

**Village of Westchester
Financial Report
For 4 Months Ended August 31, 2019**



VILLAGE OF WESTCHESTER
Financial Report
Budget to Actual Summary
For 4 Months Ended August 31, 2019

33%

<u>Funds</u>	<u>FY20 Budget</u>	<u>YTD August 2019</u>	<u>%</u>	<u>Budget Remaining</u>
<u>General Fund</u>				
Revenue	\$ 15,725,225	\$ 6,156,809	39.2%	\$ (9,568,416)
Expenditures	<u>15,694,892</u>	<u>5,450,735</u>	<u>34.7%</u>	<u>10,244,157</u>
Net	\$ 30,333	\$ 706,074		\$ 675,741
<u>Special Revenue Funds</u>				
Revenue	\$ 970,327	\$ 283,413	29.2%	\$ (686,914)
Expenditures	<u>1,042,685</u>	<u>286,483</u>	<u>27.5%</u>	<u>756,202</u>
Net	\$ (72,358)	\$ (3,070)		\$ 69,288
<u>Enterprise Fund</u>				
Revenue	\$ 9,288,412	\$ 4,192,778	45.1%	\$ (5,095,634)
Expenditures	<u>9,451,909</u>	<u>3,001,137</u>	<u>31.8%</u>	<u>6,450,772</u>
Change in net position	\$ (163,497)	\$ 1,191,641		\$ 1,355,138
<u>Debt Service Fund</u>				
Revenue	\$ -	\$ -	0.0%	\$ -
Expenditures	<u>560,831</u>	<u>92,916</u>	<u>16.6%</u>	<u>467,915</u>
Net before transfers	<u>(563,606)</u>	<u>(92,916)</u>		<u>467,915</u>
Transfers in from Capital	<u>560,831</u>	<u>92,916</u>	<u>16.6%</u>	<u>(467,915)</u>
Net	\$ -	\$ -		\$ -
<u>Capital Projects Fund</u>				
Revenue	\$ 705,000	\$ 228,000	32.3%	\$ (477,000)
Expenditures	<u>479,000</u>	<u>-</u>	<u>0.0%</u>	<u>479,000</u>
Net before transfers	<u>226,000</u>	<u>228,000</u>		<u>2,000</u>
Transfer out to Debt	<u>(560,831)</u>	<u>(92,916)</u>	<u>16.6%</u>	<u>467,915</u>
Net	\$ (334,831)	\$ 135,084		\$ 469,915

VILLAGE OF WESTCHESTER

33%

General Fund Revenue For 4 Months Ended August 31, 2019 Unaudited

	FY 20 Budget	YTD August 2019	% of Budget	YTD August 2018	Difference
<u>Taxes</u>					
Property Taxes	\$ 6,589,816	\$ 2,951,463	44.8%	\$ 3,347,281	\$ (395,818)
Utilities Taxes	780,000	214,153	27.5%	230,173	(16,020)
Gaming Tax	140,000	51,707	36.9%	47,500	4,207
Food Tax	255,000	84,427	33.1%	86,631	(2,204)
Telecommunication Tax	535,000	166,753	31.2%	188,668	(21,915)
Foreign Fire Insurance	21,500	-	0.0%	-	-
Amusement Tax	11,000	10,064	91.5%	5,919	4,145
Video Rental Tax	4,300	1,021	23.7%	1,551	(530)
Cable TV	270,000	83,174	30.8%	142,799	(59,625)
Total Taxes	8,606,616	3,562,762	41.4%	4,050,522	(487,760)
<u>Intergovernmental</u>					
Illinois State Replacement Tax	90,000	55,204	61.3%	44,782	10,422
Illinois State Income Tax	1,540,207	709,750	46.1%	583,560	126,190
Sales Tax	1,270,000	410,693	32.3%	421,559	(10,866)
Local Use Tax	470,000	173,353	36.9%	144,455	28,898
Grants	407,421	75,395	18.5%	-	75,395
ETSB Reimbursements	-	-	0.0%	75,458	(75,458)
Total Intergovernmental	3,777,628	1,424,395	37.7%	1,269,814	154,581
<u>Licenses and Permits</u>					
Building Permits	450,000	147,080	32.7%	149,121	(2,041)
Home Compliance Permits	78,000	42,127	54.0%	43,394	(1,267)
Health Inspection Fee	34,000	10,732	31.6%	7,460	3,272
Business Licenses	41,000	465	1.1%	430	35
Gaming Licenses	675	50	7.4%	-	50
Contractor's Licenses	95,000	47,195	49.7%	31,350	15,845
Vehicle Sticker	381,000	27,837	7.3%	32,023	(4,186)
Late Fee Sticker	12,000	15,887	132.4%	12,431	3,456
Liquor Licenses	75,000	-	0.0%	5,484	(5,484)
Tobacco Licenses	450	-	0.0%	-	-
Total Licenses and Permits	1,167,125	291,373	25.0%	281,693	9,680

VILLAGE OF WESTCHESTER

33%

General Fund Revenue (Continued)

For 4 Months Ended August 31, 2019

Unaudited

	<u>FY 20</u> <u>Budget</u>	<u>YTD August</u> <u>2019</u>	<u>% of</u> <u>Budget</u>	<u>YTD August</u> <u>2018</u>	<u>Difference</u>
<u>Fines and Forfeitures</u>					
Police Fines	250,000	165,727	66.3%	178,375	(12,648)
Circuit Court Fines	25,000	9,617	38.5%	5,853	3,764
Code Enforcement Fines	500	-	0.0%	50	(50)
Photo Enforcement Fines	340,630	97,514	28.6%	109,380	(11,866)
Police Towing	34,000	27,500	80.9%	5,500	22,000
Total Fines and Forfeitures	<u>650,130</u>	<u>300,358</u>	<u>46.2%</u>	<u>299,158</u>	<u>1,200</u>
<u>Charges for Services</u>					
Rent	216,826	58,217	26.8%	48,896	9,321
Ambulance Fees	500,000	186,772	37.4%	158,830	27,942
Advertising- Shelters	9,400	-	0.0%	-	-
Total Charges for Services	<u>726,226</u>	<u>244,989</u>	<u>33.7%</u>	<u>207,726</u>	<u>37,263</u>
<u>Miscellaneous</u>					
Interest	25,000	19,899	79.6%	9,355	10,544
Sale of Fixed Assets	15,000	-	0.0%	-	-
Reimbursements	67,000	29,754	44.4%	68,756	(39,002)
Sidewalk Program	20,000	-	0.0%	19,087	(19,087)
Tree Program	3,000	-	0.0%	-	-
Advertising Revenue	1,500	1,500	100.0%	1,500	-
Loan Proceeds	646,000	275,252	42.6%	-	275,252
Other	20,000	6,527	32.6%	40,753	(34,226)
Total Miscellaneous	<u>797,500</u>	<u>332,932</u>	<u>41.7%</u>	<u>139,451</u>	<u>193,481</u>
Total	<u><u>\$ 15,725,225</u></u>	<u><u>\$ 6,156,809</u></u>	<u><u>39.2%</u></u>	<u><u>\$ 6,248,364</u></u>	<u><u>\$ (91,555)</u></u>

