

Village of Westchester



Quarterly Financial Report

Second Fiscal Quarter
August 1, 2014 – October 31, 2014

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund Summary

	2014 Actual	2015 Budget	2015 2nd Quarter	% Collected /Spent
Revenues				
Local Taxes	8,199,379	8,478,000	3,907,638	46.09%
Licenses and Permits	1,202,642	1,174,000	556,238	47.38%
Intergovernmental	3,429,073	5,584,640	1,610,762	28.84%
Charges for Service	728,732	755,500	354,898	46.98%
Fines & Forfeits	521,934	647,000	295,230	45.63%
Other Income	393,454	285,680	184,939	64.74%
Total General Fund Revenues	\$ 14,475,214	\$ 16,924,820	\$ 6,909,705	40.83%
Expenditures				
Administration	1,555,968	1,708,631	562,618	32.93%
Planning & Zoning Commissions	1,063	2,500	477	19.07%
Community Development	558,732	570,354	240,340	42.14%
Fire & Police Commission	23,639	38,850	5,988	15.41%
Dispatching	742,773	-	-	0.00%
Police	5,266,225	5,701,437	2,630,153	46.13%
Emergency Management	5,024	5,634	2,279	40.46%
Fire	4,939,576	4,512,440	2,134,942	47.31%
Public Works	2,232,662	5,209,793	1,198,993	23.01%
Total General Fund Expenditures	\$ 15,325,662	\$ 17,749,639	6,775,789	38.17%
Excess (deficiency) of Revenues over (under) Expenditures	\$ (850,448)	\$ (824,819)	\$ 133,916	

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund Revenues

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
01-00-4102-000	Property Taxes	4,489,104	4,696,300	2,098,778	44.69%
01-00-4102-050	Prior Year Property Taxes	20,117	(5,000)	-	0.00%
01-00-4102-100	Property Taxes - Fire Pension	498,627	625,000	301,069	48.17%
01-00-4102-200	Property Taxes - Police Pension	920,557	937,700	425,362	45.36%
01-00-4202-000	Utility Tax - Electric	566,693	566,000	274,467	48.49%
01-00-4205-000	Utility Tax - Natural Gas	331,647	245,000	118,676	48.44%
01-00-4206-000	Places for Eating Tax	205,276	200,000	106,396	53.20%
01-00-4207-000	Telecommunication Taxes	800,847	825,000	393,670	47.72%
01-00-4210-000	Foreign Fire Insurance	16,060	17,000	-	0.00%
01-00-4212-000	Amusement Tax	7,991	10,000	6,565	65.65%
01-00-4203-000	Gaming Tax	454	6,000	6,690	111.50%
01-00-4216-000	Video Rental Tax	32,595	30,000	13,559	45.20%
01-00-4217-000	Cable TV	309,411	325,000	162,405	49.97%
	Total Local Taxes	\$ 8,199,379	\$ 8,478,000	\$ 3,907,638	46.09%
01-00-4503-000	Building Permits	541,814	500,000	402,027	80.41%
01-00-4503-200	Compliance Permits	77,329	85,000	43,838	51.57%
01-00-4503-600	Health & Elevator Inspection Fees	22,780	27,500	10,943	39.79%
01-00-4802-000	Planning & Zoning Fees	125	500	-	0.00%
01-00-4507-000	Business Licenses	28,939	35,000	975	2.79%
01-00-4511-000	Contractor Licenses	99,850	95,000	42,710	44.96%
01-00-4527-000	Liquor Licenses	54,233	50,000	2,492	4.98%
01-00-4515-000	Vehicle Licenses	358,301	360,000	48,037	13.34%
01-00-4515-900	Late Fee-Sticker	19,272	20,000	5,217	
01-00-4531-000	Tobacco License	-	1,000	-	0.00%
	Total Licenses & Permits	\$ 1,202,642	\$ 1,174,000	\$ 556,238	47.38%
01-00-4402-000	Personal Property Replacement Tax	95,074	66,250	44,800	67.62%
01-00-4403-000	State Income Tax	1,629,105	1,635,000	938,211	57.38%
01-00-4405-000	State Sales Tax	944,266	1,235,000	443,571	35.92%
01-00-4406-000	Local Use Tax	293,435	297,500	147,092	49.44%
01-00-4410-000	Grants	442,750	2,330,890	32,525	1.40%
01-00-5122-600	State Police Reimbursements	24,443	20,000	4,563	22.81%
	Total Intergovernmental	\$ 3,429,073	\$ 5,584,640	\$ 1,610,762	28.84%
01-00-4806-000	Rent	190,406	196,500	98,055	49.90%
01-00-4810-000	Ambulance Fees	502,140	525,000	234,460	44.66%
01-00-4815-000	Newspaper Ads	36,186	34,000	22,383	65.83%
	Total Charges for Service	\$ 728,732	\$ 755,500	\$ 354,898	46.98%
01-00-4701-000	Alarm Fines	28,696	28,500	15,524	54.47%
01-00-4702-000	Police Fines	89,717	110,000	34,416	31.29%
01-00-4702-100	Circuit Court Fines	42,776	60,000	27,911	46.52%
01-00-4703-000	Code Enforcement Fines	3,050	3,500	1,500	42.86%
01-00-4704-000	Photo Enforcement	277,194	350,000	183,880	52.54%
01-00-4705-000	Police Towing	80,500	95,000	32,000	33.68%
	Total Fines & Forfeits	\$ 521,934	\$ 647,000	\$ 295,230	45.63%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund Revenues

