Village of Westchester

Financial Report
Fiscal Year 2024
For the Six Months Ending
October 31, 2023

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
OCTOBER 2023

GENERAL FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,534,419	$ 7,515,100	$ 22,090,997	$ 22,090,997
EXPENDITURES	$ 1,238,674	$ 7,810,659	$ 22,040,093	$ 22,207,423

Unaudited Beginning Fund Balance (05/01/2023)	8,820,796
Transfers In/(Out)	$ -
Current Fund Balance (10/31/2023)	$ 8,525,237

UTILITY FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,001,650	$ 3,004,614	$ 6,146,500	$ 6,146,500
EXPENDITURES	$ 685,852	$ 3,514,149	$ 8,397,529	$ 8,397,529

Unaudited Beginning Fund Balance (05/01/2023)	$ 12,804,647
Transfers In/(Out)	$ -
Current Fund Balance (10/31/2023)	$ 12,295,113

MOTOR FUEL TAX

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 59,671	$ 387,935	$ 1,814,500	$ 1,814,500
EXPENDITURES	$ 75,491	$ 271,140	$ 1,871,975	$ 1,871,975

Unaudited Beginning Fund Balance (05/01/2023)	$ 937,363
Transfers In/(Out)	$ -
Current Fund Balance (10/31/2023)	$ 1,054,159

911 FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ -	$ 371,073	$ 594,000	$ 594,000
EXPENDITURES	$ 15,488	$ 203,186	$ 387,000	$ 387,000

Unaudited Beginning Fund Balance (05/01/2023)	$ (579,515)
Transfers In/(Out)	$ -
Current Fund Balance (10/31/2023)	$ (411,627)

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
OCTOBER 2023

HOTEL/MOTEL TAX FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 110	$ 32,588	$ 127,000	$ 127,000
EXPENDITURES	$ 16,148	$ 49,568	$ 109,650	$ 109,650

Unaudited Beginning Fund Balance (05/01/2023)	$ (2,691)
Transfers In/(Out)	$ -
Current Fund Balance (10/31/2023)	$ (19,670)

ROOSEVELT RD TIF

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ -	$ 34,196	$ 422,000	$ 422,000
EXPENDITURES	$ 5,820	$ 23,848	$ 517,000	$ 517,000

Unaudited Beginning Fund Balance (05/01/2023)	$ (940,769)
Transfers In/(Out)	$ -
Current Fund Balance (10/31/2023)	$ (930,421)

DEBT SERVICE FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ -	$ 81,912	$ 544,681	$ 544,681
EXPENDITURES	$ -	$ 81,912	$ 544,681	$ 544,681

Unaudited Beginning Fund Balance (05/01/2023)	$ 564
Transfers In/(Out)	$ -
Current Fund Balance (10/31/2023)	$ 564

DEBT SERVICE FUND - 2021 BONDS

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ (34,812)	$ 23,482	$ 1,650,218	$ 1,650,218
EXPENDITURES	$ -	$ 265,500	$ 3,681,910	$ 3,681,910

Unaudited Beginning Fund Balance (05/01/2023)	$ 772,444
Transfers In/(Out)	$ -
Current Fund Balance (10/31/2023)	$ 530,427

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
OCTOBER 2023

CAPITAL PROJECTS FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 101,061	$ 575,656	$ 1,437,000	$ 1,437,000
EXPENDITURES	$ 14,863	$ 376,783	$ 947,708	$ 947,708

Unaudited Beginning Fund Balance (05/01/2023)	$	(597,490)
Transfers In/(Out)	$	-
Current Fund Balance (10/31/2023)	$	(398,617)

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 595	$ 5,510	$ 938,000	$ 938,000
EXPENDITURES	$ 1,571,774	$ 8,083,200	$ 14,684,245	$ 14,684,245

Unaudited Beginning Fund Balance (05/01/2023)	$	14,427,148
Transfers In/(Out)	$	-
Current Fund Balance (10/31/2023)	$	6,349,458

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	$	15,629,931
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	$	12,295,113
ROOSEVELT RD. TIF FUND BALANCE	$	(930,421)
TOTAL	$	26,994,622

VILLAGE OF WESTCHESTER

Cash and Investment Balances as of October 2023

FUND	Total Fund Cash
General Fund	$ 4,034,258
MFT Fund	957,285
Police Forfeiture Fund	232,335
E-911 Fund	(184,349)
Hotel/Motel Tax Fund	(20,733)
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	530,427
Capital Projects Fund	(643,514)
Capital Projects Fund - 2021 GO Bond Project	6,254,632
Water and Sewer (Utility) Fund (Enterprise Fund)	3,434,831
Refundable Deposits Fund (Fiduciary Fund)	781,536
Roosevelt Rd. TIF Fund	889,662
Cermak - Oxford St. TIF	(13,688)
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 10/31/2023	$ 16,256,260
Prior Period Cash and Investments Balance - 09/30/2023	$ 18,650,280

Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris Operating Account (Non Interest Bearing)	$ 77,824
Republic State Forfeiture Account (Non Interest Bearing)	18,711
Republic DUI Account (Non Interest Bearing)	6,180
Republic State Confiscation Account (Non Interest Bearing)	112,083
Republic Department of Justice Account (Non Interest Bearing)	2,843
Republic HRA Account (Non Interest Bearing)	14,421
Republic Bank Operating Account (Non Interest Bearing)	477,293
Republic Bank Money Market Account (Interest Bearing)	6,348,481
IL Funds Money Market Account [1] **5.532**% (Local Government Investment Pool)	8,005,775
IL Funds E-Pay Account [1] **5.532%** (Local Government Investment Pool)	147,731
US Bank Foreign Fire Insurance Account	29,648
IMET Investment Funds [2] - Net Monthly Return 0.19%	768,924
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - *Balance at 10/31/2023*	147,490
TOTAL BANK BALANCES at 10/31/2023	$ 16,157,403

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances *in Excess* of FDIC Insurance (Village Policy)	$ 7,213,619
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	$ 10,000,000
Total of Other Bank Accounts Fully Insured	$ 29,648

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

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

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

BRIEF NOTES:

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

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

- Through the first six months or 50 percent of the fiscal year, the General Fund is recording expenditures more than revenues in the amount of $295.6 thousand. The reason for the deficit is that property tax receipts are delayed. They are normally due August 1 each year but due to issues at the County, they are due by December 1, 2023. Additionally, there were some larger purchases for needed equipment, building improvements and maintenance items as compared to this time last year.

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

GENERAL FUND REVENUES

- Regarding real estate tax revenue, the second installment of property tax bills should be ready by November 1, 2023 and due December 1, 2023. The bulk of the second installment of real estate taxes are normally remitted to the Village in July and August each year for an August 1 due date. We have been monitoring our General Fund cash balance due to this development. Our current projection shows the Village having enough cash to safely bridge us to the November/December period.

- For October 2023, General Fund revenues are $1.534 million and through October they total $7.515 million. Significant revenue items are noted below:

  - Local Taxes - Gaming Tax of $143.7 thousand, and Places for Eating Taxes of $142.5 thousand are 57 percent and 52 percent of their budgets respectively. Local Gas Tax of $89.8 thousand is 55 percent of the budgeted amount of $163.2 thousand. Telecommunications taxes of $209.4 thousand are on pace at 49.3 percent of the budget of $425.1 thousand. Cable franchise taxes of $160.5 thousand are almost 48 percent of the budgeted $366 thousand. Overall local taxes are on pace or slightly over the budgeted amounts halfway through the fiscal year.

  - Natural Gas and Electric Utility Taxes are totaling $339 thousand are both running under budget through October 2023. Combined, these revenues are budgeted at almost $1 million. The gas utility tax has notably decreased in the summer months of June through September from prior years. We should expect to see increased revenues for this tax in upcoming winter months.

  - A positive sign of the economy is Intergovernmental revenues from the State. Personal Property Replacement Tax receipts of $185.0 thousand are 79 percent of the budgeted amount of $233.6

thousand. Sales Tax of $919.7 thousand is $45.2 thousand greater than last year through October. Local Use Tax revenue is $307 thousand. These taxes are running at 49 and 44 percent of their respective budgets through half of the fiscal year. Both of the budgeted amounts were increased from fiscal year 2023's amounts.

- State Income Tax is $1.462 million and is almost 53.4 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 $270.5 thousand through October and are 59 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.