VILLAGE OF WESTCHESTER

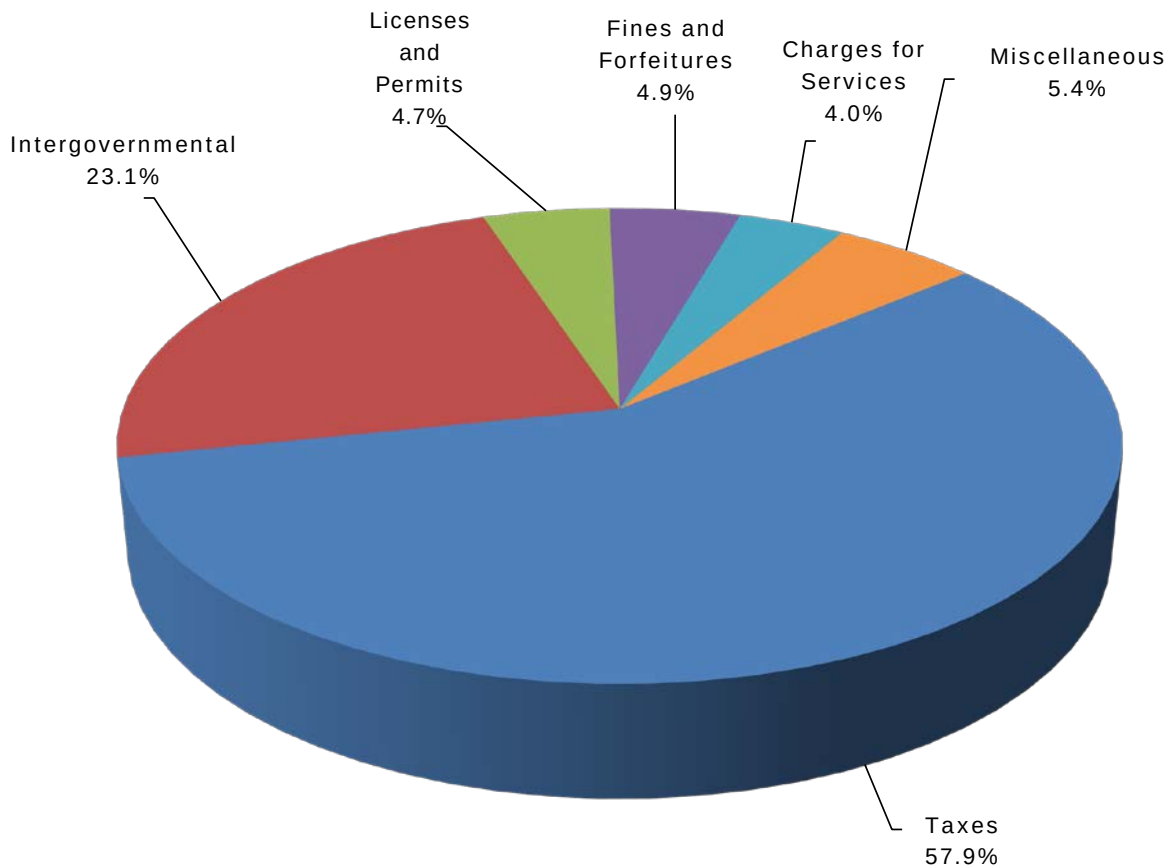
33%

GENERAL FUND REVENUE SUMMARY For 4 Months Ended August 31, 2019

Unaudited

Source	YTD August 2019	YTD August 2018	Dollar Change	Percent Change	YTD Aug. 19 Percent Total
Taxes	\$ 3,562,762	\$ 4,050,522	\$ (487,760)	-12.0%	57.9%
Intergovernmental	1,424,395	1,269,814	154,581	12.2%	23.1%
Licenses and Permits	291,373	281,693	9,680	3.4%	4.7%
Fines and Forfeitures	300,358	299,158	1,200	0.4%	4.9%
Charges for Services	244,989	207,726	37,263	17.9%	4.0%
Miscellaneous	332,932	139,451	193,481	138.7%	5.4%
Total	\$ 6,156,809	\$ 6,248,364	\$ (91,555)	-1.5%	100.0%

August YTD 2019 Revenue by Source



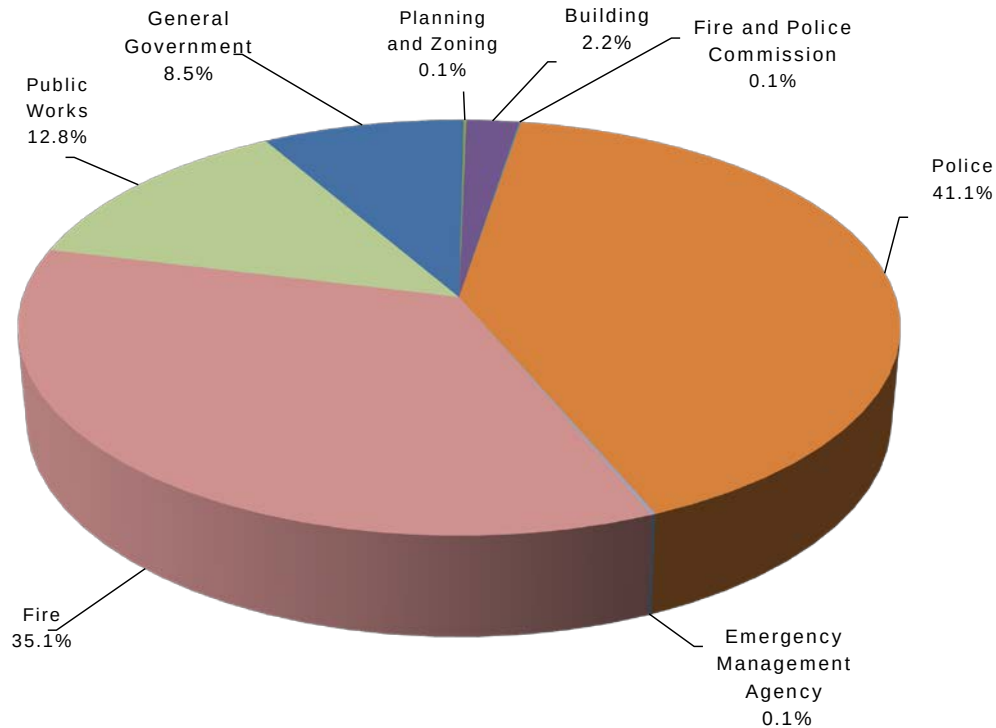
VILLAGE OF WESTCHESTER
GENERAL FUND EXPENDITURES SUMMARY
For 4 Months Ended August 31, 2019

33%

Unaudited

Department	FY20 Budget	YTD August 2019	% of Budget	YTD August 2018	Dollar Change	YTD Aug. 19 Percent Total
General Government	\$ 1,697,604	\$ 465,721	27.4%	\$ 354,725	\$ 110,996	8.5%
Information Technology	-	-	0.0%	11,998	(11,998)	0.0%
Planning and Zoning	2,050	514	25.1%	296	218	0.1%
Building	564,476	120,973	21.4%	135,705	(14,732)	2.2%
Fire and Police Commission	31,295	3,256	10.4%	4,610	(1,354)	0.1%
Police	5,993,465	2,245,401	37.5%	2,046,573	198,828	41.1%
Emergency Management Agency	3,935	861	21.9%	890	(29)	0.1%
Fire	5,402,812	1,915,135	35.4%	1,725,817	189,318	35.1%
Public Works	1,999,255	698,874	35.0%	671,494	27,380	12.8%
Total	\$ 15,694,892	\$ 5,450,735	34.7%	\$ 4,952,108	\$ 498,627	100.0%

August YTD 2019
Expenditures by Department



VILLAGE OF WESTCHESTER
SPECIAL REVENUE FUNDS SUMMARY
For 4 Months Ended August 31, 2019
Unaudited

33%

	FY 20 Budget	YTD August 2019	% of Budget	YTD August 2018	Difference
<u>Motor Fuel Tax Fund</u>					
Revenue	\$ 455,475	\$ 161,821	35.5%	\$ 166,047	\$ (4,226)
Expenditures	430,685	78,486	18.2%	68,978	(9,508)
Net	\$ 24,790	\$ 83,335		\$ 97,069	\$ (13,734)
<u>Police Forfeiture Fund</u>					
Revenue	\$ -	\$ 573	0.0%	\$ 1,043	\$ (470)
Expenditures	-	-	0.0%	-	-
Net	\$ -	\$ 573		\$ 1,043	\$ (470)
<u>911 Fund</u>					
Revenue	\$ 312,000	\$ 108,384	34.7%	\$ 16,695	\$ 91,689
Expenditures	412,000	172,316	41.8%	105,205	(67,111)
Net	\$ (100,000)	\$ (63,932)		\$ (88,510)	\$ 24,578
<u>Hotel/Motel Tax Fund</u>					
Revenue	\$ 202,852	\$ 12,635	6.2%	\$ 56,495	\$ (43,860)
Expenditures	200,000	35,681	17.8%	88,572	52,891
Net	\$ 2,852	\$ (23,046)		\$ (32,077)	\$ 9,031
<u>Total Special Revenue Funds</u>					
Revenue	\$ 970,327	\$ 283,413	29.2%	\$ 240,280	\$ 43,133
Expenditures	1,042,685	286,483	27.5%	262,755	(23,728)
Net	\$ (72,358)	\$ (3,070)		\$ (22,475)	\$ 19,405

