

Village of Westchester



**Financial Report
Fiscal Year 2025
For the Five Months Ending
September 30, 2024**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
SEPTEMBER 2024

GENERAL FUND

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ 875,883	\$ 9,168,272	\$ 23,131,900	\$ 23,131,900
EXPENDITURES	\$ 1,396,669	\$ 9,862,745	\$ 23,937,300	\$ 23,937,300

Unaudited Beginning Fund Balance (05/01/2024)	\$ 8,198,611
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2024)	<u>\$ 7,504,138</u>

UTILITY FUND

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ 55,285	\$ 3,568,635	\$ 7,251,600	\$ 7,251,600
EXPENDITURES	\$ 1,144,983	\$ 3,822,900	\$ 9,576,400	\$ 9,782,455

Unaudited Beginning Fund Balance (05/01/2024)	\$ 11,594,963
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2024)	<u>\$ 11,340,698</u>

MOTOR FUEL TAX

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ 72,438	\$ 530,737	\$ 1,053,400	\$ 1,053,400
EXPENDITURES	\$ 9,653	\$ 85,124	\$ 1,741,700	\$ 1,741,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 677,417
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2024)	<u>\$ 1,123,030</u>

911 FUND

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 181,845	\$ 550,000	\$ 550,000
EXPENDITURES	\$ -	\$ 116,547	\$ 425,000	\$ 425,000

Unaudited Beginning Fund Balance (05/01/2024)	\$ (720,759)
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2024)	<u>\$ (655,461)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
SEPTEMBER 2024

HOTEL/MOTEL TAX FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 59,354	\$ 127,500	\$ 110,000
EXPENDITURES	\$ 18,172	\$ 96,738	\$ 142,500	\$ 142,500

Unaudited Beginning Fund Balance (05/01/2024)	\$ (4,976)
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2024)	<u>\$ (42,360)</u>

ROOSEVELT RD TIF

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 332,124	\$ 410,000	\$ 410,000
EXPENDITURES	\$ 12,815	\$ 25,690	\$ 50,000	\$ 50,000

Unaudited Beginning Fund Balance (05/01/2024)	\$ (561,052)
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2024)	<u>\$ (254,618)</u>

DEBT SERVICE FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 75,645	\$ 541,300	\$ 541,300
EXPENDITURES	\$ -	\$ 75,645	\$ 541,400	\$ 541,400

Unaudited Beginning Fund Balance (05/01/2024)	\$ 564
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2024)	<u>\$ 564</u>

DEBT SERVICE FUND - 2021 BONDS

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 10,685	\$ 1,408,622	\$ 2,585,900	\$ 2,585,900
EXPENDITURES	\$ -	\$ 255,102	\$ 2,818,900	\$ 2,818,900

Unaudited Beginning Fund Balance (05/01/2024)	\$ 1,377,134
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2024)	<u>\$ 2,530,654</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
SEPTEMBER 2024

CAPITAL PROJECTS FUND

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ 104,752	\$ 492,110	\$ 1,210,000	\$ 1,210,000
EXPENDITURES	\$ 14,863	\$ 190,161	\$ 839,200	\$ 839,200

Unaudited Beginning Fund Balance (05/01/2024)	\$ (268,862)
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2024)	<u>\$ 33,088</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>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ 355,468	\$ 584,309	\$ 13,363,500	\$ 13,363,500
EXPENDITURES	\$ 615,500	\$ 4,336,471	\$ 9,674,700	\$ 9,674,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 6,584,008
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2024)	<u>\$ 2,831,847</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 13,325,499
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 11,340,698
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (254,618)</u>
TOTAL	<u>\$ 24,411,580</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of September 2024

<u>FUND</u>	Total Fund Cash
General Fund	2,561,761
MFT Fund	1,003,229
Police Forfeiture Fund	21,370
E-911 Fund	321,379
Hotel/Motel Tax Fund	(25,820)
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	2,526,467
Capital Projects Fund - 2021 GO Bond Project	2,898,077
Water and Sewer (Utility) Fund (Enterprise Fund)	2,351,981
Refundable Deposits Fund (Fiduciary Fund)	774,614
Roosevelt Rd. TIF Fund	1,526,131
Cermak - Oxford St. TIF	35,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 9/30/2024	13,775,997
Prior Period Cash and Investments Balance - 8/31/2024	13,483,311
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	25,873
Republic Bank - State Forfeiture Account (Non Interest Bearing)	30
Republic Bank - DUI Account (Non Interest Bearing)	6,180
Republic Bank - State Confiscation Account (Non Interest Bearing)	12,083
Republic Bank - Department of Justice Account (Non Interest Bearing)	359
Republic Bank - HRA Account (Non Interest Bearing)	11,532
Republic Bank Operating Account (Non Interest Bearing)	1,403,954
Republic Bank Money Market Account (Interest Bearing)	2,478,512
IL Funds Money Market Account ¹ Average daily yield 5.229% (Local Government Investment Pool)	8,389,118
IL Funds E-Pay Account ¹ Average daily yield 5.229% (Local Government Investment Pool)	420,721
US Bank Foreign Fire Insurance Account	39,038
IMET Investment Funds ² - Total Net Return, 1 Year - 8.43%	828,048
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 12/31/2023	147,490
TOTAL BANK BALANCES at 9/30/2024	13,762,938

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	3,782,375
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	6,000,000
Total of Other Bank Accounts Fully Insured	39,038

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 Core Fund 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
SEPTEMBER 2024 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 or cost allocations made during the period.

For the month, total General Fund revenues are \$875.9 thousand and expenditures are \$1.397 million resulting in expenditures over revenues in the amount of \$520.8 thousand for the month. For the fiscal year so far, expenditures exceed revenues by \$694.5 thousand. Through September of last year, expenditures exceeded revenues by \$590.3 thousand.

Below is a brief explanation of activity and the overall financial position through September 2024, the fifth month of Fiscal Year 2025.

GENERAL FUND REVENUES

- Significant revenue items are noted below:
 - Local Taxes – for the year, Gaming Taxes are \$130.6 thousand, and Places for Eating Taxes are \$124.1 thousand. Their budgets are \$299.5 and \$270.0 thousand respectively, and both of these revenues are slightly over their budgeted pace through five months of the fiscal year. Local Gas Tax revenue is \$16.3 thousand for the month. The total through September of \$67.5 thousand is roughly \$7.4 thousand less than last year’s through September. The budgeted amount is \$177.6 thousand. Telecommunications taxes are \$29.8 thousand for September and \$164.6 thousand for the year. With a total budget of \$418.5 thousand, Telecommunication taxes are on slightly under the budgeted pace so far in the fiscal year. Cable franchise taxes are \$127.5 thousand for the year with a budgeted amount of \$313 thousand. This is almost 41 percent of the total budget so far.
 - Real Estate Taxes – there were no property taxes received in September. For the year so far, \$1.144 million out of a budget of \$3.153 million has been received. Additionally, fire pension real estate taxes of \$1.039 million and police pension taxes of \$1.385 million have been received for the through September.
 - Natural Gas and Electric Utility Taxes total \$279.2 thousand for the year. Combined, these revenues are budgeted at \$796 thousand – a significant decrease from the prior year’s budget of almost \$1 million. The Electric utility taxes are tracking close to the budget at 43 percent, but the Natural Gas is lagging at 23 percent of the budget. According to a recent article in the Wall Street Journal, a glut of natural gas supply is depressing prices and prompting cutbacks in America’s drilling fields. Futures prices are down 30 percent from a peak in June 2023. This decrease in natural gas prices has affected the Village’s natural gas utility tax revenue negatively.

VILLAGE OF WESTCHESTER
SEPTEMBER 2024 FINANCIAL STATEMENT SUMMARY

- Intergovernmental Revenues - Personal Property Replacement Tax receipts are \$58.8 thousand for the year with a budgeted amount of \$265.1 thousand. State Income Tax is \$147.8 thousand for September and \$1.264 million for the year. This is 45 percent of the budgeted amount of \$2.834 million. The budget amount is almost \$100 thousand, or 3.6 percent greater than fiscal year 2024's.
- Sales Taxes are \$160.7 thousand for the month and were relatively the same in September 2023. The Village has collected \$767 thousand for the year or 39 percent of the fiscal year 2025 budget of \$1.960 million. Local Use Tax revenue is \$47.4 thousand for the month and \$251.8 thousand for the year. The budget is \$698.2 thousand. Based on trends and forecasting during the fiscal year 2025 budget process, both sales and local use tax budgeted amounts were increased by 3.7 percent and 1 percent respectively from fiscal year 2024's amounts.

The Cannabis Tax totals \$11.2 thousand through September with an annual budget of \$26.4 thousand. This tax is based on state cannabis sales and is shared with the State of Illinois and other municipalities. A recent report states revenue from marijuana sales in Illinois were down a little more than 2 percent in September as compared to last September, the first year-over-year decline since the state began recreational sales nearly five years ago. The Dispensary Tax totals \$46.6 thousand through September with an annual budget of \$169.2 thousand. This tax is locally imposed on the dispensary located in Westchester. This revenue is under the budgeted pace at 27.5 percent so far in this fiscal year.

