

Village of Westchester



**Financial Report
Fiscal Year 2024
For the Two Months Ending
June 30, 2023**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 2023

GENERAL FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 1,189,099	\$ 2,612,212	\$ 22,090,997
EXPENDITURES	\$ 1,507,641	\$ 2,557,711	\$ 22,040,093

Unaudited Beginning Fund Balance (05/01/2023)	\$ 9,331,169
Transfers In/(Out)	\$ -
Current Fund Balance (06/30/2023)	<u>\$ 9,385,670</u>

UTILITY FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 1,267,832	\$ 1,237,029	\$ 6,016,500
EXPENDITURES	\$ 213,458	\$ 410,600	\$ 8,270,727

Unaudited Beginning Fund Balance (05/01/2023)	\$ 12,804,647
Transfers In/(Out)	\$ -
Current Fund Balance (06/30/2023)	<u>\$ 13,631,076</u>

MOTOR FUEL TAX

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 71,689	\$ 141,861	\$ 1,814,500
EXPENDITURES	\$ 36,189	\$ 108,914	\$ 1,871,975

Unaudited Beginning Fund Balance (05/01/2023)	\$ 937,363
Transfers In/(Out)	\$ -
Current Fund Balance (06/30/2023)	<u>\$ 970,311</u>

911 FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ -	\$ -	\$ 594,000
EXPENDITURES	\$ 12,493	\$ 27,251	\$ 387,000

Unaudited Beginning Fund Balance (05/01/2023)	\$ (579,515)
Transfers In/(Out)	\$ -
Current Fund Balance (06/30/2023)	<u>\$ (606,765)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 2023

HOTEL/MOTEL TAX FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 967	\$ 3,967	\$ 127,000
EXPENDITURES	\$ 7,296	\$ 11,065	\$ 69,650

Unaudited Beginning Fund Balance (05/01/2023)	\$ (2,691)
Transfers In/(Out)	\$ -
Current Fund Balance (06/30/2023)	<u>\$ (9,789)</u>

ROOSEVELT RD TIF

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 4,943	\$ 6,503	\$ 422,000
EXPENDITURES	\$ -	\$ -	\$ 517,000

Unaudited Beginning Fund Balance (05/01/2023)	\$ (940,769)
Transfers In/(Out)	\$ -
Current Fund Balance (06/30/2023)	<u>\$ (934,266)</u>

DEBT SERVICE FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ -	\$ -	\$ 544,681
EXPENDITURES	\$ 81,912	\$ 81,912	\$ 544,681

Unaudited Beginning Fund Balance (05/01/2023)	\$ 564
Transfers In/(Out)	\$ -
Current Fund Balance (06/30/2023)	<u>\$ (81,347)</u>

DEBT SERVICE FUND - 2021 BONDS

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 3,699	\$ 6,482	\$ 1,650,218
EXPENDITURES	\$ -	\$ 265,500	\$ 3,681,910

Unaudited Beginning Fund Balance (05/01/2023)	\$ 772,444
Transfers In/(Out)	\$ -
Current Fund Balance (06/30/2023)	<u>\$ 513,426</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 2023

CAPITAL PROJECTS FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 92,184	\$ 182,335	\$ 1,437,000
EXPENDITURES	\$ 220,556	\$ 235,419	\$ 947,708

Unaudited Beginning Fund Balance (05/01/2023)	\$ (597,490)
Transfers In/(Out)	\$ -
Current Fund Balance (06/30/2023)	<u>\$ (650,574)</u>

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 1,083	\$ 2,315	\$ 938,000
EXPENDITURES	\$ 2,238,389	\$ 2,238,388	\$ 14,684,245

Unaudited Beginning Fund Balance (05/01/2023)	\$ 14,427,148
Transfers In/(Out)	\$ -
Current Fund Balance (06/30/2023)	<u>\$ 12,191,075</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 21,712,005
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 13,631,076
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (934,266)</u>
 TOTAL	 <u>\$ 34,408,815</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of June 2023

<u>FUND</u>	Total Fund Cash
General Fund	\$ 4,518,486
MFT Fund	872,487
Police Forfeiture Fund	232,289
E-911 Fund	(318,960)
Hotel/Motel Tax Fund	(10,961)
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	513,426
Capital Projects Fund	(895,471)
Capital Projects Fund - 2021 GO Bond Project	12,096,248
Water and Sewer (Utility) Fund (Enterprise Fund)	4,176,729
Refundable Deposits Fund (Fiduciary Fund)	791,485
Roosevelt Rd. TIF Fund	885,817
Cermak - Oxford St. TIF	(12,635)
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 06/30/2023	\$ 22,852,518
Prior Period Cash and Investments Balance - 05/31/2023	\$ 26,130,737
Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris Operating Account (Non Interest Bearing)	\$ 66,100
Republic State Forfeiture Account (Non Interest Bearing)	21,164
Republic DUI Account (Non Interest Bearing)	6,180
Republic State Confiscation Account (Non Interest Bearing)	198,891
Republic Department of Justice Account (Non Interest Bearing)	2,843
Republic HRA Account (Non Interest Bearing)	12,631
Republic Bank Operating Account (Non Interest Bearing)	107,847
Republic Bank Money Market Account (Interest Bearing)	12,199,461
IL Funds Money Market Account ¹ 1.72% (Local Government Investment Pool)	8,028,376
IL Funds E-Pay Account ¹ 1.85% (Local Government Investment Pool)	633,901
US Bank Foreign Fire Insurance Account	38,179
IMET Investment Funds ² - Average Daily Yield 1.66%	765,884
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - <i>Balance at 12/31/2022</i>	208,017
TOTAL BANK BALANCES at 06/30/2023	\$ 22,289,472

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	\$ 13,555,447
Pledged Collateral at MV Held by Bank of America for BMO Harris Deposits	\$ 15,199
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	\$ 20,000,000
Total of Other Bank Accounts Fully Insured	\$ 38,179

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

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

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

VILLAGE OF WESTCHESTER
JUNE 2023 FINANCIAL STATEMENT SUMMARY

BRIEF NOTES:

- *This report has been modified from previous reports by adding an “Amended Budget” column. The Adopted (Original Budget) is provided and any Board-approved budget amendments are included in the Amended Budget column. The percentage of budget earned for revenues or 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, there will be some adjustments that are attributed to the prior fiscal year.
- Through the second month of the fiscal year, the General Fund is recording revenues over expenditures in the amount of \$54.5 thousand.

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

GENERAL FUND REVENUES

- Regarding real estate tax revenue, the latest public update states that the second installment of property tax bills should be ready November 1, 2023 and due December 1, 2023. The bulk of the second installment of real estate taxes are normally remitted to the Village in late July and August each year for an August 1 due date. We will closely monitor our General Fund cash balance due to this development.
- For June 2023, General Fund revenues are \$2.612 million. This total is very similar to last year’s through June 2022. Significant revenue items are noted below:
 - Local Taxes - Gaming Tax (\$49.4 thousand) and Places for Eating Taxes (\$46.0 thousand) are slightly over the budgeted pace and are exceeding last year’s total of \$86.8 thousand through June. Local Gas Tax of \$31.3 thousand is roughly \$5 thousand more than the total through June 2022.
 - A positive sign of the economy is Intergovernmental revenues from the State. Personal Property Replacement Tax receipts of \$70.9 thousand are \$15.6 thousand more than the prior years. Sales Tax of \$295.5 thousand is almost \$20 thousand greater than last years through June 2022.
 - State Income Tax is \$596.9 thousand and is almost 22 percent of the budgeted amount of \$2.735 million. The budgeted amount is \$450 greater than fiscal year 2023’s.
 - Building permit receipts are \$122.8 thousand through June and are almost 27 percent of the budgeted amount of \$455 thousand. This total was buoyed by a large remodeling permit from a business on Wolf Road of almost \$21.5 thousand.
 - Ambulance Fee revenues total \$342.7 thousand for the two months and are 21.5 percent of the budgeted amount of \$1.6 million.

