

Village of Westchester



Financial Report
Fiscal Year 2022
For the 4th Quarter Ending
April 30, 2022

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
APRIL 2022

GENERAL FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 1,623,556	\$ 20,288,606	\$ 18,825,493
EXPENDITURES	\$ 1,223,573	\$ 18,097,795	\$ 18,247,941

Unaudited Beginning Fund Balance (5/01/2021) \$ 4,573,653
 Transfers In/(Out) \$ -
 Current Fund Balance (4/30/2022) \$ 6,764,464

WATER FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 801,643	\$ 7,260,025	\$ 9,118,965
EXPENDITURES	\$ 769,529	\$ 5,802,655	\$ 7,982,785

Unaudited Beginning Fund Balance (5/01/2021) \$ 10,470,726
 Transfers In/(Out) \$ -
 Current Fund Balance (4/30/2022) \$ 11,928,095

MOTOR FUEL TAX

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 55,653	\$ 1,032,694	\$ 1,180,891
EXPENDITURES	\$ 608,943	\$ 1,557,331	\$ 1,460,109

Unaudited Beginning Fund Balance (5/01/2021) \$ 4,143,348
 Transfers In/(Out) \$ -
 Current Fund Balance (4/30/2022) \$ 3,618,710

911 FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ -	\$ 359,228	\$ 396,000
EXPENDITURES	\$ 312,728	\$ 509,904	\$ 372,000

Unaudited Beginning Fund Balance (5/01/2021) \$ (247,733)
 Transfers In/(Out) \$ -
 Current Fund Balance (4/30/2022) \$ (398,409)

HOTEL/MOTEL TAX FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 12,703	\$ 207,185	\$ 170,000
EXPENDITURES	\$ 16,787	\$ 308,011	\$ 101,300

Unaudited Beginning Fund Balance (5/01/2021) \$ 70,613
 Transfers In/(Out) \$ -
 Current Fund Balance (4/30/2022) \$ (30,214)

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of April 30, 2022

FUND	Total Fund Cash
General Fund	2,898,238
MFT Fund	3,563,637
Police Forfeiture Fund	229,980
E-911 Fund	(302,602)
Hotel/Motel Tax Fund	(30,834)
Debt Service Fund	89
Debt Service Fund - 2021 Funds	1,192,745
Capital Projects Fund	(882,126)
Capital Projects Fund - 2021 GO Bond Project	10,118,641
Water and Sewer (Utility) Fund (Enterprise Fund)	2,875,740
Refundable Deposits Fund (Fiduciary Fund)	840,985
Roosevelt Rd. TIF Fund	504,106
Cermak - Oxford St. TIF	(5,595)
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 4/30/2022	\$ 21,003,004
Prior Period Cash and Investments Balance - 1/31/2022	\$ 20,401,232
Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris Operating Account (Non Interest Bearing)	\$ 78,536
Republic State Forfeiture Account - Interest Rate 1.72%	20,598
Republic DUI Account - Interest Rate 1.72%	6,180
Republic State Confiscation Account - Interest Rate 1.72%	200,359
Republic Department of Justice Account - Interest Rate 1.72%	2,843
Republic HRA Account (Non Interest Bearing)	21,941
Republic Bank Operating Account (Non Interest Bearing)	1,922,055
Republic Bank Money Market Account	10,212,520
IL Funds Money Market Account ¹ 1.72% (Local Government Investment Pool)	7,600,465
IL Funds E-Pay Account ¹ 1.85% (Local Government Investment Pool)	1,346,525
US Bank Foreign Fire Insurance Account	53,004
IMET Investment Funds ² - Average Daily Yield 1.66%	759,272
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - <i>Balance at 4/30</i>	216,972
TOTAL BANK BALANCES at 4/30/2022	\$ 22,441,270

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	\$ 13,211,535
Pledged Collateral at MV Held by Bank of America for BMO Harris Deposits	\$ 152,331
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	\$ 23,000,000
Total of Other Bank Accounts Fully Insured	\$ 53,004

¹ - Rated AAAM by S&P (highest fund rating); perfected collateral with repurchase agreements at 102%.
IL Funds is an Investment Pool and does not qualify for FDIC Insurance.

² -IMET Collateralization - 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.

VILLAGE OF WESTCHESTER
4TH QUARTER SUMMARY THROUGH APRIL 2022
AND REVIEW OF YEAR-TO-DATE ACTIVITY

BRIEF NOTES:

- The financial statements presented are created to show a first look at how Fiscal Year 2022 has concluded and to aid in consideration of the Fiscal Year 2023 Budget. An important thing to note is that these statements are presented on a cash basis of accounting and accrual entries will need to be recorded to prepare the final statements for the annual audit.
- Negative revenues or expenditures in any account for the current period may show on the report due to accounting adjustments such as reclassifications made during the period.
- Through the end of Fiscal Year 2022, the General Fund is recording revenues over expenditures in the amount of almost \$2.2 million. As noted above, please keep in mind that accounts payable have yet to be recorded which would increase expenditures and lower the excess. Accounts payable have traditionally been roughly \$250 thousand to \$400 thousand. Also, accounts receivable have yet to be recorded and could raise the balance because of increasing revenue trends.

Below is a brief explanation of the fourth quarter and end of year activity, along with the overall financial position.

GENERAL FUND REVENUES

- At the end of the Fiscal Year 2022 total General Fund revenues are \$20.289 million. This is almost 108% of the budgeted amount of \$18.825 million. There are several significant revenue streams that have contributed to this overage as noted below:
 - Local taxes such as Gaming Tax (\$215.6 thousand), Utility Tax (\$407.4 thousand), Places for Eating Tax (\$243.5 thousand), Amusement Tax (\$20.7 thousand), and Local Gas Tax (\$173.8 thousand) have all increased from the previous year and have eclipsed their budgeted amounts by a combined \$321.5 thousand. This is a reflection of the rebounding and strong state of the economy.
 - Another sign of the economy is Intergovernmental revenues. Personal Property Replacement Tax (\$258 thousand), Income Tax (\$2.4 million), Sales Tax (\$1.67 million), and Cannabis Tax (\$26.3 thousand), have exceeded their budgeted amounts by a combined \$977 thousand. Income Tax and Sales Taxes make up \$806 thousand of that overage.
 - Combined Building Permits and Home Compliance Permits revenue of \$672.2 thousand came in roughly \$164.7 thousand over budget.
- For analysis and comparison purposes, the Village's Fiscal Year 2023 Proposed Budget for General Fund revenues is estimated at \$20.407 million with the slight increase from Fiscal Year 2022 primarily due to natural economic growth.

GENERAL FUND EXPENDITURES

On a cash basis, total General Fund expenditures have ended the year at \$18.1 million or just over 99% of the budget amount.

- **Administration**: Total expenditures for the year are \$1.664 million or 94.3% of the budget.
- **Building Department**: Total expenditures for the year are \$583 thousand or 75.3% of the budget.
- **Police Department**: Total department expenditures of \$6.902 million are at 102.4% of the budget. The over budget amount can be attributed to pension expenditures which alone are \$192.3 thousand over budget. Pension expenditures are based on pension revenues and are basically a net zero transaction in the General Fund. Removing the pension expenditure transaction would result in the Police Department being under budget. Most of the significant expenditure accounts are close to the budgeted amounts, with overtime of \$253.2 thousand exceeding the budgeted amount of \$200.0 thousand.
- **Fire Department**: Total department expenditures of \$5.694 million are 104.4% of the budget. Like the Police Department, pension expenditures are over the budgeted amount. Another significant factor is the GEMT administrative expenditures related to collection of the GEMT fees. These fees were not originally budgeted for as they were “new” during the year. They accounted for \$116 thousand of expenditures in the Other Contractual Expenses account and were the reason that account was \$117 thousand over budget. Overtime of \$239.8 thousand has exceeded the budget amount of \$74.8 thousand. These three accounts are the primary reason of the Fire Department being over budget in total.
- **Public Works Department**: Total department expenditures of \$3.226 million are 92.9% of the \$3.474 million budgeted total. A total of \$300 thousand of salaries and overtime were allocated to the MFT Fund based on allowable MFT-related street maintenance labor expenditures per IDOT. This was planned with the preparation of the FY 2022 Budget.

On a cash basis, the overall total General Fund expenditures of \$18.098 million are at 99.2% of the budgeted total of \$18.248 million.

UTILITY FUND

- The total Utility Fund revenue is \$7.260 million for the year. This is \$1.859 million under the budgeted amount of \$9.119 million. The primary reason for this significant discrepancy is due to a budgeted loan in the amount of \$1.8 million for purchase of the water meters. This project has not commenced in Fiscal Year 2022 and grant money is planned to be used to fund the project in the next fiscal year. Water and sewer revenue have slightly increased from the prior year due to increased rates effective on May 1, 2021, and will increase again May 1, 2022.
- As previously mentioned, the Village has received \$1.096 million in federal grant money from the American Rescue Plan Act (ARPA) in September 2021. This is half of the total grant of roughly \$2.2 million. This grant is planned to be spent on the Village-wide residential meter replacement program, along with stormwater infrastructure related to the cemetery ponds. These projects have been deemed an allowable use of ARPA funds per federal guidelines. The initial estimates for the water meter replacement are roughly \$1.8 - \$1.9 million. The Village will receive the second half of the federal grant money next year.

