

Village of Westchester



Annual Operating Budget Fiscal Year 2020

(May 1, 2019 to April 30, 2020)



VILLAGE OFFICIALS



Paul Gattuso
Village President



Stan Kolodziej
Village Clerk



Angelo Calcagno
Village Trustee



Carl Celestino
Village Trustee



Frank Perry
Village Trustee



Sherby J. Miller
Village Trustee



Nick Steker
Village Trustee



Tom Yurkovich
Village Trustee



Greg Hribal
Acting Village Manager

Village of Westchester, Illinois Annual Operating Budget Fiscal Year 2020

Village Administration

Acting Village Manager

Greg Hribal

Police Chief

Steven Stelter

Fire Chief

James Adams

Community Dev. Director

Melissa Headley

Public Works Director

Robert Lewis

IT / Communications
Manager

Greg Hribal

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Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019

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Village of Westchester

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PAUL GATTUSO

Village Clerk
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Trustees
ANGELO A. CALCAGNO
CARL C. CELESTINO
SHERBY J. MILLER
FRANK PERRY
NICK STEKER
TOM YURKOVICH

Acting Village Manager
GREG HRIBAL

April 19, 2019

The Honorable Paul Gattuso, Village President
Village Board of Trustees
Citizens of Westchester

On behalf of the Village staff, it is my pleasure to present to you the Village of Westchester's Annual Operating Budget for the fiscal year commencing May 1, 2019 and ending April 30, 2020. The FY 2020 Budget was developed by the Village's Management Team consisting of the Acting Village Manager, Police Chief, Fire Chief, Community Development Director, Public Works Director, and Information Technology Manager.

The Village's proposed FY 2020 Budget establishes the Village's fiscal policy for programs and services provided to its residents for the fiscal year beginning May 1, 2019. This budget provides the legal framework for the Village of Westchester to perform its duties and fulfill its financial obligations. This budget provides the spending authorization for the following funds:

- General Fund
- Utilities Fund (Enterprise Fund)
- Motor Fuel Tax Fund (Special Revenue Fund)
- E-911 Fund (Special Revenue Fund)
- Hotel/Motel Tax Fund (Special Revenue Fund)
- Debt Service Fund
- Capital Projects Fund

The budget has been prepared to address the operation, maintenance, capital expenditure and debt service needs of the Village of Westchester. As with other municipalities in the Chicago metropolitan area, the Village has been impacted at the local level by regional, state, and national economic conditions.

The Village property tax base is founded primarily in its residential housing stock. The assessed value of Westchester properties increased substantially in 2017 based on the triennial reassessment of property values; the Village's Equalized Assessed Value (EAV) increased from the 2016 amount of \$455,125,517 to \$536,677,571 in 2017 based on the reassessment, which is a 17.9% increase from the prior fiscal year.

Personnel and benefit costs are by far the largest cost to the Village and represent approximately 74.3% of the total expenditures for the General Fund (only) and 46.3% for the entire budget. The vast majority of the Village's personnel are covered under five collective bargaining units. Part-time employees are not included in bargaining units. The FY 2020 expenditures provide for estimated salary adjustments to labor agreements in negotiation. The collective bargaining units include the following:

Contract Expiration Date

| | |
|------------------------------|----------------------------------|
| Sergeants | April 30, 2021 |
| Police Patrol | April 30, 2020 |
| Paramedics and Firefighters | April 30, 2021 |
| Police Records/ CSO Officers | April 30, 2021 |
| Public Works Maintenance | April 30, 2019 (in negotiations) |

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

Budget Formulation

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

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

Fund Balances

The Village's budgeted funds require the use of accumulated reserves (fund balance) to balance their FY 2020 budgets however the Village has a Fund Balance Reserve Policy that requires the General Fund to retain a fund balance equal to 30% of the current average operating expenditures of the General Fund and requires the Utility Fund to retain a fund balance equal to 15% of the current average operating expenses of the Utility Fund.

Fund summary sheets have been presented in this budget document that show future year fund balance projections based on economic modeling.

General Fund

Total projected General Fund revenues for the 2019/2020 Fiscal Year is budgeted at \$15,725,224. This represents an increase of \$146,289 or 0.9% from the 2018/2019 Fiscal Year budgeted revenue of \$15,578,935. A steady decline in revenues over the past many fiscal years is concerning to the Village. While the Village increases the property tax levy on an annual basis, that increase is being allocated in larger to amounts to the pensions to accommodate increasing pension expenses. For 2020, the Village has budgeted \$6,589,815 as compared to the projected revenues in Fiscal Year 2019 of \$6,745,100, a 2.3% decrease.

Intergovernmental revenue (PPRT, income tax, sales tax, use tax, and grants) makes up 24.0% of the 2020 Fiscal Year Budget. Those revenue sources are projected to produce \$3,777,628 of revenue in 2020; as compared to \$3,923,160 in the 2019 Budget, a decrease of 3.7%.

Total projected General Fund expenditures for the 2019/2020 Fiscal Year is budgeted at \$15,694,891, a decrease of \$140,775 or 0.9% from the prior year budget.

Special Revenue - Motor Fuel Tax Fund

In May 2010, the Village issued \$3,500,000 Taxable General Obligation Bonds, Series 2010A to fund street reconstruction and repair. These bond proceeds were used to reconstruct Village local streets in Fiscal 2011 and eight local streets in Fiscal 2012. The Series 2010A Bonds were Build America Bonds and, pursuant to the American Recovery and Reinvestment Act, the Village is eligible to receive a rebate from the U. S. Treasury Department of 35% of the interest paid each year. The Sequester Law enacted by Congress on March 1, 2013, reduced this rebate by 7.6%. The Series 2010A debt service will cost approximately \$300,000 annually for twenty years. The debt service will be made from the Motor Fuel Tax Allotments received from the State of Illinois. Municipalities receive a little less than 25% of the 19-cent per gallon Illinois Motor Fuel Tax. Actual Local Motor Fuel Tax MFY 18 receipts were \$25.43 per capita and was unchanged from MFY 17. The Illinois Municipal League (IML) helps local municipalities determine budget levels based on financial forecast. For FY 2019 the IML originally forecasted \$25.55 per capita therefore the Village used that amount; the December revised estimate remained at \$25.55. The IML is predicting that the local share of Motor Fuel Tax revenue will see a per capita rate of \$25.45 in FY 2020 which is being used for budgeting purposes.

Special Revenue - Hotel/Motel Tax Fund

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

Special Revenue – E-911 Fund

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

Capital Projects Fund

The Capital Projects Fund was created in Fiscal 2013 to account for the capital expenditures spent from the \$5,800,000 Series 2013 General Obligation (Alternate Revenue Source) Bonds issued on March 12, 2013 restricted for infrastructure improvement projects within the Village. The Village was initially approved for a Bond Issuance of \$8,800,000 however elected to only issue \$5,800,000. In April 2015 the Village went back and met with Moody's Investor Services and received the Aa2 rating for the issuance of the remaining \$2,200,000 the Bonds went on the Market in May of 2015.

In the November 6, 2012 primary election, the Village residents passed a referendum authorizing a one percent non-home rule sales tax. These taxes were assessed beginning January 1, 2013. Non-home rule sales taxes received in fiscal 2017 are expected to be in line with the Illinois Department of Revenue projection of 700,000. Proceeds from this revenue stream are restricted for infrastructure improvements and debt service on the Series 2013/15 Bonds. The fund budget includes an annual transfer out to the GO Bonds series 2013/15 Bond Fund to fund the debt service requirement on the Series 2013/15 Bonds.

The infrastructure funding for road projects was received and spent in prior years. The fund is currently paying for debt service, and \$560,831 is budgeted for debt payments for 2020.

Debt Service – GO Bonds Series 2013 Bond Fund

The Debt Service – GO Bonds Series 2013 Bond Fund was created in Fiscal 2013 to account for the debt service expenditures on the \$5,800,000 Series 2013 General Obligation (Alternate Revenue Source) Bonds issued on March 12, 2013 restricted for infrastructure improvement projects within the Village. The Village had an additional bond issue in May 2015 of the GO Bond Series 2015 of \$2,200,000. This was part of the initial approval of \$8,800,000 bond issuance.

The fund will be financed by a transfer in from the Capital Projects Fund, where proceeds of the Non-Home Rule Sales Tax are recorded. The only expenditure in this fund will be the principal and interest payments on the Series 2013/15 Bonds. Annual debt service expenditures approximate \$409,620 to \$563,606 through December 2034.

Utilities Fund

The utility rate is programmed to increase from \$9.74 per thousand gallons plus \$5 Infrastructure Fee (IF) for water, \$1.29 per thousand gallons and \$5 IF for sewer to \$10.52/\$6 and \$1.33/\$6. It is likely there will be a rate increase from the City of Chicago, which will offset a part of the Village's increase in revenue. We currently pay over \$5 per thousand gallons to buy water, so we are predicting to capture about 50% of the total revenue produced against the cost of water purchase. We show about \$2 million above last year's expenditures due to the Sunnyside project, which is covered by loan reimbursements.

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

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

The 2020 Budget includes an increase in capital outlay related to the Sunnyside Sewer Project. The project will be offset from an IEPA loan. Annual Debt Service payments would begin after the project is completed.

SUMMARY

The FY 2019/20 Budget provides funds necessary to finance the continuation of excellent service provided by Village departments to the community, as well as fund several major capital improvements. While the principle causes of financial challenges faced by local governments over the last several years have come from the revenue side of the budget, expenditure containment and control need to be continually addressed to ensure that we continue to operate within our means. Staff will continue to work to hold down and reduce operating costs where possible.

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

The budget document represents a significant effort on the part of the entire senior staff of the Village of Westchester. We would like to commend senior staff on their diligence and efforts in developing a professional and comprehensive budget document.

Respectfully submitted,

Greg Hribal
Acting Village Manager

Village of Westchester
Community Profile
Budget for the Fiscal Year Beginning 5/1/2019

Located approximately 14 miles west of Chicago in Cook County, the Village of Westchester encompasses a 4.5 square mile area and is home to 16,718 residents based on the 2010 United States Census. The Village was incorporated in 1925 and operates as a non-home rule unit of government. The village is primarily residential and commercial in nature, with housing stock consisting of 7,219 units.

The Village operates under a council-manager form of government as defined by the Illinois Municipal Code. The Village President, Village Clerk, and six trustees are elected at large to serve four year terms, with three trustees elected every second year. The Village Attorney is appointed by the Village President, with the advice and consent of the Village Board. The Village Manager is hired by the Village President and Board of Trustees. All department managers are hired by the Village Manager.

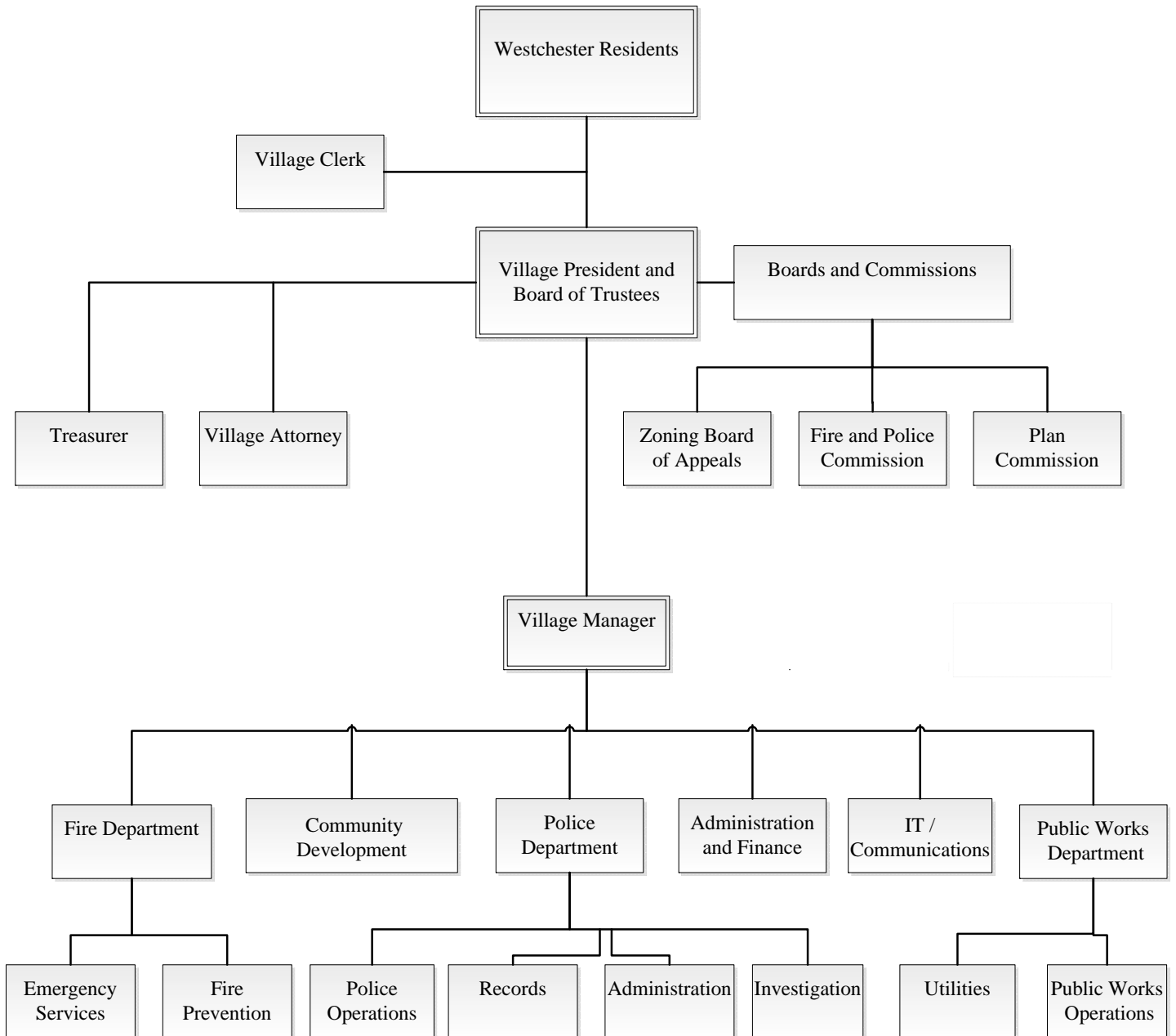
The Village Manager is the chief administrative officer of the Village and is responsible for its day-to-day operations. The Village Manager oversees a full-time staff of five department managers including Finance, Police, Fire, Public Works and Building.



Village of Westchester

Organizational Chart

10300 Roosevelt Road, Westchester, IL 60154

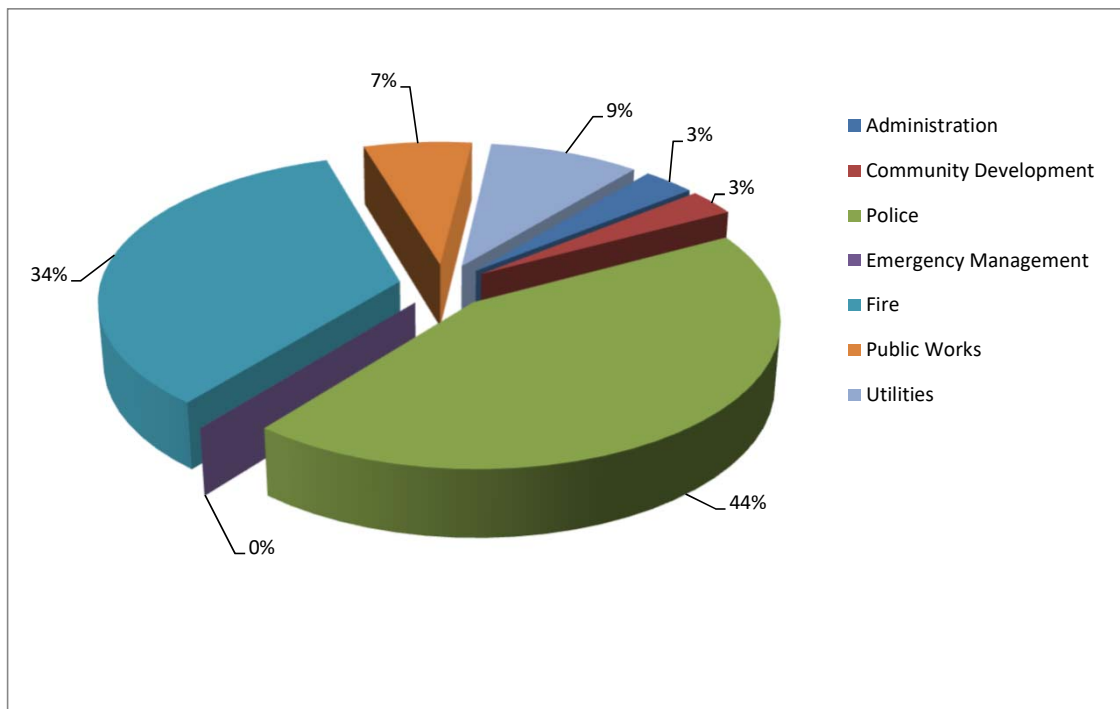


Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Summary of Personnel by Expense

| Department | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|------------|-----------------------|-------------|-------------|-------------|----------------|-------------|
| 11 | Administration | 541,443 | 436,845 | 546,760 | 496,717 | 410,503 |
| 15 | Community Development | 219,996 | 240,810 | 236,239 | 212,555 | 379,661 |
| 20 | Police | 5,318,323 | 5,069,361 | 5,254,945 | 5,387,935 | 5,615,176 |
| 21 | Emergency Management | 2,584 | 2,584 | 2,585 | 2,584 | 2,585 |
| 22 | Fire | 4,160,765 | 4,054,795 | 4,304,490 | 4,342,790 | 4,439,545 |
| 30 | Public Works | 969,073 | 1,039,031 | 883,367 | 922,294 | 850,678 |
| 02-95 | Utilities | 1,230,675 | 1,149,000 | 1,233,489 | 1,147,353 | 1,185,762 |
| 10-95 | Hotel / Motel | 17,011 | 10,174 | - | - | - |

| | | | | | |
|------------------------------|---------------|---------------|---------------|---------------|---------------|
| Total Personnel Expenditures | \$ 12,459,869 | \$ 12,002,600 | \$ 12,461,875 | \$ 12,512,228 | \$ 12,883,909 |
|------------------------------|---------------|---------------|---------------|---------------|---------------|

Distribution of Personnel by Expense



Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Summary of All Funds

| | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|----------------|---------------|---------------|----------------|---------------|
| Revenues & Other Financing Sources - All Funds | | | | | |
| General Fund | \$ 14,826,281 | \$ 15,592,238 | \$ 15,578,935 | \$ 15,455,750 | \$ 15,725,224 |
| Special Revenue Funds | | | | | |
| Motor Fuel Tax | 472,010 | 473,442 | 521,250 | 466,323 | 455,475 |
| E911 | 255,809 | 244,574 | - | 206,352 | 312,000 |
| Hotel Motel Tax | 170,502 | 164,150 | 105,500 | 184,451 | 202,852 |
| Debt Service Fund | 563,725 | 561,038 | 563,606 | 563,606 | 560,831 |
| Capital Projects Fund | 696,677 | 696,714 | 682,500 | 714,501 | 705,000 |
| Utility Fund | 6,761,260 | 7,116,420 | 7,551,200 | 7,750,084 | 9,288,412 |
| Total Revenues - All Funds | \$ 23,746,264 | \$ 24,848,576 | \$ 25,002,991 | \$ 25,341,067 | \$ 27,249,794 |
| Expenditures & Other Financing Uses- All Funds | | | | | |
| General Fund | \$ 15,528,959 | \$ 15,383,361 | \$ 15,554,117 | \$ 15,333,270 | \$ 15,694,891 |
| Special Revenue Funds | | | | | |
| Motor Fuel Tax | 396,196 | 424,286 | 487,455 | 392,455 | 430,685 |
| E911 | 310,917 | 246,297 | - | 206,352 | 412,000 |
| Hotel Motel Tax | 157,685 | 147,165 | 175,500 | 188,699 | 200,000 |
| Debt Service Fund | 563,723 | 561,038 | 563,606 | 563,606 | 560,831 |
| Capital Projects Fund | 1,086,728 | 1,380,090 | 678,606 | 563,606 | 1,039,831 |
| Utility Fund | 7,261,940 | 7,568,573 | 7,644,805 | 7,301,324 | 9,451,909 |
| Total Expenditures - All Funds | \$ 25,306,148 | \$ 25,710,810 | \$ 25,104,089 | \$ 24,549,312 | \$ 27,790,147 |
| Surplus (Defecit) Summary - All Funds | | | | | |
| General Fund | \$ (702,678) | \$ 208,877 | \$ 24,818 | \$ 122,480 | \$ 30,332 |
| Special Revenue Funds | | | | | |
| Motor Fuel Tax | 75,814 | 49,156 | 33,795 | 73,868 | 24,790 |
| E911 | (55,108) | (1,723) | - | - | (100,000) |
| Hotel Motel Tax | 12,817 | 16,985 | (70,000) | (4,248) | 2,852 |
| Debt Service Fund | 2 | - | - | - | - |
| Capital Projects Fund | (390,051) | (683,376) | 3,894 | 150,895 | (334,831) |
| Utility Fund | (500,680) | (452,153) | (93,605) | 448,760 | (163,497) |
| Total Surplus/(Defecit) - All Funds | \$ (1,559,884) | \$ (862,234) | \$ (101,098) | \$ 791,755 | \$ (540,354) |
| Fund Balance Summary - All Funds | | | | | |
| General Fund | \$ 3,444,258 | \$ 3,651,135 | \$ 3,675,952 | \$ 3,773,614 | \$ 3,803,947 |
| Special Revenue Funds | | | | | |
| Motor Fuel Tax | 245,311 | 294,467 | 328,262 | 368,335 | 393,125 |
| E911 | (35,845) | (37,568) | (37,568) | (37,568) | (137,568) |
| Hotel Motel Tax | 169,221 | 186,206 | 116,206 | 181,958 | 184,810 |
| Debt Service Fund | 91 | 91 | 91 | 91 | 91 |
| Capital Projects Fund | 1,158,568 | 475,192 | 479,086 | 626,087 | 291,256 |
| Utility Fund | 9,066,587 | 9,186,047 | 13,488,157 | 10,435,522 | 11,022,581 |
| Total Fund Balance - All Funds | \$ 14,048,191 | \$ 13,755,569 | \$ 18,050,186 | \$ 15,348,039 | \$ 15,558,241 |

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2019

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 2019-20 Fiscal Year is budgeted to be \$ 15,725,224. This represents an increase of \$146,289 or 0.9% from the 2018-19 Fiscal Year budgeted revenue of \$15,578,935. 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 \$4,551,711, which represents a 1.3% decrease over last year. The Police and Fire Pension Funds combine to levy \$2,018,104 which represents a 9.9% increase over the prior year's levy. Combined, this year's total tax levy of \$6,589,815 is 1.8% higher than last year's tax levy of \$6,474,500.

