

Village of Westchester



Quarterly Financial Report

Third Fiscal Quarter
November 1, 2014 – January 31, 2015



Village of Westchester

MEMO

To: Village President and Board of Trustees
From: Maureen B. Potempa, Finance Director
CC: Janet M. Matthys, Village Manager and Village Department Heads
Date: 3/10/2015
Re: 3rd Quarter Financial Report

All,

The attached report includes the financial summary for the Village's Third fiscal quarter (November 1, 2014-January 31, 2015). As we are now three quarters of the way through the fiscal year, most revenues should see collections of 75%, and most expense lines should have distributions of 75%. The purpose of this memo is to help explain any variances from that benchmark.

The excess of expenditures over revenues at this point during the fiscal year can appear quite alarming at first glance. There is a current deficiency of \$2,333,769. However, this can be explained by a combination of factors. The primary factor to consider is the collection and distribution of property taxes. To date, the Village has received 45% of anticipated collections. The first installment of the 2013 Tax Levy is due on March 1, 2015. The Estimated Tax Levy for 2013 was \$6,254,000. The first estimate is based on half of the prior year. The remaining portion of collections will occur during the 4th Fiscal Quarter.

Utility Taxes – Natural Gas (01-00-4205-000) Approximately 83% of budgeted revenues have been collected representing 9 months of services. Utility tax collections are based on consumption rates, so revenues for natural gas increase during the colder winter months.

Foreign Fire Insurance Tax (01-00-4210-000) – Revenue in this account is a one-time distribution from the state. This money is a 2% tax on insurance companies not based in IL. It is remitted to the state, and the state distributes it to fire departments on a per capita basis. This money is designated for fire-related expenditures; and is overseen by the Foreign Fire Insurance Tax Fund.

Amusement Tax (01-00-4212-000) – Majority of remaining revenue comes from the Chicago Highlands which is seasonal resulting in fluctuations of when revenue is received.

Gaming Tax (01-00-4203-000) – Revenue has already exceed the budgeted expectations, we expect to see the revenue to continue at the current pace.

Cable TV (01-00-4217-000) – This line item is comprised of revenue received from AT&T and Comcast.

Building Permits (01-00-4503-000) Revenue collections are 99% of the budgeted amount. This is attributed to increase in permits applied for by new businesses.

Business Licenses (01-00-4507-000) and Liquor Licenses (01-00-4527-000) Revenues for these licenses are recognized when the invoices are created and mailed to businesses during the third quarter.

Vehicle Licenses (01-00-4515-000) The next renewal date for vehicle licenses is 5/1/2014, therefore the majority of sales will occur 3/1/15-4/30/15. Sales that have occurred since 5/1/2013 have either been residents who were late purchasing their 2014-15 stickers or residents that purchased an additional vehicle (requiring an additional sticker) or residents that are new to town.

Late Fees – Vehicle License (01-00-4515-900) Traditionally, most collections for late fees – vehicle stickers will occur during May, as any sticker purchased on 5/1/12 or after will be applicable to the late fee (unless the resident purchased an additional vehicle or the resident is new to town, per above). Therefore, the Village expects only a marginal amount of additional revenue in this account.

Rent (01-00-4806-000) Income recognizes nine months of post office rent. Additionally, one rental payment from mobile phone towers has been received. It is remitted twice per year – in August & February.

Ambulance Fees (01-00-4810-000) We are starting to see a swing in the way insurance companies are paying. They are holding on to their money much longer and the deductibles are much higher. As a result of this delay in payment our revenue is lower than were we would anticipate it to be at this point in time.

Expenditures

Administration

- Wages Overtime (01-11-6104-000) During the first quarter of this fiscal year we had two employees resign, a majority of this overtime was to cover assignments in addition to regular assigned duties.
- Contract/Legal Notices (01-11-6203-000) The Village has legal obligations to post certain notices in the Media. There has been an increase in advertising fees that has resulted in the expenditures to be slightly above the budget.
- Building Equipment (01-11-6525-000) This expense is related to the fire installation of the Simplex Grinnell Panel, the cost are to be over by the grant awarded to the Village.

Community Development

- Professional Services - Other (01-15-6265-030) The Community Development Department had their Part – time reviewer resign which has resulted in an increase in the spend trend budgeted for this line item.

Fire & Police Commission

- Office Supplies – (01-18-6403-030) has exceeded 50% due to an unexpected need of office supplies that went beyond the budget.

Police Department

- Uniform Allowance (01-20-6118-000) is paid out and the beginning of the Fiscal Year.
- Printing (01-20-6205-000) the majority of the budgeted printing was spent in the 1st Quarter.
- Dues & Subscriptions (01-20-6213-000) – Above track on budgeted expense as the majority of annual costs have renewal periods during May & June.
- Maintenance Services-Building and Offices – (01-20-6223-000) –This account is above the 50% benchmark as a result of unexpected repairs required to the Heating System.
- Professional Service – Other (01-20-6265-030) – The majority of the expenses to date consist on an annual payment made to a Vendor in the 1st Quarter.
- Office Equipment (01-20-6513-000) This account is above the 50% benchmark as the majority of the planned budgeted purchases have been made in the 1st Quarter.
- Operating Equipment (01-20-6515-000) A portion of the expenditure in this line item was a Vehicle Purchase that will be paid from the Drug Seizure Fund.

Fire Department

- Wages – Overtime (01-22-6104-000) – The Fire Department has had 4 Firemen out on disability which had escalated this budgeted line item early on in the budgeted year. In addition during the first month or so of this fiscal year the two new hires were not considered full time manpower during their training period which resulted in addition manpower needs.
- Dues & Subscriptions (01-22-6213-000) – Above track on budgeted expense as the majority of annual costs have renewal periods during May & June.
- Maintenance Services & Equipment – (01-22-6225-000) – The amount includes the purchase of the Air One Equipment System, which was budgeted for \$1,837 and \$1,369 of equipment from 5 Alarm Fire and Safety Equipment.
- Maintenance Services – Vehicles – In August there was an emergency repair done to Unit #26 in the amount of \$7,030.00

Public Works

- Part Time Expense (01-30-6103-100) is for seasonal employees that work over the summer therefore all expenses in this line will be recorded during the 1st and 2nd fiscal quarters.

