

Village of Westchester



**Financial Report
Fiscal Year 2025
For the Six Months Ending
October 31, 2024**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
OCTOBER 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	\$ 1,574,087	\$ 10,742,359	\$ 23,131,900	\$ 23,131,900
EXPENDITURES	\$ 1,636,879	\$ 11,499,624	\$ 23,937,300	\$ 23,937,300

Unaudited Beginning Fund Balance (05/01/2024)	\$ 8,198,611
Transfers In/(Out)	\$ -
Current Fund Balance (10/31/2024)	<u>\$ 7,441,346</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	\$ 1,616,463	\$ 5,185,098	\$ 7,251,600	\$ 7,251,600
EXPENDITURES	\$ 839,917	\$ 4,662,817	\$ 9,576,400	\$ 9,782,455

Unaudited Beginning Fund Balance (05/01/2024)	\$ 11,594,963
Transfers In/(Out)	\$ -
Current Fund Balance (10/31/2024)	<u>\$ 12,117,244</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	\$ 71,073	\$ 601,810	\$ 1,053,400	\$ 1,053,400
EXPENDITURES	\$ 10,223	\$ 95,346	\$ 1,741,700	\$ 1,741,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 677,417
Transfers In/(Out)	\$ -
Current Fund Balance (10/31/2024)	<u>\$ 1,183,880</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 (10/31/2024)	<u>\$ (655,461)</u>

VILLAGE OF WESTCHESTER
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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	\$ 31,697	\$ 91,051	\$ 127,500	\$ 110,000
EXPENDITURES	\$ 2,530	\$ 99,268	\$ 142,500	\$ 142,500

Unaudited Beginning Fund Balance (05/01/2024)	\$ (4,976)
Transfers In/(Out)	\$ -
Current Fund Balance (10/31/2024)	<u>\$ (13,193)</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	\$ 30,001	\$ 362,125	\$ 410,000	\$ 410,000
EXPENDITURES	\$ 8,138	\$ 33,828	\$ 50,000	\$ 50,000

Unaudited Beginning Fund Balance (05/01/2024)	\$ (561,052)
Transfers In/(Out)	\$ -
Current Fund Balance (10/31/2024)	<u>\$ (232,755)</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	\$ -	\$ 75,645	\$ 541,300	\$ 541,300
EXPENDITURES	\$ -	\$ 75,645	\$ 541,400	\$ 541,400

Unaudited Beginning Fund Balance (05/01/2024)	\$ 564
Transfers In/(Out)	\$ -
Current Fund Balance (10/31/2024)	<u>\$ 564</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	\$ 28,241	\$ 1,436,864	\$ 2,585,900	\$ 2,585,900
EXPENDITURES	\$ -	\$ 255,102	\$ 2,818,900	\$ 2,818,900

Unaudited Beginning Fund Balance (05/01/2024)	\$ 1,377,134
Transfers In/(Out)	\$ -
Current Fund Balance (10/31/2024)	<u>\$ 2,558,895</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
OCTOBER 2024

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	\$ 101,375	\$ 593,485	\$ 1,210,000	\$ 1,210,000
EXPENDITURES	\$ 14,863	\$ 205,024	\$ 839,200	\$ 839,200

Unaudited Beginning Fund Balance (05/01/2024)	\$ (268,862)
Transfers In/(Out)	\$ -
Current Fund Balance (10/31/2024)	<u>\$ 119,599</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	\$ 6,644	\$ 590,952	\$ 13,363,500	\$ 13,363,500
EXPENDITURES	\$ 827,291	\$ 5,163,762	\$ 9,674,700	\$ 9,674,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 6,584,008
Transfers In/(Out)	\$ -
Current Fund Balance (10/31/2024)	<u>\$ 2,011,199</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 12,646,831
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 12,117,244
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (232,755)</u>
 TOTAL	 <u>\$ 24,531,320</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of October 2024

<u>FUND</u>	<u>Total Fund Cash</u>
General Fund	2,079,694
MFT Fund	1,064,079
Police Forfeiture Fund	21,370
E-911 Fund	321,379
Hotel/Motel Tax Fund	3,347
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	2,554,709
Capital Projects Fund	(135,319)
Capital Projects Fund - 2021 GO Bond Project	2,077,430
Water and Sewer (Utility) Fund (Enterprise Fund)	1,883,127
Refundable Deposits Fund (Fiduciary Fund)	774,614
Roosevelt Rd. TIF Fund	1,547,995
Cermak - Oxford St. TIF	35,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 10/31/2024	12,231,063
Prior Period Cash and Investments Balance - 9/30/2024	13,775,997
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	22,586
Republic Bank - State Forfeiture Account (Non Interest Bearing)	30
Republic Bank - DUI Account (Non Interest Bearing)	6,180
Republic Bank - State Confiscation Account (Non Interest Bearing)	12,083
Republic Bank - Department of Justice Account (Non Interest Bearing)	359
Republic Bank - HRA Account (Non Interest Bearing)	6,351
Republic Bank Operating Account (Non Interest Bearing)	653,418
Republic Bank Money Market Account (Interest Bearing)	1,084,172
IL Funds Money Market Account ¹ Average daily yield 4.957% (Local Government Investment Pool)	8,516,733
IL Funds E-Pay Account ¹ Average daily yield 4.957% (Local Government Investment Pool)	724,447
US Bank Foreign Fire Insurance Account	79,407
IMET Investment Funds ² - Total Net Return, 1 Year - 5.78%	823,602
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 12/31/2023	147,490
TOTAL BANK BALANCES at 10/31/2024	12,076,857

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	1,413,695
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	6,000,000
Total of Other Bank Accounts Fully Insured	79,407

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.

VILLAGE OF WESTCHESTER
OCTOBER 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 \$1.574 million and expenditures are \$1.637 million resulting in expenditures over revenues in the amount of \$62.8 thousand for the month. For the fiscal year so far, expenditures exceed revenues by \$757.2 thousand. Through October of last year, expenditures exceeded revenues by \$295.6 thousand.

Below is a brief explanation of activity and the overall financial position through October 2024, the sixth month or half-way point of Fiscal Year 2025.

GENERAL FUND REVENUES

- Significant revenue items are noted below:
 - Local Taxes – for the year, Gaming Taxes are \$154.4 thousand, and Places for Eating Taxes are \$144.2 thousand. Their budgets are \$299.5 and \$270.0 thousand respectively, and both of these revenues are slightly over their budgeted pace through six months of the fiscal year. Local Gas Tax revenue is \$15.9 thousand for the month. The total through October of \$83.4 thousand is roughly \$6.4 thousand less than last year's through October. The budgeted amount is \$177.6 thousand. Telecommunications taxes are \$32.3 thousand for October and \$196.9 thousand for the year. With a total budget of \$418.5 thousand, Telecommunication taxes are on slightly under the budgeted pace so far in the fiscal year. Cable franchise taxes are \$127.5 thousand for the year with a budgeted amount of \$313 thousand. We will expect to see the next quarter's Cable Franchise Taxes receipted in November. The total revenue is almost 41 percent of the budget so far.
 - Real Estate Taxes – For the year so far, \$1.157 million out of a budget of \$3.153 million has been received. Additionally, fire pension real estate taxes of \$1.051 million and police pension taxes of \$1.400 million have been received for the through October.
 - Natural Gas and Electric Utility Taxes total \$335.2 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 over the budget so far at 53 percent, but the Natural Gas is lagging at 27 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 the Village's natural gas utility tax revenue negatively.

