

Village of Westchester



**Financial Report
Fiscal Year 2025
For the Eight Months Ending
December 31, 2024**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
DECEMBER 2024

GENERAL FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 1,246,011	\$ 13,094,663	\$ 23,131,900	\$ 23,131,900
EXPENDITURES	\$ 1,317,801	\$ 14,576,805	\$ 23,937,300	\$ 23,937,300

Unaudited Beginning Fund Balance (05/01/2024)	\$ 8,198,611
Transfers In/(Out)	\$ -
Current Fund Balance (12/31/2024)	<u>\$ 6,716,469</u>

UTILITY FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 1,218,485	\$ 6,279,184	\$ 7,251,600	\$ 7,251,600
EXPENDITURES	\$ 379,738	\$ 5,741,885	\$ 9,576,400	\$ 9,782,455

Unaudited Beginning Fund Balance (05/01/2024)	\$ 11,594,963
Transfers In/(Out)	\$ -
Current Fund Balance (12/31/2024)	<u>\$ 12,132,262</u>

MOTOR FUEL TAX

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 71,932	\$ 744,827	\$ 1,053,400	\$ 1,053,400
EXPENDITURES	\$ 9,277	\$ 483,493	\$ 1,741,700	\$ 1,741,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 677,417
Transfers In/(Out)	\$ -
Current Fund Balance (12/31/2024)	<u>\$ 938,751</u>

911 FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 181,845	\$ 550,000	\$ 550,000
EXPENDITURES	\$ -	\$ 116,547	\$ 425,000	\$ 425,000

Unaudited Beginning Fund Balance (05/01/2024)	\$ (720,759)
Transfers In/(Out)	\$ -
Current Fund Balance (12/31/2024)	<u>\$ (655,461)</u>

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HOTEL/MOTEL TAX FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 5,536	\$ 96,587	\$ 127,500	\$ 110,000
EXPENDITURES	\$ 4,347	\$ 109,050	\$ 142,500	\$ 142,500

Unaudited Beginning Fund Balance (05/01/2024)	\$ (4,976)
Transfers In/(Out)	\$ -
Current Fund Balance (12/31/2024)	<u>\$ (17,439)</u>

ROOSEVELT RD TIF

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 18,878	\$ 393,832	\$ 410,000	\$ 410,000
EXPENDITURES	\$ 11,783	\$ 58,461	\$ 50,000	\$ 50,000

Unaudited Beginning Fund Balance (05/01/2024)	\$ (561,052)
Transfers In/(Out)	\$ -
Current Fund Balance (12/31/2024)	<u>\$ (225,681)</u>

DEBT SERVICE FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 465,595	\$ 541,241	\$ 541,300	\$ 541,300
EXPENDITURES	\$ 465,595	\$ 541,242	\$ 541,400	\$ 541,400

Unaudited Beginning Fund Balance (05/01/2024)	\$ 564
Transfers In/(Out)	\$ -
Current Fund Balance (12/31/2024)	<u>\$ 562</u>

DEBT SERVICE FUND - 2021 BONDS

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 9,880	\$ 1,472,132	\$ 2,585,900	\$ 2,585,900
EXPENDITURES	\$ 1,476,438	\$ 2,526,639	\$ 2,818,900	\$ 2,818,900

Unaudited Beginning Fund Balance (05/01/2024)	\$ 1,377,134
Transfers In/(Out)	\$ -
Current Fund Balance (12/31/2024)	<u>\$ 322,627</u>

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REVENUE AND EXPENDITURE REPORT SUMMARY
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CAPITAL PROJECTS FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 163,022	\$ 853,353	\$ 1,210,000	\$ 1,210,000
EXPENDITURES	\$ 480,458	\$ 700,345	\$ 839,200	\$ 839,200

Unaudited Beginning Fund Balance (05/01/2024)	\$ (268,862)
Transfers In/(Out)	\$ -
Current Fund Balance (12/31/2024)	<u>\$ (115,854)</u>

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 73	\$ 591,110	\$ 13,363,500	\$ 13,363,500
EXPENDITURES	\$ 207,193	\$ 6,196,817	\$ 9,674,700	\$ 9,674,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 6,584,008
Transfers In/(Out)	\$ -
Current Fund Balance (12/31/2024)	<u>\$ 978,301</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 8,167,955
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 12,132,262
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (225,681)</u>
 TOTAL	 <u>\$ 20,074,536</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of December 2024

<u>FUND</u>	Total Fund Cash
General Fund	1,530,917
MFT Fund	818,950
Police Forfeiture Fund	21,370
E-911 Fund	321,379
Hotel/Motel Tax Fund	(8,516)
Debt Service Fund	3,576
Debt Service Fund - 2021 Funds	318,440
Capital Projects Fund	(370,772)
Capital Projects Fund - 2021 GO Bond Project	1,044,532
Water and Sewer (Utility) Fund (Enterprise Fund)	2,263,441
Refundable Deposits Fund (Fiduciary Fund)	777,114
Roosevelt Rd. TIF Fund	1,555,069
Cermak - Oxford St. TIF	35,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 12/31/2024	8,310,559
Prior Period Cash and Investments Balance - 11/30/2024	10,066,849
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	12,031
Republic Bank - State Forfeiture Account (Non Interest Bearing)	-
Republic Bank - DUI Account (Non Interest Bearing)	6,180
Republic Bank - State Confiscation Account (Non Interest Bearing)	12,788
Republic Bank - Department of Justice Account (Non Interest Bearing)	359
Republic Bank - HRA Account (Non Interest Bearing)	23,538
Republic Bank Operating Account (Non Interest Bearing)	741,629
Republic Bank Money Market Account (Interest Bearing)	840,779
IL Funds Money Market Account ¹ Average daily yield 4.797% (Local Government Investment Pool)	5,313,396
IL Funds E-Pay Account ¹ Average daily yield 4.797% (Local Government Investment Pool)	290,887
US Bank Foreign Fire Insurance Account	77,367
IMET Investment Funds ² - Total Net Return, 1 Year - 5.29%	826,466
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 9/22/2024	261,806
TOTAL BANK BALANCES at 12/31/2024	8,407,225

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	1,251,034
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	6,000,000
Total of Other Bank Accounts Fully Insured	77,367

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 Core Fund 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.

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DECEMBER 2024 FINANCIAL STATEMENT SUMMARY

BRIEF NOTES:

- Any Board-approved budget amendments are included in the Amended Budget column. The percentage of budget earned for revenues or percentage of the budget expended for expenditures is relative to the Amended Budget column.
- Negative revenues or expenditures in any account for the current period may show on the report due to accounting adjustments such as reclassifications or cost allocations made during the period.

For the month, total General Fund revenues are \$1.246 million and expenditures are \$1.318 million resulting in expenditures over revenues in the amount of \$72 thousand for the month. For the fiscal year so far, expenditures exceed revenues by \$1.482 million.

Below is a brief explanation of activity and the overall financial position through December 2024, the eight month or sixty-seven percent of Fiscal Year 2025.

GENERAL FUND REVENUES

- Overall, total revenue received in the General Fund totals \$13.1 million and is just under 57 percent of the budgeted amount of \$23.132 million.
- Significant revenue items are noted below:
 - Local Taxes – for the year, Gaming Taxes are \$210 thousand, and Places for Eating Taxes are \$187 thousand. Their budgets are \$299.5 and \$270.0 thousand respectively, and both of these revenues are slightly over their budgeted pace through eight months of the fiscal year. Local Gas Tax revenue is \$14 thousand for the month. The total through December of \$112.3 thousand is roughly \$6.4 thousand less than last year's through December. The budgeted amount is \$177.6 thousand. Telecommunications taxes are \$34.5 thousand for December and \$265.6 thousand for the year. With a total budget of \$418.5 thousand, Telecommunication taxes are slightly under the budgeted pace so far in the fiscal year. Cable franchise taxes are normally collected quarterly and were not collected during the month. With a budget of \$313 thousand, the revenue is \$194.5 thousand for the year so far. This revenue is 62 percent of the budget so far.
 - Real Estate Taxes – For the year so far, \$1.169 million out of a budget of \$3.153 million has been received. Additionally, fire pension real estate taxes of \$1.065 million and police pension taxes of \$1.416 million have been received for the through December.
 - Natural Gas and Electric Utility Taxes total \$438.4 thousand for the year. Combined, these revenues are budgeted at \$796 thousand – a significant decrease from the prior year's budget of almost \$1 million. The Electric utility taxes are tracking on the budget so far at 67 percent, but the Natural Gas is lagging at 39 percent of the budget. According to an article in the Wall Street Journal, a glut of natural gas supply is depressing prices and prompting cutbacks in America's drilling fields. Futures prices are down 30 percent from a peak in June 2023. This decrease in natural gas prices has affected

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the Village's natural gas utility tax revenue negatively. We will expect to see higher gas tax revenue upcoming in the winter months with more gas usage.

- Intergovernmental Revenues - Personal Property Replacement Taxes are received in eight installments for the fiscal year. Total receipts so far are \$84.4 thousand for the year with a budgeted amount of \$265.1 thousand. State Income Tax is \$148 thousand for December and \$1.917 million for the year. This is over 67 percent of the budgeted amount of \$2.834 million. The budget amount is almost \$100 thousand, or 3.6 percent greater than fiscal year 2024's.
- Sales Taxes are \$224.8 thousand for the month as compared to \$159.1 thousand in December 2023. The Village has collected \$1.317 million thousand for the year or 67 percent of the fiscal year 2025 budget of \$1.960 million. Local Use Tax revenue is \$54.8 thousand for the month and \$402.6 thousand for the year. The budget is \$698.2 thousand. Based on trends and forecasting during the fiscal year 2025 budget process, both sales and local use tax budgeted amounts were increased by 3.7 percent and 1 percent respectively from fiscal year 2024's amounts.

