Village of Westchester

WESTCHESTER

Financial Report
Fiscal Year 2024
For the Ten Months Ending
February 29, 2024

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
FEBRUARY 2024

GENERAL FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 2,670,451	$ 15,662,574	$ 22,090,997	$ 22,090,997
EXPENDITURES	$ 1,909,533	$ 16,620,156	$ 22,040,093	$ 22,040,093

Unaudited Beginning Fund Balance (05/01/2023)	$ 8,820,796
Transfers In/(Out)	$ -
Current Fund Balance (02/29/2024)	$ 7,863,214

UTILITY FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,102,622	$ 5,056,920	$ 6,146,500	$ 6,146,500
EXPENDITURES	$ 868,517	$ 5,994,313	$ 8,397,529	$ 8,397,529

Unaudited Beginning Fund Balance (05/01/2023)	$ 12,804,647
Transfers In/(Out)	$ -
Current Fund Balance (02/29/2024)	$ 11,867,255

MOTOR FUEL TAX

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 67,070	$ 657,482	$ 1,814,500	$ 1,814,500
EXPENDITURES	$ 74,609	$ 877,716	$ 1,871,975	$ 1,871,975

Unaudited Beginning Fund Balance (05/01/2023)	$ 937,363
Transfers In/(Out)	$ -
Current Fund Balance (02/29/2024)	$ 717,129

911 FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ -	$ 445,277	$ 594,000	$ 594,000
EXPENDITURES	$ 3,620	$ 481,040	$ 387,000	$ 387,000

Unaudited Beginning Fund Balance (05/01/2023)	$ (579,515)
Transfers In/(Out)	$ -
Current Fund Balance (02/29/2024)	$ (615,278)

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
FEBRUARY 2024

HOTEL/MOTEL TAX FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 20,006	$ 84,082	$ 127,000	$ 127,000
EXPENDITURES	$ 6,696	$ 86,501	$ 109,650	$ 109,650

Unaudited Beginning Fund Balance (05/01/2023)	$ (2,691)
Transfers In/(Out)	$ -
Current Fund Balance (02/29/2024)	$ (5,110)

ROOSEVELT RD TIF

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 51,968	$ 289,406	$ 422,000	$ 422,000
EXPENDITURES	$ 8,809	$ 50,272	$ 517,000	$ 517,000

Unaudited Beginning Fund Balance (05/01/2023)	$ (940,769)
Transfers In/(Out)	$ -
Current Fund Balance (02/29/2024)	$ (701,635)

DEBT SERVICE FUND

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

Unaudited Beginning Fund Balance (05/01/2023)	$ 564
Transfers In/(Out)	$ -
Current Fund Balance (02/29/2024)	$ 564

DEBT SERVICE FUND - 2021 BONDS

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ (420,022)	$ 1,395,069	$ 1,650,218	$ 1,650,218
EXPENDITURES	$ -	$ 2,203,635	$ 3,681,910	$ 3,681,910

Unaudited Beginning Fund Balance (05/01/2023)	$ 772,444
Transfers In/(Out)	$ -
Current Fund Balance (02/29/2024)	$ (36,121)

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
FEBRUARY 2024

CAPITAL PROJECTS FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 157,425	$ 1,038,086	$ 1,437,000	$ 1,437,000
EXPENDITURES	$ 14,863	$ 878,151	$ 947,708	$ 947,708

Unaudited Beginning Fund Balance (05/01/2023)	$ (597,490)
Transfers In/(Out)	$ -
Current Fund Balance (02/29/2024)	$ (437,555)

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 5,000,000	$ 5,006,658	$ 938,000	$ 938,000
EXPENDITURES	$ 196,372	$ 12,203,497	$ 14,684,245	$ 14,684,245

Unaudited Beginning Fund Balance (05/01/2023)	$ 14,427,148
Transfers In/(Out)	$ -
Current Fund Balance (02/29/2024)	$ 7,230,309

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	$ 14,717,153
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	$ 11,867,255
ROOSEVELT RD. TIF FUND BALANCE	$ (701,635)
TOTAL	$ 25,882,773

VILLAGE OF WESTCHESTER

Cash and Investment Balances as of February 2024

FUND	Total Fund Cash
General Fund	$ 3,290,597
MFT Fund	582,137
Police Forfeiture Fund	142,089
E-911 Fund	(353,645)
Hotel/Motel Tax Fund	8,198
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	(40,308)
Capital Projects Fund	(692,473)
Capital Projects Fund - 2021 GO Bond Project	7,135,482
Water and Sewer (Utility) Fund (Enterprise Fund)	3,136,325
Refundable Deposits Fund (Fiduciary Fund)	784,031
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 02/29/2024	$ 15,103,096
Prior Period Cash and Investments Balance - 01/31/2024	$ 10,329,832

Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris Operating Account (Non Interest Bearing)	$ 46,410
Republic State Forfeiture Account (Non Interest Bearing)	18,765
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)	7,379
Republic Bank Operating Account (Non Interest Bearing)	894,939
Republic Bank Money Market Account (Interest Bearing)	7,108,344
IL Funds Money Market Account [1] **5.462**% (Local Government Investment Pool)	6,004,508
IL Funds E-Pay Account [1] **5.462%** (Local Government Investment Pool)	505,308
US Bank Foreign Fire Insurance Account	67,817
IMET Investment Funds [2] - Net Monthly Return 0.19%	792,140
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 12/31/2023	181,845
TOTAL BANK BALANCES at 02/29/2024	$ 15,748,561

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances *in Excess* of FDIC Insurance (Village Policy)	$ 8,466,637
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	$ 10,000,000
Total of Other Bank Accounts Fully Insured	$ 67,817

[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.

- Through the ten months or 83 percent of the fiscal year, the General Fund is recording expenditures over revenues in the amount of $958 thousand. Total General Fund expenditures are greater than last year at this time due to larger purchases for needed equipment, building improvements, and maintenance items. There was also a large expenditure of almost $500 thousand for administrative fees to the State for GEMT and $391 thousand for an interest payment on the debt certificates. This deficit has been cut significantly from the prior month due to vehicle sticker and property tax revenues being received in February. We expect to receipt more from these two revenue streams in March.

  Below is a brief explanation of activity through February 2024 and the overall financial position.

GENERAL FUND REVENUES

- For the month of February 2024, General Fund revenues are $2.670 million and through February they total $15.663 million for the year. Significant revenue items are noted below:

  - Local Taxes – Through February, Gaming Tax of $238.4 thousand, and Places for Eating Taxes of $230.0 thousand are 94 percent and 84 percent of their budgets respectively. Local Gas Tax of $152.7 thousand is almost 94 percent of the budgeted amount of $163.2 thousand. Telecommunications taxes of $361.1 thousand are on pace at 85 percent of the budget of $425.1 thousand. Cable franchise taxes of $312.5 thousand are 93 percent of the budgeted $336 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 $622.1 thousand and are both running under budget through February 2024. Combined, these revenues are budgeted at almost $1 million. Revenues of $245.8 thousand from the gas utility tax has notably decreased in this fiscal year due to warmer weather and overall production of natural gas in the U.S. Prices have fallen over 40% in the last three months which affects the Village’s tax.

  - Intergovernmental Revenues - Personal Property Replacement Tax receipts of $201.4 thousand are 86 percent of the budgeted amount of $233.6 thousand. Sales Tax of $1.617 million is $134.6 thousand greater than last year through February, and is 86 percent of the budget of $1.890 million. Local Use Tax revenue is $533.3 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 $2.338 million and is 85.5 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 $392.8 thousand through February and are over 86 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 $21.5 thousand more than the prior year's through February.