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
01-00-5102-000	Interest Income	4,779	4,100	(39,411)	-961.24%
01-00-5108-000	Sale of Fixed Assets	-	-	-	0.00%
01-00-5122-000	Reimbursement	94,352	80,000	54,586	68.23%
01-00-5122-200	Reimbursement - IRMA	54,569	-	41,238	0.00%
01-00-5122-250	Reimbursement - Employee CoPay	127,461	141,680	66,154	46.69%
01-00-5125-000	Rebate - Cook County Gas Taxes	4,442	4,500	-	0.00%
01-00-5140-000	Sidewalk	14,144	20,000	7,519	37.60%
01-00-5142-000	Tree Program	2,750	5,000	200	4.00%
01-00-5188-000	Taxicab Program	420	400	130	32.50%
01-00-5189-000	Misc. Other Income	90,537	30,000	54,524	181.75%
	Total Other Income	\$ 393,454	\$ 285,680	\$ 184,939	64.74%
Total General Fund Revenues		<u>\$ 14,475,214</u>	<u>\$ 16,924,820</u>	<u>\$ 6,909,705</u>	<u>40.83%</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund - Administration

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
01-11-6103-000	Wages - Full Time	292,258	353,807	169,570	47.93%
01-11-6103-100	Wages - Part Time	33,953	28,765	12,374	43.02%
01-11-6103-200	Wages - Elected	19,400	19,200	9,600	50.00%
01-11-6104-000	Wages - Overtime	4,161	4,000	5,725	143.14%
01-11-6108-000	Wages - Sick Pay	2,377	2,500	-	0.00%
01-11-6124-000	Social Security	21,739	23,251	12,025	51.72%
01-11-6126-000	Medicare Expense	5,084	5,438	2,812	51.72%
01-11-6128-000	IMRF-Village Expense	38,054	43,196	23,382	54.13%
01-11-6150-000	Employee Insurance	99,718	134,539	66,447	49.39%
	Total Personnel	516,745	614,696	301,936	49.12%
01-11-6203-000	Contract/Legal Notices	971	3,000	1,944	64.79%
01-11-6205-000	Printing	4,867	6,000	269	4.49%
01-11-6207-000	Postage	13,668	9,450	4,054	42.90%
01-11-6209-000	Village Publications	37,120	40,000	19,953	49.88%
01-11-6211-000	Conference/Training	10,468	24,720	2,337	9.46%
01-11-6213-000	Dues & Subscriptions	18,651	22,550	14,139	62.70%
01-11-6215-000	Insurance & Bonding	390,818	410,000	11,806	2.88%
01-11-6217-000	Banking Service Fees	13,026	15,000	8,002	53.35%
01-11-6219-000	Telephone & Communication	26,744	26,472	13,249	50.05%
01-11-6223-000	Maint. Services-Building & Off	1,578	4,000	1,713	42.83%
01-11-6225-000	Maint. Services-Equipment	54,582	32,703	19,248	58.86%
01-11-6237-000	Equipment Rental	2,838	2,800	1,398	49.93%
01-11-6244-000	Cab Coupon Program	-	-	-	0.00%
01-11-6250-100	Economic Incentive - PP	8,382	12,000	5,869	48.91%
01-11-6250-105	Economic Incentive - MFD	5,942	8,500	3,354	39.46%
01-11-6265-030	Prof. Services-Other	38,443	50,888	26,861	52.79%
01-11-6289-000	Other Contractual Expenses	32,872	27,840	5,287	18.99%
01-11-6303-000	Attorney Legal Retainer	35,433	35,400	16,500	46.61%
01-11-6327-000	Legal Services	185,944	175,000	52,858	30.20%
	Total Contractual Services	882,346	\$ 906,323	\$ 208,841	23.04%
01-11-6403-000	Office Supplies	8,213	10,000	8,108	81.08%
01-11-6407-500	Gas/Fuel Other Entities	82,525	85,000	27,019	31.79%
01-11-6419-000	Materials & Supplies-Offices	6,627	5,000	993	19.85%
	Total Commodities	\$ 97,364	\$ 100,000	\$ 36,120	36.12%
01-11-6511-000	Computer Software	-	6,000	-	0.00%
01-11-6525-000	Building/Equipment	-	20,000	15,721	78.61%
	Total Capital Outlay	-	\$ 26,000	\$ 15,721	0.00%
01-11-6609-000	Installment Debt-Principal	55,165	59,437	-	0.00%
01-11-6610-000	Installment Debt-Interest	4,347	2,175	-	0.00%
	Total Debt Service	59,513	\$ 61,612	\$ -	0.00%
Total Administration Expenses		\$ 1,555,968	\$ 1,708,631	\$ 562,618	32.93%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund - Planning Commission & Zoning Board of Appeals

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
01-14-6203-000	Contract/Legal Notices	358	1,000	477	47.68%
01-14-6211-000	Conference/Training	-	-	-	0.00%
01-14-6289-000	Other Contractual Expenses	705	1,500	-	0.00%
	Total Contractual Services	\$ 1,063	\$ 2,500	\$ 477	47.68%
Total Planning / Zoning Commissions Expenses		\$ 1,063	\$ 2,500	\$ 477	19.07%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund - Community Development