VILLAGE OF WESTCHESTER

33%

ENTERPRISE FUND SUMMARY For 4 Months Ended August 31, 2019

Unaudited

	<u>FY 20 Budget</u>	<u>YTD August 2019</u>	<u>% of Budget</u>	<u>YTD August 2018</u>	<u>Difference</u>
<u>Utility Fund</u>					
Revenue	\$ 9,288,412	\$ 4,192,778	45.1%	\$ 2,702,230	\$ 1,490,548
Expenditures	<u>9,451,909</u>	<u>3,001,137</u>	<u>31.8%</u>	<u>1,854,293</u>	<u>(1,146,844)</u>
Change in net position	<u>\$ (163,497)</u>	<u>\$ 1,191,641</u>		<u>\$ 847,937</u>	<u>\$ 343,704</u>

VILLAGE OF WESTCHESTER
OTHER FUNDS SUMMARY
For 4 Months Ended August 31, 2019

33%

Unaudited

	FY 20 Budget	YTD August 2019	% of Budget	YTD August 2018	Difference
<u>Debt Service Fund</u>					
Revenue	\$ -	\$ -	0.0%	\$ -	\$ -
Expenditures	560,831	92,916	16.6%	96,803	3,887
Net before transfers	(560,831)	(92,916)		(96,803)	3,887
Transfers in from Capital	560,831	92,916	16.6%	96,803	(3,887)
Net	\$ -	\$ -		\$ -	\$ -
<u>Capital Projects Fund</u>					
Revenue	\$ 705,000	\$ 228,000	32.3%	\$ 234,947	\$ (6,947)
Expenditures	479,000	-	0.0%	-	-
Net before transfers	226,000	228,000		234,947	(6,947)
Transfers out to Debt	(560,831)	(92,916)	16.6%	(96,803)	3,887
Net	\$ (334,831)	\$ 135,084		\$ 138,144	\$ (3,060)
<u>Total Other Funds</u>					
Revenue	\$ 705,000	\$ 228,000	32.3%	\$ 234,947	\$ (6,947)
Expenditures	1,039,831	92,916	8.9%	96,803	3,887
Net before transfers	(334,831)	135,084		138,144	(3,060)
Transfers in	560,831	92,916	16.6%	96,803	(3,887)
Transfers out	(560,831)	(92,916)	16.6%	(96,803)	3,887
Net	<u>\$ (334,831)</u>	<u>\$ 135,084</u>		<u>\$ 138,144</u>	<u>\$ (3,060)</u>

VILLAGE OF WESTCHESTER

Property Tax Collections- August 2019 vs August 2018

33%

Fund	FY20			FY19		
	Actual Collections	Budgeted Collections	Percentage Collected	Actual Collections	Budgeted Collections	Percentage Collected
General	\$ 1,797,224	\$ 4,571,711	39.31%	\$ 2,436,738	\$ 4,637,385	52.55%
Fire Pension	608,645	978,838	62.18%	426,319	858,115	49.68%
Police Pension	545,594	1,039,267	52.50%	484,224	979,000	49.46%
Totals	<u>\$ 2,951,463</u>	<u>\$ 6,589,816</u>		<u>\$ 3,347,281</u>	<u>\$ 6,474,500</u>	

VILLAGE OF WESTCHESTER

33%

Cash Balances as of August 31, 2019

Fund Name	Fund #	Amount
General	01	2,872,263.93
Water & Sewer	02	663,558.55
MFT	03	426,657.67
Police Forfeiture	07	45,061.38
911	08	-
Hotel/Motel Tax	10	118,631.41
Debt Service	30	89.45
Refundable Deposits	34	638,872.89
Capital Projects	40	632,698.52
TOTAL:		<u>\$ 5,397,833.80</u>

APPENDIX

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
01-00-4102-000 REAL ESTATE TAXES	1,194,571.10	1,797,224.16	4,551,711.00	(2,754,486.84)	39.48
01-00-4102-050 PRIOR YEAR TAXES	.00	.00	20,000.00	(20,000.00)	.00
01-00-4102-100 REAL ESTATE TAXES-FIRE PENSION	299,611.22	608,644.66	978,838.00	(370,193.34)	62.18
01-00-4102-200 REAL ESTATE TAXES-POLICE PENSI	299,496.60	545,593.94	1,039,267.00	(493,673.06)	52.50
01-00-4202-000 UTILITY TAX-ELECTRIC	54,691.25	154,093.25	530,000.00	(375,906.75)	29.07
01-00-4203-000 GAMING TAX	12,112.46	51,706.76	140,000.00	(88,293.24)	36.93
01-00-4205-000 UTILITY TAX-NATURAL GAS	10,313.58	60,059.75	250,000.00	(189,940.25)	24.02
01-00-4206-000 PLACES FOR EATING TAX	22,899.64	84,427.09	255,000.00	(170,572.91)	33.11
01-00-4207-000 TELECOMMUNICATION TAXES	40,265.24	166,752.66	535,000.00	(368,247.34)	31.17
01-00-4210-000 FOREIGN FIRE INSURANCE	.00	.00	21,500.00	(21,500.00)	.00
01-00-4212-000 AMUSEMENT TAX	5,963.78	10,063.88	11,000.00	(936.12)	91.49
01-00-4216-000 VIDEO RENTAL TAX	261.40	1,020.57	4,300.00	(3,279.43)	23.73
01-00-4217-000 CABLE TV	.00	83,174.02	270,000.00	(186,825.98)	30.81
01-00-4402-000 PERSONAL PROPERTY REP. TAX	2,354.23	55,204.17	90,000.00	(34,795.83)	61.34
01-00-4403-000 STATE INCOME TAX	112,393.24	709,749.83	1,540,207.00	(830,457.17)	46.08
01-00-4405-000 STATE SALES TAX	114,030.46	410,693.44	1,270,000.00	(859,306.56)	32.34
01-00-4406-000 LOCAL USE TAX	43,632.57	173,352.78	470,000.00	(296,647.22)	36.88
01-00-4410-000 GRANTS	.00	75,394.55	407,421.00	(332,026.45)	18.51
01-00-4503-000 BUILDING PERMITS-RES	27,891.33	147,080.35	450,000.00	(302,919.65)	32.68
01-00-4503-200 HOME COMPLIANCE PERMITS	9,405.00	42,127.45	78,000.00	(35,872.55)	54.01
01-00-4503-600 HEALTH INSPECTION FEE	7,692.02	10,732.02	34,000.00	(23,267.98)	31.56
01-00-4507-000 BUSINESS LICENSES	140.00	465.00	41,000.00	(40,535.00)	1.13
01-00-4509-000 GAMING LICENSES	.00	50.00	675.00	(625.00)	7.41
01-00-4511-000 CONTRACTOR LICENSES	7,000.00	47,195.00	95,000.00	(47,805.00)	49.68
01-00-4515-000 VEHICLE STICKER	3,286.00	27,836.50	381,000.00	(353,163.50)	7.31
01-00-4515-900 LATE FEE-STICKER	698.00	15,886.50	12,000.00	3,886.50	132.39
01-00-4527-000 LIQUOR LICENSES	.00	.00	75,000.00	(75,000.00)	.00
01-00-4531-000 TOBACCO LICENSES	.00	.00	450.00	(450.00)	.00
01-00-4702-000 POLICE FINES	30,895.87	165,727.26	250,000.00	(84,272.74)	66.29
01-00-4702-100 CIRCUIT COURT FINES	.00	9,617.13	25,000.00	(15,382.87)	38.47
01-00-4703-000 CODE ENFORCEMENT FINES	.00	.00	500.00	(500.00)	.00
01-00-4704-000 PHOTO ENFORCEMENT	21,387.87	97,513.88	340,630.00	(243,116.12)	28.63
01-00-4705-000 POLICE TOWING	9,000.00	27,500.00	34,000.00	(6,500.00)	80.88
01-00-4806-000 RENT	14,554.17	58,216.68	216,826.00	(158,609.32)	26.85
01-00-4810-000 AMBULANCE FEES	38,300.10	186,771.75	500,000.00	(313,228.25)	37.35
01-00-4816-000 ADVERTISING - SHELTERS	.00	.00	9,400.00	(9,400.00)	.00
01-00-5102-000 INTEREST INCOME	6,458.46	19,898.68	25,000.00	(5,101.32)	79.59
01-00-5108-000 SALE OF FIXED ASSETS	.00	.00	15,000.00	(15,000.00)	.00
01-00-5122-000 REIMBURSEMENT	5,220.88	29,753.97	67,000.00	(37,246.03)	44.41
01-00-5140-000 SIDEWALK	.00	.00	20,000.00	(20,000.00)	.00
01-00-5142-000 TREE PROGRAM	.00	.00	3,000.00	(3,000.00)	.00
01-00-5162-000 ADVERTISING REVENUE	1,500.00	1,500.00	1,500.00	.00	100.00
01-00-5180-100 LOAN PROCEEDS	.00	275,252.46	646,000.00	(370,747.54)	42.61
01-00-5189-000 MISC. OTHER INCOME	800.00	6,526.57	20,000.00	(13,473.43)	32.63
	2,396,826.47	6,156,806.71	15,725,225.00	(9,568,418.29)	39.15
TOTAL FUND REVENUE	2,396,826.47	6,156,806.71	15,725,225.00	(9,568,418.29)	39.15