Utility Taxes – The Village collects three types of utility taxes. There is a 6% tax on telephone gross receipts, a 5% equivalent electric tax based on consumption, and a 5% gross receipts natural gas tax. Since Electric and Natural Gas taxes are based on consumption, they fluctuate with weather, usage, and the price of natural gas. The 6% telecommunications tax is based on the amount of telecommunication services our residents purchase. Telecommunications tax continues to see a significant decrease as fewer people are using landlines to communicate.

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

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

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

Gaming Tax – The Village currently issues establishments licenses to operate video gaming terminals. This revenue source was budgeted for \$140,000 in Fiscal Year 2020, the same as the previous year.

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2019

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 is projected to decrease in FY 2020 as people are switching to streaming services.

Licenses and Permits

Building Permits – The amount of fees generated from building activities is expected to decrease to \$450,000 for the coming fiscal year. Historically, building permit revenue has fluctuated from year to year.

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

Health & Elevator Inspection Fees – The Village pays for health inspections required at local businesses and passes the direct cost onto the applicable business. The elevator inspection fee was updated during the 2011/12 Fiscal Year to include an administrative fee. Current rates for these inspections are \$95 for a Health Inspection and \$60 for an Elevator Inspection.

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

Business Licenses – This revenue stream includes licenses for signs, solicitors, and general business. Revenues for the 2019-2020 Fiscal Year are projected to be consistent with the prior year, based on the 2018-19 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 increase slightly.

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

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

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

Intergovernmental

The Village of Westchester’s intergovernmental revenue streams are comprised of the municipal share of taxes levied by the State of Illinois and State and Federal grants or reimbursement programs. Further detail on intergovernmental revenue is as follows.

Personal Property Replacement Tax – Replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. The budget figure for 2019-20 increased based on the projected numbers for 2018-19.

State Income Tax – Income tax is paid by residents to the state at a rate of 4.95% of the Federal Adjusted Gross Income. The state then remits a portion of this back to municipalities on a per capita basis. This revenue source is projected to be 3.5% above the budgeted amount for 2018-19, therefore the 2020 budget has been increased to \$1,540,207.

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2019

Local Use Tax - Local Use Tax is levied by the State of Illinois for the privilege of using, while in Illinois, any item of tangible personal property that is purchased anywhere at retail. The tax is imposed on the user of the item; however, in most cases the tax is paid by the retailer when filing their state tax return. The Local Use Tax rate is 6.25% on general merchandise (including automobiles and other items that must be registered). The rate is 1% on qualifying food, drug, or medical appliances. Twenty percent of the general merchandise collections and one hundred percent of the food, drug, or medical appliance collections are remitted to municipal governments on a per capita basis. This revenue source outperformed the 2018-19 budgeted amount by \$18,000 or 4%, therefore the Village has budgeted an increase of \$22,795 from the 2018-19 budget.

Charges for Service

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

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

Fines & Forfeits

Police Fines – Fines assessed by the Westchester Police Department in accordance with the Village of Westchester Municipal Code. Revenues for 2018-19 are expected to outperform the budgeted revenues by approximately \$72,000. The 2020 Budget has been increased to \$250,000 as this account is where the Local Debt Recovery funds are recorded.

Circuit Court Fines – Fines collected by the Circuit Court of Cook County and remitted to the Village. Collections for 2019-20 are expected to be in line with actual projected collections for 2018-19.

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

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 expects a modest increase 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.

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.

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

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2019

General Fund Expenditures

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

- Administration
- Planning and Zoning Commission
- Building
- Board of Fire and Police Commissioners
- 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 2020 Beginning 5/1/2019
General Fund Summary

| | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | Variance, Budget to Projected | 2020 Budget | Change, 2020 Budget vs 2019 Budget | Change % |
|---|----------------------|----------------------|----------------------|----------------------|-------------------------------------|----------------------|--|---------------|
| Revenues | | | | | | | | |
| Local Taxes | 8,389,259 | 8,500,747 | 8,579,500 | 8,792,756 | 213,256 | 8,606,615 | 27,115 | 0.32% |
| Licenses and Permits | 1,197,428 | 1,474,513 | 1,423,275 | 1,181,767 | (241,508) | 1,167,125 | (256,150) | -18.00% |
| Intergovernmental | 3,375,434 | 3,768,963 | 3,923,160 | 3,818,914 | (104,246) | 3,777,628 | (145,532) | -3.71% |
| Charges for Service | 672,150 | 673,133 | 710,500 | 716,592 | 6,092 | 726,226 | 15,726 | 2.21% |
| Fines & Forfeits | 788,506 | 619,856 | 687,500 | 724,698 | 37,198 | 650,130 | (37,370) | -5.44% |
| Other Income | 148,504 | 227,014 | 255,000 | 221,023 | (33,977) | 151,500 | (103,500) | -40.59% |
| Total General Fund Revenues | <u>\$ 14,571,282</u> | <u>\$ 15,264,226</u> | <u>\$ 15,578,935</u> | <u>\$ 15,455,750</u> | <u>\$ (123,185)</u> | <u>\$ 15,079,224</u> | <u>\$ (499,711)</u> | <u>-3.21%</u> |
| Expenditures | | | | | | | | |
| Administration | 1,786,680 | 1,708,299 | 1,772,828 | 1,719,504 | 53,324 | 1,697,604 | (75,224) | -4.24% |
| Information Technology | - | 323,629 | - | - | - | - | - | 0.00% |
| Planning & Zoning Commissions | 1,366 | 439 | 2,050 | 445 | 1,605 | 2,050 | - | 0.00% |
| Community Development | 554,019 | 550,786 | 610,059 | 535,153 | 74,906 | 564,476 | (45,583) | -7.47% |
| Fire & Police Commission | 20,207 | 39,248 | 25,000 | 44,519 | (19,519) | 31,295 | 6,295 | 25.18% |
| Police | 5,755,628 | 5,541,647 | 5,735,709 | 5,826,069 | (90,360) | 5,993,465 | 257,756 | 4.49% |
| Emergency Management | 2,944 | 2,869 | 3,585 | 2,627 | 958 | 3,935 | 350 | 9.76% |
| Fire | 4,716,087 | 4,593,962 | 5,139,733 | 4,931,753 | 207,981 | 5,402,812 | 263,078 | 5.12% |
| Public Works | 2,692,029 | 2,624,483 | 2,265,153 | 2,273,201 | (8,048) | 1,999,255 | (265,898) | -11.74% |
| Total General Fund Expenditures | <u>\$ 15,528,959</u> | <u>\$ 15,385,361</u> | <u>\$ 15,554,117</u> | <u>\$ 15,333,270</u> | <u>220,847</u> | <u>\$ 15,694,891</u> | <u>\$ 140,774</u> | <u>0.91%</u> |
| Excess (deficiency) of Revenues over Expenditures | <u>\$ (957,677)</u> | <u>\$ (121,135)</u> | <u>\$ 24,818</u> | <u>\$ 122,480</u> | <u>\$ 97,662</u> | <u>\$ (615,668)</u> | | |
| Other Financing Sources | <u>\$ 255,000</u> | <u>\$ 328,012</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 646,000</u> | | |
| Excess of revenues and other financing sources over (under) expenditures | <u>\$ (702,677)</u> | <u>\$ 206,877</u> | <u>\$ 24,818</u> | <u>\$ 122,480</u> | <u>\$ 97,662</u> | <u>\$ 30,332</u> | | |
| Beginning Fund Balance | <u>\$ 4,146,935</u> | <u>\$ 3,444,258</u> | <u>\$ 3,651,135</u> | <u>\$ 3,651,135</u> | | <u>\$ 3,773,614</u> | | |
| Projected Ending Fund Balance | <u>\$ 3,444,258</u> | <u>\$ 3,651,135</u> | <u>\$ 3,675,952</u> | <u>\$ 3,773,614</u> | | <u>\$ 3,803,947</u> | | |
| Fund Balance, Assigned for Reserve Policy | | | | <u>\$ 4,399,357</u> | | <u>\$ 4,345,444</u> | | |
| Expenditures for Calculation of Fund Balance Reserve | | | | <u>\$ 14,664,524</u> | | <u>\$ 14,484,814</u> | | |
| Unassigned Fund Balance | | | | <u>\$ (625,743)</u> | | <u>\$ (541,498)</u> | | |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Summary of Changes in Fund Balance

| | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | | | | | |
| Local Taxes | 8,389,259 | 8,500,747 | 8,579,500 | 8,792,756 | 8,606,615 |
| Licenses and Permits | 1,197,428 | 1,474,513 | 1,423,275 | 1,181,767 | 1,167,125 |
| Intergovernmental | 3,375,434 | 3,768,963 | 3,923,160 | 3,818,914 | 3,777,628 |
| Charges for Service | 672,150 | 673,133 | 710,500 | 716,592 | 726,226 |
| Fines & Forfeits | 788,506 | 619,856 | 687,500 | 724,698 | 650,130 |
| Other Income | 148,504 | 227,014 | 255,000 | 221,023 | 151,500 |
| Total General Fund Operating Revenues | \$ 14,571,282 | \$ 15,264,226 | \$ 15,578,935 | \$ 15,455,750 | \$ 15,079,224 |
| Expenditures | | | | | |
| Administration | 1,786,680 | 1,708,299 | 1,772,828 | 1,719,504 | 1,697,604 |
| Information Technology | - | 323,629 | - | - | - |
| Planning & Zoning Commissions | 1,366 | 439 | 2,050 | 445 | 2,050 |
| Building | 554,019 | 550,786 | 610,059 | 535,153 | 564,476 |
| Fire & Police Commission | 20,207 | 39,248 | 25,000 | 44,519 | 31,295 |
| Police | 5,755,628 | 5,541,647 | 5,735,709 | 5,826,069 | 5,993,465 |
| Emergency Management | 2,944 | 2,869 | 3,585 | 2,627 | 3,935 |
| Fire | 4,716,087 | 4,593,962 | 5,139,733 | 4,931,753 | 5,402,812 |
| Public Works | 2,692,029 | 2,624,483 | 2,265,153 | 2,273,201 | 1,999,255 |
| Total General Fund Operating Expenditures | \$ 15,528,959 | \$ 15,385,361 | \$ 15,554,117 | \$ 15,333,270 | \$ 15,694,891 |
| Less | | | | | |
| Capital & Debt Service Expenditures | 990,149 | 1,004,480 | 1,001,396 | 668,746 | 1,210,077 |
| Expenditures Applicable to Fund Balance Policy | 14,538,810 | 14,380,882 | 14,552,721 | 14,664,524 | 14,484,814 |
| Excess (deficiency) of Operating Revenues over Operating Expenditures | (957,677) | (121,135) | 24,818 | 122,480 | (615,668) |
| Other Financing Sources | | | | | |
| Loan Issuance | 255,000 | 328,012 | - | - | 646,000 |
| Total Other Financing Sources | 255,000 | 328,012 | - | - | 646,000 |
| Excess of revenues and other financing sources over (under) expenditures | (702,677) | 206,877 | 24,818 | 122,480 | 30,332 |
| Beginning Fund Balance | 4,146,935 | 3,444,258 | 3,651,135 | 3,651,135 | 3,773,614 |
| Projected Ending Fund Balance | \$ 3,444,258 | \$ 3,651,135 | \$ 3,675,952 | \$ 3,773,614 | \$ 3,803,947 |
| Fund Balance, Assigned for Reserve Policy | | | | \$ 4,399,357 | \$ 4,345,444 |
| Fund Balance, Unassigned | | | | \$ (625,743) | \$ (541,498) |

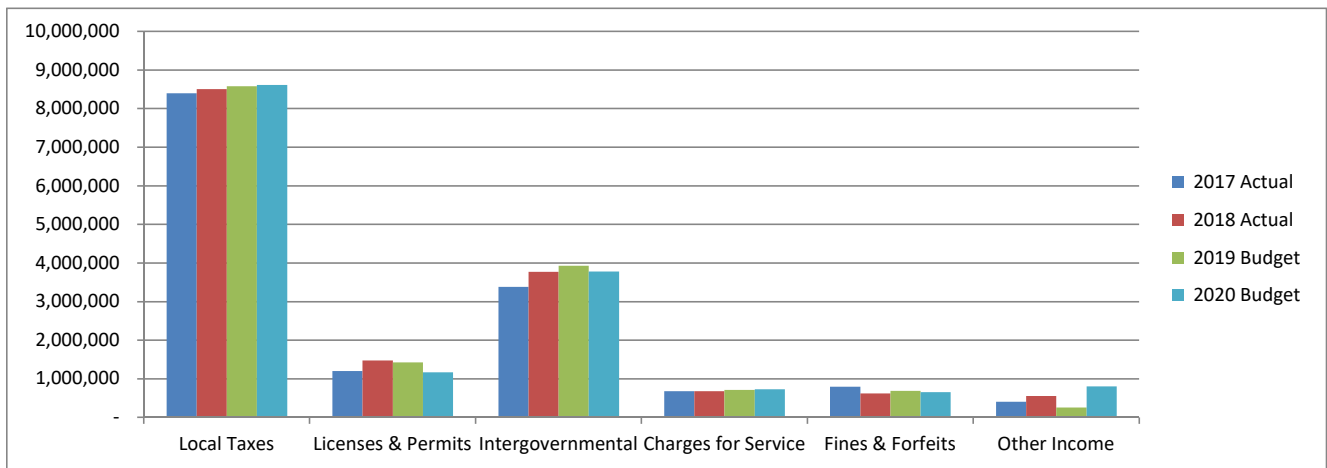
Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Revenue

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|----------------|-----------------------------------|----------------|----------------|----------------|-------------------|----------------|
| 01-00-4102-000 | Property Taxes | 4,332,314 | 4,542,318 | 4,612,385 | 4,851,521 | 4,551,711 |
| 01-00-4102-050 | Prior Year Property Taxes | 15,141 | 35,885 | 25,000 | 14,598 | 20,000 |
| 01-00-4102-100 | Property Taxes - Fire Pension | 878,445 | 821,178 | 858,115 | 925,086 | 978,838 |
| 01-00-4102-200 | Property Taxes - Police Pension | 999,136 | 942,722 | 979,000 | 953,895 | 1,039,267 |
| 01-00-4202-000 | Utility Tax - Electric | 547,108 | 515,603 | 525,000 | 545,135 | 530,000 |
| 01-00-4205-000 | Utility Tax - Natural Gas | 234,996 | 253,530 | 210,000 | 262,311 | 250,000 |
| 01-00-4206-000 | Places for Eating Tax | 266,550 | 265,596 | 255,000 | 254,256 | 255,000 |
| 01-00-4207-000 | Telecommunication Taxes | 646,610 | 598,090 | 625,000 | 532,278 | 535,000 |
| 01-00-4210-000 | Foreign Fire Insurance | 21,013 | 20,162 | 20,000 | 22,981 | 21,500 |
| 01-00-4212-000 | Amusement Tax | 8,466 | 10,763 | 10,000 | 11,612 | 11,000 |
| 01-00-4203-000 | Gaming Tax | 126,941 | 138,684 | 140,000 | 144,981 | 140,000 |
| 01-00-4216-000 | Video Rental Tax | 23,098 | 13,587 | 10,000 | 4,324 | 4,300 |
| 01-00-4217-000 | Cable TV | 289,441 | 342,629 | 310,000 | 269,778 | 270,000 |
| | Total Local Taxes | \$ 8,389,259 | \$ 8,500,747 | \$ 8,579,500 | \$ 8,792,756 | \$ 8,606,615 |
| 01-00-4503-000 | Building Permits | 501,327 | 586,736 | 550,000 | 451,164 | 450,000 |
| 01-00-4503-200 | Compliance Permits | 66,675 | 268,067 | 255,000 | 99,558 | 78,000 |
| 01-00-4503-600 | Health & Elevator Inspection Fees | 20,508 | 17,087 | 30,000 | 22,753 | 34,000 |
| 01-00-4802-000 | Planning & Zoning Fees | 2,543 | - | - | - | - |
| 01-00-4507-000 | Business Licenses | 41,876 | 41,418 | 41,000 | 41,000 | 41,000 |
| 01-00-4509-000 | Gaming Licenses | 575 | 725 | 725 | 675 | 675 |
| 01-00-4511-000 | Contractor Licenses | 102,155 | 96,875 | 85,000 | 92,333 | 95,000 |
| 01-00-4527-000 | Liquor Licenses | 71,305 | 41,034 | 68,000 | 80,292 | 75,000 |
| 01-00-4531-000 | Tobacco Licenses | 600 | 600 | 550 | 450 | 450 |
| 01-00-4515-000 | Vehicle Licenses | 378,489 | 409,220 | 381,000 | 381,000 | 381,000 |
| 01-00-4515-900 | Late Fee - Vehicle License | 11,375 | 12,751 | 12,000 | 12,542 | 12,000 |
| | Total Licenses & Permits | \$ 1,197,428 | \$ 1,474,513 | \$ 1,423,275 | \$ 1,181,767 | \$ 1,167,125 |
| 01-00-4402-000 | Personal Property Replacement Tax | 115,824 | 133,295 | 80,620 | 92,861 | 90,000 |
| 01-00-4403-000 | State Income Tax | 1,580,266 | 1,745,309 | 1,487,902 | 1,592,512 | 1,540,207 |
| 01-00-4405-000 | State Sales Tax | 1,250,377 | 1,298,475 | 1,250,000 | 1,271,296 | 1,270,000 |
| 01-00-4406-000 | Local Use Tax | 411,476 | 407,585 | 447,205 | 465,164 | 470,000 |
| 01-00-4410-000 | Grants | 17,491 | 184,299 | 407,433 | 149,280 | 407,421 |
| 01-00-4411-000 | ETSB Reimbursement | - | - | 250,000 | 247,801 | - |
| | Total Intergovernmental | \$ 3,375,434 | \$ 3,768,963 | \$ 3,923,160 | \$ 3,818,914 | \$ 3,777,628 |
| 01-00-4806-000 | Rent | 164,420 | 165,603 | 191,500 | 214,050 | 216,826 |
| 01-00-4810-000 | Ambulance Fees | 496,560 | 507,530 | 500,000 | 502,542 | 500,000 |
| 01-00-4815-000 | Newspaper Ads | - | - | - | - | - |
| 01-00-4816-000 | Advertising Shelter | 11,170 | - | 19,000 | - | 9,400 |
| | Total Charges for Service | \$ 672,150 | \$ 673,133 | \$ 710,500 | \$ 716,592 | \$ 726,226 |
| 01-00-4701-000 | Alarm Fines | 13,770 | - | - | - | - |
| 01-00-4702-000 | Police Fines | 326,031 | 167,236 | 225,000 | 297,177 | 250,000 |
| 01-00-4702-100 | Circuit Court Fines | 28,386 | 24,962 | 25,000 | 25,260 | 25,000 |
| 01-00-4703-000 | Code Enforcement Fines | 3,620 | 900 | 2,500 | 67 | 500 |
| 01-00-4704-000 | Photo Enforcement | 380,124 | 394,258 | 400,000 | 368,194 | 340,630 |
| 01-00-4705-000 | Police Towing | 36,575 | 32,500 | 35,000 | 34,000 | 34,000 |
| | Total Fines & Forfeits | \$ 788,506 | \$ 619,856 | \$ 687,500 | \$ 724,698 | \$ 650,130 |
| 01-00-5102-000 | Interest Income | 6,582 | 11,537 | 11,500 | 34,075 | 25,000 |
| 01-00-5107-000 | State Grant | - | - | - | - | - |
| 01-00-5108-000 | Sale of Fixed Assets | 6,684 | 4,764 | 60,000 | 67,114 | 15,000 |
| 01-00-5122-000 | Reimbursement | 53,926 | 84,051 | - | - | 67,000 |
| 01-00-5122-100 | Reimbursement - Police OT | 2,106 | - | - | 68,346 | - |
| 01-00-5122-200 | Reimbursement - IRMA | 16,238 | 34,981 | - | - | - |
| 01-00-5122-250 | Reimbursement - Employee CoPay | - | - | 132,000 | - | - |
| 01-00-5140-000 | Sidewalk | 12,621 | 22,271 | - | 25,707 | 20,000 |

