

Village of Westchester



Annual Budget Fiscal Year 2024 (May 1, 2023 to April 30, 2024)

VILLAGE OFFICIALS

Nick Steker
Acting Village President

Jennifer Hall
Village Clerk

Barbara Brandt
Village Treasurer

Cathy Kuratko
Village Trustee

Robert Morales
Village Trustee

Tracy Markey
Village Trustee

Evelyn Slavic
Village Trustee

Tracy Jennings
Village Trustee

Village of Westchester, Illinois

Annual Budget

Fiscal Year 2024

Village Department Heads

ACTING VILLAGE MANAGER

DAWN WUCKI-ROSSBACH

POLICE CHIEF

DANIEL BABICH

FIRE CHIEF

MICHAEL MAVROGEORGE

**COMMUNITY DEVELOPMENT
DIRECTOR**

JIM NOVOSEL

Village of Westchester
Budget for Fiscal Year 2024
Beginning May 1, 2023

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Village of Westchester

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Acting Village President
NICK STEKER

Village Clerk
JENNIFER HALL

Trustees
CATHY KURATKO
TRACY MARKEY
ROBERT MORALES
TRACY JENNINGS
EVELYN SLAVIC

Acting Village Manager
DAWN WUCKI-ROSSBACH

Village Attorney
MATTHEW WELCH

April 25, 2023

The Honorable Nick Steker, Acting Village President
Village Board of Trustees
Citizens of Westchester

On behalf of the Village staff, it is our pleasure to present to you the Village of Westchester's Annual Budget for the fiscal year commencing May 1, 2023 and ending April 30, 2024. The FY 2024 Budget was developed by the Village's Management Team consisting of the Acting Village Manager, Accounting Manager, Police Chief, Fire Chief, Community Development Director and Public Works Director.

The Village's proposed FY 2024 Budget establishes the Village's fiscal policy for programs and services provided to its residents for the fiscal year beginning May 1, 2023. This budget provides the legal framework for the Village of Westchester to perform its duties and fulfill its financial obligations. The budget provides the spending authorization for the following funds:

- General Fund
- Utility 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
- Debt Service Fund – 2021 Bonds
- Capital Projects Fund
- Capital Projects Fund – 2021 Bonds
- Roosevelt Rd. TIF Fund
- Cermak-Oxford St. TIF Fund

The FY 2024 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 year. The 2020 year was again a triennial reassessment year and the Village's EAV was \$602,139,624. The 2021 EAV decreased to \$563,408,782. The 2022 EAV is projected to increase 2.0% to \$574,676,958.

The FY 2024 budgeted property tax revenue is \$8.922 million. Of this amount, \$1.645 million is for debt service, \$3.775 million is for police and fire pensions, and the remainder of \$3.502 million is to fund General Fund operations. Only 16% of General Fund operations are funded by the tax levy.

Personnel and benefit costs of almost \$16.23 million depicted on page 17 are by far the largest cost to the Village and represent approximately 67% of the total expenditures in the General Fund only, and 30% of the entire expenditure budget across all funds. The vast majority of the Village's personnel are covered under five collective bargaining units. The FY 2024 budgeted expenditures provide for estimated salary adjustments for labor agreements in negotiation. The collective bargaining units include the following:

Contract Expiration Date

Sergeants	April 30, 2024
Police Patrol	April 30, 2023 (beginning negotiations)
Paramedics and Firefighters	April 30, 2024
Police Records/ CSO Officers	April 30, 2024
Public Works Maintenance	April 30, 2025

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 and estimates to determine the appropriate Village spending level.

The Village's major revenue sources are Local Taxes such as property and other local taxes, Intergovernmental revenues such as sales tax and income tax, and Charges for Services such as ambulance fees and rubbish fees. Some Intergovernmental revenues like income tax, local use tax, and the cannabis tax are shared with the State of Illinois. These are distributed to the Village from the State on a per capita basis and are estimated as such.

As revenue projections are formulated, the department heads meet with the Village Manager and Accounting Manager to develop the proposed budget which is presented to the Board of Trustees.

The Village has conservatively estimated its revenues based on trends of the past fiscal years along with a consideration of the current economy. A key resource is revenue estimates from the Illinois Municipal League.

Bond Issue

A Village ordinance to issue bonds of not more than \$42,000,000 was adopted by the President and Board of Trustees of the Village on January 26, 2021. These general obligation bonds were approved by the voters of the Village at the general election held on November 3, 2020 (the "Bond Referendum"). At such election, 5,324 votes (70%) were cast in favor of the proposition and 2,230 votes (30%) were cast in opposition.

The Bond Referendum authorized the issuance of general obligation bonds for the purpose of paying the costs of street, alley, water system and related repairs and improvements throughout the Village for a period of five (5) years. Proceeds of the Bonds will be used to (i) finance various capital infrastructure improvements throughout the Village including road and alley improvements, improvements to the water system and sanitary sewer system of the Village and storm water system improvements, and (ii) to the pay the costs of issuance of the Bonds.

Fund Balances

The Village's General Fund budget does not require the use of accumulated reserves (fund balance) to balance its FY 2024 Budget. In fact, it projects a surplus for the year which is the fifth consecutive year of revenues greater than expenditures after years of deficit spending in the General Fund. The Utility Fund is projected to decrease due to the expenditure of \$2 million in grant revenues that was received in FY 2023 and FY 2022.

Fund summary sheets are presented in this budget document that show prior years' actual amounts and projected fund balance for Fiscal Years 2023 and 2024.

General Fund

Total General Fund revenues for the 2024 Fiscal Year are budgeted at \$22.091 million. This represents an increase of \$1.684 million or 8.3% from the FY 2023 budgeted revenue of \$20.407 million. This projected increase is spread over several revenue sources such as State income, sales taxes, and personal property replacement taxes (intergovernmental), rubbish and ambulance fees (charges for services), and local taxes such as utility tax, gaming tax, local gas tax, and places for eating taxes. There are no new revenue sources expected in Fiscal Year 2024. FY 2024 will be the fifth year rubbish fee revenue (charges for services) will be accounted for in the General Fund. This amount is projected at \$2.170 million for FY 2024 and is a significant revenue item.

The property tax levy has been increased by the allowable of 5% or the lesser of the Consumer Price Index (CPI) increase of 7.0% of the prior year's tax extension. This increase in tax revenue is being allocated in larger amounts to the police and fire pensions to accommodate the unfunded accrued liability in both pensions. For FY 2024, \$3.775 million of tax levy collections are allocated for police and fire pensions combined. This is an increase of \$429 thousand from the prior year. Taking out debt service, the pension levies are 52% of the total levy for General Fund purposes.

For FY 2024, budgeted Intergovernmental revenue is \$5.806 million (page 14), up from last year's budgeted \$5.036 million. Intergovernmental revenue consists of Personal Property Replacement Tax, Income Tax, Sales Tax, Use Tax, Cannabis and Dispensary Tax, and state and federal grants. This revenue category is 26% of the General Fund total budgeted revenues. Although all of these revenue sources are projecting increases, the main driver of the increase is personal property replacement taxes, sales and income taxes. The Village is applying for over \$34 thousand in body camera and bullet proof vest grants, and will look for other grant opportunities and funding for various needs in FY 2024.

As noted on page 10 and page 16, total General Fund expenditures for FY 2024 are budgeted at \$22.040 million, an increase of \$1.925 million or 9.6% from the prior year's budget. This includes operating and non-operating expenditures. FY 2023's projected expenditures are \$19.192 million. The budget to budget expenditure increase is spread over all the departments except Community Development which decreased. Increases in personnel (\$815 thousand), contractual (\$275 thousand), capital outlay (\$577 thousand), and debt service (\$325 thousand) are the main drivers for the increase

from the prior year's budget. A large part of the budgeted increase is needed to bring headcount to full staffing levels across all General Fund departments.

This General Fund budget takes into account all operating and maintenance expenditures, capital outlay, and debt service.

After negative changes in fund balance from FY 2015 through FY 2019, the Village recorded an increase in fund balance in FY 2020 of \$134 thousand. Positive changes in fund balance of \$1.969 million in FY 2021, \$1.761 million in FY 2022, and a FY 2023 surplus are expected when the respective final audits are completed. If said expectations hold true, the ending fund balance for FY 2024 would be roughly \$8.8 million and would exceed the Board policy of 30% of annual operating expenditures. Although this is an encouraging trend, there are major capital equipment and vehicle replacements that are needed. Committing or assigning fund balance will need to be considered in the near future by the Board.

Special Revenue - Motor Fuel Tax Fund

Motor Fuel Tax funds are restricted by the State of Illinois per State Statute. Of the Motor Fuel Tax Funds collected by the State, 54.4% of the distributable amount is allocated as the Local Portion; 46.1% of the distributable amount is allocated to the municipalities, and Westchester receives a monthly allocation based on per capita. The Illinois Municipal League (IML) provides estimates of municipal per capita distributions, which are considered by the Village for budget estimates. At the time of the estimate for municipal FY 2024, the IML predicts the municipal share to be an increase of 3.12% from the prior year. Revenues in the Motor Fuel Tax Fund will only grow if consumption of motor fuel increases. The FY 2024 budget of \$717.7 thousand is up from FY 2023's projected amount of \$671.5 thousand. Looking ahead into the near to intermediate future, the Village will need to consider potential lost motor fuel tax revenue as the popularity and use of electric vehicles increases.

In March 2020, the Village issued \$4,885,000 of General Obligation Bonds (Motor Fuel Tax Alternate Revenue Source), Series 2020 to fund street reconstruction and repair and to refund the remaining Taxable General Obligation Bonds, Series 2010A bonds. This refunding has garnered a \$184 thousand net present value savings to the Village for debt service. Along with these savings, \$2.986 million was new money available for road and street repair. The debt service will be paid or funded from the Motor Fuel Tax Allotments received from the State of Illinois. Essentially all of the bond proceeds have been spent in FY 2023 for street reconstruction.

The Public Works department has incorporated the bond proceeds and grant monies into a five-year plan as funding sources for various road improvement projects. From FY 2021 through FY 2023, the Village has received \$1.102 million for the State's Build Illinois program for public infrastructure and other transportation improvement projects. The remaining total is budgeted for expenditure in FY 2024. The Village is applying for over \$934 thousand from Cook County for ADA sidewalk improvements. If this grant money is secured, the total cost of the project to the Village will be over \$1.2 million; this project is budgeted for in the MFT Fund.

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 Four Points by Sheraton hotel, donations to sponsor Village-wide events, and Newspaper Ad revenue. The Ad revenue is offset by the newspaper publication contractual expenditures that promote the Village.

Expenditures included in the Hotel/Motel Tax Fund promote tourism in the Village and include contractual services for Village special events. The FY 2024 Budget projects that the Hotel/Motel tax revenue is expected to rebound from FY's 2020 and 2021 and normalize at an estimated \$108 thousand. A special events budget of \$40 thousand is appropriated along with \$25 thousand for Village beautification purposes.

Special Revenue – E-911 Fund

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. All emergency 911 expenditures such as dispatch services are accounted for in this fund. Prior to November 2020, dispatch services were provided by Norcomm Public Safety through the Proviso-Leyden Joint 911 Authority. In April 2019, the Village terminated its agreement with the Proviso-Leyden Joint 911 Authority and joined the South West Cook County Consolidated Dispatch (SWCCCD). In November of 2020 the transition to the SWCCCD was completed. SWCCCD provides all police, fire and EMS dispatching services including the housing of prisoners as needed. The SWCCCD ETSB consists of member agencies Westchester, Hillside, Justice, Willow Springs and Forest View.

Dispatch expenditures are projected to be just under \$400 thousand. These expenditures are funded with available 911 taxes.

Capital Projects Fund

The Capital Projects Fund was created in Fiscal 2013 to account for capital expenditures spent from the \$5,800,000 Series 2013 General Obligation (Alternate Revenue Source) Bonds issued on March 12, 2013 that are restricted for infrastructure improvement projects within the Village. The aforementioned Series 2013 GO (ARS) Bonds have been refunded with the Series 2021A Bonds.

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. The revenue estimate is \$1.075 million for FY 2024, with FY 2023 projected at over a million. This is a significant increase from a several years ago as FY 2021's tax revenue was \$653.5 thousand. This is evidence of the robust current economy. This tax revenue is restricted first for debt service on both the Series 2015 and Series 2021A bonds and next for capital expenditures. The budget includes an annual transfer out to the debt service fund of almost \$545 thousand for the total debt service requirement on both of the respective bond issues.

Starting in FY 2022, the Village planned to account for its larger capital outlay items in this fund. In prior years, these items were funded and paid for primarily in the General Fund. Accumulated excess revenues from the non-home rule sales tax and reserve fund balance will be used to fund the capital outlays. The renovation of the new Village Hall and sale of the old Village Hall will be accounted for and are budgeted in this fund. Financing arrangements and installment debt will be utilized to fund the ongoing various capital needs of the Village. Operating equipment such as an aerial/boom truck for Public Works is budgeted in this fund for FY 2024.

In addition to the Capital Projects Fund noted above, the Village has created a Capital Projects Fund - 2021 G.O. Bonds to account for the receipt of bond proceeds and project expenditures related to the issuance of the Village's \$16.525 million General Obligation Bonds, Series 2021. This bond issue is for various capital infrastructure improvements throughout the Village including road and alley improvements, improvements to the water system and sanitary sewer system of the Village and storm water system improvements. In March 2023, the Village issued just over \$12 million in debt certificates

and over \$1.1 million of General Obligation Bonds as part of the November 2020 Bond Referendum mentioned previously. The total proceeds of just over \$13 million of these issuances are budgeted for expenditure in FY 2024.

Debt Service Fund

The Debt Service Fund was created in Fiscal Year 2013 to account for debt service expenditures for the \$5,800,000 Series 2013 General Obligation (Alternate Revenue Source) Bonds issued on March 12, 2013. In May 2015, the Village issued General Obligation Series 2015 Bonds in the amount of \$2,200,000. This was part of the initial board-approved issuance of up to \$8,800,000 in GO bonds.

In FY 2022, the Village refunded \$3.76 million of the remaining Series 2013 Bonds with General Obligation (Sales Tax Alternate Revenue Source) Series 2021A Bonds for a net present value savings.

The revenue source for this fund to pay debt service on the two aforementioned bond issues is a transfer in from the Capital Projects Fund, where proceeds of the Non-Home Rule Sales Tax are recorded. Annual debt service expenditures approximate \$545 thousand through December 2034.

The Debt Service Fund - 2021 Bond Issue fund was created in FY 2022. This fund is used to account for the receipt of real estate taxes and payment of debt service on the \$16.525 million General Obligation Bonds, Series 2021, and the \$13 million of combined proceeds of the 2023 Debt Certificates and General Obligation Bonds. The total of the bond and debt certificate issuances have a twenty (20) year maturity with total annual debt service of roughly \$3.7 million in FY 2024.

Utility Fund

Utility rates are adopted by Village ordinance in order to cover labor costs and maintenance and capital costs to operate the system, in addition to offsetting the increase in water rates from the City of Chicago. Per Village Ordinance No. 2017-2237, the water rate will increase in FY 2024 to \$12.36 from \$12.00 per thousand gallons. There is also a \$6.00 Infrastructure Fee (IF) per billing per billing placed on each bi-monthly water bill. For sewer, the rates of \$1.46 per thousand gallons and a \$6.00 IF will increase to \$1.50 with an infrastructure fee of \$6.00.

In June-July 2023 a 5% rate increase from the City of Chicago will be passed on as the Village's water expense will be more. This is larger than the Village's revenue increase of 3% imposed on the residents. The Village currently pays \$5.41 per thousand gallons to buy water; as a result, about 50% of the water usage revenue produced will be used to purchase water. A water system rate study will be needed in the upcoming year as the current Village rate ordinance expires after May 1, 2024.

The Village has three IEPA low-interest loans. They are for the Highridge sanitary sewer project, the water tower repainting project, and the Sunnyside sewer replacement project. The total annual debt service budgeted for FY 2024 on these three loans is \$278.5 thousand.

In FY 2022, the Village received \$1.1 million in federal American Rescue Plan Act (ARPA) money and another \$1.1 million FY 2023. This grant money was partially spend in FY 2023 for a stormwater drainage infrastructure project, and the remainder is budgeted to be spent in FY 2024 for the purchase of replacement water meters throughout the Village at a total cost of roughly \$1.8 million.

SUMMARY

The FY 2024 Budget appropriates funds necessary to finance the continuation of exceptional service provided by Village departments to the community, as well as fund several major capital improvements. Coming out of the pandemic of 2020 and 2021, a relatively strong economy has been in place featuring low unemployment rates and brisk consumer spending. But even so, local governments have faced increasing financial challenges with flat or even decreasing revenues. With this in mind, the Village has stressed expenditure containment. Controlling expenditures will need to be continually addressed to ensure that the Village operates within its means. Staff will continue to work to hold down and reduce operating costs where possible. After several years of deficit spending, the Village has increased its fund balance in FY 2020 and FY 2021, and is projected to increase in FY 2022 and FY 2023 as well. Management will strive to keep its General Fund balance at a sufficient level to provide reasonable assurance that the Village will remain solvent should circumstances occur where revenues are insufficient to cover expenditures.

The Village has come out of the pandemic with minimal negative financial impact. Some of the Village's major businesses such as Mariano's, Jewel Food Stores, and Walgreens had strong sales during the pandemic. Income tax revenues for individuals and corporations have seen highs in FY 2022 and FY2023. Tempering these revenue highs is the recent sharp pace of inflation that has caused the Federal Reserve to recently raise interest rates with the hopes of avoiding a recession. We would expect this recalibration of monetary policy to start to trickle through the entire financial system. The Village must stay attentive to the potentially changing economy and a possible resulting decrease in various revenue streams.

Cooperation with groups such as the Metropolitan Mayors Caucus, the 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 mandate 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 and/or state government.

The FY 2024 Budget document represents a significant effort on the part of the entire senior staff of the Village of Westchester. We would like to commend staff on their diligence and efforts in developing a professional and comprehensive budget document. We thank the Village Board for taking the time to review the Budget, ask questions and provide their suggestions. We appreciate your effort and support throughout the budget process.

Respectfully submitted,



Dawn Wucki-Rosshach
Acting Village Manager



Stefan Hanus
Accounting Manager

Village of Westchester
Community Profile
Budget for Fiscal Year 2024
Beginning May 1, 2023

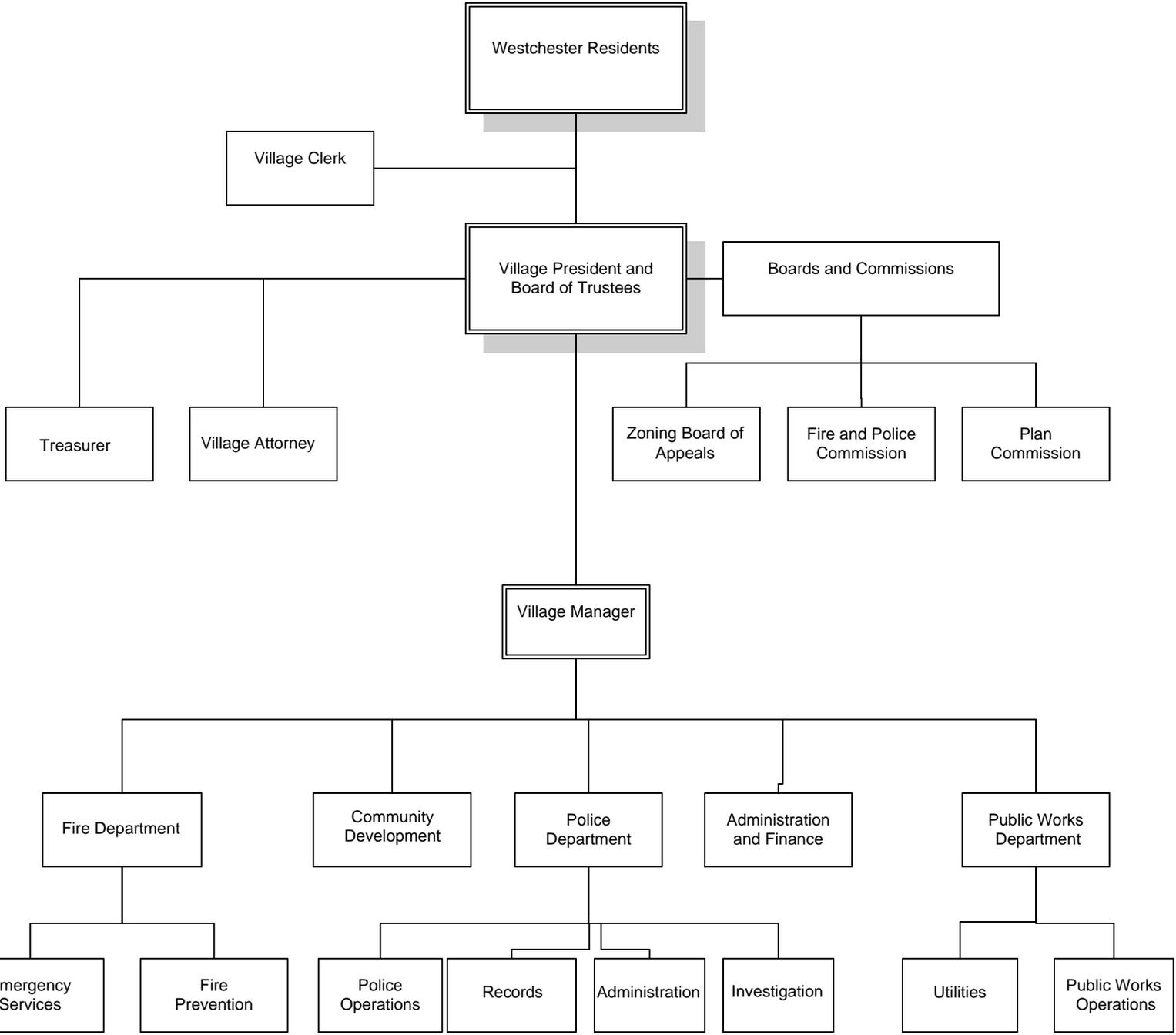
Located approximately 14 miles west of Chicago in Cook County, the Village of Westchester encompasses a 4.5 square mile area and is home to 16,892 residents from the 2020 United States Census. The Village was incorporated in 1925 and operates as a non-home rule unit of government. The village is primarily 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 Community Development/Building.



