

Village of Westchester



**Financial Report
Fiscal Year 2024
For the Eight Months Ending
December 31, 2023**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
DECEMBER 2023

GENERAL FUND

| | <u>CURRENT MONTH</u> <u>ACTUAL</u> | <u>YEAR TO DATE</u> <u>ACTUAL</u> | <u>TOTAL</u> <u>BUDGET</u> | <u>TOTAL</u> <u>AMENDED BUDGET</u> |
|--------------|---------------------------------------|--------------------------------------|-------------------------------|---------------------------------------|
| REVENUE | \$ 3,131,841 | \$ 12,105,820 | \$ 22,090,997 | \$ 22,090,997 |
| EXPENDITURES | \$ 3,122,438 | \$ 12,549,042 | \$ 22,040,093 | \$ 22,040,093 |

Unaudited Beginning Fund Balance (05/01/2023) \$ 8,820,796
 Transfers In/(Out) \$ -
 Current Fund Balance (12/31/2023) \$ 8,377,574

UTILITY FUND

| | <u>CURRENT MONTH</u> <u>ACTUAL</u> | <u>YEAR TO DATE</u> <u>ACTUAL</u> | <u>TOTAL</u> <u>BUDGET</u> | <u>TOTAL</u> <u>AMENDED BUDGET</u> |
|--------------|---------------------------------------|--------------------------------------|-------------------------------|---------------------------------------|
| REVENUE | \$ 1,240,471 | \$ 4,198,014 | \$ 6,146,500 | \$ 6,146,500 |
| EXPENDITURES | \$ 437,065 | \$ 4,636,513 | \$ 8,397,529 | \$ 8,397,529 |

Unaudited Beginning Fund Balance (05/01/2023) \$ 12,804,647
 Transfers In/(Out) \$ -
 Current Fund Balance (12/31/2023) \$ 12,366,149

MOTOR FUEL TAX

| | <u>CURRENT MONTH</u> <u>ACTUAL</u> | <u>YEAR TO DATE</u> <u>ACTUAL</u> | <u>TOTAL</u> <u>BUDGET</u> | <u>TOTAL</u> <u>AMENDED BUDGET</u> |
|--------------|---------------------------------------|--------------------------------------|-------------------------------|---------------------------------------|
| REVENUE | \$ 70,053 | \$ 517,659 | \$ 1,814,500 | \$ 1,814,500 |
| EXPENDITURES | \$ 315,161 | \$ 790,829 | \$ 1,871,975 | \$ 1,871,975 |

Unaudited Beginning Fund Balance (05/01/2023) \$ 937,363
 Transfers In/(Out) \$ -
 Current Fund Balance (12/31/2023) \$ 664,193

911 FUND

| | <u>CURRENT MONTH</u> <u>ACTUAL</u> | <u>YEAR TO DATE</u> <u>ACTUAL</u> | <u>TOTAL</u> <u>BUDGET</u> | <u>TOTAL</u> <u>AMENDED BUDGET</u> |
|--------------|---------------------------------------|--------------------------------------|-------------------------------|---------------------------------------|
| REVENUE | \$ - | \$ 445,277 | \$ 594,000 | \$ 594,000 |
| EXPENDITURES | \$ 2,831 | \$ 209,624 | \$ 387,000 | \$ 387,000 |

Unaudited Beginning Fund Balance (05/01/2023) \$ (579,515)
 Transfers In/(Out) \$ -
 Current Fund Balance (12/31/2023) \$ (343,862)

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
DECEMBER 2023

HOTEL/MOTEL TAX FUND

| | <u>CURRENT MONTH</u> <u>ACTUAL</u> | <u>YEAR TO DATE</u> <u>ACTUAL</u> | <u>TOTAL</u> <u>BUDGET</u> | <u>TOTAL</u> <u>AMENDED BUDGET</u> |
|--------------|---------------------------------------|--------------------------------------|-------------------------------|---------------------------------------|
| REVENUE | \$ 1,135 | \$ 64,075 | \$ 127,000 | \$ 127,000 |
| EXPENDITURES | \$ 8,822 | \$ 72,507 | \$ 109,650 | \$ 109,650 |

Unaudited Beginning Fund Balance (05/01/2023) \$ (2,691)
Transfers In/(Out) \$ -
Current Fund Balance (12/31/2023) \$ (11,123)

ROOSEVELT RD TIF

| | <u>CURRENT MONTH</u> <u>ACTUAL</u> | <u>YEAR TO DATE</u> <u>ACTUAL</u> | <u>TOTAL</u> <u>BUDGET</u> | <u>TOTAL</u> <u>AMENDED BUDGET</u> |
|--------------|---------------------------------------|--------------------------------------|-------------------------------|---------------------------------------|
| REVENUE | \$ 101,841 | \$ 237,438 | \$ 422,000 | \$ 422,000 |
| EXPENDITURES | \$ 9,240 | \$ 38,350 | \$ 517,000 | \$ 517,000 |

Unaudited Beginning Fund Balance (05/01/2023) \$ (940,769)
Transfers In/(Out) \$ -
Current Fund Balance (12/31/2023) \$ (741,682)

DEBT SERVICE FUND

| | <u>CURRENT MONTH</u> <u>ACTUAL</u> | <u>YEAR TO DATE</u> <u>ACTUAL</u> | <u>TOTAL</u> <u>BUDGET</u> | <u>TOTAL</u> <u>AMENDED BUDGET</u> |
|--------------|---------------------------------------|--------------------------------------|-------------------------------|---------------------------------------|
| REVENUE | \$ 461,915 | \$ 543,827 | \$ 544,681 | \$ 544,681 |
| EXPENDITURES | \$ 461,915 | \$ 543,827 | \$ 544,681 | \$ 544,681 |

Unaudited Beginning Fund Balance (05/01/2023) \$ 564
Transfers In/(Out) \$ -
Current Fund Balance (12/31/2023) \$ 564

DEBT SERVICE FUND - 2021 BONDS

| | <u>CURRENT MONTH</u> <u>ACTUAL</u> | <u>YEAR TO DATE</u> <u>ACTUAL</u> | <u>TOTAL</u> <u>BUDGET</u> | <u>TOTAL</u> <u>AMENDED BUDGET</u> |
|--------------|---------------------------------------|--------------------------------------|-------------------------------|---------------------------------------|
| REVENUE | \$ 1,559,765 | \$ 1,815,092 | \$ 1,650,218 | \$ 1,650,218 |
| EXPENDITURES | \$ 1,938,135 | \$ 2,203,635 | \$ 3,681,910 | \$ 3,681,910 |

Unaudited Beginning Fund Balance (05/01/2023) \$ 772,444
Transfers In/(Out) \$ -
Current Fund Balance (12/31/2023) \$ 383,901

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
DECEMBER 2023

CAPITAL PROJECTS FUND

| | <u>CURRENT MONTH</u> <u>ACTUAL</u> | <u>YEAR TO DATE</u> <u>ACTUAL</u> | <u>TOTAL</u> <u>BUDGET</u> | <u>TOTAL</u> <u>AMENDED BUDGET</u> |
|--------------|---------------------------------------|--------------------------------------|-------------------------------|---------------------------------------|
| REVENUE | \$ 101,315 | \$ 785,706 | \$ 1,437,000 | \$ 1,437,000 |
| EXPENDITURES | \$ 476,778 | \$ 868,425 | \$ 947,708 | \$ 947,708 |

| | |
|---|---------------------|
| Unaudited Beginning Fund Balance (05/01/2023) | \$ (597,490) |
| Transfers In/(Out) | \$ - |
| Current Fund Balance (12/31/2023) | <u>\$ (680,208)</u> |

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

| | <u>CURRENT MONTH</u> <u>ACTUAL</u> | <u>YEAR TO DATE</u> <u>ACTUAL</u> | <u>TOTAL</u> <u>BUDGET</u> | <u>TOTAL</u> <u>AMENDED BUDGET</u> |
|--------------|---------------------------------------|--------------------------------------|-------------------------------|---------------------------------------|
| REVENUE | \$ 246 | \$ 6,155 | \$ 938,000 | \$ 938,000 |
| EXPENDITURES | \$ 1,435,013 | \$ 11,769,608 | \$ 14,684,245 | \$ 14,684,245 |

| | |
|---|---------------------|
| Unaudited Beginning Fund Balance (05/01/2023) | \$ 14,427,148 |
| Transfers In/(Out) | \$ - |
| Current Fund Balance (12/31/2023) | <u>\$ 2,663,694</u> |

| | |
|---|----------------------|
| TOTAL GOVERNMENTAL FUNDS FUND BALANCE | \$ 11,054,735 |
| TOTAL ENTERPRISE (UTILITY) FUND BALANCE | \$ 12,366,149 |
| ROOSEVELT RD. TIF FUND BALANCE | <u>\$ (741,682)</u> |
| TOTAL | <u>\$ 22,679,202</u> |

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of December 2023

| <u>FUND</u> | Total Fund Cash |
|---|-------------------------|
| General Fund | \$ 3,783,019 |
| MFT Fund | 567,320 |
| Police Forfeiture Fund | 232,335 |
| E-911 Fund | (47,102) |
| Hotel/Motel Tax Fund | 1,786 |
| Debt Service Fund | (458,338) |
| Debt Service Fund - 2021 Funds | 383,901 |
| Capital Projects Fund | (463,190) |
| Capital Projects Fund - 2021 GO Bond Project | 2,568,568 |
| Water and Sewer (Utility) Fund (Enterprise Fund) | 3,416,470 |
| Refundable Deposits Fund (Fiduciary Fund) | 781,536 |
| Roosevelt Rd. TIF Fund | 1,078,401 |
| Cermak - Oxford St. TIF | (14,299) |
| TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 12/31/2023 | \$ 11,830,409 |
| Prior Period Cash and Investments Balance - 11/30/2023 | \$ 14,576,383 |
| <u>Bank Accounts, Balances, and Interest Rates</u> | <u>Account Balances</u> |
| BMO Harris Operating Account (Non Interest Bearing) | \$ 130,283 |
| Republic State Forfeiture Account (Non Interest Bearing) | 18,759 |
| Republic DUI Account (Non Interest Bearing) | 6,180 |
| Republic State Confiscation Account (Non Interest Bearing) | 112,082.51 |
| Republic Department of Justice Account (Non Interest Bearing) | 2,843 |
| Republic HRA Account (Non Interest Bearing) | 12,558 |
| Republic Bank Operating Account (Non Interest Bearing) | 1,097,948 |
| Republic Bank Money Market Account (Interest Bearing) | 2,662,417 |
| IL Funds Money Market Account ¹ 5.462% (Local Government Investment Pool) | 6,288,038 |
| IL Funds E-Pay Account ¹ 5.462% (Local Government Investment Pool) | 453,539 |
| US Bank Foreign Fire Insurance Account | 83,743 |
| IMET Investment Funds ² - Net Monthly Return 0.19% | 791,494 |
| BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 12/31/2023 | 147,490 |
| TOTAL BANK BALANCES at 12/31/2023 | \$ 11,807,375 |

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

| | |
|---|---------------|
| 110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy) | \$ 3,897,377 |
| Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank | \$ 10,000,000 |
| Total of Other Bank Accounts Fully Insured | \$ 83,743 |

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
DECEMBER 2023 FINANCIAL STATEMENT SUMMARY

BRIEF NOTES:

- *Any Board-approved budget amendments are included in the Amended Budget column. The percentage of budget earned for revenues or percentage of the budget expended for expenditures is relative to the Amended Budget column.*
- 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. Since this report is prepared on a cash basis, some of these adjustments may be attributed to the prior fiscal year.
- Through the eight months or 67 percent of the fiscal year, the General Fund is recording expenditures more than revenues in the amount of \$443.2 thousand. The second installment of the 2022 property tax receipts have been largely received in December. Total General Fund expenditures are greater than last year at this time due to larger purchases for needed equipment, building improvements and maintenance items.

Below is a brief explanation of activity through December 2023 and the overall financial position.

GENERAL FUND REVENUES

- Regarding real estate tax revenue, the second installment of property tax bills were due December 1, 2023. The bulk of the second installment of real estate taxes have historically been remitted to the Village in July and August each year for an August 1 due date.
- For December 2023, General Fund revenues are \$3.132 million and through December they total \$12.106 million. Total revenues were \$11.5 million through December 2022. Significant revenue items are noted below:
 - Local Taxes – Through December, Gaming Tax of \$190.5 thousand, and Places for Eating Taxes of \$186.0 thousand are 75 percent and 68 percent of their budgets respectively. Local Gas Tax of \$118.7 thousand is almost 73 percent of the budgeted amount of \$163.2 thousand. Telecommunications taxes of \$285.4 thousand are on pace at 67 percent of the budget of \$425.1 thousand. Cable franchise taxes of \$237.4 thousand are almost 71 percent of the budgeted \$366 thousand. Overall local taxes are on pace or slightly over the budgeted amounts at this time through the fiscal year.
 - Natural Gas and Electric Utility Taxes are totaling \$448.4 thousand and are both running under budget through December 2023. Combined, these revenues are budgeted at almost \$1 million. The gas utility tax has notably decreased in the summer months of June through September from prior years.
 - Intergovernmental Revenues - Personal Property Replacement Tax receipts of \$199.8 thousand are 85.5 percent of the budgeted amount of \$233.6 thousand. Sales Tax of \$1.244 million is \$75.7 thousand greater than last year through December and is 66 percent of the budget of \$1.890 million. Local Use Tax revenue is \$415.2 thousand. Based on trends and forecasting during the fiscal year 2024 Budget process, both of these budgeted amounts were increased from fiscal year 2023's amounts.