- Uniform Allowance (01-30-6118-000) This line item is the boot allowance per the Union Contract
- Maintenance Services – Vehicles (01-30-6227-000) – This amount included several unexpected vehicle repairs specifically to Truck #5 and #44.
- Tree Removal Contract (01-30-6231-200) – This budget is 151.77% depleted due to scheduled removal place in the 1st and 2nd Fiscal Quarters. The amount of trees that were in need of removal were more than anticipated.
- Prof. Services Engineering (01-30-6265-100) – In order to avoid future change orders an unanticipated cost was incurred by hiring a Geotechnical Engineer to survey various sites.

UTILITIES FUND

Revenues

Revenues in the Utility Fund are coming in on schedule. This is attributable to a consistent revenue stream, as the utility billing process occurs each month.

Expenses

- Disposal Charges (02-95-6233-000) Due to an increase in water main repairs the amount of debris to dispose has increased resulting in a uptick in charges from Waste Management.
- Other Contractual Expenses (02-95-6289-000) As a result of the harsh winter there was an increase in water main breaks, the services of M.E. Simpson were contracted to assist in the leak detection.
- Material & Supplies – Water Main (02-95-6426-000) Related to the leak program and harsh winter there was a larger than normal amount of main repairs performed.
- Meters (02-95-6533-200) – This budget is depleted due to a higher than expected demand for water meters. Note that the cost of the meters are passed on to the consumer.

MOTOR FUEL TAX FUND

Revenues and expenditure are on schedule.

EMERGENCY 911 FUND

Revenues and expenditure are on schedule.

HOTEL/MOTEL TAX FUND

Revenues and expenditure are on schedule.

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

	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected /Spent
Revenues				
Local Taxes	8,199,379	8,478,000	4,504,559	53.13%
Licenses and Permits	1,202,917	1,174,000	785,382	66.90%
Intergovernmental	3,429,073	5,584,640	2,357,199	42.21%
Charges for Service	765,263	755,500	479,569	63.48%
Fines & Forfeits	521,934	647,000	432,142	66.79%
Other Income	537,438	285,680	273,071	95.59%
Total General Fund Revenues	\$ 14,656,003	\$ 16,924,820	\$ 8,831,921	52.18%
Expenditures				
Administration	1,618,890	1,708,631	1,305,138	76.39%
Planning & Zoning Commissions	1,063	2,500	1,381	55.22%
Community Development	558,832	570,354	367,445	64.42%
Fire & Police Commission	23,639	38,850	12,538	32.27%
Dispatching	742,773	-	-	0.00%
Police	5,269,206	5,701,437	3,749,531	65.76%
Emergency Management	6,281	5,634	3,198	56.77%
Fire	4,963,339	4,512,440	3,121,829	69.18%
Public Works	2,233,324	5,209,793	2,604,630	49.99%
Total General Fund Expenditures	\$ 15,417,348	\$ 17,749,639	11,165,691	62.91%
Excess (deficiency) of Revenues over (under)				
Expenditures	\$ (761,345)	\$ (824,819)	\$ (2,333,769)	

