

Village of Westchester



Financial Report
For the Eleven Months Ending
March 31, 2020

VILLAGE OF WESTCHESTER
MARCH SUMMARY OF MONTHLY AND YEAR TO DATE ACTIVITY

GENERAL FUND REVENUES

- The majority of the first installment of the 2019 Tax Levy has been collected in February and March 2020.
- Most local taxes are running close to budget with the exception being Telecommunications Taxes. On average, these taxes are running \$4.3K short of budget on a monthly basis and roughly \$50K for the fiscal year.
- On a cash basis, State Income Taxes are about \$100K over budget, Sales Taxes are in line with the budget, and Local Use Taxes are at 113% of the budget.
- As expected due to the pandemic, residential building permit revenue has been dropping sharply and is projected to come in \$140K under budget of \$450K.
- The bulk of Business License revenue is collected in November each year. For the last two years, revenue has been falling about \$2,750 in each year as compared to the prior year.
- Compared to the eleven month period from the prior year, Vehicle License revenue is down roughly \$23K from the prior year.
- Photo Enforcement revenue of \$381.1 K is coming in at 112% over the budgeted pace of 92%.
- Ambulance fees have almost met the budgeted \$500K amount through eleven months of FY 2020.
- With slightly better rates than the prior year, interest income is seeing a significant increase of 42% from the prior year.
- Overall total General Fund revenues are on pace at almost 93% collected through eleven months (92% elapsed) of the fiscal year.

GENERAL FUND EXPENDITURES

- Administration: with the hiring of permanent staff, salaries are running over budget; conversely, expenditures for Other Contractual Services are down for accounting services.
- Economic Incentive payments are current and are slightly over budget due to a catch-up of unknown sales tax amounts from 2018. The Mariano's overpayment is still at an "overpayment" status and projects to be at a break-even point late next year. Note that the incentive payment formula is derived on a calendar year.
- Total Building Department expenditures are running slightly under budget.

- Police Depart. expenditures are 2% over the budgeted pace through eleven months. Overtime, Telephone and Communications, Conference and Training, and Vehicle Materials and Supplies are the main drivers of the overage.
- Fire Depart. expenditures are at roughly 3% under the budgeted pace through eleven months. Employee Insurance, Building Maintenance, Vehicle Maintenance and Personal Protective Equipment are line items over budget. Note \$330K is budgeted for an ambulance, but the purchase was not made in FY2020.
- Public Works Department expenditures are about 10% under the budgeted pace through March. Full-time and Part-time salaries are well under the budget although Overtime is \$22K over budget. Most line items are under budget although Tree Removal expenditures are double the budgeted \$25K amount due to the 50/50 program. The 50/50 program expenditures are partially offset by revenue. Materials and supply expenditure accounts for equipment, vehicles, streets and other are all slightly over budget.

Please note that the Insurance and Bonding budget of \$400K – account 01-11-6215-000 – has been amended in April to allocate \$80K of this budget to the Utility Fund to more accurately reflect expenditure activity.

UTILITY FUND REVENUE

- Less the IEPA loan revenue, Utility Fund Revenues are running about 5% under the elapsed budgeted pace of 92% through March. With April being a collection month, overall revenues look to meet or exceed the total budgeted amount of \$9.288M on a cash basis.

UTILITY FUND EXPENSES

- Utility Fund expenses are also running about 5% under the elapsed budgeted pace of 92% through March. Most expense lines are under budget and project to come in under budget for the final year end. A couple of exceptions are Overtime costs which are on pace to almost triple the budget of \$60K and Materials and Supplies-Vehicles - which are both over budget through March due to the Sunnyside project.

Please note that per Village Ordinance passed in April, Rubbish revenue and expenses will be accounted for in the General Fund – Public Works Dept. An adjustment for the entire year of revenues and expense for said accounts will be made in April.

MOTOR FUEL TAX FUND

- Monthly allotment revenue is \$551K, \$126K over the budgeted amount of \$425K. This is primarily due to the State's doubling of Motor Fuel Taxes from 19 cents per gallon to 38 cents per gallon.

E-911 FUND

- Although expenditures are more than revenues on a cash basis, the reimbursement due from the Proviso-Leyden Joint 911 Authority is collected in the subsequent month.

HOTEL/MOTEL TAX FUND

- Hotel/Motel tax revenue is under budget due to the renovations at the hotel and is currently at a third of the budgeted revenues due to the non-operation and only two quarters of tax collections by the Village.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 1 - GENERAL FUND