- Utility Fund expenses of \$5.803 million are 72.7% of the budget. The bulk of the underage is due to the water meter replacement project that did not occur in the fiscal year. This accounted for \$1.8 million of the \$2.180 under-budget figure. The fund being under budget allowed the Village to purchase a new vehicle which was needed due to the deteriorating condition of the current vehicle. This was achieved with a Board-approved budget transfer from another capital account that was significantly under budget.
- On a cash basis, the Utility Fund has recorded a \$1.457 million surplus for the year. Since this fund is on a full-accrual basis and is an Enterprise (Business-type) fund and we project the liabilities to be greater than the receivables when recorded at the end of the year, the balance should come down after all the accrual entries are recorded.

MOTOR FUEL TAX FUND

- MFT allotment revenue is \$665.4 thousand, \$55.4 thousand over the estimated amount. Per the Illinois Municipal League, allotment revenue is increasing due to increasing fuel consumption based on driving habits. These increases may be tempered in the coming months as fuel costs have rose sharply.
- For the fiscal year, the Village has received \$367.3 thousand for the State’s “Rebuild Illinois” capital plan. This State capital plan is projected to bring the Village over \$1.1 million in grant money after all the installments are received over three years. The Village expects to use this grant funding for transportation-related expenditures. The Village has now received five of the six installments since inception of the program.
- As stated previously in the Public Works department section of the General Fund, the Village reclassified salary and overtime expenditures in the amount of \$300 thousand to this fund after IDOT’s approval. Total expenditures are \$1.557 million for the year. Expenditures over revenues were expected (budgeted) and are funded by available fund balance.

E-911 FUND

- \$359.2 thousand has been received for the year in reimbursement from the Southwest Cook County Central Dispatch cooperative for 911-related communications/dispatching expenditures. Due to timing, this revenue is a reimbursement from prior months’ expenditures. Expenditures are \$509.9 thousand. The Village will record a receivable and additional revenue when the final modified accrual financial statements are prepared.

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis. Taxes of \$89.5 thousand have been received for the year. The Village budgeted \$65 thousand for these taxes. Tax revenue is rebounding toward pre-pandemic levels. Special events revenue mainly from the August Fun Fest is \$97.8 thousand.
- For the year, \$229.8 thousand was spent on special events. This is from the 4th of July Parade, the August Fun Fest event, and several senior trips provided by the Village. The total budget in this fund is \$101.3 thousand. Expenditures of \$308 thousand exceeded total revenues of \$207.2 thousand are being funded with available fund balance in this fund. This deficit was not budgeted for in Fiscal Year 2022.

ROOSEVELT RD. TIF FUND

- Expenditures of \$33.1 thousand have been recorded for the fiscal year in this fund. Incremental tax revenues of \$569.8 thousand have been received with the second installment of 2020's real estate tax collections and the first installment of the 2021's tax levy. These revenues are expected to fund the purchase of the new Village Hall and possibly the development of the TIF area.

DEBT SERVICE FUND

- Revenues in this fund are from Non-Home Rule Sales taxes collected in the Capital Projects Fund and transferred into the Debt Service Fund for debt service requirements on the 2015 and 2021A GO Alternate Revenue Source Bonds.
- In October 2021, the Village refunded \$3.760 million of the remaining 2013 Alternate Revenue Source Bonds with General Obligation (Sales Tax Alternate Revenue Source) Series 2021A bonds. This transaction garnered a gross savings of \$193.9 thousand or a Net Present Value Benefit of \$139.1 thousand. The final maturity was not extended and the 2021A Refunding Bonds have a final maturity date of 12/15/2032. The total annual debt service requirement for the two bond issues is roughly \$560 thousand.

DEBT SERVICE FUND – 2021 G.O. BONDS

- This is a new fund established to account for the 2021 General Obligation bond issue debt service payments. The debt on these bonds is funded by real estate tax revenue. Through year-end, real estate tax revenue of over \$3.287 million was collected and available in this fund to make the first payment of principal and interest of \$2.095 million due December 1, 2021.

CAPITAL PROJECTS FUND

- At the end of the fiscal year, the total non-home rule sales tax collections were \$978.3 thousand and are about \$328.3 thousand more than the budgeted amount of \$650 thousand. This correlates to the increasing sales taxes we are seeing in the General Fund. The Village has also received note proceeds of \$252 thousand for the purchase of a new ambulance. The corresponding expenditure occurred in early August 2021.
- The new Village Hall purchase in the amount of \$2.9 million occurred in June 2021. Loan proceeds were received in mid April 2021 - last fiscal year. Total principal and interest in the amount of \$178.4 thousand is being paid annually with a balloon payment of \$2.583 million due April 15, 2026.
- As previously mentioned, transfers from the Capital Projects Fund to the Debt Service Fund of \$560.0 thousand have been made to fund the debt payments on the 2015 and 2021A bonds.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- Proceeds of \$18.5 million from the 2021 GO referendum bonds were received after the closing in April 2021. At the end of Fiscal Year 2022, project expenditures of \$8.171 million have been recorded. Roughly \$9.8 million has been spent on projects since the initial receipt of the bond proceeds in the prior fiscal year.
- A local grant from the Metropolitan Water Reclamation District for Green Alley construction in the amount of \$578 thousand has been also received by the Village.

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 1 - GENERAL FUND

	PERIOD		BUDGET		% OF
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GENERAL FUND REVENUE</u>					
01-00-4102-000	REAL ESTATE TAXES	72,958.29	3,860,823.49	3,987,405.00 (	126,581.51) 96.83
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	21,778.75	1,257,449.51	1,200,000.00	57,449.51 104.79
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	31,141.26	1,885,868.90	1,700,000.00	185,868.90 110.93
01-00-4202-000	UTILITY TAX-ELECTRIC	35,663.25	497,596.50	498,500.00 (	903.50) 99.82
01-00-4203-000	GAMING TAX	17,661.37	214,598.51	98,000.00	116,598.51 218.98
01-00-4205-000	UTILITY TAX-NATURAL GAS	54,381.47	407,371.98	245,800.00	161,571.98 165.73
01-00-4206-000	PLACES FOR EATING TAX	19,940.70	243,537.47	210,000.00	33,537.47 115.97
01-00-4207-000	TELECOMMUNICATION TAXES	32,549.67	459,435.32	488,500.00 (	29,064.68) 94.05
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	31,883.05	25,000.00	6,883.05 127.53
01-00-4212-000	AMUSEMENT TAX	.00	20,729.84	16,800.00	3,929.84 123.39
01-00-4215-000	LOCAL GAS TAX	18,208.67	173,813.09	168,000.00	5,813.09 103.46
01-00-4216-000	VIDEO RENTAL TAX	37.75	549.86	1,000.00 (	450.14) 54.99
01-00-4217-000	CABLE TV	17,889.58	272,123.82	322,000.00 (	49,876.18) 84.51
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	41,331.11	216,343.20	97,400.00	118,943.20 222.12
01-00-4402-100	PPRT - POLICE PENSION	5,704.59	27,315.77	.00	27,315.77 .00
01-00-4402-200	PPRT - FIRE PENSION	2,988.12	14,308.26	.00	14,308.26 .00
01-00-4403-000	STATE INCOME TAX	265,744.78	2,417,140.50	1,880,500.00	536,640.50 128.54
01-00-4405-000	STATE SALES TAX	133,852.94	1,665,220.86	1,395,813.00	269,407.86 119.30
01-00-4406-000	LOCAL USE TAX	50,953.92	645,782.83	758,275.00 (	112,492.17) 85.16
01-00-4407-000	CANNABIS TAX	2,601.28	26,328.05	16,000.00	10,328.05 164.55
01-00-4408-000	DISPENSARY TAX	9,666.47	78,935.03	200,000.00 (	121,064.97) 39.47
01-00-4410-000	GRANTS	(6,810.00)	.00	22,000.00 (	22,000.00) .00
01-00-4503-000	BUILDING PERMITS-RES	141,559.97	524,665.68	395,000.00	129,665.68 132.83
01-00-4503-200	HOME COMPLIANCE PERMITS	13,875.00	148,053.85	113,000.00	35,053.85 131.02
01-00-4503-600	HEALTH INSPECTION FEE	.00	3,040.00	14,000.00 (	10,960.00) 21.71
01-00-4503-700	FIRE INSPECTION FEES	1,030.95	4,058.55	4,100.00 (	41.45) 98.99
01-00-4503-800	ELEVATOR INSPECTION FEES	.00	.00	6,100.00 (	6,100.00) .00
01-00-4507-000	BUSINESS LICENSES	(62.50)	50,895.00	36,000.00	14,895.00 141.38
01-00-4509-000	GAMING LICENSES	400.00	2,375.00	750.00	1,625.00 316.67
01-00-4511-000	CONTRACTOR LICENSES	9,100.00	84,672.50	80,000.00	4,672.50 105.84
01-00-4512-000	SOLICITOR'S LICENSE	.00	250.00	.00	250.00 .00
01-00-4515-000	VEHICLE STICKER	127,285.00	327,731.49	360,500.00 (	32,768.51) 90.91
01-00-4515-900	LATE FEE-STICKER	.00	5,780.00	13,500.00 (	7,720.00) 42.81
01-00-4527-000	LIQUOR LICENSES	.00	69,640.00	65,000.00	4,640.00 107.14
01-00-4531-000	TOBACCO LICENSES	.00	1,250.00	550.00	700.00 227.27
01-00-4701-000	ALARM FINES	.00	1,150.00	.00	1,150.00 .00
01-00-4702-000	POLICE FINES	14,619.16	213,265.02	175,000.00	38,265.02 121.87
01-00-4702-050	OVERWEIGHT TRUCK FINES	5,666.00	149,207.00	100,000.00	49,207.00 149.21
01-00-4702-100	CIRCUIT COURT FINES	902.00	34,405.94	17,200.00	17,205.94 200.03
01-00-4703-000	CODE ENFORCEMENT FINES	2,000.00	8,416.30	3,000.00	5,416.30 280.54
01-00-4704-000	PHOTO ENFORCEMENT	35,641.56	492,534.85	475,500.00	17,034.85 103.58
01-00-4705-000	POLICE TOWING	2,500.00	57,000.00	75,000.00 (	18,000.00) 76.00
01-00-4802-000	PLANNING & ZONING FEES	.00	473.86	500.00 (	26.14) 94.77
01-00-4806-000	RENT	18,488.93	208,540.64	149,000.00	59,540.64 139.96
01-00-4810-000	AMBULANCE FEES	87,020.87	1,051,918.45	1,000,000.00	51,918.45 105.19
01-00-4812-000	RUBBISH	333,979.88	2,012,308.99	2,000,000.00	12,308.99 100.62
01-00-4813-000	RUBBISH - PENALTIES	(14.61)	13,494.48	13,000.00	494.48 103.80
01-00-4816-000	ADVERTISING	.00	1,500.00	11,000.00 (	9,500.00) 13.64
01-00-5102-000	INTEREST INCOME	19,830.65	8,617.04	13,000.00 (	4,382.96) 66.28