The Cannabis Tax totals \$17.5 thousand through December with an annual budget of \$26.4 thousand. This tax is based on state cannabis sales and is shared with the State of Illinois and other municipalities. A recent report states revenue from marijuana sales in Illinois were down a little more than 2 percent in September as compared to last September, the first year-over-year decline since the state began recreational sales nearly five years ago. The Dispensary Tax totals \$70.2 thousand through December with an annual budget of \$169.2 thousand. This tax is locally imposed on the dispensary located in Westchester. This revenue is under the budgeted pace at 41.5 percent so far in this fiscal year.

- Building permit receipts are \$366 thousand for the year or over 80 percent of the budgeted amount of \$455 thousand. The increased revenue is due to a few large renovation/buildout projects at the Westbrook Corporate Center. Home compliance permits are \$5 thousand for the month and \$61.6 thousand for the year or 65 percent of the annual budget amount of \$95 thousand. This is a decrease from the prior year's \$114 thousand budget.
- Liquor License annual revenues are \$150.8 thousand. The Village has budgeted \$145 thousand for this revenue.
- Photo Enforcement Fees are \$119 thousand for the month and \$610.7 thousand through December. For the year, they are over 101 percent of the annual budget of \$602 thousand. This budget amount is nearly \$100 thousand more than the prior year's budget.
- There have been no revenue collections for Overweight Truck Fines due to short-staffing of officers in the Police Department.

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- Ambulance Fee receipts are \$144.8 thousand for the month and \$1.130 million for the year. This total is almost 65 percent of the budget amount of \$1.750 million. The Village is budgeting for an increase in revenue of over \$100 thousand for these fees compared to fiscal year 2024.
- Rubbish revenue is \$1.090 million through December. The rubbish billings along with the recording of its revenue is on a bi-monthly basis. The annual budget is \$2.410 million, but was based on the prior rubbish collector's higher rates. The Village will not expect to match the budgeted amount.
- Interest income allocated to the General Fund remains strong at over \$108 thousand for the year so far. The total budget amount is \$70 thousand.
- Grants – the Village has received \$25 thousand in federal money through the Morton Arboretum for trees in December. In a prior month, a \$15 thousand grant for tree inventory and management has been received from the Morton Arboretum. During the year, the Village has been awarded and received State grant money in the amount of \$18.2 thousand from the Illinois Law Enforcement Training and Standards Board for in-car and body-worn cameras; and almost \$2.2 thousand in federal money has been received during the year for a 50 percent reimbursement for bullet proof vest purchases. A contribution of \$17 thousand was received from S.B.C. Waste Solutions in August for recycling and ecological programs. A grant of \$10 thousand was received during the month of October from the Village liability insurance provider for body-worn cameras.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for December are \$1.318 million and \$14.577 million for the year. With eight months or 67 percent of the fiscal year completed, 59.5 percent of the total FY 2025 budget of \$23.937 million has been spent. Significant department expenditures are summarized next:

- Village President and Board: Expenditures total \$61.5 thousand through December and consist of mainly salaries and professional organization annual fees.
- Administration: The Administration department's expenditures are \$1.486 million through December and are 67 percent of the budgeted amount of \$1.687 million. This includes interest of \$565.1 thousand on previously issued debt certificates. Legal service expenditures are \$245.6 thousand through December. Some expenditures such as Trustee salaries and certain IT-related purchases were allocated to Administration in past years. In fiscal year 2025, those costs are now allocated to the newly created Village President and Board (10) and IT (13) Departments respectively.
- Information Technology: Total expenditures through December are \$376.6 thousand or 46 percent of the total budget of \$817.8 thousand. They consist of allocated salaries, communications, and computer-related purchases. This is a new department in fiscal year 2025.
- Building Department: Total department expenditures are \$397.7 thousand through December and consist primarily of salaries, personnel related costs, and plan review services. The total department's budget is just over \$1 million for the year and 39.5 percent of the budget has been expended so far.

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- Fire and Police Commission: Expenditures are \$46.2 thousand through December. The annual budget is \$78.8 thousand.
- Police Department: Total department expenditures for the month are \$422 thousand and just over \$5 million through December. This is close to 62 percent of the annual budget of almost \$8.1 million. Overtime costs of \$263.4 thousand are running over their budgeted pace at 105 percent of the total budget of \$250 thousand. This is due to a staffing shortage.

Pension expenditures are \$1.440 million for the year. Pension expenditures are based on pension revenues and are ultimately a net zero transaction in the General Fund. The levy for the police pension has been increased from prior years.

- Fire Department: Total department expenditures for the month are \$386.8 thousand and \$4.510 million through December. This is 62.7 percent of the annual budget of \$7.193 million. Due to the aging condition, vehicle maintenance expenditures and equipment expenditures have been significant so far in the fiscal year. Overtime of \$328.5 thousand is over the budget of \$300 thousand due to staffing shortages.

Like the Police Department, pension expenditures for the pension tax levy are based on pension revenue. Over \$1.079 million has been expended for pensions for the year. The pension levy and related expenditures have also been increased from prior years.

- Public Works Department: Total department expenditures for the month are \$291.6 thousand and \$2.693 million through December. This includes monthly rubbish service expenditures of \$135.3 thousand. Total rubbish expenditures for the year total \$1.164 million. Rubbish expenditures are 48 percent of the total department's expenditures. The total Public Works budget is \$4.853 million for the fiscal year and 55.5 percent has been expended so far through eight months or 67 percent of the fiscal year.

UTILITY FUND

- The Utility Fund is recording revenues over expenses of \$537.3 thousand for the fiscal year so far. Note that the Village has budgeted expenses over revenues in the amount of \$2.531 million primarily due to needed infrastructure improvements. This budgeted deficit is to be funded from reserves.
- Utility Fund revenues are total \$6.279 million through December and are 87 percent of the budget. Total revenues are budgeted at \$7.252 million for the fiscal year. December's billing and recorded revenue was the third billing to reflect the new water and sewer rates. Revenues are recorded simultaneously with the user billings on a bi-monthly basis.
- Utility Fund expenses are \$379.7 thousand for the month and \$5.742 million through December. This total includes the water usage cost to the Village in the amount of \$1.719 million, two vehicle purchases allocated to the fund in the amount of \$232.4 thousand, costs for the Kensington Avenue water main

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project in the amount of almost \$800 thousand, and depreciation expense of \$403 thousand. Note that the water usage cost the Village pays for has recorded six months of billings instead of eight due to timing.

The total amended budget in the Utility Fund is \$9.782 million for the fiscal year; 58.7 percent of this fund's budget has been expended through December.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$68.2 thousand and is \$515.8 thousand for the year. This is more than the budgeted pace at 70 percent. In prior months, the Village has received federal grant money through the State in the total amount of \$190.7 thousand for the Wedgwood Bridge and Gladstone Street projects.

Street salt and streetlight material expenditures total \$9.3 thousand have been incurred for the month. For the year, revenues exceed expenditures by \$261.3 thousand. The fund is budgeting expenditures over revenues for the year in the amount of \$688.3 thousand. This budget deficit will be funded with available fund balance reserves.

E-911 FUND

- For the year, cellular 911 phone taxes of \$181.8 thousand have been received in July. This is a reimbursement from the South West Cook County Consolidated Dispatch agency and is based on prior dispatch service expenditures charged to this fund. For the year, \$116.5 thousand in expenditures have been incurred. This amount will be reimbursed from the aforementioned agency in an upcoming month.

HOTEL/MOTEL TAX FUND

- There were no Hotel/Motel taxes received in December. So far, taxes of \$73 thousand have been received through December, special events revenue of \$9 thousand, and newspaper ad revenue of almost \$8 thousand have been received for the year. Total revenues are \$96.6 thousand for the year with expenditures of \$109 thousand. Expenditures consist primarily of \$31.4 thousand for the newsletter publication and \$77 thousand for special events. The fund is recording expenditures over revenues of \$12.5 thousand through December.

ROOSEVELT ROAD TIF FUND

- In the Roosevelt Rd. TIF fund, real estate taxes of \$393.8 thousand have been received for the year so far. Expenditures total \$58.4 thousand for the year and are for legal and professional services.

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. Interest is due by June 15 with principal and interest due by December 15. Total debt service of \$465.6 thousand was paid in December. Principal, interest, and paying agent fees for year are budgeted at \$541.4 thousand and the total amount has been expended for the fiscal year.

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By Village Ordinance, Non-Home Rule Sales Taxes are the pledged revenue for the bond payments. These revenues are collected in the Capital Projects Fund and transferred to the Debt Service Fund for the aforementioned bond payments as needed. Accordingly, a transfer in of \$465.6 thousand was made in December from the Capital Projects Fund – Fund 40.

DEBT SERVICE FUND (Fund 31) – 2021 & 2024A G.O. BONDS

- This fund was established to account for the 2021 General Obligation Bonds and the 2024A General Obligation Bond issues' debt service payments. The debt on these bonds is funded by real estate tax revenue. Interest only payments are due every June 1st and June 15th and principal and interest is due December 1st and December 15th for the respective bond issues.

Total Real Estate tax revenues of \$1.425 million have been received in total for the year. A principal payment of \$1.275 million and interest of \$201.4 thousand was made in December. A bond principal payment of \$540 thousand and interest of \$255.1 thousand was made in November for the December 1 due date. In total \$2.527 million in debt was paid during the year. The fund is recording expenditures over revenues of \$1.055 million for the year. This net expenditure is funded by available fund balance that has accumulated from prior real estate tax collections.

CAPITAL PROJECTS FUND (Fund 40)

- Non-Home Rule Sales Taxes of \$162.4 thousand have been received in December and total \$840.3 thousand for the year. The total budget for non-home rule sales taxes is \$1.210 million for the year. As mentioned previously, a corresponding *transfer out* of the Capital Projects Fund to the Debt Service Fund in the amount of \$465.6 was made in December to fund principal, interest, and paying agent fees on the 2015 and 2021A general obligation bond issues.