- 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 $23.2 thousand from fiscal year 2023's. Revenue of $68 thousand is 60 percent of the budgeted amount of $114 thousand.

- Liquor License revenue is $147.2 thousand for the year. This revenue was $22.1 thousand through February 2023. 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 $556.3 thousand are almost 111 percent of the budgeted amount of $502.8 thousand for the year. This revenue is $116.9 thousand higher than last year's through February.

- Rubbish revenue is $1.790.4 million through February and is 83 percent of the budgeted amount of $2.170 million.

- Ambulance Fee revenues are over $1.582 million for the ten months and are 99 percent of the budgeted amount of $1.6 million. This revenue is roughly $60 thousand less than last year's through February.

GENERAL FUND EXPENDITURES

With 83 percent of the fiscal year elapsed, total General Fund expenditures of $16.620 million are 73.5 percent of the Fiscal Year 2024 amended budgeted total of $22.606 million. Significant department expenditures are summarized next:

- Administration: There are a handful of materials, supplies, and contractual service accounts running over their budgeted pace through February. This is generally due to outfitting the department and/or Village Hall building with upgraded equipment and technology systems as a whole. Legal fees of $260.9 thousand are over the budgeted amount of $200 thousand.

  Total department expenditures of $2.291 million through February are over 86 percent of the amended budgeted amount of $2.652 million. There are a few significant account overages.

- Building Department: Total department expenditures are $420.9 thousand or almost 57 percent of the amended budgeted amount of $740.3 thousand through February. Almost all of the accounts are running under the budgeted pace with a few exceptions. The Permitting Clerk vacancy position was filled in September 2023.

- Police Department: Total department expenditures through February are $5.304 million. Overtime costs of $339 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 ten months of the fiscal year are 72 percent of the total amended budget of $7.374 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 pension will significantly increase total department expenditures when a full year of real estate taxes are received.

- Fire Department: Total department expenditures through February 2024 are $5.152 million. Due to short-staffing issues, full-time salaries are under budget at 73 percent, and overtime of $581.1 thousand has eclipsed the budget of $280 thousand by $301 thousand for the year. Overall department expenditures are over 73 percent of the amended budget amount of $7.016 million with 83 percent of the year elapsed.

  As previously mentioned, a large expenditure over $497 thousand was made to the State for annual administrative services for the collection of GEMT ambulance fees. This fee has been increasing year over year as it correlates to the increasing revenue.

  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 $3.379 million are over 71 percent of the amended budgeted total of $4.733 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 ten months of the fiscal year with some exceptions. Due to the timing of the billings, we have expensed nine months of rubbish expenditures. Assuming ten months of rubbish expenditures were recorded through February, the Village would be right on the budgeted pace at 83.5 percent of the budget expended. This expenditure is roughly $176 thousand per month.

UTILITY FUND

- Utility Fund revenues are $5.057 million through February 2024. Total revenues are over 82 percent of the budget amount of $6.147 million through February, or ten months (83 percent) of the fiscal year 2024. The last billing/revenue month is April 2024.

- Through February, Utility Fund expenses are $5.994 million or 71 percent of the amended budget amount of $8.477 million. We have recorded nine months of billings from the Broadview-Westchester Water Agency instead of ten 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 over $835 thousand are a little over half of the budgeted expenditures of $1.444 million so far.

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 $937.4 thousand through February. 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 $2.33 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 over $56.3 thousand. Expenditures for the month of February are $74.6 thousand.

  Total revenues through February 2024 are $657.5 thousand with expenditures of $877.7 thousand resulting in net expenditures over revenues of $220.2 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 February. This reimbursement is for several prior months of expenditures. Expenditures of $481 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. The Village is due a reimbursement of the recent expenditures through February 2024.

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis. The third quarter's taxes of $20 thousand were received in February for a total of $76.7 thousand for the year. We should expect to record one more quarter 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 for the year. The total revenues are $84.1 thousand through February.

- Expenditures totaled $6.7 thousand for the month of February and are $86.5 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 February, the fund is recording expenditures over revenues for year of $2.4 thousand.

ROOSEVELT RD. & CERMAK/OXFORD ST. TIF FUNDS

- In the Roosevelt Rd. TIF fund, real estate taxes of $289.4 have been received in total for the fiscal year. *Combined* TIF funds' expenditures of roughly $52.1 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). 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 $1.375 million have been received 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 totals $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 $157.2 thousand were received in February. In total, $1.028 million has been received for the year. This is almost 96 percent of the budgeted amount of $1.075 million. As mentioned above, total principal and interest payments totaling $543.8 thousand were recorded in the Debt Service Fund and a corresponding transfer out of the Capital Projects Fund to the Debt Service Fund was made in December for a total of $543.8 thousand for the year.