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 1 - GENERAL FUND

	PERIOD		BUDGET		% OF
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
01-00-5104-000 LOCAL GRANTS	6,810.00	6,810.00	.00	6,810.00	.00
01-00-5108-000 SALE OF FIXED ASSETS	.00	.00	10,000.00	(10,000.00)	.00
01-00-5112-000 FEDERAL GRANTS	.00	43,442.18	.00	43,442.18	.00
01-00-5112-100 FEDERAL GRANT - POLICE DEPT	.00	10,000.00	180,000.00	(170,000.00)	5.56
01-00-5112-200 FEDERAL GRANT - FIRE DEPART.	.00	17,545.15	.00	17,545.15	.00
01-00-5122-000 REIMBURSEMENT	(10,107.52)	53,347.23	75,000.00	(21,652.77)	71.13
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	1,614.30	39,727.27	.00	39,727.27	.00
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	1,147.76	14,441.47	9,000.00	5,441.47	160.46
01-00-5122-200 REIMBURSEMENT-INSURANCE	546.32	16,110.99	20,000.00	(3,889.01)	80.55
01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION	.00	.00	6,000.00	(6,000.00)	.00
01-00-5125-000 REBATE-COOK CO GASOLINE TAXES	.00	4,205.10	4,600.00	(394.90)	91.42
01-00-5130-100 DONATIONS - POLICE	.00	500.00	100.00	400.00	500.00
01-00-5130-200 DONATIONS - FIRE	.00	.00	100.00	(100.00)	.00
01-00-5132-000 UNREALIZED GAIN/(LOSSES)	(22,398.25)	(22,398.25)	.00	(22,398.25)	.00
01-00-5140-000 SIDEWALK	.00	16,362.50	17,500.00	(1,137.50)	93.50
01-00-5142-000 TREE PROGRAM	2,100.00	14,312.00	6,500.00	7,812.00	220.18
01-00-5189-000 MISCELLANEOUS INCOME	1,776.82	181,800.05	25,000.00	156,800.05	727.20
TOTAL GENERAL FUND REVENUE	1,623,556.26	20,288,606.17	18,825,493.00	1,463,113.17	107.77
TOTAL FUND REVENUE	1,623,556.26	20,288,606.17	18,825,493.00	1,463,113.17	107.77

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 1 - GENERAL FUND

	PERIOD		BUDGET		% OF
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
01-11-6103-000	ADMIN FULLTIME	39,372.74	450,576.64	474,926.00 (	24,349.36) 94.87
01-11-6103-100	ADMIN PART TIME	2,750.00	2,750.00	15,000.00 (	12,250.00) 18.33
01-11-6103-200	ELECTED	3,358.52	50,934.26	59,500.00 (	8,565.74) 85.60
01-11-6104-000	ADMIN-OVERTIME	163.35	475.20	1,300.00 (	824.80) 36.55
01-11-6122-000	UNEMPLOYMENT COMPENSATION	.00	4,703.74	5,000.00 (	296.26) 94.07
01-11-6124-000	SOCIAL SECURITY	2,777.48	30,610.19	29,445.00	1,165.19 103.96
01-11-6126-000	MEDICARE EXPENSE	649.57	7,158.86	6,886.00	272.86 103.96
01-11-6128-000	IMRF-VILLAGE EXPENSE	5,517.57	67,756.37	53,572.00	14,184.37 126.48
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	9,636.37	139,729.42	100,000.00	39,729.42 139.73
01-11-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	5,500.00 (	5,500.00) .00
01-11-6205-000	PRINTING	35.00	3,340.21	3,000.00	340.21 111.34
01-11-6207-000	POSTAGE	2,338.98	7,256.74	6,500.00	756.74 111.64
01-11-6211-000	CONFERENCE/TRAINING	1,551.03	6,953.60	10,500.00 (	3,546.40) 66.22
01-11-6213-000	DUES & SUBSCRIPTIONS	438.75	25,534.65	22,360.00	3,174.65 114.20
01-11-6215-000	INSURANCE & BONDING	54,141.20	409,319.06	390,000.00	19,319.06 104.95
01-11-6216-000	PAYROLL PROCESSING CHARGE	837.00	9,997.56	.00	9,997.56 .00
01-11-6217-000	BANKING SERVICE FEES	3,794.54	28,845.91	20,000.00	8,845.91 144.23
01-11-6219-000	TELEPHONE & COMMUNICATION	521.61	6,469.50	17,900.00 (	11,430.50) 36.14
01-11-6223-000	MAINT. SERVICES-BUILDING & OFF	372.00	422.00	.00	422.00 .00
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	14,774.20	38,381.27	42,800.00 (	4,418.73) 89.68
01-11-6237-000	EQUIPMENT RENTAL	467.00	4,845.12	3,500.00	1,345.12 138.43
01-11-6250-105	ECONOMIC INCENTIVE-MFD	.00	12,956.20	9,000.00	3,956.20 143.96
01-11-6250-106	ECONOMIC INCENTIVE-MARIANO'S	.00	46,727.56	103,150.00 (	56,422.44) 45.30
01-11-6265-000	PROF. SERVICES-AUDIT	.00	40,000.00	30,000.00	10,000.00 133.33
01-11-6265-030	PROF. SERVICES-OTHER	3,500.00	51,849.13	49,000.00	2,849.13 105.81
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	2,238.97	39,169.89	44,500.00 (	5,330.11) 88.02
01-11-6303-000	ATTORNEY LEGAL RETAINER	1,510.00	32,900.00	25,000.00	7,900.00 131.60
01-11-6327-000	OTHER LEGAL SERVICES	9,969.58	133,765.62	175,000.00 (	41,234.38) 76.44
01-11-6403-000	OFFICE SUPPLIES	661.40	7,907.24	14,000.00 (	6,092.76) 56.48
01-11-6407-500	GAS/FUEL OTHER ENTITIES	.00	(245.38)	45,000.00 (	45,245.38) (.55)
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	800.00 (	800.00) .00
01-11-6425-000	MATERIALS & SUPPLIES-OTHER EQU	.00	423.00	200.00	223.00 211.50
01-11-6489-000	MISC. MATERIALS & SUPPLIES	.00	296.00	700.00 (	404.00) 42.29
01-11-6511-000	COMPUTER SOFTWARE	.00	.00	200.00 (	200.00) .00
01-11-6515-000	OPERATING EQUIPMENT	325.50	325.50	.00	325.50 .00
01-11-6611-000	BAD DEBT EXPENSE	.00	2,163.78	.00	2,163.78 .00
TOTAL ADMINISTRATION		161,702.36	1,664,298.84	1,764,239.00 (	99,940.16) 94.34
TOTAL FUND EXPENDITURES		161,702.36	1,664,298.84	1,764,239.00 (	99,940.16) 94.34
TOTAL FUND EXPENDITURES		161,702.36	1,664,298.84	1,764,239.00 (	99,940.16) 94.34
TOTAL FUND EXPENDITURES		161,702.36	1,664,298.84	1,764,239.00 (	99,940.16) 94.34