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- Intergovernmental Revenues - Personal Property Replacement Taxes are received in eight installments for the fiscal year. Total receipts so far are \$78.3 thousand for the year with a budgeted amount of \$265.1 thousand. State Income Tax is \$315.7 thousand for October and \$1.580 million for the year. This is almost 56 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 \$168 thousand for the month and were \$156.8 thousand in October 2023. The Village has collected \$935 thousand for the year or 48 percent of the fiscal year 2025 budget of \$1.960 million. Local Use Tax revenue is \$48.7 thousand for the month and \$300.5 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 \$13.4 thousand through October 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 \$54.7 thousand through October 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 32.3 percent so far in this fiscal year.

- Building permit receipts are \$317.7 thousand for the year. The budget amount is \$455 thousand. This revenue is budgeted at the same amount as the prior year's budget. Home compliance permits are \$8.8 thousand for the month and \$50.7 thousand for the year. The annual budget is \$95 thousand, a decrease from the prior year's \$114 thousand budget. Both of these revenues are running better than that budgeted pace through half of the fiscal year.
- Liquor Licenses are generally billed by the Village near the end of the calendar year although there was a billing of \$9.5 thousand for the month. The Village has budgeted \$145 thousand for this revenue and has recorded \$17 thousand in revenue so far.
- Photo Enforcement Fees are \$80 thousand for the month and \$414 thousand through October. For the year, they are almost 69 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.
- Ambulance Fee receipts are \$193.8 thousand for the month and \$828.7 thousand for the year. This total is over 47.4 percent of the budget. The budget amount is \$1.750 million. The Village is projecting a decrease in revenue of over \$100 thousand for these fees compared to fiscal year 2024.

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- Rubbish revenue is \$818 thousand through October. The rubbish billings along with the recording of its revenue is on a bi-monthly basis. The annual budget is \$2.410 million.
- Interest income allocated to the General Fund remains strong at \$94.8 thousand for the year so far. The total budget amount is \$70 thousand.
- During the fiscal 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. In prior months, a \$15 thousand grant for tree inventory and management has been received from the Morton Arboretum, 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 grant of \$10 thousand was received during the month of October from the Village liability insurance provider for body-worn cameras.
- Overall, total revenue received in the General Fund totals \$10.742 million and is over 46 percent of the budgeted amount of \$23.132 million.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for October are \$1.637 million and \$11.5 million for the year. With the first six months of the fiscal year completed, 48 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 \$39.7 thousand through October and consist of mainly salaries and professional organization annual fees.
- Administration: The Administration department's expenditures are \$873.4 thousand through October and are under 52 percent of the budgeted amount of \$1.687 million. This includes interest of \$282.6 thousand on the previously issued debt certificates. 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 October are \$305.5 thousand. They consist of allocated salaries, communications, and computer-related purchases. This is a new department in fiscal year 2025; \$817.8 thousand is the total budgeted amount for this department.
- Building Department: Total department expenditures are \$292.3 thousand through October 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 29 percent of the budget has been expended so far.
- Fire and Police Commission: Expenditures were \$6.7 thousand for the month and \$40.3 thousand through October. The annual budget is \$78.8 thousand.

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OCTOBER 2024 FINANCIAL STATEMENT SUMMARY

- Police Department: Total department expenditures for the month are \$396 thousand and \$4.1 million through October totaling just over 50 percent of the annual budget of almost \$8.1 million. Overtime costs of \$190.6 thousand are running over their budgeted pace at 76 percent of the total budget of \$250 thousand. This is due to a staffing shortage.

Pension expenditures are \$1.419 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 \$787.9 thousand and \$3.766 million through October totaling over 52 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 is also running high due to staffing shortages. During the month, the Village has paid its annual GEMT fee of \$433.8 thousand to the State for their share in the collection of federally funded Medicaid-enhanced ambulance fees.

Like the Police Department, pension expenditures for the pension tax levy are based on pension revenue. Over \$1.063 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 \$190.3 thousand and \$2.074 million through October. This includes monthly rubbish service expenditures of \$135.7 thousand. Total rubbish expenditures for the year total \$893.2 thousand, but we have only recorded five months of expenditures due to timing of the billings. Rubbish expenditures are 43 percent of the total department's expenditures. The total Public Works budget is \$4.832 million for the fiscal year and 43 percent has been expended so far through six months or half of the fiscal year.

UTILITY FUND

- Utility Fund revenues are total \$5.185 million through October. The October billing and revenue was the second billing to reflect the new water and sewer rates. The Village recorded \$1.616 million in water and sewer revenue for October. Revenues are recorded simultaneously with the user billings on a bi-monthly basis. Total revenues are budgeted at \$7.252 million for the fiscal year.
- Utility Fund expenses are almost \$840 thousand for the month and \$4.663 million through October. This total includes the water usage cost to the Village in the amount of \$1.452 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 almost \$800 thousand, and depreciation expense of \$303 thousand. Note that the water usage cost the Village pays for has recorded five months of billings instead of six due to timing.

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The total amended budget in the Utility Fund is \$9.782 million for the fiscal year. Over 47 percent of this fund's budget has been expended through October.

- The Utility Fund is recording net revenues over expenses of \$522.3 thousand half way through the fiscal year. Note that the Village has budgeted expenses over revenues in the amount of \$2.531 million primarily due to needed infrastructure improvements. This deficit is to be funded from reserves.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$65.8 thousand and is \$382.8 thousand for the year. This is slightly over the budgeted pace at 52 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. Expenditures for the month are \$10.2 thousand and total \$95.3 thousand through October. This total consists primarily of the interest payment due June 1 for the MFT Bonds in the amount of \$69.3 thousand and sidewalk replacement expenditures of \$8.7 thousand. The fund is budgeting expenditures over revenues for the year in the amount of \$688.3 thousand. This 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

- Hotel/Motel taxes of \$31.7 thousand were received in October and \$72.9 thousand for the year. Special events revenue of \$9 thousand, and newspaper ad revenue of almost \$8 thousand have been received for the year. Total revenues are \$91.1 thousand for the year with expenditures of \$99.3 thousand. Expenditures consist primarily of \$23 thousand for the newsletter publication and \$75.9 thousand for special events. The fund is recording expenditures over revenues of \$8.2 thousand through October.

ROOSEVELT ROAD TIF FUND

- In the Roosevelt Rd. TIF fund, real estate taxes of \$362.1 thousand have been received for the year so far. Expenditures total \$33.8 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.

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Annually, interest is due by June 15 with principal and interest due by December 15. Interest of \$75.2 thousand was paid in the month of June. Total principal, interest, and paying agent fees for year are budgeted at \$541.4 thousand. There was no activity for the month of October in this fund.

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.

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. Bond payments are due every June 1st (interest only) and December 1st (principal and interest).

Total Real Estate tax revenues of \$1.409 million have been received in total for the year. An interest payment due June 1 of \$255.1 thousand was made in May.

CAPITAL PROJECTS FUND (Fund 40)

- Non-Home Rule Sales Taxes of \$103 thousand have been received in October and total \$582.2 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 \$75.6 was made in June to fund interest payments 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 October for the promissory note on the Village Hall building purchase. In a prior month, \$40.2 thousand was paid for the installment contract related to the ambulance purchase. Annual expenditures so far in the fund are \$205 thousand. Total budgeted expenditures are \$839.2 thousand. This amount includes the aforementioned transfer of \$540.4 thousand for debt service.