Village of Westchester Organizational Chart



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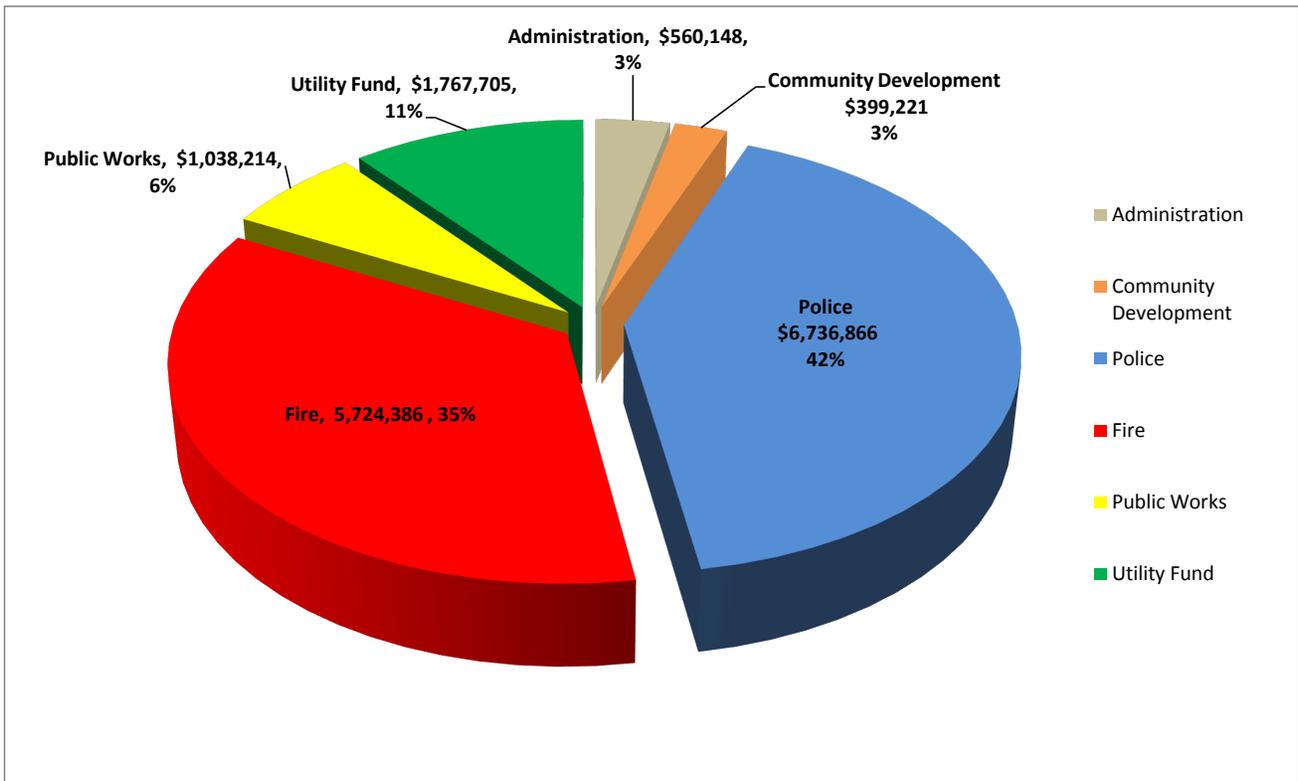
Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Summary of All Funds

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Revenues & Other Financing Sources</u>					
General Fund	\$ 19,174,377	\$ 20,580,353	\$ 20,407,359	\$ 21,869,336	\$ 22,090,996
Special Revenue Funds:					
Motor Fuel Tax Fund	1,165,435	1,040,077	1,060,630	908,630	1,814,500
E911	383,979	359,269	594,000	625,000	594,000
Hotel/Motel Tax Fund	42,044	207,353	162,000	123,682	127,000
Roosevelt Rd. TIF Fund	-	569,796	2,422,000	400,000	422,000
Cermak Rd.-Oxford St. TIF Fund	-	-	-	-	-
Debt Service Fund	557,956	693,573	557,956	559,981	544,681
Debt Service Fund - 2021 Bonds	-	3,287,922	1,599,400	3,256,176	1,650,218
Capital Projects Fund	3,555,386	1,272,110	1,118,000	1,080,590	1,437,000
Capital Projects Fund - 2021 Bonds	18,503,501	585,107	375,500	13,006,780	938,000
Utility Fund	6,334,109	7,266,796	7,422,794	7,305,555	6,146,500
Total Revenues	\$ 49,716,787	\$ 35,862,356	\$ 35,719,639	\$ 49,135,730	\$ 35,764,894
<u>Expenditures (Expenses) & Other Financing Uses</u>					
General Fund	\$ 17,204,807	\$ 18,819,244	\$ 20,115,273	\$ 19,191,553	\$ 22,040,095
Special Revenue Funds:					
Motor Fuel Tax Fund	559,286	1,815,932	4,229,700	3,687,826	2,260,975
E911	694,838	511,723	567,000	518,181	387,000
Hotel/Motel Tax Fund	68,724	304,186	101,300	70,602	109,650
Roosevelt Rd. TIF Fund	1,831,248	39,927	500,396	50,718	325,000
Cermak Rd.-Oxford St. TIF Fund	9,210	-	50,000	5,246	5,000
Debt Service Fund	557,956	693,097	557,956	559,981	544,681
Debt Service Fund - 2021 Bonds	-	2,094,681	2,138,275	2,094,731	3,681,910
Capital Projects Fund	1,418,969	4,686,726	5,707,968	1,046,744	947,708
Capital Projects Fund - 2021 Bonds	213,739	9,860,586	7,150,000	7,542,122	14,684,245
Utility Fund	5,868,134	5,952,219	8,223,173	6,427,469	8,632,442
Total Expenditures (Expenses)	\$ 28,426,911	\$ 44,778,321	\$ 49,341,041	\$ 41,195,172	\$ 53,618,706
<u>Excess (Deficiency) of Revenues over Expenditures (Expenses)</u>					
General Fund	\$ 1,969,571	\$ 1,761,109	\$ 292,085	\$ 2,677,783	\$ 50,901
Special Revenue Funds:					
Motor Fuel Tax Fund	606,149	(775,855)	(3,169,070)	(2,779,196)	(446,475)
E911	(310,859)	(152,454)	27,000	106,819	207,000
Hotel/Motel Tax Fund	(26,680)	(96,833)	60,700	53,080	17,350
Roosevelt Rd. TIF Fund	(1,831,248)	529,869	1,921,604	349,282	97,000
Cermak Rd.-Oxford St. TIF Fund	(9,210)	-	(50,000)	(5,246)	(5,000)
Debt Service Fund	-	476	-	-	-
Debt Service Fund - 2021 Bonds	-	1,193,241	(538,875)	1,161,445	(2,031,693)
Capital Projects Fund	2,136,417	(3,414,616)	(4,589,968)	33,846	489,292
Capital Projects Fund - 2021 Bonds	18,289,762	(9,275,479)	(6,774,500)	5,464,658	(13,746,245)
Utility Fund	465,975	1,314,577	(800,379)	878,086	(2,485,942)
Total Excess (Deficiency) - All Funds	\$ 21,289,877	\$ (8,915,965)	\$ (13,621,403)	\$ 7,940,558	\$ (17,853,812)
<u>Fund Balance/Net Position Summary - All Funds</u>					
General Fund	\$ 4,381,902	\$ 6,143,012	\$ 6,435,098	\$ 8,820,796	\$ 8,871,697
Special Revenue Funds:					
Motor Fuel Tax Fund	4,143,348	3,367,493	198,423	588,297	141,822
E911	(232,733)	(385,187)	(358,187)	(278,368)	(71,368)
Hotel/Motel Tax Fund	78,323	(18,510)	42,190	34,570	51,920
Roosevelt Rd. TIF Fund	(1,831,248)	(1,301,379)	620,225	(952,097)	(1,047,097)
Cermak Rd.-Oxford St. TIF Fund	(9,210)	(9,210)	(59,210)	(14,456)	(19,456)
Debt Service Fund	91	567	567	567	567
Debt Service Fund - 2021 Bonds	-	1,193,241	654,366	2,354,686	322,994
Capital Projects Fund	2,768,146	(646,470)	(1,736,438)	(612,624)	(123,332)
Capital Projects Fund - 2021 Bonds	18,289,762	9,014,283	2,239,783	14,478,941	732,696
Utility Fund	11,202,826	11,202,826	13,342,658	13,342,658	14,632,359
Ending Fund Balance/Net Position - All Funds	\$ 38,791,207	\$ 28,560,666	\$ 21,379,475	\$ 37,762,971	\$ 23,492,802

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Summary of Personnel Expenditures by Department and Fund

Fund	Department	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Projected	FY 2024 Budget
General	Administration	\$ 610,066	\$ 610,066	\$ 755,964	\$ 818,603	\$ 560,148
General	Community Development	372,406	397,357	368,059	344,088	399,221
General	Police	5,673,260	6,473,719	6,383,600	6,558,473	6,736,866
General	Fire	4,478,363	5,077,584	5,466,236	5,354,977	5,724,386
General	Public Works	885,890	598,438	913,719	820,047	1,038,214
Utility Fund	Utility Fund	1,457,101	1,536,871	1,552,975	1,333,772	1,767,705
Total Personnel Expenditures		\$ 13,479,670	\$ 14,996,403	\$ 15,593,139	\$ 15,232,545	\$ 16,226,540

Village-wide Allocation of FY 2024 Budgeted Personnel Expenditures



Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
General Fund
Fund Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	Projected FY 2023 Over (Under) Budget	FY 2024 Budget	FY 2024 Budget vs. FY 2023 Budget	Percentage Change - FY 2023 to FY 2024
Revenues								
Local Taxes	\$ 9,011,108	\$ 9,331,583	\$9,295,576	\$ 9,625,318	\$ 329,742	\$ 9,778,107	\$ 482,531	5.2%
Intergovernmental	4,659,354	5,473,981	5,036,050	5,662,046	625,996	5,805,979	769,929	15.3%
Licenses and Permits	1,102,199	1,222,887	1,142,375	1,160,806	18,431	1,136,790	(5,585)	-0.5%
Charges for Services	3,065,910	3,288,195	3,304,000	4,223,706	919,706	3,885,472	581,472	17.6%
Fines & Forfeitures	776,239	948,307	925,000	902,376	(22,624)	789,800	(135,200)	-14.6%
Other Income	397,802	315,400	694,358	295,085	(399,273)	293,848	(400,510)	-57.7%
Total General Fund Revenues	19,012,612	20,580,353	20,397,359	21,869,336	1,471,978	21,689,996	1,292,637	6.3%
Expenditures								
Administration	1,495,538	1,863,152	2,153,783	1,882,359	(271,424)	2,243,701	89,918	4.2%
Planning & Zoning Commissions	3,274	3,148	10,050	2,500	(7,550)	30,000	19,950	198.5%
Community Development	558,396	597,733	731,984	549,000	(182,984)	703,836	(28,148)	-3.8%
Fire & Police Commission	34,420	27,165	43,125	51,400	8,275	60,025	16,900	39.2%
Police	5,882,781	6,763,656	6,651,465	6,851,708	200,243	7,053,717	402,252	6.0%
Emergency Management	2,584	2,368	2,585	2,585	(0)	-	(2,585)	-100.0%
Fire	4,751,536	5,881,218	6,229,172	5,926,403	(302,769)	6,512,885	283,713	4.6%
Public Works	3,773,932	3,366,096	3,888,804	3,672,676	(216,128)	4,129,942	241,138	6.2%
Total General Fund Operating Expenditures	16,502,460	18,504,536	19,710,969	18,938,631	(772,338)	20,734,106	1,023,138	5.2%
Excess (deficiency) of Revenues over Expenditures	2,510,152	2,075,817	686,390	2,930,705	2,244,316	955,890		
Non-Operating Expenditures								
Capital Outlay Expenditures	525,971	117,594	242,220	90,838	(151,382)	818,744	576,524	238.0%
Debt Service Expenditures	176,374	197,113	162,084	162,083	(1)	487,245	325,161	200.6%
Total Non-Operating Expenditures	702,345	314,707	404,304	252,921	(151,383)	1,305,989	901,685	223.0%
Total Other Financing Sources	161,765	-	10,000	-	(10,000)	401,000	391,000	3910.0%
CHANGE IN FUND BALANCE	1,969,572	1,761,110	292,086	2,677,784	2,385,698	50,901		
Beginning Fund Balance	3,005,084	4,381,902	6,143,012	6,143,012		8,820,796		
Prior Period Adjustment	(592,754)	-	-	-		-		
Beginning Fund Balance as Restated	2,412,330	4,381,902	6,143,012	6,143,012		8,820,796		
Actual/Projected Ending Fund Balance	\$ 4,381,902	\$ 6,143,012	\$6,435,098	\$ 8,820,796		\$ 8,871,697		
Fund Balance, Assigned for Reserve Policy		<u>\$ 5,551,361</u> ¹		<u>\$ 5,681,589</u> ¹		<u>\$ 6,220,232</u> ¹		
Unassigned Fund Balance		<u>\$ 591,651</u> ²		<u>\$ 3,139,207</u> ²		<u>\$ 2,651,465</u> ²		
Operating Expenditures		<u>\$ 18,504,536</u>		<u>\$ 18,938,631</u>		<u>\$ 20,734,106</u>		

¹ Assigned Fund Balance is 30% of Operating Expenditures per Reserve Policy

² A positive Unassigned Fund Balance equates to excess fund balance over the Reserve Policy

Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
General Fund
Summary of Change in Fund Balance

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Revenues</u>					
Local Taxes	\$ 9,011,108	\$ 9,331,583	\$ 9,295,576	\$ 9,625,318	\$ 9,778,107
Intergovernmental	4,659,354	5,473,981	5,036,050	5,662,046	5,805,979
Licenses and Permits	1,102,199	1,222,887	1,142,375	1,160,806	1,136,790
Charges for Services	3,065,910	3,288,195	3,304,000	4,223,706	3,885,472
Fines & Forfeitures	776,239	948,307	925,000	902,376	789,800
Other Income	397,802	315,400	694,358	295,085	293,848
Total General Fund Revenues	\$ 19,012,612	\$ 20,580,353	\$ 20,397,359	\$ 21,869,336	\$ 21,689,996
<u>Expenditures</u>					
Administration	\$ 1,495,538	\$ 1,863,152	\$ 2,153,783	\$ 1,882,359	\$ 2,243,701
Planning & Zoning Commissions	3,274	3,148	10,050	2,500	30,000
Community Development/Building	558,396	597,733	731,984	549,000	703,836
Fire & Police Commission	34,420	27,165	43,125	51,400	60,025
Police	5,882,781	6,763,656	6,651,465	6,851,708	7,053,717
Emergency Management	2,584	2,368	2,585	2,585	-
Fire	4,751,536	5,881,218	6,229,172	5,926,403	6,512,885
Public Works	3,773,932	3,366,096	3,888,804	3,672,676	4,129,942
Total General Fund Operating Expenditures	\$ 16,502,460	\$ 18,504,536	\$ 19,710,969	\$ 18,938,631	\$ 20,734,106
Excess (deficiency) of Revenues over Expenditures	2,510,152	2,075,817	686,390	2,930,705	955,890
<u>Non-Operating Expenditures</u>					
Capital Outlay	\$ 525,971	\$ 117,594	\$ 242,220	\$ 90,838	\$ 818,744
Debt Service	176,374	197,113	162,084	162,083	487,245
Total Non-Operating Expenditures	\$ 702,345	\$ 314,707	\$ 404,304	\$ 252,921	\$ 1,305,989
<u>Other Financing Sources</u>					
Loan Proceeds	\$ 161,765	\$ -	\$ -	\$ -	\$ 391,000
Sale of Capital Assets	-	-	10,000	-	10,000
Total Other Financing Sources	\$ 161,765	\$ -	\$ 10,000	\$ -	\$ 401,000
CHANGE IN FUND BALANCE	\$ 1,969,572	\$ 1,761,110	\$ 292,086	\$ 2,677,784	\$ 50,901
Beginning Fund Balance	3,005,084	4,381,902	6,143,012	6,435,098	8,820,796
Prior Period Adjustment	(592,754)	-	-	-	-
Beginning Fund Balance as Restated	2,412,330	4,381,902	6,143,012	6,143,012	8,820,796
Actual/Projected Ending Fund Balance	\$ 4,381,902	\$ 6,143,012	\$ 6,435,098	\$ 8,820,796	\$ 8,871,697

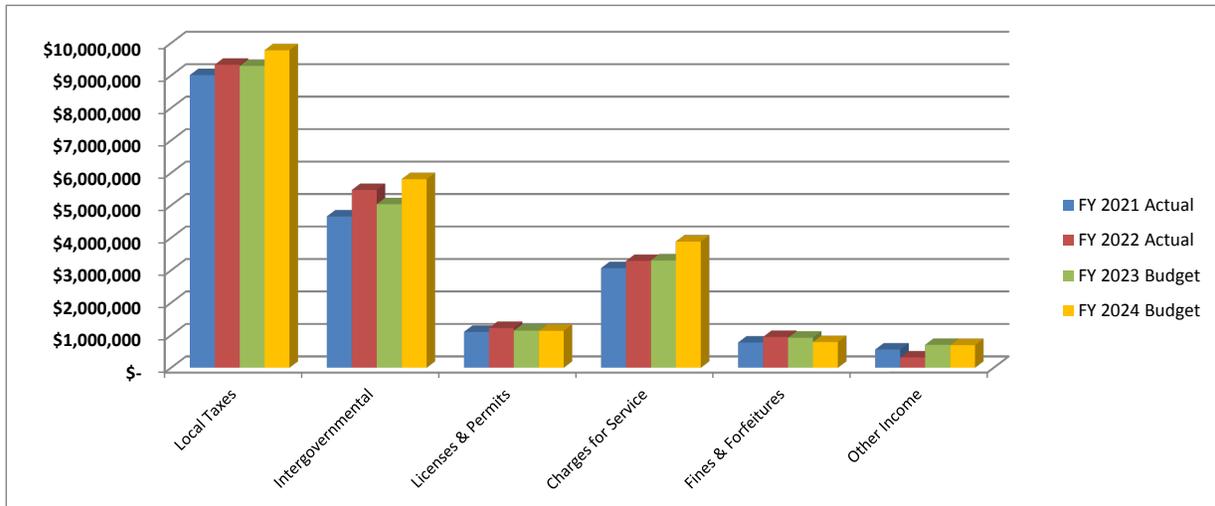
Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund - Revenues by Type

Account	Account Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>LOCAL TAXES</u>						
01-00-4102-000	Property Taxes	\$ 4,383,059	\$ 3,860,823	\$ 3,634,650	\$ 3,652,978	\$ 3,502,227
01-00-4102-050	Prior Year Property Taxes	4,914	-	5,000	-	-
01-00-4102-100	Property Taxes - Fire Pension	1,171,740	1,257,450	1,581,221	1,666,589	1,825,000
01-00-4102-200	Property Taxes - Police Pension	1,357,288	1,885,869	1,765,120	1,858,707	1,950,000
01-00-4202-000	Utility Tax - Electric	495,807	497,778	504,000	478,929	499,100
01-00-4205-000	Utility Tax - Natural Gas	272,216	421,079	350,000	465,609	495,000
01-00-4206-000	Places for Eating Tax	216,960	243,537	240,000	270,131	273,000
01-00-4207-000	Telecommunication Taxes	487,646	444,648	480,000	425,082	425,100
01-00-4210-000	Foreign Fire Insurance	28,074	31,883	28,000	37,000	37,000
01-00-4212-000	Amusement Tax	16,666	20,730	18,000	19,100	19,000
01-00-4215-000	Local Gas Tax	118,115	175,789	132,000	162,814	163,200
01-00-4203-000	Gaming Tax	131,950	219,342	219,000	252,507	253,000
01-00-4216-000	Video Rental Tax	1,086	531	585	478	480
01-00-4217-000	Cable TV	325,587	272,124	338,000	335,394	336,000
	Total Local Taxes	\$ 9,011,108	\$ 9,331,583	\$ 9,295,576	\$ 9,625,318	\$ 9,778,107
<u>INTERGOVERNMENTAL</u>						
01-00-4402-000	Personal Property Replacement Tax	\$ 125,541	\$ 248,370	\$ 144,200	\$ 328,999	\$ 233,600
01-00-4402-100	PPRT - Police Pension	-	27,316	-	37,346	26,516
01-00-4402-200	PPRT - Fire Pension	-	14,308	-	19,562	13,889
01-00-4403-000	State Income Tax	2,029,270	2,672,014	2,286,000	2,639,632	2,735,066
01-00-4405-000	State Sales Tax	1,358,230	1,702,907	1,740,000	1,795,834	1,890,000
01-00-4406-000	Local Use Tax	752,094	653,610	633,450	671,729	692,572
01-00-4407-000	Cannabis Tax	16,405	26,875	30,400	26,555	30,237
01-00-4408-000	Dispensary Tax	-	78,935	102,000	141,092	150,000
01-00-5107-000	State Grant	-	-	-	-	-
01-00-5112-000	Federal Grant	285,144	-	-	-	-
01-00-5112-100	Federal Grant - Police Department	15,691	32,101	100,000	1,297	34,100
01-00-5112-200	Federal Grant - Fire Department	76,979	17,545	-	-	-
	Total Intergovernmental	\$ 4,659,354	\$ 5,473,981	\$ 5,036,050	\$ 5,662,046	\$ 5,805,979
<u>LICENSES AND PERMITS</u>						
01-00-4503-000	Building Permits	\$ 384,457	\$ 524,666	\$ 425,000	\$ 454,849	\$ 455,000
01-00-4503-200	Home Compliance Permits	113,586	148,054	130,000	110,747	114,000
01-00-4503-600	Health Inspection Fees	13,820	3,040	13,000	3,000	3,000
01-00-4503-700	Fire Inspection Fees	4,189	4,059	4,200	4,427	4,225
01-00-4503-800	Elevator Inspection Fees	5,820	-	4,000	-	-
01-00-4802-000	Planning & Zoning Fees	3,790	474	500	14,750	500
01-00-4507-000	Business Licenses	35,743	50,895	41,000	60,768	52,665
01-00-4509-000	Gaming Licenses	800	2,375	1,875	2,375	1,000
01-00-4511-000	Contractor Licenses	82,475	84,673	83,000	82,300	83,000
01-00-4512-000	Solicitor's License	-	250	250	1,750	1,000
01-00-4527-000	Liquor Licenses	60,315	69,640	69,700	60,000	60,000
01-00-4531-000	Tobacco Licenses	550	1,250	1,250	1,400	1,400
01-00-4515-000	Vehicle Sticker	382,885	327,731	355,000	360,343	355,000
01-00-4515-900	Late Fee - Vehicle Sticker	13,769	5,780	13,600	4,097	6,000
	Total Licenses & Permits	\$ 1,102,199	\$ 1,222,887	\$ 1,142,375	\$ 1,160,806	\$ 1,136,790
<u>CHARGES FOR SERVICES</u>						
01-00-4806-000	Rent	\$ 219,966	\$ 208,541	\$ 177,000	\$ 204,309	\$ 88,272
01-00-4810-000	Ambulance Fees	835,878	1,051,918	1,025,000	1,869,724	1,600,000
01-00-4812-000	Rubbish	1,992,512	2,012,742	2,075,000	2,106,430	2,170,000
01-00-4813-000	Rubbish Penalties	17,554	13,494	15,000	28,243	25,700
01-00-4816-000	Advertising Shelter	-	1,500	12,000	15,000	1,500
	Total Charges for Services	\$ 3,065,910	\$ 3,288,195	\$ 3,304,000	\$ 4,223,706	\$ 3,885,472
<u>FINES & FORFEITURES</u>						
01-00-4701-000	Alarm Fines	\$ -	\$ 1,150	\$ 1,000	\$ 1,000	\$ 1,000
01-00-4702-000	Police Fines	190,029	213,265	200,000	140,789	145,000
01-00-4702-050	Overweight Truck Fines (new account)	-	149,207	145,000	149,418	50,000
01-00-4702-100	Circuit Court Fines	12,606	34,406	23,000	37,131	31,000
01-00-4703-000	Code Enforcement Fines	3,450	8,416	3,000	2,318	3,000
01-00-4704-000	Photo Enforcement	499,679	484,863	495,000	520,220	502,800
01-00-4705-000	Police Towing	70,475	57,000	58,000	51,500	57,000
	Total Fines & Forfeitures	\$ 776,239	\$ 948,307	\$ 925,000	\$ 902,376	\$ 789,800