  Additionally, a $14.9 thousand payment for principal and interest was made in February 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 $878.2 thousand. The fund is recording revenues over expenditures of just under $160 thousand for the year through February.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In February, bond proceeds of $5.0 million were received which is another portion of the 2021 referendum bonds. In the month, $196.4 thousand was expended for the street re-construction program and $76 thousand for bond issuance costs. A total of $12.2 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 10 MONTHS ENDING FEBRUARY 29, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	GENERAL FUND REVENUE						
01-00-4102-000	REAL ESTATE TAXES	972,402.91	1,847,349.97	3,502,227.00	3,502,227.00	(1,654,877.03)	52.75
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	163,065.11	768,402.86	1,825,000.00	1,825,000.00	(1,056,597.14)	42.10
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	182,072.75	857,152.36	1,950,000.00	1,950,000.00	(1,092,847.64)	43.96
01-00-4202-000	UTILITY TAX-ELECTRIC	42,094.18	376,232.36	499,100.00	499,100.00	(122,867.64)	75.38
01-00-4203-000	GAMING TAX	23,768.33	238,361.89	253,000.00	253,000.00	(14,638.11)	94.21
01-00-4205-000	UTILITY TAX-NATURAL GAS	52,950.68	245,840.26	495,000.00	495,000.00	(249,159.74)	49.66
01-00-4206-000	PLACES FOR EATING TAX	19,137.65	230,018.08	273,000.00	273,000.00	(42,981.92)	84.26
01-00-4207-000	TELECOMMUNICATION TAXES	39,385.85	361,131.25	425,100.00	425,100.00	(63,968.75)	84.95
01-00-4210-000	FOREIGN FIRE INSURANCE	899.65	60,970.01	37,000.00	37,000.00	23,970.01	164.78
01-00-4212-000	AMUSEMENT TAX	.00	21,480.81	19,000.00	19,000.00	2,480.81	113.06
01-00-4215-000	LOCAL GAS TAX	19,386.51	152,656.71	163,200.00	163,200.00	(10,543.29)	93.54
01-00-4216-000	VIDEO RENTAL TAX	.00	206.66	480.00	480.00	(273.34)	43.05
01-00-4217-000	CABLE FRANCHISE TAX	59,640.85	312,454.52	336,000.00	336,000.00	(23,545.48)	92.99
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	.00	201,363.63	233,600.00	233,600.00	(32,236.37)	86.20
01-00-4402-100	PPRT - POLICE PENSION	.00	22,385.48	26,516.00	26,516.00	(4,130.52)	84.42
01-00-4402-200	PPRT - FIRE PENSION	.00	11,725.74	13,889.00	13,889.00	(2,163.26)	84.42
01-00-4403-000	STATE INCOME TAX	254,928.69	2,338,171.42	2,735,066.00	2,735,066.00	(396,894.58)	85.49
01-00-4405-000	STATE SALES TAX	220,093.97	1,617,048.42	1,890,000.00	1,890,000.00	(272,951.58)	85.56
01-00-4406-000	LOCAL USE TAX	60,342.07	533,283.17	692,572.00	692,572.00	(159,288.83)	77.00
01-00-4407-000	CANNABIS TAX	2,369.24	21,295.26	30,237.00	30,237.00	(8,941.74)	70.43
01-00-4408-000	DISPENSARY TAX	11,114.09	135,055.09	150,000.00	150,000.00	(14,944.91)	90.04
01-00-4503-000	BUILDING PERMITS-RES	18,117.73	392,795.34	455,000.00	455,000.00	(62,204.66)	86.33
01-00-4503-200	HOME COMPLIANCE PERMITS	6,450.00	67,946.80	114,000.00	114,000.00	(46,053.20)	59.60
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	2,962.35	4,225.00	4,225.00	(1,262.65)	70.11
01-00-4503-900	RESIDENTIAL RENTAL REGISTR FEE	.00	50.00	.00	.00	50.00	.00
01-00-4507-000	BUSINESS LICENSES	(1,235.00)	56,858.50	52,665.00	52,665.00	4,193.50	107.96
01-00-4509-000	GAMING LICENSES	(135.00)	4,590.00	1,000.00	1,000.00	3,590.00	459.00
01-00-4511-000	CONTRACTOR LICENSES	4,000.00	59,750.00	83,000.00	83,000.00	(23,250.00)	71.99
01-00-4512-000	SOLICITOR'S LICENSE	750.00	750.00	1,000.00	1,000.00	(250.00)	75.00
01-00-4515-000	VEHICLE STICKER	(80.49)	47,312.10	355,000.00	355,000.00	(307,687.90)	13.33
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	1,930.00	147,155.00	60,000.00	60,000.00	87,155.00	245.26
01-00-4531-000	TOBACCO LICENSES	.00	1,300.00	1,400.00	1,400.00	(100.00)	92.86
01-00-4701-000	ALARM FINES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4702-000	POLICE FINES	1,410.00	67,761.48	145,000.00	145,000.00	(77,238.52)	46.73
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	794.32	18,333.35	31,000.00	31,000.00	(12,666.65)	59.14
01-00-4703-000	CODE ENFORCEMENT FINES	50.00	8,854.80	3,000.00	3,000.00	5,854.80	295.16
01-00-4704-000	PHOTO ENFORCEMENT	66,504.49	556,273.11	502,800.00	502,800.00	53,473.11	110.64
01-00-4705-000	POLICE TOWING	.00	17,500.00	57,000.00	57,000.00	(39,500.00)	30.70
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	148,773.60	88,272.00	88,272.00	60,501.60	168.54
01-00-4810-000	AMBULANCE FEES	180,832.69	1,582,464.81	1,600,000.00	1,600,000.00	(17,535.19)	98.90
01-00-4812-000	RUBBISH	357,866.83	1,790,380.66	2,170,000.00	2,170,000.00	(379,619.34)	82.51
01-00-4813-000	RUBBISH - PENALTIES	(34.60)	21,863.37	25,700.00	25,700.00	(3,836.63)	85.07
01-00-4816-000	ADVERTISING	.00	1,500.00	1,500.00	1,500.00	.00	100.00
01-00-5102-000	INTEREST INCOME	(114,210.15)	164,849.21	75,000.00	75,000.00	89,849.21	219.80
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 10 MONTHS ENDING FEBRUARY 29, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5108-000	SALE OF FIXED ASSETS	.00	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	4,792.32	16,362.61	75,500.00	75,500.00	(59,137.39)	21.67
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	11,243.73	19,500.00	19,500.00	(8,256.27)	57.66
01-00-5122-200	REIMBURSMENT-INSURANCE	2,905.09	13,536.97	15,000.00	15,000.00	(1,463.03)	90.25
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	.00	25.00	5,000.00	5,000.00	(4,975.00)	.50
01-00-5125-000	REBATE-COOK CO GASOLINE TAXES	.00	4,838.94	4,750.00	4,750.00	88.94	101.87
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	1,213.00	8,144.40	25,000.00	25,000.00	(16,855.60)	32.58
	TOTAL GENERAL FUND REVENUE	2,670,451.12	15,662,574.20	22,090,997.00	22,090,997.00	(6,428,422.80)	70.90
	TOTAL FUND REVENUE	2,670,451.12	15,662,574.20	22,090,997.00	22,090,997.00	(6,428,422.80)	70.90
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	ADMINISTRATION						
01-11-6103-000	ADMINISTRATION FULL TIME SAL.	63,881.04	547,983.41	597,268.00	655,268.00	(107,284.59)	83.63
01-11-6103-100	ADMINISTRATION PART TIME SAL	.00	19,412.50	31,200.00	31,200.00	(11,787.50)	62.22
01-11-6103-200	ELECTED OFFICIALS SALARIES	1,763.31	20,999.37	57,600.00	57,600.00	(36,600.63)	36.46
01-11-6104-000	ADMINISTRATION OVERTIME	550.17	550.17	500.00	500.00	50.17	110.03
01-11-6106-000	VACATION PAYOUT	.00	3,053.64	.00	.00	3,053.64	.00
01-11-6108-000	SICK PAY PAYOUT	.00	5,536.09	920.00	920.00	4,616.09	601.75
01-11-6122-000	UNEMPLOYMENT COMPENSATION	3,698.46	15,696.50	.00	.00	15,696.50	.00
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	4,105.08	37,013.14	42,567.00	44,179.00	(7,165.86)	83.78
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	960.04	8,656.24	9,955.00	10,332.00	(1,675.76)	83.78
01-11-6128-000	IMRF- EMPLOYER EXPENSE	3,789.76	30,952.82	33,787.00	35,097.40	(4,144.58)	88.19
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	8,951.08	69,191.13	95,000.00	102,138.96	(32,947.83)	67.74
01-11-6203-000	CONTRACT/LEGAL NOTICES	725.00	1,500.00	7,550.00	7,550.00	(6,050.00)	19.87
01-11-6205-000	PRINTING	200.00	3,143.80	4,000.00	4,000.00	(856.20)	78.60
01-11-6207-000	POSTAGE	2,448.16	5,653.50	7,500.00	7,500.00	(1,846.50)	75.38
01-11-6211-000	CONFERENCE/TRAINING	6,629.00	11,125.77	17,950.00	17,950.00	(6,824.23)	61.98
01-11-6213-000	DUES & SUBSCRIPTIONS	3,001.78	33,938.77	23,365.00	23,365.00	10,573.77	145.25
01-11-6215-000	INSURANCE & BONDING	76,172.80	388,872.66	436,846.00	436,846.00	(47,973.34)	89.02
01-11-6216-000	PAYROLL PROCESSING CHARGE	1,590.80	9,862.45	16,000.00	16,000.00	(6,137.55)	61.64
01-11-6217-000	BANKING SERVICE FEES	3,958.66	28,329.08	25,000.00	25,000.00	3,329.08	113.32
01-11-6219-000	TELEPHONE & COMMUNICATION	55,668.76	61,907.68	5,242.00	56,152.00	5,755.68	110.25
01-11-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	380.00	.00	.00	380.00	.00
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	151.28	27,851.50	29,650.00	29,650.00	(1,798.50)	93.93
01-11-6237-000	EQUIPMENT RENTAL	467.00	3,633.84	4,853.00	4,853.00	(1,219.16)	74.88
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	34,368.00	57,000.00	133,220.00	(98,852.00)	25.80
01-11-6265-030	PROF. SERVICES-OTHER	8,197.52	108,650.19	155,388.00	155,388.00	(46,737.81)	69.92
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	7,859.20	99,485.86	115,660.00	115,660.00	(16,174.14)	86.02
01-11-6303-000	ATTORNEY LEGAL RETAINER	2,350.00	21,150.00	28,200.00	28,200.00	(7,050.00)	75.00
01-11-6327-000	OTHER LEGAL SERVICES	60,405.55	260,899.72	200,000.00	200,000.00	60,899.72	130.45
01-11-6403-000	OFFICE SUPPLIES	866.36	12,646.51	10,000.00	10,000.00	2,646.51	126.47
01-11-6407-500	GAS/FUEL OTHER ENTITIES	5,652.83	5,652.83	.00	.00	5,652.83	.00
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	1,901.20	1,000.00	1,000.00	901.20	190.12
01-11-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	588.01	14,560.71	1,200.00	1,200.00	13,360.71	1213.39
01-11-6489-000	MISC. MATERIALS & SUPPLIES	.00	5,046.61	26,000.00	26,000.00	(20,953.39)	19.41
01-11-6610-000	INSTALLMENT DEBT-INTEREST	.00	390,891.96	391,000.00	391,000.00	(108.04)	99.97
01-11-6700-000	CONTINGENCY	.00	.00	200,000.00	22,055.00	(22,055.00)	.00
	TOTAL ADMINISTRATION	324,631.65	2,290,681.92	2,634,701.00	2,652,324.36	(361,642.44)	86.37
	TOTAL FUND EXPENDITURES	324,631.65	2,290,681.92	2,634,701.00	2,652,324.36	(361,642.44)	86.37
	TOTAL FUND EXPENDITURES	324,631.65	2,290,681.92	2,634,701.00	2,652,324.36	(361,642.44)	86.37
	TOTAL FUND EXPENDITURES	324,631.65	2,290,681.92	2,634,701.00	2,652,324.36	(361,642.44)	86.37