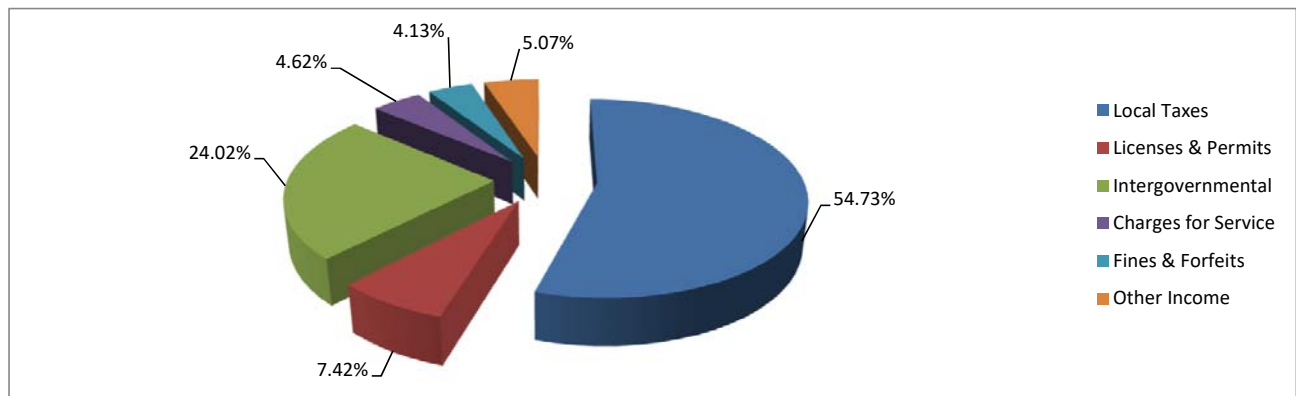
Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Revenue

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|------------------------------------|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 01-00-5142-000 | Tree Program | 2,372 | 3,900 | 14,000 | 9,017 | 3,000 |
| 01-00-5162-000 | Advertising Revenue | 1,500 | 10,900 | 2,500 | 1,500 | 1,500 |
| 01-00-5180-100 | Loan Proceeds | 255,000 | 328,012 | - | - | 646,000 |
| 01-00-5188-000 | Taxicab Program | 20 | - | - | - | - |
| 01-00-5189-000 | Misc. Other Income | 46,455 | 54,610 | 35,000 | 15,264 | 20,000 |
| | Total Other Income | \$ 403,504 | \$ 555,026 | \$ 255,000 | \$ 221,023 | \$ 797,500 |
| Total General Fund Revenues | | \$ 14,826,281 | \$ 15,592,238 | \$ 15,578,935 | \$ 15,455,750 | \$ 15,725,224 |

Comparison of General Fund Revenues by Year



Composition of General Fund Revenue by Type



Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 General Fund - Revenue
 Detail for Selected Accounts

| Account | Description | 2019 Final Budget | 2020 Final Budget | Account | Description | 2019 Final Budget | 2020 Final Budget |
|----------------|------------------------------------|-------------------------|-------------------------|----------------|-------------------------------|-------------------------|-------------------------|
| 01-00-4410-000 | Grants | | | 01-00-5180-100 | Loan Proceeds | | |
| | Waste Management - Leaf Bags | 10,000 | 10,000 | | Police - 3 Squad Cars | - | 96,000 |
| | Waste Management - Shredding Event | 10,000 | 10,000 | | Fire - Ambulance | - | 295,000 |
| | Police - COPS | 109,000 | 83,798 | | Fire - Expedition | - | 35,000 |
| | Fire - SAFER | - | 64,451 | | Public Works - Street Sweeper | - | 220,000 |
| | Fire - Equipment | 14,220 | - | | Total | - | 646,000 |
| | Fire - FEMA | 23,040 | - | | | | |
| | Fire - FEMA AFG - SCBA | 171,972 | 171,972 | | | | |
| | Public Works - Balmoral Avenue | - | 11,200 | | | | |
| | Public Works - Gladstone Bridge | 69,201 | 56,000 | | | | |
| | Total | 407,433 | 407,421 | | | | |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Summary of Expenses by Type

| Department | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---------------------------------|-----------------------------|----------------|----------------|----------------|-------------------|----------------|
| 11 | Administration | 541,443 | 436,845 | 546,760 | 496,717 | 410,503 |
| 13 | Information Technology | - | 139,421 | - | - | - |
| 15 | Community Development | 219,996 | 240,810 | 236,239 | 212,555 | 379,661 |
| 18 | Fire & Police Commission | - | - | - | - | - |
| 20 | Police | 5,318,323 | 5,069,361 | 5,254,945 | 5,387,935 | 5,615,176 |
| 21 | Emergency Management | 2,584 | 2,584 | 2,585 | 2,584 | 2,585 |
| 22 | Fire | 4,160,765 | 4,054,795 | 4,304,490 | 4,342,790 | 4,439,545 |
| 30 | Public Works | 969,073 | 1,039,031 | 883,367 | 922,294 | 850,678 |
| Total Personnel | | \$ 11,212,183 | \$ 10,982,847 | \$ 11,228,386 | \$ 11,364,875 | \$ 11,698,147 |
| 11 | Administration | 1,147,461 | 1,188,485 | 1,113,845 | 1,148,853 | 1,215,901 |
| 13 | Information Technology | - | 78,415 | - | - | - |
| 14 | Planning/Zoning Commissions | 1,366 | 439 | 2,050 | 445 | 2,050 |
| 15 | Community Development | 331,200 | 307,851 | 369,820 | 321,068 | 144,040 |
| 18 | Fire & Police Commission | 20,207 | 39,248 | 25,000 | 44,519 | 31,095 |
| 20 | Police | 253,689 | 254,938 | 264,860 | 291,324 | 115,285 |
| 21 | Emergency Management | - | - | 500 | - | 500 |
| 22 | Fire | 307,178 | 311,264 | 325,430 | 343,212 | 215,876 |
| 30 | Public Works | 685,275 | 641,739 | 623,275 | 598,937 | 632,500 |
| Total Contractual Services | | \$ 2,746,376 | \$ 2,822,378 | \$ 2,724,780 | \$ 2,748,358 | \$ 2,357,247 |
| 11 | Administration | 67,299 | 58,991 | 61,000 | 62,572 | 61,200 |
| 13 | Information Technology | - | 3,108 | - | - | - |
| 15 | Community Development | 2,823 | 2,125 | 4,000 | 1,530 | 10,775 |
| 18 | Fire & Police Commission | - | - | - | - | 200 |
| 20 | Police | 94,610 | 123,775 | 90,200 | 91,981 | 65,800 |
| 21 | Emergency Management | 360 | 285 | 500 | 43 | 850 |
| 22 | Fire | 85,422 | 79,042 | 127,855 | 79,712 | 93,595 |
| 30 | Public Works | 329,738 | 205,645 | 316,000 | 315,452 | 167,000 |
| Total Commodities | | \$ 580,251 | \$ 472,972 | \$ 599,555 | \$ 551,290 | \$ 399,420 |
| 11 | Administration | 20,104 | 13,624 | 30,000 | 11,362 | 10,000 |
| 13 | Information Technology | - | 100,685 | - | - | - |
| 15 | Fire & Police Commission | - | - | - | - | 30,000 |
| 20 | Police | 51,919 | 64,923 | 107,500 | 36,625 | 148,000 |
| 22 | Fire | 70,984 | 57,122 | 290,220 | 74,300 | 562,035 |
| 30 | Public Works | 583,178 | 578,950 | 290,000 | 284,006 | 262,500 |
| Total Capital Outlay | | \$ 726,186 | \$ 815,305 | \$ 717,720 | \$ 406,293 | \$ 1,012,535 |
| 11 | Administration | 10,373 | 10,354 | 21,223 | - | - |
| 20 | Police | 37,087 | 28,649 | 18,204 | 18,204 | 49,204 |
| 22 | Fire | 91,738 | 91,739 | 91,738 | 91,738 | 91,761 |
| 30 | Public Works | 124,764 | 159,118 | 152,511 | 152,511 | 86,577 |
| Total Debt Service | | \$ 263,963 | \$ 289,860 | \$ 283,676 | \$ 262,453 | \$ 227,542 |
| Total General Fund Expenditures | | \$ 15,528,959 | \$ 15,383,361 | \$ 15,554,117 | \$ 15,333,270 | \$ 15,694,891 |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 General Fund - Summary of Expenses by Department

| Department | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---------------------------------|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 11 | Administration | 1,786,680 | 1,708,299 | 1,772,828 | 1,719,504 | 1,697,604 |
| 13 | Information Technology | - | 323,629 | - | - | - |
| 14 | Planning & Zoning Commissions | 1,366 | 439 | 2,050 | 445 | 2,050 |
| Total General Government | | \$ 1,788,046 | \$ 2,032,367 | \$ 1,774,878 | \$ 1,719,949 | \$ 1,699,654 |
| 15 | Community Development | 554,019 | 550,786 | 610,059 | 535,153 | 564,476 |
| Total Community Development | | \$ 554,019 | \$ 550,786 | \$ 610,059 | \$ 535,153 | \$ 564,476 |
| 18 | Fire & Police Commission | 20,207 | 39,248 | 25,000 | 44,519 | 31,295 |
| 20 | Police | 5,755,628 | 5,541,647 | 5,735,709 | 5,826,069 | 5,993,465 |
| 21 | Emergency Management | 2,944 | 2,869 | 3,585 | 2,627 | 3,935 |
| 22 | Fire | 4,716,087 | 4,593,962 | 5,139,733 | 4,931,753 | 5,402,812 |
| Total Public Safety | | \$ 10,494,865 | \$ 10,177,726 | \$ 10,904,027 | \$ 10,804,967 | \$ 11,431,506 |
| 30 | Public Works | 2,692,029 | 2,624,483 | 2,265,153 | 2,273,201 | 1,999,255 |
| Total Public Works | | \$ 2,692,029 | \$ 2,624,483 | \$ 2,265,153 | \$ 2,273,201 | \$ 1,999,255 |
| Total General Fund Expenditures | | <u>\$ 15,528,958</u> | <u>\$ 15,385,360</u> | <u>\$ 15,554,116</u> | <u>\$ 15,333,269</u> | <u>\$ 15,694,891</u> |

Village of Westchester
General Fund – Administration/Finance Department
Budget for the Fiscal Year Beginning 5/1/2019

Administration/Finance Department

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

Other areas of Administration include:

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

The Finance area oversees:

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

A summary of Administration Department expenses is below:

| | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget | Change from Prior Budget | % Change from Prior Budget |
|--------------------------|---------------------|--------------------|---------------------|---------------------|-----------------------------|----------------------------------|
| Personnel | \$ 436,845 | \$ 546,760 | \$ 496,717 | \$ 410,503 | \$ (136,257) | -24.9% |
| Contractual Services | 1,188,485 | 1,113,845 | 1,148,853 | 1,215,901 | 102,056 | 9.2% |
| Commodities | 58,991 | 61,000 | 62,572 | 61,200 | 200 | 0.3% |
| Debt Service | 10,354 | 21,223 | - | - | (21,223) | -100.0% |
| Total Operating Expenses | 1,694,675 | 1,742,828 | 1,708,142 | 1,687,604 | (55,224) | -3.2% |
| Capital Outlay | 13,624 | 30,000 | 11,362 | 10,000 | (20,000) | -66.7% |
| Total Expenses | <u>\$ 1,708,299</u> | <u>\$1,772,828</u> | <u>\$ 1,719,504</u> | <u>\$ 1,697,604</u> | <u>\$ (75,224)</u> | <u>-4.2%</u> |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Administration

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|-------------------------------|--------------------------------------|----------------|----------------|----------------|-------------------|----------------|
| 01-11-6103-000 | Wages - Full Time | 303,889 | 204,374 | 279,068 | 245,780 | 191,185 |
| 01-11-6103-100 | Wages - Part Time | 23,604 | 24,629 | 24,800 | 29,628 | 24,800 |
| 01-11-6103-200 | Wages - Elected | 19,200 | 42,400 | 42,200 | 42,200 | 42,200 |
| 01-11-6104-000 | Wages - Overtime | 9,175 | 8,236 | 4,000 | 3,944 | 4,000 |
| 01-11-6108-000 | Wages - Sick Pay | 11,011 | 15,178 | 1,866 | 5,388 | 390 |
| 01-11-6122-000 | Unemployment Compensation | 4,121 | 10,066 | 15,000 | 2,481 | 5,000 |
| 01-11-6124-000 | Social Security | 21,589 | 17,012 | 26,354 | 19,668 | 14,076 |
| 01-11-6126-000 | Medicare Expense | 5,205 | 4,179 | 6,163 | 4,600 | 3,292 |
| 01-11-6128-000 | IMRF-Village Expense | 36,974 | 22,795 | 40,963 | 29,054 | 15,560 |
| 01-11-6150-000 | Employee Insurance | 106,675 | 87,976 | 106,346 | 113,974 | 110,000 |
| | Total Personnel | \$ 541,443 | \$ 436,845 | \$ 546,760 | \$ 496,717 | \$ 410,503 |
| 01-11-6203-000 | Contract/Legal Notices | 5,253 | 6,124 | 4,250 | 3,659 | 4,000 |
| 01-11-6205-000 | Printing | 4,210 | 713 | 2,500 | 185 | 4,500 |
| 01-11-6207-000 | Postage | 4,684 | 7,937 | 5,000 | 11,174 | 11,000 |
| 01-11-6211-000 | Conference/Training | 6,075 | 7,568 | 15,000 | 7,993 | 12,170 |
| 01-11-6213-000 | Dues & Subscriptions | 25,165 | 25,456 | 25,000 | 39,412 | 26,892 |
| 01-11-6215-000 | Insurance & Bonding | 411,133 | 343,826 | 400,000 | 346,258 | 400,000 |
| 01-11-6217-000 | Banking Service Fees | 39,155 | 53,091 | 42,500 | 68,485 | 42,000 |
| 01-11-6219-000 | Telephone & Communication | 25,951 | 8,969 | 11,000 | 33,527 | 23,000 |
| 01-11-6223-000 | Maint. Services-Building & Off. | 210 | 598 | 1,000 | - | - |
| 01-11-6225-000 | Maint. Services-Equipment | 23,253 | 12,509 | 15,000 | 31,591 | 51,000 |
| 01-11-6237-000 | Equipment Rental | 6,036 | 6,378 | 5,000 | 5,694 | 5,500 |
| 01-11-6250-100 | Economic Incentive-PP | 14,174 | 14,159 | 15,000 | 14,150 | 15,000 |
| 01-11-6250-105 | Economic Incentive-MFD | 8,539 | 8,594 | 10,000 | 8,500 | 10,000 |
| 01-11-6250-106 | Economic Incentive-Mariano's | 200,480 | 198,849 | 214,000 | 200,000 | 200,000 |
| 01-11-6265-030 | Prof. Services-Other | 31,665 | 37,530 | 33,850 | 29,346 | 53,850 |
| 01-11-6289-000 | Other Contractual Expenses | 34,357 | 258,010 | 79,345 | 152,961 | 121,589 |
| 01-11-6303-000 | Attorney Legal Retainer | 40,000 | 33,050 | 35,400 | 31,725 | 35,400 |
| 01-11-6327-000 | Legal Services | 267,121 | 165,124 | 200,000 | 164,193 | 200,000 |
| | Total Contractual Services | \$ 1,147,461 | \$ 1,188,485 | \$ 1,113,845 | \$ 1,148,853 | \$ 1,215,901 |
| 01-11-6403-000 | Office Supplies | 15,121 | 12,191 | 15,000 | 21,622 | 15,000 |
| 01-11-6407-500 | Gas/Fuel Other Entities | 40,814 | 42,463 | 42,500 | 39,824 | 42,000 |
| 01-11-6419-000 | Materials & Supplies-Offices | 4,784 | 1,171 | 3,000 | 601 | 3,400 |
| 01-11-6425-000 | Materials & Supplies-Other Equipment | 323 | 2,606 | - | - | - |
| 01-11-6489-000 | Misc. Materials & Supplies | 6,257 | 560 | 500 | 525 | 800 |
| | Total Commodities | \$ 67,299 | \$ 58,991 | \$ 61,000 | \$ 62,572 | \$ 61,200 |
| 01-11-6611-000 | Bad Debt Expense | 20,104 | 13,624 | 30,000 | 1,410 | 10,000 |
| 01-11-6511-000 | Computer Software | - | - | - | 1,659 | - |
| 01-11-6525-000 | Building/Equipment | - | - | - | 8,293 | - |
| | Total Capital Outlay | \$ 20,104 | \$ 13,624 | \$ 30,000 | \$ 11,362 | \$ 10,000 |
| 01-11-6609-000 | Installment Debt-Principal | 9,899 | 10,114 | 20,987 | - | - |
| 01-11-6610-000 | Installment Debt-Interest | 474 | 240 | 236 | - | - |
| | Total Debt Service | \$ 10,373 | \$ 10,354 | \$ 21,223 | \$ - | \$ - |
| Total Administration Expenses | | \$ 1,786,680 | \$ 1,708,299 | \$ 1,772,828 | \$ 1,719,504 | \$ 1,697,604 |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Administration
Detail for Selected Accounts

| Account | Description | 2019 Final Budget | 2020 Final Budget | Account | Description | 2019 Final Budget | 2020 Final Budget |
|----------------|-----------------------------------|-------------------------|-------------------------|----------------|------------------------------------|-------------------------|-------------------------|
| 01-11-6203-000 | Ads/Contracts/Legal Notice | | | 01-11-6219-000 | Telephone & Communication | | |
| | Legal Ad's | 3,950 | 2,750 | | Internet - Comcast | - | 12,000 |
| | Treasurer's Report | 100 | 1,050 | | Cell phones | 6,500 | 6,500 |
| | Prevailing Wage | 200 | 200 | | Landlines/Globalcom | 4,500 | 4,500 |
| | Total | 4,250 | 4,000 | | Total | 11,000 | 23,000 |
| 01-11-6205-000 | Printing | | | 01-11-6223-000 | Maint Services - Building/Office | | |
| | Vehicle Decals | 3,500 | 3,500 | | HVAC & Plumbing | 1,000 | - |
| | Business Cards | 300 | 300 | | Total | 1,000 | - |
| | Envelopes | 500 | 500 | | | | |
| | Other Forms | 200 | 200 | 01-11-6225-000 | Maint Services - Equipment | | |
| | Total | 4,500 | 4,500 | | Civic Systems - annual maintenance | - | 13,000 |
| 01-11-6211-000 | Conference/Training | | | | Civic Systems - upgrade | - | - |
| | IGFOA State - 2 | 750 | 750 | | CivicsPlus - annual maintenance | - | 4,500 |
| | Local Seminars | 3,830 | 1,000 | | Hosted email service | - | - |
| | IML Annual Conference | 2,000 | 2,000 | | Email Archiver | - | 3,000 |
| | WCMC Legislative Breakfast - 4 | 240 | 240 | | Storage Array | - | - |
| | WCMC Annual Dinner | 1,000 | 1,000 | | Technology services for migration | - | - |
| | WCMC Legislative Conference - 5 | 2,500 | 2,500 | | Vehicle Sticker Software | - | 6,400 |
| | ICMA - 1 | 2,100 | 2,100 | | Copier - maint agreement | - | 11,500 |
| | IGFOA Quarterly Meetings | 280 | 280 | | Computer Network Service - AIS | - | 2,000 |
| | Chamber Christmas Event | 500 | 500 | | Telephone system maint | - | 2,500 |
| | Chamber Monthly Meetings | 200 | 200 | | Misc. | 15,000 | 8,100 |
| | Chamber Celebrate Westchester(16) | 1,000 | 1,000 | | Total | 15,000 | 51,000 |
| | Proviso Munciple League | 350 | 350 | 01-11-6265-030 | Professional Services | | |
| | WCMC Summer Conference | 250 | 250 | | Consulting Services | 2,500 | - |
| | Total | 15,000 | 12,170 | | Codification | - | 15,000 |
| 01-11-6213-000 | Dues & Subscriptions | | | | External HR Fees | 3,400 | - |
| | WCMC | 12,320 | 13,917 | | External Audit Fees (60% of fee) | 25,000 | 30,000 |
| | NCC of Mayors | 1,235 | 1,315 | | Actuary (OPEB) | 2,500 | 2,400 |
| | International League of Cities | 750 | 750 | | Grant Writer | - | 6,000 |
| | IML | 1,500 | 1,500 | | CAFR Certification | 450 | 450 |
| | Proviso Municipal League | 425 | 425 | | Total | 33,850 | 53,850 |
| | IL CPA Society | 350 | 350 | 01-11-6289-000 | Other Contractual Expenses | | |
| | ICMA | 825 | 1,040 | | Paying Agent Fee | 1,500 | 2,000 |
| | ILCMA | 600 | 600 | | FSA Administration | 840 | 1,651 |
| | IGFOA - 1 | 250 | 250 | | Document Storage Fee | 2,400 | - |
| | GFOA - 1 | 175 | 175 | | Document Shred Fee | 1,680 | - |
| | Metro Mayors Caucus | 760 | 760 | | Payroll Fees | 10,865 | - |
| | Misc. | 5,709 | 5,709 | | Vehicle Sticker Billing Service | 7,718 | 13,546 |
| | Notary Public | 101 | 101 | | Vehicle Sticker Online Payment | 992 | 992 |
| | Total | 25,000 | 26,892 | | Liquor License Fingerprints | 1,750 | 1,000 |
| | | | | | GW & Associates, P.C. (60% of fee) | - | 100,800 |
| | | | | | Other Misc Services | 41,600 | 1,600 |
| | | | | | Total | 69,345 | 121,589 |
| | | | | 01-11-6609-000 | Installment Debt - Principal | | |
| | | | | | Computer Aided Dispatch software | 20,998 | - |
| | | | | | Total | 20,998 | - |
| | | | | 01-11-6610-000 | Installment Debt - Interest | | |
| | | | | | Computer Aided Dispatch software | 235 | - |
| | | | | | Total | 235 | - |