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 1 - FUND 01

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
GENERAL GOVERNMENT					
01-11-6103-000 ADMIN FULLTIME	15,490.94	54,606.76	191,185.00	(136,578.24)	28.56
01-11-6103-100 ADMIN PART TIME	2,624.19	9,889.06	24,800.00	(14,910.94)	39.88
01-11-6103-200 ELECTED	4,166.69	16,666.76	42,200.00	(25,533.24)	39.49
01-11-6104-000 ADMIN-OVERTIME	426.07	3,184.45	4,000.00	(815.55)	79.61
01-11-6108-000 SICK PAY PAYOUT	.00	.00	390.00	(390.00)	.00
01-11-6122-000 UNEMPLOYMENT COMPENSATION	.00	.00	5,000.00	(5,000.00)	.00
01-11-6124-000 SOCIAL SECURITY	1,375.59	5,099.92	14,076.00	(8,976.08)	36.23
01-11-6126-000 MEDICARE EXPENSE	321.69	1,192.66	3,292.00	(2,099.34)	36.23
01-11-6128-000 IMRF-VILLAGE EXPENSE	887.89	4,598.23	15,560.00	(10,961.77)	29.55
01-11-6150-000 EMPLOYEE INSURANCE	15,949.36	40,250.32	110,000.00	(69,749.68)	36.59
01-11-6203-000 CONTRACT/LEGAL NOTICES	509.75	509.75	4,000.00	(3,490.25)	12.74
01-11-6205-000 PRINTING	224.50	249.50	4,500.00	(4,250.50)	5.54
01-11-6207-000 POSTAGE	1,971.15	2,163.80	11,000.00	(8,836.20)	19.67
01-11-6211-000 CONFERENCE/TRAINING	(136.00)	318.00	12,170.00	(11,852.00)	2.61
01-11-6213-000 DUES & SUBSCRIPTIONS	190.00	2,890.00	26,892.00	(24,002.00)	10.75
01-11-6215-000 INSURANCE & BONDING	16,932.11	54,491.88	400,000.00	(345,508.12)	13.62
01-11-6217-000 BANKING SERVICE FEES	5,384.89	18,820.87	42,000.00	(23,179.13)	44.81
01-11-6219-000 TELEPHONE & COMMUNICATION	3,045.29	8,554.35	23,000.00	(14,445.65)	37.19
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	604.93	22,570.88	51,000.00	(28,429.12)	44.26
01-11-6237-000 EQUIPMENT RENTAL	297.40	1,812.43	5,500.00	(3,687.57)	32.95
01-11-6250-100 ECONOMIC INCENTIVE-PP	4,987.80	4,987.80	15,000.00	(10,012.20)	33.25
01-11-6250-105 ECONOMIC INCENTIVE-MFD	3,073.20	3,073.20	10,000.00	(6,926.80)	30.73
01-11-6250-106 ECONOMIC INCENTIVE-MARIANO'S	69,778.43	69,778.43	200,000.00	(130,221.57)	34.89
01-11-6265-030 PROF. SERVICES-OTHER	15,776.61	23,684.64	53,850.00	(30,165.36)	43.98
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	9,200.50	42,960.37	121,589.00	(78,628.63)	35.33
01-11-6303-000 ATTORNEY LEGAL RETAINER	4,075.00	7,925.00	35,400.00	(27,475.00)	22.39
01-11-6327-000 OTHER LEGAL SERVICES	28,596.06	45,431.74	200,000.00	(154,568.26)	22.72
01-11-6403-000 OFFICE SUPPLIES	1,381.39	3,439.24	15,000.00	(11,560.76)	22.93
01-11-6407-500 GAS/FUEL OTHER ENTITIES	3,339.84	13,881.90	42,000.00	(28,118.10)	33.05
01-11-6419-000 MATERIALS & SUPPLIES-OFFICES	319.78	711.77	3,400.00	(2,688.23)	20.93
01-11-6489-000 MISC. MATERIALS & SUPPLIES	129.99	393.98	800.00	(406.02)	49.25
01-11-6611-000 BAD DEBT EXPENSE	1,583.33	1,583.33	10,000.00	(8,416.67)	15.83
TOTAL GENERAL GOVERNMENT	212,508.37	465,721.02	1,697,604.00	(1,231,882.98)	27.43
TOTAL FUND EXPENDITURES	212,508.37	465,721.02	1,697,604.00	(1,231,882.98)	27.43
TOTAL FUND EXPENDITURES	212,508.37	465,721.02	1,697,604.00	(1,231,882.98)	27.43
TOTAL FUND EXPENDITURES	212,508.37	465,721.02	1,697,604.00	(1,231,882.98)	27.43

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 1 - FUND 01

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
PLANNING & ZONING					
01-14-6203-000 CONTRACT/LEGAL NOTICES	513.80	513.80	2,000.00	(1,486.20)	25.69
01-14-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	50.00	(50.00)	.00
TOTAL PLANNING & ZONING	513.80	513.80	2,050.00	(1,536.20)	25.06
TOTAL FUND EXPENDITURES	213,022.17	466,234.82	1,699,654.00	(1,233,419.18)	27.43
BUILDING DEPARTMENT					
01-15-6103-000 BUILDING-FULLTIME	12,640.66	48,214.42	271,539.00	(223,324.58)	17.76
01-15-6104-000 BUILDING - OVERTIME	86.80	574.40	200.00	374.40	287.20
01-15-6108-000 SICK PAY PAYOUT	.00	.00	1,921.00	(1,921.00)	.00
01-15-6124-000 SOCIAL SECURITY	746.22	2,874.20	16,835.00	(13,960.80)	17.07
01-15-6126-000 MEDICARE EXPENSE	174.52	672.18	3,937.00	(3,264.82)	17.07
01-15-6128-000 IMRF-VILLAGE EXPENSE	1,064.23	4,270.09	24,140.00	(19,869.91)	17.69
01-15-6150-000 EMPLOYEE INSURANCE	2,582.84	10,687.60	61,088.00	(50,400.40)	17.50
01-15-6205-000 PRINTING	.00	.00	1,000.00	(1,000.00)	.00
01-15-6207-000 POSTAGE	57.94	214.09	5,225.00	(5,010.91)	4.10
01-15-6211-000 CONFERENCE/TRAINING	.00	20.00	5,110.00	(5,090.00)	.39
01-15-6213-000 DUES & SUBSCRIPTIONS	.00	.00	1,530.00	(1,530.00)	.00
01-15-6219-000 TELEPHONE & COMMUNICATIONS	187.49	187.49	1,125.00	(937.51)	16.67
01-15-6225-000 MAINT. SERVICES-EQUIPMENT	148.35	219.75	14,800.00	(14,580.25)	1.48
01-15-6265-030 PROF. SERVICES-OTHER	31,076.20	48,684.60	110,500.00	(61,815.40)	44.06
01-15-6289-000 OTHER CONTRACTUAL EXPENSES	120.00	3,084.00	4,750.00	(1,666.00)	64.93
01-15-6403-000 OFFICE SUPPLIES	147.42	706.38	1,900.00	(1,193.62)	37.18
01-15-6407-000 GAS & OIL	27.33	179.49	4,950.00	(4,770.51)	3.63
01-15-6423-000 MATERIAL & SUPPLIES-VEHICLES	.00	.00	475.00	(475.00)	.00
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	.00	384.00	3,450.00	(3,066.00)	11.13
01-15-6521-000 MOTOR VEHICLES	.00	.00	30,000.00	(30,000.00)	.00
TOTAL BUILDING DEPARTMENT	49,060.00	120,972.69	564,475.00	(443,502.31)	21.43
TOTAL FUND EXPENDITURES	262,082.17	587,207.51	2,264,129.00	(1,676,921.49)	25.94

