

Village of Westchester



**Financial Report
Fiscal Year 2025
For the Nine Months Ending
January 31, 2025**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JANUARY 2025

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	\$ 1,024,098	\$ 14,118,760	\$ 23,131,900	\$ 23,131,900
EXPENDITURES	\$ 1,434,889	\$ 16,011,694	\$ 23,937,300	\$ 23,937,300

Unaudited Beginning Fund Balance (05/01/2024)	\$ 8,198,611
Transfers In/(Out)	\$ -
Current Fund Balance (01/31/2025)	<u>\$ 6,305,677</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	\$ 38,599	\$ 6,317,783	\$ 7,251,600	\$ 7,251,600
EXPENDITURES	\$ 977,166	\$ 6,719,050	\$ 9,576,400	\$ 9,782,455

Unaudited Beginning Fund Balance (05/01/2024)	\$ 11,594,963
Transfers In/(Out)	\$ -
Current Fund Balance (01/31/2025)	<u>\$ 11,193,696</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	\$ 66,630	\$ 811,457	\$ 1,053,400	\$ 1,053,400
EXPENDITURES	\$ 129,081	\$ 612,574	\$ 1,741,700	\$ 1,741,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 677,417
Transfers In/(Out)	\$ -
Current Fund Balance (01/31/2025)	<u>\$ 876,299</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 (01/31/2025)	<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	\$ -	\$ 96,587	\$ 127,500	\$ 110,000
EXPENDITURES	\$ 12,581	\$ 121,632	\$ 142,500	\$ 142,500

Unaudited Beginning Fund Balance (05/01/2024) \$ (4,976)
Transfers In/(Out) \$ -
Current Fund Balance (01/31/2025) \$ (30,021)

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	\$ -	\$ 393,832	\$ 410,000	\$ 410,000
EXPENDITURES	\$ 6,950	\$ 65,411	\$ 50,000	\$ 50,000

Unaudited Beginning Fund Balance (05/01/2024) \$ (561,052)
Transfers In/(Out) \$ -
Current Fund Balance (01/31/2025) \$ (232,631)

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	\$ -	\$ 541,241	\$ 541,300	\$ 541,300
EXPENDITURES	\$ -	\$ 541,242	\$ 541,400	\$ 541,400

Unaudited Beginning Fund Balance (05/01/2024) \$ 564
Transfers In/(Out) \$ -
Current Fund Balance (01/31/2025) \$ 562

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	\$ 21,754	\$ 1,493,886	\$ 2,585,900	\$ 2,585,900
EXPENDITURES	\$ -	\$ 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 (01/31/2025) \$ 344,381

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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	\$ 97,955	\$ 951,308	\$ 1,210,000	\$ 1,210,000
EXPENDITURES	\$ 14,863	\$ 715,208	\$ 839,200	\$ 839,200

Unaudited Beginning Fund Balance (05/01/2024)	\$ (268,862)
Transfers In/(Out)	\$ -
Current Fund Balance (01/31/2025)	<u>\$ (32,762)</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	\$ 305,384	\$ 896,494	\$ 13,363,500	\$ 13,363,500
EXPENDITURES	\$ 73,937	\$ 6,270,755	\$ 9,674,700	\$ 9,674,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 6,584,008
Transfers In/(Out)	\$ -
Current Fund Balance (01/31/2025)	<u>\$ 1,209,748</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 8,018,423
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 11,193,696
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (232,631)</u>
 TOTAL	 <u>\$ 18,979,488</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of January 2025

<u>FUND</u>	Total Fund Cash
General Fund	1,510,837
MFT Fund	756,498
Police Forfeiture Fund	16,153
E-911 Fund	321,379
Hotel/Motel Tax Fund	(21,098)
Debt Service Fund	563
Debt Service Fund - 2021 Funds	338,755
Capital Projects Fund	(287,680)
Capital Projects Fund - 2021 GO Bond Project	1,275,979
Water and Sewer (Utility) Fund (Enterprise Fund)	2,387,821
Refundable Deposits Fund (Fiduciary Fund)	777,114
Roosevelt Rd. TIF Fund	1,548,119
Cermak - Oxford St. TIF	35,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 1/31/2025	8,659,500
Prior Period Cash and Investments Balance - 12/31/2024	8,310,559
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	6,121
Republic Bank - State Forfeiture Account (Non Interest Bearing)	6,895
Republic Bank - DUI Account (Non Interest Bearing)	6,180
Republic Bank - State Confiscation Account (Non Interest Bearing)	-
Republic Bank - Department of Justice Account (Non Interest Bearing)	42,403
Republic Bank - HRA Account (Non Interest Bearing)	18,455
Republic Bank Operating Account (Non Interest Bearing)	989,295
Republic Bank Money Market Account (Interest Bearing)	709,049
IL Funds Money Market Account ¹ Average daily yield 4.556% (Local Government Investment Pool)	5,560,625
IL Funds E-Pay Account ¹ Average daily yield 4.556% (Local Government Investment Pool)	529,735
US Bank Foreign Fire Insurance Account	76,703
IMET Investment Funds ² - Total Net Return, 1 Year - 5.29%	831,886
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 9/22/2024	261,806
TOTAL BANK BALANCES at 1/31/2025	9,039,153

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	1,406,238
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	6,000,000
Total of Other Bank Accounts Fully Insured	76,703

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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JANUARY 2025 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 \$1.024 million and expenditures are \$1.435 million resulting in expenditures over revenues in the amount of \$411 thousand for the month. For the fiscal year so far, expenditures exceed revenues by \$1.893 million.

Below is a brief explanation of activity and the overall financial position through January 2025, the ninth month or seventy-five percent of Fiscal Year 2025.