Village of Westchester
General Fund – Plan Commission/Zoning Board of Appeals
Budget for the Fiscal Year Beginning 5/1/2019

Plan Commission / Zoning Board of Appeals

The Plan Commission makes recommendations on:

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

The Zoning Board of Appeals makes recommendations on:

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

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

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

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

| | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget | Change from Prior Budget | % Change from Prior Budget |
|--------------------------|----------------|-----------------|-------------------|-----------------|--------------------------------|----------------------------------|
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Contractual Services | 439 | 2,050 | 445 | 2,050 | - | 0.0% |
| Commodities | - | - | - | - | - | 0.0% |
| Debt Service | - | - | - | - | - | 0.0% |
| Total Operating Expenses | 439 | 2,050 | 445 | 2,050 | - | 0.0% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total Expenses | <u>\$ 439</u> | <u>\$ 2,050</u> | <u>\$ 445</u> | <u>\$ 2,050</u> | <u>\$ -</u> | 0.0% |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 General Fund - Planning Commission & Zoning Board of Appeals

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|--|----------------------------|-----------------|----------------|-----------------|-------------------|-----------------|
| 01-14-6203-000 | Contract/Legal Notices | 1,338 | 432 | 2,000 | 439 | 2,000 |
| 01-14-6211-000 | Conference/Training | - | - | - | - | - |
| 01-14-6289-000 | Other Contractual Expenses | 28 | 7 | 50 | 6 | 50 |
| | Total Contractual Services | \$ 1,366 | \$ 439 | \$ 2,050 | \$ 445 | \$ 2,050 |
| Total Planning/Zoning Commissions Expenses | | <u>\$ 1,366</u> | <u>\$ 439</u> | <u>\$ 2,050</u> | <u>\$ 445</u> | <u>\$ 2,050</u> |

Village of Westchester
General Fund – Community Development Department
Budget for the Fiscal Year Beginning 5/1/2019

Community Development Department

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

ECONOMIC DEVELOPMENT

- Business Recruitment
- Business Retention
- Marketing the Village
- Communication with Business Sector
- Staff Liaison to the Economic Development Commission
- Represent the Village at various regional events
- Implementing Village policies related to economic development

BUILDING PERMITTING

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

PLANNING AND ZONING

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

| | 2018 Actual | 20179 Budget | 2019 Projected | 2020 Budget | Change from Prior Budget | % Change from Prior Budget |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------|----------------------------------|
| Personnel | \$ 240,810 | \$ 236,239 | \$ 212,555 | \$ 379,661 | \$ 143,422 | 60.7% |
| Contractual Services | 307,851 | 369,820 | 321,068 | 144,040 | (225,780) | -61.1% |
| Commodities | 2,125 | 4,000 | 1,530 | 10,775 | 6,775 | 169.4% |
| Debt Service | - | - | - | - | - | 0.0% |
| Total Operating Expenses | <u>550,786</u> | <u>610,059</u> | <u>535,153</u> | <u>534,476</u> | <u>(75,583)</u> | -12.4% |
| Capital Outlay | - | - | - | 30,000 | 30,000 | 0.0% |
| Total Expenses | <u>\$ 550,786</u> | <u>\$ 610,059</u> | <u>\$ 535,153</u> | <u>\$ 564,476</u> | <u>\$ (45,583)</u> | -7.5% |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Community Development

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|--------------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 01-15-6103-000 | Wages - Full Time | 142,412 | 143,771 | 149,536 | 127,416 | 271,539 |
| 01-15-6103-100 | Wages - Part Time | 16,706 | 18,295 | 17,996 | 14,894 | - |
| 01-15-6104-000 | Wages - Overtime | - | - | 200 | 181 | 200 |
| 01-15-6108-000 | Wages - Sick Pay | 1,548 | 2,329 | 2,806 | 2,686 | 1,921 |
| 01-15-6124-000 | Social Security | 9,731 | 9,814 | 10,387 | 8,823 | 16,835 |
| 01-15-6126-000 | Medicare Expense | 2,276 | 2,295 | 2,429 | 2,063 | 3,937 |
| 01-15-6128-000 | IMRF-Village Expense | 19,227 | 18,249 | 18,395 | 15,654 | 24,140 |
| 01-15-6150-000 | Employee Insurance | 28,096 | 46,056 | 34,490 | 40,838 | 61,088 |
| | Total Personnel | \$ 219,996 | \$ 240,810 | \$ 236,239 | \$ 212,555 | \$ 379,661 |
| 01-15-6205-000 | Printing | 288 | 1,057 | 1,000 | - | 1,000 |
| 01-15-6207-000 | Postage | 4,760 | 5,270 | 7,200 | 5,053 | 5,225 |
| 01-15-6211-000 | Conference/Training | 2,615 | 3,846 | 6,000 | 5,330 | 5,110 |
| 01-15-6213-000 | Dues & Subscriptions | 1,497 | 1,817 | 1,630 | 1,630 | 1,530 |
| 01-15-6219-000 | Telephone & Communications | 1,994 | 1,219 | 1,900 | 1,125 | 1,125 |
| 01-15-6235-000 | Façade Grant Program | - | 2,468 | - | - | - |
| 01-15-6225-000 | Maint. Services-Equipment | 13,009 | 236 | 12,990 | 13,150 | 14,800 |
| 01-15-6265-030 | Prof. Services-Other | 224,154 | 215,525 | 255,600 | 214,000 | 110,500 |
| 01-15-6265-040 | Prof. Services-Code Enforce | 82,783 | 73,174 | 80,000 | 75,000 | - |
| 01-15-6289-000 | Other Contractual Expenses | 100 | 3,240 | 3,500 | 5,780 | 4,750 |
| | Total Contractual Services | \$ 331,200 | \$ 307,851 | \$ 369,820 | \$ 321,068 | \$ 144,040 |
| 01-15-6403-000 | Office Supplies | 1,645 | 883 | 2,000 | 737 | 1,900 |
| 01-15-6407-000 | Gas & Oil | 40 | 531 | 500 | 793 | 4,950 |
| 01-15-6423-000 | Materials & Supplies-Vehicles | 351 | - | 500 | - | 475 |
| 01-15-6425-000 | Materials & Supplies-Other | 788 | 711 | 1,000 | - | 3,450 |
| | Total Commodities | \$ 2,823 | \$ 2,125 | \$ 4,000 | \$ 1,530 | \$ 10,775 |
| 01-15-6521-000 | Vehicles | - | - | - | - | 30,000 |
| | Total Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ 30,000 |
| Total Community Development Expenses | | <u>\$ 554,019</u> | <u>\$ 550,786</u> | <u>\$ 610,059</u> | <u>\$ 535,153</u> | <u>\$ 564,476</u> |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Community Development
Detail for Selected Accounts

| Account | Description | 2019 Final Budget | 2020 Final Budget | Account | Description | 2019 Final Budget | 2020 Final Budget |
|----------------|---|-------------------------|-------------------------|----------------|----------------------------------|-------------------------|-------------------------|
| 01-15-6211-000 | Conferences/Training | | | 01-15-6225-000 | Maint. Services - Equipment | | |
| | ICSC events | 500 | 500 | | Copier | 550 | 550 |
| | Chamber of Commerce events | 240 | 250 | | Building Software (CitizenServe) | 12,450 | 14,250 |
| | National Planning Conference | 2,200 | 2,500 | | Total | 13,000 | 14,800 |
| | Retail Live | - | - | | | | |
| | OU/EDI Online Training (BRE) | 650 | - | 01-15-6265-030 | Professional Services - Other | | |
| | OU/EDI Online Training (Strategic Planning) | 650 | - | | Plan Review/Inspection (B&F) | 175,000 | 50,000 |
| | CEcD Exam Fee | 760 | 760 | | Engineering / Inspection (CBBEL) | 15,000 | 7,500 |
| | ICC Webinars MH | 250 | 250 | | Plumbing Inspections (B&F) | 50,000 | 25,000 * |
| | ICC Webinars MD | 200 | 200 | | Elevator Inspections (EIS) | 4,000 | 4,000 |
| | ICC Webinars CO | 100 | - | | Health Inspections (LEHP) | 9,600 | 24,000 ** |
| | IACE Quarterly Trainings | - | 200 | | Total | 253,600 | 110,500 |
| | SBOC Spring Instut. MH | 300 | 300 | | | | |
| | SBOC Spring Instut. MD | 150 | 150 | 01-15-6289-000 | Other Contractual Expenses | | |
| | Total | 6,000 | 5,110 | | Maintaining Private Properties | 3,500 | - |
| 01-15-6213-000 | Dues & Subscriptions | | | | Grass Cutting | - | 3,750 |
| | American Planning Assn | 600 | 600 | | Animal Trapping | - | 500 |
| | CMAA | 630 | 630 | | Board Ups | - | 500 |
| | Suburban Bldg Officials Conf | 75 | 75 | | Total | 3,500 | 4,750 |
| | Sidwell Maps | 100 | 100 | | | | |
| | Intl Council of Shopping Centers | 100 | 100 | | | | |
| | Crains Chicago Business | 100 | - | | | | |
| | IACE | 25 | 25 | | | | |
| | Total | 1,630 | 1,530 | | | | |

*Switch from Esposito Plumbing to BFCCS has resulted in cost savings
 **LEHP increased their fees effective 7/1/18. Their fees are passed on to business owner/operators and a \$20 administrative fee is added. The increase in cost is covered on the revenue side.

Village of Westchester
General Fund – Fire & Police Commission
Budget for the Fiscal Year Beginning 5/1/2019

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 2020 budget for the Fire and Police Commission represents a nominal increase in professional services to accommodate for testing and hiring procedures. The budgeted exams for 2020 are for Police Sergeants and entry-level Patrol Officers.

A summary of Fire & Police Commission expenses is below:

| | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget | Change from Prior Budget | % Change from Prior Budget |
|--------------------------|------------------|------------------|-------------------|------------------|--------------------------------|----------------------------------|
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Contractual Services | 39,248 | 25,000 | 44,519 | 31,095 | 6,095 | 24.4% |
| Commodities | - | - | - | 200 | 200 | 0.0% |
| Debt Service | - | - | - | - | - | 0.0% |
| Total Operating Expenses | 39,248 | 25,000 | 44,519 | 31,295 | 6,295 | 25.2% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total Expenses | <u>\$ 39,248</u> | <u>\$ 25,000</u> | <u>\$ 44,519</u> | <u>\$ 31,295</u> | <u>\$ 6,295</u> | 25.2% |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 General Fund - Fire & Police Commission

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|----------------------------|------------------|------------------|------------------|-------------------|------------------|
| 01-18-6203-000 | Contract/Legal Notices | 235 | - | - | - | 250 |
| 01-18-6207-000 | Postage | 21 | - | - | - | 220 |
| 01-18-6211-000 | Conference/Training | 375 | 375 | - | - | 1,250 |
| 01-18-6213-000 | Dues & Subscriptions | - | - | - | - | 375 |
| 01-18-6265-020 | Prof. Services-Legal | 6,196 | 14,137 | 10,000 | 10,727 | 14,000 |
| 01-18-6265-030 | Prof. Services-Other | 13,380 | 24,736 | 15,000 | 33,792 | 15,000 |
| | Total Contractual Services | \$ 20,207 | \$ 39,248 | \$ 25,000 | \$ 44,519 | \$ 31,095 |
| 01-18-6403-000 | Office Supplies | - | - | - | - | 200 |
| | Total Commodities | \$ - | \$ - | \$ - | \$ - | \$ 200 |
| Total Fire & Police Commission Expenses | | <u>\$ 20,207</u> | <u>\$ 39,248</u> | <u>\$ 25,000</u> | <u>\$ 44,519</u> | <u>\$ 31,295</u> |

Village of Westchester
General Fund – Police Department
Budget for the Fiscal Year Beginning 5/1/2019

Police Department

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

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

A summary of Police Department expenses is below:

| | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget | Change from Prior Budget | % Change from Prior Budget |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|----------------------------------|
| Personnel | \$ 5,069,361 | \$ 5,254,945 | \$ 5,361,654 | \$ 5,615,176 | \$ 360,231 | 6.9% |
| Contractual Services | 254,938 | 264,860 | 291,324 | 115,285 | (149,575) | -56.5% |
| Commodities | 123,775 | 90,200 | 91,981 | 65,800 | (24,400) | -27.1% |
| Debt Service | 28,649 | 18,204 | 18,204 | 49,204 | 31,000 | 170.3% |
| Total Operating Expenses | 5,476,723 | 5,628,209 | 5,763,163 | 5,845,465 | 217,256 | 3.9% |
| Capital Outlay | 64,923 | 107,500 | 36,625 | 148,000 | 40,500 | 37.7% |
| Total Expenses | <u>\$ 5,541,646</u> | <u>\$ 5,735,709</u> | <u>\$ 5,799,788</u> | <u>\$ 5,993,465</u> | <u>\$ 257,756</u> | 4.5% |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Police

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|----------------------------|---------------------------------|----------------|----------------|----------------|-------------------|----------------|
| 01-20-6103-000 | Wages - Full Time | 3,044,614 | 2,909,761 | 3,155,061 | 3,143,529 | 3,263,037 |
| 01-20-6103-100 | Wages - Part Time | 51,866 | 48,494 | 65,665 | 49,441 | 68,425 |
| 01-20-6104-000 | Wages - Overtime | 164,523 | 238,204 | 165,000 | 162,977 | 165,000 |
| 01-20-6108-000 | Wages - Sick Pay | 3,476 | 3,235 | - | - | - |
| 01-20-6110-000 | Wages - Holiday Pay | 124,542 | 125,147 | - | 198,927 | 160,371 |
| 01-20-6115-000 | Early Retirement Incentive | - | - | - | - | 20,000 |
| 01-20-6118-000 | Uniform Allowance | 54,318 | 29,080 | 35,000 | 15,098 | 36,000 |
| 01-20-6124-000 | Social Security | 31,403 | 26,058 | 30,000 | 33,296 | 31,870 |
| 01-20-6126-000 | Medicare Expense | 46,687 | 45,741 | 48,919 | 49,103 | 51,206 |
| 01-20-6129-000 | NWTD-Village Expense | 44,863 | 28,994 | 45,000 | 36,648 | 40,000 |
| 01-20-6132-000 | Police Pension | 1,010,389 | 934,159 | 979,000 | 953,895 | 1,039,267 |
| 01-20-6150-000 | Employee Insurance | 741,643 | 680,487 | 731,300 | 745,021 | 740,000 |
| Total Personnel | | \$ 5,318,323 | \$ 5,069,361 | \$ 5,254,945 | \$ 5,387,935 | \$ 5,615,176 |
| 01-20-6205-000 | Printing | 1,978 | 1,819 | 2,800 | 970 | 1,500 |
| 01-20-6207-000 | Postage | 1,368 | 954 | 1,300 | 1,156 | 800 |
| 01-20-6211-000 | Conference/Training | 11,377 | 12,348 | 6,000 | 12,921 | 3,000 |
| 01-20-6211-100 | Lodging | - | - | 3,000 | - | 1,000 |
| 01-20-6211-200 | Food / Meals | - | - | 1,000 | - | 400 |
| 01-20-6211-300 | Travel Expenses | - | - | 1,500 | 505 | 500 |
| 01-20-6213-000 | Dues & Subscriptions | 7,704 | 6,850 | 7,000 | 9,441 | 7,500 |
| 01-20-6219-000 | Telephone & Communication | 32,580 | 13,599 | 30,000 | 47,972 | 6,785 |
| 01-20-6223-000 | Maint. Services-Building & Off. | 645 | 1,161 | 2,500 | 1,536 | 1,000 |
| 01-20-6225-000 | Maint. Services-Equipment | 5,606 | 7,972 | 4,760 | 16,815 | 2,000 |
| 01-20-6227-000 | Maint. Services-Vehicles | 11,111 | 16,758 | 12,500 | 18,758 | 15,000 |
| 01-20-6265-030 | Prof. Services-Other | 10,196 | 10,316 | 10,000 | 3,953 | 5,000 |
| 01-20-6265-040 | Prof. Services-Animal Control | 246 | 845 | 500 | - | 300 |
| 01-20-6289-000 | Other Contractual Expenses | 170,878 | 182,316 | 182,000 | 177,297 | 70,500 |
| Total Contractual Services | | \$ 253,689 | \$ 254,938 | \$ 264,860 | \$ 291,324 | \$ 115,285 |
| 01-20-6403-000 | Office Supplies | 5,028 | 1,982 | 3,500 | 5,127 | 1,000 |
| 01-20-6404-000 | Ammunition | - | - | 5,000 | 960 | 2,000 |
| 01-20-6406-000 | Range Supplies | - | - | 1,000 | - | 200 |
| 01-20-6407-000 | Gas & Oil | 46,226 | 49,195 | 50,000 | 51,582 | 50,000 |
| 01-20-6419-000 | Materials & Supplies-Offices | - | - | - | - | - |
| 01-20-6421-000 | Materials & Supplies-Equipment | 14,117 | 11,957 | 10,000 | 8,795 | 4,000 |
| 01-20-6423-000 | Materials & Supplies-Vehicles | 27,367 | 56,606 | 20,000 | 23,743 | 8,000 |
| 01-20-6425-000 | Materials & Supplies-Other | 1,871 | 276 | 200 | 1,774 | 600 |
| 01-20-6449-000 | Community Relations | - | 3,760 | 500 | - | - |
| Total Commodities | | \$ 94,610 | \$ 123,775 | \$ 90,200 | \$ 91,981 | \$ 65,800 |
| 01-20-6509-000 | Computer Hardware | 12,983 | - | 2,000 | 2,239 | 2,000 |
| 01-20-6511-000 | Computer Software | - | 625 | - | 2,414 | - |
| 01-20-6513-000 | Office Equipment | 1,431 | - | 1,500 | 914 | 1,000 |
| 01-20-6515-000 | Operating Equipment | 7,557 | 2,154 | 30,000 | 6,439 | 45,000 |
| 01-20-6521-000 | Motor Vehicles | 29,948 | 62,144 | 64,000 | 22,760 | 96,000 |
| 01-20-6525-000 | Buildings/Equipment | - | - | 10,000 | 1,859 | 4,000 |
| Total Capital Outlay | | \$ 51,919 | \$ 64,923 | \$ 107,500 | \$ 36,625 | \$ 148,000 |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 General Fund - Police

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|-----------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 01-20-6609-000 | Installment Debt-Principal | 35,617 | 27,185 | 16,355 | 16,355 | 46,760 |
| 01-20-6610-000 | Installment Debt-Interest | 970 | 1,464 | 1,849 | 1,849 | 2,444 |
| 01-20-6657-000 | Installment Debt-Bank Charges | 500 | - | - | - | - |
| | Total Debt Service | \$ 37,087 | \$ 28,649 | \$ 18,204 | \$ 18,204 | \$ 49,204 |
| Total Police Expenses | | <u>\$ 5,755,628</u> | <u>\$ 5,541,647</u> | <u>\$ 5,735,709</u> | <u>\$ 5,826,069</u> | <u>\$ 5,993,465</u> |

Village of Westchester
General Fund – Emergency Management Agency
Budget for the Fiscal Year Beginning 5/1/2019

Emergency Management Agency

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

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

A summary of Emergency Management Agency expenses is below:

| | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget | Change from Prior Budget | % Change from Prior Budget |
|--------------------------|-----------------|-----------------|-------------------|-----------------|-----------------------------|----------------------------------|
| Personnel | \$ 2,584 | \$ 2,585 | \$ 2,584 | \$ 2,585 | \$ - | 0.0% |
| Contractual Services | - | 500 | - | 500 | - | 0.0% |
| Commodities | 285 | 500 | 43 | 850 | 350 | 70.0% |
| Debt Service | - | - | - | - | - | 0.0% |
| Total Operating Expenses | 2,869 | 3,585 | 2,627 | 3,935 | 350 | 9.8% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total Expenses | <u>\$ 2,869</u> | <u>\$ 3,585</u> | <u>\$ 2,627</u> | <u>\$ 3,935</u> | <u>\$ 350</u> | 9.8% |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Emergency Management

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|----------------------------|----------------------------------|-----------------|-----------------|-----------------|-------------------|-----------------|
| 01-21-6103-100 | EMA Part Time | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 01-21-6124-000 | Social Security | 149 | 149 | 150 | 149 | 150 |
| 01-21-6126-000 | Medicare Expense | 35 | 35 | 35 | 35 | 35 |
| 01-21-6128-000 | IMRF | - | - | - | - | - |
| | Total Personnel | \$ 2,584 | \$ 2,584 | \$ 2,585 | \$ 2,584 | \$ 2,585 |
| 01-21-6211-000 | Conference/Training | - | - | - | - | - |
| 01-21-6227-000 | Maint. Services-Vehicles | - | - | 500 | - | 500 |
| 01-21-6289-000 | Other Contractual Expenses | - | - | - | - | - |
| 01-21-6289-900 | Disaster Expenses | - | - | - | - | - |
| | Total Contractual Services | \$ - | \$ - | \$ 500 | \$ - | \$ 500 |
| 01-21-6407-000 | Gas & Oil | 47 | - | - | 43 | 100 |
| 01-21-6423-000 | Materials & Supplies-Vehicles | 313 | 285 | 500 | - | 500 |
| 01-21-6425-000 | Materials & Supplies-Other Equip | - | - | - | - | 250 |
| | Total Commodities | \$ 360 | \$ 285 | \$ 500 | \$ 43 | \$ 850 |
| Total Emergency Management | | <u>\$ 2,944</u> | <u>\$ 2,869</u> | <u>\$ 3,585</u> | <u>\$ 2,627</u> | <u>\$ 3,935</u> |

Village of Westchester
General Fund – Fire Department
Budget for the Fiscal Year Beginning 5/1/2019

Mission Statement

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

Westchester Fire Department

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

The Westchester Fire Department is a Class 2 ISO rated fire department. We provide fire suppression, ALS Emergency Medical Services, fire prevention, public education, fire investigation, hazardous materials mitigation, and various levels of technical rescue services. Westchester provides one of three technical rescue units in the region and supplies equipment and manpower to the State of Illinois Terrorism Task Force Technical Rescue Response Team as well as the regional and statewide Hazardous Materials Response Team. The Westchester Fire Department is a career 28-member fire department. We utilize the traditional 3 platoon system. Operations occur from two fire stations, staffed 24 hours a day, 7 days a week, 365 days a year.