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 1 - FUND 01

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
<u>FIRE & POLICE COMMISSION</u>					
01-18-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	250.00	(250.00)	.00
01-18-6207-000 POSTAGE	.00	.00	220.00	(220.00)	.00
01-18-6211-000 CONFERENCE & TRAINING	.00	.00	1,250.00	(1,250.00)	.00
01-18-6213-000 DUES & SUBSCRIPTIONS	.00	.00	375.00	(375.00)	.00
01-18-6265-020 PROF. SERVICES-LEGAL	685.30	1,114.70	14,000.00	(12,885.30)	7.96
01-18-6265-030 PROF. SERVICES-OTHER	800.00	2,090.00	15,000.00	(12,910.00)	13.93
01-18-6403-000 OFFICE SUPPLIES	.00	51.50	200.00	(148.50)	25.75
TOTAL FIRE & POLICE COMMISSION	1,485.30	3,256.20	31,295.00	(28,038.80)	10.40
TOTAL FUND EXPENDITURES	263,567.47	590,463.71	2,295,424.00	(1,704,960.29)	25.72
TOTAL FUND EXPENDITURES	263,567.47	590,463.71	2,295,424.00	(1,704,960.29)	25.72

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 1 - FUND 01

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
POLICE DEPARTMENT					
01-20-6103-000 POLICE-FULL TIME	276,893.11	1,080,099.68	3,263,037.00	(2,182,937.32)	33.10
01-20-6103-100 SALARIES-PART TIME	4,281.12	15,816.12	68,425.00	(52,608.88)	23.11
01-20-6104-000 POLICE - OVERTIME	29,537.30	102,961.93	165,000.00	(62,038.07)	62.40
01-20-6110-000 HOLIDAY PAY	.00	270.37	160,371.00	(160,100.63)	.17
01-20-6115-000 EARLY RETIREMENT INCENTIVE	.00	.00	20,000.00	(20,000.00)	.00
01-20-6118-000 UNIFORM ALLOWANCE	244.00	2,137.90	36,000.00	(33,862.10)	5.94
01-20-6124-000 SOCIAL SECURITY	2,664.22	10,529.60	31,870.00	(21,340.40)	33.04
01-20-6126-000 MEDICARE EXPENSE	4,244.12	16,399.53	51,206.00	(34,806.47)	32.03
01-20-6128-000 IMRF-VILLAGE EXPENSE	2,564.05	10,359.53	.00	10,359.53	.00
01-20-6129-000 NTWD-VILLAGE EXPENSE	1,235.26	4,941.04	40,000.00	(35,058.96)	12.35
01-20-6132-000 POLICE PENSION-TAX EXPENSE	301,145.10	550,033.33	1,039,267.00	(489,233.67)	52.93
01-20-6150-000 EMPLOYEE INSURANCE	58,488.90	225,669.12	740,000.00	(514,330.88)	30.50
01-20-6205-000 PRINTING	55.00	1,678.44	1,500.00	178.44	111.90
01-20-6207-000 POSTAGE	26.85	143.00	800.00	(657.00)	17.88
01-20-6211-000 POLICE CONFERENCE/TRAINING	848.00	5,683.22	3,000.00	2,683.22	189.44
01-20-6211-100 LODGING	.00	.00	1,000.00	(1,000.00)	.00
01-20-6211-200 FOOD / MEALS	.00	59.93	400.00	(340.07)	14.98
01-20-6211-300 TRAVEL EXPENSES	.00	.00	500.00	(500.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	750.00	5,089.86	7,500.00	(2,410.14)	67.86
01-20-6219-000 TELEPHONE & COMMUNICATION	11,673.53	20,410.44	6,785.00	13,625.44	300.82
01-20-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	.00	1,000.00	(1,000.00)	.00
01-20-6225-000 MAINT. SERVICES-EQUIPMENT	252.03	446.03	2,000.00	(1,553.97)	22.30
01-20-6227-000 MAINT. SERVICES-VEHICLES	160.00	3,711.36	15,000.00	(11,288.64)	24.74
01-20-6265-030 PROF. SERVICES-OTHER	400.00	1,075.00	5,000.00	(3,925.00)	21.50
01-20-6265-040 PROF. SERVICES-ANIMAL CONTROL	.00	196.19	300.00	(103.81)	65.40
01-20-6289-000 OTHER CONTRACTUAL EXPENSES	751.25	33,005.13	70,500.00	(37,494.87)	46.82
01-20-6403-000 OFFICE SUPPLIES	286.31	439.57	1,000.00	(560.43)	43.96
01-20-6404-000 AMMUNITION	.00	495.00	2,000.00	(1,505.00)	24.75
01-20-6406-000 RANGE SUPPLIES	.00	.00	200.00	(200.00)	.00
01-20-6407-000 GAS & OIL	5,591.59	21,868.14	50,000.00	(28,131.86)	43.74
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	66.84	1,221.41	4,000.00	(2,778.59)	30.54
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	1,583.39	15,170.68	8,000.00	7,170.68	189.63
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	.00	1,027.64	600.00	427.64	171.27
01-20-6509-000 COMPUTER HARDWARE	.00	.00	2,000.00	(2,000.00)	.00
01-20-6513-000 OFFICE EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.00
01-20-6515-000 OPERATING EQUIPMENT	16,811.64	28,677.95	45,000.00	(16,322.05)	63.73
01-20-6521-000 MOTOR VEHICLES	.00	56,302.00	96,000.00	(39,698.00)	58.65
01-20-6525-000 GRANT EXPENDITURES	.00	.00	4,000.00	(4,000.00)	.00
01-20-6609-000 INSTALLMENT DEBT-PRINCIPAL	.00	28,708.29	46,760.00	(18,051.71)	61.39
01-20-6610-000 INSTALLMENT DEBT-INTEREST	.00	773.24	2,444.00	(1,670.76)	31.64
TOTAL POLICE DEPARTMENT	720,553.61	2,245,400.67	5,993,465.00	(3,748,064.33)	37.46
TOTAL FUND EXPENDITURES	984,121.08	2,835,864.38	8,288,889.00	(5,453,024.62)	34.21

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 1 - FUND 01

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
<u>EMERGENCY MANAGEMENT AGENCY</u>					
01-21-6103-100 EMA PART TIME	200.00	800.00	2,400.00	(1,600.00)	33.33
01-21-6124-000 SOCIAL SECURITY	12.40	49.60	150.00	(100.40)	33.07
01-21-6126-000 MEDICARE EXPENSE	2.90	11.60	35.00	(23.40)	33.14
01-21-6227-000 MAINT. SERVICES-VEHICLES	.00	.00	500.00	(500.00)	.00
01-21-6407-000 GAS & OIL	.00	.00	100.00	(100.00)	.00
01-21-6423-000 MATERIALS & SUPPLIES-VEHICLES	.00	.00	500.00	(500.00)	.00
01-21-6425-000 MATERIALS & SUPPLIES-OTHER	.00	.00	250.00	(250.00)	.00
TOTAL EMERGENCY MANAGEMENT AGENC	215.30	861.20	3,935.00	(3,073.80)	21.89
TOTAL FUND EXPENDITURES	984,336.38	2,836,725.58	8,292,824.00	(5,456,098.42)	34.21