- Building permit receipts are \$205.3 thousand for the year. The budget amount is \$455 thousand. This revenue is budgeted at the same amount as the prior year's budget. Home compliance permits are \$8 thousand for the month and \$41.9 thousand for the year. The annual budget is \$95 thousand, a decrease from the prior year's \$114 thousand budget. Both of these revenues are running slightly better than that budgeted pace through five months of the fiscal year.
- Liquor Licenses are generally billed by the Village near the end of the calendar year although there was a billing of \$555 dollars for the month. The Village has budgeted \$145 thousand for this revenue.
- Photo Enforcement Fees are \$82.6 thousand for the month and \$334 thousand through September. For the year, they are 55.5 percent of the annual budget of \$602 thousand. This budget amount is nearly \$100 thousand more than the prior year's budget.
- Ambulance Fee receipts are \$156.2 thousand for the month and \$634.9 thousand for the year. This total is over 36 percent of the budget. The budget amount is \$1.750 million. The Village is projecting a decrease in revenue for these fees compared to fiscal year 2024.
- Rubbish revenue is \$545.7 thousand through September. The rubbish billings along with the recording of its revenue is on a bi-monthly basis. The annual budget is \$2.410 million.
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VILLAGE OF WESTCHESTER
SEPTEMBER 2024 FINANCIAL STATEMENT SUMMARY

- Interest income remains strong at \$87.5 thousand for the year so far. The total budget amount is \$70 thousand.
- During the fiscal year, the Village has been awarded and received State grant money in the amount of \$18.2 thousand from the Illinois Law Enforcement Training and Standards Board for in-car and body-worn cameras. In prior months, a \$15 thousand grant for tree inventory and management has been received from the Morton Arboretum, and almost \$2.2 thousand in federal money has been received during the year for a 50 percent reimbursement for bullet proof vest purchases.
- Overall, total revenue received in the General Fund totals \$9.168 million and is almost 40 percent of the budgeted amount of \$23.132 million.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for September are \$1.397 million and \$9.863 million for the year. With the first five months of the fiscal year completed, over 41 percent of the total FY 2025 budget of \$23.937 million has been spent. Significant department expenditures are summarized next:

- Village President and Board: Expenditures total \$36.1 thousand through September and consist of mainly salaries and professional organization annual fees.
- Administration: The Administration department's expenditures are \$736.5 thousand through September and are a little over 43 percent of the budgeted amount of \$1.687 million. This includes interest of \$282.6 thousand on the previously issued debt certificates. Some expenditures such as Trustee salaries and certain IT-related purchases were allocated to Administration in past years. In fiscal year 2025, those costs are now allocated to the newly created Village President and Board (10) and IT (13) Departments respectively.
- Information Technology: Total expenditures through September are \$250.7 thousand. They consist of allocated salaries, communications, and computer-related purchases. This is a new department in fiscal year 2025; \$817.8 thousand is the total budgeted amount for this department.
- Building Department: Total department expenditures are \$231.8 thousand through September and consist primarily of salaries, personnel related costs, and plan review services. The total department's budget is just over \$1 million for the year and 23 percent of the budget has been expended so far.
- Fire and Police Commission: Expenditures were \$10.1 thousand for the month and \$33.6 thousand through September. The annual budget is \$78.8 thousand.
- Police Department: Total department expenditures for the month are \$426 thousand and \$3.712 million through September totaling 46 percent of the annual budget of almost \$8.1 million. Overtime costs of \$170 thousand are running over their budgeted pace at 68 percent of the total budget of \$250 thousand. This is due to a staffing shortage.

VILLAGE OF WESTCHESTER
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Pension expenditures are \$1.404 million for the year. Pension expenditures are based on pension revenues and are ultimately a net zero transaction in the General Fund. The levy for the police pension has been increased from prior years.

- Fire Department: Total department expenditures for the month are \$342 thousand and \$2.978 million through September totaling 41.4 percent of the annual budget of \$7.193 million. Due to the aging condition, vehicle maintenance expenditures and equipment expenditures have been significant early in the fiscal year. Overtime is also running high due to staffing shortages.

Like the Police Department, pension expenditures for the pension tax levy are based on pension revenue. Over \$1.050 million has been expended for pensions for the year. The pension levy and related expenditures have also been increased from prior years.

- Public Works Department: Total department expenditures for the month are \$437 thousand and \$1.884 million through September. This includes monthly rubbish service expenditures of \$135.2 thousand. Total rubbish expenditures for the year total \$756.6 thousand and are 40 percent of the total department's expenditures. The total Public Works budget is \$4.832 million for the fiscal year and 39 percent has been expended so far through five months or 42 percent of the fiscal year.

UTILITY FUND

- Utility Fund revenues are total \$3.569 million through September. The August billing was the first month to reflect the new water and sewer rates. Revenues are recorded simultaneously with the user billings on a bi-monthly basis. Total revenues are budgeted at \$7.252 million for the fiscal year.
- Utility Fund expenses are \$1.145 million for the month and \$3.823 million through September. This total includes the water usage cost to the Village in the amount of \$1.163 million, a vehicle purchase allocated to the fund in the amount of \$148.1 thousand, costs for the Kensington Avenue water main project in the amount of \$759.4 thousand, and depreciation expense of \$252.1 thousand. The total amended budget in this fund is \$9.782 million for the fiscal year. Over 39 percent of this fund's budget has been expended through September.
- The Utility Fund is recording expenses over revenue of \$254.3 thousand through September. Note that the Village has budgeted expenses over revenues in the amount of \$2.531 million primarily due to needed infrastructure improvements. This deficit is to be funded from reserves.

VILLAGE OF WESTCHESTER
SEPTEMBER 2024 FINANCIAL STATEMENT SUMMARY

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$68.2 thousand and is \$317 thousand for the year. This is right on the budgeted pace at 43 percent. In prior months, the Village has received federal grant money through the State in the total amount of \$190.7 thousand for the Wedgwood Bridge and Gladstone Street projects. Expenditures for the month are \$9.7 thousand and are \$85.1 thousand through September. This total consists primarily of the interest payment due June 1 for the MFT Bonds in the amount of \$69.3 thousand. The fund is budgeting expenditures over revenues for the year in the amount of \$688.3 thousand. This deficit will be funded with available fund balance reserves.

E-911 FUND

- For the year, cellular 911 phone taxes of \$181.8 thousand have been received in July. This is a reimbursement from the South West Cook County Consolidated Dispatch agency and is based on prior dispatch service expenditures charged to this fund. For the year, \$116.5 thousand in expenditures have been incurred. This amount will be reimbursed from the aforementioned agency in a coming month.

HOTEL/MOTEL TAX FUND

- The Hotel/Motel Tax has received \$41.2 thousand for hotel/motel taxes for the year. Special events revenue of \$9 thousand, and newspaper ad revenue of almost \$8 thousand have been received for the year. Total revenues are \$59.4 thousand for the year with expenditures of \$96.7 thousand. Expenditures consist primarily of \$21.8 thousand for the newsletter publication and \$74.5 thousand for special events. The fund is recording expenditures over revenues of \$37.4 thousand through September.

ROOSEVELT ROAD TIF FUND

- In the Roosevelt Rd. TIF fund, real estate taxes of \$332.1 thousand have been received for the year so far. Expenditures total \$25.7 thousand for the year and are for legal and professional services.

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.

Annually, interest is due by June 15 with principal and interest due by December 15. Interest of \$75.2 thousand was paid in the month of June. Total principal, interest, and paying agent fees for year are budgeted at \$541.4 thousand. There was no activity for the month of September in this fund.

By Village Ordinance, Non-Home Rule Sales Taxes are the pledged revenue for the bond payments. These revenues are collected in the Capital Projects Fund and transferred to the Debt Service Fund for the aforementioned bond payments as needed.

VILLAGE OF WESTCHESTER
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DEBT SERVICE FUND (Fund 31) – 2021 & 2024A G.O. BONDS

- This fund was established to account for the 2021 General Obligation Bonds and the 2024A General Obligation Bond issues' debt service payments. The debt on these bonds is funded by real estate tax revenue. Bond payments are due every June 1st (interest only) and December 1st (principal and interest).

Total Real Estate tax revenues of \$973 thousand have been received in August and almost \$1.4 million in total for the year. An interest payment due June 1 of \$255.1 thousand was made in May.

CAPITAL PROJECTS FUND (Fund 40)

- Non-Home Rule Sales Taxes of \$102.3 thousand have been received in September and total \$479.2 thousand for the year. The total budget for non-home rule sales taxes is \$1.210 million for the year. As mentioned previously, a corresponding *transfer out* of the Capital Projects Fund to the Debt Service Fund in the amount of \$75.6 was made in June to fund interest payments and paying agent fees on the 2015 and 2021A general obligation bond issues.

Additionally, a \$14.9 thousand payment for principal and interest was made in September for the promissory note on the Village Hall building purchase. In a prior month, \$40.2 thousand was paid for the installment contract related to the ambulance purchase. Annual expenditures so far are \$190.2 thousand. Total budgeted expenditures are \$839.2 thousand. This amount includes the aforementioned transfer of \$540.4 thousand for debt service.

CAPITAL PROJECTS FUND (Fund 41) – 2021 G.O. BOND

- For the month of September, \$615.5 thousand was expended for infrastructure projects and improvements and \$4.336 million for the year in total. Close to \$9.4 million is budgeted for capital expenditures for the fiscal year. These expenditures are currently funded with available bond proceeds received in the prior year. The remaining referendum bonds are expected to be issued later in the current fiscal year.