GENERAL FUND EXPENDITURES

With roughly 17 percent of the fiscal year elapsed, total General Fund expenditures of \$2.558 million are 11.6 percent of the Fiscal Year 2024 budgeted total of \$22.040 million. Significant department expenditures are noted below:

- Administration: As expected, general liability and workers' compensation insurance costs are more than the prior year and are budgeted as such. Total department expenditures are \$219.5 thousand for the month and are 8.6 percent of the budgeted amount of \$2.635 million. There are no significant overages.
- Building Department: Total department expenditures are \$64.9 thousand or 8.7 percent of the budget through June.
- Police Department: Total department expenditures through June are \$891.2 thousand. Overtime is running over the budgeted pace at 27 percent of the budget due to several unfilled positions. Negative holiday pay should be eliminated with a future accounting adjustment that will be recorded in Fiscal Year 2023. The Village purchased two police vehicles in May; these were budgeted for in Fiscal Year 2024. The total department's expenditures through June total 12.2 percent of the budget.

Pension expenditures for the pension levy are based on pension revenues and are a net zero transaction in the General Fund. We will expect to see activity when real estate taxes are received.

- Fire Department: Total department expenditures through June 2023 are \$909.0 thousand. There was a large budgeted expenditure for SCADA equipment of \$259.6 thousand during June. Overtime expenditures are \$67.4 thousand through June and are 24 percent of the budget. Overall expenditures are 13 percent of the budgeted amount of \$6.962 million with 17 percent of the year elapsed.

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

- Public Works Department: Total department expenditures are \$472.0 thousand are almost 11 percent of the amended budgeted total of \$4.399 million. Postage expenditures of \$3.6 thousand were incurred due to the resident notification of the water meter replacement program. This cost was shared with the Utility Fund.

UTILITY FUND

- With June billings, Utility Fund revenues were \$1.237 million through June 2023. This first billing of the new fiscal year reflects the new water and sewer billing rates.
- Through June, Utility Fund expenses are \$410.6 thousand or almost 5 percent of the budget. Note that due to the timing in receiving the water billings from the Broadview Westchester Joint Water Agency, there were no expenses recorded for water purchase in both May and June 2023. Because of this, the fund is showing revenues over expenditures of \$826.4 thousand through June 2023.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$61.0 thousand. Expenditures for the month of June were \$36.2 thousand. Overall revenues through June 2023 are \$141.9 with expenditures of \$108.9 resulting in net revenues over expenditures of almost \$33 thousand for the fiscal year.

E-911 FUND

- There were no significant revenue reimbursements yet this year in the E-911 Fund. Expenditures of \$27.3 thousand have been incurred for the year.

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis. We will expect to see the next quarter's revenue in July 2023. Expenditures totaling \$3.8 thousand for newsletter publication and \$3.5 thousand for the 4th of July Parade and other summer events were incurred during the month.

ROOSEVELT RD. & CERMAK/OXFORD ST. TIF FUNDS

- \$3.3 thousand in tax increment receipts have been recorded in June. There are no expenditures for the fiscal year.

DEBT SERVICE FUND (Fund 30)

- This fund accounts for debt payments on the 2015 and 2021A bonds that are both funded by Non-Home Rule Sales Tax. Amounts of \$20.8 and \$61.1 thousand was expended for interest only on the 2015 and 2021A bonds respectively. Bond payments are due every July 1st (interest only) and January 1st (principal and interest). A transfer in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are recorded will be made in the subsequent month for these expenditures.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$92.7 thousand were received in June and \$183.1 for the fiscal year in total. As mentioned above, interest payments totaling \$81.9 thousand were recorded in the Debt Service Fund. A transfer will be made from this fund to the Debt Service Fund in July to fund these payments. An annual debt payment of \$40.2 thousand was recorded this month for the ambulance installment contract, and \$14.9 thousand was expended in June for the promissory note on the Village Hall building purchase. The aerial truck purchase and attachments in the total amount of \$164.5 thousand was recorded in June. The purchase is budgeted and is to be financed with a four-year installment contract.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In June, \$2.238 million was expended for the street construction and water main program. These expenditures are funded with available bond proceeds.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2023

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	.00	.00	3,502,227.00	3,502,227.00	(3,502,227.00)	.00
01-00-4102-100 REAL ESTATE TAXES-FIRE PENSION	339.97	339.97	1,825,000.00	1,825,000.00	(1,824,660.03)	.02
01-00-4102-200 REAL ESTATE TAXES-POLICE PENSI	288.42	288.42	1,950,000.00	1,950,000.00	(1,949,711.58)	.01
01-00-4202-000 UTILITY TAX-ELECTRIC	28,910.66	59,170.22	499,100.00	499,100.00	(439,929.78)	11.86
01-00-4203-000 GAMING TAX	22,382.06	49,384.90	253,000.00	253,000.00	(203,615.10)	19.52
01-00-4205-000 UTILITY TAX-NATURAL GAS	19,030.51	45,663.39	495,000.00	495,000.00	(449,336.61)	9.22
01-00-4206-000 PLACES FOR EATING TAX	29,684.94	45,971.61	273,000.00	273,000.00	(227,028.39)	16.84
01-00-4207-000 TELECOMMUNICATION TAXES	33,920.06	63,865.83	425,100.00	425,100.00	(361,234.17)	15.02
01-00-4210-000 FOREIGN FIRE INSURANCE	.00	.00	37,000.00	37,000.00	(37,000.00)	.00
01-00-4212-000 AMUSEMENT TAX	(4,861.23)	3,545.10	19,000.00	19,000.00	(15,454.90)	18.66
01-00-4215-000 LOCAL GAS TAX	14,007.40	31,314.19	163,200.00	163,200.00	(131,885.81)	19.19
01-00-4216-000 VIDEO RENTAL TAX	42.06	75.23	480.00	480.00	(404.77)	15.67
01-00-4217-000 CABLE TV	.00	81,170.37	336,000.00	336,000.00	(254,829.63)	24.16
01-00-4402-000 PERSONAL PROP. REPLACEMENT TAX	.00	70,918.97	233,600.00	233,600.00	(162,681.03)	30.36
01-00-4402-100 PPRT - POLICE PENSION	.00	6,831.64	26,516.00	26,516.00	(19,684.36)	25.76
01-00-4402-200 PPRT - FIRE PENSION	.00	3,578.48	13,889.00	13,889.00	(10,310.52)	25.76
01-00-4403-000 STATE INCOME TAX	190,536.47	596,877.63	2,735,066.00	2,735,066.00	(2,138,188.37)	21.82
01-00-4405-000 STATE SALES TAX	152,350.33	295,539.12	1,890,000.00	1,890,000.00	(1,594,460.88)	15.64
01-00-4406-000 LOCAL USE TAX	61,771.79	111,710.40	692,572.00	692,572.00	(580,861.60)	16.13
01-00-4407-000 CANNABIS TAX	2,080.59	4,117.60	30,237.00	30,237.00	(26,119.40)	13.62
01-00-4408-000 DISPENSARY TAX	15,019.59	28,055.84	150,000.00	150,000.00	(121,944.16)	18.70
01-00-4503-000 BUILDING PERMITS-RES	44,471.99	122,755.12	455,000.00	455,000.00	(332,244.88)	26.98
01-00-4503-200 HOME COMPLIANCE PERMITS	8,750.00	19,625.00	114,000.00	114,000.00	(94,375.00)	17.21
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	.00	4,225.00	4,225.00	(4,225.00)	.00
01-00-4503-900 RESIDENTIAL RENTAL REGISTR FEE	.00	50.00	.00	.00	50.00	.00
01-00-4507-000 BUSINESS LICENSES	540.00	540.00	52,665.00	52,665.00	(52,125.00)	1.03
01-00-4509-000 GAMING LICENSES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4511-000 CONTRACTOR LICENSES	5,500.00	15,400.00	83,000.00	83,000.00	(67,600.00)	18.55
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	4,036.65	35,389.83	355,000.00	355,000.00	(319,610.17)	9.97
01-00-4515-900 LATE FEE-STICKER	919.00	10,019.00	6,000.00	6,000.00	4,019.00	166.98
01-00-4527-000 LIQUOR LICENSES	.00	.00	60,000.00	60,000.00	(60,000.00)	.00
01-00-4531-000 TOBACCO LICENSES	.00	.00	1,400.00	1,400.00	(1,400.00)	.00
01-00-4701-000 ALARM FINES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4702-000 POLICE FINES	12,788.89	27,523.89	145,000.00	145,000.00	(117,476.11)	18.98
01-00-4702-050 OVERWEIGHT TRUCK FINES	.00	9,079.00	50,000.00	50,000.00	(40,921.00)	18.16
01-00-4702-100 CIRCUIT COURT FINES	1,405.23	9,117.20	31,000.00	31,000.00	(21,882.80)	29.41
01-00-4703-000 CODE ENFORCEMENT FINES	879.80	2,079.80	3,000.00	3,000.00	(920.20)	69.33
01-00-4704-000 PHOTO ENFORCEMENT	51,186.73	104,820.21	502,800.00	502,800.00	(397,979.79)	20.85
01-00-4705-000 POLICE TOWING	3,000.00	5,500.00	57,000.00	57,000.00	(51,500.00)	9.65
01-00-4802-000 PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000 RENT	11,979.17	29,754.72	88,272.00	88,272.00	(58,517.28)	33.71
01-00-4810-000 AMBULANCE FEES	127,282.23	342,652.47	1,600,000.00	1,600,000.00	(1,257,347.53)	21.42
01-00-4812-000 RUBBISH	358,071.02	358,071.02	2,170,000.00	2,170,000.00	(1,811,928.98)	16.50
01-00-4813-000 RUBBISH - PENALTIES	(10.55)	7,149.32	25,700.00	25,700.00	(18,550.68)	27.82
01-00-4816-000 ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000 INTEREST INCOME	6,184.06	12,504.54	75,000.00	75,000.00	(62,495.46)	16.67
01-00-5103-000 INVESTMENT APPREC./DEPREC.	.00	.00	22,998.00	22,998.00	(22,998.00)	.00
01-00-5108-000 SALE OF FIXED ASSETS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	.00	34,100.00	34,100.00	(34,100.00)	.00
01-00-5122-000	REIMBURSEMENT	(3,728.18)	9,255.01	75,500.00	75,500.00	(66,244.99)	12.26
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	3,306.70	3,306.70	19,600.00	19,600.00	(16,293.30)	16.87
01-00-5122-150	REIMBURSEMENT - FIRE DEPART.	.00	.00	19,500.00	19,500.00	(19,500.00)	.00
01-00-5122-200	REIMBURSEMENT-INSURANCE	625.00	625.00	15,000.00	15,000.00	(14,375.00)	4.17
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	.00	17,500.00	17,500.00	(17,500.00)	.00
01-00-5142-000	TREE PROGRAM	.00	1,067.00	14,000.00	14,000.00	(12,933.00)	7.62
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	(13,592.60)	(12,491.48)	25,000.00	25,000.00	(37,491.48)	(49.97)
	TOTAL GENERAL FUND REVENUE	1,189,098.76	2,612,212.26	22,090,997.00	22,090,997.00	(19,478,784.74)	11.82
	TOTAL FUND REVENUE	1,189,098.76	2,612,212.26	22,090,997.00	22,090,997.00	(19,478,784.74)	11.82