A summary of Fire Department expenses is below:

| | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget | Change from Prior Budget | % Change from Prior Budget |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|----------------------------------|
| Personnel | \$ 4,054,795 | \$ 4,304,490 | \$ 4,202,414 | \$ 4,439,545 | \$ 135,055 | 3.1% |
| Contractual Services | 311,264 | 325,430 | 343,212 | 215,876 | (109,554) | -33.7% |
| Commodities | 79,042 | 127,855 | 79,712 | 93,595 | (34,260) | -26.8% |
| Debt Service | 91,739 | 91,738 | 91,738 | 91,761 | 23 | 0.0% |
| Total Operating Expenses | <u>4,536,840</u> | <u>4,849,513</u> | <u>4,717,076</u> | <u>4,840,777</u> | <u>(8,736)</u> | -0.2% |
| Capital Outlay | <u>57,122</u> | <u>290,220</u> | <u>74,300</u> | <u>562,035</u> | <u>271,815</u> | 93.7% |
| Total Expenses | <u>\$ 4,593,962</u> | <u>\$ 5,139,733</u> | <u>\$ 4,791,376</u> | <u>\$ 5,402,812</u> | <u>\$ 263,079</u> | 5.1% |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Fire

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|----------------|----------------------------------|----------------|----------------|----------------|-------------------|----------------|
| 01-22-6103-000 | Wages - Full Time | 2,265,954 | 2,307,463 | 2,508,767 | 2,467,554 | 2,543,353 |
| 01-22-6103-100 | Wages - Part Time | 20,085 | 21,109 | 31,518 | 23,987 | 32,148 |
| 01-22-6103-200 | Wages - 7G | 15,365 | 13,620 | 20,000 | 14,138 | 15,000 |
| 01-22-6104-000 | Wages - Overtime | 219,036 | 121,545 | 140,000 | 104,392 | 140,000 |
| 01-22-6108-000 | Wages - Sick Pay | 4,658 | 3,634 | 6,500 | 7,848 | 7,850 |
| 01-22-6110-000 | Wages - Holiday Pay | 81,037 | 84,417 | 88,500 | 73,730 | 75,000 |
| 01-22-6115-000 | Early Retirement Incentive | 12,000 | - | - | - | - |
| 01-22-6118-000 | Uniform Allowance | 21,433 | 19,916 | 21,500 | 22,196 | 21,500 |
| 01-22-6124-000 | Social Security | 1,245 | 1,598 | 5,068 | 1,699 | 1,993 |
| 01-22-6126-000 | Medicare Expense | 34,972 | 33,200 | 38,719 | 34,027 | 38,929 |
| 01-22-6128-000 | IMRF-Village Expense | 2,413 | 2,503 | 5,515 | 2,518 | 4,646 |
| 01-22-6132-000 | Fire Pension | 884,339 | 806,099 | 858,115 | 925,086 | 978,838 |
| 01-22-6150-000 | Employee Insurance | 598,226 | 639,691 | 580,288 | 665,616 | 580,288 |
| | Total Personnel | \$ 4,160,765 | \$ 4,054,795 | \$ 4,304,490 | \$ 4,342,790 | \$ 4,439,545 |
| 01-22-6205-000 | Printing | 1,259 | 159 | 600 | 400 | 400 |
| 01-22-6207-000 | Postage | 1,485 | 289 | 800 | 125 | 400 |
| 01-22-6211-000 | Conference/Training | 20,714 | 17,435 | 30,200 | 25,000 | 21,000 |
| 01-22-6213-000 | Dues & Subscriptions | 16,054 | 24,399 | 19,650 | 20,800 | 14,160 |
| 01-22-6219-000 | Telephone & Communication | 6,066 | 1,456 | 6,700 | 6,200 | 6,785 |
| 01-22-6223-000 | Maint. Services-Building & Off. | 8,686 | 13,220 | 6,500 | 3,200 | 5,000 |
| 01-22-6225-000 | Maint. Services-Equipment | 10,794 | 9,535 | 11,430 | 11,300 | 14,150 |
| 01-22-6227-000 | Maint. Services-Vehicles | 57,260 | 61,938 | 55,000 | 80,000 | 66,750 |
| 01-22-6245-000 | Fire Department Edu Fund | 3,700 | 2,450 | 6,000 | 2,500 | 4,000 |
| 01-22-6265-030 | Prof. Services-Other | 7,000 | - | 2,000 | - | 2,000 |
| 01-22-6289-000 | Other Contractual Expenses | 174,161 | 180,383 | 186,550 | 193,687 | 81,231 |
| | Total Contractual Services | \$ 307,178 | \$ 311,264 | \$ 325,430 | \$ 343,212 | \$ 215,876 |
| 01-22-6403-000 | Office Supplies | 5,809 | 4,189 | 4,500 | 4,300 | 4,800 |
| 01-22-6405-000 | Cleaning Supplies | 4,750 | 3,949 | 5,000 | 4,950 | 5,000 |
| 01-22-6407-000 | Gas & Oil | 14,057 | 17,449 | 18,000 | 175 | 18,000 |
| 01-22-6411-000 | Public Education Materials | 9,260 | 5,621 | 9,765 | 8,900 | 13,375 |
| 01-22-6419-000 | Materials & Supplies - Office | - | - | 2,560 | 2,837 | - |
| 01-22-6421-000 | Materials & Supplies-Equipment | 22,557 | 30,706 | 50,905 | 39,500 | 21,485 |
| 01-22-6423-000 | Materials & Supplies-Vehicles | 8,524 | 5,763 | 15,000 | 3,800 | 13,965 |
| 01-22-6424-000 | Materials & Supplies-Medical | 14,494 | 6,019 | 14,000 | 9,500 | 11,970 |
| 01-22-6425-000 | Materials & Supplies-Other Equip | 5,971 | 5,346 | 8,125 | 5,750 | 5,000 |
| | Total Commodities | \$ 85,422 | \$ 79,042 | \$ 127,855 | \$ 79,712 | \$ 93,595 |
| 01-22-6505-000 | Building Improvement | - | - | - | - | - |
| 01-22-6509-000 | Computer Hardware | 3,304 | - | 3,000 | 2,800 | 3,000 |
| 01-22-6516-000 | Personal Protective Equipment | 10,256 | 19,659 | 18,000 | 16,500 | 21,055 |
| 01-22-6521-000 | Motor Vehicles | - | - | - | - | 330,000 |
| 01-22-6524-000 | Grants | - | - | 216,810 | - | 180,570 |
| 01-22-6525-000 | Building / Equipment | 57,424 | 37,463 | 52,410 | 55,000 | 27,410 |
| | Total Capital Outlay | \$ 70,984 | \$ 57,122 | \$ 290,220 | \$ 74,300 | \$ 562,035 |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 General Fund - Fire

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 01-22-6609-000 | Installment Debt-Principal | 84,562 | 86,671 | 88,832 | 88,832 | 90,070 |
| 01-22-6610-000 | Installment Debt-Interest | 7,177 | 5,068 | 2,906 | 2,906 | 1,691 |
| | Total Debt Service | \$ 91,738 | \$ 91,739 | \$ 91,738 | \$ 91,738 | \$ 91,761 |
| Total Fire Expenses | | <u>\$ 4,716,087</u> | <u>\$ 4,593,962</u> | <u>\$ 5,139,733</u> | <u>\$ 4,931,753</u> | <u>\$ 5,402,812</u> |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Fire Department
Detail for Selected Accounts

| Account | Description | 2019 Final Budget | 2020 Final Budget | Account | Description | 2019 Final Budget | 2020 Final Budget |
|----------------|-------------------------------------|-------------------------|-------------------------|----------------|--|-------------------------|-------------------------|
| 01-22-6118-000 | Uniform Allowance | | | 01-22-6411-000 | Public Education Materials | | |
| | 24 Personnel (union) | 17,700 | 17,700 | | 2 - Fire Inspector I School | 700 | 800 |
| | 4 Personnel (Command Staff) | 3,800 | 3,800 | | 1 - Fire Inspector II | - | 275 |
| | Total | 21,500 | 21,500 | | 2 - Public Fire & Life Safety Ed. School | 700 | 700 |
| 01-22-6211-000 | Conference/Training | | | | 1 - Fire Investigator School (3 mods) | 1,200 | 1,725 |
| | 3 FF's - Water Rescue Operations | 1,800 | - | | Fire Investigation PPE & Equipment | 2,615 | - |
| | 3 FFs - Swift Water Tech. | - | 1,050 | | Pub. Ed. Materials - Fire Prev. Week | 750 | - |
| | 1 FF - Adv. Swiftwater Tech | - | 500 | | Public Education Materials | 750 | 2,500 |
| | Instructor I | 350 | 350 | | Fire Prevention Open House | 1,800 | 2,500 |
| | 2 FF's - Hazmat Ops. | 1,100 | - | | CPR Admin fee - Edward Hospital | 250 | 300 |
| | 2 FFs - Fire App. Engineer FAE | - | 900 | | CPR - Equip. to keep compliance | - | 3,575 |
| | 3 FF's - Ropes Bridge Course | 900 | - | | Other edu opportunities/seminars | 1,000 | 1,000 |
| | 3 FF's - Rope Operations | 1,800 | 1,800 | | Total | 9,765 | 13,375 |
| | Advanced FF | 825 | 1,650 | 01-22-6419-000 | Materials & Supplies - Office | | |
| | Chief Fire Officer Certification | 3,600 | - | | 2 - HON 4 Drawer Lateral File Cabinets | 1,460 | - |
| | Computer Fire Sim & Player | 700 | - | | 10 - Mesh Office Chairs | 1,100 | - |
| | Materials to make SCBA maze | - | 1,250 | | Total | 2,560 | - |
| | Training books/DVDs | - | 2,000 | 01-22-6421-000 | Materials & Supplies - Equip | | |
| | 1 LT. - Hands On Company Officer | 2,925 | 500 | | Hoses, assorted | 4,000 | 3,975 |
| | 7 FF's - Vehicle Machinery Ops | 2,100 | 3,450 | | Nozzles/Appliances | 5,300 | 5,275 |
| | 2 FF - Vehicle Machinery Tech. | 1,950 | 1,300 | | ZOLL X-Series Mon. with capnography | 36,750 | - |
| | 25 Medics-PALS Cert. Required | 2,500 | - | | 2 - HXG2D Natural Gas Detector | 400 | 1,500 |
| | 25 Medics-PHTLS Cert. Required | 2,500 | - | | Various Meter cal. kits w/ calibration gas | 775 | - |
| | 1 - IL Fire Chief's Conf. | 700 | 700 | | Paratech High Pressure Lift Bags | - | 7,500 |
| | 2 - Fire Dept Instructor's Conf. | 3,500 | 1,750 | | TNT Spreader Tip Adaptors/Chain System | - | 605 |
| | 1 - IFCA/ISFSI Annual Symposium | 500 | 600 | | 28v Milwaukee Tool System | 1,000 | - |
| | Training Conferences | - | - | | Various Tools | 500 | 500 |
| | Fire Investigator Conferences | - | 750 | | Equipment needs | 500 | 500 |
| | Officer Training/Conferences | - | 750 | | 3 LED portable scene lights | 300 | 150 |
| | 1 - MABAS Conference | 450 | 500 | | Replace old rope rescue equip | 1,380 | 1,480 |
| | 1 - Int'l Assn Fire Chief's Conf | 2,000 | 1,200 | | Total | 50,905 | 21,485 |
| | Total | 30,200 | 21,000 | | | | |
| 01-22-6213-000 | Dues & Subscriptions | | | 01-22-6423-000 | Materials & Supplies - Vehicles | | |
| | MABAS Division XX (Membership) | 6,000 | 6,000 | | Equipment as needed for maint. | 7,000 | 6,000 |
| | Lexipol Fire Policies | 7,605 | - | | Hose Bed Divider E25 & E 26 | - | 3,465 |
| | Target Solutions - Training | 2,900 | 3,015 | | E25 - Replace 6 tires | 2,500 | 3,300 |
| | Crew Sense - Scheduling Software | - | 1,670 | | Replace 6 batteries on vehicles | 5,500 | 1,200 |
| | Int'l Assn of Fire Chiefs | 225 | 225 | | Total | 15,000 | 13,965 |
| | Fire Investigators Strike Force | 75 | 150 | 01-22-6424-000 | Materials & Supplies - Medical | | |
| | International Code Council | 135 | 135 | | Oxygen service/refills | 1,000 | 1,200 |
| | Illinois Fire Inspector Assn | 190 | 190 | | Medical gloves (est) | 3,500 | 3,500 |
| | Illinois Professions FF Assn | 70 | 70 | | Glucose Test Strips | 1,500 | 500 |
| | Metropolitan Fire Chief's Assn | 60 | 60 | | Stretcher/Monitor Batteries | 1,125 | 1,250 |
| | NFPA Fire Codes Sub Svc | 1,305 | 1,530 | | Special Events supplies | 300 | 500 |
| | Illinois Fire Chief's Assn | 450 | 450 | | 6-ZOLL Auto-Pulse Replacement Bands | - | 1,520 |
| | National Fire Protection Assn - 2 | 330 | 330 | | Operational/misc. | 3,575 | 3,500 |
| | IL Society of Fire Svc Instructor | 150 | 150 | | Total | 11,000 | 11,970 |
| | IL Fire Service Admin Prof. mbrshp | - | 55 | New Expense | | | |
| | Northern IL Fire Sprink. Adv. Board | 85 | 85 | | | | |
| | Illinois Fire Service Admin. Prof. | 45 | 45 | 01-22-6425-000 | Materials & Supplies - Other | | |
| | Total | 19,625 | 14,160 | | 25 - Replacement Portable Radio Batteries | 3,125 | - |
| | | | | | Other Supplies (as needed) | 5,000 | 5,000 |
| 01-22-6219-000 | Telephone & Communications | | | | Total | 8,125 | 5,000 |
| | Comcast | 1,225 | 1,310 | 01-22-6509-000 | Computer Hardware | | |
| | Call One - phone lines | 975 | 975 | | Misc. Computer needs | 3,000 | 3,000 |
| | First Communications LLC | 4,500 | 4,500 | | Total | 3,000 | 3,000 |
| | Total | 6,700 | 6,785 | | | | |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Fire Department
Detail for Selected Accounts

| Account | Description | 2019 Final Budget | 2020 Proposed Budget | Account | Description | 2019 Final Budget | 2020 Proposed Budget |
|----------------|--|-------------------------|----------------------------|----------------|---|-------------------------|----------------------------|
| 01-22-6223-000 | Maint. Services - Bldg/Ofc | | | 01-22-6516-000 | Personal Protective Equipment | | |
| | HVAC Preventative Maint/service | 1,000 | - | | 6 FF - Turnout replacement equipment | 12,000 | - |
| | Gen. Maint/Repairs Garage Doors | 1,000 | 1,000 | | 7 sets of turnouts/2% match w/10 sets | - | 16,555 |
| | Landscape - Sta. 25 & 26 | 1,000 | 1,000 | | Replacement Firefighter boots | 1,300 | 1,500 |
| | BOTH Station radio maint/repairs | - | 1,000 | | 3 - Cairns FF Helmets (3 new FFs) | 700 | - |
| | Various Misc Station Repairs | 3,500 | 2,000 | | Replacement - gloves, hoods, misc. | 2,000 | 2,000 |
| | Total | 6,500 | 5,000 | | Turnout equipment repairs/needs | 2,000 | 1,000 |
| | | | | | 2 Tactical Helmets | - | - |
| | | | | | 2 Tactical Vests | - | - |
| 01-22-6225-000 | Maint. Services-Equipment | | | | Total | 18,000 | 21,055 |
| | Konica Minolta Copier (est) | 675 | 750 | | | | |
| | Bi-annual/qtrly SCBA air tests | 1,890 | 1,950 | 01-22-6521-000 | Motor Vehicles | | |
| | SCBA flow test/prev maint | 2,390 | 2,400 | | 2004 Ambulance Replacement | 274,000 | 295,000 |
| | Hurst Tool Preventative Maint | 1,600 | 1,600 | | Vehicle Replacement (2007 Expedition) | - | 35,000 |
| | Ext refills - used on calls (6) | 600 | 600 | | Total | 274,000 | 330,000 |
| | 3 Cardiac Monitors/3 AED - Maint | 750 | 500 | | | | |
| | Ground Ladder Testing | 1,250 | 1,250 | 01-22-6524-000 | Grants | | |
| | Amb. Stretcher - annual maint. | 1,100 | 1,100 | | FEMA AFG - SCBA - (5% share - \$8,598) | 179,550 | 180,570 |
| | Meters - calibration | 375 | - | | FEMA AFG - SAFER - (25% share \$21,483) | - | - |
| | Other Repairs (as needed) | 1,000 | 1,500 | | OSFM - Small Equipment Grant - Turnout PPE | 23,040 | - |
| | Mark 1,000 Hydrants per NFPA | - | 2,500 | | FIREHOUSE SUB - Sm. Equip. - Autopulse | 14,220 | - |
| | Total | 11,630 | 14,150 | | Total | 216,810 | 180,570 |
| 01-22-6227-000 | Maint. Services - Vehicles | | | 01-22-6525-000 | Buildings & Equipment | | |
| | Amb 25 - Preventative A Maint | 700 | 700 | | 8 App. Flr. Ceiling Fans - BOTH stations | 715 | 715 |
| | Amb 25 - Preventative B Maint | 700 | 700 | | 2 (5) step rolling work ladders - BOTH stations | 716 | 716 |
| | Amb 25 - Oil Changes | 900 | 900 | | Sta# 26 - 12' Fiberglass step ladder | 299 | 299 |
| | Amb 25 - HVAC Filter Svc | 1,300 | 1,300 | | Replacement air hose systems - BOTH stations | 1,180 | 1,180 |
| | Amb 25 - Rear end/Trans. Service | 400 | 400 | | Station #25 - Radio Room Renovation | 2,500 | 2,000 |
| | Amb 26 - Preventative A Maint | 700 | 700 | | Station #25 - Female Bathroom | 6,000 | 4,000 |
| | Amb 26 - Preventative B Maint | 700 | 700 | | Station #25 - 2-sided Electronic Message Board | 35,000 | - |
| | Amb 26 - Oil Changes | 900 | 900 | | Station #26 - Kitchen Remodel | 10,000 | - |
| | Amb 26 - HVAC Filter Svc | 1,300 | 1,300 | | Sta# 25 - Remodel Training/Community Rm. | - | 6,000 |
| | Amb 26 - Rear end/Trans. Service | 500 | 500 | | Sta# 25 - repair shower (leaks) | 3,500 | 1,500 |
| | Eng 25 - A Service/Pump Test | 1,600 | 1,600 | | Sta# 25 - Office flooring | 1,000 | - |
| | Eng 25 - B Service | 850 | 850 | | Sta# 25 - Rear Door Awning | 1,500 | - |
| | Eng 25 - Generator service | 350 | 350 | | Sta# 25 & 26 - Painting | 1,000 | 1,000 |
| | Eng 25 - Transmission service | 350 | 350 | | Sta# 26 - Replacement Rear Door | 2,500 | - |
| | Eng 25 - Rear end service | 300 | 300 | | Sta# 26 - Driveway concrete replacement | 20,000 | 10,000 |
| | Eng 26 - A Service/Pump Test | 1,600 | 1,600 | | Sta# 26 - Patio makeover | 1,500 | - |
| | Eng 26 - B Service | 850 | 850 | | Total | 87,410 | 27,410 |
| | Eng 26 - Generator service | 350 | 350 | | | | |
| | Eng 26 - Transmission Service | 350 | 350 | 01-22-6009-000 | Debt Service - Principle | | |
| | Eng 26 - Rear end service | 300 | 300 | | Ambulance (new) | - | 41,000 |
| | Rescue 25 - A Service | 1,200 | 1,200 | | 2 Command Vehicles (PNC 2018) | 40,990 | - |
| | Trk 25 - A Service/Pump Test | 1,800 | 1,800 | | Pumper (refi) | 47,842 | 49,070 |
| | Trk 25 - B Service | 950 | 950 | | Total | 88,832 | 90,070 |
| | Trk 25 - Ann.Ladder NFPA 1914 Ins. | - | 1,250 | | | | |
| | Trk 25 - Generator service | 350 | 350 | 01-22-6010-000 | Debt Service - Interest | | |
| | Trk 25 - Change Hyd Fuel/Filter | 1,200 | 1,200 | | Ambulance (new) | - | 750 |
| | Other Misc Repairs | 34,500 | 45,000 | | 2 Command Vehicles (PNC 2018) | 738 | - |
| | Total | 55,000 | 66,750 | | Pumper (refi) | 2,168 | 941 |
| | | | | | Total | 2,906 | 1,691 |
| 01-22-6245-000 | Fire Dept Education Fund | | | | | | |
| | Fire Officer Education Incentive | - | 2,000 | | | | |
| | Undergraduate/certifications | 6,000 | 2,000 | | | | |
| | Total | 6,000 | 4,000 | | | | |
| 01-22-6265-030 | Professional Services - Other | | | | | | |
| | Mask for Testing | 2,000 | 2,000 | | | | |
| | Total | 2,000 | 2,000 | | | | |
| 01-22-6289-000 | Other Contractual Expenses | | | | | | |
| | Norcomm (1/3 allocation) | 175,000 | - | | | | |
| | Hillside Dispatch (based on \$385,000/yr.) | - | 70,500 | | | | |
| | ZOLL ePCR License | 1,200 | 1,200 | | | | |
| | Annual Physicals | 1,500 | 1,500 | | | | |
| | NORCOMM - MABAS fee | - | 4,481 | | | | |
| | ACS Firehouse Software - Annual lic | 5,300 | - | | | | |
| | ERS-Emergency Reporting-License | 3,550 | 3,550 | | | | |
| | Total | 186,550 | 81,231 | | | | |

