Village of Westchester

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

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
DECEMBER 2023

GENERAL FUND

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

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

UTILITY FUND

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

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

MOTOR FUEL TAX

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 70,053	$ 517,659	$ 1,814,500	$ 1,814,500
EXPENDITURES	$ 315,161	$ 790,829	$ 1,871,975	$ 1,871,975

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

911 FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ -	$ 445,277	$ 594,000	$ 594,000
EXPENDITURES	$ 2,831	$ 209,624	$ 387,000	$ 387,000

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

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
DECEMBER 2023

HOTEL/MOTEL TAX FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,135	$ 64,075	$ 127,000	$ 127,000
EXPENDITURES	$ 8,822	$ 72,507	$ 109,650	$ 109,650

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

ROOSEVELT RD TIF

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 101,841	$ 237,438	$ 422,000	$ 422,000
EXPENDITURES	$ 9,240	$ 38,350	$ 517,000	$ 517,000

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

DEBT SERVICE FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 461,915	$ 543,827	$ 544,681	$ 544,681
EXPENDITURES	$ 461,915	$ 543,827	$ 544,681	$ 544,681

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

DEBT SERVICE FUND - 2021 BONDS

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

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

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
DECEMBER 2023

CAPITAL PROJECTS FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 101,315	$ 785,706	$ 1,437,000	$ 1,437,000
EXPENDITURES	$ 476,778	$ 868,425	$ 947,708	$ 947,708

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

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 246	$ 6,155	$ 938,000	$ 938,000
EXPENDITURES	$ 1,435,013	$ 11,769,608	$ 14,684,245	$ 14,684,245

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

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	$ 11,054,735
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	$ 12,366,149
ROOSEVELT RD. TIF FUND BALANCE	$ (741,682)
TOTAL	$ 22,679,202

VILLAGE OF WESTCHESTER

Cash and Investment Balances as of December 2023

FUND	Total Fund Cash
General Fund	$ 3,783,019
MFT Fund	567,320
Police Forfeiture Fund	232,335
E-911 Fund	(47,102)
Hotel/Motel Tax Fund	1,786
Debt Service Fund	(458,338)
Debt Service Fund - 2021 Funds	383,901
Capital Projects Fund	(463,190)
Capital Projects Fund - 2021 GO Bond Project	2,568,568
Water and Sewer (Utility) Fund (Enterprise Fund)	3,416,470
Refundable Deposits Fund (Fiduciary Fund)	781,536
Roosevelt Rd. TIF Fund	1,078,401
Cermak - Oxford St. TIF	(14,299)
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 12/31/2023	$ 11,830,409
Prior Period Cash and Investments Balance - 11/30/2023	$ 14,576,383

Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris Operating Account (Non Interest Bearing)	$ 130,283
Republic State Forfeiture Account (Non Interest Bearing)	18,759
Republic DUI Account (Non Interest Bearing)	6,180
Republic State Confiscation Account (Non Interest Bearing)	112,082.51
Republic Department of Justice Account (Non Interest Bearing)	2,843
Republic HRA Account (Non Interest Bearing)	12,558
Republic Bank Operating Account (Non Interest Bearing)	1,097,948
Republic Bank Money Market Account (Interest Bearing)	2,662,417
IL Funds Money Market Account [1] **5.462**% (Local Government Investment Pool)	6,288,038
IL Funds E-Pay Account [1] **5.462%** (Local Government Investment Pool)	453,539
US Bank Foreign Fire Insurance Account	83,743
IMET Investment Funds [2] - Net Monthly Return 0.19%	791,494
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 12/31/2023	147,490
TOTAL BANK BALANCES at 12/31/2023	$ 11,807,375

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

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

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

[2] -IMET Collateralization - collateral for deposits of the 1-3 Year Series will be held by a third party safekeeping agent, the agency relationship of which will be evidenced by a third party or tri-party safekeeping agreement.