GENERAL FUND REVENUES

- Overall, total revenue received in the General Fund totals \$14.1 million and is just over 61 percent of the budgeted amount of \$23.132 million.
- Significant revenue items are noted below:
 - Local Taxes – for the year, Gaming Taxes are \$234 thousand, and Places for Eating Taxes are over \$210 thousand. Their budgets are \$299.5 and \$270.0 thousand respectively, and both of these revenues are slightly over their budgeted pace through nine months of the fiscal year. Local Gas Tax revenue is \$14.3 thousand for the month. The total through January of \$126.6 thousand is roughly \$6.5 thousand less than last year's through January. The budgeted amount is \$177.6 thousand. Telecommunications taxes are \$34.3 thousand for January and \$300 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 or 62 percent of the budget so far.
 - Real Estate Taxes – For the year so far, \$1.183 million out of a budget of \$3.153 million has been received. Additionally, total fire pension real estate taxes of \$1.065 million and police pension taxes of \$1.416 million have been received for the through January.
 - Natural Gas and Electric Utility Taxes total \$520.3 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 74 percent, but the Natural Gas is lagging at 53 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 natural gas tax revenue 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 \$100.6 thousand for the year with a budgeted amount of \$265.1 thousand. State Income Tax is \$308.7 thousand for January and \$2.226 million for the year. This is 78.5 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 \$165.3 thousand for the month as compared to \$153.2 thousand in January 2024. The Village has collected \$1.483 million thousand for the year or 76 percent of the fiscal year 2025 budget of \$1.960 million. Local Use Tax revenue is \$31.3 thousand for the month and \$434 thousand for the year. The budget is \$698.2 thousand. Based on trends and the Illinois Municipal League's 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 almost \$20 thousand through January 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. The Dispensary Tax totals \$77.6 thousand through January 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 46 percent so far in this fiscal year.

- Building permit receipts are \$396 thousand for the year or 87 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 \$66.5 thousand for the year or 70 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 \$154.3 thousand. The Village has budgeted \$145 thousand for this revenue.
- Photo Enforcement Fees are \$613.2 thousand through January. For the year, they are almost 102 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 \$158.9 thousand for the month and \$1.289 million for the year. This total is almost 74 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 January. The rubbish billings along with the recording of its revenue is on a bi-monthly basis. January was not a billing month. The annual budget is \$2.410 million, but was based on the prior rubbish collector's higher rates at the time of the budget's preparation. The Village will not expect revenues to match the budgeted amount.
- Interest income allocated to the General Fund remains strong at over \$116.9 thousand for the year so far. The total budget amount is \$70 thousand.
- General Fund 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 January are \$1.435 million and \$16.012 million for the year. With nine months or 75 percent of the fiscal year completed, 65.4 percent of the total amended FY 2025 budget of \$24.502 million has been spent. Significant department expenditures are summarized next:

- Village President and Board: Expenditures total \$68.3 thousand through January and mainly consist of salaries and professional organization annual fees, dues, and subscriptions.
- Administration: The Administration department's expenditures are \$1.584 million through January and are 71 percent of the budgeted amount of \$2.231 million. This includes interest of \$565.1 thousand on previously issued debt certificates. Legal service expenditures are \$264.3 thousand through January. Some expenditures such as Trustee salaries and certain IT-related items 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 January are \$421 thousand or 51.5 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.

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- Building Department: Total department expenditures are \$452.5 thousand through January 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 45 percent of the budget has been expended so far.
- Fire and Police Commission: Expenditures are \$67 thousand through January. The annual budget is \$78.8 thousand.
- Police Department: Total department expenditures for the month are \$493.5 thousand and \$5.5 million through January. This is about 68 percent of the annual budget of almost \$8.1 million. Overtime costs of \$305 thousand are running over their budgeted pace at 122 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 \$326.2 thousand and \$4.836 million through January. This is 67 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 \$364.6 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 \$389.7 thousand and \$3.082 million through January. This includes monthly rubbish service expenditures of \$135.3 thousand. Total rubbish expenditures for the year total \$1.3 million. Rubbish expenditures are over 42 percent of the total department's expenditures. The total Public Works budget is \$4.853 million for the fiscal year and 63.5 percent has been expended so far through nine months or 75 percent of the fiscal year.

UTILITY FUND

- The Utility Fund is recording expenses over of \$401.2 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 will be funded from reserves.
- Utility Fund revenues are total \$6.318 million through January 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. January was not a billing month. Revenues are recorded simultaneously with the user billings on a bi-monthly basis.

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- Utility Fund expenses are \$977.2 thousand for the month and \$6.720 million through January. This total includes the water usage cost to the Village in the amount of \$2.309 million, two vehicle purchases allocated to the fund in the amount of \$232.4 thousand, costs for the Kensington Avenue water main project in the amount of \$800 thousand, and depreciation expense of \$453.7 thousand. Note that the water usage cost the Village pays for has recorded eight months of billings instead of nine due to timing. Two months of water billings to the Village were recorded in January.

The total amended budget in the Utility Fund is \$9.782 million for the fiscal year; 68.7 percent of this fund's budget has been expended through January.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$63.4 thousand and is \$579.3 thousand for the year. This is more than the budgeted pace at 78.7 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.

Streetlight material expenditures total \$12.5 thousand have been incurred for the month. For the year, revenues exceed expenditures by \$199 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.

HOTEL/MOTEL TAX FUND

- There were no Hotel/Motel taxes received in January as these taxes are received on a quarterly basis. For the year so far, Hotel/Motel taxes of \$73, special events revenue of \$9 thousand, and newspaper ad revenue of almost \$8 thousand have been received. Total revenues are \$96.6 thousand for the year with expenditures of \$121.6 thousand. Expenditures consist primarily of \$38.5 thousand for the newsletter publication and \$82.4 thousand for special events. The fund is recording expenditures over revenues of \$25 thousand through January.

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 \$65.4 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

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debt service of \$541.2 thousand has been paid for the year and no more payments are due for the remainder of the fiscal year.

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 \$541.2 thousand has been executed during the year 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 \$1.446 million have been received in total for the year. Principal of \$1.815 million and interest of \$711.6 thousand was expended during the year. The fund is recording expenditures over revenues of \$1.033 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 \$96.7 thousand have been received in January and total \$937 thousand for the year. The total budget for non-home rule sales taxes is \$1.210 million for the year. As mentioned previously, corresponding *transfers out* of the Capital Projects Fund to the Debt Service Fund totaling \$541.2 were made during the year 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 January for the promissory note on the Village Hall building purchase. Annual expenditures so far in the fund are \$715.2 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

- In the month of January, \$305.3 thousand of grant money was received from the Metropolitan Water Reclamation District for the Green Alleys project. Engineering expenditures of \$74 were expended for infrastructure projects and improvements with \$6.271 million expended 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 to be issued in mid-February 2025 with projected proceeds of \$8.4 million for capital improvement projects.

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 for the Green Alleys project.