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

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	324,631.65	2,290,681.92	2,664,701.00	2,682,324.36	(391,642.44)	85.40
	BUILDING DEPARTMENT						
01-15-6103-000	BUILDING - FULL TIME SALARIES	18,375.76	168,295.57	224,862.00	250,862.00	(82,566.43)	67.09
01-15-6103-100	BUILDING - PART TIME SALARIES	2,112.80	18,859.52	57,800.00	57,800.00	(38,940.48)	32.63
01-15-6108-000	SICK PAY PAYOUT	.00	336.00	.00	.00	336.00	.00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,232.59	11,280.54	17,525.00	19,137.00	(7,856.46)	58.95
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	288.26	2,638.15	4,099.00	4,476.00	(1,837.85)	58.94
01-15-6128-000	IMRF- EMPLOYER EXPENSE	917.35	6,854.48	12,734.00	14,044.40	(7,189.92)	48.81
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	4,545.84	48,622.66	82,201.00	89,339.95	(40,717.29)	54.42
01-15-6203-000	CONTRACT/LEGAL NOTICES	100.00	200.00	1,000.00	1,000.00	(800.00)	20.00
01-15-6205-000	PRINTING	.00	225.00	1,500.00	1,500.00	(1,275.00)	15.00
01-15-6207-000	POSTAGE	2.56	53.59	1,500.00	1,500.00	(1,446.41)	3.57
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	.00	3,669.45	2,200.00	2,200.00	1,469.45	166.79
01-15-6225-000	MAINT. SERVICES-EQUIPMENT	97.57	17,431.46	19,175.00	19,175.00	(1,743.54)	90.91
01-15-6265-030	PROF. SERVICES-OTHER	3,650.00	27,819.25	69,000.00	69,000.00	(41,180.75)	40.32
01-15-6265-100	PROF. SERVICES-ENGINEERING	1,901.00	3,291.00	30,000.00	30,000.00	(26,709.00)	10.97
01-15-6266-000	PLAN REVIEW SERVICES	7,136.78	99,067.60	140,000.00	140,000.00	(40,932.40)	70.76
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	.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	498.00	500.00	500.00	(2.00)	99.60
01-15-6407-000	FUEL	83.18	1,038.18	3,000.00	3,000.00	(1,961.82)	34.61
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	.00	1,137.48	2,000.00	2,000.00	(862.52)	56.87
01-15-6421-000	MATERIAL & SUPPLIES-EQUIPMENT	392.12	4,115.59	9,200.00	9,200.00	(5,084.41)	44.73
01-15-6423-000	MATERIAL & SUPPLIES-VEHICLES	.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	40,835.81	420,898.81	703,836.00	740,274.35	(319,375.54)	56.86
	TOTAL FUND EXPENDITURES	365,467.46	2,711,580.73	3,368,537.00	3,422,598.71	(711,017.98)	79.23

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

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	240.44	1,594.24	1,200.00	1,200.00	394.24	132.85
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	400.00	375.00	375.00	25.00	106.67
01-18-6265-020	PROF. SERVICES-LEGAL	4,676.70	9,951.21	15,000.00	15,000.00	(5,048.79)	66.34
01-18-6265-030	PROF. SERVICES-OTHER	6,106.86	61,793.53	42,000.00	42,000.00	19,793.53	147.13
	TOTAL FIRE & POLICE COMMISSION	11,024.00	73,738.98	60,025.00	60,025.00	13,713.98	122.85
	TOTAL FUND EXPENDITURES	376,491.46	2,785,319.71	3,428,562.00	3,482,623.71	(697,304.00)	79.98
	TOTAL FUND EXPENDITURES	376,491.46	2,785,319.71	3,428,562.00	3,482,623.71	(697,304.00)	79.98