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

- For the month of October, \$827.3 thousand was expended for infrastructure projects and improvements and \$5.164 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 later in the current fiscal year.

Through October, 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 6 MONTHS ENDING OCTOBER 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	12,905.52	1,156,597.27	3,152,800.00	3,152,800.00	(1,996,202.73)	36.68
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	12,133.56	1,051,311.25	2,528,900.00	2,528,900.00	(1,477,588.75)	41.57
01-00-4102-200	REAL ESTATE TAXES-POLICE PENS	15,530.32	1,400,251.24	2,058,200.00	2,058,200.00	(657,948.76)	68.03
01-00-4202-000	UTILITY TAX-ELECTRIC	45,255.09	247,221.36	465,000.00	465,000.00	(217,778.64)	53.17
01-00-4203-000	GAMING TAX	23,819.87	154,375.00	299,500.00	299,500.00	(145,125.00)	51.54
01-00-4205-000	UTILITY TAX-NATURAL GAS	10,779.17	87,964.97	331,200.00	331,200.00	(243,235.03)	26.56
01-00-4206-000	PLACES FOR EATING TAX	20,063.71	144,177.85	270,000.00	270,000.00	(125,822.15)	53.40
01-00-4207-000	TELECOMMUNICATION TAXES	32,269.77	196,903.90	418,500.00	418,500.00	(221,596.10)	47.05
01-00-4210-000	FOREIGN FIRE INSURANCE	41,349.80	88,508.46	37,000.00	37,000.00	51,508.46	239.21
01-00-4212-000	AMUSEMENT TAX	4,425.37	12,764.62	21,000.00	21,000.00	(8,235.38)	60.78
01-00-4215-000	LOCAL GAS TAX	15,917.66	83,379.51	177,600.00	177,600.00	(94,220.49)	46.95
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	127,536.07	313,000.00	313,000.00	(185,463.93)	40.75
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	19,471.32	78,301.74	265,100.00	265,100.00	(186,798.26)	29.54
01-00-4402-100	PPRT - POLICE PENSION	3,894.26	15,660.34	30,100.00	30,100.00	(14,439.66)	52.03
01-00-4402-200	PPRT - FIRE PENSION	2,596.18	10,440.24	15,800.00	15,800.00	(5,359.76)	66.08
01-00-4403-000	STATE INCOME TAX	315,699.72	1,579,510.50	2,834,000.00	2,834,000.00	(1,254,489.50)	55.73
01-00-4405-000	STATE SALES TAX	168,014.67	934,982.59	1,960,000.00	1,960,000.00	(1,025,017.41)	47.70
01-00-4406-000	LOCAL USE TAX	48,703.40	300,501.18	698,200.00	698,200.00	(397,698.82)	43.04
01-00-4407-000	CANNABIS TAX	2,157.30	13,355.55	26,400.00	26,400.00	(13,044.45)	50.59
01-00-4408-000	DISPENSARY TAX	8,065.79	54,691.74	169,200.00	169,200.00	(114,508.26)	32.32
01-00-4503-000	BUILDING PERMITS-RES	112,444.33	317,749.34	455,000.00	455,000.00	(137,250.66)	69.84
01-00-4503-200	HOME COMPLIANCE PERMITS	8,830.00	50,705.00	95,000.00	95,000.00	(44,295.00)	53.37
01-00-4503-700	FIRE INSPECTION FEES	1,148.40	2,270.70	4,300.00	4,300.00	(2,029.30)	52.81
01-00-4507-000	BUSINESS LICENSES	37,346.00	37,596.00	57,000.00	57,000.00	(19,404.00)	65.96
01-00-4509-000	GAMING LICENSES	2,100.00	2,100.00	10,500.00	10,500.00	(8,400.00)	20.00
01-00-4511-000	CONTRACTOR LICENSES	5,400.00	35,350.00	79,000.00	79,000.00	(43,650.00)	44.75
01-00-4512-000	SOLICITOR'S LICENSE	.00	1,750.00	.00	.00	1,750.00	.00
01-00-4515-000	VEHICLE STICKER	1,051.51	20,587.88	372,800.00	372,800.00	(352,212.12)	5.52
01-00-4515-900	LATE FEE-STICKER	680.00	20,228.00	7,500.00	7,500.00	12,728.00	269.71
01-00-4527-000	LIQUOR LICENSES	9,500.00	17,050.00	145,000.00	145,000.00	(127,950.00)	11.76
01-00-4531-000	TOBACCO LICENSES	200.00	200.00	1,300.00	1,300.00	(1,100.00)	15.38
01-00-4701-000	ALARM FINES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4702-000	POLICE FINES	2,668.30	44,165.50	82,000.00	82,000.00	(37,834.50)	53.86
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	3,171.67	12,682.20	24,000.00	24,000.00	(11,317.80)	52.84
01-00-4703-000	CODE ENFORCEMENT FINES	300.00	3,405.58	4,100.00	4,100.00	(694.42)	83.06
01-00-4704-000	PHOTO ENFORCEMENT	80,039.52	414,030.82	602,000.00	602,000.00	(187,969.18)	68.78
01-00-4705-000	POLICE TOWING	2,000.00	13,500.00	36,000.00	36,000.00	(22,500.00)	37.50
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000	RENT	14,964.30	89,785.80	179,600.00	179,600.00	(89,814.20)	49.99
01-00-4810-000	AMBULANCE FEES	193,797.04	828,669.28	1,750,000.00	1,750,000.00	(921,330.72)	47.35
01-00-4812-000	RUBBISH	272,319.85	817,983.49	2,410,000.00	2,410,000.00	(1,592,016.51)	33.94
01-00-4813-000	RUBBISH - PENALTIES	(96.32)	17,374.87	35,000.00	35,000.00	(17,625.13)	49.64
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	7,381.61	94,832.09	70,000.00	70,000.00	24,832.09	135.47
01-00-5104-000	LOCAL GRANTS	10,000.00	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	15,000.00	.00	.00	15,000.00	.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 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	721.13	45,398.61	49,000.00	49,000.00	(3,601.39)	92.65
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.	464.00	921.20	13,000.00	13,000.00	(12,078.80)	7.09
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	3,960.92	30,768.88	5,000.00	5,000.00	25,768.88	615.38
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	642.00	2,728.77	25,000.00	25,000.00	(22,271.23)	10.92
01-00-5719-000 TRANSFER FROM UTILITY FUND	.00	.00	89,200.00	89,200.00	(89,200.00)	.00
TOTAL GENERAL FUND REVENUE	1,574,086.74	10,742,358.83	23,131,900.00	23,131,900.00	(12,389,541.17)	46.44
TOTAL FUND REVENUE	1,574,086.74	10,742,358.83	23,131,900.00	23,131,900.00	(12,389,541.17)	46.44