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
ADMINISTRATION						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	38,485.76	66,380.67	597,268.00	642,268.00	(575,887.33)	10.34
01-11-6103-100 ADMINISTRATION PART TIME SAL	2,087.50	4,462.50	31,200.00	31,200.00	(26,737.50)	14.30
01-11-6103-200 ELECTED OFFICIALS SALARIES	1,685.34	6,983.83	57,600.00	57,600.00	(50,616.17)	12.12
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
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	2,587.24	4,777.61	42,567.00	42,567.00	(37,789.39)	11.22
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	605.07	1,117.33	9,955.00	9,955.00	(8,837.67)	11.22
01-11-6128-000 IMRF- EMPLOYER EXPENSE	2,416.60	4,833.20	33,787.00	33,787.00	(28,953.80)	14.30
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	1,753.86	3,498.55	95,000.00	95,000.00	(91,501.45)	3.68
01-11-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	7,550.00	7,550.00	(7,550.00)	.00
01-11-6205-000 PRINTING	460.00	983.80	4,000.00	4,000.00	(3,016.20)	24.60
01-11-6207-000 POSTAGE	4,692.72	1,073.52	7,500.00	7,500.00	(6,426.48)	14.31
01-11-6211-000 CONFERENCE/TRAINING	(10.00)	(10.00)	17,950.00	17,950.00	(17,960.00)	(.06)
01-11-6213-000 DUES & SUBSCRIPTIONS	4,153.33	4,935.58	23,365.00	23,365.00	(18,429.42)	21.12
01-11-6215-000 INSURANCE & BONDING	13,871.20	60,237.70	436,846.00	436,846.00	(376,608.30)	13.79
01-11-6216-000 PAYROLL PROCESSING CHARGE	909.42	1,925.34	16,000.00	16,000.00	(14,074.66)	12.03
01-11-6217-000 BANKING SERVICE FEES	774.91	3,880.41	25,000.00	25,000.00	(21,119.59)	15.52
01-11-6219-000 TELEPHONE & COMMUNICATION	481.13	601.84	5,242.00	5,242.00	(4,640.16)	11.48
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	512.63	512.63	29,650.00	29,650.00	(29,137.37)	1.73
01-11-6237-000 EQUIPMENT RENTAL	744.28	744.28	4,853.00	4,853.00	(4,108.72)	15.34
01-11-6240-000 VILLAGE MANAGER AUTO EXPENSE	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-11-6265-000 PROF. SERVICES-AUDIT	.00	.00	57,000.00	57,000.00	(57,000.00)	.00
01-11-6265-030 PROF. SERVICES-OTHER	14,474.76	22,994.76	155,388.00	155,388.00	(132,393.24)	14.80
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	15,061.48	22,472.69	115,660.00	115,660.00	(93,187.31)	19.43
01-11-6303-000 ATTORNEY LEGAL RETAINER	2,350.00	4,700.00	28,200.00	28,200.00	(23,500.00)	16.67
01-11-6327-000 OTHER LEGAL SERVICES	.00	.00	200,000.00	200,000.00	(200,000.00)	.00
01-11-6403-000 OFFICE SUPPLIES	802.36	1,649.37	10,000.00	10,000.00	(8,350.63)	16.49
01-11-6407-500 GAS/FUEL OTHER ENTITIES	(7,019.24)	.00	.00	.00	.00	.00
01-11-6419-000 MATERIALS & SUPPLIES-OFFICES	215.00	215.00	1,000.00	1,000.00	(785.00)	21.50
01-11-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	.00	294.99	1,200.00	1,200.00	(905.01)	24.58
01-11-6489-000 MISC. MATERIALS & SUPPLIES	235.20	235.20	26,000.00	26,000.00	(25,764.80)	.90
01-11-6610-000 INSTALLMENT DEBT-INTEREST	.00	.00	391,000.00	391,000.00	(391,000.00)	.00
01-11-6700-000 CONTINGENCY	.00	.00	200,000.00	68,455.00	(68,455.00)	.00
TOTAL ADMINISTRATION	102,330.55	219,500.80	2,634,701.00	2,548,156.00	(2,328,655.20)	8.61
TOTAL FUND EXPENDITURES	102,330.55	219,500.80	2,634,701.00	2,548,156.00	(2,328,655.20)	8.61
TOTAL FUND EXPENDITURES	102,330.55	219,500.80	2,634,701.00	2,548,156.00	(2,328,655.20)	8.61
TOTAL FUND EXPENDITURES	102,330.55	219,500.80	2,634,701.00	2,548,156.00	(2,328,655.20)	8.61

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
PLANNING & ZONING						
01-14-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	9,000.00	9,000.00	(9,000.00)	.00
01-14-6205-000 PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-14-6207-000 POSTAGE	.00	.00	500.00	500.00	(500.00)	.00
01-14-6265-030 ENGINEERING	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-14-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	12,000.00	12,000.00	(12,000.00)	.00
TOTAL PLANNING & ZONING	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
TOTAL FUND EXPENDITURES	102,330.55	219,500.80	2,664,701.00	2,578,156.00	(2,358,655.20)	8.51

