

Village of Westchester



**Financial Report
Fiscal Year 2024
For the Five Months Ending
September 30, 2023**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
SEPTEMBER 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	\$ 878,227	\$ 5,980,646	\$ 22,090,997	\$ 22,090,997
EXPENDITURES	\$ 1,351,188	\$ 6,570,984	\$ 22,040,093	\$ 22,040,093

Unaudited Beginning Fund Balance (05/01/2023)	8,820,796
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2023)	<u>\$ 8,230,458</u>

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	\$ (583,171)	\$ 2,002,964	\$ 6,146,500	\$ 6,146,500
EXPENDITURES	\$ 1,076,243	\$ 2,828,297	\$ 8,397,529	\$ 8,397,529

Unaudited Beginning Fund Balance (05/01/2023)	\$ 12,804,647
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2023)	<u>\$ 11,979,314</u>

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	\$ 62,757	\$ 328,264	\$ 1,814,500	\$ 1,814,500
EXPENDITURES	\$ 65,809	\$ 195,649	\$ 1,871,975	\$ 1,871,975

Unaudited Beginning Fund Balance (05/01/2023)	\$ 937,363
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2023)	<u>\$ 1,069,979</u>

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	\$ -	\$ 371,073	\$ 594,000	\$ 594,000
EXPENDITURES	\$ 13,167	\$ 187,697	\$ 387,000	\$ 387,000

Unaudited Beginning Fund Balance (05/01/2023)	\$ (579,515)
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2023)	<u>\$ (396,139)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
SEPTEMBER 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	\$ 281	\$ 32,478	\$ 127,000	\$ 127,000
EXPENDITURES	\$ 5,112	\$ 33,420	\$ 109,650	\$ 109,650

Unaudited Beginning Fund Balance (05/01/2023) \$ (2,691)
 Transfers In/(Out) \$ -
 Current Fund Balance (09/30/2023) \$ (3,632)

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	\$ -	\$ 34,196	\$ 422,000	\$ 422,000
EXPENDITURES	\$ 8,175	\$ 18,028	\$ 517,000	\$ 517,000

Unaudited Beginning Fund Balance (05/01/2023) \$ (940,769)
 Transfers In/(Out) \$ -
 Current Fund Balance (09/30/2023) \$ (924,602)

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	\$ -	\$ 81,912	\$ 544,681	\$ 544,681
EXPENDITURES	\$ -	\$ 81,912	\$ 544,681	\$ 544,681

Unaudited Beginning Fund Balance (05/01/2023) \$ 564
 Transfers In/(Out) \$ -
 Current Fund Balance (09/30/2023) \$ 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	\$ -	\$ 58,295	\$ 1,650,218	\$ 1,650,218
EXPENDITURES	\$ -	\$ 265,500	\$ 3,681,910	\$ 3,681,910

Unaudited Beginning Fund Balance (05/01/2023) \$ 772,444
 Transfers In/(Out) \$ -
 Current Fund Balance (09/30/2023) \$ 565,239

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
SEPTEMBER 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	\$ 99,127	\$ 474,595	\$ 1,437,000	\$ 1,437,000
EXPENDITURES	\$ 14,863	\$ 361,920	\$ 947,708	\$ 947,708

Unaudited Beginning Fund Balance (05/01/2023)	\$ (597,490)
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2023)	<u>\$ (484,815)</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	\$ 746	\$ 4,914	\$ 938,000	\$ 938,000
EXPENDITURES	\$ 2,287,796	\$ 6,511,425	\$ 14,684,245	\$ 14,684,245

Unaudited Beginning Fund Balance (05/01/2023)	\$ 14,427,148
Transfers In/(Out)	\$ -
Current Fund Balance (09/30/2023)	<u>\$ 7,920,637</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 16,902,291
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 11,979,314
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (924,602)</u>
TOTAL	<u>\$ 27,957,004</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of September 2023

<u>FUND</u>	Total Fund Cash
General Fund	\$ 4,107,412
MFT Fund	973,106
Police Forfeiture Fund	232,335
E-911 Fund	56,216
Hotel/Motel Tax Fund	(4,804)
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	565,239
Capital Projects Fund	(729,712)
Capital Projects Fund - 2021 GO Bond Project	7,825,811
Water and Sewer (Utility) Fund (Enterprise Fund)	3,941,183
Refundable Deposits Fund (Fiduciary Fund)	797,905
Roosevelt Rd. TIF Fund	895,482
Cermak - Oxford St. TIF	(13,469)
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 09/30/2023	\$ 18,650,280
Prior Period Cash and Investments Balance - 08/31/2023	\$ 21,261,620
Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris Operating Account (Non Interest Bearing)	\$ 64,659
Republic State Forfeiture Account (Non Interest Bearing)	18,711
Republic DUI Account (Non Interest Bearing)	6,180
Republic State Confiscation Account (Non Interest Bearing)	198,891
Republic Department of Justice Account (Non Interest Bearing)	2,843
Republic HRA Account (Non Interest Bearing)	20,766
Republic Bank Operating Account (Non Interest Bearing)	1,541,746
Republic Bank Money Market Account (Interest Bearing)	8,210,494
IL Funds Money Market Account ¹ 5.311% (Local Government Investment Pool)	7,528,189
IL Funds E-Pay Account ¹ 5.311% (Local Government Investment Pool)	580,948
US Bank Foreign Fire Insurance Account	29,648
IMET Investment Funds ² - Net Monthly Return 0.19%	764,896
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - <i>Balance at 09/30/2023</i>	372,567
TOTAL BANK BALANCES at 09/30/2023	\$ 19,340,537

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	\$ 10,520,718
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	\$ 10,000,000
Total of Other Bank Accounts Fully Insured	\$ 29,648

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
SEPTEMBER 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 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 first five months or 42 percent of the fiscal year, the General Fund is recording expenditures more than revenues in the amount of \$590.3 thousand. The primary reason for the deficit is that property tax receipts are delayed. They are normally due August 1 each year but due to issues at the County, they are due by December 1, 2023. Additionally, there were also some larger purchases for needed equipment, building improvements and maintenance items as compared to this time last year.

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

GENERAL FUND REVENUES

- Regarding real estate tax revenue, the second installment of property tax bills should be ready by November 1, 2023 and due December 1, 2023. The bulk of the second installment of real estate taxes are normally remitted to the Village in July and August each year for an August 1 due date. We have been monitoring our General Fund cash balance due to this development. Our current projection shows the Village having enough cash to safely bridge us to the November/December period.
- For September 2023, General Fund revenues are \$878.2 thousand and through September they total \$5.981 million. Significant revenue items are noted below:
 - Local Taxes - Gaming Tax of \$119.7 thousand, and Places for Eating Taxes of \$122.5 thousand are 47 percent and 45 percent of the budget respectively. Local Gas Tax of \$74.9 thousand is 46 percent of the budgeted amount of \$163.2 thousand. Telecommunications taxes of \$175.9 thousand are on pace at 41 percent of the budget of \$425.1 thousand. Cable franchise taxes of \$160.5 thousand are almost 48 percent of the budgeted \$366 thousand.
 - Natural Gas and Electric Utility Taxes totaling \$277.3 thousand are both running under budget through September 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.
 - A positive sign of the economy is Intergovernmental revenues from the State. Personal Property Replacement Tax receipts of \$137.5 thousand are 59 percent of the budgeted amount of \$233.6 thousand. Sales Tax of \$762.9 thousand is \$37.4 thousand greater than last year through September 2023.

