

Village of Westchester



Annual Operating Budget Fiscal Year 2016

(May 1, 2015 to April 30, 2016)

VILLAGE OFFICIALS



Sam D. Pula
Village President



Sherby Miller
Village Clerk



Frank Perry
Village Trustee



Thomas Yurkovich
Village Trustee



Angelo Calcagno
Village Trustee



Celestine Reda
Village Trustee



Janet Matthys
Village Manager

No
Photo
Available

Carl Celestino
Village Trustee



Nick Steker
Village Trustee

Village of Westchester, Illinois Annual Operating Budget Fiscal Year Fiscal Year 2016

Administration

Village Manager

Janet M. Matthys

Police Chief

John M. Carpino

Fire Chief

James Adams

Community Dev Director

Melissa Headley

Public Works Director

Robert Lewis

Finance Director

Maureen B. Potempa

IT / Communication
Manager

Greg Hribal

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015

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Village of Westchester

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Village President
SAM D. PULIA

Village Clerk
SHERBY J. MILLER

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

Village Manager
JANET M. MATTHYS

Village Attorney
MICHAEL K. DURKIN

April 17, 2015

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

On behalf of the Village Management Team, it is my pleasure to present to you the Village of Westchester's Annual Operating Budget for the fiscal year commencing May 1, 2015 and ending April 30, 2016. The FY 2016 Budget was developed by the Village's Management Team consisting of the Village Manager, Police Chief, Fire Chief, Community Development Director, Public Works Supervisor, IT Manager and myself.

The Village's proposed FY 2016 Budget establishes the Village's fiscal policy for programs and services provided to its residents for the fiscal year beginning May 1, 2015. This budget provides the legal framework for the Village of Westchester to perform its duties and fulfill its financial obligations. This budget provides the spending authorization for seven budgeted funds:

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

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

Fortunately, the lack of large commercial or retail establishments in Westchester has resulted in a less dramatic downturn due to the community's reliance on other sources of revenue apart from sales taxes. The overall economic conditions appear to be stabilizing and have caused revenue projections for state and local revenue to be flat as compared to the prior year. The most recent year-over-year sales tax analysis shows an increase of 1.0% over Fiscal 2014. The state income tax is expected to slightly decrease in Fiscal 2016 as compared to Fiscal 2015 revenues.

The Village property tax base is founded primarily in its residential housing stock. The assessed value of Westchester properties decreased substantially in 2011 based on the triennial reassessment of property values as of December 31, 2011; the Village's equalized assessed value decreased from \$670,014,859 to \$550,475,869 based on the reassessment. The EAV further decreased from \$550,475,869 to \$499,925,456 at December 31, 2012. The property tax cap level for the 2014 tax year levy to be collected for the fiscal year beginning May 1, 2015, was 1.5%. Building activity has been in a steady decline since fiscal year 2008.

Personnel and benefit costs are by far the largest cost to the Village, and represent 69% of the total expenditures for the General Fund (only) and 31% for the entire budget. The vast majority of the Village's personnel are covered under six collective bargaining units. Only 16 of the 96 full-time employees at April 30, 2015 are not members of a collective bargaining agreement. There are no part-time employees included in bargaining units. The collective bargaining units include the following, with the number of personnel in each bargaining unit shown in parentheses. The FY 2016 expenditure provides for estimated salary adjustments to labor agreements in negotiation.

	<u>Contract Expiration Date</u>
Sergeants (7)	April 30, 2012(negotiations pending)
Police Patrol (20)	April 30, 2015
Paramedics and Firefighters (23)	April 30, 2015
Police Records/ CSO Officers (3)	April 30, 2015
Clerical (5)	April 30, 2015
Public Works Maintenance (18)	April 30, 2016

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

Fund Balances

The Village's budgeted funds require the use of accumulated reserves (fund balance) to balance their FY 2016 budgets as follows:

General Fund	\$ 411,566
Special Revenue - E-911 Fund	\$ 1,353
Special Revenue - Hotel/Motel Tax Fund	\$ 12,438
Capital Projects Fund	\$ 340,380

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

As with the FY 2015 Budget, fund summary sheets have been presented in this budget document that show future year fund balance projections based on economic modeling.

General Fund

Total general fund revenue for the 2015/16 Fiscal Year is budgeted at \$ 16,450,421. This represents a decrease of \$474,399 or 2.80% from the 2014/15 Fiscal Year budgeted revenue of \$16,924,820.

Mariano's grocery store opened in November 2014. The Village expects to have an increase in its sales tax revenue approximating \$150,000 due to the increase in the projected sales of the Mariano's store over the previous business at that location.

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

The Village continues to face the economic challenges of increased pension and health insurance costs. The General Fund budget reflects an increase in the Police and Fire pension contributions aggregating \$215,163. The Fiscal 2016 budget reflects an estimated 12% increase in the premiums of health insurance benefits.

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

Special Revenue - Motor Fuel Tax Fund

In May 2010, the Village issued \$3,500,000 Taxable General Obligation Bonds, Series 2010A to fund street reconstruction and repair. These bond proceeds were used to reconstruct nine local streets in Fiscal 2011 and eight local streets in Fiscal 2012. The Series 2010A Bonds were Build America Bonds and, pursuant to the American Recovery and Reinvestment Act, the Village is eligible to receive a rebate from the U. S. Treasury Department of 35% of the interest paid each year. The Sequester Law enacted by Congress on March 1, 2013, reduced this rebate by 7.6%. The Series 2010A debt service will cost approximately \$300,000 annually for twenty years. The debt service will be made from the Motor Fuel Tax Allotments received from the State of Illinois. Municipalities receive a little less than 25% of the 19-cent per gallon Illinois Motor Fuel Tax. Actual Local Motor Fuel Tax MFY 14 receipts were \$24.56 per capita and were 2.2% higher than MFY 13 receipts of \$24.03. May 2014 through November 2014 motor fuel tax receipts fallen from \$14.34 per capita to \$14.22 per capita, a 0.8 decrease. The Illinois Municipal League is predicting that the local share of Motor Fuel Tax revenue will decrease by no more than 1.4% to a per capita rate of \$24.30 in FY 2016.

Special Revenue - Hotel/Motel Tax Fund

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

Special Revenue - 911 Fund

In this case, Emergency 911 Taxes (both locally imposed and the local share of State taxes) are recorded in this fund for the purpose of maintaining emergency communications. Emergency 911 expenditures are recorded both in this fund and in the General Fund. The Village imposes a \$1.50 per line tax on landlines. The Village outsourced its E-911 dispatch function effective October 31, 2013. The Fiscal 2016 budget includes an allocation of the contractual cost to the Village's E-911 service provider.

Capital Projects – Series 2013 Project Fund

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

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 go to 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 2014 are expected to be in line with the Illinois Department of Revenue projection of 630,000. Proceeds from this revenue stream are restricted for infrastructure improvements and debt service on the Series 2013 Bonds. The fund budget includes an annual transfer out to the GO Bonds series 2013 Bond Fund to fund the debt service requirement on the Series 2013 Bonds.

The FY 2016 budget includes street improvement expenditures of approximately \$1,102,000 to reconstruct local streets. The improvements will be funded primarily with the funds from the \$2,200,000 Series 2015 General Obligation (Alternate Revenue Source) Bonds issued on March 2015 to be serviced from non-home rule sales tax distributions. These street improvements are budgeted for:

Sunnyside Avenue (from Cermak Road to Windsor Drive)
Hawthorne Avenue (from Cermak Road to Windsor Drive)
Norfolk Avenue (from Dickens Street to Chaucer Street)
Devonshire Street (from Mannheim Road to Cromwell Avenue)
Gladstone Street (from Worcester Avenue to Cromwell Avenue)

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 fund will be financed by a transfer in from the Capital Projects Fund, where proceeds of the Non-Home Rule Sales Tax are recorded. The only expenditure in this fund will be the principal and interest payments on the Series 2013 Bonds. Annual debt service expenditures approximate \$307,620 to \$410,120 through December 2032.

Utilities Fund

The Village purchases its water from the Broadview-Westchester Joint Water Agency (BWJWA), who in turn purchases their water from the City of Chicago. As a direct result of Mayor Rahm Emmanuel and the Chicago City Council unanimously passing Mayor Emmanuel's budget, an increase of 25% was added to the cost of Lake Michigan drinking water beginning January 1, 2012. An additional water purchase cost increase of 15% was imposed by the City of Chicago as of January 1, 2013. The cost of the water from the City of Chicago is passed onto the Broadview-Westchester Joint Water Agency (BWJWA). After considerable discussion, the BWJWA agreed it should only pass on the direct cost of the annual water increases to its' participating municipalities. Effective January 1, 2012, the cost of 1,000 gallons increased from \$6.36 per thousand gallons to \$6.86 per thousand gallons of water. Effective January 1, 2013, the cost of 1,000 gallons increased from \$6.86 to \$7.10 to offset the increased water purchase cost. Effective January 1, 2014, the cost of 1,000 gallons increased from \$7.10 to \$7.75 to offset the increased water purchase cost. Effective January 1, 2015, the cost of 1,000 gallons increased from \$7.75 to \$8.35 to offset the increased water purchase cost.

On December 2, 2013, the Village was awarded a water pollution control program loan obtained through the Illinois Environmental Protection Agency (IEPA) low interest loan program for the Sunnyside Sanitary Sewer Replacement Project. This project generally consists of work required to replace and reroute an approximate 1-mile long existing sanitary interceptor sewer located north and south of 31st Street on Sunnyside Avenue along Salt Creek on the southeast side of the Village. The project cost is estimated at \$2,450,000. The project is expected to be completed in September 2015. Debt service on the loan will be determined upon completion of the project.

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

On September 30, 2011, the Village was awarded a wastewater treatment works loan obtained through the Illinois Environmental Protection Agency (IEPA) low interest loan program. The IEPA financed \$852,111, payable over 20 years, to finance sewer improvements in the Highridge area of town which includes point repairs to the existing sanitary sewers where necessary, installation of a resin liner in the main sewer lines, and rehabilitating manholes. The project was completed in May 2013. Annual debt service on the loan is approximately \$49,400 through 2032.

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

SUMMARY

The FY 2016 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,



Maureen B. Potempa
Finance Director

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

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
Annual Operating Budget
Fiscal Year 2016
(May 1, 2015 to April 30, 2016)**

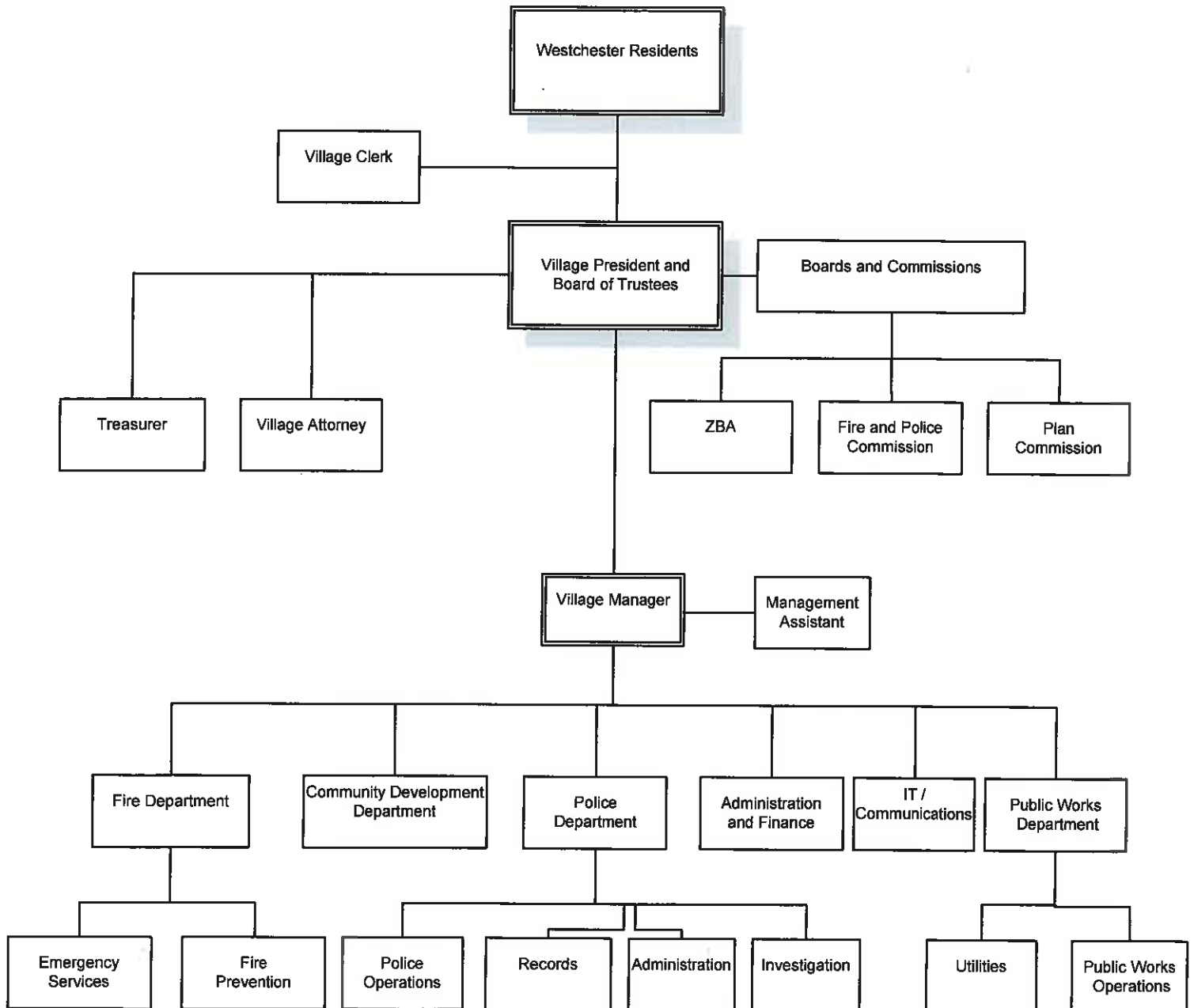
VILLAGE WIDE SCHEDULES



Village of Westchester

Organizational Chart

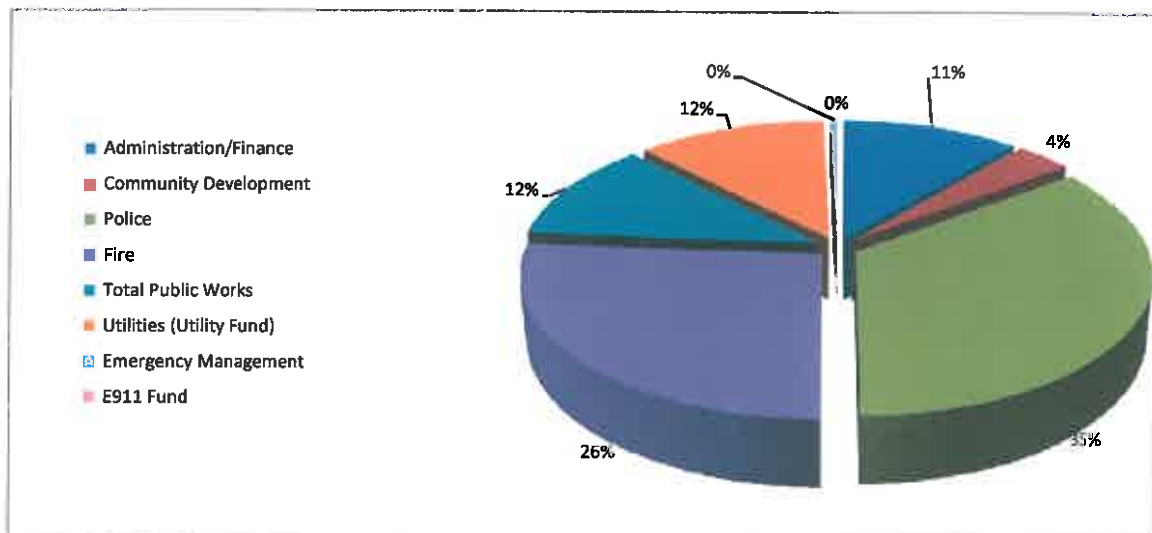
10300 Roosevelt Road, Westchester, IL 60154



Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Summary of Personnel by Department

Department	Full Time	2014-15 Part Time	Total	Full Time	2015-16 Part Time	Total
Administration/Finance						
Administration	1.75	5.50	7.25	1.75	5.50	7.25
Finance	4.08	-	4.08	5.08	-	5.08
Total Admin/Finance	5.83	5.50	11.33	6.83	5.50	12.33
Community Development	3.00	1.00	4.00	3.00	1.00	4.00
Police						
Administration	3.33		3.33	3.33		3.33
Operations	31.00	0.50	31.50	30.00	0.50	30.50
Records	2.00	3.00	5.00	2.00	3.00	5.00
Dispatch	-	-	-	-	-	-
Total Police	36.33	3.50	39.83	35.33	3.50	38.83
Emergency Management	-	0.50	0.50	-	0.50	0.50
Fire						
Administration	4.33	0.50	4.83	4.33	0.50	4.83
Operations	24.00	-	24.00	24.00	-	24.00
Total Fire	28.33	0.50	28.83	28.33	0.50	28.83
Public Works						
Administration	1.00	-	1.00	1.00	-	1.00
Operations	9.25	2.50	11.75	9.25	2.50	11.75
Total Public Works	10.25	2.50	12.75	10.25	2.50	12.75
Utilities (Utility Fund)						
Administration	1.50	-	1.50	1.50	-	1.50
Operations	9.75	-	9.75	11.75	-	11.75
Total Utilities	11.25	-	11.25	13.25	-	13.25
E911 Fund	-	-	-	-	-	-
Total Employees, Village Wide	95.00	13.50	108.50	96.99	13.50	110.00

Distribution of Personnel by Department

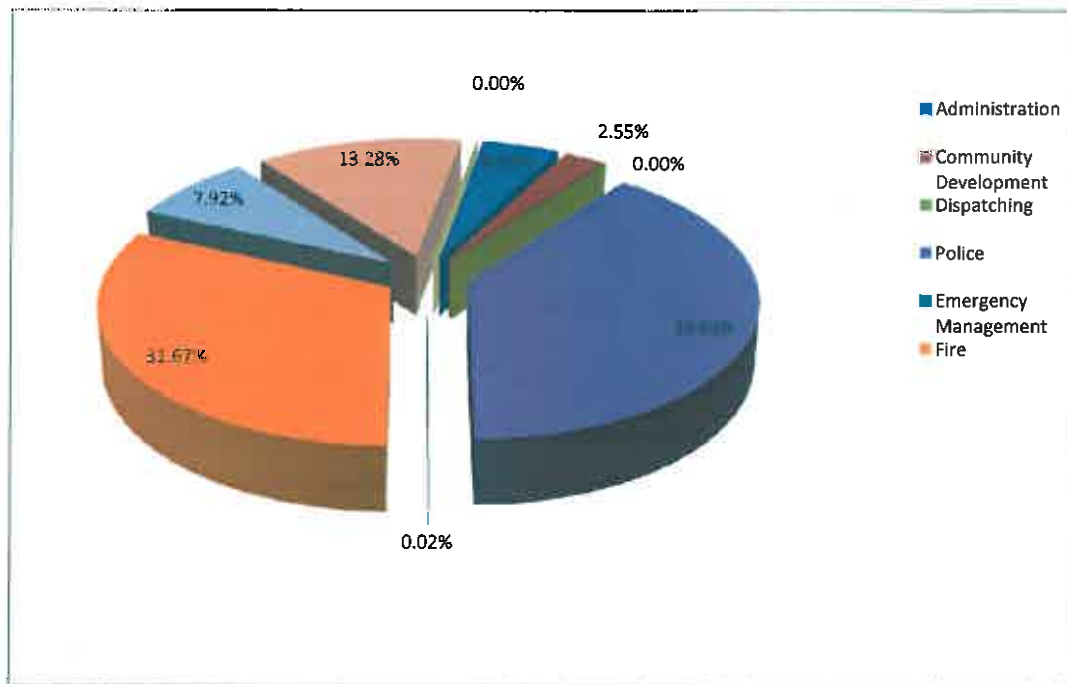


Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Summary of Personnel by Expense