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected
01-00-4102-000	Property Taxes	4,489,104	4,696,300	2,138,137	45.53%
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	303,649	48.58%
01-00-4102-200	Property Taxes - Police Pension	920,557	937,700	431,914	46.06%
01-00-4202-000	Utility Tax - Electric	566,693	566,000	389,559	68.83%
01-00-4205-000	Utility Tax - Natural Gas	331,647	245,000	203,979	83.26%
01-00-4206-000	Places for Eating Tax	205,276	200,000	164,151	82.08%
01-00-4207-000	Telecommunication Taxes	800,847	825,000	565,124	68.50%
01-00-4210-000	Foreign Fire Insurance	16,060	17,000	23,201	136.48%
01-00-4212-000	Amusement Tax	7,991	10,000	7,236	72.36%
01-00-4203-000	Gaming Tax	454	6,000	14,097	234.95%
01-00-4216-000	Video Rental Tax	32,595	30,000	20,553	68.51%
01-00-4217-000	Cable TV	309,411	325,000	242,958	74.76%
	Total Local Taxes	\$ 8,199,379	\$ 8,478,000	\$ 4,504,559	53.13%
01-00-4503-000	Building Permits	541,814	500,000	498,873	99.77%
01-00-4503-200	Compliance Permits	77,329	85,000	58,438	68.75%
01-00-4503-600	Health & Elevator Inspection Fees	22,780	27,500	17,463	63.50%
01-00-4802-000	Planning & Zoning Fees	125	500	-	0.00%
01-00-4507-000	Business Licenses	28,939	35,000	21,326	60.93%
01-00-4509-000	Gaming Licenses	275	-	525	0.00%
01-00-4511-000	Contractor Licenses	99,850	95,000	80,110	84.33%
01-00-4527-000	Liquor Licenses	54,233	50,000	53,567	107.13%
01-00-4515-000	Vehicle Licenses	358,301	360,000	49,164	13.66%
01-00-4515-900	Late Fee-Sticker	19,272	20,000	5,217	26.09%
01-00-4531-000	Tobacco License	-	1,000	700	70.00%
	Total Licenses & Permits	\$ 1,202,917	\$ 1,174,000	\$ 785,382	66.90%
01-00-4402-000	Personal Property Replacement Tax	95,074	66,250	62,403	94.19%
01-00-4403-000	State Income Tax	1,629,105	1,635,000	1,284,032	78.53%
01-00-4405-000	State Sales Tax	944,266	1,235,000	677,716	54.88%
01-00-4406-000	Local Use Tax	293,435	297,500	234,911	78.96%
01-00-4410-000	Grants	442,750	2,330,890	88,737	3.81%
01-00-5122-600	State Police Reimbursements	24,443	20,000	9,400	47.00%
	Total Intergovernmental	\$ 3,429,073	\$ 5,584,640	\$ 2,357,199	42.21%
01-00-4806-000	Rent	190,406	196,500	129,305	65.80%
01-00-4810-000	Ambulance Fees	502,140	525,000	317,036	60.39%
01-00-4815-000	Newspaper Ads	36,186	34,000	33,228	97.73%
01-00-4816-000	Advertising Shelter	36,531	-	-	0.00%
	Total Charges for Service	\$ 765,263	\$ 755,500	\$ 479,569	63.48%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected
01-00-4701-000	Alarm Fines	28,696	28,500	15,524	54.47%
01-00-4702-000	Police Fines	89,717	110,000	46,648	42.41%
01-00-4702-100	Circuit Court Fines	42,776	60,000	35,614	59.36%
01-00-4703-000	Code Enforcement Fines	3,050	3,500	2,150	61.43%
01-00-4704-000	Photo Enforcement	277,194	350,000	290,206	82.92%
01-00-4705-000	Police Towing	80,500	95,000	42,000	44.21%
	Total Fines & Forfeits	\$ 521,934	\$ 647,000	\$ 432,142	66.79%
01-00-5102-000	Interest Income	4,779	4,100	2,975	72.56%
01-00-5104-000	Real Estate Taxes Interest	41	-	-	
01-00-5107-000	State Grant	143,215	-	-	
01-00-5108-000	Sale of Fixed Assets	-	-	9,000	0.00%
01-00-5122-000	Reimbursement	94,352	80,000	71,496	89.37%
01-00-5122-100	Reimbursement - Police OT	727	-	-	0.00%
01-00-5122-200	Reimbursement - IRMA	54,569	-	72,407	0.00%
01-00-5122-250	Reimbursement - Employee CoPay	127,461	141,680	100,465	70.91%
01-00-5125-000	Rebate - Cook County Gas Taxes	4,442	4,500	-	0.00%
01-00-5140-000	Sidewalk	14,144	20,000	-	0.00%
01-00-5142-000	Tree Program	2,750	5,000	1,700	34.00%
01-00-5188-000	Taxicab Program	420	400	200	50.00%
01-00-5189-000	Misc. Other Income	90,537	30,000	14,828	49.43%
	Total Other Income	\$ 537,438	\$ 285,680	\$ 273,071	95.59%
Total General Fund Revenues		\$ 14,656,005	\$ 16,924,820	\$ 8,831,921	52.18%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
01-11-6103-000	Wages - Full Time	292,258	353,807	257,687	72.83%
01-11-6103-100	Wages - Part Time	33,953	28,765	17,357	60.34%
01-11-6103-200	Wages - Elected	19,400	19,200	14,400	75.00%
01-11-6104-000	Wages - Overtime	4,161	4,000	7,484	187.11%
01-11-6108-000	Wages - Sick Pay	2,377	2,500	2,718	108.72%
01-11-6124-000	Social Security	21,739	23,251	17,958	77.24%
01-11-6126-000	Medicare Expense	5,084	5,438	4,256	78.26%
01-11-6128-000	IMRF-Village Expense	38,054	43,196	34,496	79.86%
01-11-6150-000	Employee Insurance	99,718	134,539	111,812	83.11%
	Total Personnel	516,745	614,696	468,168	76.16%
01-11-6203-000	Contract/Legal Notices	971	3,000	3,534	117.79%
01-11-6205-000	Printing	4,867	6,000	662	11.04%
01-11-6207-000	Postage	13,668	9,450	8,190	86.67%
01-11-6209-000	Village Publications	37,120	40,000	29,697	74.24%
01-11-6211-000	Conference/Training	10,482	24,720	8,700	35.19%
01-11-6213-000	Dues & Subscriptions	18,651	22,550	15,416	68.36%
01-11-6215-000	Insurance & Bonding	390,818	410,000	350,701	85.54%
01-11-6217-000	Banking Service Fees	13,026	15,000	12,533	83.56%
01-11-6219-000	Telephone & Communication	26,744	26,472	3,481	13.15%
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	27,968	85.52%
01-11-6237-000	Equipment Rental	2,838	2,800	1,648	58.84%
01-11-6244-000	Cab Coupon Program	-	-	-	0.00%
01-11-6250-100	Economic Incentive - PP	8,382	12,000	9,081	75.67%
01-11-6250-105	Economic Incentive - MFD	5,942	8,500	5,258	61.86%
01-11-6265-030	Prof. Services-Other	38,756	50,888	33,147	65.14%
01-11-6289-000	Other Contractual Expenses	32,872	27,840	8,658	31.10%
01-11-6303-000	Attorney Legal Retainer	35,433	35,400	25,350	71.61%
01-11-6327-000	Legal Services	185,944	175,000	104,270	59.58%
	Total Contractual Services	882,673	\$ 906,323	\$ 650,008	71.72%
01-11-6403-000	Office Supplies	8,213	10,000	10,097	100.97%
01-11-6407-500	Gas/Fuel Other Entities	82,525	85,000	47,080	55.39%
01-11-6419-000	Materials & Supplies-Offices	6,627	5,000	1,136	22.73%
	Total Commodities	\$ 97,364	\$ 100,000	\$ 58,314	58.31%
01-11-6511-000	Computer Software	49,275	6,000	-	0.00%
01-11-6525-000	Building/Equipment	-	20,000	66,120	330.60%
01-11-6611-000	Bad Debit Expense	13,320	-	-	0.00%
	Total Capital Outlay	62,595	26,000	66,120	0.00%
01-11-6609-000	Installment Debt-Principal	55,165	59,437	59,437	100.00%
01-11-6610-000	Installment Debt-Interest	4,347	2,175	3,091	142.13%
	Total Debt Service	59,513	\$ 61,612	\$ 62,528	101.49%
Total Administration Expenses		\$ 1,618,890	\$ 1,708,631	\$ 1,305,138	76.39%

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 3rd Quarter	% Expensed
01-14-6203-000	Contract/Legal Notices	358	1,000	1,381	138.06%
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	\$ 1,381	138.06%
Total Planning / Zoning Commissions Expenses		<u>\$ 1,063</u>	<u>\$ 2,500</u>	<u>\$ 1,381</u>	<u>55.22%</u>

