

Village of Westchester



Quarterly Financial Report

First Fiscal Quarter
May 1, 2014 – July 31, 2014

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

	2014 Projected	2015 Budget	2015 1st Quarter	% Collected /Spent
Revenues				
Local Taxes	8,275,600	8,478,000	1,247,277	14.71%
Licenses and Permits	935,500	1,174,000	361,320	30.78%
Intergovernmental	3,332,624	5,584,640	716,164	12.82%
Charges for Service	591,000	755,500	182,919	24.21%
Fines & Forfeits	454,500	647,000	157,510	24.34%
Other Income	320,250	285,680	82,984	29.05%
Total General Fund Revenues	\$ 13,909,474	\$ 16,924,820	\$ 2,748,173	16.24%
Expenditures				
Administration	1,529,465	1,708,631	229,092	13.41%
Planning & Zoning Commissions	3,300	2,500	467	18.67%
Community Development	466,947	570,354	104,508	18.32%
Fire & Police Commission	21,250	38,850	3,091	7.96%
Dispatching	762,317	-	-	0.00%
Police	4,990,484	5,701,437	1,034,301	18.14%
Emergency Management	4,884	5,634	646	11.46%
Fire	4,376,188	4,512,440	855,220	18.95%
Public Works	1,801,113	5,209,793	540,398	10.37%
Total General Fund Expenditures	\$ 13,955,948	\$ 17,749,639	2,767,723	15.59%
Excess (deficiency) of Revenues over (under)				
Expenditures	<u>\$ (46,474)</u>	<u>\$ (824,819)</u>	<u>\$ (19,549)</u>	