Department	Name	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget
11	Administration	485,699	516,745	614,696	617,515	628,565
15	Community Development	306,915	332,330	369,233	320,069	351,416
19	Dispatching	613,348	419,320	-	-	-
20	Police	4,471,647	4,815,140	5,214,563	4,969,215	5,279,939
21	Emergency Management	-	2,584	2,584	2,584	2,584
22	Fire	3,645,669	3,622,711	3,917,738	3,970,489	4,319,073
30	Public Works	862,831	913,402	960,426	992,965	977,921
02-95	Utilities	1,039,499	1,085,270	1,143,733	1,665,275	1,193,271
08-95	E 911	252,366	181,344	-	-	-

Total Personnel Expenditures	\$ 11,677,974	\$ 11,888,845	\$ 12,222,973	\$ 12,538,111	\$ 12,752,770
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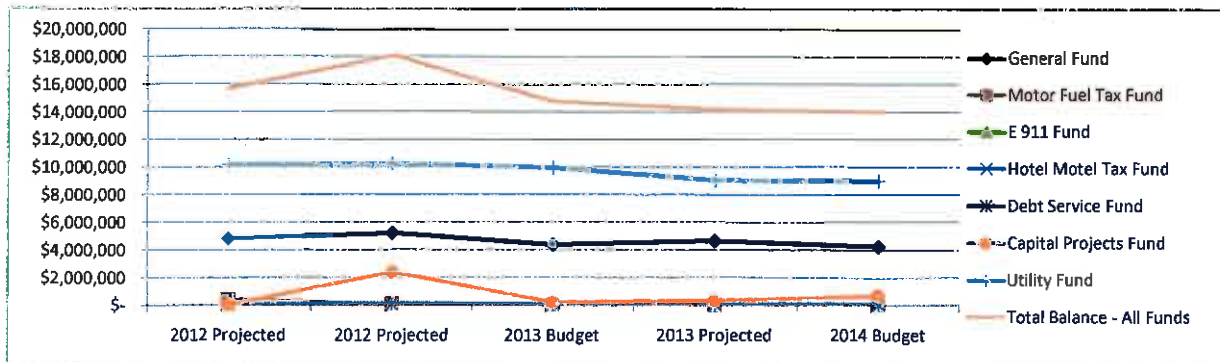
Distribution of Personnel by Expense



Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Summary of All Funds

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Revenues & Other Financing Sources - All Funds					
General Fund	\$ 13,471,685	\$ 14,656,005	\$ 16,924,820	\$ 15,324,359	\$ 16,450,421
Special Revenue Funds					
Motor Fuel Tax	474,469	537,319	529,535	608,748	591,573
E911	292,014	377,096	280,500	228,601	-
Hotel Motel Tax	155,388	110,456	130,100	123,073	130,100
Debt Service Fund	30	-	-	-	-
Capital Projects Fund	169,309	667,118	1,373,000	1,180,997	1,852,000
Utility Fund	6,173,333	6,047,268	6,406,200	6,072,109	6,647,931
Total Revenues - All Funds	\$ 20,736,229	\$ 22,395,262	\$ 25,644,155	\$ 23,537,887	\$ 25,672,025
Expenditures & Other Financing Uses- All Funds					
General Fund	\$ 14,335,869	\$ 15,417,352	\$ 17,749,638	\$ 15,876,114	\$ 16,861,987
Special Revenue Funds					
Motor Fuel Tax	634,068	850,012	525,285	643,410	608,048
E911	411,294	488,088	336,033	361,618	320,247
Hotel Motel Tax	172,394	95,562	149,820	113,807	142,538
Debt Service Fund	-	119,529	307,620	307,620	409,620
Capital Projects Fund	188,324	2,923,526	3,205,000	3,205,000	1,102,000
Utility Fund	5,521,071	5,924,940	6,636,684	7,195,743	6,662,497
Total Expenditures - All Funds	\$ 21,263,021	\$ 25,819,008	\$ 28,910,080	\$ 27,703,312	\$ 26,106,937
Surplus (Deficit) Summary - All Funds					
General Fund	\$ (864,184)	\$ (761,348)	\$ (824,818)	\$ (551,755)	\$ (411,566)
Special Revenue Funds					
Motor Fuel Tax	(159,599)	(312,693)	4,250	(34,662)	(16,475)
E911	(119,280)	(110,992)	(55,533)	(133,017)	(320,247)
Hotel Motel Tax	(17,006)	14,894	(19,720)	9,266	(12,438)
Debt Service Fund	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-
Utility Fund	652,262	122,328	(230,484)	(1,123,633)	(14,566)
Total Surplus/(Deficit) - All Funds	\$ (507,807)	\$ (1,047,810)	\$ (1,126,305)	\$ (1,833,801)	\$ (775,292)
Fund Balance Summary - All Funds					
General Fund	\$ 4,825,991	\$ 5,208,643	\$ 4,383,825	\$ 4,656,888	\$ 4,245,321
Special Revenue Funds					
Motor Fuel Tax	385,288	72,595	76,845	37,933	-
E911	219,632	108,641	53,108	-	-
Hotel Motel Tax	78,106	93,000	73,280	102,266	89,828
Debt Service Fund	-	-	-	-	-
Capital Projects Fund	-	2,365,951	226,331	341,947	682,327
Utility Fund	10,168,503	10,231,118	9,955,405	9,051,904	8,976,181
Total Fund Balance - All Funds	\$ 15,677,521	\$ 18,079,948	\$ 14,768,794	\$ 14,190,938	\$ 13,993,658

Summary of Changes in Fund Balance



**Village of Westchester
Annual Operating Budget
Fiscal Year 2016
(May 1, 2015 to April 30, 2016)**

GENERAL FUND

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund Summary

		2013	2014			Variance, Budget to	Variance, 2016		
		Actual	Actual	2015 Budget	2015 Projected	Projected	2016 Budget	Budget vs 2015 Budget	Variance %
Revenues									
	Local Taxes	7,870,358	8,199,381	8,478,000	8,239,691	(238,309)	8,487,700	9,700	0.11%
	Licenses and Permits	1,111,133	1,202,917	1,174,000	1,268,056	94,056	1,255,275	81,275	6.92%
	Intergovernmental	2,884,338	3,429,073	5,584,640	4,122,949	(1,461,691)	4,989,989	(594,651)	-10.65%
	Charges for Service	713,866	765,263	755,500	679,060	(76,440)	649,000	(106,500)	-14.10%
	Fines & Forfeits	481,972	521,934	647,000	564,012	(82,988)	688,500	41,500	6.41%
	Other Income	410,018	537,438	285,680	450,592	164,912	379,957	94,277	33.00%
	Total General Fund Revenues	\$ 13,471,685	\$ 14,656,005	\$ 16,924,820	\$ 15,324,359	(1,600,461)	\$ 16,450,421	\$ (474,399)	-2.80%
Expenditures									
	Administration	1,462,556	1,618,891	1,708,630	1,598,178	110,452	1,643,960	(64,670)	-3.78%
	Planning & Zoning Commissions	1,900	1,063	2,500	1,750	750	1,900	(600)	-24.00%
	Community Development	388,532	558,832	570,354	540,482	29,872	616,601	46,247	8.11%
	Fire & Police Commission	15,446	23,639	38,850	16,166	22,684	13,875	(24,975)	-64.29%
	Dispatching	613,348	742,773	-	-	-	-	-	0.00%
	Police	4,761,689	5,269,207	5,701,437	5,456,200	245,237	5,728,501	27,064	0.47%
	Emergency Management	71,643	6,281	5,634	4,785	849	5,334	(300)	-5.33%
	Fire	3,919,974	4,963,340	4,512,440	4,507,618	4,822	4,796,032	283,592	6.28%
	Public Works	1,917,270	2,233,325	5,209,793	3,750,935	1,458,858	4,055,784	(1,154,009)	-22.15%
	Infrastructure Improvements	1,183,512	-	-	-	-	-	-	0.00%
	Total General Fund Expenditures	\$ 14,335,869	\$ 15,417,352	\$ 17,749,638	\$ 15,876,114	1,873,524	\$ 16,861,987	\$ (887,651)	-5.00%
Excess (deficiency) of Revenues over Expenditures									
		\$ (864,184)	\$ (761,348)	\$ (824,818)	\$ (551,755)	\$ 273,063	\$ (411,566)		
Other Financing Sources									
		\$ 1,306,088	\$ 1,143,998	\$ -	\$ -	\$ -	\$ -		
Excess of revenues and other financing sources over (under) expenditures									
		\$ 441,904	\$ 382,650	\$ (824,818)	\$ (551,755)	\$ 273,063	\$ (411,566)		
Beginning Fund Balance									
		\$ 4,384,087	\$ 4,825,991	\$ 5,208,643	\$ 5,208,643		\$ 4,656,888		
Projected Ending Fund Balance									
		\$ 4,825,991	\$ 5,208,643	\$ 4,383,825	\$ 4,656,888		\$ 4,245,321		
Fund Balance, Assigned for Reserve Policy									
					\$ 4,206,696		\$ 4,241,932		
Expenditures for Calculation of Fund Balance Reserve									
					\$ 14,022,320		\$ 14,139,772		
Unassigned Fund Balance									
					\$ 450,191		\$ 3,389		

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Summary of Changes in Fund Balance

	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
Revenues					
Local Taxes	7,870,358	8,199,381	8,478,000	8,239,691	8,487,700
Licenses and Permits	1,111,133	1,202,917	1,174,000	1,268,056	1,255,275
Intergovernmental	2,884,338	3,429,073	5,584,640	4,122,949	4,989,989
Charges for Service	713,866	765,263	755,500	679,060	649,000
Fines & Forfeits	481,972	521,934	647,000	564,012	688,500
Other Income	410,018	537,438	285,680	450,592	379,957
Total General Fund Operating Revenues	\$ 13,471,685	\$ 14,656,005	\$ 16,924,820	\$ 15,324,359	\$ 16,450,421
Expenditures					
Administration	1,462,556	1,618,891	1,708,630	1,598,178	1,643,960
Planning & Zoning Commissions	1,900	1,063	2,500	1,750	1,900
Building	388,532	558,832	570,354	540,482	616,601
Fire & Police Commission	15,446	23,639	38,850	16,166	13,875
Dispatching	613,348	742,773	-	-	-
Police	4,761,689	5,269,207	5,701,437	5,456,200	5,728,501
Emergency Management	71,643	6,281	5,634	4,785	5,334
Fire	3,919,974	4,963,340	4,512,440	4,507,618	4,796,032
Public Works	1,917,270	2,233,325	5,209,793	3,750,935	4,055,784
Infrastructure Improvements	1,183,512	-	-	-	-
Total General Fund Operating Expenditures	\$ 14,335,870	\$ 15,417,352	\$ 17,749,638	\$ 15,876,114	\$ 16,861,987
Less					
Capital & Debt Service Expenditures	\$ 1,390,613	\$ 1,935,611	\$ 3,754,089	\$ 1,853,794	\$ 2,722,215
Expenditures Applicable to Fund Balance Policy	\$ 12,945,256	\$ 13,481,741	\$ 13,995,549	\$ 14,022,320	\$ 14,139,772
Excess (deficiency) of Operating Revenues over Operating Expenditures	\$ (864,185)	\$ (761,348)	\$ (824,818)	\$ (551,755)	\$ (411,566)
Other Financing Sources					
Installment Contracts	122,576	1,143,998	-	-	-
Transfer in from Series 2013 Project Fund	1,183,512	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources	\$ 1,306,088	\$ 1,143,998	\$ -	\$ -	\$ -
Excess of revenues and other financing sources over (under) expenditures	\$ 441,904	\$ 382,650	\$ (824,818)	\$ (551,755)	\$ (411,566)
Beginning Fund Balance	\$ 4,384,087	\$ 4,825,992	\$ 5,208,643	\$ 5,208,643	\$ 4,656,888
Projected Ending Fund Balance	\$ 4,825,992	\$ 5,208,643	\$ 4,383,825	\$ 4,656,888	\$ 4,245,321
Fund Balance, Assigned for Reserve Policy		\$ 4,044,522	\$ 4,198,665	\$ 4,206,696	\$ 4,241,932
Fund Balance, Unassigned		\$ 1,164,120	\$ 185,160	\$ 450,191	\$ 3,389

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

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 2015-16 Fiscal Year is budgeted to be \$ 16,450,421. This represents a decrease of \$474,399 or 2.80% from the 2014-15 Fiscal Year budgeted revenue of \$16,924,820. Further information on General Fund revenues is as follows:

Local Taxes

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

Property Taxes – Property Taxes are levied by the Village of Westchester. They are based on the assessed value of real property located within the Village. Property values are assessed by Cook County. Taxes are also collected by Cook County and the Village's portion is remitted back to the Village. The property tax levy remains the greatest source of revenue to the Village's General Fund. The Property Tax Limitation Law limits the dollar amount levied from one tax year to another to the lower of 5% or the CPI (1.7% for the 2013 tax levy). The property tax levy is separated into three portions: General Purpose, Fire Pension, and Police Pension. The Police and Fire Pension amounts are paid directly to the pension funds, limiting the funds available for the General Purpose portion of the levy. This year's property tax levy included general purpose revenue of \$4,445,700, which represents a 5.23% decrease over last year's general purpose levy. The Police and Fire Pension Funds combine to levy \$1,916,000, which represents a 53.2% increase over the prior year's levy. Combined, this year's total tax levy of \$6,361,700 is 2.6% greater than last year's tax levy of \$6,254,000.

Utility Taxes – The Village collects three types of utility taxes. There is a 6% tax on telephone gross receipts, a 5% equivalent electric tax based on consumption, and a 5% gross receipts natural gas tax. The Village is forecasting a nominal change in electric taxes and a reduction of natural gas taxes. Since Electric and Natural Gas taxes are based on consumption, they fluctuate with weather, usage, and the price of natural gas. The 6% telecommunications tax is based on the amount of telecommunication services our residents purchase. Telecommunication taxes this year have come in under budget, therefore projected income for 2015-16 is decreased to \$700,000, which is an increase of 4% over last year's budget of \$825,000.

Places For Eating Tax – The 1% Places for Eating Tax became effective October 1, 2006. For the coming fiscal year, we are budgeting \$240,000, which is a increase from last year's budget. This tax is regarded as a good barometer of the local economy.

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

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

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

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

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

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

Licenses and Permits

Building Permits – The amount of fees generated from building activities is expected to increase to \$605,000 for the coming fiscal year in part to new businesses coming to Westchester. Historically, building permit revenue has fluctuated from year to year.

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

Health & Elevator Inspection Fees – The Village pays for health inspections required at local businesses and passes the direct cost onto the applicable business. The elevator inspection fee was updated during the 2011/12 Fiscal Year to include an administrative fee. Current rates for these inspections are \$105. 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 2015-16 Fiscal Year are projected to increase slightly, based on the 2014-15 actual collections.

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

Liquor License – Fees for the license required to sell liquor within the Village.

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

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

**Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015**

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 2015-16 increased based on the projected numbers for 2014-15.

State Income Tax – Income tax is paid by residents to the state at a rate of 5% of the Federal Adjusted Gross Income. The state then remits a portion of this back to municipalities on a per capita basis. The Village is projecting revenues will be just over \$1.6M.

Local Use Tax - Local Use Tax is levied by the State of Illinois for the privilege of using, while in Illinois, any item of tangible personal property that is purchased anywhere at retail. The tax is imposed on the user of the item; however in most cases the tax is paid by the retailer when filing their state tax return. The Local Use Tax rate is 6.25% on general merchandise (including automobiles and other items that must be registered). The rate is 1% on qualifying food, drug, or medical appliances. Twenty percent of the general merchandise collections and one hundred percent of the food, drug, or medical appliance collections are remitted to municipal governments on a per capita basis. The Illinois Municipal League projects that for the 2015-16 Fiscal Year, the Local Use Tax per capita rate will be \$18.50. This rate multiplied by the Village's population of 16,718 would net the Village \$297,500.00 in Local Use Tax revenue.

Grants – There are several grants that have been applied for that the Village is budgeting to receive. The Village is anticipating \$675,000 towards the repaving of the Village Hall Parking lot, \$384,619 toward the Green Alley initiative. The offsetting expense is identified in the Public Works portion of this budget. In addition we expect to receive \$64,000 toward the restoration of the Gladstone Bridge; the offsetting expense is identified in the Motor Fuel Tax Fund portion of the Budget. The Village is also anticipating funding from the Metropolitan Water Reclamation District with revenues totaling \$700,000 toward the Mayfair Reservoir Expansion Project. The expense portion of this project is identified in the Public Works portion of this budget.

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

Charges for Service

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

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

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

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

Fines & Forfeits

Alarm Fines – The Village charges \$28/month for wireless alarm fees (net of \$20/month after charges). One third of this income is used to fund public education and safety programs through the Fire Department.

Police Fines – Fines assessed by the Westchester Police Department in accordance with the Village of Westchester Municipal Code. Revenues for 2015-16 are expected to be in line with actual projected collections for 2014-15.

Circuit Court Fines – Fines collected by the Circuit Court of Cook County and remitted to the Village. Collections for 2015-16 are expected to be in line with actual projected collections for 2014-15.

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

Photo Enforcement – In December 2013, the Village contracted with Safe Speed photo enforcement to replace the cameras at the intersections of Cermak and Mannheim Roads (southbound on Mannheim) and also at the intersection of Roosevelt and Mannheim Roads (westbound on Roosevelt and Northbound on Mannheim). The revenue is expected to increase slightly from 2014-15 due mostly in part that there will have been in service for a full year.

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

Other Income

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

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

Reimbursements – Reimbursement revenue is derived from several sources. The largest portion of the Village's reimbursement revenue comes from the employee share of health benefits. Employee contribution to health insurance varies by union contract. Non-represented employees contribute 10% of the cost of health insurance. Other types of reimbursements include gas use from the schools and Park District.

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

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

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

Tree Program – The Village partners with interested residents to replace parkway trees. Residents can choose from five varieties of trees to replace their dying or damaged parkway trees. The cost of the replacement trees is split 50/50 between residents and the Village.

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

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

Detail of General Fund revenues appears on the following page.