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
<u>PLANNING & ZONING</u>					
01-14-6203-000 CONTRACT/LEGAL NOTICES	.00	2,672.58	2,000.00	672.58	133.63
TOTAL PLANNING & ZONING	.00	2,672.58	2,000.00	672.58	133.63
TOTAL FUND EXPENDITURES	161,702.36	1,666,971.42	1,766,239.00	(99,267.58)	94.38
<u>BUILDING DEPARTMENT</u>					
01-15-6103-000 BUILDING-FULLTIME	19,987.08	261,957.22	375,706.00	(113,748.78)	69.72
01-15-6103-100 BUILDING-PART TIME	1,421.88	25,521.10	43,280.00	(17,758.90)	58.97
01-15-6104-000 BUILDING - OVERTIME	.00	.00	100.00	(100.00)	.00
01-15-6122-000 UNEMPLOYMENT COMPENSATION	.00	4,040.00	.00	4,040.00	.00
01-15-6124-000 SOCIAL SECURITY	1,328.10	17,365.99	23,293.00	(5,927.01)	74.55
01-15-6126-000 MEDICARE EXPENSE	310.61	4,061.43	5,448.00	(1,386.57)	74.55
01-15-6128-000 IMRF-VILLAGE EXPENSE	598.96	14,971.99	42,380.00	(27,408.01)	35.33
01-15-6150-000 HEALTH/DENTAL/LIFE INSURANCE	11,161.80	68,315.03	49,520.00	18,795.03	137.95
01-15-6205-000 PRINTING	.00	1,137.32	1,500.00	(362.68)	75.82
01-15-6207-000 POSTAGE	1.59	711.63	1,500.00	(788.37)	47.44
01-15-6211-000 CONFERENCE/TRAINING	.00	346.69	6,700.00	(6,353.31)	5.17
01-15-6213-000 DUES & SUBSCRIPTIONS	438.75	1,671.54	1,700.00	(28.46)	98.33
01-15-6219-000 TELEPHONE & COMMUNICATIONS	146.48	1,956.76	2,200.00	(243.24)	88.94
01-15-6225-000 MAINT. SERVICES-EQUIPMENT	167.85	14,076.87	15,000.00	(923.13)	93.85
01-15-6227-000 MAINT. SERVICES-VEHICLES	.00	.00	8,500.00	(8,500.00)	.00
01-15-6265-030 PROF. SERVICES-OTHER	15,184.26	153,480.67	170,000.00	(16,519.33)	90.28
01-15-6280-000 ELEVATOR INSPECTION	.00	1,320.00	1,400.00	(80.00)	94.29
01-15-6289-000 OTHER CONTRACTUAL EXPENSES	.00	8,665.20	6,000.00	2,665.20	144.42
01-15-6403-000 OFFICE SUPPLIES	17.77	1,336.21	1,750.00	(413.79)	76.35
01-15-6406-000 CLOTHING SUPPLIES	.00	104.00	.00	104.00	.00
01-15-6407-000 GAS & OIL	193.69	357.25	3,000.00	(2,642.75)	11.91
01-15-6423-000 MATERIAL & SUPPLIES-VEHICLES	64.01	341.87	1,500.00	(1,158.13)	22.79
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	.00	182.00	2,000.00	(1,818.00)	9.10
01-15-6509-000 COMPUTER HARDWARE	.00	584.97	1,500.00	(915.03)	39.00
01-15-6513-000 OFFICE EQUIPMENT	.00	.00	4,200.00	(4,200.00)	.00
01-15-6515-000 OPERATING EQUIPMENT	.00	.00	5,000.00	(5,000.00)	.00
TOTAL BUILDING DEPARTMENT	51,022.83	582,505.74	773,177.00	(190,671.26)	75.34
TOTAL FUND EXPENDITURES	212,725.19	2,249,477.16	2,539,416.00	(289,938.84)	88.58

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
<u>FIRE & POLICE COMMISSION</u>					
01-18-6203-000	CONTRACT/LEGAL NOTICES	274.85	366.51	450.00 (83.49)	81.45
01-18-6207-000	POSTAGE	.00	.00	200.00 (200.00)	.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	1,541.30	8,715.10	17,000.00 (8,284.90)	51.27
01-18-6265-030	PROF. SERVICES-OTHER	289.00	11,717.00	21,000.00 (9,283.00)	55.80
01-18-6289-000	OTHER CONTRACTUAL EXPENSES	289.00	2,708.50	.00 2,708.50	.00
01-18-6403-000	OFFICE SUPPLIES	.00	.00	100.00 (100.00)	.00
	TOTAL FIRE & POLICE COMMISSION	2,394.15	23,507.11	40,375.00 (16,867.89)	58.22
	TOTAL FUND EXPENDITURES	215,119.34	2,272,984.27	2,579,791.00 (306,806.73)	88.11
	TOTAL FUND EXPENDITURES	215,119.34	2,272,984.27	2,579,791.00 (306,806.73)	88.11

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 1 - GENERAL FUND

	PERIOD		BUDGET		% OF
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
01-20-6103-000	POLICE-FULL TIME	279,398.86	3,377,355.07	3,464,275.00	(86,919.93) 97.49
01-20-6103-100	SALARIES-PART TIME	1,283.04	17,709.56	16,000.00	1,709.56 110.68
01-20-6104-000	POLICE - OVERTIME	15,316.34	253,246.54	200,000.00	53,246.54 126.62
01-20-6106-000	VACATION PAYOUT	16,976.46	16,976.46	.00	16,976.46 .00
01-20-6110-000	HOLIDAY PAY	2,391.05	124,404.21	126,000.00	(1,595.79) 98.73
01-20-6115-000	EARLY RETIREMENT INCENTIVE	12,000.00	12,000.00	12,000.00	.00 100.00
01-20-6118-000	UNIFORM ALLOWANCE	29,316.55	33,894.14	36,000.00	(2,105.86) 94.15
01-20-6122-000	UNEMPLOYMENT COMPENSATION	.00	12,120.00	.00	12,120.00 .00
01-20-6124-000	SOCIAL SECURITY	2,090.80	24,035.75	24,273.00	(237.25) 99.02
01-20-6126-000	MEDICARE EXPENSE	4,513.69	51,213.75	48,483.00	2,730.75 105.63
01-20-6128-000	IMRF-VILLAGE EXPENSE	1,388.48	23,210.36	35,445.00	(12,234.64) 65.48
01-20-6132-000	POLICE PENSION-TAX EXPENSE	30,262.06	1,892,261.56	1,700,000.00	192,261.56 111.31
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	54,386.15	643,533.75	662,500.00	(18,966.25) 97.14
01-20-6205-000	PRINTING	.00	3,693.86	5,000.00	(1,306.14) 73.88
01-20-6207-000	POSTAGE	158.37	1,261.47	1,000.00	261.47 126.15
01-20-6211-000	POLICE CONFERENCE/TRAINING	428.00	13,502.16	16,000.00	(2,497.84) 84.39
01-20-6211-100	LODGING	.00	.00	1,000.00	(1,000.00) .00
01-20-6211-200	FOOD / MEALS	66.00	113.47	400.00	(286.53) 28.37
01-20-6211-300	TRAVEL EXPENSES	.00	.00	500.00	(500.00) .00
01-20-6213-000	DUES & SUBSCRIPTIONS	1,043.65	13,085.86	7,980.00	5,105.86 163.98
01-20-6219-000	TELEPHONE & COMMUNICATION	870.26	11,858.37	15,450.00	(3,591.63) 76.75
01-20-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	1,235.38	1,500.00	(264.62) 82.36
01-20-6225-000	MAINT. SERVICES-EQUIPMENT	930.86	7,117.72	4,800.00	2,317.72 148.29
01-20-6227-000	MAINT. SERVICES-VEHICLES	5.00	19,660.96	15,000.00	4,660.96 131.07
01-20-6237-000	EQUIPMENT RENTAL	467.00	2,858.88	2,808.00	50.88 101.81
01-20-6265-030	PROF. SERVICES-OTHER	400.00	5,077.50	4,800.00	277.50 105.78
01-20-6265-040	PROF. SERVICES-ANIMAL CONTROL	.00	300.00	300.00	.00 100.00
01-20-6289-000	OTHER CONTRACTUAL EXPENSES	155.00	25,663.91	23,827.00	1,836.91 107.71
01-20-6403-000	OFFICE SUPPLIES	149.06	1,358.59	3,500.00	(2,141.41) 38.82
01-20-6404-000	AMMUNITION	50.47	14,806.62	15,000.00	(193.38) 98.71
01-20-6406-000	RANGE SUPPLIES	.00	81.74	.00	81.74 .00
01-20-6407-000	GAS & OIL	10,519.70	67,347.58	60,000.00	7,347.58 112.25
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	50,179.12	58,425.54	59,070.00	(644.46) 98.91
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	1,059.56	12,819.49	25,000.00	(12,180.51) 51.28
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	.00	2,385.83	.00	2,385.83 .00
01-20-6449-000	COMMUNITY RELATIONS	.00	3,256.30	2,500.00	756.30 130.25
01-20-6509-000	COMPUTER HARDWARE	.00	2,238.20	2,000.00	238.20 111.91
01-20-6511-000	COMPUTER SOFTWARE	.00	2,368.57	.00	2,368.57 .00
01-20-6515-000	OPERATING EQUIPMENT	.00	55,616.99	51,000.00	4,616.99 109.05
01-20-6521-000	MOTOR VEHICLES	(46,249.14)	.00	.00	.00 .00
01-20-6609-000	INSTALLMENT DEBT-PRINCIPAL	4,493.40	89,337.92	89,504.00	(166.08) 99.81
01-20-6610-000	INSTALLMENT DEBT-INTEREST	177.86	4,834.15	4,671.00	163.15 103.49
	TOTAL POLICE DEPARTMENT	474,227.65	6,902,268.21	6,737,586.00	164,682.21 102.44
	TOTAL FUND EXPENDITURES	689,346.99	9,175,252.48	9,317,377.00	(142,124.52) 98.47