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
01-00-4102-000	Property Taxes	4,640,700	4,696,300	693,140	14.76%
01-00-4102-050	Prior Year Property Taxes	(50,000)	(5,000)	-	0.00%
01-00-4102-100	Property Taxes - Fire Pension	581,500	625,000	-	0.00%
01-00-4102-200	Property Taxes - Police Pension	920,300	937,700	-	0.00%
01-00-4202-000	Utility Tax - Electric	580,000	566,000	115,239	20.36%
01-00-4205-000	Utility Tax - Natural Gas	245,000	245,000	82,144	33.53%
01-00-4206-000	Places for Eating Tax	195,000	200,000	44,472	22.24%
01-00-4207-000	Telecommunication Taxes	795,000	825,000	221,251	26.82%
01-00-4210-000	Foreign Fire Insurance	18,100	17,000	-	0.00%
01-00-4212-000	Amusement Tax	15,000	10,000	2,353	23.53%
01-00-4203-000	Gaming Tax	-	6,000	2,502	41.70%
01-00-4216-000	Video Rental Tax	35,000	30,000	5,982	19.94%
01-00-4217-000	Cable TV	300,000	325,000	80,195	24.68%
	Total Local Taxes	\$ 8,275,600	\$ 8,478,000	\$ 1,247,277	14.71%
01-00-4503-000	Building Permits	300,000	500,000	282,695	56.54%
01-00-4503-200	Compliance Permits	90,000	85,000	20,291	23.87%
01-00-4503-600	Health & Elevator Inspection Fees	15,000	27,500	6,378	23.19%
01-00-4802-000	Planning & Zoning Fees	500	500	-	0.00%
01-00-4507-000	Business Licenses	25,000	35,000	470	1.34%
01-00-4511-000	Contractor Licenses	80,000	95,000	22,500	23.68%
01-00-4527-000	Liquor Licenses	50,000	50,000	200	0.40%
01-00-4515-000	Vehicle Licenses	375,000	380,000	28,786	7.58%
01-00-4531-000	Tobacco License	-	1,000	-	0.00%
	Total Licenses & Permits	\$ 935,500	\$ 1,174,000	\$ 361,320	30.78%
01-00-4402-000	Personal Property Replacement Tax	65,100	66,250	27,882	42.09%
01-00-4403-000	State Income Tax	1,554,774	1,635,000	415,497	25.41%
01-00-4405-000	State Sales Tax	985,000	1,235,000	203,454	16.47%
01-00-4406-000	Local Use Tax	262,000	297,500	69,331	23.30%
01-00-4410-000	Grants	441,750	2,330,890	-	0.00%
01-00-5122-600	State Police Reimbursements	24,000	20,000	-	0.00%
	Total Intergovernmental	\$ 3,332,624	\$ 5,584,640	\$ 716,164	12.82%
01-00-4806-000	Rent	161,000	196,500	65,305	33.23%
01-00-4810-000	Ambulance Fees	400,000	525,000	107,510	20.48%
01-00-4815-000	Newspaper Ads	30,000	34,000	10,105	29.72%
	Total Charges for Service	\$ 591,000	\$ 755,500	\$ 182,919	24.21%
01-00-4701-000	Alarm Fines	36,000	28,500	2,000	7.02%
01-00-4702-000	Police Fines	90,000	110,000	20,895	19.00%
01-00-4702-100	Circuit Court Fines	60,000	60,000	14,342	23.90%
01-00-4703-000	Code Enforcement Fines	3,500	3,500	-	0.00%
01-00-4704-000	Photo Enforcement	190,000	350,000	104,773	29.94%
01-00-4705-000	Police Towing	75,000	95,000	15,500	16.32%
	Total Fines & Forfeits	\$ 454,500	\$ 647,000	\$ 157,510	24.34%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
01-00-5102-000	Interest Income	7,500	4,100	1,053	25.67%
01-00-5108-000	Sale of Fixed Assets	5,000	-	-	0.00%
01-00-5122-000	Reimbursement	78,750	80,000	42,152	52.69%
01-00-5122-200	Reimbursement - IRMA	10,000	-	-	0.00%
01-00-5122-250	Reimbursement - Employee CoPay	143,000	141,680	32,837	23.18%
01-00-5125-000	Rebate - Cook County Gas Taxes	5,000	4,500	-	0.00%
01-00-5140-000	Sidewalk	20,000	20,000	-	0.00%
01-00-5142-000	Tree Program	25,000	5,000	-	0.00%
01-00-5188-000	Taxicab Program	1,000	400	40	10.00%
01-00-5189-000	Misc. Other Income	25,000	30,000	6,902	23.01%
	Total Other Income	\$ 320,250	\$ 285,680	\$ 82,984	29.05%
Total General Fund Revenues		\$ 13,909,474	\$ 16,924,820	\$ 2,748,173	16.24%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
01-11-6103-000	Wages - Full Time	273,289	353,807	87,894	24.84%
01-11-6103-100	Wages - Part Time	28,160	28,765	5,700	19.82%
01-11-6103-200	Wages - Elected	19,200	19,200	4,800	25.00%
01-11-6104-000	Wages - Overtime	3,000	4,000	3,314	82.85%
01-11-6108-000	Wages - Sick Pay	2,500	2,500	-	0.00%
01-11-6124-000	Social Security	20,221	23,251	6,226	26.78%
01-11-6126-000	Medicare Expense	4,729	5,438	1,456	26.78%
01-11-6128-000	IMRF-Village Expense	36,689	43,196	11,727	27.15%
01-11-6150-000	Employee Insurance	95,541	134,539	21,780	16.19%
	Total Personnel	483,329	614,696	142,898	23.25%
01-11-6203-000	Contract/Legal Notices	3,000	3,000	1,318	43.94%
01-11-6205-000	Printing	6,000	6,000	-	0.00%
01-11-6207-000	Postage	9,000	9,450	2,017	21.34%
01-11-6209-000	Village Publications	40,000	40,000	9,864	24.66%
01-11-6211-000	Conference/Training	24,720	24,720	1,685	6.82%
01-11-6213-000	Dues & Subscriptions	21,245	22,550	-	0.00%
01-11-6215-000	Insurance & Bonding	415,000	410,000	4,331	1.06%
01-11-6217-000	Banking Service Fees	10,000	15,000	3,757	25.04%
01-11-6219-000	Telephone & Communication	25,888	26,472	3,113	11.76%
01-11-6223-000	Maint. Services-Building & Off	-	4,000	-	-
01-11-6225-000	Maint. Services-Equipment	30,820	32,703	1,845	5.64%
01-11-6237-000	Equipment Rental	2,800	2,800	699	24.96%
01-11-6244-000	Cab Coupon Program	1,000	-	-	0.00%
01-11-6250-100	Economic Incentive - PP	-	12,000	2,807	23.40%
01-11-6250-105	Economic Incentive - MFD	-	8,500	1,572	18.49%
01-11-6265-030	Prof. Services-Other	36,350	50,888	6,950	13.66%
01-11-6270-000	Economic Incentive Agreements	20,000	-	-	-
01-11-6289-000	Other Contractual Expenses	27,780	27,840	3,185	11.44%
01-11-6303-000	Attorney Legal Retainer	35,400	35,400	8,250	23.31%
01-11-6327-000	Legal Services	170,000	175,000	24,558	14.03%
	Total Contractual Services	879,003	\$ 906,323	\$ 75,952	8.38%
01-11-6403-000	Office Supplies	10,000	10,000	2,386	23.86%
01-11-6407-500	Gas/Fuel Other Entities	75,000	85,000	7,676	9.03%
01-11-6419-000	Materials & Supplies-Offices	5,000	5,000	180	3.60%
	Total Commodities	\$ 90,000	\$ 100,000	\$ 10,242	10.24%
01-11-6511-000	Computer Software	-	6,000	-	0.00%
01-11-6525-000	Building/Equipment	-	20,000	-	0.00%
	Total Capital Outlay	-	\$ 26,000	\$ -	0.00%
01-11-6609-000	Installment Debt-Principal	73,000	59,437	-	0.00%
01-11-6610-000	Installment Debt-Interest	4,133	2,175	-	0.00%
	Total Debt Service	77,133	\$ 61,612	\$ -	0.00%
Total Administration Expenses		\$ 1,529,465	\$ 1,708,631	\$ 229,092	13.41%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
01-14-6203-000	Contract/Legal Notices	1,000	1,000	467	46.68%
01-14-6211-000	Conference/Training	800	-	-	0.00%
01-14-6289-000	Other Contractual Expenses	1,500	1,500	-	0.00%
	Total Contractual Services	\$ 3,300	\$ 2,500	\$ 467	46.68%
Total Planning / Zoning Commissions Expenses		<u>\$ 3,300</u>	<u>\$ 2,500</u>	<u>\$ 467</u>	<u>46.68%</u>