In September, American Rescue Plan Act (ARPA) grant money of \$355.3 thousand has been received from Cook County as a partial reimbursement for the Green Alleys project. In August, \$227.3 thousand was received from the Metropolitan Water Reclamation District also for the Green Alleys project.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>GENERAL FUND REVENUE</u>						
01-00-4102-000	REAL ESTATE TAXES	.00	1,143,691.75	3,152,800.00	3,152,800.00	(2,009,108.25) 36.28
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	.00	1,039,177.69	2,528,900.00	2,528,900.00	(1,489,722.31) 41.09
01-00-4102-200	REAL ESTATE TAXES-POLICE PENS	.00	1,384,720.92	2,058,200.00	2,058,200.00	(673,479.08) 67.28
01-00-4202-000	UTILITY TAX-ELECTRIC	48,185.74	201,966.27	465,000.00	465,000.00	(263,033.73) 43.43
01-00-4203-000	GAMING TAX	24,787.25	130,555.13	299,500.00	299,500.00	(168,944.87) 43.59
01-00-4205-000	UTILITY TAX-NATURAL GAS	12,425.42	77,185.80	331,200.00	331,200.00	(254,014.20) 23.30
01-00-4206-000	PLACES FOR EATING TAX	29,142.41	124,114.14	270,000.00	270,000.00	(145,885.86) 45.97
01-00-4207-000	TELECOMMUNICATION TAXES	29,792.91	164,634.13	418,500.00	418,500.00	(253,865.87) 39.34
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	47,158.66	37,000.00	37,000.00	10,158.66 127.46
01-00-4212-000	AMUSEMENT TAX	.00	8,339.25	21,000.00	21,000.00	(12,660.75) 39.71
01-00-4215-000	LOCAL GAS TAX	16,261.83	67,461.85	177,600.00	177,600.00	(110,138.15) 37.99
01-00-4216-000	VIDEO RENTAL TAX	.00	9.70	300.00	300.00	(290.30) 3.23
01-00-4217-000	CABLE FRANCHISE TAX	.00	127,536.07	313,000.00	313,000.00	(185,463.93) 40.75
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	.00	58,830.42	265,100.00	265,100.00	(206,269.58) 22.19
01-00-4402-100	PPRT - POLICE PENSION	.00	11,766.08	30,100.00	30,100.00	(18,333.92) 39.09
01-00-4402-200	PPRT - FIRE PENSION	.00	7,844.06	15,800.00	15,800.00	(7,955.94) 49.65
01-00-4403-000	STATE INCOME TAX	147,843.06	1,263,810.78	2,834,000.00	2,834,000.00	(1,570,189.22) 44.59
01-00-4405-000	STATE SALES TAX	160,680.87	766,967.92	1,960,000.00	1,960,000.00	(1,193,032.08) 39.13
01-00-4406-000	LOCAL USE TAX	47,395.26	251,797.78	698,200.00	698,200.00	(446,402.22) 36.06
01-00-4407-000	CANNABIS TAX	2,079.76	11,198.25	26,400.00	26,400.00	(15,201.75) 42.42
01-00-4408-000	DISPENSARY TAX	8,262.83	46,625.95	169,200.00	169,200.00	(122,574.05) 27.56
01-00-4503-000	BUILDING PERMITS-RES	33,703.73	205,305.01	455,000.00	455,000.00	(249,694.99) 45.12
01-00-4503-200	HOME COMPLIANCE PERMITS	8,025.00	41,875.00	95,000.00	95,000.00	(53,125.00) 44.08
01-00-4503-700	FIRE INSPECTION FEES	.00	1,122.30	4,300.00	4,300.00	(3,177.70) 26.10
01-00-4507-000	BUSINESS LICENSES	100.00	250.00	57,000.00	57,000.00	(56,750.00) .44
01-00-4509-000	GAMING LICENSES	.00	.00	10,500.00	10,500.00	(10,500.00) .00
01-00-4511-000	CONTRACTOR LICENSES	3,925.00	29,950.00	79,000.00	79,000.00	(49,050.00) 37.91
01-00-4512-000	SOLICITOR'S LICENSE	.00	1,750.00	.00	.00	1,750.00 .00
01-00-4515-000	VEHICLE STICKER	1,395.51	19,536.37	372,800.00	372,800.00	(353,263.63) 5.24
01-00-4515-900	LATE FEE-STICKER	1,408.00	19,548.00	7,500.00	7,500.00	12,048.00 260.64
01-00-4527-000	LIQUOR LICENSES	550.00	7,550.00	145,000.00	145,000.00	(137,450.00) 5.21
01-00-4531-000	TOBACCO LICENSES	.00	.00	1,300.00	1,300.00	(1,300.00) .00
01-00-4701-000	ALARM FINES	.00	.00	500.00	500.00	(500.00) .00
01-00-4702-000	POLICE FINES	11,710.00	41,497.20	82,000.00	82,000.00	(40,502.80) 50.61
01-00-4702-050	OVERWEIGHT TRUCK FINES	.00	.00	150,000.00	150,000.00	(150,000.00) .00
01-00-4702-100	CIRCUIT COURT FINES	2,732.00	9,510.53	24,000.00	24,000.00	(14,489.47) 39.63
01-00-4703-000	CODE ENFORCEMENT FINES	200.00	3,105.58	4,100.00	4,100.00	(994.42) 75.75
01-00-4704-000	PHOTO ENFORCEMENT	82,640.12	333,991.30	602,000.00	602,000.00	(268,008.70) 55.48
01-00-4705-000	POLICE TOWING	1,500.00	11,500.00	36,000.00	36,000.00	(24,500.00) 31.94
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00) .00
01-00-4806-000	RENT	14,964.30	74,821.50	179,600.00	179,600.00	(104,778.50) 41.66
01-00-4810-000	AMBULANCE FEES	156,160.27	634,872.24	1,750,000.00	1,750,000.00	(1,115,127.76) 36.28
01-00-4812-000	RUBBISH	(54.00)	545,663.64	2,410,000.00	2,410,000.00	(1,864,336.36) 22.64
01-00-4813-000	RUBBISH - PENALTIES	5,512.40	17,471.19	35,000.00	35,000.00	(17,528.81) 49.92
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00) .00
01-00-5102-000	INTEREST INCOME	15,852.80	87,450.48	70,000.00	70,000.00	17,450.48 124.93
01-00-5104-000	LOCAL GRANTS	.00	17,000.00	25,000.00	25,000.00	(8,000.00) 68.00
01-00-5107-000	STATE GRANT	.00	18,240.00	200,000.00	200,000.00	(181,760.00) 9.12
01-00-5108-000	SALE OF FIXED ASSETS	.00	.00	10,000.00	10,000.00	(10,000.00) .00
01-00-5112-000	FEDERAL GRANTS	.00	15,000.00	.00	.00	15,000.00 .00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT	
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	2,164.28	.00	.00	2,164.28	.00
01-00-5122-000	REIMBURSEMENT	(5,938.79)	44,677.48	49,000.00	49,000.00	(4,322.52)	91.18
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	.00	6,906.64	20,300.00	20,300.00	(13,393.36)	34.02
01-00-5122-150	REIMBURSEMENT - FIRE DEPART.	.00	457.20	13,000.00	13,000.00	(12,542.80)	3.52
01-00-5122-200	REIMBURSEMENT-INSURANCE	6,293.70	7,362.02	15,000.00	15,000.00	(7,637.98)	49.08
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	9,542.36	26,807.96	5,000.00	5,000.00	21,807.96	536.16
01-00-5125-000	REBATE-COOK CO GASOLINE TAXES	.00	4,696.80	4,500.00	4,500.00	196.80	104.37
01-00-5140-000	SIDEWALK	.00	.00	17,500.00	17,500.00	(17,500.00)	.00
01-00-5142-000	TREE PROGRAM	185.00	710.00	14,000.00	14,000.00	(13,290.00)	5.07
01-00-5189-000	MISCELLANEOUS INCOME	(1,382.16)	2,086.77	25,000.00	25,000.00	(22,913.23)	8.35
01-00-5719-000	TRANSFER FROM UTILITY FUND	.00	.00	89,200.00	89,200.00	(89,200.00)	.00
TOTAL GENERAL FUND REVENUE		875,882.58	9,168,272.09	23,131,900.00	23,131,900.00	(13,963,627.91)	39.63
TOTAL FUND REVENUE		875,882.58	9,168,272.09	23,131,900.00	23,131,900.00	(13,963,627.91)	39.63