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET FOR THE 9 MONTHS ENDING JANUARY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>GENERAL FUND REVENUE</u>						
01-00-4102-000 REAL ESTATE TAXES	13,792.19	1,182,565.97	3,152,800.00	3,152,800.00	(1,970,234.03)	37.51
01-00-4102-100 REAL ESTATE TAXES-FIRE PENSION	.00	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	.00	1,416,308.38	2,058,200.00	2,058,200.00	(641,891.62)	68.81
01-00-4202-000 UTILITY TAX-ELECTRIC	34,006.73	344,165.25	465,000.00	465,000.00	(120,834.75)	74.01
01-00-4203-000 GAMING TAX	23,948.07	233,758.49	299,500.00	299,500.00	(65,741.51)	78.05
01-00-4205-000 UTILITY TAX-NATURAL GAS	47,841.16	176,125.15	331,200.00	331,200.00	(155,074.85)	53.18
01-00-4206-000 PLACES FOR EATING TAX	23,392.10	210,268.04	270,000.00	270,000.00	(59,731.96)	77.88
01-00-4207-000 TELECOMMUNICATION TAXES	34,256.76	299,882.51	418,500.00	418,500.00	(118,617.49)	71.66
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	14,333.38	126,627.23	177,600.00	177,600.00	(50,972.77)	71.30
01-00-4216-000 VIDEO RENTAL TAX	12,698.55	12,708.25	300.00	300.00	12,408.25	4236.08
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	16,168.93	100,562.39	265,100.00	265,100.00	(164,537.61)	37.93
01-00-4402-100 PPRT - POLICE PENSION	3,233.79	20,112.47	30,100.00	30,100.00	(9,987.53)	66.82
01-00-4402-200 PPRT - FIRE PENSION	2,155.86	13,408.33	15,800.00	15,800.00	(2,391.67)	84.86
01-00-4403-000 STATE INCOME TAX	308,684.51	2,225,648.43	2,834,000.00	2,834,000.00	(608,351.57)	78.53
01-00-4405-000 STATE SALES TAX	165,333.20	1,482,595.38	1,960,000.00	1,960,000.00	(477,404.62)	75.64
01-00-4406-000 LOCAL USE TAX	31,295.11	433,940.81	698,200.00	698,200.00	(264,259.19)	62.15
01-00-4407-000 CANNABIS TAX	2,377.69	19,928.87	26,400.00	26,400.00	(6,471.13)	75.49
01-00-4408-000 DISPENSARY TAX	7,457.25	77,641.08	169,200.00	169,200.00	(91,558.92)	45.89
01-00-4503-000 BUILDING PERMITS-RES	30,026.43	395,978.17	455,000.00	455,000.00	(59,021.83)	87.03
01-00-4503-200 HOME COMPLIANCE PERMITS	4,875.00	66,455.00	95,000.00	95,000.00	(28,545.00)	69.95
01-00-4503-700 FIRE INSPECTION FEES	1,122.30	3,393.00	4,300.00	4,300.00	(907.00)	78.91
01-00-4507-000 BUSINESS LICENSES	635.00	47,964.12	57,000.00	57,000.00	(9,035.88)	84.15
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	14,100.00	64,400.00	79,000.00	79,000.00	(14,600.00)	81.52
01-00-4512-000 SOLICITOR'S LICENSE	1,000.00	2,750.00	.00	.00	2,750.00	.00
01-00-4515-000 VEHICLE STICKER	(40.49)	21,108.41	372,800.00	372,800.00	(351,691.59)	5.66
01-00-4515-900 LATE FEE-STICKER	.00	20,868.00	7,500.00	7,500.00	13,368.00	278.24
01-00-4527-000 LIQUOR LICENSES	3,500.00	154,336.70	145,000.00	145,000.00	9,336.70	106.44
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	6,531.50	67,247.75	82,000.00	82,000.00	(14,752.25)	82.01
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	967.54	14,579.74	24,000.00	24,000.00	(9,420.26)	60.75
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	2,461.50	613,152.24	602,000.00	602,000.00	11,152.24	101.85
01-00-4705-000 POLICE TOWING	1,500.00	17,500.00	36,000.00	36,000.00	(18,500.00)	48.61
01-00-4802-000 PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000 RENT	17,949.43	137,663.83	179,600.00	179,600.00	(41,936.17)	76.65
01-00-4810-000 AMBULANCE FEES	158,885.11	1,288,717.21	1,750,000.00	1,750,000.00	(461,282.79)	73.64
01-00-4812-000 RUBBISH	(30.00)	1,090,513.88	2,410,000.00	2,410,000.00	(1,319,486.12)	45.25
01-00-4813-000 RUBBISH - PENALTIES	5,958.00	28,511.48	35,000.00	35,000.00	(6,488.52)	81.46
01-00-4816-000 ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000 INTEREST INCOME	8,800.13	116,884.57	70,000.00	70,000.00	46,884.57	166.98
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	.00	40,000.00	.00	.00	40,000.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2025

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	17,680.99	56,329.07	49,000.00	49,000.00	7,329.07	114.96
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.	914.40	3,633.60	13,000.00	13,000.00	(9,366.40)	27.95
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	1,980.46	45,298.30	5,000.00	5,000.00	40,298.30	905.97
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	4,305.00	7,210.66	25,000.00	25,000.00	(17,789.34)	28.84
01-00-5719-000 TRANSFER FROM UTILITY FUND	.00	.00	89,200.00	89,200.00	(89,200.00)	.00
TOTAL GENERAL FUND REVENUE	1,024,097.58	14,118,760.28	23,131,900.00	23,131,900.00	(9,013,139.72)	61.04
TOTAL FUND REVENUE	1,024,097.58	14,118,760.28	23,131,900.00	23,131,900.00	(9,013,139.72)	61.04