- Compared to the prior year, the housing market is slowing with fewer sales which in turn is reflected in home compliance permit revenue down roughly $25 thousand from fiscal year 2023's. This revenue of $44.3 thousand is almost 39 percent of the budgeted amount of $114 thousand.

- Photo enforcement fees of $296.4 thousand are almost 59 percent of the budgeted amount of $502.8 thousand for the year. This revenue is $87 thousand higher than last years through October.

- Ambulance Fee revenues total $1.026 million for the six months and are 64 percent of the budgeted amount of $1.6 million. This revenue was $882.9 thousand through October of last year.

- With the rising interest rate environment, Interest income at $168.5 thousand through October has already exceeded the budgeted amount of $75 thousand.

GENERAL FUND EXPENDITURES

With 50 percent of the fiscal year elapsed, total General Fund expenditures of $7.811 million are 35.2 percent of the Fiscal Year 2024 amended budgeted total of $22.207 million. Significant department expenditures are noted below:

- Administration: There are a handful of materials, supplies, and contractual service accounts running over their budgeted pace through October. This is generally due to outfitting the department and/or Village Hall building with upgraded equipment and technology systems as a whole. Total department expenditures of almost $826 thousand through October and are 32 percent of the amended budgeted amount of $2.590 million. There are a few significant account overages.

- Building Department: Total department expenditures are $223.3 thousand or 32 percent of the budgeted amount of $703.8 thousand through October. Almost all of the accounts are running under the budgeted pace. The Permitting Clerk vacancy position has been filled in September.

- Police Department: Total department expenditures through October are $2.646 million. Overtime costs of $230 thousand are running at 92 percent of the budget due to several unfilled positions. The Village purchased two police vehicles in May; these were budgeted for in Fiscal Year 2024. The total department's expenditures through the half-way point of the fiscal year are 36 percent of the budget of $7.337 million.

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

- Fire Department: Total department expenditures through October 2023 are $2.337 million. Due to short-staffing issues, full-time salaries are under budget at 43 percent, and overtime of $364.5 thousand has eclipsed the budget of $280 thousand for the year. Overall department expenditures are 33.4 percent of the amended budget amount of $7.001 million with 50 percent of the year elapsed.

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

- Public Works Department: Total department expenditures are $1.752 million are 39 percent of the amended budgeted total of $4.485 million. Salaries and overtime are under their respective budgets due a staffing shortage. Most of the other accounts are running at or under their budgeted pace through six months of the fiscal year. Due to the timing of the billings, we have expensed five months of rubbish expenditures. This expenditure is roughly $176 thousand per month.

UTILITY FUND

- Utility Fund revenues are $3.005 million through October 2023. The new fiscal year reflects the new water and sewer billing rates. Total revenues are 49 percent of the budget amount of $6.147 million through October or half-way through fiscal year 2024.

- Through October, Utility Fund expenses are $3.514 million or 41.6 percent of the amended budget amount of almost $8.451 million. We have recorded five months of billings from the Broadview-Westchester Water Agency instead of six due to timing. The budget underage is primarily due to the lag in billings as noted above, and expenditures for the new water meters are about one-third of the budgeted expenditures of $1.444 million. We will expect heavier billings as the year progresses. Many expense accounts are at or under the budgeted pace at this point of the fiscal year.

- The Utility Fund is recording expenses over revenues of $509.5 through the first half of the fiscal year. Note that the Village has budgeted expenses over revenues for the year on account of the spending of federal ARPA grant funds received in prior years.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is $59.7 thousand. Expenditures for the month of October were $75.5thousand.

  Overall revenues through October 2023 are $387.9 thousand with expenditures of $271.1 thousand resulting in net revenues over expenditures of $116.8 thousand for the fiscal year.

E-911 FUND

- The Village received E911 taxes of $371.1 thousand in August. This reimbursement is for several prior months of expenditures. Expenditures of $203.2 thousand have been incurred for the year. Revenue reimbursements of E911 expenditures come from the South West Cook County Consolidated Dispatch agency which holds the Village's E911 taxes. Meetings are usually held quarterly and this is when the Village submits for reimbursement of its expenditures.

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis. One quarter's taxes of $26.6 thousand were received in July. We should expect to receive the next quarter's taxes in November 2023. Other revenues for newspaper ads and special event revenue total roughly $6 thousand.

- Expenditures totaled $16.1 thousand for the month of October and are $49.6 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 October, the fund is recording expenditures over revenues for year of $17 thousand.

ROOSEVELT RD. & CERMAK/OXFORD ST. TIF FUNDS

- Real estate taxes of $31 thousand have been receipted for the year. Combined fund expenditures of roughly $24.8 thousand have been recorded for the year.

DEBT SERVICE FUND (Fund 30)