VILLAGE OF WESTCHESTER
SEPTEMBER 2023 FINANCIAL STATEMENT SUMMARY

- State Income Tax is \$1.169 million and is almost 43 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 \$235.4 thousand through September and are nearing 52 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.
- Photo enforcement fees of \$247.4 thousand are over 49 percent of the budgeted amount of \$502.8 thousand for the year. This revenue is nearly \$79 thousand higher than last years through September.
- Ambulance Fee revenues total \$860 thousand for the five months and are 53.8 percent of the budgeted amount of \$1.6 million. This revenue was \$745.6 thousand through September last year.
- With the rising interest rate environment, Interest income at \$128.1 thousand through September has already exceeded the budgeted amount of \$75 thousand.

GENERAL FUND EXPENDITURES

With 42 percent of the fiscal year elapsed, total General Fund expenditures of \$6.571 million are 29.8 percent of the Fiscal Year 2024 original budgeted total of \$22.040 million. Significant department expenditures are noted below:

- Administration: There are a handful of materials, supplies, and contractual service accounts running over their budgeted pace through September. This is generally due to outfitting the department with upgraded equipment and technology systems as a whole. Total department expenditures of almost \$688 thousand through September and are 27 percent of the amended budgeted amount of \$2.548 million. There are few significant account overages.
- Building Department: Total department expenditures are \$182.4 thousand or 26 percent of the budgeted amount of \$703.8 thousand through September. 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 September are \$2.255 million. Overtime costs of \$180.1 thousand are running at 72 percent of the budget 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 September are 31 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. We will expect to see more activity when real estate taxes are received.

VILLAGE OF WESTCHESTER
SEPTEMBER 2023 FINANCIAL STATEMENT SUMMARY

- Fire Department: Total department expenditures through September 2023 are \$1.991 million. Due to short-staffing issues, full-time salaries are under budget at 36 percent, and overtime of \$294.3 thousand has eclipsed the budget of \$280 thousand for the year. Overall department expenditures are 28.6 percent of the budgeted amount of \$6.962 million with 42 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 activity when real estate taxes are received.

- Public Works Department: Total department expenditures are \$1.437 million are almost 33 percent of the amended budgeted total of \$4.399 million. Salaries and overtime are under their respective budgets due to staffing shortages. Most of the other accounts are running at or under their budgeted pace through five months of the fiscal year. Due to timing of the billings, we have expensed four months of rubbish expenditures. This expenditure is roughly \$176 thousand per month.

UTILITY FUND

- Utility Fund revenues are \$2.003 million through September 2023. The new fiscal year reflects the new water and sewer billing rates. Total revenues are 33 percent of the budget amount of \$6.147 million through September.
- Through September, Utility Fund expenses are \$2.828 million or 33.7 percent of the budgeted amount of almost \$8.4 million. We have recorded four months of billings from the Broadview-Westchester Water Agency instead of five due to timing. The budget underage is primarily due to the lag in billings as noted above, and relatively insignificant expenditures compared to the budget for the new water meter replacements at this point of the fiscal year. We will expect heavier billings as the year progresses. Many expense accounts are at or under the budgeted pace at this point of the year.
- The Utility Fund is recording expenses over revenues of \$825.3 through the first five months of the year. 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.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$62.8 thousand. Expenditures for the month of September were \$65.8 thousand.

Overall revenues through September 2023 are \$328.3 thousand with expenditures of \$195.6 thousand resulting in net revenues over expenditures of \$132.6 thousand for the fiscal year.

VILLAGE OF WESTCHESTER
SEPTEMBER 2023 FINANCIAL STATEMENT SUMMARY

E-911 FUND

- The Village received E911 taxes of \$371.1 thousand in August. This reimbursement is for several prior months of expenditures. Expenditures of \$187.7 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 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. One quarter's taxes of \$26.6 thousand were received in July. We should expect to receive the next quarter in October/November. Expenditures totaled \$5.1 thousand for the month of September. The expenditures consist of newsletter publication, special events, and electricity for the sign on Mannheim Road. Total expenditures for the year are \$33.4 thousand.
- The fund is recording expenditures over revenues for year of \$941.

ROOSEVELT RD. & CERMAK/OXFORD ST. TIF FUNDS

- Real estate taxes of \$31 thousand have been receipted for the year. Combined fund expenditures of roughly \$18.8 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. Amounts of \$20.8 and \$61.1 thousand were expended in June for interest only on the 2015 and 2021A bonds respectively. Bond payments are due every July 1st (interest only) and January 1st (principal and interest). Transfers in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are recorded are, by ordinance, the pledged revenue for the aforementioned bond payments.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$100.7 thousand were received in September and \$475.7 for the fiscal year in total. As mentioned above, interest payments totaling \$81.9 thousand were recorded in the Debt Service Fund and a corresponding transfer out of this fund to the Debt Service Fund was made in July. A \$14.9 thousand payment was made in September for the promissory note on the Village Hall building purchase. The Public Works aerial truck and attachments expenditure of \$164.5 thousand was recorded in June. The purchase is budgeted and is to be financed with a four-year installment contract. Overall fund expenditures are \$361.9 thousand.

VILLAGE OF WESTCHESTER
SEPTEMBER 2023 FINANCIAL STATEMENT SUMMARY

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In September, \$2.288 million was expended for the street construction and water main program. A total of \$6.511 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 5 MONTHS ENDING SEPTEMBER 30, 2023