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>VILLAGE PRESIDENT AND BOARD</u>						
01-10-6103-200	ELECTED OFFICIALS SALARIES	2,532.93	10,495.64	28,500.00	28,500.00 (18,004.36)	36.83
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	157.01	989.30	1,800.00	1,800.00 (810.70)	54.96
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	36.73	231.36	500.00	500.00 (268.64)	46.27
01-10-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	5,300.00	5,300.00 (5,300.00)	.00
01-10-6205-000	PRINTING	.00	272.50	1,800.00	1,800.00 (1,527.50)	15.14
01-10-6207-000	POSTAGE	.00	.00	300.00	300.00 (300.00)	.00
01-10-6211-000	CONFERENCE/TRAINING	550.00	1,300.00	11,700.00	11,700.00 (10,400.00)	11.11
01-10-6213-000	DUES & SUBSCRIPTIONS	17,786.24	20,279.06	23,700.00	23,700.00 (3,420.94)	85.57
01-10-6265-030	PROF. SERVICES-OTHER	.00	.00	50,000.00	50,000.00 (50,000.00)	.00
01-10-6289-000	OTHER CONTRACTUAL EXPENSES	.00	2,500.00	41,000.00	41,000.00 (38,500.00)	6.10
01-10-6303-000	ATTORNEY LEGAL RETAINER	.00	.00	30,000.00	30,000.00 (30,000.00)	.00
01-10-6403-000	OFFICE SUPPLIES	.00	.00	500.00	500.00 (500.00)	.00
	TOTAL VILLAGE PRESIDENT AND BOA	21,062.91	36,067.86	195,100.00	195,100.00 (159,032.14)	18.49
<u>ADMINISTRATION</u>						
01-11-6103-000	ADMINISTRATION FULL TIME SAL.	31,180.04	144,703.23	398,800.00	398,800.00 (254,096.77)	36.28
01-11-6104-000	ADMINISTRATION OVERTIME	109.99	972.39	500.00	500.00 472.39	194.48
01-11-6122-000	UNEMPLOYMENT COMPENSATION	7,412.71	7,412.71	.00	.00 7,412.71	.00
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	1,927.84	9,130.56	24,800.00	24,800.00 (15,669.44)	36.82
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	450.85	2,135.32	5,800.00	5,800.00 (3,664.68)	36.82
01-11-6128-000	IMRF- EMPLOYER EXPENSE	1,561.34	9,526.87	21,500.00	21,500.00 (11,973.13)	44.31
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	4,184.00	21,506.11	59,300.00	59,300.00 (37,793.89)	36.27
01-11-6203-000	CONTRACT/LEGAL NOTICES	300.00	545.00	3,000.00	3,000.00 (2,455.00)	18.17
01-11-6205-000	PRINTING	.00	858.00	7,400.00	7,400.00 (6,542.00)	11.59
01-11-6207-000	POSTAGE	.00	.00	8,000.00	8,000.00 (8,000.00)	.00
01-11-6211-000	CONFERENCE/TRAINING	1,592.45	1,862.45	32,900.00	32,900.00 (31,037.55)	5.66
01-11-6213-000	DUES & SUBSCRIPTIONS	.00	3,514.25	4,100.00	4,100.00 (585.75)	85.71
01-11-6215-000	INSURANCE & BONDING	15,185.60	101,593.60	480,000.00	480,000.00 (378,406.40)	21.17
01-11-6216-000	PAYROLL PROCESSING CHARGE	1,000.03	4,958.32	18,000.00	18,000.00 (13,041.68)	27.55
01-11-6217-000	BANKING SERVICE FEES	1,862.21	15,645.09	30,000.00	30,000.00 (14,354.91)	52.15
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	1,058.25	8,401.80	2,300.00	2,300.00 6,101.80	365.30
01-11-6237-000	EQUIPMENT RENTAL	510.78	1,021.56	5,000.00	5,000.00 (3,978.44)	20.43
01-11-6265-000	PROF. SERVICES-AUDIT	3,750.00	18,000.00	64,200.00	64,200.00 (46,200.00)	28.04
01-11-6265-030	PROF. SERVICES-OTHER	.00	7,348.75	93,500.00	93,500.00 (86,151.25)	7.86
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	632.62	7,386.15	60,000.00	60,000.00 (52,613.85)	12.31
01-11-6327-000	OTHER LEGAL SERVICES	1,565.88	85,415.03	200,000.00	200,000.00 (114,584.97)	42.71
01-11-6403-000	OFFICE SUPPLIES	150.30	1,960.01	10,000.00	10,000.00 (8,039.99)	19.60
01-11-6407-500	GAS/FUEL OTHER ENTITIES	(5,583.55)	.00	.00	.00 .00	.00
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	3,000.00	3,000.00 (3,000.00)	.00
01-11-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	.00	.00	2,000.00	2,000.00 (2,000.00)	.00
01-11-6489-000	MISC. MATERIALS & SUPPLIES	.00	75.00	2,500.00	2,500.00 (2,425.00)	3.00
01-11-6610-000	INSTALLMENT DEBT-INTEREST	.00	282,572.50	.00	.00 282,572.50	.00
01-11-6700-000	CONTINGENCY	.00	.00	150,000.00	150,000.00 (150,000.00)	.00
	TOTAL ADMINISTRATION	68,851.34	736,544.70	1,686,600.00	1,686,600.00 (950,055.30)	43.67

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>INFORMATION TECHNOLOGY</u>						
01-13-6103-000	IT FULL TIME SALARIES	1,432.74	7,157.70	17,600.00	17,600.00 (10,442.30)	40.67
01-13-6104-000	IT OVERTIME	198.30	1,063.58	.00	.00 1,063.58	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	97.38	491.13	1,100.00	1,100.00 (608.87)	44.65
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	22.77	114.86	300.00	300.00 (185.14)	38.29
01-13-6128-000	IMRF - EMPLOYER EXPENSE	86.56	353.81	1,000.00	1,000.00 (646.19)	35.38
01-13-6150-000	EMPLOYEE INSURANCE	172.58	860.58	2,300.00	2,300.00 (1,439.42)	37.42
01-13-6219-000	TELEPHONE & COMMUNICATIONS	4,092.97	26,970.86	76,000.00	76,000.00 (49,029.14)	35.49
01-13-6225-000	MAINT. SERVICES -EQUIPMENT	.00	.00	11,000.00	11,000.00 (11,000.00)	.00
01-13-6265-030	PROF. SERVICES -OTHER	16,412.45	56,141.12	164,500.00	164,500.00 (108,358.88)	34.13
01-13-6509-000	COMPUTER HARDWARE	12,090.29	93,980.75	249,300.00	249,300.00 (155,319.25)	37.70
01-13-6511-000	COMPUTER SOFTWARE	804.50	47,657.46	249,700.00	249,700.00 (202,042.54)	19.09
01-13-6525-000	BUILDING / EQUIPMENT	3,974.19	15,914.23	45,000.00	45,000.00 (29,085.77)	35.36
	TOTAL INFORMATION TECHNOLOGY	39,384.73	250,706.08	817,800.00	817,800.00 (567,093.92)	30.66
<u>PLANNING & ZONING</u>						
01-14-6203-000	CONTRACT/LEGAL NOTICES	.00	168.00	9,000.00	9,000.00 (8,832.00)	1.87
01-14-6205-000	PRINTING	.00	62.40	500.00	500.00 (437.60)	12.48
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	230.40	30,000.00	30,000.00 (29,769.60)	.77

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2024

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
<u>BUILDING DEPARTMENT</u>						
01-15-6103-000	BUILDING - FULL TIME SALARIES	23,428.99	112,775.06	307,400.00	307,400.00	(194,624.94) 36.69
01-15-6103-100	BUILDING - PART TIME SALARIES	2,514.12	13,017.23	32,200.00	32,200.00	(19,182.77) 40.43
01-15-6104-000	BUILDING - OVERTIME	28.71	389.71	.00	.00	389.71 .00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,591.44	7,728.36	21,200.00	21,200.00	(13,471.64) 36.45
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	372.22	1,807.55	5,000.00	5,000.00	(3,192.45) 36.15
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,357.24	5,895.03	18,300.00	18,300.00	(12,404.97) 32.21
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,232.84	25,456.60	63,500.00	63,500.00	(38,043.40) 40.09
01-15-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	1,000.00	1,000.00	(1,000.00) .00
01-15-6205-000	PRINTING	.00	.00	1,500.00	1,500.00	(1,500.00) .00
01-15-6207-000	POSTAGE	2.07	2.76	1,500.00	1,500.00	(1,497.24) .18
01-15-6211-000	CONFERENCE/TRAINING	365.81	365.81	10,900.00	10,900.00	(10,534.19) 3.36
01-15-6213-000	DUES & SUBSCRIPTIONS	.00	.00	1,700.00	1,700.00	(1,700.00) .00
01-15-6219-000	TELEPHONE & COMMUNICATIONS	.00	.00	2,200.00	2,200.00	(2,200.00) .00
01-15-6225-000	MAINT. SERVICES-EQUIPMENT	3,250.00	4,600.00	14,700.00	14,700.00	(10,100.00) 31.29
01-15-6265-030	PROF. SERVICES-OTHER	.00	10,750.00	289,000.00	289,000.00	(278,250.00) 3.72
01-15-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	30,000.00	30,000.00	(30,000.00) .00
01-15-6266-000	PLAN REVIEW SERVICES	14,089.55	47,795.70	150,000.00	150,000.00	(102,204.30) 31.86
01-15-6280-000	ELEVATOR INSPECTION	.00	.00	3,500.00	3,500.00	(3,500.00) .00
01-15-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	3,000.00	3,000.00	(3,000.00) .00
01-15-6406-000	CLOTHING SUPPLIES	.00	92.00	1,500.00	1,500.00	(1,408.00) 6.13
01-15-6407-000	FUEL	76.38	333.33	2,000.00	2,000.00	(1,666.67) 16.67
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	.00	660.00	2,000.00	2,000.00	(1,340.00) 33.00
01-15-6421-000	MATERIAL & SUPPLIES-EQUIPMENT	.00	.00	9,200.00	9,200.00	(9,200.00) .00
01-15-6423-000	MATERIAL & SUPPLIES-VEHICLES	.00	63.34	1,500.00	1,500.00	(1,436.66) 4.22
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	.00	29.00	3,800.00	3,800.00	(3,771.00) .76
01-15-6521-000	MOTOR VEHICLES	.00	.00	30,000.00	30,000.00	(30,000.00) .00
	TOTAL BUILDING DEPARTMENT	52,309.37	231,761.48	1,006,600.00	1,006,600.00	(774,838.52) 23.02
<u>FIRE & POLICE COMMISSION</u>						
01-18-6203-000	CONTRACT/LEGAL NOTICES	418.24	959.08	2,000.00	2,000.00	(1,040.92) 47.95
01-18-6211-000	CONFERENCE & TRAINING	.00	.00	1,300.00	1,300.00	(1,300.00) .00
01-18-6213-000	DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	(500.00) .00
01-18-6265-020	PROF. SERVICES-LEGAL	108.40	3,061.50	15,000.00	15,000.00	(11,938.50) 20.41
01-18-6265-030	PROF. SERVICES-OTHER	9,536.20	29,553.80	60,000.00	60,000.00	(30,446.20) 49.26
	TOTAL FIRE & POLICE COMMISSION	10,062.84	33,574.38	78,800.00	78,800.00	(45,225.62) 42.61