		PERIOD		BUDGET		% OF
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
GENERAL FUND REVENUE						
01-00-4102-000	REAL ESTATE TAXES	1,918,910.64	4,098,835.05	4,551,711.00	(452,875.95)	90.05
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	480,988.85	1,190,074.15	978,838.00	211,236.15	121.58
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	480,933.41	1,126,176.36	1,039,267.00	86,909.36	108.36
01-00-4202-000	UTILITY TAX-ELECTRIC	42,050.77	457,376.77	530,000.00	(72,623.23)	86.30
01-00-4203-000	GAMING TAX	12,607.58	137,273.21	140,000.00	(2,726.79)	98.05
01-00-4205-000	UTILITY TAX-NATURAL GAS	33,480.03	221,058.17	250,000.00	(28,941.83)	88.42
01-00-4206-000	PLACES FOR EATING TAX	21,743.63	231,350.89	255,000.00	(23,649.11)	90.73
01-00-4207-000	TELECOMMUNICATION TAXES	43,865.70	442,902.51	535,000.00	(92,097.49)	82.79
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	23,902.58	21,500.00	2,402.58	111.17
01-00-4212-000	AMUSEMENT TAX	.00	18,348.36	11,000.00	7,348.36	166.80
01-00-4216-000	VIDEO RENTAL TAX	225.29	2,529.41	4,300.00	(1,770.59)	58.82
01-00-4217-000	CABLE TV	.00	261,928.81	270,000.00	(8,071.19)	97.01
01-00-4402-000	PERSONAL PROPERTY REP. TAX	4,123.31	108,719.21	90,000.00	18,719.21	120.80
01-00-4403-000	STATE INCOME TAX	117,209.26	1,639,817.99	1,540,207.00	99,610.99	106.47
01-00-4405-000	STATE SALES TAX	142,037.21	1,173,456.14	1,270,000.00	(96,543.86)	92.40
01-00-4406-000	LOCAL USE TAX	69,060.89	529,044.93	470,000.00	59,044.93	112.56
01-00-4407-000	CANNABIS TAX	1,174.63	1,174.63	.00	1,174.63	.00
01-00-4410-000	GRANTS	.00	26,770.00	407,421.00	(380,651.00)	6.57
01-00-4503-000	BUILDING PERMITS-RES	20,574.22	287,572.87	450,000.00	(162,427.13)	63.91
01-00-4503-200	HOME COMPLIANCE PERMITS	8,250.00	91,979.94	78,000.00	13,979.94	117.92
01-00-4503-600	HEALTH INSPECTION FEE	520.00	35,617.64	34,000.00	1,617.64	104.76
01-00-4507-000	BUSINESS LICENSES	.00	36,402.50	41,000.00	(4,597.50)	88.79
01-00-4509-000	GAMING LICENSES	.00	775.00	675.00	100.00	114.81
01-00-4511-000	CONTRACTOR LICENSES	5,400.00	92,520.00	95,000.00	(2,480.00)	97.39
01-00-4515-000	VEHICLE STICKER	139,500.00	173,741.75	381,000.00	(207,258.25)	45.60
01-00-4515-900	LATE FEE-STICKER	74.00	16,367.50	12,000.00	4,367.50	136.40
01-00-4527-000	LIQUOR LICENSES	.00	68,800.00	75,000.00	(6,200.00)	91.73
01-00-4531-000	TOBACCO LICENSES	.00	500.00	450.00	50.00	111.11
01-00-4702-000	POLICE FINES	9,909.33	240,808.42	250,000.00	(9,191.58)	96.32
01-00-4702-100	CIRCUIT COURT FINES	.00	13,016.60	25,000.00	(11,983.40)	52.07
01-00-4703-000	CODE ENFORCEMENT FINES	.00	.00	500.00	(500.00)	.00
01-00-4704-000	PHOTO ENFORCEMENT	39,985.78	381,140.07	340,630.00	40,510.07	111.89
01-00-4705-000	POLICE TOWING	6,500.00	61,500.00	34,000.00	27,500.00	180.88
01-00-4802-000	PLANNING & ZONING FEES	125.00	125.00	.00	125.00	.00
01-00-4806-000	RENT	14,554.17	203,171.61	216,826.00	(13,654.39)	93.70
01-00-4810-000	AMBULANCE FEES	45,083.07	498,427.55	500,000.00	(1,572.45)	99.69
01-00-4816-000	ADVERTISING - SHELTERS	.00	.00	9,400.00	(9,400.00)	.00
01-00-5102-000	INTEREST INCOME	5,964.69	43,399.28	25,000.00	18,399.28	173.60
01-00-5108-000	SALE OF FIXED ASSETS	.00	.00	15,000.00	(15,000.00)	.00
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	109,344.97	.00	109,344.97	.00
01-00-5112-200	FEDERAL GRANT - FIRE DEPART.	.00	45,652.50	.00	45,652.50	.00
01-00-5122-000	REIMBURSEMENT	15,460.54	76,252.22	67,000.00	9,252.22	113.81
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	1,201.82	.00	.00	.00	.00
01-00-5122-200	REIMBURSEMENT-INSURANCE	191.58	4,373.06	.00	4,373.06	.00
01-00-5130-100	DONATIONS - POLICE	.00	3,639.07	.00	3,639.07	.00
01-00-5130-200	DONATIONS - FIRE	.00	500.00	.00	500.00	.00
01-00-5140-000	SIDEWALK	.00	19,466.26	20,000.00	(533.74)	97.33
01-00-5142-000	TREE PROGRAM	.00	5,786.00	3,000.00	2,786.00	192.87
01-00-5162-000	ADVERTISING REVENUE	.00	1,500.00	1,500.00	.00	100.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 1 - GENERAL FUND

	PERIOD		BUDGET		% OF	
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
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	60,068.43	112,595.38	20,000.00	92,595.38	562.98
	TOTAL GENERAL FUND REVENUE	3,741,773.83	14,590,966.82	15,725,225.00	(1,134,258.18)	92.79
	TOTAL FUND REVENUE	3,741,773.83	14,590,966.82	15,725,225.00	(1,134,258.18)	92.79
ADMINISTRATION						
01-11-6103-000	ADMIN FULLTIME	25,634.40	208,200.52	191,185.00	17,015.52	108.90
01-11-6103-100	ADMIN PART TIME	2,117.12	29,124.52	24,800.00	4,324.52	117.44
01-11-6103-200	ELECTED	4,465.58	48,370.03	42,200.00	6,170.03	114.62
01-11-6104-000	ADMIN-OVERTIME	.00	4,424.11	4,000.00	424.11	110.60
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	1,704.78	17,674.57	14,076.00	3,598.57	125.57
01-11-6126-000	MEDICARE EXPENSE	341.76	4,019.55	3,292.00	727.55	122.10
01-11-6128-000	IMRF-VILLAGE EXPENSE	3,064.20	13,689.31	15,560.00	(1,870.69)	87.98
01-11-6150-000	EMPLOYEE INSURANCE	9,907.91	108,143.04	110,000.00	(1,856.96)	98.31
01-11-6203-000	CONTRACT/LEGAL NOTICES	.00	2,802.18	4,000.00	(1,197.82)	70.05
01-11-6205-000	PRINTING	1,350.17	2,731.16	4,500.00	(1,768.84)	60.69
01-11-6207-000	POSTAGE	5,533.94	9,681.84	11,000.00	(1,318.16)	88.02
01-11-6211-000	CONFERENCE/TRAINING	417.80	3,938.91	12,170.00	(8,231.09)	32.37
01-11-6213-000	DUES & SUBSCRIPTIONS	629.26	24,790.80	26,892.00	(2,101.20)	92.19
01-11-6215-000	INSURANCE & BONDING	24,676.13	297,716.40	400,000.00	(102,283.60)	74.43
01-11-6217-000	BANKING SERVICE FEES	1,938.47	32,222.67	42,000.00	(9,777.33)	76.72
01-11-6219-000	TELEPHONE & COMMUNICATION	61.42	13,475.34	23,000.00	(9,524.66)	58.59
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	2,936.92	41,598.74	51,000.00	(9,401.26)	81.57
01-11-6237-000	EQUIPMENT RENTAL	672.32	5,055.87	5,500.00	(444.13)	91.92
01-11-6250-100	ECONOMIC INCENTIVE-PP	15,140.60	20,128.40	15,000.00	5,128.40	134.19
01-11-6250-105	ECONOMIC INCENTIVE-MFD	9,189.50	12,262.70	10,000.00	2,262.70	122.63
01-11-6250-106	ECONOMIC INCENTIVE-MARIANO'S	.00	.00	200,000.00	(200,000.00)	.00
01-11-6265-000	PROF. SERVICES-AUDIT	24,823.40	25,000.00	.00	25,000.00	.00
01-11-6265-030	PROF. SERVICES-OTHER	(11,822.68)	79,031.57	53,850.00	25,181.57	146.76
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	10,668.47	101,683.89	121,589.00	(19,905.11)	83.63
01-11-6303-000	ATTORNEY LEGAL RETAINER	1,050.00	13,475.00	35,400.00	(21,925.00)	38.06
01-11-6327-000	OTHER LEGAL SERVICES	16,303.93	156,200.76	200,000.00	(43,799.24)	78.10
01-11-6403-000	OFFICE SUPPLIES	1,122.74	15,033.35	15,000.00	33.35	100.22
01-11-6407-500	GAS/FUEL OTHER ENTITIES	976.60	38,353.33	42,000.00	(3,646.67)	91.32
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	5,257.27	3,400.00	1,857.27	154.63
01-11-6425-000	MATERIALS & SUPPLIES-OTHER EQU	.00	323.34	.00	323.34	.00
01-11-6489-000	MISC. MATERIALS & SUPPLIES	.00	1,433.96	800.00	633.96	179.25
01-11-6611-000	BAD DEBT EXPENSE	.00	1,883.33	10,000.00	(8,116.67)	18.83
	TOTAL ADMINISTRATION	152,904.74	1,337,726.46	1,697,604.00	(359,877.54)	78.80
	TOTAL FUND EXPENDITURES	152,904.74	1,337,726.46	1,697,604.00	(359,877.54)	78.80