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
VILLAGE PRESIDENT AND BOARD						
01-10-6103-200 ELECTED OFFICIALS SALARIES	2,291.37	20,726.02	28,500.00	28,500.00	(7,773.98)	72.72
01-10-6124-000 SOCIAL SECURITY - EMPLOYER	142.02	1,551.98	1,800.00	1,800.00	(248.02)	86.22
01-10-6126-000 MEDICARE EXPENSE - EMPLOYER	33.22	362.98	500.00	500.00	(137.02)	72.60
01-10-6203-000 CONTRACT/LEGAL NOTICES	575.10	575.10	5,300.00	5,300.00	(4,724.90)	10.85
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	.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	11,250.00	50,000.00	50,000.00	(38,750.00)	22.50
01-10-6289-000 OTHER CONTRACTUAL EXPENSES	.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	6,791.71	68,339.14	195,100.00	195,100.00	(126,760.86)	35.03
ADMINISTRATION						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	30,491.15	264,107.41	398,800.00	398,800.00	(134,692.59)	66.23
01-11-6104-000 ADMINISTRATION OVERTIME	167.60	1,139.99	500.00	500.00	639.99	228.00
01-11-6108-000 SICK PAY PAYOUT	3,475.78	3,475.78	.00	.00	3,475.78	.00
01-11-6122-000 UNEMPLOYMENT COMPENSATION	.00	14,819.71	.00	.00	14,819.71	.00
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	2,095.12	16,385.17	24,800.00	24,800.00	(8,414.83)	66.07
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	490.00	3,905.99	5,800.00	5,800.00	(1,894.01)	67.34
01-11-6128-000 IMRF- EMPLOYER EXPENSE	2,216.97	16,677.52	21,500.00	21,500.00	(4,822.48)	77.57
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,417.83	40,062.42	59,300.00	59,300.00	(19,237.58)	67.56
01-11-6203-000 CONTRACT/LEGAL NOTICES	575.10	2,591.10	3,000.00	3,000.00	(408.90)	86.37
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	200.00	200.00	8,000.00	8,000.00	(7,800.00)	2.50
01-11-6211-000 CONFERENCE/TRAINING	.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	21,563.22	281,553.62	480,000.00	480,000.00	(198,446.38)	58.66
01-11-6216-000 PAYROLL PROCESSING CHARGE	609.16	8,514.29	18,000.00	18,000.00	(9,485.71)	47.30
01-11-6217-000 BANKING SERVICE FEES	4,816.77	30,869.44	30,000.00	30,000.00	869.44	102.90
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	.00	3,279.97	2,300.00	2,300.00	979.97	142.61
01-11-6237-000 EQUIPMENT RENTAL	.00	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	1,722.65	12,198.41	93,500.00	93,500.00	(81,301.59)	13.05
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	4,488.93	16,488.20	60,000.00	60,000.00	(43,511.80)	27.48
01-11-6327-000 OTHER LEGAL SERVICES	18,706.80	264,261.82	200,000.00	200,000.00	64,261.82	132.13
01-11-6403-000 OFFICE SUPPLIES	1,610.39	5,585.16	10,000.00	10,000.00	(4,414.84)	55.85
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	98,647.47	1,584,403.10	1,686,600.00	2,230,745.00	(646,341.90)	71.03

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
INFORMATION TECHNOLOGY						
01-13-6103-000 IT FULL TIME SALARIES	1,432.73	12,888.63	17,600.00	17,600.00	(4,711.37)	73.23
01-13-6104-000 IT OVERTIME	49.58	1,846.86	.00	.00	1,846.86	.00
01-13-6108-000 SICK PAY PAYOUT	132.20	132.20	.00	.00	132.20	.00
01-13-6124-000 SOCIAL SECURITY - EMPLOYER	96.34	888.20	1,100.00	1,100.00	(211.80)	80.75
01-13-6126-000 MEDICARE EXPENSE - EMPLOYER	22.54	207.74	300.00	300.00	(92.26)	69.25
01-13-6128-000 IMRF - EMPLOYER EXPENSE	103.46	733.04	1,000.00	1,000.00	(266.96)	73.30
01-13-6150-000 EMPLOYEE INSURANCE	172.67	1,551.52	2,300.00	2,300.00	(748.48)	67.46
01-13-6219-000 TELEPHONE & COMMUNICATIONS	7,070.89	45,611.66	76,000.00	76,000.00	(30,388.34)	60.02
01-13-6225-000 MAINT. SERVICES -EQUIPMENT	920.00	9,008.30	11,000.00	11,000.00	(1,991.70)	81.89
01-13-6265-030 PROF. SERVICES -OTHER	14,455.73	101,392.31	164,500.00	164,500.00	(63,107.69)	61.64
01-13-6509-000 COMPUTER HARDWARE	6,190.98	144,567.62	249,300.00	249,300.00	(104,732.38)	57.99
01-13-6511-000 COMPUTER SOFTWARE	13,370.49	67,054.40	249,700.00	249,700.00	(182,645.60)	26.85
01-13-6525-000 BUILDING / EQUIPMENT	397.75	35,099.43	45,000.00	45,000.00	(9,900.57)	78.00
TOTAL INFORMATION TECHNOLOGY	44,415.36	420,981.91	817,800.00	817,800.00	(396,818.09)	51.48
PLANNING & ZONING						
01-14-6203-000 CONTRACT/LEGAL NOTICES	119.00	287.00	9,000.00	9,000.00	(8,713.00)	3.19
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	119.00	349.40	30,000.00	30,000.00	(29,650.60)	1.16

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2025

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	23,373.21	205,975.41	307,400.00	307,400.00	(101,424.59)	67.01
01-15-6103-100 BUILDING - PART TIME SALARIES	3,555.66	26,043.28	32,200.00	32,200.00	(6,156.72)	80.88
01-15-6104-000 BUILDING - OVERTIME	.00	389.71	.00	.00	389.71	.00
01-15-6108-000 SICK PAY PAYOUT	786.16	786.16	.00	.00	786.16	.00
01-15-6124-000 SOCIAL SECURITY - EMPLOYER	1,698.94	14,287.50	21,200.00	21,200.00	(6,912.50)	67.39
01-15-6126-000 MEDICARE EXPENSE - EMPLOYER	397.34	3,341.53	5,000.00	5,000.00	(1,658.47)	66.83
01-15-6128-000 IMRF- EMPLOYER EXPENSE	1,791.14	11,979.73	18,300.00	18,300.00	(6,320.27)	65.46
01-15-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,417.18	46,830.86	63,500.00	63,500.00	(16,669.14)	73.75
01-15-6203-000 CONTRACT/LEGAL NOTICES	63.00	316.00	1,000.00	1,000.00	(684.00)	31.60
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	170.00	170.00	1,700.00	1,700.00	(1,530.00)	10.00
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	5,936.50	21,164.75	289,000.00	289,000.00	(267,835.25)	7.32
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	11,407.43	107,330.38	150,000.00	150,000.00	(42,669.62)	71.55
01-15-6280-000 ELEVATOR INSPECTION	.00	1,315.00	3,500.00	3,500.00	(2,185.00)	37.57
01-15-6289-000 OTHER CONTRACTUAL EXPENSES	.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	123.49	768.91	2,000.00	2,000.00	(1,231.09)	38.45
01-15-6419-000 MATERIAL & SUPPLIES-OFFICES	57.23	992.23	2,000.00	2,000.00	(1,007.77)	49.61
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	19.14	383.37	3,800.00	3,800.00	(3,416.63)	10.09
01-15-6521-000 MOTOR VEHICLES	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
TOTAL BUILDING DEPARTMENT	54,796.42	452,521.75	1,006,600.00	1,006,600.00	(554,078.25)	44.96
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	2,962.90	10,737.80	15,000.00	15,000.00	(4,262.20)	71.59
01-18-6265-030 PROF. SERVICES-OTHER	17,771.20	54,694.10	60,000.00	60,000.00	(5,305.90)	91.16
TOTAL FIRE & POLICE COMMISSION	20,734.10	66,911.20	78,800.00	78,800.00	(11,888.80)	84.91