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

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
	TOTAL EMERGENCY MANAGEMENT AGENC	215.30	2,368.30	2,585.00 (216.70)	91.62
	TOTAL FUND EXPENDITURES	689,562.29	9,177,620.78	9,319,962.00 (142,341.22)	98.47

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 1 - GENERAL FUND

	PERIOD		BUDGET		% OF
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
FIRE DEPARTMENT					
01-22-6103-000	FIRE - FULL TIME	281,569.58	2,639,360.89	2,646,100.00	(6,739.11) 99.75
01-22-6103-050	FIRE - FULL TIME ADMIN.	3,470.88	29,118.12	.00	29,118.12 .00
01-22-6103-100	FIRE - PART TIME	.00	11,858.84	30,300.00	(18,441.16) 39.14
01-22-6103-200	FIRE PREVENTION	504.08	6,971.31	15,000.00	(8,028.69) 46.48
01-22-6104-000	FIRE - OVERTIME	14,989.79	239,821.19	165,000.00	74,821.19 145.35
01-22-6110-000	HOLIDAY PAY	.00	83,920.50	94,446.00	(10,525.50) 88.86
01-22-6118-000	UNIFORM ALLOWANCE	1,800.00	24,101.87	24,950.00	(848.13) 96.60
01-22-6124-000	SOCIAL SECURITY	564.89	7,664.92	11,357.00	(3,692.08) 67.49
01-22-6126-000	MEDICARE EXPENSE	4,270.26	42,479.97	40,906.00	1,573.97 103.85
01-22-6128-000	IMRF-VILLAGE EXPENSE	308.68	3,768.10	5,684.00	(1,915.90) 66.29
01-22-6132-000	FIRE PENSION	21,318.21	1,260,798.05	1,200,000.00	60,798.05 105.07
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	61,326.25	698,374.30	650,000.00	48,374.30 107.44
01-22-6205-000	PRINTING	.00	.00	750.00	(750.00) .00
01-22-6207-000	POSTAGE	20.98	157.05	300.00	(142.95) 52.35
01-22-6211-000	CONFERENCE/TRAINING	1,269.94	27,942.41	16,010.00	11,932.41 174.53
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	1,821.23	24,430.78	15,000.00	9,430.78 162.87
01-22-6213-000	DUES & SUBSCRIPTIONS	438.75	3,736.81	9,700.00	(5,963.19) 38.52
01-22-6219-000	TELEPHONE & COMMUNICATION	1,321.35	15,873.02	8,115.00	7,758.02 195.60
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	2,647.99	12,327.82	8,000.00	4,327.82 154.10
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	1,612.13	15,022.06	14,220.00	802.06 105.64
01-22-6227-000	MAINT. SERVICES-VEHICLES	12,264.06	92,598.57	80,000.00	12,598.57 115.75
01-22-6243-000	GAS HEATING	.00	391.70	.00	391.70 .00
01-22-6245-000	FIRE DEPARTMENT EDUCATION FUND	.00	500.00	7,000.00	(6,500.00) 7.14
01-22-6265-030	PROF. SERVICES-OTHER	.00	4,997.00	2,000.00	2,997.00 249.85
01-22-6289-000	OTHER CONTRACTUAL EXPENSES	80,717.88	139,645.13	22,500.00	117,145.13 620.65
01-22-6403-000	OFFICE SUPPLIES	257.07	2,837.52	4,500.00	(1,662.48) 63.06
01-22-6405-000	CLEANING SUPPLIES	1,067.61	6,200.62	6,500.00	(299.38) 95.39
01-22-6407-000	GAS & OIL	2,765.63	22,440.09	25,000.00	(2,559.91) 89.76
01-22-6411-000	PUBLIC EDUCATION MATERIALS	.00	10,290.43	10,400.00	(109.57) 98.95
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,483.13	138,571.83	155,488.00	(16,916.17) 89.12
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	981.57	5,296.43	11,400.00	(6,103.57) 46.46
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	430.27	66,668.31	67,838.00	(1,169.69) 98.28
01-22-6425-000	MATERIALS & SUPPLIES-OTHER EQU	93.59	5,700.76	2,000.00	3,700.76 285.04
01-22-6509-000	COMPUTER HARDWARE	.00	103.33	1,500.00	(1,396.67) 6.89
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	24,878.00	30,418.23	36,450.00	(6,031.77) 83.45
01-22-6525-000	BUILDING/EQUIPMENT	.00	.00	46,000.00	(46,000.00) .00
01-22-6609-000	INSTALLMENT DEBT-PRINCIPAL	.00	19,375.84	19,376.00	(.16) 100.00
01-22-6610-000	INSTALLMENT DEBT-INTEREST	.00	643.34	644.00	(.66) 99.90
TOTAL FIRE DEPARTMENT		524,193.80	5,694,407.14	5,454,434.00	239,973.14 104.40
TOTAL FUND EXPENDITURES		1,213,756.09	14,872,027.92	14,774,396.00	97,631.92 100.66

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 1 - GENERAL FUND

	PERIOD		BUDGET		% OF
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
PUBLIC WORKS DEPARTMENT					
01-30-6103-000	PUBLIC WORKS-FULL TIME	(201,348.68)	294,358.10	205,100.00	89,258.10 143.52
01-30-6103-100	PUBLIC WORKS-PART TIME	.00	.00	20,000.00	(20,000.00) .00
01-30-6104-000	PUBLIC WORKS-OVERTIME	(56,074.92)	(4,892.49)	28,000.00	(32,892.49) (17.47)
01-30-6108-000	SICK PAY-PW DIRECTOR	.00	.00	12,000.00	(12,000.00) .00
01-30-6118-000	UNIFORM ALLOWANCE	.00	1,662.50	1,575.00	87.50 105.56
01-30-6124-000	SOCIAL SECURITY	2,629.90	36,691.00	12,716.00	23,975.00 288.54
01-30-6126-000	MEDICARE EXPENSE	615.06	9,087.97	2,974.00	6,113.97 305.58
01-30-6128-000	IMRF-VILLAGE EXPENSE	3,660.49	49,054.78	23,135.00	25,919.78 212.04
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	16,036.79	210,721.96	181,905.00	28,816.96 115.84
01-30-6205-000	PRINTING	.00	240.00	250.00	(10.00) 96.00
01-30-6207-000	POSTAGE	1.06	336.99	150.00	186.99 224.66
01-30-6211-000	CONFERENCE/TRAINING	.00	1,930.70	2,000.00	(69.30) 96.54
01-30-6213-000	DUES & SUBSCRIPTIONS	445.56	1,904.10	1,000.00	904.10 190.41
01-30-6219-000	TELEPHONE & COMMUNICATION	294.76	2,994.08	5,500.00	(2,505.92) 54.44
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	2,420.08	29,127.22	46,500.00	(17,372.78) 62.64
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	173.49	24,512.35	33,500.00	(8,987.65) 73.17
01-30-6227-000	MAINT. SERVICES-VEHICLES	1,251.18	5,867.33	14,800.00	(8,932.67) 39.64
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	20,952.96	28,350.00	(7,397.04) 73.91
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	60,704.00	50,000.00	10,704.00 121.41
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	41,739.50	55,000.00	(13,260.50) 75.89
01-30-6231-300	TREE TRIMMING-CONTRACT	41,250.00	55,000.00	82,500.00	(27,500.00) 66.67
01-30-6231-350	RESTORATION TREES-DIRT & SEED	412.50	5,029.50	6,500.00	(1,470.50) 77.38
01-30-6231-400	EMERGENCY TREE & STORM CARE	.00	28,007.00	20,000.00	8,007.00 140.04
01-30-6233-000	DISPOSAL CHARGES	2,570.00	24,084.19	45,000.00	(20,915.81) 53.52
01-30-6235-200	SIDEWALK REPLACEMENT PROGRAM	.00	66,362.50	50,000.00	16,362.50 132.73
01-30-6237-000	EQUIPMENT RENTAL	.00	1,832.40	13,300.00	(11,467.60) 13.78
01-30-6243-000	GAS HEATING	.00	1,627.46	.00	1,627.46 .00
01-30-6245-000	RUBBISH EXPENSE	165,767.34	1,816,274.61	1,986,123.00	(169,848.39) 91.45
01-30-6251-000	ELECTRICITY	5,533.48	55,225.34	65,100.00	(9,874.66) 84.83
01-30-6265-030	PROF. SERVICES-OTHER	2,517.75	24,256.75	26,415.00	(2,158.25) 91.83
01-30-6265-100	PROF. SERVICES-ENGINEERING	.00	2,507.79	10,500.00	(7,992.21) 23.88
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	.00	30,798.00	37,000.00	(6,202.00) 83.24
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	.00	54,275.36	51,000.00	3,275.36 106.42
01-30-6403-000	OFFICE SUPPLIES	46.00	1,268.83	1,500.00	(231.17) 84.59
01-30-6405-000	CLEANING SUPPLIES	.00	.00	2,500.00	(2,500.00) .00
01-30-6406-000	CLOTHING SUPPLIES	891.06	8,278.86	11,000.00	(2,721.14) 75.26
01-30-6407-000	GAS & OIL	3,367.03	48,419.78	36,500.00	11,919.78 132.66
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	(1,500.00) .00
01-30-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	923.05	28,328.97	43,050.00	(14,721.03) 65.80
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	356.40	5,813.30	13,325.00	(7,511.70) 43.63
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	3,212.90	23,780.75	49,600.00	(25,819.25) 47.95
01-30-6426-000	MATERIALS & SUPPLIES - MECH	1,869.19	14,136.05	25,000.00	(10,863.95) 56.54
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	.00	29,719.62	52,750.00	(23,030.38) 56.34
01-30-6525-000	BUILDING/EQUIPMENT	.00	.00	5,000.00	(5,000.00) .00
01-30-6527-000	STREET & TRAFFIC SIGNS	1,104.65	24,824.20	25,000.00	(175.80) 99.30
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	9,074.62	78,680.48	78,682.00	(1.52) 100.00
01-30-6610-000	INSTALLMENT LEASE - INTEREST	816.33	10,242.18	10,245.00	(2.82) 99.97
TOTAL PUBLIC WORKS DEPARTMENT		9,817.07	3,225,766.97	3,473,545.00	(247,778.03) 92.87