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
01-15-6103-000	Wages - Full Time	210,891	206,264	51,968	25.19%
01-15-6103-100	Wages - Part Time	46,940	55,930	3,341	5.97%
01-15-6104-000	Wages - Overtime	500	500	138	27.69%
01-15-6108-000	Wages - Sick Pay	1,975	2,000	-	0.00%
01-15-6124-000	Social Security	16,139	13,475	3,413	25.33%
01-15-6126-000	Medicare Expense	3,774	3,151	798	25.33%
01-15-6128-000	IMRF-Village Expense	33,764	28,602	7,654	26.76%
01-15-6150-000	Employee Insurance	52,956	59,311	10,343	17.44%
	Total Personnel	\$ 366,939	\$ 369,233	\$ 77,655	21.03%
01-15-6205-000	Printing	1,000	1,200	207	17.28%
01-15-6207-000	Postage	500	500	-	0.00%
01-15-6211-000	Conference/Training	4,000	6,646	-	0.00%
01-15-6213-000	Dues & Subscriptions	1,595	1,415	160	11.31%
01-15-6219-000	Telephone & Communication	2,078	3,000	624	20.79%
01-15-6225-000	Maint. Services-Equipment	11,085	12,060	64	0.53%
01-15-6235-000	Facade Grant Program	-	45,000	-	-
01-15-6227-000	Maint. Services-Vehicles	2,000	800	-	0.00%
01-15-6265-030	Prof. Services-Other	20,000	28,000	10,357	36.99%
01-15-6289-000	Other Contractual Expenses	50,000	75,500	14,935	19.78%
	Total Contractual Services	\$ 92,258	\$ 174,121	\$ 26,348	15.13%
01-15-6403-000	Office Supplies	2,000	2,600	289	11.10%
01-15-6406-000	Clothing Supplies	250	250	-	0.00%
01-15-6407-000	Gas & Oil	2,000	2,650	217	8.18%
01-15-6423-000	Materials & Supplies-Vehicles	1,000	1,000	-	0.00%
01-15-6425-000	Materials & Supplies-Other Equip	2,500	2,500	-	0.00%
	Total Commodities	\$ 7,750	\$ 9,000	\$ 505	5.62%
01-15-6524-000	Buildings/Equipment	-	18,000	-	0.00%
	Total Capital Outlay	\$ -	\$ 18,000	\$ -	0.00%
Total Community Development Expenses		\$ 466,947	\$ 570,354	\$ 104,508	18.32%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
01-18-6203-000	Contract/Legal Notices	750	750	298	39.73%
01-18-6211-000	Conference/Training	3,500	1,000	200	20.05%
01-18-6213-000	Dues & Subscriptions	500	600	-	0.00%
01-18-6265-020	Prof. Services-Legal	1,000	10,000	893	8.93%
01-18-6265-030	Prof. Services-Other	15,000	26,250	1,240	4.72%
Total Contractual Services		\$ 20,750	\$ 38,600	\$ 2,631	6.82%
01-18-6403-000	Office Supplies	500	250	460	183.99%
Total Commodities		\$ 500	\$ 250	\$ 460	183.99%
Total Fire & Police Commission Expenses		\$ 21,250	\$ 38,850	\$ 3,091	7.96%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
01-19-6103-000	Wages - Full Time	220,813	-	-	0.00%
01-19-6103-100	Wages - Part Time	20,688	-	-	0.00%
01-19-6108-000	Wages - Sick Pay	1,500	-	-	0.00%
01-19-6110-000	Wages - Holiday Pay	10,191	-	-	0.00%
01-19-6110-100	Transition Incentive Pay	28,000	-	-	0.00%
01-19-6122-000	Unemployment Compensation	36,673	-	-	0.00%
01-19-6124-000	Social Security	16,128	-	-	0.00%
01-19-6126-000	Medicare Expense	3,472	-	-	0.00%
01-19-6128-000	IMRF-Village Expense	30,598	-	-	0.00%
01-19-6150-000	Employee Insurance	70,579	-	-	0.00%
	Total Personnel	\$ 438,642	\$ -	\$ -	0.00%
01-19-6265-030	Prof. Services-Other	323,675	-	-	0.00%
	Total Professional Services	\$ 323,675	\$ -	\$ -	0.00%
Total Dispatching Expenses		\$ 762,317	\$ -	\$ -	0.00%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
01-20-6103-000	Wages - Full Time	2,694,058	2,834,166	708,999	25.02%
01-20-6103-100	Wages - Part Time	15,300	76,559	17,849	23.31%
01-20-6104-000	Wages - Overtime	165,000	165,000	47,404	28.73%
01-20-6104-450	Overtime - Grant Reimbursed	24,000	31,994	-	0.00%
01-20-6108-000	Sick Pay	18,000	10,500	-	0.00%
01-20-6110-000	Wages - Holiday Pay	105,643	109,671	-	0.00%
01-20-6115-000	Early Retirement Incentive	20,000	-	-	0.00%
01-20-6118-000	Uniform Allowance	28,875	28,875	25,725	89.09%
01-20-6122-000	Unemployment Compensation	-	32,214	-	0.00%
01-20-6124-000	Social Security	13,611	16,357	6,582	40.24%
01-20-6126-000	Medicare Expense	36,671	43,603	10,730	24.61%
01-20-6128-000	IMRF-Village Expense	26,876	57,007	14,052	24.65%
01-20-6132-000	Police Pension	920,300	1,037,700	-	0.00%
01-20-6150-000	Employee Insurance	688,319	770,917	119,574	15.51%
	Total Personnel	4,756,653	5,214,563	950,915	18.24%
01-20-6205-000	Printing	2,560	2,560	1,762	68.84%
01-20-6207-000	Postage	500	1,750	6	0.37%