Additionally, a \$14.9 thousand payment for principal and interest was made in December for the promissory note on the Village Hall building purchase. Annual expenditures so far in the fund are \$700.3 thousand. Total budgeted expenditures are \$839.2 thousand. This amount includes the aforementioned transfer of \$541.2 thousand for debt service.

CAPITAL PROJECTS FUND (Fund 41) – 2021 G.O. BOND

- For the month of December, \$207.2 thousand was expended for infrastructure projects and improvements and almost \$6.2 million for the year in total. Close to \$9.4 million is budgeted for capital expenditures for the fiscal year. These expenditures are currently funded with available bond proceeds received in the prior year. The remaining referendum bonds are expected to be issued in late January/early February 2025.

Through December, American Rescue Plan Act (ARPA) grant money of roughly \$361.8 thousand has been received from Cook County as a partial reimbursement for the Green Alleys project. In August, \$227.3 thousand was received from the Metropolitan Water Reclamation District also for the Green Alleys project.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2024

FUND 1 - GENERAL FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
GENERAL FUND REVENUE							
01-00-4102-000	REAL ESTATE TAXES	5,671.41	1,168,773.78	3,152,800.00	3,152,800.00	(1,984,026.22)	37.07
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	7,826.09	1,064,586.73	2,528,900.00	2,528,900.00	(1,464,313.27)	42.10
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	9,720.47	1,416,308.38	2,058,200.00	2,058,200.00	(641,891.62)	68.81
01-00-4202-000	UTILITY TAX-ELECTRIC	28,667.29	310,158.52	465,000.00	465,000.00	(154,841.48)	66.70
01-00-4203-000	GAMING TAX	26,778.52	209,810.42	299,500.00	299,500.00	(89,689.58)	70.05
01-00-4205-000	UTILITY TAX-NATURAL GAS	24,560.98	128,283.99	331,200.00	331,200.00	(202,916.01)	38.73
01-00-4206-000	PLACES FOR EATING TAX	21,681.92	186,875.94	270,000.00	270,000.00	(83,124.06)	69.21
01-00-4207-000	TELECOMMUNICATION TAXES	34,483.71	265,625.75	418,500.00	418,500.00	(152,874.25)	63.47
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	88,508.46	37,000.00	37,000.00	51,508.46	239.21
01-00-4212-000	AMUSEMENT TAX	.00	15,319.87	21,000.00	21,000.00	(5,680.13)	72.95
01-00-4215-000	LOCAL GAS TAX	14,068.26	112,293.85	177,600.00	177,600.00	(65,306.15)	63.23
01-00-4216-000	VIDEO RENTAL TAX	.00	9.70	300.00	300.00	(290.30)	3.23
01-00-4217-000	CABLE FRANCHISE TAX	.00	194,509.46	313,000.00	313,000.00	(118,490.54)	62.14
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	6,091.72	84,393.46	265,100.00	265,100.00	(180,706.54)	31.83
01-00-4402-100	PPRT - POLICE PENSION	1,218.34	16,878.68	30,100.00	30,100.00	(13,221.32)	56.08
01-00-4402-200	PPRT - FIRE PENSION	812.23	11,252.47	15,800.00	15,800.00	(4,547.53)	71.22
01-00-4403-000	STATE INCOME TAX	147,938.50	1,916,963.92	2,834,000.00	2,834,000.00	(917,036.08)	67.64
01-00-4405-000	STATE SALES TAX	224,771.90	1,317,262.18	1,960,000.00	1,960,000.00	(642,737.82)	67.21
01-00-4406-000	LOCAL USE TAX	54,836.58	402,645.70	698,200.00	698,200.00	(295,554.30)	57.67
01-00-4407-000	CANNABIS TAX	2,119.27	17,551.18	26,400.00	26,400.00	(8,848.82)	66.48
01-00-4408-000	DISPENSARY TAX	15,492.09	70,183.83	169,200.00	169,200.00	(99,016.17)	41.48
01-00-4503-000	BUILDING PERMITS-RES	16,351.77	365,951.74	455,000.00	455,000.00	(89,048.26)	80.43
01-00-4503-200	HOME COMPLIANCE PERMITS	5,025.00	61,580.00	95,000.00	95,000.00	(33,420.00)	64.82
01-00-4503-700	FIRE INSPECTION FEES	.00	2,270.70	4,300.00	4,300.00	(2,029.30)	52.81
01-00-4507-000	BUSINESS LICENSES	(182.50)	47,329.12	57,000.00	57,000.00	(9,670.88)	83.03
01-00-4509-000	GAMING LICENSES	.00	3,368.78	10,500.00	10,500.00	(7,131.22)	32.08
01-00-4511-000	CONTRACTOR LICENSES	7,800.00	50,300.00	79,000.00	79,000.00	(28,700.00)	63.67
01-00-4512-000	SOLICITOR'S LICENSE	.00	1,750.00	.00	.00	1,750.00	.00
01-00-4515-000	VEHICLE STICKER	39.51	21,148.90	372,800.00	372,800.00	(351,651.10)	5.67
01-00-4515-900	LATE FEE-STICKER	240.00	20,868.00	7,500.00	7,500.00	13,368.00	278.24
01-00-4527-000	LIQUOR LICENSES	.00	150,836.70	145,000.00	145,000.00	5,836.70	104.03
01-00-4531-000	TOBACCO LICENSES	.00	1,138.90	1,300.00	1,300.00	(161.10)	87.61
01-00-4701-000	ALARM FINES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4702-000	POLICE FINES	7,548.00	60,716.25	82,000.00	82,000.00	(21,283.75)	74.04
01-00-4702-050	OVERWEIGHT TRUCK FINES	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
01-00-4702-100	CIRCUIT COURT FINES	300.00	13,612.20	24,000.00	24,000.00	(10,387.80)	56.72
01-00-4703-000	CODE ENFORCEMENT FINES	.00	3,505.58	4,100.00	4,100.00	(594.42)	85.50
01-00-4704-000	PHOTO ENFORCEMENT	119,002.82	610,690.74	602,000.00	602,000.00	8,690.74	101.44
01-00-4705-000	POLICE TOWING	1,500.00	16,000.00	36,000.00	36,000.00	(20,000.00)	44.44
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000	RENT	14,964.30	119,714.40	179,600.00	179,600.00	(59,885.60)	66.66
01-00-4810-000	AMBULANCE FEES	141,766.94	1,129,832.10	1,750,000.00	1,750,000.00	(620,167.90)	64.56
01-00-4812-000	RUBBISH	272,664.00	1,090,543.88	2,410,000.00	2,410,000.00	(1,319,456.12)	45.25
01-00-4813-000	RUBBISH - PENALTIES	(87.60)	22,553.48	35,000.00	35,000.00	(12,446.52)	64.44
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	8,403.37	108,084.44	70,000.00	70,000.00	38,084.44	154.41
01-00-5104-000	LOCAL GRANTS	.00	27,000.00	25,000.00	25,000.00	2,000.00	108.00
01-00-5107-000	STATE GRANT	.00	18,240.00	200,000.00	200,000.00	(181,760.00)	9.12
01-00-5108-000	SALE OF FIXED ASSETS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-00-5112-000	FEDERAL GRANTS	25,000.00	40,000.00	.00	.00	40,000.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	2,164.28	.00	.00	2,164.28	.00
01-00-5122-000	REIMBURSEMENT	(8,810.30)	38,648.08	49,000.00	49,000.00	(10,351.92)	78.87
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	.00	6,906.64	20,300.00	20,300.00	(13,393.36)	34.02
01-00-5122-150	REIMBURSEMENT - FIRE DEPART.	1,798.00	2,719.20	13,000.00	13,000.00	(10,280.80)	20.92
01-00-5122-200	REIMBURSEMENT-INSURANCE	.00	7,362.02	15,000.00	15,000.00	(7,637.98)	49.08
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	5,941.38	43,317.84	5,000.00	5,000.00	38,317.84	866.36
01-00-5125-000	REBATE-COOK CO GASOLINE TAXES	.00	4,696.80	4,500.00	4,500.00	196.80	104.37
01-00-5140-000	SIDEWALK	.00	.00	17,500.00	17,500.00	(17,500.00)	.00
01-00-5142-000	TREE PROGRAM	.00	710.00	14,000.00	14,000.00	(13,290.00)	5.07
01-00-5189-000	MISCELLANEOUS INCOME	6.89	2,905.66	25,000.00	25,000.00	(22,094.34)	11.62
01-00-5719-000	TRANSFER FROM UTILITY FUND	.00	.00	89,200.00	89,200.00	(89,200.00)	.00
TOTAL GENERAL FUND REVENUE		1,246,010.86	13,094,662.70	23,131,900.00	23,131,900.00	(10,037,237.30)	56.61
TOTAL FUND REVENUE		1,246,010.86	13,094,662.70	23,131,900.00	23,131,900.00	(10,037,237.30)	56.61