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 1 - FUND 01

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
FIRE DEPARTMENT					
01-22-6103-000 FIRE - FULL TIME	210,876.96	847,016.69	2,543,353.00	(1,696,336.31)	33.30
01-22-6103-100 FIRE - PART TIME	2,430.31	9,500.01	32,148.00	(22,647.99)	29.55
01-22-6103-200 FIRE PREVENTION	1,136.87	3,785.96	15,000.00	(11,214.04)	25.24
01-22-6104-000 FIRE - OVERTIME	19,258.95	71,786.06	140,000.00	(68,213.94)	51.28
01-22-6108-000 SICK PAY	.00	.00	7,850.00	(7,850.00)	.00
01-22-6110-000 HOLIDAY PAY	.00	.00	75,000.00	(75,000.00)	.00
01-22-6118-000 UNIFORM ALLOWANCE	.00	20,458.69	21,500.00	(1,041.31)	95.16
01-22-6124-000 SOCIAL SECURITY	444.01	1,869.02	1,993.00	(123.98)	93.78
01-22-6126-000 MEDICARE EXPENSE	3,191.05	13,023.37	38,929.00	(25,905.63)	33.45
01-22-6128-000 IMRF-VILLAGE EXPENSE	646.59	2,719.70	4,646.00	(1,926.30)	58.54
01-22-6132-000 FIRE PENSION	300,474.22	610,969.56	978,838.00	(367,868.44)	62.42
01-22-6150-000 EMPLOYEE INSURANCE	54,855.67	227,466.44	580,288.00	(352,821.56)	39.20
01-22-6205-000 PRINTING	147.45	303.21	400.00	(96.79)	75.80
01-22-6207-000 POSTAGE	.00	35.85	400.00	(364.15)	8.96
01-22-6211-000 CONFERENCE/TRAINING	1,721.91	4,222.92	21,000.00	(16,777.08)	20.11
01-22-6213-000 DUES & SUBSCRIPTIONS	.00	6,811.73	14,160.00	(7,348.27)	48.11
01-22-6219-000 TELEPHONE & COMMUNICATION	1,200.43	1,749.50	6,785.00	(5,035.50)	25.78
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	1,097.47	1,105.34	5,000.00	(3,894.66)	22.11
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	3,789.56	4,392.20	14,150.00	(9,757.80)	31.04
01-22-6227-000 MAINT. SERVICES-VEHICLES	11,353.68	32,083.26	66,750.00	(34,666.74)	48.06
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUND	.00	490.50	4,000.00	(3,509.50)	12.26
01-22-6265-030 PROF. SERVICES-OTHER	.00	.00	2,000.00	(2,000.00)	.00
01-22-6289-000 OTHER CONTRACTUAL EXPENSES	3,207.25	27,769.61	81,231.00	(53,461.39)	34.19
01-22-6403-000 OFFICE SUPPLIES	414.45	1,091.79	4,800.00	(3,708.21)	22.75
01-22-6405-000 CLEANING SUPPLIES	173.70	2,426.36	5,000.00	(2,573.64)	48.53
01-22-6407-000 GAS & OIL	1,766.29	7,189.31	18,000.00	(10,810.69)	39.94
01-22-6411-000 PUBLIC EDUCATION MATERIALS	955.67	4,839.08	13,375.00	(8,535.92)	36.18
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	.00	1,039.13	21,485.00	(20,445.87)	4.84
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	2,948.46	3,030.04	13,965.00	(10,934.96)	21.70
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	1,016.54	3,623.26	11,970.00	(8,346.74)	30.27
01-22-6425-000 MATERIALS & SUPPLIES-OTHER EQU	1,283.42	2,326.75	5,000.00	(2,673.25)	46.54
01-22-6509-000 COMPUTER HARDWARE	.00	12.98	3,000.00	(2,987.02)	.43
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	.00	1,155.95	21,055.00	(19,899.05)	5.49
01-22-6521-000 MOTOR VEHICLES	.00	.00	330,000.00	(330,000.00)	.00
01-22-6524-000 GRANT EXPENDITURES	.00	.00	180,570.00	(180,570.00)	.00
01-22-6525-000 BUILDING/EQUIPMENT	428.23	840.52	27,410.00	(26,569.48)	3.07
01-22-6609-000 INSTALLMENT DEBT-PRINCIPAL	.00	.00	90,070.00	(90,070.00)	.00
01-22-6610-000 INSTALLMENT DEBT-INTEREST	.00	.00	1,691.00	(1,691.00)	.00
TOTAL FIRE DEPARTMENT	624,819.14	1,915,134.79	5,402,812.00	(3,487,677.21)	35.45
TOTAL FUND EXPENDITURES	1,609,155.52	4,751,860.37	13,695,636.00	(8,943,775.63)	34.70

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 1 - FUND 01

		PERIOD		BUDGET		% OF
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
PUBLIC WORKS DEPARTMENT						
01-30-6103-000	PUBLIC WORKS-FULL TIME	24,024.56	113,683.95	511,755.00	(398,071.05)	22.21
01-30-6103-100	PUBLIC WORKS-PART TIME	.00	.00	20,800.00	(20,800.00)	.00
01-30-6104-000	PUBLIC WORKS-OVERTIME	8,114.73	24,491.70	55,000.00	(30,508.30)	44.53
01-30-6108-000	SICK PAY-PW DIRECTOR	.00	.00	6,740.00	(6,740.00)	.00
01-30-6118-000	UNIFORM ALLOWANCE	.00	900.00	975.00	(75.00)	92.31
01-30-6124-000	SOCIAL SECURITY	1,982.40	8,597.58	36,489.00	(27,891.42)	23.56
01-30-6126-000	MEDICARE EXPENSE	463.63	2,010.78	8,534.00	(6,523.22)	23.56
01-30-6128-000	IMRF-VILLAGE EXPENSE	2,813.04	12,173.47	50,385.00	(38,211.53)	24.16
01-30-6150-000	EMPLOYEE INSURANCE	11,853.61	39,136.63	160,000.00	(120,863.37)	24.46
01-30-6205-000	PRINTING	80.00	80.00	250.00	(170.00)	32.00
01-30-6207-000	POSTAGE	9.65	9.65	150.00	(140.35)	6.43
01-30-6211-000	CONFERENCE/TRAINING	.00	106.24	3,600.00	(3,493.76)	2.95
01-30-6213-000	DUES & SUBSCRIPTIONS	.00	9.65	1,000.00	(990.35)	.97
01-30-6219-000	TELEPHONE & COMMUNICATION	1,218.76	1,802.46	5,000.00	(3,197.54)	36.05
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	5,546.47	7,946.47	26,500.00	(18,553.53)	29.99
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	2,845.00	7,676.67	11,000.00	(3,323.33)	69.79
01-30-6227-000	MAINT. SERVICES-VEHICLES	1,145.00	2,186.30	15,000.00	(12,813.70)	14.58
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	1,595.99	5,004.63	50,000.00	(44,995.37)	10.01
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	3,461.25	3,461.25	25,000.00	(21,538.75)	13.85
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	.00	25,000.00	(25,000.00)	.00
01-30-6231-200	TREE REMOVAL-CONTRACT	8,210.00	22,505.00	25,000.00	(2,495.00)	90.02
01-30-6231-300	TREE TRIMMING-CONTRACT	.00	.00	50,000.00	(50,000.00)	.00
01-30-6231-400	EMERGENCY TREE & STORM CARE	.00	5,600.00	5,000.00	600.00	112.00
01-30-6233-000	DISPOSAL CHARGES	7,847.00	7,847.00	45,000.00	(37,153.00)	17.44
01-30-6235-000	CONCRETE SERVICES	.00	.00	10,000.00	(10,000.00)	.00
01-30-6235-200	SIDEWALK REPLACEMENT PROGRAM	.00	.00	50,000.00	(50,000.00)	.00
01-30-6237-000	EQUIPMENT RENTAL	.00	.00	10,000.00	(10,000.00)	.00
01-30-6251-000	ELECTRICITY	12,444.90	21,437.34	60,000.00	(38,562.66)	35.73
01-30-6265-030	PROF. SERVICES-OTHER	269.75	1,716.50	14,000.00	(12,283.50)	12.26
01-30-6265-100	PROF. SERVICES-ENGINEERING	.00	61,467.61	151,000.00	(89,532.39)	40.71
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	120.00	230.00	.00	230.00	.00
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	8,466.80	22,137.80	50,000.00	(27,862.20)	44.28
01-30-6403-000	OFFICE SUPPLIES	.00	259.90	1,000.00	(740.10)	25.99
01-30-6405-000	CLEANING SUPPLIES	.00	.00	3,000.00	(3,000.00)	.00
01-30-6406-000	CLOTHING SUPPLIES	.00	.00	20,750.00	(20,750.00)	.00
01-30-6407-000	GAS & OIL	2,009.49	8,042.73	35,000.00	(26,957.27)	22.98
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	1,000.00	(1,000.00)	.00
01-30-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	3,500.13	12,308.26	30,000.00	(17,691.74)	41.03
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	2,412.78	6,203.77	25,000.00	(18,796.23)	24.82
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	9,934.02	33,891.50	51,250.00	(17,358.50)	66.13
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	1,405.91	7,721.22	.00	7,721.22	.00
01-30-6515-000	OPERATING EQUIPMENT	.00	.00	2,500.00	(2,500.00)	.00
01-30-6521-000	MOTOR VEHICLES	.00	218,950.46	220,000.00	(1,049.54)	99.52
01-30-6525-000	BUILDING/EQUIPMENT	2,400.65	4,770.51	10,000.00	(5,229.49)	47.71
01-30-6527-000	STREET & TRAFFIC SIGNS	475.00	1,109.15	30,000.00	(28,890.85)	3.70
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	30,739.44	78,838.00	(48,098.56)	38.99
01-30-6610-000	INSTALLMENT LEASE - INTEREST	.00	2,658.27	7,739.00	(5,080.73)	34.35
TOTAL PUBLIC WORKS DEPARTMENT		124,650.52	698,873.89	1,999,255.00	(1,300,381.11)	34.96