01-20-6211-000	Conference/Training	13,375	12,850	100	0.78%
01-20-6213-000	Dues & Subscriptions	18,235	19,180	8,072	42.09%
01-20-6219-000	Telephone & Communication	3,611	3,611	356	9.87%
01-20-6223-000	Maint. Services-Building & Off.	2,000	2,120	2,084	98.30%
01-20-6225-000	Maint. Services-Equipment	6,000	6,000	1,624	27.06%
01-20-6227-000	Maint. Services-Vehicles	19,000	31,450	3,667	11.66%
01-20-6247-000	Witness/Investigations	300	300	-	0.00%
01-20-6265-030	Prof. Services-Other	5,500	17,450	10,099	57.87%
01-20-6265-040	Prof. Services-Animal Control	2,000	1,500	153	10.20%
01-20-6289-000	Other Contractual Expenses	6,000	182,500	32,719	17.93%
	Total Contractual Services	79,081	281,271	60,643	21.56%
01-20-6403-000	Office Supplies	3,000	3,600	775	21.52%
01-20-6407-000	Gas & Oil	75,000	90,000	7,283	8.09%
01-20-6421-000	Materials & Supplies-Equipment	20,750	14,650	1,904	13.00%
01-20-6423-000	Materials & Supplies-Vehicles	35,000	32,000	3,427	10.71%
01-20-6449-000	Community Relations	2,500	2,500	867	34.67%
	Total Commodities	136,250	142,750	14,255	9.99%
01-20-6509-000	Computer Hardware	-	9,600	-	0.00%
01-20-6513-000	Office Equipment	-	1,000	980	98.00%
01-20-6515-000	Operating Equipment	18,500	16,460	6,656	40.44%
	Total Capital Outlay	18,500	27,060	7,636	28.22%
01-20-6609-000	Installment Debt-Principal	-	33,257	777	2.34%
01-20-6610-000	Installment Debt-Interest	-	2,536	75	2.97%
	Total Debt Service	-	35,793	853	2.38%
Total Police Expenses		\$ 4,990,484	\$ 5,701,437	\$ 1,034,301	18.14%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
01-21-6103-100	EMA Part Time	2,400	2,400	600	25.00%
01-21-6124-000	Social Security	149	149	37	24.97%
01-21-6126-000	Medicare Expense	35	35	9	24.86%
	Total Personnel	2,584	2,584	646	25.00%
01-21-6211-000	Conference/Training	300	300	-	0.00%
01-21-6227-000	Maint. Services-Vehicles	500	750	-	0.00%
01-21-6289-000	Other Contractual Expenses	-	-	-	
	Total Contractual Services	800	1,050	-	0.00%
01-21-6407-000	Gas & Oil	500	500	-	0.00%
01-21-6423-000	Materials & Supplies-Vehicles	500	750	-	0.00%
01-21-6425-000	Materials & Supplies-Other Equip	500	750	-	0.00%
	Total Commodities	1,500	2,000	-	0.00%
Total Emergency Management		4,884	5,634	646	25.00%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expended
01-22-6103-000	Wages - Full Time	2,112,625	2,300,609	580,267	25.22%
01-22-6103-100	Wages - Part Time	12,480	15,600	3,630	23.27%
01-22-6103-200	Wages - 7G	30,000	30,000	3,320	11.07%
01-22-6104-000	Wages - Overtime	90,000	90,000	38,815	43.13%
01-22-6108-000	Wages - Sick Pay	10,000	7,500		0.00%
01-22-6110-000	Wages - Holiday Pay	81,572	87,336		0.00%
01-22-6118-000	Uniform Allowance	21,000	21,000	21,272	101.29%
01-22-6124-000	Social Security	774	2,655	684	25.77%
01-22-6126-000	Medicare Expense	26,707	30,311	8,070	26.62%
01-22-6128-000	IMRF-Village Expense	1,642	5,766	1,524	26.43%
01-22-6132-000	Fire Pension	581,500	725,000	-	0.00%
01-22-6150-000	Employee Insurance	564,490	601,961	102,259	16.99%
	Total Personnel	3,532,790	3,917,738	759,841	19.39%
01-22-6205-000	Printing	1,100	900	-	0.00%
01-22-6207-000	Postage	500	400	-	0.00%
01-22-6211-000	Conference/Training	24,920	22,965	132	0.57%
01-22-6212-000	Foreign Firefighter Insurance	18,100	16,060	-	0.00%
01-22-6213-000	Dues & Subscriptions	12,410	8,870	6,284	70.85%
01-22-6219-000	Telephone & Communication	4,260	5,200	477	9.17%
01-22-6223-000	Maint. Services-Building & Off.	10,900	7,900	260	3.29%
01-22-6225-000	Maint. Services-Equipment	11,245	11,670	5,191	44.48%
01-22-6227-000	Maint. Services-Vehicles	42,000	42,000	11,695	27.85%
01-22-6245-000	Fire Department Edu Fund	10,000	14,000	3,099	22.13%
01-22-6265-030	Prof. Services-Other	3,500	5,000	1,250	25.00%
01-22-6289-000	Other Contractual Expenses	10,090	196,490	26,544	13.51%
	Total Contractual Services	149,025	331,455	54,932	16.57%
01-22-6403-000	Office Supplies	3,300	3,300	525	15.90%
01-22-6405-000	Cleaning Supplies	4,500	4,500	1,387	30.82%
01-22-6407-000	Gas & Oil	23,500	27,000	2,930	10.85%
01-22-6411-000	Public Education Materials	12,000	12,000	2,295	19.12%
01-22-6419-000	Materials & Supplies-Offices		3,750	-	0.00%