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2025

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	262,129.12	2,349,880.50	3,520,800.00	3,520,800.00	(1,170,919.50)	66.74
01-20-6103-050 POLICE - FULL TIME NON-SWORN	19,741.80	179,530.98	286,500.00	286,500.00	(106,969.02)	62.66
01-20-6104-000 POLICE - OVERTIME	41,555.27	304,984.77	250,000.00	250,000.00	54,984.77	121.99
01-20-6106-000 VACATION PAYOUT	13,305.17	106,937.76	.00	.00	106,937.76	.00
01-20-6108-000 SICK PAY PAYOUT	49,367.08	93,515.46	.00	.00	93,515.46	.00
01-20-6110-000 HOLIDAY PAY	1,514.20	101,232.62	.00	.00	101,232.62	.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	7,396.85	54,302.45	47,000.00	47,000.00	7,302.45	115.54
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,749.30	21,915.60	25,700.00	25,700.00	(3,784.40)	85.27
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	5,694.91	43,975.44	63,200.00	63,200.00	(19,224.56)	69.58
01-20-6128-000 IMRF - EMPLOYER EXPENSE	2,154.73	15,438.60	19,200.00	19,200.00	(3,761.40)	80.41
01-20-6132-000 POLICE PENSION - R.E. TAXES	.00	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	64,425.91	433,195.12	717,900.00	717,900.00	(284,704.88)	60.34
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	478.95	6,816.71	45,000.00	45,000.00	(38,183.29)	15.15
01-20-6211-100 LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200 FOOD / MEALS	454.33	1,194.75	2,000.00	2,000.00	(805.25)	59.74
01-20-6211-300 TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	3,237.50	95,299.85	86,300.00	86,300.00	8,999.85	110.43
01-20-6219-000 TELEPHONE & COMMUNICATION	.00	244.30	.00	.00	244.30	.00
01-20-6223-000 MAINT. SERVICES-BUILDING & OFF	600.00	1,976.47	1,500.00	1,500.00	476.47	131.76
01-20-6225-000 MAINT. SERVICES-EQUIPMENT	99.00	1,403.00	4,000.00	4,000.00	(2,597.00)	35.08
01-20-6227-000 MAINT. SERVICES-VEHICLES	3,961.42	41,146.98	60,000.00	60,000.00	(18,853.02)	68.58
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	300.00	7,056.44	5,500.00	5,500.00	1,556.44	128.30
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	174.56	670.53	2,500.00	2,500.00	(1,829.47)	26.82
01-20-6404-000 AMMUNITION	796.00	6,077.80	15,000.00	9,500.00	(3,422.20)	63.98
01-20-6407-000 FUEL	4,169.52	37,033.25	50,000.00	50,000.00	(12,966.75)	74.07
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	2,158.46	16,187.71	17,200.00	26,000.00	(9,812.29)	62.26
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	5,275.66	14,005.09	25,000.00	25,000.00	(10,994.91)	56.02
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	619.53	1,931.79	1,500.00	1,500.00	431.79	128.79
01-20-6449-000 COMMUNITY RELATIONS	800.00	4,869.66	9,000.00	9,000.00	(4,130.34)	54.11
01-20-6509-000 COMPUTER HARDWARE	339.92	1,276.07	8,000.00	8,000.00	(6,723.93)	15.95
01-20-6515-000 OPERATING EQUIPMENT	.00	.00	42,500.00	42,500.00	(42,500.00)	.00
01-20-6516-000 WEAPONS	.00	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	493,499.19	5,499,540.32	8,097,800.00	8,097,800.00	(2,598,259.68)	67.91

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2025

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	205,375.55	1,886,949.26	2,637,000.00	2,637,000.00	(750,050.74)	71.56
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	36,030.75	364,555.25	300,000.00	300,000.00	64,555.25	121.52
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	1,709.08	48,420.47	8,000.00	8,000.00	40,420.47	605.26
01-22-6110-000 HOLIDAY PAY	6,513.98	70,862.02	.00	.00	70,862.02	.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	367.75	25,024.42	49,500.00	49,500.00	(24,475.58)	50.55
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	431.65	3,177.65	1,800.00	1,800.00	1,377.65	176.54
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,554.94	33,556.10	44,100.00	44,100.00	(10,543.90)	76.09
01-22-6128-000 IMRF - EMPLOYER EXPENSE	446.95	2,635.91	2,600.00	2,600.00	35.91	101.38
01-22-6132-000 FIRE PENSION - R.E. TAXES	.00	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	39,548.11	326,616.83	639,800.00	639,800.00	(313,183.17)	51.05
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	3,150.00	39,723.22	58,300.00	58,300.00	(18,576.78)	68.14
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	664.04	65,994.58	37,000.00	37,000.00	28,994.58	178.36
01-22-6213-000 DUES & SUBSCRIPTIONS	450.00	7,804.00	11,900.00	11,900.00	(4,096.00)	65.58
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	1,037.50	10,185.58	10,000.00	10,000.00	185.58	101.86
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	2,259.18	11,924.74	14,700.00	14,700.00	(2,775.26)	81.12
01-22-6227-000 MAINT. SERVICES-VEHICLES	3,369.96	118,666.13	100,400.00	100,400.00	18,266.13	118.19
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUN	5,238.00	11,860.00	11,000.00	11,000.00	860.00	107.82
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	4,530.00	463,482.83	534,900.00	534,900.00	(71,417.17)	86.65
01-22-6403-000 OFFICE SUPPLIES	247.51	2,079.29	4,500.00	4,500.00	(2,420.71)	46.21
01-22-6405-000 CLEANING SUPPLIES	166.25	5,600.43	6,500.00	6,500.00	(899.57)	86.16
01-22-6407-000 FUEL	1,529.79	14,878.66	25,000.00	25,000.00	(10,121.34)	59.51
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	43.32	95,500.14	114,700.00	114,700.00	(19,199.86)	83.26
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	141.65	1,236.77	11,400.00	11,400.00	(10,163.23)	10.85
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	5,660.63	40,944.61	33,400.00	33,400.00	7,544.61	122.59
01-22-6425-000 MATERIALS & SUPPLIES - OTHER	931.08	7,791.23	6,900.00	6,900.00	891.23	112.92
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	2,642.00	33,561.98	66,100.00	66,100.00	(32,538.02)	50.77
01-22-6525-000 BUILDING/EQUIPMENT	125.00	22,534.69	92,000.00	92,000.00	(69,465.31)	24.49
TOTAL FIRE DEPARTMENT	326,164.67	4,836,297.47	7,193,100.00	7,193,100.00	(2,356,802.53)	67.24