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

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	3,346.34	13,841.98	28,500.00	28,500.00	(14,658.02)	48.57
01-10-6124-000 SOCIAL SECURITY - EMPLOYER	135.99	1,125.29	1,800.00	1,800.00	(674.71)	62.52
01-10-6126-000 MEDICARE EXPENSE - EMPLOYER	31.81	263.17	500.00	500.00	(236.83)	52.63
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	104.74	1,404.74	11,700.00	11,700.00	(10,295.26)	12.01
01-10-6213-000 DUES & SUBSCRIPTIONS	.00	20,279.06	23,700.00	23,700.00	(3,420.94)	85.57
01-10-6265-030 PROF. SERVICES-OTHER	.00	.00	50,000.00	50,000.00	(50,000.00)	.00
01-10-6289-000 OTHER CONTRACTUAL EXPENSES	.00	2,500.00	41,000.00	41,000.00	(38,500.00)	6.10
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	3,618.88	39,686.74	195,100.00	195,100.00	(155,413.26)	20.34
ADMINISTRATION						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	29,566.19	174,269.42	398,800.00	398,800.00	(224,530.58)	43.70
01-11-6104-000 ADMINISTRATION OVERTIME	.00	972.39	500.00	500.00	472.39	194.48
01-11-6122-000 UNEMPLOYMENT COMPENSATION	.00	7,412.71	.00	.00	7,412.71	.00
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	1,820.93	10,951.49	24,800.00	24,800.00	(13,848.51)	44.16
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	425.85	2,561.17	5,800.00	5,800.00	(3,238.83)	44.16
01-11-6128-000 IMRF- EMPLOYER EXPENSE	1,704.47	11,231.34	21,500.00	21,500.00	(10,268.66)	52.24
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	4,693.94	26,200.05	59,300.00	59,300.00	(33,099.95)	44.18
01-11-6203-000 CONTRACT/LEGAL NOTICES	450.00	995.00	3,000.00	3,000.00	(2,005.00)	33.17
01-11-6205-000 PRINTING	118.00	976.00	7,400.00	7,400.00	(6,424.00)	13.19
01-11-6207-000 POSTAGE	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-11-6211-000 CONFERENCE/TRAINING	339.00	2,201.45	32,900.00	32,900.00	(30,698.55)	6.69
01-11-6213-000 DUES & SUBSCRIPTIONS	151.96	3,666.21	4,100.00	4,100.00	(433.79)	89.42
01-11-6215-000 INSURANCE & BONDING	15,185.60	116,779.20	480,000.00	480,000.00	(363,220.80)	24.33
01-11-6216-000 PAYROLL PROCESSING CHARGE	973.91	5,932.23	18,000.00	18,000.00	(12,067.77)	32.96
01-11-6217-000 BANKING SERVICE FEES	3,826.89	19,471.98	30,000.00	30,000.00	(10,528.02)	64.91
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	.00	8,401.80	2,300.00	2,300.00	6,101.80	365.30
01-11-6237-000 EQUIPMENT RENTAL	.00	1,021.56	5,000.00	5,000.00	(3,978.44)	20.43
01-11-6265-000 PROF. SERVICES-AUDIT	3,750.00	21,750.00	64,200.00	64,200.00	(42,450.00)	33.88
01-11-6265-030 PROF. SERVICES-OTHER	27.01	7,375.76	93,500.00	93,500.00	(86,124.24)	7.89
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	461.52	7,847.67	60,000.00	60,000.00	(52,152.33)	13.08
01-11-6327-000 OTHER LEGAL SERVICES	71,364.32	156,779.35	200,000.00	200,000.00	(43,220.65)	78.39
01-11-6403-000 OFFICE SUPPLIES	1,026.85	2,986.86	10,000.00	10,000.00	(7,013.14)	29.87
01-11-6419-000 MATERIALS & SUPPLIES-OFFICES	1,000.00	1,000.00	3,000.00	3,000.00	(2,000.00)	33.33
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	75.00	2,500.00	2,500.00	(2,425.00)	3.00
01-11-6610-000 INSTALLMENT DEBT-INTEREST	.00	282,572.50	.00	.00	282,572.50	.00
01-11-6700-000 CONTINGENCY	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
TOTAL ADMINISTRATION	136,886.44	873,431.14	1,686,600.00	1,686,600.00	(813,168.86)	51.79

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 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	8,590.43	17,600.00	17,600.00	(9,009.57)	48.81
01-13-6104-000	IT OVERTIME	105.34	1,168.92	.00	.00	1,168.92	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	91.61	582.74	1,100.00	1,100.00	(517.26)	52.98
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	21.43	136.29	300.00	300.00	(163.71)	45.43
01-13-6128-000	IMRF - EMPLOYER EXPENSE	87.56	441.37	1,000.00	1,000.00	(558.63)	44.14
01-13-6150-000	EMPLOYEE INSURANCE	172.58	1,033.16	2,300.00	2,300.00	(1,266.84)	44.92
01-13-6219-000	TELEPHONE & COMMUNICATIONS	4,606.86	31,577.72	76,000.00	76,000.00	(44,422.28)	41.55
01-13-6225-000	MAINT. SERVICES -EQUIPMENT	.00	.00	11,000.00	11,000.00	(11,000.00)	.00
01-13-6265-030	PROF. SERVICES -OTHER	22,222.39	78,363.51	164,500.00	164,500.00	(86,136.49)	47.64
01-13-6509-000	COMPUTER HARDWARE	10,260.54	104,241.29	249,300.00	249,300.00	(145,058.71)	41.81
01-13-6511-000	COMPUTER SOFTWARE	1,165.45	48,822.91	249,700.00	249,700.00	(200,877.09)	19.55
01-13-6525-000	BUILDING / EQUIPMENT	14,577.45	30,491.68	45,000.00	45,000.00	(14,508.32)	67.76
	TOTAL INFORMATION TECHNOLOGY	54,743.94	305,450.02	817,800.00	817,800.00	(512,349.98)	37.35
<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 6 MONTHS ENDING OCTOBER 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	23,107.91	135,882.97	307,400.00	307,400.00	(171,517.03)	44.20
01-15-6103-100	BUILDING - PART TIME SALARIES	2,912.70	15,929.93	32,200.00	32,200.00	(16,270.07)	49.47
01-15-6104-000	BUILDING - OVERTIME	.00	389.71	.00	.00	389.71	.00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,594.52	9,322.88	21,200.00	21,200.00	(11,877.12)	43.98
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	372.93	2,180.48	5,000.00	5,000.00	(2,819.52)	43.61
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,406.91	7,301.94	18,300.00	18,300.00	(10,998.06)	39.90
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,909.63	31,366.23	63,500.00	63,500.00	(32,133.77)	49.40
01-15-6203-000	CONTRACT/LEGAL NOTICES	70.00	70.00	1,000.00	1,000.00	(930.00)	7.00
01-15-6205-000	PRINTING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6207-000	POSTAGE	5.74	8.50	1,500.00	1,500.00	(1,491.50)	.57
01-15-6211-000	CONFERENCE/TRAINING	.00	365.81	10,900.00	10,900.00	(10,534.19)	3.36
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	4,600.00	14,700.00	14,700.00	(10,100.00)	31.29
01-15-6265-030	PROF. SERVICES-OTHER	28.25	10,778.25	289,000.00	289,000.00	(278,221.75)	3.73
01-15-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
01-15-6266-000	PLAN REVIEW SERVICES	24,825.84	72,621.54	150,000.00	150,000.00	(77,378.46)	48.41
01-15-6280-000	ELEVATOR INSPECTION	.00	.00	3,500.00	3,500.00	(3,500.00)	.00
01-15-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
01-15-6406-000	CLOTHING SUPPLIES	.00	92.00	1,500.00	1,500.00	(1,408.00)	6.13
01-15-6407-000	FUEL	101.18	434.51	2,000.00	2,000.00	(1,565.49)	21.73
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	.00	660.00	2,000.00	2,000.00	(1,340.00)	33.00
01-15-6421-000	MATERIAL & SUPPLIES-EQUIPMENT	.00	.00	9,200.00	9,200.00	(9,200.00)	.00
01-15-6423-000	MATERIAL & SUPPLIES-VEHICLES	.00	63.34	1,500.00	1,500.00	(1,436.66)	4.22
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	241.00	270.00	3,800.00	3,800.00	(3,530.00)	7.11
01-15-6521-000	MOTOR VEHICLES	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
TOTAL BUILDING DEPARTMENT		60,576.61	292,338.09	1,006,600.00	1,006,600.00	(714,261.91)	29.04
FIRE & POLICE COMMISSION							
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	959.08	2,000.00	2,000.00	(1,040.92)	47.95
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	.00	500.00	500.00	(500.00)	.00
01-18-6265-020	PROF. SERVICES-LEGAL	2,768.60	5,830.10	15,000.00	15,000.00	(9,169.90)	38.87
01-18-6265-030	PROF. SERVICES-OTHER	3,942.25	33,496.05	60,000.00	60,000.00	(26,503.95)	55.83
TOTAL FIRE & POLICE COMMISSION		6,710.85	40,285.23	78,800.00	78,800.00	(38,514.77)	51.12