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	.00	3,502,227.00	3,502,227.00	(3,502,227.00)	.00
01-00-4102-100 REAL ESTATE TAXES-FIRE PENSION	.00	15,245.22	1,825,000.00	1,825,000.00	(1,809,754.78)	.84
01-00-4102-200 REAL ESTATE TAXES-POLICE PENSI	.00	16,311.33	1,950,000.00	1,950,000.00	(1,933,688.67)	.84
01-00-4202-000 UTILITY TAX-ELECTRIC	51,312.14	191,453.60	499,100.00	499,100.00	(307,646.40)	38.36
01-00-4203-000 GAMING TAX	22,813.75	119,661.62	253,000.00	253,000.00	(133,338.38)	47.30
01-00-4205-000 UTILITY TAX-NATURAL GAS	13,028.84	85,821.79	495,000.00	495,000.00	(409,178.21)	17.34
01-00-4206-000 PLACES FOR EATING TAX	25,251.59	122,514.79	273,000.00	273,000.00	(150,485.21)	44.88
01-00-4207-000 TELECOMMUNICATION TAXES	38,527.95	175,937.48	425,100.00	425,100.00	(249,162.52)	41.39
01-00-4210-000 FOREIGN FIRE INSURANCE	.00	.00	37,000.00	37,000.00	(37,000.00)	.00
01-00-4212-000 AMUSEMENT TAX	4,889.85	15,944.10	19,000.00	19,000.00	(3,055.90)	83.92
01-00-4215-000 LOCAL GAS TAX	14,597.65	74,918.08	163,200.00	163,200.00	(88,281.92)	45.91
01-00-4216-000 VIDEO RENTAL TAX	22.73	162.65	480.00	480.00	(317.35)	33.89
01-00-4217-000 CABLE FRANCHISE TAX	.00	160,533.87	336,000.00	336,000.00	(175,466.13)	47.78
01-00-4402-000 PERSONAL PROP. REPLACEMENT TAX	.00	137,497.71	233,600.00	233,600.00	(96,102.29)	58.86
01-00-4402-100 PPRT - POLICE PENSION	.00	13,245.18	26,516.00	26,516.00	(13,270.82)	49.95
01-00-4402-200 PPRT - FIRE PENSION	.00	6,937.96	13,889.00	13,889.00	(6,951.04)	49.95
01-00-4403-000 STATE INCOME TAX	151,434.94	1,169,006.00	2,735,066.00	2,735,066.00	(1,566,060.00)	42.74
01-00-4405-000 STATE SALES TAX	158,701.46	762,921.37	1,890,000.00	1,890,000.00	(1,127,078.63)	40.37
01-00-4406-000 LOCAL USE TAX	38,372.90	252,885.82	692,572.00	692,572.00	(439,686.18)	36.51
01-00-4407-000 CANNABIS TAX	2,009.37	10,551.99	30,237.00	30,237.00	(19,685.01)	34.90
01-00-4408-000 DISPENSARY TAX	15,675.27	73,515.96	150,000.00	150,000.00	(76,484.04)	49.01
01-00-4503-000 BUILDING PERMITS-RES	26,475.60	235,357.71	455,000.00	455,000.00	(219,642.29)	51.73
01-00-4503-200 HOME COMPLIANCE PERMITS	4,900.00	37,111.80	114,000.00	114,000.00	(76,888.20)	32.55
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	952.65	4,225.00	4,225.00	(3,272.35)	22.55
01-00-4503-900 RESIDENTIAL RENTAL REGISTR FEE	.00	50.00	.00	.00	50.00	.00
01-00-4507-000 BUSINESS LICENSES	50.00	1,160.00	52,665.00	52,665.00	(51,505.00)	2.20
01-00-4509-000 GAMING LICENSES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4511-000 CONTRACTOR LICENSES	3,700.00	29,200.00	83,000.00	83,000.00	(53,800.00)	35.18
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	1,914.51	41,633.11	355,000.00	355,000.00	(313,366.89)	11.73
01-00-4515-900 LATE FEE-STICKER	185.00	11,321.00	6,000.00	6,000.00	5,321.00	188.68
01-00-4527-000 LIQUOR LICENSES	.00	.00	60,000.00	60,000.00	(60,000.00)	.00
01-00-4531-000 TOBACCO LICENSES	.00	.00	1,400.00	1,400.00	(1,400.00)	.00
01-00-4701-000 ALARM FINES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4702-000 POLICE FINES	5,155.00	52,864.60	145,000.00	145,000.00	(92,135.40)	36.46
01-00-4702-050 OVERWEIGHT TRUCK FINES	.00	9,079.00	50,000.00	50,000.00	(40,921.00)	18.16
01-00-4702-100 CIRCUIT COURT FINES	1,228.27	17,864.54	31,000.00	31,000.00	(13,135.46)	57.63
01-00-4703-000 CODE ENFORCEMENT FINES	50.00	2,579.80	3,000.00	3,000.00	(420.20)	85.99
01-00-4704-000 PHOTO ENFORCEMENT	47,489.06	247,355.54	502,800.00	502,800.00	(255,444.46)	49.20
01-00-4705-000 POLICE TOWING	1,500.00	13,000.00	57,000.00	57,000.00	(44,000.00)	22.81
01-00-4802-000 PLANNING & ZONING FEES	400.00	400.00	500.00	500.00	(100.00)	80.00
01-00-4806-000 RENT	14,877.36	74,386.80	88,272.00	88,272.00	(13,885.20)	84.27
01-00-4810-000 AMBULANCE FEES	150,923.72	860,009.41	1,600,000.00	1,600,000.00	(739,990.59)	53.75
01-00-4812-000 RUBBISH	(12.95)	716,275.20	2,170,000.00	2,170,000.00	(1,453,724.80)	33.01
01-00-4813-000 RUBBISH - PENALTIES	8,321.39	22,756.68	25,700.00	25,700.00	(2,943.32)	88.55
01-00-4816-000 ADVERTISING	1,500.00	1,500.00	1,500.00	1,500.00	.00	100.00
01-00-5102-000 INTEREST INCOME	35,917.79	128,059.24	75,000.00	75,000.00	53,059.24	170.75
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	20,000.00	20,000.00	.00	.00	20,000.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
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	5,539.77	24,522.84	75,500.00	75,500.00	(50,977.16)	32.48
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	1,653.35	8,266.75	19,600.00	19,600.00	(11,333.25)	42.18
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	.00	.00	19,500.00	19,500.00	(19,500.00)	.00
01-00-5122-200 REIMBURSEMENT-INSURANCE	.00	9,139.58	15,000.00	15,000.00	(5,860.42)	60.93
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	3,593.75	3,593.75	17,500.00	17,500.00	(13,906.25)	20.54
01-00-5142-000 TREE PROGRAM	2,538.00	3,605.00	14,000.00	14,000.00	(10,395.00)	25.75
01-00-5162-000 ADVERTISING REVENUE	(1,500.00)	.00	.00	.00	.00	.00
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	5,189.00	(6,055.30)	25,000.00	25,000.00	(31,055.30)	(24.22)
TOTAL GENERAL FUND REVENUE	878,227.06	5,980,645.99	22,090,997.00	22,090,997.00	(16,110,351.01)	27.07
TOTAL FUND REVENUE	878,227.06	5,980,645.99	22,090,997.00	22,090,997.00	(16,110,351.01)	27.07

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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.	54,834.74	230,977.05	597,268.00	642,268.00 (411,290.95)	35.96
01-11-6103-100	ADMINISTRATION PART TIME SAL	2,250.00	11,650.00	31,200.00	31,200.00 (19,550.00)	37.34
01-11-6103-200	ELECTED OFFICIALS SALARIES	1,685.34	11,948.90	57,600.00	57,600.00 (45,651.10)	20.74
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	3,606.30	15,886.01	42,567.00	42,567.00 (26,680.99)	37.32
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	843.41	3,715.27	9,955.00	9,955.00 (6,239.73)	37.32
01-11-6128-000	IMRF- EMPLOYER EXPENSE	2,979.56	14,566.05	33,787.00	33,787.00 (19,220.95)	43.11
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	4,129.06	24,423.84	95,000.00	95,000.00 (70,576.16)	25.71
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	.00	1,743.80	4,000.00	4,000.00 (2,256.20)	43.60
01-11-6207-000	POSTAGE	(295.56)	769.80	7,500.00	7,500.00 (6,730.20)	10.26
01-11-6211-000	CONFERENCE/TRAINING	1,330.00	2,103.00	17,950.00	17,950.00 (15,847.00)	11.72
01-11-6213-000	DUES & SUBSCRIPTIONS	17,603.51	26,533.45	23,365.00	23,365.00 3,168.45	113.56
01-11-6215-000	INSURANCE & BONDING	13,963.26	88,628.41	436,846.00	436,846.00 (348,217.59)	20.29
01-11-6216-000	PAYROLL PROCESSING CHARGE	1,270.96	5,229.18	16,000.00	16,000.00 (10,770.82)	32.68
01-11-6217-000	BANKING SERVICE FEES	3,397.79	13,352.15	25,000.00	25,000.00 (11,647.85)	53.41
01-11-6219-000	TELEPHONE & COMMUNICATION	439.88	1,974.72	5,242.00	5,242.00 (3,267.28)	37.67
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	1,599.52	13,663.35	29,650.00	29,650.00 (15,986.65)	46.08
01-11-6237-000	EQUIPMENT RENTAL	977.78	1,955.56	4,853.00	4,853.00 (2,897.44)	40.30
01-11-6240-000	VILLAGE MANAGER AUTO EXPENSE	.00	.00	2,500.00	2,500.00 (2,500.00)	.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	22,510.51	63,551.39	155,388.00	155,388.00 (91,836.61)	40.90
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	665.56	57,664.16	115,660.00	115,660.00 (57,995.84)	49.86
01-11-6303-000	ATTORNEY LEGAL RETAINER	.00	9,400.00	28,200.00	28,200.00 (18,800.00)	33.33
01-11-6327-000	OTHER LEGAL SERVICES	1,237.09	48,415.83	200,000.00	200,000.00 (151,584.17)	24.21
01-11-6403-000	OFFICE SUPPLIES	3,624.30	7,277.82	10,000.00	10,000.00 (2,722.18)	72.78
01-11-6407-500	GAS/FUEL OTHER ENTITIES	4,777.35	11,720.32	.00	.00 11,720.32	.00
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	547.00	1,000.00	1,000.00 (453.00)	54.70
01-11-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,308.87	6,556.45	1,200.00	1,200.00 5,356.45	546.37
01-11-6489-000	MISC. MATERIALS & SUPPLIES	.00	1,323.20	26,000.00	26,000.00 (24,676.80)	5.09
01-11-6610-000	INSTALLMENT DEBT-INTEREST	.00	.00	391,000.00	391,000.00 (391,000.00)	.00
01-11-6700-000	CONTINGENCY	.00	.00	200,000.00	68,455.00 (68,455.00)	.00
	TOTAL ADMINISTRATION	144,739.23	687,924.75	2,634,701.00	2,548,156.00 (1,860,231.25)	27.00
	TOTAL FUND EXPENDITURES	144,739.23	687,924.75	2,634,701.00	2,548,156.00 (1,860,231.25)	27.00
	TOTAL FUND EXPENDITURES	144,739.23	687,924.75	2,634,701.00	2,548,156.00 (1,860,231.25)	27.00
	TOTAL FUND EXPENDITURES	144,739.23	687,924.75	2,634,701.00	2,548,156.00 (1,860,231.25)	27.00