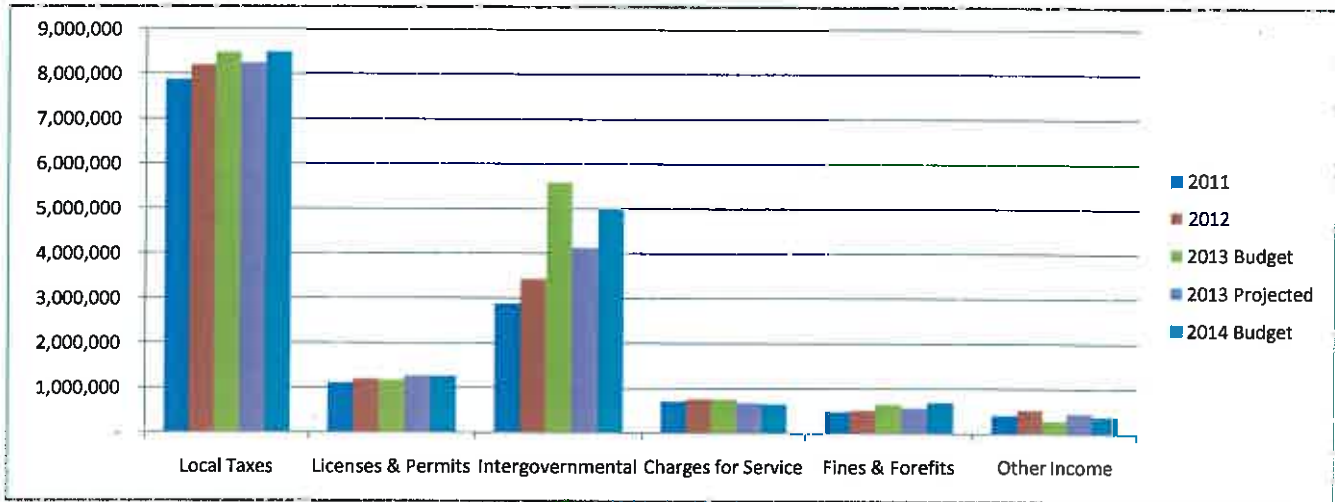
Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Revenue

Account	Name	2013	Actual	2014	Actual	2015	Budget	2015 Projected	2016 Budget
01-00-4102-000	Property Taxes	4,303,920		4,489,104		4,696,300		4,555,411	4,450,700
01-00-4102-050	Prior Year Property Taxes	(20,436)		20,117		(5,000)		(4,850)	(5,000)
01-00-4102-100	Property Taxes - Fire Pension	640,418		498,627		625,000		617,000	916,000
01-00-4102-200	Property Taxes - Police Pension	779,047		920,557		937,700		909,569	1,000,000
01-00-4202-000	Utility Tax - Electric	566,546		566,693		566,000		550,008.06	530,000
01-00-4205-000	Utility Tax - Natural Gas	251,123		331,647		245,000		305,686.89	275,000
01-00-4206-000	Places for Eating Tax	188,328		205,276		200,000		222,492.68	240,000
01-00-4207-000	Telecommunication Taxes	791,670		800,847		825,000		718,462.75	700,000
01-00-4210-000	Foreign Fire Insurance	18,102		16,060		17,000		23,201.00	20,000
01-00-4212-000	Amusement Tax	9,731		7,991		10,000		7,236.00	8,000
01-00-4203-000	Gaming Tax	-		454		6,000		20,446.19	20,000
01-00-4216-000	Video Rental Tax	34,722		32,595		30,000		28,894.01	25,000
01-00-4217-000	Cable TV	307,187		309,411		325,000		286,132.96	308,000
	Total Local Taxes	7,870,358		8,199,380		8,478,000		8,239,691	8,487,700
01-00-4503-000	Building Permits	457,374		541,814		500,000		615,000	605,000
01-00-4503-200	Compliance Permits	95,049		77,329		85,000		78,446	75,000
01-00-4503-600	Health & Elevator Inspection Fees	18,675		22,780		27,500		20,204	18,250
01-00-4802-000	Planning & Zoning Fees	375		125		500		-	500
01-00-4507-000	Business Licenses	25,607		28,939		35,000		25,000	30,000
01-00-4509-000	Gaming Licenses	-		275		-		425	425
01-00-4511-000	Contractor Licenses	90,700		99,850		95,000		100,393	100,000
01-00-4527-000	Liquor Licenses	43,508		54,233		50,000		53,367	50,650
01-00-4531-000	Tobacco Licenses	-		-		1,000		450	450
01-00-4515-000	Vehicle Licenses	358,877		358,301		360,000		369,553	370,000
01-00-4515-900	Late Fee - Vehicle License	20,968		19,272		20,000		5,217	5,000
	Total Licenses & Permits	\$ 1,111,133		\$ 1,202,917		\$ 1,174,000		\$ 1,268,056	\$ 1,255,275
01-00-4402-000	Personal Property Replacement Tax	83,079		95,074		66,250		93,836	86,800
01-00-4403-000	State Income Tax	1,551,311		1,629,105		1,635,000		1,743,991	1,580,000
01-00-4405-000	State Sales Tax	954,270		944,266		1,235,000		991,190	1,100,000
01-00-4406-000	Local Use Tax	268,229		293,435		297,500		319,980	300,000
01-00-4410-000	Grants	23,583		442,750		2,330,890		962,396	1,913,189
01-00-5122-600	State Police Reimbursements	3,867		24,443		20,000		11,557	10,000
	Total Intergovernmental	\$ 2,884,338		\$ 3,429,073		\$ 5,584,640		\$ 4,122,949	\$ 4,989,989
01-00-4806-000	Rent	179,063		190,406		196,500		192,199	159,000
01-00-4810-000	Ambulance Fees	495,475		502,140		525,000		446,023	450,000
01-00-4815-000	Newspaper Ads	39,329		36,186		34,000		40,838	40,000
01-00-4816-000	Advertising Shelter	-		36,531		-		36,500	36,500
	Total Charges for Service	\$ 713,866		\$ 765,263		\$ 755,500		\$ 679,060	\$ 649,000
01-00-4701-000	Alarm Fines	37,090		28,696		28,500		27,524	28,500
01-00-4702-000	Police Fines	96,339		89,717		110,000		61,978	157,000
01-00-4702-100	Circuit Court Fines	63,218		42,776		60,000		42,191	40,000
01-00-4703-000	Code Enforcement Fines	2,700		3,050		3,500		2,504	3,000
01-00-4704-000	Photo Enforcement	209,105		277,194		350,000		378,161	400,000
01-00-4705-000	Police Towing	73,520		80,500		95,000		51,652	60,000
	Total Fines & Forfeits	\$ 481,972		\$ 521,934		\$ 647,000		\$ 564,012	\$ 688,500
01-00-5102-000	Interest Income	7,090		4,820		4,100		4,462	4,500
01-00-5107-000	State Grant	2,765		143,215		-		-	-
01-00-5108-000	Sale of Fixed Assets	5,760		-		-		9,000	5,000
01-00-5122-000	Reimbursement	83,803		94,352		80,000		82,791	80,000
01-00-5122-100	Reimbursement - Police OT	-		727		-		10,708	-
01-00-5122-200	Reimbursement - IRMA	44,767		54,569		-		108,000	60,000
01-00-5122-250	Reimbursement - Employee CoPay	154,698		127,461		141,680		129,999	140,207
01-00-5125-000	Rebate - Cook Co Gasoline Taxes	20,936		4,442		4,500		-	4,000

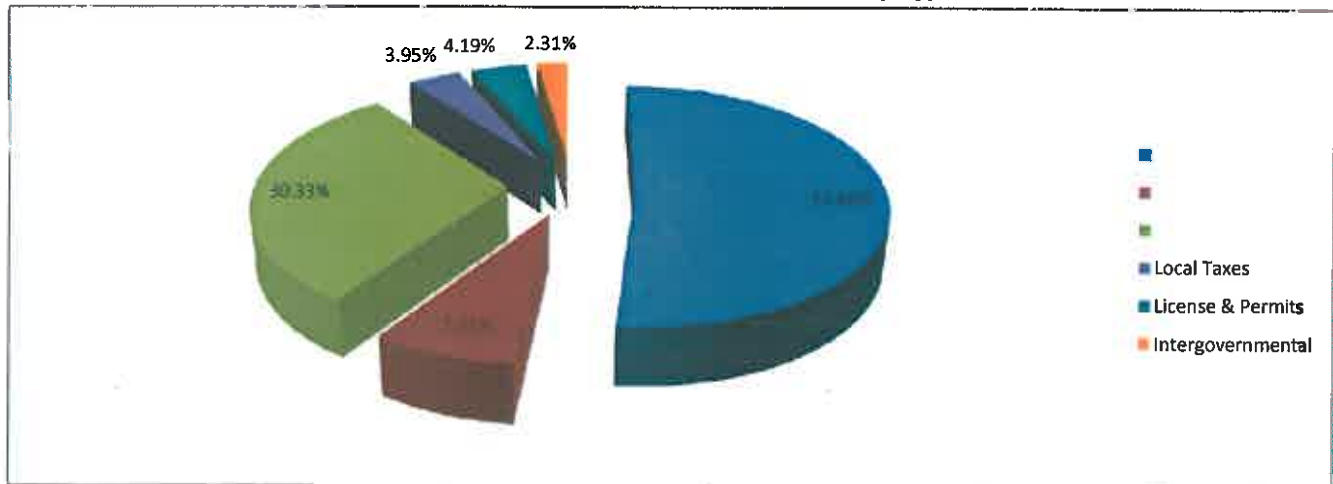
Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Revenue

Account	Name	2013	Actual	2014	Actual	2015	Budget	2015 Projected	2016 Budget
01-00-5140-000	Sidewalk		15,534		14,144		20,000	-	14,000
01-00-5142-000	Tree Program		5,275		2,750		5,000	1,700	2,000
01-00-5188-000	Taxicab Program		430		420		400	323	250
01-00-5189-000	Misc. Other Income		84,959		90,537		30,000	103,608	70,000
	Total Other Income		\$ 410,018		\$ 537,438		\$ 285,680	\$ 450,592	\$ 379,957
Total General Fund Revenues			\$ 13,471,685		\$ 14,656,005		\$ 16,924,820	\$ 15,324,359	\$ 16,450,421

Comparison of General Fund Revenues by Year



Composition of General Fund Revenue by Type



Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

General Fund Expenditures

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

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

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

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Summary of Expenses by Type

Department	Name	2013	Actual	2014	Actual	2015 Budget	2015 Projected	2016 Budget
11	Administration		485,699		516,745	614,696	617,515	628,565
15	Community Development		306,915		332,330	369,233	320,069	351,416
18	Fire & Police Commission		-		-	-	-	-
19	Dispatching		613,348		419,320	-	-	-
20	Police		4,471,647		4,815,140	5,214,563	4,969,215	5,279,939
21	Emergency Management		-		2,584	2,584	2,584	2,584
22	Fire		3,645,669		3,622,711	3,917,738	3,970,489	4,319,073
30	Public Works		862,831		913,402	960,426	992,965	977,921
	Total Personnel	\$	10,386,109	\$	10,622,231	\$ 11,079,240	\$ 10,872,837	\$ 11,559,499
11	Administration		806,897		882,673	906,323	813,761	909,530
14	Planning/Zoning Commissions		1,802		1,063	2,500	1,750	1,900
15	Community Development		64,805		219,797	174,121	194,764	256,685
18	Fire & Police Commission		15,206		23,576	38,600	15,536	13,625
19	Dispatching		-		323,454	-	-	-
20	Police		97,569		83,906	281,271	282,862	258,379
21	Emergency Management		71,284		2,804	1,050	350	400
22	Fire		144,903		140,489	331,455	289,787	271,525
30	Public Works		651,355		592,291	1,013,600	989,288	836,975
	Total Contractual Services	\$	1,853,822	\$	2,270,053	\$ 2,748,920	\$ 2,588,098	\$ 2,549,019
11	Administration		94,590		97,364	100,000	84,375	87,000
14	Planning/Zoning Commissions		98		-	-	-	-
15	Community Development		5,314		6,705	9,000	7,650	8,500
18	Fire & Police Commission		240		63	250	630	250
20	Police		140,441		147,033	142,750	117,750	127,450
21	Emergency Management		359		894	2,000	1,852	2,350
22	Fire		75,938		168,163	115,290	100,323	77,895
30	Public Works		187,890		175,930	263,750	248,807	321,250
	Total Commodities	\$	504,869	\$	596,152	\$ 633,040	\$ 561,386	\$ 624,695
11	Administration		24,290		62,595	26,000	20,000	8,500
15	Community Development		11,499		-	18,000	18,000	-
20	Police		26,394		221,422	27,060	50,580	28,575
22	Fire		9,664		679,374	55,580	55,280	35,800
30	Public Works		168,482		478,601	2,781,765	1,329,623	1,801,385
35	Infrastructure Improvements		1,183,512		-	-	-	-
	Total Capital Outlay	\$	1,423,840	\$	1,441,993	\$ 2,908,405	\$ 1,473,483	\$ 1,874,260
11	Administration		51,080		59,513	61,612	62,528	10,365
20	Police		25,638		1,705	35,793	35,793	34,158
22	Fire		43,800		352,602	92,377	91,738	91,738
30	Public Works		46,712		73,100	190,252	190,252	118,253
	Total Debt Service	\$	167,230	\$	486,920	\$ 380,034	\$ 380,311	\$ 254,514
Total General Fund Expenditures		\$	14,335,870	\$	15,417,348	\$ 17,749,639	\$ 15,876,114	\$ 16,861,987

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 General Fund - Summary of Expenses by Department

Department	Name	2014 Actual	2015 Actual	2015 Budget	2015 Projected	2016 Budget
11	Administration	1,462,556	1,618,891	1,708,631	1,598,178	1,643,960
14	Commissions	1,900	1,063	2,500	1,750	1,900
	Total General Government	\$ 1,464,456	\$ 1,619,954	\$ 1,711,131	\$ 1,599,928	\$ 1,645,860
15	Community Development	388,532	558,832	570,354	540,482	616,601
	Total Community Development	\$ 388,532	\$ 558,832	\$ 570,354	\$ 540,482	\$ 616,601
18	Fire & Police Commission	15,446	23,639	38,850	16,166	13,875
19	Dispatching	613,348	742,773	-	-	-
20	Police	4,761,689	5,269,207	5,701,437	5,456,200	5,728,501
21	Emergency Management	71,643	6,281	5,634	4,785	5,334
22	Fire	3,919,974	4,963,340	4,512,440	4,507,618	4,796,032
	Total Public Safety	\$ 9,382,100	\$ 11,005,241	\$ 10,258,361	\$ 9,984,769	\$ 10,543,742
30	Public Works	1,917,270	2,233,325	5,209,793	3,750,935	4,055,784
35	Infrastructure Improvements	1,183,512	-	-	-	-
	Total Public Works	\$ 3,100,782	\$ 2,233,325	\$ 5,209,793	\$ 3,750,935	\$ 4,055,784
Total General Fund Expenditures		<u>\$ 14,335,869</u>	<u>\$ 15,417,352</u>	<u>\$ 17,749,639</u>	<u>\$ 15,876,114</u>	<u>\$ 16,861,987</u>

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

Administration/Finance Department

The Administration/Finance Department includes the Legislative, Village Manager and Finance divisions of the Village. The Village Manager is appointed by the Mayor with the consent of the Village Board. Village staff report to the Village Manager. It is the role of the Village Manager to direct staff in the daily administration of village services.

Other areas of Administration include:

- Human Resources
- Village Clerk
- Public Relations
- Adjudication
- Legal Services
- Community Events

The Finance area oversees:

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

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

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Administration

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
01-11-6103-000	Wages - Full Time	258,647	292,258	353,807	343,947	353,236
01-11-6103-100	Wages - Part Time	40,986	33,953	28,765	22,789	24,332
01-11-6103-200	Wages - Elected	19,200	19,400	19,200	19,200	19,200
01-11-6104-000	Wages - Overtime	4,544	4,161	4,000	9,505	5,000
01-11-6108-000	Wages - Sick Pay	2,411	2,377	2,500	2,718	2,500
01-11-6122-000	Unemployment Compensation	8,510	-	-	-	-
01-11-6124-000	Social Security	19,685	21,739	23,251	23,878	25,065
01-11-6126-000	Medicare Expense	4,604	5,084	5,438	5,645	5,862
01-11-6128-000	IMRF-Village Expense	32,436	38,054	43,196	45,928	46,519
01-11-6150-000	Employee Insurance	94,676	99,718	134,539	143,905	146,852
	Total Personnel	\$ 485,699	\$ 516,745	\$ 614,696	\$ 617,515	\$ 628,565
01-11-6203-000	Contract/Legal Notices	3,592	971	3,000	5,263	3,800
01-11-6205-000	Printing	5,196	4,867	6,000	4,749	5,650
01-11-6207-000	Postage	11,899	13,668	9,450	12,401	9,450
01-11-6209-000	Village Publications	37,758	37,120	40,000	41,281	40,000
01-11-6211-000	Conference/Training	16,967	10,482	24,720	18,336	29,204
01-11-6213-000	Dues & Subscriptions	16,342	18,651	22,550	18,819	22,870
01-11-6215-000	Insurance & Bonding	383,190	390,818	410,000	366,838	390,000
01-11-6217-000	Banking Service Fees	14,381	13,026	15,000	16,229	15,000
01-11-6219-000	Telephone & Communication	29,685	26,744	26,472	27,844	27,796
01-11-6223-000	Maint. Services-Building & Off.	225	1,578	4,000	1,787	5,000
01-11-6225-000	Maint. Services-Equipment	21,341	54,582	32,703	32,703	39,003
01-11-6237-000	Equipment Rental	2,838	2,838	2,800	2,369	2,800
01-11-6250-100	Economic Incentive-PP	1,651	8,382	12,000	12,378	12,500
01-11-6250-105	Economic Incentive-MFD	1,977	5,942	8,500	7,264	8,000
01-11-6265-030	Prof. Services-Other	37,701	38,756	50,888	41,695	55,388
01-11-6289-000	Other Contractual Expenses	17,923	32,872	27,840	20,877	27,670
01-11-6303-000	Attorney Legal Retainer	11,900	35,433	35,400	35,687	35,400
01-11-6327-000	Legal Services	192,330	185,944	175,000	147,240	180,000
	Total Contractual Services	\$ 806,897	\$ 882,673	\$ 906,323	\$ 813,761	\$ 909,530
01-11-6403-000	Office Supplies	8,110	8,213	10,000	12,175	12,500
01-11-6407-500	Gas/Fuel Other Entities	82,102	82,525	85,000	69,411	70,000
01-11-6419-000	Materials & Supplies-Offices	4,153	6,627	5,000	2,743	4,000
01-11-6489-000	Misc. Materials & Supplies	225	-	-	45	500
	Total Commodities	\$ 94,590	\$ 97,364	\$ 100,000	\$ 84,375	\$ 87,000
01-11-6611-000	Bad Debt Expense	21,680	13,320	-	-	-
01-11-6511-000	Computer Software	-	49,275	6,000	-	6,000
01-11-6525-000	Building/Equipment	2,610	-	20,000	20,000	2,500
	Total Capital Outlay	\$ 24,290	\$ 62,595	\$ 26,000	\$ 20,000	\$ 8,500

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 General Fund - Administration

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
01-11-6609-000	Installment Debt-Principal	45,000	55,165	59,437	59,437	9,661
01-11-6610-000	Installment Debt-Interest	6,080	4,347	2,175	3,091	704
	Total Debt Service	\$ 51,080	\$ 59,513	\$ 61,612	\$ 62,528	\$ 10,365
Total Administration Expenses		<u>\$ 1,462,556</u>	<u>\$ 1,618,890</u>	<u>\$ 1,708,631</u>	<u>\$ 1,598,178</u>	<u>\$ 1,643,960</u>

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Administration
Detail for Selected Accounts