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 1 - GENERAL FUND

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
TOTAL FUND EXPENDITURES		152,904.74	1,337,726.46	1,697,604.00	(359,877.54)	78.80
<u>INFORMATION TECHNOLOGY</u>						
01-13-6150-000	EMPLOYEE INSURANCE	223.84	.00	.00	.00	.00
TOTAL INFORMATION TECHNOLOGY		223.84	.00	.00	.00	.00
TOTAL FUND EXPENDITURES		153,128.58	1,337,726.46	1,697,604.00	(359,877.54)	78.80
<u>PLANNING & ZONING</u>						
01-14-6203-000	CONTRACT/LEGAL NOTICES	3,932.42	6,725.44	2,000.00	4,725.44	336.27
01-14-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	50.00	(50.00)	.00
TOTAL PLANNING & ZONING		3,932.42	6,725.44	2,050.00	4,675.44	328.07
TOTAL FUND EXPENDITURES		157,061.00	1,344,451.90	1,699,654.00	(355,202.10)	79.10

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
BUILDING DEPARTMENT					
01-15-6103-000 BUILDING-FULLTIME	19,084.36	181,672.00	271,539.00	(89,867.00)	66.90
01-15-6103-100 BUILDING-PART TIME	3,525.00	10,165.00	.00	10,165.00	.00
01-15-6104-000 BUILDING - OVERTIME	.00	883.73	200.00	683.73	441.87
01-15-6108-000 SICK PAY PAYOUT	.00	.00	1,921.00	(1,921.00)	.00
01-15-6124-000 SOCIAL SECURITY	1,342.63	11,416.96	16,835.00	(5,418.04)	67.82
01-15-6126-000 MEDICARE EXPENSE	314.01	2,670.12	3,937.00	(1,266.88)	67.82
01-15-6128-000 IMRF-VILLAGE EXPENSE	2,031.54	12,961.33	24,140.00	(11,178.67)	53.69
01-15-6150-000 EMPLOYEE INSURANCE	8,290.28	57,049.90	61,088.00	(4,038.10)	93.39
01-15-6205-000 PRINTING	534.30	2,076.26	1,000.00	1,076.26	207.63
01-15-6207-000 POSTAGE	.00	262.97	5,225.00	(4,962.03)	5.03
01-15-6211-000 CONFERENCE/TRAINING	928.00	1,608.00	5,110.00	(3,502.00)	31.47
01-15-6213-000 DUES & SUBSCRIPTIONS	.00	135.00	1,530.00	(1,395.00)	8.82
01-15-6219-000 TELEPHONE & COMMUNICATIONS	.00	749.38	1,125.00	(375.62)	66.61
01-15-6225-000 MAINT. SERVICES-EQUIPMENT	2,116.68	15,104.12	14,800.00	304.12	102.05
01-15-6265-030 PROF. SERVICES-OTHER	13,774.88	183,903.45	110,500.00	73,403.45	166.43
01-15-6265-100 PROF. SERVICES-ENGINEERING	(885.00)	.00	.00	.00	.00
01-15-6289-000 OTHER CONTRACTUAL EXPENSES	.00	3,489.00	4,750.00	(1,261.00)	73.45
01-15-6403-000 OFFICE SUPPLIES	418.36	1,608.88	1,900.00	(291.12)	84.68
01-15-6407-000 GAS & OIL	.00	279.09	4,950.00	(4,670.91)	5.64
01-15-6423-000 MATERIAL & SUPPLIES-VEHICLES	.00	.00	475.00	(475.00)	.00
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	529.68	988.68	3,450.00	(2,461.32)	28.66
01-15-6521-000 MOTOR VEHICLES	.00	.00	30,000.00	(30,000.00)	.00
TOTAL BUILDING DEPARTMENT	52,004.72	487,023.87	564,475.00	(77,451.13)	86.28
TOTAL FUND EXPENDITURES	209,065.72	1,831,475.77	2,264,129.00	(432,653.23)	80.89
FIRE & POLICE COMMISSION					
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	375.00	375.00	.00	100.00
01-18-6265-020 PROF. SERVICES-LEGAL	.00	1,368.40	14,000.00	(12,631.60)	9.77
01-18-6265-030 PROF. SERVICES-OTHER	3,814.00	9,831.00	15,000.00	(5,169.00)	65.54
01-18-6403-000 OFFICE SUPPLIES	51.50	103.00	200.00	(97.00)	51.50
TOTAL FIRE & POLICE COMMISSION	3,865.50	11,677.40	31,295.00	(19,617.60)	37.31
TOTAL FUND EXPENDITURES	212,931.22	1,843,153.17	2,295,424.00	(452,270.83)	80.30
TOTAL FUND EXPENDITURES	212,931.22	1,843,153.17	2,295,424.00	(452,270.83)	80.30