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2024

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
POLICE DEPARTMENT						
01-20-6103-000	POLICE - FULL TIME SALARIES	256,458.85	1,311,689.09	3,520,800.00	3,520,800.00	(2,209,110.91) 37.26
01-20-6103-050	POLICE - FULL TIME NON-SWORN	19,722.47	100,564.20	286,500.00	286,500.00	(185,935.80) 35.10
01-20-6104-000	POLICE - OVERTIME	30,119.84	170,032.00	250,000.00	250,000.00	(79,968.00) 68.01
01-20-6106-000	VACATION PAYOUT	1,771.36	93,632.59	.00	.00	93,632.59 .00
01-20-6108-000	SICK PAY PAYOUT	1,029.78	44,148.38	.00	.00	44,148.38 .00
01-20-6110-000	HOLIDAY PAY	504.00	17,811.07	.00	.00	17,811.07 .00
01-20-6115-000	EARLY RETIREMENT INCENTIVE	.00	.00	90,100.00	90,100.00	(90,100.00) .00
01-20-6118-000	UNIFORM ALLOWANCE	2,395.59	37,699.10	47,000.00	47,000.00	(9,300.90) 80.21
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,354.20	11,506.37	25,700.00	25,700.00	(14,193.63) 44.77
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	4,375.65	23,889.29	63,200.00	63,200.00	(39,310.71) 37.80
01-20-6128-000	IMRF - EMPLOYER EXPENSE	1,493.09	8,248.65	19,200.00	19,200.00	(10,951.35) 42.96
01-20-6132-000	POLICE PENSION - R.E. TAXES	.00	1,403,535.01	2,528,900.00	2,528,900.00	(1,125,364.99) 55.50
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	40,127.88	248,862.36	717,900.00	717,900.00	(469,037.64) 34.67
01-20-6205-000	PRINTING	490.00	2,246.76	5,500.00	5,500.00	(3,253.24) 40.85
01-20-6207-000	POSTAGE	158.11	273.43	1,000.00	1,000.00	(726.57) 27.34
01-20-6211-000	POLICE CONFERENCE/TRAINING	1,700.00	4,980.88	45,000.00	45,000.00	(40,019.12) 11.07
01-20-6211-100	LODGING	.00	.00	1,000.00	1,000.00	(1,000.00) .00
01-20-6211-200	FOOD / MEALS	.00	334.75	2,000.00	2,000.00	(1,665.25) 16.74
01-20-6211-300	TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00) .00
01-20-6213-000	DUES & SUBSCRIPTIONS	53,837.55	71,917.35	86,300.00	86,300.00	(14,382.65) 83.33
01-20-6219-000	TELEPHONE & COMMUNICATION	.00	244.30	.00	.00	244.30 .00
01-20-6223-000	MAINT. SERVICES-BUILDING & OFF	740.19	776.47	1,500.00	1,500.00	(723.53) 51.76
01-20-6225-000	MAINT. SERVICES-EQUIPMENT	304.00	304.00	4,000.00	4,000.00	(3,696.00) 7.60
01-20-6227-000	MAINT. SERVICES-VEHICLES	2,192.20	24,062.06	60,000.00	60,000.00	(35,937.94) 40.10
01-20-6249-000	COMMUNITY RELATIONS	.00	321.43	15,000.00	15,000.00	(14,678.57) 2.14
01-20-6265-030	PROF. SERVICES-OTHER	1,070.00	6,306.44	5,500.00	5,500.00	806.44 114.66
01-20-6265-040	PROF. SERVICES-ANIMAL CONTROL	.00	484.16	500.00	500.00	(15.84) 96.83
01-20-6289-000	OTHER CONTRACTUAL EXPENSES	350.00	3,533.01	30,000.00	30,000.00	(26,466.99) 11.78
01-20-6403-000	OFFICE SUPPLIES	59.09	358.99	2,500.00	2,500.00	(2,141.01) 14.36
01-20-6404-000	AMMUNITION	904.00	4,664.80	15,000.00	15,000.00	(10,335.20) 31.10
01-20-6407-000	FUEL	3,320.28	12,518.56	50,000.00	50,000.00	(37,481.44) 25.04
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	31.50	2,700.37	17,200.00	17,200.00	(14,499.63) 15.70
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	398.70	7,543.53	25,000.00	25,000.00	(17,456.47) 30.17
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	.00	991.59	1,500.00	1,500.00	(508.41) 66.11
01-20-6449-000	COMMUNITY RELATIONS	.00	2,147.18	9,000.00	9,000.00	(6,852.82) 23.86
01-20-6509-000	COMPUTER HARDWARE	44.00	791.15	8,000.00	8,000.00	(7,208.85) 9.89
01-20-6515-000	OPERATING EQUIPMENT	.00	.00	42,500.00	42,500.00	(42,500.00) .00
01-20-6516-000	WEAPONS	.00	1,748.85	10,000.00	10,000.00	(8,251.15) 17.49
01-20-6521-000	MOTOR VEHICLES	.00	91,402.00	110,000.00	110,000.00	(18,598.00) 83.09
	TOTAL POLICE DEPARTMENT	425,952.33	3,712,270.17	8,097,800.00	8,097,800.00	(4,385,529.83) 45.84

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2024

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
FIRE DEPARTMENT						
01-22-6103-000	FIRE - FULL TIME SALARIES	203,720.34	1,025,826.02	2,637,000.00	2,637,000.00	(1,611,173.98) 38.90
01-22-6103-100	FIRE - PART TIME SALARIES	.00	6,919.50	28,500.00	28,500.00	(21,580.50) 24.28
01-22-6103-200	FIRE PREVENTION PAY	.00	128.49	25,000.00	25,000.00	(24,871.51) .51
01-22-6103-300	WAGES - PRECEPTOR PAY	120.00	120.00	10,800.00	10,800.00	(10,680.00) 1.11
01-22-6103-400	WAGES-SPECIAL TEAMS INCENTIVE	.00	.00	10,000.00	10,000.00	(10,000.00) .00
01-22-6104-000	FIRE - OVERTIME	42,626.07	191,504.78	300,000.00	300,000.00	(108,495.22) 63.83
01-22-6106-000	VACATION PAYOUT	.00	23,145.81	20,000.00	20,000.00	3,145.81 115.73
01-22-6108-000	SICK PAY PAYOUT	.00	46,711.39	8,000.00	8,000.00	38,711.39 583.89
01-22-6110-000	HOLIDAY PAY	1,872.79	32,807.22	.00	.00	32,807.22 .00
01-22-6115-000	EARLY RETIREMENT INCENTIVE	.00	.00	40,000.00	40,000.00	(40,000.00) .00
01-22-6118-000	UNIFORM ALLOWANCE	79.20	22,084.17	49,500.00	49,500.00	(27,415.83) 44.61
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	382.98	1,629.60	1,800.00	1,800.00	(170.40) 90.53
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	3,411.05	18,255.35	44,100.00	44,100.00	(25,844.65) 41.40
01-22-6128-000	IMRF - EMPLOYER EXPENSE	314.20	1,208.27	2,600.00	2,600.00	(1,391.73) 46.47
01-22-6132-000	FIRE PENSION - R.E. TAXES	.00	1,050,577.49	2,058,200.00	2,058,200.00	(1,007,622.51) 51.04
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	35,040.53	177,000.28	639,800.00	639,800.00	(462,799.72) 27.66
01-22-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	200.00	200.00	(200.00) .00
01-22-6205-000	PRINTING	.00	.00	800.00	800.00	(800.00) .00
01-22-6207-000	POSTAGE	.00	11.11	300.00	300.00	(288.89) 3.70
01-22-6211-000	CONFERENCE/TRAINING	5,485.31	29,670.30	58,300.00	58,300.00	(28,629.70) 50.89
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	3,608.79	62,309.33	37,000.00	37,000.00	25,309.33 168.40
01-22-6213-000	DUES & SUBSCRIPTIONS	.00	7,354.00	11,900.00	11,900.00	(4,546.00) 61.80
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	6,363.08	10,000.00	10,000.00	(3,636.92) 63.63
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	1,249.80	5,822.64	14,700.00	14,700.00	(8,877.36) 39.61
01-22-6227-000	MAINT. SERVICES-VEHICLES	19,009.10	88,090.36	100,400.00	100,400.00	(12,309.64) 87.74
01-22-6245-000	FIRE DEPARTMENT EDUCATION FUN	750.00	750.00	11,000.00	11,000.00	(10,250.00) 6.82
01-22-6265-030	PROF. SERVICES-OTHER	.00	.00	150,800.00	150,800.00	(150,800.00) .00
01-22-6289-000	OTHER CONTRACTUAL EXPENSES	1,223.00	7,424.18	534,900.00	534,900.00	(527,475.82) 1.39
01-22-6403-000	OFFICE SUPPLIES	456.60	1,167.08	4,500.00	4,500.00	(3,332.92) 25.94
01-22-6405-000	CLEANING SUPPLIES	230.94	4,126.22	6,500.00	6,500.00	(2,373.78) 63.48
01-22-6407-000	FUEL	143.45	1,283.63	25,000.00	25,000.00	(23,716.37) 5.13
01-22-6411-000	PUBLIC EDUCATION MATERIALS	2,612.41	6,558.08	17,900.00	17,900.00	(11,341.92) 36.64
01-22-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	22.77	100.00	100.00	(77.23) 22.77
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,040.00	90,489.01	114,700.00	114,700.00	(24,210.99) 78.89
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	483.19	11,400.00	11,400.00	(10,916.81) 4.24
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	5,302.04	34,018.00	33,400.00	33,400.00	618.00 101.85
01-22-6425-000	MATERIALS & SUPPLIES - OTHER	2,788.66	5,352.82	6,900.00	6,900.00	(1,547.18) 77.58
01-22-6515-000	OPERATING EQUIPMENT	.00	.00	9,000.00	9,000.00	(9,000.00) .00
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	5,849.00	22,143.98	66,100.00	66,100.00	(43,956.02) 33.50
01-22-6525-000	BUILDING/EQUIPMENT	4,687.50	6,262.50	92,000.00	92,000.00	(85,737.50) 6.81
TOTAL FIRE DEPARTMENT		342,003.76	2,977,620.65	7,193,100.00	7,193,100.00	(4,215,479.35) 41.40