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

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	258,210.54	2,595,752.71	3,259,251.00	3,259,251.00	(663,498.29)	79.64
01-20-6103-050	POLICE - FULL TIME NON-SWORN	21,903.46	220,489.12	256,011.00	256,011.00	(35,521.88)	86.12
01-20-6104-000	POLICE - OVERTIME	17,248.51	338,987.35	250,000.00	250,000.00	88,987.35	135.59
01-20-6106-000	VACATION PAYOUT	.00	32,775.41	20,000.00	20,000.00	12,775.41	163.88
01-20-6108-000	SICK PAY PAYOUT	.00	4,671.85	5,000.00	5,000.00	(328.15)	93.44
01-20-6110-000	HOLIDAY PAY	.00	139,742.40	141,110.00	141,110.00	(1,367.60)	99.03
01-20-6115-000	EARLY RETIREMENT INCENTIVE	.00	8,000.00	20,000.00	8,000.00	.00	100.00
01-20-6118-000	UNIFORM ALLOWANCE	1,727.53	7,173.10	32,175.00	32,175.00	(25,001.90)	22.29
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,081.77	22,968.33	24,444.00	24,444.00	(1,475.67)	93.96
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	4,055.32	46,517.16	50,971.00	50,971.00	(4,453.84)	91.26
01-20-6128-000	IMRF - EMPLOYER EXPENSE	766.53	6,127.81	12,903.00	12,903.00	(6,775.19)	47.49
01-20-6132-000	POLICE PENSION - R.E. TAXES	197,626.60	879,537.84	1,950,000.00	1,950,000.00	(1,070,462.16)	45.10
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	57,550.51	514,085.15	715,000.00	715,000.00	(200,914.85)	71.90
01-20-6205-000	PRINTING	2,151.94	5,202.12	5,000.00	5,000.00	202.12	104.04
01-20-6207-000	POSTAGE	7.04	418.57	1,000.00	1,000.00	(581.43)	41.86
01-20-6211-000	POLICE CONFERENCE/TRAINING	159.00	13,895.53	35,355.00	25,355.00	(11,459.47)	54.80
01-20-6211-100	LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200	FOOD / MEALS	.00	949.20	1,600.00	1,600.00	(650.80)	59.33
01-20-6211-300	TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000	DUES & SUBSCRIPTIONS	1,590.00	46,421.05	48,853.00	48,853.00	(2,431.95)	95.02
01-20-6219-000	TELEPHONE & COMMUNICATION	65.72	10,995.02	10,500.00	10,500.00	495.02	104.71
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	157.46	3,816.02	4,650.00	4,650.00	(833.98)	82.06
01-20-6227-000	MAINT. SERVICES-VEHICLES	14,965.11	48,775.62	36,000.00	36,000.00	12,775.62	135.49
01-20-6237-000	EQUIPMENT RENTAL	467.00	2,134.52	2,808.00	2,808.00	(673.48)	76.02
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	320.67	4,696.66	4,800.00	4,800.00	(103.34)	97.85
01-20-6265-040	PROF. SERVICES-ANIMAL CONTROL	.00	.00	300.00	300.00	(300.00)	.00
01-20-6289-000	OTHER CONTRACTUAL EXPENSES	.00	48,068.32	35,350.00	35,350.00	12,718.32	135.98
01-20-6403-000	OFFICE SUPPLIES	284.41	1,350.86	2,500.00	2,500.00	(1,149.14)	54.03
01-20-6404-000	AMMUNITION	1,147.00	4,685.60	15,000.00	15,000.00	(10,314.40)	31.24
01-20-6407-000	FUEL	4,569.47	53,520.14	57,000.00	57,000.00	(3,479.86)	93.89
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	2,175.86	14,860.34	19,635.00	19,635.00	(4,774.66)	75.68
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	1,585.00	5,462.46	25,000.00	25,000.00	(19,537.54)	21.85
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	.00	618.23	1,500.00	1,500.00	(881.77)	41.22
01-20-6449-000	COMMUNITY RELATIONS	.00	5,957.31	4,000.00	4,000.00	1,957.31	148.93
01-20-6509-000	COMPUTER HARDWARE	.00	4,901.69	15,000.00	15,000.00	(10,098.31)	32.68
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	.00	.00	.00
01-20-6521-000	MOTOR VEHICLES	64,856.96	176,734.05	107,000.00	176,000.00	734.05	100.42
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	655,673.41	5,304,098.41	7,337,352.00	7,374,352.00	(2,070,253.59)	71.93
	TOTAL FUND EXPENDITURES	1,032,164.87	8,089,418.12	10,765,914.00	10,856,975.71	(2,767,557.59)	74.51

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	TOTAL FUND EXPENDITURES	1,032,164.87	8,089,418.12	10,765,914.00	10,856,975.71	(2,767,557.59)	74.51
	FIRE DEPARTMENT						
01-22-6103-000	FIRE - FULL TIME SALARIES	195,341.57	1,984,114.18	2,728,316.00	2,728,316.00	(744,201.82)	72.72
01-22-6103-100	FIRE - PART TIME SALARIES	2,635.85	21,086.80	20,500.00	20,500.00	586.80	102.86
01-22-6103-200	FIRE PREVENTION PAY	386.10	2,560.08	12,000.00	12,000.00	(9,439.92)	21.33
01-22-6104-000	FIRE - OVERTIME	37,506.18	581,065.76	280,000.00	280,000.00	301,065.76	207.52
01-22-6106-000	VACATION PAYOUT	.00	7,573.19	20,000.00	20,000.00	(12,426.81)	37.87
01-22-6108-000	SICK PAY PAYOUT	.00	5,257.62	8,000.00	8,000.00	(2,742.38)	65.72
01-22-6109-000	COMP TIME PAYOUT	.00	118.33	.00	.00	118.33	.00
01-22-6110-000	HOLIDAY PAY	.00	108,880.60	115,000.00	115,000.00	(6,119.40)	94.68
01-22-6118-000	UNIFORM ALLOWANCE	279.79	21,012.42	33,600.00	33,600.00	(12,587.58)	62.54
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	163.42	4,075.52	1,271.00	1,271.00	2,804.52	320.65
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	3,324.15	38,385.02	39,858.00	39,858.00	(1,472.98)	96.30
01-22-6128-000	IMRF - EMPLOYER EXPENSE	750.65	3,930.89	1,033.00	1,033.00	2,897.89	380.53
01-22-6132-000	FIRE PENSION - R.E. TAXES	171,212.37	780,128.60	1,825,000.00	1,825,000.00	(1,044,871.40)	42.75
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	42,207.24	402,149.17	639,808.00	639,808.00	(237,658.83)	62.85
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	6,610.05	19,285.38	44,650.00	44,650.00	(25,364.62)	43.19
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	8,699.15	33,555.26	37,000.00	37,000.00	(3,444.74)	90.69
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	1,309.13	15,073.43	14,418.00	14,418.00	655.43	104.55
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	12,208.45	10,000.00	10,000.00	2,208.45	122.08
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	2,264.37	8,932.26	15,850.00	15,850.00	(6,917.74)	56.35
01-22-6227-000	MAINT. SERVICES-VEHICLES	23,900.04	107,110.32	100,000.00	86,560.00	20,550.32	123.74
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	8,250.52	540,718.76	335,406.00	335,406.00	205,312.76	161.21
01-22-6403-000	OFFICE SUPPLIES	353.83	3,396.55	4,500.00	4,500.00	(1,103.45)	75.48
01-22-6405-000	CLEANING SUPPLIES	498.26	5,119.65	6,500.00	6,500.00	(1,380.35)	78.76
01-22-6407-000	FUEL	1,936.86	17,871.08	25,000.00	25,000.00	(7,128.92)	71.48
01-22-6411-000	PUBLIC EDUCATION MATERIALS	.00	11,882.40	13,800.00	13,800.00	(1,917.60)	86.10
01-22-6419-000	MATERIALS & SUPPLIES-OFFICES	71.07	71.07	100.00	100.00	(28.93)	71.07
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	8,438.70	29,637.50	19,700.00	33,742.23	(4,104.73)	87.84
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	2,411.29	6,834.84	11,400.00	11,400.00	(4,565.16)	59.95
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	5,768.81	58,448.60	40,350.00	40,350.00	18,098.60	144.85
01-22-6425-000	MATERIALS & SUPPLIES-OTHER EQU	102.89	7,903.75	6,825.00	6,825.00	1,078.75	115.81
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	368,404.83	(102,311.54)	72.23
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	1,474.47	25,203.38	38,200.00	38,200.00	(12,996.62)	65.98
01-22-6521-000	MOTOR VEHICLES	.00	.00	65,000.00	.00	.00	.00
01-22-6525-000	BUILDING/EQUIPMENT	11,800.00	11,800.00	82,000.00	82,000.00	(70,200.00)	14.39
	TOTAL FIRE DEPARTMENT	537,696.76	5,151,889.39	6,961,565.00	7,015,532.06	(1,863,642.67)	73.44
	TOTAL FUND EXPENDITURES	1,569,861.63	13,241,307.51	17,727,479.00	17,872,507.77	(4,631,200.26)	74.09