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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		144,739.23	687,924.75	2,664,701.00	2,578,156.00 (1,890,231.25)	26.68
BUILDING DEPARTMENT						
01-15-6103-000	BUILDING - FULL TIME SALARIES	16,646.48	75,285.28	224,862.00	224,862.00 (149,576.72)	33.48
01-15-6103-100	BUILDING - PART TIME SALARIES	1,490.08	9,040.56	57,800.00	57,800.00 (48,759.44)	15.64
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,091.65	5,072.79	17,525.00	17,525.00 (12,452.21)	28.95
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	255.29	1,186.37	4,099.00	4,099.00 (2,912.63)	28.94
01-15-6128-000	IMRF- EMPLOYER EXPENSE	539.68	2,254.96	12,734.00	12,734.00 (10,479.04)	17.71
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	4,670.74	23,004.49	82,201.00	82,201.00 (59,196.51)	27.99
01-15-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	1,000.00	1,000.00 (1,000.00)	.00
01-15-6205-000	PRINTING	225.00	225.00	1,500.00	1,500.00 (1,275.00)	15.00
01-15-6207-000	POSTAGE	51.03	51.03	1,500.00	1,500.00 (1,448.97)	3.40
01-15-6211-000	CONFERENCE/TRAINING	.00	.00	10,800.00	10,800.00 (10,800.00)	.00
01-15-6213-000	DUES & SUBSCRIPTIONS	197.18	1,439.43	2,490.00	2,490.00 (1,050.57)	57.81
01-15-6219-000	TELEPHONE & COMMUNICATIONS	84.54	337.54	2,200.00	2,200.00 (1,862.46)	15.34
01-15-6225-000	MAINT. SERVICES-EQUIPMENT	1,169.33	1,837.86	19,175.00	19,175.00 (17,337.14)	9.58
01-15-6265-030	PROF. SERVICES-OTHER	2,628.25	12,078.25	69,000.00	69,000.00 (56,921.75)	17.50
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	9,864.40	43,998.37	140,000.00	140,000.00 (96,001.63)	31.43
01-15-6280-000	ELEVATOR INSPECTION	80.00	1,355.00	4,000.00	4,000.00 (2,645.00)	33.88
01-15-6289-000	OTHER CONTRACTUAL EXPENSES	.00	157.00	3,000.00	3,000.00 (2,843.00)	5.23
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	125.64	671.34	3,000.00	3,000.00 (2,328.66)	22.38
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	183.55	702.45	2,000.00	2,000.00 (1,297.55)	35.12
01-15-6421-000	MATERIAL & SUPPLIES-EQUIPMENT	1,308.89	3,216.42	9,200.00	9,200.00 (5,983.58)	34.96
01-15-6423-000	MATERIAL & SUPPLIES-VEHICLES	18.00	275.13	1,500.00	1,500.00 (1,224.87)	18.34
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	.00	222.98	3,750.00	3,750.00 (3,527.02)	5.95
TOTAL BUILDING DEPARTMENT		40,629.73	182,429.24	703,836.00	703,836.00 (521,406.76)	25.92
TOTAL FUND EXPENDITURES		185,368.96	870,353.99	3,368,537.00	3,281,992.00 (2,411,638.01)	26.52

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	701.52	1,200.00	1,200.00 (498.48)	58.46
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	.00	.00	375.00	375.00 (375.00)	.00
01-18-6265-020	PROF. SERVICES-LEGAL	.00	195.00	15,000.00	15,000.00 (14,805.00)	1.30
01-18-6265-030	PROF. SERVICES-OTHER	7,184.75	16,612.24	42,000.00	42,000.00 (25,387.76)	39.55
	TOTAL FIRE & POLICE COMMISSION	7,184.75	17,508.76	60,025.00	60,025.00 (42,516.24)	29.17
	TOTAL FUND EXPENDITURES	192,553.71	887,862.75	3,428,562.00	3,342,017.00 (2,454,154.25)	26.57
	TOTAL FUND EXPENDITURES	192,553.71	887,862.75	3,428,562.00	3,342,017.00 (2,454,154.25)	26.57