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
TOTAL FUND EXPENDITURES	1,223,573.16	18,097,794.89	18,247,941.00	(150,146.11)	99.18
TOTAL FUND EXPENDITURES	1,223,573.16	18,097,794.89	18,247,941.00	(150,146.11)	99.18
TOTAL FUND EXPENDITURES	1,223,573.16	18,097,794.89	18,247,941.00	(150,146.11)	99.18
TOTAL FUND EXPENDITURES	1,223,573.16	18,097,794.89	18,247,941.00	(150,146.11)	99.18
TOTAL FUND EXPENDITURES	1,223,573.16	18,097,794.89	18,247,941.00	(150,146.11)	99.18
TOTAL FUND EXPENDITURES	1,223,573.16	18,097,794.89	18,247,941.00	(150,146.11)	99.18
NET REVENUE OVER EXPENDITURES	399,983.10	2,190,811.28	577,552.00	1,613,259.28	379.33

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 2 - UTILITY FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>UTILITY FUND REVENUE</u>					
02-00-4410-000	GRANTS	.00	.00	990,000.00 (990,000.00)	.00
02-00-4814-000	WATER USAGE	559,771.22	4,243,092.93	4,328,417.00 (85,324.07)	98.03
02-00-4816-000	WATER INFRASTRUCTURE	84,367.00	518,239.31	525,000.00 (6,760.69)	98.71
02-00-4818-000	METER SALES	5,856.54	109,570.06	242,000.00 (132,429.94)	45.28
02-00-4820-000	WATER PENALTIES	(130.26)	36,644.27	67,000.00 (30,355.73)	54.69
02-00-4828-000	SEWER USAGE	67,353.58	508,373.96	569,148.00 (60,774.04)	89.32
02-00-4829-000	SEWER INFRASTRUCTURE	83,853.80	514,013.68	513,600.00 413.68	100.08
02-00-4830-000	SEWER PENALTIES	(14.53)	4,508.16	8,400.00 (3,891.84)	53.67
02-00-5102-000	INTEREST INCOME	505.27	1,161.02	2,900.00 (1,738.98)	40.04
02-00-5112-000	FEDERAL GRANTS	.00	1,096,638.15	.00 1,096,638.15	.00
02-00-5122-000	REIMBURSEMENT	.00	5,000.00	.00 5,000.00	.00
02-00-5180-000	LOAN PROGRAM-IEPA	.00	221,816.07	.00 221,816.07	.00
02-00-5180-100	BONDS ISSUE	.00	.00	1,867,500.00 (1,867,500.00)	.00
02-00-5189-000	MISC. OTHER INCOME	80.00	967.00	5,000.00 (4,033.00)	19.34
	TOTAL UTILITY FUND REVENUE	801,642.62	7,260,024.61	9,118,965.00 (1,858,940.39)	79.61
	TOTAL FUND REVENUE	801,642.62	7,260,024.61	9,118,965.00 (1,858,940.39)	79.61

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 2 - UTILITY FUND

	PERIOD		BUDGET		% OF
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>UTILITY FUND EXPENSES</u>					
02-95-6103-000	UTILITY - FULL TIME	77,156.07	990,741.15	942,750.00	47,991.15 105.09
02-95-6103-100	UTILITY - PART TIME	.00	.00	20,000.00 (	20,000.00) .00
02-95-6104-000	UTILITY - OVERTIME	4,471.15	123,161.54	150,000.00 (	26,838.46) 82.11
02-95-6110-000	HOLIDAY	.00	.00	2,500.00 (	2,500.00) .00
02-95-6118-000	UNIFORM-UTILITY	.00	1,662.50	1,575.00	87.50 105.56
02-95-6124-000	SOCIAL SECURITY	5,032.67	68,795.06	69,000.00 (	204.94) 99.70
02-95-6126-000	MEDICARE EXPENSE	1,177.00	16,088.81	16,135.00 (	46.19) 99.71
02-95-6128-000	IMRF EXPENSE	7,597.18	106,817.56	70,500.00	36,317.56 151.51
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	17,927.28	228,027.53	208,337.00	19,690.53 109.45
02-95-6205-000	PRINTING	.00	10,717.10	2,000.00	8,717.10 535.86
02-95-6207-000	POSTAGE	202.50	24,447.68	19,000.00	5,447.68 128.67
02-95-6211-000	CONFERENCE/TRAINING	327.63	778.01	2,500.00 (	1,721.99) 31.12
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	4,900.00	5,000.00 (	100.00) 98.00
02-95-6215-000	INSURANCE & BONDING	13,535.30	83,395.68	80,000.00	3,395.68 104.24
02-95-6217-000	BANK FEES	.00	.00	10,000.00 (	10,000.00) .00
02-95-6219-000	TELEPHONE & COMMUNICATION	2,191.10	25,010.84	23,000.00	2,010.84 108.74
02-95-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	.00	1,500.00 (	1,500.00) .00
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	.00	31,151.43	47,500.00 (	16,348.57) 65.58
02-95-6227-000	MAINT. SERVICES-VEHICLES	818.20	1,306.48	7,450.00 (	6,143.52) 17.54
02-95-6229-100	MAINT. SERVICES-SEWER	.00	11,999.99	12,000.00 (	.01) 100.00
02-95-6233-000	DISPOSAL CHARGES	14,036.80	38,727.40	40,000.00 (	1,272.60) 96.82
02-95-6235-300	FLOOD PROOFING ASSISTANCE PROG	2,000.00	23,500.00	24,000.00 (	500.00) 97.92
02-95-6237-000	EQUIPMENT RENTAL	643.49	6,663.24	5,000.00	1,663.24 133.26
02-95-6249-000	MAYFAIR PUMPING STATION	.00	4,339.22	6,000.00 (	1,660.78) 72.32
02-95-6250-000	OVERHEAD TANK & GROUNDS	.00	6,538.14	6,750.00 (	211.86) 96.86
02-95-6251-000	ELECTRICITY	8,213.51	45,487.68	40,000.00	5,487.68 113.72
02-95-6255-000	MAINT. SERVICES-WATER MAINS	2,304.00	26,913.05	35,000.00 (	8,086.95) 76.89
02-95-6265-000	PROF. SERVICES-AUDIT	.00	30,000.00	20,000.00	10,000.00 150.00
02-95-6265-030	PROF. SERVICES-OTHER	1,119.75	12,300.32	29,750.00 (	17,449.68) 41.35
02-95-6265-100	PROF. SERVICES-ENGINEERING	.00	411.75	12,000.00 (	11,588.25) 3.43
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	(649.86)	.00	15,000.00 (	15,000.00) .00
02-95-6403-000	OFFICE SUPPLIES	.00	.00	1,500.00 (	1,500.00) .00
02-95-6406-000	CLOTHING SUPPLIES	891.07	7,838.66	10,500.00 (	2,661.34) 74.65
02-95-6407-000	GAS & OIL	1,988.85	24,371.10	20,000.00	4,371.10 121.86
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	71.65	12,717.20	33,800.00 (	21,082.80) 37.62
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	124.30	4,040.75	11,900.00 (	7,859.25) 33.96
02-95-6424-000	MATERIALS & SUPPLIES-METERS	1,980.94	2,623.39	10,000.00 (	7,376.61) 26.23
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	956.00	12,679.84	13,000.00 (	320.16) 97.54
02-95-6426-000	MATERIALS & SUPPLIES-WATER MAI	7,614.13	38,366.99	45,000.00 (	6,633.01) 85.26
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	4,276.42	34,339.76	35,000.00 (	660.24) 98.11
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	1,245.86	21,537.63	24,100.00 (	2,562.37) 89.37
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	2,243.38	25,941.64	35,000.00 (	9,058.36) 74.12
02-95-6455-000	WATER COST	242,467.83	2,316,733.87	2,500,000.00 (	183,266.13) 92.67
02-95-6515-000	OPERATING EQUIPMENT	.00	82,000.00	105,000.00 (	23,000.00) 78.10
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	.00	34,164.20	87,000.00 (	52,835.80) 39.27
02-95-6521-000	MOTOR VEHICLES	54,565.00	178,050.00	183,500.00 (	5,450.00) 97.03
02-95-6533-000	METERS	28,001.82	109,076.88	1,800,000.00 (	1,690,923.12) 6.06
02-95-6535-000	FIRE HYDRANTS	8,834.32	35,992.14	36,300.00 (	307.86) 99.15
02-95-6536-000	WATER VALVES	2,457.00	30,050.50	36,200.00 (	6,149.50) 83.01
02-95-6537-000	WATER/SEWER RESTORATION	10,794.22	65,117.88	75,000.00 (	9,882.12) 86.82