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
01-15-6103-000	Wages - Full Time	217,637	206,264	156,333	75.79%
01-15-6103-100	Wages - Part Time	6,083	55,930	3,341	5.97%
01-15-6104-000	Wages - Overtime	-	500	201	40.15%
01-15-6108-000	Wages - Sick Pay	1,907	2,000	1,055	52.73%
01-15-6124-000	Social Security	13,860	13,475	9,899	73.46%
01-15-6126-000	Medicare Expense	3,241	3,151	2,315	73.47%
01-15-6128-000	IMRF-Village Expense	30,397	28,602	22,090	77.23%
01-15-6150-000	Employee Insurance	59,206	59,311	45,896	77.38%
	Total Personnel	\$ 332,330	\$ 369,233	\$ 241,129	65.31%
01-15-6205-000	Printing	839	1,200	353	29.44%
01-15-6207-000	Postage	193	500	248	49.54%
01-15-6211-000	Conference/Training	6,017	6,646	2,307	34.71%
01-15-6213-000	Dues & Subscriptions	525	1,415	160	11.31%
01-15-6219-000	Telephone & Communication	2,958	3,000	2,165	72.16%
01-15-6225-000	Maint. Services-Equipment	9,900	12,060	963	7.98%
01-15-6230-000	Maint. Services - Other	100	-	-	0.00%
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	166,041	28,000	54,620	195.07%
01-15-6289-000	Other Contractual Expenses	33,225	75,500	49,765	65.91%
	Total Contractual Services	\$ 219,797	\$ 174,121	\$ 110,580	63.51%
01-15-6403-000	Office Supplies	3,227	2,600	751	28.88%
01-15-6406-000	Clothing Supplies	-	250	-	0.00%
01-15-6407-000	Gas & Oil	2,759	2,650	1,450	54.73%
01-15-6423-000	Materials & Supplies-Vehicles	719	1,000	137	13.70%
01-15-6425-000	Materials & Supplies-Other Equip	-	2,500	-	0.00%
	Total Commodities	\$ 6,705	\$ 9,000	\$ 2,338	25.98%
01-15-6524-000	Buildings/Equipment	-	18,000	13,398	0.00%
	Total Capital Outlay	\$ -	\$ 18,000	\$ 13,398	0.00%
Total Community Development Expenses		\$ 558,832	\$ 570,354	\$ 367,445	64.42%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
01-18-6103-100	F& P COMMISSION-PART TIME	-	-	334	0.00%
01-18-6124-000	SOCIAL SECURITY-FIRE & POLICE	-	-	21	0.00%
01-18-6126-000	MEDICARE-FIRE & POLICE COMM	-	-	5	0.00%
01-18-6128-000	IMRF-VILLAGE EXPENSE	-	-	45	0.00%
	Total Personnel	\$ -	\$ -	\$ 404	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	5,950	59.50%
01-18-6265-030	Prof. Services-Other	13,724	26,250	4,978	18.96%
	Total Contractual Services	\$ 23,576	\$ 38,600	\$ 11,506	29.81%
01-18-6403-000	Office Supplies	63	250	629	251.49%
	Total Commodities	\$ 63	\$ 250	\$ 629	251.49%
Total Fire & Police Commission Expenses		<u>\$ 23,639</u>	<u>\$ 38,850</u>	<u>\$ 12,538</u>	<u>32.27%</u>