- This fund accounts for debt payments on the 2015 and 2021A bonds that are both funded by Non-Home Rule Sales Tax. Amounts of $20.8 and $61.1 thousand were expended in June for interest only on the 2015 and 2021A bonds respectively. Bond payments are due every June 15th (interest only) and December 15th (principal and interest). 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.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of $99.6 thousand were received in October and $575.3 for the fiscal year in total. As mentioned above, interest payments totaling $81.9 thousand were recorded in the Debt Service Fund and a corresponding transfer out of this fund to the Debt Service Fund was made in July. A $14.9 thousand payment for principal and interest was made in October for the promissory note on the Village Hall building purchase. The Public Works aerial truck expenditure of $164.5 thousand was recorded in June. The purchase is budgeted and is to be financed with a four-year installment contract. Overall fund expenditures are $376.8 thousand.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In October, $1.572 million was expended for the street construction and water main program. A total of $8.083 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 6 MONTHS ENDING OCTOBER 31, 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	34,812.41	34,812.41	3,502,227.00	3,502,227.00	(3,467,414.59)	.99
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	.00	15,245.22	1,825,000.00	1,825,000.00	(1,809,754.78)	.84
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	.00	16,311.33	1,950,000.00	1,950,000.00	(1,933,688.67)	.84
01-00-4202-000	UTILITY TAX-ELECTRIC	48,509.06	239,962.66	499,100.00	499,100.00	(259,137.34)	48.08
01-00-4203-000	GAMING TAX	24,074.71	143,736.33	253,000.00	253,000.00	(109,263.67)	56.81
01-00-4205-000	UTILITY TAX-NATURAL GAS	13,179.76	99,001.55	495,000.00	495,000.00	(395,998.45)	20.00
01-00-4206-000	PLACES FOR EATING TAX	20,032.24	142,547.03	273,000.00	273,000.00	(130,452.97)	52.22
01-00-4207-000	TELECOMMUNICATION TAXES	33,439.42	209,376.90	425,100.00	425,100.00	(215,723.10)	49.25
01-00-4210-000	FOREIGN FIRE INSURANCE	60,050.36	60,050.36	37,000.00	37,000.00	23,050.36	162.30
01-00-4212-000	AMUSEMENT TAX	3,645.30	19,589.40	19,000.00	19,000.00	589.40	103.10
01-00-4215-000	LOCAL GAS TAX	14,885.55	89,803.63	163,200.00	163,200.00	(73,396.37)	55.03
01-00-4216-000	VIDEO RENTAL TAX	11.71	174.36	480.00	480.00	(305.64)	36.33
01-00-4217-000	CABLE FRANCHISE TAX	.00	160,533.87	336,000.00	336,000.00	(175,466.13)	47.78
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	47,522.60	185,020.31	233,600.00	233,600.00	(48,579.69)	79.20
01-00-4402-100	PPRT - POLICE PENSION	4,577.86	17,823.04	26,516.00	26,516.00	(8,692.96)	67.22
01-00-4402-200	PPRT - FIRE PENSION	2,397.93	9,335.89	13,889.00	13,889.00	(4,553.11)	67.22
01-00-4403-000	STATE INCOME TAX	292,723.16	1,461,729.16	2,735,066.00	2,735,066.00	(1,273,336.84)	53.44
01-00-4405-000	STATE SALES TAX	156,820.67	919,742.04	1,890,000.00	1,890,000.00	(970,257.96)	48.66
01-00-4406-000	LOCAL USE TAX	54,076.58	306,962.40	692,572.00	692,572.00	(385,609.60)	44.32
01-00-4407-000	CANNABIS TAX	2,070.44	12,622.43	30,237.00	30,237.00	(17,614.57)	41.74
01-00-4408-000	DISPENSARY TAX	15,105.16	88,621.12	150,000.00	150,000.00	(61,378.88)	59.08
01-00-4503-000	BUILDING PERMITS-RES	35,143.57	270,501.28	455,000.00	455,000.00	(184,498.72)	59.45
01-00-4503-200	HOME COMPLIANCE PERMITS	7,200.00	44,311.80	114,000.00	114,000.00	(69,688.20)	38.87
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	965.70	1,918.35	4,225.00	4,225.00	(2,306.65)	45.40
01-00-4503-900	RESIDENTIAL RENTAL REGISTR FEE	.00	50.00	.00	.00	50.00	.00
01-00-4507-000	BUSINESS LICENSES	1,600.00	2,760.00	52,665.00	52,665.00	(49,905.00)	5.24
01-00-4509-000	GAMING LICENSES	400.00	400.00	1,000.00	1,000.00	(600.00)	40.00
01-00-4511-000	CONTRACTOR LICENSES	4,400.00	33,600.00	83,000.00	83,000.00	(49,400.00)	40.48
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	2,249.51	43,882.62	355,000.00	355,000.00	(311,117.38)	12.36
01-00-4515-900	LATE FEE-STICKER	702.00	12,023.00	6,000.00	6,000.00	6,023.00	200.38
01-00-4527-000	LIQUOR LICENSES	5,000.00	5,000.00	60,000.00	60,000.00	(55,000.00)	8.33
01-00-4531-000	TOBACCO LICENSES	100.00	100.00	1,400.00	1,400.00	(1,300.00)	7.14
01-00-4701-000	ALARM FINES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4702-000	POLICE FINES	5,370.00	58,269.60	145,000.00	145,000.00	(86,730.40)	40.19
01-00-4702-050	OVERWEIGHT TRUCK FINES	4,381.00	13,460.00	50,000.00	50,000.00	(36,540.00)	26.92
01-00-4702-100	CIRCUIT COURT FINES	(3,125.51)	14,739.03	31,000.00	31,000.00	(16,260.97)	47.55
01-00-4703-000	CODE ENFORCEMENT FINES	50.00	2,629.80	3,000.00	3,000.00	(370.20)	87.66
01-00-4704-000	PHOTO ENFORCEMENT	49,013.19	296,368.73	502,800.00	502,800.00	(206,431.27)	58.94
01-00-4705-000	POLICE TOWING	2,000.00	15,000.00	57,000.00	57,000.00	(42,000.00)	26.32
01-00-4802-000	PLANNING & ZONING FEES	.00	400.00	500.00	500.00	(100.00)	80.00
01-00-4806-000	RENT	14,877.36	89,264.16	88,272.00	88,272.00	992.16	101.12
01-00-4810-000	AMBULANCE FEES	165,891.88	1,025,901.29	1,600,000.00	1,600,000.00	(574,098.71)	64.12
01-00-4812-000	RUBBISH	358,086.72	1,074,361.92	2,170,000.00	2,170,000.00	(1,095,638.08)	49.51
01-00-4813-000	RUBBISH - PENALTIES	(818.26)	21,938.42	25,700.00	25,700.00	(3,761.58)	85.36
01-00-4816-000	ADVERTISING	.00	1,500.00	1,500.00	1,500.00	.00	100.00
01-00-5102-000	INTEREST INCOME	40,439.36	168,498.60	75,000.00	75,000.00	93,498.60	224.66
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	20,000.00	.00	.00	20,000.00	.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5107-000	STATE GRANT	.00	7,538.53	.00	.00	7,538.53	.00
01-00-5108-000	SALE OF FIXED ASSETS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	2,051.24	34,100.00	34,100.00	(32,048.76)	6.02
01-00-5122-000	REIMBURSEMENT	5,517.95	30,040.79	75,500.00	75,500.00	(45,459.21)	39.79
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	1,653.35	9,920.10	19,600.00	19,600.00	(9,679.90)	50.61
01-00-5122-150	REIMBURSEMENT - FIRE DEPART.	.00	.00	19,500.00	19,500.00	(19,500.00)	.00
01-00-5122-200	REIMBURSMENT-INSURANCE	.00	9,139.58	15,000.00	15,000.00	(5,860.42)	60.93
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-00-5125-000	REBATE-COOK CO GASOLINE TAXES	.00	.00	4,750.00	4,750.00	(4,750.00)	.00
01-00-5140-000	SIDEWALK	5,750.00	9,343.75	17,500.00	17,500.00	(8,156.25)	53.39
01-00-5142-000	TREE PROGRAM	(369.00)	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	5.00	(6,050.30)	25,000.00	25,000.00	(31,050.30)	(24.20)
	TOTAL GENERAL FUND REVENUE	1,534,418.74	7,515,099.73	22,090,997.00	22,090,997.00	(14,575,897.27)	34.02
	TOTAL FUND REVENUE	1,534,418.74	7,515,099.73	22,090,997.00	22,090,997.00	(14,575,897.27)	34.02

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	ADMINISTRATION						
01-11-6103-000	ADMINISTRATION FULL TIME SAL.	55,048.82	286,025.87	597,268.00	642,268.00	(356,242.13)	44.53
01-11-6103-100	ADMINISTRATION PART TIME SAL	1,925.00	13,575.00	31,200.00	31,200.00	(17,625.00)	43.51
01-11-6103-200	ELECTED OFFICIALS SALARIES	2,211.64	14,160.54	57,600.00	57,600.00	(43,439.46)	24.58
01-11-6104-000	ADMINISTRATION OVERTIME	.00	.00	500.00	500.00	(500.00)	.00
01-11-6108-000	SICK PAY PAYOUT	.00	.00	920.00	920.00	(920.00)	.00
01-11-6122-000	UNEMPLOYMENT COMPENSATION	.00	11,998.04	.00	.00	11,998.04	.00
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	3,632.06	19,518.07	42,567.00	42,567.00	(23,048.93)	45.85
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	849.43	4,564.70	9,955.00	9,955.00	(5,390.30)	45.85
01-11-6128-000	IMRF- EMPLOYER EXPENSE	2,615.47	17,181.52	33,787.00	33,787.00	(16,605.48)	50.85
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,244.02	29,667.86	95,000.00	95,000.00	(65,332.14)	31.23
01-11-6203-000	CONTRACT/LEGAL NOTICES	.00	350.00	7,550.00	7,550.00	(7,200.00)	4.64
01-11-6205-000	PRINTING	.00	1,743.80	4,000.00	4,000.00	(2,256.20)	43.60
01-11-6207-000	POSTAGE	(16.57)	753.23	7,500.00	7,500.00	(6,746.77)	10.04
01-11-6211-000	CONFERENCE/TRAINING	1,080.00	3,183.00	17,950.00	17,950.00	(14,767.00)	17.73
01-11-6213-000	DUES & SUBSCRIPTIONS	1,006.76	27,540.21	23,365.00	23,365.00	4,175.21	117.87
01-11-6215-000	INSURANCE & BONDING	13,978.70	102,607.11	436,846.00	436,846.00	(334,238.89)	23.49
01-11-6216-000	PAYROLL PROCESSING CHARGE	942.40	6,171.58	16,000.00	16,000.00	(9,828.42)	38.57
01-11-6217-000	BANKING SERVICE FEES	4,964.00	18,316.15	25,000.00	25,000.00	(6,683.85)	73.26
01-11-6219-000	TELEPHONE & COMMUNICATION	266.75	2,241.47	5,242.00	56,152.00	(53,910.53)	3.99
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	101.80	13,765.15	29,650.00	29,650.00	(15,884.85)	46.43
01-11-6237-000	EQUIPMENT RENTAL	.00	1,955.56	4,853.00	4,853.00	(2,897.44)	40.30
01-11-6240-000	VILLAGE MANAGER AUTO EXPENSE	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-11-6265-000	PROF. SERVICES-AUDIT	.00	.00	57,000.00	57,000.00	(57,000.00)	.00
01-11-6265-030	PROF. SERVICES-OTHER	4,039.50	67,590.89	155,388.00	155,388.00	(87,797.11)	43.50
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	564.41	58,228.57	115,660.00	115,660.00	(57,431.43)	50.34
01-11-6303-000	ATTORNEY LEGAL RETAINER	2,350.00	11,750.00	28,200.00	28,200.00	(16,450.00)	41.67
01-11-6327-000	OTHER LEGAL SERVICES	28,193.75	76,609.58	200,000.00	200,000.00	(123,390.42)	38.30
01-11-6403-000	OFFICE SUPPLIES	2,214.84	9,492.66	10,000.00	10,000.00	(507.34)	94.93
01-11-6407-500	GAS/FUEL OTHER ENTITIES	5,156.72	16,877.04	.00	.00	16,877.04	.00
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	1,297.00	1,000.00	1,000.00	297.00	129.70
01-11-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	636.43	7,292.87	1,200.00	1,200.00	6,092.87	607.74
01-11-6489-000	MISC. MATERIALS & SUPPLIES	.00	1,323.20	26,000.00	26,000.00	(24,676.80)	5.09
01-11-6610-000	INSTALLMENT DEBT-INTEREST	.00	.00	391,000.00	391,000.00	(391,000.00)	.00
01-11-6700-000	CONTINGENCY	.00	.00	200,000.00	59,055.00	(59,055.00)	.00
	TOTAL ADMINISTRATION	137,005.93	825,780.67	2,634,701.00	2,589,666.00	(1,763,885.33)	31.89
	TOTAL FUND EXPENDITURES	137,005.93	825,780.67	2,634,701.00	2,589,666.00	(1,763,885.33)	31.89
	TOTAL FUND EXPENDITURES	137,005.93	825,780.67	2,634,701.00	2,589,666.00	(1,763,885.33)	31.89
	TOTAL FUND EXPENDITURES	137,005.93	825,780.67	2,634,701.00	2,589,666.00	(1,763,885.33)	31.89