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
PUBLIC WORKS DEPARTMENT						
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	72,443.34	348,075.36	869,300.00	869,300.00 (521,224.64)	40.04
01-30-6104-000	PUBLIC WORKS - OVERTIME	2,224.74	21,451.90	80,000.00	80,000.00 (58,548.10)	26.81
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	1,800.00	1,800.00 (1,800.00)	.00
01-30-6124-000	SOCIAL SECURITY - EMPLOYER	4,638.31	22,955.88	58,900.00	58,900.00 (35,944.12)	38.97
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,084.72	5,368.71	13,800.00	13,800.00 (8,431.29)	38.90
01-30-6128-000	IMRF - EMPLOYER EXPENSE	3,689.90	18,864.28	47,900.00	47,900.00 (29,035.72)	39.38
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	61,724.44	175,370.25	273,300.00	273,300.00 (97,929.75)	64.17
01-30-6205-000	PRINTING	.00	.00	500.00	500.00 (500.00)	.00
01-30-6207-000	POSTAGE	97.98	97.98	500.00	500.00 (402.02)	19.60
01-30-6211-000	CONFERENCE/TRAINING	1,155.41	1,155.41	3,000.00	3,000.00 (1,844.59)	38.51
01-30-6213-000	DUES & SUBSCRIPTIONS	96.00	1,602.30	5,800.00	5,800.00 (4,197.70)	27.63
01-30-6219-000	TELEPHONE & COMMUNICATION	.00	69.30	2,000.00	2,000.00 (1,930.70)	3.47
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	3,354.52	24,619.07	114,600.00	114,600.00 (89,980.93)	21.48
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	706.36	2,777.36	41,800.00	41,800.00 (39,022.64)	6.64
01-30-6227-000	MAINT. SERVICES-VEHICLES	80.00	406.00	17,000.00	17,000.00 (16,594.00)	2.39
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	.00	.00	25,000.00	25,000.00 (25,000.00)	.00
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	5,180.25	10,360.50	23,500.00	23,500.00 (13,139.50)	44.09
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	49,250.00	91,000.00	91,000.00 (41,750.00)	54.12
01-30-6231-200	TREE REMOVAL-CONTRACT	6,893.00	8,249.50	30,000.00	30,000.00 (21,750.50)	27.50
01-30-6231-350	RESTORATION TREES-DIRT & SEED	700.00	2,760.00	5,500.00	5,500.00 (2,740.00)	50.18
01-30-6231-400	EMERGENCY TREE & STORM CARE	3,600.00	5,475.00	40,000.00	40,000.00 (34,525.00)	13.69
01-30-6233-000	DISPOSAL CHARGES	.00	2,640.00	35,000.00	35,000.00 (32,360.00)	7.54
01-30-6237-000	EQUIPMENT RENTAL	.00	3,364.00	13,300.00	13,300.00 (9,936.00)	25.29
01-30-6243-000	GAS HEATING	.00	.00	20,000.00	20,000.00 (20,000.00)	.00
01-30-6245-000	RUBBISH EXPENSE	135,312.50	756,564.42	2,310,600.00	2,310,600.00 (1,554,035.58)	32.74
01-30-6251-000	ELECTRICITY	1,469.65	23,075.50	68,000.00	68,000.00 (44,924.50)	33.93
01-30-6265-030	PROF. SERVICES-OTHER	613.99	22,918.18	48,800.00	48,800.00 (25,881.82)	46.96
01-30-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	16,500.00	16,500.00 (16,500.00)	.00
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	8,118.00	18,559.00	34,800.00	34,800.00 (16,241.00)	53.33
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	6,548.00	19,357.00	52,500.00	52,500.00 (33,143.00)	36.87
01-30-6403-000	OFFICE SUPPLIES	.00	154.19	1,500.00	1,500.00 (1,345.81)	10.28
01-30-6406-000	CLOTHING SUPPLIES	919.09	4,402.86	15,000.00	15,000.00 (10,597.14)	29.35
01-30-6407-000	FUEL	568.84	4,638.19	45,000.00	45,000.00 (40,361.81)	10.31
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	1,500.00 (1,500.00)	.00
01-30-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,020.14	6,703.99	43,200.00	43,200.00 (36,496.01)	15.52
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	944.96	10,500.00	10,500.00 (9,555.04)	9.00
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	884.88	8,541.88	36,600.00	36,600.00 (28,058.12)	23.34
01-30-6426-000	MATERIALS & SUPPLIES - MECH	1,076.45	12,846.92	20,000.00	20,000.00 (7,153.08)	64.23
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	.00	9,100.22	48,000.00	48,000.00 (38,899.78)	18.96
01-30-6515-000	OPERATING EQUIPMENT	.00	12,944.00	19,300.00	19,300.00 (6,356.00)	67.07
01-30-6521-000	MOTOR VEHICLES	112,437.60	240,079.90	165,000.00	165,000.00 75,079.90	145.50
01-30-6525-000	BUILDING/EQUIPMENT	.00	.00	5,000.00	5,000.00 (5,000.00)	.00
01-30-6527-000	STREET & TRAFFIC SIGNS	403.55	2,083.10	25,000.00	25,000.00 (22,916.90)	8.33
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	32,363.93	42,200.00	42,200.00 (9,836.07)	76.69
01-30-6610-000	INSTALLMENT LEASE - INTEREST	.00	3,778.55	4,000.00	4,000.00 (221.45)	94.46
	TOTAL PUBLIC WORKS DEPARTMENT	437,041.66	1,883,969.59	4,831,500.00	4,831,500.00 (2,947,530.41)	38.99

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,396,668.94	9,862,745.31	23,937,300.00	23,937,300.00	(14,074,554.69)	41.20
NET REVENUE OVER EXPENDITURES	(520,786.36)	(694,473.22)	(805,400.00)	(805,400.00)	110,926.78	(86.23)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2024

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	1,741.80	2,722,743.35	5,450,400.00	5,450,400.00	(2,727,656.65) 49.95
02-00-4816-000	WATER INFRASTRUCTURE	96.20	173,171.11	518,000.00	518,000.00	(344,828.89) 33.43
02-00-4818-000	METER SALES	11,568.01	11,985.21	5,000.00	5,000.00	6,985.21 239.70
02-00-4820-000	WATER PENALTIES	22,946.03	53,039.82	55,000.00	55,000.00	(1,960.18) 96.44
02-00-4828-000	SEWER USAGE	171.50	331,788.68	663,200.00	663,200.00	(331,411.32) 50.03
02-00-4829-000	SEWER INFRASTRUCTURE	96.20	170,951.11	515,000.00	515,000.00	(344,048.89) 33.19
02-00-4830-000	SEWER PENALTIES	4,938.22	8,616.81	5,000.00	5,000.00	3,616.81 172.34
02-00-5102-000	INTEREST INCOME	13,727.34	92,321.14	35,000.00	35,000.00	57,321.14 263.77
02-00-5189-000	OTHER INCOME	.00	4,018.26	5,000.00	5,000.00	(981.74) 80.37
	TOTAL UTILITY FUND REVENUE	55,285.30	3,568,635.49	7,251,600.00	7,251,600.00	(3,682,964.51) 49.21
	TOTAL FUND REVENUE	55,285.30	3,568,635.49	7,251,600.00	7,251,600.00	(3,682,964.51) 49.21