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>POLICE DEPARTMENT</u>						
01-20-6103-000	POLICE - FULL TIME SALARIES	246,693.35	1,268,966.73	3,259,251.00	3,259,251.00 (1,990,284.27)	38.93
01-20-6103-050	POLICE - FULL TIME NON-SWORN	21,903.46	108,781.98	256,011.00	256,011.00 (147,229.02)	42.49
01-20-6104-000	POLICE - OVERTIME	41,226.90	180,065.97	250,000.00	250,000.00 (69,934.03)	72.03
01-20-6106-000	VACATION PAYOUT	.00	18,491.22	20,000.00	20,000.00 (1,508.78)	92.46
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	1,606.29	2,062.69	141,110.00	141,110.00 (139,047.31)	1.46
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	1,265.93	3,246.58	32,175.00	32,175.00 (28,928.42)	10.09
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,085.31	11,817.03	24,444.00	24,444.00 (12,626.97)	48.34
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	4,266.14	22,283.06	50,971.00	50,971.00 (28,687.94)	43.72
01-20-6128-000	IMRF - EMPLOYER EXPENSE	495.31	2,712.98	12,903.00	12,903.00 (10,190.02)	21.03
01-20-6132-000	POLICE PENSION - R.E. TAXES	6,831.64	23,142.96	1,950,000.00	1,950,000.00 (1,926,857.04)	1.19
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	51,786.00	293,186.48	715,000.00	715,000.00 (421,813.52)	41.01
01-20-6205-000	PRINTING	3,050.18	3,050.18	5,000.00	5,000.00 (1,949.82)	61.00
01-20-6207-000	POSTAGE	14.49	348.33	1,000.00	1,000.00 (651.67)	34.83
01-20-6211-000	POLICE CONFERENCE/TRAINING	175.00	10,831.53	35,355.00	35,355.00 (24,523.47)	30.64
01-20-6211-100	LODGING	.00	.00	1,000.00	1,000.00 (1,000.00)	.00
01-20-6211-200	FOOD / MEALS	.00	.00	1,600.00	1,600.00 (1,600.00)	.00
01-20-6211-300	TRAVEL EXPENSES	.00	.00	500.00	500.00 (500.00)	.00
01-20-6213-000	DUES & SUBSCRIPTIONS	18,443.96	40,722.05	48,853.00	48,853.00 (8,130.95)	83.36
01-20-6219-000	TELEPHONE & COMMUNICATION	1,038.64	4,251.85	10,500.00	10,500.00 (6,248.15)	40.49
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	1,785.79	2,450.84	4,650.00	4,650.00 (2,199.16)	52.71
01-20-6227-000	MAINT. SERVICES-VEHICLES	6,291.93	18,610.28	36,000.00	36,000.00 (17,389.72)	51.70
01-20-6237-000	EQUIPMENT RENTAL	467.00	967.02	2,808.00	2,808.00 (1,840.98)	34.44
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	404.58	1,364.99	4,800.00	4,800.00 (3,435.01)	28.44
01-20-6265-040	PROF. SERVICES-ANIMAL CONTROL	.00	.00	300.00	300.00 (300.00)	.00
01-20-6289-000	OTHER CONTRACTUAL EXPENSES	18,355.45	43,355.45	35,350.00	35,350.00 (8,005.45)	122.65
01-20-6403-000	OFFICE SUPPLIES	159.99	489.90	2,500.00	2,500.00 (2,010.10)	19.60
01-20-6404-000	AMMUNITION	.00	1,810.00	15,000.00	15,000.00 (13,190.00)	12.07
01-20-6407-000	FUEL	5,370.46	32,345.59	57,000.00	57,000.00 (24,654.41)	56.75
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	2,165.09	7,124.75	19,635.00	19,635.00 (12,510.25)	36.29
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	3,424.46	25,000.00	25,000.00 (21,575.54)	13.70
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	156.16	422.12	1,500.00	1,500.00 (1,077.88)	28.14
01-20-6449-000	COMMUNITY RELATIONS	.00	5,640.19	4,000.00	4,000.00 (1,640.19)	141.00
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	945.00	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	436,984.05	2,255,131.98	7,337,352.00	7,337,352.00 (5,082,220.02)	30.73
	TOTAL FUND EXPENDITURES	629,537.76	3,142,994.73	10,765,914.00	10,679,369.00 (7,536,374.27)	29.43

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	629,537.76	3,142,994.73	10,765,914.00	10,679,369.00	(7,536,374.27)	29.43
FIRE DEPARTMENT						
01-22-6103-000 FIRE - FULL TIME SALARIES	192,274.13	980,702.23	2,728,316.00	2,728,316.00	(1,747,613.77)	35.95
01-22-6103-100 FIRE - PART TIME SALARIES	1,882.75	9,480.20	20,500.00	20,500.00	(11,019.80)	46.24
01-22-6103-200 FIRE PREVENTION PAY	214.50	1,802.89	12,000.00	12,000.00	(10,197.11)	15.02
01-22-6104-000 FIRE - OVERTIME	101,772.11	294,359.14	280,000.00	280,000.00	14,359.14	105.13
01-22-6106-000 VACATION PAYOUT	.00	1,622.75	20,000.00	20,000.00	(18,377.25)	8.11
01-22-6108-000 SICK PAY PAYOUT	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-22-6109-000 COMP TIME PAYOUT	.00	118.33	.00	.00	118.33	.00
01-22-6110-000 HOLIDAY PAY	2,860.20	9,387.51	115,000.00	115,000.00	(105,612.49)	8.16
01-22-6118-000 UNIFORM ALLOWANCE	753.55	18,786.88	33,600.00	33,600.00	(14,813.12)	55.91
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	345.75	837.33	1,271.00	1,271.00	(433.67)	65.88
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	4,241.15	18,354.50	39,858.00	39,858.00	(21,503.50)	46.05
01-22-6128-000 IMRF - EMPLOYER EXPENSE	294.77	1,441.75	1,033.00	1,033.00	408.75	139.57
01-22-6132-000 FIRE PENSION - R.E. TAXES	3,578.48	18,823.70	1,825,000.00	1,825,000.00	(1,806,176.30)	1.03
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	45,408.14	219,902.62	639,808.00	639,808.00	(419,905.38)	34.37
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	62.36	300.00	300.00	(237.64)	20.79
01-22-6211-000 CONFERENCE/TRAINING	853.60	7,178.05	44,650.00	44,650.00	(37,471.95)	16.08
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	318.66	10,752.24	37,000.00	37,000.00	(26,247.76)	29.06
01-22-6213-000 DUES & SUBSCRIPTIONS	1,749.68	10,282.42	11,500.00	11,500.00	(1,217.58)	89.41
01-22-6219-000 TELEPHONE & COMMUNICATION	1,220.32	5,058.76	14,418.00	14,418.00	(9,359.24)	35.09
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	2,747.47	6,168.33	10,000.00	10,000.00	(3,831.67)	61.68
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	(858.57)	3,166.28	15,850.00	15,850.00	(12,683.72)	19.98
01-22-6227-000 MAINT. SERVICES-VEHICLES	2,315.81	28,552.56	100,000.00	86,560.00	(58,007.44)	32.99
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	2,215.30	18,828.31	335,406.00	335,406.00	(316,577.69)	5.61
01-22-6403-000 OFFICE SUPPLIES	208.90	1,742.26	4,500.00	4,500.00	(2,757.74)	38.72
01-22-6405-000 CLEANING SUPPLIES	307.12	2,925.25	6,500.00	6,500.00	(3,574.75)	45.00
01-22-6407-000 FUEL	1,664.78	9,877.77	25,000.00	25,000.00	(15,122.23)	39.51
01-22-6411-000 PUBLIC EDUCATION MATERIALS	1,344.71	6,123.24	13,800.00	13,800.00	(7,676.76)	44.37
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	4,426.12	14,357.86	19,700.00	19,700.00	(5,342.14)	72.88
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	2,519.72	3,449.35	11,400.00	11,400.00	(7,950.65)	30.26
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	338.03	4,157.48	40,350.00	40,350.00	(36,192.52)	10.30
01-22-6425-000 MATERIALS & SUPPLIES-OTHER EQU	.00	3,571.89	6,825.00	6,825.00	(3,253.11)	52.34
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	263,480.00	2,613.29	100.99
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	3,710.00	13,391.80	38,200.00	38,200.00	(24,808.20)	35.06
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	378,707.18	1,991,359.33	6,961,565.00	6,961,565.00	(4,970,205.67)	28.61
TOTAL FUND EXPENDITURES	1,008,244.94	5,134,354.06	17,727,479.00	17,640,934.00	(12,506,579.94)	29.10