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 2 - UTILITY FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	.00	59,802.01	25,000.00	34,802.01	239.21
02-95-6575-000 DEPRECIATION EXPENSE	208,333.33	500,000.00	500,000.00	.00	100.00
02-95-6607-000 IEPA LOAN - PRINCIPAL	21,525.46	197,758.77	259,155.00	(61,396.23)	76.31
02-95-6608-000 IEPA LOAN - INTEREST	3,162.32	65,787.83	96,414.00	(30,626.17)	68.23
02-95-6609-000 INSTALLMENT LEASE - PRINCIPAL	9,074.62	18,019.89	23,678.00	(5,658.11)	76.10
02-95-6610-000 INSTALLMENT LEASE - INTEREST	816.33	1,762.01	90,791.00	(89,028.99)	1.94
02-95-6613-000 PAYING AGENT FEES	.00	.00	700.00	(700.00)	.00
TOTAL UTILITY FUND EXPENSES	769,528.62	5,802,655.10	7,982,785.00	(2,180,129.90)	72.69
TOTAL FUND EXPENDITURES	769,528.62	5,802,655.10	7,982,785.00	(2,180,129.90)	72.69
TOTAL FUND EXPENDITURES	769,528.62	5,802,655.10	7,982,785.00	(2,180,129.90)	72.69
NET REVENUE OVER EXPENDITURES	32,114.00	1,457,369.51	1,136,180.00	321,189.51	128.27

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

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	55,653.19	665,433.15	610,000.00	55,433.15 109.09
03-00-5102-000	INTEREST INCOME	.00	.00	20,000.00 (	20,000.00) .00
03-00-5106-000	GRANT REVENUE	.00	367,260.66	550,891.00 (	183,630.34) 66.67
	TOTAL MOTOR FUEL TAX FUND REVENUE	55,653.19	1,032,693.81	1,180,891.00 (	148,197.19) 87.45
	TOTAL FUND REVENUE	55,653.19	1,032,693.81	1,180,891.00 (	148,197.19) 87.45
<u>MFT FUND EXPENSES</u>					
03-95-6103-000	FULL-TIME SALARIES	242,456.10	242,456.10	250,000.00 (	7,543.90) 96.98
03-95-6104-000	OVERTIME	57,543.90	57,543.90	50,000.00	7,543.90 115.09
03-95-6265-100	PROF. SERVICES-ENGINEERING	278,482.78	589,894.40	424,000.00	165,894.40 139.13
03-95-6281-000	LOCAL ROAD & STREET IMPROVEMEN	2,332.50	181,436.17	200,000.00 (	18,563.83) 90.72
03-95-6435-000	STREET SALT	23,178.86	83,186.50	100,000.00 (	16,813.50) 83.19
03-95-6436-000	MATERIALS & SUPPLIES-ST LIGHTS	4,474.13	66,888.91	75,000.00 (	8,111.09) 89.19
03-95-6602-100	AMORTIZED BOND PREMIUM	.00	.00	25,184.00 (	25,184.00) .00
03-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	180,000.00	180,000.00	.00 100.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	155,450.00	155,450.00	.00 100.00
03-95-6613-000	PAYING AGENT FEES	475.00	475.00	475.00	.00 100.00
	TOTAL MFT FUND EXPENSES	608,943.27	1,557,330.98	1,460,109.00	97,221.98 106.66
	TOTAL FUND EXPENDITURES	608,943.27	1,557,330.98	1,460,109.00	97,221.98 106.66
	NET REVENUE OVER EXPENDITURES	(553,290.08)	(524,637.17)	(279,218.00)	(245,419.17) (187.90)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

FUND 7 - POLICE FORFEITURE FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>POLICE FORFEITURE FUND REVENUE</u>					
07-00-4702-000 POLICE FINES	186,808.35	188,276.35	.00	188,276.35	.00
07-00-5102-000 INTEREST INCOME	.00	6.36	.00	6.36	.00
TOTAL POLICE FORFEITURE FUND REVENUE	186,808.35	188,282.71	.00	188,282.71	.00
TOTAL FUND REVENUE	186,808.35	188,282.71	.00	188,282.71	.00
<u>GENERAL GOVERNMENT</u>					
07-11-6489-000 MISC. MATERIALS & SUPPLIES	10,286.52	10,286.52	.00	10,286.52	.00
TOTAL GENERAL GOVERNMENT	10,286.52	10,286.52	.00	10,286.52	.00
TOTAL FUND EXPENDITURES	10,286.52	10,286.52	.00	10,286.52	.00
TOTAL FUND EXPENDITURES	10,286.52	10,286.52	.00	10,286.52	.00
TOTAL FUND EXPENDITURES	10,286.52	10,286.52	.00	10,286.52	.00
TOTAL FUND EXPENDITURES	10,286.52	10,286.52	.00	10,286.52	.00
TOTAL FUND EXPENDITURES	10,286.52	10,286.52	.00	10,286.52	.00
TOTAL FUND EXPENDITURES	10,286.52	10,286.52	.00	10,286.52	.00
NET REVENUE OVER EXPENDITURES	176,521.83	177,996.19	.00	177,996.19	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

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	.00	359,228.36	396,000.00	(36,771.64) 90.71
	TOTAL 911 FUND REVENUE	.00	359,228.36	396,000.00	(36,771.64) 90.71
	TOTAL FUND REVENUE	.00	359,228.36	396,000.00	(36,771.64) 90.71
<u>E911 FUND EXPENSES</u>					
08-95-6219-000	TELEPHONE & COMMUNICATION	11,689.25	173,285.51	.00	173,285.51 .00
08-95-6225-000	MAINT. SERVICES-EQUIPMENT	.00	18,076.80	.00	18,076.80 .00
08-95-6289-000	OTHER CONTRACTUAL SERVICES	301,039.16	301,039.16	372,000.00	(70,960.84) 80.92
08-95-6515-000	OPERATING EQUIPMENT	.00	17,502.75	.00	17,502.75 .00
	TOTAL E911 FUND EXPENSES	312,728.41	509,904.22	372,000.00	137,904.22 137.07
	TOTAL FUND EXPENDITURES	312,728.41	509,904.22	372,000.00	137,904.22 137.07
	TOTAL FUND EXPENDITURES	312,728.41	509,904.22	372,000.00	137,904.22 137.07
	NET REVENUE OVER EXPENDITURES	(312,728.41)	(150,675.86)	24,000.00	(174,675.86) (627.82)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2022

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	12,430.23	89,511.55	65,000.00	24,511.55 137.71
10-00-4815-000	NEWSPAPER ADS	.00	19,256.00	30,000.00	(10,744.00) 64.19
10-00-5122-100	SPECIAL EVENTS REVENUE	273.00	97,850.42	75,000.00	22,850.42 130.47
10-00-5189-000	MISC. OTHER INCOME	.00	566.93	.00	566.93 .00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	12,703.23	207,184.90	170,000.00	37,184.90 121.87
	TOTAL FUND REVENUE	12,703.23	207,184.90	170,000.00	37,184.90 121.87
<u>HOTEL FUND EXPENSES</u>					
10-95-6209-000	VILLAGE PUBLICATIONS	5,958.62	37,611.12	40,000.00	(2,388.88) 94.03
10-95-6239-000	TOURISM EXPENSE	.00	1,359.50	.00	1,359.50 .00
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	10,755.22	229,766.51	60,000.00	169,766.51 382.94
10-95-6251-000	ELECTRICITY	74.15	1,354.22	1,300.00	54.22 104.17
10-95-6265-010	PROFESSIONAL SERVICES-CONSULT.	.00	37,920.00	.00	37,920.00 .00
	TOTAL HOTEL FUND EXPENSES	16,787.99	308,011.35	101,300.00	206,711.35 304.06
	TOTAL FUND EXPENDITURES	16,787.99	308,011.35	101,300.00	206,711.35 304.06
	NET REVENUE OVER EXPENDITURES	(4,084.76)	(100,826.45)	68,700.00	(169,526.45) (146.76)

