

Village of Westchester



Annual Operating Budget

For the Fiscal Year Beginning May 1, 2012

Village of Westchester, Illinois
Budget for the Fiscal Year Beginning May 1st, 2012

Village Board

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

Administration

Village Manager:	Janet Matthys
Police Chief:	April Padalik
Fire Chief:	James Adams
Building Commissioner:	Dennis DiPasquale
Public Works Superintendent:	John Fecarotta
Finance Director:	Anne Burkholder

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

Table of Contents

Letter of Transmittal	5
Community Profile	9
Village Wide Schedules	10
Village Organizational Chart.....	11
Summary of Personnel by Department	12
Summary of Personnel by Expense	13
Summary of All Funds	14
General Fund.....	15
Fund Summary	16
Summary of Changes in Fund Balance	17
Future Fund Balance Projections	18
Revenues	19
Expenditures	26
Summary of Expenses by Department.....	27
Summary of Expenses by Type	28
Administration/Finance Department.....	29
Planning/Zoning Commissions.....	33
Building Department.....	35
Fire & Police Commission.....	38
Dispatching.....	40
Police Department	42
Emergency Management.....	45
Fire Department.....	47
Public Works Department.....	51
Utilities Fund	55
Fund Summary	56
Summary of Changes in Fund Balance	58
Revenues	59
Expenditures	61
Motor Fuel Tax Fund	65
Fund Summary	66
Revenues	67
Expenditures	69
Emergency 911 Fund	70
Fund Summary	71
Revenues	72
Expenditures	74

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

Hotel/Motel Tax Fund	76
Fund Summary	77
Revenues	78
Expenditures	80



Village of Westchester

10300 ROOSEVELT ROAD, WESTCHESTER, IL 60154

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

WWW.WESTCHESTER-IL.ORG

Village President
SAM D. PULIA

Village Clerk
CATHY BOOTH

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

Village Manager
JANET M. MATTHYS

Village Attorney
MICHAEL K. DURKIN

April 20, 2012

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, 2012 and ending April 30, 2013. The FY 2013 Budget was developed by the Village's Management Team consisting of the Village's five department heads, the IT Manager and myself.

The Village's proposed FY 2013 Budget establishes the Village's fiscal policy for programs and services provided to its residents for the fiscal year beginning May 1, 2012. 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 five budgeted funds:

General Fund
Utility Fund
Motor Fuel Tax Fund
E-911 Fund
Hotel/Motel Tax Fund

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

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

The Village property tax base is founded primarily in its residential housing stock. The assessed value of Westchester properties has increased over the past three assessment years, and as the current assessment is the third of the triennial reassessment, property assessments are expected to remain relatively the same. The property tax cap level for the 2011 tax year levy to be collected for the fiscal year beginning May 1, 2012, is expected to be 1.9%. Building activity has been in a steady decline since fiscal 2008.

Personnel and benefit costs are by far the largest cost to the Village, and represent 77% of the total expenditures for the General Fund (only) and 59% for the entire budget. The vast majority of the Village's personnel are covered under six collective bargaining units. Only 20 of the 100 full-time employees are not members of a collective bargaining agreement. There are no part-time employees included in bargaining units. The collective bargaining units include the following, with the number of personnel in each bargaining unit shown in parentheses. The FY 2013 expenditure does not provide for any adjustments to labor agreements in negotiation.

	<u>Contract Expiration Date</u>
Sergeants (7)	April 30, 2012(negotiations pending)
Police Patrol (22)	April 30, 2011(negotiations pending)
Paramedics and Firefighters (21)	April 30, 2011(negotiations pending)
Dispatch/Records (9)	April 30, 2013
Clerical (5)	April 30, 2012(negotiations pending)
Public Works Maintenance (16)	April 30, 2013

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.

The expenditure budgets for the General and Utility Funds adhere to the Village's minimum Fund Balance Policy as follows:

	<u>Policy</u>	<u>Budgeted</u>
General Fund	30%	30%
Utility Fund	15%	35%

Fund Balances

Three of the Village's budget funds require the use of accumulated reserves (Fund Balance) to balance their FY 2013 budgets. The amount of reserves needed to balance the FY 2013 budget total \$188,100 as follows:

E-911 Fund	\$162,635
Motor Fuel Tax Fund	\$ 20,065
Hotel/Motel Tax Fund	<u>\$ 5,400</u>
Total	<u>\$188,100</u>

As with the FY 2012 Budget, fund summary sheets have been included that show future year fund balance projections based on economic modeling.

General Fund

Total general fund revenue for the 2012/13 Fiscal Year is budgeted to be \$ 13,300,191. This represents an increase of \$483,126 or 3.77% from the 2011/12 Fiscal Year budgeted revenue of \$12,817,065. The FY 2013 Budget includes estimated revenue from grant funding that has been applied for from federal agencies to acquire fire apparatus and police vehicles.

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

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. 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 fifty cents per thousand gallons 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. The Village passed an ordinance to increase the water charges to residents by fifty cents per thousand gallons to offset the increased water purchase cost.

The FY 2013 budgeted expenditures include approximately \$1.2 million for installation of a resin liner in certain segments of the sanitary sewer in Basin 384 north of Canterbury Street.

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

In May 2010, The Village issued \$1,610,000 Taxable General Obligation Bonds, Series 2010B to fund infrastructure improvements to the Village's water and sanitary sewer system, specifically the repainting of the interior of the Village's water tower and water main replacements of Fleet and Preston Streets. The debt service on the Series 2010B Bonds will be made from utility revenue. The Series 2010B Bonds were Build America Bonds and, pursuant to the American Recovery and Reinvestment Act, the Village is eligible to receive a rebate from the U. S. Treasury Department of 35% of the interest paid each year. The annual debt service on the Series 2010B bonds is approximately \$185,000 through FY 2011.

On September 30, 2011, the Village was awarded a wastewater treatment works loan obtained through the Illinois Environmental Protection Agency (IEPA) low interest loan program. The FY 2012 budget included a rate increase of \$0.17 to pay for the 20-year \$1.387 million IEPA loan to finance sewer improvements in the Highridge area of town which includes point repairs to the existing sanitary sewers where necessary, installation of a resin liner in the main sewer lines, and rehabilitating manholes. The project is expected to be completed in May 2012. Debt service on the loan will be determined upon completion of the project.

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 Series 2010A debt service will cost approximately \$250,000 annually for twenty years. The debt service will be made from the Motor Fuel Tax Allotments received from the State of Illinois. The Illinois Municipal League is predicting that the local share of Motor Fuel Tax revenue will decrease by 2% to a per capita rate of \$24.10 in FY 2013. Budgeted expenditures for salt have been decreased from \$120,000 in FY 2012 to \$78,000 in FY 2013 due to increased salt stock on hand due to the mild winter of 2012.

Hotel/Motel Tax Fund

The only source of revenue for this fund is the hotel tax imposed on services provided by the Hampton Inn. Initial revenue estimates show a stabilization of hotel tax receipts. Expenses included in this fund promote tourism in the Village and include costs for the annual Village Fest, along with other activities.

911 Fund

In this case, Emergency 911 Taxes (both locally imposed and the local share of State taxes) are recorded in this fund for the purpose of operating and maintaining a dispatch center for emergency communication. Emergency 911 expenditures are recorded both in this fund and in the General Fund. The Village imposes a \$1.50 per line tax on landlines. A small decrease in this revenue stream is noticed as consumers choose to eliminate their landline service in favor of wireless phones.

SUMMARY

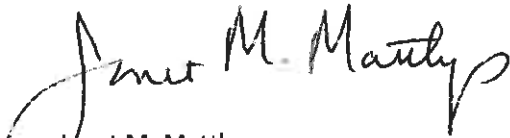
The FY 2013 Budget provides funds necessary to finance the continuation of excellent service provided by Village departments to the community, as well as fund several major capital improvements.

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

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

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

Respectfully submitted,

A handwritten signature in black ink, reading "Janet M. Matthys". The signature is fluid and cursive, with the first name "Janet" being the most prominent part.

Janet M. Matthys
Village Manager

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

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.

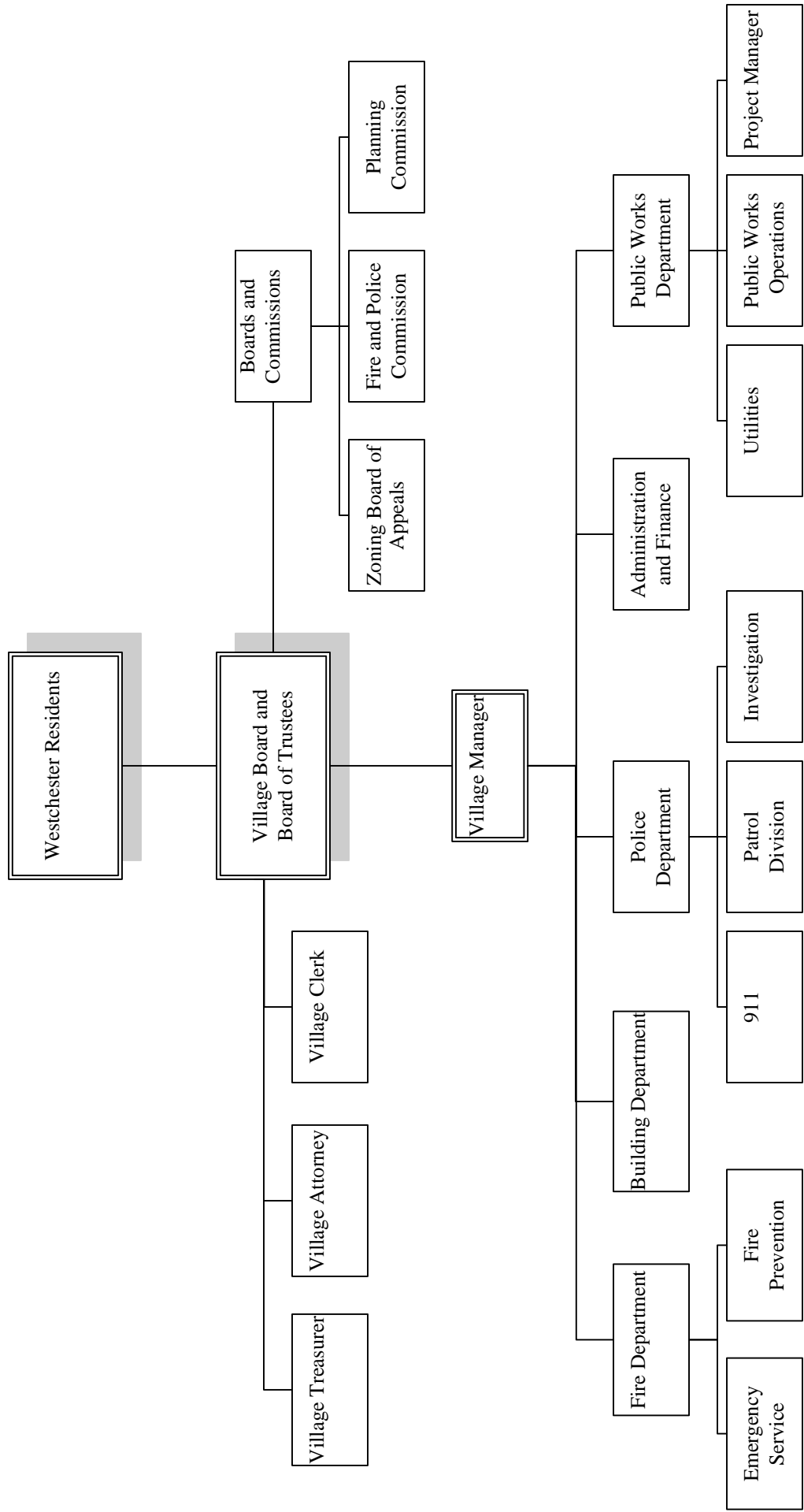
Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

VILLAGE WIDE SCHEDULES



Village of Westchester

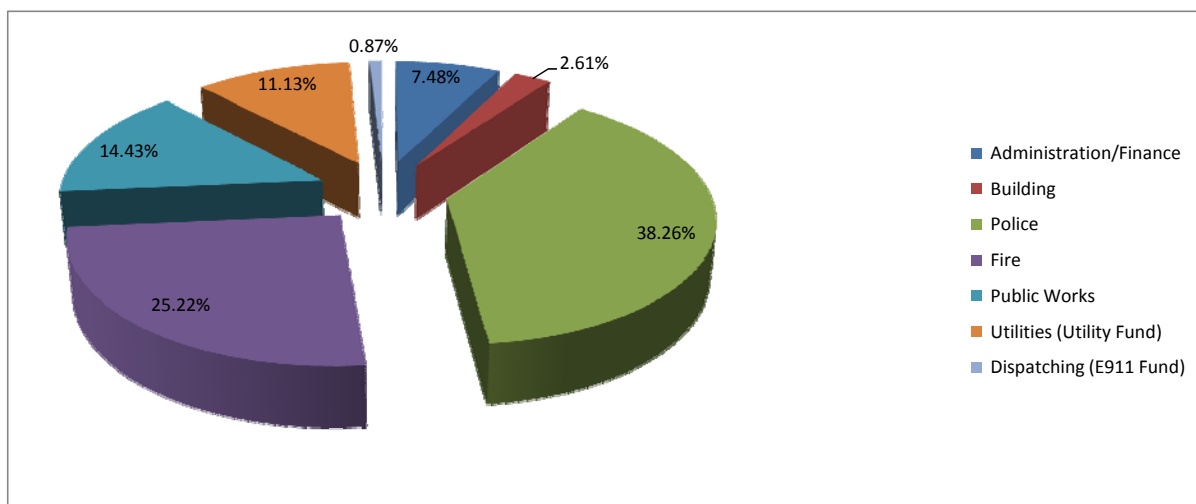
ORGANIZATIONAL CHART



Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Summary of Personnel by Department

Department	Full Time	2011-12 Part Time	Total	Full Time	2012-13 Part Time	Total
Administration/Finance						
Administration	2.18	1.00	3.18	1.75	2.00	3.75
Finance	2.00	5.00	7.00	3.85	1.00	4.85
Total Admin/Finance	4.18	6.00	10.18	5.60	3.00	8.60
Building	4.00	-	4.00	3.00	-	3.00
Police			-			
Administration	3.00	1.00	4.00	3.00		3.00
Operations	30.00	1.00	31.00	31.00	1.00	32.00
Records	2.00	-	2.00	2.00		2.00
Dispatch	7.00	-	7.00	7.00	-	7.00
Total Police	42.00	2.00	44.00	43.00	1.00	44.00
Fire						
Administration	3.00	1.00	4.00	3.00	1.00	4.00
Operations	26.00	-	26.00	25.00	-	25.00
Total Fire	29.00	1.00	30.00	28.00	1.00	29.00
Public Works	9.33	6.00	15.33	10.10	6.50	16.60
Utilities (Utility Fund)						
Administration	2.49		2.49	2.90	0.50	3.40
Operations	8.00	3.00	11.00	9.40	-	9.40
Total Utilities	10.49	3.00	13.49	12.30	0.50	12.80
Dispatching (E911 Fund)	1.00	-	1.00	1.00	1.00	1.00
Total Employees, Village Wide	100.00	18.00	118.00	103.00	13.00	115.00

Distribution of Personnel by Department



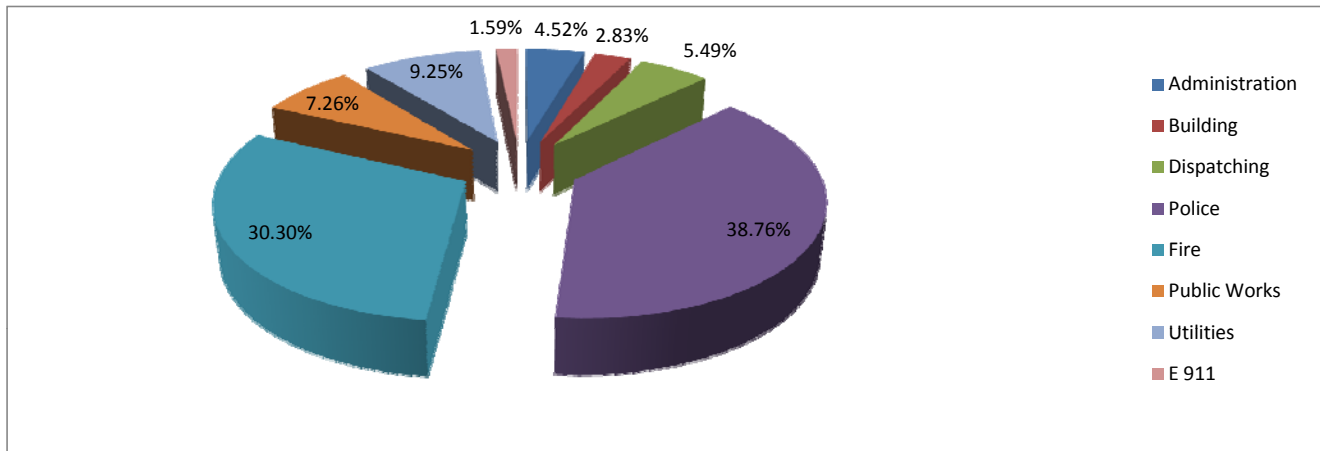
Personnel are funded from General, Utilities, and E911 Funds, with exceptions listed below:

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

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Summary of Personnel by Expense

Department	Name	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
11	Administration	503,479	475,600	565,679	547,124	545,235
15	Building	365,560	371,827	388,510	365,395	341,670
18	Fire & Police Commission	269	-	-	-	-
19	Dispatching	726,098	656,979	653,215	645,698	662,733
20	Police	4,429,591	4,431,150	4,675,865	4,547,621	4,678,386
22	Fire	3,191,007	3,528,413	3,672,748	3,588,804	3,656,672
30	Public Works	743,017	781,016	782,876	823,791	876,394
02-95	Utilities	795,700	914,990	884,373	814,345	1,116,221
08-95	E 911	6,448	127,559	179,000	164,183	191,348
Total Personnel Expenditures		<u>\$ 10,761,169</u>	<u>\$ 11,287,536</u>	<u>\$ 11,802,266</u>	<u>\$ 11,496,961</u>	<u>\$ 12,068,659</u>

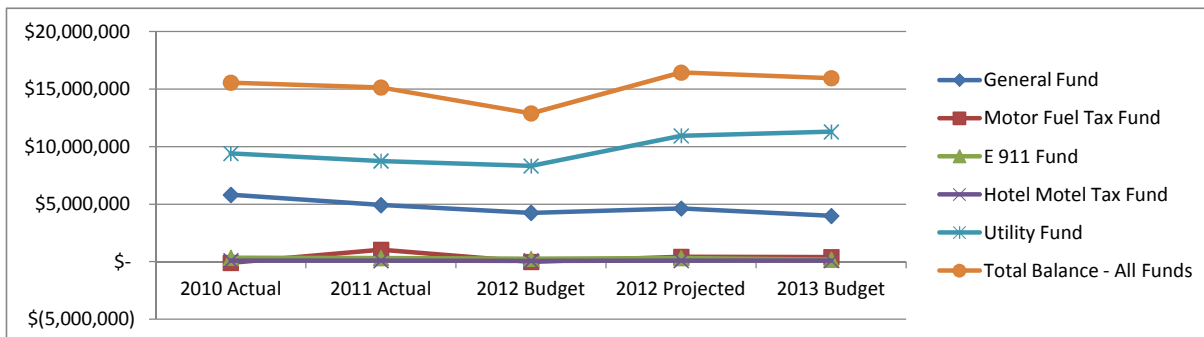
Distribution of Personnel by Expenditure



Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Summary of All Funds

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
Revenues - All Funds					
General Fund	\$ 13,375,122	\$ 13,170,717	\$ 12,817,065	\$ 12,927,660	\$ 13,300,191
Special Revenue Funds					
Motor Fuel Tax	475,445	4,090,554	851,479	891,234	464,573
E911	327,000	277,576	262,200	250,688	231,000
Hotel Motel Tax	112,346	120,183	141,050	144,500	167,500
Utility Fund	5,030,177	5,225,590	7,048,920	7,032,265	6,274,495
Total Revenues - All Funds	\$ 19,320,090	\$ 22,884,620	\$ 21,120,714	\$ 21,246,347	\$ 20,437,759
Expenditures - All Funds					
General Fund	\$ 13,323,638	\$ 14,061,070	\$ 13,494,825	\$ 13,229,255	\$ 13,943,028
Special Revenue Funds					
Motor Fuel Tax	615,745	2,939,153	1,908,848	1,502,848	484,638
E911	198,878	297,243	335,515	251,628	393,635
Hotel Motel Tax	163,295	125,228	154,210	131,076	172,900
Utility Fund	5,167,230	5,592,265	7,479,037	4,564,825	5,630,897
Total Expenditures - All Funds	\$ 19,468,786	\$ 23,014,959	\$ 23,372,435	\$ 19,679,632	\$ 20,625,098
Surplus (Defecit) Summary - All Funds					
General Fund	\$ 51,484	\$ (890,353)	\$ (677,760)	\$ (301,596)	\$ (642,838)
Special Revenue Funds					
Motor Fuel Tax	(140,300)	1,151,401	(1,057,369)	(611,614)	(20,065)
E911	128,122	(19,667)	(73,315)	(940)	(162,635)
Hotel Motel Tax	(50,949)	(5,045)	(13,160)	13,424	(5,400)
Utility Fund	(137,053)	(366,675)	(430,117)	2,467,440	643,599
Total Surplus/(Defecit) - All Funds	\$ (148,696)	\$ (130,339)	\$ (2,251,721)	\$ 1,566,715	\$ (187,339)
Fund Balance Summary - All Funds					
General Fund	\$ 5,817,962	\$ 4,927,609	\$ 4,249,849	\$ 4,626,013	\$ 3,983,175
Special Revenue Funds					
Motor Fuel Tax	(104,458)	1,046,943	(10,426)	435,329	415,264
E911	349,606	329,939	256,624	328,999	166,364
Hotel Motel Tax	95,471	90,426	77,266	103,850	98,450
Utility Fund	9,408,502	8,756,382	8,326,265	10,947,225	11,295,824
Total Fund Balance - All Funds	\$ 15,567,083	\$ 15,151,299	\$ 12,899,578	\$ 16,441,417	\$ 15,959,078

Summary of Changes in Fund Balance



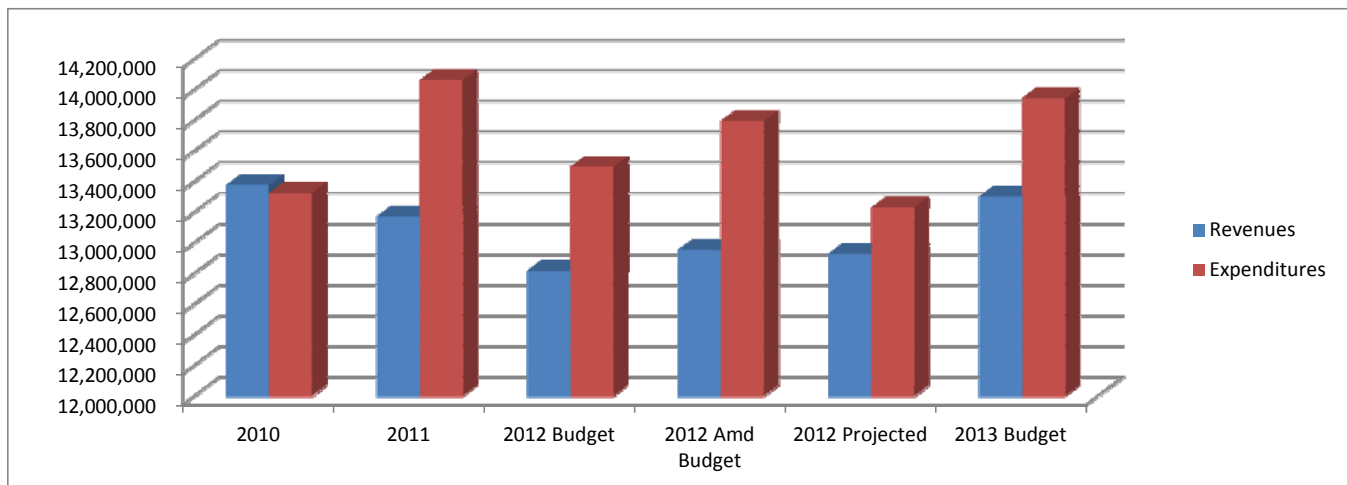
Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

GENERAL FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund Summary

	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
Revenues						
Local Taxes	7,909,125	7,502,524	7,752,700	7,752,700	7,706,469	7,760,244
Licenses and Permits	922,587	854,152	831,810	831,810	927,046	902,750
Intergovernmental	2,576,640	2,819,377	2,615,005	2,679,055	2,803,759	3,132,897
Charges for Service	568,365	617,272	602,750	602,750	579,057	581,000
Fines & Forfeits	775,564	701,869	665,000	697,000	597,328	563,800
Other Income	622,841	675,523	349,800	388,000	314,001	359,500
Total General Fund Revenues	\$ 13,375,122	\$ 13,170,717	\$ 12,817,065	\$ 12,951,315	\$ 12,927,660	\$ 13,300,191
Expenditures						
Administration	1,912,970	1,796,951	1,809,839	1,825,462	1,710,359	1,640,380
Planning & Zoning Commissions	15,251	278	7,500	7,500	2,500	6,250
Building	507,326	466,857	510,010	513,010	460,166	427,370
Fire & Police Commission	22,236	26,566	13,900	16,400	14,788	14,750
Dispatching	726,098	657,470	653,215	653,703	645,698	662,733
Police	4,848,968	4,797,231	5,026,236	5,066,825	4,841,951	5,027,389
Emergency Management	4,761	358,818	5,000	7,000	2,836	2,800
Fire	3,416,788	4,185,282	3,936,045	3,946,045	3,820,249	4,355,414
Public Works	1,869,240	1,771,618	1,533,080	1,758,574	1,730,708	1,805,942
Total General Fund Expenditures	\$ 13,323,638	\$ 14,061,070	\$ 13,494,825	\$ 13,794,518	\$ 13,229,255	\$ 13,943,028
Excess (deficiency) of Revenues over Expenditures	\$ 51,484	\$ (890,353)	\$ (677,760)	\$ (843,203)	\$ (301,596)	\$ (642,838)
Excess of revenues and other financing sources over (under) expenditures	\$ 51,484	\$ (890,353)	\$ (677,760)	\$ (843,203)	\$ (301,596)	\$ (642,838)
Beginning Fund Balance	\$ 5,766,478	\$ 5,817,962	\$ 4,927,609	\$ 4,927,609	\$ 4,927,609	\$ 4,626,013
Projected Ending Fund Balance	\$ 5,817,962	\$ 4,927,609	\$ 4,249,849	\$ 4,084,406	\$ 4,626,013	\$ 3,983,175

Comparison of General Fund Revenues vs Expenditures



Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Summary of Changes in Fund Balance

	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Amd Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
Revenues						
Total General Fund Operating Revenues	\$ 13,375,122	\$ 13,170,717	\$ 12,817,065	\$ 12,951,315	\$ 12,927,660	\$ 13,300,191
Expenditures						
Total General Fund Operating Expenditures	\$ 13,323,638	\$ 14,061,070	\$ 13,494,825	\$ 13,794,518	\$ 13,229,255	\$ 13,943,028
Less						
Capital & Debt Service Expenditures	<u>\$ 695,997</u>	<u>\$ 949,909</u>	<u>\$ 429,832</u>	<u>\$ 494,481</u>	<u>\$ 383,479</u>	<u>\$ 718,096</u>
Expenditures Applicable to Fund Balance Policy	\$ 12,627,641	\$ 13,111,161	\$ 13,064,993	\$ 13,300,037	\$ 12,845,776	\$ 13,224,932
Excess (deficiency) of Operating Revenues over Operating Expenditures	<u>\$ 51,484</u>	<u>\$ (890,353)</u>	<u>\$ (677,760)</u>	<u>\$ (843,203)</u>	<u>\$ (301,596)</u>	<u>\$ (642,838)</u>
Excess of revenues and other financing sources over (under) expenditures	<u>\$ 51,484</u>	<u>\$ (890,353)</u>	<u>\$ (677,760)</u>	<u>\$ (843,203)</u>	<u>\$ (301,596)</u>	<u>\$ (642,838)</u>
Beginning Fund Balance	<u>\$ 5,766,478</u>	<u>\$ 5,817,962</u>	<u>\$ 4,927,609</u>	<u>\$ 4,927,609</u>	<u>\$ 4,927,609</u>	<u>\$ 4,626,013</u>
Projected Ending Fund Balance	<u>\$ 5,817,962</u>	<u>\$ 4,927,609</u>	<u>\$ 4,249,849</u>	<u>\$ 4,084,406</u>	<u>\$ 4,626,013</u>	<u>\$ 3,983,175</u>
Fund Balance, Assigned for Reserve Policy					<u>\$ 3,853,733</u>	<u>\$ 3,967,480</u>
Fund Balance, Unassigned					<u>\$ 772,280</u>	<u>\$ 15,696</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Future Fund Balance Projections

	2010	2011	2012	2013	2014	2015
	Actual	Actual	Projected	Budget	Projection	Projection
Revenues						
Local Taxes	7,909,125	7,502,524	7,706,469	7,760,244	8,736,271	9,088,444
Licenses and Permits	922,587	854,152	927,046	902,750	920,805	939,221
Intergovernmental	2,576,640	2,819,377	2,803,759	3,132,897	3,195,555	3,259,466
Charges for Service	568,365	617,272	579,057	581,000	592,620	604,472
Fines & Forfeits	775,564	701,869	597,328	563,800	575,076	586,578
Other Income	622,841	675,523	314,001	359,500	366,690	374,024
Total General Fund Operating Revenues	\$13,375,122	\$13,170,717	\$12,927,660	\$13,300,191	\$14,387,017	\$14,852,204
Expenditures						
Administration	1,912,970	1,796,951	1,710,359	1,640,380	1,673,188	1,706,652
Planning & Zoning Commissions	15,251	278	2,500	6,250	6,375	6,503
Building	507,326	466,857	460,166	427,370	435,918	444,636
Fire & Police Commission	22,236	26,566	14,788	14,750	15,045	15,346
Dispatching	726,098	657,470	645,698	662,733	675,988	689,507
Police	4,848,968	4,797,231	4,841,951	5,027,389	5,097,937	5,199,896
Emergency Management	4,761	358,818	2,836	2,800	2,856	2,913
Fire	3,416,788	4,185,282	3,820,249	4,355,414	4,412,522	4,500,772
Public Works	1,869,240	1,771,618	1,730,708	1,805,942	1,842,060	1,878,902
Total General Fund Operating Expenditures	\$13,323,638	\$14,061,070	\$13,229,255	\$13,943,028	\$14,161,889	\$14,445,127
Less						
Capital & Debt Service Expenditures	<u>\$ 695,997</u>	<u>\$ 949,909</u>	<u>\$ 383,479</u>	<u>\$ 718,096</u>	<u>\$ 732,458</u>	<u>\$ 747,107</u>
Expenditures Applicable to Fund Balance Policy	\$12,627,641	\$13,111,161	\$12,845,776	\$13,224,932	\$13,429,431	\$13,698,019
Excess (deficiency) of Operating Revenues over Operating Expenditures	<u>\$ 51,484</u>	<u>\$ (890,353)</u>	<u>\$ (301,596)</u>	<u>\$ (642,838)</u>	<u>\$ 225,128</u>	<u>\$ 407,078</u>
Excess of revenues and other financing sources over (under) expenditures	<u>\$ 51,484</u>	<u>\$ (890,353)</u>	<u>\$ (301,596)</u>	<u>\$ (642,838)</u>	<u>\$ 2,125,128</u>	<u>\$ (1,492,922)</u>
Beginning Fund Balance	<u>\$ 5,766,478</u>	<u>\$ 5,817,962</u>	<u>\$ 4,927,609</u>	<u>\$ 4,626,013</u>	<u>\$ 3,983,175</u>	<u>\$ 6,108,303</u>
Projected Ending Fund Balance	<u>\$ 5,817,962</u>	<u>\$ 4,927,609</u>	<u>\$ 4,626,013</u>	<u>\$ 3,983,175</u>	<u>\$ 6,108,303</u>	<u>\$ 4,615,381</u>
Fund Balance, Restricted for Infrastructure			<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,900,000</u>	<u>\$ -</u>
Fund Balance, Assigned for Reserve Policy			<u>\$ 3,853,733</u>	<u>\$ 3,967,480</u>	<u>\$ 4,028,829</u>	<u>\$ 4,109,406</u>
Fund Balance, Unassigned			<u>\$ 772,280</u>	<u>\$ 15,696</u>	<u>\$ 179,474</u>	<u>\$ 505,975</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

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 2012/13 Fiscal Year is budgeted to be \$ 13,300,191. This represents an increase of \$483,126 or 3.77% from the 2011/12 Fiscal Year budgeted revenue of \$12,817,065. Further information on General Fund revenues is as follows:

Local Taxes

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

Property Taxes – Property Taxes are levied by the Village of Westchester. They are based on the assessed value of real property located within the Village. Property values are assessed by Cook County. Taxes are also collected by Cook County and the Village's portion is remitted back to the Village. The property tax levy remains the greatest source of revenue to the Village's General Fund. The Property Tax Limitation Law limits the dollar amount levied from one tax year to another to the lower of 5% or the CPI. The property tax levy is separated into three portions: General Purpose, Fire Pension, and Police Pension. The Police and Fire Pension amounts are paid directly to the pension funds, limiting the funds available for the General Purpose portion of the levy. This year's property tax levy included general purpose revenue of \$4,163,468, which represents a 0.08% increase over last year's general purpose levy. The Police and Fire Pension Funds combine to levy \$1,564,776, which represents a 3% increase over the prior year's levy. Combined, this year's total tax levy of \$5,728,244 is 0.86% greater than last year's tax levy of \$5,679,200.