Account	Description	2015 Amount	2016 Amount	Account	Description	2015 Amount	2016 Amount
01-11-6203-000	Ads/Contracts/Legal Notice			01-11-6219-000	Telephone & Communication		
	Legal Ad's		2,000		Internet - Comcast	19,332	20,299
	Treasurer's Report	1,300	1,600		Cell phones	5,160	5,418
	Prevailing Wage	500	200		Landlines/Globalcom	1,980	2,079
	Community Guide	1,200			Total	26,472	27,796
	Total	3,000	3,800				
01-11-6205-000	Printing			01-11-6223-000	Maint Services - Building/Office		
	Vehicle Decals	4,000	3,750		HVAC & Plumbing	4,000	5,000
	Business Cards	300	300		Total	4,000	5,000
	Envelopes	500	500	01-11-6225-000	Maint Services - Equipment		
	Other Forms	500	400		Civic Systems - annual maintenance	6,300	12,600
	Municipal Code	700	700		CivicsPlus - annual maintenance	7,383	7,383
	Total	6,000	5,650		Copier - maint agreement	7,300	7,300
01-11-6211-000	Conference/Training				Computer Network Service - AIS	8,000	8,000
	IGFOA State - 2	1,300	1,300		Telephone system maint	3,720	3,720
	Edu Reimbursement	2,000	2,000		Total	32,703	39,003
	ILCMA - 1	750	750	01-11-6265-030	Professional Services		
	Local Seminars	2,000	2,000		Government Consulting (\$625/mo)	7,500	7,500
	IML Annual Conference	2,000	2,000		Actuary	3,000	3,000
	WCMC Legislative Breakfast - 4	240	240		Vehicle Sticker Software	6,500	6,500
	WCMC Annual Dinner	700	1,500		TIF Advisory Services	5,000	5,000
	WCMC Legislative Conference - 5	3,000	3,000		Consulting Services	2,500	2,500
	LOCIS Training	150	150		Codification	3,000	7,500
	IGFOA Quarterly Meetings	280	280		External HR Fees	3,400	3,400
	Chamber Christmas Event	-	500		External Audit Fees	17,538	17,538
	Chamber Monthly Meetings		204		OPEB	2,000	2,000
	Chamber Celebrate Westchester		1,755		CAFR Certification	450	450
	WCMC Nat'l Legislative Trip - 2	2,000	2,000		Total	50,888	55,388
	Proviso Municple League		350	01-11-6289-000	Other Contractual Expenses		
	WCMC Summer Conference		250		Paying Agent Fee	1,500	1,500
	NLC - 4				FSA Administration	840	840
	Registration	1,500	2,100		Document Storage Fee	2,400	2,400
	Travel	5,800	5,825		Document Shred Fee	1,680	1,680
	GFOA - 2				Payroll Fees	10,000	10,000
	Registration(2)	1,000	1,000		Vehicle Sticker Billing Service	6,700	7,000
	Travel	2,000	2,000		Vehicle Sticker Online Payment	900	900
	Total	24,720	29,204		Liquor License Fingerprints	1,750	1,750
01-11-6213-000	Dues & Subscriptions				Other Misc Services	1,570	1,600
	WCMC	11,575	11,575		Total	27,340	27,670
	NCC of Mayors	1,230	1,230	01-11-6511-000	Computer Software		
	National Leage of Cities - 4	3,000	3,000		Civic Plus Mobile Software	6,000	6,000
	IML	2,000	2,150		Total	6,000	6,000
	Proviso Municipal League	425	425	01-11-6609-000	Installment Debt - Principal		
	IL CPA Society	300	300		Land Purchase	50,000	
	ICMA	825	825		General Ledger Software (50/50 with Utility Fund)	9,437	9,661
	IGFOA - 2	350	350		Total	59,437	9,661
	GFOA - 2	340	340	01-11-6610-000	Installment Debt - Interest		
	Metro Mayors Caucus	590	759		Land Purchase	2,175	
	ILCMA	1,815	1,815		General Ledger Software (50/50 with Utility Fund)	927	704
	Notary Public	100	101		Total	3,102	704
	Total	22,550	22,870				

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

Plan Commission / Zoning Board of Appeals

The Plan Commission makes recommendations on:

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

The Zoning Board of Appeals makes recommendations on:

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

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

The Plan Commission makes recommendations on or changes to the Village's comprehensive plan and zoning code. The Zoning Commission makes recommendations on variations to the zoning code. Decisions by either commission must be approved or denied by the Village Board.

No significant changes are projected for the 2015-16 fiscal year.

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 General Fund - Planning Commission & Zoning Board of Appeals

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
01-14-6203-000	Contract/Legal Notices	1,002	358	1,000	1,500	1,500
01-14-6211-000	Conference/Training	800	-	-	-	-
01-14-6289-000	Other Contractual Expenses	-	705	1,500	250	400
	Total Contractual Services	\$ 1,802	\$ 1,063	\$ 2,500	\$ 1,750	\$ 1,900
01-14-6403-000	Office Supplies	98	-	-	-	-
	Total Commodities	\$ 98	\$ -	\$ -	\$ -	\$ -
Total Planning/Zoning Commissions Expenses		<u>\$ 1,900</u>	<u>\$ 1,063</u>	<u>\$ 2,500</u>	<u>\$ 1,750</u>	<u>\$ 1,900</u>

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

Community Development Department

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

ECONOMIC DEVELOPMENT

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

BUILDING PERMITTING

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

PLANNING AND ZONING

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

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

The total budget for the Community Development Department is expected to increase. There are minor increases to conferences & training, dues & subscriptions, maint. services -- equipment, but the bulk of the increase is due to an increase in other contractual expenses. Below you will find a brief explanation for the increase in the budget for next fiscal year.

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

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Community Development

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
01-15-6103-000	Wages - Full Time	181,475	217,637	206,264	208,356	214,873
01-15-6103-100	Wages - Part Time	36,060	6,083	55,930	5,076	17,400
01-15-6104-000	Wages - Overtime	45	-	500	201	500
01-15-6108-000	Wages - Sick Pay	1,495	1,907	2,000	1,055	2,000
01-15-6124-000	Social Security	13,511	13,860	13,475	13,233	14,556
01-15-6126-000	Medicare Expense	3,160	3,241	3,151	3,113	3,404
01-15-6128-000	IMRF-Village Expense	27,593	30,397	28,602	27,566	30,145
01-15-6150-000	Employee Insurance	43,577	59,206	59,311	61,469	68,538
	Total Personnel	\$ 306,915	\$ 332,330	\$ 369,233	\$ 320,069	\$ 351,416
01-15-6205-000	Printing	859	839	1,200	800	1,200
01-15-6207-000	Postage	68	193	500	700	600
01-15-6211-000	Conference/Training	844	6,017	6,646	3,845	5,230
01-15-6213-000	Dues & Subscriptions	619	525	1,415	1,575	995
01-15-6219-000	Telephone & Communication	4,562	2,958	3,000	3,344	3,400
01-15-6235-000	Façade Grant Program	-	-	45,000	28,750	30,000
01-15-6225-000	Maint. Services-Equipment	8,112	10,000	12,060	12,060	11,100
01-15-6227-000	Maint. Services-Vehicles	795	-	800	-	800
01-15-6265-020	Prof. Services-Legal	3,831	-	-	-	-
01-15-6265-030	Prof. Services-Other	1,677	166,041	28,000	73,239	105,000
01-15-6289-000	Other Contractual Expenses	43,438	33,225	75,500	70,450	98,360
	Total Contractual Services	\$ 64,805	\$ 219,797	\$ 174,121	\$ 194,764	\$ 256,685
01-15-6403-000	Office Supplies	2,061	3,227	2,600	1,250	2,600
01-15-6406-000	Clothing Supplies	56	-	250	250	250
01-15-6407-000	Gas & Oil	2,146	2,759	2,650	2,650	2,650
01-15-6423-000	Materials & Supplies-Vehicles	590	719	1,000	1,000	1,000
01-15-6425-000	Materials & Supplies-Other	461	-	2,500	2,500	2,000
	Total Commodities	\$ 5,314	\$ 6,705	\$ 9,000	\$ 7,650	\$ 8,500
01-15-6524-000	Buildings/Equipment	11,499	-	18,000	18,000	-
	Total Capital Outlay	\$ 11,499	\$ -	\$ 18,000	\$ 18,000	\$ -
Total Community Development Expenses		\$ 388,532	\$ 558,832	\$ 570,354	\$ 540,482	\$ 616,601

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Community Development
Detail for Selected Accounts

Account	Description	2015 Final Budget	2016 Proposed Budget	Account	Description	2015 Final Budget	2016 Proposed Budget
01-15-6211-000	Conferences/Training			01-15-6225-000	Maint. Services - Equipment		
	APA Chicago Metro		90		Copier	300	300
	ICSC events	300	300		SM (Cust Svc & Bus Retention Survey)	210	-
	Chamber of Commerce events	240	240		Retail Lease Trac	750	-
	Legal/Mgmt Module (01) Cert AS	1,600	1,600		Building Software (CitizenServe)	10,800	10,800
	Legal/Mgmt Module (01) Cert MH	1,600	1,600		Total	12,060	11,100
	ICC Webinars MH		250				
	ICC Webinars AS		250	01-15-6265-030	Professional Services - Other		
	ICC Webinars VS		100		Plan Review/Inspection (B&F)	50,000	75,000
	Commerical Plan Review Cert		200		less Developer Pass-Through Plan Review	(40,000)	-
	SBOC Spring Instut. AS		150		Code Update - B&F	3,000	-
	SBOC Spring Instut. MH		300		Engineering / Inspection (CBEL)	15,000	30,000
	SBOC Spring Instut. VS		150		Total	28,000	105,000
	Tech Module (02) Cert AS	1,723					
	Tech Module (02) Cert MH	1,723	-	01-15-6289-000	Other Contractual Expenses		
	Total	6,646	5,230		Records Disposal	500	-
01-15-6213-000	Dues & Subscriptions				Plumbing Inspections	70,000	70,000
	American Planning Assn	520	520		less Developer Pass-Through Plan Review	(21,000)	-
	CMAA		200		Elevator Inspections	3,000	6,360
	Intl ED Council	345	-		Health Inspections	18,000	12,000
	IL Development Council	250	-		Maintaining Private Properties	5,000	10,000
	Suburban Bldg Officials Conf	75	75		Total	75,500	98,360
	Sidwell Maps		100	01-15-6524-000	Buildings/Equipment		
	Intl Council of Shopping Centers	100	100		Fleet vehicle	18,000	-
	Intl Code Council	125	-		Computer (Tower & Monitor)	1,000	-
	Total	1,415	995		Total	1,000	-

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

Fire & Police Commission

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

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

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 General Fund - Fire & Police Commission

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
01-18-6203-000	Contract/Legal Notices	544	584	750	750	750
01-18-6211-000	Conference/Training	-	400	1,000	1,250	2,500
01-18-6213-000	Dues & Subscriptions	375	375	600	375	375
01-18-6265-020	Prof. Services-Legal	-	8,493	10,000	8,183	10,000
01-18-6265-030	Prof. Services-Other	14,287	13,724	26,250	4,978	-
	Total Contractual Services	\$ 15,206	\$ 23,576	\$ 38,600	\$ 15,536	\$ 13,625
01-18-6403-000	Office Supplies	240	63	250	630	250
	Total Commodities	\$ 240	\$ 63	\$ 250	\$ 630	\$ 250
Total Fire & Police Commission Expenses		\$ 15,446	\$ 23,639	\$ 38,850	\$ 16,166	\$ 13,875

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 General Fund - Police Department
 Detail for Selected Accounts

Account	Description	2015 Final Budget	2016 Proposed Budget
01-18-6265-030	Prof. Services-Other		
	I/O Solutions Lieutenants Exam (20) \$660	13,200	-
	Lieutenants Exam Admin Fee (20) \$75	1,500	-
	Lieutenants Exam Proctor	500	-
	Lieutenants Exam Application Fee	550	-
	Lieutenants Exam Travel expense	300	-
	I/O Solutions Police Exam (150) \$25	3,750	-
	Police Exam Scoring (150) \$18	2,700	-
	Police Exam Proctor and Admin fee (150) \$25	3,750	-
	Total	26,250	-

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

Dispatching

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

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Dispatching

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
01-19-6103-000	Wages - Full Time	424,859	268,898	-	-	-
01-19-6103-100	Wages - Part Time	-	31,848	-	-	-
01-19-6104-000	Wages - Overtime	1,717	-	-	-	-
01-19-6108-000	Wages - Sick Pay	488	-	-	-	-
01-19-6110-000	Wages - Holiday Pay	14,359	-	-	-	-
01-19-6110-100	Transition Incentive Pay	-	-	-	-	-
01-19-6122-000	Unemployment Compensation	-	25,488	-	-	-
01-19-6124-000	Social Security	22,066	8,870	-	-	-
01-19-6126-000	Medicare Expense	5,160	2,074	-	-	-
01-19-6128-000	IMRF-Village Expense	43,622	18,914	-	-	-
01-19-6150-000	Employee Insurance	101,078	63,228	-	-	-
	Total Personnel	\$ 613,348	\$ 419,320	\$ -	\$ -	\$ -
01-19-6265-030	Prof. Services-Other	-	323,454	-	-	-
	Total Professional Services	\$ -	\$ 323,454	\$ -	\$ -	\$ -
Total Dispatching Expenses		\$ 613,348	\$ 742,773	\$ -	\$ -	\$ -

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

Police Department

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

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

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Police

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
01-20-6103-000	Wages - Full Time	2,688,253	2,721,847	2,834,166	2,733,822	2,843,607
01-20-6103-100	Wages - Part Time	15,197	15,723	76,559	75,913	91,218
01-20-6104-000	Wages - Overtime	151,793	157,190	165,000	172,219	145,000
01-20-6104-450	Overtime - Grant Reimbursed	1,519	-	31,994	-	32,000
01-20-6108-000	Wages - Sick Pay	9,203	10,356	10,500	9,517	10,500
01-20-6110-000	Wages - Holiday Pay	104,168	105,948	109,671	107,243	106,858
01-20-6115-000	Early Retirement Incentive	-	20,000	-	-	-
01-20-6118-000	Uniform Allowance	30,358	27,982	28,875	27,392	30,000
01-20-6122-000	Unemployment Compensation	-	-	32,214	10,914	-
01-20-6124-000	Social Security	13,669	27,930	16,357	29,649	26,841
01-20-6126-000	Medicare Expense	36,957	42,100	43,603	45,487	47,258
01-20-6128-000	IMRF-Village Expense	25,388	55,793	57,007	63,724	62,846
01-20-6132-000	Police Pension	779,047	970,557	1,037,700	1,037,700	1,061,927
01-20-6150-000	Employee Insurance	616,095	659,712	770,917	655,635	821,884
	Total Personnel	\$ 4,471,647	\$ 4,815,140	\$ 5,214,563	\$ 4,969,215	\$ 5,279,939
01-20-6205-000	Printing	3,058	2,138	2,560	2,745	2,800
01-20-6207-000	Postage	103	-	1,750	1,750	2,730
01-20-6211-000	Conference/Training	12,582	8,965	12,850	8,850	16,445
01-20-6213-000	Dues & Subscriptions	20,212	22,694	19,180	14,675	11,918
01-20-6219-000	Telephone & Communication	11,968	4,198	3,611	20,000	3,611
01-20-6223-000	Maint. Services-Building & Off.	762	2,843	2,120	5,095	3,420
01-20-6225-000	Maint. Services-Equipment	5,191	5,543	6,000	6,000	5,000
01-20-6227-000	Maint. Services-Vehicles	31,896	24,679	31,450	22,760	22,600
01-20-6247-000	Witness/Investigations	30	-	300	-	-
01-20-6249-000	Community Relations	135	-	-	-	-
01-20-6265-020	Prof. Services-Legal	160	-	-	-	-
01-20-6265-030	Prof. Services-Other	2,675	9,699	17,450	17,730	18,255
01-20-6265-040	Prof. Services-Animal Control	1,840	808	1,500	757	1,000
01-20-6289-000	Other Contractual Expenses	6,957	2,340	182,500	182,500	170,600
	Total Contractual Services	\$ 97,569	\$ 83,906	\$ 281,271	\$ 282,862	\$ 258,379
01-20-6403-000	Office Supplies	3,097	6,173	3,600	3,600	3,600
01-20-6407-000	Gas & Oil	74,944	90,307	90,000	75,000	90,000
01-20-6421-000	Materials & Supplies-Equipment	26,619	20,552	14,650	14,650	8,750
01-20-6423-000	Materials & Supplies-Vehicles	33,609	28,829	32,000	22,000	22,600
01-20-6449-000	Community Relations	2,173	1,171	2,500	2,500	2,500
	Total Commodities	\$ 140,441	\$ 147,033	\$ 142,750	\$ 117,750	\$ 127,450
01-20-6509-000	Computer Hardware	-	-	9,600	9,600	9,600
01-20-6513-000	Office Equipment	796	1,150	1,000	980	2,500
01-20-6515-000	Operating Equipment	-	220,272	16,460	40,000	16,475
01-20-6521-000	Motor Vehicles	25,598	-	-	-	-
	Total Capital Outlay	\$ 26,394	\$ 221,422	\$ 27,060	\$ 50,580	\$ 28,575
01-20-6609-000	Installment Debt-Principal	24,857	1,524	33,257	33,257	32,904
01-20-6610-000	Installment Debt-Interest	781	181	2,536	2,536	1,254
	Total Debt Service	\$ 25,638	\$ 1,705	\$ 35,793	\$ 35,793	\$ 34,158
Total Police Expenses		\$ 4,761,689	\$ 5,269,206	\$ 5,701,437	\$ 5,456,200	\$ 5,728,501

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Police Department
Detail for Selected Accounts

Account	Description	2015 Final Budget	2016 Proposed Budget	Account	Description	2015 Final Budget	2016 Proposed Budget
01-20-6205-000	Printing			01-20-6265-030	Prof Services - Other		
	Parking Citations	500	650		Government Consulting (\$625 mo)	7,500	7,500
	Compliance Citations	300	400		Towing Services	500	500
	Warning Tickets	200	200		Body Removal (4 x \$300)	1,200	1,800
	Racial Profiling Stickers	110	-		Administrative Consulting Specialist (Todd Kupsak)	8,000	8,000
	Department Envelopes	400	400		Hepatitis Shots	250	250
	Case files	500	600		Pro-Shred	-	80
	Administrative Tow Forms	300	300		Tobacco Grant Fees	-	125
	OT Slips	250	250		Total	17,450	18,255
	Total	2,560	2,800				
01-20-6211-000	Police Conference / Training			01-20-6289-000	Other Contractual Services		
	SLEA MLDP Program x 3 @ \$2,000	6,000	-		Norcomm (1/3 allocation)	176,500	164,400
	IACP (Int'l Chief Conference)	750	250		School Crossing Guards	6,000	6,200
	ILEAS Conf	200	200		Total	182,500	170,600
	ITOA Conf	400	200	01-20-6421-000	Materials & Supplies - Equipment		
	Natl Crime Prevention Conf	500	500		Ammunition	7,500	5,900
	Training Conf -Specialized Training	2,000	2,000		Targets	250	250
	NEMERT \$90 x 44	3,960	4,180		Rifle Upgrades (stocks/lights)	2,300	-
	NIPSTA 10 members x \$300 (driving)	3,000	-		Rifle Magazines	450	-
	Northwestern Staff & Command	-	4,000		Air Soft Supplies	750	-
	School Resource Officer Certification Conf	-	1,115		Evidence Supplies	800	800
	DMACT Services Supervision Training	-	4,000		NIPAS Vest	-	-
	Diversified Business Solutions	-	-		Det/Inv Software	1,000	-
	Total	16,810	16,445		Prisoner Supplies	1,600	1,600
01-20-6213-000	Dues & Subscriptions				Breathalyzer Operator tubes	-	200
	Beast (Evidence Support)	1,050	1,050		NIPAS Suppressor	-	-
	Critical Reach (Feb)	395	395		Total	14,650	8,750
	IACP	200	150		Computer Hardware		
	ILACP	210	220		Laptop Computer - Detectives	4,500	-
	ILEAS	120	120	01-20-6509-000	Laptop Computer - Patrol 584	5,100	-
	ITOA	-	50		Additional CIS License	-	2,100
	LEADS Online	2,000	1,988		Computer Replacements (5 Computers)	-	7,500
	LESO	400	400		Total	9,600	9,600
	LEXIPOL (Feb)	2,850	2,850	01-20-6515-000	Operating Equipment		
	Nat'l Bunco Investigators (March)	60	60		PD Radio Batteries	960	-
	NIPAS	4,505	1,205		Battery Back-ups	2,750	-
	IL Truck Ofc Assn	100	100		In-Vehicle Printer/Scanner	6,000	-
	School Resource Officer Membership	-	40		Misc. Portable Radio Equipment	750	-
	TLO Investigation Tool (\$110 Monthly)	1,320	1,320		Squad Car Printer	-	-
	WESTAFF	1,250	1,250		Defibulator Pads	-	-
	WSCOPA	150	75		Taser Replacements	-	6,800
	West Sub. Detective Assn	75	75		Department Body Armor (30 x \$638 ea) -Grant	-	9,675
	West Sub. Juvenile Ofc Assn	30	30		Carpet	6,000	-
	Mini-Bullet LEADS Cell Phone App	480	480		Total	16,460	16,475
	Language Line	25	60				
	Total	15,220	11,918	01-20-6609-000	Debt Service - Principle		
01-20-6225-000	Maint. Services - Equip				Copy Machine (PNC 2012)	1,565	1,607
	Fox Valley Fire Extinguisher	300	300		3 Police Vehicles (2015)	-	31,298
	Konica Minolta	1,200	1,200		Total	1,565	32,904
	cameras 581 & 582	250	-	01-20-6610-000	Debt Service - Interest		
	Radar Certification	500	500		Copy Machine (PNC 2012)	70	98
	Scanners for CIS	-	-		3 Police Vehicles (2015)	-	1,155
	Replacement Radar unit -Squad Car	1,250	-		Total	70	1,254
	Replacement Radar unit -Handheld	2,000	-				
	Rifle Repairs	-	1,050				
	Squad Car Printer	500	-				
	Intoximeter Service	-	450				
	Emergency Equip Repairs	-	1,500				
	Total	6,000	5,000				

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

Emergency Management

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

The Emergency Management Agency is made up of volunteers and collaborates with the Police Department. This budget includes the addition of a small stipend for the Emergency Management Agency Coordinator, who currently serves as a volunteer.