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2025

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	67,286.12	619,877.72	869,300.00	869,300.00	(249,422.28)	71.31
01-30-6104-000 PUBLIC WORKS - OVERTIME	12,211.76	47,135.66	80,000.00	80,000.00	(32,864.34)	58.92
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	664.01	2,739.85	2,500.00	2,500.00	239.85	109.59
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	4,978.30	41,643.54	58,900.00	58,900.00	(17,256.46)	70.70
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	1,164.27	9,739.21	13,800.00	13,800.00	(4,060.79)	70.57
01-30-6128-000 IMRF - EMPLOYER EXPENSE	5,153.26	36,394.78	47,900.00	47,900.00	(11,505.22)	75.98
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	78,725.61	290,816.52	273,300.00	273,300.00	17,516.52	106.41
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	61.35	3,835.00	5,800.00	5,800.00	(1,965.00)	66.12
01-30-6219-000 TELEPHONE & COMMUNICATION	69.30	138.60	2,000.00	2,000.00	(1,861.40)	6.93
01-30-6223-000 MAINT. SERVICES-BUILDING & OFF	12,945.30	52,363.73	114,600.00	114,600.00	(62,236.27)	45.69
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	2,452.75	7,299.88	41,800.00	41,800.00	(34,500.12)	17.46
01-30-6227-000 MAINT. SERVICES-VEHICLES	332.15	877.17	17,000.00	17,000.00	(16,122.83)	5.16
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	4,665.67	15,026.17	23,500.00	23,500.00	(8,473.83)	63.94
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	5,079.36	5,079.36	20,000.00	20,000.00	(14,920.64)	25.40
01-30-6245-000 RUBBISH EXPENSE	135,312.50	1,299,158.16	2,310,600.00	2,310,600.00	(1,011,441.84)	56.23
01-30-6251-000 ELECTRICITY	9,948.02	45,221.99	68,000.00	68,000.00	(22,778.01)	66.50
01-30-6265-030 PROF. SERVICES-OTHER	798.99	28,234.38	48,800.00	69,800.00	(41,565.62)	40.45
01-30-6265-100 PROF. SERVICES-ENGINEERING	.00	4,803.00	16,500.00	16,500.00	(11,697.00)	29.11
01-30-6289-000 OTHER CONTRACTUAL EXPENSES	.00	27,719.00	34,800.00	34,800.00	(7,081.00)	79.65
01-30-6289-200 CONTRACTUAL EXPENSE-MOWING	.00	45,084.00	52,500.00	52,500.00	(7,416.00)	85.87
01-30-6403-000 OFFICE SUPPLIES	31.21	229.62	1,500.00	1,500.00	(1,270.38)	15.31
01-30-6406-000 CLOTHING SUPPLIES	1,048.23	8,647.61	15,000.00	15,000.00	(6,352.39)	57.65
01-30-6407-000 FUEL	3,908.85	21,968.01	45,000.00	45,000.00	(23,031.99)	48.82
01-30-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6421-000 MATARIALS & SUPPLIES-EQUIPMENT	1,471.07	16,901.98	43,200.00	43,200.00	(26,298.02)	39.12
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	22.63	1,733.10	10,500.00	10,500.00	(8,766.90)	16.51
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	3,013.33	17,729.80	36,600.00	36,600.00	(18,870.20)	48.44
01-30-6426-000 MATERIALS & SUPPLIES - MECH	1,716.71	19,513.19	20,000.00	20,000.00	(486.81)	97.57
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	640.00	20,599.97	48,000.00	48,000.00	(27,400.03)	42.92
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	32,470.98	32,470.98	5,000.00	5,000.00	27,470.98	649.42
01-30-6527-000 STREET & TRAFFIC SIGNS	3,549.55	11,299.50	25,000.00	25,000.00	(13,700.50)	45.20
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	389,721.28	3,082,350.06	4,831,500.00	4,852,500.00	(1,770,149.94)	63.52

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,434,889.20	16,011,694.35	23,937,300.00	24,502,445.00	(8,490,750.65)	65.35
NET REVENUE OVER EXPENDITURES	(410,791.62)	(1,892,934.07)	(805,400.00)	(1,370,545.00)	(522,389.07)	(138.12)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2025

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>UTILITY FUND REVENUE</u>						
02-00-4814-000 WATER USAGE	620.68	4,637,179.72	5,450,400.00	5,450,400.00	(813,220.28)	85.08
02-00-4816-000 WATER INFRASTRUCTURE	77.80	346,111.00	518,000.00	518,000.00	(171,889.00)	66.82
02-00-4818-000 METER SALES	904.50	14,437.54	5,000.00	5,000.00	9,437.54	288.75
02-00-4820-000 WATER PENALTIES	19,693.69	97,664.08	55,000.00	55,000.00	42,664.08	177.57
02-00-4828-000 SEWER USAGE	133.00	725,705.39	663,200.00	663,200.00	62,505.39	109.42
02-00-4829-000 SEWER INFRASTRUCTURE	77.80	341,658.99	515,000.00	515,000.00	(173,341.01)	66.34
02-00-4830-000 SEWER PENALTIES	4,144.51	17,745.56	5,000.00	5,000.00	12,745.56	354.91
02-00-5102-000 INTEREST INCOME	11,416.11	131,121.43	35,000.00	35,000.00	96,121.43	374.63
02-00-5189-000 OTHER INCOME	1,531.13	6,159.28	5,000.00	5,000.00	1,159.28	123.19
TOTAL UTILITY FUND REVENUE	38,599.22	6,317,782.99	7,251,600.00	7,251,600.00	(933,817.01)	87.12
TOTAL FUND REVENUE	38,599.22	6,317,782.99	7,251,600.00	7,251,600.00	(933,817.01)	87.12