Utility Taxes – The Village collects three types of utility taxes. There is a 6% tax on telephone gross receipts, a 5% equivalent electric tax based on consumption, and a 5% gross receipts natural gas tax. The Village is forecasting a nominal change in electric taxes and a reduction of natural gas taxes. Since Electric and Natural Gas taxes are based on consumption, they fluctuate with weather, usage, and the price of natural gas. The 6% telecommunications tax is based on the amount of telecommunication services our residents purchase. Telecommunication taxes this year have come in over budget, therefore projected income for 2012/13 is increased to \$795,000, which is an increase of 4% over last year's budget of \$762,000.

Places For Eating Tax – The 1% Places for Eating Tax became effective October 1, 2006. For the coming fiscal year, we are budgeting \$175,000, which is a decrease 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.

Amusement Tax – The Village collects 3% on all amusement sales. Revenues for this fund were previously budgeted based on scheduled additions to a golf course in town. Those additions are still

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

projected to occur, however their date of completion is not yet known. As such, the Village will not include the revenue that they will generate in these projections.

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 \$300,000 for the coming fiscal year. Historically, building permit revenue has fluctuated from year to year. Collections for the 2011/12 fiscal year are projected to come in at \$305,000, which is \$65,000 above the budget of \$240,000.

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 expected remain constant.

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

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

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

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.

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

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

away. The Illinois Municipal League estimates Personal Property Replacement Tax receipts growing by 1.6% during the 2012/13 Fiscal Year. As such, the Village has budgeted a small increase on actual receipts for in PPRT revenue.

State Income Tax – Income tax is paid by residents to the state at a rate of 5% of the Federal Adjusted Gross Income. The state then remits a portion of this back to municipalities on a per capita basis. The Illinois Municipal League is projecting a 3% increase in Income Tax receipts for the 2012/13 Fiscal Year to \$80.20 per capita. This would give the Village of Westchester projected income tax revenues of \$1,340,783.

State Sales Tax – Sales Tax is paid by retailers to the State. The State then distributes the Municipal portion back to the Village. Distributions are based on actual sales from retailers within the Village. The past two years of actual data show sales tax collections of \$903,996 and \$976,165. The 2011/12 actual projection is right on target with this at \$975,000. The budgeted amount for 2012/13 includes a small increase based on the increase in the CPI.

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 2012/13 Fiscal Year, the Local Use Tax per capita rate will be \$15.80. This rate multiplied by the Village's population of 16,718 would net the Village \$264,144.40 in Local Use Tax revenue.

Grants – There are several grants that have been applied for that the Village is budgeting to receive. The Fire Department is anticipating \$360,000 towards the purchase of a \$400,000 fire vehicle. The offsetting expense is identified in the fire department portion of this budget. The police department is anticipating two grants with revenues totaling \$90,505 to purchase new squad cars. The expense portion of these grants is identified in the police department portion of this budget.

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

Charges for Service

Rent – The Village receives rental revenue from the Post Office, as the Village owns the building used by the Post Office. The Village also receives rental revenue from cell phone providers for instances where cell phone towers are placed on Village property. Rental revenue is based on contract, and there 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
Budget for the Fiscal Year Beginning 5/1/2012

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

Fines & Forfeits

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

Police Fines – Fines assessed by the Westchester Police Department in accordance with the Village of Westchester Code of Ordinances. Revenues for 2012/13 are expected to be in line with actual projected collections for 2011/12.

Circuit Court Fines – Fines collected by the Circuit Court of Cook County and remitted to the Village. Collections for 2012/13 are expected to be in line with actual projected collections for 2011/12.

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

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

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

Other Income

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

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 IRMA (Intergovernmental Risk Management Agency) reimbursements.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

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

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

Tree Program – The Village partners with interested residents to replace parkway trees. Residents can choose from five varieties of trees to replace their dying or damaged parkway trees. The cost of the replacement trees is split 50/50 between residents and the Village. The Village is anticipating an increase in this program for the 2012/13 Fiscal Year in response to the Emerald Ash Borer increasing the amount of trees that will need to be removed throughout the Village.

Loan Proceeds – The Village is planning to use the Non-Home Rule Sales Tax revenue to pledge against debt proceeds to continue street improvements.

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

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

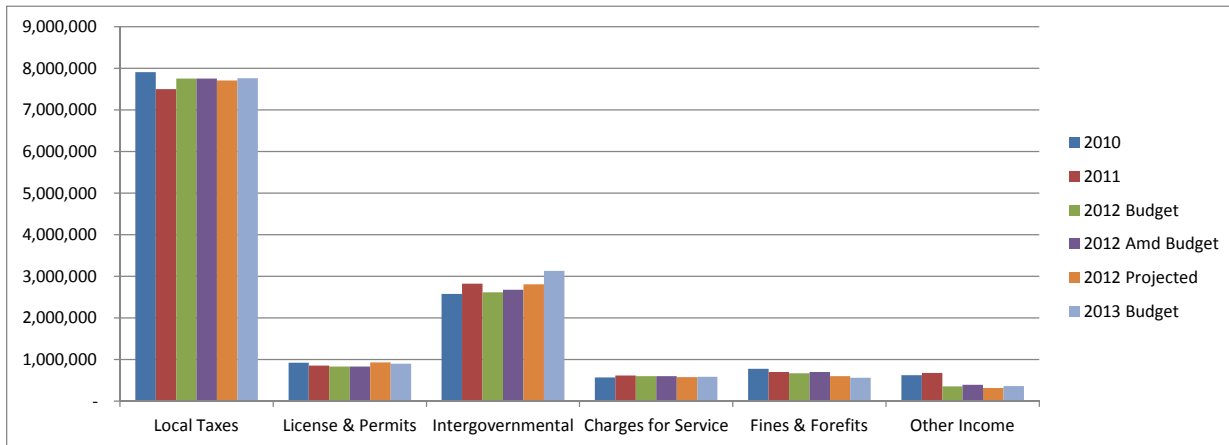
Detail of General Fund Revenues appears on the following page.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund Revenues

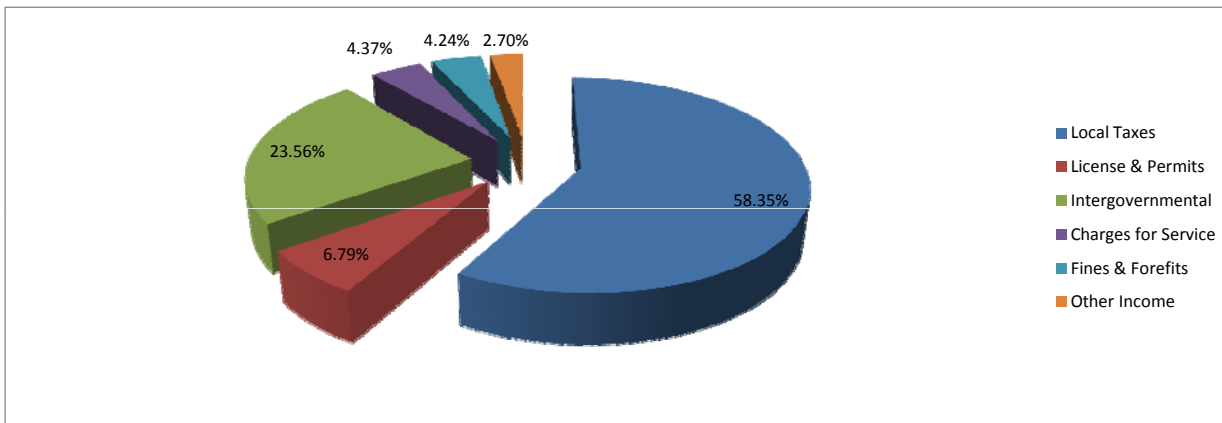
Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-04-4102-000	Property Taxes	4,839,292	4,288,612	4,160,000	4,160,000	4,160,000	4,163,468
01-00-4102-050	Prior Year Property Taxes	-	(101,605)	(95,000)	(95,000)	(95,000)	(95,000)
01-00-4102-100	Property Taxes - Fire Pension	421,217	539,447	686,700	686,700	686,700	707,301
01-00-4102-200	Property Taxes - Police Pension	480,521	594,658	832,500	832,500	832,500	857,475
01-00-4202-000	Utility Tax - Electric	556,346	602,388	565,000	565,000	567,000	570,000
01-00-4205-000	Utility Tax - Natural Gas	312,607	294,450	313,000	313,000	240,000	250,000
01-00-4206-000	Places for Eating Tax	164,413	180,099	184,500	184,500	175,000	175,000
01-00-4207-000	Telecommunication Taxes	828,952	769,337	762,000	762,000	796,100	795,000
01-00-4210-000	Foreign Fire Insurance	14,587	14,448	14,500	14,500	14,500	14,500
01-00-4212-000	Amusement Tax	-	-	30,000	30,000	6,500	7,500
01-00-4616-000	Video Rental Tax	38,605	37,232	34,500	34,500	35,000	35,000
01-00-4905-000	Cable TV	252,585	283,457	265,000	265,000	288,169	280,000
	Total Local Taxes	\$ 7,909,125	\$ 7,502,524	\$ 7,752,700	\$ 7,752,700	\$ 7,706,469	\$ 7,760,244
01-00-4503-000	Building Permits	318,533	264,139	240,000	240,000	306,236	300,000
01-00-4503-200	Compliance Permits	40,456	41,832	39,000	39,000	57,644	55,000
01-00-4503-600	Health & Elevator Inspection Fees	18,590	13,575	21,600	21,600	12,595	12,500
01-00-4802-000	Planning & Zoning Fees	250		250	250	375	250
01-00-4507-000	Business Licenses	29,352	25,317	20,300	20,300	20,667	20,000
01-00-4511-000	Contractor Licenses	99,625	75,325	85,000	85,000	79,200	80,000
01-00-4527-000	Liquor Licenses	51,692	56,909	54,260	54,260	72,000	65,000
01-00-4515-000	Vehicle Licenses	356,859	340,830	364,400	364,400	355,000	355,000
01-00-4515-900	Late Fee - Vehicle License	7,230	36,225	7,000	7,000	23,329	15,000
	Total License & Permits	\$ 922,587	\$ 854,152	\$ 831,810	\$ 831,810	\$ 927,046	\$ 902,750
01-00-4402-000	Personal Property Replacement Tax	90,109	96,299	67,500	67,500	87,529	80,000
01-00-4403-000	State Income Tax	1,336,226	1,311,711	1,228,000	1,228,000	1,328,971	1,340,748
01-00-4405-000	State Sales Tax	903,996	976,165	989,500	989,500	985,000	994,500
01-00-4406-000	Local Use Tax	201,104	241,170	232,000	232,000	247,029	264,144
01-00-4410-000	Grants	37,763	163,612	69,505	133,555	133,555	429,505
01-00-5122-600	State Police Reimbursements	7,442	30,419	28,500	28,500	21,675	24,000
	Total Intergovernmental	\$ 2,576,640	\$ 2,819,377	\$ 2,615,005	\$ 2,679,055	\$ 2,803,759	\$ 3,132,897
01-00-4806-000	Rent	170,231	173,032	170,000	170,000	175,966	176,000
01-00-4810-000	Ambulance Fees	393,890	406,012	400,000	400,000	373,091	375,000
01-00-4815-000	Newspaper Ads	3,650	34,570	32,000	32,000	30,000	30,000
01-00-5152-000	Police Protection	594	3,658	750	750	-	-
	Total Charges for Service	\$ 568,365	\$ 617,272	\$ 602,750	\$ 602,750	\$ 579,057	\$ 581,000
01-00-4701-000	Alarm Fines	1,100	-	1,500	33,500	36,290	37,000
01-00-4702-000	Police Fines	204,866	104,341	75,000	75,000	147,065	150,000
01-00-4702-100	Circuit Court Fines	-	118,915	132,000	132,000	93,818	90,000
01-00-4703-000	Code Enforcement Fines	1,550	2,800	1,500	1,500	700	1,800
01-00-4704-000	Photo Enforcement	424,048	339,314	325,000	325,000	200,000	165,000
01-00-4705-000	Police Towing	144,000	136,500	130,000	130,000	119,454	120,000
	Total Fines & Forfeits	\$ 775,564	\$ 701,869	\$ 665,000	\$ 697,000	\$ 597,328	\$ 563,800
01-00-5102-000	Interest Income	52,543	35,379	10,000	10,000	10,000	10,000
01-00-5108-000	Sale of Fixed Assets	8,050	22,695	20,000	20,000	16,714	20,000
01-00-5122-000	Reimbursement	91,255	150,149	90,000	90,000	116,016	120,000
01-00-5122-200	Reimbursement - IRMA	-	42,631	15,000	15,000	5,500	5,500
01-00-5122-250	Reimbursement - Employee CoPay	-	-	144,000	144,000	123,633	158,000
01-00-5122-300	Reimbursement - Workman Comp	48,694	9,064	3,000	3,000	-	-
01-00-5125-000	Rebate - Cook Co Gasoline Taxes	5,697	10,360	5,600	5,600	4,936	5,000
01-00-5140-000	Sidewalk	14,328	6,563	5,000	20,000	21,002	20,000
01-00-5142-000	Tree Program	2,700	1,950	1,000	1,000	3,400	5,000
01-00-5180-000	Bond Proceeds	365,907	380,000	25,000	48,200	-	-
01-00-5188-000	Taxicab Program	1,200	1,170	1,200	1,200	800	1,000
01-00-5189-000	Misc. Other Income	32,467	15,561	30,000	30,000	12,000	15,000
	Total Other Income	\$ 622,841	\$ 675,523	\$ 349,800	\$ 388,000	\$ 314,001	\$ 359,500
Total General Fund Revenues		<u>\$ 13,375,122</u>	<u>\$ 13,170,717</u>	<u>\$ 12,817,065</u>	<u>\$ 12,951,315</u>	<u>\$ 12,927,660</u>	<u>\$ 13,300,191</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund Revenues

Comparison of General Fund Revenues by Year



Composition of General Fund Revenue by Type



Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2012
 General Fund - Summary of Expenses by Department

Department	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
11	Administration	1,912,970	1,796,951	1,809,839	1,825,462	1,710,359	1,640,380
14	Commissions	15,251	278	7,500	7,500	2,500	6,250
	Total General Government	\$ 1,928,221	\$ 1,797,228	\$ 1,817,339	\$ 1,832,962	\$ 1,712,859	\$ 1,646,630
15	Building	507,326	466,857	510,010	513,010	460,166	427,370
	Total Building	\$ 507,326	\$ 466,857	\$ 510,010	\$ 513,010	\$ 460,166	\$ 427,370
18	Fire & Police Commission	22,236	26,566	13,900	16,400	14,788	14,750
19	Dispatching	726,098	657,470	653,215	653,703	645,698	662,733
20	Police	4,848,968	4,797,231	5,026,236	5,066,825	4,841,951	5,027,389
21	Emergency Management	4,761	358,818	5,000	7,000	2,836	2,800
22	Fire	3,416,788	4,185,282	3,936,045	3,946,045	3,820,249	4,355,414
	Total Public Safety	\$ 9,018,851	\$ 10,025,367	\$ 9,634,396	\$ 9,689,972	\$ 9,325,523	\$ 10,063,086
30	Public Works	1,869,240	1,771,618	1,533,080	1,758,574	1,730,708	1,805,942
	Total Public Works	\$ 1,869,240	\$ 1,771,618	\$ 1,533,080	\$ 1,758,574	\$ 1,730,708	\$ 1,805,942
Total General Fund Expenditures		<u>\$ 13,323,638</u>	<u>\$ 14,061,070</u>	<u>\$ 13,494,825</u>	<u>\$ 13,794,518</u>	<u>\$ 13,229,255</u>	<u>\$ 13,943,028</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund - Summary of Expenses by Type