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 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	253,808.69	1,565,497.78	3,520,800.00	3,520,800.00	(1,955,302.22)	44.46
01-20-6103-050 POLICE - FULL TIME NON-SWORN	19,741.57	120,305.77	286,500.00	286,500.00	(166,194.23)	41.99
01-20-6104-000 POLICE - OVERTIME	20,528.79	190,560.79	250,000.00	250,000.00	(59,439.21)	76.22
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	.00	17,811.07	.00	.00	17,811.07	.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	3,618.21	41,317.31	47,000.00	47,000.00	(5,682.69)	87.91
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,395.05	13,901.42	25,700.00	25,700.00	(11,798.58)	54.09
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	4,176.70	28,065.99	63,200.00	63,200.00	(35,134.01)	44.41
01-20-6128-000 IMRF - EMPLOYER EXPENSE	1,566.49	9,815.14	19,200.00	19,200.00	(9,384.86)	51.12
01-20-6132-000 POLICE PENSION - R.E. TAXES	15,530.32	1,419,065.33	2,528,900.00	2,528,900.00	(1,109,834.67)	56.11
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	39,851.98	288,714.34	717,900.00	717,900.00	(429,185.66)	40.22
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	9.66	283.09	1,000.00	1,000.00	(716.91)	28.31
01-20-6211-000 POLICE CONFERENCE/TRAINING	.00	4,980.88	45,000.00	45,000.00	(40,019.12)	11.07
01-20-6211-100 LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200 FOOD / MEALS	194.29	529.04	2,000.00	2,000.00	(1,470.96)	26.45
01-20-6211-300 TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	3,235.00	75,152.35	86,300.00	86,300.00	(11,147.65)	87.08
01-20-6219-000 TELEPHONE & COMMUNICATION	.00	244.30	.00	.00	244.30	.00
01-20-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	776.47	1,500.00	1,500.00	(723.53)	51.76
01-20-6225-000 MAINT. SERVICES-EQUIPMENT	200.00	504.00	4,000.00	4,000.00	(3,496.00)	12.60
01-20-6227-000 MAINT. SERVICES-VEHICLES	11,255.61	35,317.67	60,000.00	60,000.00	(24,682.33)	58.86
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	.00	6,306.44	5,500.00	5,500.00	806.44	114.66
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	13,144.33	16,677.34	30,000.00	30,000.00	(13,322.66)	55.59
01-20-6403-000 OFFICE SUPPLIES	66.42	425.41	2,500.00	2,500.00	(2,074.59)	17.02
01-20-6404-000 AMMUNITION	219.00	4,883.80	15,000.00	15,000.00	(10,116.20)	32.56
01-20-6407-000 FUEL	3,544.53	16,063.09	50,000.00	50,000.00	(33,936.91)	32.13
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	759.93	3,460.30	17,200.00	17,200.00	(13,739.70)	20.12
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	151.00	7,694.53	25,000.00	25,000.00	(17,305.47)	30.78
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	.00	991.59	1,500.00	1,500.00	(508.41)	66.11
01-20-6449-000 COMMUNITY RELATIONS	.00	2,147.18	9,000.00	9,000.00	(6,852.82)	23.86
01-20-6509-000 COMPUTER HARDWARE	.00	791.15	8,000.00	8,000.00	(7,208.85)	9.89
01-20-6515-000 OPERATING EQUIPMENT	.00	.00	42,500.00	42,500.00	(42,500.00)	.00
01-20-6516-000 WEAPONS	.00	1,748.85	10,000.00	10,000.00	(8,251.15)	17.49
01-20-6521-000 MOTOR VEHICLES	2,100.00	93,502.00	110,000.00	110,000.00	(16,498.00)	85.00
TOTAL POLICE DEPARTMENT	396,097.57	4,108,367.74	8,097,800.00	8,097,800.00	(3,989,432.26)	50.73

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 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	203,691.10	1,229,517.12	2,637,000.00	2,637,000.00	(1,407,482.88)	46.63
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	640.00	760.00	10,800.00	10,800.00	(10,040.00)	7.04
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	58,538.60	250,043.38	300,000.00	300,000.00	(49,956.62)	83.35
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	.00	32,807.22	.00	.00	32,807.22	.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	175.00	22,259.17	49,500.00	49,500.00	(27,240.83)	44.97
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	387.31	2,016.91	1,800.00	1,800.00	216.91	112.05
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,750.62	22,005.97	44,100.00	44,100.00	(22,094.03)	49.90
01-22-6128-000 IMRF - EMPLOYER EXPENSE	331.70	1,539.97	2,600.00	2,600.00	(1,060.03)	59.23
01-22-6132-000 FIRE PENSION - R.E. TAXES	12,133.56	1,062,711.05	2,058,200.00	2,058,200.00	(995,488.95)	51.63
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	34,702.49	211,702.77	639,800.00	639,800.00	(428,097.23)	33.09
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	6,015.44	35,685.74	58,300.00	58,300.00	(22,614.26)	61.21
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	980.81	63,290.14	37,000.00	37,000.00	26,290.14	171.05
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	.00	6,363.08	10,000.00	10,000.00	(3,636.92)	63.63
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	2,623.00	8,445.64	14,700.00	14,700.00	(6,254.36)	57.45
01-22-6227-000 MAINT. SERVICES-VEHICLES	4,404.52	92,494.88	100,400.00	100,400.00	(7,905.12)	92.13
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUN	1,250.00	2,000.00	11,000.00	11,000.00	(9,000.00)	18.18
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	435,040.46	442,464.64	534,900.00	534,900.00	(92,435.36)	82.72
01-22-6403-000 OFFICE SUPPLIES	143.30	1,310.38	4,500.00	4,500.00	(3,189.62)	29.12
01-22-6405-000 CLEANING SUPPLIES	792.97	4,919.19	6,500.00	6,500.00	(1,580.81)	75.68
01-22-6407-000 FUEL	1,490.00	2,773.63	25,000.00	25,000.00	(22,226.37)	11.09
01-22-6411-000 PUBLIC EDUCATION MATERIALS	2,667.98	9,226.06	17,900.00	17,900.00	(8,673.94)	51.54
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	1,723.46	92,212.47	114,700.00	114,700.00	(22,487.53)	80.39
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	.00	483.19	11,400.00	11,400.00	(10,916.81)	4.24
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	1,093.90	35,111.90	33,400.00	33,400.00	1,711.90	105.13
01-22-6425-000 MATERIALS & SUPPLIES - OTHER	1,140.68	6,493.50	6,900.00	6,900.00	(406.50)	94.11
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	4,814.00	26,957.98	66,100.00	66,100.00	(39,142.02)	40.78
01-22-6525-000 BUILDING/EQUIPMENT	9,375.00	15,637.50	92,000.00	92,000.00	(76,362.50)	17.00
TOTAL FIRE DEPARTMENT	787,905.90	3,765,526.55	7,193,100.00	7,193,100.00	(3,427,573.45)	52.35