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
01-20-6103-000	Wages - Full Time	2,721,847	2,834,166	2,060,564	72.70%
01-20-6103-100	Wages - Part Time	15,723	76,559	57,626	75.27%
01-20-6104-000	Wages - Overtime	157,190	165,000	142,125	86.14%
01-20-6104-450	Overtime - Grant Reimbursed	-	31,994	-	0.00%
01-20-6108-000	Sick Pay	10,356	10,500	9,517	90.64%
01-20-6110-000	Wages - Holiday Pay	105,948	109,671	107,243	97.79%
01-20-6115-000	Early Retirement Incentive	20,000	-	-	0.00%
01-20-6118-000	Uniform Allowance	27,982	28,875	27,095	93.84%
01-20-6122-000	Unemployment Compensation	-	32,214	10,914	33.88%
01-20-6124-000	Social Security	27,930	16,357	22,143	135.38%
01-20-6126-000	Medicare Expense	42,100	43,603	31,569	72.40%
01-20-6128-000	IMRF-Village Expense	55,793	57,007	47,659	83.60%
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	485,355	62.96%
	Total Personnel	4,815,140	5,214,563	3,427,173	65.72%
01-20-6205-000	Printing	2,138	2,560	2,530	98.83%
01-20-6207-000	Postage	-	1,750	16	0.93%
01-20-6211-000	Conference/Training	8,965	12,850	3,835	29.85%
01-20-6213-000	Dues & Subscriptions	22,694	19,180	13,613	70.97%
01-20-6219-000	Telephone & Communication	4,198	3,611	3,786	104.85%
01-20-6223-000	Maint. Services-Building & Off.	2,843	2,120	4,990	235.38%
01-20-6225-000	Maint. Services-Equipment	5,543	6,000	2,988	49.80%
01-20-6227-000	Maint. Services-Vehicles	24,679	31,450	15,245	48.47%
01-20-6247-000	Witness/Investigations	-	300	-	0.00%
01-20-6265-030	Prof. Services-Other	9,699	17,450	14,013	80.30%
01-20-6265-040	Prof. Services-Animal Control	808	1,500	385	25.63%
01-20-6289-000	Other Contractual Expenses	2,340	182,500	128,721	70.53%
	Total Contractual Services	83,906	281,271	190,122	67.59%
01-20-6403-000	Office Supplies	6,151	3,600	3,269	90.81%
01-20-6405-000	Cleaning Supplies	22	-	-	0.00%
01-20-6407-000	Gas & Oil	90,307	90,000	53,400	59.33%
01-20-6419-000	Materials & Supplies-Offices	19	-	-	0.00%
01-20-6421-000	Materials & Supplies-Equipment	20,533	14,650	10,654	72.72%
01-20-6423-000	Materials & Supplies-Vehicles	28,692	32,000	10,247	32.02%
01-20-6425-000	Materials & Supplies-Other	137	-	-	0.00%
01-20-6449-000	Community Relations	1,171	2,500	1,010	40.41%
	Total Commodities	147,033	142,750	78,580	55.05%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
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	35,469	215.49%
	Total Capital Outlay	221,422	27,060	43,839	162.01%
01-20-6609-000	Installment Debt-Principal	1,524	33,257	9,273	27.88%
01-20-6610-000	Installment Debt-Interest	181	2,536	545	21.50%
	Total Debt Service	1,705	35,793	9,818	27.43%
Total Police Expenses		\$ 5,269,206	\$ 5,701,437	\$ 3,749,531	65.76%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
01-21-6103-100	EMA Part Time	2,400	2,400	1,800	75.00%
01-21-6124-000	Social Security	149	149	112	74.90%
01-21-6126-000	Medicare Expense	35	35	26	74.57%
	Total Personnel	2,584	2,584	1,938	74.99%
01-21-6211-000	Conference/Training	-	300	-	0.00%
01-21-6227-000	Maint. Services-Vehicles	1,547	750	-	0.00%
01-21-6289-900	Disaster Assist Expenses	1,257	-	-	0.00%
	Total Contractual Services	2,804	1,050	-	0.00%
01-21-6407-000	Gas & Oil	292	500	247	49.36%
01-21-6423-000	Materials & Supplies-Vehicles	602	750	1,014	135.15%
01-21-6425-000	Materials & Supplies-Other Equip	-	750	-	0.00%
	Total Commodities	894	2,000	1,260	63.02%
Total Emergency Management		6,281	5,634	3,198	56.77%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
01-22-6103-000	Wages - Full Time	2,126,450	2,300,609	1,744,580	75.83%
01-22-6103-100	Wages - Part Time	10,206	15,600	10,787	69.15%
01-22-6103-200	Wages - 7G	16,740	30,000	15,200	50.67%
01-22-6104-000	Wages - Overtime	179,443	90,000	95,686	106.32%
01-22-6108-000	Wages - Sick Pay	6,391	7,500	6,319	84.25%
01-22-6110-000	Wages - Holiday Pay	76,938	87,336	81,420	93.23%
01-22-6118-000	Uniform Allowance	21,458	21,000	21,272	101.29%
01-22-6124-000	Social Security	633	2,655	2,068	77.88%
01-22-6126-000	Medicare Expense	29,060	30,311	24,295	80.15%
01-22-6128-000	IMRF-Village Expense	6,912	5,766	4,575	79.34%
01-22-6132-000	Fire Pension	598,627	725,000	301,069	41.53%
01-22-6150-000	Employee Insurance	549,852	601,961	457,083	75.93%
	Total Personnel	3,622,711	3,917,738	2,764,352	70.56%
01-22-6205-000	Printing	475	900	597	66.33%
01-22-6207-000	Postage	201	400	236	59.05%
01-22-6211-000	Conference/Training	15,945	22,965	6,357	27.68%
01-22-6212-000	Foreign Firefighter Insurance	-	16,060	-	0.00%
01-22-6213-000	Dues & Subscriptions	7,516	8,870	6,634	74.79%
01-22-6219-000	Telephone & Communication	4,893	5,200	906	17.42%
01-22-6223-000	Maint. Services-Building & Off.	8,917	7,900	2,904	36.76%
01-22-6225-000	Maint. Services-Equipment	11,147	11,670	9,721	83.30%
01-22-6227-000	Maint. Services-Vehicles	49,333	42,000	45,478	108.28%
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	4,375	87.50%
01-22-6289-000	Other Contractual Expenses	27,708	196,490	126,749	64.51%
	Total Contractual Services	140,489	331,455	207,956	62.74%
01-22-6403-000	Office Supplies	5,367	3,300	3,464	104.96%
01-22-6405-000	Cleaning Supplies	4,647	4,500	4,223	93.85%
01-22-6407-000	Gas & Oil	27,262	27,000	19,639	72.74%
01-22-6411-000	Public Education Materials	10,474	12,000	9,640	80.33%
01-22-6419-000	Materials & Supplies-Offices	-	3,750	-	0.00%
01-22-6421-000	Materials & Supplies-Equipment	74,796	26,100	17,474	66.95%
01-22-6423-000	Materials & Supplies-Vehicles	6,659	18,100	8,697	48.05%
01-22-6424-000	Materials & Supplies-Medical	29,868	15,040	7,964	52.95%
01-22-6425-000	Materials & Supplies-Other Equip	9,090	5,500	2,374	43.17%
	Total Commodities	168,163	115,290	73,475	63.73%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
01-22-6505-000	Building Improvement	5,488	-	-	0.00%
01-22-6515-000	Operating Equipment	461	-	-	0.00%
01-22-6509-000	Computer Hardware	4,287	2,780	2,220	79.84%
01-22-6516-000	Personal Protective Equipment	7,472	9,500	7,092	74.66%
01-22-6525-000	Grant Expenditures	661,666	43,300	-	0.00%
	Total Capital Outlay	679,374	55,580	9,312	16.75%
01-22-6609-000	Installment Debt-Principal	336,208	81,176	59,882	73.77%
01-22-6610-000	Installment Debt-Interest	16,394	11,201	6,851	61.16%
	Total Debt Service	352,602	92,377	66,733	72.24%
Total Fire Expenses		<u>\$ 4,963,339</u>	<u>\$ 4,512,440</u>	<u>\$ 3,121,829</u>	<u>69.18%</u>

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
01-30-6103-000	Wages - Full Time	525,975	545,879	449,449	82.33%
01-30-6103-100	Wages - Part Time	20,432	35,000	26,553	75.86%
01-30-6104-000	Wages - Overtime	78,236	55,000	39,693	72.17%
01-30-6105-000	Vehicle Use	-	-	420	0.00%
01-30-6108-000	Wages - Sick Pay	1,488	2,000	1,968	98.41%
01-30-6110-000	Holiday	663	-	-	0.00%
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	32,483	90.25%
01-30-6126-000	Medicare Expense	9,759	8,418	7,597	90.25%
01-30-6128-000	IMRF-Village Expense	79,964	76,398	67,058	87.77%
01-30-6150-000	Employee Insurance	147,958	181,938	108,491	59.63%
	Total Personnel	913,402	960,426	735,264	76.56%
01-30-6203-000	Contract/Legal Notices	3,723	1,700	-	0.00%
01-30-6211-000	Conference/Training	2,144	2,500	1,926	77.04%
01-30-6213-000	Dues & Subscriptions	2,916	750	798	106.45%
01-30-6219-000	Telephone & Communication	2,612	3,000	2,752	91.74%
01-30-6223-000	Maint. Services-Building & Off.	15,000	10,000	10,794	107.94%
01-30-6225-000	Maint. Services-Equipment	15,763	40,000	8,937	22.34%
01-30-6227-000	Maint. Services-Vehicles	63,765	25,000	59,594	238.37%
01-30-6228-000	Maint. Services-Street Lights	69,483	25,000	16,610	66.44%
01-30-6228-100	Maint. Services-Traffic Lights	17,205	15,000	8,771	58.47%
01-30-6231-100	Tree Replacement Program	15,195	20,000	18,816	94.08%
01-30-6231-200	Tree Removal Contract	78,254	50,000	75,565	151.13%
01-30-6231-300	Tree Trimming Contract	47,365	45,000	-	0.00%
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	36,910	105.46%
01-30-6235-000	Concrete Services	22,816	25,000	14,888	59.55%
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	33,997	48.57%
01-30-6265-030	Prof. Services-Other	8,937	15,000	14,501	96.67%
01-30-6265-100	Prof. Services-Engineering	-	465,650	251,662	54.05%
01-30-6289-000	Other Contractual Expenses	13,248	21,000	4,285	20.40%
01-30-6289-200	Contractual Services - Mowing	43,170	42,000	45,515	108.37%
	Total Contractual Services	592,291	1,013,600	639,685	63.11%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
01-30-6403-000	Office Supplies	453	2,000	2,950	147.49%
01-30-6407-000	Gas & Oil	58,007	57,000	37,871	66.44%
01-30-6421-000	Materials & Supplies-Equipment	26,030	35,000	22,073	63.07%
01-30-6423-000	Materials & Supplies-Vehicles	24,625	30,000	10,833	36.11%
01-30-6425-000	Materials & Supplies-Other	63,467	61,000	83,242	136.46%
01-30-6429-000	Materials & Supplies-Streets	-	78,750	7,870	9.99%
	Total Commodities	172,581	263,750	164,838	62.50%
01-30-6515-000	Operating Equipment	465,105	163,375	171,611	105.04%
01-30-6525-000	Building/Equipment	-	209,890	4,682	2.23%
01-30-6527-000	Street & Traffic Signs	16,845	20,000	13,814	69.07%
01-30-6540-000	Infrastructure	-	2,388,500	814,708	34.11%
	Total Capital Outlay	481,950	2,781,765	1,004,814	210.45%
01-30-6609-000	Installment Lease-Principal	68,484	179,601	54,707	30.46%
01-30-6610-000	Installment Lease-Interest	4,616	10,651	5,323	49.98%
	Total Debt Service	\$ 73,100	\$ 190,252	\$ 60,030	31.55%
Total Public Works Expenses		\$ 2,233,324	\$ 5,209,793	\$ 2,604,630	49.99%