Department	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
11	Administration	503,479	475,600	565,679	574,452	547,124	545,235
15	Building	365,560	371,827	388,510	391,510	365,395	341,670
18	Fire & Police Commission	269	-	-	-	-	-
19	Dispatching	726,098	656,979	653,215	646,215	645,698	662,733
20	Police	4,429,591	4,431,150	4,675,865	4,683,615	4,547,621	4,678,386
22	Fire	3,191,007	3,528,413	3,672,748	3,677,748	3,588,804	3,656,672
30	Public Works	743,017	781,016	782,876	818,220	823,791	876,394
	Total Personnel	\$ 9,959,021	\$ 10,244,986	\$ 10,738,893	\$ 10,791,760	\$ 10,518,433	\$ 10,761,090
11	Administration	1,025,347	1,037,771	970,370	985,120	869,468	914,055
14	Planning/Zoning Commissions	15,251	200	7,500	7,500	2,500	6,250
15	Building	110,055	87,501	104,200	104,200	86,771	60,700
18	Fire & Police Commission	21,654	25,680	13,000	15,500	14,788	14,000
19	Dispatching	-	491	-	7,488	-	-
20	Police	125,748	101,353	84,360	89,660	81,534	75,048
21	Emergency Management	831	357,515	2,000	3,900	1,373	1,300
22	Fire	96,200	85,422	112,970	107,970	100,589	145,279
30	Public Works	471,324	487,326	450,200	505,200	534,706	658,000
	Total Contractual Services	\$ 1,866,410	\$ 2,183,257	\$ 1,744,600	\$ 1,826,538	\$ 1,691,729	\$ 1,874,632
11	Administration	37,067	90,241	89,500	85,500	116,300	126,000
14	Planning/Zoning Commissions	-	78	-	-	-	-
15	Building	14,918	5,549	17,300	17,300	8,000	13,000
18	Fire & Police Commission	313	886	900	900	-	750
20	Police	237,097	164,446	158,250	142,375	139,204	176,674
21	Emergency Management	3,930	1,303	3,000	3,100	1,463	1,500
22	Fire	80,695	49,008	65,300	73,265	61,547	79,036
30	Public Works	428,190	371,406	247,250	359,300	309,100	192,250
	Total Commodities	\$ 802,210	\$ 682,917	\$ 581,500	\$ 681,740	\$ 635,614	\$ 589,210
11	Administration	216,154	13,731	7,585	5,585	2,700	4,000
15	Building	16,793	1,980	-	-	-	12,000
20	Police	42,186	78,763	94,505	113,134	43,426	72,069
22	Fire	7,597	489,406	8,000	10,035	6,034	431,227
30	Public Works	164,100	51,507	35,000	31,000	20,876	43,000
	Total Capital Outlay	\$ 446,830	\$ 635,387	\$ 145,090	\$ 159,754	\$ 73,036	\$ 562,296
11	Administration	130,923	179,607	176,705	174,805	174,768	51,090
20	Police	14,346	21,520	13,256	38,041	30,166	25,212
22	Fire	41,289	33,032	77,027	77,027	63,275	43,200
30	Public Works	62,609	80,364	17,754	44,854	42,235	36,298
	Total Debt Service	\$ 249,167	\$ 314,522	\$ 284,742	\$ 334,727	\$ 310,443	\$ 155,800
Total General Fund Expenditures		<u>\$13,323,638</u>	<u>\$14,061,070</u>	<u>\$13,494,825</u>	<u>\$13,794,518</u>	<u>\$13,229,255</u>	<u>\$13,943,028</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

General Fund Expenditures

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

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

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

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

Administration/Finance Department

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

Personnel expenses make up the most substantial portion of the Administration and Finance budget. Several changes to the distribution of employee time between the General Fund and the Utility Fund have allowed for an overall decrease in personnel expenditures.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund - Administration

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-11-6103-000	Admin Fulltime	324,721	252,923	277,998	289,670	301,602	265,733
01-11-6103-100	Admin Part time	9,488	73,828	91,010	69,711	68,852	48,440
01-11-6103-200	Elected	19,000	19,200	19,200	19,200	19,200	19,200
01-11-6104-000	Admin-Overtime	962	590	1,950	3,150	3,050	1,950
01-11-6108-000	Sick Pay	817	1,664	850	2,100	2,058	2,998
01-11-6122-000	Unemployment Compensation	18,367	1,812	5,000	9,000	-	45,916
01-11-6124-000	Social Security	21,663	21,421	22,242	22,242	24,475	19,719
01-11-6126-000	Medicare Expense	5,094	5,022	5,670	5,670	5,724	4,612
01-11-6128-000	IMRF-Village Expense	24,645	29,528	37,128	41,828	35,614	32,373
01-11-6150-000	Employee Insurance	78,722	69,612	104,631	111,881	86,549	104,295
	Total Personnel	\$ 503,479	\$ 475,600	\$ 565,679	\$ 574,452	\$ 547,124	\$ 545,235
01-11-6203-000	Contract/Legal Notices	11,216	3,520	7,500	6,450	1,900	6,000
01-11-6205-000	Printing	22,034	11,595	8,800	6,600	5,000	6,000
01-11-6206-000	Advertisements	-	373	-	-	-	-
01-11-6207-000	Postage	15,279	9,029	16,850	11,750	6,000	8,000
01-11-6209-000	Village Publications	10,765	38,545	38,400	38,400	35,932	40,000
01-11-6211-000	Conference/Training	7,899	7,417	14,250	19,350	17,503	19,920
01-11-6213-000	Dues & Subscriptions	16,383	17,958	17,870	17,870	28,221	18,945
01-11-6215-000	Insurance & Bonding	406,537	565,823	510,000	510,000	384,188	450,000
01-11-6217-000	Banking Service Fees	638	5,051	3,150	8,150	12,000	12,000
01-11-6219-000	Telephone & Communication	13,335	19,858	21,600	26,600	34,000	25,520
01-11-6223-000	Maint. Services-Building & Off.	22,875	4,610	-	-	-	-
01-11-6225-000	Maint. Services-Equipment	23,151	14,013	28,200	18,200	15,000	30,820
01-11-6237-000	Equipment Rental	-	2,796	-	2,800	-	2,800
01-11-6241-000	Expense Allowance-Elected Off.	6,056	2,519	2,500	2,500	700	-
01-11-6242-000	Entertainment	2,121	343	-	-	-	-
01-11-6244-000	Cab Coupon Program	2,484	2,736	2,750	2,750	1,242	2,000
01-11-6246-000	Reimburse-Travel Expense	1,534	99	200	400	6,382	8,000
01-11-6265-030	Prof. Services-Other	101,309	37,758	40,200	30,200	35,000	28,850
01-11-6289-000	Other Contractual Expenses	24,714	34,752	25,900	50,900	59,200	27,000
01-11-6289-100	Other Contractual Exp - Committees	-	-	-	-	-	1,000
01-11-6303-000	Attorney Legal Retainer	6,000	7,800	7,200	7,200	7,200	7,200
01-11-6327-000	Other Legal Services	331,017	251,177	225,000	225,000	220,000	220,000
	Total Contractual Services	\$ 1,025,347	\$ 1,037,771	\$ 970,370	\$ 985,120	\$ 869,468	\$ 914,055
01-11-6403-000	Office Supplies	7,090	11,980	7,500	12,500	17,000	15,000
01-11-6407-000	Gas & Oil	2,212	2,846	-	-	-	-
01-11-6407-500	Gas/Fuel Other Entities	-	73,925	73,000	64,000	90,000	100,000
01-11-6419-000	Materials & Supplies-Offices	27,765	705	9,000	9,000	9,000	9,000
01-11-6421-000	Materials & Supplies-Equipment	-	866	-	-	-	-
01-11-6425-000	Materials & Supplies-Other Equip	-	(81)	-	-	-	-
01-11-6489-000	Misc. Materials & Supplies	-	-	-	-	300	-
01-11-6489-100	Materials & Supplies - Committies	-	-	-	-	-	2,000
	Total Commodities	\$ 37,067	\$ 90,241	\$ 89,500	\$ 85,500	\$ 116,300	\$ 126,000
01-11-6505-000	Building Improvements	8,878	-	-	-	-	-
01-11-6509-000	Computer Hardware	-	1,117	-	-	-	-
01-11-6512-000	Office Furniture	-	2,304	-	-	-	-
01-11-6513-000	Office Equipment	185,762	10,310	-	-	-	-
01-11-6515-000	Operating Equipment	-	-	7,585	5,585	2,700	4,000
01-11-6524-000	Grant Expenses	11,805	-	-	-	-	-
01-11-6525-000	Building/Equipment	9,709	-	-	-	-	-
	Total Capital Outlay	\$ 216,154	\$ 13,731	\$ 7,585	\$ 5,585	\$ 2,700	\$ 4,000

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2012
 General Fund - Administration

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-11-6609-000	Installment Debt-Principal	120,000	165,000	165,000	165,000	165,000	45,000
01-11-6610-000	Installment Debt-Interest	10,923	14,607	11,705	9,805	9,768	6,090
	Total Debt Service	\$ 130,923	\$ 179,607	\$ 176,705	\$ 174,805	\$ 174,768	\$ 51,090
Total Administration Expenses		<u>\$ 1,912,970</u>	<u>\$ 1,796,951</u>	<u>\$ 1,809,839</u>	<u>\$ 1,825,462</u>	<u>\$ 1,710,359</u>	<u>\$ 1,640,380</u>

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

Account	Description	Amount
01-11-6203-000	Ads/Contracts/Legal Notice	
	Treasurer's Report	1,300
	Hearings	2,700
	Prevailing Wage	500
	Community Guide	1,500
	<u>Total</u>	<u>6,000</u>
01-11-6205-000	Printing	
	Vehicle Decals	4,000
	Handicap Tags	300
	Business Cards	300
	Envelopes	400
	Other Forms	500
	Municipal Code	500
	<u>Total</u>	<u>6,000</u>
01-11-6211-000	Conference/Training	
	IGFOA State - 2	1,300
	Edu Reimbursement	6,000
	ICMA	1,500
	Local Seminars	1,500
	IML - 6	1,500
	WCMC Legislative Breakfast - 4	240
	WCMC Annual Dinner	700
	WCMC Legislative Conference - 5	3,000
	LOCIS Training	150
	IGFOA Quarterly Meetings	280
	IGFOA Annual Meeting - 2	1,000
	NLC	1,500
	GFOA - 2	1,250
	<u>Total</u>	<u>19,920</u>
01-11-6213-000	Dues & Subscriptions	
	WCMC	10,300
	NCC of Mayors	1,200
	National League of Cities	1,500
	IML	1,100
	Proviso Municipal League	425
	IL CPA Society	300
	ICMA	825
	IGFOA - 2	450
	GFOA - 2	340
	Metro Mayors Caucus	590
	ILCMA	1,815
	Notary Public	100
	<u>Total</u>	<u>18,945</u>
01-11-6219-000	Telephone & Communication	
	Internet - Comcast	20,000
	Cell phones	3,300
	Landlines/Globalcom	2,220
	<u>Total</u>	<u>25,520</u>
01-11-6225-000	Maint Services - Equipment	
	LOCIS - annual maintenance	7,100
	Copier - maint agreement	1,500
	Computer Network Service - AIS	8,000
	HVAC & Plumbing	4,000
	Vehicle Sticker Software	6,500
	Telephone system maint	3,720
	<u>Total</u>	<u>30,820</u>

Account	Description	Amount
01-11-6265-030	Professional Services	
	Actuary	3,000
	Codification	3,000
	External HR Fees	3,400
	External Audit Fees	17,000
	OPEB	2,000
	CAFR Certification	450
	<u>Total</u>	<u>28,850</u>
01-11-6289-000	Other Contractual Expenses	
	Paying Agent Fee	1,500
	Drug screening	500
	Document Storage Fee	2,400
	Document Shred Fee	1,680
	Payroll Fees	10,000
	Vehicle Sticker Billing Service	6,700
	Vehicle Sticker Online Payment	900
	Liquor License Fingerprints	1,750
	Other Misc Services	1,570
	<u>Total</u>	<u>27,000</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

Planning/Zoning 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 2012/13 fiscal year.

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2012
 General Fund - Planning & Zoning Commissions

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-14-6203-000	Contract/Legal Notices	3,970	200	1,500	1,500	1,000	1,000
01-14-6207-000	Postage	-	-	500	500	250	-
01-14-6211-000	Conference/Training	-	-	500	500	250	250
01-14-6265-020	Prof. Services-Legal	445	-	-	-	-	-
01-14-6289-000	Other Contractual Expenses	10,836	-	5,000	5,000	1,000	5,000
	Total Contractual Services	\$ 15,251	\$ 200	\$ 7,500	\$ 7,500	\$ 2,500	\$ 6,250
01-14-6403-000	Office Supplies	-	78	-	-	-	-
	Total Commodities	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ -
Total Planning/Zoning Commissions Expenses		<u>\$ 15,251</u>	<u>\$ 278</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ 2,500</u>	<u>\$ 6,250</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

Building Department

The Building Department encourages a healthy, safe and prosperous community through programs and activities that benefit the residential and business sectors. Specific tasks performed include community planning, processing development applications, permit issuance, building inspections, property maintenance review, health and sanitation inspections, contractor licensing and economic development.

The total budget for the building department is expected to decrease from \$510,010 to \$497,456. A significant portion of this savings is recognized in the reduction of budgeted expenses for employee health insurance.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund - Building

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-15-6103-000	Building Full Time	245,619	247,350	251,780	251,780	254,935	210,471
01-15-6103-100	Building Part Time	15,038	11,940	-	3,000	1,047	38,000
01-15-6104-000	Building - Overtime	947	405	2,000	1,440	750	2,000
01-15-6108-000	Sick Pay	2,156	2,300	1,925	2,485	2,481	1,925
01-15-6124-000	Social Security	16,337	15,899	15,855	15,855	16,071	15,649
01-15-6126-000	Medicare Expense	3,797	3,718	3,710	3,710	3,759	3,660
01-15-6128-000	IMRF-Village Expense	23,129	25,941	28,640	28,640	29,182	25,612
01-15-6150-000	Employee Insurance	58,537	64,274	84,600	84,600	57,170	44,354
	Total Personnel	\$ 365,560	\$ 371,827	\$ 388,510	\$ 391,510	\$ 365,395	\$ 341,670
01-15-6205-000	Printing	1,990	1,238	1,600	1,600	500	1,000
01-15-6207-000	Postage	3,221	1,653	-	-	-	500
01-15-6211-000	Conference/Training	323	345	1,500	1,500	1,200	1,500
01-15-6213-000	Dues & Subscriptions	659	267	1,500	1,500	500	1,000
01-15-6219-000	Telephone & Communication	4,260	3,765	4,000	4,000	4,150	4,200
01-15-6223-000	Maint. Services-Bldg & Office	20,497	-	-	-	-	-
01-15-6225-000	Maint. Services-Equipment	417	7,788	10,000	10,000	8,921	10,000
01-15-6227-000	Maint. Services-Vehicles	-	-	1,000	1,000	1,000	1,000
01-15-6230-000	Maint. Services-Other Properties	-	4,374	-	-	-	-
01-15-6265-020	Prof. Services-Legal	16,316	18,416	-	-	500	-
01-15-6265-030	Prof. Services-Other	50,101	38,730	58,000	58,000	44,000	20,000
01-15-6265-100	Prof. Services-Engineering	-	2,833	-	-	-	-
01-15-6289-000	Other Contractual Expenses	12,271	8,093	26,600	26,600	26,000	21,500
	Total Contractual Services	\$ 110,055	\$ 87,501	\$ 104,200	\$ 104,200	\$ 86,771	\$ 60,700
01-15-6403-000	Office Supplies	3,589	1,884	3,000	3,000	3,000	3,250
01-15-6406-000	Clothing Supplies	-	465	-	-	-	250
01-15-6407-000	Gas & Oil	4,156	2,808	3,500	3,500	3,500	4,000
01-15-6423-000	Materials & Supplies-Vehicles	988	393	2,000	2,000	500	500
01-15-6425-000	Materials & Supplies-Other Equip	6,185	-	8,800	8,800	1,000	5,000
	Total Commodities	\$ 14,918	\$ 5,549	\$ 17,300	\$ 17,300	\$ 8,000	\$ 13,000
01-15-6509-000	Computer Hardware	-	230	-	-	-	-
01-15-6511-000	Computer Software	16,793	-	-	-	-	-
01-15-6521-000	Motor Vehicles	-	1,750	-	-	-	-
01-15-6524-000	Buildings/Equipment	-	-	-	-	-	12,000
	Total Capital Outlay	\$ 16,793	\$ 1,980	\$ -	\$ -	\$ -	\$ 12,000
Total Building Expenses		<u>\$ 507,326</u>	<u>\$ 466,857</u>	<u>\$ 510,010</u>	<u>\$ 513,010</u>	<u>\$ 460,166</u>	<u>\$ 427,370</u>