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 8 MONTHS ENDING DECEMBER 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>VILLAGE PRESIDENT AND BOARD</u>						
01-10-6103-200 ELECTED OFFICIALS SALARIES	2,274.46	18,434.65	28,500.00	28,500.00	(10,065.35)	64.68
01-10-6124-000 SOCIAL SECURITY - EMPLOYER	140.98	1,409.96	1,800.00	1,800.00	(390.04)	78.33
01-10-6126-000 MEDICARE EXPENSE - EMPLOYER	32.98	329.76	500.00	500.00	(170.24)	65.95
01-10-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	5,300.00	5,300.00	(5,300.00)	.00
01-10-6205-000 PRINTING	.00	272.50	1,800.00	1,800.00	(1,527.50)	15.14
01-10-6207-000 POSTAGE	.00	.00	300.00	300.00	(300.00)	.00
01-10-6211-000 CONFERENCE/TRAINING	400.00	2,354.74	11,700.00	11,700.00	(9,345.26)	20.13
01-10-6213-000 DUES & SUBSCRIPTIONS	.00	22,495.82	23,700.00	23,700.00	(1,204.18)	94.92
01-10-6265-030 PROF. SERVICES-OTHER	3,750.00	7,500.00	50,000.00	50,000.00	(42,500.00)	15.00
01-10-6289-000 OTHER CONTRACTUAL EXPENSES	6,250.00	8,750.00	41,000.00	41,000.00	(32,250.00)	21.34
01-10-6303-000 ATTORNEY LEGAL RETAINER	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
01-10-6403-000 OFFICE SUPPLIES	.00	.00	500.00	500.00	(500.00)	.00
TOTAL VILLAGE PRESIDENT AND BOA	12,848.42	61,547.43	195,100.00	195,100.00	(133,552.57)	31.55
<u>ADMINISTRATION</u>						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	29,665.78	233,616.26	398,800.00	398,800.00	(165,183.74)	58.58
01-11-6104-000 ADMINISTRATION OVERTIME	.00	972.39	500.00	500.00	472.39	194.48
01-11-6122-000 UNEMPLOYMENT COMPENSATION	7,407.00	14,819.71	.00	.00	14,819.71	.00
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	1,510.50	14,290.05	24,800.00	24,800.00	(10,509.95)	57.62
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	427.30	3,415.99	5,800.00	5,800.00	(2,384.01)	58.90
01-11-6128-000 IMRF- EMPLOYER EXPENSE	1,617.26	14,460.55	21,500.00	21,500.00	(7,039.45)	67.26
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	4,260.51	34,644.59	59,300.00	59,300.00	(24,655.41)	58.42
01-11-6203-000 CONTRACT/LEGAL NOTICES	1,071.00	2,016.00	3,000.00	3,000.00	(984.00)	67.20
01-11-6205-000 PRINTING	.00	1,667.14	7,400.00	7,400.00	(5,732.86)	22.53
01-11-6207-000 POSTAGE	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-11-6211-000 CONFERENCE/TRAINING	100.00	3,211.41	32,900.00	32,900.00	(29,688.59)	9.76
01-11-6213-000 DUES & SUBSCRIPTIONS	.00	3,666.21	4,100.00	4,100.00	(433.79)	89.42
01-11-6215-000 INSURANCE & BONDING	37,696.80	259,990.40	480,000.00	480,000.00	(220,009.60)	54.16
01-11-6216-000 PAYROLL PROCESSING CHARGE	982.27	7,905.13	18,000.00	18,000.00	(10,094.87)	43.92
01-11-6217-000 BANKING SERVICE FEES	3,765.95	26,052.67	30,000.00	30,000.00	(3,947.33)	86.84
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	1,136.25	3,279.97	2,300.00	2,300.00	979.97	142.61
01-11-6237-000 EQUIPMENT RENTAL	510.78	1,532.34	5,000.00	5,000.00	(3,467.66)	30.65
01-11-6265-000 PROF. SERVICES-AUDIT	.00	21,750.00	64,200.00	64,200.00	(42,450.00)	33.88
01-11-6265-030 PROF. SERVICES-OTHER	.00	10,475.76	93,500.00	93,500.00	(83,024.24)	11.20
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	3,575.59	11,999.27	60,000.00	60,000.00	(48,000.73)	20.00
01-11-6327-000 OTHER LEGAL SERVICES	49,967.55	245,555.02	200,000.00	200,000.00	45,555.02	122.78
01-11-6403-000 OFFICE SUPPLIES	628.09	3,974.77	10,000.00	10,000.00	(6,025.23)	39.75
01-11-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	1,200.00	3,000.00	3,000.00	(1,800.00)	40.00
01-11-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-11-6489-000 MISC. MATERIALS & SUPPLIES	.00	115.00	2,500.00	2,500.00	(2,385.00)	4.60
01-11-6610-000 INSTALLMENT DEBT-INTEREST	.00	565,145.00	.00	565,145.00	.00	100.00
01-11-6700-000 CONTINGENCY	.00	.00	150,000.00	129,000.00	(129,000.00)	.00
TOTAL ADMINISTRATION	144,322.63	1,485,755.63	1,686,600.00	2,230,745.00	(744,989.37)	66.60

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>INFORMATION TECHNOLOGY</u>							
01-13-6103-000	IT FULL TIME SALARIES	1,432.73	11,455.90	17,600.00	17,600.00	(6,144.10)	65.09
01-13-6104-000	IT OVERTIME	535.40	1,797.28	.00	.00	1,797.28	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	118.28	791.86	1,100.00	1,100.00	(308.14)	71.99
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	27.66	185.20	300.00	300.00	(114.80)	61.73
01-13-6128-000	IMRF - EMPLOYER EXPENSE	105.64	629.58	1,000.00	1,000.00	(370.42)	62.96
01-13-6150-000	EMPLOYEE INSURANCE	173.11	1,378.85	2,300.00	2,300.00	(921.15)	59.95
01-13-6219-000	TELEPHONE & COMMUNICATIONS	2,766.03	38,540.77	76,000.00	76,000.00	(37,459.23)	50.71
01-13-6225-000	MAINT. SERVICES -EQUIPMENT	1,795.00	8,088.30	11,000.00	11,000.00	(2,911.70)	73.53
01-13-6265-030	PROF. SERVICES -OTHER	(3,576.09)	86,936.58	164,500.00	164,500.00	(77,563.42)	52.85
01-13-6509-000	COMPUTER HARDWARE	1,209.95	138,376.64	249,300.00	249,300.00	(110,923.36)	55.51
01-13-6511-000	COMPUTER SOFTWARE	2,598.50	53,683.91	249,700.00	249,700.00	(196,016.09)	21.50
01-13-6525-000	BUILDING / EQUIPMENT	.00	34,701.68	45,000.00	45,000.00	(10,298.32)	77.11
	TOTAL INFORMATION TECHNOLOGY	7,186.21	376,566.55	817,800.00	817,800.00	(441,233.45)	46.05
<u>PLANNING & ZONING</u>							
01-14-6203-000	CONTRACT/LEGAL NOTICES	.00	168.00	9,000.00	9,000.00	(8,832.00)	1.87
01-14-6205-000	PRINTING	.00	62.40	500.00	500.00	(437.60)	12.48
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	230.40	30,000.00	30,000.00	(29,769.60)	.77

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
BUILDING DEPARTMENT						
01-15-6103-000 BUILDING - FULL TIME SALARIES	23,235.20	182,602.20	307,400.00	307,400.00	(124,797.80)	59.40
01-15-6103-100 BUILDING - PART TIME SALARIES	4,043.57	22,487.62	32,200.00	32,200.00	(9,712.38)	69.84
01-15-6104-000 BUILDING - OVERTIME	.00	389.71	.00	.00	389.71	.00
01-15-6124-000 SOCIAL SECURITY - EMPLOYER	1,672.57	12,588.56	21,200.00	21,200.00	(8,611.44)	59.38
01-15-6126-000 MEDICARE EXPENSE - EMPLOYER	391.13	2,944.19	5,000.00	5,000.00	(2,055.81)	58.88
01-15-6128-000 IMRF- EMPLOYER EXPENSE	1,477.11	10,188.59	18,300.00	18,300.00	(8,111.41)	55.68
01-15-6150-000 HEALTH/DENTAL/LIFE INSURANCE	4,697.53	41,413.68	63,500.00	63,500.00	(22,086.32)	65.22
01-15-6203-000 CONTRACT/LEGAL NOTICES	120.00	253.00	1,000.00	1,000.00	(747.00)	25.30
01-15-6205-000 PRINTING	.00	65.00	1,500.00	1,500.00	(1,435.00)	4.33
01-15-6207-000 POSTAGE	.00	8.50	1,500.00	1,500.00	(1,491.50)	.57
01-15-6211-000 CONFERENCE/TRAINING	.00	645.01	10,900.00	10,900.00	(10,254.99)	5.92
01-15-6213-000 DUES & SUBSCRIPTIONS	.00	.00	1,700.00	1,700.00	(1,700.00)	.00
01-15-6219-000 TELEPHONE & COMMUNICATIONS	.00	.00	2,200.00	2,200.00	(2,200.00)	.00
01-15-6225-000 MAINT. SERVICES-EQUIPMENT	.00	6,900.00	14,700.00	14,700.00	(7,800.00)	46.94
01-15-6265-030 PROF. SERVICES-OTHER	4,450.00	15,228.25	289,000.00	289,000.00	(273,771.75)	5.27
01-15-6265-100 PROF. SERVICES-ENGINEERING	.00	1,275.00	30,000.00	30,000.00	(28,725.00)	4.25
01-15-6266-000 PLAN REVIEW SERVICES	8,124.03	95,922.95	150,000.00	150,000.00	(54,077.05)	63.95
01-15-6280-000 ELEVATOR INSPECTION	1,315.00	1,315.00	3,500.00	3,500.00	(2,185.00)	37.57
01-15-6289-000 OTHER CONTRACTUAL EXPENSES	292.00	292.00	3,000.00	3,000.00	(2,708.00)	9.73
01-15-6406-000 CLOTHING SUPPLIES	.00	1,114.44	1,500.00	1,500.00	(385.56)	74.30
01-15-6407-000 FUEL	134.02	645.42	2,000.00	2,000.00	(1,354.58)	32.27
01-15-6419-000 MATERIAL & SUPPLIES-OFFICES	275.00	935.00	2,000.00	2,000.00	(1,065.00)	46.75
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	146.98	1,500.00	1,500.00	(1,353.02)	9.80
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	24.24	364.23	3,800.00	3,800.00	(3,435.77)	9.59
01-15-6521-000 MOTOR VEHICLES	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
TOTAL BUILDING DEPARTMENT	50,251.40	397,725.33	1,006,600.00	1,006,600.00	(608,874.67)	39.51
FIRE & POLICE COMMISSION						
01-18-6203-000 CONTRACT/LEGAL NOTICES	.00	1,079.30	2,000.00	2,000.00	(920.70)	53.97
01-18-6211-000 CONFERENCE & TRAINING	.00	.00	1,300.00	1,300.00	(1,300.00)	.00
01-18-6213-000 DUES & SUBSCRIPTIONS	.00	400.00	500.00	500.00	(100.00)	80.00
01-18-6265-020 PROF. SERVICES-LEGAL	1,248.40	7,774.90	15,000.00	15,000.00	(7,225.10)	51.83
01-18-6265-030 PROF. SERVICES-OTHER	1,529.85	36,922.90	60,000.00	60,000.00	(23,077.10)	61.54
TOTAL FIRE & POLICE COMMISSION	2,778.25	46,177.10	78,800.00	78,800.00	(32,622.90)	58.60