VILLAGE OF WESTCHESTER
DECEMBER 2023 FINANCIAL STATEMENT SUMMARY

State Income Tax is \$1.814 million and is over 66 percent of the budgeted amount of \$2.735 million. The budgeted amount is \$450 thousand greater than fiscal year 2023's.

- Building permit receipts are \$358.2 thousand through December and are almost 79 percent of the budgeted amount of \$455 thousand. This total was buoyed by a couple of large remodeling permits from businesses on Wolf Road and Mannheim Rd. combining for almost \$33.2 thousand. This revenue is roughly \$71.3 thousand more than the prior year's through December.
- Compared to the prior year, the housing market is slowing with fewer sales which in turn is reflected in home compliance permit revenue. This revenue is down roughly \$25 thousand from fiscal year 2023's. Revenue of \$55 thousand is just over 48 percent of the budgeted amount of \$114 thousand.
- Liquor License revenue is \$139.7 thousand for the year. This revenue was \$17.1 thousand through December 2022. The recent license fee increase in September 2023 by Village ordinance is attributable to the significant increase in revenue from the prior year.
- Photo enforcement fees of \$483.9 thousand are over 96 percent of the budgeted amount of \$502.8 thousand for the year. This revenue is \$107.6 thousand higher than last years through December.
- Rubbish revenue is \$1.432 million through December and is 66 percent of the budgeted amount of \$2.170 million.
- Ambulance Fee revenues are over \$1.3 million for the eight months and are 82.3 percent of the budgeted amount of \$1.6 million. This revenue was \$1.2 thousand through December last year.
- With the higher interest rate environment than in past years, interest income at \$248.7 thousand through December has already exceeded the budgeted amount of \$75 thousand.

GENERAL FUND EXPENDITURES

With 67 percent of the fiscal year elapsed, total General Fund expenditures of \$12.549 million are 56.5 percent of the Fiscal Year 2024 amended budgeted total of \$22.207 million. Significant department expenditures summarized next:

- **Administration:** There are a handful of materials, supplies, and contractual service accounts running over their budgeted pace through December. This is generally due to outfitting the department and/or Village Hall building with upgraded equipment and technology systems as a whole.

Total department expenditures of \$1.682 million through December and are almost 65 percent of the amended budgeted amount of \$2.590 million. There are a few significant account overages.

VILLAGE OF WESTCHESTER
DECEMBER 2023 FINANCIAL STATEMENT SUMMARY

- **Building Department:** Total department expenditures are \$326.9 thousand or 46 percent of the budgeted amount of \$703.8 thousand through December. Almost all of the accounts are running under the budgeted pace. The Permitting Clerk vacancy position has been filled in September.
- **Police Department:** Total department expenditures through December are \$4.168 million. Overtime costs of \$298.5 thousand have eclipsed the budget of \$250 thousand due to several unfilled positions. The Village purchased two police vehicles in May; these were budgeted for in Fiscal Year 2024. The total department's expenditures through eight months of the fiscal year are 57 percent of the budget of \$7.337 million.

Pension expenditures for the pension levy are based on pension revenues and are a net zero transaction in the General Fund. The expenditure side of the levy will significantly increase total department expenditures. We will expect to see more expenditure activity when the full year of real estate taxes are received.

- **Fire Department:** Total department expenditures through December 2023 are \$3.764 million. Due to short-staffing issues, full-time salaries are under budget at 58 percent, and overtime of \$497.6 thousand has eclipsed the budget of \$280 thousand by \$217.6 thousand for the year. Overall department expenditures are 54 percent of the amended budget amount of \$7.001 million with 67 percent of the year elapsed.

Like the Police Department, pension expenditures for the pension tax levy are based on pension revenue. We will expect to see greater expenditure activity when a full year of real estate taxes are received.

- **Public Works Department:** Total department expenditures are \$2.564 million are over 57 percent of the amended budgeted total of \$4.485 million. Salaries and overtime are under their respective budgets due a staffing shortage. A majority of the other accounts are running at or under their budgeted pace through eight months of the fiscal year. Due to the timing of the billings, we have expensed seven months of rubbish expenditures. Assuming eight months of rubbish expenditures were recorded through December, the Village would be right on the budgeted pace at 67 percent. This expenditure is roughly \$176 thousand per month.

UTILITY FUND

- Utility Fund revenues are \$4.198 million through December 2023. The new fiscal year reflects the new water and sewer billing rates. Total revenues are over 68 percent of the budget amount of \$6.147 million through December, or eight months (67 percent) of the fiscal year 2024.

VILLAGE OF WESTCHESTER
DECEMBER 2023 FINANCIAL STATEMENT SUMMARY

- Through December, Utility Fund expenses are \$4.637 million or 55 percent of the amended budget amount of \$8.451 million. We have recorded six months of billings from the Broadview-Westchester Water Agency instead of eight due to timing. The budget underage is primarily due to the lag in billings as noted above, and expenditures for the new water meters of \$762 thousand are a little over half of the budgeted expenditures of \$1.444 million so far. We will expect heavier billings as the year progresses. Many expense accounts are at or under the budgeted pace at this point of the fiscal year with some exceptions.
- The Utility Fund is recording expenses over revenues of \$438.5 thousand through December. Note that the Village has budgeted expenses over revenues for the year on account of the spending of federal ARPA grant funds received in prior years. In other words, we have budgeted for expenditures to be \$2.25 million more than revenues due to receiving federal grant funds of over \$2 million in prior years.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$70.1 thousand. Expenditures for the month of December are \$315.2 thousand.

Overall revenues through December 2023 are \$517.7 thousand with expenditures of \$790.8 thousand resulting in net expenditures over revenues of \$273.2 thousand for the fiscal year. This fund budgeted expenditures more than revenues for the fiscal year due to a spend down of prior grant monies.

E-911 FUND

- The Village has received E911 taxes of \$445.3 thousand through December. This reimbursement is for several prior months of expenditures. Expenditures of \$209.6 thousand have been incurred for the year. Revenue reimbursements of E911 expenditures come from the South West Cook County Consolidated Dispatch agency which holds the Village's E911 taxes. Meetings are usually held bi-monthly or quarterly and this is when the Village submits for reimbursement of its expenditures.

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis. The second quarter's taxes of \$30 thousand were received in *November* to total to \$56.7 thousand on the year. We should expect to record two more quarters of hotel/motel tax revenue for the remainder of the year. Other revenues for newspaper ads and special event revenue total roughly \$7.4 thousand.
- Expenditures totaled \$8.8 thousand for the month of December and are \$72.5 thousand for the fiscal year. The expenditures consist of newsletter publication, electricity for the sign on Mannheim Road, and special event items such as Christmas décor and contributions to the Park District for Concerts in the Park and the 2023 Winter Wonderland sponsorship.
- Through December, the fund is recording expenditures over revenues for year of \$8.4 thousand.

VILLAGE OF WESTCHESTER
DECEMBER 2023 FINANCIAL STATEMENT SUMMARY

ROOSEVELT RD. & CERMAK/OXFORD ST. TIF FUNDS

- In the Roosevelt Rd. TIF fund, real estate taxes of \$101.8 thousand have been received in December and \$234.2 thousand in total for the fiscal year. *Combined* fund expenditures of roughly \$40 thousand have been recorded for the year.

DEBT SERVICE FUND (Fund 30)

- This fund accounts for debt payments on the 2015 and 2021A bonds that are both funded by Non-Home Rule Sales Tax. Bond payments are due every June 15th (interest only) and December 15th (principal and interest). Bond principal of \$380 thousand and interest of \$81.2 thousand was paid in December. Total principal and interest for year total \$543.8 thousand. By Village Ordinance, transfers in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are recorded are the pledged revenue for the aforementioned bond payments.

DEBT SERVICE FUND – 2021 & 2023 G.O. BONDS

- This fund was established to account for the 2021 General Obligation Bond and the 2023 General Obligation Bond issues' debt service payments. The debt on these bonds is paid from real estate tax revenue. Bond payments are due every June 1st (interest only) and December 1st (principal and interest). Real Estate tax revenues of \$1.56 million was received December and total of over \$1.8 million for the year. Principal of \$1.635 million and interest of \$303.1 thousand was paid in December. Total principal and interest paid for the year total \$2.204 million. Budgeted, available (accumulated) fund balance was used to fund a portion these payments.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$98.0 thousand was received in December and \$777.2 thousand received for the fiscal year in total. As mentioned above, total principal and interest payments totaling \$461.9 thousand were recorded in the Debt Service Fund and a corresponding transfer out of the Capital Projects Fund fund to the Debt Service Fund was made in December.

Additionally, a \$14.9 thousand payment for principal and interest was made in December for the promissory note on the Village Hall building purchase. The Public Works aerial truck expenditure of \$164.5 thousand was recorded in June. Including the transfer out, overall fund expenditures are \$868.4 thousand. The fund is recording revenues over expenditures of \$82.7 thousand for the year through December.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In December, \$1.435 million was expended for the street construction and water main program. A total of \$11.770 million has been spent for the fiscal year. These expenditures are budgeted for and funded with available bond proceeds received in the prior year.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 1 - GENERAL FUND