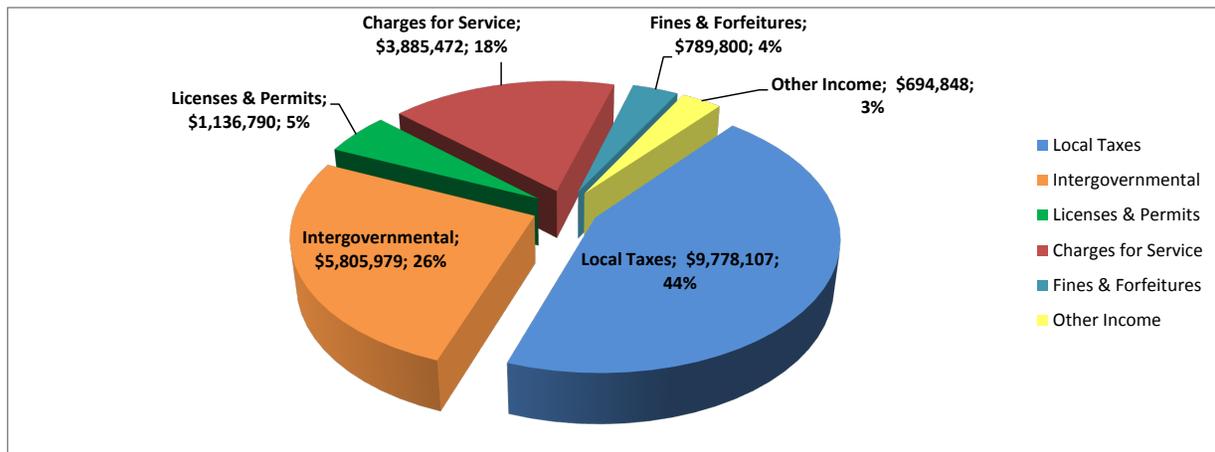
Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund - Revenues by Type

Account	Account Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
OTHER INCOME						
01-00-5102-000	Interest Income	\$ 12,630	\$ (19,371)	\$ 15,000	\$ 71,040	\$ 75,000
01-00-4410-000	Local Grants	21,231	6,810	5,000	-	22,998
01-00-5108-000	Sale of Fixed Assets	-	-	10,000	2,000	10,000
01-00-5122-000	Reimbursement	91,390	53,347	51,000	94,035	75,500
01-00-5122-100	Reimbursement-Police Overtime	-	17,626	38,000	19,606	19,600
01-00-5122-150	Reimbursement - Fire Department	13,412	14,441	11,600	30,158	19,500
01-00-5122-200	Reimbursement - Insurance	32,835	16,111	15,000	14,204	15,000
01-00-5122-300	Reimbursement-Workmen's' Comp.	6,705	-	5,000	12,031	5,000
01-00-5125-000	Rebate - Cook Co Gasoline Taxes	3,863	4,205	4,758	5,179	4,750
01-00-5130-100	Donations - Police	-	-	-	20	-
01-00-5130-200	Donations - Fire	50	-	-	-	-
01-00-5140-000	Sidewalk Program	17,403	16,363	17,500	13,750	17,500
01-00-5142-000	Tree Program	6,828	14,312	6,500	8,062	14,000
01-00-5162-000	Advertising Revenue	15,387	-	-	-	-
01-00-5180-100	Loan Proceeds	161,765	-	-	-	391,000
01-00-5189-000	Misc. Other Income	176,068	191,556	525,000	25,000	25,000
	Total Other Income	\$ 559,567	\$ 315,400	\$ 704,358	\$ 295,085	\$ 694,848
Total General Fund Revenues		\$ 19,174,377	\$ 20,580,353	\$ 20,407,359	\$ 21,869,336	\$ 22,090,996

Comparison of General Fund Revenues by Year



Fiscal Year 2024 Budget - Composition of General Fund Revenue by Type

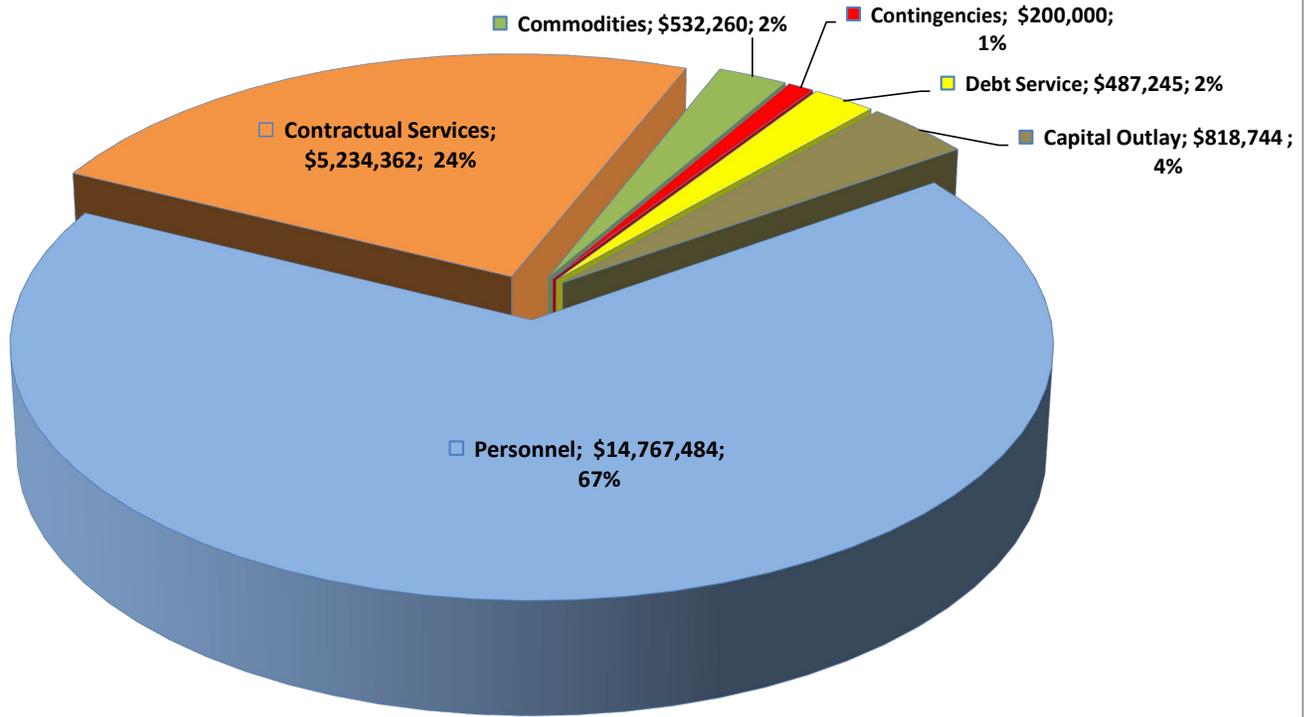


Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Summary of Expenditures by Object Class

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget	Change in FY 2024 Budget vs. FY 2023 Budget
<u>Personnel</u>						
Administration	\$ 610,066	\$ 755,964	\$ 818,603	\$ 560,148	\$ 868,797	\$ 50,194
Community Development/Building	372,406	397,357	368,059	344,088	399,221	31,162
Police	5,673,260	6,473,719	6,383,600	6,558,473	6,736,866	353,266
Emergency Management	2,584	2,368	2,585	2,585	-	(2,585)
Fire	4,478,363	5,077,584	5,466,236	5,354,977	5,724,386	258,150
Public Works	885,890	598,438	913,719	820,047	1,038,214	124,495
Total Personnel	\$ 12,022,569	\$ 13,305,430	\$ 13,952,803	\$ 13,640,318	\$ 14,767,484	\$ 814,681
<u>Contractual Services</u>						
Administration	\$ 835,213	\$ 1,098,414	\$ 1,163,680	\$ 1,311,271	\$ 1,136,704	\$ (26,976)
Planning/Zoning Commission	3,274	3,148	10,050	2,500	30,000	19,950
Community Development/Building	182,451	197,900	328,675	200,229	284,665	(44,010)
Fire & Police Commission	34,420	27,165	43,025	51,400	60,025	17,000
Police	102,731	126,441	163,030	185,356	192,216	29,186
Emergency Management	-	-	-	-	-	-
Fire	166,738	539,264	528,155	360,499	660,324	132,169
Public Works	2,597,121	2,599,513	2,722,035	2,701,181	2,870,428	148,393
Total Contractual Services	\$ 3,921,948	\$ 4,591,845	\$ 4,958,650	\$ 4,812,436	\$ 5,234,362	\$ 275,712
<u>Commodities</u>						
Administration	\$ 50,258	\$ 8,774	\$ 21,500	\$ 10,940	\$ 38,200	\$ 16,700
Community Development/Building	3,539	2,476	35,250	4,683	19,950	(15,300)
Fire & Police Commission	-	-	100	-	-	(100)
Police	106,790	163,496	104,835	107,879	124,635	19,800
Emergency Management	-	-	-	-	-	-
Fire	106,435	264,370	234,781	210,927	128,175	(106,606)
Public Works	290,921	168,145	253,050	151,448	221,300	(31,750)
Total Commodities	\$ 557,943	\$ 607,261	\$ 649,516	\$ 485,877	\$ 532,260	\$ (117,256)
<u>Contingencies</u>						
Administration	\$ -	\$ -	\$ 150,000	\$ -	\$ 200,000	\$ 50,000
<u>Capital Outlay</u>						
Administration	\$ 1,419	\$ 326	\$ -	\$ -	\$ -	\$ -
Community Development/Building	-	585	11,200	-	-	(11,200)
Police	307,723	60,224	16,500	27,152	258,064	241,564
Fire	23,286	31,635	144,120	11,886	448,680	304,560
Public Works	193,543	24,824	70,400	51,800	112,000	41,600
Total Capital Outlay	\$ 525,971	\$ 117,594	\$ 242,220	\$ 90,838	\$ 818,744	\$ 576,524
<u>Debt Service</u>						
Administration	\$ -	\$ -	\$ -	\$ -	\$ 391,000	\$ 391,000
Police	70,418	88,172	66,654	66,654	25,572	(41,082)
Fire	20,020	20,019	10,010	10,010	-	(10,010)
Public Works	85,936	88,922	85,420	85,419	70,673	(14,747)
Total Debt Service	\$ 176,374	\$ 197,113	\$ 162,084	\$ 162,083	\$ 487,245	\$ 325,161
Total General Fund Expenditures	\$ 17,204,807	\$ 18,819,244	\$ 20,115,273	\$ 19,191,553	\$ 22,040,095	\$ 1,924,824

Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
General Fund
Summary of Expenditures by Object Class

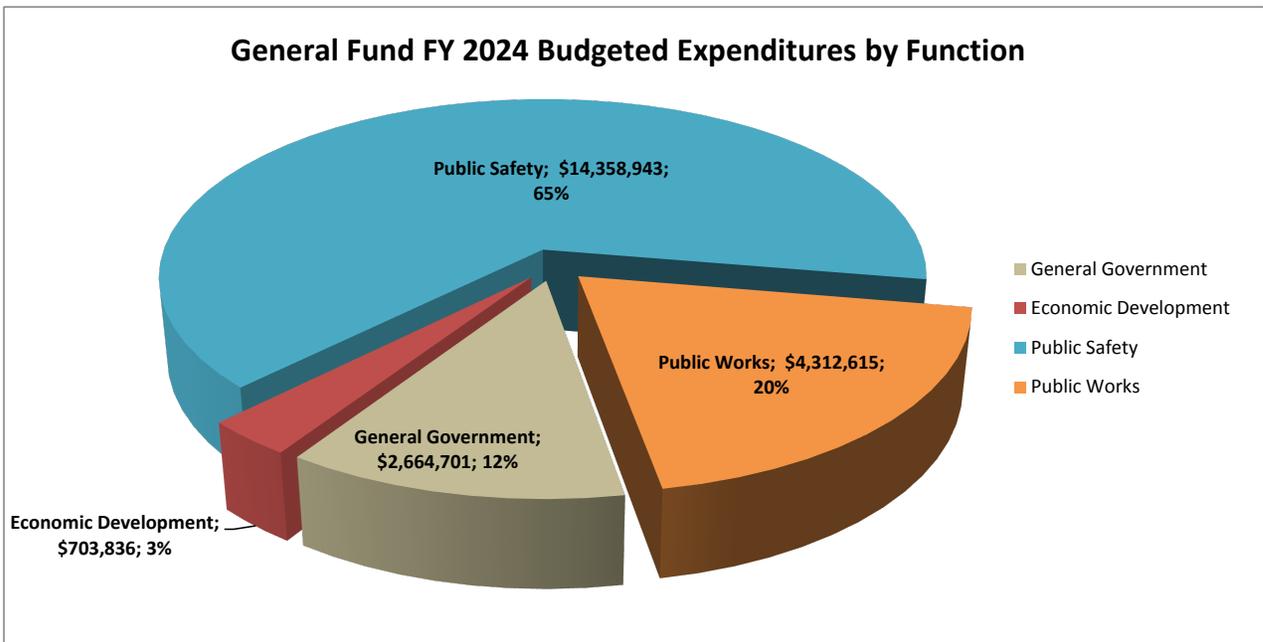
General Fund FY 2024 Budgeted Expenditures by Object Class



■ Personnel ■ Contractual Services ■ Commodities ■ Contingencies ■ Debt Service ■ Capital Outlay

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Summary of Expenditures by Function and Department

Function /Department	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget	Change FY 2024 Budget vs. FY 2023 Budget
<u>General Government</u>						
Administration	\$ 1,496,957	\$ 1,863,478	\$ 2,153,783	\$ 1,882,359	\$ 2,634,701	\$ 480,918
Planning & Zoning Commissions	3,274	3,148	10,050	2,500	30,000	19,950
Total General Government	\$ 1,500,231	\$ 1,866,626	\$ 2,163,833	\$ 1,884,859	\$ 2,664,701	\$ 500,868
<u>Economic Development</u>						
Community Development	\$ 558,396	\$ 598,318	\$ 743,184	\$ 549,000	\$ 703,836	\$ (39,348)
Total Community Development	\$ 558,396	\$ 598,318	\$ 743,184	\$ 549,000	\$ 703,836	\$ (39,348)
<u>Public Safety</u>						
Fire & Police Commission	\$ 34,420	\$ 27,165	\$ 43,125	\$ 51,400	\$ 60,025	\$ 16,900
Police	6,260,922	6,912,052	6,734,619	6,945,514	7,337,353	602,734
Emergency Management	2,584	2,368	2,585	2,585	-	(2,585)
Fire	4,794,842	5,932,872	6,383,302	5,948,299	6,961,565	578,264
Total Public Safety	\$ 11,092,768	\$ 12,874,457	\$ 13,163,631	\$ 12,947,798	\$ 14,358,943	\$ 1,195,312
<u>Public Works</u>						
Public Works	\$ 4,053,411	\$ 3,479,842	\$ 4,044,624	\$ 3,809,895	\$ 4,312,615	\$ 267,991
Total Public Works	\$ 4,053,411	\$ 3,479,842	\$ 4,044,624	\$ 3,809,895	\$ 4,312,615	\$ 267,991
Total General Fund Expenditures	\$ 17,204,807	\$ 18,819,243	\$ 20,115,272	\$ 19,191,552	\$ 22,040,095	\$ 1,924,823



Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Administration Expenditures by Object Class

Object Class	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2023 Projected Over (Under) Budget	FY 2024 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 610,066	\$ 755,964	\$ 818,603	\$ 560,148	\$ (258,455)	\$ 868,797
Contractual Services	835,213	1,098,414	1,163,680	1,311,271	147,591	1,136,704
Commodities	50,258	8,774	21,500	10,940	(10,560)	38,200
Contingencies	-	-	150,000	-	(150,000)	200,000
Total Operating Expenditures	1,495,538	1,863,152	2,153,783	1,882,359	(271,424)	2,243,701
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 1,419	\$ 326	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	-	-	391,000
Total Non-Operating Expenditures	\$ 1,419	\$ 326	\$ -	\$ -	\$ -	\$ 391,000
Total Administration Expenditures	\$ 1,496,957	\$ 1,863,478	\$ 2,153,783	\$ 1,882,359	\$ (271,424)	\$ 2,634,701

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Administration Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Personnel</u>						
01-11-6103-000	Admin Fulltime	\$ 350,198	\$ 450,577	\$ 497,145	\$ 327,291	\$ 597,268
01-11-6103-100	Admin Part time	26,781	2,750	44,829	3,900	31,200
01-11-6103-200	Elected	58,776	50,934	59,500	57,737	57,600
01-11-6104-000	Admin-Overtime	936	-	5,000	-	500
01-11-6106-000	Vacation Payout	-	-	-	24,294	-
01-11-6108-000	Sick Time Payout	-	-	-	919	920
01-11-6109-000	Comp. Time Payout	-	-	-	5,150	-
01-11-6122-000	Unemployment Compensation	-	4,704	-	6,705	-
01-11-6124-000	Social Security	27,333	30,610	33,602	20,292	42,567
01-11-6126-000	Medicare Expense	6,286	7,159	7,859	4,746	9,955
01-11-6128-000	IMRF-Village Expense	46,977	67,774	40,368	26,576	33,787
01-11-6150-000	Employee Insurance	92,780	141,456	130,300	82,538	95,000
	Total Personnel	\$ 610,066	\$ 755,964	\$ 818,603	\$ 560,148	\$ 868,797
<u>Contractual Services</u>						
01-11-6203-000	Contract/Legal Notices	\$ 6,029	\$ -	\$ 7,475	\$ 1,200	\$ 7,550
01-11-6205-000	Printing	2,254	3,340	4,000	4,000	4,000
01-11-6207-000	Postage	11,101	7,257	1,400	8,171	7,500
01-11-6211-000	Conference/Training	899	6,954	12,850	7,000	17,950
01-11-6213-000	Dues & Subscriptions	21,655	25,535	23,735	23,735	23,365
01-11-6215-000	Insurance & Bonding	354,767	444,430	379,280	390,000	436,846
01-11-6216-000	Payroll Processing Charge	-	9,998	8,500	18,920	16,000
01-11-6217-000	Banking Service Fees	47,918	28,846	29,000	28,962	25,000
01-11-6219-000	Telephone & Communication	7,538	6,669	7,100	4,395	5,242
01-11-6223-000	Maint. Services-Building & Off	-	422	-	-	-
01-11-6225-000	Maint. Services-Equipment	46,195	57,741	30,310	21,056	29,650
01-11-6237-000	Equipment Rental	3,030	4,845	3,500	4,850	4,853
01-11-6240-000	Village Manager Auto Expense	-	-	-	-	2,500
01-11-6250-100	Economic Incentive-PP	1,533	-	-	-	-
01-11-6250-105	Economic Incentive-MFD	4,545	15,238	9,000	6,810	-
01-11-6250-106	Economic Incentive-Mariano's	32,993	118,695	140,000	135,834	-
01-11-6265-000	Prof. Services-Audit	-	40,000	27,600	30,000	57,000
01-11-6265-030	Prof. Services-Other	43,190	63,834	225,980	305,000	155,389
01-11-6289-000	Other Contractual Expenses	43,674	40,200	50,750	43,411	115,660
01-11-6611-000	Bad Debt Expense	-	2,164	-	-	-
01-11-6303-000	Attorney Legal Retainer	30,289	32,900	28,200	28,200	28,200
01-11-6327-000	Legal Services	177,605	189,346	175,000	249,727	200,000
	Total Contractual Services	\$ 835,213	\$ 1,098,414	\$ 1,163,680	\$ 1,311,271	\$ 1,136,704
<u>Commodities</u>						
01-11-6403-000	Office Supplies	\$ 13,423	\$ 8,300	\$ 15,000	\$ 8,852	\$ 10,000
01-11-6407-500	Gas/Fuel Other Entities	28,356	-	3,500	-	-
01-11-6419-000	Materials & Supplies-Offices	7,502	(245)	1,000	1,250	1,000
01-11-6421-000	Materials & Supplies-Equipment	-	423	1,000	81	1,200
01-11-6489-000	Misc. Materials & Supplies	976	296	1,000	757	26,000
	Total Commodities	\$ 50,258	\$ 8,774	\$ 21,500	\$ 10,940	\$ 38,200
<u>Capital Outlay</u>						
01-11-6509-000	Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
01-11-6511-000	Computer Software	371	-	-	-	-
01-11-6513-000	Office Equipment	1,048	326	-	-	-
	Total Capital Outlay	\$ 1,419	\$ 326	\$ -	\$ -	\$ -
<u>Debt Service</u>						
01-11-6609-000	Installment Debt-Principal	\$ -	\$ -	\$ -	\$ -	\$ -
01-11-6610-000	Installment Debt-Interest	-	-	-	-	391,000
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 391,000
01-11-6700-000	Contingencies	\$ -	\$ -	\$ 150,000	-	200,000
	Total Administration Expenditures	\$ 1,496,957	\$ 1,863,478	\$ 2,153,783	\$ 1,882,359	\$ 2,634,701

Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)

Administration

Detail for Selected Accounts

Account	Description	2023 Budget	2024 Budget	Account	Description	2023 Budget	2024 Budget
01-11-6203-000	Ads/Contracts/Legal Notice			01-11-6219-000	Telephone & Communication		
	Legal Advertisements	\$ 5,000	\$ 5,000		Internet - Comcast	\$ 900	\$ 900
	Budget and Treasurer's Report	2,225	2,300		Cell phones - Verizon	3,300	1,704
	Prevailing Wage	250	250		Landlines - Call One/Peerless Network	1,900	1,800
	Total Ads/Contracts/Legal Notice	\$ 7,475	\$ 7,550		First Communications (Long Distance)	1,000	838
					Total Telephone & Communication	\$ 7,100	\$ 5,242
01-11-6205-000	Printing			01-11-6225-000	Maintenance Services - Equipment		
	Vehicle Decals	\$ 2,500	\$ 2,500		Civic Systems - annual support/maint.	\$ 21,610	\$ 22,000
	Business Cards	300	300		CivicsPlus - annual support/maint.	4,300	-
	Envelopes	200	200		AIS - Computer network, Data Services	1,900	-
	Other Forms/Documents	1,000	1,000		Waterlogic - water machine maintenanc	-	250
	Total Printing	\$ 4,000	\$ 4,000		Copier - maintenance agreement	-	2,100
					Telephone system maint	2,500	2,500
01-11-6211-000	Conference/Training				Total Maintenance Services - Equipment	\$ 30,310	\$ 26,850
	WCMC Legislative Breakfast - 4	\$ 500	\$ 500	01-11-6265-030	Professional Services		
	WCMC Annual Dinner	1,050	1,200		Lobbyist	\$ 42,000	\$ 42,000
	Civic Systems Training	-	4,500		Codification - Municipal Code Corp.	4,500	5,000
	Chamber Christmas Event	500	500		Actuary (OPEB,) - Menard Consulting	2,500	3,000
	Conferences	5,000	3,000		Muniweb - web maintenance servcie	1,980	4,649
	Chamber Monthly Meetings	100	100		IT Consulting Services	50,000	-
	Chamber Celebrate Westchester(16)	300	300		Strategic Planning/Comprehensive Plan	-	30,000
	WCMC Nat'l Legislative Trip - 2	600	600		Investigation/Auditing	115,000	-
	Proviso Municipal League	350	350		HR Services - PuzzleHR	-	60,240
	WCMC Summer Conference	950	950		Miscellaneous - Reporting Services; Other	10,000	8,000
	Tuition Reimbursement	3,000	3,000		Total Professional Services	\$225,980	\$152,889
	Staff training - local	500	500	01-11-6289-000	Other Contractual Expenses		
	Total Conference/Training	\$ 12,850	\$ 15,500		Debt Disclosure Service	\$ 1,000	\$ 1,000
					457/Flex Spending Account admin.	1,250	1,800
01-11-6213-000	Dues & Subscriptions				Grant Writer	20,000	20,000
	West Central Municipal Conference	\$ 16,000	\$ 16,000		Document Storage Fee - Iron Mountain	-	4,860
	North Central Conference of Mayors	1,400	1,400		Document Shred Fee - ProShred Security	2,500	2,500
	International League of Cities	750	750		Agenda Software - Granicus	18,000	19,000
	Illinois Municipal League (IML)	1,500	1,500		Vehicle Sticker Billing Service	8,000	8,000
	Proviso Municipal League	425	425		Vehicle Sticker Online Payment Service	1,000	1,500
	AIS Inc.	-	2,800		Liquor License Fingerprints	2,000	2,000
	CMAP	1,300	650		Senior Services	-	25,000
	IGFOA - 1	-	250		Other Emergency Services	15,000	30,000
	Metro Mayors Caucus	760	765		Total Other Contractual Expenses	\$ 68,750	\$115,660
	National League of Cities	1,600	1,625				
	Total Dues & Subscriptions	\$ 23,735	\$ 26,165				

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Planning Commission & Zoning Board of Appeals Expenditures by Object Class

Object Class	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2023 Projected Over (Under) Budget	FY 2024 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	3,274	3,148	10,050	2,500	(7,550)	30,000
Commodities	-	-	-	-	-	-
Total Operating Expenditures	3,274	3,148	10,050	2,500	(7,550)	30,000
Total Planning Commission & Zoning Board of Appeals Expenditures	\$ 3,274	\$ 3,148	\$ 10,050	\$ 2,500	\$ (7,550)	\$ 30,000

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Planning Commission & Zoning Board of Appeals Expenditures by Object

<u>Account Number</u>	<u>Account Title</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Contractual Services</u>						
01-14-6203-000	Contract/Legal Notices	\$ 3,274	\$ 3,148	\$ 10,000	\$ 2,500	\$ 9,000
01-14-6205-000	Printing	-	-	-	-	500
01-14-6207-000	Postage	-	-	-	-	500
01-14-6265-030	Engineering	-	-	-	-	8,000
01-14-6289-000	Other Contractual Expenses	-	-	50	-	12,000
Total Planning Commission & Zoning Board of Appeals Expenditures		<u>\$ 3,274</u>	<u>\$ 3,148</u>	<u>\$ 10,050</u>	<u>\$ 2,500</u>	<u>\$ 30,000</u>

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Community Development/Building Department Expenditures by Object Class

Object Class	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2023 Projected Over (Under) Budget	FY 2024 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 372,406	\$ 397,357	\$ 368,059	\$ 344,088	\$ (23,971)	\$ 399,221
Contractual Services	182,451	197,900	328,675	200,229	(128,446)	284,665
Commodities	3,539	2,476	35,250	4,683	(30,567)	19,950
Total Operating Expenditures	\$ 558,396	\$ 597,733	\$ 731,984	\$ 549,000	\$ (182,984)	\$ 703,836
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ 585	\$ 11,200	\$ -	\$ (11,200)	\$ -
Debt Service	-	-	-	-	-	-
Total Non-Operating Expenditures	\$ -	\$ 585	\$ 11,200	\$ -	\$ (11,200)	\$ -
Total Community Development/Building Expenditures	\$ 558,396	\$ 598,318	\$ 743,184	\$ 549,000	\$ (194,184)	\$ 703,836

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Community Development/Building Department Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Personnel</u>						
01-15-6103-000	Wages - Full Time	\$ 241,675	\$ 261,958	\$ 216,072	\$ 214,543	\$ 224,862
01-15-6103-100	Wages - Part Time	33,255	25,521	55,225	22,816	57,800
01-15-6104-000	Wages - Overtime	173	-	-	-	-
01-15-6106-000	Vacation Payout	-	-	-	2,034	-
01-15-6108-000	Sick Pay Payout	-	-	-	1,213	-
01-15-6122-000	Unemployment Compensation	-	4,040	-	-	-
01-15-6124-000	Social Security	16,443	17,366	16,820	14,513	17,525
01-15-6126-000	Medicare Expense	3,845	4,062	3,934	3,370	4,099
01-15-6128-000	IMRF-Village Expense	28,441	14,972	17,545	7,572	12,734
01-15-6150-000	Employee Insurance	48,574	69,438	58,463	78,027	82,201
Total Personnel		\$ 372,406	\$ 397,357	\$ 368,059	\$ 344,088	\$ 399,221
<u>Contractual Services</u>						
01-15-6203-000	Contract/Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ 1,000
01-15-6205-000	Printing	474	1,137	1,500	850	1,500
01-15-6207-000	Postage	1,298	712	700	800	1,500
01-15-6211-000	Conference/Training	1,951	347	6,050	75	10,800
01-15-6213-000	Dues & Subscriptions	75	1,672	1,625	1,729	2,490
01-15-6219-000	Telephone & Communications	2,091	2,103	2,200	1,300	2,200
01-15-6225-000	Maint. Services-Equipment	1,313	14,301	17,100	17,045	19,175
01-15-6227-000	Maint. Services-Vehicles	-	-	8,500	-	-
01-15-6240-000	Senior Events Contractual Services	-	-	25,000	9,000	-
01-15-6265-030	Prof. Services-Other	167,522	167,643	69,000	30,000	69,000
01-15-6265-100	Prof. Services-Engineering	-	-	50,000	5,500	30,000
01-15-6266-000	Plan Review Services	-	-	140,000	130,000	140,000
01-15-6280-000	Elevator Inspection	2,725	1,320	4,000	2,630	4,000
01-15-6289-000	Other Contractual Expenses	5,002	8,665	3,000	1,300	3,000
Total Contractual Services		\$ 182,451	\$ 197,900	\$ 328,675	\$ 200,229	\$ 284,665
<u>Commodities</u>						
01-15-6403-000	Office Supplies	\$ 1,598	\$ 1,491	\$ 1,750	\$ 1,750	\$ -
01-15-6406-000	Clothing Supplies	-	104	500	433	500
01-15-6407-000	Fuel	124	357	3,000	1,500	3,000
01-15-6419-000	Material & Supplies-Offices	-	-	-	-	2,000
01-15-6421-000	Material & Supplies-Equipment	-	-	-	-	9,200
01-15-6423-000	Materials & Supplies-Vehicles	1,454	342	1,500	1,000	1,500
01-15-6425-000	Materials & Supplies-Other	363	182	3,500	-	3,750
01-15-6440-000	Senior Events - Supplies	-	-	25,000	-	-
Total Commodities		\$ 3,539	\$ 2,476	\$ 35,250	\$ 4,683	\$ 19,950
<u>Capital Outlay</u>						
01-15-6509-000	Computer Hardware	\$ -	\$ 585	\$ 1,500	\$ -	\$ -
01-15-6511-000	Computer Software	-	-	500	-	-
01-15-6513-000	Office Equipment	-	-	4,200	-	-
01-15-6515-000	Operating Equipment	-	-	5,000	-	-
01-15-6521-000	Vehicles	-	-	-	-	-
Total Capital Outlay		\$ -	\$ 585	\$ 11,200	\$ -	\$ -
Total Community Development Expenditures		\$ 558,396	\$ 598,318	\$ 743,184	\$ 549,000	\$ 703,836

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
General Fund - Community Development
 Detail for Selected Accounts

Account	Description	2023 Budget	2024 Budget
01-15-6211-000	Conferences/Training		
	Training for Certification & Certification Costs	\$ 5,750	\$ 5,750
	Economic Development Committee	-	4,750
	Chamber of Commerce events	300	300
	Total Conference/Training	\$ 6,050	\$ 10,800
01-15-6213-000	Dues & Subscriptions		
	American Planning Association	\$ 700	\$ -
	CMAP	700	700
	Suburban Building Officials Conference	100	700
	Sidwell Maps	125	100
	International Council of Shopping Centers	-	125
	Adobe Acrobat Pro (3 subscriptions)	-	720
	ICC Membership	-	145
	Total Dues & Subscriptions	\$ 1,625	\$ 2,490
01-15-6225-000	Maintenance Services - Equipment		
	Copier	\$ 2,400	\$ 2,400
	AIS - Computer network, data services	-	2,075
	Building Software (Citizen Serve)	14,700	14,700
	Total Maintenance Services - Equipment	\$ 17,100	\$ 19,175
01-15-6265-030	Professional Services - Other		
	Health Inspections (LEHP)	\$ 24,000	\$ 24,000
	Plumbing Inspections	40,000	40,000
	Other	5,000	5,000
	Total Professional Services - Other	\$ 69,000	\$ 69,000
01-15-6289-000	Other Contractual Expenses		
	Grass Cutting	\$ 2,000	\$ 2,000
	Animal Trapping	500	500
	Tree Removal	-	-
	Board Ups	500	500
	Total Other Contractual Expenses	\$ 3,000	\$ 3,000

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Fire & Police Commission Expenditures by Object Class

Object Class	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2023 Projected Over (Under) Budget	FY 2024 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	34,420	27,165	43,025	51,400	8,375	60,025
Commodities	-	-	100	-	(100)	-
Total Operating Expenditures	\$ 34,420	\$ 27,165	\$ 43,125	\$ 51,400	\$ 8,275	\$ 60,025
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	-	-	-
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fire and Police Commission Expenditures	\$ 34,420	\$ 27,165	\$ 43,125	\$ 51,400	\$ 8,275	\$ 60,025

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Fire & Police Commission Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Contractual Services</u>						
01-18-6203-000	Contract/Legal Notices	\$ 394	\$ 367	\$ 1,200	\$ -	\$ 1,200
01-18-6207-000	Postage	-	-	200	-	200
01-18-6211-000	Conference & Training	-	-	1,250	-	1,250
01-18-6213-000	Dues & Subscriptions	375	-	375	-	375
01-18-6265-020	Prof. Services-Legal	10,920	9,167	17,000	6,283	15,000
01-18-6265-030	Prof. Services-Other	22,731	14,922	23,000	45,117	42,000
01-18-6289-000	Other Contractual Expenses	-	2,709	-	-	-
	Total Contractual Services	\$ 34,420	\$ 27,165	\$ 43,025	\$ 51,400	\$ 60,025
<u>Commodities</u>						
01-18-6289-000	Other Contractual Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-18-6403-000	Office Supplies	-	-	100	-	-
	Total Commodities	\$ -	\$ -	\$ 100	\$ -	\$ -
Total Police and Fire Commission Expenditures		\$ 34,420	\$ 27,165	\$ 43,125	\$ 51,400	\$ 60,025

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Police Department Expenditures by Object Class

Object Class	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2023 Projected Over (Under) Budget	FY 2024 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 5,673,260	\$ 6,473,719	\$ 6,383,600	\$ 6,558,473	\$ 174,873	\$ 6,736,866
Contractual Services	102,731	126,441	163,030	185,356	22,326	192,216
Commodities	106,790	163,496	104,835	107,879	3,044	124,635
Total Operating Expenditures	\$ 5,882,781	\$ 6,763,656	\$ 6,651,465	\$ 6,851,708	\$ 200,243	\$ 7,053,717
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 307,723	\$ 60,224	\$ 16,500	\$ 27,152	\$ 10,652	\$ 258,064
Debt Service	70,418	88,172	66,654	66,654	-	25,572
Total Non-Operating Expenditures	\$ 378,141	\$ 148,396	\$ 83,154	\$ 93,806	\$ 10,652	\$ 283,636
Total Police Department Expenditures	\$ 6,260,922	\$ 6,912,052	\$ 6,734,619	\$ 6,945,514	\$ 210,895	\$ 7,337,353

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 .Police Department Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Personnel</u>						
01-20-6103-000	Wages - Full Time	\$ 3,170,769	\$ 3,377,355	\$ 3,481,354	\$ 3,077,900	\$ 3,259,251
01-20-6103-050	Full Time - Non-Sworn	-	-	-	236,801	256,011
01-20-6103-100	Wages - Part Time	6,960	17,710	-	-	-
01-20-6104-000	Wages - Overtime	153,537	252,845	250,000	321,767	250,000
01-20-6106-000	Vacation Payout	-	16,976	-	26,607	20,000
01-20-6108-000	Sick Time Payout	-	-	-	7,014	5,000
01-20-6110-000	Wages - Holiday Pay	125,382	124,404	130,000	137,000	141,110
01-20-6115-000	Early Retirement Incentive	-	12,000	20,000	20,000	20,000
01-20-6118-000	Uniform Allowance	34,049	36,966	37,000	37,000	32,175
01-20-6124-000	Social Security	24,080	24,036	17,222	31,667	24,444
01-20-6126-000	Medicare Expense	47,071	51,214	50,480	54,858	50,971
01-20-6128-000	IMRF-Village Expense	31,451	23,193	22,556	18,840	12,903
01-20-6132-000	Police Pension	1,390,682	1,890,329	1,765,120	1,896,052	1,950,000
01-20-6150-000	Employee Insurance	689,279	646,691	609,868	692,967	715,000
	Total Personnel	\$ 5,673,260	\$ 6,473,719	\$ 6,383,600	\$ 6,558,473	\$ 6,736,866
<u>Contractual Services</u>						
01-20-6205-000	Printing	\$ 8,040	\$ 3,694	\$ 5,000	\$ 3,250	\$ 5,000
01-20-6207-000	Postage	1,358	1,262	1,000	792	1,000
01-20-6211-000	Conference/Training	12,867	14,127	16,575	11,794	35,355
01-20-6211-050	Academy Training	-	-	10,500	-	-
01-20-6211-100	Lodging	1,186	-	1,000	-	1,000
01-20-6211-200	Food / Meals	9	113	400	1,600	1,600
01-20-6211-300	Travel Expenses	376	-	500	-	500
01-20-6213-000	Dues & Subscriptions	6,930	31,588	26,020	52,663	48,853
01-20-6219-000	Telephone & Communication	14,513	12,596	13,900	10,074	10,500
01-20-6223-000	Maint. Services-Building & Off.	1,303	1,235	1,500	343	1,500
01-20-6225-000	Maint. Services-Equipment	5,589	7,276	4,900	3,129	4,650
01-20-6227-000	Maint. Services-Vehicles	29,645	20,484	15,000	31,000	36,000
01-20-6237-000	Equipment Rental	1,840	2,859	2,808	2,808	2,808
01-20-6249-000	Community Relations	-	-	-	970	3,000
01-20-6265-030	Prof. Services-Other	4,452	5,243	4,800	20,000	4,800
01-20-6265-040	Prof. Services-Animal Control	-	300	300	-	300
01-20-6289-000	Other Contractual Expenses	14,623	25,664	58,827	46,933	35,350
	Total Contractual Services	\$ 102,731	\$ 126,441	\$ 163,030	\$ 185,356	\$ 192,216
<u>Commodities</u>						
01-20-6403-000	Office Supplies	\$ 3,255	\$ 1,359	\$ 3,500	\$ 1,834	\$ 2,500
01-20-6404-000	Ammunition	7,465	15,911	15,000	3,920	15,000
01-20-6407-000	Fuel	62,333	67,348	63,000	63,000	57,000
01-20-6421-000	Materials & Supplies-Equipment	7,312	60,009	6,835	7,765	19,635
01-20-6423-000	Materials & Supplies-Vehicles	25,619	13,227	12,000	25,000	25,000
01-20-6425-000	Materials & Supplies-Other	806	2,386	2,000	1,000	1,500
01-20-6449-000	Community Relations	-	3,256	2,500	5,360	4,000
	Total Commodities	\$ 106,790	\$ 163,496	\$ 104,835	\$ 107,879	\$ 124,635

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 .Police Department Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Capital Outlay</u>						
01-20-6509-000	Computer Hardware	\$ 106,169	\$ 2,238	\$ 2,000	\$ 400	\$ 15,000
01-20-6511-000	Computer Software	6,309	2,369	2,500	959	-
01-20-6513-000	Office Equipment	-	-	-	-	-
01-20-6515-000	Operating Equipment	36,649	55,617	12,000	25,361	126,064
01-20-6516-000	Weapons	-	-	-	432	10,000
01-20-6521-000	Motor Vehicles	158,596	-	-	-	107,000
01-20-6525-000	Buildings/Equipment	-	-	-	-	-
	Total Capital Outlay	\$ 307,723	\$ 60,224	\$ 16,500	\$ 27,152	\$ 258,064
<u>Debt Service</u>						
01-20-6609-000	Installment Debt-Principal	\$ 64,409	\$ 83,338	\$ 65,122	\$ 65,122	\$ 25,412
01-20-6610-000	Installment Debt-Interest	6,009	4,834	1,532	1,532	160
01-20-6657-000	Installment Debt-Bank Charges	-	-	-	-	-
	Total Debt Service	\$ 70,418	\$ 88,172	\$ 66,654	\$ 66,654	\$ 25,572
	Total Police Department Expenditures	<u>\$ 6,260,922</u>	<u>\$ 6,912,052</u>	<u>\$ 6,734,619</u>	<u>\$ 6,945,514</u>	<u>\$ 7,337,353</u>

Village of Westchester
 Budget for Fiscal Year 2022 (May 1, 2023 - April 30, 2024)
Police Department
 Detail for Selected Accounts