BUILDING DEPARTMENT						
01-15-6103-000 BUILDING - FULL TIME SALARIES	14,679.76	29,279.28	224,862.00	224,862.00	(195,582.72)	13.02
01-15-6103-100 BUILDING - PART TIME SALARIES	1,656.88	3,758.56	57,800.00	57,800.00	(54,041.44)	6.50
01-15-6124-000 SOCIAL SECURITY - EMPLOYER	984.38	1,991.38	17,525.00	17,525.00	(15,533.62)	11.36
01-15-6126-000 MEDICARE EXPENSE - EMPLOYER	230.22	465.74	4,099.00	4,099.00	(3,633.26)	11.36
01-15-6128-000 IMRF- EMPLOYER EXPENSE	347.28	694.56	12,734.00	12,734.00	(12,039.44)	5.45
01-15-6150-000 HEALTH/DENTAL/LIFE INSURANCE	4,461.93	9,099.98	82,201.00	82,201.00	(73,101.02)	11.07
01-15-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-15-6205-000 PRINTING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6207-000 POSTAGE	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6211-000 CONFERENCE/TRAINING	.00	.00	10,800.00	10,800.00	(10,800.00)	.00
01-15-6213-000 DUES & SUBSCRIPTIONS	460.00	1,242.25	2,490.00	2,490.00	(1,247.75)	49.89
01-15-6219-000 TELEPHONE & COMMUNICATIONS	84.32	84.32	2,200.00	2,200.00	(2,115.68)	3.83
01-15-6225-000 MAINT. SERVICES-EQUIPMENT	256.44	256.44	19,175.00	19,175.00	(18,918.56)	1.34
01-15-6265-030 PROF. SERVICES-OTHER	4,900.00	4,900.00	69,000.00	69,000.00	(64,100.00)	7.10
01-15-6265-100 PROF. SERVICES-ENGINEERING	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
01-15-6266-000 PLAN REVIEW SERVICES	11,374.97	11,374.97	140,000.00	140,000.00	(128,625.03)	8.12
01-15-6280-000 ELEVATOR INSPECTION	1,275.00	1,275.00	4,000.00	4,000.00	(2,725.00)	31.88
01-15-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
01-15-6406-000 CLOTHING SUPPLIES	.00	.00	500.00	500.00	(500.00)	.00
01-15-6407-000 FUEL	185.36	316.88	3,000.00	3,000.00	(2,683.12)	10.56
01-15-6419-000 MATERIAL & SUPPLIES-OFFICES	100.00	100.00	2,000.00	2,000.00	(1,900.00)	5.00
01-15-6421-000 MATERIAL & SUPPLIES-EQUIPMENT	.00	.00	9,200.00	9,200.00	(9,200.00)	.00
01-15-6423-000 MATERIAL & SUPPLIES-VEHICLES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	.00	21.98	3,750.00	3,750.00	(3,728.02)	.59
TOTAL BUILDING DEPARTMENT	40,996.54	64,861.34	703,836.00	703,836.00	(638,974.66)	9.22
TOTAL FUND EXPENDITURES	143,327.09	284,362.14	3,368,537.00	3,281,992.00	(2,997,629.86)	8.66

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	<u>FIRE & POLICE COMMISSION</u>						
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	1,200.00	1,200.00	(1,200.00)	.00
01-18-6207-000	POSTAGE	.00	.00	200.00	200.00	(200.00)	.00
01-18-6211-000	CONFERENCE & TRAINING	.00	.00	1,250.00	1,250.00	(1,250.00)	.00
01-18-6213-000	DUES & SUBSCRIPTIONS	.00	.00	375.00	375.00	(375.00)	.00
01-18-6265-020	PROF. SERVICES-LEGAL	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-18-6265-030	PROF. SERVICES-OTHER	1,114.37	1,114.37	42,000.00	42,000.00	(40,885.63)	2.65
	TOTAL FIRE & POLICE COMMISSION	1,114.37	1,114.37	60,025.00	60,025.00	(58,910.63)	1.86
	TOTAL FUND EXPENDITURES	144,441.46	285,476.51	3,428,562.00	3,342,017.00	(3,056,540.49)	8.54
	TOTAL FUND EXPENDITURES	144,441.46	285,476.51	3,428,562.00	3,342,017.00	(3,056,540.49)	8.54

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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	256,182.55	512,542.71	3,259,251.00	3,259,251.00	(2,746,708.29)	15.73
01-20-6103-050 POLICE - FULL TIME NON-SWORN	21,713.70	43,427.40	256,011.00	256,011.00	(212,583.60)	16.96
01-20-6104-000 POLICE - OVERTIME	38,003.50	68,051.13	250,000.00	250,000.00	(181,948.87)	27.22
01-20-6106-000 VACATION PAYOUT	.00	5,657.22	20,000.00	20,000.00	(14,342.78)	28.29
01-20-6108-000 SICK PAY PAYOUT	.00	696.25	5,000.00	5,000.00	(4,303.75)	13.93
01-20-6110-000 HOLIDAY PAY	1,527.70	(1,083.23)	141,110.00	141,110.00	(142,193.23)	(.77)
01-20-6115-000 EARLY RETIREMENT INCENTIVE	.00	.00	20,000.00	20,000.00	(20,000.00)	.00
01-20-6118-000 UNIFORM ALLOWANCE	323.92	283.29	32,175.00	32,175.00	(31,891.71)	.88
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,416.36	4,830.09	24,444.00	24,444.00	(19,613.91)	19.76
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	4,347.88	8,597.69	50,971.00	50,971.00	(42,373.31)	16.87
01-20-6128-000 IMRF - EMPLOYER EXPENSE	519.30	1,038.60	12,903.00	12,903.00	(11,864.40)	8.05
01-20-6132-000 POLICE PENSION - R.E. TAXES	288.42	288.42	1,950,000.00	1,950,000.00	(1,949,711.58)	.01
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	55,977.95	115,339.16	715,000.00	715,000.00	(599,660.84)	16.13
01-20-6205-000 PRINTING	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-20-6207-000 POSTAGE	317.28	325.68	1,000.00	1,000.00	(674.32)	32.57
01-20-6211-000 POLICE CONFERENCE/TRAINING	2,058.00	2,418.00	35,355.00	35,355.00	(32,937.00)	6.84
01-20-6211-100 LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200 FOOD / MEALS	.00	.00	1,600.00	1,600.00	(1,600.00)	.00
01-20-6211-300 TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	2,719.84	13,178.09	48,853.00	48,853.00	(35,674.91)	26.97
01-20-6219-000 TELEPHONE & COMMUNICATION	1,050.63	1,260.03	10,500.00	10,500.00	(9,239.97)	12.00
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	194.66	194.66	4,650.00	4,650.00	(4,455.34)	4.19
01-20-6227-000 MAINT. SERVICES-VEHICLES	1,510.06	3,948.81	36,000.00	36,000.00	(32,051.19)	10.97
01-20-6237-000 EQUIPMENT RENTAL	266.52	266.52	2,808.00	2,808.00	(2,541.48)	9.49
01-20-6249-000 COMMUNITY RELATIONS	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
01-20-6265-030 PROF. SERVICES-OTHER	300.00	300.00	4,800.00	4,800.00	(4,500.00)	6.25
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	.00	35,350.00	35,350.00	(35,350.00)	.00
01-20-6403-000 OFFICE SUPPLIES	143.90	200.31	2,500.00	2,500.00	(2,299.69)	8.01
01-20-6404-000 AMMUNITION	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-20-6407-000 FUEL	6,533.38	13,423.80	57,000.00	57,000.00	(43,576.20)	23.55
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	778.00	778.00	19,635.00	19,635.00	(18,857.00)	3.96
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	1,440.19	2,134.30	25,000.00	25,000.00	(22,865.70)	8.54
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	75.44	75.44	1,500.00	1,500.00	(1,424.56)	5.03
01-20-6449-000 COMMUNITY RELATIONS	.00	.00	4,000.00	4,000.00	(4,000.00)	.00
01-20-6509-000 COMPUTER HARDWARE	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
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	80,626.48	107,000.00	107,000.00	(26,373.52)	75.35
01-20-6609-000 INSTALLMENT DEBT-PRINCIPAL	6,451.60	10,960.10	25,412.00	25,412.00	(14,451.90)	43.13
01-20-6610-000 INSTALLMENT DEBT-INTEREST	182.15	344.91	160.00	160.00	184.91	215.57
TOTAL POLICE DEPARTMENT	405,322.93	891,175.84	7,337,352.00	7,337,352.00	(6,446,176.16)	12.15
TOTAL FUND EXPENDITURES	549,764.39	1,176,652.35	10,765,914.00	10,679,369.00	(9,502,716.65)	11.02