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 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	137,005.93	825,780.67	2,664,701.00	2,619,666.00	(1,793,885.33)	31.52
	BUILDING DEPARTMENT						
01-15-6103-000	BUILDING - FULL TIME SALARIES	18,375.76	93,661.04	224,862.00	224,862.00	(131,200.96)	41.65
01-15-6103-100	BUILDING - PART TIME SALARIES	2,112.80	11,153.36	57,800.00	57,800.00	(46,646.64)	19.30
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,232.59	6,305.38	17,525.00	17,525.00	(11,219.62)	35.98
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	288.26	1,474.63	4,099.00	4,099.00	(2,624.37)	35.98
01-15-6128-000	IMRF- EMPLOYER EXPENSE	789.69	3,044.65	12,734.00	12,734.00	(9,689.35)	23.91
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	4,540.75	27,545.24	82,201.00	82,201.00	(54,655.76)	33.51
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	225.00	1,500.00	1,500.00	(1,275.00)	15.00
01-15-6207-000	POSTAGE	.00	51.03	1,500.00	1,500.00	(1,448.97)	3.40
01-15-6211-000	CONFERENCE/TRAINING	141.83	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	156.62	494.16	2,200.00	2,200.00	(1,705.84)	22.46
01-15-6225-000	MAINT. SERVICES-EQUIPMENT	206.35	2,044.21	19,175.00	19,175.00	(17,130.79)	10.66
01-15-6265-030	PROF. SERVICES-OTHER	2,522.00	14,600.25	69,000.00	69,000.00	(54,399.75)	21.16
01-15-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
01-15-6266-000	PLAN REVIEW SERVICES	9,650.00	53,648.37	140,000.00	140,000.00	(86,351.63)	38.32
01-15-6280-000	ELEVATOR INSPECTION	.00	1,355.00	4,000.00	4,000.00	(2,645.00)	33.88
01-15-6289-000	OTHER CONTRACTUAL EXPENSES	.00	157.00	3,000.00	3,000.00	(2,843.00)	5.23
01-15-6403-000	OFFICE SUPPLIES	.00	16.99	.00	.00	16.99	.00
01-15-6406-000	CLOTHING SUPPLIES	.00	.00	500.00	500.00	(500.00)	.00
01-15-6407-000	FUEL	93.30	764.64	3,000.00	3,000.00	(2,235.36)	25.49
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	.00	702.45	2,000.00	2,000.00	(1,297.55)	35.12
01-15-6421-000	MATERIAL & SUPPLIES-EQUIPMENT	110.50	3,326.92	9,200.00	9,200.00	(5,873.08)	36.16
01-15-6423-000	MATERIAL & SUPPLIES-VEHICLES	118.00	393.13	1,500.00	1,500.00	(1,106.87)	26.21
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	514.00	736.98	3,750.00	3,750.00	(3,013.02)	19.65
	TOTAL BUILDING DEPARTMENT	40,852.45	223,281.69	703,836.00	703,836.00	(480,554.31)	31.72
	TOTAL FUND EXPENDITURES	177,858.38	1,049,062.36	3,368,537.00	3,323,502.00	(2,274,439.64)	31.56

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	FIRE & POLICE COMMISSION						
01-18-6203-000	CONTRACT/LEGAL NOTICES	246.28	947.80	1,200.00	1,200.00	(252.20)	78.98
01-18-6207-000	POSTAGE	.00	.00	200.00	200.00	(200.00)	.00
01-18-6211-000	CONFERENCE & TRAINING	.00	.00	1,250.00	1,250.00	(1,250.00)	.00
01-18-6213-000	DUES & SUBSCRIPTIONS	.00	.00	375.00	375.00	(375.00)	.00
01-18-6265-020	PROF. SERVICES-LEGAL	136.50	331.50	15,000.00	15,000.00	(14,668.50)	2.21
01-18-6265-030	PROF. SERVICES-OTHER	9,275.62	25,887.86	42,000.00	42,000.00	(16,112.14)	61.64
	TOTAL FIRE & POLICE COMMISSION	9,658.40	27,167.16	60,025.00	60,025.00	(32,857.84)	45.26
	TOTAL FUND EXPENDITURES	187,516.78	1,076,229.52	3,428,562.00	3,383,527.00	(2,307,297.48)	31.81
	TOTAL FUND EXPENDITURES	187,516.78	1,076,229.52	3,428,562.00	3,383,527.00	(2,307,297.48)	31.81