01-22-6421-000	Materials & Supplies-Equipment	65,224	26,100	1,100	4.22%
01-22-6423-000	Materials & Supplies-Vehicles	7,000	18,100	463	2.56%
01-22-6424-000	Materials & Supplies-Medical	23,368	15,040	3,995	26.56%
01-22-6425-000	Materials & Supplies-Other Equip	7,500	5,500	526	9.56%
	Total Commodities	146,392	115,290	13,221	11.47%
01-22-6509-000	Computer Hardware	4,597	2,780	21	0.77%
01-22-6516-000	Personal Protective Equipment	9,797	9,500	6,341	66.75%
01-22-6525-000	Grant Expenditures	465,000	43,300	-	0.00%
	Total Capital Outlay	479,394	55,580	6,362	11.45%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
01-22-6609-000	Installment Debt-Principal	53,687	81,176	19,660	24.22%
01-22-6610-000	Installment Debt-Interest	14,900	11,201	1,204	10.75%
	Total Debt Service	68,587	92,377	20,864	22.59%
Total Fire Expenses		\$ 4,376,188	\$ 4,512,440	\$ 855,220	18.95%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
01-30-6103-000	Wages - Full Time	550,233	545,879	135,131	24.75%
01-30-6103-100	Wages - Part Time	30,240	35,000	18,147	51.85%
01-30-6104-000	Wages - Overtime	30,000	55,000	7,455	13.56%
01-30-6108-000	Wages - Sick Pay	2,000	2,000	-	0.00%
01-30-6115-000	Early Retirement Incentive	10,000	-	-	0.00%
01-30-6122-000	Unemployment Compensation	-	19,800	-	0.00%
01-30-6124-000	Social Security	35,989	35,993	10,162	28.23%
01-30-6126-000	Medicare Expense	8,417	8,418	2,377	28.23%
01-30-6128-000	IMRF-Village Expense	72,411	76,398	19,789	25.90%
01-30-6150-000	Employee Insurance	161,390	181,938	28,739	15.80%
	Total Personnel	900,680	960,426	221,800	23.09%
01-30-6203-000	Contract/Legal Notices	1,200	1,700	652	38.36%
01-30-6211-000	Conference/Training	2,500	2,500	994	39.76%
01-30-6213-000	Dues & Subscriptions	750	750	61	8.19%
01-30-6219-000	Telephone & Communication	3,741	3,000	719	23.96%
01-30-6223-000	Maint. Services-Building & Off.	10,000	10,000	2,826	28.26%
01-30-6225-000	Maint. Services-Equipment	45,000	40,000	623	1.56%
01-30-6227-000	Maint. Services-Vehicles	18,000	25,000	17,872	71.49%
01-30-6228-000	Maint. Services-Street Lights	55,000	25,000	408	1.63%
01-30-6228-100	Maint. Services-Traffic Lights	16,000	15,000	-	0.00%
01-30-6231-100	Tree Replacement Program	80,000	20,000	-	0.00%
01-30-6231-200	Tree Removal Contract	20,000	50,000	46,993	93.99%
01-30-6231-300	Tree Trimming Contract	45,000	45,000	-	0.00%
01-30-6231-400	Emergency Tree & Storm Care	40,000	30,000	8,628	28.76%
01-30-6233-000	Disposal Charges	35,000	35,000	12,977	37.08%
01-30-6235-000	Concrete Services	15,000	25,000	5,980	23.92%
01-30-6235-200	Sidewalk Replacement Program	40,000	40,000	-	0.00%
01-30-6237-000	Equipment Rental	5,000	32,000	719	2.25%
01-30-6251-000	Electricity	65,000	70,000	13,821	19.74%
01-30-6265-030	Prof. Services-Other	5,000	15,000	-	0.00%
01-30-6265-100	Prof. Services-Engineering	-	465,650	43,113	9.26%
01-30-6289-000	Other Contractual Expenses	25,000	21,000	1,965	9.36%
01-30-6289-200	Contractual Services - Mowing	35,000	42,000	14,410	34.31%
	Total Contractual Services	562,191	1,013,600	172,758	17.04%
01-30-6403-000	Office Supplies	1,500	2,000	110	5.51%
01-30-6407-000	Gas & Oil	55,000	57,000	5,126	8.99%
01-30-6421-000	Materials & Supplies-Equipment	35,000	35,000	5,415	15.47%
01-30-6423-000	Materials & Supplies-Vehicles	30,000	30,000	2,617	8.72%
01-30-6425-000	Materials & Supplies-Other	70,450	61,000	14,465	23.71%
01-30-6429-000	Materials & Supplies-Streets	-	78,750	2,974	3.78%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
	Total Commodities	191,950	263,750	30,708	11.64%
01-30-6515-000	Operating Equipment	20,000	163,375	-	0.00%
01-30-6525-000	Building/Equipment	30,000	209,890	-	0.00%
01-30-6527-000	Street & Traffic Signs	18,000	20,000	293	1.46%
01-30-6540-000	Infrastructure	-	2,388,500	95,227	3.99%
	Total Capital Outlay	68,000	2,781,765	95,519	5.45%
01-30-6609-000	Installment Lease-Principal	71,828	179,601	17,970	10.01%
01-30-6610-000	Installment Lease-Interest	6,464	10,651	1,642	15.42%
	Total Debt Service	\$ 78,292	\$ 190,252	\$ 19,613	10.31%
Total Public Works Expenses		<u>\$ 1,801,113</u>	<u>\$ 5,209,793</u>	<u>\$ 540,398</u>	<u>10.37%</u>