| | PERIOD | YTD | ADOPTED | AMENDED | | % OF |
|-----------------------------|--------------------------------|------------|--------------|--------------|--------------|-----------------------|
| | ACTUAL | ACTUAL | BUDGET | BUDGET | UNEARNED | BGT |
| <u>GENERAL FUND REVENUE</u> | | | | | | |
| 01-00-4102-000 | REAL ESTATE TAXES | 386,048.37 | 874,947.06 | 3,502,227.00 | 3,502,227.00 | (2,627,279.94) 24.98 |
| 01-00-4102-100 | REAL ESTATE TAXES-FIRE PENSION | 590,092.53 | 605,337.75 | 1,825,000.00 | 1,825,000.00 | (1,219,662.25) 33.17 |
| 01-00-4102-200 | REAL ESTATE TAXES-POLICE PENS | 658,768.28 | 675,079.61 | 1,950,000.00 | 1,950,000.00 | (1,274,920.39) 34.62 |
| 01-00-4202-000 | UTILITY TAX-ELECTRIC | 27,550.91 | 299,080.34 | 499,100.00 | 499,100.00 | (200,019.66) 59.92 |
| 01-00-4203-000 | GAMING TAX | 46,791.55 | 190,527.88 | 253,000.00 | 253,000.00 | (62,472.12) 75.31 |
| 01-00-4205-000 | UTILITY TAX-NATURAL GAS | 31,776.00 | 149,271.07 | 495,000.00 | 495,000.00 | (345,728.93) 30.16 |
| 01-00-4206-000 | PLACES FOR EATING TAX | 22,777.53 | 186,039.40 | 273,000.00 | 273,000.00 | (86,960.60) 68.15 |
| 01-00-4207-000 | TELECOMMUNICATION TAXES | 37,025.20 | 285,409.06 | 425,100.00 | 425,100.00 | (139,690.94) 67.14 |
| 01-00-4210-000 | FOREIGN FIRE INSURANCE | .00 | 60,050.36 | 37,000.00 | 37,000.00 | 23,050.36 162.30 |
| 01-00-4212-000 | AMUSEMENT TAX | 488.10 | 21,480.81 | 19,000.00 | 19,000.00 | 2,480.81 113.06 |
| 01-00-4215-000 | LOCAL GAS TAX | 14,251.76 | 118,717.46 | 163,200.00 | 163,200.00 | (44,482.54) 72.74 |
| 01-00-4216-000 | VIDEO RENTAL TAX | 13.66 | 206.66 | 480.00 | 480.00 | (273.34) 43.05 |
| 01-00-4217-000 | CABLE FRANCHISE TAX | .00 | 237,364.04 | 336,000.00 | 336,000.00 | (98,635.96) 70.64 |
| 01-00-4402-000 | PERSONAL PROP. REPLACEMENT TAX | 14,748.68 | 199,768.99 | 233,600.00 | 233,600.00 | (33,831.01) 85.52 |
| 01-00-4402-100 | PPRT - POLICE PENSION | 1,420.74 | 19,243.78 | 26,516.00 | 26,516.00 | (7,272.22) 72.57 |
| 01-00-4402-200 | PPRT - FIRE PENSION | 744.20 | 10,080.09 | 13,889.00 | 13,889.00 | (3,808.91) 72.58 |
| 01-00-4403-000 | STATE INCOME TAX | 154,918.63 | 1,813,824.41 | 2,735,066.00 | 2,735,066.00 | (921,241.59) 66.32 |
| 01-00-4405-000 | STATE SALES TAX | 159,120.25 | 1,243,700.65 | 1,890,000.00 | 1,890,000.00 | (646,299.35) 65.80 |
| 01-00-4406-000 | LOCAL USE TAX | 56,929.54 | 415,183.44 | 692,572.00 | 692,572.00 | (277,388.56) 59.95 |
| 01-00-4407-000 | CANNABIS TAX | 2,067.31 | 16,794.61 | 30,237.00 | 30,237.00 | (13,442.39) 55.54 |
| 01-00-4408-000 | DISPENSARY TAX | 11,363.88 | 113,136.08 | 150,000.00 | 150,000.00 | (36,863.92) 75.42 |
| 01-00-4503-000 | BUILDING PERMITS-RES | 42,459.47 | 358,237.48 | 455,000.00 | 455,000.00 | (96,762.52) 78.73 |
| 01-00-4503-200 | HOME COMPLIANCE PERMITS | 4,550.00 | 54,986.80 | 114,000.00 | 114,000.00 | (59,013.20) 48.23 |
| 01-00-4503-600 | HEALTH INSPECTION FEE | .00 | .00 | 3,000.00 | 3,000.00 | (3,000.00) .00 |
| 01-00-4503-700 | FIRE INSPECTION FEES | .00 | 1,918.35 | 4,225.00 | 4,225.00 | (2,306.65) 45.40 |
| 01-00-4503-900 | RESIDENTIAL RENTAL REGISTR FEE | .00 | 50.00 | .00 | .00 | 50.00 .00 |
| 01-00-4507-000 | BUSINESS LICENSES | 54,128.50 | 56,888.50 | 52,665.00 | 52,665.00 | 4,223.50 108.02 |
| 01-00-4509-000 | GAMING LICENSES | 4,225.00 | 4,625.00 | 1,000.00 | 1,000.00 | 3,625.00 462.50 |
| 01-00-4511-000 | CONTRACTOR LICENSES | 8,800.00 | 44,550.00 | 83,000.00 | 83,000.00 | (38,450.00) 53.67 |
| 01-00-4512-000 | SOLICITOR'S LICENSE | .00 | .00 | 1,000.00 | 1,000.00 | (1,000.00) .00 |
| 01-00-4515-000 | VEHICLE STICKER | 1,742.83 | 47,409.08 | 355,000.00 | 355,000.00 | (307,590.92) 13.35 |
| 01-00-4515-900 | LATE FEE-STICKER | .00 | 12,023.00 | 6,000.00 | 6,000.00 | 6,023.00 200.38 |
| 01-00-4527-000 | LIQUOR LICENSES | 134,725.00 | 139,725.00 | 60,000.00 | 60,000.00 | 79,725.00 232.88 |
| 01-00-4531-000 | TOBACCO LICENSES | 1,100.00 | 1,200.00 | 1,400.00 | 1,400.00 | (200.00) 85.71 |
| 01-00-4701-000 | ALARM FINES | .00 | .00 | 1,000.00 | 1,000.00 | (1,000.00) .00 |
| 01-00-4702-000 | POLICE FINES | 1,600.00 | 62,889.60 | 145,000.00 | 145,000.00 | (82,110.40) 43.37 |
| 01-00-4702-050 | OVERWEIGHT TRUCK FINES | .00 | 13,460.00 | 50,000.00 | 50,000.00 | (36,540.00) 26.92 |
| 01-00-4702-100 | CIRCUIT COURT FINES | 111.50 | 15,842.03 | 31,000.00 | 31,000.00 | (15,157.97) 51.10 |
| 01-00-4703-000 | CODE ENFORCEMENT FINES | 5,900.00 | 8,754.80 | 3,000.00 | 3,000.00 | 5,754.80 291.83 |
| 01-00-4704-000 | PHOTO ENFORCEMENT | 129,499.47 | 483,895.12 | 502,800.00 | 502,800.00 | (18,904.88) 96.24 |
| 01-00-4705-000 | POLICE TOWING | 500.00 | 16,500.00 | 57,000.00 | 57,000.00 | (40,500.00) 28.95 |
| 01-00-4802-000 | PLANNING & ZONING FEES | .00 | 525.00 | 500.00 | 500.00 | 25.00 105.00 |
| 01-00-4806-000 | RENT | 14,877.36 | 119,018.88 | 88,272.00 | 88,272.00 | 30,746.88 134.83 |
| 01-00-4810-000 | AMBULANCE FEES | 117,482.91 | 1,316,835.74 | 1,600,000.00 | 1,600,000.00 | (283,164.26) 82.30 |
| 01-00-4812-000 | RUBBISH | 358,118.21 | 1,432,403.75 | 2,170,000.00 | 2,170,000.00 | (737,596.25) 66.01 |
| 01-00-4813-000 | RUBBISH - PENALTIES | .00 | 21,902.69 | 25,700.00 | 25,700.00 | (3,797.31) 85.22 |
| 01-00-4816-000 | ADVERTISING | .00 | 1,500.00 | 1,500.00 | 1,500.00 | .00 100.00 |
| 01-00-5102-000 | INTEREST INCOME | 34,072.65 | 248,736.74 | 75,000.00 | 75,000.00 | 173,736.74 331.65 |
| 01-00-5103-000 | INVESTMENT APPREC./DEPREC. | .00 | .00 | 22,998.00 | 22,998.00 | (22,998.00) .00 |
| 01-00-5104-000 | LOCAL GRANTS | .00 | 27,988.00 | .00 | .00 | 27,988.00 .00 |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 1 - GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|---|---------------------|----------------------|----------------------|----------------------|------------------------|--------------|
| 01-00-5107-000 STATE GRANT | .00 | 7,538.53 | .00 | .00 | 7,538.53 | .00 |
| 01-00-5108-000 SALE OF FIXED ASSETS | 17,265.03 | 17,265.03 | 10,000.00 | 10,000.00 | 7,265.03 | 172.65 |
| 01-00-5112-100 FEDERAL GRANT - POLICE DEPT | .00 | 2,051.24 | 34,100.00 | 34,100.00 | (32,048.76) | 6.02 |
| 01-00-5122-000 REIMBURSEMENT | (20,813.15) | 15,226.36 | 75,500.00 | 75,500.00 | (60,273.64) | 20.17 |
| 01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME | .00 | 9,920.10 | 19,600.00 | 19,600.00 | (9,679.90) | 50.61 |
| 01-00-5122-150 REIMBURSEMENT - FIRE DEPART. | .00 | 1,907.20 | 19,500.00 | 19,500.00 | (17,592.80) | 9.78 |
| 01-00-5122-200 REIMBURSEMENT-INSURANCE | 1,492.30 | 10,631.88 | 15,000.00 | 15,000.00 | (4,368.12) | 70.88 |
| 01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION | .00 | .00 | 5,000.00 | 5,000.00 | (5,000.00) | .00 |
| 01-00-5125-000 REBATE-COOK CO GASOLINE TAXES | .00 | .00 | 4,750.00 | 4,750.00 | (4,750.00) | .00 |
| 01-00-5140-000 SIDEWALK | .00 | 9,343.75 | 17,500.00 | 17,500.00 | (8,156.25) | 53.39 |
| 01-00-5142-000 TREE PROGRAM | .00 | 3,236.00 | 14,000.00 | 14,000.00 | (10,764.00) | 23.11 |
| 01-00-5180-000 PROCEEDS FROM BOND SALE | .00 | .00 | 391,000.00 | 391,000.00 | (391,000.00) | .00 |
| 01-00-5189-000 MISCELLANEOUS INCOME | 3,107.00 | 1,590.70 | 25,000.00 | 25,000.00 | (23,409.30) | 6.36 |
| TOTAL GENERAL FUND REVENUE | 3,131,841.20 | 12,105,819.90 | 22,090,997.00 | 22,090,997.00 | (9,985,177.10) | 54.80 |
| TOTAL FUND REVENUE | 3,131,841.20 | 12,105,819.90 | 22,090,997.00 | 22,090,997.00 | (9,985,177.10) | 54.80 |
| TOTAL FUND EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 1 - GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEXPENDED | % OF BGT |
|--------------------------------|--------------------------------|-------------------|---------------------|---------------------|-----------------------------------|--------------|
| ADMINISTRATION | | | | | | |
| 01-11-6103-000 | ADMINISTRATION FULL TIME SAL. | 63,585.10 | 414,217.84 | 597,268.00 | 642,268.00 (228,050.16) | 64.49 |
| 01-11-6103-100 | ADMINISTRATION PART TIME SAL | 2,237.50 | 18,362.50 | 31,200.00 | 31,200.00 (12,837.50) | 58.85 |
| 01-11-6103-200 | ELECTED OFFICIALS SALARIES | 1,711.33 | 17,628.69 | 57,600.00 | 57,600.00 (39,971.31) | 30.61 |
| 01-11-6104-000 | ADMINISTRATION OVERTIME | .00 | .00 | 500.00 | 500.00 (500.00) | .00 |
| 01-11-6108-000 | SICK PAY PAYOUT | .00 | .00 | 920.00 | 920.00 (920.00) | .00 |
| 01-11-6122-000 | UNEMPLOYMENT COMPENSATION | .00 | 11,998.04 | .00 | .00 11,998.04 | .00 |
| 01-11-6124-000 | SOCIAL SECURITY - EMPLOYER | 4,136.62 | 27,876.87 | 42,567.00 | 42,567.00 (14,690.13) | 65.49 |
| 01-11-6126-000 | MEDICARE EXPENSE - EMPLOYER | 967.43 | 6,519.57 | 9,955.00 | 9,955.00 (3,435.43) | 65.49 |
| 01-11-6128-000 | IMRF- EMPLOYER EXPENSE | 3,543.47 | 23,592.20 | 33,787.00 | 33,787.00 (10,194.80) | 69.83 |
| 01-11-6150-000 | HEALTH/DENTAL/LIFE INSURANCE | 12,737.98 | 51,055.59 | 95,000.00 | 95,000.00 (43,944.41) | 53.74 |
| 01-11-6203-000 | CONTRACT/LEGAL NOTICES | .00 | 350.00 | 7,550.00 | 7,550.00 (7,200.00) | 4.64 |
| 01-11-6205-000 | PRINTING | 50.00 | 2,358.80 | 4,000.00 | 4,000.00 (1,641.20) | 58.97 |
| 01-11-6207-000 | POSTAGE | .00 | 3,253.23 | 7,500.00 | 7,500.00 (4,246.77) | 43.38 |
| 01-11-6211-000 | CONFERENCE/TRAINING | 99.00 | 4,266.77 | 17,950.00 | 17,950.00 (13,683.23) | 23.77 |
| 01-11-6213-000 | DUES & SUBSCRIPTIONS | 2,916.37 | 31,566.25 | 23,365.00 | 23,365.00 8,201.25 | 135.10 |
| 01-11-6215-000 | INSURANCE & BONDING | 96,888.00 | 214,683.11 | 436,846.00 | 436,846.00 (222,162.89) | 49.14 |
| 01-11-6216-000 | PAYROLL PROCESSING CHARGE | 673.08 | 7,647.64 | 16,000.00 | 16,000.00 (8,352.36) | 47.80 |
| 01-11-6217-000 | BANKING SERVICE FEES | 2,665.78 | 22,661.22 | 25,000.00 | 25,000.00 (2,338.78) | 90.64 |
| 01-11-6219-000 | TELEPHONE & COMMUNICATION | 2,983.38 | 5,863.54 | 5,242.00 | 56,152.00 (50,288.46) | 10.44 |
| 01-11-6225-000 | MAINT. SERVICES-EQUIPMENT | 394.18 | 15,344.23 | 29,650.00 | 29,650.00 (14,305.77) | 51.75 |
| 01-11-6237-000 | EQUIPMENT RENTAL | 510.78 | 2,933.34 | 4,853.00 | 4,853.00 (1,919.66) | 60.44 |
| 01-11-6240-000 | VILLAGE MANAGER AUTO EXPENSE | .00 | .00 | 2,500.00 | 2,500.00 (2,500.00) | .00 |
| 01-11-6246-000 | REIMBURSE-TRAVEL EXPENSE (MILE | .00 | 184.27 | .00 | .00 184.27 | .00 |
| 01-11-6265-000 | PROF. SERVICES-AUDIT | .00 | .00 | 57,000.00 | 57,000.00 (57,000.00) | .00 |
| 01-11-6265-030 | PROF. SERVICES-OTHER | 24,439.76 | 98,070.91 | 155,388.00 | 155,388.00 (57,317.09) | 63.11 |
| 01-11-6289-000 | OTHER CONTRACTUAL EXPENSES | 9,115.09 | 69,921.37 | 115,660.00 | 115,660.00 (45,738.63) | 60.45 |
| 01-11-6303-000 | ATTORNEY LEGAL RETAINER | 2,350.00 | 16,450.00 | 28,200.00 | 28,200.00 (11,750.00) | 58.33 |
| 01-11-6327-000 | OTHER LEGAL SERVICES | 40,303.75 | 197,210.82 | 200,000.00 | 200,000.00 (2,789.18) | 98.61 |
| 01-11-6403-000 | OFFICE SUPPLIES | 208.09 | 10,639.48 | 10,000.00 | 10,000.00 639.48 | 106.39 |
| 01-11-6407-500 | GAS/FUEL OTHER ENTITIES | (20,457.31) | .00 | .00 | .00 .00 | .00 |
| 01-11-6419-000 | MATERIALS & SUPPLIES-OFFICES | 549.00 | 1,901.20 | 1,000.00 | 1,000.00 901.20 | 190.12 |
| 01-11-6421-000 | MATERIALS & SUPPLIES-EQUIPMENT | 1,898.88 | 11,084.55 | 1,200.00 | 1,200.00 9,884.55 | 923.71 |
| 01-11-6489-000 | MISC. MATERIALS & SUPPLIES | 1,517.18 | 3,512.38 | 26,000.00 | 26,000.00 (22,487.62) | 13.51 |
| 01-11-6610-000 | INSTALLMENT DEBT-INTEREST | 390,891.96 | 390,891.96 | 391,000.00 | 391,000.00 (108.04) | 99.97 |
| 01-11-6700-000 | CONTINGENCY | .00 | .00 | 200,000.00 | 59,055.00 (59,055.00) | .00 |
| TOTAL ADMINISTRATION | | 646,916.40 | 1,682,046.37 | 2,634,701.00 | 2,589,666.00 (907,619.63) | 64.95 |
| TOTAL FUND EXPENDITURES | | 646,916.40 | 1,682,046.37 | 2,634,701.00 | 2,589,666.00 (907,619.63) | 64.95 |
| TOTAL FUND EXPENDITURES | | 646,916.40 | 1,682,046.37 | 2,634,701.00 | 2,589,666.00 (907,619.63) | 64.95 |
| TOTAL FUND EXPENDITURES | | 646,916.40 | 1,682,046.37 | 2,634,701.00 | 2,589,666.00 (907,619.63) | 64.95 |