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 General Fund - Emergency Management

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
01-21-6103-100	EMA Part Time	-	2,400	2,400	\$ 2,400	\$ 2,400
01-21-6124-000	Social Security	-	149	149	149	149
01-21-6126-000	Medicare Expense	-	35	35	35	35
	Total Personnel	\$ -	\$ 2,584	\$ 2,584	\$ 2,584	\$ 2,584
01-21-6211-000	Conference/Training	148	-	300	100	300
01-21-6227-000	Maint. Services-Vehicles	450	1,547	750	250	100
01-21-6289-000	Other Contractual Expenses	16,106	-	-	-	-
01-21-6289-900	Disaster Expenses	54,580	1,257	-	-	-
	Total Contractual Services	\$ 71,284	\$ 2,804	\$ 1,050	\$ 350	\$ 400
01-21-6407-000	Gas & Oil	-	292	500	500	425
01-21-6423-000	Materials & Supplies-Vehicles	209	602	750	1,352	1,400
01-21-6425-000	Materials & Supplies-Other Equip	150	-	750	-	525
	Total Commodities	\$ 359	\$ 894	\$ 2,000	\$ 1,852	\$ 2,350
Total Emergency Management		\$ 71,643	\$ 6,281	\$ 5,634	\$ 4,785	\$ 5,334

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

Fire Department

Westchester Fire Department Mission Statement

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

Westchester Fire Department

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

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

The Westchester Fire Department is a career 28 member fire department. We utilize the traditional 3 platoon system. Operations occur from two fire stations, staffed 24 hours a day, 7 days a week, 365 days a year. Our current fleet of apparatus consists of (2) Engines (2008, 2009), (1) Quint ladder truck (1999), (1) Heavy Rescue Squad (2013), (2) ALS ambulances (2005, 2014), Technical Rescue Support Trailer (1996) pulled by (1) F350 pickup truck (1997), (2) automobiles (2001, 2009), and the popular Fire Safety House (1994). All except one ambulance and one engine are staffed and in full service. In addition to our first due response, we are also auto-aid companies to the communities of Hillside, Bellwood, Broadview, and Oak Brook, increasing our initial primary response area to over 20 square miles and a total residential population of over 64,300 people.

2014-15 Fire Department Update

The fire Department has been working on updating policies and procedures that were either non-existent or needed to be reviewed and updated to help reduce various safety risks for its employees and their residents. Along with reviewing the current risk management models, has also begun the daunting task of reviewing, updating, and creating our Standard Operating Procedures (SOPs) and Standard Operating Guidelines (SOGs). Referencing the Village Personnel Policy Manual, Union Contract, IRMA practices, Federal law, State Statutes, Local Ordinances, and current fire service practices while

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

reviewing and rewriting these policies. The process is being done as to look at if the fire department is using the best practices available for our members' safety. Along with the safety aspect, the end goal is to have an easily accessible and user friendly set of SOPs and SOGs for all members to use for their benefit.

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

NORCOMM and the Village are currently working on integrating the Computer Aided Dispatch into the FIREHOUSE reporting software. Using this feature, will allow Officers to seamlessly integrate call information and times into the reporting software. This will ensure consistency in entering data that is submitted downstate on a monthly basis. Ultimately, it will allow us to keep consistent data between the Fire Department and NORCOMM.

Fire Prevention Bureau

The Fire Prevention Bureau has been very active in 2014. The Fire Prevention Bureau is currently staffed 6 personnel who have been trained and participate in on-going inspection training. In September the staffing was increased from 4 to 6 inspectors. The 2 additional inspectors are currently being mentored by the more experienced inspectors and are close to completing inspections entirely on their own. I have sent an inspector to Juvenile Fire Setters and 2 other Fire Inspectors to the Fire and Life Safety Educator Class. The Inspector that is currently responsible for Public Education is in the process of planning and implementing new Public Education Curriculum.

Public relations appearances increased this year and the fire department was visible at the various Village special events. Myself, along with many of the firefighters visited schools, block parties, and various community gatherings to bring our fire safety message to the community. We have also participated in career days at St. Joes High School and the Westchester Middle School, read a story at Dr. Seuss Day at the Westchester Primary School, and hosted fire stations tours throughout the year. As always, the fire stations is always available for residents to come in and have their blood pressures taken. Numerous CPR classes have been held for residents and upon special request for the local businesses.

Vehicle and Building Maintenance

Our preventative maintenance program has started to show the long term savings in regards to repairs on vehicles and building needs. I have also reviewed vendors in regards to vehicle maintenance and vendors which supply parts for our vehicles to make sure that the village is receiving the best service for the best value. My building maintenance officer and I walked through the fire stations which now are close to 60 years old to evaluate them and start planning for future repairs and upgrades that may be necessary. There are some larger improvements or upgrades that are being requested on my budget this year.

You may have noticed improvements that have been performed around the fire stations. We have installed awnings on the south and east side of station 1 and an awning in the rear of station 2. This has made an aesthetically pleasing look to both station and protects residents from the weather when they

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

visit the fire stations for various reasons. This spring the Apparatus door at station 2 will be installed to replace the current one that is damaged. Also, this spring the concrete pad and stairs in the rear of station 1 will be replaced. This was delayed from last fall due to the shortage of concrete and then the weather has been unfavorable ever since.

Station one is currently in the process of having an emergency generator installed. This is a very welcome piece of equipment that will generate power for the living quarters, the HVAC systems, radios, phones, and apparatus floor garage door openers. Prior to this, in the event of a power outage, the apparatus doors had to be manual raised and lowered and the power within the fire station was very limited. This was funded by a state grant along with other improvements for the Village's infrastructure.

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Fire

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
01-22-6103-000	Wages - Full Time	2,126,630	2,126,450	2,300,609	2,321,693	2,438,500
01-22-6103-100	Wages - Part Time	5,118	10,206	15,600	14,033	16,068
01-22-6103-200	Wages - 7G	11,135	16,740	30,000	21,485	15,000
01-22-6104-000	Wages - Overtime	122,269	179,443	90,000	111,597	90,000
01-22-6108-000	Wages - Sick Pay	7,140	6,391	7,500	6,319	7,500
01-22-6110-000	Wages - Holiday Pay	76,028	76,938	87,336	81,420	91,612
01-22-6118-000	Uniform Allowance	23,020	21,458	21,000	21,272	21,000
01-22-6124-000	Social Security	317	633	2,655	2,730	2,953
01-22-6126-000	Medicare Expense	27,868	29,060	30,311	31,857	38,855
01-22-6128-000	IMRF-Village Expense	2,295	6,912	5,766	5,989	7,453
01-22-6132-000	Fire Pension	640,418	598,627	725,000	725,000	915,936
01-22-6150-000	Employee Insurance	603,431	549,852	601,961	627,094	674,196
	Total Personnel	\$ 3,645,669	\$ 3,622,711	\$ 3,917,738	\$ 3,970,489	\$ 4,319,073
01-22-6205-000	Printing	1,104	475	900	700	500
01-22-6207-000	Postage	47	201	400	200	500
01-22-6211-000	Conference/Training	14,801	15,945	22,965	11,000	13,550
01-22-6212-000	Foreign Firefighter Insurance	19,540	-	16,060	-	-
01-22-6213-000	Dues & Subscriptions	11,092	7,516	8,870	8,600	8,480
01-22-6219-000	Telephone & Communication	11,734	4,893	5,200	5,000	5,085
01-22-6223-000	Maint. Services-Building & Off.	2,948	8,917	7,900	7,500	2,600
01-22-6225-000	Maint. Services-Equipment	9,301	11,147	11,670	11,800	10,245
01-22-6227-000	Maint. Services-Vehicles	49,442	49,333	42,000	49,487	40,175
01-22-6245-000	Fire Department Edu Fund	8,466	6,483	14,000	8,000	12,000
01-22-6265-030	Prof. Services-Other	-	7,872	5,000	7,500	7,500
01-22-6289-000	Other Contractual Expenses	16,429	27,708	196,490	180,000	170,890
	Total Contractual Services	\$ 144,903	\$ 140,489	\$ 331,455	\$ 289,787	\$ 271,525
01-22-6403-000	Office Supplies	3,502	5,367	3,300	4,050	3,300
01-22-6405-000	Cleaning Supplies	4,273	4,647	4,500	4,800	4,500
01-22-6407-000	Gas & Oil	21,777	27,262	27,000	26,000	27,000
01-22-6411-000	Public Education Materials	5,270	10,474	12,000	11,500	4,100
01-22-6419-000	Materials & Supplies-Offices	3,791	-	3,750	1,500	-
01-22-6421-000	Materials & Supplies-Equipment	23,738	74,796	26,100	22,000	14,535
01-22-6423-000	Materials & Supplies-Vehicles	1,732	6,659	18,100	12,000	12,000
01-22-6424-000	Materials & Supplies-Medical	7,733	29,868	15,040	14,973	8,210
01-22-6425-000	Materials & Supplies-Other Equip	4,121	9,090	5,500	3,500	4,250
	Total Commodities	\$ 75,938	\$ 168,163	\$ 115,290	\$ 100,323	\$ 77,895
01-22-6505-000	Building Improvement	-	5,488	-	-	-
01-22-6509-000	Computer Hardware	3,278	4,287	2,780	2,780	5,550
01-22-6515-000	Computer Hardware	-	461	-	-	-
01-22-6516-000	Personal Protective Equipment	6,386	7,472	9,500	9,200	10,750
01-22-6525-000	Building / Equipment	-	661,666	43,300	43,300	19,500
	Total Capital Outlay	\$ 9,664	\$ 679,374	\$ 55,580	\$ 55,280	\$ 35,800
01-22-6609-000	Installment Debt-Principal	30,000	336,208	81,176	81,634	83,989
01-22-6610-000	Installment Debt-Interest	13,800	16,394	11,201	10,104	7,749
	Total Debt Service	\$ 43,800	\$ 352,602	\$ 92,377	\$ 91,738	\$ 91,738
Total Fire Expenses		\$ 3,919,974	\$ 4,963,339	\$ 4,512,440	\$ 4,507,618	\$ 4,796,032

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Fire Department
Detail for Selected Accounts

Account	Description	2015 Final Budget	2016 Proposed Budget	Account	Description	2015 Final Budget	2016 Proposed Budget
01-22-6118-000	Uniform Allowance			01-22-6411-000	Public Education Materials		
	24 Personnel (union)	17,400	17,400		1 - Fire Inspector School	1,000	-
	4 Personnel (Command Staff)	3,600	3,600		1 - Fire Investigator School (2)	1,800	600
	Total	21,000	21,000		3 - Child Safety Seat Cert	1,200	-
					CP/File for Life program	1,000	-
01-22-6211-000	Conference/Training				Public Education Materials	1,500	1,000
	Essentials of FF 33 DVD Set				Fire Prevention Open House	2,000	1,000
	2 FF's - Advanced Firefighter	850	-		IFIA Life Safety Conference	1,400	-
	1 FF - Hazmat Operations	-	450		NFPA Conference	-	500
	2 FF's - Hazmat Tech A	-	-		Other edu opportunities/seminars	2,100	1,000
	2 FF's - Hazmat Tech B	-	-		Total	12,000	4,100
	7 FF's - Confined SpaceRescue	2,325	-				
	6FF's - Confined Space Technician	-	2,325	01-22-6419-000	Materials & Supplies - Offices		
	6 FF's - Trench Rescue	1,250	-		Training Room Chairs - 50	3,750	-
	2 FF's - Rope Operations (7)	-	1,550		Total	3,750	-
	9 FF's - Water Rescue Operations	-	2,125				
	2 FF's - Fire Service Vehicle Oper	-	-	01-22-6421-000	Materials & Supplies - Equip		
	2 FF's - Firefighter Acadmey	7,990	-		Hoses, assorted	4,400	4,000
	1 Capt. - Tactics & Strategies II	450	-		Nozzles/Appliances	-	1,500
	1 FF - Fire Officer I	-	-		Equipment needs	2,500	2,000
	1 Lts. - Fire Officer II	-	1,300		6 water rescue sets	675	-
	1 - Chief Fire Officer/Fire Officer III	-	-		2 cold water immersion suits	1,800	-
	2 FF - Vehicle Machinery (14)	2,000	2,400		3 - Swiftwater Rescue Suits	-	2,335
	1 FF - Fire Prevention Ofc I	-	-		Various Tools	500	500
	1 FF - Fire Investigator	-	-		MSA Rescue Aire II RIT Pack	3,200	-
	Training props/trailer rebuild	-	-		3 - PPV exhaust hoses	1,050	-
	6 - MABAS XI Ofc Development	450	-		2 - SENSIT P400 - 4 gas detector	885	800
	1 - IL Fire Chief's Conf	700	600		2 - HXG2D Natural Gas Detector	395	400
	2 - Fire Dept Instructor's Conf	1,800	700		Replace old rope rescue equip	3,145	1,000
	1 - IFCA/ISFSI Annual Symposium	450	450		Stokes/SKED basket	1,245	-
	6 - IRMA Leasership Seminar	600	-		3 - Full body harnesses	1,350	-
	3 - IFSI Fire College	-	-		E26 - Rescue Jack System	-	-
	1 - MABAS Conference	350	350		Replace air bag system	-	-
	1 - ITOA Conference	-	-		Replace Hurst with TNT System	-	-
	1 - IFCA Labor/Management Conf	1,650	-		3 - 28v Milwaukee Tool System	-	2,000
	1 - Int'l Assn Fire Chief's Conf	2,100	1,300		West Honor Guard Case/Flag	750	-
	Total	22,965	13,550		Portable Pelican Scene Light	825	-
					2 - Snap-tite Sigma intake valves	1,780	-
01-22-6213-000	Dues & Subscriptions				Sta 2 air comp. w/ elec. Work	1,600	-
	MABAS Division XX (Membership)	6,000	6,000		Total	26,100	14,535
	LEXIPOL (Initial)(\$4900 annual renew)	-	-	01-22-6423-000	Materials & Supplies - Vehicles		
	Int'l Assn of Fire Chiefs	225	225		Equipment as needed for maint.	6,500	6,500
	2 - Fire Investigators Strike Force	150	75		10 tires - Truck 315	7,250	5,500
	International Code Council	150	75		6 tires - Engine 313	4,350	-
	Illinois Fire Inspector Assn	95	95		Total	18,100	12,000
	Illinois Professions FF Assn	60	60				
	Metropolitan Fire Chief's Assn	50	50	01-22-6424-000	Materials & Supplies - Medical		
	NFPA Fire Codes Sub Svc	1,165	1,200		Laryngoscope set	400	-
	Illinois Fire Chief's Assn	450	450		2 - Handheld portable pulse ox. (1)	635	-
	National Fire Protection Assn - 2	330	200		Oxygen service/refills	750	750
	Fire House Magazine - Annual	45	-		2 - Aluminum Scoop Stretchers	-	-
	3 - IL Society of Fire Svc Instructor	150	50		5 - Blood Pressure Cuff Systems (2)	125	-
	Total	8,870	8,480		3 - Stethoscopes	60	-
					Monitor/AED Batteries - 3	750	-
01-22-6219-000	Telephone & Communications				Special Event Medical Supplies	500	-
	Comcast	725	735		Medical gloves (est)	3,000	3,000
	Globalcom	4,475	4,350		4 - Accucheck Glucometer	190	160
	Total	5,200	5,085		Glucose Test Strips	-	1,300
					Replacement Splints	300	-
01-22-6223-000	Maint. Services - Bldg/Ofc				Stryker Power-trak stair chair	3,000	-
	HVAC Preventative Maint/service	1,750	800		EZ-IO Intra-osseous set	880	-
	Gen. Maint/Repairs Garage Doors	1,500	800		3 EMS Response Bags	600	-
	Sta 1 Repair rear concrete/stairs	3,500	-		5 - Oxygen Bags	-	-
	Various Misc Station Repairs	1,150	1,000		Hydro-testing oxygen bottles	350	-
	Total	7,900	2,600		Operational/misc.	3,500	3,000
					Total	15,040	8,210
01-22-6225-000	Maint. Services-Equipment						
	Konica Minolta Copier (est)	820	1,020				

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Fire Department
Detail for Selected Accounts