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

	2014 Projected	2015 Budget	2015 1st Quarter	% Collected /Spent
Revenues				
Charges for Service	6,560,272	6,360,500	1,491,534	23.45%
Other Income	21,946	45,700	9,550	20.90%
Total Utilities Fund Revenues	\$ 6,582,218	\$ 6,406,200	\$ 1,501,084	23.43%
Expenditures				
Personnel Services	1,055,712	1,143,733	250,342	21.89%
Contractual Services	2,383,251	2,707,076	434,540	16.05%
Commodities	2,261,500	2,537,500	440,675	17.37%
Capital Outlay	1,198,000	3,263,275	473,196	14.50%
Debt Service	289,734	515,482	6,648	1.29%
Total Utilities Fund Expenditures	\$ 7,188,197	\$ 10,167,066	\$ 1,605,400	15.79%
Revenues Less Expenses	\$ (605,979)	\$ (3,760,866)	\$ (104,316)	2.77%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Collected
02-00-4812-000	Refuse Collection	1,920,104	1,800,000	488,116	27.12%
02-00-4814-000	Water Sales	3,954,668	3,975,000	873,010	21.96%
02-00-4818-000	Meter Sales	500	500	-	0.00%
02-00-4828-000	Sewer Fees	600,000	500,000	122,010	24.40%
02-00-4850-000	Penalties	85,000	85,000	8,397	9.88%
	Total Charges for Service	\$ 6,560,272	\$ 6,360,500	\$ 1,491,534	23.45%
02-00-5102-000	Interest Income	1,000	500	45	9.04%
02-00-5122-000	Reimbursement	2,500	12,000	-	0.00%
02-00-5122-250	Reimbursement - Emp Health	3,200	3,200	958	29.93%
02-00-5189-000	Misc. Other Income	15,246	30,000	8,548	28.49%
	Total Other Income	\$ 21,946	\$ 45,700	\$ 9,550	20.90%
Total Utilities Fund Revenues		\$ 6,582,218	\$ 6,406,200	\$ 1,501,084	23.43%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
02-95-6103-000	Wages - Full Time	671,854	723,696	168,018	23.22%
02-95-6103-100	Wages - Part Time	-	-	-	0.00%
02-95-6104-000	Wages - Overtime	35,000	40,000	9,523	23.81%
02-95-6108-000	Wages - Sick Pay	3,500	3,500	-	0.00%
02-95-6115-000	Early Retirement Incentive	10,000	-	-	0.00%
02-95-6124-000	Social Security	41,655	44,196	11,184	25.30%
02-95-6126-000	Medicare Expense	9,742	10,336	2,615	25.30%
02-95-6128-000	IMRF-Village Expense	88,416	93,809	24,666	26.29%
02-95-6150-000	Employee Insurance	195,545	228,196	34,335	15.05%
	Total Personnel	1,055,712	1,143,733	250,342	21.89%
02-95-6203-000	Contract/Legal Notices	2,500	500	-	0.00%
02-95-6205-000	Printing	1,000	1,000	-	0.00%
02-95-6207-000	Postage	12,000	15,000	3,397	22.65%
02-95-6211-000	Conference/Training	1,850	1,600	-	0.00%
02-95-6213-000	Dues & Subscriptions	-	1,000	-	0.00%
02-95-6215-000	Insurance & Bonding	100,000	110,000	481	0.44%
02-95-6217-000	Banking Service Fees	7,500	10,000	-	0.00%
02-95-6219-000	Telephone & Communication	12,401	12,401	1,514	12.21%
02-95-6223-000	Maint. Services-Building & Off.	2,000	2,250	-	0.00%
02-95-6225-000	Maint. Services-Equipment	10,000	44,000	-	0.00%
02-95-6227-000	Maint. Services-Vehicles	-	12,000	365	3.04%
02-95-6229-100	Maint. Services-Sewer	90,000	90,000	200	0.22%
02-95-6233-000	Disposal Charges	35,000	35,000	12,977	37.08%
02-95-6235-300	Flood Proofing Assistance Program	-	45,000	1,500	3.33%
02-95-6237-000	Equipment Rental	3,500	3,500	-	0.00%
02-95-6245-000	Refuse Collection	1,947,500	2,010,000	322,898	16.06%
02-95-6249-000	Mayfair Pumping Station	6,000	6,000	1,415	23.58%
02-95-6251-000	Electricity	35,000	2,500	-	0.00%
02-95-6255-000	Maint. Service-Water Mains	15,000	15,000	-	0.00%
02-95-6265-000	Prof. Services	24,500	30,025	11,225	37.39%
02-95-6265-020	Prof. Services-Legal	-	22,000	-	0.00%
02-95-6265-100	Prof. Services-Engineering	35,000	219,500	73,949	33.69%
02-95-6289-000	Other Contractual Expenses	30,000	18,800	4,618	24.56%
02-95-6327-000	Other Legal Services	12,500	-	-	0.00%
	Total Contractual Services	2,383,251	2,707,076	434,540	16.05%
	Less Capitalized Engineering		(194,500)		
	Net Contractual Services	2,383,251	2,512,576	434,540	17.29%
02-95-6403-000	Office Supplies	1,000	1,500	-	0.00%
02-95-6407-000	Gas & Oil	25,000	25,000	1,856	7.42%
02-95-6421-000	Materials & Supplies-Equipment	10,000	5,000	344	6.88%
02-95-6423-000	Materials & Supplies-Vehicles	8,000	6,000	42	0.70%
02-95-6424-000	Materials & Supplies-Meters	2,500	5,000	183	3.66%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
02-95-6425-000	Materials & Supplies-Other Equip	45,000	45,000	8,222	18.27%
02-95-6426-000	Materials & Supplies-Water Main	40,000	40,000	22,147	55.37%
02-95-6435-000	Materials & Supplies-Sewer	20,000	20,000	4,497	22.48%
02-95-6438-000	Materials & Supplies-Crestwood	10,000	15,000	3,238	21.59%
02-95-6455-000	Water Cost	2,100,000	2,375,000	400,146	16.85%
	Total Commodities	2,261,500	2,537,500	440,675	17.37%
02-95-6515-000	Operating Equipment	2,500	163,375	-	0.00%
02-95-6515-100	Capital Equipment - Crestwood	90,000	60,000	24,711	41.19%
02-95-6533-000	Meters	5,000	5,000	5,465	109.30%
02-95-6535-000	Fire Hydrants	20,000	20,000	845	4.23%
02-95-6538-000	Reservoir Maintenance	500	-	-	0.00%
02-95-6540-000	Infrastructure Improvement	1,080,000	3,014,900	1,500	0.05%
	Total Capital Outlay	1,198,000	3,263,275	473,196	14.50%
	Less Capitalized Assets		(3,014,900)		0.00%
	Net Capital Outlay	1,198,000	248,375	473,196	190.52%
02-95-6603-100	Bond Payment - Principal	155,000	155,000	-	0.00%
02-95-6605-100	Bond Payment - Interest	47,143	41,718	-	0.00%
02-95-6607-000	IEPA Loan - Principal	-	164,000	-	0.00%
02-95-6608-000	IEPA Loan - Interest	-	112,400	-	0.00%
02-95-6609-000	Installment Lease-Principal	78,552	38,353	6,061	15.80%
02-95-6610-000	Installment Lease-Interest	9,039	4,011	587	14.64%
	Reduction of Installment Debt				
	Total Debt Service	289,734	515,482	6,648	1.29%
Total Utilities Fund Expenditures		\$ 7,188,197	\$ 10,167,066	\$ 1,605,400	15.79%