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	POLICE DEPARTMENT						
01-20-6103-000	POLICE - FULL TIME SALARIES	245,668.88	1,514,635.61	3,259,251.00	3,259,251.00	(1,744,615.39)	46.47
01-20-6103-050	POLICE - FULL TIME NON-SWORN	21,903.46	130,685.44	256,011.00	256,011.00	(125,325.56)	51.05
01-20-6104-000	POLICE - OVERTIME	49,914.89	229,980.86	250,000.00	250,000.00	(20,019.14)	91.99
01-20-6106-000	VACATION PAYOUT	.00	18,491.22	20,000.00	20,000.00	(1,508.78)	92.46
01-20-6108-000	SICK PAY PAYOUT	.00	898.38	5,000.00	5,000.00	(4,101.62)	17.97
01-20-6110-000	HOLIDAY PAY	.00	2,062.69	141,110.00	141,110.00	(139,047.31)	1.46
01-20-6115-000	EARLY RETIREMENT INCENTIVE	.00	8,000.00	20,000.00	20,000.00	(12,000.00)	40.00
01-20-6118-000	UNIFORM ALLOWANCE	569.48	3,816.06	32,175.00	32,175.00	(28,358.94)	11.86
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,089.03	13,906.06	24,444.00	24,444.00	(10,537.94)	56.89
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	4,328.11	26,611.17	50,971.00	50,971.00	(24,359.83)	52.21
01-20-6128-000	IMRF - EMPLOYER EXPENSE	495.31	3,208.29	12,903.00	12,903.00	(9,694.71)	24.86
01-20-6132-000	POLICE PENSION - R.E. TAXES	.00	23,142.96	1,950,000.00	1,950,000.00	(1,926,857.04)	1.19
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	42,994.22	336,180.70	715,000.00	715,000.00	(378,819.30)	47.02
01-20-6205-000	PRINTING	.00	3,050.18	5,000.00	5,000.00	(1,949.82)	61.00
01-20-6207-000	POSTAGE	15.31	363.64	1,000.00	1,000.00	(636.36)	36.36
01-20-6211-000	POLICE CONFERENCE/TRAINING	1,485.00	12,316.53	35,355.00	35,355.00	(23,038.47)	34.84
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	3,974.00	44,696.05	48,853.00	48,853.00	(4,156.95)	91.49
01-20-6219-000	TELEPHONE & COMMUNICATION	693.81	4,945.66	10,500.00	10,500.00	(5,554.34)	47.10
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	415.07	2,865.91	4,650.00	4,650.00	(1,784.09)	61.63
01-20-6227-000	MAINT. SERVICES-VEHICLES	6,792.22	25,402.50	36,000.00	36,000.00	(10,597.50)	70.56
01-20-6237-000	EQUIPMENT RENTAL	.00	967.02	2,808.00	2,808.00	(1,840.98)	34.44
01-20-6249-000	COMMUNITY RELATIONS	.00	7,213.55	3,000.00	3,000.00	4,213.55	240.45
01-20-6265-030	PROF. SERVICES-OTHER	300.00	1,664.99	4,800.00	4,800.00	(3,135.01)	34.69
01-20-6265-040	PROF. SERVICES-ANIMAL CONTROL	.00	.00	300.00	300.00	(300.00)	.00
01-20-6289-000	OTHER CONTRACTUAL EXPENSES	3,050.37	46,405.82	35,350.00	35,350.00	11,055.82	131.28
01-20-6403-000	OFFICE SUPPLIES	346.66	836.56	2,500.00	2,500.00	(1,663.44)	33.46
01-20-6404-000	AMMUNITION	.00	1,810.00	15,000.00	15,000.00	(13,190.00)	12.07
01-20-6407-000	FUEL	4,946.93	37,292.52	57,000.00	57,000.00	(19,707.48)	65.43
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	541.25	7,666.00	19,635.00	19,635.00	(11,969.00)	39.04
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	151.00	3,575.46	25,000.00	25,000.00	(21,424.54)	14.30
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	.00	422.12	1,500.00	1,500.00	(1,077.88)	28.14
01-20-6449-000	COMMUNITY RELATIONS	.00	5,640.19	4,000.00	4,000.00	1,640.19	141.00
01-20-6509-000	COMPUTER HARDWARE	.00	4,284.69	15,000.00	15,000.00	(10,715.31)	28.56
01-20-6515-000	OPERATING EQUIPMENT	.00	1,071.98	126,064.00	126,064.00	(124,992.02)	.85
01-20-6516-000	WEAPONS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-20-6521-000	MOTOR VEHICLES	.00	96,174.83	107,000.00	107,000.00	(10,825.17)	89.88
01-20-6609-000	INSTALLMENT DEBT-PRINCIPAL	.00	24,681.51	25,412.00	25,412.00	(730.49)	97.13
01-20-6610-000	INSTALLMENT DEBT-INTEREST	.00	839.83	160.00	160.00	679.83	524.89
	TOTAL POLICE DEPARTMENT	390,675.00	2,645,806.98	7,337,352.00	7,337,352.00	(4,691,545.02)	36.06
	TOTAL FUND EXPENDITURES	578,191.78	3,722,036.50	10,765,914.00	10,720,879.00	(6,998,842.50)	34.72

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	TOTAL FUND EXPENDITURES	578,191.78	3,722,036.50	10,765,914.00	10,720,879.00	(6,998,842.50)	34.72
	FIRE DEPARTMENT						
01-22-6103-000	FIRE - FULL TIME SALARIES	197,777.16	1,178,479.39	2,728,316.00	2,728,316.00	(1,549,836.61)	43.19
01-22-6103-100	FIRE - PART TIME SALARIES	1,949.20	11,429.40	20,500.00	20,500.00	(9,070.60)	55.75
01-22-6103-200	FIRE PREVENTION PAY	.00	1,802.89	12,000.00	12,000.00	(10,197.11)	15.02
01-22-6104-000	FIRE - OVERTIME	70,137.25	364,496.39	280,000.00	280,000.00	84,496.39	130.18
01-22-6106-000	VACATION PAYOUT	.00	1,622.75	20,000.00	20,000.00	(18,377.25)	8.11
01-22-6108-000	SICK PAY PAYOUT	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-22-6109-000	COMP TIME PAYOUT	.00	118.33	.00	.00	118.33	.00
01-22-6110-000	HOLIDAY PAY	.00	9,387.51	115,000.00	115,000.00	(105,612.49)	8.16
01-22-6118-000	UNIFORM ALLOWANCE	1,945.75	20,732.63	33,600.00	33,600.00	(12,867.37)	61.70
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	761.01	1,598.34	1,271.00	1,271.00	327.34	125.75
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	3,817.79	22,172.29	39,858.00	39,858.00	(17,685.71)	55.63
01-22-6128-000	IMRF - EMPLOYER EXPENSE	294.77	1,736.52	1,033.00	1,033.00	703.52	168.10
01-22-6132-000	FIRE PENSION - R.E. TAXES	.00	18,823.70	1,825,000.00	1,825,000.00	(1,806,176.30)	1.03
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	27,684.41	247,587.03	639,808.00	639,808.00	(392,220.97)	38.70
01-22-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	150.00	150.00	(150.00)	.00
01-22-6205-000	PRINTING	.00	.00	750.00	750.00	(750.00)	.00
01-22-6207-000	POSTAGE	.00	62.36	300.00	300.00	(237.64)	20.79
01-22-6211-000	CONFERENCE/TRAINING	5,142.84	12,320.89	44,650.00	44,650.00	(32,329.11)	27.59
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	151.04	10,903.28	37,000.00	37,000.00	(26,096.72)	29.47
01-22-6213-000	DUES & SUBSCRIPTIONS	.00	10,282.42	11,500.00	11,500.00	(1,217.58)	89.41
01-22-6219-000	TELEPHONE & COMMUNICATION	1,141.04	6,199.80	14,418.00	14,418.00	(8,218.20)	43.00
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	4,730.22	10,898.55	10,000.00	10,000.00	898.55	108.99
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	82.35	3,248.63	15,850.00	15,850.00	(12,601.37)	20.50
01-22-6227-000	MAINT. SERVICES-VEHICLES	1,780.98	30,333.54	100,000.00	86,560.00	(56,226.46)	35.04
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	3,806.00	22,634.31	335,406.00	335,406.00	(312,771.69)	6.75
01-22-6403-000	OFFICE SUPPLIES	440.83	2,183.09	4,500.00	4,500.00	(2,316.91)	48.51
01-22-6405-000	CLEANING SUPPLIES	522.13	3,447.38	6,500.00	6,500.00	(3,052.62)	53.04
01-22-6407-000	FUEL	1,994.50	11,872.27	25,000.00	25,000.00	(13,127.73)	47.49
01-22-6411-000	PUBLIC EDUCATION MATERIALS	3,690.83	9,814.07	13,800.00	13,800.00	(3,985.93)	71.12
01-22-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,779.75	16,137.61	19,700.00	19,700.00	(3,562.39)	81.92
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	3,449.35	11,400.00	11,400.00	(7,950.65)	30.26
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	14,156.05	18,313.53	40,350.00	40,350.00	(22,036.47)	45.39
01-22-6425-000	MATERIALS & SUPPLIES-OTHER EQU	1,650.60	5,222.49	6,825.00	6,825.00	(1,602.51)	76.52
01-22-6509-000	COMPUTER HARDWARE	.00	.00	.00	13,440.00	(13,440.00)	.00
01-22-6515-000	OPERATING EQUIPMENT	.00	266,093.29	263,480.00	303,404.83	(37,311.54)	87.70
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	84.00	13,475.80	38,200.00	38,200.00	(24,724.20)	35.28
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	345,520.50	2,336,879.83	6,961,565.00	7,001,489.83	(4,664,610.00)	33.38
	TOTAL FUND EXPENDITURES	923,712.28	6,058,916.33	17,727,479.00	17,722,368.83	(11,663,452.50)	34.19