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
01-15-6103-000	Wages - Full Time	217,637	206,264	104,064	50.45%
01-15-6103-100	Wages - Part Time	6,083	55,930	3,341	5.97%
01-15-6104-000	Wages - Overtime	-	500	138	27.69%
01-15-6108-000	Wages - Sick Pay	1,907	2,000	-	0.00%
01-15-6124-000	Social Security	13,860	13,475	6,616	49.10%
01-15-6126-000	Medicare Expense	3,241	3,151	1,547	49.10%
01-15-6128-000	IMRF-Village Expense	30,397	28,602	14,855	51.94%
01-15-6150-000	Employee Insurance	59,206	59,311	30,354	51.18%
	Total Personnel	\$ 332,330	\$ 369,233	\$ 160,915	43.58%
01-15-6205-000	Printing	839	1,200	207	17.28%
01-15-6207-000	Postage	193	500	223	44.67%
01-15-6211-000	Conference/Training	6,017	6,646	28	0.42%
01-15-6213-000	Dues & Subscriptions	525	1,415	160	11.31%
01-15-6219-000	Telephone & Communication	2,958	3,000	1,426	47.52%
01-15-6225-000	Maint. Services-Equipment	9,900	12,060	167	1.39%
01-15-6235-000	Facade Grant Program	-	45,000	-	0.00%
01-15-6227-000	Maint. Services-Vehicles	-	800	-	0.00%
01-15-6265-030	Prof. Services-Other	89,010	28,000	22,473	80.26%
01-15-6289-000	Other Contractual Expenses	110,256	75,500	53,161	70.41%
	Total Contractual Services	\$ 219,697	\$ 174,121	\$ 77,845	44.71%
01-15-6403-000	Office Supplies	3,227	2,600	454	17.44%
01-15-6406-000	Clothing Supplies	-	250	-	0.00%
01-15-6407-000	Gas & Oil	2,759	2,650	1,126	42.49%
01-15-6423-000	Materials & Supplies-Vehicles	719	1,000	-	0.00%
01-15-6425-000	Materials & Supplies-Other Equip	-	2,500	-	0.00%
	Total Commodities	\$ 6,705	\$ 9,000	\$ 1,579	17.55%
01-15-6524-000	Buildings/Equipment	-	18,000	-	0.00%
	Total Capital Outlay	\$ -	\$ 18,000	\$ -	0.00%
Total Community Development Expenses		\$ 558,732	\$ 570,354	\$ 240,340	42.14%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund-Fire & Police Commission

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	%
					Expensed
01-18-6103-100	F& P COMMISSION-PART TIME	-	-	164	0.00%
01-18-6124-000	SOCIAL SECURITY-FIRE & POLICE	-	-	10	0.00%
01-18-6126-000	MEDICARE-FIRE & POLICE COMM	-	-	2	0.00%
01-18-6128-000	IMRF-VILLAGE EXPENSE	-	-	22	0.00%
Total Personnel		\$ -	\$ -	\$ 199	0.00%
01-18-6203-000	Contract/Legal Notices	584	750	298	39.73%
01-18-6211-000	Conference/Training	400	1,000	280	28.01%
01-18-6213-000	Dues & Subscriptions	375	600	-	0.00%
01-18-6265-020	Prof. Services-Legal	8,493	10,000	3,111	31.11%
01-18-6265-030	Prof. Services-Other	13,724	26,250	1,640	6.25%
Total Contractual Services		\$ 23,576	\$ 38,600	\$ 5,329	13.81%
01-18-6403-000	Office Supplies	63	250	460	183.99%
Total Commodities		\$ 63	\$ 250	\$ 460	183.99%
Total Fire & Police Commission Expenses		\$ 23,639	\$ 38,850	\$ 5,988	15.41%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund - Police

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
01-20-6103-000	Wages - Full Time	2,721,847	2,834,166	1,389,588	49.03%
01-20-6103-100	Wages - Part Time	15,723	76,559	37,926	49.54%
01-20-6104-000	Wages - Overtime	157,190	165,000	90,353	54.76%
01-20-6104-450	Overtime - Grant Reimbursed	-	31,994	-	0.00%
01-20-6108-000	Sick Pay	10,356	10,500	406	3.87%
01-20-6110-000	Wages - Holiday Pay	105,948	109,671	2,948	2.69%
01-20-6115-000	Early Retirement Incentive	20,000	-	-	0.00%
01-20-6118-000	Uniform Allowance	27,982	28,875	26,776	92.73%
01-20-6122-000	Unemployment Compensation	-	32,214	10,914	33.88%
01-20-6124-000	Social Security	27,930	16,357	14,073	86.04%
01-20-6126-000	Medicare Expense	42,100	43,603	20,683	47.44%
01-20-6128-000	IMRF-Village Expense	55,793	57,007	30,276	53.11%
01-20-6132-000	Police Pension	970,557	1,037,700	425,362	40.99%
01-20-6150-000	Employee Insurance	659,712	770,917	333,613	43.27%
	Total Personnel	4,815,140	5,214,563	2,382,918	45.70%
01-20-6205-000	Printing	2,138	2,560	1,824	71.25%
01-20-6207-000	Postage	-	1,750	16	0.93%
01-20-6211-000	Conference/Training	8,965	12,850	2,724	21.20%
01-20-6213-000	Dues & Subscriptions	22,694	19,180	9,811	51.15%
01-20-6219-000	Telephone & Communication	4,198	3,611	1,768	48.95%
01-20-6223-000	Maint. Services-Building & Off.	1,564	2,120	4,990	235.38%
01-20-6225-000	Maint. Services-Equipment	5,543	6,000	2,699	44.99%
01-20-6227-000	Maint. Services-Vehicles	24,679	31,450	10,302	32.76%
01-20-6247-000	Witness/Investigations	-	300	-	0.00%
01-20-6265-030	Prof. Services-Other	9,699	17,450	11,349	65.03%
01-20-6265-040	Prof. Services-Animal Control	808	1,500	357	23.80%
01-20-6289-000	Other Contractual Expenses	2,340	182,500	87,498	47.94%
	Total Contractual Services	82,627	281,271	133,338	47.41%
01-20-6403-000	Office Supplies	6,151	3,600	1,456	40.44%
01-20-6407-000	Gas & Oil	90,307	90,000	33,474	37.19%
01-20-6421-000	Materials & Supplies-Equipment	20,533	14,650	2,816	19.22%
01-20-6423-000	Materials & Supplies-Vehicles	28,692	32,000	9,158	28.62%
01-20-6449-000	Community Relations	1,171	2,500	867	34.67%
	Total Commodities	146,855	142,750	47,771	33.46%
01-20-6509-000	Computer Hardware	-	9,600	7,390	76.98%
01-20-6513-000	Office Equipment	1,150	1,000	980	98.00%
01-20-6515-000	Operating Equipment	220,272	16,460	35,431	215.25%
	Total Capital Outlay	221,422	27,060	43,801	161.86%
01-20-6609-000	Installment Debt-Principal	-	33,257	20,222	60.80%
01-20-6610-000	Installment Debt-Interest	181	2,536	2,104	82.96%
	Total Debt Service	181	35,793	22,326	62.37%
Total Police Expenses		\$ 5,266,225	\$ 5,701,437	\$ 2,630,153	46.13%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund - Emergency Management