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
POLICE DEPARTMENT					
01-20-6103-000	POLICE-FULL TIME	269,434.31	2,980,553.42	3,263,037.00 (	282,483.58) 91.34
01-20-6103-100	SALARIES-PART TIME	.00	31,191.72	68,425.00 (	37,233.28) 45.59
01-20-6104-000	POLICE - OVERTIME	13,392.98	234,578.37	165,000.00	69,578.37 142.17
01-20-6110-000	HOLIDAY PAY	.00	123,442.97	160,371.00 (	36,928.03) 76.97
01-20-6115-000	EARLY RETIREMENT INCENTIVE	.00	.00	20,000.00 (	20,000.00) .00
01-20-6118-000	UNIFORM ALLOWANCE	151.00	11,385.00	36,000.00 (	24,615.00) 31.63
01-20-6124-000	SOCIAL SECURITY	2,483.89	26,071.08	31,870.00 (	5,798.92) 81.80
01-20-6126-000	MEDICARE EXPENSE	3,835.65	46,676.82	51,206.00 (	4,529.18) 91.15
01-20-6128-000	IMRF-VILLAGE EXPENSE	2,838.09	25,348.46	.00	25,348.46 .00
01-20-6129-000	NTWD-VILLAGE EXPENSE	.00	10,670.74	40,000.00 (	29,329.26) 26.68
01-20-6132-000	POLICE PENSION-TAX EXPENSE	484,417.87	1,137,643.52	1,039,267.00	98,376.52 109.47
01-20-6150-000	EMPLOYEE INSURANCE	60,783.12	657,852.41	740,000.00 (	82,147.59) 88.90
01-20-6205-000	PRINTING	240.00	2,351.53	1,500.00	851.53 156.77
01-20-6207-000	POSTAGE	4.50	556.75	800.00 (	243.25) 69.59
01-20-6211-000	POLICE CONFERENCE/TRAINING	351.61	11,986.49	3,000.00	8,986.49 399.55
01-20-6211-100	LODGING	.00	.00	1,000.00 (	1,000.00) .00
01-20-6211-200	FOOD / MEALS	.00	377.57	400.00 (	22.43) 94.39
01-20-6211-300	TRAVEL EXPENSES	.00	383.32	500.00 (	116.68) 76.66
01-20-6213-000	DUES & SUBSCRIPTIONS	110.00	8,312.86	7,500.00	812.86 110.84
01-20-6219-000	TELEPHONE & COMMUNICATION	.00	30,038.65	6,785.00	23,253.65 442.72
01-20-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	315.00	1,000.00 (	685.00) 31.50
01-20-6225-000	MAINT. SERVICES-EQUIPMENT	395.02	4,146.86	2,000.00	2,146.86 207.34
01-20-6227-000	MAINT. SERVICES-VEHICLES	713.91	10,040.21	15,000.00 (	4,959.79) 66.93
01-20-6265-030	PROF. SERVICES-OTHER	2,785.83	6,201.20	5,000.00	1,201.20 124.02
01-20-6265-040	PROF. SERVICES-ANIMAL CONTROL	.00	196.19	300.00 (	103.81) 65.40
01-20-6289-000	OTHER CONTRACTUAL EXPENSES	192.00	36,977.13	70,500.00 (	33,522.87) 52.45
01-20-6403-000	OFFICE SUPPLIES	1,238.50	4,307.96	1,000.00	3,307.96 430.80
01-20-6404-000	AMMUNITION	.00	1,150.50	2,000.00 (	849.50) 57.53
01-20-6406-000	RANGE SUPPLIES	.00	.00	200.00 (	200.00) .00
01-20-6407-000	GAS & OIL	1,841.54	49,045.76	50,000.00 (	954.24) 98.09
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	90.25	4,147.57	4,000.00	147.57 103.69
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	294.91	27,937.99	8,000.00	19,937.99 349.22
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	20.00	5,011.45	600.00	4,411.45 835.24
01-20-6509-000	COMPUTER HARDWARE	.00	85.95	2,000.00 (	1,914.05) 4.30
01-20-6511-000	COMPUTER SOFTWARE	.00	275.00	.00	275.00 .00
01-20-6513-000	OFFICE EQUIPMENT	.00	.00	1,000.00 (	1,000.00) .00
01-20-6515-000	OPERATING EQUIPMENT	.00	30,488.14	45,000.00 (	14,511.86) 67.75
01-20-6521-000	MOTOR VEHICLES	.00	94,201.21	96,000.00 (	1,798.79) 98.13
01-20-6525-000	GRANT EXPENDITURES	.00	785.43	4,000.00 (	3,214.57) 19.64
01-20-6609-000	INSTALLMENT DEBT-PRINCIPAL	812.22	37,951.49	46,760.00 (	8,808.51) 81.16
01-20-6610-000	INSTALLMENT DEBT-INTEREST	51.53	1,495.61	2,444.00 (	948.39) 61.20
	TOTAL POLICE DEPARTMENT	846,478.73	5,654,182.33	5,993,465.00 (	339,282.67) 94.34
	TOTAL FUND EXPENDITURES	1,059,409.95	7,497,335.50	8,288,889.00 (	791,553.50) 90.45

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
<u>EMERGENCY MANAGEMENT AGENCY</u>					
01-21-6103-100	EMA PART TIME	200.00	2,200.00	2,400.00 (200.00)	91.67
01-21-6124-000	SOCIAL SECURITY	12.40	136.40	150.00 (13.60)	90.93
01-21-6126-000	MEDICARE EXPENSE	2.90	31.90	35.00 (3.10)	91.14
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
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	TOTAL EMERGENCY MANAGEMENT AGENC	215.30	2,368.30	3,935.00 (1,566.70)	60.19
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	TOTAL FUND EXPENDITURES	1,059,625.25	7,499,703.80	8,292,824.00 (793,120.20)	90.44

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
FIRE DEPARTMENT					
01-22-6103-000	FIRE - FULL TIME	198,061.45	2,298,994.93	2,543,353.00 (	244,358.07) 90.39
01-22-6103-100	FIRE - PART TIME	2,546.04	26,126.43	32,148.00 (	6,021.57) 81.27
01-22-6103-200	FIRE PREVENTION	1,218.90	12,212.12	15,000.00 (	2,787.88) 81.41
01-22-6104-000	FIRE - OVERTIME	7,368.99	116,600.65	140,000.00 (	23,399.35) 83.29
01-22-6108-000	SICK PAY	.00	.00	7,850.00 (	7,850.00) .00
01-22-6110-000	HOLIDAY PAY	.00	84,415.09	75,000.00	9,415.09 112.55
01-22-6118-000	UNIFORM ALLOWANCE	.00	21,183.69	21,500.00 (	316.31) 98.53
01-22-6124-000	SOCIAL SECURITY	415.61	5,224.44	1,993.00	3,231.44 262.14
01-22-6126-000	MEDICARE EXPENSE	2,844.78	35,025.90	38,929.00 (	3,903.10) 89.97
01-22-6128-000	IMRF-VILLAGE EXPENSE	797.74	6,793.89	4,646.00	2,147.89 146.23
01-22-6132-000	FIRE PENSION	481,901.45	1,195,167.67	978,838.00	216,329.67 122.10
01-22-6150-000	EMPLOYEE INSURANCE	59,283.61	607,640.24	580,288.00	27,352.24 104.71
01-22-6205-000	PRINTING	.00	972.21	400.00	572.21 243.05
01-22-6207-000	POSTAGE	15.42	114.15	400.00 (	285.85) 28.54
01-22-6211-000	CONFERENCE/TRAINING	502.72	11,260.05	21,000.00 (	9,739.95) 53.62
01-22-6213-000	DUES & SUBSCRIPTIONS	547.84	12,373.58	14,160.00 (	1,786.42) 87.38
01-22-6219-000	TELEPHONE & COMMUNICATION	404.17	4,957.10	6,785.00 (	1,827.90) 73.06
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	2,477.90	17,597.25	5,000.00	12,597.25 351.95
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	386.61	13,756.02	14,150.00 (	393.98) 97.22
01-22-6227-000	MAINT. SERVICES-VEHICLES	.00	72,766.01	66,750.00	6,016.01 109.01
01-22-6245-000	FIRE DEPARTMENT EDUCATION FUND	.00	3,613.12	4,000.00 (	386.88) 90.33
01-22-6265-030	PROF. SERVICES-OTHER	2,564.79	5,018.99	2,000.00	3,018.99 250.95
01-22-6289-000	OTHER CONTRACTUAL EXPENSES	25.00	32,979.66	81,231.00 (	48,251.34) 40.60
01-22-6403-000	OFFICE SUPPLIES	746.17	4,515.04	4,800.00 (	284.96) 94.06
01-22-6405-000	CLEANING SUPPLIES	531.49	5,183.56	5,000.00	183.56 103.67
01-22-6407-000	GAS & OIL	635.70	17,821.34	18,000.00 (	178.66) 99.01
01-22-6411-000	PUBLIC EDUCATION MATERIALS	375.65	8,224.06	13,375.00 (	5,150.94) 61.49
01-22-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	8.99	.00	8.99 .00
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	7,294.74	19,518.95	21,485.00 (	1,966.05) 90.85
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	8,292.45	13,965.00 (	5,672.55) 59.38
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	259.53	8,497.19	11,970.00 (	3,472.81) 70.99
01-22-6425-000	MATERIALS & SUPPLIES-OTHER EQU	142.87	5,664.67	5,000.00	664.67 113.29
01-22-6509-000	COMPUTER HARDWARE	44.56	1,751.07	3,000.00 (	1,248.93) 58.37
01-22-6515-000	OPERATING EQUIPMENT	.00	194.00	.00	194.00 .00
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	24,025.00	38,335.12	21,055.00	17,280.12 182.07
01-22-6521-000	MOTOR VEHICLES	.00	.00	330,000.00 (	330,000.00) .00
01-22-6524-000	GRANT EXPENDITURES	.00	4,317.00	180,570.00 (	176,253.00) 2.39
01-22-6525-000	BUILDING/EQUIPMENT	473.53	23,297.22	27,410.00 (	4,112.78) 85.00
01-22-6609-000	INSTALLMENT DEBT-PRINCIPAL	24,690.39	67,458.58	90,070.00 (	22,611.42) 74.90
01-22-6610-000	INSTALLMENT DEBT-INTEREST	315.86	2,572.10	1,691.00	881.10 152.11
TOTAL FIRE DEPARTMENT		820,898.51	4,800,444.53	5,402,812.00 (	602,367.47) 88.85
TOTAL FUND EXPENDITURES		1,880,523.76	12,300,148.33	13,695,636.00 (	1,395,487.67) 89.81