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 1 - GENERAL FUND

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

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 1 - GENERAL FUND

PUBLIC WORKS DEPARTMENT

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	45,451.20	269,919.47	620,870.00	604,700.00	(334,780.53)	44.64
01-30-6103-050	PW-FULLTIME-BUILDINGS & GROUND	3,806.88	22,841.28	44,990.00	44,990.00	(22,148.72)	50.77
01-30-6104-000	PUBLIC WORKS - OVERTIME	2,465.95	11,658.78	80,000.00	80,000.00	(68,341.22)	14.57
01-30-6106-000	VACATION PAYOUT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-30-6108-000	SICK TIME PAYOUT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-30-6118-000	UNIFORM ALLOWANCE	.00	.00	1,750.00	1,750.00	(1,750.00)	.00
01-30-6124-000	SOCIAL SECURITY - EMPLOYER	3,203.89	18,988.74	46,553.00	46,553.00	(27,564.26)	40.79
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	749.24	4,440.66	10,887.00	10,887.00	(6,446.34)	40.79
01-30-6128-000	IMRF - EMPLOYER EXPENSE	2,258.96	28,059.08	37,843.00	37,843.00	(9,783.92)	74.15
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	18,678.25	110,203.68	190,320.00	190,320.00	(80,116.32)	57.90
01-30-6205-000	PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000	POSTAGE	1.26	3,842.10	250.00	250.00	3,592.10	1536.84
01-30-6211-000	CONFERENCE/TRAINING	.00	62.50	3,000.00	3,000.00	(2,937.50)	2.08
01-30-6213-000	DUES & SUBSCRIPTIONS	4.00	1,443.46	5,125.00	5,125.00	(3,681.54)	28.17
01-30-6219-000	TELEPHONE & COMMUNICATION	159.95	1,840.26	3,900.00	3,900.00	(2,059.74)	47.19
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	2,115.71	49,068.96	47,250.00	148,070.00	(99,001.04)	33.14
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	1,851.12	29,428.57	34,500.00	34,500.00	(5,071.43)	85.30
01-30-6227-000	MAINT. SERVICES-VEHICLES	.00	2,378.61	9,500.00	9,500.00	(7,121.39)	25.04
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	5,180.25	23,500.00	23,500.00	(18,319.75)	22.04
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	34,860.00	66,000.00	66,000.00	(31,140.00)	52.82
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	2,379.00	30,000.00	30,000.00	(27,621.00)	7.93
01-30-6231-300	TREE TRIMMING-CONTRACT	.00	.00	100,000.00	100,000.00	(100,000.00)	.00
01-30-6231-350	RESTORATION TREES-DIRT & SEED	923.00	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	120.00	1,620.00	45,000.00	45,000.00	(43,380.00)	3.60
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	4,451.00	8,003.00	9,750.00	9,750.00	(1,747.00)	82.08
01-30-6243-000	GAS HEATING	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-30-6245-000	RUBBISH EXPENSE	175,901.38	869,305.22	2,094,053.00	2,094,053.00	(1,224,747.78)	41.51
01-30-6251-000	ELECTRICITY	5,313.44	26,612.70	65,100.00	65,100.00	(38,487.30)	40.88
01-30-6265-030	PROF. SERVICES-OTHER	2,309.98	15,961.82	54,500.00	80,070.00	(64,108.18)	19.93
01-30-6265-100	PROF. SERVICES-ENGINEERING	.00	991.18	11,000.00	11,000.00	(10,008.82)	9.01
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	6,640.00	35,354.81	37,000.00	37,000.00	(1,645.19)	95.55
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	6,231.00	34,270.50	55,000.00	55,000.00	(20,729.50)	62.31
01-30-6403-000	OFFICE SUPPLIES	29.99	208.35	1,500.00	1,500.00	(1,291.65)	13.89
01-30-6406-000	CLOTHING SUPPLIES	975.34	5,131.07	11,500.00	11,500.00	(6,368.93)	44.62
01-30-6407-000	FUEL	4,389.18	19,461.19	50,000.00	50,000.00	(30,538.81)	38.92
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	3,107.72	22,476.38	42,050.00	42,050.00	(19,573.62)	53.45
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	116.49	806.71	10,750.00	10,750.00	(9,943.29)	7.50
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	2,402.59	14,066.56	39,050.00	39,050.00	(24,983.44)	36.02
01-30-6426-000	MATERIALS & SUPPLIES - MECH	1,160.95	4,194.45	20,000.00	20,000.00	(15,805.55)	20.97
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	.00	16,802.69	44,950.00	44,950.00	(28,147.31)	37.38
01-30-6515-000	OPERATING EQUIPMENT	8,597.00	8,597.00	82,000.00	144,250.00	(135,653.00)	5.96
01-30-6525-000	BUILDING/EQUIPMENT	.00	1,479.80	5,000.00	5,000.00	(3,520.20)	29.60
01-30-6527-000	STREET & TRAFFIC SIGNS	1,806.10	3,279.60	25,000.00	25,000.00	(21,720.40)	13.12
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	9,474.00	55,270.22	64,882.00	64,882.00	(9,611.78)	85.19
01-30-6610-000	INSTALLMENT LEASE - INTEREST	416.96	5,510.80	5,791.00	5,791.00	(280.20)	95.16
	TOTAL PUBLIC WORKS DEPARTMENT	315,112.53	1,751,742.95	4,312,614.00	4,485,084.00	(2,733,341.05)	39.06

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,238,824.81	7,810,659.28	22,040,093.00	22,207,452.83	(14,396,793.55)	35.17
TOTAL FUND EXPENDITURES	1,238,824.81	7,810,659.28	22,040,093.00	22,207,452.83	(14,396,793.55)	35.17
TOTAL FUND EXPENDITURES	1,238,824.81	7,810,659.28	22,040,093.00	22,207,452.83	(14,396,793.55)	35.17
TOTAL FUND EXPENDITURES	1,238,824.81	7,810,659.28	22,040,093.00	22,207,452.83	(14,396,793.55)	35.17
TOTAL FUND EXPENDITURES	1,238,824.81	7,810,659.28	22,040,093.00	22,207,452.83	(14,396,793.55)	35.17
TOTAL FUND EXPENDITURES	1,238,824.81	7,810,659.28	22,040,093.00	22,207,452.83	(14,396,793.55)	35.17
NET REVENUE OVER EXPENDITURES	295,593.93	(295,559.55)	50,904.00	(116,455.83)	(179,103.72)	(253.80)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	UTILITY FUND REVENUE						
02-00-4814-000	WATER USAGE	747,116.42	2,101,914.86	4,440,000.00	4,440,000.00	(2,338,085.14)	47.34
02-00-4816-000	WATER INFRASTRUCTURE	86,461.20	259,592.65	515,000.00	515,000.00	(255,407.35)	50.41
02-00-4818-000	METER SALES	221.40	3,026.20	5,000.00	5,000.00	(1,973.80)	60.52
02-00-4820-000	WATER PENALTIES	(1,421.81)	43,120.56	55,000.00	55,000.00	(11,879.44)	78.40
02-00-4828-000	SEWER USAGE	80,951.13	291,199.43	540,000.00	540,000.00	(248,800.57)	53.93
02-00-4829-000	SEWER INFRASTRUCTURE	85,405.20	256,424.05	515,000.00	515,000.00	(258,575.95)	49.79
02-00-4830-000	SEWER PENALTIES	(180.03)	5,276.81	5,000.00	5,000.00	276.81	105.54
02-00-5102-000	INTEREST INCOME	2,691.26	41,399.08	65,000.00	65,000.00	(23,600.92)	63.69
02-00-5122-000	REIMBURSEMENT	.00	370.10	.00	.00	370.10	.00
02-00-5189-000	OTHER INCOME	405.00	2,290.00	6,500.00	6,500.00	(4,210.00)	35.23
	TOTAL UTILITY FUND REVENUE	1,001,649.77	3,004,613.74	6,146,500.00	6,146,500.00	(3,141,886.26)	48.88
	TOTAL FUND REVENUE	1,001,649.77	3,004,613.74	6,146,500.00	6,146,500.00	(3,141,886.26)	48.88