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

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	PUBLIC WORKS DEPARTMENT						
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	44,621.57	453,548.92	620,870.00	617,700.00	(164,151.08)	73.43
01-30-6103-050	PW-FULLTIME-BUILDINGS & GROUND	3,806.88	38,241.84	44,990.00	44,990.00	(6,748.16)	85.00
01-30-6104-000	PUBLIC WORKS - OVERTIME	2,720.82	39,265.31	80,000.00	80,000.00	(40,734.69)	49.08
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	647.94	2,500.00	2,500.00	(1,852.06)	25.92
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	3,211.20	33,154.26	46,553.00	47,359.00	(14,204.74)	70.01
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	750.96	7,753.41	10,887.00	11,075.50	(3,322.09)	70.01
01-30-6128-000	IMRF - EMPLOYER EXPENSE	2,670.43	38,224.28	37,843.00	38,498.20	(273.92)	99.29
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	26,896.37	183,646.91	190,320.00	193,889.48	(10,242.57)	94.72
01-30-6205-000	PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000	POSTAGE	42.24	3,884.34	250.00	250.00	3,634.34	1553.74
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	1,310.60	3,233.06	5,125.00	5,125.00	(1,891.94)	63.08
01-30-6219-000	TELEPHONE & COMMUNICATION	107.72	5,287.85	3,900.00	3,900.00	1,387.85	135.59
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	7,648.69	69,495.56	47,250.00	244,473.00	(174,977.44)	28.43
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	137.00	2,515.61	9,500.00	9,500.00	(6,984.39)	26.48
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	5,180.25	15,540.75	23,500.00	23,500.00	(7,959.25)	66.13
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	.00	7,655.50	30,000.00	30,000.00	(22,344.50)	25.52
01-30-6231-300	TREE TRIMMING-CONTRACT	31,600.00	93,600.00	100,000.00	100,000.00	(6,400.00)	93.60
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	700.00	10,051.62	45,000.00	45,000.00	(34,948.38)	22.34
01-30-6235-200	SIDEWALK REPLACEMENT PROGRA	.00	110,574.61	115,000.00	115,000.00	(4,425.39)	96.15
01-30-6237-000	EQUIPMENT RENTAL	159.98	8,976.91	9,750.00	9,750.00	(773.09)	92.07
01-30-6243-000	GAS HEATING	.00	6,986.74	15,000.00	15,000.00	(8,013.26)	46.58
01-30-6245-000	RUBBISH EXPENSE	175,956.42	1,572,993.30	2,094,053.00	2,094,053.00	(521,059.70)	75.12
01-30-6251-000	ELECTRICITY	6,305.62	50,386.37	65,100.00	65,100.00	(14,713.63)	77.40
01-30-6265-030	PROF. SERVICES-OTHER	8,224.77	70,199.17	54,500.00	80,070.00	(9,870.83)	87.67
01-30-6265-100	PROF. SERVICES-ENGINEERING	2,068.00	7,105.18	11,000.00	11,000.00	(3,894.82)	64.59
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	.00	36,152.81	37,000.00	37,000.00	(847.19)	97.71
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	.00	46,732.50	55,000.00	55,000.00	(8,267.50)	84.97
01-30-6403-000	OFFICE SUPPLIES	.00	521.31	1,500.00	1,500.00	(978.69)	34.75
01-30-6406-000	CLOTHING SUPPLIES	787.57	8,788.16	11,500.00	11,500.00	(2,711.84)	76.42
01-30-6407-000	FUEL	2,432.63	31,207.61	50,000.00	50,000.00	(18,792.39)	62.42
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	986.89	42,268.77	42,050.00	42,050.00	218.77	100.52
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	57.62	1,017.24	10,750.00	10,750.00	(9,732.76)	9.46
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	4,387.98	22,092.81	39,050.00	39,050.00	(16,957.19)	56.58
01-30-6426-000	MATERIALS & SUPPLIES - MECH	1,059.04	10,706.82	20,000.00	20,000.00	(9,293.18)	53.53
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	1,120.00	20,652.43	44,950.00	44,950.00	(24,297.57)	45.95
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	4,477.29	5,000.00	5,000.00	(522.71)	89.55
01-30-6527-000	STREET & TRAFFIC SIGNS	4,719.65	16,639.55	25,000.00	25,000.00	(8,360.45)	66.56
01-30-6540-000	INFRASTRUCTURE EXPENDITURES	.00	133,280.00	.00	133,280.00	.00	100.00
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 10 MONTHS ENDING FEBRUARY 29, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL PUBLIC WORKS DEPARTMENT	339,670.90	3,378,848.29	4,312,614.00	4,732,986.18	(1,354,137.89)	71.39
TOTAL FUND EXPENDITURES	1,909,532.53	16,620,155.80	22,040,093.00	22,605,493.95	(5,985,338.15)	73.52
TOTAL FUND EXPENDITURES	1,909,532.53	16,620,155.80	22,040,093.00	22,605,493.95	(5,985,338.15)	73.52
TOTAL FUND EXPENDITURES	1,909,532.53	16,620,155.80	22,040,093.00	22,605,493.95	(5,985,338.15)	73.52
TOTAL FUND EXPENDITURES	1,909,532.53	16,620,155.80	22,040,093.00	22,605,493.95	(5,985,338.15)	73.52
TOTAL FUND EXPENDITURES	1,909,532.53	16,620,155.80	22,040,093.00	22,605,493.95	(5,985,338.15)	73.52
TOTAL FUND EXPENDITURES	1,909,532.53	16,620,155.80	22,040,093.00	22,605,493.95	(5,985,338.15)	73.52
NET REVENUE OVER EXPENDITURES	760,918.59	(957,581.60)	50,904.00	(514,496.95)	(443,084.65)	(186.12)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	UTILITY FUND REVENUE						
02-00-4814-000	WATER USAGE	717,831.51	3,506,878.93	4,440,000.00	4,440,000.00	(933,121.07)	78.98
02-00-4816-000	WATER INFRASTRUCTURE	86,368.20	431,429.94	515,000.00	515,000.00	(83,570.06)	83.77
02-00-4818-000	METER SALES	2,309.00	8,744.60	5,000.00	5,000.00	3,744.60	174.89
02-00-4820-000	WATER PENALTIES	(6,215.77)	36,596.67	55,000.00	55,000.00	(18,403.33)	66.54
02-00-4828-000	SEWER USAGE	90,290.83	464,689.89	540,000.00	540,000.00	(75,310.11)	86.05
02-00-4829-000	SEWER INFRASTRUCTURE	85,287.20	426,116.62	515,000.00	515,000.00	(88,883.38)	82.74
02-00-4830-000	SEWER PENALTIES	(754.50)	4,486.03	5,000.00	5,000.00	(513.97)	89.72
02-00-5102-000	INTEREST INCOME	127,275.68	173,440.26	65,000.00	65,000.00	108,440.26	266.83
02-00-5122-000	REIMBURSEMENT	.00	370.10	.00	.00	370.10	.00
02-00-5189-000	OTHER INCOME	230.00	4,166.68	6,500.00	6,500.00	(2,333.32)	64.10
	TOTAL UTILITY FUND REVENUE	1,102,622.15	5,056,919.72	6,146,500.00	6,146,500.00	(1,089,580.28)	82.27
	TOTAL FUND REVENUE	1,102,622.15	5,056,919.72	6,146,500.00	6,146,500.00	(1,089,580.28)	82.27