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 1 - GENERAL FUND

		PERIOD		BUDGET		% OF
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
PUBLIC WORKS DEPARTMENT						
01-30-6102-300	REGULAR SALARY-PW PERSONNEL	(7,704.06)	.00	.00	.00	.00
01-30-6103-000	PUBLIC WORKS-FULL TIME	36,843.65	310,448.05	511,755.00	(201,306.95)	60.66
01-30-6103-100	PUBLIC WORKS-PART TIME	.00	.00	20,800.00	(20,800.00)	.00
01-30-6104-000	PUBLIC WORKS-OVERTIME	3,418.62	77,062.56	55,000.00	22,062.56	140.11
01-30-6108-000	SICK PAY-PW DIRECTOR	.00	.00	6,740.00	(6,740.00)	.00
01-30-6110-000	HOLIDAY	.00	4,055.97	.00	4,055.97	.00
01-30-6118-000	UNIFORM ALLOWANCE	.00	1,205.09	975.00	230.09	123.60
01-30-6124-000	SOCIAL SECURITY	1,744.89	23,187.37	36,489.00	(13,301.63)	63.55
01-30-6126-000	MEDICARE EXPENSE	408.10	5,364.24	8,534.00	(3,169.76)	62.86
01-30-6128-000	IMRF-VILLAGE EXPENSE	9,682.47	36,920.52	50,385.00	(13,464.48)	73.28
01-30-6150-000	EMPLOYEE INSURANCE	19,726.80	140,910.94	160,000.00	(19,089.06)	88.07
01-30-6203-000	CONTRACT/LEGAL NOTICES	.00	35.90	.00	35.90	.00
01-30-6205-000	PRINTING	.00	312.50	250.00	62.50	125.00
01-30-6207-000	POSTAGE	.00	36.95	150.00	(113.05)	24.63
01-30-6211-000	CONFERENCE/TRAINING	.00	676.27	3,600.00	(2,923.73)	18.79
01-30-6213-000	DUES & SUBSCRIPTIONS	.00	38.35	1,000.00	(961.65)	3.84
01-30-6219-000	TELEPHONE & COMMUNICATION	.00	3,792.25	5,000.00	(1,207.75)	75.85
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	1,150.00	16,532.22	26,500.00	(9,967.78)	62.39
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	.00	13,681.64	11,000.00	2,681.64	124.38
01-30-6227-000	MAINT. SERVICES-VEHICLES	832.17	13,602.73	15,000.00	(1,397.27)	90.68
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	2,138.54	26,427.20	50,000.00	(23,572.80)	52.85
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	15,031.47	25,000.00	(9,968.53)	60.13
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	28,646.00	25,000.00	3,646.00	114.58
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	50,145.00	25,000.00	25,145.00	200.58
01-30-6231-300	TREE TRIMMING-CONTRACT	15,050.00	37,250.00	50,000.00	(12,750.00)	74.50
01-30-6231-400	EMERGENCY TREE & STORM CARE	.00	14,350.00	5,000.00	9,350.00	287.00
01-30-6233-000	DISPOSAL CHARGES	1,200.00	46,860.74	45,000.00	1,860.74	104.13
01-30-6235-000	CONCRETE SERVICES	.00	6,348.02	10,000.00	(3,651.98)	63.48
01-30-6235-200	SIDEWALK REPLACEMENT PROGRAM	.00	58,636.98	50,000.00	8,636.98	117.27
01-30-6237-000	EQUIPMENT RENTAL	.00	4,407.07	10,000.00	(5,592.93)	44.07
01-30-6251-000	ELECTRICITY	1,595.57	50,646.10	60,000.00	(9,353.90)	84.41
01-30-6265-030	PROF. SERVICES-OTHER	2,713.53	8,575.53	14,000.00	(5,424.47)	61.25
01-30-6265-100	PROF. SERVICES-ENGINEERING	558.00	70,388.60	151,000.00	(80,611.40)	46.61
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	228.00	741.00	.00	741.00	.00
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	.00	52,949.00	50,000.00	2,949.00	105.90
01-30-6403-000	OFFICE SUPPLIES	.00	735.52	1,000.00	(264.48)	73.55
01-30-6405-000	CLEANING SUPPLIES	265.50	1,254.78	3,000.00	(1,745.22)	41.83
01-30-6406-000	CLOTHING SUPPLIES	1,820.41	20,027.67	20,750.00	(722.33)	96.52
01-30-6407-000	GAS & OIL	2,892.90	27,273.86	35,000.00	(7,726.14)	77.93
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	19.97	1,000.00	(980.03)	2.00
01-30-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	.00	39,545.59	30,000.00	9,545.59	131.82
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	217.80	25,902.64	25,000.00	902.64	103.61
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	160.00	51,930.77	51,250.00	680.77	101.33
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	.00	25,339.34	.00	25,339.34	.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	.00	9,481.54	10,000.00	(518.46)	94.82
01-30-6527-000	STREET & TRAFFIC SIGNS	2,443.20	7,935.57	30,000.00	(22,064.43)	26.45
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	26,042.84	77,924.50	78,838.00	(913.50)	98.84
01-30-6610-000	INSTALLMENT LEASE - INTEREST	467.66	5,253.20	7,739.00	(2,485.80)	67.88