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2023

FUND 1 - GENERAL FUND

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

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	43,452.08	224,468.27	620,870.00	604,700.00	(380,231.73) 37.12
01-30-6103-050	PW-FULLTIME-BUILDINGS & GROUND	3,633.84	19,034.40	44,990.00	44,990.00	(25,955.60) 42.31
01-30-6104-000	PUBLIC WORKS - OVERTIME	1,045.87	9,192.83	80,000.00	80,000.00	(70,807.17) 11.49
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	2,981.14	15,784.85	46,553.00	46,553.00	(30,768.15) 33.91
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	697.14	3,691.42	10,887.00	10,887.00	(7,195.58) 33.91
01-30-6128-000	IMRF - EMPLOYER EXPENSE	17,004.72	25,800.12	37,843.00	37,843.00	(12,042.88) 68.18
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	18,172.18	91,525.43	190,320.00	190,320.00	(98,794.57) 48.09
01-30-6205-000	PRINTING	.00	.00	500.00	500.00	(500.00) .00
01-30-6207-000	POSTAGE	230.04	3,840.84	250.00	250.00	3,590.84 1536.34
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	197.21	1,439.46	5,125.00	5,125.00	(3,685.54) 28.09
01-30-6219-000	TELEPHONE & COMMUNICATION	269.00	1,680.31	3,900.00	3,900.00	(2,219.69) 43.08
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	8,831.04	46,953.25	47,250.00	71,545.00	(24,591.75) 65.63
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	12,010.18	27,577.45	34,500.00	34,500.00	(6,922.55) 79.93
01-30-6227-000	MAINT. SERVICES-VEHICLES	1,370.00	2,378.61	9,500.00	9,500.00	(7,121.39) 25.04
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	5,180.25	23,500.00	23,500.00	(18,319.75) 22.04
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	34,860.00	66,000.00	66,000.00	(31,140.00) 52.82
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	2,379.00	30,000.00	30,000.00	(27,621.00) 7.93
01-30-6231-300	TREE TRIMMING-CONTRACT	.00	.00	100,000.00	100,000.00	(100,000.00) .00
01-30-6231-350	RESTORATION TREES-DIRT & SEED	1,550.00	2,940.00	5,500.00	5,500.00	(2,560.00) 53.45
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	450.00	1,500.00	45,000.00	45,000.00	(43,500.00) 3.33
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	.00	3,552.00	9,750.00	9,750.00	(6,198.00) 36.43
01-30-6243-000	GAS HEATING	.00	.00	15,000.00	15,000.00	(15,000.00) .00
01-30-6245-000	RUBBISH EXPENSE	175,901.38	693,403.84	2,094,053.00	2,094,053.00	(1,400,649.16) 33.11
01-30-6251-000	ELECTRICITY	5,014.76	21,299.26	65,100.00	65,100.00	(43,800.74) 32.72
01-30-6265-030	PROF. SERVICES-OTHER	10,764.99	13,651.84	54,500.00	70,670.00	(57,018.16) 19.32
01-30-6265-100	PROF. SERVICES-ENGINEERING	991.18	991.18	11,000.00	11,000.00	(10,008.82) 9.01
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	8,200.00	28,714.81	37,000.00	37,000.00	(8,285.19) 77.61
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	6,231.00	28,039.50	55,000.00	55,000.00	(26,960.50) 50.98
01-30-6403-000	OFFICE SUPPLIES	81.87	178.36	1,500.00	1,500.00	(1,321.64) 11.89
01-30-6406-000	CLOTHING SUPPLIES	1,193.47	4,155.73	11,500.00	11,500.00	(7,344.27) 36.14
01-30-6407-000	FUEL	3,307.86	15,072.01	50,000.00	50,000.00	(34,927.99) 30.14
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	8,481.48	19,368.66	42,050.00	42,050.00	(22,681.34) 46.06
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	456.60	690.22	10,750.00	10,750.00	(10,059.78) 6.42
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	4,963.09	11,663.97	39,050.00	39,050.00	(27,386.03) 29.87
01-30-6426-000	MATERIALS & SUPPLIES - MECH	553.74	3,033.50	20,000.00	20,000.00	(16,966.50) 15.17
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	3,427.86	16,802.69	44,950.00	44,950.00	(28,147.31) 37.38
01-30-6515-000	OPERATING EQUIPMENT	.00	.00	82,000.00	144,250.00	(144,250.00) .00
01-30-6525-000	BUILDING/EQUIPMENT	1,479.80	1,479.80	5,000.00	5,000.00	(3,520.20) 29.60
01-30-6527-000	STREET & TRAFFIC SIGNS	.00	1,473.50	25,000.00	25,000.00	(23,526.50) 5.89
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	45,796.22	64,882.00	64,882.00	(19,085.78) 70.58
01-30-6610-000	INSTALLMENT LEASE - INTEREST	.00	5,093.84	5,791.00	5,791.00	(697.16) 87.96
TOTAL PUBLIC WORKS DEPARTMENT		342,943.52	1,436,630.42	4,312,614.00	4,399,159.00	(2,962,528.58) 32.66

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,351,188.46	6,570,984.48	22,040,093.00	22,040,093.00	(15,469,108.52)	29.81
TOTAL FUND EXPENDITURES	1,351,188.46	6,570,984.48	22,040,093.00	22,040,093.00	(15,469,108.52)	29.81
TOTAL FUND EXPENDITURES	1,351,188.46	6,570,984.48	22,040,093.00	22,040,093.00	(15,469,108.52)	29.81
TOTAL FUND EXPENDITURES	1,351,188.46	6,570,984.48	22,040,093.00	22,040,093.00	(15,469,108.52)	29.81
TOTAL FUND EXPENDITURES	1,351,188.46	6,570,984.48	22,040,093.00	22,040,093.00	(15,469,108.52)	29.81
TOTAL FUND EXPENDITURES	1,351,188.46	6,570,984.48	22,040,093.00	22,040,093.00	(15,469,108.52)	29.81
NET REVENUE OVER EXPENDITURES	(472,961.40)	(590,338.49)	50,904.00	50,904.00	(641,242.49)	(1159.7)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	(578,578.16)	1,354,798.44	4,440,000.00	4,440,000.00	(3,085,201.56) 30.51
02-00-4816-000	WATER INFRASTRUCTURE	71.45	173,131.45	515,000.00	515,000.00	(341,868.55) 33.62
02-00-4818-000	METER SALES	432.60	2,804.80	5,000.00	5,000.00	(2,195.20) 56.10
02-00-4820-000	WATER PENALTIES	14,971.13	44,542.37	55,000.00	55,000.00	(10,457.63) 80.99
02-00-4828-000	SEWER USAGE	(25,227.30)	210,248.30	540,000.00	540,000.00	(329,751.70) 38.93
02-00-4829-000	SEWER INFRASTRUCTURE	71.45	171,018.85	515,000.00	515,000.00	(343,981.15) 33.21
02-00-4830-000	SEWER PENALTIES	1,836.51	5,456.84	5,000.00	5,000.00	456.84 109.14
02-00-5102-000	INTEREST INCOME	1,526.15	38,707.82	65,000.00	65,000.00	(26,292.18) 59.55
02-00-5122-000	REIMBURSEMENT	.00	370.10	.00	.00	370.10 .00
02-00-5189-000	OTHER INCOME	1,725.00	1,885.00	6,500.00	6,500.00	(4,615.00) 29.00
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	TOTAL UTILITY FUND REVENUE	(583,171.17)	2,002,963.97	6,146,500.00	6,146,500.00	(4,143,536.03) 32.59
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	TOTAL FUND REVENUE	(583,171.17)	2,002,963.97	6,146,500.00	6,146,500.00	(4,143,536.03) 32.59