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
01-21-6103-100	EMA Part Time	2,400	2,400	1,200	50.00%
01-21-6124-000	Social Security	149	149	74	49.93%
01-21-6126-000	Medicare Expense	35	35	17	49.71%
	Total Personnel	2,584	2,584	1,292	49.99%
01-21-6211-000	Conference/Training	-	300	-	0.00%
01-21-6227-000	Maint. Services-Vehicles	1,547	750	-	0.00%
01-21-6289-000	Other Contractual Expenses	-	-	-	
	Total Contractual Services	1,547	1,050	-	0.00%
01-21-6407-000	Gas & Oil	292	500	247	49.36%
01-21-6423-000	Materials & Supplies-Vehicles	602	750	741	98.75%
01-21-6425-000	Materials & Supplies-Other Equip	-	750	-	0.00%
	Total Commodities	894	2,000	987	49.37%
Total Emergency Management		5,024	5,634	2,279	40.46%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund - Fire

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
01-22-6103-000	Wages - Full Time	2,126,450	2,300,609	1,169,215	50.82%
01-22-6103-100	Wages - Part Time	10,206	15,600	7,227	46.33%
01-22-6103-200	Wages - 7G	16,740	30,000	8,260	27.53%
01-22-6104-000	Wages - Overtime	179,443	90,000	67,024	74.47%
01-22-6108-000	Wages - Sick Pay	6,391	7,500	-	0.00%
01-22-6110-000	Wages - Holiday Pay	76,938	87,336	1,395	1.60%
01-22-6118-000	Uniform Allowance	21,458	21,000	21,272	101.29%
01-22-6124-000	Social Security	633	2,655	1,366	51.46%
01-22-6126-000	Medicare Expense	29,060	30,311	15,636	51.58%
01-22-6128-000	IMRF-Village Expense	6,912	5,766	3,044	52.78%
01-22-6132-000	Fire Pension	598,627	725,000	301,069	41.53%
01-22-6150-000	Employee Insurance	549,852	601,961	303,020	50.34%
	Total Personnel	3,622,711	3,917,738	1,898,528	48.46%
01-22-6205-000	Printing	475	900	238	26.39%
01-22-6207-000	Postage	201	400	24	5.93%
01-22-6211-000	Conference/Training	15,945	22,965	1,082	4.71%
01-22-6212-000	Foreign Firefighter Insurance	-	16,060	-	0.00%
01-22-6213-000	Dues & Subscriptions	7,516	8,870	6,449	72.71%
01-22-6219-000	Telephone & Communication	4,893	5,200	2,067	39.74%
01-22-6223-000	Maint. Services-Building & Off.	8,917	7,900	1,022	12.94%
01-22-6225-000	Maint. Services-Equipment	11,147	11,670	8,697	74.52%
01-22-6227-000	Maint. Services-Vehicles	49,333	42,000	32,132	76.51%
01-22-6245-000	Fire Department Edu Fund	6,483	14,000	4,000	28.57%
01-22-6265-030	Prof. Services-Other	7,872	5,000	2,500	50.00%
01-22-6289-000	Other Contractual Expenses	9,893	196,490	82,573	42.02%
	Total Contractual Services	122,674	331,455	140,784	42.47%
01-22-6403-000	Office Supplies	5,367	3,300	1,693	51.31%
01-22-6405-000	Cleaning Supplies	4,647	4,500	3,678	81.74%
01-22-6407-000	Gas & Oil	27,262	27,000	12,194	45.16%
01-22-6411-000	Public Education Materials	10,474	12,000	7,295	60.79%
01-22-6419-000	Materials & Supplies-Offices	-	3,750	-	0.00%
01-22-6421-000	Materials & Supplies-Equipment	74,796	26,100	8,469	32.45%
01-22-6423-000	Materials & Supplies-Vehicles	6,659	18,100	1,451	8.01%
01-22-6424-000	Materials & Supplies-Medical	29,868	15,040	6,396	42.53%
01-22-6425-000	Materials & Supplies-Other Equip	9,090	5,500	624	11.34%
	Total Commodities	168,163	115,290	41,800	36.26%
01-22-6509-000	Computer Hardware	4,287	2,780	1,620	58.28%
01-22-6516-000	Personal Protective Equipment	7,472	9,500	6,341	66.75%
01-22-6525-000	Grant Expenditures	661,666	43,300	-	0.00%
	Total Capital Outlay	673,426	55,580	7,961	14.32%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund - Fire

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	%
					Expensed
01-22-6609-000	Installment Debt-Principal	336,208	81,176	41,138	50.68%
01-22-6610-000	Installment Debt-Interest	16,394	11,201	4,731	42.24%
	Total Debt Service	352,602	92,377	45,869	49.65%
Total Fire Expenses		<u>\$ 4,939,576</u>	<u>\$ 4,512,440</u>	<u>\$ 2,134,942</u>	<u>47.31%</u>