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
POLICE DEPARTMENT						
01-20-6103-000 POLICE - FULL TIME SALARIES	270,102.81	2,087,751.38	3,520,800.00	3,520,800.00	(1,433,048.62)	59.30
01-20-6103-050 POLICE - FULL TIME NON-SWORN	19,741.66	159,789.18	286,500.00	286,500.00	(126,710.82)	55.77
01-20-6104-000 POLICE - OVERTIME	40,223.26	263,429.50	250,000.00	250,000.00	13,429.50	105.37
01-20-6106-000 VACATION PAYOUT	.00	93,632.59	.00	.00	93,632.59	.00
01-20-6108-000 SICK PAY PAYOUT	.00	44,148.38	.00	.00	44,148.38	.00
01-20-6110-000 HOLIDAY PAY	1,540.78	99,718.42	.00	.00	99,718.42	.00
01-20-6115-000 EARLY RETIREMENT INCENTIVE	.00	.00	90,100.00	90,100.00	(90,100.00)	.00
01-20-6118-000 UNIFORM ALLOWANCE	1,398.17	46,905.60	47,000.00	47,000.00	(94.40)	99.80
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,700.91	19,166.30	25,700.00	25,700.00	(6,533.70)	74.58
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	4,720.88	38,280.53	63,200.00	63,200.00	(24,919.47)	60.57
01-20-6128-000 IMRF - EMPLOYER EXPENSE	1,866.83	13,283.87	19,200.00	19,200.00	(5,916.13)	69.19
01-20-6132-000 POLICE PENSION - R.E. TAXES	9,720.47	1,439,969.20	2,528,900.00	2,528,900.00	(1,088,930.80)	56.94
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	40,358.92	368,769.21	717,900.00	717,900.00	(349,130.79)	51.37
01-20-6205-000 PRINTING	.00	2,246.76	5,500.00	5,500.00	(3,253.24)	40.85
01-20-6207-000 POSTAGE	.00	283.09	1,000.00	1,000.00	(716.91)	28.31
01-20-6211-000 POLICE CONFERENCE/TRAINING	541.88	6,337.76	45,000.00	45,000.00	(38,662.24)	14.08
01-20-6211-100 LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200 FOOD / MEALS	211.38	740.42	2,000.00	2,000.00	(1,259.58)	37.02
01-20-6211-300 TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	3,670.00	92,062.35	86,300.00	86,300.00	5,762.35	106.68
01-20-6219-000 TELEPHONE & COMMUNICATION	.00	244.30	.00	.00	244.30	.00
01-20-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	1,376.47	1,500.00	1,500.00	(123.53)	91.76
01-20-6225-000 MAINT. SERVICES-EQUIPMENT	.00	1,304.00	4,000.00	4,000.00	(2,696.00)	32.60
01-20-6227-000 MAINT. SERVICES-VEHICLES	644.61	37,185.56	60,000.00	60,000.00	(22,814.44)	61.98
01-20-6249-000 COMMUNITY RELATIONS	.00	321.43	15,000.00	15,000.00	(14,678.57)	2.14
01-20-6265-030 PROF. SERVICES-OTHER	425.00	6,756.44	5,500.00	5,500.00	1,256.44	122.84
01-20-6265-040 PROF. SERVICES-ANIMAL CONTROL	.00	484.16	500.00	500.00	(15.84)	96.83
01-20-6289-000 OTHER CONTRACTUAL EXPENSES	.00	16,677.34	30,000.00	30,000.00	(13,322.66)	55.59
01-20-6403-000 OFFICE SUPPLIES	119.49	495.97	2,500.00	2,500.00	(2,004.03)	19.84
01-20-6404-000 AMMUNITION	398.00	5,281.80	15,000.00	9,500.00	(4,218.20)	55.60
01-20-6407-000 FUEL	13,219.50	32,863.73	50,000.00	50,000.00	(17,136.27)	65.73
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	9,522.69	14,029.25	17,200.00	26,000.00	(11,970.75)	53.96
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	244.30	8,729.43	25,000.00	25,000.00	(16,270.57)	34.92
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	119.88	1,312.26	1,500.00	1,500.00	(187.74)	87.48
01-20-6449-000 COMMUNITY RELATIONS	288.99	4,069.66	9,000.00	9,000.00	(4,930.34)	45.22
01-20-6509-000 COMPUTER HARDWARE	145.00	936.15	8,000.00	8,000.00	(7,063.85)	11.70
01-20-6515-000 OPERATING EQUIPMENT	.00	.00	42,500.00	42,500.00	(42,500.00)	.00
01-20-6516-000 WEAPONS	42.10	3,956.64	10,000.00	6,700.00	(2,743.36)	59.05
01-20-6521-000 MOTOR VEHICLES	.00	93,502.00	110,000.00	110,000.00	(16,498.00)	85.00
TOTAL POLICE DEPARTMENT	421,967.51	5,006,041.13	8,097,800.00	8,097,800.00	(3,091,758.87)	61.82

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
FIRE DEPARTMENT						
01-22-6103-000 FIRE - FULL TIME SALARIES	245,370.12	1,681,573.71	2,637,000.00	2,637,000.00	(955,426.29)	63.77
01-22-6103-100 FIRE - PART TIME SALARIES	.00	6,919.50	28,500.00	28,500.00	(21,580.50)	24.28
01-22-6103-200 FIRE PREVENTION PAY	.00	128.49	25,000.00	25,000.00	(24,871.51)	.51
01-22-6103-300 WAGES - PRECEPTOR PAY	.00	940.00	10,800.00	10,800.00	(9,860.00)	8.70
01-22-6103-400 WAGES-SPECIAL TEAMS INCENTIVE	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-22-6104-000 FIRE - OVERTIME	37,289.96	328,524.50	300,000.00	300,000.00	28,524.50	109.51
01-22-6106-000 VACATION PAYOUT	.00	23,145.81	20,000.00	20,000.00	3,145.81	115.73
01-22-6108-000 SICK PAY PAYOUT	.00	46,711.39	8,000.00	8,000.00	38,711.39	583.89
01-22-6110-000 HOLIDAY PAY	9,555.92	64,348.04	.00	.00	64,348.04	.00
01-22-6115-000 EARLY RETIREMENT INCENTIVE	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
01-22-6118-000 UNIFORM ALLOWANCE	.00	24,656.67	49,500.00	49,500.00	(24,843.33)	49.81
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	361.91	2,746.00	1,800.00	1,800.00	946.00	152.56
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	4,162.75	30,001.16	44,100.00	44,100.00	(14,098.84)	68.03
01-22-6128-000 IMRF - EMPLOYER EXPENSE	313.49	2,188.96	2,600.00	2,600.00	(411.04)	84.19
01-22-6132-000 FIRE PENSION - R.E. TAXES	7,826.09	1,079,217.68	2,058,200.00	2,058,200.00	(978,982.32)	52.44
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	42,324.45	287,068.72	639,800.00	639,800.00	(352,731.28)	44.87
01-22-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	200.00	200.00	(200.00)	.00
01-22-6205-000 PRINTING	.00	.00	800.00	800.00	(800.00)	.00
01-22-6207-000 POSTAGE	.00	11.11	300.00	300.00	(288.89)	3.70
01-22-6211-000 CONFERENCE/TRAINING	703.52	36,573.22	58,300.00	58,300.00	(21,726.78)	62.73
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	1,712.21	65,330.54	37,000.00	37,000.00	28,330.54	176.57
01-22-6213-000 DUES & SUBSCRIPTIONS	.00	7,354.00	11,900.00	11,900.00	(4,546.00)	61.80
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	2,630.00	9,148.08	10,000.00	10,000.00	(851.92)	91.48
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	1,219.92	9,665.56	14,700.00	14,700.00	(5,034.44)	65.75
01-22-6227-000 MAINT. SERVICES-VEHICLES	6,931.64	115,296.17	100,400.00	100,400.00	14,896.17	114.84
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUN	.00	6,622.00	11,000.00	11,000.00	(4,378.00)	60.20
01-22-6265-030 PROF. SERVICES-OTHER	.00	.00	150,800.00	150,800.00	(150,800.00)	.00
01-22-6289-000 OTHER CONTRACTUAL EXPENSES	9,553.14	458,952.83	534,900.00	534,900.00	(75,947.17)	85.80
01-22-6403-000 OFFICE SUPPLIES	298.60	1,831.78	4,500.00	4,500.00	(2,668.22)	40.71
01-22-6405-000 CLEANING SUPPLIES	728.21	5,434.18	6,500.00	6,500.00	(1,065.82)	83.60
01-22-6407-000 FUEL	9,951.48	13,348.87	25,000.00	25,000.00	(11,651.13)	53.40
01-22-6411-000 PUBLIC EDUCATION MATERIALS	.00	10,345.32	17,900.00	17,900.00	(7,554.68)	57.80
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	22.77	100.00	100.00	(77.23)	22.77
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,098.23	95,456.82	114,700.00	114,700.00	(19,243.18)	83.22
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	71.34	1,095.12	11,400.00	11,400.00	(10,304.88)	9.61
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	172.08	35,283.98	33,400.00	33,400.00	1,883.98	105.64
01-22-6425-000 MATERIALS & SUPPLIES - OTHER	176.71	6,860.15	6,900.00	6,900.00	(39.85)	99.42
01-22-6515-000 OPERATING EQUIPMENT	.00	.00	9,000.00	9,000.00	(9,000.00)	.00
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	2,347.00	30,919.98	66,100.00	66,100.00	(35,180.02)	46.78
01-22-6525-000 BUILDING/EQUIPMENT	2,027.49	22,409.69	92,000.00	92,000.00	(69,590.31)	24.36
TOTAL FIRE DEPARTMENT	386,826.26	4,510,132.80	7,193,100.00	7,193,100.00	(2,682,967.20)	62.70