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 1 - GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEXPENDED | % OF BGT |
|------------------------------|------------------------------------|-------------------|---------------------|---------------------|-------------------------------------|--------------|
| PLANNING & ZONING | | | | | | |
| 01-14-6203-000 | CONTRACT/LEGAL NOTICES | .00 | .00 | 9,000.00 | 9,000.00 (9,000.00) | .00 |
| 01-14-6205-000 | PRINTING | .00 | .00 | 500.00 | 500.00 (500.00) | .00 |
| 01-14-6207-000 | POSTAGE | .00 | .00 | 500.00 | 500.00 (500.00) | .00 |
| 01-14-6265-030 | ENGINEERING | .00 | .00 | 8,000.00 | 8,000.00 (8,000.00) | .00 |
| 01-14-6289-000 | OTHER CONTRACTUAL EXPENSES | .00 | .00 | 12,000.00 | 12,000.00 (12,000.00) | .00 |
| | TOTAL PLANNING & ZONING | .00 | .00 | 30,000.00 | 30,000.00 (30,000.00) | .00 |
| | TOTAL FUND EXPENDITURES | 646,916.40 | 1,682,046.37 | 2,664,701.00 | 2,619,666.00 (937,619.63) | 64.21 |
| BUILDING DEPARTMENT | | | | | | |
| 01-15-6103-000 | BUILDING - FULL TIME SALARIES | 17,801.48 | 129,838.28 | 224,862.00 | 224,862.00 (95,023.72) | 57.74 |
| 01-15-6103-100 | BUILDING - PART TIME SALARIES | 1,679.12 | 14,533.84 | 57,800.00 | 57,800.00 (43,266.16) | 25.15 |
| 01-15-6124-000 | SOCIAL SECURITY - EMPLOYER | 1,170.10 | 8,682.56 | 17,525.00 | 17,525.00 (8,842.44) | 49.54 |
| 01-15-6126-000 | MEDICARE EXPENSE - EMPLOYER | 273.64 | 2,030.56 | 4,099.00 | 4,099.00 (2,068.44) | 49.54 |
| 01-15-6128-000 | IMRF- EMPLOYER EXPENSE | 486.08 | 4,974.52 | 12,734.00 | 12,734.00 (7,759.48) | 39.06 |
| 01-15-6150-000 | HEALTH/DENTAL/LIFE INSURANCE | 5,341.44 | 38,220.89 | 82,201.00 | 82,201.00 (43,980.11) | 46.50 |
| 01-15-6203-000 | CONTRACT/LEGAL NOTICES | .00 | 100.00 | 1,000.00 | 1,000.00 (900.00) | 10.00 |
| 01-15-6205-000 | PRINTING | .00 | 225.00 | 1,500.00 | 1,500.00 (1,275.00) | 15.00 |
| 01-15-6207-000 | POSTAGE | .00 | 51.03 | 1,500.00 | 1,500.00 (1,448.97) | 3.40 |
| 01-15-6211-000 | CONFERENCE/TRAINING | .00 | 141.83 | 10,800.00 | 10,800.00 (10,658.17) | 1.31 |
| 01-15-6213-000 | DUES & SUBSCRIPTIONS | .00 | 1,439.43 | 2,490.00 | 2,490.00 (1,050.57) | 57.81 |
| 01-15-6219-000 | TELEPHONE & COMMUNICATIONS | 2,862.05 | 3,512.83 | 2,200.00 | 2,200.00 1,312.83 | 159.67 |
| 01-15-6225-000 | MAINT. SERVICES-EQUIPMENT | 161.98 | 2,408.05 | 19,175.00 | 19,175.00 (16,766.95) | 12.56 |
| 01-15-6265-030 | PROF. SERVICES-OTHER | 1,300.00 | 24,169.25 | 69,000.00 | 69,000.00 (44,830.75) | 35.03 |
| 01-15-6265-100 | PROF. SERVICES-ENGINEERING | .00 | 1,390.00 | 30,000.00 | 30,000.00 (28,610.00) | 4.63 |
| 01-15-6266-000 | PLAN REVIEW SERVICES | 19,436.75 | 85,530.82 | 140,000.00 | 140,000.00 (54,469.18) | 61.09 |
| 01-15-6280-000 | ELEVATOR INSPECTION | .00 | 1,375.00 | 4,000.00 | 4,000.00 (2,625.00) | 34.38 |
| 01-15-6289-000 | OTHER CONTRACTUAL EXPENSES | 625.00 | 782.00 | 3,000.00 | 3,000.00 (2,218.00) | 26.07 |
| 01-15-6403-000 | OFFICE SUPPLIES | .00 | 16.99 | .00 | .00 16.99 | .00 |
| 01-15-6406-000 | CLOTHING SUPPLIES | .00 | .00 | 500.00 | 500.00 (500.00) | .00 |
| 01-15-6407-000 | FUEL | 42.07 | 892.41 | 3,000.00 | 3,000.00 (2,107.59) | 29.75 |
| 01-15-6419-000 | MATERIAL & SUPPLIES-OFFICES | 389.00 | 1,137.48 | 2,000.00 | 2,000.00 (862.52) | 56.87 |
| 01-15-6421-000 | MATERIAL & SUPPLIES-EQUIPMENT | .00 | 3,723.47 | 9,200.00 | 9,200.00 (5,476.53) | 40.47 |
| 01-15-6423-000 | MATERIAL & SUPPLIES-VEHICLES | 20.00 | 811.06 | 1,500.00 | 1,500.00 (688.94) | 54.07 |
| 01-15-6425-000 | MATERIAL & SUPPLIES-OTHER | .00 | 898.98 | 3,750.00 | 3,750.00 (2,851.02) | 23.97 |
| | TOTAL BUILDING DEPARTMENT | 51,588.71 | 326,886.28 | 703,836.00 | 703,836.00 (376,949.72) | 46.44 |
| | TOTAL FUND EXPENDITURES | 698,505.11 | 2,008,932.65 | 3,368,537.00 | 3,323,502.00 (1,314,569.35) | 60.45 |

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 1 - GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEXPENDED | % OF BGT |
|---------------------------------------|------------------|---------------|-------------------|-------------------|-----------------|-------------|
| <u>FIRE & POLICE COMMISSION</u> | | | | | | |
| 01-18-6203-000 CONTRACT/LEGAL NOTICES | .00 | 947.80 | 1,200.00 | 1,200.00 | (252.20) | 78.98 |
| 01-18-6207-000 POSTAGE | .00 | .00 | 200.00 | 200.00 | (200.00) | .00 |
| 01-18-6211-000 CONFERENCE & TRAINING | .00 | .00 | 1,250.00 | 1,250.00 | (1,250.00) | .00 |
| 01-18-6213-000 DUES & SUBSCRIPTIONS | 400.00 | 400.00 | 375.00 | 375.00 | 25.00 | 106.67 |
| 01-18-6265-020 PROF. SERVICES-LEGAL | .00 | 5,274.51 | 15,000.00 | 15,000.00 | (9,725.49) | 35.16 |
| 01-18-6265-030 PROF. SERVICES-OTHER | 1,347.00 | 36,295.60 | 42,000.00 | 42,000.00 | (5,704.40) | 86.42 |
| TOTAL FIRE & POLICE COMMISSION | 1,747.00 | 42,917.91 | 60,025.00 | 60,025.00 | (17,107.09) | 71.50 |
| TOTAL FUND EXPENDITURES | 700,252.11 | 2,051,850.56 | 3,428,562.00 | 3,383,527.00 | (1,331,676.44) | 60.64 |
| TOTAL FUND EXPENDITURES | 700,252.11 | 2,051,850.56 | 3,428,562.00 | 3,383,527.00 | (1,331,676.44) | 60.64 |

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 1 - GENERAL FUND

| | PERIOD | YTD | ADOPTED | AMENDED | | % OF |
|--------------------------|--------------------------------|---------------------|---------------------|----------------------|----------------------|------------------------------|
| | ACTUAL | ACTUAL | BUDGET | BUDGET | UNEXPENDED | BGT |
| <u>POLICE DEPARTMENT</u> | | | | | | |
| 01-20-6103-000 | POLICE - FULL TIME SALARIES | 255,148.91 | 2,015,894.40 | 3,259,251.00 | 3,259,251.00 | (1,243,356.60) 61.85 |
| 01-20-6103-050 | POLICE - FULL TIME NON-SWORN | 21,903.46 | 174,492.36 | 256,011.00 | 256,011.00 | (81,518.64) 68.16 |
| 01-20-6104-000 | POLICE - OVERTIME | 30,946.28 | 298,546.15 | 250,000.00 | 250,000.00 | 48,546.15 119.42 |
| 01-20-6106-000 | VACATION PAYOUT | .00 | 19,941.93 | 20,000.00 | 20,000.00 | (58.07) 99.71 |
| 01-20-6108-000 | SICK PAY PAYOUT | .00 | 898.38 | 5,000.00 | 5,000.00 | (4,101.62) 17.97 |
| 01-20-6110-000 | HOLIDAY PAY | 2,627.01 | 137,719.58 | 141,110.00 | 141,110.00 | (3,390.42) 97.60 |
| 01-20-6115-000 | EARLY RETIREMENT INCENTIVE | .00 | 8,000.00 | 20,000.00 | 20,000.00 | (12,000.00) 40.00 |
| 01-20-6118-000 | UNIFORM ALLOWANCE | .00 | 4,826.80 | 32,175.00 | 32,175.00 | (27,348.20) 15.00 |
| 01-20-6124-000 | SOCIAL SECURITY - EMPLOYER | 2,471.58 | 18,476.02 | 24,444.00 | 24,444.00 | (5,967.98) 75.59 |
| 01-20-6126-000 | MEDICARE EXPENSE - EMPLOYER | 4,256.33 | 36,898.49 | 50,971.00 | 50,971.00 | (14,072.51) 72.39 |
| 01-20-6128-000 | IMRF - EMPLOYER EXPENSE | 540.57 | 4,461.88 | 12,903.00 | 12,903.00 | (8,441.12) 34.58 |
| 01-20-6132-000 | POLICE PENSION - R.E. TAXES | 658,768.28 | 681,911.24 | 1,950,000.00 | 1,950,000.00 | (1,268,088.76) 34.97 |
| 01-20-6150-000 | HEALTH/DENTAL/LIFE INSURANCE | 36,233.92 | 407,872.39 | 715,000.00 | 715,000.00 | (307,127.61) 57.05 |
| 01-20-6205-000 | PRINTING | .00 | 3,050.18 | 5,000.00 | 5,000.00 | (1,949.82) 61.00 |
| 01-20-6207-000 | POSTAGE | .00 | 363.64 | 1,000.00 | 1,000.00 | (636.36) 36.36 |
| 01-20-6211-000 | POLICE CONFERENCE/TRAINING | 200.00 | 12,811.53 | 35,355.00 | 35,355.00 | (22,543.47) 36.24 |
| 01-20-6211-100 | LODGING | .00 | .00 | 1,000.00 | 1,000.00 | (1,000.00) .00 |
| 01-20-6211-200 | FOOD / MEALS | 194.04 | 401.91 | 1,600.00 | 1,600.00 | (1,198.09) 25.12 |
| 01-20-6211-300 | TRAVEL EXPENSES | .00 | .00 | 500.00 | 500.00 | (500.00) .00 |
| 01-20-6213-000 | DUES & SUBSCRIPTIONS | (875.00) | 44,076.05 | 48,853.00 | 48,853.00 | (4,776.95) 90.22 |
| 01-20-6219-000 | TELEPHONE & COMMUNICATION | 3,106.34 | 10,007.61 | 10,500.00 | 10,500.00 | (492.39) 95.31 |
| 01-20-6223-000 | MAINT. SERVICES-BUILDING & OFF | .00 | .00 | 1,500.00 | 1,500.00 | (1,500.00) .00 |
| 01-20-6225-000 | MAINT. SERVICES-EQUIPMENT | 217.20 | 3,308.70 | 4,650.00 | 4,650.00 | (1,341.30) 71.15 |
| 01-20-6227-000 | MAINT. SERVICES-VEHICLES | 1,788.02 | 27,836.78 | 36,000.00 | 36,000.00 | (8,163.22) 77.32 |
| 01-20-6237-000 | EQUIPMENT RENTAL | .00 | 1,434.02 | 2,808.00 | 2,808.00 | (1,373.98) 51.07 |
| 01-20-6249-000 | COMMUNITY RELATIONS | .00 | 7,213.55 | 3,000.00 | 3,000.00 | 4,213.55 240.45 |
| 01-20-6265-030 | PROF. SERVICES-OTHER | 950.00 | 3,715.99 | 4,800.00 | 4,800.00 | (1,084.01) 77.42 |
| 01-20-6265-040 | PROF. SERVICES-ANIMAL CONTROL | .00 | .00 | 300.00 | 300.00 | (300.00) .00 |
| 01-20-6289-000 | OTHER CONTRACTUAL EXPENSES | 1,662.50 | 48,068.32 | 35,350.00 | 35,350.00 | 12,718.32 135.98 |
| 01-20-6403-000 | OFFICE SUPPLIES | 28.80 | 955.44 | 2,500.00 | 2,500.00 | (1,544.56) 38.22 |
| 01-20-6404-000 | AMMUNITION | .00 | 2,647.00 | 15,000.00 | 15,000.00 | (12,353.00) 17.65 |
| 01-20-6407-000 | FUEL | 3,570.31 | 44,960.85 | 57,000.00 | 57,000.00 | (12,039.15) 78.88 |
| 01-20-6421-000 | MATERIALS & SUPPLIES-EQUIPMENT | 590.90 | 10,685.13 | 19,635.00 | 19,635.00 | (8,949.87) 54.42 |
| 01-20-6423-000 | MATERIALS & SUPPLIES-VEHICLES | 151.00 | 3,877.46 | 25,000.00 | 25,000.00 | (21,122.54) 15.51 |
| 01-20-6425-000 | MATERIALS & SUPPLIES-OTHER | 25.52 | 618.23 | 1,500.00 | 1,500.00 | (881.77) 41.22 |
| 01-20-6449-000 | COMMUNITY RELATIONS | 175.19 | 5,917.73 | 4,000.00 | 4,000.00 | 1,917.73 147.94 |
| 01-20-6509-000 | COMPUTER HARDWARE | .00 | 4,284.69 | 15,000.00 | 15,000.00 | (10,715.31) 28.56 |
| 01-20-6515-000 | OPERATING EQUIPMENT | .00 | 1,071.98 | 126,064.00 | 126,064.00 | (124,992.02) .85 |
| 01-20-6516-000 | WEAPONS | .00 | .00 | 10,000.00 | 10,000.00 | (10,000.00) .00 |
| 01-20-6521-000 | MOTOR VEHICLES | .00 | 96,174.83 | 107,000.00 | 107,000.00 | (10,825.17) 89.88 |
| 01-20-6609-000 | INSTALLMENT DEBT-PRINCIPAL | .00 | 24,681.51 | 25,412.00 | 25,412.00 | (730.49) 97.13 |
| 01-20-6610-000 | INSTALLMENT DEBT-INTEREST | .00 | 839.83 | 160.00 | 160.00 | 679.83 524.89 |
| | TOTAL POLICE DEPARTMENT | 1,024,681.16 | 4,168,942.58 | 7,337,352.00 | 7,337,352.00 | (3,168,409.42) 56.82 |
| | TOTAL FUND EXPENDITURES | 1,724,933.27 | 6,220,793.14 | 10,765,914.00 | 10,720,879.00 | (4,500,085.86) 58.03 |