Account	Description	2015 Final Budget	2016 Proposed Budget	Account	Description	2015 Final Budget	2016 Proposed Budget
	Bi-annual/qtrly SCBA air tests	1,700	1,700	01-22-6425-000	Materials & Supplies - Other		
	SCBA flow test/prev maint	2,200	2,200		Other Supplies (as needed)	5,500	4,250
	Hurst Tool Preventative Maint	1,850	1,600		Total	5,500	4,250
	Quad Meter Calibration	375	-				
	Ext refills - used on calls (6)	600	600	01-22-6509-000	Computer Hardware		
	Ambulance Stretcher - Maint	1,000	-		8 - CF-19 Mobile Computer upgrades	-	4,000
	3 Cardiac Monitors/3 AED - Maint	750	750		Solid State HDs, RAM, Windows 8		0
	Ground Ladder Testing	1,375	1,375		2 - Dell Desktop Computers	2,280	
	Other Repairs (as needed)	1,000	1,000		Secretary Printer	-	550
	Total	11,670	10,245		Misc. Computer needs	500	1,000
					Total	2,780	5,550
01-22-6227-000	Maint. Services - Vehicles						
	Amb 25 - Preventative A Maint	250	400	01-22-6516-000	Personal Protective Equip		
	Amb 25 - Preventative B Maint	150	250		2 - Turnout Equip	5,000	
	Amb 25 - Oil Changes	720	900		12 - Turnout Equip - 2 yr. replacement plan	-	8,000
	Amb 25 - Rear end & Tras Svc	180	-		American Classic Helmet	2,000	-
	Amb 25 - HVAC Filter Svc	1,250	1,250		10 - Firefighter boots	-	1,000
	Amb 26 - Preventative A Maint	500	400		Firefighting Gloves	750	-
	Amb 26 - Preventative B Maint	280	250		Turnout equipment repairs/needs	1,750	1,750
	Amb 26 - Oil Changes	720	900		Total	9,500	10,750
	Amb 26 - Rear end & Trans Svc	350	-				
	Amb 26 - HVAC Filter Svc	1,250	1,250	01-22-6525-000	Buildings & Equipment		
	Eng 25 - A Service/Pump Test	1,200	1,600		Station# 1 - Resinous Flooring	26,000	11,500
	Eng 25 - B Service	725	750		Station# 2 - Resinous Flooring	-	8,000
	Eng 25 - Hydraulic Generator	275	-		Station# 1 - 24 Turnout Lockers	6,000	
	Eng 25 - Transmission Svc	275	-		station# 2 - 12 Turnout lockers	-	
	Eng 25 - Rear End Svc	225	-		Station# 1 - 24 Personal Lockers	5,600	
	Eng 26 - A Service/Pump Test	1,200	1,600		Station# 2 - Replace Garage Door	3,000	
	Eng 26 - B Service	725	750		Station# 1 - replace 3 garage doors	-	
	Eng 26 - Hydraulic Generator	325	-		Station# 1 - 3 door awnings	2,000	
	Eng 26 - Transmission Svc	275	275		Station# 1 - Rear door awning	-	
	Eng 26 - Rear End Svc	225	-		Station# 2 Door awning	700	-
	Rescue 25 - A Service	-	1,200		Total	43,300	19,500
	Trk 25 - A Service/Pump Test	1,350	1,600				
	Trk 25 - B Service	850	800	01-22-6009-000	Debt Service - Principle		
	Trk 25 - Diesel Generator Svc	325	-		Pumper (refi)	43,782	44,906
	Trk 25 - Change Hyd Fuel/Filter	900	1,000		Ambulance	37,394	39,083
	Other Misc Repairs	27,475	25,000		Fire Dept SUV (new)	-	-
	Total	42,000	40,175		Total	81,176	83,989
01-22-6245-000	Fire Dept Education Fund						
	Undergraduate	6,000	8,000	01-22-6010-000	Debt Service - Interest		
	Graduate - 1 Person	8,000	4,000		Pumper (refi)	6,228	5,105
	Total	14,000	12,000		Ambulance (new)	4,973	2,645
					Fire Dept SUV (new)	-	-
01-22-6265-030	Professional Services - Other				Total	11,201	7,749
	Admin. Consulting Services, LLC	-	-				
	Grant writer discount (\$1,000)	-	-				
	Gov. Consulting Services	5,000	7,500				
	Total	5,000	7,500				
01-22-6289-000	Other Contractual Expenses						
	Norcomm (1/3 allocation)	176,500	-				
	\$13,700 per month	-	164,400				
	ZOLL ePcR License	1,200	1,200				
	Fitness for Duty Physicals (30 x \$450)	13,500	-				
	6 Non-PPO health Insurances	-	-				
	ACS Firehouse Software - Annual lic	5,290	5,290				
	Total	196,490	170,890				

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2015

Public Works

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

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

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Public Works

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
01-30-6103-000	Wages - Full Time	521,209	525,975	545,879	595,705	561,001
01-30-6103-100	Wages - Part Time	24,808	20,432	35,000	28,967	32,000
01-30-6104-000	Wages - Overtime	48,018	78,236	55,000	65,000	55,000
01-30-6105-000	Vehicle Use	79	-	-	-	-
01-30-6108-000	Wages - Sick Pay	1,333	1,488	2,000	1,968	2,000
01-30-6110-000	Holiday Pay	-	663	-	-	-
01-30-6115-000	Early Retirement Incentive	-	10,000	-	-	-
01-30-6122-000	Unemployment Compensation	-	-	19,800	-	19,800
01-30-6124-000	Social Security	37,594	38,928	35,993	42,882	40,300
01-30-6126-000	Medicare Expense	8,793	9,759	8,418	10,029	9,425
01-30-6128-000	IMRF-Village Expense	69,256	79,964	76,398	89,567	79,351
01-30-6150-000	Employee Insurance	151,741	147,958	181,938	158,848	179,044
	Total Personnel	\$ 862,831	\$ 913,402	\$ 960,426	\$ 992,965	\$ 977,921
01-30-6203-000	Contract/Legal Notices	959	3,723	1,700	500	1,500
01-30-6207-000	Postage	82	-	-	100	200
01-30-6211-000	Conference/Training	439	2,144	2,500	2,500	6,025
01-30-6213-000	Dues & Subscriptions	211	2,916	750	800	750
01-30-6219-000	Telephone & Communication	4,784	2,612	3,000	3,400	3,000
01-30-6223-000	Maint. Services-Building & Off.	12,639	15,000	10,000	16,000	15,000
01-30-6225-000	Maint. Services-Equipment	50,655	15,763	40,000	17,000	20,000
01-30-6227-000	Maint. Services-Vehicles	22,422	63,765	25,000	65,000	30,000
01-30-6228-000	Maint. Services-Street Lights	59,739	69,483	25,000	25,000	35,000
01-30-6228-100	Maint. Services-Traffic Lights	17,566	17,205	15,000	15,000	15,000
01-30-6231-100	Tree Replacement Program	32,828	15,195	20,000	20,000	20,000
01-30-6231-200	Tree Removal Contract	93,608	78,254	50,000	75,465	80,000
01-30-6231-300	Tree Trimming Contract	68,985	47,365	45,000	45,000	-
01-30-6231-400	Emergency Tree & Storm Care	29,720	3,970	30,000	25,000	30,000
01-30-6233-000	Disposal Charges	39,375	24,348	35,000	42,000	40,000
01-30-6235-000	Concrete Services	17,328	22,816	25,000	25,000	35,000
01-30-6235-200	Sidewalk Replacement Program	40,608	35,189	40,000	1,014	90,000
01-30-6237-000	Equipment Rental	16,740	10,366	32,000	32,000	40,000
01-30-6251-000	Electricity	84,553	96,822	70,000	64,416	95,000
01-30-6265-030	Prof. Services-Other	3,840	8,937	15,000	15,000	9,500
01-30-6265-100	Prof. Services-Engineering	-	-	465,650	442,093	210,000
01-30-6289-000	Other Contractual Expenses	17,732	13,248	21,000	10,000	16,000
01-30-6289-200	Contractual Services - Mowing	36,540	43,170	42,000	47,000	45,000
	Total Contractual Services	\$ 651,355	\$ 592,291	\$ 1,013,600	\$ 989,288	\$ 836,975
01-30-6403-000	Office Supplies	1,158	453	2,000	3,700	2,500
01-30-6407-000	Gas & Oil	42,067	58,007	57,000	55,106	60,000
01-30-6421-000	Materials & Supplies-Equipment	34,021	26,030	35,000	31,818	35,000
01-30-6423-000	Materials & Supplies-Vehicles	36,493	24,625	30,000	24,605	30,000
01-30-6425-000	Materials & Supplies-Other	73,859	66,816	61,000	108,294	60,000
01-30-6429-000	Materials & Supplies-Streets	-	-	78,750	25,284	133,750
	Total Commodities	\$ 187,890	\$ 175,930	\$ 263,750	\$ 248,807	\$ 321,250
01-30-6515-000	Operating Equipment	592	1,266,198	163,375	187,212	1,500
01-30-6525-000	Building/Equipment	122,576	(804,442)	209,890	75,000	50,000

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 General Fund - Public Works

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
01-30-6540-000	Infrastructure	-	-	2,388,500	1,045,411	1,729,885
01-30-6527-000	Street & Traffic Signs	16,080	16,845	20,000	22,000	20,000
	Total Capital Outlay	\$ 168,482	\$ 478,601	\$ 2,781,765	\$ 1,329,623	\$ 1,801,385
01-30-6609-000	Installment Lease-Principal	43,078	68,484	179,601	179,601	110,023
01-30-6610-000	Installment Lease-Interest	3,634	4,616	10,651	10,651	8,230
	Total Debt Service	\$ 46,712	\$ 73,100	\$ 190,252	\$ 190,252	\$ 118,253
Total Public Works Expenses		<u>\$ 1,917,270</u>	<u>\$ 2,233,324</u>	<u>\$ 5,209,793</u>	<u>\$ 3,750,935</u>	<u>\$ 4,055,784</u>

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Public Works Department
Detail for Selected Accounts

Account	Description	2015 Final Budget	2016 Proposed Budget	Account	Description	2015 Final Budget	2016 Proposed Budget
01-30-6211-000	Conference/Training			01-30-6429-000	Materials & Supplies-Streets		
	NIPSTDA Training (17x225)	-	4,175		Crackfill	10,000	-
	Continuing Edu - Arborists	2,500	350		Asphalt	68,750	133,750
	APWA Conference (Split w/ Utility Fund)	-	1,500		Total	78,750	133,750
	Total	2,500	6,025				
01-30-6225-000	Maintenance - Equipment			01-30-6289-000	Other Contractual		
	Street Program / Light testing	-	25,000		SWAP Program	1,000	1,000
	End Loader Repair	19,000	-		Grinding removal	20,000	15,000
	Other	21,000	20,000		Total	21,000	16,000
	Total	40,000	20,000				
01-30-6231-200	Tree Removal Contract			01-30-6515-000	Operating Equipment		
	50/50 Replacement	10,000	10,000		Copier	1,250	-
	Ash Borer Replacement	40,000	70,000		Tire Machine	-	-
	Total	50,000	80,000		Crackfill Machine	-	-
					PC for field (Split w/ Utility Fund)	-	1,500
01-30-6237-000	Equipment Rental				Vector Truck	162,125	-
	Roller Rental - Street Projects	-	10,000		Total	163,375	1,500
	Grinder Rental - Street Projects	20,000	20,000				
	Maint. & Traffic Sign Rental	12,000	10,000	01-30-6525-000	Building/Equipment		
	Total	32,000	40,000		HVAC System	-	50,000
					Total	-	50,000
01-30-6265-030	Professional Services			01-30-6609-000	Installment Lease - Principal		
	Fuel Tank Inspections (SFM)	-	4,000		Excavator (Split w/ Utility Fund)	6,950	7,137
	Pest Control	2,500	2,500		Paver Box (Split w/ Utility Fund)	5,252	5,393
	Drug Testing	2,500	2,500		High Ranger (5 years)	23,964	24,552
	SMG Fire Alarm Security	-	500		Ford F350 Pick-Up Truck	2,831	2,895
	Engineering	10,000	-		End Loader (Split w/ Utility Fund)	10,366	21,186
	Total	15,000	9,500		Dump Truck	9,777	9,997
					LED Lighting	120,461	38,863
01-30-6265-100	Prof Services - Engineering				Total	179,601	110,023
	HVAC System	-	7,500	01-30-6610-000	Installment Lease - Interest		
	Mayfair expansion Project Phase 1	465,650	15,000		Excavator (Split w/ Utility Fund)	402	437
	Mayfair expansion Project Phase 1	-	105,000		Paver Box (Split w/ Utility Fund)	304	330
	Parking Lot - Village Hall	-	72,000		High Ranger (5 years)	1,965	1,377
	Green Alley Grant	-	-		Ford F350 Pick-Up Truck	282	218
	Engineering	-	10,500		End Loader (Split w/ Utility Fund)	1,123	1,793
	Total	465,650	210,000		Dump Truck	973	752
					LED Lighting	5,602	3,323
01-30-6425-000	Materials & Supplies - Other				Total	10,651	8,230
	Cleaning Supplies	500	500				
	Clothing Supplies	1,000	1,000				
	Garage Supplies	45,000	45,000				
	LED Light Bulbs	2,500	1,500				
	Other bldg/minor equip	12,000	12,000				
	Total	61,000	60,000				

**Village of Westchester
Annual Operating Budget
Fiscal Year 2016
(May 1, 2015 to April 30, 2016)**

UTILITIES FUND

Village of Westchester
Utilities Fund
Budget for the Fiscal Year Beginning 5/1/2015

Utilities Fund

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

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

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

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Utilities Fund Summary

	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
Revenues					
Charges for Service	6,113,912	6,018,247	6,360,500	6,021,498	6,602,350
Other Income	59,421	29,021	45,700	50,611	45,581
Proceeds from Installment Debit	-	-	-	-	4,280,000
Increase in Loans Payable	-	-	-	-	(4,280,000)
Total Utilities Fund Revenues	\$ 6,173,333	\$ 6,047,268	\$ 6,406,200	\$ 6,072,109	\$ 6,647,931
Expenses					
Personnel Services	1,039,499	1,085,270	1,143,733	1,665,275	1,193,271
Contractual Services	2,104,809	2,294,960	2,707,076	2,623,368	3,027,226
Commodities	2,029,216	2,267,939	2,537,500	2,572,000	2,807,500
Capitalized Engineering Cost	-	-	-	-	(388,000)
Capital Outlay	347,547	334,641	3,263,275	3,350,000	3,930,500
Capitalized Assets	-	(57,870)	(3,014,900)	(3,014,900)	(3,908,000)
Depreciation	-	-	-	-	-
Total Operating Expenses	5,521,071	5,924,940	6,636,684	7,195,743	6,662,497
Operating Income	652,262	122,328	(230,484)	(1,123,633)	(14,566)
Nonoperating Income (Loss)					
Investment Income	1,043	795	500	548	500
Debt Service - Principal	155,000	233,552	357,353	232,353	264,389
Reduction in Long-Term Debt	(155,000)	(233,552)	(357,353)	(232,353)	(264,389)
Interest Expense	(49,468)	(60,509)	(45,729)	(56,129)	(61,657)
Amortization	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	(48,425)	(59,714)	(45,229)	(55,581)	(61,157)
Income before Transfers	603,836	62,614	(275,713)	(1,179,214)	(75,723)
Transfers In	12,723	-	-	-	-
Change in Net Assets	616,559	62,614	(275,713)	(1,179,214)	(75,723)
Beginning Net Assets (restated)	9,551,944	10,168,503	10,231,118	10,231,118	9,051,904
Projected Ending Net Assets	\$ 10,168,503	\$ 10,231,118	\$ 9,955,405	\$ 9,051,904	\$ 8,976,181

**Village of Westchester
Utilities Fund
Budget for the Fiscal Year Beginning 5/1/2015**

Revenues

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

Charges for Service

Refuse Collection – The Village collects revenue to pay for refuse collection in the Village.

Water Sales – A nominal increase is budgeted on water rates to offset the 4% increase passed on to the Village from the Broadview Westchester Water Agency.

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

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

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

Other Income

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

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

Detail of Utilities Fund Revenues appears on the following page.

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Utilities Fund Revenues

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
02-00-4812-000	Refuse Collection	1,891,130	1,925,580	1,800,000	1,992,629	2,080,350
02-00-4814-000	Water Sales	3,568,980	3,488,458	3,975,000	3,500,000	3,975,000
02-00-4818-000	Meter Sales	870	300	500	3,498	2,000
02-00-4828-000	Sewer Fees	572,592	516,417	500,000	490,104	500,000
02-00-4850-000	Penalties	80,340	87,493	85,000	35,267	45,000
	Total Charges for Service	\$ 6,113,912	\$ 6,018,247	\$ 6,360,500	\$ 6,021,498	\$ 6,602,350
02-00-5102-000	Interest Income	1,043	795	500	548	500
02-00-5122-000	Reimbursement	10,000	2,095	12,000	14,319	12,000
02-00-5122-250	Reimbursement - Emp Health	1,541	3,081	3,200	3,081	3,081
02-00-5189-000	Misc. Other Income	47,880	23,845	30,000	32,663	30,000
	Total Other Income	\$ 60,464	\$ 29,816	\$ 45,700	\$ 50,611	\$ 45,581
Total Utilities Fund Revenues		\$ 6,174,376	\$ 6,048,063	\$ 6,406,200	\$ 6,072,109	\$ 6,647,931

Village of Westchester
Utilities Fund
Budget for the Fiscal Year Beginning 5/1/2015

Utilities Fund Expenditures

The largest portion of expenditures in the Utilities Department is contractual services. These are comprised of fees paid to Waste Management for refuse collection and to the Broadview Westchester Water Agency to purchase water for the Village. Only nominal increases are applied to these expenses for the 2015-16 fiscal year to accommodate increases charged to the Village.

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

Detail of Utilities Fund Expenditures appears on the following page.