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

	2014 Projected	2015 Budget	2015 1st Quarter	% Collected /Spent
Revenues				
Intergovernmental	390,000	406,250	106,636	26.25%
Other Income	51,596	123,285	120,701	97.90%
Total MFT Fund Revenues	\$ 441,596	\$ 529,535	\$ 227,337	42.93%
Expenditures				
Contractual Services	65,000	-	5,098	0.00%
Commodities	196,000	223,750	1,529	0.68%
Debt Service	299,545	301,535	-	0.00%
Total MFT Fund Expenditures	\$ 560,545	\$ 525,285	\$ 6,628	1.26%
Revenues Less Expenses	\$ (118,949)	\$ 4,250	\$ 220,709	5193.16%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Collected
03-00-4417-000	Allotment Income	390,000	406,250	106,636	26.25%
	Total Intergovernmental	390,000	406,250	106,636	26.25%
03-00-5106-000	Grant Revenue		73,065	73,061	99.99%
03-00-5189-000	Misc. Other Income	51,596	50,220	47,640	94.86%
	Total Other Income	51,596	123,285	120,701	97.90%
Total Motor Fuel Tax Fund Revenues		<u>\$ 441,596</u>	<u>\$ 529,535</u>	<u>\$ 227,337</u>	<u>42.93%</u>

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
03-95-6289-000	Other Contractual Expenses	65,000	-	5,098	0.00%
	Total Contractual Services	65,000		5,098	0.00%
03-95-6435-000	Materials & Supplies-Street Salt	66,000	135,000	-	0.00%
03-95-6489-000	Misc. Materials & Supplies	130,000	88,750	1,529	1.72%
	Total Commodities	196,000	223,750	1,529	0.68%
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		\$ 560,545	\$ 525,285	\$ 6,628	1.26%

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

	2014 Projected	2015 Budget	2015 1st Quarter	% Collected /Spent
Revenues				
Local Taxes	145,000	150,000	41,208	27.47%
Intergovernmental	168,200	130,000	30,126	23.17%
Total Reimb/Interest Income	2,300	500	100	19.97%
Total E911 Fund Revenues	\$ 315,500	\$ 280,500	\$ 71,434	25.47%
Expenditures				
Personnel Services	132,249	-	-	0.00%
Contractual Services	93,572	274,887	57,753	21.01%
Commodities	500	100	-	0.00%
Capital Outlay	165,700	18,600	21,362	114.85%
Debt Service	-	42,446	-	0.00%
Total E911 Fund Expenditures	\$ 392,021	\$ 336,033	\$ 79,115	23.54%
Revenues Less Expenses	\$ (76,521)	\$ (55,533)	\$ (7,682)	13.83%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Collected
08-00-4207-000	Landline 911 Tax	145,000	150,000	41,208	27.47%
	Total Local Taxes	145,000	150,000	41,208	27.47%
08-00-4410-000	Grant Revenue	53,200	-	-	0.00%
08-00-5105-200	Wireless 911 Tax	115,000	130,000	30,126	23.17%
	Total Intergovernmental	168,200	130,000	30,126	23.17%
08-00-5102-000	Interest Income	500	500	100	19.97%
08-00-5122-250	Reimbursement - Employee CoPay	1,800	-	-	0.00%
	Total Reimb/Interest Income	\$ 2,300	\$ 500	\$ 100	19.97%
Total E911 Fund Revenues		<u>\$ 315,500</u>	<u>\$ 280,500</u>	<u>\$ 71,434</u>	<u>25.47%</u>