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	549,764.39	1,176,652.35	10,765,914.00	10,679,369.00	(9,502,716.65)	11.02
FIRE DEPARTMENT						
01-22-6103-000 FIRE - FULL TIME SALARIES	199,704.14	399,933.27	2,728,316.00	2,728,316.00	(2,328,382.73)	14.66
01-22-6103-100 FIRE - PART TIME SALARIES	1,860.60	3,676.90	20,500.00	20,500.00	(16,823.10)	17.94
01-22-6103-200 FIRE PREVENTION PAY	681.04	1,309.54	12,000.00	12,000.00	(10,690.46)	10.91
01-22-6104-000 FIRE - OVERTIME	41,911.03	67,427.00	280,000.00	280,000.00	(212,573.00)	24.08
01-22-6106-000 VACATION PAYOUT	1,622.75	1,622.75	20,000.00	20,000.00	(18,377.25)	8.11
01-22-6108-000 SICK PAY PAYOUT	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-22-6109-000 COMP TIME PAYOUT	118.33	118.33	.00	.00	118.33	.00
01-22-6110-000 HOLIDAY PAY	2,889.50	2,889.50	115,000.00	115,000.00	(112,110.50)	2.51
01-22-6118-000 UNIFORM ALLOWANCE	18,800.00	18,800.00	33,600.00	33,600.00	(14,800.00)	55.95
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	121.85	248.50	1,271.00	1,271.00	(1,022.50)	19.55
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,527.30	6,755.58	39,858.00	39,858.00	(33,102.42)	16.95
01-22-6128-000 IMRF - EMPLOYER EXPENSE	283.24	566.48	1,033.00	1,033.00	(466.52)	54.84
01-22-6132-000 FIRE PENSION - R.E. TAXES	339.97	339.97	1,825,000.00	1,825,000.00	(1,824,660.03)	.02
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	39,708.95	86,763.47	639,808.00	639,808.00	(553,044.53)	13.56
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	26.85	26.85	300.00	300.00	(273.15)	8.95
01-22-6211-000 CONFERENCE/TRAINING	2,316.95	3,531.45	44,650.00	44,650.00	(41,118.55)	7.91
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	.00	2,221.29	37,000.00	37,000.00	(34,778.71)	6.00
01-22-6213-000 DUES & SUBSCRIPTIONS	700.48	1,482.74	11,500.00	11,500.00	(10,017.26)	12.89
01-22-6219-000 TELEPHONE & COMMUNICATION	1,238.77	1,570.04	14,418.00	14,418.00	(12,847.96)	10.89
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	209.67	209.67	10,000.00	10,000.00	(9,790.33)	2.10
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	1,024.85	1,024.85	15,850.00	15,850.00	(14,825.15)	6.47
01-22-6227-000 MAINT. SERVICES-VEHICLES	13,855.92	13,855.92	100,000.00	86,560.00	(72,704.08)	16.01
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	.00	2,697.13	335,406.00	335,406.00	(332,708.87)	.80
01-22-6403-000 OFFICE SUPPLIES	590.44	695.21	4,500.00	4,500.00	(3,804.79)	15.45
01-22-6405-000 CLEANING SUPPLIES	.00	1,138.37	6,500.00	6,500.00	(5,361.63)	17.51
01-22-6407-000 FUEL	1,925.46	3,882.64	25,000.00	25,000.00	(21,117.36)	15.53
01-22-6411-000 PUBLIC EDUCATION MATERIALS	252.00	538.00	13,800.00	13,800.00	(13,262.00)	3.90
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	4,847.62	6,523.14	19,700.00	19,700.00	(13,176.86)	33.11
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	847.47	847.47	11,400.00	11,400.00	(10,552.53)	7.43
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	2,614.96	2,614.96	40,350.00	40,350.00	(37,735.04)	6.48
01-22-6425-000 MATERIALS & SUPPLIES-OTHER EQU	1,971.72	1,971.72	6,825.00	6,825.00	(4,853.28)	28.89
01-22-6509-000 COMPUTER HARDWARE	.00	.00	.00	13,440.00	(13,440.00)	.00
01-22-6515-000 OPERATING EQUIPMENT	266,093.29	266,093.29	263,480.00	263,480.00	2,613.29	100.99
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	1,734.00	7,641.00	38,200.00	38,200.00	(30,559.00)	20.00
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	611,819.15	909,017.03	6,961,565.00	6,961,565.00	(6,052,547.97)	13.06
TOTAL FUND EXPENDITURES	1,161,583.54	2,085,669.38	17,727,479.00	17,640,934.00	(15,555,264.62)	11.82

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 1 - GENERAL FUND

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

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 2 MONTHS ENDING JUNE 30, 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	42,016.84	87,103.67	620,870.00	604,700.00	(517,596.33)	14.40
01-30-6103-050 PW-FULLTIME-BUILDINGS & GROUND	3,806.88	7,786.80	44,990.00	44,990.00	(37,203.20)	17.31
01-30-6104-000 PUBLIC WORKS - OVERTIME	1,845.31	3,124.00	80,000.00	80,000.00	(76,876.00)	3.91
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	2,953.17	6,072.27	46,553.00	46,553.00	(40,480.73)	13.04
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	690.65	1,420.09	10,887.00	10,887.00	(9,466.91)	13.04
01-30-6128-000 IMRF - EMPLOYER EXPENSE	2,294.07	3,770.60	37,843.00	37,843.00	(34,072.40)	9.96
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	24,938.35	40,025.41	190,320.00	190,320.00	(150,294.59)	21.03
01-30-6205-000 PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000 POSTAGE	.00	3,610.80	250.00	250.00	3,360.80	1444.32
01-30-6211-000 CONFERENCE/TRAINING	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
01-30-6213-000 DUES & SUBSCRIPTIONS	460.00	1,242.25	5,125.00	5,125.00	(3,882.75)	24.24
01-30-6219-000 TELEPHONE & COMMUNICATION	348.26	459.68	3,900.00	3,900.00	(3,440.32)	11.79
01-30-6223-000 MAINT. SERVICES-BUILDING & OFF	6,115.41	7,163.77	47,250.00	71,545.00	(64,381.23)	10.01
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	8,628.94	14,908.02	34,500.00	34,500.00	(19,591.98)	43.21
01-30-6227-000 MAINT. SERVICES-VEHICLES	125.00	125.00	9,500.00	9,500.00	(9,375.00)	1.32
01-30-6228-100 MAINT. SERVICES-TRAFFIC LIGHTS	.00	.00	23,500.00	23,500.00	(23,500.00)	.00
01-30-6231-100 TREE REPLACEMENT PROGRAM	34,860.00	34,860.00	66,000.00	66,000.00	(31,140.00)	52.82
01-30-6231-200 TREE REMOVAL-CONTRACT	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
01-30-6231-300 TREE TRIMMING-CONTRACT	.00	.00	100,000.00	100,000.00	(100,000.00)	.00
01-30-6231-350 RESTORATION TREES-DIRT & SEED	550.00	1,390.00	5,500.00	5,500.00	(4,110.00)	25.27
01-30-6231-400 EMERGENCY TREE & STORM CARE	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
01-30-6233-000 DISPOSAL CHARGES	.00	.00	45,000.00	45,000.00	(45,000.00)	.00
01-30-6235-200 SIDEWALK REPLACEMENT PROGRA	.00	.00	115,000.00	115,000.00	(115,000.00)	.00
01-30-6237-000 EQUIPMENT RENTAL	.00	.00	9,750.00	9,750.00	(9,750.00)	.00
01-30-6243-000 GAS HEATING	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-30-6245-000 RUBBISH EXPENSE	170,814.30	170,814.30	2,094,053.00	2,094,053.00	(1,923,238.70)	8.16
01-30-6251-000 ELECTRICITY	5,670.37	5,670.37	65,100.00	65,100.00	(59,429.63)	8.71
01-30-6265-030 PROF. SERVICES-OTHER	876.85	1,166.85	54,500.00	70,670.00	(69,503.15)	1.65
01-30-6265-100 PROF. SERVICES-ENGINEERING	.00	.00	11,000.00	11,000.00	(11,000.00)	.00
01-30-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	37,000.00	37,000.00	(37,000.00)	.00
01-30-6289-200 CONTRACTUAL EXPENSE-MOWING	6,231.00	9,346.50	55,000.00	55,000.00	(45,653.50)	16.99
01-30-6403-000 OFFICE SUPPLIES	.00	96.49	1,500.00	1,500.00	(1,403.51)	6.43
01-30-6406-000 CLOTHING SUPPLIES	910.80	1,222.30	11,500.00	11,500.00	(10,277.70)	10.63
01-30-6407-000 FUEL	2,504.56	4,778.91	50,000.00	50,000.00	(45,221.09)	9.56
01-30-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6421-000 MATARIALS & SUPPLIES-EQUIPMENT	2,665.32	2,761.22	42,050.00	42,050.00	(39,288.78)	6.57
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	.00	189.65	10,750.00	10,750.00	(10,560.35)	1.76
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	2,093.82	2,132.82	39,050.00	39,050.00	(36,917.18)	5.46
01-30-6426-000 MATERIALS & SUPPLIES - MECH	702.99	702.99	20,000.00	20,000.00	(19,297.01)	3.51
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	8,966.80	8,966.80	44,950.00	44,950.00	(35,983.20)	19.95
01-30-6515-000 OPERATING EQUIPMENT	.00	.00	82,000.00	144,250.00	(144,250.00)	.00
01-30-6525-000 BUILDING/EQUIPMENT	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-30-6527-000 STREET & TRAFFIC SIGNS	240.40	240.40	25,000.00	25,000.00	(24,759.60)	.96
01-30-6609-000 INSTALLMENT LEASE - PRINCIPAL	14,601.89	45,796.22	64,882.00	64,882.00	(19,085.78)	70.58
01-30-6610-000 INSTALLMENT LEASE - INTEREST	145.69	5,093.84	5,791.00	5,791.00	(697.16)	87.96
TOTAL PUBLIC WORKS DEPARTMENT	346,057.67	472,042.02	4,312,614.00	4,399,159.00	(3,927,116.98)	10.73