Account	Description	2023 Budget	2024 Budget	Account	Description	2023 Budget	2024 Budget
01-20-6205-000	Printing			01-20-6265-030	Professional Services - Other		
	Parking Citations	\$ 3,000	\$ 3,000		Village of Hillside Prisoner Housing (\$125/month)	\$ 1,800	\$ 1,800
	Department Envelopes	700	700		Body Removal (6 x \$300)	2,800	2,800
	Case files	1,200	1,200		Pro-Shred	200	200
	Administrative Tow Forms -100	100	100		Total Professional Services - Other	\$ 4,800	\$ 4,800
	Total Printing	\$ 5,000	\$ 5,000				
01-20-6211-000	Police Conference / Training			01-20-6289-000	Other Contractual Services		
	Training Conference -Specialized Training	\$ 1,200	\$ 2,500		Administrative Consulting -Grant Writer	\$ 5,000	\$ 5,000
	Police Law Institute	2,755	2,755		Midwest Orthopedic at Rush	1,800	-
	Police Academy	10,000	17,500		Barnacle	-	3,000
	Staff and Command Training	-	12,600		AIS - All Information Services	566	-
	Total Police Conference/Training	\$13,955	\$35,355		CIS/CAPERS system	5,000	5,000
					Lexipol Services	35,000	15,000
					School Crossing Guards - District 92.5	8,706	7,350
					Total Other Contractual Services	\$56,072	\$ 35,350
01-20-6213-000	Dues & Subscriptions			01-20-6421-000	Materials & Supplies - Equipment		
	Critical Reach (Feb)	\$ 400	\$ 440		Battery Back-Ups	\$ 1,000	\$ -
	AIS - Computer network, data services	-	10,325		Radar Sign	-	3,665
	Porter Lee-BEAST Inventory sub. & licens	-	3,700		Bulletproof Vests	-	7,220
	ILEAS	120	120		Comm Direct - Monitor Replacements (4)	800	800
	Illinois Association of Chiefs of Police	-	500		Misc. Portable Radio Equipment	750	750
	LEADS Online -TOTAL TRACK	2,395	2,563		PD Portable Radio Batteries	960	1,000
	ISPAN - detective phones	-	300		IT Service PC	-	1,200
	PACE schedule system	-	2,400		Targets	250	250
	TLO Investigation Tool (\$110 Monthly)	1,550	1,525		Taser Cartridges	-	2,700
	NEMERT \$95 each	3,325	3,040		Emergency Flares	210	-
	WESTAFF	1,750	2,250		Nitrate Gloves	265	700
	West Suburban Detective Association	75	75		Evidence Supplies	800	350
	West Suburban Juvenile Officers Assoc.	30	30		Prisoner Supplies	1,600	800
	Body cam./vid. storage-annual subscript.	18,000	18,240		Breathalyzer Operator tubes	200	200
	Vigilant	-	2,625		Total Materials & Supplies - Equipment	\$ 6,835	\$ 19,635
	Language Line	120	120				
	E-Line Up	600	600	01-20-6509-000	Computer Hardware		
	Total Dues & Subscriptions	\$28,365	\$48,853		Computer/software replacements	\$ 2,000	\$ 15,000
					Total Computer Hardware	\$ 2,000	\$ 15,000
01-22-6219-000	Telephone & Communications			01-20-6515-000	Operating Equipment		
	Verizon - Cell Phones	\$10,100	\$ 9,600		Department Body Armor	\$12,000	\$ -
	Comcast - Internet services	950	900		In-car radios	-	15,000
	Cook County Bureau Technology	2,850	-		Body Cameras	-	61,064
	Total Telephone & Communications	\$13,900	\$ 10,500		Total Operating Equipment	\$12,000	\$ 76,064
01-20-6225-000	Maintenance Services - Equipment			01-20-6609-000	Debt Service - Principal		
	Porter Lee Corp. BEAST Equip.	\$ 130	\$ -		4 Police Interceptors 2017	\$ 6,587	\$ -
	Fox Valley Fire Extinguisher	350	350		3 2020 Chevy Tahoe Police Vehicles	54,705	23,468
	Maintenance - copier	1,440	1,800		1 Police Interceptor 2017	3,829	1,944
	Radar Certification	500	500		Total Debt Service - Principal	\$65,121	\$ 25,412
	Rifle Repairs	500	500				
	Intoximeter Service	480	-	01-20-6610-000	Debt Service - Interest		
	Emergency Equip Repairs	1,500	1,500		1 Ford Police Interceptor 2017	\$ 87	\$ -
	Total Maintenance Services - Equip.	\$ 4,900	\$ 4,650		3 2020 Chevy Tahoe Police Vehicles	1,350	140
					2 Ford Police Interceptors 2019	96	20
					Total Debt Service - Interest	\$ 1,533	\$ 160

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Emergency Management Expenditures by Object Class

Object Class	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2023 Projected Over (Under) Budget	FY 2024 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 2,584	\$ 2,368	\$ 2,585	\$ 2,585	\$ -	\$ -
Contractual Services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Total Operating Expenditures	\$ 2,584	\$ 2,368	\$ 2,585	\$ 2,585	\$ -	\$ -
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	-	-	-
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Emergency Management Expenditures	\$ 2,584	\$ 2,368	\$ 2,585	\$ 2,585	\$ -	\$ -

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Emergency Management Expenditures by Object

Account	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Personnel</u>						
01-21-6103-100	EMA Part Time	\$ 2,400	\$ 2,200	\$ 2,400	\$ 2,400	\$ -
01-21-6124-000	Social Security	149	136	150	150	-
01-21-6126-000	Medicare Expense	35	32	35	35	-
01-21-6128-000	IMRF - Village Expense	-	-	-	-	-
	Total Personnel	\$ 2,584	\$ 2,368	\$ 2,585	\$ 2,585	\$ -
<u>Contractual</u>						
01-21-6227-000	Maint. Services-Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
01-21-6289-000	Other Contractual Expenses	-	-	-	-	-
	Total Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Commodities</u>						
01-21-6407-000	Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ -
01-21-6423-000	Materials & Supplies-Vehicles	-	-	-	-	-
01-21-6425-000	Materials & Supplies-Other Equip	-	-	-	-	-
	Total Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Emergency Management Expenditures		\$ 2,584	\$ 2,368	\$ 2,585	\$ 2,585	\$ -

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Fire Department Expenditures by Object Class

Object Class	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2023 Projected Over (Under) Budget	FY 2024 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 4,478,363	\$ 5,077,584	\$ 5,466,236	\$ 5,354,977	\$ (111,259)	\$ 5,724,386
Contractual Services	166,738	539,264	528,155	360,499	(167,656)	660,324
Commodities	106,435	264,370	234,781	210,927	(23,854)	128,175
Total Operating Expenditures	\$ 4,751,536	\$ 5,881,218	\$ 6,229,172	\$ 5,926,403	\$ (302,769)	\$ 6,512,885
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 23,286	\$ 31,635	\$ 144,120	\$ 11,886	\$ (132,234)	\$ 448,680
Debt Service	20,020	20,019	10,010	10,010	0	-
Total Non-Operating Expenditures	\$ 43,306	\$ 51,654	\$ 154,130	\$ 21,896	\$ (132,234)	\$ 448,680
Total Fire Department Expenditures	\$ 4,794,842	\$ 5,932,872	\$ 6,383,302	\$ 5,948,299	\$ (435,003)	\$ 6,961,565

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Fire Department Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Personnel</u>						
01-22-6103-000	Wages - Full Time	\$ 2,464,539	\$ 2,666,043	\$ 2,737,114	\$ 2,535,130	\$ 2,728,316
01-22-6103-050	Fire - Full time Administration	-	29,118	44,370	14,505	-
01-22-6103-100	Wages - Part Time	29,482	11,859	-	13,753	20,500
01-22-6103-200	Wages - 7G (Fire Prevention)	13,388	6,971	15,000	10,253	12,000
01-22-6104-000	Wages - Overtime	190,819	239,821	200,000	284,796	280,000
01-22-6106-000	Vacation Payout	-	-	-	32,005	20,000
01-22-6108-000	Wages - Sick Pay	-	-	8,500	7,687	8,000
01-22-6110-000	Wages - Holiday Pay	92,594	83,921	100,000	113,469	115,000
01-22-6115-000	Early Retirement Incentive	-	-	8,000	-	-
01-22-6118-000	Uniform Allowance	22,840	24,102	26,100	19,067	33,600
01-22-6124-000	Social Security	11,017	7,665	6,180	3,577	1,271
01-22-6126-000	Medicare Expense	39,721	42,480	40,332	42,627	39,858
01-22-6128-000	IMRF-Village Expense	3,215	3,768	3,603	4,202	1,033
01-22-6132-000	Fire Pension	1,020,365	1,259,786	1,605,500	1,666,589	1,825,000
01-22-6150-000	Employee Insurance	590,383	702,050	671,538	607,317	639,808
	Total Personnel	\$ 4,478,363	\$ 5,077,584	\$ 5,466,236	\$ 5,354,977	\$ 5,724,386
<u>Contractual Services</u>						
01-22-6203-000	Contract/Legal Notices	\$ 125	\$ -	\$ 150	\$ -	\$ 150
01-22-6205-000	Printing	-	-	750	-	750
01-22-6207-000	Postage	114	157	300	175	300
01-22-6211-000	Conference/Training	8,449	27,942	34,250	12,604	44,650
01-22-6212-000	Foreign FF Insurance Acct. Expend.	23,807	24,724	24,000	37,000	37,000
01-22-6213-000	Dues & Subscriptions	9,170	3,737	9,700	13,547	11,500
01-22-6219-000	Telephone & Communication	12,482	16,905	8,975	14,152	14,418
01-22-6223-000	Maint. Services-Building & Off.	22,405	12,328	9,000	14,035	10,000
01-22-6225-000	Maint. Services-Equipment	10,710	17,658	15,030	21,108	15,850
01-22-6227-000	Maint. Services-Vehicles	49,422	136,578	100,000	69,827	100,000
01-22-6245-000	Fire Department Education Fund	2,830	4,500	7,000	4,000	9,500
01-22-6265-030	Prof. Services-Other	2,169	4,997	60,000	-	80,800
01-22-6289-000	Other Contractual Expenses	25,055	289,738	259,000	174,051	335,406
	Total Contractual Services	\$ 166,738	\$ 539,264	\$ 528,155	\$ 360,499	\$ 660,324
<u>Commodities</u>						
01-22-6403-000	Office Supplies	\$ 4,159	\$ 2,919	\$ 4,500	\$ 3,401	\$ 4,500
01-22-6405-000	Cleaning Supplies	7,198	6,226	6,500	7,212	6,500
01-22-6407-000	Fuel	17,935	24,440	25,000	24,570	25,000
01-22-6411-000	Public Education Materials	2,199	10,290	12,600	9,725	13,800
01-22-6419-000	Materials & Supplies - Office	86	-	100	100	100
01-22-6421-000	Materials & Supplies-Equipment	21,329	141,305	78,218	64,736	19,700
01-22-6423-000	Materials & Supplies-Vehicles	2,367	5,647	11,400	8,294	11,400
01-22-6424-000	Materials & Supplies-Medical	44,337	67,172	89,638	86,152	40,350
01-22-6425-000	Materials & Supplies-Other Equip	6,825	6,371	6,825	6,737	6,825
	Total Commodities	\$ 106,435	\$ 264,370	\$ 234,781	\$ 210,927	\$ 128,175

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Fire Department Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Capital Outlay</u>						
01-22-6509-000	Computer Hardware	\$ 1,000	\$ 103	\$ 18,510	\$ 130	\$ -
01-22-6515-000	Operating Equipment	-	-	-	-	263,480
01-22-6516-000	Personal Protective Equipment	22,286	31,532	73,610	9,734	38,200
01-22-6521-000	Motor Vehicles	-	-	-	-	65,000
01-22-6524-000	Grant Expenditures	-	-	-	-	-
01-22-6525-000	Building / Equipment	-	-	52,000	2,022	82,000
	Total Capital Outlay	\$ 23,286	\$ 31,635	\$ 144,120	\$ 11,886	\$ 448,680
<u>Debt Service</u>						
01-22-6609-000	Installment Debt-Principal	\$ 18,876	\$ 19,376	\$ 9,880	\$ 9,880	\$ -
01-22-6610-000	Installment Debt-Interest	1,144	643	130	130	-
	Total Debt Service	\$ 20,020	\$ 20,019	\$ 10,010	\$ 10,010	\$ -
	Total Fire Department Expenditures	<u>\$ 4,794,842</u>	<u>\$ 5,932,872</u>	<u>\$ 6,383,302</u>	<u>\$ 5,948,299</u>	<u>\$ 6,961,565</u>

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Fire Department
 Detail for Selected Accounts

Account	Description	2023 Budget	2024 Budget	Account	Description	2023 Budget	2024 Budget
01-22-6118-000	Uniform Allowance			01-22-6265-030	Professional Services - Other		
	24 Personnel (union)	\$ 19,800	\$ 19,800		Sta# 25 & 26 Mold and Asbestos Remediation	\$ 60,000	\$ 80,000
	4 Personnel (Command Staff)	3,800	3,800		SCBA Mask Fit Testing	-	800
	4 New Employees	2,500	10,000		Total Professional Services - Other	\$ 60,000	\$ 80,800
	Total Uniform Allowance	\$ 26,100	\$ 33,600				
01-22-6211-000	Conference/Training			01-22-6289-000	Other Contractual Expenses		
	3 Capt Company Offic. Sch. at IFSI	Grant Funder	\$ -		GEMT Revenue - State Administrative Fee	\$ 240,000	\$ 300,000
	3 Lt. Company Offic. School at IFSI	Grant Funder	-		Code RED	-	7,000
	New Hire Fire Academy- 4 FFs	8,200	16,400		Lexipol	-	8,956
	Vehicle Machinery Ops (2 FFs)	-	2,200		Target Solutions - Training	2,890	3,000
	Vehicle Machinery Tech (6 FFs)	6,000	6,000		Target Solutions (crewsense) - Scheduling	1,960	2,000
	Advanced Technician Firefighter	3,250	3,250		Fire Alarm Monitoring - both fire stations	1,200	1,200
	3 FFs RIT Technician Training at IFSI	Grant Funder	-		FlowMSP Annual	2,500	2,500
	3 FFs FAST Training at IFSI	Grant Funder	-		ZOLL ePcR License	1,200	1,200
	3 FFs Smoke Divers Training at IFSI	Grant Funder	-		NORCOMM - MABAS Fee	4,500	4,500
	Training Materials/Books/DVDs	500	500		Emergency Reporting Software	3,550	3,550
	1 Capt-IL Chief Fire Officer Course	3,550	3,550		Annual Physicals	1,200	1,500
	Training Travel- Per Diem Expense	3,000	3,000		Total Other Contractual Expenses	\$ 259,000	\$ 335,406
	Training Travel- Hotel Expense	3,500	3,500	01-22-6411-000	Public Education		
	Fire Investigator Conf/Seminars	750	750		2 - Fire Inspector I	\$ 700	\$ 750
	IL Fire Chief's Conference	750	750		2 - Fire Inspector II	700	750
	Officer Development Conf/Seminars	2,000	2,000		2 - Public Fire & Life Safety Educator	700	1,500
	MABAS Command Summit	750	750		Fire Investigator Certification (3 mods)	1,200	1,500
	Int'l Assn Fire Chief's Conference	2,000	2,000		Public Education Materials	2,000	2,000
	Total Conference/Training	\$ 34,250	\$ 44,650		Fire Prevention Open House	3,000	3,000
01-22-6213-000	Dues & Subscriptions				Smoke Detector Program	1,500	1,500
	MABAS Division XX (Membership)	\$ 6,000	\$ 7,000		CPR/AED Program	500	500
	Int'l Assn of Fire Chiefs	240	240		Car Seat Safety Program	500	500
	Fire Investigators Strike Force	150	150		CPR Admin fee - Edward Hospital	300	300
	International Code Council	150	550		2 - Fire Life Safety Plan Review	1,500	1,500
	Illinois Fire Inspector Assn	200	200		Total Public Educations	\$ 12,600	\$ 13,800
	Metropolitan Fire Chief's Assn	50	50	01-22-6421-000	Materials & Supplies - Equipment		
	NFPA Fire Codes Sub Svc	1,795	2,195		Motorola APX8500 Tri-Band Mobile for Squad	\$ 5,799	\$ -
	Illinois Fire Chief's Assn	550	550		4- FLIR K2 Thermal Imagers for Back Seats of T25/E26	5,200	-
	National Fire Protection Assn	350	350		Rabbit Tool/Hydra Ram	2,400	-
	IL Society of Fire Svc Instructor	150	150		Quantifit2 Respirator Fit Testing System	10,619	-
	IL Fire Service Admin Asst Prof	65	65		Snow Plow/Salt Spreader Pkg for Utility Truck	7,800	-
	Total Dues & Subscriptions	\$ 9,700	\$ 11,500		Paratech Stabilization System	4,000	-
01-22-6219-000	Telephone & Communications				Positive Pressure Fan	3,000	-
	ATT Mobility	\$ 3,500	\$ 5,252		Hoses, assorted	7,000	7,000
	Comcast	1,000	3,600		Nozzles/Appliances	11,000	5,000
	Peerless One Network Inc.	975	1,606		Replace outdated rope rescue equip	11,000	5,000
	Verizon Wireless	3,500	3,960		Stihl 461R Rescue Chain Saw	2,400	2,700
	Total Telephone & Communications	\$ 8,975	\$ 14,418		Misc Equipment needs	4,000	-
01-22-6223-000	Maint. Services - Building/Office				Various Tools	4,000	-
	Gen. Maint/Repairs Garage Doors	\$ 3,000	\$ 3,000		Total Materials & Supplies - Equipment	\$ 78,218	\$ 19,700
	Landscape - Sta. 25 & 26	1,000	1,000	01-22-6423-000	Materials & Supplies - Vehicles		
	Various Station Repairs	2,000	3,000		Equipment as needed for maint.	\$ 6,000	\$ 6,000
	Both station radio maint/repairs	3,000	3,000		6 replacement tires	3,500	3,500
	Total Maint. Services - Bldg./Office	\$ 9,000	\$ 10,000		Replace 6 vehicle batteries	1,900	1,900
					Total Materials & Supplies - Vehicles	\$ 11,400	\$ 11,400

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Fire Department
 Detail for Selected Accounts

Account	Description	2023 Budget	2024 Budget	Account	Description	2023 Budget	2024 Budget
01-22-6225-000 Maint. Services-Equipment				01-22-6424-000 Materials & Supplies - Medical			
	Konica Minolta Copier (est)	\$ 1,180	\$ 1,200		Oxygen service/refills	\$ 1,200	\$ 1,200
	Bi-annual/qtrly SCBA air tests	2,000	2,400		Medical gloves (est)	6,000	6,000
	SCBA flow test/preventative maint	2,600	2,800		Zoll Licenses to Upgrade Trucks to ALS	4,800	4,800
	Hurst Tool Preventative Maint	2,000	2,000		Micro Dot Test Strips	750	750
	Ext refills - used on calls (6)	500	500		Stretcher/Cardiac Monitor Batteries	3,000	3,000
	3 Cardiac Monitors/3 AED - Maint	500	700		Special event supplies	1,000	1,000
	Ground Ladder Testing	1,250	1,250		6 cases ZOLL auto-pulse replacement bands	1,600	1,600
	Ambulance Stretcher - annual maint.	1,000	1,000		Operational/Misc./COVID PPE-Disinfectant	13,000	10,000
	Mark 1,000 hydrants per NFPA	2,500	2,500		2 Stryker Stair Chairs	7,000	-
	Other Repairs (as needed)	1,500	1,500		ZOLL X Series Cardiac Monitor w/ capnography	26,838	-
	Total Maint. Services-Equipment	\$ 15,030	\$ 15,850		6 AEDs for Police Vehicles	9,000	9,000
					Stryker Lucas 3 CPR Compression Device	15,450	-
					Total Materials & Supplies - Medical	\$ 89,638	\$ 37,350
01-22-6227-000 Maint. Services - Vehicles				Materials & Supplies - Other			
	Amb 25 - Preventative A Maint	\$ 700	\$ 700		Other Supplies	\$ 6,825	\$ 6,825
	Amb 25 - Preventative B Maint	700	700		Total - Materials & Supplies - Other	\$ 6,825	\$ 6,825
	Amb 25 - Oil Changes	900	900	01-22-6515-000 Operating Equipment			
	Amb 25 - HVAC Filter Svc	1,300	1,300		28 MSA G1 Ultra Self-Contained Breathing App.	\$ -	\$ 255,480
	Amb 25 - Rear end/Trans. Service	350	350		1 FLIR K65 Thermal Imaging Camera for Squad 25	-	8,000
	Amb 26 - Preventative A Maint	700	700		Total Operating Equipment	\$ -	\$ 263,480
	Amb 26 - Preventative B Maint	700	700	01-22-6516-000 Personal Protective Equipment			
	Amb 26 - Oil Changes	900	900		15 sets replacement turnouts existing FFs	\$ 52,000	\$ 15,200
	Amb 26 - HVAC Filter Svc	1,300	1,300		2 sets turnouts for new FFs	6,800	15,200
	Amb 26 - Rear end/Trans. Service	350	350		28 sets of Rescue Gloves	1,260	-
	Eng 25 - A Service/Pump Test	1,800	1,800		28 sets of structural FF gloves	750	800
	Eng 25 - B Service	850	850		10 pairs replacement firefighter boots	5,300	1,500
	Eng 25 - Generator service	400	400		Particulate Hoods	3,500	1,500
	Eng 25 - Transmission service	400	400		Turnout equip repairs/needs	1,500	1,500
	Eng 25 - Rear end service	350	350		8 Cairns 880 Helmets w/ bourkes	2,500	2,500
	Eng 26 - A Service/Pump Test	1,800	1,800		Total - Personal Protective Equipment	\$ 73,610	\$ 38,200
	Eng 26 - B Service	850	850	01-22-6525-000 Buildings & Equipment			
	Eng 26 - Generator service	400	400		Sta# 25 - Radio Work	\$ 1,000	\$ 1,000
	Eng 26 - Transmission Service	400	400		Sta# 26 - Radio Work	1,000	1,000
	Eng 26 - Rear end service	350	350		Sta# 26 - NEEDS tuckpointing	10,000	20,000
	Rescue 25 - A Service	1,200	1,200		Sta# 26 - Replace roof (3000 SF = \$12/sq ft)	40,000	60,000
	Trk 25 - A Service/Pump Test	1,800	1,800		Total Buildings & Equipment	\$ 52,000	\$ 82,000
	Trk 25 - B Service	950	950	01-22-6009-000 Debt Service - Principal			
	Trk 25 - Generator service	400	400		2017 F-250 Super Duty Cab	\$ 9,880	\$ -
	Trk 25 - Change Hyd Fuel/Filter	1,200	1,200		Total Debt Service - Principal	\$ 9,880	\$ -
	Trk 25-Ann. NFPA 1914 Ladder Test	1,450	1,450	01-22-6010-000 Debt Service - Interest			
	Other Misc Repairs	77,500	77,500		2017 F-250 Super Duty Cab	\$ 130	\$ -
	Total Maints Services - Vehicles	\$ 100,000	\$ 100,000		Total Debt Service - Interest	\$ 130	\$ -
01-22-6245-000 Fire Dept Education Fund							
	Fire Officer Education Incentive	\$ 1,000	\$ 1,500				
	College Reimbursement	6,000	8,000				
	Total Fire Department Education Func	\$ 7,000	\$ 9,500				

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Public Works Expenditures by Object Class