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 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	69,318.18	417,393.54	869,300.00	869,300.00	(451,906.46)	48.01
01-30-6104-000 PUBLIC WORKS - OVERTIME	1,786.85	23,238.75	80,000.00	80,000.00	(56,761.25)	29.05
01-30-6106-000 VACATION PAYOUT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-30-6108-000 SICK TIME PAYOUT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-30-6118-000 UNIFORM ALLOWANCE	.00	.00	1,800.00	1,800.00	(1,800.00)	.00
01-30-6124-000 SOCIAL SECURITY - EMPLOYER	4,417.41	27,373.29	58,900.00	58,900.00	(31,526.71)	46.47
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	1,033.09	6,401.80	13,800.00	13,800.00	(7,398.20)	46.39
01-30-6128-000 IMRF - EMPLOYER EXPENSE	4,022.12	22,886.40	47,900.00	47,900.00	(25,013.60)	47.78
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	1,664.20	177,034.45	273,300.00	273,300.00	(96,265.55)	64.78
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	320.00	1,475.41	3,000.00	3,000.00	(1,524.59)	49.18
01-30-6213-000 DUES & SUBSCRIPTIONS	60.00	1,662.30	5,800.00	5,800.00	(4,137.70)	28.66
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	5,318.08	29,937.15	114,600.00	114,600.00	(84,662.85)	26.12
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	1,810.95	4,588.31	41,800.00	41,800.00	(37,211.69)	10.98
01-30-6227-000 MAINT. SERVICES-VEHICLES	.00	406.00	17,000.00	17,000.00	(16,594.00)	2.39
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	49,250.00	91,000.00	91,000.00	(41,750.00)	54.12
01-30-6231-200 TREE REMOVAL-CONTRACT	6,161.00	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	1,400.00	6,875.00	40,000.00	40,000.00	(33,125.00)	17.19
01-30-6233-000 DISPOSAL CHARGES	5,095.73	7,735.73	35,000.00	35,000.00	(27,264.27)	22.10
01-30-6237-000 EQUIPMENT RENTAL	1,928.10	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	136,656.24	893,220.66	2,310,600.00	2,310,600.00	(1,417,379.34)	38.66
01-30-6251-000 ELECTRICITY	3,464.78	26,540.28	68,000.00	68,000.00	(41,459.72)	39.03
01-30-6265-030 PROF. SERVICES-OTHER	1,959.58	24,877.76	48,800.00	48,800.00	(23,922.24)	50.98
01-30-6265-100 PROF. SERVICES-ENGINEERING	.00	.00	16,500.00	16,500.00	(16,500.00)	.00
01-30-6289-000 OTHER CONTRACTUAL EXPENSES	2,426.00	20,985.00	34,800.00	34,800.00	(13,815.00)	60.30
01-30-6289-200 CONTRACTUAL EXPENSE-MOWING	6,393.00	25,750.00	52,500.00	52,500.00	(26,750.00)	49.05
01-30-6403-000 OFFICE SUPPLIES	.00	154.19	1,500.00	1,500.00	(1,345.81)	10.28
01-30-6406-000 CLOTHING SUPPLIES	563.13	4,965.99	15,000.00	15,000.00	(10,034.01)	33.11
01-30-6407-000 FUEL	2,455.68	7,093.87	45,000.00	45,000.00	(37,906.13)	15.76
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	1,436.06	8,140.05	43,200.00	43,200.00	(35,059.95)	18.84
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	80.08	1,025.04	10,500.00	10,500.00	(9,474.96)	9.76
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	2,789.44	11,331.32	36,600.00	36,600.00	(25,268.68)	30.96
01-30-6426-000 MATERIALS & SUPPLIES - MECH	1,207.64	14,054.56	20,000.00	20,000.00	(5,945.44)	70.27
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	1,008.27	10,108.49	48,000.00	48,000.00	(37,891.51)	21.06
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	(84,328.20)	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	.00	2,083.10	25,000.00	25,000.00	(22,916.90)	8.33
01-30-6609-000 INSTALLMENT LEASE - PRINCIPAL	9,749.97	42,113.90	42,200.00	42,200.00	(86.10)	99.80
01-30-6610-000 INSTALLMENT LEASE - INTEREST	140.98	3,919.53	4,000.00	4,000.00	(80.47)	97.99
TOTAL PUBLIC WORKS DEPARTMENT	190,338.36	2,074,307.95	4,831,500.00	4,831,500.00	(2,757,192.05)	42.93

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,636,878.55	11,499,623.86	23,937,300.00	23,937,300.00	(12,437,676.14)	48.04
NET REVENUE OVER EXPENDITURES	(62,791.81)	(757,265.03)	(805,400.00)	(805,400.00)	48,134.97	(94.02)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

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	1,222,859.00	3,945,602.35	5,450,400.00	5,450,400.00	(1,504,797.65)	72.39
02-00-4816-000 WATER INFRASTRUCTURE	86,360.38	259,531.49	518,000.00	518,000.00	(258,468.51)	50.10
02-00-4818-000 METER SALES	2,038.10	14,023.31	5,000.00	5,000.00	9,023.31	280.47
02-00-4820-000 WATER PENALTIES	(1,599.67)	51,440.15	55,000.00	55,000.00	(3,559.85)	93.53
02-00-4828-000 SEWER USAGE	214,010.86	545,799.54	663,200.00	663,200.00	(117,400.46)	82.30
02-00-4829-000 SEWER INFRASTRUCTURE	85,244.38	256,195.49	515,000.00	515,000.00	(258,804.51)	49.75
02-00-4830-000 SEWER PENALTIES	(288.21)	8,328.60	5,000.00	5,000.00	3,328.60	166.57
02-00-5102-000 INTEREST INCOME	7,457.75	99,778.89	35,000.00	35,000.00	64,778.89	285.08
02-00-5189-000 OTHER INCOME	380.00	4,398.26	5,000.00	5,000.00	(601.74)	87.97
TOTAL UTILITY FUND REVENUE	1,616,462.59	5,185,098.08	7,251,600.00	7,251,600.00	(2,066,501.92)	71.50
TOTAL FUND REVENUE	1,616,462.59	5,185,098.08	7,251,600.00	7,251,600.00	(2,066,501.92)	71.50