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 1 - FUND 01

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
TOTAL FUND EXPENDITURES	1,733,806.04	5,450,734.26	15,694,891.00	(10,244,156.74)	34.73
TOTAL FUND EXPENDITURES	1,733,806.04	5,450,734.26	15,694,891.00	(10,244,156.74)	34.73
TOTAL FUND EXPENDITURES	1,733,806.04	5,450,734.26	15,694,891.00	(10,244,156.74)	34.73
TOTAL FUND EXPENDITURES	1,733,806.04	5,450,734.26	15,694,891.00	(10,244,156.74)	34.73
TOTAL FUND EXPENDITURES	1,733,806.04	5,450,734.26	15,694,891.00	(10,244,156.74)	34.73
TOTAL FUND EXPENDITURES	1,733,806.04	5,450,734.26	15,694,891.00	(10,244,156.74)	34.73
NET REVENUE OVER EXPENDITURES	663,020.43	706,072.45	30,334.00	675,738.45	2327.66

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 2 - UTILITY FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>{SEGTITLE[D DEPARTMENT]}</u>					
02-00-4812-000 RUBBISH	319,944.54	637,612.55	1,885,912.00	(1,248,299.45)	33.81
02-00-4814-000 WATER USAGE	783,979.73	1,408,360.54	4,128,000.00	(2,719,639.46)	34.12
02-00-4816-000 WATER INFRASTRUCTURE	85,709.80	171,751.02	468,000.00	(296,248.98)	36.70
02-00-4818-000 METER SALES	150.00	647.10	4,000.00	(3,352.90)	16.18
02-00-4820-000 WATER PENALTIES	(730.17)	22,914.06	61,000.00	(38,085.94)	37.56
02-00-4828-000 SEWER USAGE	99,070.37	177,957.99	520,000.00	(342,042.01)	34.22
02-00-4829-000 SEWER INFRASTRUCTURE	85,385.80	171,102.42	468,000.00	(296,897.58)	36.56
02-00-4830-000 SEWER PENALTIES	(92.49)	2,981.92	8,500.00	(5,518.08)	35.08
02-00-4850-000 PENALTIES	(22.65)	11,746.69	35,000.00	(23,253.31)	33.56
02-00-5102-000 INTEREST INCOME	1,888.17	8,640.12	5,000.00	3,640.12	172.80
02-00-5180-000 LOAN PROGRAM-IEPA	390,556.08	1,575,073.04	1,700,000.00	(124,926.96)	92.65
02-00-5189-000 MISC. OTHER INCOME	980.00	3,990.50	5,000.00	(1,009.50)	79.81
TOTAL {SEGTITLE[D DEPARTMENT]}	1,766,819.18	4,192,777.95	9,288,412.00	(5,095,634.05)	45.14
 TOTAL FUND REVENUE	 1,766,819.18	 4,192,777.95	 9,288,412.00	 (5,095,634.05)	 45.14

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 2 - UTILITY FUND

		PERIOD		BUDGET		% OF
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
WATER FUND EXPENSES						
02-95-6103-000	UTILITY - FULL TIME	70,283.23	273,657.55	801,274.00	(527,616.45)	34.15
02-95-6104-000	UTILITY - OVERTIME	19,535.57	60,910.24	60,000.00	910.24	101.52
02-95-6108-000	SICK PAY-PW DIRECTOR	.00	.00	5,500.00	(5,500.00)	.00
02-95-6118-000	UNIFORM-UTILITY	.00	1,350.00	1,425.00	(75.00)	94.74
02-95-6124-000	SOCIAL SECURITY	5,541.62	20,733.86	53,487.00	(32,753.14)	38.76
02-95-6126-000	MEDICARE EXPENSE	1,296.03	4,849.13	12,509.00	(7,659.87)	38.77
02-95-6128-000	IMRF EXPENSE	7,727.73	29,136.61	76,567.00	(47,430.39)	38.05
02-95-6150-000	EMPLOYEE INSURANCE	12,756.84	41,915.19	175,000.00	(133,084.81)	23.95
02-95-6205-000	PRINTING	.00	.00	500.00	(500.00)	.00
02-95-6207-000	POSTAGE	.00	5,473.28	15,000.00	(9,526.72)	36.49
02-95-6211-000	CONFERENCE/TRAINING	70.00	70.00	4,200.00	(4,130.00)	1.67
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	83.00	1,000.00	(917.00)	8.30
02-95-6217-000	BANK FEES	3,433.15	7,761.67	24,000.00	(16,238.33)	32.34
02-95-6219-000	TELEPHONE & COMMUNICATION	1,727.77	3,066.05	9,000.00	(5,933.95)	34.07
02-95-6223-000	MAINT. SERVICES-BUILDING & OFF	1,278.00	1,278.00	1,500.00	(222.00)	85.20
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	482.00	8,214.78	15,000.00	(6,785.22)	54.77
02-95-6227-000	MAINT. SERVICES-VEHICLES	206.00	736.00	10,000.00	(9,264.00)	7.36
02-95-6229-100	MAINT. SERVICES-SEWER	1,190.00	1,960.00	40,000.00	(38,040.00)	4.90
02-95-6233-000	DISPOSAL CHARGES	7,847.00	7,847.00	40,000.00	(32,153.00)	19.62
02-95-6235-300	FLOOD PROOFING ASSISTANCE PROG	.00	.00	25,000.00	(25,000.00)	.00
02-95-6237-000	EQUIPMENT RENTAL	.00	1,616.32	5,000.00	(3,383.68)	32.33
02-95-6245-000	REFUSE COLLECTION	153,716.39	454,325.39	1,600,000.00	(1,145,674.61)	28.40
02-95-6249-000	MAYFAIR PUMPING STATION	.00	.00	6,000.00	(6,000.00)	.00
02-95-6251-000	ELECTRICITY	.00	4,625.35	40,000.00	(35,374.65)	11.56
02-95-6255-000	MAINT. SERVICES-WATER MAINS	2,500.00	2,500.00	30,000.00	(27,500.00)	8.33
02-95-6265-000	PROF. SERVICES-AUDIT	.00	.00	59,000.00	(59,000.00)	.00
02-95-6265-030	PROF. SERVICES-OTHER	375.00	375.00	7,500.00	(7,125.00)	5.00
02-95-6265-100	PROF. SERVICES-ENGINEERING	57,621.35	57,621.35	350,000.00	(292,378.65)	16.46
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	13,143.76	27,829.37	117,200.00	(89,370.63)	23.75
02-95-6403-000	OFFICE SUPPLIES	.00	.00	1,500.00	(1,500.00)	.00
02-95-6407-000	GAS & OIL	1,388.51	4,193.67	15,000.00	(10,806.33)	27.96
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	6,010.18	21,517.44	40,000.00	(18,482.56)	53.79
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	1,213.08	11,055.76	7,000.00	4,055.76	157.94
02-95-6424-000	MATERIALS & SUPPLIES-METERS	.00	.00	15,000.00	(15,000.00)	.00
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	3,597.72	14,710.78	60,000.00	(45,289.22)	24.52
02-95-6426-000	MATERIALS & SUPPLIES-WATER MAI	53,495.38	75,225.29	120,000.00	(44,774.71)	62.69
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	8,909.43	10,878.35	35,000.00	(24,121.65)	31.08
02-95-6437-000	MATERIALS & SUPPLIES-PLUMBING	.00	.00	500.00	(500.00)	.00
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	2,290.30	3,036.29	40,000.00	(36,963.71)	7.59
02-95-6455-000	WATER COST	453,601.29	642,716.49	2,485,000.00	(1,842,283.51)	25.86
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	.00	.00	80,000.00	(80,000.00)	.00
02-95-6521-000	MOTOR VEHICLES	.00	.00	45,500.00	(45,500.00)	.00
02-95-6533-000	METERS	968.55	2,514.88	25,000.00	(22,485.12)	10.06
02-95-6535-000	FIRE HYDRANTS	.00	.00	65,000.00	(65,000.00)	.00
02-95-6540-000	INFRASTRUCTURE IMPROVEMENT PRO	.00	1,014,352.22	2,000,000.00	(985,647.78)	50.72
02-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	.00	175,000.00	(175,000.00)	.00
02-95-6605-100	BOND PAYMENT-INTEREST	.00	8,012.50	16,025.00	(8,012.50)	50.00
02-95-6607-000	IEPA LOAN - PRINCIPAL	.00	12,241.39	252,811.00	(240,569.61)	4.84
02-95-6608-000	IEPA LOAN - INTEREST	.00	4,576.47	52,546.00	(47,969.53)	8.71
02-95-6609-000	INSTALLMENT LEASE - PRINCIPAL	142,289.35	152,024.75	322,744.00	(170,719.25)	47.10