Object Class	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2023 Projected Over (Under) Budget	FY 2024 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 885,890	\$ 598,438	\$ 913,719	\$ 820,047	\$ (93,672)	\$ 1,038,214
Contractual Services	2,597,121	2,599,513	2,722,035	2,701,181	(20,854)	2,870,428
Commodities	290,921	168,145	253,050	151,448	(101,602)	221,300
Total Operating Expenditures	\$ 3,773,932	\$ 3,366,096	\$ 3,888,804	\$ 3,672,676	\$ (216,128)	\$ 4,129,942
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 193,543	\$ 24,824	\$ 70,400	\$ 51,800	\$ (18,600)	\$ 112,000
Debt Service	85,936	88,922	85,420	85,419	(1)	70,673
Total Non-Operating Expenditures	\$ 279,479	\$ 113,746	\$ 155,820	\$ 137,219	\$ (18,601)	\$ 182,673
Total Public Works Expenditures	\$ 4,053,411	\$ 3,479,842	\$ 4,044,624	\$ 3,809,895	\$ (234,729)	\$ 4,312,615

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Public Works Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Personnel</u>						
01-30-6103-000	Wages - Full Time	\$ 442,778	\$ 294,358	\$ 534,977	\$ 481,556	\$ 620,870
01-30-6103-050	PW FT - Buildings & Grounds	-	-	36,974	43,656	44,990
01-30-6103-100	Wages - Part Time	22,881	-	-	-	-
01-30-6104-000	Wages - Overtime	65,610	(5,575)	30,000	41,933	80,000
01-30-6106-000	Vacation Payout	-	-	-	7,203	2,500
01-30-6108-000	Sick Time Payout	-	-	-	3,519	2,500
01-30-6110-000	Holiday Pay	14,373	-	12,000	-	-
01-30-6118-000	Uniform Allowance	1,575	3,238	1,750	-	1,750
01-30-6124-000	Social Security	32,835	36,691	35,461	35,018	46,553
01-30-6126-000	Medicare Expense	7,678	9,088	8,293	8,186	10,887
01-30-6128-000	IMRF-Village Expense	110,501	49,055	46,793	44,143	37,843
01-30-6150-000	Employee Insurance	187,659	211,583	207,471	154,833	190,320
	Total Personnel	\$ 885,890	\$ 598,438	\$ 913,719	\$ 820,047	\$ 1,038,214
<u>Contractual Services</u>						
01-30-6205-000	Printing	\$ 180	\$ 240	\$ 500	\$ 200	\$ 500
01-30-6207-000	Postage	3	337	250	50	250
01-30-6211-000	Conference/Training	823	1,931	2,000	2,500	3,000
01-30-6213-000	Dues & Subscriptions	104	1,904	2,000	3,300	5,125
01-30-6219-000	Telephone & Communication	4,261	3,153	4,075	3,750	3,900
01-30-6223-000	Maint. Services-Building & Off.	35,824	29,476	46,500	35,000	47,250
01-30-6225-000	Maint. Services-Equipment	28,448	28,775	33,500	30,000	34,500
01-30-6227-000	Maint. Services-Vehicles	6,024	11,015	14,000	7,000	9,500
01-30-6228-000	Maint. Services-Street Lights	11,325	-	-	-	-
01-30-6228-100	Maint. Services-Traffic Lights	20,953	20,953	28,350	21,000	23,500
01-30-6231-100	Tree Replacement Program	20,824	61,123	60,000	61,471	66,000
01-30-6231-200	Tree Removal Contract	39,921	55,700	30,000	25,000	30,000
01-30-6231-300	Tree Trimming Contract	78,750	82,500	86,250	86,250	100,000
01-30-6231-350	Restoration Trees-Dirt and Seed	5,561	6,185	6,500	4,750	5,500
01-30-6231-400	Emergency Tree & Storm Care	19,517	28,007	20,000	85,575	40,000
01-30-6233-000	Disposal Charges	42,150	29,652	45,000	35,000	45,000
01-30-6235-000	Concrete Services	15,922	-	-	-	-
01-30-6235-200	Sidewalk Replacement Program	66,761	66,363	50,000	84,000	115,000
01-30-6237-000	Equipment Rental	13,412	1,832	20,000	6,132	9,750
01-30-6243-000	Gas Heating	-	1,627	-	14,600	15,000
01-30-6245-000	Rubbish Expense	1,921,680	1,981,994	2,051,760	2,000,000	2,094,053
01-30-6251-000	Electricity	73,198	63,534	65,100	63,000	65,100
01-30-6265-030	Prof. Services-Other	15,008	24,547	26,750	19,000	54,500
01-30-6265-100	Prof. Services-Engineering	98,268	2,507	41,500	37,000	11,000
01-30-6289-000	Other Contractual Expenses	28,843	41,883	37,000	24,223	37,000
01-30-6289-200	Contractual Services - Mowing	49,361	54,275	51,000	52,380	55,000
	Total Contractual Services	\$ 2,597,121	\$ 2,599,513	\$ 2,722,035	\$ 2,701,181	\$ 2,870,428

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 General Fund
 Public Works Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Commodities</u>						
01-30-6403-000	Office Supplies	\$ 808	\$ 1,269	\$ 1,500	\$ 200	\$ 1,500
01-30-6405-000	Cleaning Supplies	530	-	-	-	-
01-30-6406-000	Clothing Supplies	8,024	8,421	11,500	7,900	11,500
01-30-6407-000	Fuel	46,757	48,420	58,000	42,300	50,000
01-30-6419-000	Materials & Supplies-Office	-	-	1,500	48	1,500
01-30-6421-000	Materials & Supplies-Equipment	40,077	28,884	43,050	30,000	42,050
01-30-6423-000	Materials & Supplies-Vehicles	10,102	6,483	12,400	7,000	10,750
01-30-6425-000	Materials & Supplies-Other	36,389	24,955	50,100	25,000	39,050
01-30-6426-000	Materials & Supplies - Mech	24,991	16,388	25,000	12,000	20,000
01-30-6429-000	Materials & Supplies-Streets	123,243	33,325	50,000	27,000	44,950
	Total Commodities	\$ 290,921	\$ 168,145	\$ 253,050	\$ 151,448	\$ 221,300
<u>Capital Outlay</u>						
01-30-6515-000	Operating Equipment	\$ -	\$ -	\$ 40,400	\$ 27,800	\$ 82,000
01-30-6521-000	Motor Vehicles	168,112	-	-	-	-
01-30-6525-000	Building/Equipment	810	-	5,000	-	5,000
01-30-6540-000	Infrastructure	-	-	-	-	-
01-30-6527-000	Street & Traffic Signs	24,621	24,824	25,000	24,000	25,000
	Total Capital Outlay	\$ 193,543	\$ 24,824	\$ 70,400	\$ 51,800	\$ 112,000
<u>Debt Service</u>						
01-30-6609-000	Installment Lease-Principal	\$ 73,835	\$ 78,680	\$ 77,386	\$ 77,386	\$ 64,882
01-30-6610-000	Installment Lease-Interest	12,101	10,242	8,034	8,034	5,791
	Total Debt Service	\$ 85,936	\$ 88,922	\$ 85,420	\$ 85,419	\$ 70,673
	Total Public Works Expenditures	\$ 4,053,411	\$ 3,479,842	\$ 4,044,624	\$ 3,809,895	\$ 4,312,615

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Public Works Department
 Detail for Selected Accounts

Account	2023 Budget	2024 Budget	Account	2023 Budget	2024 Budget
01-30-6219-000 Telephone & Communications			01-30-6421-000 Materials & Supplies - Equipment		
Verizon	\$ 1,575	\$ 1,800	Truck 4 (oil changes/filters/battery)	\$ 2,000	\$ 3,500
Comcast	1,500	1,600	Truck 5 (oil/filters)	1,200	1,000
Misc	1,000	500	Truck 27(oil/filters)	1,200	3,500
Total Telephone & Communications	\$ 4,075	\$ 3,900	Truck 44(oil/filters/AC issues; electrical)	2,500	2,500
01-30-6223-000 Maintenance Services - Bldg/Office			Truck 46 (oil/filters/batteries)	1,200	1,000
Aramark (Bathrooms/Mats)	\$ 19,000	\$ 19,500	Truck 64 (oil/filters)	1,200	1,000
HVAC 6 Bldg Maint/43 units	14,000	14,000	Old Chipper(oil/filters/blades)	2,500	2,500
Sprinkler Inspection/RPZ Inspec	2,000	2,250	New Chipper (oil/filter/blades/wench)	2,000	2,000
Plumbing Repairs	1,500	1,500	Old Loader (oil/filters/)	2,000	1,200
HVAC Repairs	5,000	5,000	Skid Steer (oil/filters/attachment parts)	4,000	3,500
Fire Extinguisher Renewals	500	500	Sweeper (oil/filters/brooms)	5,000	5,000
Miscellaneous Building Repairs	3,000	3,000	Roller (oil/filters)	1,000	650
Village Generator Maint	1,500	1,500	Asphalt Machine (oil/filters/bearing)	1,750	1,000
Total Maintenance Services - Bldg./Office	\$ 46,500	\$ 47,250	Crackfill Machine (oil/filters)	1,000	650
01-30-6225-000 Maintenance Equipment			Cutting Saw (oil/filters)	1,000	550
Sweeper (Standard Care & Repairs)	\$ 6,500	\$ 5,500	Arrow Boards (Batteries/Electrical Issues)	1,000	500
Truck 4 (steering repairs, differential service)	2,500	2,250	Plows (Blades,Curb shoes,bolts,controls)	5,500	5,500
Truck 44 (body work)	5,000	5,250	Miscellaneous Repairs	7,000	6,500
Truck 46 (Yrly Inspection)	2,500	2,000	Total Materials & Supplies - Equipment	\$ 43,050	\$ 42,050
Truck 64 (Yrly Inspection, Emissions)	5,000	3,500	01-30-6423-000 Materials & Supplies - Vehicles		
Old Chipper (Inspection & Repairs)	2,500	2,500	Truck 12 (oil/filters)	\$ 1,200	\$ 1,000
New Chipper (Inspection)	-	1,250	Truck 17 (oil/filters/tires)	500	500
Miscellaneous (saws,blowers,weed wackers)	1,000	1,000	Truck 21 (oil/filters/brakes)	2,000	1,500
Skid Steer (Attachment repair, oil leak repair)	3,000	6,250	Truck 23 (oil/filters/plugs, wires)	1,500	1,000
Asphalt Maching (2-yr inspection)	1,500	1,000	Truck 33 (oil/filters/DPF Valve)	3,000	2,750
Emergency Repairs	4,000	4,000	Truck 45 (oil/filters)	1,200	1,000
Total Maintenance Equipment	\$ 33,500	\$ 34,500	Miscellaneous Vehicle Supplies	3,000	3,000
01-30-6227-000 Maintenance Vehicles			Total Materials & Supplies - Vehicles	\$ 12,400	\$ 10,750
Truck 33	\$ 2,500	\$ 2,250	01-30-6425-000 Materials & Supplies Other		
Safety Lane Inspections	1,000	1,000	Garage Supplies	\$ 18,000	\$ 18,000
Truck 21 (body work, new tires)	7,000	2,750	Light Bulbs (Police/Hall)	750	750
Misc Repairs	3,500	3,500	Praxair	1,200	-
Total Maintenance Vehicles	\$ 14,000	\$ 9,500	Tree Supplies	3,500	3,500
01-30-6231-200 Tree Removal Contract			Sidewalk Salt	1,650	1,800
Large Tree Removal and Stump Grinding	\$ 55,000	\$ 30,000	New Snowblower	-	1,750
Total Tree Removal Contract	\$ 55,000	\$ 30,000	Curb Paint	17,500	10,500
01-30-6237-000 Equipment Rental			Therm Material	7,500	2,750
Roller Rental	\$ 4,500	\$ 6,250	Total Materials & Supplies - Other	\$ 50,100	\$ 39,050
Maint/Traffic Sign Rental	5,500	3,500	01-30-6429-000 Material & Supplies - Streets		
Aerial Truck/Boom Truck	10,000	-	Hot Mix Asphalt (Small Locations)	\$ 22,000	\$ 17,500
Total Equipment Rental	\$ 20,000	\$ 9,750	New barricades and safety cones	-	1,950
			Cold Patch	7,500	4,500
			Small Tools	2,000	2,500
			Crack-Fill Material	18,500	18,500
			Total Materials & Supplies - Streets	\$ 50,000	\$ 44,950

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Public Works Department
 Detail for Selected Accounts

Account	2023 Budget	2024 Budget	Account	2023 Budget	2024 Budget
01-30-6265-030 Professional Services			01-30-6515-000 Operating Equipment		
Fuel Tank Inspections	\$ 6,500	\$ 6,500	Replace 5-ton truck #9; plow/V-Box (split)	\$ -	\$ 73,000
Fueling System Repair	5,000	5,000	V-Box for #12 1-Ton Truck	-	9,000
Pest Control	10,000	6,500	Sweeper attachment for Bobcat	5,400	-
All Data Mech. Manuals	2,500	2,500	2 V-Box Salters legs	28,000	
Drug Testing	2,000	3,250	Replace Western Plow for Truck 21	7,000	
Tree Inventory, Management Plan	-	30,000	Total Motor Vehicles	\$ 40,400	\$ 82,000
Fire Alarm Security	750	750	01-30-6609-000 Installment Lease - Principal		
Total Professional Services	\$ 26,750	\$ 54,500	Dump Truck/Salt Spreader/Chipper	\$ 18,545	\$ 19,085
01-30-6265-100 Professional Services - Engineering			Tandem Dump/Crackfill Machine	28,774	14,602
Cemetery Ponds (Split w/Utility Fund)	\$ 31,000	\$ -	Sweeper	30,067	31,195
Misc Services (MFT Paperwork)	4,000	4,000	Total Installment Lease - Principal	\$ 77,386	\$ 64,882
Bridge Inspections	6,500	7,000	01-30-6610-000 Installment Lease - Interest		
Total Professional Services - Engineering	\$ 41,500	\$ 11,000	Dump Truck/Salt Spreader/Chipper	\$ 1,238	\$ 697
01-30-6289-000 Other Contractual Expense			Tandem Dump/Crackfill Machine	720	145
In-House Paving Grinding	\$ 25,000	\$ 23,000	Street Sweeper	6,076	4,949
In-House Paving Tack Coat	7,500	9,500	Total - Installment Lease - Interest	\$ 8,034	\$ 5,791
In-House paving Sweeping	4,500	4,500			
Total Other Contractual Expenditures	\$ 37,000	\$ 37,000			

Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Utility (Water) Fund
Summary - Changes in Net Position

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Revenues</u>					
Charges for Service	\$ 6,044,821	\$ 5,939,639	\$ 6,319,694	\$ 6,132,668	\$ 6,075,000
Other Income	12,937	4,835	6,500	6,000	6,500
Total Utilities Fund Revenues	\$ 6,057,758	\$ 5,944,474	\$ 6,326,194	\$ 6,138,668	\$ 6,081,500
<u>Expenses</u>					
Personnel Services	\$ 1,457,101	\$ 1,536,871	\$ 1,552,975	\$ 1,333,772	\$ 1,767,705
Contractual Services	359,075	394,136	786,550	783,976	810,861
Commodities	2,634,846	2,628,434	2,849,982	2,888,273	3,156,194
Contingency	-	-	-	-	150,000
Total Operating Expenses, other than depreciation	\$ 4,451,022	\$ 4,559,441	\$ 5,189,507	\$ 5,006,021	\$ 5,884,760
Operating Income (Loss) <i>before</i> Depreciation	\$ 1,606,736	\$ 1,385,033	\$ 1,136,687	\$ 1,132,647	\$ 196,740
Depreciation Expense	513,038	500,000	605,000	515,000	625,000
Operating Income	1,093,698	885,033	531,687	617,647	(428,260)
<u>Nonoperating Revenues (Expenses)</u>					
Investment Income	2,645	3,868	600	70,249	65,000
Grant Revenue	-	1,096,638	1,096,000	1,096,638	-
Loan Proceeds	273,706	221,816	-	-	-
Debt Service - Principal	513,633	215,779	230,669	230,144	234,913
Reduction in Long-Term Debt	(513,633)	(215,779)	(230,669)	(230,144)	(234,913)
Interest Expense	(76,660)	(67,523)	(67,647)	(68,172)	(63,401)
Paying Agent Fees	(325)	-	-	-	-
Total Nonoperating Revenues (Expenses)	199,366	1,254,799	1,028,953	1,098,715	1,599
Change in Net Position	\$ 1,293,064	\$ 2,139,832	\$ 1,560,640	\$ 1,716,362	\$ (426,661)
Beginning Net Position	9,317,008	11,202,826	13,342,658	13,342,658	15,059,020
Prior Period Adjustment	592,754	-	-	-	-
Beginning Net Position as Restated	9,909,762	11,202,826	13,342,658	13,342,658	15,059,020
Projected Ending Net Position	\$ 11,202,826	\$ 13,342,658	\$ 14,903,298	\$ 15,059,020	\$ 14,632,359

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Utility (Water) Fund
 Revenues by Source

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Charges for Services</u>						
02-00-4814-000	Water Sales	\$ 4,279,060	\$ 4,248,256	\$ 4,600,744	\$ 4,492,796	\$ 4,440,000
02-00-4816-000	Water Infrastructure Fee	516,162	518,239	515,000	518,213	515,000
02-00-4818-000	Meter Sales	124,489	109,570	90,000	10,780	5,000
02-00-4820-000	Water Penalties	64,344	36,644	55,000	68,630	55,000
02-00-4828-000	Sewer Fees	527,746	508,394	538,950	519,824	540,000
02-00-4829-000	Sewer Infrastructure Fee	514,234	514,028	515,000	512,030	515,000
02-00-4830-000	Sewer Penalties	7,867	4,508	5,000	10,395	5,000
02-00-4850-000	Penalties	10,919	-	-	-	-
	Total Charges for Service	\$ 6,044,821	\$ 5,939,639	\$ 6,319,694	\$ 6,132,668	\$ 6,075,000
<u>Other Income</u>						
02-00-5189-000	Miscellaneous Income	\$ 12,937	\$ 4,835	\$ 6,500	\$ 6,000	\$ 6,500
	Total Other Income	\$ 12,937	\$ 4,835	\$ 6,500	\$ 6,000	\$ 6,500
	Total Operating Income	\$ 6,057,758	\$ 5,944,474	\$ 6,326,194	\$ 6,138,668	\$ 6,081,500
<u>Non-Operating Income</u>						
02-00-5102-000	Interest Income	\$ 2,645	\$ 3,868	\$ 600	\$ 70,249	\$ 65,000
02-00-4410-000	Grant Revenue	-	1,096,638	1,096,000	1,096,638	-
02-00-5180-100	Loan Proceeds	273,706	221,816	-	-	-
	Total Non-Operating Revenues	\$ 276,351	\$ 1,322,322	\$ 1,096,600	\$ 1,166,887	\$ 65,000
	Total Utility Fund Revenues	\$ 6,334,109	\$ 7,266,796	\$ 7,422,794	\$ 7,305,555	\$ 6,146,500

Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Utility (Water) Fund
Expenses by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Personnel</u>						
02-95-6103-000	Wages - Full Time	\$ 909,987	\$ 990,741	\$ 996,471	\$ 815,828	\$ 1,073,094
02-95-6103-100	Wages - Part Time	22,881	-	20,000	-	48,000
02-95-6104-000	Wages - Overtime	148,668	123,162	150,000	97,012	150,000
02-95-6106-000	Vacation Payout	-	-	-	10,020	5,000
02-95-6108-000	Sick Time Payout	-	-	-	4,831	5,000
02-95-6110-000	Holiday Pay	2,448	-	-	-	-
02-95-6115-000	Early Retirement Incentive	11,586	-	-	-	-
02-95-6118-000	Uniform Allowance	1,050	3,238	1,750	1,750	1,750
02-95-6124-000	Social Security	68,893	68,795	61,781	56,896	76,142
02-95-6126-000	Medicare Expense	16,115	16,089	14,449	13,306	17,807
02-95-6128-000	IMRF-Village Expense	65,541	106,818	80,913	64,751	73,712
02-95-6129-000	IMRF-Pension Expense	-	-	-	-	-
02-95-6150-000	Employee Insurance	209,932	228,028	227,611	269,378	317,200
Total Personnel		\$ 1,457,101	\$ 1,536,871	\$ 1,552,975	\$ 1,333,772	\$ 1,767,705
<u>Contractual Services</u>						
02-95-6205-000	Printing	\$ 1,098	\$ 10,717	\$ 2,000	\$ 1,000	\$ 2,000
02-95-6207-000	Postage	16,759	24,448	28,000	18,000	19,000
02-95-6211-000	Conference/Training	591	778	1,500	850	1,500
02-95-6213-000	Dues & Subscriptions	4,900	4,900	5,000	5,200	5,500
02-95-6215-000	Insurance & Bonding	83,699	85,692	80,000	94,816	109,211
02-95-6217-000	Banking Service Fees	21,628	-	-	-	-
02-95-6219-000	Telephone & Communication	18,569	25,289	26,700	23,500	30,700
02-95-6223-000	Maint. Services-Building & Off.	1,351	-	1,500	-	-
02-95-6225-000	Maint. Services-Equipment	29,154	31,151	28,000	22,000	41,150
02-95-6227-000	Maint. Services-Vehicles	2,052	1,306	7,200	3,500	5,600
02-95-6229-100	Maint. Services-Sewer	7,538	12,000	52,000	-	52,000
02-95-6233-000	Disposal Charges	38,575	40,227	40,000	40,000	40,000
02-95-6235-300	Flood Proofing Assistance Program	24,000	23,500	24,000	24,000	24,000
02-95-6237-000	Equipment Rental	2,854	6,663	5,000	1,750	5,000
02-95-6249-000	Mayfair Pumping Station	6,208	4,339	5,750	3,000	5,300
02-95-6250-000	Overhead Tank & Grounds	4,282	6,538	11,250	6,400	10,000
02-95-6251-000	Electricity	32,524	45,488	45,000	40,000	40,000
02-95-6255-000	Maint. Service-Water Mains	30,427	27,641	35,000	31,500	31,000
02-95-6265-000	Prof. Services - Audit	-	30,000	18,400	19,000	40,000
02-95-6265-030	Prof. Services-Other	11,755	12,505	327,250	400,000	288,400
02-95-6265-100	Prof. Services-Engineering	10,120	954	43,000	41,000	44,500
02-95-6289-000	Other Contractual Expenses	10,991	-	-	8,460	16,000
Total Contractual Services		\$ 359,075	\$ 394,136	\$ 786,550	\$ 783,976	\$ 810,861