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 1 - GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEXPENDED | % OF BGT |
|---|------------------|---------------|-------------------|-------------------|-----------------|-------------|
| TOTAL FUND EXPENDITURES | 1,724,933.27 | 6,220,793.14 | 10,765,914.00 | 10,720,879.00 | (4,500,085.86) | 58.03 |
| FIRE DEPARTMENT | | | | | | |
| 01-22-6103-000 FIRE - FULL TIME SALARIES | 201,673.70 | 1,579,797.71 | 2,728,316.00 | 2,728,316.00 | (1,148,518.29) | 57.90 |
| 01-22-6103-100 FIRE - PART TIME SALARIES | 2,126.40 | 15,593.60 | 20,500.00 | 20,500.00 | (4,906.40) | 76.07 |
| 01-22-6103-200 FIRE PREVENTION PAY | 156.59 | 2,088.18 | 12,000.00 | 12,000.00 | (9,911.82) | 17.40 |
| 01-22-6104-000 FIRE - OVERTIME | 63,354.37 | 497,572.03 | 280,000.00 | 280,000.00 | 217,572.03 | 177.70 |
| 01-22-6106-000 VACATION PAYOUT | 5,950.44 | 7,573.19 | 20,000.00 | 20,000.00 | (12,426.81) | 37.87 |
| 01-22-6108-000 SICK PAY PAYOUT | 2,975.22 | 2,975.22 | 8,000.00 | 8,000.00 | (5,024.78) | 37.19 |
| 01-22-6109-000 COMP TIME PAYOUT | .00 | 118.33 | .00 | .00 | 118.33 | .00 |
| 01-22-6110-000 HOLIDAY PAY | 5,109.49 | 103,349.40 | 115,000.00 | 115,000.00 | (11,650.60) | 89.87 |
| 01-22-6118-000 UNIFORM ALLOWANCE | .00 | 20,732.63 | 33,600.00 | 33,600.00 | (12,867.37) | 61.70 |
| 01-22-6124-000 SOCIAL SECURITY - EMPLOYER | 1,183.69 | 3,734.95 | 1,271.00 | 1,271.00 | 2,463.95 | 293.86 |
| 01-22-6126-000 MEDICARE EXPENSE - EMPLOYER | 3,986.79 | 31,289.40 | 39,858.00 | 39,858.00 | (8,568.60) | 78.50 |
| 01-22-6128-000 IMRF - EMPLOYER EXPENSE | 305.73 | 2,558.66 | 1,033.00 | 1,033.00 | 1,525.66 | 247.69 |
| 01-22-6132-000 FIRE PENSION - R.E. TAXES | 590,092.53 | 608,916.23 | 1,825,000.00 | 1,825,000.00 | (1,216,083.77) | 33.37 |
| 01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE | 35,419.39 | 320,832.99 | 639,808.00 | 639,808.00 | (318,975.01) | 50.15 |
| 01-22-6203-000 CONTRACT/LEGAL NOTICES | .00 | .00 | 150.00 | 150.00 | (150.00) | .00 |
| 01-22-6205-000 PRINTING | .00 | .00 | 750.00 | 750.00 | (750.00) | .00 |
| 01-22-6207-000 POSTAGE | .00 | 122.82 | 300.00 | 300.00 | (177.18) | 40.94 |
| 01-22-6211-000 CONFERENCE/TRAINING | .00 | 12,653.38 | 44,650.00 | 44,650.00 | (31,996.62) | 28.34 |
| 01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE | .00 | 10,903.28 | 37,000.00 | 37,000.00 | (26,096.72) | 29.47 |
| 01-22-6213-000 DUES & SUBSCRIPTIONS | .00 | 10,282.42 | 11,500.00 | 11,500.00 | (1,217.58) | 89.41 |
| 01-22-6219-000 TELEPHONE & COMMUNICATION | 3,200.33 | 11,073.60 | 14,418.00 | 14,418.00 | (3,344.40) | 76.80 |
| 01-22-6223-000 MAINT. SERVICES-BUILDING & OFF | .00 | 11,798.55 | 10,000.00 | 10,000.00 | 1,798.55 | 117.99 |
| 01-22-6225-000 MAINT. SERVICES-EQUIPMENT | 1,500.00 | 6,667.89 | 15,850.00 | 15,850.00 | (9,182.11) | 42.07 |
| 01-22-6227-000 MAINT. SERVICES-VEHICLES | 29,013.83 | 65,920.16 | 100,000.00 | 86,560.00 | (20,639.84) | 76.16 |
| 01-22-6245-000 FIRE DEPARTMENT EDUCATION FUN | .00 | .00 | 9,500.00 | 9,500.00 | (9,500.00) | .00 |
| 01-22-6265-030 PROF. SERVICES-OTHER | .00 | .00 | 80,800.00 | 80,800.00 | (80,800.00) | .00 |
| 01-22-6289-000 OTHER CONTRACTUAL EXPENSES | 32.90 | 33,554.21 | 335,406.00 | 335,406.00 | (301,851.79) | 10.00 |
| 01-22-6403-000 OFFICE SUPPLIES | 84.81 | 2,594.33 | 4,500.00 | 4,500.00 | (1,905.67) | 57.65 |
| 01-22-6405-000 CLEANING SUPPLIES | 307.08 | 3,798.93 | 6,500.00 | 6,500.00 | (2,701.07) | 58.45 |
| 01-22-6407-000 FUEL | 1,547.13 | 14,101.54 | 25,000.00 | 25,000.00 | (10,898.46) | 56.41 |
| 01-22-6411-000 PUBLIC EDUCATION MATERIALS | 95.36 | 11,882.40 | 13,800.00 | 13,800.00 | (1,917.60) | 86.10 |
| 01-22-6419-000 MATERIALS & SUPPLIES-OFFICES | .00 | .00 | 100.00 | 100.00 | (100.00) | .00 |
| 01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT | 179.97 | 20,465.75 | 19,700.00 | 19,700.00 | 765.75 | 103.89 |
| 01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES | 93.80 | 3,674.23 | 11,400.00 | 11,400.00 | (7,725.77) | 32.23 |
| 01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL | 151.18 | 50,363.88 | 40,350.00 | 40,350.00 | 10,013.88 | 124.82 |
| 01-22-6425-000 MATERIALS & SUPPLIES-OTHER EQU | 906.22 | 7,072.83 | 6,825.00 | 6,825.00 | 247.83 | 103.63 |
| 01-22-6509-000 COMPUTER HARDWARE | .00 | .00 | .00 | 13,440.00 | (13,440.00) | .00 |
| 01-22-6515-000 OPERATING EQUIPMENT | .00 | 266,093.29 | 263,480.00 | 303,404.83 | (37,311.54) | 87.70 |
| 01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT | 1,145.00 | 23,614.91 | 38,200.00 | 38,200.00 | (14,585.09) | 61.82 |
| 01-22-6521-000 MOTOR VEHICLES | .00 | .00 | 65,000.00 | 65,000.00 | (65,000.00) | .00 |
| 01-22-6525-000 BUILDING/EQUIPMENT | .00 | .00 | 82,000.00 | 82,000.00 | (82,000.00) | .00 |
| TOTAL FIRE DEPARTMENT | 950,591.95 | 3,763,770.92 | 6,961,565.00 | 7,001,489.83 | (3,237,718.91) | 53.76 |
| TOTAL FUND EXPENDITURES | 2,675,525.22 | 9,984,564.06 | 17,727,479.00 | 17,722,368.83 | (7,737,804.77) | 56.34 |

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 1 - GENERAL FUND

| PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEXPENDED | % OF BGT |
|------------------|---------------|-------------------|-------------------|------------|-------------|
|------------------|---------------|-------------------|-------------------|------------|-------------|