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
UTILITY FUND EXPENSES						
02-95-6103-000 UTILITY - FULL TIME SALARIES	130,625.10	806,364.18	1,767,300.00	1,767,300.00	(960,935.82)	45.63
02-95-6103-050 POLICE - FULL TIME NON-SWORN	1,679.58	5,878.17	.00	.00	5,878.17	.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	3,896.68	11,778.97	.00	.00	11,778.97	.00
02-95-6104-000 UTILITY - OVERTIME	8,114.66	62,896.39	150,000.00	150,000.00	(87,103.61)	41.93
02-95-6106-000 VACATION PAYOUT	.00	2,020.95	5,000.00	5,000.00	(2,979.05)	40.42
02-95-6108-000 SICK TIME PAYOUT	.00	4,781.86	5,000.00	5,000.00	(218.14)	95.64
02-95-6110-000 HOLIDAY PAY	.00	1,958.62	.00	.00	1,958.62	.00
02-95-6118-000 UNIFORM ALLOWANCE	32.90	118.30	1,800.00	1,800.00	(1,681.70)	6.57
02-95-6124-000 SOCIAL SECURITY - EMPLOYER	7,302.58	44,449.38	119,600.00	119,600.00	(75,150.62)	37.17
02-95-6126-000 MEDICARE EXPENSE - EMPLOYER	2,074.62	12,725.80	28,000.00	28,000.00	(15,274.20)	45.45
02-95-6128-000 IMRF - EMPLOYER EXPENSE	7,157.47	36,124.75	74,200.00	74,200.00	(38,075.25)	48.69
02-95-6150-000 HEALTH/DENTAL/LIFE INSURANCE	11,948.36	158,103.39	327,700.00	327,700.00	(169,596.61)	48.25
02-95-6205-000 PRINTING	.00	684.70	2,000.00	2,000.00	(1,315.30)	34.24
02-95-6207-000 POSTAGE	(15.40)	10,056.59	23,000.00	23,000.00	(12,943.41)	43.72
02-95-6211-000 CONFERENCE/TRAINING	153.38	1,244.00	2,900.00	2,900.00	(1,656.00)	42.90
02-95-6213-000 DUES & SUBSCRIPTIONS	4,600.00	10,700.00	70,600.00	114,400.00	(103,700.00)	9.35
02-95-6215-000 INSURANCE & BONDING	3,796.40	29,194.80	120,000.00	120,000.00	(90,805.20)	24.33
02-95-6219-000 TELEPHONE & COMMUNICATION	201.37	864.11	3,000.00	3,000.00	(2,135.89)	28.80
02-95-6225-000 MAINT. SERVICES-EQUIPMENT	57.23	3,696.58	61,000.00	61,000.00	(57,303.42)	6.06
02-95-6227-000 MAINT. SERVICES-VEHICLES	520.00	520.00	6,100.00	6,100.00	(5,580.00)	8.52
02-95-6229-100 MAINT. SERVICES-SEWER	.00	.00	72,000.00	72,000.00	(72,000.00)	.00
02-95-6233-000 DISPOSAL CHARGES	3,981.25	8,443.25	40,000.00	40,000.00	(31,556.75)	21.11
02-95-6235-300 FLOOD PROOFING ASSISTANCE PROG	.00	2,000.00	24,000.00	24,000.00	(22,000.00)	8.33
02-95-6237-000 EQUIPMENT RENTAL	250.00	250.00	5,000.00	5,000.00	(4,750.00)	5.00
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	4,616.44	18,210.84	50,000.00	50,000.00	(31,789.16)	36.42
02-95-6255-000 MAINT. SERVICES-WATER MAINS	1,024.00	26,422.00	32,500.00	32,500.00	(6,078.00)	81.30
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	7,956.76	17,037.08	46,300.00	46,300.00	(29,262.92)	36.80
02-95-6265-100 PROF. SERVICES-ENGINEERING	35,605.10	210,243.90	352,900.00	352,900.00	(142,656.10)	59.58
02-95-6289-000 OTHER CONTRACTUAL EXPENSES	.00	5,512.35	.00	.00	5,512.35	.00
02-95-6327-000 OTHER LEGAL SERVICES	2,950.00	16,725.00	35,000.00	35,000.00	(18,275.00)	47.79
02-95-6403-000 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
02-95-6406-000 CLOTHING SUPPLIES	563.13	4,966.09	15,000.00	15,000.00	(10,033.91)	33.11
02-95-6407-000 FUEL	.00	1,488.62	20,000.00	20,000.00	(18,511.38)	7.44
02-95-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,622.08	7,681.28	30,400.00	30,400.00	(22,718.72)	25.27
02-95-6423-000 MATERIALS & SUPPLIES-VEHICLES	679.65	1,655.12	9,800.00	9,800.00	(8,144.88)	16.89
02-95-6424-000 MATERIALS & SUPPLIES-METERS	304.35	2,396.28	7,500.00	7,500.00	(5,103.72)	31.95
02-95-6425-000 MATERIALS & SUPPLIES-OTHER	1,765.72	33,971.87	138,100.00	133,525.00	(99,553.13)	25.44
02-95-6426-000 MATERIALS & SUPPLIES-WATER MN	3,510.00	21,698.90	54,000.00	54,000.00	(32,301.10)	40.18
02-95-6435-000 MATERIALS & SUPPLIES-SEWER	.00	1,382.97	30,000.00	30,000.00	(28,617.03)	4.61
02-95-6437-000 MATERIALS & SUPPLIES- PLUMBING	83,123.96	95,424.50	77,000.00	104,100.00	(8,675.50)	91.67
02-95-6438-000 MATERIALS & SUPPLIES-CRESTWOOD	1,129.99	5,463.13	17,500.00	17,500.00	(12,036.87)	31.22
02-95-6455-000 WATER COST	289,459.17	1,452,221.94	3,374,700.00	3,374,700.00	(1,922,478.06)	43.03
02-95-6515-000 OPERATING EQUIPMENT	7,380.00	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	84,328.20	232,424.30	240,000.00	240,000.00	(7,575.70)	96.84
02-95-6533-000 WATER METERS	2,250.00	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	.00	51,000.00	55,575.00	(55,575.00)	.00
02-95-6537-000 WATER/SEWER RESTORATION	1,900.00	26,225.58	81,000.00	81,000.00	(54,774.42)	32.38
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	38,476.87	797,849.02	835,000.00	1,041,055.00	(243,205.98)	76.64
02-95-6575-000 DEPRECIATION EXPENSE	50,416.67	302,500.02	625,000.00	625,000.00	(322,499.98)	48.40
02-95-6607-000 IEPA LOAN - PRINCIPAL	22,206.59	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	2,481.19	29,941.84	59,600.00	59,600.00	(29,658.16)	50.24
02-95-6609-000 INSTALLMENT LEASE - PRINCIPAL	9,749.97	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	140.98	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	839,917.00	4,662,817.04	9,576,400.00	9,782,455.00	(5,119,637.96)	47.67
NET REVENUE OVER EXPENDITURES	776,545.59	522,281.04	(2,324,800.00)	(2,530,855.00)	3,053,136.04	20.64