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

Account	Description	Amount
01-15-6211-000	Conferences/Training	
	FEMA Training - Flood Plain	500
	Local Seminars	1,000
	<u>Total</u>	<u>1,500</u>
01-15-6213-000	Dues & Subscriptions	
	SBOC	250
	SSEIA	250
	NFPA	250
	ICC	250
	<u>Total</u>	<u>1,000</u>
01-15-6225-000	Maint. Services - Equipment	
	Copier	2,800
	Building Software	7,200
	<u>Total</u>	<u>10,000</u>

Account	Description	Amount
01-15-6265-030	Professional Services	
	Planning/Consulting as needed	10,000
	Engineering (billed to applicants)	10,000
	<u>Total</u>	<u>20,000</u>
01-15-6289-000	Other Contractual Expenses	
	Records Disposal	500
	Health Inspections	9,500
	Maintaining Private Properties	11,500
	<u>Total</u>	<u>21,500</u>
01-15-6524-000	Buildings/Equipment	
	Plotter/Scanner	12,000
	<u>Total</u>	<u>12,000</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

Fire & Police Commission

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

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

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund - Fire & Police Commission

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-18-6102-900	Salary - Fire & Police Comm	250	-	-	-	-	-
01-18-6124-000	Social Security	15	-	-	-	-	-
01-18-6126-000	Medicare Expense	4	-	-	-	-	-
	Total Personnel	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -
01-18-6203-000	Contract/Legal Notices	94	-	300	300	-	300
01-18-6205-000	Printing	224	288	-	-	-	-
01-18-6211-000	Conference/Training	4,485	(491)	3,300	3,300	1,600	3,300
01-18-6213-000	Dues & Subscriptions	375	375	400	400	375	400
01-18-6219-000	Telephone & Communication	184	456	-	-	-	-
01-18-6265-020	Prof. Services-Legal	140	-	3,000	5,500	6,919	4,000
01-18-6265-030	Prof. Services-Other	15,814	25,052	6,000	6,000	5,894	6,000
01-18-6289-000	Other Contractual Expenses	338	-	-	-	-	-
	Total Contractual Services	\$ 21,654	\$ 25,680	\$ 13,000	\$ 15,500	\$ 14,788	\$ 14,000
01-18-6403-000	Office Supplies	313	886	900	900	-	750
	Total Commodities	\$ 313	\$ 886	\$ 900	\$ 900	\$ -	\$ 750
Total Fire & Police Commission Expenses		<u>\$ 22,236</u>	<u>\$ 26,566</u>	<u>\$ 13,900</u>	<u>\$ 16,400</u>	<u>\$ 14,788</u>	<u>\$ 14,750</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

Dispatching

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

The employees in this department are members of a bargaining agreement, so salaries budgeted for 2012/13 have already been negotiated. Some of the increase in salaries has been offset by the reduction in employee insurance fees.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund - Dispatching

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-19-6103-000	Communications Full Time	478,615	417,539	417,750	417,750	423,001	441,626
01-19-6103-100	Communications Part Time		-	-	-	6,532	-
01-19-6104-000	Communications - Overtime	28,235	2,219	-	-	-	-
01-19-6108-000	Sick Pay	1,721	708	4,400	4,400	-	4,400
01-19-6110-000	Holiday Pay	13,126	15,328	14,500	14,500	13,753	14,500
01-19-6124-000	Social Security	32,162	32,236	27,075	27,075	27,484	28,553
01-19-6126-000	Medicare Expense	7,522	7,539	6,335	6,335	6,428	6,678
01-19-6128-000	IMRF-Village Expense	47,217	53,971	48,905	48,905	53,665	51,579
01-19-6150-000	Employee Insurance	117,500	127,440	134,250	127,250	114,836	115,398
	Total Personnel	\$ 726,098	\$ 656,979	\$ 653,215	\$ 646,215	\$ 645,698	\$ 662,733
01-19-6219-000	Telephone & Communication	-	488	-	488	-	-
01-19-6221-000	Employee Insurance	-	3	-	-	-	-
01-19-6265-030	Prof. Services-Other	-	-	-	7,000	-	-
	Total Contractual Services	\$ -	\$ 491	\$ -	\$ 7,488	\$ -	\$ -
Total Dispatching Expenses		\$ 726,098	\$ 657,470	\$ 653,215	\$ 653,703	\$ 645,698	\$ 662,733

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

Police Department

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

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

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund - Police

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-20-6103-000	Police Full Time	2,742,540	2,642,632	2,553,775	2,553,775	2,537,284	2,625,377
01-20-6103-100	Police Part Time	38,486	42,859	42,845	47,845	34,641	15,300
01-20-6104-000	Police - Overtime	259,670	251,016	200,000	200,000	170,000	175,000
01-20-6104-450	Overtime - Grant Reimbursed	2,462	17,423	28,500	28,500	21,675	24,000
01-20-6018-000	Sick Pay	24,620	13,551	25,600	19,600	12,603	18,000
01-20-6110-000	Holiday Pay	124,723	117,491	106,802	112,802	112,691	97,218
01-20-6118-000	Uniform Allowance	33,386	26,648	24,800	28,800	30,000	30,000
01-20-6124-000	Social Security	15,984	14,549	11,612	11,612	10,680	13,534
01-20-6126-000	Medicare Expense	30,369	34,311	36,204	36,204	35,000	36,216
01-20-6128-000	IMRF-Village Expense	18,050	16,579	16,179	16,179	16,261	24,278
01-20-6132-000	Police Pension	493,099	611,260	832,500	832,500	832,500	857,475
01-20-6150-000	Employee Insurance	646,202	642,831	797,048	795,798	734,287	761,989
	Total Personnel	\$ 4,429,591	\$ 4,431,150	\$ 4,675,865	\$ 4,683,615	\$ 4,547,621	\$ 4,678,386
01-20-6203-000	Contract/Legal Notices	200	152	-	-	-	-
01-20-6205-000	Printing	3,851	1,252	2,500	2,300	400	3,403
01-20-6207-000	Postage	4,512	2,122	200	200	200	500
01-20-6211-000	Conference/Training	24,434	9,404	6,300	6,300	6,300	13,000
01-20-6213-000	Dues & Subscriptions	12,197	8,199	9,565	11,265	11,666	16,845
01-20-6219-000	Telephone & Communication	28,423	25,774	17,895	17,895	19,696	4,000
01-20-6223-000	Maint. Services-Building & Off.	1,654	2,523	1,700	2,150	1,925	2,000
01-20-6225-000	Maint. Services-Equipment	13,192	7,209	12,000	12,000	9,931	7,000
01-20-6227-000	Maint. Services-Vehicles	16,620	29,681	19,500	20,950	17,500	18,000
01-20-6247-000	Witness/Investigations	700	145	500	500	200	300
01-20-6249-000	Community Relations	-	2,308	-	-	-	-
01-20-6265-020	Prof. Services-Legal	10,765	-	-	-	-	-
01-20-6265-030	Prof. Services-Other	2,013	4,769	2,000	8,400	6,866	2,500
01-20-6265-040	Prof. Services-Animal Control	1,814	1,140	1,500	1,500	1,150	1,500
01-20-6289-000	Other Contractual Expenses	5,373	6,175	10,700	5,700	5,700	6,000
01-20-6295-000	Grant CS Expenditures	-	500	-	500	-	-
	Total Contractual Services	\$ 125,748	\$ 101,353	\$ 84,360	\$ 89,660	\$ 81,534	\$ 75,048
01-20-6403-000	Office Supplies	3,293	2,220	3,000	3,000	4,571	3,000
01-20-6405-000	Cleaning Supplies	-	20	-	-	-	-
01-20-6407-000	Gas & Oil	135,948	96,902	93,750	82,900	95,000	110,000
01-20-6408-000	Bike Patrol	-	102	-	-	-	-
01-20-6410-000	Canine Supplies	-	233	-	-	-	-
01-20-6419-000	Materials & Supplies-Offices	40,627	812	-	-	-	-
01-20-6421-000	Materials & Supplies-Equipment	-	30,087	12,000	14,439	12,133	26,174
01-20-6423-000	Materials & Supplies-Vehicles	54,689	34,070	47,000	39,536	25,000	35,000
01-20-6449-000	Community Relations	2,540	-	2,500	2,500	2,500	2,500
	Total Commodities	\$ 237,097	\$ 164,446	\$ 158,250	\$ 142,375	\$ 139,204	\$ 176,674
01-20-6509-000	Computer Hardware	-	130	-	-	-	-
01-20-6513-000	Office Equipment	-	640	-	-	-	-
01-20-6515-000	Operating Equipment	-	162	-	-	-	-
01-20-6521-000	Motor Vehicles	41,986	49,033	25,000	43,629	43,414	72,069
01-20-6525-000	Grant Expenditures	200	28,798	69,505	69,505	12	-
	Total Capital Outlay	\$ 42,186	\$ 78,763	\$ 94,505	\$ 113,134	\$ 43,426	\$ 72,069
01-20-6609-000	Installment Debt-Principal	13,752	21,059	12,469	36,503	29,302	24,513
01-20-6610-000	Installment Debt-Interest	594	461	787	1,538	864	699
	Total Debt Service	\$ 14,346	\$ 21,520	\$ 13,256	\$ 38,041	\$ 30,166	\$ 25,212
Total Police Expenses		\$ 4,848,968	\$ 4,797,231	\$ 5,026,236	\$ 5,066,825	\$ 4,841,951	\$ 5,027,389

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

Account	Description	Amount	Account	Description	Amount
01-20-6205-000	Printing		01-20-6289-000	Other Contractual Services	
	Parking Citations	915		School Crossing Guards	6,000
	Compliance Citations	623		Total	6,000
	Warning Tickets	405			
	Racial Profiling Stickers	210	01-20-6421-000	Materials & Supplies	
	Department Envelopes	200		Ammunition	8,000
	Case files	500		Targets	250
	Administrative Tow Forms	300		Rifle Upgrades (stocks/lights)	1,300
	OT Slips	250		Rifle Magazines	150
	Total	3,403		Handgun Magazines	200
				Air Soft Rifles (10)	2,000
01-20-6211-000	Police Conference/Training			Air Soft Handguns	600
	IACP Conference	1,675		Air Soft Simunitions	700
	ILACP	200		Air Soft Masks	200
	ILEAS Conference	200		Air Soft Rifle Magazines	400
	ITOA Conference (NIPAS Ofc)	800		Air Soft Batteries	400
	Nat'l Crime Prevention Conf	325		Investigations:	
	SLEA Management Development	3,800		Topaz Signature Pad 35c	350
	Other Regional Training	6,000		Evidence Cabinet	339
	Total	13,000		Data com Crime Complaints	450
				First Aid:	
01-20-6213-000	Dues & Subscriptions			Defibrulators (5)	4,575
	IACP	125		Tourniquets (33)	990
	ILACP	175		Israeli Bandages (24)	240
	ILEAS	50		Prisoner Supplies:	
	LEADS Online	1,990		Blankets, sheets, food	1,530
	LESO	400		Computerized Door Locks (2)	2,000
	LEXIPOL	2,850		Emergency Light Bar (590)	1,500
	Lexus Nexus	1,200		Total	26,174
	Nat'l Bunco Investigators	60			
	NEMERT	3,900			
	NIPAS:				
	Emergency Services	3,300			
	Mobile Field Force	805			
	Membership Assessment	400			
	IL Truck Ofc Assn	100			
	WESTAFF	1,250			
	WSCOPA	125			
	West Sub. Detective Assn	100			
	West Sub. Juvenile Ofc Assn	15			
	Total	16,845			
01-20-6219-000	Telephone & Communications				
	Globalcom	3,520			
	Nextel	480			
	Total	4,000			
01-20-6225-000	Maint. Services - Equip				
	Copiers	1,500			
	Camera	1,750			
	Truck Scales	1,750			
	Radar Units	2,000			
	Total	7,000			
01-20-6265-030	Prof Services - Other				
	Body Removal	2,000			
	Flu/Hepatitis Shots	500			
	Total	2,500			

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

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.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund - Emergency Management

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-21-6211-000	Conference/Training	-	-	1,000	500	-	300
01-21-6227-000	Maint. Services-Vehicles	831	1,094	1,000	2,000	1,373	1,000
01-21-6289-000	Other Contractual Expenses	-	1,200	-	1,400	-	-
01-21-6289-900	Disaster Assist Expenses	-	355,221	-	-	-	-
	Total Contractual Services	\$ 831	\$ 357,515	\$ 2,000	\$ 3,900	\$ 1,373	\$ 1,300
01-21-6407-000	Gas & Oil	221	474	500	1,300	208	500
01-21-6423-000	Materials & Supplies-Vehicles	2,849	741	500	800	663	500
01-21-6425-000	Materials & Supplies-Other Equip	860	88	2,000	1,000	592	500
	Total Commodities	\$ 3,930	\$ 1,303	\$ 3,000	\$ 3,100	\$ 1,463	\$ 1,500
Total Emergency Management		<u>\$ 4,761</u>	<u>\$ 358,818</u>	<u>\$ 5,000</u>	<u>\$ 7,000</u>	<u>\$ 2,836</u>	<u>\$ 2,800</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

Fire Department

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.

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, which increases our daily population to over 30,000 people. Although mainly residential, the Village is home to many small businesses and light manufacturing facilities.

The Westchester Fire Department is Class 3 ISO rated, providing 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, utilizing the traditional 3 platoon system. Operations occur from two fire stations, staffed 24 hours a day, 7 days a week, 365 days a year. The current fleet of apparatus consists of 2 Engines (2008, 2009), 1 Quint Ladder Truck (1999), 2 ALS Ambulances (2005, 2007), Technical Rescue Trailer (1996) pulled by 1 F350 pickup truck (1997), 2 automobiles (2001, 2009) and the popular Fire Safety House (1994). All except one ambulance and one engine are staffed in full service. In addition to the department's first due response, auto-aid relationships exist with the communities of Hillside, Bellwood, Broadview, and Oak Brook, increasing the primary response area to over 20 square miles with a residential population of over 64,300.

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

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-22-6103-000	Fire Full Time	2,053,671	2,196,970	2,064,137	2,064,137	2,042,000	2,039,109
01-22-6103-100	Fire Part Time	30,390	6,400	12,480	17,480	14,350	13,111
01-22-6103-200	Fire Full Time - 7G	-	-	-	-	-	30,000
01-22-6104-000	Fire - Overtime	48,279	60,493	60,000	85,000	85,500	60,000
01-22-6108-000	Sick Pay	7,805	5,782	9,700	9,700	4,917	9,700
01-22-6110-000	Holiday Pay	79,137	91,402	82,385	82,385	81,279	80,545
01-22-6118-000	Uniform Allowance	18,398	19,427	19,000	19,000	18,457	21,000
01-22-6124-000	Social Security	2,158	1,684	774	774	890	813
01-22-6126-000	Medicare Expense	20,781	24,842	25,976	25,976	26,652	26,951
01-22-6128-000	IMRF-Village Expense	2,898	1,110	1,398	1,398	1,054	1,568
01-22-6132-000	Fire Pension	427,782	548,046	686,700	686,700	686,700	707,301
01-22-6150-000	Employee Insurance	499,708	572,256	710,198	685,198	627,006	666,573
	Total Personnel	\$ 3,191,007	\$ 3,528,413	\$ 3,672,748	\$ 3,677,748	\$ 3,588,804	\$ 3,656,672
01-22-6205-000	Printing	1,513	158	1,000	1,000	325	1,000
01-22-6207-000	Postage	1,375	413	700	700	442	400
01-22-6211-000	Conference/Training	10,398	7,618	4,640	4,640	4,100	32,000
01-22-6212-000	Foreign Firefighter Insurance	14,587	14,448	14,500	14,500	14,500	14,500
01-22-6213-000	Dues & Subscriptions	10,490	11,170	11,990	11,990	11,350	11,533
01-22-6219-000	Telephone & Communication	11,660	9,937	6,600	16,600	16,310	8,966
01-22-6223-000	Maint. Services-Building & Off.	4,279	6,791	6,500	5,750	6,998	6,500
01-22-6225-000	Maint. Services-Equipment	14,339	7,043	10,940	10,940	9,977	10,940
01-22-6227-000	Maint. Services-Vehicles	25,948	22,126	40,000	23,000	26,500	35,000
01-22-6245-000	Fire Department Edu Fund	401	2,682	10,000	10,000	9,000	14,000
01-22-6265-020	Prof. Services-Legal	1,039	-	-	-	-	-
01-22-6265-030	Prof. Services-Other	125	650	600	7,600	-	1,000
01-22-6289-000	Other Contractual Expenses	46	2,387	5,500	1,250	1,087	9,440
	Total Contractual Services	\$ 96,200	\$ 85,422	\$ 112,970	\$ 107,970	\$ 100,589	\$ 145,279
01-22-6403-000	Office Supplies	1,919	2,751	2,200	2,200	2,199	2,200
01-22-6405-000	Cleaning Supplies	3,993	4,022	4,000	4,000	3,900	4,500
01-22-6407-000	Gas & Oil	23,203	21,379	23,500	23,500	23,500	27,500
01-22-6411-000	Public Education Materials	739	1,664	4,100	14,100	12,742	12,000
01-22-6412-000	Oxygen	-	377	-	-	-	-
01-22-6419-000	Materials & Supplies-Offices	-	66	-	-	-	3,996
01-22-6421-000	Materials & Supplies-Equipment	15,176	4,954	8,000	8,000	2,630	7,340
01-22-6423-000	Materials & Supplies-Vehicles	25,691	5,221	8,000	8,000	5,966	7,000
01-22-6424-000	Materials & Supplies-Medical	3,877	6,471	7,000	7,000	5,542	7,000
01-22-6425-000	Materials & Supplies-Other Equip	6,097	2,103	8,500	6,465	5,068	7,500
	Total Commodities	\$ 80,695	\$ 49,008	\$ 65,300	\$ 73,265	\$ 61,547	\$ 79,036
01-22-6509-000	Computer Hardware	-	957	-	-	-	8,750
01-22-6515-000	Operating Equipment	-	20,070	-	-	-	-
01-22-6516-000	Personal Protective Equipment	7,597	7,509	8,000	8,000	6,034	8,000
01-22-6521-000	Motor Vehicles	-	385,000	-	-	-	-
01-22-6524-000	Buildings & Equipment	-	-	-	-	-	14,477
01-22-6525-000	Grant Expenditures	-	75,869	-	2,035	-	400,000
	Total Capital Outlay	\$ 7,597	\$ 489,406	\$ 8,000	\$ 10,035	\$ 6,034	\$ 431,227
01-22-6609-000	Installment Debt-Principal	36,740	30,912	61,887	61,887	50,656	30,000
01-22-6610-000	Installment Debt-Interest	4,549	2,120	15,139	15,139	12,619	13,200
	Total Debt Service	\$ 41,289	\$ 33,032	\$ 77,027	\$ 77,027	\$ 63,275	\$ 43,200
Total Fire Expenses		\$ 3,416,788	\$ 4,185,282	\$ 3,936,045	\$ 3,946,045	\$ 3,820,249	\$ 4,355,414