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 2 - UTILITY FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
02-95-6610-000 INSTALLMENT LEASE - INTEREST	4,738.28	5,467.11	12,022.00	(6,554.89)	45.48
02-95-6611-000 BAD DEBT EXPENSE	28.00	28.00	.00	28.00	.00
02-95-6613-000 PAYING AGENT FEES	.00	650.00	600.00	50.00	108.33
TOTAL WATER FUND EXPENSES	1,039,261.51	3,001,136.53	9,451,910.00	(6,450,773.47)	31.75
TOTAL FUND EXPENDITURES	1,039,261.51	3,001,136.53	9,451,910.00	(6,450,773.47)	31.75
TOTAL FUND EXPENDITURES	1,039,261.51	3,001,136.53	9,451,910.00	(6,450,773.47)	31.75
NET REVENUE OVER EXPENDITURES	727,557.67	1,191,641.42	(163,498.00)	1,355,139.42	728.84

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 3 - MOTOR FUEL TAX FUND

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
	<u>{SEGTITLE[D DEPARTMENT]}</u>					
03-00-4417-000	ALLOTMENT INCOME	38,642.82	140,475.41	425,475.00	(284,999.59)	33.02
03-00-5189-000	OTHER INCOME	.00	21,345.24	30,000.00	(8,654.76)	71.15
	TOTAL {SEGTITLE[D DEPARTMENT]}	38,642.82	161,820.65	455,475.00	(293,654.35)	35.53
	TOTAL FUND REVENUE	38,642.82	161,820.65	455,475.00	(293,654.35)	35.53
	<u>MFT FUND EXPENSES</u>					
03-95-6435-000	STREET SALT	.00	12,818.39	140,000.00	(127,181.61)	9.16
03-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	.00	160,000.00	(160,000.00)	.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	65,017.50	130,035.00	(65,017.50)	50.00
03-95-6613-000	PAYING AGENT FEES	.00	650.00	650.00	.00	100.00
	TOTAL MFT FUND EXPENSES	.00	78,485.89	430,685.00	(352,199.11)	18.22
	TOTAL FUND EXPENDITURES	.00	78,485.89	430,685.00	(352,199.11)	18.22
	NET REVENUE OVER EXPENDITURES	38,642.82	83,334.76	24,790.00	58,544.76	336.16

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 7 - POLICE FORFEITURE FUND

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
	<u>{SEGTITLE[D DEPARTMENT]}</u>					
07-00-4707-000	POLICE DUI	.00	200.00	.00	200.00	.00
07-00-5102-000	INTEREST INCOME	91.11	372.86	.00	372.86	.00
	TOTAL {SEGTITLE[D DEPARTMENT]}	91.11	572.86	.00	572.86	.00
	TOTAL FUND REVENUE	91.11	572.86	.00	572.86	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	91.11	572.86	.00	572.86	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 8 - 911 FUND

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
	<u>{SEGTITLE[D DEPARTMENT]}</u>					
08-00-5105-200	CELLULAR 911PHONE TAX	90,421.01	108,384.13	312,000.00	(203,615.87)	34.74
	TOTAL {SEGTITLE[D DEPARTMENT]}	90,421.01	108,384.13	312,000.00	(203,615.87)	34.74
	TOTAL FUND REVENUE	90,421.01	108,384.13	312,000.00	(203,615.87)	34.74
	<u>E911 FUND EXPENSES</u>					
08-95-6219-000	TELEPHONE & COMMUNICATION	3,975.78	10,869.66	30,000.00	(19,130.34)	36.23
08-95-6225-000	MAINT. SERVICES-EQUIPMENT	.00	29,080.96	102,000.00	(72,919.04)	28.51
08-95-6289-000	OTHER CONTRACTUAL SERVICES	44,121.72	132,365.16	280,000.00	(147,634.84)	47.27
	TOTAL E911 FUND EXPENSES	48,097.50	172,315.78	412,000.00	(239,684.22)	41.82
	TOTAL FUND EXPENDITURES	48,097.50	172,315.78	412,000.00	(239,684.22)	41.82
	TOTAL FUND EXPENDITURES	48,097.50	172,315.78	412,000.00	(239,684.22)	41.82
	NET REVENUE OVER EXPENDITURES	42,323.51	(63,931.65)	(100,000.00)	36,068.35	(63.93)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 10 - HOTEL/MOTEL TAX FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>{SEGTITLE[D DEPARTMENT]}</u>					
10-00-4608-000 HOTEL/MOTEL TAX	.00	.00	162,852.00	(162,852.00)	.00
10-00-4815-000 NEWSPAPER ADS	2,090.00	11,316.00	36,500.00	(25,184.00)	31.00
10-00-5122-100 4TH OF JULY PARADE	.00	1,319.08	3,500.00	(2,180.92)	37.69
TOTAL {SEGTITLE[D DEPARTMENT]}	2,090.00	12,635.08	202,852.00	(190,216.92)	6.23
TOTAL FUND REVENUE	2,090.00	12,635.08	202,852.00	(190,216.92)	6.23
<u>HOTEL FUND EXPENSES</u>					
10-95-6209-000 VILLAGE PUBLICATIONS	5,100.50	12,601.00	40,000.00	(27,399.00)	31.50
10-95-6235-000 FACADE GRANT PROGRAM	.00	1,500.00	15,000.00	(13,500.00)	10.00
10-95-6239-000 TOURISM EXPENSE	2,781.16	9,706.16	100,000.00	(90,293.84)	9.71
10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E	5,803.02	11,873.87	45,000.00	(33,126.13)	26.39
TOTAL HOTEL FUND EXPENSES	13,684.68	35,681.03	200,000.00	(164,318.97)	17.84
TOTAL FUND EXPENDITURES	13,684.68	35,681.03	200,000.00	(164,318.97)	17.84
NET REVENUE OVER EXPENDITURES	(11,594.68)	(23,045.95)	2,852.00	(25,897.95)	(808.06)
TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 30 - DEBT SERVICE FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
30-00-5740-000 TRANSFER FROM CAP PROJECTS	.00	(92,915.65)	(560,831.00)	467,915.35	(16.57)
30-00-6609-000 BOND PAYMENT-PRINCIPAL	.00	.00	375,000.00	(375,000.00)	.00
30-00-6610-000 BOND PAYMENT-INTEREST	.00	92,440.65	184,881.00	(92,440.35)	50.00
30-00-6613-000 PAYING AGENT FEES	.00	475.00	950.00	(475.00)	50.00
TOTAL DEPARTMENT 00	.00	.00	.00	.00	.00
TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00

FUND 40 - CAPITAL PROJECTS FUND

		PERIOD		BUDGET		% OF
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>{SEGTITLE[D DEPARTMENT]}</u>					
40-00-4208-000	NON HOME RULE SALES TAX	63,655.71	222,930.86	705,000.00	(482,069.14)	31.62
40-00-5102-000	INVESTMENT INCOME	2,333.14	5,069.03	.00	5,069.03	.00
	TOTAL {SEGTITLE[D DEPARTMENT]}	<u>65,988.85</u>	<u>227,999.89</u>	<u>705,000.00</u>	<u>(477,000.11)</u>	<u>32.34</u>
	TOTAL FUND REVENUE	65,988.85	227,999.89	705,000.00	(477,000.11)	32.34

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2019

FUND 40 - CAPITAL PROJECTS FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
40-00-6235-000 CONCRETE SERVICES	.00	.00	70,000.00	(70,000.00)	.00
40-00-6237-000 EQUIPMENT RENTAL	.00	.00	3,000.00	(3,000.00)	.00
40-00-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	26,000.00	(26,000.00)	.00
40-00-6429-000 MATERIALS & SUPPLIES - STREETS	.00	.00	130,000.00	(130,000.00)	.00
40-00-6530-000 ROAD IMPROVEMENTS	.00	.00	250,000.00	(250,000.00)	.00
40-00-6803-000 TRANSFER TO DEBT SERVICE	.00	92,915.65	560,831.00	(467,915.35)	16.57
TOTAL DEPARTMENT 00	.00	92,915.65	1,039,831.00	(946,915.35)	8.94
TOTAL FUND EXPENDITURES	.00	92,915.65	1,039,831.00	(946,915.35)	8.94
NET REVENUE OVER EXPENDITURES	65,988.85	135,084.24	(334,831.00)	469,915.24	40.34