Village of Westchester
General Fund – Public Works Department
Budget for the Fiscal Year Beginning 5/1/2019

Public Works Department

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

The Department also works closely with community groups and other Village departments to provide assistance as needed. Below is a summary of the Public Works Department:

| | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget | Change from Prior Budget | % Change from Prior Budget |
|----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|----------------------------------|
| Personnel | \$ 1,039,031 | \$ 883,367 | \$ 922,294 | \$ 850,678 | \$ (32,689) | -3.7% |
| Contractual Services | 641,739 | 623,275 | 598,937 | 632,500 | 9,225 | 1.5% |
| Commodities | 205,645 | 316,000 | 315,452 | 167,000 | (149,000) | -47.2% |
| Debt Service | <u>159,118</u> | <u>152,511</u> | <u>152,511</u> | <u>86,577</u> | <u>(65,934)</u> | -43.2% |
| Total Operating Exp | 2,045,533 | 1,975,153 | 1,989,194 | 1,736,755 | (238,398) | -12.1% |
| Capital Outlay | <u>578,950</u> | <u>290,000</u> | <u>284,007</u> | <u>262,500</u> | <u>(27,500)</u> | -9.5% |
| Total Expenses | <u>\$ 2,624,483</u> | <u>\$ 2,265,153</u> | <u>\$ 2,273,201</u> | <u>\$ 1,999,255</u> | <u>\$ (265,898)</u> | -11.7% |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
General Fund - Public Works

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|----------------|---------------------------------|----------------|----------------|----------------|-------------------|----------------|
| 01-30-6103-000 | Wages - Full Time | 579,500 | 575,721 | 506,002 | 553,517 | 511,755 |
| 01-30-6103-100 | Wages - Part Time | 16,029 | 19,234 | 9,360 | 20,510 | 20,800 |
| 01-30-6104-000 | Wages - Overtime | 50,882 | 96,795 | 55,000 | 58,988 | 55,000 |
| 01-30-6108-000 | Wages - Sick Pay | 13,135 | 10,894 | 5,500 | 10,628 | 6,740 |
| 01-30-6118-000 | Uniform Allowance | 1,463 | 1,800 | 1,163 | 2,644 | 975 |
| 01-30-6124-000 | Social Security | 40,788 | 43,496 | 40,767 | 40,105 | 36,489 |
| 01-30-6126-000 | Medicare Expense | 9,539 | 10,172 | 9,534 | 9,380 | 8,534 |
| 01-30-6128-000 | IMRF-Village Expense | 77,076 | 75,453 | 71,041 | 68,448 | 50,385 |
| 01-30-6150-000 | Employee Insurance | 180,660 | 205,465 | 185,000 | 158,075 | 160,000 |
| | Total Personnel | \$ 969,073 | \$ 1,039,031 | \$ 883,367 | \$ 922,294 | \$ 850,678 |
| 01-30-6205-000 | Printing | - | 48 | 75 | 396 | 250 |
| 01-30-6207-000 | Postage | 128 | 141 | 150 | 48 | 150 |
| 01-30-6211-000 | Conference/Training | 3,776 | 1,473 | 2,800 | 2,637 | 3,600 |
| 01-30-6213-000 | Dues & Subscriptions | 773 | 723 | 1,000 | - | 1,000 |
| 01-30-6219-000 | Telephone & Communication | 5,448 | 5,665 | 5,000 | 6,229 | 5,000 |
| 01-30-6223-000 | Maint. Services-Building & Off. | 45,804 | 73,942 | 26,500 | 35,999 | 26,500 |
| 01-30-6225-000 | Maint. Services-Equipment | 27,304 | 28,561 | 10,000 | 44,045 | 11,000 |
| 01-30-6227-000 | Maint. Services-Vehicles | 10,359 | 6,039 | 10,000 | 2,962 | 15,000 |
| 01-30-6228-000 | Maint. Services-Street Lights | 33,190 | 65,355 | 36,000 | 32,304 | 50,000 |
| 01-30-6228-100 | Maint. Services-Traffic Lights | 27,605 | - | 25,000 | - | 25,000 |
| 01-30-6231-100 | Tree Replacement Program | 27,274 | 26,222 | 25,000 | 36,938 | 25,000 |
| 01-30-6231-200 | Tree Removal Contract | 15,612 | 34,453 | 25,000 | 39,416 | 25,000 |
| 01-30-6231-300 | Tree Trimming Contract | 86,480 | 63,984 | 50,000 | 91,229 | 50,000 |
| 01-30-6231-400 | Emergency Tree & Storm Care | 1,800 | 5,346 | 15,000 | - | 5,000 |
| 01-30-6233-000 | Disposal Charges | 28,526 | 70,784 | 45,000 | 57,323 | 45,000 |
| 01-30-6235-000 | Concrete Services | - | - | 10,000 | 3,123 | 10,000 |
| 01-30-6235-200 | Sidewalk Replacement Program | 43,227 | 63,844 | 50,000 | 72,604 | 50,000 |
| 01-30-6237-000 | Equipment Rental | 15,107 | 3,328 | 14,000 | 19,217 | 10,000 |
| 01-30-6251-000 | Electricity | 58,549 | 57,723 | 60,000 | 43,702 | 60,000 |
| 01-30-6265-030 | Prof. Services-Other | 13,784 | 11,400 | 14,000 | 12,895 | 14,000 |
| 01-30-6265-100 | Prof. Services-Engineering | 192,077 | 73,758 | 119,250 | 39,209 | 151,000 |
| 01-30-6289-000 | Other Contractual Expenses | 5,234 | 2,608 | 29,500 | 49,871 | - |
| 01-30-6289-200 | Contractual Services - Mowing | 43,220 | 46,340 | 50,000 | 8,790 | 50,000 |
| | Total Contractual Services | \$ 685,275 | \$ 641,739 | \$ 623,275 | \$ 598,937 | \$ 632,500 |
| 01-30-6403-000 | Office Supplies | 1,170 | 626 | 1,000 | 834 | 1,000 |
| 01-30-6405-000 | Cleaning Supplies | - | - | - | - | 3,000 |
| 01-30-6406-000 | Clothing Supplies | - | - | - | - | 20,750 |
| 01-30-6407-000 | Gas & Oil | 33,843 | 34,382 | 35,000 | 23,184 | 35,000 |
| 01-30-6419-000 | Materials & Supplies-Office | - | - | - | - | 1,000 |
| 01-30-6421-000 | Materials & Supplies-Equipment | 38,131 | 53,785 | 30,000 | 47,000 | 30,000 |
| 01-30-6423-000 | Materials & Supplies-Vehicles | 22,404 | 10,777 | 25,000 | 9,712 | 25,000 |
| 01-30-6425-000 | Materials & Supplies-Other | 98,500 | 97,220 | 75,000 | 82,209 | 51,250 |
| 01-30-6429-000 | Materials & Supplies-Streets | 135,690 | 8,855 | 150,000 | 152,513 | - |
| | Total Commodities | \$ 329,738 | \$ 205,645 | \$ 316,000 | \$ 315,452 | \$ 167,000 |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 General Fund - Public Works

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|-----------------------------|-----------------------------|----------------|----------------|----------------|-------------------|----------------|
| 01-30-6515-000 | Operating Equipment | 13 | - | - | - | 2,500 |
| 01-30-6521-000 | Motor Vehicles | - | 265,868 | - | - | 220,000 |
| 01-30-6525-000 | Building/Equipment | 420,309 | 234,875 | 10,000 | 157,215 | 10,000 |
| 01-30-6540-000 | Infrastructure | 104,520 | 25,100 | 250,000 | 112,352 | - |
| 01-30-6527-000 | Street & Traffic Signs | 58,336 | 53,107 | 30,000 | 14,439 | 30,000 |
| Total Capital Outlay | | \$ 583,178 | \$ 578,950 | \$ 290,000 | \$ 284,006 | \$ 262,500 |
| 01-30-6609-000 | Installment Lease-Principal | 117,766 | 147,773 | 141,282 | 141,282 | 78,838 |
| 01-30-6610-000 | Installment Lease-Interest | 6,999 | 11,345 | 11,229 | 11,229 | 7,739 |
| Total Debt Service | | \$ 124,764 | \$ 159,118 | \$ 152,511 | \$ 152,511 | \$ 86,577 |
| Total Public Works Expenses | | \$ 2,692,029 | \$ 2,624,483 | \$ 2,265,153 | \$ 2,273,201 | \$ 1,999,255 |

Village of Westchester
Budget for the Fiscal Year 2019 Beginning 5/1/2020
General Fund - Public Works Department
Detail for Selected Accounts

| Account | Description | 2019 Final Budget | 2020 Final Budget | Account | Description | 2019 Final Budget | 2020 Final Budget |
|----------------|--|-------------------------|-------------------------|----------------|--|-------------------------|-------------------------|
| 01-30-6211-000 | Conference/Training | | | 01-30-6265-100 | Prof Services - Engineering | | |
| | 15 1/2 day passes local APWA | 500 | 530 | | Balmoral Avenue Phase I Engineering (70/30) | 55,000 | 16,000 |
| | Road Scholar Pgrm (APWA) | 400 | 1,200 | | Gladstone Bridge Design Engineering (80/20) | 12,000 | 70,000 |
| | Arborist Training | 400 | 370 | | (a \$56k grant in 01-00-4410 covers all but \$14K) | | |
| | APWA Conference (Split w/ Utility Fund) | 1,500 | 1,500 | | Bristol St. Engineering | 12,000 | - |
| | Total | 2,800 | 3,600 | | 2019 Street Program | - | 40,000 |
| 01-30-6223-000 | Maintenance Service Bldg/Office | | | | Miscellaneous Services (Const. tests) | 10,000 | 10,000 |
| | HVAC 6 Bldg Maint/43 Units | 14,000 | 14,000 | | NPDES - MS4 Inspections | 12,000 | 12,000 |
| | Sprinkler Inspection | 1,000 | 300 | | MWRD Annual report | 3,000 | 3,000 |
| | Plumbing Repairs | 1,000 | 1,000 | | Total | 104,000 | 151,000 |
| | HVAC Repairs | 5,000 | 3,700 | 01-30-6289-000 | Other Contractual Expenses | | |
| | Tuck Pointing | 2,000 | 2,000 | | Contract grinding in-house paving | 23,000 | - (2) |
| | Fire Extinguisher Renewals | 500 | 500 | | Contract Tack Coat for in-house Paving | 3,500 | - (2) |
| | Miscellaneous Building Repairs | 3,000 | 3,000 | | Contract sweeping in-house paving | 3,000 | - (2) |
| | 2 New Unit Heaters (Garage & Village Hall) | - | 2,000 | | Total | 29,500 | - |
| | Total | 26,500 | 26,500 | 01-30-6425-000 | Materials & Supplies - Other | | |
| 01-30-6225-000 | Maintenance - Equipment | | | | Cleaning Supplies | 500 | - |
| | Trailer Maintenance | 750 | 1,000 | | Clothing Supplies | 1,000 | - |
| | Loader (50%) | 750 | 1,000 | | Garage Supplies | 50,000 | 25,000 |
| | Kabota (50%) | 750 | 1,000 | | LED Light Bulbs | 500 | 500 |
| | Backhoe (50%) | 750 | 1,000 | | Street Light Poles (3 new concrete Poles) | 6,000 | 22,250 |
| | Babcat (50%) | 500 | 500 | | Maintenance Parts | 1,500 | 1,500 |
| | Vactor | 500 | 2,000 | | Other bldg/minor equip | 15,000 | 2,000 |
| | Pumps (4) | 500 | 750 | | Total | 74,500 | 51,250 |
| | Generators (3 @ 50%) | 500 | 500 | 01-30-6429-000 | Materials & Supplies-Streets | | |
| | Chipper Maintenance | - | 750 | | Hot Mix Asphalt (In -House paving; not MFT eligible) | 130,000 | - (2) |
| | Emergency Generator Maintenance | 3,000 | 1,500 | | Total | 130,000 | - |
| | Misc. (saws, mowers, crkfill) | 2,000 | 1,000 | 01-30-6521-000 | Motor Vehicles | | |
| | Total | 10,000 | 11,000 | | Street Sweeper (new) | - | 220,000 |
| 01-30-6227-000 | Maintenance - Vehicles | | | | Total | - | 220,000 |
| | Street Sweeper (rebuild Engine) | | - (1) | 01-30-6525-000 | Building/Equipment | | |
| | All Data (on-Line parts subscrip) 1/3 cost | 1,500 | 500 | | HVAC System - 2 New Furnaces in PW Garage | - | 10,000 |
| | Welding | 500 | 500 | | Total | - | 10,000 |
| | Body Work | 500 | 500 | 01-30-6609-000 | Installment Lease - Principal | | |
| | Glass Repair | 500 | 1,000 | | Street Sweeper (new) | - | - (1) |
| | Towing | 1,000 | 2,500 | | Dump Truck/Salt Spreader & Chipper (2018) | 16,297 | 17,014 |
| | Safety Lanes | 2,000 | 2,500 | | Dump Truck (2017) | 17,914 | 18,389 |
| | Tires | 2,500 | 2,500 | | Ford F150 | 14,255 | 9,615 |
| | Transmission Repair | 1,000 | 1,000 | | Tandem Dump w/ Plow & Crackfill Machine (2016) | 33,158 | 33,820 |
| | Electric Repairs | 500 | 1,000 | | Ford F350 Pick-Up Truck | 1,539 | - |
| | Hydraulic Repairs | - | 3,000 | | End Loader (Split w/ Utility Fund) | 11,304 | - |
| | Total | 10,000 | 15,000 | | Dump Truck (2014) | 5,315 | - |
| 01-30-6231-200 | Tree Removal Contract | | | | LED Lighting | 41,500 | - |
| | Ash Tree Removal | 5,000 | - | | Total | 141,282 | 78,838 |
| | Large Tree & Stump Grinding | 20,000 | 25,000 | 01-30-6610-000 | Installment Lease - Interest | | |
| | Total | 25,000 | 25,000 | | Street Sweeper (new) | - | - (1) |
| 01-30-6235-000 | Concrete Services | | | | Dump Truck/Salt Spreader & Chipper (2018) | 3,485 | 2,768 |
| | Curb & Gutter on In-House Program | - | - (2) | | Dump Truck (2017) | 2,105 | 1,631 |
| | Sidewalks on In-House Program | 10,000 | - (2) | | Ford F150 | 1,346 | 658 |
| | Sidewalk Trip Hazard Assessments | - | 10,000 | | Tandem Dump w/ Plow & Crackfill Machine (2016) | 3,345 | 2,683 |
| | Total | 10,000 | 10,000 | | Ford F350 Pick-Up Truck | 17 | - |
| 01-30-6237-000 | Equipment Rental | | | | End Loader (Split w/ Utility Fund) | 185 | - |
| | Roller Rental - Street Projects | 4,000 | - (2) | | Dump Truck (2014) | 60 | - |
| | Maint. & Traffic Sign Rental | 10,000 | 10,000 | | LED Lighting | 686 | - |
| | Total | 14,000 | 10,000 | | Total | 11,229 | 7,739 |
| 01-30-6265-030 | Professional Services | | | | | | |
| | Fuel Tank Inspections (SFM) | 3,500 | 3,500 | | | | |
| | Fueling System Repair | 3,500 | 3,500 | | | | |
| | Pest Control | 3,000 | 3,000 | | | | |
| | All Data Mechanics Manuals | 1,500 | 1,500 | | | | |
| | Drug Testing | 2,000 | 2,000 | | | | |
| | SMG Fire Alarm Security | 500 | 500 | | | | |
| | Total | 14,000 | 14,000 | | | | |

(1) PW is unable to find parts to rebuild engine. Added street sweeper lease to purchase.
(2) PW to resurface residential short streets. Moved to Capital Improvement Fund 40

Village of Westchester
Utilities Fund
Budget for the Fiscal Year Beginning 5/1/2019

Utilities Fund

The Utilities Fund is operated as an enterprise fund, and therefore seeks to utilize business-type operations to provide water, sanitary sewer, and refuse services to the Village. The Utilities Fund includes water distribution, sewer transmission, and refuse collection. Westchester receives its water from the Broadview Westchester Joint Water Agency, which contracts with the City of Chicago to purchase a Lake Michigan Water Allocation. Village wastewater is processed through the Metropolitan Water Reclamation District. Refuse collection in the Village is on a contract with Waste Management. Utility customers are billed monthly for water, sewer, and refuse service.

Below is a summary of the Utilities Fund:

| | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget | Change from Prior Budget | % Change from Prior Budget |
|-------------------------------------|----------------|----------------|-------------------|----------------|-----------------------------|----------------------------------|
| REVENUES: | | | | | | |
| Charges for Services | \$ 7,076,800 | \$ 7,518,700 | \$ 7,723,018 | \$ 7,578,412 | \$ 59,712 | 0.8% |
| Other Income | 30,665 | 28,000 | 7,324 | 5,000 | (23,000) | -82.1% |
| Total Revenues | 7,107,465 | 7,546,700 | 7,730,342 | 7,583,412 | 36,712 | 0.5% |
| EXPENSES: | | | | | | |
| Personnel Services | 1,149,000 | 1,233,489 | 1,147,353 | 1,185,762 | (47,727) | -3.9% |
| Contractual Services | 2,324,528 | 2,479,170 | 2,108,580 | 2,399,900 | (79,270) | -3.2% |
| Commodities | 2,750,936 | 2,713,500 | 2,625,927 | 2,819,000 | 105,500 | 3.9% |
| Capital Outlay | 187,548 | 320,250 | 7,068 | 2,215,500 | 1,895,250 | 591.8% |
| Capitalized Assets | - | (3,595,000) | - | - | 3,595,000 | -100.0% |
| Depreciation | 514,242 | - | 514,000 | - | - | 0.0% |
| Total Operating Expenses | 6,926,254 | 3,151,409 | 6,402,928 | 8,620,162 | 5,468,753 | 173.5% |
| Net Operating Income | 181,211 | 4,395,291 | 1,327,414 | (1,036,750) | (5,432,041) | |
| Nonoperating Income/(Exp) | | | | | | |
| Investment Income | 8,955 | 4,500 | 19,742 | 5,000 | 500 | 11.1% |
| Loan Proceeds | - | - | - | 1,700,000 | 1,700,000 | 0.0% |
| Debt Service - Principal | 571,612 | 800,715 | 800,715 | 750,555 | (50,160) | -6.3% |
| Reduction in L-T Debt | (571,612) | (800,715) | (800,715) | (750,555) | 50,160 | -6.3% |
| Interest Expense | (70,707) | (97,681) | (97,681) | (81,192) | 16,489 | -16.9% |
| Total Nonoperating Income/(Loss) | (61,752) | (93,181) | (77,939) | 1,623,808 | 1,716,989 | -1842.6% |
| Change in Net Assets | 119,460 | 4,302,110 | 1,249,475 | 587,058 | (3,715,052) | |
| Beginning Net Position | 9,066,587 | 9,186,047 | 9,186,047 | 10,435,522 | | |
| Ending Net Assets | \$ 9,186,047 | \$ 13,488,157 | \$ 10,435,522 | \$ 11,022,580 | | |

Village of Westchester
Utilities Fund
Budget for the Fiscal Year Beginning 5/1/2019

Utilities Fund Revenues

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

Charges for Service

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

Water Sales – Water is billed at a rate of \$10.52 per thousand gallons, customers are billed based on actual usage. Additionally there is a \$6.00 monthly infrastructure fee charged to each utility account.

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

Sewer Fees – Sewer Fees are based on actual water usage and billed at a rate of \$1.33 per thousand gallons. Additionally, there is a \$6.00 monthly infrastructure fee charged to each utility account.

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

Other Income

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

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

Village of Westchester
Utilities Fund
Budget for the Fiscal Year Beginning 5/1/2019

Utilities Fund Expenses

The largest portion of expenses in the Utilities Department is contractual services. These are comprised of fees paid to Waste Management for refuse collection and to the Broadview Westchester Water Agency to purchase water for the Village.