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

Account	Description	Amount	Account	Description	Amount
01-22-6118-000	Uniform Allowance		01-22-6225-000	Maint. Services-Equipment	
	24 Personnel (union)	17,400		Konica Minolta Copier (est)	1,000
	4 Personnel (Command Staff)	3,600		Rebuild ball valve - SCBA Comp	425
	Total	21,000		SCBA Preventative Maint	1,400
01-22-6211-000	Conference/Training			Hurst Tool Preventative Maint	1,200
	4 FF's - Advanced Firefighter	1,980		Quad Meter Calibration	225
	2 FF's - Hazmat Technical	1,100		AED Batteries (3)	675
	1 FF - Technical Rescue Awareness	310		Rebuild Truck 315 fog nozzle (est)	500
	8 FF's - Confined Space Rescue	3,440		Ext refills - used on calls (6)	600
	7 FF's - Trench Rescue	2,940		SCBA/CBRN Mask fit testing	2,660
	7 FF's - Rope Operations	2,975		Ambulance Stretcher - Maint	650
	4 FF's - Fire Service Vehicle Oper	540		2 Cardiac Monitors/3 AED - Maint	500
	1 New FF - Firefighter Academy	3,495		Ground Ladder Testing	350
	2 Lt's - Tactics & Strategies II	800		Other Repairs (as needed)	755
	1 FF - Public Safety Educator	400		Total	10,940
	2 FF's - Fire Prevention Ofc I	2,000	01-22-6227-000	Maint. Services - Vehicles	
	11 Personnel - Vehicle Machinery	4,950		Amb 300 - Preventative A Maint	200
	6 - MABAS XI Ofc Development	525		Amb 300 - Preventative B Maint	180
	1 - IL Fire Chief's Conf	700		Amb 300 - Oil Changes	540
	3 - Fire Dept Instructor's Conf	1,500		Amb 300 - Rear end & Tras Svc	180
	1 - IFCA/ISFSI Annual Symposium	350		Amb 300 - HVAC Filter Svc	1,460
	6 - IRMA Leashership Seminar	600		Amb 301 - Preventative A Maint	450
	1 NIPAS Medic - Tactical Ofc Assn	275		Amb 301 - Preventative B Maint	280
	3 - IFSI Fire College	900		Amb 301 - Oil Changes	540
	1 - MABAS Conference	350		Amb 301 - Rear end & Tras Svc	350
	1 - Int'l Assn Fire Chief's Conf	1,870		Amb 301 - HVAC Filter Svc	1,460
	Total	32,000		Amb 301 - Restripe reflective mkg	950
01-22-6213-000	Dues & Subscriptions			Eng 312 - A Service/Pump Test	1,050
	NORCOMM MABAS XX (Dispatch)	3,375		Eng 312 - B Service	600
	MABAS Division XX (Membership)	6,000		Eng 312 - Diesel Generator	250
	Int'l Assn of Fire Chiefs	225		Eng 312 - Transmission Svc	250
	Fire Investigators Strike Force	75		Eng 312 - Rear End Svc	200
	International Code Council	150		Eng 313 - A Service/Pump Test	1,050
	Illinois Fire Inspector Assn	95		Eng 313 - B Service	600
	Illinois Professions FF Assn	60		Eng 313 - Hydraulic Generator	100
	Metropolitan Fire Chief's Assn	50		Eng 313 - Transmission Svc	250
	NFPA Fire Codes Sub Svc	900		Eng 313 - Rear End Svc	200
	Illinois Fire Chief's Assn	200		Trk 315 - A Service/Pump Test	1,200
	National Fire Protection Assn	150		Trk 315 - B Service	650
	Fire Chief Magazine - Annual	70		Trk 315 - Diesel Generator Svc	250
	Fire House Magazine - Annual	33		Trk 315 - Ladder Svc/Test	145
	3 - IL Society of Fire Svc Instructor	150		Trk 315 - Change Hyd Fuel/Filter	800
	Total	11,533		Other Misc Repairs	20,815
				Total	35,000
01-22-6219-000	Telephone & Communications		01-22-6245-000	Fire Dept Education Fund	
	Comcast	565		Undergraduate - 5 Personnel	10,000
	Globalcom	4,495		Graduate - 1 Person	4,000
	Call One	3,906		Total	14,000
	Total	8,966	01-22-6289-000	Other Contractual Expenses	
01-22-6223-000	Maint. Services - Bldg/Ofc			ZOLL ePCR License	4,800
	HVAC Preventative Maint	1,750		ACS Firehouse Software - Annual lic	4,640
	Repair Station 2 Garage Door	1,500		Total	9,440
	Replace Lock Station 1 E Ent	600	01-22-6405-000	Cleaning Supplies	
	Rebuild Station 2 Patio	1,500		Cleaning Supplies (est)	4,000
	Various Misc Station Repairs	1,150		Dispensers for green products	500
	Total	6,500		Total	4,500

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

Account	Description	Amount
01-22-6411-000	Public Education Materials	
	2 - Fire Inspector School	2,000
	2 - Fire Investigator School	1,800
	3 - Child Safety Seat Cert	1,200
	File for Life program	1,500
	Public Education Materials	1,500
	Fire Prevention Open House	1,500
	Other edu opportunities/seminars	2,500
	<u>Total</u>	<u>12,000</u>
01-22-6419-000	Materials & Supplies - Offices	
	Training Room Tables - 12	1,188
	Office Chairs - 12	2,508
	Executive Office Chair - 1	300
	<u>Total</u>	<u>3,996</u>
01-22-6421-000	Materials & Supplies - Equip	
	3" x 50' Hose - 12 lengths	3,060
	2 1/2 " x 50' Hose - 8 lengths	1,880
	Aerial Ladder Fog Nozzle - repair	650
	Replacement of various hand tools	750
	Other Equipment (as needed)	1,000
	<u>Total</u>	<u>7,340</u>
01-22-6424-000	Materials & Supplies - Medical	
	Laryngoscope set	425
	Pelican Pharmaceutical Cases - 2	578
	Handheld portable pulse oximeter	585
	Oxygen service/refills	650
	Port-O Vent CPAP Oxygen system	1,150
	AED Batteries - 3	600
	Funfest Medical Supplies	500
	Medical gloves (est)	2,200
	Misc Medical Equip	312
	<u>Total</u>	<u>7,000</u>
01-22-6425-000	Materials & Supplies - Other	
	8' x 10' shed	500
	Other Supplies (as needed)	7,000
	<u>Total</u>	<u>7,500</u>
01-22-6509-000	Computer Hardware	
	Dell Optiplex 790 Tower	
	w/ monitor - 4	4,620
	Dell Optiplex 790 Desktop Tower - 5	4,130
	<u>Total</u>	<u>8,750</u>

Account	Description	Amount
01-22-6516-000	Personal Protective Equip	
	Turnout Equip - 3	7,500
	Misc Replacement PPE	500
	<u>Total</u>	<u>8,000</u>
01-22-6524-000	Buildings & Equipment	
	1/8" Flowfresh SLB Floor Coating	14,477
	<u>Total</u>	<u>14,477</u>
01-22-6525-000	Grant Expenditures	
	Total Cost of Vehicle	400,000
	<u>Total</u>	<u>400,000</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

Public Works

The Public Works Department enhances the living and working environment of the community by maintaining the streets, parkways, street lights, and traffic signals within the Village.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund - Public Works

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-30-6103-000	Public Works Full Time	469,119	471,734	447,336	499,986	473,172	524,371
01-30-6103-100	Public Works Part Time	19,282	23,486	28,560	28,560	28,000	35,240
01-30-6104-000	Public Works - Overtime	46,505	50,045	40,000	40,000	32,500	50,000
01-30-6108-000	Sick Pay	1,144	1,062	1,600	1,600	1,486	1,600
01-30-6122-000	Unemployment Compensation	-	4,498	-	-	5,356	-
01-30-6124-000	Social Security	33,009	31,254	32,085	35,349	33,180	37,895
01-30-6126-000	Medicare Expense	7,720	7,309	7,504	8,267	7,760	8,863
01-30-6128-000	IMRF-Village Expense	50,195	53,668	54,761	60,658	57,508	68,886
01-30-6150-000	Employee Insurance	116,043	137,960	171,030	143,800	184,829	149,539
	Total Personnel	\$ 743,017	\$ 781,016	\$ 782,876	\$ 818,220	\$ 823,791	\$ 876,394
01-30-6203-000	Contract/Legal Notices	675	-	1,000	1,500	1,300	1,000
01-30-6205-000	Printing	489	-	500	500	-	-
01-30-6207-000	Postage	1,288	421	-	-	200	-
01-30-6211-000	Conference/Training	1,438	43	2,500	2,500	819	2,500
01-30-6213-000	Dues & Subscriptions	641	50	1,200	1,200	100	750
01-30-6219-000	Telephone & Communication	4,289	3,589	3,000	5,000	4,226	4,250
01-30-6223-000	Maint. Services-Building & Off.	-	36,801	-	6,000	5,692	6,000
01-30-6225-000	Maint. Services-Equipment	6,188	19,465	8,000	8,000	8,000	25,000
01-30-6227-000	Maint. Services-Vehicles	9,317	11,356	10,000	14,000	15,000	10,000
01-30-6228-000	Maint. Services-Street Lights	59,421	-	65,000	40,000	47,500	50,000
01-30-6228-100	Maint. Services-Traffic Lights	19,059	-	15,000	7,500	13,000	16,000
01-30-6231-100	Tree Replacement Program	8,142	6,221	22,500	17,000	10,000	50,000
01-30-6231-200	Tree Removal Contract	44,360	43,808	45,000	45,000	45,000	95,000
01-30-6231-300	Tree Trimming Contract	63,910	63,240	67,500	63,500	65,000	67,500
01-30-6231-400	Emergency Tree & Storm Care	10,050	74,347	20,000	126,000	124,615	75,000
01-30-6233-000	Disposal Charges	3,307	27,877	19,000	24,500	33,255	35,000
01-30-6235-000	Concrete Services	2,160	6,028	15,000	-	-	15,000
01-30-6235-200	Sidewalk Replacement Program	42,677	28,836	40,000	45,000	45,000	40,000
01-30-6237-000	Equipment Rental	2,527	5,500	4,000	13,500	10,000	25,000
01-30-6251-000	Electricity	86,931	70,130	65,000	50,000	65,000	65,000
01-30-6265-020	Prof. Services-Legal	7,627	-	-	-	-	-
01-30-6265-030	Prof. Services-Other	47,991	7,257	25,000	13,500	11,000	15,000
01-30-6281-000	Local Road & Street Imp	26,304	-	-	-	-	-
01-30-6228-000	Repairs & Maint-Street Lights	-	69,234	-	-	-	-
01-30-6228-100	Repairs & Maint-Traffic Signals	-	12,563	-	-	-	-
01-30-6289-000	Other Contractual Expenses	22,533	561	21,000	21,000	30,000	27,500
01-30-6289-200	Contractual Services - Mowing	-	-	-	-	-	32,500
	Total Contractual Services	\$ 471,324	\$ 487,326	\$ 450,200	\$ 505,200	\$ 534,706	\$ 658,000
01-30-6403-000	Office Supplies	1,579	1,521	2,250	2,250	2,100	2,250
01-30-6405-000	Cleaning Supplies	-	8,437	-	-	-	-
01-30-6406-000	Clothing Supplies	-	10,289	-	2,000	-	-
01-30-6407-000	Gas & Oil	53,860	35,609	55,000	43,000	28,000	55,000
01-30-6421-000	Materials & Supplies-Equipment	33,594	33,595	35,000	30,000	35,000	35,000
01-30-6423-000	Materials & Supplies-Vehicles	34,763	23,429	30,000	30,000	27,000	30,000
01-30-6425-000	Materials & Supplies-Other Equip	72,673	59,105	70,000	132,050	105,000	70,000
01-30-6429-000	Materials & Supplies-Streets	40,192	59,084	55,000	120,000	112,000	-
01-30-6429-100	Materials & Supplies-Curbs	-	611	-	-	-	-
01-30-6435-000	Street Salt	191,529	139,726	-	-	-	-
	Total Commodities	\$ 428,190	\$ 371,406	\$ 247,250	\$ 359,300	\$ 309,100	\$ 192,250
01-30-6513-000	Office Equipment	-	37,486	-	-	-	-
01-30-6515-000	Operating Equipment	21,255	-	25,000	16,000	2,160	25,000
01-30-6516-000	Personal Protective Equipment	-	-	-	-	-	-

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
General Fund - Public Works

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
01-30-6521-000	Motor Vehicles	103,921	210	-	-		
01-30-6524-000	Grant Expenses	30,029	-	-	-		
01-30-6525-000	Building/Equipment	-	3,389	-	-	750	
01-30-6527-000	Street & Traffic Signs	8,895	10,422	10,000	15,000	17,966	18,000
	Total Capital Outlay	\$ 164,100	\$ 51,507	\$ 35,000	\$ 31,000	\$ 20,876	\$ 43,000
01-30-6609-000	Installment Lease-Principal	56,110	75,119	17,663	41,623	39,004	27,086
01-30-6610-000	Installment Lease-Interest	6,499	5,245	91	3,231	3,231	9,212
	Total Debt Service	\$ 62,609	\$ 80,364	\$ 17,754	\$ 44,854	\$ 42,235	\$ 36,298
Total Public Works Expenses		<u>\$ 1,869,240</u>	<u>\$ 1,771,618</u>	<u>\$ 1,533,080</u>	<u>\$ 1,758,574</u>	<u>\$ 1,730,708</u>	<u>\$ 1,805,942</u>

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

Account	Description	Amount
01-30-6211-000	Conference/Training	
	Continuing Edu - Arborists	1,000
	ICMA Conference	1,500
	<u>Total</u>	<u>2,500</u>
01-30-6231-100	Tree Replacement Program	
	50/50 Replacement	10,000
	Ash Borer Replacement	40,000
	<u>Total</u>	<u>50,000</u>
01-30-6265-030	Professional Services	
	Wildlife Control	2,500
	Drug Testing	2,500
	Engineering	10,000
	<u>Total</u>	<u>15,000</u>
01-30-6237-000	Equipment Rental	
	Grinder Rental - Street Projects	20,000
	Other Emergency Rental	5,000
	<u>Total</u>	<u>25,000</u>
01-30-6425-000	Materials & Supplies - Other	
	Cleaning Supplies	500
	Clothing Supplies	1,000
	Garage Supplies	45,000
	LED Light Bulbs	15,000
	PC Replacements	4,000
	Other bldg/minor equip	4,500
	<u>Total</u>	<u>70,000</u>