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	79,399.83	388,500.90	1,073,094.00	1,073,094.00	(684,593.10) 36.20
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	4,854.31	31,689.80	150,000.00	150,000.00	(118,310.20) 21.13
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	5,220.83	26,170.05	76,142.00	76,142.00	(49,971.95) 34.37
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	1,221.09	6,120.66	17,807.00	17,807.00	(11,686.34) 34.37
02-95-6128-000	IMRF - EMPLOYER EXPENSE	18,902.96	38,164.87	73,712.00	73,712.00	(35,547.13) 51.78
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	30,181.22	151,919.66	317,200.00	317,200.00	(165,280.34) 47.89
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00) .00
02-95-6207-000	POSTAGE	3,360.18	9,907.85	19,000.00	19,000.00	(9,092.15) 52.15
02-95-6211-000	CONFERENCE/TRAINING	.00	62.50	1,500.00	1,500.00	(1,437.50) 4.17
02-95-6213-000	DUES & SUBSCRIPTIONS	5,200.00	5,200.00	5,500.00	5,500.00	(300.00) 94.55
02-95-6215-000	INSURANCE & BONDING	3,467.80	21,995.03	109,211.00	109,211.00	(87,215.97) 20.14
02-95-6219-000	TELEPHONE & COMMUNICATION	2,911.04	12,947.72	30,700.00	30,700.00	(17,752.28) 42.17
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	29,199.38	31,719.87	41,150.00	41,150.00	(9,430.13) 77.08
02-95-6227-000	MAINT. SERVICES-VEHICLES	2,788.40	2,971.05	5,600.00	5,600.00	(2,628.95) 53.05
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	.00	.00	40,000.00	40,000.00	(40,000.00) .00
02-95-6235-300	FLOOD PROOFING ASSISTANCE PRO	.00	1,500.00	24,000.00	24,000.00	(22,500.00) 6.25
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	800.00	800.00	5,300.00	5,300.00	(4,500.00) 15.09
02-95-6250-000	OVERHEAD TANK & GROUNDS	106.00	2,702.00	10,000.00	10,000.00	(7,298.00) 27.02
02-95-6251-000	ELECTRICITY	8,542.84	17,755.66	40,000.00	40,000.00	(22,244.34) 44.39
02-95-6255-000	MAINT. SERVICES-WATER MAINS	.00	15,957.50	31,000.00	31,000.00	(15,042.50) 51.48
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	252,872.50	256,454.15	288,400.00	288,400.00	(31,945.85) 88.92
02-95-6265-100	PROF. SERVICES-ENGINEERING	30,000.00	36,166.67	44,500.00	57,548.00	(21,381.33) 62.85
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	.00	3,378.20	16,000.00	16,000.00	(12,621.80) 21.11
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	1,046.51	4,008.85	11,000.00	11,000.00	(6,991.15) 36.44
02-95-6407-000	FUEL	1,056.27	7,035.42	21,000.00	21,000.00	(13,964.58) 33.50
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	.00	2,427.36	26,800.00	26,800.00	(24,372.64) 9.06
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	124.02	11,500.00	11,500.00	(11,375.98) 1.08
02-95-6424-000	MATERIALS & SUPPLIES-METERS	4,117.08	4,117.08	10,000.00	10,000.00	(5,882.92) 41.17
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	5,921.86	9,327.36	90,000.00	90,000.00	(80,672.64) 10.36
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	2,802.96	4,417.96	39,000.00	39,000.00	(34,582.04) 11.33
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	.00	1,903.99	30,000.00	30,000.00	(28,096.01) 6.35
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	3,925.74	9,920.61	24,500.00	24,500.00	(14,579.39) 40.49
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	40.78	1,704.74	25,000.00	25,000.00	(23,295.26) 6.82
02-95-6455-000	WATER COST	262,415.40	1,019,068.85	2,865,894.00	2,865,894.00	(1,846,825.15) 35.56
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	.00	.00	108,000.00	108,000.00	(108,000.00) .00
02-95-6533-000	WATER METERS	142,989.78	305,157.28	1,444,368.00	1,444,368.00	(1,139,210.72) 21.13
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	24,723.18	29,687.51	81,000.00	81,000.00	(51,312.49) 36.65
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	72,261.37	85,514.42	215,828.00	215,828.00	(130,313.58) 39.62

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2023

FUND 2 - UTILITY FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF	
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	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	25,497.28	29,062.09	62,704.00	62,704.00	(33,641.91)	46.35
02-95-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	.00	19,085.00	19,085.00	(19,085.00)	.00
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	.00	697.00	697.00	(697.00)	.00
02-95-6700-000	CONTINGENCY	.00	.00	150,000.00	74,702.00	(74,702.00)	.00
	TOTAL UTILITY FUND EXPENSES	1,076,243.26	2,828,297.03	8,397,529.00	8,397,529.00	(5,569,231.97)	33.68
	TOTAL FUND EXPENDITURES	1,076,243.26	2,828,297.03	8,397,529.00	8,397,529.00	(5,569,231.97)	33.68
	TOTAL FUND EXPENDITURES	1,076,243.26	2,828,297.03	8,397,529.00	8,397,529.00	(5,569,231.97)	33.68
	NET REVENUE OVER EXPENDITURES	(1,659,414.43)	(825,333.06)	(2,251,029.00)	(2,251,029.00)	1,425,695.94	(36.66)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
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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	62,756.52	307,424.33	717,700.00	717,700.00	(410,275.67) 42.83
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	62,756.52	328,264.48	1,814,500.00	1,814,500.00	(1,486,235.52) 18.09
	TOTAL FUND REVENUE	62,756.52	328,264.48	1,814,500.00	1,814,500.00	(1,486,235.52) 18.09
<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	48,983.51	87,091.88	150,000.00	150,000.00	(62,908.12) 58.06
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	.00	.00	150,000.00	150,000.00	(150,000.00) .00
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	16,825.26	35,832.26	11,500.00	11,500.00	24,332.26 311.58
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	.00	.00	195,000.00	195,000.00	(195,000.00) .00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	72,250.00	144,500.00	144,500.00	(72,250.00) 50.00
03-95-6613-000	PAYING AGENT FEES	.00	475.00	475.00	475.00	.00 100.00
	TOTAL MFT FUND EXPENSES	65,808.77	195,649.14	1,871,975.00	1,871,975.00	(1,676,325.86) 10.45
	TOTAL FUND EXPENDITURES	65,808.77	195,649.14	1,871,975.00	1,871,975.00	(1,676,325.86) 10.45
	NET REVENUE OVER EXPENDITURES	(3,052.25)	132,615.34	(57,475.00)	(57,475.00)	190,090.34 230.74

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
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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	46.06	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	46.06	1,503.78	.00	.00	1,503.78	.00
TOTAL FUND REVENUE	46.06	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	46.06	1,503.78	.00	.00	1,503.78	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
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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	371,073.17	594,000.00	594,000.00	(222,926.83)	62.47
TOTAL 911 FUND REVENUE	.00	371,073.17	594,000.00	594,000.00	(222,926.83)	62.47
TOTAL FUND REVENUE	.00	371,073.17	594,000.00	594,000.00	(222,926.83)	62.47
<u>E911 FUND EXPENSES</u>						
08-95-6219-000 TELEPHONE & COMMUNICATION	13,167.30	66,776.96	.00	.00	66,776.96	.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	13,167.30	187,697.35	387,000.00	387,000.00	(199,302.65)	48.50
TOTAL FUND EXPENDITURES	13,167.30	187,697.35	387,000.00	387,000.00	(199,302.65)	48.50
TOTAL FUND EXPENDITURES	13,167.30	187,697.35	387,000.00	387,000.00	(199,302.65)	48.50
NET REVENUE OVER EXPENDITURES	(13,167.30)	183,375.82	207,000.00	207,000.00	(23,624.18)	88.59