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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	65,840.20	382,760.01	736,500.00	736,500.00	(353,739.99)	51.97
03-00-5102-000 INTEREST INCOME	5,232.85	28,304.40	30,000.00	30,000.00	(1,695.60)	94.35
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	71,073.05	601,810.30	1,053,400.00	1,053,400.00	(451,589.70)	57.13
TOTAL FUND REVENUE	71,073.05	601,810.30	1,053,400.00	1,053,400.00	(451,589.70)	57.13
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	8,700.00	8,700.00	134,500.00	134,500.00	(125,800.00)	6.47
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	.00	.00	125,000.00	125,000.00	(125,000.00)	.00
03-95-6436-000 MATERIALS & SUPPLIES-ST LIGHTS	1,522.53	11,321.21	50,000.00	50,000.00	(38,678.79)	22.64
03-95-6603-100 BOND PAYMENT-PRINCIPAL	.00	.00	200,000.00	200,000.00	(200,000.00)	.00
03-95-6605-100 BOND PAYMENT-INTEREST	.00	69,325.00	138,700.00	138,700.00	(69,375.00)	49.98
03-95-6613-000 PAYING AGENT FEES	.00	1.75	500.00	500.00	(498.25)	.35
TOTAL MFT FUND EXPENDITURES	10,222.53	95,346.46	1,741,700.00	1,741,700.00	(1,646,353.54)	5.47
NET REVENUE OVER EXPENDITURES	60,850.52	506,463.84	(688,300.00)	(688,300.00)	1,194,763.84	73.58

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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	31,697.34	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
10-00-5122-100	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	31,697.34	91,051.46	127,500.00	127,500.00	(36,448.54)	71.41
	TOTAL FUND REVENUE	31,697.34	91,051.46	127,500.00	127,500.00	(36,448.54)	71.41
	<u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000	VILLAGE PUBLICATIONS	1,200.00	22,978.93	45,000.00	45,000.00	(22,021.07)	51.06
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	1,330.00	75,857.50	85,000.00	85,000.00	(9,142.50)	89.24
10-95-6251-000	ELECTRICITY	.00	431.58	2,500.00	2,500.00	(2,068.42)	17.26
	TOTAL HOTEL FUND EXPENDITURES	2,530.00	99,268.01	142,500.00	142,500.00	(43,231.99)	69.66
	NET REVENUE OVER EXPENDITURES	29,167.34	(8,216.55)	(15,000.00)	(15,000.00)	6,783.45	(54.78)

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	30,000.71	362,124.51	410,000.00	410,000.00	(47,875.49)	88.32
TOTAL ROOSEVELT ROAD TIF FUND REVEN	30,000.71	362,124.51	410,000.00	410,000.00	(47,875.49)	88.32
TOTAL FUND REVENUE	30,000.71	362,124.51	410,000.00	410,000.00	(47,875.49)	88.32
<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030 PROFESSIONAL SERVICES - OTHER	1,700.00	21,206.50	25,000.00	25,000.00	(3,793.50)	84.83
11-00-6333-000 OTHER LEGAL EXPENSES	6,437.50	12,621.00	25,000.00	25,000.00	(12,379.00)	50.48
TOTAL ROOSEVELT ROAD TIF	8,137.50	33,827.50	50,000.00	50,000.00	(16,172.50)	67.66
NET REVENUE OVER EXPENDITURES	21,863.21	328,297.01	360,000.00	360,000.00	(31,702.99)	91.19
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	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
	TOTAL DEBT SERVICE FUND REVENUE	.00	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
	 TOTAL FUND REVENUE	.00	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
30-00-6609-000	BOND PAYMENT-PRINCIPAL	.00	.00	390,000.00	390,000.00	(390,000.00)	.00
30-00-6610-000	BOND PAYMENT-INTEREST	.00	75,165.01	150,400.00	150,400.00	(75,234.99)	49.98
30-00-6613-000	PAYING AGENT FEES	.00	480.25	1,000.00	1,000.00	(519.75)	48.03
	TOTAL DEPARTMENT 00	.00	75,645.26	541,400.00	541,400.00	(465,754.74)	13.97
	 NET REVENUE OVER EXPENDITURES	.00	.00	(100.00)	(100.00)	100.00	.00

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	15,633.87	1,409,095.35	2,580,900.00	2,580,900.00	(1,171,804.65)	54.60
31-00-5102-000	INTEREST INCOME	12,607.59	27,768.32	5,000.00	5,000.00	22,768.32	555.37
	TOTAL DEBT SERVICE FUND - 2021 BONDS	28,241.46	1,436,863.67	2,585,900.00	2,585,900.00	(1,149,036.33)	55.57
	TOTAL FUND REVENUE	28,241.46	1,436,863.67	2,585,900.00	2,585,900.00	(1,149,036.33)	55.57
<u>DSF - 2021 BONDS EXPENDITURES</u>							
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	.00	1,815,000.00	1,815,000.00	(1,815,000.00)	.00
31-00-6610-000	BOND PAYMENT - INTEREST	.00	255,100.00	711,700.00	711,700.00	(456,600.00)	35.84
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	255,101.75	2,818,900.00	2,818,900.00	(2,563,798.25)	9.05
	NET REVENUE OVER EXPENDITURES	28,241.46	1,181,761.92	(233,000.00)	(233,000.00)	1,414,761.92	507.19

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	102,983.53	582,180.42	1,210,000.00	1,210,000.00	(627,819.58)	48.11
40-00-5102-000	INVESTMENT INCOME	(1,609.02)	11,304.38	.00	.00	11,304.38	.00
	TOTAL CAPITAL PROJECTS FUND REVENUE	101,374.51	593,484.80	1,210,000.00	1,210,000.00	(616,515.20)	49.05
	TOTAL FUND REVENUE	101,374.51	593,484.80	1,210,000.00	1,210,000.00	(616,515.20)	49.05
<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	38,025.54	77,800.00	77,800.00	(39,774.46)	48.88
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	51,152.46	100,700.00	100,700.00	(49,547.54)	50.80
40-00-6803-000	TRANSFER TO DEBT SERVICE	.00	75,645.26	540,400.00	540,400.00	(464,754.74)	14.00
	TOTAL CAPITAL PROJECTS EXPENDITURES	14,863.00	205,023.64	839,200.00	839,200.00	(634,176.36)	24.43
	NET REVENUE OVER EXPENDITURES	86,511.51	388,461.16	370,800.00	370,800.00	17,661.16	104.76

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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	6,478.70	589,034.57	1,236,800.00	1,236,800.00	(647,765.43)	47.63
41-00-5102-000 INVESTMENT INCOME	164.89	1,917.72	3,500.00	3,500.00	(1,582.28)	54.79
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	6,643.59	590,952.29	13,363,500.00	13,363,500.00	(12,772,547.71)	4.42
TOTAL FUND REVENUE	6,643.59	590,952.29	13,363,500.00	13,363,500.00	(12,772,547.71)	4.42
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	55,211.91	508,715.12	1,148,000.00	1,148,000.00	(639,284.88)	44.31
41-00-6530-000 ROAD IMPROVEMENTS	772,079.32	2,507,655.96	4,015,000.00	4,015,000.00	(1,507,344.04)	62.46
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	2,147,390.66	2,970,000.00	2,970,000.00	(822,609.34)	72.30
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	827,291.23	5,163,761.74	9,674,700.00	9,674,700.00	(4,510,938.26)	53.37
NET REVENUE OVER EXPENDITURES	(820,647.64)	(4,572,809.45)	3,688,800.00	3,688,800.00	(8,261,609.45)	(123.96)