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

	2014	Actual	2015 Budget	2015 3rd Quarter	% Collected /Spent
Revenues					
Charges for Service		6,018,247	6,360,500	4,514,153	70.97%
Other Income		29,816	45,700	37,947	83.04%
Total Utilities Fund Revenues	\$	6,048,063	\$ 6,406,200	\$ 4,552,100	71.06%
Expenditures					
Personnel Services		1,085,270	1,143,733	898,602	78.57%
Contractual Services		2,294,960	2,707,076	1,721,207	63.58%
Commodities		2,267,939	2,537,500	1,428,868	56.31%
Capital Outlay		276,771	3,263,275	417,013	12.78%
Debt Service		60,509	515,482	259,679	50.38%
Total Utilities Fund Expenditures	\$	5,985,449	\$ 10,167,066	\$ 4,725,369	46.48%
Revenues Less Expenses	\$	62,614	\$ (3,760,866)	\$ (173,269)	4.61%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected
02-00-4812-000	Refuse Collection	1,925,580	1,800,000	1,487,712	82.65%
02-00-4814-000	Water Sales	3,488,458	3,975,000	2,626,529	66.08%
02-00-4818-000	Meter Sales	300	500	3,498	699.52%
02-00-4828-000	Sewer Fees	516,417	500,000	369,421	73.88%
02-00-4850-000	Penalties	87,493	85,000	26,993	31.76%
	Total Charges for Service	\$ 6,018,247	\$ 6,360,500	\$ 4,514,153	70.97%
02-00-5102-000	Interest Income	795	500	125	25.00%
02-00-5122-000	Reimbursement	2,095	12,000	10,000	83.33%
02-00-5122-250	Reimbursement - Emp Health	3,081	3,200	2,966	92.68%
02-00-5189-000	Misc. Other Income	23,845	30,000	24,856	82.85%
	Total Other Income	\$ 29,816	\$ 45,700	\$ 37,947	83.04%
Total Utilities Fund Revenues		<u>\$ 6,048,063</u>	<u>\$ 6,406,200</u>	<u>\$ 4,552,100</u>	<u>71.06%</u>