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
TOTAL PUBLIC WORKS DEPARTMENT	123,896.59	1,630,841.67	1,999,255.00	(368,413.33)	81.57
TOTAL FUND EXPENDITURES	2,004,420.35	13,930,990.00	15,694,891.00	(1,763,901.00)	88.76
TOTAL FUND EXPENDITURES	2,004,420.35	13,930,990.00	15,694,891.00	(1,763,901.00)	88.76
TOTAL FUND EXPENDITURES	2,004,420.35	13,930,990.00	15,694,891.00	(1,763,901.00)	88.76
TOTAL FUND EXPENDITURES	2,004,420.35	13,930,990.00	15,694,891.00	(1,763,901.00)	88.76
TOTAL FUND EXPENDITURES	2,004,420.35	13,930,990.00	15,694,891.00	(1,763,901.00)	88.76
TOTAL FUND EXPENDITURES	2,004,420.35	13,930,990.00	15,694,891.00	(1,763,901.00)	88.76
NET REVENUE OVER EXPENDITURES	1,737,353.48	659,976.82	30,334.00	629,642.82	2175.70

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 2 - UTILITY FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET		UNEARNED	% OF PCNT
<u>UTILITY FUND REVENUE</u>						
02-00-4812-000 RUBBISH	.00	1,601,610.85	1,885,912.00	(	284,301.15)	84.93
02-00-4814-000 WATER USAGE	1,091.40	3,587,375.59	4,128,000.00	(	540,624.41)	86.90
02-00-4816-000 WATER INFRASTRUCTURE	180.00	429,398.95	468,000.00	(	38,601.05)	91.75
02-00-4818-000 METER SALES	1,865.90	3,619.97	4,000.00	(	380.03)	90.50
02-00-4820-000 WATER PENALTIES	(4.21)	63,819.95	61,000.00		2,819.95	104.62
02-00-4828-000 SEWER USAGE	99.75	423,812.02	520,000.00	(	96,187.98)	81.50
02-00-4829-000 SEWER INFRASTRUCTURE	180.00	427,778.35	468,000.00	(	40,221.65)	91.41
02-00-4830-000 SEWER PENALTIES	(.53)	8,199.43	8,500.00	(	300.57)	96.46
02-00-4850-000 PENALTIES	(4.89)	31,077.36	35,000.00	(	3,922.64)	88.79
02-00-5102-000 INTEREST INCOME	1,397.17	20,998.38	5,000.00		15,998.38	419.97
02-00-5180-000 LOAN PROGRAM-IEPA	.00	2,303,090.81	1,700,000.00		603,090.81	135.48
02-00-5189-000 MISC. OTHER INCOME	.00	9,339.41	5,000.00		4,339.41	186.79
TOTAL UTILITY FUND REVENUE	4,804.59	8,910,121.07	9,288,412.00	(	378,290.93)	95.93
TOTAL FUND REVENUE	4,804.59	8,910,121.07	9,288,412.00	(	378,290.93)	95.93

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 2 - UTILITY FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
<u>UTILITY FUND EXPENSES</u>					
02-95-6103-000	UTILITY - FULL TIME	75,700.34	779,581.75	801,274.00 (21,692.25)	97.29
02-95-6104-000	UTILITY - OVERTIME	7,290.63	170,294.36	60,000.00 110,294.36	283.82
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	5,383.74	59,010.10	53,487.00 5,523.10	110.33
02-95-6126-000	MEDICARE EXPENSE	1,316.07	13,976.99	12,509.00 1,467.99	111.74
02-95-6128-000	IMRF EXPENSE	12,786.92	81,865.75	76,567.00 5,298.75	106.92
02-95-6150-000	EMPLOYEE INSURANCE	17,610.58	148,542.59	175,000.00 (26,457.41)	84.88
02-95-6205-000	PRINTING	.00	.00	500.00 (500.00)	.00
02-95-6207-000	POSTAGE	2,782.72	16,480.32	15,000.00 1,480.32	109.87
02-95-6211-000	CONFERENCE/TRAINING	170.00	240.00	4,200.00 (3,960.00)	5.71
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	504.30	1,000.00 (495.70)	50.43
02-95-6217-000	BANK FEES	1,275.67	29,078.09	24,000.00 5,078.09	121.16
02-95-6219-000	TELEPHONE & COMMUNICATION	.00	4,178.32	9,000.00 (4,821.68)	46.43
02-95-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	2,235.07	1,500.00 735.07	149.00
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	578.91	11,574.99	15,000.00 (3,425.01)	77.17
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	9,282.61	10,000.00 (717.39)	92.83
02-95-6229-100	MAINT. SERVICES-SEWER	2,335.59	16,855.53	40,000.00 (23,144.47)	42.14
02-95-6233-000	DISPOSAL CHARGES	4,743.99	40,365.09	40,000.00 365.09	100.91
02-95-6235-300	FLOOD PROOFING ASSISTANCE PROG	1,300.00	11,300.00	25,000.00 (13,700.00)	45.20
02-95-6237-000	EQUIPMENT RENTAL	.00	4,095.00	5,000.00 (905.00)	81.90
02-95-6245-000	REFUSE COLLECTION	155,118.04	1,537,380.39	1,600,000.00 (62,619.61)	96.09
02-95-6249-000	MAYFAIR PUMPING STATION	.00	4,000.00	6,000.00 (2,000.00)	66.67
02-95-6251-000	ELECTRICITY	2,687.90	23,186.15	40,000.00 (16,813.85)	57.97
02-95-6255-000	MAINT. SERVICES-WATER MAINS	7,418.10	11,318.35	30,000.00 (18,681.65)	37.73
02-95-6265-000	PROF. SERVICES-AUDIT	.00	22,024.03	59,000.00 (36,975.97)	37.33
02-95-6265-030	PROF. SERVICES-OTHER	.00	375.00	7,500.00 (7,125.00)	5.00
02-95-6265-100	PROF. SERVICES-ENGINEERING	.00	97,463.76	350,000.00 (252,536.24)	27.85
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	(63.99)	87,131.44	117,200.00 (30,068.56)	74.34
02-95-6403-000	OFFICE SUPPLIES	.00	1,060.28	1,500.00 (439.72)	70.69
02-95-6407-000	GAS & OIL	503.32	10,210.49	15,000.00 (4,789.51)	68.07
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,023.19	37,375.35	40,000.00 (2,624.65)	93.44
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	15,395.02	7,000.00 8,395.02	219.93
02-95-6424-000	MATERIALS & SUPPLIES-METERS	997.15	3,634.83	15,000.00 (11,365.17)	24.23
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	4,678.40	36,628.86	60,000.00 (23,371.14)	61.05
02-95-6426-000	MATERIALS & SUPPLIES-WATER MAI	.00	120,946.47	120,000.00 946.47	100.79
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	753.60	35,035.55	35,000.00 35.55	100.10
02-95-6437-000	MATERIALS & SUPPLIES-PLUMBING	234.64	265.81	500.00 (234.19)	53.16
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	702.68	31,737.36	40,000.00 (8,262.64)	79.34
02-95-6455-000	WATER COST	.00	1,888,243.50	2,485,000.00 (596,756.50)	75.99
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	.00	34,596.82	80,000.00 (45,403.18)	43.25
02-95-6521-000	MOTOR VEHICLES	.00	.00	45,500.00 (45,500.00)	.00
02-95-6525-000	BUILDING/EQUIPMENT	.00	10.59	.00 10.59	.00
02-95-6533-000	METERS	4,064.00	22,206.78	25,000.00 (2,793.22)	88.83
02-95-6535-000	FIRE HYDRANTS	.00	3,645.00	65,000.00 (61,355.00)	5.61
02-95-6540-000	INFRASTRUCTURE IMPROVEMENT PRO	.00	2,020,346.29	2,000,000.00 20,346.29	101.02
02-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	175,000.00	175,000.00 .00	100.00
02-95-6605-100	BOND PAYMENT-INTEREST	.00	16,025.00	16,025.00 .00	100.00
02-95-6607-000	IEPA LOAN - PRINCIPAL	41,991.26	162,085.89	252,811.00 (90,725.11)	64.11
02-95-6608-000	IEPA LOAN - INTEREST	7,384.30	43,887.32	52,546.00 (8,658.68)	83.52