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

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Utilities Fund Summary

| | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|--|----------------|----------------|----------------|-------------------|----------------|
| Revenues | | | | | |
| Charges for Service | 6,734,130 | 7,076,800 | 7,518,700 | 7,723,018 | 7,578,412 |
| Other Income | 25,115 | 30,665 | 28,000 | 7,324 | 5,000 |
| Total Utilities Fund Revenues | \$ 6,759,245 | \$ 7,107,465 | \$ 7,546,700 | \$ 7,730,342 | \$ 7,583,412 |
| Expenses | | | | | |
| Personnel Services | 1,230,675 | 1,149,000 | 1,233,489 | 1,147,353 | 1,185,762 |
| Contractual Services | 2,616,443 | 2,324,528 | 2,479,170 | 2,108,581 | 2,399,900 |
| Commodities | 2,424,904 | 2,750,936 | 2,713,500 | 2,625,927 | 2,819,000 |
| Capital Outlay | 20,406 | 187,548 | 320,250 | 7,068 | 2,215,500 |
| Capitalized Assets | - | - | (3,595,000) | - | - |
| Depreciation | 511,854 | 514,242 | - | 514,000 | - |
| Total Operating Expenses | \$ 6,804,282 | \$ 6,926,254 | \$ 3,151,409 | \$ 6,402,928 | \$ 8,620,162 |
| Operating Income (Loss) | \$ (45,037) | \$ 181,211 | \$ 4,395,291 | \$ 1,327,414 | \$ (1,036,750) |
| Nonoperating Revenues (Expenses) | | | | | |
| Investment Income | 2,015 | 8,955 | 4,500 | 19,742 | 5,000 |
| Loan Proceeds | - | - | - | - | 1,700,000 |
| Debt Service - Principal | 378,206 | 571,612 | 800,715 | 800,715 | 750,555 |
| Reduction in Long-Term Debt | (378,206) | (571,612) | (800,715) | (800,715) | (750,555) |
| Interest Expense | (79,452) | (70,707) | (97,681) | (97,681) | (81,192) |
| Total Nonoperating Revenues (Expenses) | (77,437) | (61,752) | (93,181) | (77,939) | 1,623,808 |
| Change in Net Position | \$ (122,474) | \$ 119,459 | \$ 4,302,110 | \$ 1,249,475 | \$ 587,058 |
| Beginning Net Position | 9,189,061 | 9,066,587 | 9,186,047 | 9,186,047 | 10,435,522 |
| Projected Ending Net Position | \$ 9,066,587 | \$ 9,186,047 | \$ 13,488,157 | \$ 10,435,522 | \$ 11,022,581 |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Utilities Fund Revenues

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|-------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 02-00-4812-000 | Refuse Collection | 2,148,182 | 2,041,681 | 2,250,000 | 2,219,169 | 1,885,912 |
| 02-00-4814-000 | Water Sales | 3,323,968 | 3,601,479 | 3,750,000 | 4,033,018 | 4,128,000 |
| 02-00-4816-000 | Water Infrastructure Fee | 343,365 | 415,107 | 432,000 | 429,025 | 468,000 |
| 02-00-4818-000 | Meter Sales | 3,807 | 2,178 | 3,000 | 5,917 | 4,000 |
| 02-00-4820-000 | Water Penalties | 56,092 | 54,838 | 68,000 | 60,872 | 61,000 |
| 02-00-4828-000 | Sewer Fees | 468,266 | 507,083 | 539,300 | 500,905 | 520,000 |
| 02-00-4829-000 | Sewer Infrastructure Fee | 342,005 | 413,523 | 432,000 | 427,405 | 468,000 |
| 02-00-4830-000 | Sewer Penalties | 8,282 | 7,818 | 9,400 | 8,438 | 8,500 |
| 02-00-4850-000 | Penalties | 40,163 | 33,094 | 35,000 | 38,269 | 35,000 |
| | Total Charges for Service | \$ 6,734,130 | \$ 7,076,800 | \$ 7,518,700 | \$ 7,723,018 | \$ 7,578,412 |
| 02-00-5122-250 | Reimbursement - Emp Health | (157) | - | - | - | - |
| 02-00-5189-000 | Misc. Other Income | 25,272 | 30,665 | 28,000 | 7,324 | 5,000 |
| | Total Other Income | \$ 25,115 | \$ 30,665 | \$ 28,000 | \$ 7,324 | \$ 5,000 |
| 02-00-5102-000 | Interest Income | 2,015 | 8,955 | 4,500 | 19,742 | 5,000 |
| 02-00-5180-000 | Loan Program-IEPA | - | - | - | - | 1,700,000 |
| 02-00-5122-000 | Reimbursement | - | - | - | - | - |
| | Total Non-Operating Revenues | \$ 2,015 | \$ 8,955 | \$ 4,500 | \$ 19,742 | \$ 1,705,000 |
| Total Utilities Fund Revenues | | <u>\$ 6,761,260</u> | <u>\$ 7,116,420</u> | <u>\$ 7,551,200</u> | <u>\$ 7,750,084</u> | <u>\$ 9,288,412</u> |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Utilities Fund Expenses

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|----------------|-----------------------------------|----------------|----------------|----------------|-------------------|----------------|
| 02-95-6103-000 | Wages - Full Time | 754,178 | 707,673 | 775,724 | 733,841 | 801,274 |
| 02-95-6103-100 | Wages - Part Time | - | - | 9,360 | - | - |
| 02-95-6104-000 | Wages - Overtime | 62,849 | 121,182 | 60,000 | 84,641 | 60,000 |
| 02-95-6105-000 | Vehicle Use | - | 4 | - | - | - |
| 02-95-6108-000 | Wages - Sick Pay | 17,229 | 17,177 | 5,500 | - | 5,500 |
| 02-95-6118-000 | Uniform Allowance | 1,088 | 1,350 | 1,388 | 2,081 | 1,425 |
| 02-95-6124-000 | Social Security | 51,245 | 52,252 | 52,481 | 50,882 | 53,487 |
| 02-95-6126-000 | Medicare Expense | 12,037 | 12,287 | 12,274 | 11,900 | 12,509 |
| 02-95-6128-000 | IMRF-Village Expense | 99,269 | 92,349 | 91,762 | 89,868 | 76,567 |
| 02-95-6129-000 | IMRF-Pension Expense | (16,109) | (21,645) | - | - | - |
| 02-95-6150-000 | Employee Insurance | 248,889 | 166,371 | 225,000 | 174,140 | 175,000 |
| | Total Personnel | \$ 1,230,675 | \$ 1,149,000 | \$ 1,233,489 | \$ 1,147,353 | \$ 1,185,762 |
| 02-95-6205-000 | Printing | 118 | 209 | 500 | - | 500 |
| 02-95-6207-000 | Postage | 35,291 | 29,402 | 20,000 | 16,800 | 15,000 |
| 02-95-6211-000 | Conference/Training | 3,695 | 1,141 | 4,200 | 150 | 4,200 |
| 02-95-6213-000 | Dues & Subscriptions | 562 | 544 | 1,000 | 553 | 1,000 |
| 02-95-6215-000 | Insurance & Bonding | 97,168 | 81,651 | 100,000 | - | - |
| 02-95-6217-000 | Banking Service Fees | 34,681 | 25,444 | 15,000 | 23,962 | 24,000 |
| 02-95-6219-000 | Telephone & Communication | 9,087 | 6,247 | 7,470 | 8,722 | 9,000 |
| 02-95-6223-000 | Maint. Services-Building & Off. | 590 | 1,472 | 1,500 | 1,031 | 1,500 |
| 02-95-6225-000 | Maint. Services-Equipment | 26,967 | 22,428 | 27,000 | 9,112 | 15,000 |
| 02-95-6227-000 | Maint. Services-Vehicles | 10,994 | 2,701 | 10,000 | 334 | 10,000 |
| 02-95-6229-100 | Maint. Services-Sewer | 370 | 270 | 40,000 | 400 | 40,000 |
| 02-95-6233-000 | Disposal Charges | 36,447 | 64,434 | 40,000 | 50,871 | 40,000 |
| 02-95-6235-300 | Flood Proofing Assistance Program | 9,500 | 21,000 | 25,000 | 25,209 | 25,000 |
| 02-95-6237-000 | Equipment Rental | 508 | 2,859 | 5,000 | - | 5,000 |
| 02-95-6245-000 | Refuse Collection | 2,137,880 | 1,839,970 | 1,650,000 | 1,813,086 | 1,600,000 |
| 02-95-6249-000 | Mayfair Pumping Station | 1,750 | 11,550 | 10,000 | 6,960 | 6,000 |
| 02-95-6251-000 | Electricity | 39,056 | 33,874 | 30,000 | 36,503 | 40,000 |
| 02-95-6255-000 | Maint. Service-Water Mains | 8,415 | 18,860 | 27,000 | 1,828 | 30,000 |
| 02-95-6265-000 | Prof. Services | 31,928 | 5,163 | 76,500 | 1,500 | 59,000 |
| 02-95-6265-030 | Prof. Services-Other | - | - | 7,500 | - | 7,500 |
| 02-95-6265-100 | Prof. Services-Engineering | 92,158 | 100,631 | 351,500 | 87,569 | 350,000 |
| 02-95-6289-000 | Other Contractual Expenses | 39,277 | 54,679 | 30,000 | 23,990 | 117,200 |
| | Total Contractual Services | \$ 2,616,443 | \$ 2,324,528 | \$ 2,479,170 | \$ 2,108,581 | \$ 2,399,900 |
| 02-95-6403-000 | Office Supplies | 115 | 146 | 1,500 | 412 | 1,500 |
| 02-95-6407-000 | Gas & Oil | 15,863 | 12,842 | 20,000 | 11,395 | 15,000 |
| 02-95-6421-000 | Materials & Supplies-Equipment | 15,172 | 40,136 | 17,000 | 13,192 | 40,000 |
| 02-95-6423-000 | Materials & Supplies-Vehicles | 9,028 | 6,116 | 7,000 | 5,225 | 7,000 |
| 02-95-6424-000 | Materials & Supplies-Meters | 459 | 1,409 | 2,500 | 395 | 15,000 |
| 02-95-6425-000 | Materials & Supplies-Other Equip | 57,977 | 47,080 | 68,500 | 38,418 | 60,000 |
| 02-95-6426-000 | Materials & Supplies-Water Main | 54,229 | 153,212 | 85,000 | 106,619 | 120,000 |
| 02-95-6435-000 | Materials & Supplies-Sewer | 18,559 | 31,992 | 35,000 | 18,556 | 35,000 |
| 02-95-6437-000 | Materials & Supplies-Plumbing | 73 | - | 1,000 | 162 | 500 |
| 02-95-6438-000 | Materials & Supplies-Crestwood | 9,018 | 23,193 | 40,000 | 14,544 | 40,000 |
| 02-95-6455-000 | Water Cost | 2,244,412 | 2,434,795 | 2,436,000 | 2,417,008 | 2,485,000 |
| 02-95-6611-000 | Bad Debt Expense | - | 14 | - | - | - |
| | Total Commodities | \$ 2,424,904 | \$ 2,750,936 | \$ 2,713,500 | \$ 2,625,927 | \$ 2,819,000 |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Utilities Fund Expenses

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|-------------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 02-95-6515-000 | Operating Equipment | 165 | - | 2,500 | - | - |
| 02-95-6515-100 | Capital Equipment - Crestwood | - | 1,432 | 40,000 | 1,500 | 80,000 |
| 02-95-6521-000 | Motor Vehicles | - | 124,546 | 22,750 | - | 45,500 |
| 02-95-6533-000 | Meters | 11,217 | 11,539 | 25,000 | 5,568 | 25,000 |
| 02-95-6535-000 | Fire Hydrants | 6,852 | - | 15,000 | - | 65,000 |
| 02-95-6540-000 | Infrastructure Improvement | 2,172 | 50,031 | 215,000 | - | 2,000,000 |
| | Total Capital Outlay | \$ 20,406 | \$ 187,548 | \$ 320,250 | \$ 7,068 | \$ 2,215,500 |
| 02-95-6575-000 | Depreciation Expense | 511,854 | 514,242 | - | 514,000 | |
| | Total Depreciation | \$ 511,854 | \$ 514,242 | \$ - | \$ 514,000 | \$ - |
| 02-95-6603-100 | Bond Payment - Principal (2010B) | - | 170,000 | 170,000 | 170,000 | 175,000 |
| 02-95-6605-100 | Bond Payment - Interest (2010B) | 32,643 | 26,749 | 23,080 | 23,080 | 16,025 |
| 02-95-6609-000 | Installment Lease-Principal | 314,699 | 337,134 | 378,906 | 378,906 | 322,744 |
| 02-95-6610-000 | Installment Lease-Interest | 26,803 | 23,720 | 20,453 | 20,453 | 12,022 |
| 02-95-6613-000 | Paying Agent Fees | 600 | 600 | 600 | 600 | 600 |
| 02-95-6607-000 | IEPA Loan - Principal | 63,507 | 64,478 | 251,809 | 251,809 | 252,811 |
| 02-95-6608-000 | IEPA Loan - Interest | 19,406 | 19,638 | 53,548 | 53,548 | 52,546 |
| | Total Debt Service | \$ 457,658 | \$ 642,319 | \$ 898,396 | \$ 898,396 | \$ 831,747 |
| Total Utilities Fund Expenses | | <u>\$ 7,261,940</u> | <u>\$ 7,568,573</u> | <u>\$ 7,644,805</u> | <u>\$ 7,301,324</u> | <u>\$ 9,451,909</u> |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Utilities Fund
Detail for Selected Accounts

| Account | Description | 2019 Final Budget | 2020 Final Budget | Account | Description | 2019 Final Budget | 2020 Final Budget |
|----------------|--------------------------------------|-------------------------|-------------------------|----------------|--|-------------------------|-------------------------|
| 02-95-6211-000 | Conferences/Training | | | 02-95-6289-000 | Other Contractual Expenses | | |
| | APWA Conf (Split w/ PW) | 1,400 | 1,700 | | Leak Detection - Emergency Call-Out | 12,000 | 15,000 |
| | Certification Class C | - | 600 | | Leak Detection Program (moved 6255) | 12,000 | - |
| | Continuing Ed - Water Operator | 700 | 800 | | GW & Associates (40% of fee) | - | 67,200 |
| | NASSCO @ \$750 * 2 | 750 | - | | Utility Billing | 18,000 | 15,000 |
| | Water Conference registration | 350 | 500 | | Asset Management Software | 2,500 | 20,000 |
| | Water Conference travel expense | 1,000 | 600 | | Total | 44,500 | 117,200 |
| | Total | 4,200 | 4,200 | | | | |
| 02-95-6219-000 | Telephone & Communications | | | 02-95-6425-000 | Materials & Supplies - Other | | |
| | Globalcom | 1,900 | 1,900 | | Cleaning & Clothing Supplies | 8,000 | 8,000 |
| | Comcast | - | 800 | | First Aid | 3,000 | 3,000 |
| | Call One | 5,400 | 5,400 | | Repair Clamps | 7,000 | 8,750 |
| | Verizon | 1,700 | 900 | | C6 Stone | 12,000 | 15,000 |
| | Total | 9,000 | 9,000 | | Valves(to 6255) New Drone | 10,000 | 2,750 |
| | | | | | Water Services Line Repair | 15,000 | 17,500 |
| 02-95-6225-000 | Maintenance Services - Equipment | | | | Misc. plumbing supplies | 5,000 | 5,000 |
| | Easement Machine Repairs | 500 | 500 | | Total | 60,000 | 60,000 |
| | Loader (50%) | 1,000 | 1,000 | 02-95-6515-100 | Capital Equipment - Crestwood | | |
| | Kabota (50%) | 1,000 | 1,000 | | (CI2Feed System) 2020 = New Roof | 25,000 | 30,000 |
| | Backhoe (50%) | 1,000 | 1,000 | | Pump Impeller Replacements | 15,000 | 50,000 |
| | Bobcat (50%) | 500 | 500 | | Total | 40,000 | 80,000 |
| | Street Sweeper (debris out of sewer) | 5,000 | 5,000 | 02-95-6521-000 | Motor Vehicles | | |
| | Vactor (for debris in sewer) | 500 | 500 | | New Van #14 - 2002 Van @ 146,000 miles | - | 45,500 |
| | Pumps (3) | 500 | 500 | | Total | - | 45,500 |
| | Generators (3 @ 50%) | 500 | 500 | 02-95-6540-000 | Infrastructure Improvements | | |
| | Miscellaneous | 4,500 | 4,500 | | Sunnyside Sanitary Sewer | 1,500,000 | 2,000,000 |
| | Total | 15,000 | 15,000 | | Total | 1,500,000 | 2,000,000 |
| 02-95-6229-000 | Maintenance Services - Sewer | | | 02-95-6609-000 | Installment Lease - Principal | | |
| | Sewer Televising - 10% Annually | 40,000 | 40,000 | | Existing Installment Contracts: | | |
| | Total | 40,000 | 40,000 | | Dump Truck/Salt Spreader & Chipper (2 | 16,533 | 17,014 |
| 02-95-6249-000 | Mayfair Pumping Station | | | | Mayfair Pump Equip | 14,255 | 19,589 |
| | Elec Code Violations/Panel Repair | 7,500 | | | Radio Read Meters | 279,960 | 286,141 |
| | SCADA Upgrade | 1,500 | - | | End Loader (Split w/ Gen Fund) | 11,304 | - |
| | Mowing - Waterford (2) | | 3,500 | | Dump Truck (split w/ Gen Fund) | 5,315 | - |
| | Mowing - Mayfair | 2,000 | 2,500 | | Pick Up Truck (split w/ Gen Fund) | 1,539 | - |
| | Total | 11,000 | 6,000 | | Total | 328,906 | 322,744 |
| 02-95-6255-000 | Maint Services - Water Mains | | | 02-95-6610-000 | Installment Lease - Interest | | |
| | Annual Leak Detection Survey | 12,000 | 15,000 | | Existing Installment Contracts: | | |
| | Main Repairs | 15,000 | 15,000 | | Dump Truck/Salt Spreader & Chipper (2 | 3,249 | 2,768 |
| | Total | 27,000 | 30,000 | | Mayfair Pump Equip | 1,346 | 1,340 |
| 02-95-6265-000 | Professional Services | | | | Radio Read Meters | 14,096 | 7,914 |
| | IEPA MS - 4 Annual Permit | 1,000 | 1,500 | | End Loader (Split w/ Gen Fund) | 185 | - |
| | Suburban Labs (New UCMR tests added | 15,000 | 21,000 | | Dump Truck (split w/ Gen Fund) | 60 | - |
| | Audit (40%) | 17,520 | 20,000 | | Pick Up Truck (split w/ Gen Fund) | 17 | - |
| | JULIE locates | 6,480 | 6,500 | | Total | 18,953 | 12,022 |
| | MWRD Annual Report in GIS | 10,000 | 10,000 | 02-95-6607-000 | IEPA Loan - Principal | | |
| | Sunnyside Legal & Financial | 20,000 | - | | 2011 Sanitary Sewer Lining(IEPA) | 41,342 | 41,861 |
| | Total | 70,000 | 59,000 | | 2014 Sunnyside Sewer /Water Tower Exte | 24,121 | 24,605 |
| 02-95-6265-100 | Professional Services - Engineering | | | | 2019 Sunnyside Sewer | - | 186,345 |
| | Balmoral Utility Investigation | 70,000 | 38,000 | | Total | 65,464 | 252,811 |
| | Sunnyside Sanitary Sewer | 430,000 | 300,000 | 02-95-6608-000 | IEPA Loan - Interest | | |
| | NPDES Stream Annual Inspections | 12,000 | 12,000 | | 2011 Sanitary Sewer Rehab Project (IEPA) | 8,033 | 7,515 |
| | Total | 512,000 | 350,000 | | 2014 Sunnyside Sewer / Water Tower Exte | 9,514 | 9,031 |
| | | | | | 2019 Sunnyside Sewer | - | 36,000 |
| | | | | | Total | 17,548 | 52,546 |

Village of Westchester
Motor Fuel Tax Fund
Budget for the Fiscal Year Beginning 5/1/2019

Motor Fuel Tax Fund

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

Revenues

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

Allotment Income – The distribution of MFT revenue is based on population. The Illinois Municipal League is predicting that the local share of Motor Fuel Tax revenue will be decreasing to a per capita rate of \$25.45. This projection includes several unknown factors, the largest of which being the potential decrease in the cost of gasoline.

Other Income

Interest Income – The Village anticipates spending cash on hand to finish some road projects and therefore depleting some fund reserves from previous years; therefore interest earnings in for the 2019-20 Fiscal Year are expected to be minimal.

Misc Other Income – This amount is derived from the credit the Village receives from the Build America Bonds in conjunction with the 2010A Bond Issuance.