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expended
02-95-6103-000	Wages - Full Time	645,457	723,696	574,386	79.37%
02-95-6103-100	Wages - Part Time	-	-	-	0.00%
02-95-6104-000	Wages - Overtime	93,689	40,000	52,481	131.20%
02-95-6110-000	Wages - Holiday	663	-	-	0.00%
02-95-6108-000	Wages - Sick Pay	2,169	3,500	2,933	83.81%
02-95-6115-000	Early Retirement Incentive	10,000	-	-	0.00%
02-95-6118-000	Uniform Allowance	-	-	1,548	0.00%
02-95-6124-000	Social Security	46,324	44,196	39,306	88.94%
02-95-6126-000	Medicare Expense	11,481	10,336	9,211	89.11%
02-95-6128-000	IMRF-Village Expense	98,770	93,809	85,550	91.20%
02-95-6150-000	Employee Insurance	176,717	228,196	133,187	58.37%
	Total Personnel	1,085,270	1,143,733	898,602	78.57%
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	10,786	71.90%
02-95-6211-000	Conference/Training	1,248	1,600	855	53.43%
02-95-6213-000	Dues & Subscriptions	79	1,000	380	38.00%
02-95-6215-000	Insurance & Bonding	94,363	110,000	93,793	85.27%
02-95-6217-000	Banking Service Fees	15,141	10,000	1,181	11.81%
02-95-6219-000	Telephone & Communication	9,557	12,401	1,409	11.36%
02-95-6223-000	Maint. Services-Building & Off.	-	2,250	33	1.48%
02-95-6225-000	Maint. Services-Equipment	5,176	44,000	21	0.05%
02-95-6227-000	Maint. Services-Vehicles	16,437	12,000	26,034	216.95%
02-95-6229-100	Maint. Services-Sewer	7,813	90,000	690	0.77%
02-95-6233-000	Disposal Charges	24,348	35,000	36,910	105.46%
02-95-6235-300	Flood Proofing Assistance Program	25,500	45,000	10,500	23.33%
02-95-6237-000	Equipment Rental	3,696	3,500	-	0.00%
02-95-6245-000	Refuse Collection	1,936,542	2,010,000	1,322,250	65.78%
02-95-6249-000	Mayfair Pumping Station	9,841	6,000	2,090	34.83%
02-95-6251-000	Electricity	7,475	2,500	23,307	932.28%
02-95-6255-000	Maint. Service-Water Mains	30,243	15,000	4,350	29.00%
02-95-6265-000	Prof. Services	28,632	30,025	19,237	64.07%
02-95-6265-020	Prof. Services-Legal	-	22,000	-	0.00%
02-95-6265-030	Prof. Services-Other	1,467	-	625	0.00%
02-95-6265-100	Prof. Services-Engineering	27,210	219,500	139,437	63.52%
02-95-6289-000	Other Contractual Expenses	35,764	18,800	27,319	145.31%
02-95-6327-000	Other Legal Services	-	-	-	0.00%
	Total Contractual Services	2,294,960	2,707,076	1,721,207	63.58%
	Less Capitalized Engineering		(194,500)		
	Net Contractual Services	2,294,960	2,512,576	1,721,207	68.50%
02-95-6403-000	Office Supplies	163	1,500	25	1.68%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
02-95-6407-000	Gas & Oil	20,147	25,000	18,131	72.52%
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	1,137	18.95%
02-95-6424-000	Materials & Supplies-Meters	1,301	5,000	191	3.82%
02-95-6425-000	Materials & Supplies-Other Equip	61,202	45,000	42,856	95.24%
02-95-6426-000	Materials & Supplies-Water Main	52,356	40,000	53,336	133.34%
02-95-6435-000	Materials & Supplies-Sewer	17,861	20,000	14,889	74.45%
02-95-6437-000	Materials & Supplies-Sewer	958	-	-	0.00%
02-95-6438-000	Materials & Supplies-Crestwood	18,297	15,000	8,314	55.43%
02-95-6455-000	Water Cost	2,086,352	2,375,000	1,289,644	54.30%
	Total Commodities	2,267,939	2,537,500	1,428,868	56.31%
02-95-6515-000	Operating Equipment	-	163,375	162,124	99.23%
02-95-6515-100	Capital Equipment - Crestwood	-	60,000	24,711	41.19%
02-95-6533-000	Meters	4,868	5,000	13,213	264.25%
02-95-6535-000	Fire Hydrants	11,183	20,000	1,716	8.58%
02-95-6537-000	Fixed Assets	(57,870)	-	-	0.00%
02-95-6538-000	Reservoir Maintenance	-	-	-	0.00%
02-95-6575-000	Depreciation Exp	307,520	-	2,569	100.00%
02-95-6540-000	Infrastructure Improvement	11,070	3,014,900	212,681	7.05%
	Total Capital Outlay	276,771	3,263,275	417,013	12.78%
	Less Capitalized Assets	-	(3,014,900)	-	0.00%
	Net Capital Outlay	276,771	248,375	417,013	167.90%
02-95-6603-100	Bond Payment - Principal	-	155,000	155,000	100.00%
02-95-6605-100	Bond Payment - Interest	45,954	41,718	43,655	104.64%
02-95-6607-000	IEPA Loan - Principal	-	164,000	19,605	11.95%
02-95-6608-000	IEPA Loan - Interest	10,954	112,400	5,083	4.52%
02-95-6609-000	Installment Lease-Principal	-	38,353	33,119	86.35%
02-95-6610-000	Installment Lease-Interest	3,601	4,011	3,217	80.20%
	Reduction of Installment Debt	-	-	-	0.00%
	Total Debt Service	60,509	515,482	259,679	50.38%
Total Utilities Fund Expenditures		\$ 5,985,449	\$ 10,167,066	\$ 4,725,369	46.48%

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

	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected /Spent
Revenues				
Intergovernmental	412,731	406,250	389,697	95.93%
Other Income	124,589	123,285	123,880	100.48%
Total MFT Fund Revenues	\$ 537,319	\$ 529,535	\$ 513,577	96.99%
Expenditures				
Contractual Services	22,563	-	5,098	0.00%
Commodities	527,905	223,750	75,208	33.61%
Debt Service	299,545	301,535	296,535	98.34%
Total MFT Fund Expenditures	\$ 850,012	\$ 525,285	\$ 376,842	71.74%
Revenues Less Expenses	<u>\$ (312,693)</u>	<u>\$ 4,250</u>	<u>\$ 136,736</u>	

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected
03-00-4417-000	Allotment Income	412,731	406,250	389,697	95.93%
	Total Intergovernmental	412,731	406,250	389,697	95.93%
03-00-5106-000	Grant Revenue	73,061	73,065	73,065	100.00%
03-00-5122-500	Reimburse - Const	18	-	-	0.00%
03-00-5102-000	Interest Income	109	-	-	0.00%
03-00-5189-000	Misc. Other Income	51,402	50,220	50,815	101.19%
	Total Other Income	124,589	123,285	123,880	100.48%
Total Motor Fuel Tax Fund Revenues		\$ 537,319	\$ 529,535	\$ 513,577	96.99%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
03-95-6289-000	Other Contractual Expenses	22,563	-	5,098	0.00%
	Total Contractual Services	22,563	-	5,098	0.00%
03-95-6435-000	Materials & Supplies-Street Salt	368,745	135,000	72,125	53.43%
03-95-6489-000	Misc. Materials & Supplies	159,160	88,750	3,083	3.47%
	Total Commodities	527,905	223,750	75,208	33.61%
03-95-6603-100	Bond Payment - Principal	140,000	145,000	140,000	96.55%
03-95-6605-100	Bond Payment - Interest	159,545	156,535	156,535	100.00%
	Total Debt Service	\$ 299,545	\$ 301,535	\$ 296,535	98.34%
Total Motor Fuel Tax Fund Expenditures		<u>\$ 850,012</u>	<u>\$ 525,285</u>	<u>\$ 376,842</u>	<u>71.74%</u>

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

	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected /Spent
Revenues				
Local Taxes	158,068	150,000	119,648	79.77%
Intergovernmental	216,459	130,000	93,643	72.03%
Total Reimb/Interest Income	2,568	500	393	78.60%
Total E911 Fund Revenues	\$ 377,096	\$ 280,500	\$ 213,685	76.18%
Expenditures				
Personnel Services	181,344	-	-	0.00%
Contractual Services	110,420	274,887	163,804	59.59%
Commodities	143	100	-	0.00%
Capital Outlay	174,957	18,600	38,875	209.00%
Debt Service	21,223	42,446	21,223	50.00%
Total E911 Fund Expenditures	\$ 488,088	\$ 336,033	\$ 223,902	66.63%
Revenues Less Expenses	<u>\$ (110,992)</u>	<u>\$ (55,533)</u>	<u>\$ (10,217)</u>	<u>18.40%</u>