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	UTILITY FUND EXPENSES						
02-95-6103-000	UTILITY - FULL TIME SALARIES	83,061.87	471,562.77	1,073,094.00	1,073,094.00	(601,531.23)	43.94
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	6,524.63	38,214.43	150,000.00	150,000.00	(111,785.57)	25.48
02-95-6106-000	VACATION PAYOUT	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
02-95-6108-000	SICK TIME PAYOUT	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
02-95-6118-000	UNIFORM ALLOWANCE	.00	.00	1,750.00	1,750.00	(1,750.00)	.00
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	5,551.41	31,721.46	76,142.00	76,142.00	(44,420.54)	41.66
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	1,298.36	7,419.02	17,807.00	17,807.00	(10,387.98)	41.66
02-95-6128-000	IMRF - EMPLOYER EXPENSE	2,118.59	40,283.46	73,712.00	73,712.00	(33,428.54)	54.65
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	24,068.92	175,988.58	317,200.00	317,200.00	(141,211.42)	55.48
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000	POSTAGE	.00	9,907.85	19,000.00	19,000.00	(9,092.15)	52.15
02-95-6211-000	CONFERENCE/TRAINING	153.38	215.88	1,500.00	1,500.00	(1,284.12)	14.39
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	5,200.00	5,500.00	5,500.00	(300.00)	94.55
02-95-6215-000	INSURANCE & BONDING	3,467.80	25,462.83	109,211.00	109,211.00	(83,748.17)	23.32
02-95-6219-000	TELEPHONE & COMMUNICATION	2,561.11	15,508.83	30,700.00	30,700.00	(15,191.17)	50.52
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	.00	31,719.87	41,150.00	41,150.00	(9,430.13)	77.08
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	2,971.05	5,600.00	5,600.00	(2,628.95)	53.05
02-95-6229-100	MAINT. SERVICES-SEWER	.00	.00	52,000.00	52,000.00	(52,000.00)	.00
02-95-6233-000	DISPOSAL CHARGES	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
02-95-6235-300	FLOOD PROOFING ASSISTANCE PRO	1,500.00	3,000.00	24,000.00	24,000.00	(21,000.00)	12.50
02-95-6237-000	EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
02-95-6249-000	MAYFAIR PUMPING STATION	.00	800.00	5,300.00	5,300.00	(4,500.00)	15.09
02-95-6250-000	OVERHEAD TANK & GROUNDS	.00	2,702.00	10,000.00	10,000.00	(7,298.00)	27.02
02-95-6251-000	ELECTRICITY	.00	17,755.66	40,000.00	40,000.00	(22,244.34)	44.39
02-95-6255-000	MAINT. SERVICES-WATER MAINS	.00	15,957.50	31,000.00	31,000.00	(15,042.50)	51.48
02-95-6265-000	PROF. SERVICES-AUDIT	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
02-95-6265-030	PROF. SERVICES-OTHER	795.50	257,249.65	288,400.00	288,400.00	(31,150.35)	89.20
02-95-6265-100	PROF. SERVICES-ENGINEERING	5,848.00	42,014.67	44,500.00	111,440.00	(69,425.33)	37.70
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	.00	3,378.20	16,000.00	16,000.00	(12,621.80)	21.11
02-95-6403-000	OFFICE SUPPLIES	.00	652.00	1,500.00	1,500.00	(848.00)	43.47
02-95-6406-000	CLOTHING SUPPLIES	975.36	4,984.21	11,000.00	11,000.00	(6,015.79)	45.31
02-95-6407-000	FUEL	153.91	7,189.33	21,000.00	21,000.00	(13,810.67)	34.23
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	2,177.13	4,604.49	26,800.00	26,800.00	(22,195.51)	17.18
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	270.67	394.69	11,500.00	11,500.00	(11,105.31)	3.43
02-95-6424-000	MATERIALS & SUPPLIES-METERS	.00	4,117.08	10,000.00	10,000.00	(5,882.92)	41.17
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	2,212.20	11,539.56	90,000.00	90,000.00	(78,460.44)	12.82
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	.00	4,417.96	39,000.00	39,000.00	(34,582.04)	11.33
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	4,055.90	5,959.89	30,000.00	30,000.00	(24,040.11)	19.87
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	1,334.28	11,254.89	24,500.00	24,500.00	(13,245.11)	45.94
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOO	71.37	1,776.11	25,000.00	25,000.00	(23,223.89)	7.10
02-95-6455-000	WATER COST	287,423.76	1,306,492.61	2,865,894.00	2,865,894.00	(1,559,401.39)	45.59
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	163,780.00	468,937.28	1,444,368.00	1,444,368.00	(975,430.72)	32.47
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	1,452.19	31,139.70	81,000.00	81,000.00	(49,860.30)	38.44
02-95-6575-000	DEPRECIATION EXPENSE	50,416.67	302,500.02	625,000.00	625,000.00	(322,499.98)	48.40
02-95-6607-000	IEPA LOAN - PRINCIPAL	21,931.59	107,446.01	215,828.00	215,828.00	(108,381.99)	49.78

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6607-100	IEPA LOAN - PRINCIPAL - CONTRA	.00	.00	(215,828.00)	(215,828.00)	215,828.00	.00
02-95-6608-000	IEPA LOAN - INTEREST	2,756.19	31,818.28	62,704.00	62,704.00	(30,885.72)	50.74
02-95-6609-000	INSTALLMENT LEASE - PRINCIPAL	9,473.99	9,473.99	19,085.00	19,085.00	(9,611.01)	49.64
02-95-6609-100	INSTALL LEASE - PR CONTRA	.00	.00	(19,085.00)	(19,085.00)	19,085.00	.00
02-95-6610-000	INSTALLMENT LEASE - INTEREST	416.95	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	685,851.73	3,514,148.76	8,397,529.00	8,451,421.00	(4,937,272.24)	41.58
	TOTAL FUND EXPENDITURES	685,851.73	3,514,148.76	8,397,529.00	8,451,421.00	(4,937,272.24)	41.58
	TOTAL FUND EXPENDITURES	685,851.73	3,514,148.76	8,397,529.00	8,451,421.00	(4,937,272.24)	41.58
	NET REVENUE OVER EXPENDITURES	315,798.04	(509,535.02)	(2,251,029.00)	(2,304,921.00)	1,795,385.98	(22.11)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

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	59,670.81	367,095.14	717,700.00	717,700.00	(350,604.86)	51.15
03-00-5102-000	INTEREST INCOME	.00	20,840.15	22,000.00	22,000.00	(1,159.85)	94.73
03-00-5106-000	STATE GRANT	.00	.00	1,074,800.00	1,074,800.00	(1,074,800.00)	.00
	TOTAL MOTOR FUEL TAX FUND REVENUE	59,670.81	387,935.29	1,814,500.00	1,814,500.00	(1,426,564.71)	21.38
	TOTAL FUND REVENUE	59,670.81	387,935.29	1,814,500.00	1,814,500.00	(1,426,564.71)	21.38
	MFT FUND EXPENSES						
03-95-6235-200	SIDEWALK REPLACEMENT	.00	.00	1,082,000.00	1,082,000.00	(1,082,000.00)	.00
03-95-6265-100	PROF. SERVICES-ENGINEERING	74,998.63	162,090.51	150,000.00	150,000.00	12,090.51	108.06
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	.00	.00	150,000.00	300,000.00	(300,000.00)	.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	492.40	36,324.66	11,500.00	11,500.00	24,824.66	315.87
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	75,491.03	271,140.17	1,871,975.00	2,021,975.00	(1,750,834.83)	13.41
	TOTAL FUND EXPENDITURES	75,491.03	271,140.17	1,871,975.00	2,021,975.00	(1,750,834.83)	13.41
	NET REVENUE OVER EXPENDITURES	(15,820.22)	116,795.12	(57,475.00)	(207,475.00)	324,270.12	56.29

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 7 - POLICE FORFEITURE FUND

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

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 8 - 911 FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	911 FUND REVENUE						
08-00-5105-200	CELLULAR 911PHONE TAX	.00	371,073.17	594,000.00	594,000.00	(222,926.83)	62.47
	TOTAL 911 FUND REVENUE	.00	371,073.17	594,000.00	594,000.00	(222,926.83)	62.47
	TOTAL FUND REVENUE	.00	371,073.17	594,000.00	594,000.00	(222,926.83)	62.47
	E911 FUND EXPENSES						
08-95-6219-000	TELEPHONE & COMMUNICATION	488.32	67,265.28	.00	.00	67,265.28	.00
08-95-6225-000	MAINT. SERVICES-EQUIPMENT	15,000.00	15,000.00	.00	.00	15,000.00	.00
08-95-6289-000	OTHER CONTRACTUAL SERVICES	.00	120,920.39	387,000.00	387,000.00	(266,079.61)	31.25
	TOTAL E911 FUND EXPENSES	15,488.32	203,185.67	387,000.00	387,000.00	(183,814.33)	52.50
	TOTAL FUND EXPENDITURES	15,488.32	203,185.67	387,000.00	387,000.00	(183,814.33)	52.50
	TOTAL FUND EXPENDITURES	15,488.32	203,185.67	387,000.00	387,000.00	(183,814.33)	52.50
	NET REVENUE OVER EXPENDITURES	(15,488.32)	167,887.50	207,000.00	207,000.00	(39,112.50)	81.11