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

BRIEF NOTES:

- *Any Board-approved budget amendments are included in the Amended Budget column. The percentage of budget earned for revenues or percentage of the budget expended for expenditures is relative to the Amended Budget column.*

- Negative revenues or expenditures in any account for the current period may show on the report due to accounting adjustments such as reclassifications made during the period. Since this report is prepared on a cash basis, some of these adjustments may be attributed to the prior fiscal year.

- Through the eight months or 67 percent of the fiscal year, the General Fund is recording expenditures more than revenues in the amount of $443.2 thousand. The second installment of the 2022 property tax receipts have been largely received in December. Total General Fund expenditures are greater than last year at this time due to larger purchases for needed equipment, building improvements and maintenance items.

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

GENERAL FUND REVENUES

- Regarding real estate tax revenue, the second installment of property tax bills were due December 1, 2023. The bulk of the second installment of real estate taxes have historically been remitted to the Village in July and August each year for an August 1 due date.

- For December 2023, General Fund revenues are $3.132 million and through December they total $12.106 million. Total revenues were $11.5 million through December 2022. Significant revenue items are noted below:

  - Local Taxes – Through December, Gaming Tax of $190.5 thousand, and Places for Eating Taxes of $186.0 thousand are 75 percent and 68 percent of their budgets respectively. Local Gas Tax of $118.7 thousand is almost 73 percent of the budgeted amount of $163.2 thousand. Telecommunications taxes of $285.4 thousand are on pace at 67 percent of the budget of $425.1 thousand. Cable franchise taxes of $237.4 thousand are almost 71 percent of the budgeted $366 thousand. Overall local taxes are on pace or slightly over the budgeted amounts at this time through the fiscal year.

  - Natural Gas and Electric Utility Taxes are totaling $448.4 thousand and are both running under budget through December 2023. Combined, these revenues are budgeted at almost $1 million. The gas utility tax has notably decreased in the summer months of June through September from prior years.

  - Intergovernmental Revenues - Personal Property Replacement Tax receipts of $199.8 thousand are 85.5 percent of the budgeted amount of $233.6 thousand. Sales Tax of $1.244 million is $75.7 thousand greater than last year through December and is 66 percent of the budget of $1.890 million. Local Use Tax revenue is $415.2 thousand. Based on trends and forecasting during the fiscal year 2024 Budget process, both of these budgeted amounts were increased from fiscal year 2023's amounts.

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

- Building permit receipts are $358.2 thousand through December and are almost 79 percent of the budgeted amount of $455 thousand. This total was buoyed by a couple of large remodeling permits from businesses on Wolf Road and Mannheim Rd. combing for almost $33.2 thousand. This revenue is roughly $71.3 thousand more than the prior year's through December.

- Compared to the prior year, the housing market is slowing with fewer sales which in turn is reflected in home compliance permit revenue. This revenue is down roughly $25 thousand from fiscal year 2023's. Revenue of $55 thousand is just over 48 percent of the budgeted amount of $114 thousand.

- Liquor License revenue is $139.7 thousand for the year. This revenue was $17.1 thousand through December 2022. The recent license fee increase in September 2023 by Village ordinance is attributable to the significant increase in revenue from the prior year.

- Photo enforcement fees of $483.9 thousand are over 96 percent of the budgeted amount of $502.8 thousand for the year. This revenue is $107.6 thousand higher than last years through December.

- Rubbish revenue is $1.432 million through December and is 66 percent of the budgeted amount of $2.170 million.

- Ambulance Fee revenues are over $1.3 million for the eight months and are 82.3 percent of the budgeted amount of $1.6 million. This revenue was $1.2 thousand through December last year.

- With the higher interest rate environment than in past years, interest income at $248.7 thousand through December has already exceeded the budgeted amount of $75 thousand.

GENERAL FUND EXPENDITURES

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

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

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

- Building Department: Total department expenditures are $326.9 thousand or 46 percent of the budgeted amount of $703.8 thousand through December. Almost all of the accounts are running under the budgeted pace. The Permitting Clerk vacancy position has been filled in September.

- Police Department: Total department expenditures through December are $4.168 million. Overtime costs of $298.5 thousand have eclipsed the budget of $250 thousand due to several unfilled positions. The Village purchased two police vehicles in May; these were budgeted for in Fiscal Year 2024. The total department's expenditures through eight months of the fiscal year are 57 percent of the budget of $7.337 million.