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund - Public Works

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
01-30-6103-000	Wages - Full Time	525,975	545,879	311,417	57.05%
01-30-6103-100	Wages - Part Time	20,432	35,000	26,421	75.49%
01-30-6104-000	Wages - Overtime	78,236	55,000	18,388	33.43%
01-30-6105-000	Vehicle Use	-	-	280	0.00%
01-30-6108-000	Wages - Sick Pay	1,488	2,000	17	0.87%
01-30-6115-000	Early Retirement Incentive	10,000	-	-	0.00%
01-30-6118-000	Uniform Allowance	-	-	1,553	0.00%
01-30-6122-000	Unemployment Compensation	-	19,800	-	0.00%
01-30-6124-000	Social Security	38,928	35,993	22,426	62.31%
01-30-6126-000	Medicare Expense	9,759	8,418	5,245	62.31%
01-30-6128-000	IMRF-Village Expense	79,964	76,398	45,450	59.49%
01-30-6150-000	Employee Insurance	147,958	181,938	69,766	38.35%
	Total Personnel	912,739	960,426	500,963	52.16%
01-30-6203-000	Contract/Legal Notices	3,723	1,700	-	0.00%
01-30-6211-000	Conference/Training	2,144	2,500	1,269	50.76%
01-30-6213-000	Dues & Subscriptions	2,916	750	61	8.19%
01-30-6219-000	Telephone & Communication	2,612	3,000	1,639	54.62%
01-30-6223-000	Maint. Services-Building & Off.	15,000	10,000	6,516	65.16%
01-30-6225-000	Maint. Services-Equipment	15,763	40,000	2,382	5.95%
01-30-6227-000	Maint. Services-Vehicles	63,765	25,000	25,022	100.09%
01-30-6228-000	Maint. Services-Street Lights	69,483	25,000	13,692	54.77%
01-30-6228-100	Maint. Services-Traffic Lights	17,205	15,000	4,553	30.35%
01-30-6231-100	Tree Replacement Program	15,195	20,000	-	0.00%
01-30-6231-200	Tree Removal Contract	78,254	50,000	54,383	108.77%
01-30-6231-300	Tree Trimming Contract	47,365	45,000	21,083	46.85%
01-30-6231-400	Emergency Tree & Storm Care	3,970	30,000	14,105	47.02%
01-30-6233-000	Disposal Charges	24,348	35,000	24,731	70.66%
01-30-6235-000	Concrete Services	22,816	25,000	14,263	57.05%
01-30-6235-200	Sidewalk Replacement Program	35,189	40,000	1,014	2.54%
01-30-6237-000	Equipment Rental	10,366	32,000	18,245	57.02%
01-30-6251-000	Electricity	96,822	70,000	38,580	55.11%
01-30-6265-030	Prof. Services-Other	8,937	15,000	14,501	96.67%
01-30-6265-100	Prof. Services-Engineering	-	465,650	157,551	33.83%
01-30-6289-000	Other Contractual Expenses	13,248	21,000	3,225	15.36%
01-30-6289-200	Contractual Services - Mowing	43,170	42,000	36,010	85.74%
	Total Contractual Services	592,291	1,013,600	452,823	44.67%
01-30-6403-000	Office Supplies	453	2,000	238	11.90%
01-30-6407-000	Gas & Oil	58,007	57,000	28,292	49.64%
01-30-6421-000	Materials & Supplies-Equipment	26,030	35,000	9,040	25.83%
01-30-6423-000	Materials & Supplies-Vehicles	24,625	30,000	907	3.02%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund - Public Works

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	%
					Expensed
01-30-6425-000	Materials & Supplies-Other	61,793	61,000	30,630	50.21%
01-30-6429-000	Materials & Supplies-Streets	-	78,750	6,667	8.47%
Total Commodities		170,908	263,750	75,775	28.73%
01-30-6515-000	Operating Equipment	64,559	163,375	675	0.41%
01-30-6525-000	Building/Equipment	402,221	209,890	4,682	2.23%
01-30-6527-000	Street & Traffic Signs	16,845	20,000	3,918	19.59%
01-30-6540-000	Infrastructure	-	2,388,500	133,613	5.59%
Total Capital Outlay		483,624	2,781,765	142,888	27.83%
01-30-6609-000	Installment Lease-Principal	68,484	179,601	24,239	13.50%
01-30-6610-000	Installment Lease-Interest	4,616	10,651	2,305	21.64%
Total Debt Service		\$ 73,100	\$ 190,252	\$ 26,544	13.95%
Total Public Works Expenses		<u>\$ 2,232,662</u>	<u>\$ 5,209,793</u>	<u>\$ 1,198,993</u>	<u>23.01%</u>

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Utilities Fund Summary

	2014 Actual	2015 Budget	2015 2nd Quarter	% Collected /Spent
Revenues				
Charges for Service	6,009,993	6,360,500	3,073,638	48.32%
Other Income	29,816	45,700	24,124	52.79%
Total Utilities Fund Revenues	\$ 6,039,808	\$ 6,406,200	\$ 3,097,762	48.36%
Expenditures				
Personnel Services	1,092,328	1,143,733	578,669	50.59%
Contractual Services	2,293,493	2,707,076	1,042,871	38.52%
Commodities	2,266,981	2,537,500	912,479	35.96%
Capital Outlay	9,827	3,263,275	81,583	2.50%
Debt Service	60,509	515,482	38,267	7.42%
Total Utilities Fund Expenditures	\$ 5,723,139	\$ 10,167,066	\$ 2,653,870	26.10%
Revenues Less Expenses	\$ 316,669	\$ (3,760,866)	\$ 443,891	-11.80%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Utilities Fund Revenues