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2024

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>UTILITY FUND EXPENSES</u>						
02-95-6103-000	UTILITY - FULL TIME SALARIES	136,276.05	675,739.08	1,767,300.00	1,767,300.00 (1,091,560.92)	38.24
02-95-6103-050	POLICE - FULL TIME NON-SWORN	1,679.49	4,198.59	.00	.00 (4,198.59)	.00
02-95-6103-100	UTILITY - PART TIME SALARIES	.00	364.03	1,500.00	1,500.00 (1,135.97)	24.27
02-95-6103-200	FIRE PREVENTION PAY	3,020.40	7,882.29	.00	.00 (7,882.29)	.00
02-95-6104-000	UTILITY - OVERTIME	9,047.50	54,781.73	150,000.00	150,000.00 (95,218.27)	36.52
02-95-6106-000	VACATION PAYOUT	86.82	2,020.95	5,000.00	5,000.00 (2,979.05)	40.42
02-95-6108-000	SICK TIME PAYOUT	53.97	4,781.86	5,000.00	5,000.00 (218.14)	95.64
02-95-6110-000	HOLIDAY PAY	125.00	1,958.62	.00	.00 (1,958.62)	.00
02-95-6118-000	UNIFORM ALLOWANCE	2.43	85.40	1,800.00	1,800.00 (1,714.60)	4.74
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	7,705.19	37,146.80	119,600.00	119,600.00 (82,453.20)	31.06
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	2,160.61	10,651.18	28,000.00	28,000.00 (17,348.82)	38.04
02-95-6128-000	IMRF - EMPLOYER EXPENSE	6,008.16	28,967.28	74,200.00	74,200.00 (45,232.72)	39.04
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	46,542.61	146,155.03	327,700.00	327,700.00 (181,544.97)	44.60
02-95-6205-000	PRINTING	112.00	684.70	2,000.00	2,000.00 (1,315.30)	34.24
02-95-6207-000	POSTAGE	3,374.48	10,071.99	23,000.00	23,000.00 (12,928.01)	43.79
02-95-6211-000	CONFERENCE/TRAINING	165.41	1,090.62	2,900.00	2,900.00 (1,809.38)	37.61
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	6,200.00	70,600.00	114,400.00 (108,200.00)	5.42
02-95-6215-000	INSURANCE & BONDING	3,796.40	25,398.40	120,000.00	120,000.00 (94,601.60)	21.17
02-95-6219-000	TELEPHONE & COMMUNICATION	201.37	662.74	3,000.00	3,000.00 (2,337.26)	22.09
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	2,198.75	3,639.35	61,000.00	61,000.00 (57,360.65)	5.97
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	.00	6,100.00	6,100.00 (6,100.00)	.00
02-95-6229-100	MAINT. SERVICES-SEWER	.00	.00	72,000.00	72,000.00 (72,000.00)	.00
02-95-6233-000	DISPOSAL CHARGES	4,462.00	4,462.00	40,000.00	40,000.00 (35,538.00)	11.16
02-95-6235-300	FLOOD PROOFING ASSISTANCE PROG	2,000.00	2,000.00	24,000.00	24,000.00 (22,000.00)	8.33
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	77.50	977.50	6,300.00	6,300.00 (5,322.50)	15.52
02-95-6250-000	OVERHEAD TANK & GROUNDS	.00	.00	4,300.00	4,300.00 (4,300.00)	.00
02-95-6251-000	ELECTRICITY	4,074.00	13,594.40	50,000.00	50,000.00 (36,405.60)	27.19
02-95-6255-000	MAINT. SERVICES-WATER MAINS	17,724.00	25,398.00	32,500.00	32,500.00 (7,102.00)	78.15
02-95-6265-000	PROF. SERVICES-AUDIT	.00	.00	30,000.00	30,000.00 (30,000.00)	.00
02-95-6265-030	PROF. SERVICES-OTHER	2,171.82	9,080.32	46,300.00	46,300.00 (37,219.68)	19.61
02-95-6265-100	PROF. SERVICES-ENGINEERING	92,464.36	174,638.80	352,900.00	352,900.00 (178,261.20)	49.49
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	2,088.70	5,512.35	.00	.00 (5,512.35)	.00
02-95-6327-000	OTHER LEGAL SERVICES	2,725.00	13,775.00	35,000.00	35,000.00 (21,225.00)	39.36
02-95-6403-000	OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00 (1,500.00)	.00
02-95-6406-000	CLOTHING SUPPLIES	919.12	4,402.96	15,000.00	15,000.00 (10,597.04)	29.35
02-95-6407-000	FUEL	.00	1,488.62	20,000.00	20,000.00 (18,511.38)	7.44
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	737.94	6,059.20	30,400.00	30,400.00 (24,340.80)	19.93
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	414.41	975.47	9,800.00	9,800.00 (8,824.53)	9.95
02-95-6424-000	MATERIALS & SUPPLIES-METERS	506.07	2,091.93	7,500.00	7,500.00 (5,408.07)	27.89
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	4,490.49	32,206.15	138,100.00	133,525.00 (101,318.85)	24.12
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	9,681.12	18,188.90	54,000.00	54,000.00 (35,811.10)	33.68
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	.00	1,382.97	30,000.00	30,000.00 (28,617.03)	4.61
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	3,174.64	12,300.54	77,000.00	104,100.00 (91,799.46)	11.82
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	612.91	4,333.14	17,500.00	17,500.00 (13,166.86)	24.76
02-95-6455-000	WATER COST	307,731.45	1,162,762.77	3,374,700.00	3,374,700.00 (2,211,937.23)	34.46
02-95-6515-000	OPERATING EQUIPMENT	.00	4,160.00	118,400.00	118,400.00 (114,240.00)	3.51
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	.00	.00	77,000.00	77,000.00 (77,000.00)	.00
02-95-6521-000	MOTOR VEHICLES	28,109.40	148,096.10	240,000.00	240,000.00 (91,903.90)	61.71
02-95-6533-000	WATER METERS	.00	2,174.69	7,500.00	7,500.00 (5,325.31)	29.00

VILLAGE OF WESTCHESTER
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FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6535-000 FIRE HYDRANTS	.00	.00	51,000.00	55,575.00	(55,575.00)	.00
02-95-6537-000 WATER/SEWER RESTORATION	6,957.68	24,325.58	81,000.00	81,000.00	(56,674.42)	30.03
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	283,127.98	759,372.15	835,000.00	1,041,055.00	(281,682.85)	72.94
02-95-6575-000 DEPRECIATION EXPENSE	50,416.67	252,083.35	625,000.00	625,000.00	(372,916.65)	40.33
02-95-6607-000 IEPA LOAN - PRINCIPAL	73,597.10	87,115.86	219,600.00	219,600.00	(132,484.14)	39.67
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	.00	.00	(219,600.00)	(219,600.00)	219,600.00	.00
02-95-6608-000 IEPA LOAN - INTEREST	24,161.55	27,460.65	59,600.00	59,600.00	(32,139.35)	46.07
02-95-6609-000 INSTALLMENT LEASE - PRINCIPAL	.00	.00	9,800.00	9,800.00	(9,800.00)	.00
02-95-6609-100 INSTALL LEASE - PR CONTRA	.00	.00	(9,800.00)	(9,800.00)	9,800.00	.00
02-95-6610-000 INSTALLMENT LEASE - INTEREST	.00	.00	200.00	200.00	(200.00)	.00
02-95-6700-000 CONTINGENCY	.00	.00	150,000.00	79,100.00	(79,100.00)	.00
02-95-6807-000 TRANSFER TO GENERAL FUND	.00	.00	89,200.00	89,200.00	(89,200.00)	.00
TOTAL UTILITY FUND EXPENSES	1,144,982.55	3,822,900.04	9,576,400.00	9,782,455.00	(5,959,554.96)	39.08
NET REVENUE OVER EXPENDITURES	(1,089,697.25)	(254,264.55)	(2,324,800.00)	(2,530,855.00)	2,276,590.45	(10.05)

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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	68,194.99	316,919.81	736,500.00	736,500.00	(419,580.19) 43.03
03-00-5102-000	INTEREST INCOME	4,242.87	23,071.55	30,000.00	30,000.00	(6,928.45) 76.91
03-00-5112-000	FEDERAL GRANT	.00	190,745.89	.00	.00	190,745.89 .00
03-00-5189-000	OTHER INCOME	.00	.00	286,900.00	286,900.00	(286,900.00) .00
	TOTAL MOTOR FUEL TAX FUND REVENUE	72,437.86	530,737.25	1,053,400.00	1,053,400.00	(522,662.75) 50.38
	TOTAL FUND REVENUE	72,437.86	530,737.25	1,053,400.00	1,053,400.00	(522,662.75) 50.38
<u>MFT FUND EXPENDITURES</u>						
03-95-6231-300	TREE TRIMMING-CONTRACT	.00	.00	100,000.00	100,000.00	(100,000.00) .00
03-95-6235-200	SIDEWALK REPLACEMENT	.00	.00	134,500.00	134,500.00	(134,500.00) .00
03-95-6265-100	PROF. SERVICES-ENGINEERING	1,348.50	5,998.50	7,500.00	7,500.00	(1,501.50) 79.98
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	.00	.00	985,500.00	985,500.00	(985,500.00) .00
03-95-6435-000	STREET SALT	.00	.00	125,000.00	125,000.00	(125,000.00) .00
03-95-6436-000	MATERIALS & SUPPLIES-ST LIGHTS	8,304.58	9,798.68	50,000.00	50,000.00	(40,201.32) 19.60
03-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	.00	200,000.00	200,000.00	(200,000.00) .00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	69,325.00	138,700.00	138,700.00	(69,375.00) 49.98
03-95-6613-000	PAYING AGENT FEES	.00	1.75	500.00	500.00	(498.25) .35
	TOTAL MFT FUND EXPENDITURES	9,653.08	85,123.93	1,741,700.00	1,741,700.00	(1,656,576.07) 4.89
	NET REVENUE OVER EXPENDITURES	62,784.78	445,613.32	(688,300.00)	(688,300.00)	1,133,913.32 64.74