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 1 - GENERAL FUND

| | PERIOD | YTD | ADOPTED | AMENDED | | % OF |
|--------------------------------|--------------------------------|---------------|--------------|--------------|----------------------------|---------|
| | ACTUAL | ACTUAL | BUDGET | BUDGET | UNEXPENDED | BGT |
| PUBLIC WORKS DEPARTMENT | | | | | | |
| 01-30-6103-000 | PUBLIC WORKS-FULL TIME SALARY | 43,395.03 | 359,160.45 | 620,870.00 | 604,700.00 (245,539.55) | 59.39 |
| 01-30-6103-050 | PW-FULLTIME-BUILDINGS & GROUND | 3,633.84 | 30,282.00 | 44,990.00 | 44,990.00 (14,708.00) | 67.31 |
| 01-30-6104-000 | PUBLIC WORKS - OVERTIME | 2,927.24 | 19,126.78 | 80,000.00 | 80,000.00 (60,873.22) | 23.91 |
| 01-30-6106-000 | VACATION PAYOUT | .00 | .00 | 2,500.00 | 2,500.00 (2,500.00) | .00 |
| 01-30-6108-000 | SICK TIME PAYOUT | .00 | .00 | 2,500.00 | 2,500.00 (2,500.00) | .00 |
| 01-30-6118-000 | UNIFORM ALLOWANCE | .00 | .00 | 1,750.00 | 1,750.00 (1,750.00) | .00 |
| 01-30-6124-000 | SOCIAL SECURITY - EMPLOYER | 3,094.24 | 25,439.98 | 46,553.00 | 46,553.00 (21,113.02) | 54.65 |
| 01-30-6126-000 | MEDICARE EXPENSE - EMPLOYER | 723.61 | 5,949.32 | 10,887.00 | 10,887.00 (4,937.68) | 54.65 |
| 01-30-6128-000 | IMRF - EMPLOYER EXPENSE | 1,937.80 | 32,477.23 | 37,843.00 | 37,843.00 (5,365.77) | 85.82 |
| 01-30-6150-000 | HEALTH/DENTAL/LIFE INSURANCE | 20,796.49 | 138,825.36 | 190,320.00 | 190,320.00 (51,494.64) | 72.94 |
| 01-30-6205-000 | PRINTING | .00 | .00 | 500.00 | 500.00 (500.00) | .00 |
| 01-30-6207-000 | POSTAGE | .00 | 3,842.10 | 250.00 | 250.00 3,592.10 | 1536.84 |
| 01-30-6211-000 | CONFERENCE/TRAINING | .00 | 62.50 | 3,000.00 | 3,000.00 (2,937.50) | 2.08 |
| 01-30-6213-000 | DUES & SUBSCRIPTIONS | 250.00 | 1,693.46 | 5,125.00 | 5,125.00 (3,431.54) | 33.04 |
| 01-30-6219-000 | TELEPHONE & COMMUNICATION | 2,862.04 | 4,952.71 | 3,900.00 | 3,900.00 1,052.71 | 126.99 |
| 01-30-6223-000 | MAINT. SERVICES-BUILDING & OFF | 3,112.19 | 54,660.95 | 47,250.00 | 148,070.00 (93,409.05) | 36.92 |
| 01-30-6225-000 | MAINT. SERVICES-EQUIPMENT | .00 | 30,943.53 | 34,500.00 | 34,500.00 (3,556.47) | 89.69 |
| 01-30-6227-000 | MAINT. SERVICES-VEHICLES | .00 | 2,378.61 | 9,500.00 | 9,500.00 (7,121.39) | 25.04 |
| 01-30-6228-100 | MAINT. SERVICES-TRAFFIC LIGHTS | .00 | 10,360.50 | 23,500.00 | 23,500.00 (13,139.50) | 44.09 |
| 01-30-6231-100 | TREE REPLACEMENT PROGRAM | .00 | 65,214.00 | 66,000.00 | 66,000.00 (786.00) | 98.81 |
| 01-30-6231-200 | TREE REMOVAL-CONTRACT | 5,276.50 | 7,655.50 | 30,000.00 | 30,000.00 (22,344.50) | 25.52 |
| 01-30-6231-300 | TREE TRIMMING-CONTRACT | 15,500.00 | 15,500.00 | 100,000.00 | 100,000.00 (84,500.00) | 15.50 |
| 01-30-6231-350 | RESTORATION TREES-DIRT & SEED | .00 | 3,863.00 | 5,500.00 | 5,500.00 (1,637.00) | 70.24 |
| 01-30-6231-400 | EMERGENCY TREE & STORM CARE | .00 | 1,600.00 | 40,000.00 | 40,000.00 (38,400.00) | 4.00 |
| 01-30-6233-000 | DISPOSAL CHARGES | 7,731.62 | 9,351.62 | 45,000.00 | 45,000.00 (35,648.38) | 20.78 |
| 01-30-6235-200 | SIDEWALK REPLACEMENT PROGRA | .00 | .00 | 115,000.00 | 115,000.00 (115,000.00) | .00 |
| 01-30-6237-000 | EQUIPMENT RENTAL | 161.71 | 8,563.25 | 9,750.00 | 9,750.00 (1,186.75) | 87.83 |
| 01-30-6243-000 | GAS HEATING | 1,930.82 | 1,930.82 | 15,000.00 | 15,000.00 (13,069.18) | 12.87 |
| 01-30-6245-000 | RUBBISH EXPENSE | 351,802.76 | 1,221,107.98 | 2,094,053.00 | 2,094,053.00 (872,945.02) | 58.31 |
| 01-30-6251-000 | ELECTRICITY | 5,748.16 | 37,981.82 | 65,100.00 | 65,100.00 (27,118.18) | 58.34 |
| 01-30-6265-030 | PROF. SERVICES-OTHER | 698.99 | 57,220.41 | 54,500.00 | 80,070.00 (22,849.59) | 71.46 |
| 01-30-6265-100 | PROF. SERVICES-ENGINEERING | .00 | 5,037.18 | 11,000.00 | 11,000.00 (5,962.82) | 45.79 |
| 01-30-6289-000 | OTHER CONTRACTUAL EXPENSES | 625.00 | 35,979.81 | 37,000.00 | 37,000.00 (1,020.19) | 97.24 |
| 01-30-6289-200 | CONTRACTUAL EXPENSE-MOWING | 6,231.00 | 46,732.50 | 55,000.00 | 55,000.00 (8,267.50) | 84.97 |
| 01-30-6403-000 | OFFICE SUPPLIES | .00 | 451.74 | 1,500.00 | 1,500.00 (1,048.26) | 30.12 |
| 01-30-6406-000 | CLOTHING SUPPLIES | 969.57 | 6,900.31 | 11,500.00 | 11,500.00 (4,599.69) | 60.00 |
| 01-30-6407-000 | FUEL | 2,294.53 | 23,628.97 | 50,000.00 | 50,000.00 (26,371.03) | 47.26 |
| 01-30-6419-000 | MATERIALS & SUPPLIES-OFFICES | .00 | 280.50 | 1,500.00 | 1,500.00 (1,219.50) | 18.70 |
| 01-30-6421-000 | MATERIALS & SUPPLIES-EQUIPMENT | 1,072.71 | 36,210.74 | 42,050.00 | 42,050.00 (5,839.26) | 86.11 |
| 01-30-6423-000 | MATERIALS & SUPPLIES-VEHICLES | 152.91 | 959.62 | 10,750.00 | 10,750.00 (9,790.38) | 8.93 |
| 01-30-6425-000 | MATERIALS & SUPPLIES-OTHER | (174,077.97) | 16,209.87 | 39,050.00 | 39,050.00 (22,840.13) | 41.51 |
| 01-30-6426-000 | MATERIALS & SUPPLIES - MECH | 1,519.21 | 9,033.86 | 20,000.00 | 20,000.00 (10,966.14) | 45.17 |
| 01-30-6429-000 | MATERIALS & SUPPLIES-STREETS | 1,027.69 | 19,532.43 | 44,950.00 | 44,950.00 (25,417.57) | 43.45 |
| 01-30-6515-000 | OPERATING EQUIPMENT | .00 | 8,597.00 | 82,000.00 | 144,250.00 (135,653.00) | 5.96 |
| 01-30-6525-000 | BUILDING/EQUIPMENT | .00 | 1,479.80 | 5,000.00 | 5,000.00 (3,520.20) | 29.60 |
| 01-30-6527-000 | STREET & TRAFFIC SIGNS | 2,235.00 | 9,238.80 | 25,000.00 | 25,000.00 (15,761.20) | 36.96 |
| 01-30-6540-000 | INFRASTRUCTURE EXPENDITURES | 133,280.00 | 133,280.00 | .00 | .00 133,280.00 | .00 |
| 01-30-6609-000 | INSTALLMENT LEASE - PRINCIPAL | .00 | 55,270.22 | 64,882.00 | 64,882.00 (9,611.78) | 85.19 |
| 01-30-6610-000 | INSTALLMENT LEASE - INTEREST | .00 | 5,510.80 | 5,791.00 | 5,791.00 (280.20) | 95.16 |

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 1 - GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEXPENDED | % OF BGT |
|-------------------------------|------------------|---------------|-------------------|-------------------|-----------------|-------------|
| TOTAL PUBLIC WORKS DEPARTMENT | 446,912.69 | 2,564,478.03 | 4,312,614.00 | 4,485,084.00 | (1,920,605.97) | 57.18 |
| TOTAL FUND EXPENDITURES | 3,122,437.91 | 12,549,042.09 | 22,040,093.00 | 22,207,452.83 | (9,658,410.74) | 56.51 |
| TOTAL FUND EXPENDITURES | 3,122,437.91 | 12,549,042.09 | 22,040,093.00 | 22,207,452.83 | (9,658,410.74) | 56.51 |
| TOTAL FUND EXPENDITURES | 3,122,437.91 | 12,549,042.09 | 22,040,093.00 | 22,207,452.83 | (9,658,410.74) | 56.51 |
| TOTAL FUND EXPENDITURES | 3,122,437.91 | 12,549,042.09 | 22,040,093.00 | 22,207,452.83 | (9,658,410.74) | 56.51 |
| TOTAL FUND EXPENDITURES | 3,122,437.91 | 12,549,042.09 | 22,040,093.00 | 22,207,452.83 | (9,658,410.74) | 56.51 |
| TOTAL FUND EXPENDITURES | 3,122,437.91 | 12,549,042.09 | 22,040,093.00 | 22,207,452.83 | (9,658,410.74) | 56.51 |
| NET REVENUE OVER EXPENDITURES | 9,403.29 | (443,222.19) | 50,904.00 | (116,455.83) | (326,766.36) | (380.59) |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 2 - UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|-----------------------------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------------|
| <u>UTILITY FUND REVENUE</u> | | | | | | |
| 02-00-4814-000 | WATER USAGE | 951,004.10 | 3,009,352.03 | 4,440,000.00 | 4,440,000.00 | (1,430,647.97) 67.78 |
| 02-00-4816-000 | WATER INFRASTRUCTURE | 86,416.40 | 346,082.02 | 515,000.00 | 515,000.00 | (168,917.98) 67.20 |
| 02-00-4818-000 | METER SALES | .00 | 3,774.80 | 5,000.00 | 5,000.00 | (1,225.20) 75.50 |
| 02-00-4820-000 | WATER PENALTIES | (15.20) | 43,015.26 | 55,000.00 | 55,000.00 | (11,984.74) 78.21 |
| 02-00-4828-000 | SEWER USAGE | 115,353.14 | 401,264.30 | 540,000.00 | 540,000.00 | (138,735.70) 74.31 |
| 02-00-4829-000 | SEWER INFRASTRUCTURE | 85,365.40 | 341,857.02 | 515,000.00 | 515,000.00 | (173,142.98) 66.38 |
| 02-00-4830-000 | SEWER PENALTIES | .00 | 5,265.88 | 5,000.00 | 5,000.00 | 265.88 105.32 |
| 02-00-5102-000 | INTEREST INCOME | 1,816.97 | 44,137.69 | 65,000.00 | 65,000.00 | (20,862.31) 67.90 |
| 02-00-5122-000 | REIMBURSEMENT | .00 | 370.10 | .00 | .00 | 370.10 .00 |
| 02-00-5189-000 | OTHER INCOME | 530.00 | 2,895.00 | 6,500.00 | 6,500.00 | (3,605.00) 44.54 |
| | TOTAL UTILITY FUND REVENUE | 1,240,470.81 | 4,198,014.10 | 6,146,500.00 | 6,146,500.00 | (1,948,485.90) 68.30 |
| | TOTAL FUND REVENUE | 1,240,470.81 | 4,198,014.10 | 6,146,500.00 | 6,146,500.00 | (1,948,485.90) 68.30 |

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 2 - UTILITY FUND

| | PERIOD | YTD | ADOPTED | AMENDED | | % OF |
|------------------------------|--------------------------------|------------|--------------|--------------|--------------|-----------------------|
| | ACTUAL | ACTUAL | BUDGET | BUDGET | UNEXPENDED | BGT |
| <u>UTILITY FUND EXPENSES</u> | | | | | | |
| 02-95-6103-000 | UTILITY - FULL TIME SALARIES | 79,491.26 | 634,457.61 | 1,073,094.00 | 1,073,094.00 | (438,636.39) 59.12 |
| 02-95-6103-100 | UTILITY - PART TIME SALARIES | .00 | .00 | 48,000.00 | 48,000.00 | (48,000.00) .00 |
| 02-95-6104-000 | UTILITY - OVERTIME | 8,424.42 | 59,477.79 | 150,000.00 | 150,000.00 | (90,522.21) 39.65 |
| 02-95-6106-000 | VACATION PAYOUT | .00 | .00 | 5,000.00 | 5,000.00 | (5,000.00) .00 |
| 02-95-6108-000 | SICK TIME PAYOUT | .00 | .00 | 5,000.00 | 5,000.00 | (5,000.00) .00 |
| 02-95-6118-000 | UNIFORM ALLOWANCE | .00 | .00 | 1,750.00 | 1,750.00 | (1,750.00) .00 |
| 02-95-6124-000 | SOCIAL SECURITY - EMPLOYER | 5,447.86 | 43,133.42 | 76,142.00 | 76,142.00 | (33,008.58) 56.65 |
| 02-95-6126-000 | MEDICARE EXPENSE - EMPLOYER | 1,274.19 | 10,088.11 | 17,807.00 | 17,807.00 | (7,718.89) 56.65 |
| 02-95-6128-000 | IMRF - EMPLOYER EXPENSE | 3,899.64 | 48,057.23 | 73,712.00 | 73,712.00 | (25,654.77) 65.20 |
| 02-95-6150-000 | HEALTH/DENTAL/LIFE INSURANCE | 24,097.42 | 200,104.72 | 317,200.00 | 317,200.00 | (117,095.28) 63.08 |
| 02-95-6205-000 | PRINTING | .00 | .00 | 2,000.00 | 2,000.00 | (2,000.00) .00 |
| 02-95-6207-000 | POSTAGE | .00 | 13,266.86 | 19,000.00 | 19,000.00 | (5,733.14) 69.83 |
| 02-95-6211-000 | CONFERENCE/TRAINING | .00 | 215.88 | 1,500.00 | 1,500.00 | (1,284.12) 14.39 |
| 02-95-6213-000 | DUES & SUBSCRIPTIONS | .00 | 5,200.00 | 5,500.00 | 5,500.00 | (300.00) 94.55 |
| 02-95-6215-000 | INSURANCE & BONDING | 24,682.00 | 53,941.83 | 109,211.00 | 109,211.00 | (55,269.17) 49.39 |
| 02-95-6219-000 | TELEPHONE & COMMUNICATION | 63.39 | 18,164.76 | 30,700.00 | 30,700.00 | (12,535.24) 59.17 |
| 02-95-6225-000 | MAINT. SERVICES-EQUIPMENT | 1,685.92 | 33,605.79 | 41,150.00 | 41,150.00 | (7,544.21) 81.67 |
| 02-95-6227-000 | MAINT. SERVICES-VEHICLES | 199.42 | 3,170.47 | 5,600.00 | 5,600.00 | (2,429.53) 56.62 |
| 02-95-6229-100 | MAINT. SERVICES-SEWER | .00 | .00 | 52,000.00 | 52,000.00 | (52,000.00) .00 |
| 02-95-6233-000 | DISPOSAL CHARGES | 4,653.80 | 4,653.80 | 40,000.00 | 40,000.00 | (35,346.20) 11.63 |
| 02-95-6235-300 | FLOOD PROOFING ASSISTANCE PRO | 3,000.00 | 6,000.00 | 24,000.00 | 24,000.00 | (18,000.00) 25.00 |
| 02-95-6237-000 | EQUIPMENT RENTAL | .00 | .00 | 5,000.00 | 5,000.00 | (5,000.00) .00 |
| 02-95-6249-000 | MAYFAIR PUMPING STATION | .00 | 800.00 | 5,300.00 | 5,300.00 | (4,500.00) 15.09 |
| 02-95-6250-000 | OVERHEAD TANK & GROUNDS | .00 | 2,702.00 | 10,000.00 | 10,000.00 | (7,298.00) 27.02 |
| 02-95-6251-000 | ELECTRICITY | .00 | 24,975.89 | 40,000.00 | 40,000.00 | (15,024.11) 62.44 |
| 02-95-6255-000 | MAINT. SERVICES-WATER MAINS | 1,670.00 | 20,167.50 | 31,000.00 | 31,000.00 | (10,832.50) 65.06 |
| 02-95-6265-000 | PROF. SERVICES-AUDIT | .00 | .00 | 40,000.00 | 40,000.00 | (40,000.00) .00 |
| 02-95-6265-030 | PROF. SERVICES-OTHER | 247.50 | 257,744.65 | 288,400.00 | 288,400.00 | (30,655.35) 89.37 |
| 02-95-6265-100 | PROF. SERVICES-ENGINEERING | 6,394.12 | 48,408.79 | 44,500.00 | 111,440.00 | (63,031.21) 43.44 |
| 02-95-6289-000 | OTHER CONTRACTUAL EXPENSES | .00 | 5,063.23 | 16,000.00 | 16,000.00 | (10,936.77) 31.65 |
| 02-95-6403-000 | OFFICE SUPPLIES | .00 | 652.00 | 1,500.00 | 1,500.00 | (848.00) 43.47 |
| 02-95-6406-000 | CLOTHING SUPPLIES | 969.58 | 6,753.47 | 11,000.00 | 11,000.00 | (4,246.53) 61.40 |
| 02-95-6407-000 | FUEL | 48.84 | 8,386.29 | 21,000.00 | 21,000.00 | (12,613.71) 39.93 |
| 02-95-6421-000 | MATERIALS & SUPPLIES-EQUIPMENT | 1,280.50 | 17,523.36 | 26,800.00 | 26,800.00 | (9,276.64) 65.39 |
| 02-95-6423-000 | MATERIALS & SUPPLIES-VEHICLES | 178.34 | 573.03 | 11,500.00 | 11,500.00 | (10,926.97) 4.98 |
| 02-95-6424-000 | MATERIALS & SUPPLIES-METERS | .00 | 4,212.08 | 10,000.00 | 10,000.00 | (5,787.92) 42.12 |
| 02-95-6425-000 | MATERIALS & SUPPLIES-OTHER | 23,836.23 | 69,154.77 | 90,000.00 | 90,000.00 | (20,845.23) 76.84 |
| 02-95-6426-000 | MATERIALS & SUPPLIES-WATER MN | 12,361.40 | 19,543.88 | 39,000.00 | 39,000.00 | (19,456.12) 50.11 |
| 02-95-6435-000 | MATERIALS & SUPPLIES-SEWER | 1,365.99 | 7,939.49 | 30,000.00 | 30,000.00 | (22,060.51) 26.46 |
| 02-95-6437-000 | MATERIALS & SUPPLIES- PLUMBING | .00 | 17,007.15 | 24,500.00 | 24,500.00 | (7,492.85) 69.42 |
| 02-95-6438-000 | MATERIALS & SUPPLIES-CRESTWOO | 2,414.16 | 8,228.33 | 25,000.00 | 25,000.00 | (16,771.67) 32.91 |
| 02-95-6455-000 | WATER COST | .00 | 1,518,500.12 | 2,865,894.00 | 2,865,894.00 | (1,347,393.88) 52.99 |
| 02-95-6515-000 | OPERATING EQUIPMENT | .00 | .00 | 118,000.00 | 180,250.00 | (180,250.00) .00 |
| 02-95-6515-100 | CAPITAL EQUIPMENT-CRESTWOOD | 49,774.32 | 103,000.00 | 108,000.00 | 108,000.00 | (5,000.00) 95.37 |
| 02-95-6533-000 | WATER METERS | 116,636.34 | 762,058.40 | 1,444,368.00 | 1,444,368.00 | (682,309.60) 52.76 |
| 02-95-6535-000 | FIRE HYDRANTS | .00 | .00 | 40,000.00 | 40,000.00 | (40,000.00) .00 |
| 02-95-6536-000 | WATER VALVES | .00 | .00 | 33,000.00 | 33,000.00 | (33,000.00) .00 |
| 02-95-6537-000 | WATER/SEWER RESTORATION | 957.75 | 35,497.87 | 81,000.00 | 81,000.00 | (45,502.13) 43.82 |
| 02-95-6575-000 | DEPRECIATION EXPENSE | 50,416.67 | 403,333.36 | 625,000.00 | 625,000.00 | (221,666.64) 64.53 |
| 02-95-6607-000 | IEPA LOAN - PRINCIPAL | .00 | 107,446.01 | 215,828.00 | 215,828.00 | (108,381.99) 49.78 |