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
PUBLIC WORKS DEPARTMENT							
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	70,063.08	552,591.60	869,300.00	869,300.00	(316,708.40)	63.57
01-30-6104-000	PUBLIC WORKS - OVERTIME	7,448.79	34,923.90	80,000.00	80,000.00	(45,076.10)	43.65
01-30-6106-000	VACATION PAYOUT	.00	622.75	2,500.00	2,500.00	(1,877.25)	24.91
01-30-6108-000	SICK TIME PAYOUT	.00	2,075.84	2,500.00	2,500.00	(424.16)	83.03
01-30-6118-000	UNIFORM ALLOWANCE	.00	87.50	1,800.00	1,800.00	(1,712.50)	4.86
01-30-6124-000	SOCIAL SECURITY - EMPLOYER	4,814.67	36,665.24	58,900.00	58,900.00	(22,234.76)	62.25
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,126.03	8,574.94	13,800.00	13,800.00	(5,225.06)	62.14
01-30-6128-000	IMRF - EMPLOYER EXPENSE	4,524.40	31,241.52	47,900.00	47,900.00	(16,658.48)	65.22
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	33,392.22	212,090.91	273,300.00	273,300.00	(61,209.09)	77.60
01-30-6205-000	PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000	POSTAGE	.00	97.98	500.00	500.00	(402.02)	19.60
01-30-6211-000	CONFERENCE/TRAINING	.00	1,897.89	3,000.00	3,000.00	(1,102.11)	63.26
01-30-6213-000	DUES & SUBSCRIPTIONS	250.00	3,773.65	5,800.00	5,800.00	(2,026.35)	65.06
01-30-6219-000	TELEPHONE & COMMUNICATION	.00	69.30	2,000.00	2,000.00	(1,930.70)	3.47
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	2,205.71	39,418.43	114,600.00	114,600.00	(75,181.57)	34.40
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	17.32	4,847.13	41,800.00	41,800.00	(36,952.87)	11.60
01-30-6227-000	MAINT. SERVICES-VEHICLES	.00	545.02	17,000.00	17,000.00	(16,454.98)	3.21
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	10,360.50	23,500.00	23,500.00	(13,139.50)	44.09
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	91,460.00	91,000.00	91,000.00	460.00	100.51
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	14,410.50	30,000.00	30,000.00	(15,589.50)	48.04
01-30-6231-350	RESTORATION TREES-DIRT & SEED	.00	2,760.00	5,500.00	5,500.00	(2,740.00)	50.18
01-30-6231-400	EMERGENCY TREE & STORM CARE	.00	6,875.00	40,000.00	40,000.00	(33,125.00)	17.19
01-30-6233-000	DISPOSAL CHARGES	.00	9,835.73	35,000.00	35,000.00	(25,164.27)	28.10
01-30-6237-000	EQUIPMENT RENTAL	.00	5,292.10	13,300.00	13,300.00	(8,007.90)	39.79
01-30-6243-000	GAS HEATING	.00	.00	20,000.00	20,000.00	(20,000.00)	.00
01-30-6245-000	RUBBISH EXPENSE	135,312.50	1,163,845.66	2,310,600.00	2,310,600.00	(1,146,754.34)	50.37
01-30-6251-000	ELECTRICITY	1,968.57	35,273.97	68,000.00	68,000.00	(32,726.03)	51.87
01-30-6265-030	PROF. SERVICES-OTHER	613.99	27,435.39	48,800.00	69,800.00	(42,364.61)	39.31
01-30-6265-100	PROF. SERVICES-ENGINEERING	2,300.00	4,803.00	16,500.00	16,500.00	(11,697.00)	29.11
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	2,324.00	27,719.00	34,800.00	34,800.00	(7,081.00)	79.65
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	6,370.00	45,084.00	52,500.00	52,500.00	(7,416.00)	85.87
01-30-6403-000	OFFICE SUPPLIES	.00	198.41	1,500.00	1,500.00	(1,301.59)	13.23
01-30-6406-000	CLOTHING SUPPLIES	1,700.69	7,599.38	15,000.00	15,000.00	(7,400.62)	50.66
01-30-6407-000	FUEL	10,135.84	18,059.16	45,000.00	45,000.00	(26,940.84)	40.13
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,151.12	15,430.91	43,200.00	43,200.00	(27,769.09)	35.72
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	314.98	1,710.47	10,500.00	10,500.00	(8,789.53)	16.29
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	1,262.85	14,716.47	36,600.00	36,600.00	(21,883.53)	40.21
01-30-6426-000	MATERIALS & SUPPLIES - MECH	301.54	17,796.48	20,000.00	20,000.00	(2,203.52)	88.98
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	3,650.90	19,959.97	48,000.00	48,000.00	(28,040.03)	41.58
01-30-6515-000	OPERATING EQUIPMENT	.00	12,944.00	19,300.00	19,300.00	(6,356.00)	67.07
01-30-6521-000	MOTOR VEHICLES	.00	155,751.70	165,000.00	165,000.00	(9,248.30)	94.39
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	370.75	7,749.95	25,000.00	25,000.00	(17,250.05)	31.00
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	42,113.90	42,200.00	42,200.00	(86.10)	99.80
01-30-6610-000	INSTALLMENT LEASE - INTEREST	.00	3,919.53	4,000.00	4,000.00	(80.47)	97.99
TOTAL PUBLIC WORKS DEPARTMENT		291,619.95	2,692,628.78	4,831,500.00	4,852,500.00	(2,159,871.22)	55.49

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,317,800.63	14,576,805.15	23,937,300.00	24,502,445.00	(9,925,639.85)	59.49
NET REVENUE OVER EXPENDITURES	(71,789.77)	(1,482,142.45)	(805,400.00)	(1,370,545.00)	(111,597.45)	(108.14)

VILLAGE OF WESTCHESTER
DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2024

FUND 2 - UTILITY FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
<u>UTILITY FUND REVENUE</u>							
02-00-4814-000	WATER USAGE	857,225.76	4,636,559.04	5,450,400.00	5,450,400.00	(813,840.96)	85.07
02-00-4816-000	WATER INFRASTRUCTURE	86,408.80	346,033.20	518,000.00	518,000.00	(171,966.80)	66.80
02-00-4818-000	METER SALES	(965.27)	13,533.04	5,000.00	5,000.00	8,533.04	270.66
02-00-4820-000	WATER PENALTIES	(371.79)	77,970.39	55,000.00	55,000.00	22,970.39	141.76
02-00-4828-000	SEWER USAGE	179,616.50	725,572.39	663,200.00	663,200.00	62,372.39	109.40
02-00-4829-000	SEWER INFRASTRUCTURE	85,292.80	341,581.19	515,000.00	515,000.00	(173,418.81)	66.33
02-00-4830-000	SEWER PENALTIES	(76.80)	13,601.05	5,000.00	5,000.00	8,601.05	272.02
02-00-5102-000	INTEREST INCOME	11,275.32	119,705.32	35,000.00	35,000.00	84,705.32	342.02
02-00-5189-000	OTHER INCOME	80.00	4,628.15	5,000.00	5,000.00	(371.85)	92.56
TOTAL UTILITY FUND REVENUE		1,218,485.32	6,279,183.77	7,251,600.00	7,251,600.00	(972,416.23)	86.59
TOTAL FUND REVENUE		1,218,485.32	6,279,183.77	7,251,600.00	7,251,600.00	(972,416.23)	86.59

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 8 MONTHS ENDING DECEMBER 31, 2024