Account	Description	Amount
01-30-6609-000	Installment Lease - Principal	
	Excavator	707
	Paver Box	534
	High Ranger (5 years)	25,845
	<u>Total</u>	<u>27,086</u>
01-30-6610-000	Installment Lease - Interest	
	Excavator	3,080
	Paver Box	2,328
	High Ranger (5 years)	3,804
	<u>Total</u>	<u>9,212</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

UTILITIES FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

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

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

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

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Utilities Fund Summary

	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
Revenues						
Charges for Service	4,938,675	5,163,993	5,623,170	5,623,170	5,593,953	6,230,500
Other Income	91,502	61,597	1,425,750	1,425,750	1,438,312	43,995
Total Utilities Fund Revenues	\$ 5,030,177	\$ 5,225,590	\$ 7,048,920	\$ 7,048,920	\$ 7,032,265	\$ 6,274,495
Expenditures						
Personnel Services	795,700	914,990	884,373	883,859	814,345	1,116,221
Contractual Services	2,587,011	2,488,724	2,321,750	2,321,750	2,063,749	2,388,539
Commodities	1,707,764	1,741,003	2,026,650	2,026,650	1,620,707	2,024,000
Capital Outlay	74,680	398,385	1,957,000	1,957,000	11,500	44,500
Debt Service	2,075	49,163	289,264	280,201	54,524	57,637
Total Utilities Fund Expenditures	\$ 5,167,230	\$ 5,592,265	\$ 7,479,037	\$ 7,469,460	\$ 4,564,825	\$ 5,630,897
Revenues Less Expenses	\$ (137,053)	\$ (366,675)	\$ (430,117)	\$ (420,540)	\$ 2,467,440	\$ 643,599
Amortization & Depreciation	\$ 243,930	\$ 263,425	\$ -	\$ -	\$ 276,596	\$ 295,000
Beginning Net Assets (restated)	\$ 9,789,485	\$ 9,386,482	\$ 8,756,382	\$ 8,756,382	\$ 8,756,382	\$ 10,947,225
Projected Ending Net Assets	\$ 9,408,502	\$ 8,756,382	\$ 8,326,265	\$ 8,335,842	\$ 10,947,225	\$ 11,295,824

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Summary of Changes in Fund Balance

	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
Total Utilities Fund Revenues	\$ 5,030,177	\$ 5,225,590	\$ 7,048,920	\$ 7,048,920	\$ 7,032,265	\$ 6,274,495
Expenditures						
Total Utilities Fund Expenditures	\$ 5,167,230	\$ 5,592,265	\$ 7,479,037	\$ 7,469,460	\$ 4,564,825	\$ 5,630,897
Capital & Debt Service Portion of Expenditures	\$ 76,755	\$ 447,547	\$ 2,246,264	\$ 2,237,201	\$ 66,024	\$ 102,137
Expenditures Applicable to Fund Balance Policy	\$ 5,090,476	\$ 5,144,717	\$ 5,232,773	\$ 5,232,259	\$ 4,498,801	\$ 5,528,760
Revenues Less Expenses	<u>\$ (137,053)</u>	<u>\$ (366,675)</u>	<u>\$ (430,117)</u>	<u>\$ (420,540)</u>	<u>\$ 2,467,440</u>	<u>\$ 643,599</u>
Amortization & Depreciation	<u>\$ 243,930</u>	<u>\$ 263,425</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 276,596</u>	<u>\$ 295,000</u>
Beginning Net Assets (restated)	\$ 9,789,485	\$ 9,386,482	\$ 8,756,382	\$ 8,756,382	\$ 8,756,382	\$ 10,947,225
Projected Ending Net Assets	<u>\$ 9,408,502</u>	<u>\$ 8,756,382</u>	<u>\$ 8,326,265</u>	<u>\$ 8,335,842</u>	<u>\$ 10,947,225</u>	<u>\$ 11,295,824</u>
Restricted Fund Balance						
Invested in Capital Assets, Net of Related Debt					<u>\$ 8,161,270</u>	<u>\$ 9,340,241</u>
Fund Balance, Reserved for Minimum Fund Balance Policy (15%)					<u>\$ 674,820</u>	<u>\$ 829,314</u>
Unassigned Fund Balance					<u>\$ 2,111,135</u>	<u>\$ 1,126,269</u>
Invested in Capital Assets Net of Related Debt, BOY					\$ 7,838,989	\$ 8,161,270
Capitalized Assets					1,800,000	1,305,500
Bond Proceeds					(1,375,000)	-
Principal Payments on Debt					173,877	168,471
Estimated Depreciation					(276,596)	(295,000)
					<u>8,161,270</u>	<u>9,340,241</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

Revenues

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

Charges for Service

Refuse Collection – The Village collects revenue to pay for refuse collection in the Village. An increase of 4% is budgeted to accommodate the increased cost of the contract with Waste Management.

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

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

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

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

Other Income

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

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

Detail of Utilities Fund Revenues appears on the following page.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Utilities Fund Revenues

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
02-00-4812-000	Refuse Collection	1,674,197	1,743,569	1,817,920	1,817,920	1,823,708	1,850,000
02-00-4814-000	Water Sales	2,757,450	2,866,614	3,196,050	3,196,050	3,147,982	3,748,500
02-00-4818-000	Meter Sales	1,100	18,680	1,000	1,000	-	12,000
02-00-4828-000	Sewer Fees	455,437	461,379	538,200	538,200	528,773	530,000
02-00-4850-000	Penalties	50,491	73,752	70,000	70,000	93,489	90,000
	Total Charges for Service	\$ 4,938,675	\$ 5,163,993	\$ 5,623,170	\$ 5,623,170	\$ 5,593,953	\$ 6,230,500
02-00-5102-000	Interest Income	15,862	15,873	11,250	11,250	2,000	2,000
02-00-5122-000	Reimbursement	42,065	20,843	8,500	8,500	10,350	2,302
02-00-5122-250	Reimbursement - Emp Health	-	7,012	-	-	2,755	2,302
02-00-5180-000	Loan Proceeds	-	-	1,387,500	1,387,500	1,387,500	-
02-00-5180-100	Bond Issue	-	-	-	-	-	-
02-00-5189-000	Misc. Other Income	33,575	17,870	18,500	18,500	35,707	37,392
	Total Other Income	\$ 91,502	\$ 61,597	\$ 1,425,750	\$ 1,425,750	\$ 1,438,312	\$ 43,995
Total Utilities Fund Revenues		<u>\$ 5,030,177</u>	<u>\$ 5,225,590</u>	<u>\$ 7,048,920</u>	<u>\$ 7,048,920</u>	<u>\$ 7,032,265</u>	<u>\$ 6,274,495</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

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 2012/13 fiscal year to accommodate increases charged to the Village.

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

Other substantial fees in the Utilities Fund include capital improvements. The first portion of the project is Manhole lid and Frame Repair Project. This repair work can be done in house, so costs with this project are associated with materials and supplies. The next project budgeted is beginning work on the Sanitary Sewer Lining Basin project. Basin 384 Repairs N. of Canterbury will begin during the next fiscal year, as well as engineering for Basin 384 S. of Canterbury.

Detail of Utilities Fund Expenditures appears on the following page.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Utilities Fund Expenditures

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
02-95-6103-000	Full Time Salaries	480,691	546,866	505,467	538,849	530,115	712,949
02-95-6103-100	Part Time Salaries	-	35,616	10,000	10,000	6,176	5,000
02-95-6104-000	Overtime	55,204	58,288	50,000	50,000	35,727	50,000
02-95-6108-000	Sick Pay	2,183	1,864	3,500	3,500	1,041	3,500
02-95-6122-000	Unemployment Compensation	5,874	-	-	5,000	5,000	5,000
02-95-6124-000	Social Security	33,290	37,614	35,276	37,656	35,530	47,830
02-95-6126-000	Medicare Expense	7,302	8,797	8,250	8,807	8,309	11,186
02-95-6128-000	IMRF-Village Expense	46,732	62,358	63,724	68,023	59,315	91,859
02-95-6150-000	Employee Insurance	164,424	163,589	208,156	162,024	133,132	188,897
	Total Personnel	\$ 795,700	\$ 914,990	\$ 884,373	\$ 883,859	\$ 814,345	\$ 1,116,221
02-95-6203-000	Contract/Legal Notices	373	2,174	1,000	1,500	2,000	2,500
02-95-6205-000	Printing	2,309	537	1,000	1,000	-	1,000
02-95-6207-000	Postage	13,636	12,579	11,900	11,400	14,661	15,000
02-95-6211-000	Conference/Training	175	1,352	1,100	2,600	4,183	2,500
02-95-6213-000	Dues & Subscriptions	1,407	589	2,000	2,000	750	2,000
02-95-6215-000	Insurance & Bonding	32,366	70,787	98,000	98,000	45,000	50,000
02-95-6217-000	Banking Service Fees	35	5,727	1,200	1,700	1,925	2,000
02-95-6219-000	Telephone & Communication	8,701	5,222	7,500	7,500	1,750	5,139
02-95-6223-000	Maint. Services-Building & Off.	1,236	2,038	2,500	2,500	2,200	2,500
02-95-6225-000	Maint. Services-Equipment	11,309	9,801	15,000	15,000	10,912	25,000
02-95-6227-000	Maint. Services-Vehicles	5,592	40,766	7,000	7,000	3,000	7,000
02-95-6229-100	Maint. Services-Sewer	672,603	9,355	61,500	61,500	500	90,000
02-95-6230-000	Maint. Services-Other Properties	475	40	-	-	-	-
02-95-6233-000	Disposal Charges	45,769	30,650	45,000	45,000	20,000	35,000
02-95-6235-100	Maint. Services - Streets	-	5,600	-	-	-	-
02-95-6235-200	Concrete/Sidewalk Replacement	17,339	17,295	15,000	15,000	-	-
02-95-6237-000	Equipment Rental	3,208	1,500	10,000	10,000	-	3,500
02-95-6245-000	Refuse Collection	1,660,993	1,723,425	1,794,000	1,794,000	1,807,814	1,882,400
02-95-6246-000	Reimburse-Travel Expense (Mileag	-	13	-	-	-	-
02-95-6249-000	Mayfair Pumping Station	675	2,016	10,000	10,000	3,470	6,000
02-95-6250-000	Crestwood Pumping Station				-		25,000
02-95-6251-000	Electricity	49,058	61,474	60,000	60,000	35,050	40,000
02-95-6255-000	Maint. Service-Water Mains	808	25,586	10,000	10,000	10,309	20,000
02-95-6265-000	Prof. Services	18,418	33,271	17,050	17,050	20,225	22,000
02-95-6265-020	Prof. Services-Legal	10,392	4,444	-	-	-	-
02-95-6265-030	Prof. Services-Other	4,408	4,332	-	-	-	-
02-95-6265-080	Prof. Services-Water Leak Survey	22,072	15,250	-	-	-	-
02-95-6265-100	Prof. Services-Engineering	3,282	100,149	100,000	100,000	50,000	120,000
02-95-6289-000	Other Contractual Expenses	372	239,209	41,000	39,000	30,000	30,000
02-95-6289-900	Disaster Assist Expenses	-	57,395	-	-	-	-
02-95-6327-000	Other Legal Services	-	6,150	10,000	10,000	-	-
	Total Contractual Services	\$ 2,587,011	\$ 2,488,724	\$ 2,321,750	\$ 2,321,750	\$ 2,063,749	\$ 2,388,539
02-95-6403-000	Office Supplies	894	976	1,900	1,900	1,800	1,000
02-95-6406-000	Clothing Supplies	4,733	4,374	-	-	-	-
02-95-6407-000	Gas & Oil	26,032	22,664	25,000	25,000	24,000	30,000
02-95-6419-000	Materials & Supplies-Offices	15	62	-	-	-	-
02-95-6421-000	Materials & Supplies-Equipment	8,039	9,906	10,000	10,000	2,500	10,000
02-95-6423-000	Materials & Supplies-Vehicles	7,372	8,020	10,000	10,000	5,000	8,000
02-95-6424-000	Materials & Supplies-Meters	-	-	-	-	-	5,000
02-95-6425-000	Materials & Supplies-Other Equip	30,469	29,434	92,000	59,000	35,000	45,000
02-95-6426-000	Materials & Supplies-Water Main	8,675	28,513	15,000	40,000	30,000	40,000
02-95-6435-000	Materials & Supplies-Sewer	23,928	17,985	15,000	15,000	16,000	20,000
02-95-6437-000	Materials & Supplies-Plumbing	4,286	1,007	-	-	-	-
02-95-6438-000	Materials & Supplies-Crestwood	16,353	14,980	15,000	23,000	18,500	15,000

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Utilities Fund Expenditures

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
02-95-6455-000	Water Cost	1,576,968	1,603,085	1,842,750	1,842,750	1,487,907	1,850,000
	Total Commodities	\$ 1,707,764	\$ 1,741,003	\$ 2,026,650	\$ 2,026,650	\$ 1,620,707	\$ 2,024,000
02-95-6509-000	Computer Hardware	626	973	-	-	-	-
02-95-6512-000	Office Furniture	-	1,690	-	-	-	-
02-95-6513-000	Office Equipment	-	315	-	-	-	-
02-95-6515-000	Operating Equipment	3,900		44,500	44,500	-	18,500
02-95-6521-000	Motor Vehicles	-		-	-	-	6,000
02-95-6524-000	Grant Expenditures	2,428		-	-	-	-
02-95-6533-000	Meters	12,838	363,180	5,000	5,000		-
02-95-6535-000	Fire Hydrants	5,627	4,450	15,000	15,000	9,000	20,000
02-95-6538-000	Reservoir Maintenance	-	15,137	-	-	2,500	-
02-95-6540-000	Infrastructure Improvement	49,260	12,640	1,892,500	1,892,500	1,800,000	1,430,000
	Capitalized Assets	-	-	-	-	(1,800,000)	(1,430,000)
	Total Capital Outlay	\$ 74,680	\$ 398,385	\$ 1,957,000	\$ 1,957,000	\$ 11,500	\$ 44,500
02-95-6603-100	Bond Payment - Principal	-	-	125,000	125,000	125,000	150,000
02-95-6605-100	Bond Payment - Interest	-	47,553	33,318	51,255	51,255	49,693
02-95-6607-000	IEPA Loan - Principal	-	-	61,500	61,500	-	-
02-95-6608-000	IEPA Loan - Interest	-	-	17,300	17,300	-	-
02-95-6609-000	Installment Lease-Principal		-	48,877	25,000	48,877	18,471
02-95-6610-000	Installment Lease-Interest	2,075	1,610	3,269	146	3,269	7,944
	Reduction of Installment Debt	-	-	-	-	(173,877)	(168,471)
	Total Debt Service	\$ 2,075	\$ 49,163	\$ 289,264	\$ 280,201	\$ 54,524	\$ 57,637
Total Utilities Fund Expenditures		<u>\$ 5,167,230</u>	<u>\$ 5,592,265</u>	<u>\$ 7,479,037</u>	<u>\$ 7,469,460</u>	<u>\$ 4,564,825</u>	<u>\$ 5,630,897</u>

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

Account	Description	Amount
02-95-6203-000	Contract/Legal Notices	
	Sunnyside	1,000
	Derby Lane	1,000
	Other Misc	500
	Total	2,500
02-95-6211-000	Conferences/Training	
	Continuing Ed - plumbers	250
	Continuing Ed - Class C	250
	Tuition Reimbursement (50%)	2,000
	Total	2,500
02-95-6219-000	Telephone & Communications	
	Call One - Crestwood Circuits	4,299
	Verizon	840
	Total	5,139
02-95-6229-000	Maintenance Services - Sewer	
	Sewer Televising - 10% Annualy	90,000
	Total	90,000
02-95-6249-000	Mayfair Pumping Station	
	Pump Repair	3,000
	Mowing	3,000
	Total	6,000
02-95-6255-000	Maint Services - Water Mains	
	Repairs (est 10,000 ea)	20,000
	Total	20,000
02-95-6265-000	Professional Services	
	Audit (46%)	15,000
	JULIE locate	2,500
	Other Prof Services	4,500
	Total	22,000
02-95-6289-000	Other Contractual Expenses	
	Leak Detection	10,000
	Accounting Software	7,500
	Utility Billing	10,000
	Other Misc	2,500
	Total	30,000
02-95-6425-000	Materials & Supplies - Other	
	Cleaning & Clothing Supplies	7,000
	First Aid	2,400
	Leaf Bags	5,000
	C6 Stone	10,600
	Cold Patch	5,000
	Curb Stops	7,500
	Tread Seals	5,000
	Misc plumbing supplies	2,500
	Total	45,000