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 Motor Fuel Tax Fund Summary

| | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|--|----------------|----------------|----------------|-------------------|----------------|
| Revenues | | | | | |
| Intergovernmental | 423,743 | 426,861 | 422,500 | 432,794 | 425,475 |
| Other Income | 48,267 | 46,581 | 98,750 | 33,529 | 30,000 |
| Total MFT Fund Revenues | \$ 472,010 | \$ 473,442 | \$ 521,250 | \$ 466,323 | \$ 455,475 |
| Expenditures | | | | | |
| Contractual Services | 4,420 | 67,370 | 70,000 | - | - |
| Commodities | 93,129 | 58,594 | 120,000 | 95,000 | 140,000 |
| Capital Outlay | - | - | - | - | - |
| Debt Service | 298,648 | 298,323 | 297,455 | 297,455 | 290,685 |
| Total MFT Fund Expenditures | \$ 396,196 | \$ 424,286 | \$ 487,455 | \$ 392,455 | \$ 430,685 |
| Excess (deficiency) of Revenues over Expenditures | \$ 75,814 | \$ 49,156 | \$ 33,795 | \$ 73,868 | \$ 24,790 |
| Beginning Fund Balance | 169,497 | 245,311 | 294,467 | 294,467 | 368,335 |
| Projected Ending Fund Balance | \$ 245,311 | \$ 294,467 | \$ 328,262 | \$ 368,335 | \$ 393,125 |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 Motor Fuel Tax Fund Revenues

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|------------------------------------|-----------------------------|----------------|----------------|----------------|-------------------|----------------|
| 03-00-5106-000 | Grants | - | - | - | - | - |
| 03-00-4417-000 | Allotment Income | 423,743 | 426,861 | 422,500 | 432,794 | 425,475 |
| | Total Intergovernmental | \$ 423,743 | \$ 426,861 | \$ 422,500 | \$ 432,794 | \$ 425,475 |
| 03-00-5102-000 | Interest Income | - | - | - | - | - |
| 03-00-5122-500 | Reimbursement - Engineering | - | - | 50,000 | - | - |
| 03-00-5189-000 | Misc. Other Income | 48,267 | 46,581 | 48,750 | 33,529 | 30,000 |
| | Total Other Income | \$ 48,267 | \$ 46,581 | \$ 98,750 | \$ 33,529 | \$ 30,000 |
| Total Motor Fuel Tax Fund Revenues | | \$ 472,010 | \$ 473,442 | \$ 521,250 | \$ 466,323 | \$ 455,475 |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Motor Fuel Tax Fund Expenditures

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|--|----------------------------------|----------------|----------------|----------------|-------------------|----------------|
| 03-95-6237-000 | Equipment Rental | - | 23,499 | - | - | - |
| 03-95-6265-100 | Prof. Services - Engineering | - | 43,871 | 70,000 | - | - |
| 03-95-6289-000 | Other Contractual Expenses | 4,420 | - | - | - | - |
| | Total Contractual Services | \$ 4,420 | \$ 67,370 | \$ 70,000 | \$ - | \$ - |
| 03-95-6435-000 | Materials & Supplies-Street Salt | 93,129 | 47,966 | 120,000 | 95,000 | 140,000 |
| 03-95-6489-000 | Misc. Materials & Supplies | - | 10,628 | - | - | - |
| | Total Commodities | \$ 93,129 | \$ 58,594 | \$ 120,000 | \$ 95,000 | \$ 140,000 |
| 03-95-6281-000 | Local Street Improvements | - | - | - | - | - |
| | Total Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - |
| 03-95-6603-100 | Bond Payment - Principal | 150,000 | 155,000 | 160,000 | 160,000 | 160,000 |
| 03-95-6605-100 | Bond Payment - Interest | 148,048 | 142,723 | 136,755 | 136,755 | 130,035 |
| 03-95-6613-000 | Paying Agent Fees | 600 | 600 | 700 | 700 | 650 |
| | Total Debt Service | \$ 298,648 | \$ 298,323 | \$ 297,455 | \$ 297,455 | \$ 290,685 |
| Total Motor Fuel Tax Fund Expenditures | | \$ 396,196 | \$ 424,286 | \$ 487,455 | \$ 392,455 | \$ 430,685 |

Village of Westchester
Emergency 911 Fund
Budget for the Fiscal Year Beginning 5/1/2019

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 maintaining emergency communications. Emergency 911 expenditures are recorded both in this fund and in the General Fund. The Village outsourced its E-911 dispatch function effective October 31, 2013.

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
E911 Fund Summary

| | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|----------------|----------------|----------------|-------------------|----------------|
| Revenues | | | | | |
| Local Taxes | - | - | - | - | - |
| Intergovernmental | 255,809 | 244,574 | - | 206,352 | 312,000 |
| Total E911 Fund Revenues | \$ 255,809 | \$ 244,574 | \$ - | \$ 206,352 | \$ 312,000 |
| Expenditures | | | | | |
| Contractual Services | 249,763 | 203,851 | - | 206,352 | 412,000 |
| Commodities | - | - | - | - | - |
| Capital Outlay | 18,708 | - | - | - | - |
| Debt Service | 42,446 | 42,446 | - | - | - |
| Total E911 Fund Expenditures | \$ 310,917 | \$ 246,297 | \$ - | \$ 206,352 | \$ 412,000 |
| Excess (deficiency) of Revenues over Expenditures | \$ (55,108) | \$ (1,723) | \$ - | \$ - | \$ (100,000) |
| Beginning Fund Balance | 19,263 | (35,845) | (37,568) | (37,568) | (37,568) |
| Projected Ending Fund Balance | \$ (35,845) | \$ (37,568) | \$ (37,568) | \$ (37,568) | \$ (137,568) |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 E911 Fund Revenues

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|--------------------------|-------------------------|-------------------|-------------------|----------------|-------------------|-------------------|
| 08-00-4207-000 | Landline 911 Tax | - | - | - | - | - |
| | Total Local Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 08-00-4410-000 | Grant Revenue | - | - | - | - | - |
| 08-00-5105-200 | Wireless 911 Tax | 255,809 | 244,574 | - | 206,352 | 312,000 |
| 08-00-5105-300 | ETSB Reimbursement | - | - | - | - | - |
| | Total Intergovernmental | \$ 255,809 | \$ 244,574 | \$ - | \$ 206,352 | \$ 312,000 |
| Total E911 Fund Revenues | | <u>\$ 255,809</u> | <u>\$ 244,574</u> | <u>\$ -</u> | <u>\$ 206,352</u> | <u>\$ 312,000</u> |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
E911 Fund Expenditures

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|------------------------------|----------------------------|----------------|----------------|----------------|-------------------|----------------|
| 08-95-6219-000 | Telephone & Communication | 51,004 | 27,667 | - | 29,868 | 30,000 |
| 08-95-6225-000 | Maint. Services-Equipment | 27,913 | 1,357 | - | - | 102,000 |
| 08-95-6289-000 | Other Contractual Expenses | 170,846 | 174,827 | - | 176,484 | 280,000 |
| | Total Contractual Services | \$ 249,763 | \$ 203,851 | \$ - | \$ 206,352 | \$ 412,000 |
| 08-95-6403-000 | Office Supplies | - | - | - | - | - |
| | Total Commodities | \$ - | \$ - | \$ - | \$ - | \$ - |
| 08-95-6509-000 | Computer Hardware | - | - | - | - | - |
| 08-95-6511-000 | Computer Software | 4,965 | - | - | - | - |
| 08-95-6515-000 | Operating Equipment | 13,743 | - | - | - | - |
| | Total Capital Outlay | \$ 18,708 | \$ - | \$ - | \$ - | \$ - |
| 08-95-6609-000 | Installment Debt-Principal | 40,367 | 41,279 | - | - | - |
| 08-95-6610-000 | Installment Debt-Interest | 2,079 | 1,167 | - | - | - |
| | Total Debt Service | \$ 42,446 | \$ 42,446 | \$ - | \$ - | \$ - |
| Total E911 Fund Expenditures | | \$ 310,917 | \$ 246,297 | \$ - | \$ 206,352 | \$ 412,000 |

Village of Westchester
Hotel/Motel Tax Fund
Budget for the Fiscal Year Beginning 5/1/2019

Hotel/Motel Tax Fund

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

Revenues

Hotel/Motel Tax – Hotel/Motel Tax is collected at a rate of 5% and is received quarterly from vendors in the Village. Hotel/Motel Tax revenues are expected to increase with the re-opening of the Hotel with additional floors.

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.

Expenses

Since Westchester will again be hosting a variety of events, the expenses will be attributed to these. Expenses are broken into Personnel Costs associated with staffing events, Contractual Services, and Commodities.

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Hotel/Motel Tax Fund Summary

| | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|--|----------------|----------------|----------------|-------------------|----------------|
| Revenues | | | | | |
| Local Taxes | 131,169 | 129,679 | 65,000 | 143,445 | 162,852 |
| Other Income | 39,333 | 34,471 | 40,500 | 41,006 | 40,000 |
| Total Hotel/Motel Fund Revenues | \$ 170,502 | \$ 164,150 | \$ 105,500 | \$ 184,451 | \$ 202,852 |
| Expenditures | | | | | |
| Personnel Services | 17,011 | 10,174 | - | - | - |
| Contractual Services | 108,640 | 120,111 | 155,500 | 131,010 | 155,000 |
| Commodities | 32,034 | 16,880 | 20,000 | 57,689 | 45,000 |
| Capital Outlay | - | - | - | - | - |
| Total Hotel/Motel Fund Expenditures | \$ 157,685 | \$ 147,165 | \$ 175,500 | \$ 188,699 | \$ 200,000 |
| Excess (deficiency) of Revenues over Expenditures | \$ 12,817 | \$ 16,985 | \$ (70,000) | \$ (4,248) | \$ 2,852 |
| Beginning Fund Balance | 156,404 | 169,221 | 186,206 | 186,206 | 181,958 |
| Projected Ending Fund Balance | \$ 169,221 | \$ 186,206 | \$ 116,206 | \$ 181,958 | \$ 184,810 |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 Hotel/Motel Tax Fund Revenues

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 10-00-4608-000 | Hotel/Motel Tax | 131,169 | 129,679 | 65,000 | 143,445 | 162,852 |
| | Total Local Taxes | \$ 131,169 | \$ 129,679 | \$ 65,000 | \$ 143,445 | \$ 162,852 |
| 10-00-4815-000 | Newspaper Ads | 34,803 | 30,771 | 36,500 | 37,506 | 36,500 |
| 10-00-5122-100 | Donations - Special Events | 3,400 | 3,700 | 4,000 | 3,500 | 3,500 |
| 10-00-5189-000 | Misc. Other Income | 1,130 | - | - | - | - |
| | Total Other Income | \$ 39,333 | \$ 34,471 | \$ 40,500 | \$ 41,006 | \$ 40,000 |
| Total Hotel/Motel Tax Fund Revenues | | <u>\$ 170,502</u> | <u>\$ 164,150</u> | <u>\$ 105,500</u> | <u>\$ 184,451</u> | <u>\$ 202,852</u> |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Hotel/Motel Tax Fund Expenditures

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 10-95-6103-000 | Wages - Full Time | 12,335 | 8,098 | - | - | - |
| 10-95-6104-400 | Overtime | 409 | 249 | - | - | - |
| 10-95-6124-000 | Social Security | 762 | 523 | - | - | - |
| 10-95-6126-000 | Medicare Expense | 178 | 122 | - | - | - |
| 10-95-6128-000 | IMRF-Village Expense | 1,527 | 949 | - | - | - |
| 10-95-6150-000 | Employee Insurance | 1,800 | 233 | - | - | - |
| | Total Personnel | \$ 17,011 | \$ 10,174 | \$ - | \$ - | \$ - |
| 10-95-6209-000 | Village Publications | 39,816 | 39,501 | 40,500 | 37,299 | 40,000 |
| 10-95-6235-000 | Façade Grant Program | 24,800 | 7,500 | 15,000 | - | 15,000 |
| 10-95-6239-000 | Contractual Services - Special Events | 44,024 | 73,110 | 100,000 | 93,711 | 100,000 |
| 10-95-6251-000 | Electricity | - | - | - | - | - |
| | Total Contractual Services | \$ 108,640 | \$ 120,111 | \$ 155,500 | \$ 131,010 | \$ 155,000 |
| 10-95-6245-000 | Materials & Supplies - Special Events | 32,034 | 16,880 | 20,000 | 57,689 | 45,000 |
| | Total Commodities | \$ 32,034 | \$ 16,880 | \$ 20,000 | \$ 57,689 | \$ 45,000 |
| 10-95-6525-000 | Buildings/Equipment | - | - | - | - | - |
| | Total Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Hotel/Motel Tax Fund Expenditures | | <u>\$ 157,685</u> | <u>\$ 147,165</u> | <u>\$ 175,500</u> | <u>\$ 188,699</u> | <u>\$ 200,000</u> |

Village of Westchester
Debt Service Fund
Budget for the Fiscal Year Beginning 5/1/2019

Debt Service Fund

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

Revenues

The only revenue in this fund will be a transfer in from the Capital Projects Fund, where the Non-Home Rule Sales Tax is recorded. The transfers will be used to pay for the debt service associated with the bond issuances.

Expenses

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

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Debt Service Fund Summary

| | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|----------------|----------------|----------------|-------------------|----------------|
| Revenues | | | | | |
| None | - | - | - | - | - |
| Total Debt Service Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| Expenditures | | | | | |
| Debt Service | 563,723 | 561,038 | 563,606 | 563,606 | 560,831 |
| Total Debt Service Fund Expenditures | \$ 563,723 | \$ 561,038 | \$ 563,606 | \$ 563,606 | \$ 560,831 |
| Excess (deficiency) of Revenues over Expenditures | \$ (563,723) | \$ (561,038) | \$ (563,606) | \$ (563,606) | \$ (560,831) |
| Other Financing Sources | | | | | |
| Transfer in from Capital Projects Fund | 563,725 | 561,038 | 563,606 | 563,606 | 560,831 |
| Total Other Financing Sources | \$ 563,725 | \$ 561,038 | \$ 563,606 | \$ 563,606 | \$ 560,831 |
| Excess of revenues and other financing sources over (under) expenditures | \$ 2 | \$ - | \$ - | \$ - | \$ - |
| Beginning Fund Balance | 89 | 91 | 91 | 91 | 91 |
| Projected Ending Fund Balance | 91 | 91 | 91 | 91 | 91 |
| Fund Balance, Assigned for Debt Service | \$ 91 | \$ 91 | \$ 91 | \$ 91 | \$ 91 |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 Debt Service Fund Revenues

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|-------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 30-00-5740-000 | Transfer from Capital Projects | 563,725 | 561,038 | 563,606 | 563,606 | 560,831 |
| | Total Transfers | \$ 563,725 | \$ 561,038 | \$ 563,606 | \$ 563,606 | \$ 560,831 |
| Total Other Financing Sources | | <u>\$ 563,725</u> | <u>\$ 561,038</u> | <u>\$ 563,606</u> | <u>\$ 563,606</u> | <u>\$ 560,831</u> |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 Debt Service Fund Expenditures

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|-----------------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 30-00-6609-000 | Bond Payment -Principal | 355,000 | 360,000 | 370,000 | 370,000 | 375,000 |
| 30-00-6610-000 | Bond Payment -Interest | 207,548 | 200,213 | 192,656 | 192,656 | 184,881 |
| 30-00-6613-000 | Paying Agent Fees | 1,175 | 825 | 950 | 950 | 950 |
| Total Debt Service | | \$ 563,723 | \$ 561,038 | \$ 563,606 | \$ 563,606 | \$ 560,831 |
| Total Debt Service Expenses | | <u>\$ 563,723</u> | <u>\$ 561,038</u> | <u>\$ 563,606</u> | <u>\$ 563,606</u> | <u>\$ 560,831</u> |

Village of Westchester
Capital Projects Fund
Budget for the Fiscal Year Beginning 5/1/2019

Capital Projects Fund

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

Revenue

Non-Home Rule Sales Tax – On November 6, 2012, Westchester voters approved a 1% Non-Home Rule Sales Tax. This tax took effect on January 1, 2013. Proceeds from this revenue stream must be used for infrastructure improvements.

Expenses

Expenses in this fund are limited to infrastructure improvements.

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

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Capital Projects Fund Summary

| | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|----------------|----------------|----------------|-------------------|----------------|
| Revenues | | | | | |
| Other Local Taxes | 694,700 | 700,793 | 682,500 | 705,241 | 705,000 |
| Other Income | 1,977 | (4,079) | - | 9,260 | - |
| Total Capital Projects Fund Revenues | \$ 696,677 | \$ 696,714 | \$ 682,500 | \$ 714,501 | \$ 705,000 |
| Expenditures | | | | | |
| Contractual Services | 36,312 | 42,149 | - | - | 99,000 |
| Commodities | - | 1,893 | - | - | 130,000 |
| Capital Outlay | 486,691 | 775,010 | - | - | 250,000 |
| Debt Service | - | - | - | - | - |
| Total Capital Projects Fund Expenditures | \$ 523,003 | \$ 819,052 | \$ - | \$ - | \$ 479,000 |
| Excess (deficiency) of Revenues over Expenditures | \$ 173,674 | \$ (122,338) | \$ 682,500 | \$ 714,501 | \$ 226,000 |
| Other Financing Uses | | | | | |
| Transfer to Water Fund | - | - | (115,000) | - | - |
| Transfer to Debt Service Fund | (563,725) | (561,038) | (563,606) | (563,606) | (560,831) |
| Total Other Financing Uses | \$ (563,725) | \$ (561,038) | \$ (678,606) | \$ (563,606) | \$ (560,831) |
| Excess of revenues and other financing sources over (under) expenditures | \$ (390,051) | \$ (683,376) | \$ 3,894 | \$ 150,895 | \$ (334,831) |
| Beginning Fund Balance | 1,548,619 | 1,158,568 | 475,192 | 475,192 | 626,087 |
| Projected Ending Fund Balance | 1,158,568 | 475,192 | 479,086 | 626,087 | 291,256 |
| Fund Balance, Restricted for Infrastructure | \$ 1,158,568 | \$ 475,192 | \$ 479,086 | \$ 626,087 | \$ 291,256 |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Capital Projects Fund Revenues

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|--|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 40-00-4208-000 | Non Home Rule Sales Tax | 694,700 | 700,793 | 682,500 | 705,241 | 705,000 |
| | Total Local Taxes | \$ 694,700 | \$ 700,793 | \$ 682,500 | \$ 705,241 | \$ 705,000 |
| 40-00-4410-000 | Grant Revenue (Enterprise Dr) | - | - | - | - | - |
| 40-00-5102-000 | Interest | 1,977 | (4,079) | - | 9,260 | - |
| | Total Other Income | \$ 1,977 | \$ (4,079) | \$ - | \$ 9,260 | \$ - |
| Total Capital Projects Fund Revenues | | <u>\$ 696,677</u> | <u>\$ 696,714</u> | <u>\$ 682,500</u> | <u>\$ 714,501</u> | <u>\$ 705,000</u> |
| 40-00-5180-000 | Bond Proceeds | - | - | - | - | - |
| 40-00-5180-100 | Bond Premium | - | - | - | - | - |
| | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Other Financing Sources | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Capital Projects Revenues and Other Financing Sources | | <u>\$ 696,677</u> | <u>\$ 696,714</u> | <u>\$ 682,500</u> | <u>\$ 714,501</u> | <u>\$ 705,000</u> |

Village of Westchester
Budget for the Fiscal Year 2020 Beginning 5/1/2019
Capital Projects Fund Expenditures

| Account | Name | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 40-00-6235-000 | Concrete Services | - | - | - | - | 70,000 |
| 40-00-6237-000 | Equipment Rental | - | - | - | - | 3,000 |
| 40-00-6265-100 | Engineering | 36,312 | 42,149 | - | - | - |
| 40-00-6289-000 | Other Contractual Expenses | - | - | - | - | 26,000 |
| | Total Contractual Services | \$ 36,312 | \$ 42,149 | \$ - | \$ - | \$ 99,000 |
| 40-00-6429-000 | Materials & Supplies - Streets | - | - | - | - | 130,000 |
| 40-00-6489-000 | Misc. Materials & Supplies | - | 1,893 | - | - | - |
| | Total Commodities | \$ - | \$ 1,893 | \$ - | \$ - | \$ 130,000 |
| 40-00-6530-000 | Road Improvements | 436,015 | 724,334 | - | - | 250,000 |
| 40-00-6540-000 | Infrastructure Improvements | 50,676 | 50,676 | - | - | - |
| | Total Capital Outlay | \$ 486,691 | \$ 775,010 | \$ - | \$ - | \$ 250,000 |
| Total Capital Projects Expenses | | <u>\$ 523,003</u> | <u>\$ 819,052</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 479,000</u> |
| 40-00-6802-000 | Transfer to Water Fund | - | - | 115,000 | - | - |
| 40-00-6803-000 | Transfer to Debt Service | 563,725 | 561,038 | 563,606 | 563,606 | 560,831 |
| | Total Transfers | \$ 563,725 | \$ 561,038 | \$ 678,606 | \$ 563,606 | \$ 560,831 |
| Total Other Financing Uses | | <u>\$ 563,725</u> | <u>\$ 561,038</u> | <u>\$ 678,606</u> | <u>\$ 563,606</u> | <u>\$ 560,831</u> |
| Total Capital Projects Expenses and Other Financing Uses | | <u>1,086,728</u> | <u>1,380,090</u> | <u>678,606</u> | <u>563,606</u> | <u>1,039,831</u> |

Village of Westchester
 Budget for the Fiscal Year 2020 Beginning 5/1/2019
 Capital Projects Fund
 Detail for Selected Accounts

| Account | Description | 2019 Final Budget | 2020 Final Budget |
|----------------|---|-------------------------|-------------------------|
| 40-00-6235-000 | Concrete Services | | |
| | Curb & Gutter - Residential Street Project | - | 25,000 |
| | Sidewalks - Residential Street Project | - | 45,000 |
| | Total | - | 70,000 |
| 40-00-6237-000 | Equipment Rental | | |
| | Rent Pavement Roller - Residential Street Project | - | 3,000 |
| | Total | - | 3,000 |
| 40-00-6289-000 | Other Contractual Expenses | | |
| | Contract grinding - Residential Street Project | - | 18,000 |
| | Contract Tack Coat - Residential Street Project | - | 5,000 |
| | Contract sweeping - Residential Street Project | - | 3,000 |
| | Total | - | 26,000 |

| Account | Description | 2019 Final Budget | 2020 Final Budget |
|----------------|--|-------------------------|-------------------------|
| 40-00-6429-000 | Materials & Supplies - Streets | | |
| | Hot Mix Asphalt - Residential Street Project | - | 130,000 |
| | Total | - | 130,000 |
| 40-00-6530-000 | Road Improvements | | |
| | Resurfacing Sunnyside | - | 250,000 |
| | Total | - | 250,000 |

*Residential Street Project - equipment rental, contract services, and materials to resurface a section of short streets in town utilizing in-house labor.