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Collected
02-00-4812-000	Refuse Collection	1,938,871	1,800,000	987,620	54.87%
02-00-4814-000	Water Sales	3,466,232	3,975,000	1,778,903	44.75%
02-00-4818-000	Meter Sales	300	500	3,498	699.52%
02-00-4828-000	Sewer Fees	517,097	500,000	249,737	49.95%
02-00-4850-000	Penalties	87,493	85,000	53,880	63.39%
	Total Charges for Service	\$ 6,009,993	\$ 6,360,500	\$ 3,073,638	48.32%
02-00-5102-000	Interest Income	795	500	(420)	-84.10%
02-00-5122-000	Reimbursement	2,095	12,000	10,000	83.33%
02-00-5122-250	Reimbursement - Emp Health	3,081	3,200	1,962	61.30%
02-00-5189-000	Misc. Other Income	23,845	30,000	12,583	41.94%
	Total Other Income	\$ 29,816	\$ 45,700	\$ 24,124	52.79%
Total Utilities Fund Revenues		\$ 6,039,808	\$ 6,406,200	\$ 3,097,762	48.36%

VillageofWestchester
 Budget for the Fiscal Year Beginning 5/1/2014
 UtilitiesFundExpenditures

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
02-95-6103-000	Wages - Full Time	653,178	723,696	381,007	52.65%
02-95-6103-100	Wages - Part Time	-	-	-	0.00%
02-95-6104-000	Wages - Overtime	93,689	40,000	22,600	56.50%
02-95-6105-000	Vehicle Use	-	-	280	
02-95-6108-000	Wages - Sick Pay	2,169	3,500	25	0.71%
02-95-6115-000	Early Retirement Incentive	10,000	-	-	0.00%
02-95-6118-000	Uniform Allowance	-	-	1,548	
02-95-6124-000	Social Security	46,324	44,196	25,332	57.32%
02-95-6126-000	Medicare Expense	11,481	10,336	5,924	57.32%
02-95-6128-000	IMRF-Village Expense	98,770	93,809	55,637	59.31%
02-95-6150-000	Employee Insurance	176,717	228,196	86,317	37.83%
	Total Personnel	1,092,328	1,143,733	578,669	50.59%
02-95-6203-000	Contract/Legal Notices	-	500	-	0.00%
02-95-6205-000	Printing	545	1,000	-	0.00%
02-95-6207-000	Postage	13,883	15,000	7,137	47.58%
02-95-6211-000	Conference/Training	1,248	1,600	310	19.38%
02-95-6213-000	Dues & Subscriptions	79	1,000	-	0.00%
02-95-6215-000	Insurance & Bonding	94,363	110,000	2,891	2.63%
02-95-6217-000	Banking Service Fees	15,141	10,000	581	5.81%
02-95-6219-000	Telephone & Communication	9,557	12,401	3,448	27.80%
02-95-6223-000	Maint. Services-Building & Off.	-	2,250	-	0.00%
02-95-6225-000	Maint. Services-Equipment	5,176	44,000	-	0.00%
02-95-6227-000	Maint. Services-Vehicles	16,437	12,000	3,985	33.21%
02-95-6229-100	Maint. Services-Sewer	7,813	90,000	690	0.77%
02-95-6233-000	Disposal Charges	24,348	35,000	24,731	70.66%
02-95-6235-300	Flood Proofing Assistance Program	25,500	45,000	6,000	13.33%
02-95-6237-000	Equipment Rental	3,696	3,500	-	0.00%
02-95-6245-000	Refuse Collection	1,936,542	2,010,000	819,836	40.79%
02-95-6249-000	Mayfair Pumping Station	9,841	6,000	1,415	23.58%
02-95-6251-000	Electricity	7,475	2,500	-	0.00%
02-95-6255-000	Maint. Service-Water Mains	30,243	15,000	-	0.00%
02-95-6265-000	Prof. Services	28,632	30,025	13,018	43.36%
02-95-6265-020	Prof. Services-Legal	-	22,000	-	0.00%
02-95-6265-100	Prof. Services-Engineering	27,210	219,500	136,415	62.15%
02-95-6289-000	Other Contractual Expenses	35,764	18,800	22,414	119.22%
02-95-6327-000	Other Legal Services	-	-	-	0.00%
	Total Contractual Services	2,293,493	2,707,076	1,042,871	38.52%
	Less Capitalized Engineering		(194,500)		
	Net Contractual Services	2,293,493	2,512,576	1,042,871	41.51%
02-95-6403-000	Office Supplies	163	1,500	25	1.68%
02-95-6407-000	Gas & Oil	20,147	25,000	13,418	53.67%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Utilities Fund Expenditures

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
02-95-6421-000	Materials & Supplies-Equipment	4,357	5,000	344	6.88%
02-95-6423-000	Materials & Supplies-Vehicles	4,945	6,000	1,111	18.52%
02-95-6424-000	Materials & Supplies-Meters	1,301	5,000	183	3.66%
02-95-6425-000	Materials & Supplies-Other Equip	61,202	45,000	32,730	72.73%
02-95-6426-000	Materials & Supplies-Water Main	52,356	40,000	46,043	115.11%
02-95-6435-000	Materials & Supplies-Sewer	17,861	20,000	13,187	65.93%
02-95-6438-000	Materials & Supplies-Crestwood	18,297	15,000	7,625	50.83%
02-95-6455-000	Water Cost	2,086,352	2,375,000	797,814	33.59%
	Total Commodities	2,266,981	2,537,500	912,479	35.96%
02-95-6515-000	Operating Equipment	-	163,375	-	0.00%
02-95-6515-100	Capital Equipment - Crestwood	-	60,000	24,711	41.19%
02-95-6533-000	Meters	4,868	5,000	12,175	243.50%
02-95-6535-000	Fire Hydrants	11,183	20,000	845	4.23%
02-95-6538-000	Reservoir Maintenance	-	-	-	0.00%
02-95-6540-000	Infrastructure Improvement	(6,224)	3,014,900	43,852	1.45%
	Total Capital Outlay	9,827	3,263,275	81,583	2.50%
	Less Capitalized Assets		(3,014,900)		0.00%
	Net Capital Outlay	9,827	248,375	81,583	32.85%
02-95-6603-100	Bond Payment - Principal	-	155,000	-	0.00%
02-95-6605-100	Bond Payment - Interest	45,954	41,718	24,688	59.18%
02-95-6607-000	IEPA Loan - Principal	-	164,000	-	0.00%
02-95-6608-000	IEPA Loan - Interest	10,954	112,400	-	0.00%
02-95-6609-000	Installment Lease-Principal	-	38,353	12,330	32.15%
02-95-6610-000	Installment Lease-Interest	3,601	4,011	1,250	31.16%
	Reduction of Installment Debt				
	Total Debt Service	60,509	515,482	38,267	7.42%
Total Utilities Fund Expenditures		\$ 5,723,139	\$ 10,167,066	\$ 2,653,870	26.10%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Motor Fuel Tax Fund Summary