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected
08-00-4207-000	Landline 911 Tax	158,068	150,000	119,648	79.77%
	Total Local Taxes	158,068	150,000	119,648	79.77%
08-00-4410-000	Grant Revenue	94,026	-	-	0.00%
08-00-5105-200	Wireless 911 Tax	122,433	130,000	93,643	72.03%
	Total Intergovernmental	216,459	130,000	93,643	72.03%
08-00-5102-000	Interest Income	488	500	393	78.60%
08-00-5122-250	Reimbursement - Employee CoPay	2,081	-	-	0.00%
	Total Reimb/Interest Income	\$ 2,568	\$ 500	\$ 393	78.60%
Total E911 Fund Revenues		<u>\$ 377,096</u>	<u>\$ 280,500</u>	<u>\$ 213,685</u>	<u>76.18%</u>

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
08-95-6103-000	Wages - Full Time	89,378	-	-	0.00%
08-95-6104-000	Wages - OT	38,675	-	-	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	7,939	-	-	0.00%
08-95-6126-000	Medicare Expense	1,857	-	-	0.00%
08-95-6128-000	IMRF-Village Expense	17,402	-	-	0.00%
08-95-6150-000	Employee Insurance	25,064	-	-	0.00%
	Total Personnel	181,344	-	-	0.00%
08-95-6211-000	Conference/Training	-	-	-	0.00%
08-95-6219-000	Telephone & Communication	90,297	70,287	6,297	8.96%
08-95-6225-000	Maint. Services-Equipment	20,080	28,100	35,236	125.40%
08-95-6289-000	Other Contractual Expenses	43	176,500	122,271	69.28%
	Total Contractual Services	110,420	274,887	163,804	59.59%
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	18,981	38,604	19,195	49.72%
08-95-6610-000	Installment Debt - Interest	2,242	3,842	2,029	52.80%
	Total Debt Service	21,223	42,446	21,223	50.00%
Total E911 Fund Expenditures		\$ 488,088	\$ 336,033	\$ 223,902	66.63%

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

	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected /Spent
Revenues				
Local Taxes	98,713	112,000	116,448	103.97%
Other Income	11,744	18,100	6,625	36.60%
Total Hotel/Motel Fund Revenues	\$ 110,457	\$ 130,100	\$ 123,073	94.60%
Expenditures				
Personnel Services	6,555	22,720	17,732	78.05%
Contractual Services	72,517	90,300	57,917	64.14%
Commodities	16,490	36,800	25,903	70.39%
Total Hotel/Motel Fund Expenditures	\$ 95,562	\$ 149,820	\$ 101,552	67.78%
Revenues Less Expenses	\$ 14,895	\$ (19,720)	\$ 21,521	-109.13%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected
10-00-4608-000	Hotel/Motel Tax	98,713	112,000	116,448	103.97%
	Total Local Taxes	98,713	112,000	116,448	103.97%
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		\$ 110,457	\$ 130,100	\$ 123,073	94.60%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
10-95-6104-400	Overtime	6,555	22,720	17,732	78.05%
	Total Personnel	6,555	22,720	17,732	78.05%
10-95-6239-000	Contractual Services - Special Events	71,781	90,300	57,865	64.08%
10-95-6251-000	Electricity	736	-	52	0.00%
	Total Contractual Services	72,517	90,300	57,917	64.14%
10-95-6245-000	Materials & Supplies - Special Events	16,490	36,800	25,903	70.39%
	Total Commodities	\$ 16,490	\$ 36,800	\$ 25,903	70.39%
Total Hotel / Motel Tax Fund Expenditures		\$ 95,562	\$ 149,820	\$ 101,552	67.78%

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

	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected /Spent
Revenues				
Local Taxes	665,896	740,000	496,676	67.12%
Intergovernmental	-	648,000	-	0.00%
Investment Income	1,222	-	-	0.00%
Total Capital Projects Fund Revenues	\$ 667,118	\$ 1,388,000	\$ 496,676	35.78%
Expenditures				
Contractual Services	106,792	305,000	103,067	33.79%
Capital Outlay	2,812,199	2,900,000	2,093,851	72.20%
Total General Fund Expenditures	\$ 2,918,991	\$ 3,205,000	\$ 2,196,919	68.55%
Excess (deficiency) of Revenues over Expenditures	\$ (2,251,873)	\$ (1,817,000)	\$ (1,700,243)	93.57%
Other Financing Sources				
Bond Premium	-	-	-	0.00%
Bond Proceeds	-	-	-	0.00%
Total Other Financing Sources	\$ -	\$ -	\$ -	0.00%
Other Financing Uses				
Bond Issuance Costs	4,535	-	-	0.00%
Transfer to General Fund	-	-	-	0.00%
Transfer to Debt Service Fund	-	-	-	0.00%
Total Other Financing Uses	\$ 4,535	\$ -	\$ -	0.00%
Excess of revenues and other financing sources over (under) expenditures	\$ (2,256,408)	\$ (1,817,000)	\$ (1,700,243)	93.57%

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

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Collected
40-00-4208-000	Non Home Rule Sales Tax	665,896	740,000	496,676	67.12%
	Total Local Taxes	665,896	740,000	496,676	0.00%
40-00-4410-000	Grant Revenue (Enterprise Dr)	-	648,000	-	0.00%
	Total Intergovernmental	-	648,000	-	0.00%
40-005102-000	Interest Income	1,222	-	-	0.00%
	Total Reimb/Interest Income	1,222	-	-	0.00%

Total Capital Projects Fund Revenues	<u>\$ 667,118</u>	<u>\$ 1,388,000</u>	<u>\$ 496,676</u>	<u>35.78%</u>
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Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Capital Projects Fund Expenditures

Account	Name	2014 Actual	2015 Budget	2015 3rd Quarter	% Expensed
40-00-6265-100	Engineering	106,792	305,000	103,067	33.79%
	Total Contractual Services	106,792	305,000	103,067	33.79%
40-00-6530-000	Road Improvements	2,812,199	2,900,000	2,093,851	72.20%
	Total Capital Outlay	2,812,199	2,900,000	2,093,851	72.20%
Total Infrastructure Expenses		<u>\$ 2,918,991</u>	<u>\$ 3,205,000</u>	<u>\$ 2,196,919</u>	<u>68.55%</u>