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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	181,844.73	550,000.00	550,000.00	(368,155.27) 33.06
	TOTAL 911 FUND REVENUE	.00	181,844.73	550,000.00	550,000.00	(368,155.27) 33.06
	TOTAL FUND REVENUE	.00	181,844.73	550,000.00	550,000.00	(368,155.27) 33.06
<u>E911 FUND EXPENDITURES</u>						
08-95-6289-000	OTHER CONTRACTUAL SERVICES	.00	116,546.75	425,000.00	425,000.00	(308,453.25) 27.42
	TOTAL E911 FUND EXPENDITURES	.00	116,546.75	425,000.00	425,000.00	(308,453.25) 27.42
	NET REVENUE OVER EXPENDITURES	.00	65,297.98	125,000.00	125,000.00	(59,702.02) 52.24

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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	41,216.12	110,000.00	110,000.00	(68,783.88)	37.47
10-00-4815-000 NEWSPAPER ADS	.00	7,948.00	17,500.00	17,500.00	(9,552.00)	45.42
10-00-5122-100 SPECIAL EVENTS REVENUE	.00	9,005.00	.00	.00	9,005.00	.00
10-00-5189-000 OTHER INCOME	.00	1,185.00	.00	.00	1,185.00	.00
TOTAL HOTEL/MOTEL TAX FUND REVENUE	.00	59,354.12	127,500.00	127,500.00	(68,145.88)	46.55
TOTAL FUND REVENUE	.00	59,354.12	127,500.00	127,500.00	(68,145.88)	46.55
<u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000 VILLAGE PUBLICATIONS	4,504.44	21,778.93	45,000.00	45,000.00	(23,221.07)	48.40
10-95-6235-000 FACADE GRANT PROGRAM	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E	13,607.68	74,527.50	85,000.00	85,000.00	(10,472.50)	87.68
10-95-6251-000 ELECTRICITY	59.45	431.58	2,500.00	2,500.00	(2,068.42)	17.26
TOTAL HOTEL FUND EXPENDITURES	18,171.57	96,738.01	142,500.00	142,500.00	(45,761.99)	67.89
NET REVENUE OVER EXPENDITURES	(18,171.57)	(37,383.89)	(15,000.00)	(15,000.00)	(22,383.89)	(249.23)

VILLAGE OF WESTCHESTER
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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	.00	332,123.80	410,000.00	410,000.00	(77,876.20)	81.01
TOTAL ROOSEVELT ROAD TIF FUND REVEN	.00	332,123.80	410,000.00	410,000.00	(77,876.20)	81.01
TOTAL FUND REVENUE	.00	332,123.80	410,000.00	410,000.00	(77,876.20)	81.01
<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030 PROFESSIONAL SERVICES - OTHER	11,581.50	19,506.50	25,000.00	25,000.00	(5,493.50)	78.03
11-00-6333-000 OTHER LEGAL EXPENSES	1,233.50	6,183.50	25,000.00	25,000.00	(18,816.50)	24.73
TOTAL ROOSEVELT ROAD TIF	12,815.00	25,690.00	50,000.00	50,000.00	(24,310.00)	51.38
NET REVENUE OVER EXPENDITURES	(12,815.00)	306,433.80	360,000.00	360,000.00	(53,566.20)	85.12
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
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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	.00	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
TOTAL DEBT SERVICE FUND REVENUE	.00	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
TOTAL FUND REVENUE	.00	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
30-00-6609-000 BOND PAYMENT-PRINCIPAL	.00	.00	390,000.00	390,000.00	(390,000.00)	.00
30-00-6610-000 BOND PAYMENT-INTEREST	.00	75,165.01	150,400.00	150,400.00	(75,234.99)	49.98
30-00-6613-000 PAYING AGENT FEES	.00	480.25	1,000.00	1,000.00	(519.75)	48.03
TOTAL DEPARTMENT 00	.00	75,645.26	541,400.00	541,400.00	(465,754.74)	13.97
NET REVENUE OVER EXPENDITURES	.00	.00	(100.00)	(100.00)	100.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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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	.00	1,393,461.48	2,580,900.00	2,580,900.00	(1,187,438.52)	53.99
31-00-5102-000 INTEREST INCOME	10,684.96	15,160.73	5,000.00	5,000.00	10,160.73	303.21
TOTAL DEBT SERVICE FUND - 2021 BONDS	10,684.96	1,408,622.21	2,585,900.00	2,585,900.00	(1,177,277.79)	54.47
TOTAL FUND REVENUE	10,684.96	1,408,622.21	2,585,900.00	2,585,900.00	(1,177,277.79)	54.47
<u>DSF - 2021 BONDS EXPENDITURES</u>						
31-00-6609-000 BOND PAYMENT - PRINCIPAL	.00	.00	1,815,000.00	1,815,000.00	(1,815,000.00)	.00
31-00-6610-000 BOND PAYMENT - INTEREST	.00	255,100.00	711,700.00	711,700.00	(456,600.00)	35.84
31-00-6613-000 PAYING AGENT FEES	.00	1.75	500.00	500.00	(498.25)	.35
31-00-6620-000 BOND ISSUANCE COSTS	.00	.00	291,700.00	291,700.00	(291,700.00)	.00
TOTAL DSF - 2021 BONDS EXPENDITURES	.00	255,101.75	2,818,900.00	2,818,900.00	(2,563,798.25)	9.05
NET REVENUE OVER EXPENDITURES	10,684.96	1,153,520.46	(233,000.00)	(233,000.00)	1,386,520.46	495.07

VILLAGE OF WESTCHESTER
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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	102,262.93	479,196.89	1,210,000.00	1,210,000.00	(730,803.11)	39.60
40-00-5102-000 INVESTMENT INCOME	2,489.16	12,913.40	.00	.00	12,913.40	.00
TOTAL CAPITAL PROJECTS FUND REVENUE	104,752.09	492,110.29	1,210,000.00	1,210,000.00	(717,889.71)	40.67
TOTAL FUND REVENUE	104,752.09	492,110.29	1,210,000.00	1,210,000.00	(717,889.71)	40.67
<u>CAPITAL PROJECTS EXPENDITURES</u>						
40-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	.00	.00	80,000.00	80,000.00	(80,000.00)	.00
40-00-6609-000 INSTALLMENT DEBT - PRINCIPAL	.00	34,947.80	35,000.00	35,000.00	(52.20)	99.85
40-00-6609-100 PROMISSARY NOTE - PRINCIPAL	6,337.59	31,687.95	77,800.00	77,800.00	(46,112.05)	40.73
40-00-6610-000 INSTALLMENT DEBT - INTEREST	.00	5,252.58	5,300.00	5,300.00	(47.42)	99.11
40-00-6610-100 PROMISSARY NOTE - INTEREST	8,525.41	42,627.05	100,700.00	100,700.00	(58,072.95)	42.33
40-00-6803-000 TRANSFER TO DEBT SERVICE	.00	75,645.26	540,400.00	540,400.00	(464,754.74)	14.00
TOTAL CAPITAL PROJECTS EXPENDITURES	14,863.00	190,160.64	839,200.00	839,200.00	(649,039.36)	22.66
NET REVENUE OVER EXPENDITURES	89,889.09	301,949.65	370,800.00	370,800.00	(68,850.35)	81.43

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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	355,288.20	582,555.87	1,236,800.00	1,236,800.00	(654,244.13)	47.10
41-00-5102-000 INVESTMENT INCOME	179.65	1,752.83	3,500.00	3,500.00	(1,747.17)	50.08
41-00-5180-100 BOND PREMIUM	.00	.00	12,123,200.00	12,123,200.00	(12,123,200.00)	.00
TOTAL CAPITAL PROJECTS FND 2021 BOND	355,467.85	584,308.70	13,363,500.00	13,363,500.00	(12,779,191.30)	4.37
TOTAL FUND REVENUE	355,467.85	584,308.70	13,363,500.00	13,363,500.00	(12,779,191.30)	4.37
 <u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	97,999.14	453,503.21	1,148,000.00	1,148,000.00	(694,496.79)	39.50
41-00-6530-000 ROAD IMPROVEMENTS	517,501.21	1,735,576.64	4,015,000.00	4,015,000.00	(2,279,423.36)	43.23
41-00-6537-000 WATER/SEWER RESTORATION	.00	.00	1,250,000.00	1,250,000.00	(1,250,000.00)	.00
41-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	.00	2,147,390.66	2,970,000.00	2,970,000.00	(822,609.34)	72.30
41-00-6620-000 BOND ISSUANCE COSTS	.00	.00	291,700.00	291,700.00	(291,700.00)	.00
TOTAL CAP PROJ FND 2021 BNDS EXPENDS	615,500.35	4,336,470.51	9,674,700.00	9,674,700.00	(5,338,229.49)	44.82
NET REVENUE OVER EXPENDITURES	(260,032.50)	(3,752,161.81)	3,688,800.00	3,688,800.00	(7,440,961.81)	(101.72)