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
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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	26,635.09	108,000.00	108,000.00	(81,364.91) 24.66
10-00-4815-000	NEWSPAPER ADS	281.00	4,743.00	19,000.00	19,000.00	(14,257.00) 24.96
10-00-5122-100	SPECIAL EVENTS REVENUE	.00	1,100.00	.00	.00	1,100.00 .00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	281.00	32,478.09	127,000.00	127,000.00	(94,521.91) 25.57
	TOTAL FUND REVENUE	281.00	32,478.09	127,000.00	127,000.00	(94,521.91) 25.57
<u>HOTEL FUND EXPENSES</u>						
10-95-6209-000	VILLAGE PUBLICATIONS	3,922.35	18,998.35	41,750.00	41,750.00	(22,751.65) 45.51
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	966.16	13,951.26	65,000.00	65,000.00	(51,048.74) 21.46
10-95-6251-000	ELECTRICITY	223.58	469.91	2,900.00	2,900.00	(2,430.09) 16.20
	TOTAL HOTEL FUND EXPENSES	5,112.09	33,419.52	109,650.00	109,650.00	(76,230.48) 30.48
	TOTAL FUND EXPENDITURES	5,112.09	33,419.52	109,650.00	109,650.00	(76,230.48) 30.48
	NET REVENUE OVER EXPENDITURES	(4,831.09)	(941.43)	17,350.00	17,350.00	(18,291.43) (5.43)

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	30,995.77	421,000.00	421,000.00	(390,004.23)	7.36
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	.00	34,195.83	422,000.00	422,000.00	(387,804.17)	8.10
TOTAL FUND REVENUE	.00	34,195.83	422,000.00	422,000.00	(387,804.17)	8.10
<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030 PROFESSIONAL SERVICES - OTHER	8,174.95	18,027.95	150,000.00	150,000.00	(131,972.05)	12.02
11-00-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
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	8,174.95	18,027.95	517,000.00	517,000.00	(498,972.05)	3.49
TOTAL FUND EXPENDITURES	8,174.95	18,027.95	517,000.00	517,000.00	(498,972.05)	3.49
NET REVENUE OVER EXPENDITURES	(8,174.95)	16,167.88	(95,000.00)	(95,000.00)	111,167.88	17.02

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
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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	656.25	833.59	5,000.00	5,000.00	(4,166.41)	16.67
TOTAL CERMAK RD-OXFORD ST TIF F	656.25	833.59	5,000.00	5,000.00	(4,166.41)	16.67
TOTAL FUND EXPENDITURES	656.25	833.59	5,000.00	5,000.00	(4,166.41)	16.67
NET REVENUE OVER EXPENDITURES	(656.25)	(833.59)	(5,000.00)	(5,000.00)	4,166.41	(16.67)
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
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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	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
TOTAL DEBT SERVICE FUND REVENUE	.00	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
TOTAL FUND REVENUE	.00	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
30-00-6609-000 BOND PAYMENT-PRINCIPAL	.00	.00	350,000.00	350,000.00	(350,000.00)	.00
30-00-6610-000 BOND PAYMENT-INTEREST	.00	81,911.89	193,731.00	193,731.00	(111,819.11)	42.28
30-00-6613-000 PAYING AGENT FEES	.00	.00	950.00	950.00	(950.00)	.00
TOTAL DEPARTMENT 00	.00	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
TOTAL FUND EXPENDITURES	.00	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES 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	52,586.77	1,645,218.00	1,645,218.00	(1,592,631.23)	3.20
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	.00	58,294.87	1,650,218.00	1,650,218.00	(1,591,923.13)	3.53
TOTAL FUND REVENUE	.00	58,294.87	1,650,218.00	1,650,218.00	(1,591,923.13)	3.53
<u>DSF - 2021 BONDS EXPENDITURES</u>						
31-00-6609-000 BOND PAYMENT - PRINCIPAL	.00	.00	2,660,000.00	2,660,000.00	(2,660,000.00)	.00
31-00-6610-000 BOND PAYMENT - INTEREST	.00	265,500.00	1,021,435.00	1,021,435.00	(755,935.00)	25.99
31-00-6613-000 PAYING AGENT FEES	.00	.00	475.00	475.00	(475.00)	.00
TOTAL DSF - 2021 BONDS EXPENDITU	.00	265,500.00	3,681,910.00	3,681,910.00	(3,416,410.00)	7.21
TOTAL FUND EXPENDITURES	.00	265,500.00	3,681,910.00	3,681,910.00	(3,416,410.00)	7.21
NET REVENUE OVER EXPENDITURES	.00	(207,205.13)	(2,031,692.00)	(2,031,692.00)	1,824,486.87	(10.20)

VILLAGE OF WESTCHESTER
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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
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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	100,653.23	475,722.55	1,075,000.00	1,075,000.00	(599,277.45) 44.25
40-00-5102-000	INVESTMENT INCOME	(1,526.51)	(1,127.69)	5,000.00	5,000.00	(6,127.69) (22.55)
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	99,126.72	474,594.86	1,437,000.00	1,437,000.00	(962,405.14) 33.03
	TOTAL FUND REVENUE	99,126.72	474,594.86	1,437,000.00	1,437,000.00	(962,405.14) 33.03
<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	6,017.01	30,085.05	74,558.00	74,558.00	(44,472.95) 40.35
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	8,845.99	44,229.95	103,799.00	103,799.00	(59,569.05) 42.61
40-00-6803-000	TRANSFER TO DEBT SERVICE	.00	81,911.89	544,774.00	544,774.00	(462,862.11) 15.04
	TOTAL CAPITAL PROJECTS EXPENDIT	14,863.00	361,920.27	947,708.00	947,708.00	(585,787.73) 38.19
	TOTAL FUND EXPENDITURES	14,863.00	361,920.27	947,708.00	947,708.00	(585,787.73) 38.19
	NET REVENUE OVER EXPENDITURES	84,263.72	112,674.59	489,292.00	489,292.00	(376,617.41) 23.03

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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	.00	.00	931,000.00	931,000.00	(931,000.00)	.00
41-00-5102-000 INVESTMENT INCOME	745.89	4,914.42	7,000.00	7,000.00	(2,085.58)	70.21
TOTAL CAPITAL PROJECTS FND 2021 BOND	745.89	4,914.42	938,000.00	938,000.00	(933,085.58)	.52
TOTAL FUND REVENUE	745.89	4,914.42	938,000.00	938,000.00	(933,085.58)	.52
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	199,921.05	339,089.13	1,309,245.00	1,309,245.00	(970,155.87)	25.90
41-00-6530-000 ROAD IMPROVEMENTS	2,087,874.79	6,162,972.20	12,061,000.00	12,061,000.00	(5,898,027.80)	51.10
41-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	.00	9,363.96	1,314,000.00	1,314,000.00	(1,304,636.04)	.71
TOTAL CAP PROJ FND 2021 BNDS EX	2,287,795.84	6,511,425.29	14,684,245.00	14,684,245.00	(8,172,819.71)	44.34
TOTAL FUND EXPENDITURES	2,287,795.84	6,511,425.29	14,684,245.00	14,684,245.00	(8,172,819.71)	44.34
NET REVENUE OVER EXPENDITURES	(2,287,049.95)	(6,506,510.87)	(13,746,245.00)	(13,746,245.00)	7,239,734.13	(47.33)