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 2 - UTILITY FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
02-95-6609-000 INSTALLMENT LEASE - PRINCIPAL	56,919.99	371,095.60	322,744.00	48,351.60	114.98
02-95-6610-000 INSTALLMENT LEASE - INTEREST	163.78	10,862.83	12,022.00	(1,159.17)	90.36
02-95-6611-000 BAD DEBT EXPENSE	.00	1,328.00	.00	1,328.00	.00
02-95-6613-000 PAYING AGENT FEES	.00	650.00	600.00	50.00	108.33
TOTAL UTILITY FUND EXPENSES	417,851.52	8,225,963.62	9,451,910.00	(1,225,946.38)	87.03
TOTAL FUND EXPENDITURES	417,851.52	8,225,963.62	9,451,910.00	(1,225,946.38)	87.03
TOTAL FUND EXPENDITURES	417,851.52	8,225,963.62	9,451,910.00	(1,225,946.38)	87.03
NET REVENUE OVER EXPENDITURES	(413,046.93)	684,157.45	(163,498.00)	847,655.45	418.45

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 3 - MOTOR FUEL TAX FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>MOTOR FUEL TAX FUND REVENUE</u>					
03-00-4417-000	ALLOTMENT INCOME	51,443.18	551,087.66	425,475.00	125,612.66 129.52
03-00-5180-100	BOND PROCEEDS	2,985,710.54	2,985,710.54	.00	2,985,710.54 .00
03-00-5189-000	OTHER INCOME	.00	42,758.75	30,000.00	12,758.75 142.53
	TOTAL MOTOR FUEL TAX FUND REVENUE	3,037,153.72	3,579,556.95	455,475.00	3,124,081.95 785.90
	TOTAL FUND REVENUE	3,037,153.72	3,579,556.95	455,475.00	3,124,081.95 785.90
<u>MFT FUND EXPENSES</u>					
03-95-6435-000	STREET SALT	29,264.83	80,370.86	140,000.00	(59,629.14) 57.41
03-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	160,000.00	160,000.00	.00 100.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	130,035.00	130,035.00	.00 100.00
03-95-6613-000	PAYING AGENT FEES	.00	650.00	650.00	.00 100.00
	TOTAL MFT FUND EXPENSES	29,264.83	371,055.86	430,685.00	(59,629.14) 86.15
	TOTAL FUND EXPENDITURES	29,264.83	371,055.86	430,685.00	(59,629.14) 86.15
	NET REVENUE OVER EXPENDITURES	3,007,888.89	3,208,501.09	24,790.00	3,183,711.09 12942.7

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 7 - POLICE FORFEITURE FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>POLICE FORFEITURE FUND REVENUE</u>					
07-00-4706-000 POLICE FORFEITURES	263.84	549.04	.00	549.04	.00
07-00-4707-000 POLICE DUI	.00	438.04	.00	438.04	.00
07-00-5102-000 INTEREST INCOME	43.07	825.70	.00	825.70	.00
07-00-5189-000 MISC. OTHER INCOME	6,024.70	6,024.70	.00	6,024.70	.00
TOTAL POLICE FORFEITURE FUND REVENUE	6,331.61	7,837.48	.00	7,837.48	.00
TOTAL FUND REVENUE	6,331.61	7,837.48	.00	7,837.48	.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
TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00
NET REVENUE OVER EXPENDITURES	6,331.61	7,837.48	.00	7,837.48	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 8 - 911 FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>911 FUND REVENUE</u>					
08-00-5105-200 CELLULAR 911PHONE TAX	44,121.72	407,630.48	312,000.00	95,630.48	130.65
TOTAL 911 FUND REVENUE	44,121.72	407,630.48	312,000.00	95,630.48	130.65
TOTAL FUND REVENUE	44,121.72	407,630.48	312,000.00	95,630.48	130.65
<u>E911 FUND EXPENSES</u>					
08-95-6219-000 TELEPHONE & COMMUNICATION	313.39	104,743.36	30,000.00	74,743.36	349.14
08-95-6225-000 MAINT. SERVICES-EQUIPMENT	.00	44,080.96	102,000.00	(57,919.04)	43.22
08-95-6289-000 OTHER CONTRACTUAL SERVICES	.00	397,302.48	280,000.00	117,302.48	141.89
08-95-6403-000 OFFICE SUPPLIES	.00	896.44	.00	896.44	.00
08-95-6511-000 COMPUTER SOFTWARE	.00	12,246.00	.00	12,246.00	.00
TOTAL E911 FUND EXPENSES	313.39	559,269.24	412,000.00	147,269.24	135.74
TOTAL FUND EXPENDITURES	313.39	559,269.24	412,000.00	147,269.24	135.74
TOTAL FUND EXPENDITURES	313.39	559,269.24	412,000.00	147,269.24	135.74
NET REVENUE OVER EXPENDITURES	43,808.33	(151,638.76)	(100,000.00)	(51,638.76)	(151.64)