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 10 - HOTEL/MOTEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	HOTEL/MOTEL TAX FUND REVENUE						
10-00-4608-000	HOTEL/MOTEL TAX	.00	26,635.09	108,000.00	108,000.00	(81,364.91)	24.66
10-00-4815-000	NEWSPAPER ADS	110.00	4,853.00	19,000.00	19,000.00	(14,147.00)	25.54
10-00-5122-100	SPECIAL EVENTS REVENUE	.00	1,100.00	.00	.00	1,100.00	.00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	110.00	32,588.09	127,000.00	127,000.00	(94,411.91)	25.66
	TOTAL FUND REVENUE	110.00	32,588.09	127,000.00	127,000.00	(94,411.91)	25.66
	HOTEL FUND EXPENSES						
10-95-6209-000	VILLAGE PUBLICATIONS	4,646.61	23,644.96	41,750.00	41,750.00	(18,105.04)	56.63
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	11,372.33	25,323.59	65,000.00	65,000.00	(39,676.41)	38.96
10-95-6251-000	ELECTRICITY	129.39	599.30	2,900.00	2,900.00	(2,300.70)	20.67
	TOTAL HOTEL FUND EXPENSES	16,148.33	49,567.85	109,650.00	109,650.00	(60,082.15)	45.21
	TOTAL FUND EXPENDITURES	16,148.33	49,567.85	109,650.00	109,650.00	(60,082.15)	45.21
	NET REVENUE OVER EXPENDITURES	(16,038.33)	(16,979.76)	17,350.00	17,350.00	(34,329.76)	(97.87)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 11 - ROOSEVELT ROAD TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	ROOSEVELT ROAD TIF FUND REVENUE						
11-00-4102-000	REAL ESTATE TAXES	.00	30,995.77	421,000.00	421,000.00	(390,004.23)	7.36
11-00-5102-000	INTEREST INCOME	.00	3,200.06	1,000.00	1,000.00	2,200.06	320.01
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	.00	34,195.83	422,000.00	422,000.00	(387,804.17)	8.10
	TOTAL FUND REVENUE	.00	34,195.83	422,000.00	422,000.00	(387,804.17)	8.10
	ROOSEVELT ROAD TIF						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	5,819.95	23,847.90	150,000.00	150,000.00	(126,152.10)	15.90
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	5,819.95	23,847.90	517,000.00	517,000.00	(493,152.10)	4.61
	TOTAL FUND EXPENDITURES	5,819.95	23,847.90	517,000.00	517,000.00	(493,152.10)	4.61
	NET REVENUE OVER EXPENDITURES	(5,819.95)	10,347.93	(95,000.00)	(95,000.00)	105,347.93	10.89

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 12 - CERMAK-OXFORD ST. TIF

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	CERMAK RD-OXFORD ST TIF FUND						
12-00-6333-000	LEGAL	218.75	1,052.34	5,000.00	5,000.00	(3,947.66)	21.05
	TOTAL CERMAK RD-OXFORD ST TIF F	218.75	1,052.34	5,000.00	5,000.00	(3,947.66)	21.05
	TOTAL FUND EXPENDITURES	218.75	1,052.34	5,000.00	5,000.00	(3,947.66)	21.05
	NET REVENUE OVER EXPENDITURES	(218.75)	(1,052.34)	(5,000.00)	(5,000.00)	3,947.66	(21.05)
	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 6 MONTHS ENDING OCTOBER 31, 2023

FUND 30 - DEBT SERVICE FUND

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

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 31 - DEBT SERVICE FUND - 2021 BONDS

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	DEBT SERVICE FUND - 2021 BONDS REVEN						
31-00-4102-000	REAL ESTATE TAXES	(34,812.41)	17,774.36	1,645,218.00	1,645,218.00	(1,627,443.64)	1.08
31-00-5102-000	INTEREST INCOME	.00	5,708.10	5,000.00	5,000.00	708.10	114.16
	TOTAL DEBT SERVICE FUND - 2021 BONDS	(34,812.41)	23,482.46	1,650,218.00	1,650,218.00	(1,626,735.54)	1.42
	TOTAL FUND REVENUE	(34,812.41)	23,482.46	1,650,218.00	1,650,218.00	(1,626,735.54)	1.42
	DSF - 2021 BONDS EXPENDITURES						
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	(34,812.41)	(242,017.54)	(2,031,692.00)	(2,031,692.00)	1,789,674.46	(11.91)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 34 - REFUNDABLE DEPOSITS FUND

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

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

FUND 40 - CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	CAPITAL PROJECTS FUND REVENUE						
40-00-4208-000	NON HOME RULE SALES TAX	99,603.66	575,326.21	1,075,000.00	1,075,000.00	(499,673.79)	53.52
40-00-5102-000	INVESTMENT INCOME	1,457.74	330.05	5,000.00	5,000.00	(4,669.95)	6.60
40-00-5180-000	NOTE PROCEEDS	.00	.00	165,000.00	165,000.00	(165,000.00)	.00
40-00-5724-000	TRANSFER FROM ROOSV. RD. TIF	.00	.00	192,000.00	192,000.00	(192,000.00)	.00
	TOTAL CAPITAL PROJECTS FUND REVENUE	101,061.40	575,656.26	1,437,000.00	1,437,000.00	(861,343.74)	40.06
	TOTAL FUND REVENUE	101,061.40	575,656.26	1,437,000.00	1,437,000.00	(861,343.74)	40.06
	CAPITAL PROJECTS EXPENDITURES						
40-00-6515-000	OPERATING EQUIPMENT	.00	164,468.00	165,000.00	165,000.00	(532.00)	99.68
40-00-6521-000	MOTOR VEHICLES	.00	1,025.00	.00	.00	1,025.00	.00
40-00-6609-000	INSTALLMENT DEBT - PRINCIPAL	.00	33,982.69	49,387.00	49,387.00	(15,404.31)	68.81
40-00-6609-100	PROMISSARY NOTE - PRINCIPAL	6,797.42	36,882.47	74,558.00	74,558.00	(37,675.53)	49.47
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	8,065.58	52,295.53	103,799.00	103,799.00	(51,503.47)	50.38
40-00-6803-000	TRANSFER TO DEBT SERVICE	.00	81,911.89	544,774.00	544,774.00	(462,862.11)	15.04
	TOTAL CAPITAL PROJECTS EXPENDIT	14,863.00	376,783.27	947,708.00	947,708.00	(570,924.73)	39.76
	TOTAL FUND EXPENDITURES	14,863.00	376,783.27	947,708.00	947,708.00	(570,924.73)	39.76
	NET REVENUE OVER EXPENDITURES	86,198.40	198,872.99	489,292.00	489,292.00	(290,419.01)	40.65

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2023

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	595.38	5,509.80	7,000.00	7,000.00	(1,490.20)	78.71
	TOTAL CAPITAL PROJECTS FND 2021 BOND	595.38	5,509.80	938,000.00	938,000.00	(932,490.20)	.59
	TOTAL FUND REVENUE	595.38	5,509.80	938,000.00	938,000.00	(932,490.20)	.59
	CAP PROJ FND 2021 BNDS EXPENDS						
41-00-6265-100	ENGINEERING	136,107.52	475,196.65	1,309,245.00	1,309,245.00	(834,048.35)	36.30
41-00-6530-000	ROAD IMPROVEMENTS	1,435,666.72	7,598,638.92	12,061,000.00	12,061,000.00	(4,462,361.08)	63.00
41-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	.00	9,363.96	1,314,000.00	1,314,000.00	(1,304,636.04)	.71
	TOTAL CAP PROJ FND 2021 BNDS EX	1,571,774.24	8,083,199.53	14,684,245.00	14,684,245.00	(6,601,045.47)	55.05
	TOTAL FUND EXPENDITURES	1,571,774.24	8,083,199.53	14,684,245.00	14,684,245.00	(6,601,045.47)	55.05
	NET REVENUE OVER EXPENDITURES	(1,571,178.86)	(8,077,689.73)	(13,746,245.00)	(13,746,245.00)	5,668,555.27	(58.76)