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

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

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

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

UTILITY FUND

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

- Through December, Utility Fund expenses are $4.637 million or 55 percent of the amended budget amount of $8.451 million. We have recorded six months of billings from the Broadview-Westchester Water Agency instead of eight due to timing. The budget underage is primarily due to the lag in billings as noted above, and expenditures for the new water meters of $762 thousand are a little over half of the budgeted expenditures of $1.444 million so far. We will expect heavier billings as the year progresses. Many expense accounts are at or under the budgeted pace at this point of the fiscal year with some exceptions.

- The Utility Fund is recording expenses over revenues of $438.5 thousand through December. Note that the Village has budgeted expenses over revenues for the year on account of the spending of federal ARPA grant funds received in prior years. In other words, we have budgeted for expenditures to be $2.25 million more than revenues due to receiving federal grant funds of over $2 million in prior years.

MOTOR FUEL TAX FUND

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

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

E-911 FUND

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

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis. The second quarter's taxes of $30 thousand were received in *November* to total to $56.7 thousand on the year. We should expect to record two more quarters of hotel/motel tax revenue for the remainder of the year. Other revenues for newspaper ads and special event revenue total roughly $7.4 thousand.

- Expenditures totaled $8.8 thousand for the month of December and are $72.5 thousand for the fiscal year. The expenditures consist of newsletter publication, electricity for the sign on Mannheim Road, and special event items such as Christmas décor and contributions to the Park District for Concerts in the Park and the 2023 Winter Wonderland sponsorship.

- Through December, the fund is recording expenditures over revenues for year of $8.4 thousand.

ROOSEVELT RD. & CERMAK/OXFORD ST. TIF FUNDS

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

DEBT SERVICE FUND (Fund 30)

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

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

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

CAPITAL PROJECTS FUND

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

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

CAPITAL PROJECTS FUND – 2021 G.O. BOND

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

VILLAGE OF WESTCHESTER

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

FUND 1 - GENERAL FUND

GENERAL FUND REVENUE

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

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 1 - GENERAL FUND

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

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

FUND 1 - GENERAL FUND

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

FUND 1 - GENERAL FUND

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

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

FUND 1 - GENERAL FUND

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

VILLAGE OF WESTCHESTER

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

FUND 1 - GENERAL FUND

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

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	TOTAL FUND EXPENDITURES	1,724,933.27	6,220,793.14	10,765,914.00	10,720,879.00	(4,500,085.86)	58.03

FIRE DEPARTMENT

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

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

VILLAGE OF WESTCHESTER

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

FUND 1 - GENERAL FUND

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

VILLAGE OF WESTCHESTER

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

FUND 1 - GENERAL FUND

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

VILLAGE OF WESTCHESTER

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

FUND 2 - UTILITY FUND

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

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

FUND 2 - UTILITY FUND

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

VILLAGE OF WESTCHESTER

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

FUND 2 - UTILITY FUND

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

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

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FUND 3 - MOTOR FUEL TAX FUND

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

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 7 - POLICE FORFEITURE FUND

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

VILLAGE OF WESTCHESTER

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

FUND 8 - 911 FUND

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

VILLAGE OF WESTCHESTER

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

FUND 10 - HOTEL/MOTEL TAX FUND

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

VILLAGE OF WESTCHESTER

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

FUND 11 - ROOSEVELT ROAD TIF FUND

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

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

FUND 12 - CERMAK-OXFORD ST. TIF

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

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

FUND 30 - DEBT SERVICE FUND

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

VILLAGE OF WESTCHESTER

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

FUND 31 - DEBT SERVICE FUND - 2021 BONDS

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

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 34 - REFUNDABLE DEPOSITS FUND

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

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 8 MONTHS ENDING DECEMBER 31, 2023

FUND 40 - CAPITAL PROJECTS FUND

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

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

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FUND 41 - CAPITAL PROJECTS FND 2021 BOND

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