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Utility (Water) Fund
 Expenses by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Commodities</u>						
02-95-6403-000	Office Supplies	\$ 1,144	\$ -	\$ 1,500	\$ 750	\$ 1,500
02-95-6406-000	Clothing Supplies	7,851	7,981	11,000	9,100	11,000
02-95-6407-000	Gas & Oil	15,838	22,631	25,000	13,000	21,000
02-95-6421-000	Materials & Supplies-Equipment	26,533	14,511	27,900	22,000	26,800
02-95-6423-000	Materials & Supplies-Vehicles	7,237	4,106	11,900	5,500	11,500
02-95-6424-000	Materials & Supplies-Meters	4,587	2,623	5,000	3,500	10,000
02-95-6425-000	Materials & Supplies-Other Equip	11,705	12,680	13,000	8,000	90,000
02-95-6426-000	Materials & Supplies-Water Main	39,100	42,186	45,000	32,500	39,000
02-95-6435-000	Materials & Supplies-Sewer	24,457	34,379	35,000	25,000	30,000
02-95-6437-000	Materials & Supplies-Plumbing	21,777	23,154	27,100	17,500	24,500
02-95-6438-000	Materials & Supplies-Crestwood	29,192	26,010	30,000	22,000	25,000
02-95-6455-000	Water Cost	2,445,425	2,438,173	2,617,582	2,729,423	2,865,894
02-95-6611-000	Bad Debt Expense	-	-	-	-	-
	Total Commodities	\$ 2,634,846	\$ 2,628,434	\$ 2,849,982	\$ 2,888,273	\$ 3,156,194
02-95-6700-000	Contingency	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<u>Capital Outlay</u>						
02-95-6515-000	Operating Equipment	\$ -	\$ 82,000	\$ 53,000	\$ 24,000	\$ 118,000
02-95-6515-100	Capital Equipment - Crestwood	36,867	34,784	115,000	85,000	108,000
02-95-6521-000	Motor Vehicles	2,575	178,050	-	-	-
02-95-6533-000	Meters	87,118	110,983	1,800,000	377,632	1,444,368
02-95-6535-000	Fire Hydrants	49,982	35,992	49,400	31,500	40,000
02-95-6536-000	Water Valves	27,806	35,150	37,450	25,000	33,000
02-95-6537-000	Water/Sewer Restoration	72,980	72,715	75,500	65,000	81,000
02-95-6540-000	Infrastructure Improvement	36,128	59,802	-	-	-
	Total Capital Outlay	\$ 313,456	\$ 609,476	\$ 2,130,350	\$ 608,132	\$ 1,824,368
<u>Depreciation</u>						
02-95-6575-000	Depreciation Expense	\$ 513,038	\$ 500,000	\$ 605,000	\$ 515,000	\$ 625,000
	Total Depreciation	\$ 513,038	\$ 500,000	\$ 605,000	\$ 515,000	\$ 625,000
<u>Debt Service</u>						
02-95-6603-100	Bond Payment - Principal (2010B)	\$ 185,000	\$ -	\$ -	\$ -	\$ -
02-95-6605-100	Bond Payment - Interest (2010B)	4,882	-	-	-	-
02-95-6609-000	Installment Lease-Principal	146,641	18,020	18,545	18,020	19,085
02-95-6610-000	Installment Lease-Interest	3,393	1,762	1,238	1,763	697
02-95-6613-000	Paying Agent Fees	325	-	-	-	-
02-95-6607-000	IEPA Loan - Principal	181,992	197,759	212,124	212,124	215,828
02-95-6608-000	IEPA Loan - Interest	68,385	65,761	66,409	66,409	62,704
	Total Debt Service	\$ 590,618	\$ 283,302	\$ 298,316	\$ 298,316	\$ 298,314
	Total Utility Fund Budgeted Expenses	\$ 5,868,134	\$ 5,952,219	\$ 8,223,173	\$ 6,427,469	\$ 8,632,442

Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)

Utility Fund
Detail for Selected Accounts

Account	2023 Budget	2024 Budget	Account	2023 Budget	2024 Budget
02-95-6219-000 Telephone & Communications			02-95-6423-000 Materials & Supplies - Vehicles		
Call One/Peerless	\$ 21,000	\$ 25,000	Truck 41 (oil/filters)	\$ 800	\$ 800
Verizon - Cell Phones	4,200	3,600	Truck 18 (oil/filters, brakes)	800	2,800
Illinois Alarm/New Scada	900	1,500	Truck 22 (oil/filters)	800	800
Phonetics	600	600	Truck 25 (oil/filters/brakes)	1,600	800
Total Telephone & Communications	\$ 26,700	\$ 30,700	Truck 30 (oil/filters, wiper motor)	2,000	1,800
02-95-6225-000 Maintenance Services- Equip			Truck 50 (oil/filters)	800	500
Truck 9 (Hydro Repairs, Turbo)	\$ 2,500	\$ 3,500	Emergency Repairs	5,100	4,000
Truck 63 (Vac) Misc Repairs and Inspector	10,250	30,000	Total Materials & Supplies - Vehicles	\$ 11,900	\$ 11,500
New Loader (5-year service agreement)	-	650	02-95-6425-000 Materials & Supplies - Other		
John Deere Tractor (per estimate)	3,000	1,500	4 fire hydrants with valves	\$ 31,500	\$ 24,000
Kubota Trailer (5-yr inspection/repairs)	3,000	2,500	pipe/Hymax	20,600	17,000
Pumps	1,000	500	6-inch valve boxes	5,000	4,500
Misc Repairs (emission for trucks)	8,250	2,500	Waterous MOD kit	5,000	3,500
Total Maintenance Services - Equipment	\$ 28,000	\$ 41,150	parts to rebuild traverse hydrants	3,500	5,500
02-95-6227-000 Maintenance Services- Vehicles			10 valves	16,250	15,000
Truck 18 (New Radiator)	\$ 1,500	-	Tripod - safety equipment	-	4,000
Truck 25 (EGR Sensor)	1,200	850	Cleaning & Clothing Supplies	2,000	2,000
Truck 30 (power steering pump)	-	1,500	Miscellaneous plumbing supplies	16,000	14,500
Miscellaneous repairs	4,500	3,250	Total Materials & Supplies - Other	\$ 99,850	\$ 90,000
Total Maintenance Services - Vehicles	\$ 7,200	\$ 5,600	02-95-6426-000 Materials & Supplies - Water Mains		
02-95-6229-100 Maintenance Services - Sewer			Repair Clamps	\$ 23,000	\$ 20,000
Clean/televise large sanitary lines	\$ 40,000	\$ 40,000	Water Main Pipe and Hymax	13,750	12,500
Emergency Sewer Repairs	12,000	12,000	Misc Parts/Emergency Repair	8,250	6,500
Total Maintenance Services - Sewer	\$ 52,000	\$ 52,000	Total Materials & Supplies - Water Main	\$ 45,000	\$ 39,000
02-95-6249-000 Mayfair Pumping Station			02-95-6437-000 Materials & Supplies - Service Leaks		
Mowing - Mayfair	\$ 2,400	\$ 1,800	Copper	\$ 7,500	\$ 10,500
Two Big Pump Inspection (Annually)	1,500	1,500	Roundways/Misc Brass	6,700	4,000
Sump pump 2 Repairs	1,850	-	Buffalo Boxes	8,500	6,000
Miscellaneous repairs	-	2,000	Misc Parts	4,400	4,000
Total Mayfair Pumping Station	\$ 5,750	\$ 5,300	Total Materials & Supplies - Service Leak	\$ 27,100	\$ 24,500
02-95-6250-000 Overhead Tank & Grounds			02-95-6515-000 Operating Equipment		
Scade	\$ 2,000	-	5-ton truck V-Box - split with PW in the GF	\$ -	\$ 73,000
Tank Inspection	5,750	2,500	Replace main break trailer	16,000	-
Garage Doors Repair	1,000	-	New shoring box	10,500	-
Electrical work (new meter equipment)	-	3,500	Replace Kubota trailer	26,500	45,000
New LED outside yard lights	-	2,750	Total Operating Equipment	\$ 53,000	\$ 118,000
Inside Equipment Maint	2,500	1,250	02-95-6515-100 Capital Equipment - Crestwood		
Total Overhead Tank & Grounds	\$ 11,250	\$ 10,000	Scada/repairs	\$ 5,000	\$ 103,000
02-95-6255-000 Maintenance Services- Water			GIS Transmission Line	75,000	-
Annual Leak Detection Survey	\$ 20,000	\$ 16,000	Cleaning tank	18,500	-
Leak Detection- Emergency Call-Out	15,000	15,000	Chlorine room repairs	16,500	5,000
Total Maintenance Services - Water	\$ 35,000	\$ 31,000	Total Capital Equipment - Crestwood	\$ 115,000	\$ 108,000
02-95-6265-000 Professional Services- Audit					
Audit (40%) of fee	\$ 18,400	\$ 40,000			
Total Professional Services - Audit	\$ 18,400	\$ 40,000			

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Utility Fund
 Detail for Selected Accounts

Account	2023 Budget	2024 Budget	Account	2023 Budget	2024 Budget
02-95-6265-030 Professional Services - Other			02-95-6537-000 Restoration - Water/Sewer		
IEPA MS - 4 Annual Permit	\$ 1,250	\$ 1,400	Concrete	\$ 37,000	\$ 45,000
Suburban Labs	13,000	10,000	Dirt & Seed	7,500	5,000
Julie Locates	6,500	4,500	Asphalt	5,000	3,500
Cemetery Pond Dredging/Clean-out	300,000	-	Stone	26,000	27,500
Mayfair Creek clean up	-	270,000	Total Restoration - Water/Sewer	\$ 75,500	\$ 81,000
MWRD Annual Report in GIS	6,500	2,500			
Total Professional Services - Other	\$ 327,250	\$ 288,400	02-95-6607-000 IEPA Loan - Principal		
02-95-6265-100 Professional Services - Engineering			2011 Sanitary Sewer Lining	\$ 43,456	\$ 44,001
Cemetery Ponds (split with the GF)	\$ 31,000	\$ -	2014 Water Tower Painting	26,115	26,639
Mayfair Creek clean up	-	30,000	2019 Sunnyside Sewer	142,553	145,188
MWRD Annual Report	2,500	2,500	Total IEPA Loan - Principal	\$ 212,124	\$ 215,828
NPDES Stream Annual Inspections	6,500	7,000			
IEPA MS-4 & new NOI permitting (IEPA)	3,000	5,000	02-95-6608-000 IEPA Loan - Interest		
Total Professional Services - Engineering	\$ 43,000	\$ 44,500	2011 Sanitary Sewer Lining	\$ 5,921	\$ 5,376
02-95-6289-000 Other Contractual Expenses			2014 Water Tower Painting	7,522	6,998
Utility Billing	\$ 15,000	\$ 16,000	2019 Sunnyside Sewer	52,966	50,330
Total Other Contractual Expenses	\$ 15,000	\$ 16,000	Total IEPA Loan - Interest	\$ 66,409	\$ 62,704
02-95-6421-000 Materials & Supplies-Equipment			02-95-6609-000 Installment Lease - Principal		
Truck 8 (PS pump, oil, filters, throttle body)	\$ 4,500	\$ 3,500	Dump Truck/Spreader/Chipper	\$ 18,545	\$ 19,085
Truck 9 (oil/filters/batteries, brakes)	2,200	3,800	Total Installment Lease - Principal	\$ 18,545	\$ 19,085
Truck 11 (oil/filters/emissions)	4,200	4,000	02-95-6610-000 Installment Lease - Interest		
Truck 63 (oil/filters, hydraulic oil change)	3,000	3,500	Dump Truck/Spreader/Chipper	\$ 1,238	\$ 697
New Loader (oil/filters)	2,000	-	Total - Installment Lease - Interest	\$ 1,238	\$ 697
John Deere Tractor (oil/filters, new pads)	2,000	2,000			
Kubota (oil/filters)	2,000	2,000			
Kubota Trailer (New wood/lights)	-	-			
Water Trailer (misc repairs)	-	-			
Emergency Repairs	8,000	8,000			
Total Materials & Supplies - Equipment	\$ 27,900	\$ 26,800			

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Motor Fuel Tax Fund
 Fund Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Revenues</u>					
Intergovernmental	\$ 1,149,464	\$ 1,033,720	\$ 879,630	\$ 855,130	\$ 1,792,500
Other Income	15,971	6,357	181,000	53,500	22,000
Total MFT Fund Revenues	\$ 1,165,435	\$ 1,040,077	\$ 1,060,630	\$ 908,630	\$ 1,814,500
<u>Expenditures</u>					
Personnel	\$ -	\$ 300,000	\$ 150,000	\$ -	\$ -
Contractual Services	36,871	847,002	569,000	405,730	469,000
Commodities	180,384	150,076	175,000	189,000	220,000
Capital Outlay	3,725	182,929	3,000,000	2,757,571	1,232,000
Debt Service	338,306	335,925	335,700	335,525	339,975
Total MFT Fund Expenditures	\$ 559,286	\$ 1,815,932	\$ 4,229,700	\$ 3,687,826	\$ 2,260,975
Excess (Deficiency) of Revenues over Expenditures	\$ 606,149	\$ (775,855)	\$ (3,169,070)	\$ (2,779,196)	\$ (446,475)
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premium	-	-	-	-	-
Amortized of Bond Discount (Premium)	-	-	-	-	-
Other Financing Uses (refunding of 2010A)	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	\$ 606,149	\$ (775,855)	\$ (3,169,070)	\$ (2,779,196)	\$ (446,475)
Beginning Fund Balance	3,537,199	4,143,348	3,367,493	3,367,493	588,297
Projected Ending Fund Balance	\$ 4,143,348	\$ 3,367,493	\$ 198,423	\$ 588,297	\$ 141,822

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Motor Fuel Tax Fund
 Revenues

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 202 Budget
<u>Intergovernmental</u>						
03-00-4417-000	Allotment Income	\$ 598,573	\$ 666,459	\$ 696,000	\$ 671,500	\$ 717,700
03-00-5106-000	Grant Revenue (State Build Illinois, CDBG)	550,891	367,261	183,630	183,630	1,074,800
	Total Intergovernmental	\$ 1,149,464	\$ 1,033,720	\$ 879,630	\$ 855,130	\$ 1,792,500
<u>Other Income</u>						
03-00-5102-000	Interest Income	\$ -	\$ 6,357	\$ 1,000	\$ 53,500	\$ 22,000
03-00-5180-100	Bond Proceeds	-	-	-	-	-
03-00-5181-000	Bond Premium	-	-	-	-	-
03-00-5189-000	Misc. Other Income	15,971	-	180,000	-	-
	Total Other Income	\$ 15,971	\$ 6,357	\$ 181,000	\$ 53,500	\$ 22,000
	Total Motor Fuel Tax Fund Revenues	<u>\$ 1,165,435</u>	<u>\$ 1,040,077</u>	<u>\$ 1,060,630</u>	<u>\$ 908,630</u>	<u>\$ 1,814,500</u>

Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Motor Fuel Tax Fund
Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Personnel</u>						
03-95-6103-000	Full-time Salaries	\$ -	\$ 242,456	\$ 100,000	\$ -	\$ -
03-95-6104-000	Overtime	-	57,544	50,000	-	-
	Total Personnel	\$ -	\$ 300,000	\$ 150,000	\$ -	\$ -
<u>Contractual Services</u>						
03-95-6265-100	Professional Services - Engineering	\$ 36,871	\$ 847,002	\$ 569,000	\$ 405,730	\$ 469,000
	Total Contractual Services	\$ 36,871	\$ 847,002	\$ 569,000	\$ 405,730	\$ 469,000
<u>Commodities</u>						
03-95-6435-000	Materials & Supplies-Street Salt	\$ 101,502	\$ 83,187	\$ 100,000	\$ 124,000	\$ 110,000
03-95-6436-000	Materials & Supplies-Street Lights	78,882	66,889	75,000	65,000	81,500
03-95-6489-000	Misc. Materials & Supplies	-	-	-	-	28,500
	Total Commodities	\$ 180,384	\$ 150,076	\$ 175,000	\$ 189,000	\$ 220,000
<u>Capital Outlay</u>						
03-95-6281-000	Street Improvements/Reconstruction	\$ 3,725	\$ 182,929	\$ 3,000,000	\$ 2,532,571	\$ 150,000
03-95-6235-200	Sidewalk Replacement	-	-	-	225,000	1,082,000
	Total Capital Outlay	\$ 3,725	\$ 182,929	\$ 3,000,000	\$ 2,757,571	\$ 1,232,000
<u>Debt Service</u>						
03-95-6603-100	Bond Payment - Principal	\$ 225,000	\$ 180,000	\$ 185,000	\$ 185,000	\$ 195,000
03-95-6605-100	Bond Payment - Interest	112,831	155,450	150,050	150,050	144,500
03-95-6607-000	Bond Issuance Cost	-	-	-	-	-
03-95-6613-000	Paying Agent Fees	475	475	650	475	475
	Total Debt Service	\$ 338,306	\$ 335,925	\$ 335,700	\$ 335,525	\$ 339,975
<u>Other Financing Uses</u>						
03-95-6602-100	Amortization of Bond Discount Premium	\$ -	\$ -	\$ -	\$ -	\$ -
03-95-6888-000	Other Financing Uses (refunding of 2010A)	-	-	-	-	-
	Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Motor Fuel Tax Fund Expenditures		\$ 559,286	\$ 1,815,932	\$ 4,229,700	\$ 3,687,826	\$ 2,260,975

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 E911 Fund
 Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Revenues</u>					
Intergovernmental	\$ 383,979	\$ 359,228	\$ 594,000	\$ 625,000	\$ 594,000
Interest Income	-	41	-	-	-
Total E911 Fund Revenues	\$ 383,979	\$ 359,269	\$ 594,000	\$ 625,000	\$ 594,000
<u>Expenditures</u>					
Contractual Services	\$ 692,038	\$ 494,220	\$ 567,000	\$ 518,181	\$ 387,000
Commodities	-	-	-	-	-
Capital Outlay	2,800	17,503	-	-	-
Total E911 Fund Expenditures	\$ 694,838	\$ 511,723	\$ 567,000	\$ 518,181	\$ 387,000
Excess (deficiency) of Revenues over Expenditures	\$ (310,859)	\$ (152,454)	\$ 27,000	\$ 106,819	\$ 207,000
Beginning Fund Balance	78,126	(232,733)	(385,187)	(385,187)	(278,368)
Projected Ending Fund Balance	\$ (232,733)	\$ (385,187)	\$ (358,187)	\$ (278,368)	\$ (71,368)

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 E911 Fund
 Revenues

Account Name	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
	<u>Intergovernmental</u>					
08-00-5105-200	911 Tax Revenue	\$ 383,979	\$ 359,269	\$ 594,000	\$ 625,000	\$ 594,000
	Total Intergovernmental	\$ 383,979	\$ 359,269	\$ 594,000	\$ 625,000	\$ 594,000
	Total E911 Fund Revenues	<u>\$ 383,979</u>	<u>\$ 359,269</u>	<u>\$ 594,000</u>	<u>\$ 625,000</u>	<u>\$ 594,000</u>

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 E911 Fund
 Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2021 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Contractual Services</u>						
08-95-6219-000	Telephone & Communication	\$ 193,938	\$ 175,104	\$ -	\$ 147,130	\$ -
08-95-6225-000	Maint. Services-Equipment	-	18,077	-	18,077	-
08-95-6289-000	Other Contractual Expenses	498,100	301,039	567,000	352,974	387,000
	Total Contractual Services	\$ 692,038	\$ 494,220	\$ 567,000	\$ 518,181	\$ 387,000
<u>Commodities</u>						
08-95-6403-000	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>						
08-95-6509-000	Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
08-95-6511-000	Computer Software	-	-	-	-	-
08-95-6515-000	Operating Equipment	2,800	17,503	-	-	-
	Total Capital Outlay	\$ 2,800	\$ 17,503	\$ -	\$ -	\$ -
Total E911 Fund Expenditures		\$ 694,838	\$ 511,723	\$ 567,000	\$ 518,181	\$ 387,000

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Hotel/Motel Tax Fund
 Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Revenues</u>					
Local Taxes	\$ 14,584	\$ 89,512	\$ 72,000	\$ 107,882	\$ 108,000
Charges for Service	27,460	117,166	90,000	15,800	19,000
Other Income	-	675	-	-	-
Total Hotel/Motel Fund Revenues	\$ 42,044	\$ 207,353	\$ 162,000	\$ 123,682	\$ 127,000
<u>Expenditures</u>					
Contractual Services	\$ 50,442	\$ 76,892	\$ 65,000	\$ 41,752	\$ 41,750
Commodities	18,282	227,294	36,300	28,850	67,900
Capital Outlay	-	-	-	-	-
Total Hotel/Motel Fund Expenditures	\$ 68,724	\$ 304,186	\$ 101,300	\$ 70,602	\$ 109,650
Excess (deficiency) of Revenues over Expenditures	\$ (26,680)	\$ (96,833)	\$ 60,700	\$ 53,080	\$ 17,350
Beginning Fund Balance	105,003	78,323	(18,510)	(18,510)	34,570
Projected Ending Fund Balance	\$ 78,323	\$ (18,510)	\$ 42,190	\$ 34,570	\$ 51,920

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Hotel/Motel Tax Fund
 Revenues

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Local Taxes</u>						
10-00-4608-000	Hotel/Motel Tax	\$ 14,584	\$ 89,512	\$ 72,000	\$ 107,882	\$ 108,000
	Total Local Taxes	\$ 14,584	\$ 89,512	\$ 72,000	\$ 107,882	\$ 108,000
<u>Charges for Services</u>						
10-00-4815-000	Newspaper Ads	\$ 27,460	\$ 19,586	\$ 30,000	\$ 15,800	\$ 19,000
10-00-5122-100	Special Events	-	97,580	60,000	-	-
	Total Charges for Services	27,460	117,166	90,000	15,800	19,000
<u>Other Income</u>						
10-00-5189-000	Miscellaneous Income	\$ -	\$ 675	\$ -	\$ -	\$ -
	Total Other Income	\$ -	\$ 675	\$ -	\$ -	\$ -
Total Hotel/Motel Tax Fund Revenues		<u>\$ 42,044</u>	<u>\$ 207,353</u>	<u>\$ 162,000</u>	<u>\$ 123,682</u>	<u>\$ 127,000</u>