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Utilities Fund Expenses

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
02-95-6103-000	Wages - Full Time	657,896	645,457	723,696	1,035,410	754,870
02-95-6103-100	Wages - Part Time	306	-	-	-	-
02-95-6104-000	Wages - Overtime	60,629	93,689	40,000	113,693	50,000
02-95-6105-000	Vehicle Use	47	-	-	-	-
02-95-6108-000	Wages - Sick Pay	2,117	2,169	3,500	4,400	3,500
02-95-6110-000	Holiday Pay	-	663	-	-	-
02-95-6115-000	Early Retirement Incentive	-	10,000	-	-	-
02-95-6122-000	Unemployment Compensation	-	-	-	-	-
02-95-6124-000	Social Security	45,114	46,324	44,196	71,825	50,119
02-95-6126-000	Medicare Expense	10,551	11,481	10,336	16,825	11,721
02-95-6128-000	IMRF-Village Expense	86,328	98,770	93,809	155,135	103,795
02-95-6150-000	Employee Insurance	176,512	176,717	228,196	267,987	219,266
	Total Personnel	\$ 1,039,499	\$ 1,085,270	\$ 1,143,733	\$ 1,665,275	\$ 1,193,271
02-95-6203-000	Contract/Legal Notices	648	-	500	500	500
02-95-6205-000	Printing	646	545	1,000	1,000	1,000
02-95-6207-000	Postage	11,891	13,883	15,000	20,506	18,600
02-95-6211-000	Conference/Training	(1,717)	1,248	1,600	1,600	4,350
02-95-6213-000	Dues & Subscriptions	214	79	1,000	1,000	1,000
02-95-6215-000	Insurance & Bonding	57,891	94,363	110,000	110,000	110,000
02-95-6217-000	Banking Service Fees	13,188	15,141	10,000	1,574	5,000
02-95-6219-000	Telephone & Communication	3,166	9,557	12,401	10,000	12,401
02-95-6223-000	Maint. Services-Building & Off.	985	-	2,250	2,250	2,250
02-95-6225-000	Maint. Services-Equipment	17,150	5,176	44,000	25,000	50,300
02-95-6227-000	Maint. Services-Vehicles	5,553	16,437	12,000	26,034	25,000
02-95-6229-100	Maint. Services-Sewer	420	7,813	90,000	40,000	40,000
02-95-6233-000	Disposal Charges	39,375	24,348	35,000	40,000	40,000
02-95-6235-300	Flood Proofing Assistance Progra	-	25,500	45,000	25,500	30,000
02-95-6237-000	Equipment Rental	989	3,696	3,500	2,500	3,500
02-95-6245-000	Refuse Collection	1,887,954	1,936,542	2,010,000	1,992,629	2,080,350
02-95-6249-000	Mayfair Pumping Station	-	9,841	6,000	6,000	6,000
02-95-6251-000	Electricity	21,801	7,475	2,500	36,000	36,000
02-95-6255-000	Maint. Service-Water Mains	2,876	30,243	15,000	15,000	15,000
02-95-6265-000	Prof. Services	17,311	28,632	30,025	30,025	71,725
02-95-6265-020	Prof. Services-Legal	475	-	22,000	10,000	20,000
02-95-6265-030	Prof. Services-Other	-	1,467	-	1,250	1,250
02-95-6265-100	Prof. Services-Engineering	2,874	27,210	219,500	175,000	413,000
02-95-6289-000	Other Contractual Expenses	20,954	35,764	18,800	50,000	40,000
02-95-6327-000	Other Legal Services	165	-	-	-	-
	Total Contractual Services	\$ 2,104,809	\$ 2,294,960	\$ 2,707,076	\$ 2,623,368	\$ 3,027,226
	Less Capitalized Engineering					
	Net Contractual Services					
02-95-6403-000	Office Supplies	256	163	1,500	1,500	1,500
02-95-6407-000	Gas & Oil	20,303	20,147	25,000	25,000	25,000
02-95-6421-000	Materials & Supplies-Equipment	6,294	4,357	5,000	5,000	5,000
02-95-6423-000	Materials & Supplies-Vehicles	5,817	4,945	6,000	6,000	6,000
02-95-6424-000	Materials & Supplies-Meters	3,274	1,301	5,000	2,500	2,500

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Utilities Fund Expenses

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
02-95-6425-000	Materials & Supplies-Other Equip	43,430	61,202	45,000	50,000	50,000
02-95-6426-000	Materials & Supplies-Water Main	68,407	52,356	40,000	65,000	65,000
02-95-6435-000	Materials & Supplies-Sewer	23,933	17,861	20,000	25,000	25,000
02-95-6437-000	Materials & Supplies-Plumbing	-	958			
02-95-6438-000	Materials & Supplies-Crestwood	14,568	18,297	15,000	17,000	15,000
02-95-6455-000	Water Cost	1,842,933	2,086,352	2,375,000	2,375,000	2,612,500
	Total Commodities	\$ 2,029,216	\$ 2,267,939	\$ 2,537,500	\$ 2,572,000	\$ 2,807,500
02-95-6515-000	Operating Equipment	9,891	-	163,375	170,000	1,500
02-95-6515-100	Capital Equipment - Crestwood	-	-	60,000	60,000	78,000
02-95-6533-000	Meters	8,611	4,868	5,000	5,000	6,000
02-95-6535-000	Fire Hydrants	9,204	11,183	20,000	15,000	15,000
02-95-6538-000	Reservoir Maintenance	225	-	-	-	-
02-95-6540-000	Infrastructure Improvement	14,301	11,070	3,014,900	3,100,000	3,830,000
02-95-6575-000	Depreciation Expense	305,315	307,520	-	-	-
	Total Capital Outlay	\$ 347,547	\$ 334,641	\$ 3,263,275	\$ 3,350,000	\$ 3,930,500
	Less Capitalized Assets		(57,870)	(3,014,900)	(3,014,900)	(3,908,000)
	Net Capital Outlay	\$ 347,547	\$ 276,771	\$ 248,375	\$ 335,100	\$ 22,500
02-95-6603-100	Bond Payment - Principal (2010B)	-	-	155,000	155,000	160,000
02-95-6605-100	Bond Payment - Interest (2010B)	47,979	45,954	41,718	41,718	39,780
02-95-6609-000	Installment Lease-Principal	-	-	38,353	38,353	45,676
02-95-6610-000	Installment Lease-Interest	1,489	3,601	4,011	4,011	3,337
02-95-6607-000	IEPA Loan - Principal	-	-	164,000	39,000	58,713
02-95-6608-000	IEPA Loan - Interest	-	10,954	112,400	10,400	18,540
	Total Debt Service	\$ 49,468	\$ 60,509	\$ 515,482	\$ 288,482	\$ 326,046
02-95-5740-000	Transfer from Capital Projects	(12,723)	-	-	-	-
	Total Transfers	\$ (12,723)	\$ -	\$ -	\$ -	\$ -
Total Utilities Fund Expenses		\$ 5,557,817	\$ 5,985,449	\$ 7,152,166	\$ 7,484,225	\$ 7,376,543

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Utilities Fund
Detail for Selected Accounts

Account	Description	2015 Proposed Budget	2016 Proposed Budget	Account	Description	2015 Proposed Budget	2016 Proposed Budget
02-95-6203-000	Contract/Legal Notices			02-95-6425-000	Materials & Supplies - Other		
	Other Misc	500	500		Cleaning & Clothing Supplies	7,000	7,000
	Total	500	500		First Aid	2,400	2,500
02-95-6211-000	Conferences/Training				Repair Clamps	10,000	5,500
	APWA Conf (Split w/ PW)		1,400		C6 Stone	10,600	11,000
	Certification Class C		800		Valve Replacement	7,500	5,000
	Continuing Ed - Class C	250	800		Water Svcs Line Repair	5,000	15,000
	IGFOA (MP, JM) 25%	350	350		Misc plumbing supplies	2,500	4,000
	GFOA (MP, JM) 25%	1,000	1,000		Total	45,000	50,000
	Total	1,600	4,350	02-95-6515-000	Operating Equipment		
02-95-6219-000	Telephone & Communications				Copier (50/50 with PW Gen Fund)	1,250	
	Globalcom	1,685	1,685		Field PC (50/50 with PW Gen Fund)		1,500
	Comcast	600	600		Vactor Truck (50/50 with PW Gen Fund)	162,125	
	Call One	6,600	6,600		Total	163,375	1,500
	Verizon	3,516	3,516	02-95-6515-100	Capital Equipment - Crestwood		
	Total	12,401	12,401		Capital Repairs/Upgrades	60,000	78,000
02-95-6225-000	Maintenance Services - Equipment				Total	60,000	78,000
	End Loader Repair (Split with Streets)	19,000	19,000	02-95-6540-000	Infrastructure Improvement		
	Civic Systems - annual maintenance	6,300	6,300		Water Tank Repainting	724,900	-
	Miscellaneous	25,000	25,000		Radio Read Meters		1,300,000
	Total	50,300	50,300		Sunnyside Sanitary Sewer	2,230,000	2,230,000
02-95-6229-000	Maintenance Services - Sewer				Portsmouth Sewer	60,000	-
	Sewer Televising - 10% Annually	90,000	40,000		Roosevelt Road		300,000
	Total	90,000	40,000		Total	3,014,900	3,830,000
02-95-6249-000	Mayfair Pumping Station			02-95-6609-000	Installment Lease - Principal		
	Pump Repair	4,000	4,000		Existing Installment Contracts:		
	Mowing	2,000	2,000		Excavator (split w/ Gen Fund)	3,384	7,136
	Total	6,000	6,000		Paver Box (split w/ Gen Fund)	2,558	5,393
02-95-6255-000	Maint Services - Water Mains				End Loader (Split w/ Gen Fund)	10,366	10,593
	Repairs	15,000	15,000		Dump Truck (split w/ Gen Fund)	9,777	9,997
	Total	15,000	15,000		Pick Up Truck (split w/ Gen Fund)	2,831	2,895
02-95-6265-000	Professional Services				GL Software (split w/ Gen Fund)	9,437	9,661
	IEPA MS - 4 Annual Permit		1,000		Total	38,353	45,676
	Suburban Labs		15,000	02-95-6610-000	Installment Lease - Interest		
	Water Rate Study		25,000		Existing Installment Contracts:		
	Audit (46%)	15,525	15,525		Excavator (split w/ Gen Fund)	402	437
	JULIE locates	2,500	2,700		Paver Box (split w/ Gen Fund)	304	330
	Government consulting	7,500	7,500		End Loader (Split w/ Gen Fund)	1,123	896
	Other Prof Services	4,500	5,000		Dump Truck (split w/ Gen Fund)	973	752
	Total	30,025	71,725		Pick Up Truck (split w/ Gen Fund)	282	218
02-95-6265-100	Professional Services - Engineering				GL Software (split w/ Gen Fund)	927	704
	Roosevelt Road Water Main		-		Total	4,011	3,337
	Crestwood Meters		23,000	02-95-6607-000	IEPA Loan - Principal		
	Water Tank Repainting	45,000			2011 Sanitary Sewer Lining(IEPA)	39,000	39,826
	Sunnyside Sanitary Sewer	145,000	365,000		2014 Sunnyside Sewer /Water Tower Exterior		
	Portsmouth Sewer	4,500			Painting (IEPA)	-	18,887
	Engineering Other	25,000	25,000		Total	39,000	58,713
	Total	219,500	413,000	02-95-6608-000	IEPA Loan - Interest		
02-95-6289-000	Other Contractual Expenses				2011 Sanitary Sewer Rehab Project (IEPA)	10,400	9,550
	Leak Detection - Emergency Call-Out	10,000	10,000		2014 Sunnyside Sewer / Water Tower Exterior		
	Leak Detection Program	10,000	10,000		Painting (IEPA)	-	8,990
	Civic Systems Annual Maintenance	6,300	6,500		Total	10,400	18,540
	Utility Billing	10,000	10,000				
	Other Misc	2,500	3,500				
	Total	18,800	40,000				

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Utilities Fund
Detail for Selected Accounts

Account	Description	2015 Proposed Budget	2016 Proposed Budget	Account	Description	2015 Proposed Budget	2016 Proposed Budget
02-95-6203-000	Contract/Legal Notices			02-95-6425-000	Materials & Supplies - Other		
	Other Misc	500	500		Cleaning & Clothing Supplies	7,000	7,000
	Total	500	500		First Aid	2,400	2,500
02-95-6211-000	Conferences/Training				Repair Clamps	10,000	5,500
	APWA Conf (Split w/ PW)	-	1,400		C6 Stone	10,600	11,000
	Certification Class C	-	800		Valve Replacement	7,500	5,000
	Continuing Ed - Class C	250	800		Water Svcs Line Repair	5,000	15,000
	IGFOA (MP, JM) 25%	350	350		Misc plumbing supplies	2,500	4,000
	GFOA (MP, JM) 25%	1,000	1,000		Total	45,000	50,000
	Total	1,600	4,350	02-95-6515-000	Operating Equipment		
02-95-6219-000	Telephone & Communications				Copier (50/50 with PW Gen Fund)	1,250	-
	Globalcom	1,685	1,685		Field PC (50/50 with PW Gen Fund)	-	1,500
	Comcast	600	600		Vactor Truck (50/50 with PW Gen Fund)	162,125	-
	Call One	6,600	6,600		Total	163,375	1,500
	Verizon	3,516	3,516	02-95-6515-100	Capital Equipment - Crestwood		
	Total	12,401	12,401		Capital Repairs/Upgrades	60,000	78,000
02-95-6225-000	Maintenance Services - Equipment				Total	60,000	78,000
	End Loader Repair (Split with Streets)	19,000	19,000	02-95-6540-000	Infrastructure Improvement		
	Civic Systems - annual maintenance	6,300	6,300		Water Tank Repainting	724,900	-
	Miscellaneous	25,000	25,000		Radio Read Meters	-	1,300,000
	Total	50,300	50,300		Sunnyside Sanitary Sewer	2,230,000	2,230,000
02-95-6229-000	Maintenance Services - Sewer				Portsmouth Sewer	60,000	-
	Sewer Televising - 10% Annually	90,000	40,000		Roosevelt Road	-	300,000
	Total	90,000	40,000		Total	3,014,900	3,830,000
02-95-6249-000	Mayfair Pumping Station			02-95-6609-000	Installment Lease - Principal		
	Pump Repair	4,000	4,000		Existing Installment Contracts:		
	Mowing	2,000	2,000		Excavator (split w/ Gen Fund)	3,384	7,136
	Total	6,000	6,000		Paver Box (split w/ Gen Fund)	2,558	5,393
02-95-6255-000	Maint Services - Water Mains				End Loader (Split w/ Gen Fund)	10,366	10,593
	Repairs	15,000	15,000		Dump Truck (split w/ Gen Fund)	9,777	9,997
	Total	15,000	15,000		Pick Up Truck (split w/ Gen Fund)	2,831	2,895
02-95-6265-000	Professional Services				GL Software (split w/ Gen Fund)	9,437	9,661
	IEPA MS - 4 Annual Permit	-	1,000		Total	38,353	45,676
	Suburban Labs	-	15,000	02-95-6610-000	Installment Lease - Interest		
	Water Rate Study	-	25,000		Existing Installment Contracts:		
	Audit (46%)	15,525	15,525		Excavator (split w/ Gen Fund)	402	437
	JULIE locates	2,500	2,700		Paver Box (split w/ Gen Fund)	304	330
	Government consulting	7,500	7,500		End Loader (Split w/ Gen Fund)	1,123	896
	Other Prof Services	4,500	5,000		Dump Truck (split w/ Gen Fund)	973	752
	Total	30,025	71,725		Pick Up Truck (split w/ Gen Fund)	282	218
					GL Software (split w/ Gen Fund)	927	704
					Total	4,011	3,337
02-95-6265-100	Professional Services - Engineering			02-95-6607-000	IEPA Loan - Principal		
	Roosevelt Road Water Main	-	-		2011 Sanitary Sewer Lining (IEPA)	39,000	39,826
	Crestwood Meters	-	23,000		2014 Sunnyside Sewer /Water Tower Exterior		
	Water Tank Repainting	45,000	-		Painting (IEPA)	-	18,887
	Sunnyside Sanitary Sewer	145,000	365,000		Total	39,000	58,713
	Portsmouth Sewer	4,500	-	02-95-6608-000	IEPA Loan - Interest		
	Engineering Other	25,000	25,000		2011 Sanitary Sewer Rehab Project (IEPA)	10,400	9,550
	Total	219,500	413,000		2014 Sunnyside Sewer / Water Tower Exterior		
02-95-6289-000	Other Contractual Expenses				Painting (IEPA)	-	8,990
	Leak Detection - Emergency Call-Out	10,000	10,000		Total	10,400	18,540
	Leak Detection Program	10,000	10,000				
	Civic Systems Annual Maintenance	6,300	6,500				
	Utility Billing	10,000	10,000				
	Other Misc	2,500	3,500				
	Total	18,800	40,000				

**Village of Westchester
Annual Operating Budget
Fiscal Year 2016
(May 1, 2015 to April 30, 2016)**

MOTOR FUEL TAX FUND

Village of Westchester
Motor Fuel Tax Fund
Budget for the Fiscal Year Beginning 5/1/2015

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

Revenues

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

Intergovernmental

Allotment Income – The distribution of MFT revenue is based on population. The Illinois Municipal League is predicting that the local share of Motor Fuel Tax revenue will decrease by 1.4% to a per capita rate of \$24.30. This projection includes several unknown factors, the largest of which being the potential increase in the cost of gasoline.

Other Income

Interest Income – The Village anticipates spending cash on hand to finish some road projects and therefore depleting some fund reserves from previous years; therefore interest earnings in for the 2015-16 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 2016 Beginning 5/1/2015
Motor Fuel Tax Fund Summary

	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
Revenues					
Intergovernmental	471,160	485,792	479,315	484,872	543,311
Other Income	3,310	51,528	50,220	123,876	48,262
Total MFT Fund Revenues	\$ 474,469	\$ 537,319	\$ 529,535	\$ 608,748	\$ 591,573
Expenditures					
Contractual Services	86,492	22,563	-	-	80,000
Commodities	159,942	527,905	223,750	341,875	230,000
Capital Outlay	90,997	-	-	-	-
Debt Service	296,638	299,545	301,535	301,535	298,048
Total MFT Fund Expenditures	\$ 634,068	\$ 850,012	\$ 525,285	\$ 643,410	\$ 608,048
Revenues Less Expenses	\$ (159,599)	\$ (312,693)	\$ 4,250	\$ (34,662)	\$ (16,475)
Beginning Fund Balance	\$ 544,887	\$ 385,288	\$ 72,595	\$ 72,595	\$ 37,933
Projected Ending Fund Balance	\$ 385,288	\$ 72,595	\$ 76,845	\$ 37,933	\$ -

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 Motor Fuel Tax Fund Revenues

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
03-00-5106-000	Grants	73,061	73,061	73,065	73,061	137,061
03-00-4417-000	Allotment Income	398,099	412,731	406,250	411,811	406,250
	Total Intergovernmental	\$ 471,160	\$ 485,792	\$ 479,315	\$ 484,872	\$ 543,311
03-00-5102-000	Interest Income	50	109	-	-	-
03-00-5122-500	Reimbursement - Engineering	-	18	-	-	-
03-00-5189-000	Misc. Other Income	3,259	51,402	50,220	123,876	48,262
	Total Other Income	\$ 3,310	\$ 51,528	\$ 50,220	\$ 123,876	\$ 48,262
Total Motor Fuel Tax Fund Revenues		\$ 474,469	\$ 537,319	\$ 529,535	\$ 608,748	\$ 591,573

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 Motor Fuel Tax Fund Expenditures

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
03-95-6282-100	Phase II-Gardner Road	85,670	-	-	-	-
03-95-6289-000	Other Contractual Expenses	822	22,563	-	-	80,000
	Total Contractual Services	\$ 86,492	\$ 22,563	\$ -	\$ -	\$ 80,000
03-95-6435-000	Materials & Supplies-Street Salt	70,309	368,745	135,000	253,125	200,000
03-95-6489-000	Misc. Materials & Supplies	89,632	159,160	88,750	88,750	30,000
	Total Commodities	\$ 159,942	\$ 527,905	\$ 223,750	\$ 341,875	\$ 230,000
03-95-6281-000	Local Street Improvements	90,997	-	-	-	-
	Total Capital Outlay	\$ 90,997	\$ -	\$ -	\$ -	\$ -
03-95-6603-100	Bond Payment - Principal	135,000	140,000	145,000	145,000	150,000
03-95-6605-100	Bond Payment - Interest	161,638	159,545	156,535	156,535	148,048
	Total Debt Service	\$ 296,638	\$ 299,545	\$ 301,535	\$ 301,535	\$ 298,048
Total Motor Fuel Tax Fund Expenditures		<u>\$ 634,068</u>	<u>\$ 850,012</u>	<u>\$ 525,285</u>	<u>\$ 643,410</u>	<u>\$ 608,048</u>

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 Motor Fuel Tax Fund
 Detail for Selected Accounts

Account	Description	2015 Actual Budget	2016 Proposed Budget
03-00-5106-000	Grants		
	MFT Per Capita Grant	73,061	73,061
	Highway Bridge Replacement fund		64,000
		73,061	137,061
03-95-6289-000	Other Contractual Expenses		
	Gladstone Bridge	-	80,000
	Total	-	80,000
03-95-6489-000	Materials & Supplies - Other		
	Crack Filling	20,000	30,000
	Asphalt	68,750	
	Total	88,750	30,000

**Village of Westchester
Annual Operating Budget
Fiscal Year 2016
(May 1, 2015 to April 30, 2016)**

EMERGENCY 911 FUND

Village of Westchester
E911 Fund
Budget for the Fiscal Year Beginning 5/1/2015

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

Revenues

Local Taxes

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

Intergovernmental

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

Charges for Service

911 Alarm Fees – The Village charges \$13.50/month for wireless alarm fees. During the 2011/12 Fiscal Year, these fees were moved to the General Fund.