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 10 - HOTEL/MOTEL TAX FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>HOTEL/MOTEL TAX FUND REVENUE</u>					
10-00-4608-000 HOTEL/MOTEL TAX	.00	54,404.07	162,852.00	(108,447.93)	33.41
10-00-4815-000 NEWSPAPER ADS	2,220.00	28,500.00	36,500.00	(8,000.00)	78.08
10-00-5122-100 4TH OF JULY PARADE	.00	31,905.68	3,500.00	28,405.68	911.59
10-00-5189-000 MISC. OTHER INCOME	.00	120.00	.00	120.00	.00
TOTAL HOTEL/MOTEL TAX FUND REVENUE	2,220.00	114,929.75	202,852.00	(87,922.25)	56.66
TOTAL FUND REVENUE	2,220.00	114,929.75	202,852.00	(87,922.25)	56.66
<u>HOTEL FUND EXPENSES</u>					
10-95-6209-000 VILLAGE PUBLICATIONS	1,200.00	32,412.50	40,000.00	(7,587.50)	81.03
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	.00	93,322.92	100,000.00	(6,677.08)	93.32
10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E	.00	39,286.96	45,000.00	(5,713.04)	87.30
TOTAL HOTEL FUND EXPENSES	1,200.00	166,522.38	200,000.00	(33,477.62)	83.26
TOTAL FUND EXPENDITURES	1,200.00	166,522.38	200,000.00	(33,477.62)	83.26
NET REVENUE OVER EXPENDITURES	1,020.00	(51,592.63)	2,852.00	(54,444.63)	(1809.0)
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 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 30 - DEBT SERVICE FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>DEBT SERVICE FUND REVENUE</u>					
30-00-5740-000 TRANSFER FROM CAP PROJECTS	350.00	560,706.30	560,831.00	(124.70)	99.98
TOTAL DEBT SERVICE FUND REVENUE	350.00	560,706.30	560,831.00	(124.70)	99.98
TOTAL FUND REVENUE	350.00	560,706.30	560,831.00	(124.70)	99.98
30-00-6609-000 BOND PAYMENT-PRINCIPAL	.00	375,000.00	375,000.00	.00	100.00
30-00-6610-000 BOND PAYMENT-INTEREST	.00	184,881.30	184,881.00	.30	100.00
30-00-6613-000 PAYING AGENT FEES	350.00	825.00	950.00	(125.00)	86.84
TOTAL DEPARTMENT 00	350.00	560,706.30	560,831.00	(124.70)	99.98
TOTAL FUND EXPENDITURES	350.00	560,706.30	560,831.00	(124.70)	99.98
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2020

FUND 40 - CAPITAL PROJECTS FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>CAPITAL PROJECTS FUND REVENUE</u>					
40-00-4208-000 NON HOME RULE SALES TAX	68,759.31	636,178.17	705,000.00	(68,821.83)	90.24
40-00-5102-000 INVESTMENT INCOME	3,180.29	13,137.81	.00	13,137.81	.00
TOTAL CAPITAL PROJECTS FUND REVENUE	71,939.60	649,315.98	705,000.00	(55,684.02)	92.10
TOTAL FUND REVENUE	71,939.60	649,315.98	705,000.00	(55,684.02)	92.10
<u>CAPITAL PROJECTS EXPENDITURES</u>					
40-00-6235-000 CONCRETE SERVICES	.00	73,218.55	70,000.00	3,218.55	104.60
40-00-6237-000 EQUIPMENT RENTAL	.00	.00	3,000.00	(3,000.00)	.00
40-00-6289-000 OTHER CONTRACTUAL EXPENSES	.00	10,000.00	26,000.00	(16,000.00)	38.46
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	350.00	560,706.30	560,831.00	(124.70)	99.98
TOTAL CAPITAL PROJECTS EXPENDITURES	350.00	643,924.85	1,039,831.00	(395,906.15)	61.93
TOTAL FUND EXPENDITURES	350.00	643,924.85	1,039,831.00	(395,906.15)	61.93
NET REVENUE OVER EXPENDITURES	71,589.60	5,391.13	(334,831.00)	340,222.13	1.61

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of March 31, 2020

<u>FUND</u>	Total Fund Cash
General Fund	\$ 2,593,106
MFT Fund	3,551,824
Police Forfeiture Fund	52,326
E-911 Fund	(29,894)
Hotel/Motel Tax Fund	90,085
Debt Service Fund	89
Capital Projects Fund	503,005
Water and Sewer (Utility) Fund (Enterprise Fund)	1,251,345
Refundable Deposits Fund (Fiduciary Fund)	628,084
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 3/31/2020	\$ 8,639,970

Prior Month Cash and Investments Balance (2/29/2020) \$ 3,238,644

<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris Operating Account (Non Interest Bearing)	\$ 1,622,905
BMO Harris Payroll Account (Non Interest Bearing)	292,585
BMO Harris Lockbox Account (Non Interest Bearing)	311,747
BMO Harris State Forfeiture Account - Interest Rate 1.72%	30,733
BMO Harris DUI Account - Interest Rate 1.72%	6,164
BMO Harris State Confiscation Account - Interest Rate 1.72%	12,129
BMO Harris Department of Justice Account - Interest Rate 1.72%	2,836
BMO Harris HRA Account (Non Interest Bearing)	17,763
BMO Harris Motor Fuel Tax (MFT) Account (Non Interest Bearing)	3,157,882
IL Funds Money Market Account ¹ 1.72% (Local Government Investment Pool)	610,100
IL Funds E-Pay Account ¹ 1.85% (Local Government Investment Pool)	1,577,032
US Bank Escrow Account #214849000	-
US Bank Escrow Account #279066000	-
US Bank Escrow Account #249186000	-
US Bank Foreign Fire Insurance Account	40,468
IMET Investment Funds ² - Average Daily Yield 1.66%	813,836
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - <i>Balance at 3/15</i>	111,239
TOTAL BANK BALANCES at 3/31/2020	\$ 8,607,419

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	\$ 5,750,218
Pledged Collateral at MV Held by Bank of America (Tax Exempt Municipal Bonds)	\$ 6,975,584
Total of Other Bank Accounts Fully Insured	\$ 40,468

¹ - Rated AAAM by S&P (highest fun rating); perfected collateral with repurchase agreements at 102%.

IL Funds is an Investment Pool and does not qualify for FDIC Insurance.

² -IMET Collateralization

All 1-3 Year Series deposits, above amounts insured by the Federal Deposit Insurance Corporation, will be collateralized in an amount equal to at least 105% by securities listed on Section IX with the exception of commercial paper. The collateralizing financial institution will monitor the collateral on, at least, a daily basis, and make adjustments as necessary.

Collateral for deposits of the 1-3 Year Series will be held by a third party safekeeping agent, the agency relationship of which will be evidenced by a third party or tri-party safekeeping agreement.

Other collateral used by financial institutions for such purposes will be in a form and amount (but not less than 100%) deemed acceptable by the Board, including, but not limited to, Federal Home Loan Bank letters of credit.