VILLAGE OF WESTCHESTER
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FUND 11 - ROOSEVELT ROAD TIF FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>ROOSEVELT ROAD TIF FUND REVENUE</u>					
11-00-4102-000 REAL ESTATE TAXES	71,287.06	569,795.71	.00	569,795.71	.00
TOTAL ROOSEVELT ROAD TIF FUND REVEN	71,287.06	569,795.71	.00	569,795.71	.00
TOTAL FUND REVENUE	71,287.06	569,795.71	.00	569,795.71	.00
<u>ROOSEVELT ROAD TIF</u>					
11-00-6265-030 PROFESSIONAL SERVICES - OTHER	.00	10,125.00	350,000.00	(339,875.00)	2.89
11-00-6289-000 OTHER CONTRACTUAL EXPENSES	.00	1,625.00	350,000.00	(348,375.00)	.46
11-00-6333-000 OTHER LEGAL EXPENSES	.00	20,991.15	.00	20,991.15	.00
11-00-6609-000 LOAN PAYMENT - PRINCIPAL	.00	.00	63,280.00	(63,280.00)	.00
11-00-6610-000 LOAN PAYMENT - INTEREST	32.69	361.64	81,435.00	(81,073.36)	.44
11-00-6613-000 LOAN ISSUANCE FEES	.00	.00	500.00	(500.00)	.00
11-00-6826-000 TRANSFER TO CAPITAL PROJ FUND	.00	.00	1,175,000.00	(1,175,000.00)	.00
TOTAL ROOSEVELT ROAD TIF	32.69	33,102.79	2,020,215.00	(1,987,112.21)	1.64
TOTAL FUND EXPENDITURES	32.69	33,102.79	2,020,215.00	(1,987,112.21)	1.64
NET REVENUE OVER EXPENDITURES	71,254.37	536,692.92	(2,020,215.00)	2,556,907.92	26.57

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 12 - CERMAK-OXFORD ST. TIF

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
<u>CERMAK RD-OXFORD ST TIF FUND</u>						
12-00-6265-030	PROF. SERVICES - OTHER	.00	20,000.00	50,000.00	(30,000.00)	40.00
12-00-6333-000	LEGAL	131.25	8,920.45	50,000.00	(41,079.55)	17.84
TOTAL CERMAK RD-OXFORD ST TIF FUND		131.25	28,920.45	100,000.00	(71,079.55)	28.92
TOTAL FUND EXPENDITURES		131.25	28,920.45	100,000.00	(71,079.55)	28.92
NET REVENUE OVER EXPENDITURES		(131.25)	(28,920.45)	(100,000.00)	71,079.55	(28.92)
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
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FUND 30 - DEBT SERVICE FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>DEBT SERVICE FUND REVENUE</u>					
30-00-5189-000 MISC. OTHER INCOME	.00	1,987.06	.00	1,987.06	.00
30-00-5740-000 TRANSFER FROM CAP PROJECTS	3,488.29	557,994.24	559,981.00	(1,986.76)	99.65
TOTAL DEBT SERVICE FUND REVENUE	3,488.29	559,981.30	559,981.00	.30	100.00
TOTAL FUND REVENUE	3,488.29	559,981.30	559,981.00	.30	100.00
30-00-6609-000 BOND PAYMENT-PRINCIPAL	.00	390,000.00	390,000.00	.00	100.00
30-00-6610-000 BOND PAYMENT-INTEREST	.00	169,031.30	169,031.00	.30	100.00
30-00-6613-000 PAYING AGENT FEES	.00	475.00	950.00	(475.00)	50.00
TOTAL DEPARTMENT 00	.00	559,506.30	559,981.00	(474.70)	99.92
TOTAL FUND EXPENDITURES	.00	559,506.30	559,981.00	(474.70)	99.92
NET REVENUE OVER EXPENDITURES	3,488.29	475.00	.00	475.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 31 - DEBT SERVICE FUND - 2021 BONDS

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>DEBT SERVICE FUND - 2021 BONDS REVEN</u>					
31-00-4102-000 REAL ESTATE TAXES	40,211.85	3,287,425.51	2,095,000.00	1,192,425.51	156.92
TOTAL DEBT SERVICE FUND - 2021 BONDS	40,211.85	3,287,425.51	2,095,000.00	1,192,425.51	156.92
TOTAL FUND REVENUE	40,211.85	3,287,425.51	2,095,000.00	1,192,425.51	156.92
<u>DSF - 2021 BONDS EXPENDITURES</u>					
31-00-6609-000 BOND PAYMENT - PRINCIPAL	.00	1,705,000.00	1,705,000.00	.00	100.00
31-00-6610-000 BOND PAYMENT - INTEREST	.00	389,255.55	389,256.00	(.45)	100.00
31-00-6613-000 PAYING AGENT FEES	425.00	425.00	475.00	(50.00)	89.47
TOTAL DSF - 2021 BONDS EXPENDITURES	425.00	2,094,680.55	2,094,731.00	(50.45)	100.00
TOTAL FUND EXPENDITURES	425.00	2,094,680.55	2,094,731.00	(50.45)	100.00
NET REVENUE OVER EXPENDITURES	39,786.85	1,192,744.96	269.00	1,192,475.96	443399.
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 40 - CAPITAL PROJECTS FUND

	PERIOD		BUDGET		% OF
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CAPITAL PROJECTS FUND REVENUE</u>					
40-00-4208-000	NON HOME RULE SALES TAX	79,578.86	978,275.31	650,000.00	328,275.31 150.50
40-00-5102-000	INVESTMENT INCOME	(3,152.52)	(12,901.10)	1,500.00	(14,401.10) (860.07)
40-00-5109-100	SALE OF BUILDING/LAND	.00	.00	2,700,000.00	(2,700,000.00) .00
40-00-5180-000	NOTE PROCEEDS	.00	251,977.00	463,500.00	(211,523.00) 54.36
40-00-5724-000	TRANSFER FROM ROOSV. RD. TIF	.00	.00	1,175,000.00	(1,175,000.00) .00
	TOTAL CAPITAL PROJECTS FUND REVENUE	76,426.34	1,217,351.21	4,990,000.00	(3,772,648.79) 24.40
	TOTAL FUND REVENUE	76,426.34	1,217,351.21	4,990,000.00	(3,772,648.79) 24.40
<u>CAPITAL PROJECTS EXPENDITURES</u>					
40-00-6265-100	ENGINEERING	24,519.44	103,019.44	.00	103,019.44 .00
40-00-6489-000	MISC. MATERIALS & SUPPLIES	.00	220.00	.00	220.00 .00
40-00-6515-000	OPERATING EQUIPMENT	.00	204,292.20	207,500.00	(3,207.80) 98.45
40-00-6521-000	MOTOR VEHICLES	46,249.14	298,226.76	316,000.00	(17,773.24) 94.38
40-00-6525-000	BUILDING/EQUIPMENT IMPROVEMENT	573.77	3,324,518.39	5,900,000.00	(2,575,481.61) 56.35
40-00-6609-000	INSTALLMENT DEBT - PRINCIPAL	.00	.00	93,600.00	(93,600.00) .00
40-00-6609-100	PROMISSARY NOTE - PRINCIPAL	5,712.48	71,376.67	.00	71,376.67 .00
40-00-6610-000	INSTALLMENT DEBT - INTEREST	.00	.00	10,545.00	(10,545.00) .00
40-00-6610-100	PROMISSARY NOTE - INTEREST	9,150.52	106,979.33	87,188.00	19,791.33 122.70
40-00-6803-000	TRANSFER TO DEBT SERVICE	3,488.29	557,994.24	559,731.00	(1,736.76) 99.69
	TOTAL CAPITAL PROJECTS EXPENDITURES	89,693.64	4,666,627.03	7,174,564.00	(2,507,936.97) 65.04
	TOTAL FUND EXPENDITURES	89,693.64	4,666,627.03	7,174,564.00	(2,507,936.97) 65.04
	NET REVENUE OVER EXPENDITURES	(13,267.30)	(3,449,275.82)	(2,184,564.00)	(1,264,711.82) (157.89)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 41 - CAPITAL PROJECTS FND 2021 BOND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>CAPITAL PROJECTS FND 2021 BOND REVE</u>					
41-00-4410-000 GRANTS	.00	577,955.35	.00	577,955.35	.00
41-00-5102-000 INVESTMENT INCOME	473.12	7,152.05	90,000.00	(82,847.95)	7.95
TOTAL CAPITAL PROJECTS FND 2021 BOND	473.12	585,107.40	90,000.00	495,107.40	650.12
TOTAL FUND REVENUE	473.12	585,107.40	90,000.00	495,107.40	650.12
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>					
41-00-6530-000 ROAD IMPROVEMENTS	830,624.87	5,104,919.78	5,300,000.00	(195,080.22)	96.32
41-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	493,911.11	3,651,308.43	3,200,000.00	451,308.43	114.10
TOTAL CAP PROJ FND 2021 BNDS EXPENDS	1,324,535.98	8,756,228.21	8,500,000.00	256,228.21	103.01
TOTAL FUND EXPENDITURES	1,324,535.98	8,756,228.21	8,500,000.00	256,228.21	103.01
NET REVENUE OVER EXPENDITURES	(1,324,062.86)	(8,171,120.81)	(8,410,000.00)	238,879.19	(97.16)