Other Income

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

Expenditures

The expenditures in this fund relate to the communication infrastructure within the Village. The breakdown of these expenditures has changed drastically due to the Village's outsourcing of 911 dispatching.

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
E911 Fund Summary

	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
Revenues					
Local Taxes	\$ 149,527	\$ 158,068	\$ 150,000	\$ 159,531	\$ 160,000
Charges for Service	846	2,081	-	-	-
Intergovernmental	141,167	216,459	130,000	146,810	161,100
Interest Income	474	488	500	500	500
Total E911 Fund Revenues	\$ 292,014	\$ 377,096	\$ 280,500	\$ 306,841	\$ 321,600
Expenditures					
Personnel Services	252,366	181,344	-	-	-
Contractual Services	90,611	110,420	274,887	280,297	266,701
Commodities	151	143	100	-	-
Capital Outlay	68,166	174,957	18,600	38,875	11,100
Debt Service	-	21,223	42,446	42,446	42,446
Total E911 Fund Expenditures	\$ 411,294	\$ 488,088	\$ 336,033	\$ 361,618	\$ 320,247
Revenues Less Expenses	\$ (119,280)	\$ (110,992)	\$ (55,533)	\$ (54,777)	\$ 1,353
Beginning Fund Balance	\$ 338,912	\$ 219,632	\$ 108,641	\$ 108,641	\$ 53,864
Projected Ending Fund Balance	\$ 219,632	\$ 108,641	\$ 53,108	\$ 53,864	\$ 55,216

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
E911 Fund Revenues

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
08-00-4207-000	Landline 911 Tax	149,527	158,068	150,000	\$ 159,531	\$ 160,000
	Total Local Taxes	\$ 149,527	\$ 158,068	\$ 150,000	\$ 159,531	\$ 160,000
08-00-4410-000	Grant Revenue	-	94,026	-	-	11,100
08-00-5105-200	Wireless 911 Tax	141,167	122,433	130,000	\$ 146,810	150,000
	Total Intergovernmental	\$ 141,167	\$ 216,459	\$ 130,000	\$ 146,810	\$ 161,100
08-00-4517-000	911 Alarm Fees	-	-	-	-	-
08-00-5122-250	Reimbursement - Employee CoPay	846	2,081	-	-	-
08-00-5189-000	Misc. Other Income	-	-	-	-	-
	Total Charges for Service	\$ 846	\$ 2,081	\$ -	\$ -	\$ -
08-00-5102-000	Interest Income	474	488	500	500	500
	Total Interest	\$ 474	\$ 488	\$ 500	\$ 500	\$ 500
Total E911 Fund Revenues		\$ 292,014	\$ 377,096	\$ 280,500	\$ 306,841	\$ 321,600

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
E911 Fund Expenditures

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
08-95-6103-000	Wages - Full Time	106,238	89,378	-	-	-
08-95-6103-100	Wages - Part Time	3,555	-	-	-	-
08-95-6104-000	Wages - Overtime	63,483	38,675	-	-	-
08-95-6108-000	Wages - Sick Pay	1,010	1,030	-	-	-
08-95-6122-000	Unemployment Compensation	-	-	-	-	-
08-95-6124-000	Social Security	9,794	7,939	-	-	-
08-95-6124-100	Social Security	5,359	-	-	-	-
08-95-6126-000	Medicare Expense	2,291	1,857	-	-	-
08-95-6126-100	Medicare Expense	1,253	-	-	-	-
08-95-6128-000	IMRF-Village Expense	21,057	17,402	-	-	-
08-95-6128-100	IMRF-Village Expense	11,084	-	-	-	-
08-95-6150-000	Employee Insurance	27,243	25,064	-	-	-
Total Personnel		\$ 252,366	\$ 181,344	\$ -	\$ -	\$ -
08-95-6211-000	Conference/Training	516	-	-	-	-
08-95-6219-000	Telephone & Communication	61,016	90,297	70,287	70,287	73,801
08-95-6223-000	Maint. Services-Building & Off.	-	-	-	-	-
08-95-6225-000	Maint. Services-Equipment	20,563	20,080	28,100	46,982	28,500
08-95-6289-000	Other Contractual Expenses	3,517	43	176,500	163,028	164,400
Total Contractual Services		\$ 85,611	\$ 110,420	\$ 274,887	\$ 280,297	\$ 266,701
08-95-6403-000	Office Supplies	151	143	100	-	-
08-95-6421-000	Materials & Supplies-Equipment	-	-	-	-	-
Total Commodities		\$ 151	\$ 143	\$ 100	\$ -	\$ -
08-95-6509-000	Computer Hardware	897	119	9,600	-	9,600
08-95-6511-000	Computer Software	4,000	9,696	1,500	-	1,500
08-95-6515-000	Operating Equipment	63,269	165,142	7,500	38,875	-
Total Capital Outlay		\$ 68,166	\$ 174,957	\$ 18,600	\$ 38,875	\$ 11,100
08-95-6609-000	Installment Debt-Principal	-	18,981	38,604	38,604	39,476
08-95-6610-000	Installment Debt-Interest	-	2,242	3,842	3,842	2,970
Total Debt Service		\$ -	\$ 21,223	\$ 42,446	\$ 42,446	\$ 42,446
Total E911 Fund Expenditures		\$ 406,294	\$ 488,088	\$ 336,033	\$ 361,618	\$ 320,247

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Emergency 911 Fund
Detail for Selected Accounts

Account	Description	2015 Final Budget	2016 Proposed Budget	Account	Description	2015 Final Budget	2016 Proposed Budget
08-95-6219-000	Telephone & Communication			08-95-6511-000	Computer Software		
	911 Lines (AT&T)	35,000	38,000		Virus Protection	1,500	1,500
	iWins/CMS	12,000	15,000		Total	1,500	1,500
	Verizon - Police	6,800	6,900				
	Verizon - Fire	6,000	6,500				
	Fire Laptops	4,100	-	08-95-6515-000	Operating Equipment		
	Radio Phone Lines	2,000	2,000		Phone System Upgrade	7,500	-
	Cook County WWAN	2,387	2,601		Total	7,500	-
	Phone lines - PD/Broadview	2,800	2,800				
	Total	71,087	73,801	08-95-6009-000	Debt Service - Principal		
					CAD System	38,604	39,476
08-95-6225-000	Maint. Services-Equipment				Total	38,604	39,476
	CIS RMS Maintenance	24,000	24,000				
	ChiComm Network Maint	2,100	2,300	08-95-6010-000	Debt Service - Interest		
	Recording Equipment Maint	2,000	2,200		CAD System	3,842	2,970
	Total	28,100	28,500		Total	3,842	2,970
08-95-6289-000	Other Contractual Services						
	Norcomm (1/3 allocation)	176,500	164,400				
		176,500	164,400				

**Village of Westchester
Annual Operating Budget
~~Fiscal Year 2016~~
(May 1, 2015 to April 30, 2016)**

HOTEL / MOTEL TAX FUND

**Village of Westchester
Hotel /Motel Fund
Budget for the Fiscal Year Beginning 5/1/2015**

The Hotel/Motel Fund operates as a Special Revenue Fund. Special Revenue Funds are used when a dedicated revenue source has legal restrictions upon its use. In this case, the Hotel/Motel tax is restricted for the use of tourism related expenditures within the Village. Previously, these tourism expenses largely related to the Westchester Fun Fest expenses. Last year brought about a change for tourism and community events within the Village. We hosted a variety of smaller events throughout the year designed to foster community spirit and cultivate a welcoming, entertaining, and inviting environment for residents and visitors of Westchester. We plan to once again offer the community and visitors with events which cater to a variety of tastes. These events are planned and executed by a team of staff and volunteers.

Revenues

Intergovernmental

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

Other Income

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

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

Expenses

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

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Hotel/Motel Tax Fund Summary

	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
Revenues					
Local Taxes	108,924	98,713	112,000	116,448	112,000
Other Income	46,463	11,743	18,100	6,625	18,100
Total Hotel/Motel Fund Revenues	\$ 155,388	\$ 110,456	\$ 130,100	\$ 123,073	\$ 130,100
Expenditures					
Personnel Services	35,210	6,555	22,720	17,732	18,900
Contractual Services	136,801	72,517	90,300	60,075	92,500
Commodities	383	16,490	36,800	36,000	31,138
Total Hotel/Motel Fund Expenditures	\$ 172,394	\$ 95,562	\$ 149,820	\$ 113,807	\$ 142,538
Revenues Less Expenses	\$ (17,006)	\$ 14,894	\$ (19,720)	\$ 9,266	\$ (12,438)
Beginning Fund Balance	\$ 95,112	\$ 78,106	\$ 93,000	\$ 93,000	\$ 102,266
Projected Ending Fund Balance	\$ 78,106	\$ 93,000	\$ 73,280	\$ 102,266	\$ 89,828

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 Hotel/Motel Tax Fund Revenues

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
10-00-4608-000	Hotel/Motel Tax	108,924	98,713	112,000	116,448	112,000
	Total Local Taxes	\$ 108,924	\$ 98,713	\$ 112,000	\$ 116,448	\$ 112,000
10-00-5122-000	Reimbursement - Wrist Band Sales	39,397	11,743	-	-	-
10-00-5122-100	Donations - Special Events	7,066	-	18,100	6,625	18,100
	Total Other Income	\$ 46,463	\$ 11,743	\$ 18,100	\$ 6,625	\$ 18,100
Total Hotel/Motel Tax Fund Revenues		\$ 155,388	\$ 110,456	\$ 130,100	\$ 123,073	\$ 130,100

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 Hotel/Motel Tax Fund Expenditures

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
10-95-6104-400	Overtime	35,210	6,555	22,720	17,732	18,900
	Total Personnel	\$ 35,210	\$ 6,555	\$ 22,720	\$ 17,732	\$ 18,900
10-95-6239-000	Contractual Services - Special Events	136,801	71,781	90,300	60,000	92,000
10-95-6251-000	Electricity		736		75	500
	Total Contractual Services	\$ 136,801	\$ 72,517	\$ 90,300	\$ 60,075	\$ 92,500
10-95-6245-000	Materials & Supplies - Special Events	383	16,490	36,800	36,000	31,138
	Total Commodities	\$ 383	\$ 16,490	\$ 36,800	\$ 36,000	\$ 31,138
Total Hotel/Motel Tax Fund Expenditures		<u>\$ 172,394</u>	<u>\$ 95,562</u>	<u>\$ 149,820</u>	<u>\$ 113,807</u>	<u>\$ 142,538</u>

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
General Fund - Hotel/Motel Tax Fund
Detail for Selected Accounts

Account	Description	2015 Budget	2016 Budget	Account	Description	2015 Budget	2016 Budget
10-95-6104-400	Personnel			10-95-6245-000	Materials & Supplies - Special Events		
	Spring Cleaning Day	967	500		Senior Breakfast	400	500
	Cinco de Mayo	2,427	-		Spring Cleaning Day	500	500
	Let's Move Get out and Play Day	480	500		Cinco de Mayo	2,800	-
	Movie Nights (2)	409	250		Let's Move Get out and Play Day	500	500
	Music Festival	3,560	1,000		Family Fun Nights (2)	150	150
	4th of July Parade	2,588	2,000		Music Festival	750	750
	National Night Out	-	250		4th of July Parade	600	600
	BBQ Block Party	4,538	5,000		National Night Out	250	-
	Fall Festival	3,271	3,500		Patriot Day (9/11 Memorial)	250	-
	Patriot Day (9/11 Memorial)	423	-		Back to School Night	100	-
	Veteran's Day	1,976	3,400		BBQ Block Party	1,800	2,000
	Tree Lighting		500		Fall Festival	3,000	3,000
	Other Special Events	2,081	2,000		Tree Lighting	3,500	1,500
	Total Personnel	22,720	18,900		Other Special Events	2,700	1,000
10-95-6239-000	Contractual Services - Special Events				Westchester Gazebo	6,500	12,000
	Senior Breakfast	-	-		Decorations/Banners/Flags	2,000	-
	Cinco de Mayo	5,500	-		EDC Wayfinding Signs	10,000	7,638
	Let's Move Get out and Play Day	500	500		EDC Historical Makers	1,000	1,000
	Family Fun Nights (2)	3,100	1,500		Total Commodities	36,800	31,138
	Music Festival	12,000	15,000	10-00-5122-100	Donations - Special Events		
	4th of July Parade	4,000	4,000		Let's Move Get out and Play Day	(200)	(200)
	Fireworks	20,000	20,000		Music Festival	(1,000)	(1,000)
	31st/Wolf Concerts	2,000	-		4th of July Parade	(800)	(800)
	National Night Out	1,100	1,500		BBQ Block Party	(9,000)	(9,000)
	Back to School Night	1,100	1,500		Fall Festival	(3,100)	(3,100)
	80s Block Party	20,000	27,500		Westchester Memorial Fountain	(4,000)	(4,000)
	Fall Festival	8,500	7,000		Other Special Events	-	-
	Veteran's Day	800	-		Total Commodities	(18,100)	(18,100)
	Tree Lighting	2,000	2,000				
	Other Special Events	2,500	1,000				
	Westchester Memorial Fountain	6,200	5,000				
	Westchester Fountain Site Electrical		5,000				
	Publicity/Advertising	1,000	500				
	Total Contractual Services	90,300	92,000				

**Village of Westchester
Annual Operating Budget
Fiscal Year 2016
(May 1, 2015 to April 30, 2016)**

DEBT SERVICE FUND

Village of Westchester
Debit Service Fund
Budget for the Fiscal Year Beginning 5/1/2015

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

Revenues

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

Expenses

The only expense in this fund will be the bond payments for the 2013 Alternate Revenue Bonds.

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Debt Service Fund Summary

	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
Revenues					
None	\$ -	\$ 30	\$ -	\$ -	\$ -
Expenditures					
Debt Service	-	119,529	307,620	307,620	409,620
Total Debt Service Fund Operating Expenditures	\$ -	\$ 119,529	\$ 307,620	\$ 307,620	\$ 409,620
Excess (deficiency) of Operating Revenues over Operating Expenditures	\$ -	\$ (119,499)	\$ (307,620)	\$ (307,620)	\$ (409,620)
Other Financing Sources					
Bond Proceeds	119,537	-	-	-	-
Transfer in from Capital Projects Fund	-	-	307,620	307,620	409,620
Total Other Financing Sources	\$ 119,537	\$ -	\$ 307,620	\$ 307,620	\$ 409,620
Beginning Fund Balance	\$ -	\$ 119,537	\$ 38	\$ 38	\$ 38
Projected Ending Fund Balance	119,537	38	38	38	38
Fund Balance, Restricted for Debt Service	\$ 119,537	\$ 38	\$ 38	\$ 38	
Fund Balance, Unassigned	\$ -	\$ -	\$ -	\$ -	

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 Debt Service Fund Expenditures

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
30-00-6609-000	Bond Payment -Principal	-	-	150,000	150,000	255,000
30-00-6610-000	Bond Payment -Interest	-	119,529	157,620	157,620	154,620
	Total Debt Service	\$ -	\$ 119,529	\$ 307,620	\$ 307,620	\$ 409,620
Total Debt Service Expenses		\$ -	\$ 119,529	\$ 307,620	\$ 307,620	\$ 409,620

**Village of Westchester
Annual Operating Budget
Fiscal Year 2016
(May 1, 2015 to April 30, 2016)**

CAPITAL PROJECTS FUND

Village of Westchester
Debit Service Fund
Budget for the Fiscal Year Beginning 5/1/2015

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

Revenue

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

Expenses

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

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

Village of Westchester
Budget for the Fiscal Year 2016 Beginning 5/1/2015
Capital Projects Fund Summary

	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
Revenues					
Intergovernmental	168,946	665,896	725,000	532,997	750,000
Interest income	363	1,222	-	-	-
Grant (Enterprise Connector)	-	-	648,000	648,000	-
Total Capital Projects Fund Revenues	\$ 169,309	\$ 667,118	\$ 1,373,000	\$ 1,180,997	\$ 750,000
Expenditures					
Contractual Services	24,031	106,792	305,000	305,000	102,000
Capital Outlay	11,231	2,812,199	2,900,000	2,900,000	1,000,000
Debt Service	153,063	4,535	-	-	-
Total General Fund Expenditures	\$ 188,324	\$ 2,923,526	\$ 3,205,000	\$ 3,205,000	\$ 1,102,000
Excess (deficiency) of Revenues over Expenditures	\$ (19,015)	\$ (2,256,408)	\$ (1,832,000)	\$ (2,024,003)	\$ (352,000)
Other Financing Sources					
Bond Premium	157,138	-	-	-	-
Bond Issuance Cost	-	-	-	-	-
Bond Proceeds	5,680,472	-	-	-	1,102,000
Total Other Financing Sources	\$ 5,837,609	\$ -	\$ -	\$ -	\$ 1,102,000
Other Financing Uses					
Transfer to General Fund	(1,196,235)	-	-	-	-
Transfer to Debt Service Fund	-	-	(307,620)	-	(409,620)
Total Other Financing Uses	\$ (1,196,235)	\$ -	\$ (307,620)	\$ -	\$ (409,620)
Excess of revenues and other financing sources over (under) expenditures	\$ 4,622,359	\$ (2,256,408)	\$ (2,139,620)	\$ (2,024,003)	\$ 340,380
Beginning Fund Balance	\$ -	\$ 4,622,359	\$ 2,365,951	\$ 2,365,951	\$ 341,947
Projected Ending Fund Balance	\$ 4,622,359	\$ 2,365,951	\$ 226,331	\$ 341,947	\$ 682,327
Fund Balance, Restricted for Infrastructure	\$ 4,622,359	\$ 2,365,951	\$ 226,331	\$ 341,947	\$ 682,327

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 Capital Projects Fund Revenues

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
40-00-4208-000	Non Home Rule Sales Tax	168,946	665,896	725,000	532,997	750,000
	Total Local Taxes	\$ 168,946	\$ 665,896	\$ 725,000	\$ 532,997	\$ 750,000
	Proceeds from Bonds	\$ -	\$ -	\$ -	\$ -	\$ 1,102,000
	Interest	\$ 363	\$ 1,222	\$ -	\$ -	\$ -
40-00-4410-000	Grant Revenue (Enterprise Dr)	-	-	648,000	648,000	-
	Total Intergovernmental	\$ -	\$ -	\$ 648,000	\$ 648,000	\$ -
Total Capital Projects Fund Revenues		<u>\$ 169,309</u>	<u>\$ 667,118</u>	<u>\$ 1,373,000</u>	<u>\$ 1,180,997</u>	<u>\$ 1,852,000</u>

Village of Westchester
 Budget for the Fiscal Year 2016 Beginning 5/1/2015
 Capital Projects Fund Expenditures

Account	Name	2013 Audit Actual	2014 Audit Actual	2015 Budget	2015 Projected	2016 Budget
40-00-6265-100	Engineering	24,031	106,792	305,000	305,000	102,000
	Total Contractual Services	\$ 24,031	\$ 106,792	\$ 305,000	\$ 305,000	\$ 102,000
40-00-6530-000	Road Improvements	11,231	2,812,199	2,900,000	2,900,000	1,000,000
	Total Capital Outlay	\$ 11,231	\$ 2,812,199	\$ 2,900,000	\$ 2,900,000	\$ 1,000,000
40-00-6620-000	Bond Issuance Costs	153,063	4,535	-	-	-
	Total Debt Service	\$ 153,063	\$ 4,535	\$ -	\$ -	\$ -
Total Infrastructure Expenses		\$ 188,324	\$ 2,923,526	\$ 3,205,000	\$ 3,205,000	\$ 1,102,000