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

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	78,588.31	803,602.39	1,073,094.00	1,086,094.00	(282,491.61)	73.99
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	10,081.24	103,655.80	150,000.00	150,000.00	(46,344.20)	69.10
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	1,403.20	5,000.00	5,000.00	(3,596.80)	28.06
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	5,495.21	56,471.75	76,142.00	76,142.00	(19,670.25)	74.17
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	1,285.27	13,207.67	17,807.00	17,807.00	(4,599.33)	74.17
02-95-6128-000	IMRF - EMPLOYER EXPENSE	5,631.31	59,366.05	73,712.00	73,712.00	(14,345.95)	80.54
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	47,570.22	278,282.50	317,200.00	317,200.00	(38,917.50)	87.73
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000	POSTAGE	4,281.13	20,902.51	19,000.00	19,000.00	1,902.51	110.01
02-95-6211-000	CONFERENCE/TRAINING	780.00	995.88	1,500.00	1,500.00	(504.12)	66.39
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	14,009.20	92,173.03	109,211.00	109,211.00	(17,037.97)	84.40
02-95-6219-000	TELEPHONE & COMMUNICATION	.00	18,443.09	30,700.00	30,700.00	(12,256.91)	60.08
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	2,794.36	38,120.59	41,150.00	41,150.00	(3,029.41)	92.64
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	3,179.93	5,600.00	5,600.00	(2,420.07)	56.78
02-95-6229-100	MAINT. SERVICES-SEWER	23,800.00	61,669.00	52,000.00	52,000.00	9,669.00	118.59
02-95-6233-000	DISPOSAL CHARGES	1,439.20	6,791.40	40,000.00	40,000.00	(33,208.60)	16.98
02-95-6235-300	FLOOD PROOFING ASSISTANCE PRO	3,000.00	9,000.00	24,000.00	24,000.00	(15,000.00)	37.50
02-95-6237-000	EQUIPMENT RENTAL	4,250.00	4,250.00	5,000.00	5,000.00	(750.00)	85.00
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	4,916.18	34,122.90	40,000.00	40,000.00	(5,877.10)	85.31
02-95-6255-000	MAINT. SERVICES-WATER MAINS	2,820.00	22,987.50	31,000.00	31,000.00	(8,012.50)	74.15
02-95-6265-000	PROF. SERVICES-AUDIT	.00	22,912.00	40,000.00	40,000.00	(17,088.00)	57.28
02-95-6265-030	PROF. SERVICES-OTHER	.00	261,434.22	288,400.00	288,400.00	(26,965.78)	90.65
02-95-6265-100	PROF. SERVICES-ENGINEERING	28,534.31	88,536.81	44,500.00	124,421.00	(35,884.19)	71.16
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	5,908.03	10,971.26	16,000.00	16,000.00	(5,028.74)	68.57
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	787.60	8,696.61	11,000.00	11,000.00	(2,303.39)	79.06
02-95-6407-000	FUEL	.00	8,602.45	21,000.00	21,000.00	(12,397.55)	40.96
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	876.50	21,305.09	26,800.00	26,800.00	(5,494.91)	79.50
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	1,894.31	2,467.34	11,500.00	11,500.00	(9,032.66)	21.46
02-95-6424-000	MATERIALS & SUPPLIES-METERS	2,520.00	6,732.08	10,000.00	10,000.00	(3,267.92)	67.32
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	2,039.50	83,258.15	90,000.00	90,000.00	(6,741.85)	92.51
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	310.47	20,918.60	39,000.00	39,000.00	(18,081.40)	53.64
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	589.97	8,529.46	30,000.00	30,000.00	(21,470.54)	28.43
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	3,280.10	20,287.25	24,500.00	24,500.00	(4,212.75)	82.81
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOO	8,070.68	16,299.01	25,000.00	25,000.00	(8,700.99)	65.20
02-95-6455-000	WATER COST	504,483.33	2,239,419.80	2,865,894.00	2,865,894.00	(626,474.20)	78.14
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	103,000.00	108,000.00	108,000.00	(5,000.00)	95.37
02-95-6533-000	WATER METERS	30,963.19	835,294.59	1,444,368.00	1,444,368.00	(609,073.41)	57.83
02-95-6535-000	FIRE HYDRANTS	96.00	96.00	40,000.00	40,000.00	(39,904.00)	.24
02-95-6536-000	WATER VALVES	7,916.59	7,916.59	33,000.00	33,000.00	(25,083.41)	23.99
02-95-6537-000	WATER/SEWER RESTORATION	9,088.55	49,821.54	81,000.00	81,000.00	(31,178.46)	61.51
02-95-6575-000	DEPRECIATION EXPENSE	50,416.67	504,166.70	625,000.00	625,000.00	(120,833.30)	80.67
02-95-6607-000	IEPA LOAN - PRINCIPAL	.00	120,831.26	215,828.00	215,828.00	(94,996.74)	55.98

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6607-100	IEPA LOAN - PRINCIPAL - CONTRA	.00	(120,831.26)	(215,828.00)	(215,828.00)	94,996.74	(55.98)
02-95-6608-000	IEPA LOAN - INTEREST	.00	35,250.89	62,704.00	62,704.00	(27,453.11)	56.22
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	(9,473.99)	(19,085.00)	(19,085.00)	9,611.01	(49.64)
02-95-6610-000	INSTALLMENT LEASE - INTEREST	.00	416.95	697.00	697.00	(280.05)	59.82
02-95-6700-000	CONTINGENCY	.00	.00	150,000.00	74,702.00	(74,702.00)	.00
	TOTAL UTILITY FUND EXPENSES	868,517.43	5,994,312.58	8,397,529.00	8,477,402.00	(2,483,089.42)	70.71
	TOTAL FUND EXPENDITURES	868,517.43	5,994,312.58	8,397,529.00	8,477,402.00	(2,483,089.42)	70.71
	TOTAL FUND EXPENDITURES	868,517.43	5,994,312.58	8,397,529.00	8,477,402.00	(2,483,089.42)	70.71
	NET REVENUE OVER EXPENDITURES	234,104.72	(937,392.86)	(2,251,029.00)	(2,330,902.00)	1,393,509.14	(40.22)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

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	56,310.61	625,881.70	717,700.00	717,700.00	(91,818.30)	87.21
03-00-5102-000	INTEREST INCOME	10,759.71	31,599.86	22,000.00	22,000.00	9,599.86	143.64
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	67,070.32	657,481.56	1,814,500.00	1,814,500.00	(1,157,018.44)	36.23
	TOTAL FUND REVENUE	67,070.32	657,481.56	1,814,500.00	1,814,500.00	(1,157,018.44)	36.23
	MFT FUND EXPENSES						
03-95-6235-200	SIDEWALK REPLACEMENT	.00	.00	1,082,000.00	882,016.00	(882,016.00)	.00
03-95-6265-100	PROF. SERVICES-ENGINEERING	37,532.58	283,365.26	150,000.00	150,000.00	133,365.26	188.91
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	25,612.06	37,339.68	110,000.00	159,984.00	(122,644.32)	23.34
03-95-6436-000	MATERIALS & SUPPLIES-ST LIGHTS	11,463.89	52,905.09	11,500.00	11,500.00	41,405.09	460.04
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	195,000.00	195,000.00	195,000.00	.00	100.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	144,500.00	144,500.00	144,500.00	.00	100.00
03-95-6613-000	PAYING AGENT FEES	.00	.00	475.00	475.00	(475.00)	.00
	TOTAL MFT FUND EXPENSES	74,608.53	877,716.34	1,871,975.00	1,871,975.00	(994,258.66)	46.89
	TOTAL FUND EXPENDITURES	74,608.53	877,716.34	1,871,975.00	1,871,975.00	(994,258.66)	46.89
	NET REVENUE OVER EXPENDITURES	(7,538.21)	(220,234.78)	(57,475.00)	(57,475.00)	(162,759.78)	(383.18)

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

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	3,620.34	79,116.52	.00	.00	79,116.52	.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	386,923.91	387,000.00	387,000.00	(76.09)	99.98
	TOTAL E911 FUND EXPENSES	3,620.34	481,040.43	387,000.00	387,000.00	94,040.43	124.30
	TOTAL FUND EXPENDITURES	3,620.34	481,040.43	387,000.00	387,000.00	94,040.43	124.30
	TOTAL FUND EXPENDITURES	3,620.34	481,040.43	387,000.00	387,000.00	94,040.43	124.30
	NET REVENUE OVER EXPENDITURES	(3,620.34)	(35,763.00)	207,000.00	207,000.00	(242,763.00)	(17.28)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