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2025

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	131,627.87	1,201,768.12	1,767,300.00	1,767,300.00	(565,531.88)	68.00
02-95-6103-050 POLICE - FULL TIME NON-SWORN	1,679.35	10,916.40	.00	.00	10,916.40	.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	3,498.84	21,130.69	.00	.00	21,130.69	.00
02-95-6104-000 UTILITY - OVERTIME	21,487.91	110,553.51	150,000.00	150,000.00	(39,446.49)	73.70
02-95-6106-000 VACATION PAYOUT	700.27	3,056.55	5,000.00	5,000.00	(1,943.45)	61.13
02-95-6108-000 SICK TIME PAYOUT	6,928.91	12,828.53	5,000.00	5,000.00	7,828.53	256.57
02-95-6110-000 HOLIDAY PAY	414.30	8,299.82	.00	.00	8,299.82	.00
02-95-6118-000 UNIFORM ALLOWANCE	30.55	302.15	1,800.00	1,800.00	(1,497.85)	16.79
02-95-6124-000 SOCIAL SECURITY - EMPLOYER	8,421.21	67,729.13	119,600.00	119,600.00	(51,870.87)	56.63
02-95-6126-000 MEDICARE EXPENSE - EMPLOYER	2,399.25	19,528.88	28,000.00	28,000.00	(8,471.12)	69.75
02-95-6128-000 IMRF - EMPLOYER EXPENSE	8,589.90	57,808.57	74,200.00	74,200.00	(16,391.43)	77.91
02-95-6150-000 HEALTH/DENTAL/LIFE INSURANCE	54,237.71	254,407.38	327,700.00	327,700.00	(73,292.62)	77.63
02-95-6205-000 PRINTING	116.00	800.70	2,000.00	2,000.00	(1,199.30)	40.04
02-95-6207-000 POSTAGE	3,598.86	17,266.35	23,000.00	23,000.00	(5,733.65)	75.07
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	21,040.00	66,633.20	70,600.00	114,400.00	(47,766.80)	58.25
02-95-6215-000 INSURANCE & BONDING	5,390.80	65,195.20	120,000.00	120,000.00	(54,804.80)	54.33
02-95-6219-000 TELEPHONE & COMMUNICATION	201.37	1,325.48	3,000.00	3,000.00	(1,674.52)	44.18
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	131.81	1,384.73	6,100.00	6,100.00	(4,715.27)	22.70
02-95-6229-100 MAINT. SERVICES-SEWER	.00	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	.00	5,000.00	24,000.00	24,000.00	(19,000.00)	20.83
02-95-6237-000 EQUIPMENT RENTAL	2,170.00	3,505.00	5,000.00	5,000.00	(1,495.00)	70.10
02-95-6249-000 MAYFAIR PUMPING STATION	780.00	1,757.50	6,300.00	6,300.00	(4,542.50)	27.90
02-95-6250-000 OVERHEAD TANK & GROUNDS	.00	.00	4,300.00	4,300.00	(4,300.00)	.00
02-95-6251-000 ELECTRICITY	4,618.35	31,386.92	50,000.00	50,000.00	(18,613.08)	62.77
02-95-6255-000 MAINT. SERVICES-WATER MAINS	4,000.00	33,110.00	32,500.00	32,500.00	610.00	101.88
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	3,887.01	28,776.84	46,300.00	46,300.00	(17,523.16)	62.15
02-95-6265-100 PROF. SERVICES-ENGINEERING	13,395.00	274,011.17	352,900.00	352,900.00	(78,888.83)	77.65
02-95-6289-000 OTHER CONTRACTUAL EXPENSES	.00	7,240.21	.00	.00	7,240.21	.00
02-95-6327-000 OTHER LEGAL SERVICES	3,400.00	26,250.00	35,000.00	35,000.00	(8,750.00)	75.00
02-95-6403-000 OFFICE SUPPLIES	11.99	11.99	1,500.00	1,500.00	(1,488.01)	.80
02-95-6406-000 CLOTHING SUPPLIES	1,048.27	8,647.80	15,000.00	15,000.00	(6,352.20)	57.65
02-95-6407-000 FUEL	1,294.92	9,364.95	20,000.00	20,000.00	(10,635.05)	46.82
02-95-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	223.58	8,582.60	30,400.00	30,400.00	(21,817.40)	28.23
02-95-6423-000 MATERIALS & SUPPLIES-VEHICLES	.00	1,897.20	9,800.00	9,800.00	(7,902.80)	19.36
02-95-6424-000 MATERIALS & SUPPLIES-METERS	.00	3,506.58	7,500.00	7,500.00	(3,993.42)	46.75
02-95-6425-000 MATERIALS & SUPPLIES-OTHER	1,135.94	43,028.79	138,100.00	133,525.00	(90,496.21)	32.23
02-95-6426-000 MATERIALS & SUPPLIES-WATER MN	9,315.05	33,596.55	54,000.00	54,000.00	(20,403.45)	62.22
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	1,106.23	7,561.67	17,500.00	17,500.00	(9,938.33)	43.21
02-95-6455-000 WATER COST	590,733.00	2,309,361.60	3,374,700.00	3,374,700.00	(1,065,338.40)	68.43
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

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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	2,316.97	60,636.50	81,000.00	81,000.00	(20,363.50)	74.86
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	453,750.03	625,000.00	625,000.00	(171,249.97)	72.60
02-95-6607-000 IEPA LOAN - PRINCIPAL	13,653.61	122,976.06	219,600.00	219,600.00	(96,623.94)	56.00
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	3,164.25	33,106.09	59,600.00	59,600.00	(26,493.91)	55.55
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	977,165.75	6,719,050.34	9,576,400.00	9,782,455.00	(3,063,404.66)	68.68
 NET REVENUE OVER EXPENDITURES	 (938,566.53)	 (401,267.35)	 (2,324,800.00)	 (2,530,855.00)	 2,129,587.65	 (15.86)