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,507,641.21	2,557,711.40	22,040,093.00	22,040,093.00	(19,482,381.60)	11.60
TOTAL FUND EXPENDITURES	1,507,641.21	2,557,711.40	22,040,093.00	22,040,093.00	(19,482,381.60)	11.60
TOTAL FUND EXPENDITURES	1,507,641.21	2,557,711.40	22,040,093.00	22,040,093.00	(19,482,381.60)	11.60
TOTAL FUND EXPENDITURES	1,507,641.21	2,557,711.40	22,040,093.00	22,040,093.00	(19,482,381.60)	11.60
TOTAL FUND EXPENDITURES	1,507,641.21	2,557,711.40	22,040,093.00	22,040,093.00	(19,482,381.60)	11.60
TOTAL FUND EXPENDITURES	1,507,641.21	2,557,711.40	22,040,093.00	22,040,093.00	(19,482,381.60)	11.60
NET REVENUE OVER EXPENDITURES	(318,542.45)	54,500.86	50,904.00	50,904.00	3,596.86	107.07

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>UTILITY FUND REVENUE</u>						
02-00-4814-000 WATER USAGE	968,924.40	905,423.40	4,440,000.00	4,440,000.00	(3,534,576.60)	20.39
02-00-4816-000 WATER INFRASTRUCTURE	86,278.60	86,513.80	515,000.00	515,000.00	(428,486.20)	16.80
02-00-4818-000 METER SALES	.00	2,372.20	5,000.00	5,000.00	(2,627.80)	47.44
02-00-4820-000 WATER PENALTIES	(22.83)	12,128.04	55,000.00	55,000.00	(42,871.96)	22.05
02-00-4828-000 SEWER USAGE	111,873.48	111,956.82	540,000.00	540,000.00	(428,043.18)	20.73
02-00-4829-000 SEWER INFRASTRUCTURE	85,222.60	85,457.80	515,000.00	515,000.00	(429,542.20)	16.59
02-00-4830-000 SEWER PENALTIES	(2.78)	1,508.08	5,000.00	5,000.00	(3,491.92)	30.16
02-00-5102-000 INTEREST INCOME	15,478.93	31,588.55	(65,000.00)	(65,000.00)	96,588.55	48.60
02-00-5189-000 OTHER INCOME	80.00	80.00	6,500.00	6,500.00	(6,420.00)	1.23
TOTAL UTILITY FUND REVENUE	1,267,832.40	1,237,028.69	6,016,500.00	6,016,500.00	(4,779,471.31)	20.56
TOTAL FUND REVENUE	1,267,832.40	1,237,028.69	6,016,500.00	6,016,500.00	(4,779,471.31)	20.56

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 2 - UTILITY FUND

PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
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UTILITY FUND EXPENSES

02-95-6103-000	UTILITY - FULL TIME SALARIES	72,550.72	153,322.74	1,073,094.00	1,073,094.00	(919,771.26)	14.29
02-95-6103-100	UTILITY - PART TIME SALARIES	.00	.00	48,000.00	48,000.00	(48,000.00)	.00
02-95-6104-000	UTILITY - OVERTIME	4,977.42	10,764.46	150,000.00	150,000.00	(139,235.54)	7.18
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	4,804.52	10,168.95	76,142.00	76,142.00	(65,973.05)	13.36
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	1,123.64	2,378.26	17,807.00	17,807.00	(15,428.74)	13.36
02-95-6128-000	IMRF - EMPLOYER EXPENSE	4,744.58	9,938.89	73,712.00	73,712.00	(63,773.11)	13.48
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	43,102.50	67,817.80	317,200.00	317,200.00	(249,382.20)	21.38
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000	POSTAGE	.00	3,186.69	19,000.00	19,000.00	(15,813.31)	16.77
02-95-6211-000	CONFERENCE/TRAINING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	.00	5,500.00	5,500.00	(5,500.00)	.00
02-95-6215-000	INSURANCE & BONDING	3,467.80	15,059.43	109,211.00	109,211.00	(94,151.57)	13.79
02-95-6219-000	TELEPHONE & COMMUNICATION	2,560.83	4,843.61	30,700.00	30,700.00	(25,856.39)	15.78
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	1,564.34	1,564.34	41,150.00	41,150.00	(39,585.66)	3.80
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	.00	5,600.00	5,600.00	(5,600.00)	.00
02-95-6229-100	MAINT. SERVICES-SEWER	.00	.00	52,000.00	52,000.00	(52,000.00)	.00
02-95-6233-000	DISPOSAL CHARGES	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
02-95-6235-300	FLOOD PROOFING ASSISTANCE PRO	.00	.00	24,000.00	24,000.00	(24,000.00)	.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	.00	5,300.00	5,300.00	(5,300.00)	.00
02-95-6250-000	OVERHEAD TANK & GROUNDS	2,596.00	2,596.00	10,000.00	10,000.00	(7,404.00)	25.96
02-95-6251-000	ELECTRICITY	4,594.66	4,594.66	40,000.00	40,000.00	(35,405.34)	11.49
02-95-6255-000	MAINT. SERVICES-WATER MAINS	.00	.00	31,000.00	31,000.00	(31,000.00)	.00
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	313.50	313.50	288,400.00	288,400.00	(288,086.50)	.11
02-95-6265-100	PROF. SERVICES-ENGINEERING	6,166.67	6,166.67	44,500.00	57,548.00	(51,381.33)	10.72
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	.00	1,691.92	16,000.00	16,000.00	(14,308.08)	10.57
02-95-6403-000	OFFICE SUPPLIES	.00	620.00	1,500.00	1,500.00	(880.00)	41.33
02-95-6406-000	CLOTHING SUPPLIES	910.81	1,222.33	11,000.00	11,000.00	(9,777.67)	11.11
02-95-6407-000	FUEL	1,175.62	2,333.36	21,000.00	21,000.00	(18,666.64)	11.11
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	409.10	526.39	26,800.00	26,800.00	(26,273.61)	1.96
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	88.99	11,500.00	11,500.00	(11,411.01)	.77
02-95-6424-000	MATERIALS & SUPPLIES-METERS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	793.00	999.50	90,000.00	90,000.00	(89,000.50)	1.11
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	1,020.00	1,020.00	39,000.00	39,000.00	(37,980.00)	2.62
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	733.05	733.05	30,000.00	30,000.00	(29,266.95)	2.44
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	2,378.80	4,761.34	24,500.00	24,500.00	(19,738.66)	19.43
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOO	1,210.38	1,210.38	25,000.00	25,000.00	(23,789.62)	4.84
02-95-6455-000	WATER COST	.00	.00	2,865,894.00	2,865,894.00	(2,865,894.00)	.00
02-95-6515-000	OPERATING EQUIPMENT	.00	.00	118,000.00	180,250.00	(180,250.00)	.00
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	.00	.00	108,000.00	108,000.00	(108,000.00)	.00
02-95-6533-000	WATER METERS	1,843.60	1,843.60	1,444,368.00	1,444,368.00	(1,442,524.40)	.13
02-95-6535-000	FIRE HYDRANTS	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
02-95-6536-000	WATER VALVES	.00	.00	33,000.00	33,000.00	(33,000.00)	.00
02-95-6537-000	WATER/SEWER RESTORATION	.00	.00	81,000.00	81,000.00	(81,000.00)	.00
02-95-6575-000	DEPRECIATION EXPENSE	50,416.67	100,833.34	625,000.00	625,000.00	(524,166.66)	16.13
02-95-6607-000	IEPA LOAN - PRINCIPAL	.00	.00	(215,828.00)	(215,828.00)	215,828.00	.00