	2014 Actual	2015 Budget	2015 2nd Quarter	% Collected /Spent
Revenues				
Intergovernmental	412,731	406,250	201,560	49.61%
Other Income	124,463	123,285	171,543	139.14%
Total MFT Fund Revenues	\$ 537,193	\$ 529,535	\$ 373,103	70.46%
Expenditures				
Contractual Services	22,563	-	4,498	0.00%
Commodities	527,905	223,750	2,416	1.08%
Debt Service	299,545	301,535	-	0.00%
Total MFT Fund Expenditures	\$ 850,012	\$ 525,285	\$ 6,914	1.32%
Revenues Less Expenses	\$ (312,819)	\$ 4,250	\$ 366,189	8616.22%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Motor Fuel Tax Fund Revenues

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Collected
03-00-4417-000	Allotment Income	412,731	406,250	201,560	49.61%
	Total Intergovernmental	412,731	406,250	201,560	49.61%
03-00-5106-000	Grant Revenue	73,061	73,065	73,061	99.99%
03-00-5189-000	Misc. Other Income	51,402	50,220	98,482	196.10%
	Total Other Income	124,463	123,285	171,543	139.14%
Total Motor Fuel Tax Fund Revenues		<u>\$ 537,193</u>	<u>\$ 529,535</u>	<u>\$ 373,103</u>	<u>70.46%</u>

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Motor Fuel Tax Fund Expenditures

Account	Name	2014 Actual	2015 Budget	2015 2nd	% Expensed
03-95-6289-000	Other Contractual Expenses	22,563	-	4,498	0.00%
	Total Contractual Services	22,563	-	4,498	0.00%
03-95-6435-000	Materials & Supplies-Street Salt	368,745	135,000	-	0.00%
03-95-6489-000	Misc. Materials & Supplies	159,160	88,750	2,416	2.72%
	Total Commodities	527,905	223,750	2,416	1.08%
03-95-6603-100	Bond Payment - Principal	140,000	145,000	-	0.00%
03-95-6605-100	Bond Payment - Interest	159,545	156,535	-	0.00%
	Total Debt Service	\$ 299,545	\$ 301,535	\$ -	0.00%
Total Motor Fuel Tax Fund Expenditures		<u>\$ 850,012</u>	<u>\$ 525,285</u>	<u>\$ 6,914</u>	<u>1.32%</u>

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 E911 Fund Summary

	2014 Actual	2015 Budget	2015 2nd Quarter	% Collected /Spent
Revenues				
Local Taxes	158,068	150,000	80,865	53.91%
Intergovernmental	175,728	130,000	59,944	46.11%
Total Reimb/Interest Income	2,568	500	(13,093)	-2618.66%
Total E911 Fund Revenues	\$ 336,365	\$ 280,500	\$ 127,716	45.53%
Expenditures				
Personnel Services	175,916	-	-	0.00%
Contractual Services	110,420	274,887	135,735	49.38%
Commodities	143	100	-	0.00%
Capital Outlay	174,957	18,600	38,875	209.00%
Debt Service	-	42,446	-	0.00%
Total E911 Fund Expenditures	\$ 461,436	\$ 336,033	\$ 174,610	51.96%
Revenues Less Expenses	\$ (125,071)	\$ (55,533)	\$ (46,894)	84.44%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 E911 Fund Revenues

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Collected
08-00-4207-000	Landline 911 Tax	158,068	150,000	80,865	53.91%
	Total Local Taxes	158,068	150,000	80,865	53.91%
08-00-4410-000	Grant Revenue	53,295	-	-	0.00%
08-00-5105-200	Wireless 911 Tax	122,433	130,000	59,944	46.11%
	Total Intergovernmental	175,728	130,000	59,944	46.11%
08-00-5102-000	Interest Income	488	500	(13,093)	-2618.66%
08-00-5122-250	Reimbursement - Employee CoPay	2,081	-	-	0.00%
	Total Reimb/Interest Income	\$ 2,568	\$ 500	\$ (13,093)	-2618.66%
Total E911 Fund Revenues		<u>\$ 336,365</u>	<u>\$ 280,500</u>	<u>\$ 127,716</u>	<u>45.53%</u>