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FUND 3 - MOTOR FUEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>MOTOR FUEL TAX FUND REVENUE</u>						
03-00-4417-000 ALLOTMENT INCOME	63,431.01	579,268.38	736,500.00	736,500.00	(157,231.62)	78.65
03-00-5102-000 INTEREST INCOME	3,198.83	41,442.82	30,000.00	30,000.00	11,442.82	138.14
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	66,629.84	811,457.09	1,053,400.00	1,053,400.00	(241,942.91)	77.03
TOTAL FUND REVENUE	66,629.84	811,457.09	1,053,400.00	1,053,400.00	(241,942.91)	77.03
<u>MFT FUND EXPENDITURES</u>						
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	116,541.25	116,541.25	985,500.00	985,500.00	(868,958.75)	11.83
03-95-6435-000 STREET SALT	.00	1,869.00	125,000.00	125,000.00	(123,131.00)	1.50
03-95-6436-000 MATERIALS & SUPPLIES-ST LIGHTS	12,540.17	38,322.01	50,000.00	50,000.00	(11,677.99)	76.64
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	129,081.42	612,574.26	1,741,700.00	1,741,700.00	(1,129,125.74)	35.17
NET REVENUE OVER EXPENDITURES	(62,451.58)	198,882.83	(688,300.00)	(688,300.00)	887,182.83	28.89

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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	.00	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	.00	96,587.30	127,500.00	127,500.00	(30,912.70)	75.75
TOTAL FUND REVENUE	.00	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	7,051.76	38,486.01	45,000.00	45,000.00	(6,513.99)	85.52
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	5,323.83	82,354.85	85,000.00	85,000.00	(2,645.15)	96.89
10-95-6251-000 ELECTRICITY	205.83	790.66	2,500.00	2,500.00	(1,709.34)	31.63
TOTAL HOTEL FUND EXPENDITURES	12,581.42	121,631.52	142,500.00	142,500.00	(20,868.48)	85.36
NET REVENUE OVER EXPENDITURES	(12,581.42)	(25,044.22)	(15,000.00)	(15,000.00)	(10,044.22)	(166.96)

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	.00	393,832.17	410,000.00	410,000.00	(16,167.83)	96.06
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	.00	393,832.17	410,000.00	410,000.00	(16,167.83)	96.06
	TOTAL FUND REVENUE	.00	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	1,200.00	30,452.07	25,000.00	25,000.00	5,452.07	121.81
11-00-6333-000	OTHER LEGAL EXPENSES	5,750.00	34,958.50	25,000.00	25,000.00	9,958.50	139.83
	TOTAL ROOSEVELT ROAD TIF	6,950.00	65,410.57	50,000.00	50,000.00	15,410.57	130.82
	NET REVENUE OVER EXPENDITURES	(6,950.00)	328,421.60	360,000.00	360,000.00	(31,578.40)	91.23
	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	.00	541,240.52	541,300.00	541,300.00	(59.48)	99.99
	TOTAL DEBT SERVICE FUND REVENUE	.00	541,240.52	541,300.00	541,300.00	(59.48)	99.99
	TOTAL FUND REVENUE	.00	541,240.52	541,300.00	541,300.00	(59.48)	99.99
30-00-6609-000	BOND PAYMENT-PRINCIPAL	.00	390,000.00	390,000.00	390,000.00	.00	100.00
30-00-6610-000	BOND PAYMENT-INTEREST	.00	150,330.02	150,400.00	150,400.00	(69.98)	99.95
30-00-6613-000	PAYING AGENT FEES	.00	912.25	1,000.00	1,000.00	(87.75)	91.23
	TOTAL DEPARTMENT 00	.00	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	20,315.66	1,445,731.43	2,580,900.00	2,580,900.00	(1,135,168.57)	56.02
31-00-5102-000	INTEREST INCOME	1,438.49	48,154.99	5,000.00	5,000.00	43,154.99	963.10
	TOTAL DEBT SERVICE FUND - 2021 BONDS	21,754.15	1,493,886.42	2,585,900.00	2,585,900.00	(1,092,013.58)	57.77
	TOTAL FUND REVENUE	21,754.15	1,493,886.42	2,585,900.00	2,585,900.00	(1,092,013.58)	57.77
<u>DSF - 2021 BONDS EXPENDITURES</u>							
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	1,815,000.00	1,815,000.00	1,815,000.00	.00	100.00
31-00-6610-000	BOND PAYMENT - INTEREST	.00	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	.00	2,526,639.25	2,818,900.00	2,818,900.00	(292,260.75)	89.63
	NET REVENUE OVER EXPENDITURES	21,754.15	(1,032,752.83)	(233,000.00)	(233,000.00)	(799,752.83)	(443.24)

VILLAGE OF WESTCHESTER
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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	96,717.20	937,005.28	1,210,000.00	1,210,000.00	(272,994.72)	77.44
40-00-5102-000	INVESTMENT INCOME	1,237.71	14,302.39	.00	.00	14,302.39	.00
	TOTAL CAPITAL PROJECTS FUND REVENUE	97,954.91	951,307.67	1,210,000.00	1,210,000.00	(258,692.33)	78.62
	TOTAL FUND REVENUE	97,954.91	951,307.67	1,210,000.00	1,210,000.00	(258,692.33)	78.62
<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	57,038.31	77,800.00	77,800.00	(20,761.69)	73.31
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	76,728.69	100,700.00	100,700.00	(23,971.31)	76.20
40-00-6803-000	TRANSFER TO DEBT SERVICE	.00	541,240.52	540,400.00	540,400.00	840.52	100.16
	TOTAL CAPITAL PROJECTS EXPENDITURES	14,863.00	715,207.90	839,200.00	839,200.00	(123,992.10)	85.22
	NET REVENUE OVER EXPENDITURES	83,091.91	236,099.77	370,800.00	370,800.00	(134,700.23)	63.67

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
CAPITAL PROJECTS FND 2021 BOND REVE							
41-00-4410-000	GRANTS	305,322.39	894,356.96	1,236,800.00	1,236,800.00	(342,443.04)	72.31
41-00-5102-000	INVESTMENT INCOME	62.08	2,137.33	3,500.00	3,500.00	(1,362.67)	61.07
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	305,384.47	896,494.29	13,363,500.00	13,363,500.00	(12,467,005.71)	6.71
	TOTAL FUND REVENUE	305,384.47	896,494.29	13,363,500.00	13,363,500.00	(12,467,005.71)	6.71
CAP PROJ FND 2021 BNDS EXPENDS							
41-00-6265-100	ENGINEERING	73,937.46	704,374.92	1,148,000.00	1,148,000.00	(443,625.08)	61.36
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	.00	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	73,937.46	6,270,754.68	9,674,700.00	9,674,700.00	(3,403,945.32)	64.82
	NET REVENUE OVER EXPENDITURES	231,447.01	(5,374,260.39)	3,688,800.00	3,688,800.00	(9,063,060.39)	(145.69)