Account	Description	Amount
02-95-6515-000	Operating Equipment	
	Concrete Saw	16,000
	Other Misc	2,500
	Total	18,500
02-95-6521-000	Motor Vehicles	
	Used Pick Up - Utilities Dept	6,000
	Total	6,000
02-95-6540-000	Infrastrucutre Improvement	
	Sewer Basin - 384 S Canterbury (Eng)	110,000
	Sewer Basin - 384 N. Canterbury	1,320,000
	Total	1,430,000
02-950-6609-000	Installment Lease - Principal	
	Excavator	707
	Paver Box	534
	Payloader	17,230
	Total	18,471
02-95-6610-000	Installment Lease - Interest	
	Excavator	3,080
	Paver Box	2,328
	Payloader	2,536
	Total	7,944

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

MOTOR FUEL TAX FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Motor Fuel Tax Fund Summary

	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
Revenues						
Intergovernmental	424,589	498,678	405,993	405,993	489,668	408,000
Other Income	50,856	63,445	445,486	445,486	401,566	56,573
Other Financing Sources	-	3,528,431	-	-	-	-
Total MFT Fund Revenues	\$ 475,445	\$ 4,090,554	\$ 851,479	\$ 851,479	\$ 891,234	\$ 464,573
Expenditures						
Contractual Services	239,971	373,080	75,000	75,000	75,000	-
Commodities	-	-	120,000	120,000	100,000	188,000
Capital Outlay	375,774	2,371,695	1,441,000	1,441,000	1,055,000	-
Debt Service	-	194,377	272,848	272,848	272,848	296,638
Other Financing Uses	-	-	-	-	-	-
Total MFT Fund Expenditures	\$ 615,745	\$ 2,939,153	\$ 1,908,848	\$ 1,908,848	\$ 1,502,848	\$ 484,638
Revenues Less Expenses	\$ (140,300)	\$ 1,151,401	\$ (1,057,369)	\$ (1,057,369)	\$ (611,614)	\$ (20,065)
Beginning Fund Balance	\$ 35,842	\$ (104,458)	\$ 1,046,943	\$ 1,046,943	\$ 1,046,943	\$ 435,329
Projected Ending Fund Balance	\$ (104,458)	\$ 1,046,943	\$ (10,426)	\$ (10,426)	\$ 435,329	\$ 415,264

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

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

Revenues

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

Intergovernmental

Allotment Income – The distribution of MFT revenue is based on population. The Illinois Municipal League is predicting that the local share of Motor Fuel Tax revenue will decrease by 2% to a per capita rate of \$24.10. 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 2012/13 Fiscal Year are expected to be minimal.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Motor Fuel Tax Fund Revenues

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
03-00-4410-000	Grants	-	73,061	6,993	6,993	73,061	-
03-00-4417-000	Allotment Income	424,589	425,617	399,000	399,000	416,607	408,000
	Total Intergovernmental	\$ 424,589	\$ 498,678	\$ 405,993	\$ 405,993	\$ 489,668	\$ 408,000
03-00-5102-000	Interest Income	1,212	6,500	500	500	2,500	-
03-00-5122-500	Reimbursement - Engineering	49,644	27,813	388,000	388,000	342,070	-
03-00-5189-000	Misc. Other Income	-	29,132	56,986	56,986	56,996	56,573
	Total Other Income	\$ 50,856	\$ 63,445	\$ 445,486	\$ 445,486	\$ 401,566	\$ 56,573
03-00-5180-100	Bond Proceeds		3,500,000		-	-	-
03-00-5181-000	Bond Premium	-	28,431	-	-	-	-
	Total Other Financing Sources	\$ -	\$ 3,528,431	\$ -	\$ -	\$ -	\$ -
Total Motor Fuel Tax Fund Revenues		<u>\$ 475,445</u>	<u>\$ 4,090,554</u>	<u>\$ 851,479</u>	<u>\$ 851,479</u>	<u>\$ 891,234</u>	<u>\$ 464,573</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Motor Fuel Tax Fund Expenditures

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
03-95-6235-200	Concrete/Sidewalk Replacement			50,000	50,000	75,000	-
03-95-6265-030	Prof. Services-Other	-		25,000	25,000	-	-
03-95-6265-100	Prof. Services-Engineering	239,971	373,080	-	-	-	-
	Total Contractual Services	\$ 239,971	\$ 373,080	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
03-95-6435-000	Materials & Supplies-Street Salt	-	-	120,000	120,000	100,000	78,000
03-95-6489-000	Misc. Materials & Supplies	-	-	-	-	-	110,000
	Total Commodities	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 100,000	\$ 188,000
03-95-6280-400	Windsor Drive	336,488	-	-	-	-	-
03-95-6281-000	Local Street Improvements	-	2,340,792	1,387,000	1,387,000	1,055,000	-
03-95-6282-000	Balmoral Ave Project	31,489	-	-	-	-	-
03-95-6282-100	Phase II - Gardner Rd	-	30,903	54,000	54,000	-	-
03-95-6283-000	High Priority Project	7,797	-	-	-	-	-
	Total Capital Outlay	\$ 375,774	\$ 2,371,695	\$ 1,441,000	\$ 1,441,000	\$ 1,055,000	\$ -
03-95-6603-100	Bond Payment - Principal	-	111,144	110,000	110,000	110,000	135,000
03-95-6605-100	Bond Payment - Interest	-	83,233	162,848	162,848	162,848	161,638
	Total Debt Service	\$ -	\$ 194,377	\$ 272,848	\$ 272,848	\$ 272,848	\$ 296,638
Total Motor Fuel Tax Fund Expenditures		<u>\$ 615,745</u>	<u>\$ 2,939,153</u>	<u>\$ 1,908,848</u>	<u>\$ 1,908,848</u>	<u>\$ 1,502,848</u>	<u>\$ 484,638</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

EMERGENCY 911 FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
E911 Fund Summary

	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
Revenues						
Local Taxes	143,320	146,654	140,000	140,000	137,475	140,000
Intergovernmental	138,005	94,047	90,000	90,000	113,213	90,000
Charges for Service	44,305	31,560	32,000	-	-	-
Other Income	1,370	5,314	200	200	-	1,000
Total E911 Fund Revenues	\$ 327,000	\$ 277,576	\$ 262,200	\$ 230,200	\$ 250,688	\$ 231,000
Expenditures						
Personnel Services	6,448	127,559	179,000	194,000	164,183	191,348
Contractual Services	51,802	84,918	146,315	128,815	56,195	108,087
Commodities	1,801	822	10,200	10,200	22,250	500
Capital Outlay	84,082	83,944	-	2,500	9,000	93,700
Debt Service	54,745	-	-	-	-	-
Total E911 Fund Expenditures	\$ 198,878	\$ 297,243	\$ 335,515	\$ 335,515	\$ 251,628	\$ 393,635
Revenues Less Expenses	\$ 128,122	\$ (19,667)	\$ (73,315)	\$ (105,315)	\$ (940)	\$ (162,635)
Beginning Fund Balance	\$ 221,484	\$ 349,606	\$ 329,939	\$ 329,939	\$ 329,939	\$ 328,999
Projected Ending Fund Balance	\$ 349,606	\$ 329,939	\$ 256,624	\$ 224,624	\$ 328,999	\$ 166,364

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

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

Revenues

Local Taxes

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

Intergovernmental

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

Charges for Service

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

Other Income

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

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
E911 Fund Revenues

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
08-00-4207-000	Landline 911 Tax	143,320	146,654	140,000	140,000	137,475	140,000
	Total Local Taxes	\$ 143,320	\$ 146,654	\$ 140,000	\$ 140,000	\$ 137,475	\$ 140,000
08-00-5105-200	Wireless 911 Tax	138,005	94,047	90,000	90,000	113,213	90,000
	Total Intergovernmental	\$ 138,005	\$ 94,047	\$ 90,000	\$ 90,000	\$ 113,213	\$ 90,000
08-00-4517-000	911 Alarm Fees	44,305	31,560	32,000	-	-	-
	Total Charges for Service	\$ 44,305	\$ 31,560	\$ 32,000		\$ -	\$ -
08-00-5102-000	Interest Income	370	164	200	200		1,000
08-00-5122-000	Reimbursement	-	151	-	-		-
08-00-5122-250	Reimbursement - Employee CoPay	-	-	-	-		-
08-00-5189-000	Misc. Other Income	1,000	5,000	-	-	-	-
	Total Other Income	\$ 1,370	\$ 5,314	\$ 200	\$ 200	\$ -	\$ 1,000
Total E911 Fund Revenues		<u>\$ 327,000</u>	<u>\$ 277,576</u>	<u>\$ 262,200</u>	<u>\$ 230,200</u>	<u>\$ 250,688</u>	<u>\$ 231,000</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
E911 Fund Expenditures

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
08-95-6103-000	Full Time Salaries	833	85,720	82,400	82,400	82,400	87,500
08-95-6103-100	Part Time Salaries	-	-	-	15,000	-	15,000
08-95-6104-000	Overtime	5,615	35,955	42,000	42,000	35,132	36,000
08-95-6108-000	Sick Pay	-	923	-	-	951	1,000
08-95-6124-000	Social Security	-	1,702	7,720	7,720	7,346	8,649
08-95-6126-000	Medicare Expense	-	261	1,805	1,805	1,718	2,023
08-95-6128-000	IMRF-Village Expense	-	2,999	13,935	13,935	10,403	14,890
08-95-6150-000	Employee Insurance	-	-	31,140	31,140	26,233	26,287
	Total Personnel	\$ 6,448	\$ 127,559	\$ 179,000	\$ 194,000	\$ 164,183	\$ 191,348
08-95-6211-000	Conference/Training	1,209	774	1,500	1,500	500	2,000
08-95-6219-000	Telephone & Communication	43,896	46,170	60,600	60,600	30,000	70,287
08-95-6223-000	Maint. Services-Building & Off.	-	2,935	-	-	-	1,000
08-95-6225-000	Maint. Services-Equipment	6,697	35,039	69,215	51,715	25,695	34,800
08-95-6289-000	Other Contractual Expenses	-	-	15,000	15,000	-	-
	Total Contractual Services	\$ 51,802	\$ 84,918	\$ 146,315	\$ 128,815	\$ 56,195	\$ 108,087
08-95-6403-000	Office Supplies	33	-	500	500	250	500
08-95-6421-000	Materials & Supplies-Equipment	1,768	822	9,700	9,700	22,000	-
	Total Commodities	\$ 1,801	\$ 822	\$ 10,200	\$ 10,200	\$ 22,250	\$ 500
08-95-6509-000	Computer Hardware	-	512	-	-	-	10,000
08-95-6511-000	Computer Software	-	2,150	-	-	-	8,500
08-95-6515-000	Operating Equipment	84,082	81,282	-	2,500	9,000	52,510
08-95-6525-000	Building/Equipment	-	-	-	-	-	22,690
	Total Capital Outlay	\$ 84,082	\$ 83,944	\$ -	\$ 2,500	\$ 9,000	\$ 93,700
08-95-6609-000	Installment Debt - Principal	54,131	-	-	-	-	-
08-95-6610-000	Installment Debt - Interest	614	-	-	-	-	-
	Total Debt Service	\$ 54,745	\$ -	\$ -	\$ -	\$ -	\$ -
Total E911 Fund Expenditures		<u>\$ 198,878</u>	<u>\$ 297,243</u>	<u>\$ 335,515</u>	<u>\$ 335,515</u>	<u>\$ 251,628</u>	<u>\$ 393,635</u>

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

Account	Description	Amount
08-95-6219-000	Telephone & Communication	
	911 Lines (AT&T)	35,000
	iWins	12,000
	Verizon Police	6,800
	Verizon Fire	6,000
	Fire Laptops	4,100
	Radio Phone Lines	2,000
	Cook County WWAN	2,387
	Phone lines - PD/Broadview	2,000
	Total	70,287
08-95-6225-000	Maint. Services-Equipment	
	AT&T 911 Maint	12,500
	Capers CAD Maint	12,000
	ChiComm Console Maint	2,200
	ChiComm Network Maint	2,100
	Recording Equipment Maint	2,000
	LESO Server Installation	4,000
	Total	34,800
08-95-6509-000	Computer Hardware	
	911 Computer Upgrades	2,500
	LESO Server HDD	7,500
	Total	10,000
08-95-6511-000	Computer Software	
	RUOK Upgrade	2,000
	CAPERS/Firehouse	5,000
	Misc (Virus Software, etc)	1,500
	Total	8,500

Account	Description	Amount
08-95-6515-000	Operating Equipment	
	Portable Radios PD	6,210
	Battery Backups - small	1,800
	Battery Backups - large	4,500
	ZETRON FD Alerting	26,000
	Outdoor CCTV Cameras	10,000
	DVR Recording CCTV	4,000
	Total	52,510
08-95-6524-000	Buildings & Equipment	
	4x6 Two Line Full Color LED Sign (2)	22,690
	Total	22,690

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

HOTEL/MOTEL TAX FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012
Hotel/Motel Tax Fund Summary

	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
Revenues						
Local Taxes	112,206	119,904	125,000	125,000	138,500	135,000
Other Income	<u>140</u>	<u>279</u>	<u>16,050</u>	<u>16,050</u>	<u>6,000</u>	<u>32,500</u>
Total Hotel/Motel Fund Revenues	\$ 112,346	\$ 120,183	\$ 141,050	\$ 141,050	\$ 144,500	\$ 167,500
Expenditures						
Personnel Services	19,212	24,913	25,910	25,910	22,262	30,000
Contractual Services	<u>144,083</u>	<u>100,314</u>	<u>128,300</u>	<u>128,300</u>	<u>108,814</u>	<u>142,900</u>
Total Hotel/Motel Fund Expenditures	\$ 163,295	\$ 125,228	\$ 154,210	\$ 154,210	\$ 131,076	\$ 172,900
Revenues Less Expenses	<u>\$ (50,949)</u>	<u>\$ (5,045)</u>	<u>\$ (13,160)</u>	<u>\$ (13,160)</u>	<u>\$ 13,424</u>	<u>\$ (5,400)</u>
Beginning Fund Balance	\$ 146,420	\$ 95,471	\$ 90,426	\$ 90,426	\$ 90,426	\$ 103,850
Projected Ending Fund Balance	<u>\$ 95,471</u>	<u>\$ 90,426</u>	<u>\$ 77,266</u>	<u>\$ 77,266</u>	<u>\$ 103,850</u>	<u>\$ 98,450</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2012

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. Traditionally, these tourism expenses largely relate to the Westchester Fun Fest expenses. The Fun Fest is put on by the Chamber of Commerce and is held in the summer.

Revenues

Intergovernmental

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

Other Income

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

Reimbursement – Reimbursement is received for the purchase cost of amusement wrist bands at the Westchester Fun Fest.

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2012
 Hotel/Motel Tax Fund Revenues

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
10-00-4608-000	Hotel/Motel Tax	112,206	119,904	125,000	125,000	138,500	135,000
	Total Local Taxes	\$ 112,206	\$ 119,904	\$ 125,000	\$ 125,000	\$ 138,500	\$ 135,000
10-00-5102-000	Interest Income	140	29	50	50	-	-
10-00-5122-000	Reimbursement	-	250	16,000	16,000	6,000	32,500
10-00-5122-100	Reimbursement - 4th of July Parade	-	-	-	-	-	-
	Total Other Income	\$ 140	\$ 279	\$ 16,050	\$ 16,050	\$ 6,000	\$ 32,500
Total Hotel/Motel Tax Fund Revenues		<u>\$ 112,346</u>	<u>\$ 120,183</u>	<u>\$ 141,050</u>	<u>\$ 141,050</u>	<u>\$ 144,500</u>	<u>\$ 167,500</u>

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2012
 Hotel/Motel Tax Fund Expenditures

Account	Name	2010 Actual	2011 Actual	2012 Budget	2012 Amd Budget	2012 Projected	2013 Budget
10-95-6104-000	Overtime	19,212	24,913	25,910	25,910	22,262	30,000
	Total Personnel	\$ 19,212	\$ 24,913	\$ 25,910	\$ 25,910	\$ 22,262	\$ 30,000
10-95-6203-000	Contract/Legal Notices	-	200	300	300		-
10-95-6239-000	Tourism Expense	144,083	100,114	128,000	128,000	108,814	142,900
	Total Contractual Services	\$ 144,083	\$ 100,314	\$ 128,300	\$ 128,300	\$ 108,814	\$ 142,900
Total Hotel/Motel Tax Fund Expenditures		<u>\$ 163,295</u>	<u>\$ 125,228</u>	<u>\$ 154,210</u>	<u>\$ 154,210</u>	<u>\$ 131,076</u>	<u>\$ 172,900</u>