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>UTILITY FUND EXPENSES</u>						
02-95-6103-000 UTILITY - FULL TIME SALARIES	135,933.88	1,070,140.25	1,767,300.00	1,767,300.00	(697,159.75)	60.55
02-95-6103-050 POLICE - FULL TIME NON-SWORN	1,679.49	9,237.05	.00	.00	9,237.05	.00
02-95-6103-100 UTILITY - PART TIME SALARIES	.00	364.03	1,500.00	1,500.00	(1,135.97)	24.27
02-95-6103-200 FIRE PREVENTION PAY	3,219.70	17,631.85	.00	.00	17,631.85	.00
02-95-6104-000 UTILITY - OVERTIME	15,401.65	89,065.60	150,000.00	150,000.00	(60,934.40)	59.38
02-95-6106-000 VACATION PAYOUT	.00	2,356.28	5,000.00	5,000.00	(2,643.72)	47.13
02-95-6108-000 SICK TIME PAYOUT	.00	5,899.62	5,000.00	5,000.00	899.62	117.99
02-95-6110-000 HOLIDAY PAY	568.31	7,885.52	.00	.00	7,885.52	.00
02-95-6118-000 UNIFORM ALLOWANCE	32.90	271.60	1,800.00	1,800.00	(1,528.40)	15.09
02-95-6124-000 SOCIAL SECURITY - EMPLOYER	7,528.99	59,307.92	119,600.00	119,600.00	(60,292.08)	49.59
02-95-6126-000 MEDICARE EXPENSE - EMPLOYER	2,248.76	17,129.63	28,000.00	28,000.00	(10,870.37)	61.18
02-95-6128-000 IMRF - EMPLOYER EXPENSE	6,874.15	49,218.67	74,200.00	74,200.00	(24,981.33)	66.33
02-95-6150-000 HEALTH/DENTAL/LIFE INSURANCE	30,130.65	200,169.67	327,700.00	327,700.00	(127,530.33)	61.08
02-95-6205-000 PRINTING	.00	684.70	2,000.00	2,000.00	(1,315.30)	34.24
02-95-6207-000 POSTAGE	.00	13,667.49	23,000.00	23,000.00	(9,332.51)	59.42
02-95-6211-000 CONFERENCE/TRAINING	.00	1,428.82	2,900.00	2,900.00	(1,471.18)	49.27
02-95-6213-000 DUES & SUBSCRIPTIONS	5,193.20	45,593.20	70,600.00	114,400.00	(68,806.80)	39.85
02-95-6215-000 INSURANCE & BONDING	4,231.00	59,804.40	120,000.00	120,000.00	(60,195.60)	49.84
02-95-6219-000 TELEPHONE & COMMUNICATION	130.00	1,124.11	3,000.00	3,000.00	(1,875.89)	37.47
02-95-6225-000 MAINT. SERVICES-EQUIPMENT	.00	6,218.08	61,000.00	61,000.00	(54,781.92)	10.19
02-95-6227-000 MAINT. SERVICES-VEHICLES	732.92	1,252.92	6,100.00	6,100.00	(4,847.08)	20.54
02-95-6229-100 MAINT. SERVICES-SEWER	51,871.73	61,671.73	72,000.00	72,000.00	(10,328.27)	85.66
02-95-6233-000 DISPOSAL CHARGES	.00	9,513.25	40,000.00	40,000.00	(30,486.75)	23.78
02-95-6235-300 FLOOD PROOFING ASSISTANCE PROG	1,500.00	5,000.00	24,000.00	24,000.00	(19,000.00)	20.83
02-95-6237-000 EQUIPMENT RENTAL	1,085.00	1,335.00	5,000.00	5,000.00	(3,665.00)	26.70
02-95-6249-000 MAYFAIR PUMPING STATION	.00	977.50	6,300.00	6,300.00	(5,322.50)	15.52
02-95-6250-000 OVERHEAD TANK & GROUNDS	.00	.00	4,300.00	4,300.00	(4,300.00)	.00
02-95-6251-000 ELECTRICITY	4,145.03	26,768.57	50,000.00	50,000.00	(23,231.43)	53.54
02-95-6255-000 MAINT. SERVICES-WATER MAINS	1,240.00	29,110.00	32,500.00	32,500.00	(3,390.00)	89.57
02-95-6265-000 PROF. SERVICES-AUDIT	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
02-95-6265-030 PROF. SERVICES-OTHER	6,883.25	24,889.83	46,300.00	46,300.00	(21,410.17)	53.76
02-95-6265-100 PROF. SERVICES-ENGINEERING	26,354.01	260,616.17	352,900.00	352,900.00	(92,283.83)	73.85
02-95-6289-000 OTHER CONTRACTUAL EXPENSES	.00	7,240.21	.00	.00	7,240.21	.00
02-95-6327-000 OTHER LEGAL SERVICES	3,100.00	22,850.00	35,000.00	35,000.00	(12,150.00)	65.29
02-95-6403-000 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
02-95-6406-000 CLOTHING SUPPLIES	1,700.73	7,599.53	15,000.00	15,000.00	(7,400.47)	50.66
02-95-6407-000 FUEL	6,210.84	8,070.03	20,000.00	20,000.00	(11,929.97)	40.35
02-95-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	588.16	8,359.02	30,400.00	30,400.00	(22,040.98)	27.50
02-95-6423-000 MATERIALS & SUPPLIES-VEHICLES	133.45	1,897.20	9,800.00	9,800.00	(7,902.80)	19.36
02-95-6424-000 MATERIALS & SUPPLIES-METERS	1,031.50	3,506.58	7,500.00	7,500.00	(3,993.42)	46.75
02-95-6425-000 MATERIALS & SUPPLIES-OTHER	4,846.46	41,892.85	138,100.00	133,525.00	(91,632.15)	31.37
02-95-6426-000 MATERIALS & SUPPLIES-WATER MN	1,882.60	24,281.50	54,000.00	54,000.00	(29,718.50)	44.97
02-95-6435-000 MATERIALS & SUPPLIES-SEWER	.00	3,364.09	30,000.00	30,000.00	(26,635.91)	11.21
02-95-6437-000 MATERIALS & SUPPLIES- PLUMBING	.00	96,784.94	77,000.00	104,100.00	(7,315.06)	92.97
02-95-6438-000 MATERIALS & SUPPLIES-CRESTWOOD	547.20	6,455.44	17,500.00	17,500.00	(11,044.56)	36.89
02-95-6455-000 WATER COST	.00	1,718,628.60	3,374,700.00	3,374,700.00	(1,656,071.40)	50.93
02-95-6515-000 OPERATING EQUIPMENT	.00	11,540.00	118,400.00	118,400.00	(106,860.00)	9.75
02-95-6515-100 CAPITAL EQUIPMENT-CRESTWOOD	.00	.00	77,000.00	77,000.00	(77,000.00)	.00
02-95-6521-000 MOTOR VEHICLES	.00	232,424.30	240,000.00	240,000.00	(7,575.70)	96.84
02-95-6533-000 WATER METERS	.00	4,424.69	7,500.00	7,500.00	(3,075.31)	59.00

VILLAGE OF WESTCHESTER
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FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6535-000 FIRE HYDRANTS	.00	55,575.00	51,000.00	55,575.00	.00	100.00
02-95-6537-000 WATER/SEWER RESTORATION	2,296.00	58,319.53	81,000.00	81,000.00	(22,680.47)	72.00
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	.00	797,849.02	835,000.00	1,041,055.00	(243,205.98)	76.64
02-95-6575-000 DEPRECIATION EXPENSE	50,416.67	403,333.36	625,000.00	625,000.00	(221,666.64)	64.53
02-95-6607-000 IEPA LOAN - PRINCIPAL	.00	109,322.45	219,600.00	219,600.00	(110,277.55)	49.78
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	.00	.00	(219,600.00)	(219,600.00)	219,600.00	.00
02-95-6608-000 IEPA LOAN - INTEREST	.00	29,941.84	59,600.00	59,600.00	(29,658.16)	50.24
02-95-6609-000 INSTALLMENT LEASE - PRINCIPAL	.00	9,749.97	9,800.00	9,800.00	(50.03)	99.49
02-95-6609-100 INSTALL LEASE - PR CONTRA	.00	.00	(9,800.00)	(9,800.00)	9,800.00	.00
02-95-6610-000 INSTALLMENT LEASE - INTEREST	.00	140.98	200.00	200.00	(59.02)	70.49
02-95-6700-000 CONTINGENCY	.00	.00	150,000.00	79,100.00	(79,100.00)	.00
02-95-6807-000 TRANSFER TO GENERAL FUND	.00	.00	89,200.00	89,200.00	(89,200.00)	.00
TOTAL UTILITY FUND EXPENSES	379,738.23	5,741,884.59	9,576,400.00	9,782,455.00	(4,040,570.41)	58.70
NET REVENUE OVER EXPENDITURES	838,747.09	537,299.18	(2,324,800.00)	(2,530,855.00)	3,068,154.18	21.23

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FUND 3 - MOTOR FUEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
MOTOR FUEL TAX FUND REVENUE						
03-00-4417-000 ALLOTMENT INCOME	68,227.94	515,837.37	736,500.00	736,500.00	(220,662.63)	70.04
03-00-5102-000 INTEREST INCOME	3,704.29	38,243.99	30,000.00	30,000.00	8,243.99	127.48
03-00-5112-000 FEDERAL GRANT	.00	190,745.89	.00	.00	190,745.89	.00
03-00-5189-000 OTHER INCOME	.00	.00	286,900.00	286,900.00	(286,900.00)	.00
TOTAL MOTOR FUEL TAX FUND REVENUE	71,932.23	744,827.25	1,053,400.00	1,053,400.00	(308,572.75)	70.71
TOTAL FUND REVENUE	71,932.23	744,827.25	1,053,400.00	1,053,400.00	(308,572.75)	70.71
MFT FUND EXPENDITURES						
03-95-6231-300 TREE TRIMMING-CONTRACT	.00	.00	100,000.00	100,000.00	(100,000.00)	.00
03-95-6235-200 SIDEWALK REPLACEMENT	.00	111,190.00	134,500.00	134,500.00	(23,310.00)	82.67
03-95-6265-100 PROF. SERVICES-ENGINEERING	.00	5,998.50	7,500.00	7,500.00	(1,501.50)	79.98
03-95-6281-000 LOCAL RD. & STREET IMPROVEMENT	.00	.00	985,500.00	985,500.00	(985,500.00)	.00
03-95-6435-000 STREET SALT	1,869.00	1,869.00	125,000.00	125,000.00	(123,131.00)	1.50
03-95-6436-000 MATERIALS & SUPPLIES-ST LIGHTS	7,407.94	25,781.84	50,000.00	50,000.00	(24,218.16)	51.56
03-95-6603-100 BOND PAYMENT-PRINCIPAL	.00	200,000.00	200,000.00	200,000.00	.00	100.00
03-95-6605-100 BOND PAYMENT-INTEREST	.00	138,650.00	138,700.00	138,700.00	(50.00)	99.96
03-95-6613-000 PAYING AGENT FEES	.00	3.50	500.00	500.00	(496.50)	.70
TOTAL MFT FUND EXPENDITURES	9,276.94	483,492.84	1,741,700.00	1,741,700.00	(1,258,207.16)	27.76
NET REVENUE OVER EXPENDITURES	62,655.29	261,334.41	(688,300.00)	(688,300.00)	949,634.41	37.97