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Hotel/Motel Tax Fund
 Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Contractual Services</u>						
10-95-6209-000	Village Publications	\$ 30,108	\$ 37,612	\$ 40,000	\$ 41,752	\$ 41,750
10-95-6235-000	Façade Grant Program	-	-	-	-	-
10-95-6239-000	Tourism	989	1,360	-	-	-
10-95-6265-010	Professional Services - Consultant	19,345	37,920	25,000	-	-
	Total Contractual Services	\$ 50,442	\$ 76,892	\$ 65,000	\$ 41,752	\$ 41,750
<u>Commodities</u>						
10-95-6245-000	Materials & Supplies - Special Events	\$ 17,037	\$ 225,870	\$ 35,000	\$ 26,000	\$ 40,000
10-95-6245-000	Materials & Supplies-Beautification	-	-	-	-	25,000
10-95-6251-000	Electricity	1,245	1,424	1,300	2,850	2,900
	Total Commodities	\$ 18,282	\$ 227,294	\$ 36,300	\$ 28,850	\$ 67,900
	Total Hotel/Motel Tax Fund Expenditures	\$ 68,724	\$ 304,186	\$ 101,300	\$ 70,602	\$ 109,650

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Debt Service Fund
 Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Revenues</u>					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Debt Service	\$ 557,956	\$ 693,097	\$ 557,956	\$ 559,981	\$ 544,681
Total Expenditures	\$ 557,956	\$ 693,097	\$ 557,956	\$ 559,981	\$ 544,681
Excess (deficiency) of Revenues over Expenditures	\$ (557,956)	\$ (693,097)	\$ (557,956)	\$ (559,981)	\$ (544,681)
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ -	\$ 3,445,000	\$ -	\$ -	\$ -
Bond Premium	-	448,591	-	-	-
Transfer In from Capital Projects Fund	557,956	557,995	557,956	559,981	544,681
Other Income	-	1,987	-	-	-
Transfer to Escrow Agent	-	(3,760,000)	-	-	-
Total Other Financing Sources (Uses)	\$ 557,956	\$ 693,573	\$ 557,956	\$ 559,981	\$ 544,681
Excess of revenues and other financing sources over (under) expenditures	\$ -	\$ 476	\$ -	\$ -	\$ -
Beginning Fund Balance	91	91	567	567	567
Projected Ending Fund Balance	\$ 91	\$ 567	\$ 567	\$ 567	\$ 567
Fund Balance, Restricted for Debt Service	\$ 91	\$ 567	\$ 567	\$ 567	\$ 567

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Debt Service Fund
 Revenues - Other Financing Sources

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Other Financing Sources</u>						
30-00-5180-000	Bond Proceeds	\$ -	\$ 3,445,000	\$ -	\$ -	\$ -
30-00-5180-100	Bond Premium	-	448,591	-	-	-
30-00-5740-000	Transfer In from Capital Projects Fund	557,956	557,995	557,956	559,981	544,681
30-00-5180-200	Other Income	-	1,987	-	-	-
30-00-6888-000	Transfer to Escrow Agent	-	(3,760,000)	-	-	-
	Total Other Financing Sources	\$ 557,956	\$ 693,573	\$ 557,956	\$ 559,981	\$ 544,681
	Total Other Financing Sources	<u>\$ 557,956</u>	<u>\$ 693,573</u>	<u>\$ 557,956</u>	<u>\$ 559,981</u>	<u>\$ 544,681</u>

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Debt Service Fund
 Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Debt Service</u>						
30-00-6606-000	Bond Insurance Premium	\$ -	\$ 18,805	\$ -	\$ -	\$ -
30-00-6609-000	Bond Payment -Principal	380,000	390,000	380,000	390,000	350,000
30-00-6610-000	Bond Payment -Interest	177,006	169,031	177,006	169,031	193,731
30-00-6613-000	Paying Agent Fees	950	475	950	950	950
30-00-6620-000	Bond Issuance Costs	-	114,786	-	-	-
	Total Debt Service	\$ 557,956	\$ 693,097	\$ 557,956	\$ 559,981	\$ 544,681
	Total Debt Service Fund Expenditures	<u>\$ 557,956</u>	<u>\$ 693,097</u>	<u>\$ 557,956</u>	<u>\$ 559,981</u>	<u>\$ 544,681</u>

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Debt Service Fund 2021 G.O. Bonds
 Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Revenues</u>					
Real Estate Taxes	\$ -	\$ 3,287,426	\$ 1,594,400	\$ 3,250,000	\$ 1,645,218
Interest Income	-	496	5,000	6,176	5,000
Total Revenue	\$ -	\$ 3,287,922	\$ 1,599,400	\$ 3,256,176	\$ 1,650,218
<u>Expenditures</u>					
Debt Service	\$ -	\$ 2,094,681	\$ 2,138,275	\$ 2,094,731	\$ 3,681,910
Total Expenditures	\$ -	\$ 2,094,681	\$ 2,138,275	\$ 2,094,731	\$ 3,681,910
Excess (deficiency) of Revenues over Expenditures	\$ -	\$ 1,193,241	\$ (538,875)	\$ 1,161,445	\$ (2,031,693)
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of revenues and other financing sources over (under) expenditures	\$ -	\$ 1,193,241.00	\$ (538,875)	\$ 1,161,445	\$ (2,031,693)
Beginning Fund Balance	-	-	1,193,241	1,193,241	2,354,686
Projected Ending Fund Balance	\$ -	\$ 1,193,241	\$ 654,366	\$ 2,354,686	\$ 322,994
Fund Balance, Restricted for Debt Service	\$ -	\$ 1,193,241	\$ 654,366	\$ 2,354,686	\$ 322,994

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Debt Service Fund 2021 G.O. Bonds
 Revenues and Other Financing Sources

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
	<u>Local Taxes</u>					
31-00-4102-000	Real Estate Taxes	\$ -	\$ 3,287,426	\$ 1,594,400	\$ 3,250,000	\$ 1,645,218
	Total Local Taxes	\$ -	\$ 3,287,426	\$ 1,594,400	\$ 3,250,000	\$ 1,645,218
	<u>Other Income</u>					
31-00-5102-000	Interest Income	\$ -	\$ 496	\$ 5,000	\$ 6,176	\$ 5,000
	Total Other Income	\$ -	\$ 496	\$ 5,000	\$ 6,176	\$ 5,000
	<u>Other Financing Sources</u>					
31-00-5180-000	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
31-00-5180-100	Bond Premium	-	-	-	-	-
	Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service Fund (2021 G.O. Bonds) Revenue		\$ -	\$ 3,287,922	\$ 1,599,400	\$ 3,256,176	\$ 1,650,218

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Debt Service Fund 2021 G.O. Bonds
 Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Debt Service</u>						
31-00-6609-000	Bond Payment-Principal	\$ -	\$ 1,705,000	\$ 1,545,000	\$ 1,705,000	\$ 2,660,000
31-00-6610-000	Bond Payment-Interest	-	389,256	592,800	389,256	1,021,435
31-00-6613-000	Paying Agent Fees	-	425	475	475	475
	Total Debt Service	\$ -	\$ 2,094,681	\$ 2,138,275	\$ 2,094,731	\$ 3,681,910
	Total Debt Service Fund Expenditures	\$ -	\$ 2,094,681	\$ 2,138,275	\$ 2,094,731	\$ 3,681,910

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Capital Projects Fund
 Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Revenues</u>					
Local Taxes	\$ 653,469	\$ 1,007,633	\$ 900,000	\$ 1,076,590	\$ 1,075,000
State Grant	-	-	3,500,000	-	-
Other Income	1,917	12,500	4,000	4,000	5,000
Total Revenues	\$ 655,386	\$ 1,020,133	\$ 4,404,000	\$ 1,080,590	\$ 1,080,000
<u>Expenditures</u>					
Contractual Services	\$ 28,737	\$ 103,240	\$ -	\$ -	\$ -
Commodities	-	-	-	-	-
Capital Outlay	832,401	3,847,136	4,855,000	283,556	165,000
Debt Service	-	178,356	293,237	218,557	237,934
Total Expenditures	\$ 861,138	\$ 4,128,732	\$ 5,148,237	\$ 502,113	\$ 402,934
<u>Other Financing Sources (Uses)</u>					
Sale of Building/Land	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds	2,900,000	251,977	214,000	-	165,000
Transfer from Roosevelt Rd. TIF Fund	-	-	-	-	192,000
Transfer Out to Debt Service Fund	(557,831)	(557,994)	(559,731)	(544,631)	(544,774)
Total Other Financing Sources (Uses)	\$ 2,342,169	\$ (306,017)	\$ (345,731)	\$ (544,631)	\$ (187,774)
Change in Fund Balance	\$ 2,136,417	\$ (3,414,616)	\$ (1,089,968)	\$ 33,846	\$ 489,292
Beginning Fund Balance	631,729	2,768,146	(646,470)	(646,470)	(612,624)
Projected Ending Fund Balance	\$ 2,768,146	\$ (646,470)	\$ (1,736,438)	\$ (612,624)	\$ (123,332)
Fund Balance, Restricted for Infrastructure	\$ 2,768,146	\$ (646,470)	\$ (1,736,438)	\$ (612,624)	\$ (123,332)

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Capital Projects Fund
 Revenues

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Local Taxes</u>						
40-00-4208-000	Non Home Rule Sales Tax	\$ 653,469	\$ 1,007,633	\$ 900,000	\$ 1,076,590	\$ 1,075,000
	Total Local Taxes	\$ 653,469	\$ 1,007,633	\$ 900,000	\$ 1,076,590	\$ 1,075,000
<u>Intergovernmental</u>						
40-00-5107-000	State Grant	\$ -	\$ -	\$ 3,500,000	\$ -	\$ -
	Total Intergovernmental	\$ -	\$ -	\$ 3,500,000	\$ -	\$ -
<u>Other Income</u>						
40-00-5102-000	Interest	1,917	12,500	4,000	4,000	5,000
	Total Other Income	\$ 1,917	\$ 12,500	\$ 4,000	\$ 4,000	\$ 5,000
	Total Operating Revenues	\$ 655,386	\$ 1,020,133	\$ 904,000	\$ 1,080,590	\$ 1,080,000
<u>Other Financing Sources</u>						
40-00-5109-100	Sale of Building/Land	\$ -	\$ -	\$ -	\$ -	\$ -
40-00-5180-000	Loan Proceeds (New Building)	2,900,000	-	-	-	-
40-00-5180-000	Loan Proceeds (Equipment)	-	251,977	214,000	-	165,000
40-00-XXXX-000	Transfer from Roosevelt Rd. TIF Fund	-	-	-	-	192,000
	Total Other Financing Sources	\$ 2,900,000	\$ 251,977	\$ 214,000	\$ -	\$ 357,000
Total Revenues and Other Financing Sources		\$ 3,555,386	\$ 1,272,110	\$ 1,118,000	\$ 1,080,590	\$ 1,437,000

Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Capital Projects Fund
Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Contractual Services</u>						
40-00-6235-000	Concrete Services	\$ -	\$ -	\$ -	\$ -	\$ -
40-00-6265-100	Engineering	11,077	103,020	-	-	-
40-00-6289-000	Other Contractual Expenses	17,660	220	-	-	-
Total Contractual Services		\$ 28,737	\$ 103,240	\$ -	\$ -	\$ -
<u>Capital Outlay</u>						
40-00-6503-000	Land/Building Acquisition	\$ 50,000	\$ 2,712,510	\$ -	\$ -	\$ -
40-00-6515-000	Operating Equipment	-	204,292	141,000	65,456	165,000
40-00-6525-000	Building/Equipment (Improvements)	-	632,107	4,500,000	4,100	-
40-00-6521-000	Motor Vehicles - Police Vehicles	-	46,249	214,000	214,000	-
40-00-6521-000	Motor Vehicles - Ambulance	-	251,978	-	-	-
40-00-6530-000	Road Improvements	505,412	-	-	-	-
40-00-6540-000	Infrastructure Improvements	276,989	-	-	-	-
Total Capital Outlay		\$ 832,401	\$ 3,847,136	\$ 4,855,000	\$ 283,556	\$ 165,000
<u>Debt Service</u>						
40-00-6609-100	Promissory Note Principal - Village Hall	\$ -	\$ 71,377	\$ 72,052	\$ 72,052	\$ 74,558
40-00-6610-100	Promissory Note Interest - Village Hall	-	106,979	106,304	106,305	103,799
40-00-6609-000	Installment Debt Principal	-	-	102,251	33,044	49,387
40-00-6610-000	Installment Debt Interest	-	-	12,630	7,156	10,190
Total Debt Service		\$ -	\$ 178,356	\$ 293,237	\$ 218,557	\$ 237,934
<u>Other Financing Uses</u>						
40-00-6803-000	Transfer to Debt Service	\$ 557,831	\$ 557,994	\$ 559,731	\$ 544,631	\$ 544,774
Total Other Financing Uses		\$ 557,831	\$ 557,994	\$ 559,731	\$ 544,631	\$ 544,774
Total Capital Projects Fund Expenditures and Other Financing Uses		<u>\$ 1,418,969</u>	<u>\$ 4,686,726</u>	<u>\$ 5,707,968</u>	<u>\$ 1,046,744</u>	<u>\$ 947,708</u>

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Capital Projects Fund 2021 Bonds
 Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Revenues</u>					
Intergovernmental	\$ -	\$ 577,955	\$ 97,000	\$ -	\$ 931,000
Other Income	51	7,152	6,500	2,517	7,000
Total Revenues	\$ 51	\$ 585,107	\$ 103,500	\$ 2,517	\$ 938,000
<u>Expenditures</u>					
Contractual Services	\$ -	\$ -	\$ 350,000	\$ -	\$ 1,309,245
Commodities	-	-	-	-	-
Capital Outlay	213,739	9,860,586	6,800,000	7,542,122	13,375,000
Total Expenditures	\$ 213,739	\$ 9,860,586	\$ 7,150,000	\$ 7,542,122	\$ 14,684,245
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ 16,525,000	\$ -	\$ -	\$ 13,004,263	\$ -
Bond Premium	2,373,189	-	-	-	-
Loan Proceeds (Line of Credit)	-	-	272,000	-	-
Bond Issuance Costs	(394,739)	-	-	-	-
Total Other Financing Sources (Uses)	\$ 18,503,450	\$ -	\$ 272,000	\$ 13,004,263	\$ -
Change in Fund Balance	\$ 18,289,762	\$ (9,275,479)	\$ (6,774,500)	\$ 5,464,658	\$ (13,746,245)
Beginning Fund Balance	-	18,289,762	9,014,283	9,014,283	14,478,941
Projected Ending Fund Balance	\$ 18,289,762	\$ 9,014,283	\$ 2,239,783	\$ 14,478,941	\$ 732,696
Fund Balance, Restricted for Infrastructure	\$ 18,289,762	\$ 9,014,283	\$ 2,239,783	\$ 14,478,941	\$ 732,696

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Capital Projects Fund 2021 Bonds
 Revenues

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Intergovernmental</u>						
41-00-4410-000	Grants	\$ -	\$ 577,955	\$ 97,000	\$ -	\$ 931,000
	Total Intergovernmental	\$ -	\$ 577,955	\$ 97,000	\$ -	\$ 931,000
<u>Other Income</u>						
41-00-5102-000	Interest	\$ 51	\$ 7,152	\$ 6,500	\$ 2,517	\$ 7,000
41-00-5189-000	Miscellaneous	-	-	-	-	-
	Total Other Income	\$ 51	\$ 7,152	\$ 6,500	\$ 2,517	\$ 7,000
<u>Other Financing Sources</u>						
41-00-5180-100	Bond Proceeds	\$ 16,525,000	\$ -	\$ -	\$ 13,004,263	\$ -
41-00-5181-000	Bond Premium	2,373,189	-	-	-	-
41-00-5180-100	Loan Proceeds (Line of Credit)	-	-	272,000	-	-
	Total Other Financing Sources	\$ 18,898,189	\$ -	\$ 272,000	\$ 13,004,263	\$ -
	Total Revenues	\$ 18,898,240	\$ 585,107	\$ 375,500	\$ 13,006,780	\$ 938,000

Village of Westchester
 Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
 Capital Projects Fund - 2021 G.O. Bonds
 Expenditures by Object

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<u>Contractual Services</u>						
41-00-6265-100	Engineering	\$ -	\$ -	\$ 350,000	\$ -	\$ 1,309,245
41-00-6289-000	Other Contractual Expenses	-	-	-	-	-
	Total Contractual Services	\$ -	\$ -	\$ 350,000	\$ -	\$ 1,309,245
<u>Capital Outlay</u>						
41-00-6502-000	Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
41-00-6515-000	Operating Equipment	-	-	-	-	-
41-00-6525-000	Building/Equipment (Improvements)	-	-	-	-	-
41-00-6530-000	Road Improvements	170,248	5,526,613	6,000,000	6,298,176	12,061,000
41-00-6537-000	Water/Sewer Restoration	-	-	-	-	-
41-00-6540-000	Infrastructure Improvements	43,491	4,333,973	800,000	1,243,946	1,314,000
	Total Capital Outlay	\$ 213,739	\$ 9,860,586	\$ 6,800,000	\$ 7,542,122	\$ 13,375,000
<u>Other Financing Uses</u>						
41-00-6607-000	Bond Issuance Costs	\$ 394,739	\$ -	\$ -	\$ -	\$ -
	Total Other Financing Uses	\$ 394,739	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	<u>\$ 608,478</u>	<u>\$ 9,860,586</u>	<u>\$ 7,150,000</u>	<u>\$ 7,542,122</u>	<u>\$ 14,684,245</u>

Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Roosevelt Road TIF Fund
Summary

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Revenues						
11-00-4102-000	Real Estate Taxes	\$ -	\$ 569,796	\$ 421,000	\$ 400,000	\$ 421,000
11-00-5102-000	Interest Income	-	-	1,000	-	1,000
	Total Revenue	\$ -	\$ 569,796	\$ 422,000	\$ 400,000	\$ 422,000
Expenditures						
<u>Contractual Services</u>						
11-00-6265-030	Professional Services - Other	\$ 15,205	\$ 10,125	\$ 250,000	\$ 15,000	\$ 150,000
11-00-6265-100	Engineering	-	-	-	-	-
11-00-6289-000	Other Contractual Expenses	15,000	1,625	250,000	2,000	150,000
11-00-6333-000	Other Legal Expenses	3,360	27,815	-	25,000	25,000
	Total Contractual	\$ 33,565	\$ 39,565	\$ 500,000	\$ 42,000	\$ 325,000
<u>Capital Outlay</u>						
11-00-6503-000	Land & Building Acquisition	\$ 1,797,683	\$ -	\$ -	\$ -	\$ -
11-00-6540-000	Infrastructure	-	-	-	-	-
11-00-XXXX-000	Relocation Expenditures	-	-	-	-	-
	Total Capital Outlay	\$ 1,797,683	\$ -	\$ -	\$ -	\$ -
<u>Debt Service</u>						
11-00-6609-000	Loan Payment - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
11-00-6610-000	Loan Payment - Interest	-	362	396	8,718	-
11-00-6613-000	Loan Issuance Fees	-	-	-	-	-
	Total Debt Service	\$ -	\$ 362	\$ 396	\$ 8,718	\$ -
	Total Expenditures	\$ 1,831,248	\$ 39,927	\$ 500,396	\$ 50,718	\$ 325,000
	Excess (deficiency) of Revenues over Expenditures	\$ (1,831,248)	\$ 529,869	\$ (78,396)	\$ 349,282	\$ 97,000
<u>Other Financing Sources (Uses)</u>						
11-00-6826-000	Transfer Out to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ (192,000)
11-00-5810-100	Loan Proceeds	-	-	-	-	-
11-00-5109-000	Sale of Land (Mannheim Rd. property)	-	-	2,000,000	-	-
	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 2,000,000	\$ -	\$ (192,000)
	Change in Fund Balance	\$ (1,831,248)	\$ 529,869	\$ 1,921,604	\$ 349,282	\$ (95,000)
	Beginning Fund Balance	-	(1,831,248)	(1,301,379)	(1,301,379)	(952,097)
	Projected Ending Fund Balance	\$ (1,831,248)	\$ (1,301,379)	\$ 620,225	\$ (952,097)	\$ (1,047,097)
	Fund Balance, Restricted for TIF Development	\$ (1,831,248)	\$ (1,301,379)	\$ 620,225	\$ (952,097)	\$ (1,047,097)

Village of Westchester
Budget for Fiscal Year 2023 (May 1, 2023 - April 30, 2024)
Cermak Road-Oxford St. TIF Fund
Summary

<u>Account Number</u>	<u>Account Title</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Budget</u>
<u>Revenues</u>						
12-00-4102-000	Real Estate Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-5102-000	Interest Income	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>						
<u>Contractual Services</u>						
12-00-6265-030	Professional Services - Other	\$ -	\$ -	\$ 25,000	\$ -	\$ -
12-00-6265-100	Engineering	-	-	-	-	-
12-00-6289-000	Other Contractual Expenses	-	-	-	-	-
12-00-6333-000	Other Legal Expenses	9,210	-	25,000	5,246	5,000
	Total Contractual	\$ 9,210	\$ -	\$ 50,000	\$ 5,246	\$ 5,000
<u>Capital Outlay</u>						
12-00-6503-000	Land & Building Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-6540-000	Infrastructure	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 9,210	\$ -	\$ 50,000	\$ 5,246	\$ 5,000
<u>Other Financing Sources</u>						
12-00-6826-000	Transfer Out to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-5810-100	Loan Proceeds	-	-	-	-	-
	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
	Change in Fund Balance	\$ (9,210)	\$ -	\$ (50,000)	\$ (5,246)	\$ (5,000)
	Beginning Fund Balance	-	(9,210)	(9,210)	(9,210)	(14,456)
	Projected Ending Fund Balance	\$ (9,210)	\$ (9,210)	\$ (59,210)	\$ (14,456)	\$ (19,456)
	Fund Balance, Restricted for TIF Development	\$ (9,210)	\$ (9,210)	\$ (59,210)	\$ (14,456)	\$ (19,456)