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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	.00	(62,704.00)	(62,704.00)	62,704.00	.00
02-95-6609-000 INSTALLMENT LEASE - PRINCIPAL	.00	.00	(19,085.00)	(19,085.00)	19,085.00	.00
02-95-6609-100 INSTALL LEASE - PR CONTRA	.00	.00	19,085.00	19,085.00	(19,085.00)	.00
02-95-6610-000 INSTALLMENT LEASE - INTEREST	.00	.00	(697.00)	(697.00)	697.00	.00
02-95-6700-000 CONTINGENCY	.00	.00	150,000.00	74,702.00	(74,702.00)	.00
TOTAL UTILITY FUND EXPENSES	213,458.21	410,600.20	8,270,727.00	8,270,727.00	(7,860,126.80)	4.96
TOTAL FUND EXPENDITURES	213,458.21	410,600.20	8,270,727.00	8,270,727.00	(7,860,126.80)	4.96
TOTAL FUND EXPENDITURES	213,458.21	410,600.20	8,270,727.00	8,270,727.00	(7,860,126.80)	4.96
NET REVENUE OVER EXPENDITURES	1,054,374.19	826,428.49	(2,254,227.00)	(2,254,227.00)	3,080,655.49	36.66

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 3 - MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>MOTOR FUEL TAX FUND REVENUE</u>							
03-00-4417-000	ALLOTMENT INCOME	61,007.09	121,021.06	717,700.00	717,700.00	(596,678.94)	16.86
03-00-5102-000	INTEREST INCOME	10,682.15	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	71,689.24	141,861.21	1,814,500.00	1,814,500.00	(1,672,638.79)	7.82
	TOTAL FUND REVENUE	71,689.24	141,861.21	1,814,500.00	1,814,500.00	(1,672,638.79)	7.82
<u>MFT FUND EXPENSES</u>							
03-95-6235-200	SIDEWALK REPLACEMENT	.00	.00	1,082,000.00	1,082,000.00	(1,082,000.00)	.00
03-95-6265-100	PROF. SERVICES-ENGINEERING	26,048.33	26,048.33	150,000.00	150,000.00	(123,951.67)	17.37
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
03-95-6435-000	STREET SALT	.00	.00	110,000.00	110,000.00	(110,000.00)	.00
03-95-6436-000	MATERIALS & SUPPLIES-ST LIGHTS	10,140.86	10,140.86	11,500.00	11,500.00	(1,359.14)	88.18
03-95-6489-000	MISC MATERIALS & SUPPLIES	.00	.00	28,500.00	28,500.00	(28,500.00)	.00
03-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	.00	195,000.00	195,000.00	(195,000.00)	.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	72,250.00	144,500.00	144,500.00	(72,250.00)	50.00
03-95-6613-000	PAYING AGENT FEES	.00	475.00	475.00	475.00	.00	100.00
	TOTAL MFT FUND EXPENSES	36,189.19	108,914.19	1,871,975.00	1,871,975.00	(1,763,060.81)	5.82
	TOTAL FUND EXPENDITURES	36,189.19	108,914.19	1,871,975.00	1,871,975.00	(1,763,060.81)	5.82
	NET REVENUE OVER EXPENDITURES	35,500.05	32,947.02	(57,475.00)	(57,475.00)	90,422.02	57.32

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

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>POLICE FORFEITURE FUND REVENUE</u>						
07-00-5102-000 INTEREST INCOME	747.19	1,457.72	.00	.00	1,457.72	.00
TOTAL POLICE FORFEITURE FUND REVENUE	747.19	1,457.72	.00	.00	1,457.72	.00
TOTAL FUND REVENUE	747.19	1,457.72	.00	.00	1,457.72	.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	747.19	1,457.72	.00	.00	1,457.72	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 8 - 911 FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	<u>911 FUND REVENUE</u>						
08-00-5105-200	CELLULAR 911PHONE TAX	.00	.00	594,000.00	594,000.00	(594,000.00)	.00
	TOTAL 911 FUND REVENUE	.00	.00	594,000.00	594,000.00	(594,000.00)	.00
	TOTAL FUND REVENUE	.00	.00	594,000.00	594,000.00	(594,000.00)	.00
	<u>E911 FUND EXPENSES</u>						
08-95-6219-000	TELEPHONE & COMMUNICATION	12,492.51	27,250.81	.00	.00	27,250.81	.00
08-95-6289-000	OTHER CONTRACTUAL SERVICES	.00	.00	387,000.00	387,000.00	(387,000.00)	.00
	TOTAL E911 FUND EXPENSES	12,492.51	27,250.81	387,000.00	387,000.00	(359,749.19)	7.04
	TOTAL FUND EXPENDITURES	12,492.51	27,250.81	387,000.00	387,000.00	(359,749.19)	7.04
	TOTAL FUND EXPENDITURES	12,492.51	27,250.81	387,000.00	387,000.00	(359,749.19)	7.04
	NET REVENUE OVER EXPENDITURES	(12,492.51)	(27,250.81)	207,000.00	207,000.00	(234,250.81)	(13.16)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 10 - HOTEL/MOTEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>HOTEL/MOTEL TAX FUND REVENUE</u>						
10-00-4608-000 HOTEL/MOTEL TAX	.00	.00	108,000.00	108,000.00	(108,000.00)	.00
10-00-4815-000 NEWSPAPER ADS	167.00	2,867.00	19,000.00	19,000.00	(16,133.00)	15.09
10-00-5122-100 SPECIAL EVENTS REVENUE	800.00	1,100.00	.00	.00	1,100.00	.00
TOTAL HOTEL/MOTEL TAX FUND REVENUE	967.00	3,967.00	127,000.00	127,000.00	(123,033.00)	3.12
TOTAL FUND REVENUE	967.00	3,967.00	127,000.00	127,000.00	(123,033.00)	3.12
<u>HOTEL FUND EXPENSES</u>						
10-95-6209-000 VILLAGE PUBLICATIONS	3,769.00	7,538.00	41,750.00	41,750.00	(34,212.00)	18.06
10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E	3,490.88	3,490.88	25,000.00	25,000.00	(21,509.12)	13.96
10-95-6251-000 ELECTRICITY	36.27	36.27	2,900.00	2,900.00	(2,863.73)	1.25
TOTAL HOTEL FUND EXPENSES	7,296.15	11,065.15	69,650.00	69,650.00	(58,584.85)	15.89
TOTAL FUND EXPENDITURES	7,296.15	11,065.15	69,650.00	69,650.00	(58,584.85)	15.89
NET REVENUE OVER EXPENDITURES	(6,329.15)	(7,098.15)	57,350.00	57,350.00	(64,448.15)	(12.38)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 11 - ROOSEVELT ROAD TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>ROOSEVELT ROAD TIF FUND REVENUE</u>							
11-00-4102-000	REAL ESTATE TAXES	3,303.10	3,303.10	421,000.00	421,000.00	(417,696.90)	.78
11-00-5102-000	INTEREST INCOME	1,640.27	3,200.06	1,000.00	1,000.00	2,200.06	320.01
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	4,943.37	6,503.16	422,000.00	422,000.00	(415,496.84)	1.54
	TOTAL FUND REVENUE	4,943.37	6,503.16	422,000.00	422,000.00	(415,496.84)	1.54
<u>ROOSEVELT ROAD TIF</u>							
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
11-00-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
11-00-6333-000	OTHER LEGAL EXPENSES	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
11-00-6826-000	TRANSFER TO CAPITAL PROJ FUND	.00	.00	192,000.00	192,000.00	(192,000.00)	.00
	TOTAL ROOSEVELT ROAD TIF	.00	.00	517,000.00	517,000.00	(517,000.00)	.00
	TOTAL FUND EXPENDITURES	.00	.00	517,000.00	517,000.00	(517,000.00)	.00
	NET REVENUE OVER EXPENDITURES	4,943.37	6,503.16	(95,000.00)	(95,000.00)	101,503.16	6.85