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FUND 8 - 911 FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	<u>911 FUND REVENUE</u>						
08-00-5105-200	CELLULAR 911PHONE TAX	.00	181,844.73	550,000.00	550,000.00	(368,155.27)	33.06
	TOTAL 911 FUND REVENUE	.00	181,844.73	550,000.00	550,000.00	(368,155.27)	33.06
	TOTAL FUND REVENUE	.00	181,844.73	550,000.00	550,000.00	(368,155.27)	33.06
	<u>E911 FUND EXPENDITURES</u>						
08-95-6289-000	OTHER CONTRACTUAL SERVICES	.00	116,546.75	425,000.00	425,000.00	(308,453.25)	27.42
	TOTAL E911 FUND EXPENDITURES	.00	116,546.75	425,000.00	425,000.00	(308,453.25)	27.42
	NET REVENUE OVER EXPENDITURES	.00	65,297.98	125,000.00	125,000.00	(59,702.02)	52.24

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FUND 10 - HOTEL/MOTEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>HOTEL/MOTEL TAX FUND REVENUE</u>						
10-00-4608-000 HOTEL/MOTEL TAX	.00	72,913.46	110,000.00	110,000.00	(37,086.54)	66.28
10-00-4815-000 NEWSPAPER ADS	.00	7,948.00	17,500.00	17,500.00	(9,552.00)	45.42
10-00-5122-000 REIMBURSEMENT	5,535.84	5,535.84	.00	.00	5,535.84	.00
10-00-5122-100 SPECIAL EVENTS REVENUE	.00	9,005.00	.00	.00	9,005.00	.00
10-00-5189-000 OTHER INCOME	.00	1,185.00	.00	.00	1,185.00	.00
TOTAL HOTEL/MOTEL TAX FUND REVENUE	5,535.84	96,587.30	127,500.00	127,500.00	(30,912.70)	75.75
TOTAL FUND REVENUE	5,535.84	96,587.30	127,500.00	127,500.00	(30,912.70)	75.75
<u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000 VILLAGE PUBLICATIONS	1,200.00	31,434.25	45,000.00	45,000.00	(13,565.75)	69.85
10-95-6235-000 FACADE GRANT PROGRAM	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E	2,993.83	77,031.02	85,000.00	85,000.00	(7,968.98)	90.62
10-95-6251-000 ELECTRICITY	153.25	584.83	2,500.00	2,500.00	(1,915.17)	23.39
TOTAL HOTEL FUND EXPENDITURES	4,347.08	109,050.10	142,500.00	142,500.00	(33,449.90)	76.53
NET REVENUE OVER EXPENDITURES	1,188.76	(12,462.80)	(15,000.00)	(15,000.00)	2,537.20	(83.09)

VILLAGE OF WESTCHESTER
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FUND 11 - ROOSEVELT ROAD TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	<u>ROOSEVELT ROAD TIF FUND REVENUE</u>						
11-00-4102-000	REAL ESTATE TAXES	18,878.18	393,832.17	410,000.00	410,000.00	(16,167.83)	96.06
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	18,878.18	393,832.17	410,000.00	410,000.00	(16,167.83)	96.06
	TOTAL FUND REVENUE	18,878.18	393,832.17	410,000.00	410,000.00	(16,167.83)	96.06
	<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	8,045.57	29,252.07	25,000.00	25,000.00	4,252.07	117.01
11-00-6333-000	OTHER LEGAL EXPENSES	3,737.50	29,208.50	25,000.00	25,000.00	4,208.50	116.83
	TOTAL ROOSEVELT ROAD TIF	11,783.07	58,460.57	50,000.00	50,000.00	8,460.57	116.92
	NET REVENUE OVER EXPENDITURES	7,095.11	335,371.60	360,000.00	360,000.00	(24,628.40)	93.16
	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 AND EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 30 - DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	<u>DEBT SERVICE FUND REVENUE</u>						
30-00-5740-000	TRANSFER FROM CAP PROJECTS	465,595.26	541,240.52	541,300.00	541,300.00	(59.48)	99.99
	TOTAL DEBT SERVICE FUND REVENUE	465,595.26	541,240.52	541,300.00	541,300.00	(59.48)	99.99
	TOTAL FUND REVENUE	465,595.26	541,240.52	541,300.00	541,300.00	(59.48)	99.99
30-00-6609-000	BOND PAYMENT-PRINCIPAL	390,000.00	390,000.00	390,000.00	390,000.00	.00	100.00
30-00-6610-000	BOND PAYMENT-INTEREST	75,165.01	150,330.02	150,400.00	150,400.00	(69.98)	99.95
30-00-6613-000	PAYING AGENT FEES	430.25	912.25	1,000.00	1,000.00	(87.75)	91.23
	TOTAL DEPARTMENT 00	465,595.26	541,242.27	541,400.00	541,400.00	(157.73)	99.97
	NET REVENUE OVER EXPENDITURES	.00	(1.75)	(100.00)	(100.00)	98.25	(1.75)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 31 - DEBT SERVICE FUND - 2021 BONDS

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>DEBT SERVICE FUND - 2021 BONDS REVEN</u>							
31-00-4102-000	REAL ESTATE TAXES	8,440.08	1,425,415.77	2,580,900.00	2,580,900.00	(1,155,484.23)	55.23
31-00-5102-000	INTEREST INCOME	1,440.37	46,716.50	5,000.00	5,000.00	41,716.50	934.33
	TOTAL DEBT SERVICE FUND - 2021 BONDS	9,880.45	1,472,132.27	2,585,900.00	2,585,900.00	(1,113,767.73)	56.93
	TOTAL FUND REVENUE	9,880.45	1,472,132.27	2,585,900.00	2,585,900.00	(1,113,767.73)	56.93
<u>DSF - 2021 BONDS EXPENDITURES</u>							
31-00-6609-000	BOND PAYMENT - PRINCIPAL	1,275,000.00	1,815,000.00	1,815,000.00	1,815,000.00	.00	100.00
31-00-6610-000	BOND PAYMENT - INTEREST	201,437.50	711,637.50	711,700.00	711,700.00	(62.50)	99.99
31-00-6613-000	PAYING AGENT FEES	.00	1.75	500.00	500.00	(498.25)	.35
31-00-6620-000	BOND ISSUANCE COSTS	.00	.00	291,700.00	291,700.00	(291,700.00)	.00
	TOTAL DSF - 2021 BONDS EXPENDITURES	1,476,437.50	2,526,639.25	2,818,900.00	2,818,900.00	(292,260.75)	89.63
	NET REVENUE OVER EXPENDITURES	(1,466,557.05)	(1,054,506.98)	(233,000.00)	(233,000.00)	(821,506.98)	(452.58)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES 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	162,403.61	840,288.08	1,210,000.00	1,210,000.00	(369,711.92)	69.45
40-00-5102-000	INVESTMENT INCOME	618.67	13,064.68	.00	.00	13,064.68	.00
	TOTAL CAPITAL PROJECTS FUND REVENUE	163,022.28	853,352.76	1,210,000.00	1,210,000.00	(356,647.24)	70.53
	TOTAL FUND REVENUE	163,022.28	853,352.76	1,210,000.00	1,210,000.00	(356,647.24)	70.53
<u>CAPITAL PROJECTS EXPENDITURES</u>							
40-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	.00	.00	80,000.00	80,000.00	(80,000.00)	.00
40-00-6609-000	INSTALLMENT DEBT - PRINCIPAL	.00	34,947.80	35,000.00	35,000.00	(52.20)	99.85
40-00-6609-100	PROMISSARY NOTE - PRINCIPAL	6,337.59	50,700.72	77,800.00	77,800.00	(27,099.28)	65.17
40-00-6610-000	INSTALLMENT DEBT - INTEREST	.00	5,252.58	5,300.00	5,300.00	(47.42)	99.11
40-00-6610-100	PROMISSARY NOTE - INTEREST	8,525.41	68,203.28	100,700.00	100,700.00	(32,496.72)	67.73
40-00-6803-000	TRANSFER TO DEBT SERVICE	465,595.26	541,240.52	540,400.00	540,400.00	840.52	100.16
	TOTAL CAPITAL PROJECTS EXPENDITURES	480,458.26	700,344.90	839,200.00	839,200.00	(138,855.10)	83.45
	NET REVENUE OVER EXPENDITURES	(317,435.98)	153,007.86	370,800.00	370,800.00	(217,792.14)	41.26

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 41 - CAPITAL PROJECTS FND 2021 BOND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FND 2021 BOND REVE</u>						
41-00-4410-000 GRANTS	.00	589,034.57	1,236,800.00	1,236,800.00	(647,765.43)	47.63
41-00-5102-000 INVESTMENT INCOME	73.36	2,075.25	3,500.00	3,500.00	(1,424.75)	59.29
41-00-5180-100 BOND PREMIUM	.00	.00	12,123,200.00	12,123,200.00	(12,123,200.00)	.00
TOTAL CAPITAL PROJECTS FND 2021 BOND	73.36	591,109.82	13,363,500.00	13,363,500.00	(12,772,390.18)	4.42
TOTAL FUND REVENUE	73.36	591,109.82	13,363,500.00	13,363,500.00	(12,772,390.18)	4.42
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	96,073.29	630,437.46	1,148,000.00	1,148,000.00	(517,562.54)	54.92
41-00-6530-000 ROAD IMPROVEMENTS	.00	3,307,869.89	4,015,000.00	4,015,000.00	(707,130.11)	82.39
41-00-6537-000 WATER/SEWER RESTORATION	.00	.00	1,250,000.00	1,250,000.00	(1,250,000.00)	.00
41-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	111,119.21	2,258,509.87	2,970,000.00	2,970,000.00	(711,490.13)	76.04
41-00-6620-000 BOND ISSUANCE COSTS	.00	.00	291,700.00	291,700.00	(291,700.00)	.00
TOTAL CAP PROJ FND 2021 BNDS EXPENDS	207,192.50	6,196,817.22	9,674,700.00	9,674,700.00	(3,477,882.78)	64.05
NET REVENUE OVER EXPENDITURES	(207,119.14)	(5,605,707.40)	3,688,800.00	3,688,800.00	(9,294,507.40)	(151.97)