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
08-95-6103-000	Wages - Full Time	87,500	-	-	0.00%
08-95-6108-000	Wages - Sick Pay	1,040	-	-	0.00%
08-95-6122-000	Unemployment Compensation	2,016	-	-	0.00%
08-95-6124-000	Social Security	5,489	-	-	0.00%
08-95-6126-000	Medicare Expense	1,284	-	-	0.00%
08-95-6128-000	IMRF-Village Expense	11,652	-	-	0.00%
08-95-6150-000	Employee Insurance	23,268	-	-	0.00%
	Total Personnel	132,249	-	-	0.00%
08-95-6211-000	Conference/Training	2,000	-	-	0.00%
08-95-6219-000	Telephone & Communication	59,529	70,287	20,497	29.16%
08-95-6225-000	Maint. Services-Equipment	32,043	28,100	10,736	38.21%
08-95-6289-000	Other Contractual Expenses	-	176,500	26,519	15.03%
	Total Contractual Services	93,572	274,887	57,753	21.01%
08-95-6403-000	Office Supplies	500	100	-	0.00%
	Total Commodities	500	100	-	0.00%
08-95-6509-000	Computer Hardware	12,000	9,600	-	0.00%
08-95-6511-000	Computer Software	2,700	1,500	-	0.00%
08-95-6530-000	Infrastructure Improvement	25,000	-	-	0.00%
08-95-6515-000	Operating Equipment	126,000	7,500	21,362	284.83%
	Total Capital Outlay	165,700	18,600	21,362	114.85%
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		\$ 392,021	\$ 336,033	\$ 79,115	23.54%

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

	2014 Projected	2015 Budget	2015 1st Quarter	% Collected /Spent
Revenues				
Local Taxes	135,000	112,000	-	0.00%
Other Income	7,250	18,100	4,625	25.55%
Total Hotel/Motel Fund Revenues	\$ 142,250	\$ 130,100	\$ 4,625	3.55%
Expenditures				
Personnel Services	15,084	22,720	9,100	40.05%
Contractual Services	80,300	90,300	21,676	24.00%
Commodities	48,450	36,800	5,328	14.48%
Total Hotel/Motel Fund Expenditures	\$ 143,834	\$ 149,820	\$ 36,104	24.10%
Revenues Less Expenses	\$ (1,584)	\$ (19,720)	\$ (31,479)	159.63%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Collected
10-00-4608-000	Hotel/Motel Tax	135,000	112,000	-	0.00%
	Total Local Taxes	135,000	112,000	-	0.00%
10-00-5122-100	Donations - Special Events	7,250	18,100	4,625	25.55%
	Total Other Income	7,250	18,100	4,625	25.55%
Total Hotel / Motel Tax Fund Revenues		<u>\$ 142,250</u>	<u>\$ 130,100</u>	<u>\$ 4,625</u>	<u>3.55%</u>

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
10-95-6104-400	Overtime	15,084	22,720	9,100	40.05%
	Total Personnel	15,084	22,720	9,100	40.05%
10-95-6239-000	Contractual Services - Special Events	78,300	90,300	21,676	24.00%
10-95-6251-000	Electricity	2,000	-	-	
	Total Contractual Services	80,300	90,300	21,676	24.00%
10-95-6245-000	Materials & Supplies - Special Events	48,450	36,800	5,328	14.48%
	Total Commodities	\$ 48,450	\$ 36,800	\$ 5,328	14.48%
Total Hotel / Motel Tax Fund Expenditures		<u>\$ 143,834</u>	<u>\$ 149,820</u>	<u>\$ 36,104</u>	<u>24.10%</u>

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

	2014 Projected	2015 Budget	2015 1st Quarter	% Collected /Spent
Revenues				
Local Taxes	630,000	740,000	154,751	20.91%
Intergovernmental	725,000	648,000	-	0.00%
Total Capital Projects Fund Revenues	\$ 1,355,000	\$ 1,388,000	\$ 154,751	11.15%
Expenditures				
Contractual Services	97,500	305,000	-	0.00%
Capital Outlay	3,810,000	2,900,000	543,370	18.74%
Total General Fund Expenditures	\$ 3,907,500	\$ 3,205,000	\$ 543,370	16.95%
Excess (deficiency) of Revenues over Expenditures	\$ (2,552,500)	\$ (1,817,000)	\$ (388,619)	21.39%
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	\$ (2,552,500)	\$ (1,817,000)	\$ (388,619)	21.39%

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Collected
40-00-4208-000	Non Home Rule Sales Tax	630,000	740,000	154,751	20.91%
	Total Local Taxes	630,000	740,000	154,751	0
40-00-4410-000	Grant Revenue (Enterprise Dr)	725,000	648,000	-	0.00%
	Total Intergovernmental	725,000	648,000	-	0.00%
Total Capital Projects Fund Revenues		<u>\$ 1,355,000</u>	<u>\$ 1,388,000</u>	<u>\$ 154,751</u>	<u>11.15%</u>

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

Account	Name	2014 Projected	2015 Budget	2015 1st Quarter	% Expensed
40-00-6265-100	Engineering	97,500	305,000	-	0.00%
	Total Contractual Services	97,500	305,000	-	0.00%
40-00-6530-000	Road Improvements	3,810,000	2,900,000	543,370	18.74%
	Total Capital Outlay	3,810,000	2,900,000	543,370	18.74%
Total Infrastructure Expenses		\$ 3,907,500	\$ 3,205,000	\$ 543,370	16.95%