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 2 - UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEXPENDED | % OF BGT |
|---|-------------------|----------------------|------------------------|------------------------|------------------------|-----------------|
| 02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA | .00 | .00 | (215,828.00) | (215,828.00) | 215,828.00 | .00 |
| 02-95-6608-000 IEPA LOAN - INTEREST | .00 | 31,818.28 | 62,704.00 | 62,704.00 | (30,885.72) | 50.74 |
| 02-95-6609-000 INSTALLMENT LEASE - PRINCIPAL | .00 | 9,473.99 | 19,085.00 | 19,085.00 | (9,611.01) | 49.64 |
| 02-95-6609-100 INSTALL LEASE - PR CONTRA | .00 | .00 | (19,085.00) | (19,085.00) | 19,085.00 | .00 |
| 02-95-6610-000 INSTALLMENT LEASE - INTEREST | .00 | 416.95 | 697.00 | 697.00 | (280.05) | 59.82 |
| 02-95-6700-000 CONTINGENCY | 11,593.71 | 11,593.71 | 150,000.00 | 74,702.00 | (63,108.29) | 15.52 |
| TOTAL UTILITY FUND EXPENSES | 437,064.77 | 4,636,512.87 | 8,397,529.00 | 8,451,421.00 | (3,814,908.13) | 54.86 |
| TOTAL FUND EXPENDITURES | 437,064.77 | 4,636,512.87 | 8,397,529.00 | 8,451,421.00 | (3,814,908.13) | 54.86 |
| TOTAL FUND EXPENDITURES | 437,064.77 | 4,636,512.87 | 8,397,529.00 | 8,451,421.00 | (3,814,908.13) | 54.86 |
| NET REVENUE OVER EXPENDITURES | 803,406.04 | (438,498.77) | (2,251,029.00) | (2,304,921.00) | 1,866,422.23 | (19.02) |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 3 - MOTOR FUEL TAX FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|------------------------------------|--|----------------------|----------------------|---------------------|----------------------|------------------------------|
| <u>MOTOR FUEL TAX FUND REVENUE</u> | | | | | | |
| 03-00-4417-000 | ALLOTMENT INCOME | 70,052.81 | 496,818.65 | 717,700.00 | 717,700.00 | (220,881.35) 69.22 |
| 03-00-5102-000 | INTEREST INCOME | .00 | 20,840.15 | 22,000.00 | 22,000.00 | (1,159.85) 94.73 |
| 03-00-5106-000 | STATE GRANT | .00 | .00 | 1,074,800.00 | 1,074,800.00 | (1,074,800.00) .00 |
| | TOTAL MOTOR FUEL TAX FUND REVENUE | 70,052.81 | 517,658.80 | 1,814,500.00 | 1,814,500.00 | (1,296,841.20) 28.53 |
| | TOTAL FUND REVENUE | 70,052.81 | 517,658.80 | 1,814,500.00 | 1,814,500.00 | (1,296,841.20) 28.53 |
| <u>MFT FUND EXPENSES</u> | | | | | | |
| 03-95-6235-200 | SIDEWALK REPLACEMENT | .00 | .00 | 1,082,000.00 | 1,082,000.00 | (1,082,000.00) .00 |
| 03-95-6265-100 | PROF. SERVICES-ENGINEERING | 45,075.87 | 245,832.68 | 150,000.00 | 150,000.00 | 95,832.68 163.89 |
| 03-95-6281-000 | LOCAL RD. & STREET IMPROVEMENT | .00 | 164,606.31 | 150,000.00 | 300,000.00 | (135,393.69) 54.87 |
| 03-95-6435-000 | STREET SALT | .00 | .00 | 110,000.00 | 110,000.00 | (110,000.00) .00 |
| 03-95-6436-000 | MATERIALS & SUPPLIES-ST LIGHTS | 2,835.46 | 40,414.87 | 11,500.00 | 11,500.00 | 28,914.87 351.43 |
| 03-95-6489-000 | MISC MATERIALS & SUPPLIES | .00 | .00 | 28,500.00 | 28,500.00 | (28,500.00) .00 |
| 03-95-6603-100 | BOND PAYMENT-PRINCIPAL | 195,000.00 | 195,000.00 | 195,000.00 | 195,000.00 | .00 100.00 |
| 03-95-6605-100 | BOND PAYMENT-INTEREST | 72,250.00 | 144,500.00 | 144,500.00 | 144,500.00 | .00 100.00 |
| 03-95-6613-000 | PAYING AGENT FEES | .00 | 475.00 | 475.00 | 475.00 | .00 100.00 |
| | TOTAL MFT FUND EXPENSES | 315,161.33 | 790,828.86 | 1,871,975.00 | 2,021,975.00 | (1,231,146.14) 39.11 |
| | TOTAL FUND EXPENDITURES | 315,161.33 | 790,828.86 | 1,871,975.00 | 2,021,975.00 | (1,231,146.14) 39.11 |
| | NET REVENUE OVER EXPENDITURES | (245,108.52) | (273,170.06) | (57,475.00) | (207,475.00) | (65,695.06) (131.66) |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023
FUND 7 - POLICE FORFEITURE FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|---------------------------------------|------------------|---------------|-------------------|-------------------|----------|-------------|
| <u>POLICE FORFEITURE FUND REVENUE</u> | | | | | | |
| 07-00-4706-000 POLICE FORFEITURES | .00 | 46.06 | .00 | .00 | 46.06 | .00 |
| 07-00-5102-000 INTEREST INCOME | .00 | 1,457.72 | .00 | .00 | 1,457.72 | .00 |
| TOTAL POLICE FORFEITURE FUND REVENUE | .00 | 1,503.78 | .00 | .00 | 1,503.78 | .00 |
| TOTAL FUND REVENUE | .00 | 1,503.78 | .00 | .00 | 1,503.78 | .00 |
| TOTAL FUND EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL FUND EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL FUND EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL FUND EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL FUND EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL FUND EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL FUND EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| NET REVENUE OVER EXPENDITURES | .00 | 1,503.78 | .00 | .00 | 1,503.78 | .00 |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 8 - 911 FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|---|------------------|---------------|-------------------|-------------------|---------------|-------------|
| <u>911 FUND REVENUE</u> | | | | | | |
| 08-00-5105-200 CELLULAR 911PHONE TAX | .00 | 445,277.43 | 594,000.00 | 594,000.00 | (148,722.57) | 74.96 |
| TOTAL 911 FUND REVENUE | .00 | 445,277.43 | 594,000.00 | 594,000.00 | (148,722.57) | 74.96 |
| TOTAL FUND REVENUE | .00 | 445,277.43 | 594,000.00 | 594,000.00 | (148,722.57) | 74.96 |
| <u>E911 FUND EXPENSES</u> | | | | | | |
| 08-95-6219-000 TELEPHONE & COMMUNICATION | 2,831.23 | 73,703.95 | .00 | .00 | 73,703.95 | .00 |
| 08-95-6225-000 MAINT. SERVICES-EQUIPMENT | .00 | 15,000.00 | .00 | .00 | 15,000.00 | .00 |
| 08-95-6289-000 OTHER CONTRACTUAL SERVICES | .00 | 120,920.39 | 387,000.00 | 387,000.00 | (266,079.61) | 31.25 |
| TOTAL E911 FUND EXPENSES | 2,831.23 | 209,624.34 | 387,000.00 | 387,000.00 | (177,375.66) | 54.17 |
| TOTAL FUND EXPENDITURES | 2,831.23 | 209,624.34 | 387,000.00 | 387,000.00 | (177,375.66) | 54.17 |
| TOTAL FUND EXPENDITURES | 2,831.23 | 209,624.34 | 387,000.00 | 387,000.00 | (177,375.66) | 54.17 |
| NET REVENUE OVER EXPENDITURES | (2,831.23) | 235,653.09 | 207,000.00 | 207,000.00 | 28,653.09 | 113.84 |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 10 - HOTEL/MOTEL TAX FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|---|------------------|---------------|-------------------|-------------------|--------------|-------------|
| <u>HOTEL/MOTEL TAX FUND REVENUE</u> | | | | | | |
| 10-00-4608-000 HOTEL/MOTEL TAX | .00 | 56,677.52 | 108,000.00 | 108,000.00 | (51,322.48) | 52.48 |
| 10-00-4815-000 NEWSPAPER ADS | 1,135.00 | 6,298.00 | 19,000.00 | 19,000.00 | (12,702.00) | 33.15 |
| 10-00-5122-100 SPECIAL EVENTS REVENUE | .00 | 1,100.00 | .00 | .00 | 1,100.00 | .00 |
| TOTAL HOTEL/MOTEL TAX FUND REVENUE | 1,135.00 | 64,075.52 | 127,000.00 | 127,000.00 | (62,924.48) | 50.45 |
| | | | | | | |
| TOTAL FUND REVENUE | 1,135.00 | 64,075.52 | 127,000.00 | 127,000.00 | (62,924.48) | 50.45 |
| | | | | | | |
| <u>HOTEL FUND EXPENSES</u> | | | | | | |
| 10-95-6209-000 VILLAGE PUBLICATIONS | 3,915.64 | 31,782.95 | 41,750.00 | 41,750.00 | (9,967.05) | 76.13 |
| 10-95-6239-000 TOURISM EXPENSE | 3,711.86 | 3,760.59 | .00 | .00 | 3,760.59 | .00 |
| 10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E | 1,018.00 | 36,036.49 | 65,000.00 | 65,000.00 | (28,963.51) | 55.44 |
| 10-95-6251-000 ELECTRICITY | 176.36 | 926.94 | 2,900.00 | 2,900.00 | (1,973.06) | 31.96 |
| TOTAL HOTEL FUND EXPENSES | 8,821.86 | 72,506.97 | 109,650.00 | 109,650.00 | (37,143.03) | 66.13 |
| | | | | | | |
| TOTAL FUND EXPENDITURES | 8,821.86 | 72,506.97 | 109,650.00 | 109,650.00 | (37,143.03) | 66.13 |
| | | | | | | |
| NET REVENUE OVER EXPENDITURES | (7,686.86) | (8,431.45) | 17,350.00 | 17,350.00 | (25,781.45) | (48.60) |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 11 - ROOSEVELT ROAD TIF FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|--|-------------------|-------------------|---------------------|---------------------|----------------------|---------------|
| <u>ROOSEVELT ROAD TIF FUND REVENUE</u> | | | | | | |
| 11-00-4102-000 REAL ESTATE TAXES | 101,841.16 | 234,237.61 | 421,000.00 | 421,000.00 | (186,762.39) | 55.64 |
| 11-00-5102-000 INTEREST INCOME | .00 | 3,200.06 | 1,000.00 | 1,000.00 | 2,200.06 | 320.01 |
| TOTAL ROOSEVELT ROAD TIF FUND REVEN | 101,841.16 | 237,437.67 | 422,000.00 | 422,000.00 | (184,562.33) | 56.26 |
| TOTAL FUND REVENUE | 101,841.16 | 237,437.67 | 422,000.00 | 422,000.00 | (184,562.33) | 56.26 |
| <u>ROOSEVELT ROAD TIF</u> | | | | | | |
| 11-00-6265-030 PROFESSIONAL SERVICES - OTHER | 5,540.00 | 34,650.10 | 150,000.00 | 150,000.00 | (115,349.90) | 23.10 |
| 11-00-6289-000 OTHER CONTRACTUAL EXPENSES | 3,700.00 | 3,700.00 | 150,000.00 | 150,000.00 | (146,300.00) | 2.47 |
| 11-00-6333-000 OTHER LEGAL EXPENSES | .00 | .00 | 25,000.00 | 25,000.00 | (25,000.00) | .00 |
| 11-00-6826-000 TRANSFER TO CAPITAL PROJ FUND | .00 | .00 | 192,000.00 | 192,000.00 | (192,000.00) | .00 |
| TOTAL ROOSEVELT ROAD TIF | 9,240.00 | 38,350.10 | 517,000.00 | 517,000.00 | (478,649.90) | 7.42 |
| TOTAL FUND EXPENDITURES | 9,240.00 | 38,350.10 | 517,000.00 | 517,000.00 | (478,649.90) | 7.42 |
| NET REVENUE OVER EXPENDITURES | 92,601.16 | 199,087.57 | (95,000.00) | (95,000.00) | 294,087.57 | 209.57 |