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 E911 Fund Expenditures

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
08-95-6103-000	Wages - Full Time	89,378	-	-	0.00%
08-95-6108-000	Wages - Sick Pay	1,030	-	-	0.00%
08-95-6122-000	Unemployment Compensation	-	-	-	0.00%
08-95-6124-000	Social Security	17,288	-	-	0.00%
08-95-6126-000	Medicare Expense	4,043	-	-	0.00%
08-95-6128-000	IMRF-Village Expense	39,114	-	-	0.00%
08-95-6150-000	Employee Insurance	25,064	-	-	0.00%
	Total Personnel	175,916	-	-	0.00%
08-95-6211-000	Conference/Training	-	-	-	0.00%
08-95-6219-000	Telephone & Communication	90,297	70,287	43,700	62.17%
08-95-6225-000	Maint. Services-Equipment	20,080	28,100	10,736	38.21%
08-95-6289-000	Other Contractual Expenses	43	176,500	81,298	46.06%
	Total Contractual Services	110,420	274,887	135,735	49.38%
08-95-6403-000	Office Supplies	143	100	-	0.00%
	Total Commodities	143	100	-	0.00%
08-95-6509-000	Computer Hardware	119	9,600	-	0.00%
08-95-6511-000	Computer Software	9,696	1,500	-	0.00%
08-95-6530-000	Infrastructure Improvement	-	-	-	0.00%
08-95-6515-000	Operating Equipment	165,142	7,500	38,875	518.33%
	Total Capital Outlay	174,957	18,600	38,875	209.00%
08-95-6609-000	Installment Debt - Principal	-	38,604	-	0.00%
08-95-6610-000	Installment Debt - Interest	-	3,842	-	0.00%
	Total Debt Service	-	42,446	-	0.00%
Total E911 Fund Expenditures		\$ 461,436	\$ 336,033	\$ 174,610	51.96%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Hotel/Motel Tax Fund Summary

	2014 Actual	2015 Budget	2015 2nd Quarter	% Collected /Spent
Revenues				
Local Taxes	98,713	112,000	49,909	44.56%
Other Income	11,744	18,100	6,625	36.60%
Total Hotel/Motel Fund Revenues	\$ 110,457	\$ 130,100	\$ 56,534	43.45%
Expenditures				
Personnel Services	6,555	22,720	13,896	61.16%
Contractual Services	72,517	90,300	53,842	59.63%
Commodities	16,490	36,800	16,734	45.47%
Total Hotel/Motel Fund Expenditures	\$ 95,562	\$ 149,820	\$ 84,472	56.38%
Revenues Less Expenses	\$ 14,895	\$ (19,720)	\$ (27,938)	141.67%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Hotel / Motel Tax Fund Revenues

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Collected
10-00-4608-000	Hotel/Motel Tax	98,713	112,000	49,909	44.56%
	Total Local Taxes	98,713	112,000	49,909	44.56%
10-00-5122-100	Donations - Special Events	11,744	18,100	6,625	36.60%
	Total Other Income	11,744	18,100	6,625	36.60%
Total Hotel / Motel Tax Fund Revenues		<u>\$ 110,457</u>	<u>\$ 130,100</u>	<u>\$ 56,534</u>	<u>43.45%</u>

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Hotel / Motel Tax Fund Expenditures

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
10-95-6104-400	Overtime	6,555	22,720	13,896	61.16%
	Total Personnel	6,555	22,720	13,896	61.16%
10-95-6239-000	Contractual Services - Special Events	71,781	90,300	53,790	59.57%
10-95-6251-000	Electricity	736	-	52	
	Total Contractual Services	72,517	90,300	53,842	59.63%
10-95-6245-000	Materials & Supplies - Special Events	16,490	36,800	16,734	45.47%
	Total Commodities	\$ 16,490	\$ 36,800	\$ 16,734	45.47%
Total Hotel / Motel Tax Fund Expenditures		<u>\$ 95,562</u>	<u>\$ 149,820</u>	<u>\$ 84,472</u>	<u>56.38%</u>

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Capital Projects Fund Summary

	2014 Actual	2015 Budget	2015 2nd Quarter	% Collected /Spent
Revenues				
Local Taxes	665,896	740,000	326,332	44.10%
Intergovernmental	-	648,000	-	0.00%
Total Capital Projects Fund Revenues	\$ 665,896	\$ 1,388,000	\$ 326,332	23.51%
Expenditures				
Contractual Services	119,514	305,000	54,054	17.72%
Capital Outlay	2,842,891	2,900,000	1,311,401	45.22%
Total General Fund Expenditures	\$ 2,962,405	\$ 3,205,000	\$ 1,365,455	42.60%
Excess (deficiency) of Revenues over Expenditures	\$ (2,296,509)	\$ (1,817,000)	\$ (1,039,123)	57.19%
Other Financing Sources				
Bond Premium	-	-	-	0.00%
Bond Proceeds	-	-	-	0.00%
Total Other Financing Sources	\$ -	\$ -	\$ -	0.00%
Other Financing Uses				
Bond Issuance Costs	-	-	-	0.00%
Transfer to General Fund	-	-	-	0.00%
Transfer to Debt Service Fund	-	-	-	0.00%
Total Other Financing Uses	\$ -	\$ -	\$ -	0.00%
Excess of revenues and other financing sources over (under) expenditures	\$ (2,296,509)	\$ (1,817,000)	\$ (1,039,123)	57.19%

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Capital Projects Fund Revenues

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Collected
40-00-4208-000	Non Home Rule Sales Tax	665,896	740,000	326,332	44.10%
	Total Local Taxes	665,896	740,000	326,332	0
40-00-4410-000	Grant Revenue (Enterprise Dr)	-	648,000	-	0.00%
	Total Intergovernmental	-	648,000	-	0.00%
Total Capital Projects Fund Revenues		<u>\$ 665,896</u>	<u>\$ 1,388,000</u>	<u>\$ 326,332</u>	<u>23.51%</u>

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Capital Projects Fund Expenditures

Account	Name	2014 Actual	2015 Budget	2015 2nd Quarter	% Expensed
40-00-6265-100	Engineering	119,514	305,000	54,054	17.72%
	Total Contractual Services	119,514	305,000	54,054	17.72%
40-00-6530-000	Road Improvements	2,842,891	2,900,000	1,311,401	45.22%
	Total Capital Outlay	2,842,891	2,900,000	1,311,401	45.22%
Total Infrastructure Expenses		<u>\$ 2,962,405</u>	<u>\$ 3,205,000</u>	<u>\$ 1,365,455</u>	<u>42.60%</u>