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 12 - CERMAK-OXFORD ST. TIF

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>CERMAK RD-OXFORD ST TIF FUND</u>						
12-00-6333-000 LEGAL	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
TOTAL CERMAK RD-OXFORD ST TIF F	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
TOTAL FUND EXPENDITURES	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
NET REVENUE OVER EXPENDITURES	.00	.00	(5,000.00)	(5,000.00)	5,000.00	.00
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 2 MONTHS ENDING JUNE 30, 2023

FUND 30 - DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>DEBT SERVICE FUND REVENUE</u>						
30-00-5740-000 TRANSFER FROM CAP PROJECTS	.00	.00	544,681.00	544,681.00	(544,681.00)	.00
TOTAL DEBT SERVICE FUND REVENUE	.00	.00	544,681.00	544,681.00	(544,681.00)	.00
TOTAL FUND REVENUE	.00	.00	544,681.00	544,681.00	(544,681.00)	.00
30-00-6609-000 BOND PAYMENT-PRINCIPAL	.00	.00	350,000.00	350,000.00	(350,000.00)	.00
30-00-6610-000 BOND PAYMENT-INTEREST	81,911.89	81,911.89	193,731.00	193,731.00	(111,819.11)	42.28
30-00-6613-000 PAYING AGENT FEES	.00	.00	950.00	950.00	(950.00)	.00
TOTAL DEPARTMENT 00	81,911.89	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
TOTAL FUND EXPENDITURES	81,911.89	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
NET REVENUE OVER EXPENDITURES	(81,911.89)	(81,911.89)	.00	.00	(81,911.89)	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 31 - DEBT SERVICE FUND - 2021 BONDS

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>DEBT SERVICE FUND - 2021 BONDS REVEN</u>							
31-00-4102-000	REAL ESTATE TAXES	773.45	773.45	1,645,218.00	1,645,218.00	(1,644,444.55)	.05
31-00-5102-000	INTEREST INCOME	2,925.83	5,708.10	5,000.00	5,000.00	708.10	114.16
	TOTAL DEBT SERVICE FUND - 2021 BONDS	3,699.28	6,481.55	1,650,218.00	1,650,218.00	(1,643,736.45)	.39
	TOTAL FUND REVENUE	3,699.28	6,481.55	1,650,218.00	1,650,218.00	(1,643,736.45)	.39
<u>DSF - 2021 BONDS EXPENDITURES</u>							
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	.00	2,660,000.00	2,660,000.00	(2,660,000.00)	.00
31-00-6610-000	BOND PAYMENT - INTEREST	.00	265,500.00	1,021,435.00	1,021,435.00	(755,935.00)	25.99
31-00-6613-000	PAYING AGENT FEES	.00	.00	475.00	475.00	(475.00)	.00
	TOTAL DSF - 2021 BONDS EXPENDITU	.00	265,500.00	3,681,910.00	3,681,910.00	(3,416,410.00)	7.21
	TOTAL FUND EXPENDITURES	.00	265,500.00	3,681,910.00	3,681,910.00	(3,416,410.00)	7.21
	NET REVENUE OVER EXPENDITURES	3,699.28	(259,018.45)	(2,031,692.00)	(2,031,692.00)	1,772,673.55	(12.75)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 34 - REFUNDABLE DEPOSITS FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>REFUNDABLE DEPOSITS FUND REVENUE</u>						
34-00-5102-000 INTEREST INCOME	2,802.91	5,468.28	.00	.00	5,468.28	.00
TOTAL REFUNDABLE DEPOSITS FUND REV	2,802.91	5,468.28	.00	.00	5,468.28	.00
TOTAL FUND REVENUE	2,802.91	5,468.28	.00	.00	5,468.28	.00
TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
NET REVENUE OVER EXPENDITURES	2,802.91	5,468.28	.00	.00	5,468.28	.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 40 - CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FUND REVENUE</u>						
40-00-4208-000 NON HOME RULE SALES TAX	92,706.08	183,104.98	1,075,000.00	1,075,000.00	(891,895.02)	17.03
40-00-5102-000 INVESTMENT INCOME	(522.58)	(770.12)	5,000.00	5,000.00	(5,770.12)	(15.40)
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	92,183.50	182,334.86	1,437,000.00	1,437,000.00	(1,254,665.14)	12.69
TOTAL FUND REVENUE	92,183.50	182,334.86	1,437,000.00	1,437,000.00	(1,254,665.14)	12.69
<u>CAPITAL PROJECTS EXPENDITURES</u>						
40-00-6515-000 OPERATING EQUIPMENT	164,468.00	164,468.00	165,000.00	165,000.00	(532.00)	99.68
40-00-6521-000 MOTOR VEHICLES	1,025.00	1,025.00	.00	.00	1,025.00	.00
40-00-6609-000 INSTALLMENT DEBT - PRINCIPAL	33,982.69	33,982.69	49,387.00	49,387.00	(15,404.31)	68.81
40-00-6609-100 PROMISSARY NOTE - PRINCIPAL	6,017.01	12,034.02	74,558.00	74,558.00	(62,523.98)	16.14
40-00-6610-000 INSTALLMENT DEBT - INTEREST	6,217.69	6,217.69	10,190.00	10,190.00	(3,972.31)	61.02
40-00-6610-100 PROMISSARY NOTE - INTEREST	8,845.99	17,691.98	103,799.00	103,799.00	(86,107.02)	17.04
40-00-6803-000 TRANSFER TO DEBT SERVICE	.00	.00	544,774.00	544,774.00	(544,774.00)	.00
TOTAL CAPITAL PROJECTS EXPENDIT	220,556.38	235,419.38	947,708.00	947,708.00	(712,288.62)	24.84
TOTAL FUND EXPENDITURES	220,556.38	235,419.38	947,708.00	947,708.00	(712,288.62)	24.84
NET REVENUE OVER EXPENDITURES	(128,372.88)	(53,084.52)	489,292.00	489,292.00	(542,376.52)	(10.85)

VILLAGE OF WESTCHESTER
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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	1,083.39	2,315.20	7,000.00	7,000.00	(4,684.80)	33.07
	TOTAL CAPITAL PROJECTS FND 2021 BOND	1,083.39	2,315.20	938,000.00	938,000.00	(935,684.80)	.25
	TOTAL FUND REVENUE	1,083.39	2,315.20	938,000.00	938,000.00	(935,684.80)	.25
CAP PROJ FND 2021 BNDS EXPENDS							
41-00-6265-100	ENGINEERING	76,735.52	76,735.52	1,309,245.00	1,309,245.00	(1,232,509.48)	5.86
41-00-6530-000	ROAD IMPROVEMENTS	2,152,289.07	2,152,289.07	12,061,000.00	12,061,000.00	(9,908,710.93)	17.85
41-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	9,363.96	9,363.96	1,314,000.00	1,314,000.00	(1,304,636.04)	.71
	TOTAL CAP PROJ FND 2021 BNDS EX	2,238,388.55	2,238,388.55	14,684,245.00	14,684,245.00	(12,445,856.45)	15.24
	TOTAL FUND EXPENDITURES	2,238,388.55	2,238,388.55	14,684,245.00	14,684,245.00	(12,445,856.45)	15.24
	NET REVENUE OVER EXPENDITURES	(2,237,305.16)	(2,236,073.35)	(13,746,245.00)	(13,746,245.00)	11,510,171.65	(16.27)
	NET REVENUE OVER 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
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2023

FUND 95 - FIXED ASSET FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
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	.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	.00	.00	.00	.00	.00