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 12 - CERMAK-OXFORD ST. TIF

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEXPENDED | % OF BGT |
|-------------------------------------|------------------|---------------|-------------------|-------------------|-------------|-------------|
| <u>CERMAK RD-OXFORD ST TIF FUND</u> | | | | | | |
| 12-00-6333-000 LEGAL | .00 | 1,663.54 | 5,000.00 | 5,000.00 | (3,336.46) | 33.27 |
| TOTAL CERMAK RD-OXFORD ST TIF F | .00 | 1,663.54 | 5,000.00 | 5,000.00 | (3,336.46) | 33.27 |
| TOTAL FUND EXPENDITURES | .00 | 1,663.54 | 5,000.00 | 5,000.00 | (3,336.46) | 33.27 |
| NET REVENUE OVER EXPENDITURES | .00 | (1,663.54) | (5,000.00) | (5,000.00) | 3,336.46 | (33.27) |
| TOTAL FUND EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| NET REVENUE OVER EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| NET REVENUE OVER EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| NET REVENUE OVER EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 30 - DEBT SERVICE FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|---|------------------|---------------|-------------------|-------------------|--------------|-------------|
| <u>DEBT SERVICE FUND REVENUE</u> | | | | | | |
| 30-00-5740-000 TRANSFER FROM CAP PROJECTS | 461,915.39 | 543,827.28 | 544,681.00 | 544,681.00 | (853.72) | 99.84 |
| TOTAL DEBT SERVICE FUND REVENUE | 461,915.39 | 543,827.28 | 544,681.00 | 544,681.00 | (853.72) | 99.84 |
| | | | | | | |
| TOTAL FUND REVENUE | 461,915.39 | 543,827.28 | 544,681.00 | 544,681.00 | (853.72) | 99.84 |
| | | | | | | |
| 30-00-6609-000 BOND PAYMENT-PRINCIPAL | 380,000.00 | 380,000.00 | 350,000.00 | 350,000.00 | 30,000.00 | 108.57 |
| 30-00-6610-000 BOND PAYMENT-INTEREST | 81,911.89 | 163,823.78 | 193,731.00 | 193,731.00 | (29,907.22) | 84.56 |
| 30-00-6613-000 PAYING AGENT FEES | 3.50 | 3.50 | 950.00 | 950.00 | (946.50) | .37 |
| TOTAL DEPARTMENT 00 | 461,915.39 | 543,827.28 | 544,681.00 | 544,681.00 | (853.72) | 99.84 |
| | | | | | | |
| TOTAL FUND EXPENDITURES | 461,915.39 | 543,827.28 | 544,681.00 | 544,681.00 | (853.72) | 99.84 |
| | | | | | | |
| NET REVENUE OVER EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 31 - DEBT SERVICE FUND - 2021 BONDS

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|---|------------------|---------------|-------------------|-------------------|-----------------|-------------|
| <u>DEBT SERVICE FUND - 2021 BONDS REVEN</u> | | | | | | |
| 31-00-4102-000 REAL ESTATE TAXES | 1,559,764.72 | 1,809,383.74 | 1,645,218.00 | 1,645,218.00 | 164,165.74 | 109.98 |
| 31-00-5102-000 INTEREST INCOME | .00 | 5,708.10 | 5,000.00 | 5,000.00 | 708.10 | 114.16 |
| TOTAL DEBT SERVICE FUND - 2021 BONDS | 1,559,764.72 | 1,815,091.84 | 1,650,218.00 | 1,650,218.00 | 164,873.84 | 109.99 |
| TOTAL FUND REVENUE | 1,559,764.72 | 1,815,091.84 | 1,650,218.00 | 1,650,218.00 | 164,873.84 | 109.99 |
| <u>DSF - 2021 BONDS EXPENDITURES</u> | | | | | | |
| 31-00-6609-000 BOND PAYMENT - PRINCIPAL | 1,635,000.00 | 1,635,000.00 | 2,660,000.00 | 2,660,000.00 | (1,025,000.00) | 61.47 |
| 31-00-6610-000 BOND PAYMENT - INTEREST | 303,134.97 | 568,634.97 | 1,021,435.00 | 1,021,435.00 | (452,800.03) | 55.67 |
| 31-00-6613-000 PAYING AGENT FEES | .00 | .00 | 475.00 | 475.00 | (475.00) | .00 |
| TOTAL DSF - 2021 BONDS EXPENDITU | 1,938,134.97 | 2,203,634.97 | 3,681,910.00 | 3,681,910.00 | (1,478,275.03) | 59.85 |
| TOTAL FUND EXPENDITURES | 1,938,134.97 | 2,203,634.97 | 3,681,910.00 | 3,681,910.00 | (1,478,275.03) | 59.85 |
| NET REVENUE OVER EXPENDITURES | (378,370.25) | (388,543.13) | (2,031,692.00) | (2,031,692.00) | 1,643,148.87 | (19.12) |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 34 - REFUNDABLE DEPOSITS FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|---|------------------|---------------|-------------------|-------------------|----------|-------------|
| <u>REFUNDABLE DEPOSITS FUND REVENUE</u> | | | | | | |
| 34-00-5102-000 INTEREST INCOME | .00 | 5,468.28 | .00 | .00 | 5,468.28 | .00 |
| TOTAL REFUNDABLE DEPOSITS FUND REV | .00 | 5,468.28 | .00 | .00 | 5,468.28 | .00 |
| TOTAL FUND REVENUE | .00 | 5,468.28 | .00 | .00 | 5,468.28 | .00 |
| TOTAL FUND EXPENDITURES | .00 | .00 | .00 | .00 | .00 | .00 |
| NET REVENUE OVER EXPENDITURES | .00 | 5,468.28 | .00 | .00 | 5,468.28 | .00 |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 40 - CAPITAL PROJECTS FUND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|--------------------------------------|--|----------------------|---------------------|---------------------|---------------------|-------------------------------|
| <u>CAPITAL PROJECTS FUND REVENUE</u> | | | | | | |
| 40-00-4208-000 | NON HOME RULE SALES TAX | 98,000.30 | 777,207.40 | 1,075,000.00 | 1,075,000.00 | (297,792.60) 72.30 |
| 40-00-5102-000 | INVESTMENT INCOME | 3,314.30 | 8,498.91 | 5,000.00 | 5,000.00 | 3,498.91 169.98 |
| 40-00-5180-000 | NOTE PROCEEDS | .00 | .00 | 165,000.00 | 165,000.00 | (165,000.00) .00 |
| 40-00-5724-000 | TRANSFER FROM ROOSV. RD. TIF | .00 | .00 | 192,000.00 | 192,000.00 | (192,000.00) .00 |
| | TOTAL CAPITAL PROJECTS FUND REVENUE | 101,314.60 | 785,706.31 | 1,437,000.00 | 1,437,000.00 | (651,293.69) 54.68 |
| | TOTAL FUND REVENUE | 101,314.60 | 785,706.31 | 1,437,000.00 | 1,437,000.00 | (651,293.69) 54.68 |
| <u>CAPITAL PROJECTS EXPENDITURES</u> | | | | | | |
| 40-00-6515-000 | OPERATING EQUIPMENT | .00 | 164,468.00 | 165,000.00 | 165,000.00 | (532.00) 99.68 |
| 40-00-6521-000 | MOTOR VEHICLES | .00 | 1,025.00 | .00 | .00 | 1,025.00 .00 |
| 40-00-6609-000 | INSTALLMENT DEBT - PRINCIPAL | .00 | 33,982.69 | 49,387.00 | 49,387.00 | (15,404.31) 68.81 |
| 40-00-6609-100 | PROMISSARY NOTE - PRINCIPAL | 6,337.59 | 49,557.65 | 74,558.00 | 74,558.00 | (25,000.35) 66.47 |
| 40-00-6610-000 | INSTALLMENT DEBT - INTEREST | .00 | 6,217.69 | 10,190.00 | 10,190.00 | (3,972.31) 61.02 |
| 40-00-6610-100 | PROMISSARY NOTE - INTEREST | 8,525.41 | 69,346.35 | 103,799.00 | 103,799.00 | (34,452.65) 66.81 |
| 40-00-6803-000 | TRANSFER TO DEBT SERVICE | 461,915.39 | 543,827.28 | 544,774.00 | 544,774.00 | (946.72) 99.83 |
| | TOTAL CAPITAL PROJECTS EXPENDIT | 476,778.39 | 868,424.66 | 947,708.00 | 947,708.00 | (79,283.34) 91.63 |
| | TOTAL FUND EXPENDITURES | 476,778.39 | 868,424.66 | 947,708.00 | 947,708.00 | (79,283.34) 91.63 |
| | NET REVENUE OVER EXPENDITURES | (375,463.79) | (82,718.35) | 489,292.00 | 489,292.00 | (572,010.35) (16.91) |

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 41 - CAPITAL PROJECTS FND 2021 BOND

| | PERIOD ACTUAL | YTD ACTUAL | ADOPTED BUDGET | AMENDED BUDGET | UNEARNED | % OF BGT |
|--|------------------|-----------------|-------------------|-------------------|-----------------|-------------|
| <u>CAPITAL PROJECTS FND 2021 BOND REVE</u> | | | | | | |
| 41-00-4410-000 GRANTS | .00 | .00 | 931,000.00 | 931,000.00 | (931,000.00) | .00 |
| 41-00-5102-000 INVESTMENT INCOME | 246.36 | 6,154.59 | 7,000.00 | 7,000.00 | (845.41) | 87.92 |
| TOTAL CAPITAL PROJECTS FND 2021 BOND | 246.36 | 6,154.59 | 938,000.00 | 938,000.00 | (931,845.41) | .66 |
| TOTAL FUND REVENUE | 246.36 | 6,154.59 | 938,000.00 | 938,000.00 | (931,845.41) | .66 |
| <u>CAP PROJ FND 2021 BNDS EXPENDS</u> | | | | | | |
| 41-00-6265-100 ENGINEERING | 102,547.69 | 679,044.32 | 1,309,245.00 | 1,309,245.00 | (630,200.68) | 51.87 |
| 41-00-6530-000 ROAD IMPROVEMENTS | 1,332,465.29 | 10,816,494.82 | 12,061,000.00 | 12,061,000.00 | (1,244,505.18) | 89.68 |
| 41-00-6540-000 INFRASTRUCTURE IMPROVEMENTS | .00 | 274,369.31 | 1,314,000.00 | 1,314,000.00 | (1,039,630.69) | 20.88 |
| TOTAL CAP PROJ FND 2021 BNDS EX | 1,435,012.98 | 11,769,908.45 | 14,684,245.00 | 14,684,245.00 | (2,914,336.55) | 80.15 |
| TOTAL FUND EXPENDITURES | 1,435,012.98 | 11,769,908.45 | 14,684,245.00 | 14,684,245.00 | (2,914,336.55) | 80.15 |
| NET REVENUE OVER EXPENDITURES | (1,434,766.62) | (11,763,753.86) | (13,746,245.00) | (13,746,245.00) | 1,982,491.14 | (85.58) |