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	20,006.09	76,683.61	108,000.00	108,000.00	(31,316.39)	71.00
10-00-4815-000	NEWSPAPER ADS	.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	20,006.09	84,081.61	127,000.00	127,000.00	(42,918.39)	66.21
	TOTAL FUND REVENUE	20,006.09	84,081.61	127,000.00	127,000.00	(42,918.39)	66.21
	HOTEL FUND EXPENSES						
10-95-6209-000	VILLAGE PUBLICATIONS	6,331.28	38,589.97	41,750.00	41,750.00	(3,160.03)	92.43
10-95-6239-000	TOURISM EXPENSE	.00	3,760.59	.00	.00	3,760.59	.00
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	.00	42,620.82	65,000.00	65,000.00	(22,379.18)	65.57
10-95-6251-000	ELECTRICITY	364.71	1,529.16	2,900.00	2,900.00	(1,370.84)	52.73
	TOTAL HOTEL FUND EXPENSES	6,695.99	86,500.54	109,650.00	109,650.00	(23,149.46)	78.89
	TOTAL FUND EXPENDITURES	6,695.99	86,500.54	109,650.00	109,650.00	(23,149.46)	78.89
	NET REVENUE OVER EXPENDITURES	13,310.10	(2,418.93)	17,350.00	17,350.00	(19,768.93)	(13.94)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

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	55,168.40	289,406.01	421,000.00	421,000.00	(131,593.99)	68.74
11-00-5102-000	INTEREST INCOME	(3,200.06)	.00	1,000.00	1,000.00	(1,000.00)	.00
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	51,968.34	289,406.01	422,000.00	422,000.00	(132,593.99)	68.58
	TOTAL FUND REVENUE	51,968.34	289,406.01	422,000.00	422,000.00	(132,593.99)	68.58
	ROOSEVELT ROAD TIF						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	8,809.30	46,571.90	150,000.00	150,000.00	(103,428.10)	31.05
11-00-6289-000	OTHER CONTRACTUAL EXPENSES	.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	8,809.30	50,271.90	517,000.00	517,000.00	(466,728.10)	9.72
	TOTAL FUND EXPENDITURES	8,809.30	50,271.90	517,000.00	517,000.00	(466,728.10)	9.72
	NET REVENUE OVER EXPENDITURES	43,159.04	239,134.11	(95,000.00)	(95,000.00)	334,134.11	251.72

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

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	133.39	1,796.93	5,000.00	5,000.00	(3,203.07)	35.94
	TOTAL CERMAK RD-OXFORD ST TIF F	133.39	1,796.93	5,000.00	5,000.00	(3,203.07)	35.94
	TOTAL FUND EXPENDITURES	133.39	1,796.93	5,000.00	5,000.00	(3,203.07)	35.94
	NET REVENUE OVER EXPENDITURES	(133.39)	(1,796.93)	(5,000.00)	(5,000.00)	3,203.07	(35.94)
	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 10 MONTHS ENDING FEBRUARY 29, 2024

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	.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
	TOTAL DEBT SERVICE FUND REVENUE	.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
	TOTAL FUND REVENUE	.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
30-00-6609-000	BOND PAYMENT-PRINCIPAL	.00	380,000.00	350,000.00	350,000.00	30,000.00	108.57
30-00-6610-000	BOND PAYMENT-INTEREST	.00	163,823.78	193,731.00	193,731.00	(29,907.22)	84.56
30-00-6613-000	PAYING AGENT FEES	.00	3.50	950.00	950.00	(946.50)	.37
	TOTAL DEPARTMENT 00	.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
	TOTAL FUND EXPENDITURES	.00	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 10 MONTHS ENDING FEBRUARY 29, 2024

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	(434,151.18)	1,375,232.56	1,645,218.00	1,645,218.00	(269,985.44)	83.59
31-00-5102-000	INTEREST INCOME	14,128.72	19,836.82	5,000.00	5,000.00	14,836.82	396.74
	TOTAL DEBT SERVICE FUND - 2021 BONDS	(420,022.46)	1,395,069.38	1,650,218.00	1,650,218.00	(255,148.62)	84.54
	TOTAL FUND REVENUE	(420,022.46)	1,395,069.38	1,650,218.00	1,650,218.00	(255,148.62)	84.54
	DSF - 2021 BONDS EXPENDITURES						
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.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	.00	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	.00	2,203,634.97	3,681,910.00	3,681,910.00	(1,478,275.03)	59.85
	TOTAL FUND EXPENDITURES	.00	2,203,634.97	3,681,910.00	3,681,910.00	(1,478,275.03)	59.85
	NET REVENUE OVER EXPENDITURES	(420,022.46)	(808,565.59)	(2,031,692.00)	(2,031,692.00)	1,223,126.41	(39.80)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2024

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	157,191.44	1,028,280.36	1,075,000.00	1,075,000.00	(46,719.64)	95.65
40-00-5102-000	INVESTMENT INCOME	233.79	9,805.38	5,000.00	5,000.00	4,805.38	196.11
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	157,425.23	1,038,085.74	1,437,000.00	1,437,000.00	(398,914.26)	72.24
	TOTAL FUND REVENUE	157,425.23	1,038,085.74	1,437,000.00	1,437,000.00	(398,914.26)	72.24
	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
40-00-6525-000	BUILDING/EQUIPMENT IMPROVEMEN	.00	(20,000.00)	.00	.00	(20,000.00)	.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	62,232.83	74,558.00	74,558.00	(12,325.17)	83.47
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	86,397.17	103,799.00	103,799.00	(17,401.83)	83.24
40-00-6803-000	TRANSFER TO DEBT SERVICE	.00	543,827.28	544,774.00	544,774.00	(946.72)	99.83
	TOTAL CAPITAL PROJECTS EXPENDIT	14,863.00	878,150.66	947,708.00	947,708.00	(69,557.34)	92.66
	TOTAL FUND EXPENDITURES	14,863.00	878,150.66	947,708.00	947,708.00	(69,557.34)	92.66
	NET REVENUE OVER EXPENDITURES	142,562.23	159,935.08	489,292.00	489,292.00	(329,356.92)	32.69

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	290.04	6,658.43	7,000.00	7,000.00	(341.57)	95.12
41-00-5180-000	BOND PROCEEDS	5,000,000.00	5,000,000.00	.00	.00	5,000,000.00	.00
	TOTAL CAPITAL PROJECTS FND 2021 BOND	5,000,290.04	5,006,658.43	938,000.00	938,000.00	4,068,658.43	533.76
	TOTAL FUND REVENUE	5,000,290.04	5,006,658.43	938,000.00	938,000.00	4,068,658.43	533.76
	CAP PROJ FND 2021 BNDS EXPENDS						
41-00-6265-100	ENGINEERING	120,372.46	799,416.78	1,309,245.00	1,309,245.00	(509,828.22)	61.06
41-00-6530-000	ROAD IMPROVEMENTS	.00	11,053,711.32	12,061,000.00	12,061,000.00	(1,007,288.68)	91.65
41-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	.00	274,369.31	1,314,000.00	1,314,000.00	(1,039,630.69)	20.88
41-00-6620-000	BOND ISSUANCE COSTS	76,000.00	76,000.00	.00	.00	76,000.00	.00
	TOTAL CAP PROJ FND 2021 BNDS EX	196,372.46	12,203,497.41	14,684,245.00	14,684,245.00	(2,480,747.59)	83.11
	TOTAL FUND EXPENDITURES	196,372.46	12,203,497.41	14,684,245.00	14,684,245.00	(2,480,747.59)	83.11
	NET REVENUE OVER EXPENDITURES	4,803,917.58	(7,196,838.98)	(13,746,245.00)	(13,746,245.00)	6,549,406.02	(52.35)