

Village of Westchester



Financial Report
Fiscal Year 2023
For the Twelve Months Ending
April 30, 2023

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
APRIL 2023

GENERAL FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 4,290,202	\$ 22,013,313	\$ 20,407,359
EXPENDITURES	\$ 2,615,012	\$ 19,043,632	\$ 20,115,223

Unaudited Beginning Fund Balance (5/01/2022)	\$ 6,361,487
Transfers In/(Out)	\$ -
Current Fund Balance (4/30/2023)	<u>\$ 9,331,169</u>

UTILITY FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 959,584	\$ 7,193,383	\$ 7,422,794
EXPENDITURES	\$ 769,890	\$ 6,385,971	\$ 7,926,406

Unaudited Beginning Fund Balance (5/01/2022)	\$ 11,997,236
Transfers In/(Out)	\$ -
Current Fund Balance (4/30/2023)	<u>\$ 12,804,647</u>

MOTOR FUEL TAX

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 68,006	\$ 933,960	\$ 1,060,630
EXPENDITURES	\$ 74,641	\$ 3,364,088	\$ 4,229,700

Unaudited Beginning Fund Balance (5/01/2022)	\$ 3,367,492
Transfers In/(Out)	\$ -
Current Fund Balance (4/30/2023)	<u>\$ 937,363</u>

911 FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ -	\$ 527,483	\$ 594,000
EXPENDITURES	\$ 254,184	\$ 706,812	\$ 567,000

Unaudited Beginning Fund Balance (5/01/2022)	\$ (400,186)
Transfers In/(Out)	\$ -
Current Fund Balance (4/30/2023)	<u>\$ (579,515)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
APRIL 2023

HOTEL/MOTEL TAX FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ -	\$ 96,837	\$ 162,000
EXPENDITURES	\$ 1,227	\$ 68,156	\$ 101,300

Unaudited Beginning Fund Balance (5/01/2022)	\$ (31,371)
Transfers In/(Out)	\$ -
Current Fund Balance (4/30/2023)	<u>\$ (2,691)</u>

ROOSEVELT RD TIF

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 167,476	\$ 419,191	\$ 2,422,000
EXPENDITURES	\$ 8,176	\$ 37,305	\$ 500,000

Unaudited Beginning Fund Balance (5/01/2022)	\$ (1,322,655)
Transfers In/(Out)	\$ -
Current Fund Balance (4/30/2023)	<u>\$ (940,769)</u>

DEBT SERVICE FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ -	\$ 544,631	\$ 544,681
EXPENDITURES	\$ -	\$ 544,631	\$ 544,681

Unaudited Beginning Fund Balance (5/01/2022)	\$ 564
Transfers In/(Out)	\$ -
Current Fund Balance (4/30/2023)	<u>\$ 564</u>

DEBT SERVICE FUND - 2021 BONDS

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 282,740	\$ 1,717,428	\$ 1,599,400
EXPENDITURES	\$ 425	\$ 2,138,225	\$ 2,138,275

Unaudited Beginning Fund Balance (5/01/2022)	\$ 1,193,241
Transfers In/(Out)	\$ -
Current Fund Balance (4/30/2023)	<u>\$ 772,444</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
APRIL 2023

CAPITAL PROJECTS FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 71,653	\$ 1,091,290	\$ 6,618,000
EXPENDITURES	\$ 31,704	\$ 1,017,311	\$ 5,707,968

Unaudited Beginning Fund Balance (5/01/2022)	\$ (671,470)
Transfers In/(Out)	\$ -
Current Fund Balance (4/30/2023)	<u>\$ (597,490)</u>

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE	\$ 1,292	\$ 13,168,942	\$ 375,500
EXPENDITURES	\$ 53,318	\$ 7,756,077	\$ 12,450,000

Unaudited Beginning Fund Balance (5/01/2022)	\$ 9,014,283
Transfers In/(Out)	\$ -
Current Fund Balance (4/30/2023)	<u>\$ 14,427,148</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 24,288,994
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 12,804,647
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (940,769)</u>
 TOTAL	 <u>\$ 36,152,872</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of April 2023

<u>FUND</u>	Total Fund Cash
General Fund	\$ 4,944,174
MFT Fund	881,264
Police Forfeiture Fund	230,831
E-911 Fund	(498,055)
Hotel/Motel Tax Fund	1,543
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	772,444
Capital Projects Fund	(827,843)
Capital Projects Fund - 2021 GO Bond Project	14,427,148
Water and Sewer (Utility) Fund (Enterprise Fund)	3,954,687
Refundable Deposits Fund (Fiduciary Fund)	769,481
Roosevelt Rd. TIF Fund	879,401
Cermak - Oxford St. TIF	(12,504)
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 04/30/2023	\$ 25,526,149
Prior Period Cash and Investments Balance - 03/31/2023	\$ 25,802,453
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris Operating Account (Non Interest Bearing)	\$ 85,791
Republic State Forfeiture Account (Non Interest Bearing)	21,075
Republic DUI Account (Non Interest Bearing)	6,180
Republic State Confiscation Account (Non Interest Bearing)	198,891
Republic Department of Justice Account (Non Interest Bearing)	2,843
Republic HRA Account (Non Interest Bearing)	16,105
Republic Bank Operating Account (Non Interest Bearing)	1,959,983
Republic Bank Money Market Account (Interest Bearing)	14,503,790
IL Funds Money Market Account ¹ 1.72% (Local Government Investment Pool)	7,439,204
IL Funds E-Pay Account ¹ 1.85% (Local Government Investment Pool)	1,136,867
US Bank Foreign Fire Insurance Account	40,400
IMET Investment Funds ² - Average Daily Yield 1.66%	768,012
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - <i>Balance at 12/31/2022</i>	208,017
TOTAL BANK BALANCES at 04/30/2023	\$ 26,387,158

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	\$ 18,152,944
Pledged Collateral at MV Held by Bank of America for BMO Harris Deposits	\$ 15,199
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	\$ 20,000,000
Total of Other Bank Accounts Fully Insured	\$ 40,400

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

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

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

VILLAGE OF WESTCHESTER
APRIL 2023
MONTHLY AND YEAR-END FINANCIAL STATEMENT SUMMARY

BRIEF NOTES:

The April 2023 monthly and year-to-date financial statements included are presented on a cash basis of accounting. The final financial statements presented for the annual audit will be presented on a modified accrual and accrual basis of accounting. These final financial statements will record accounts receivable and accounts payable along with other accrued financial activity that is not available for recording at this time. The adjustments will affect the fund balances in most, if not all of the funds. Please be aware that the net revenue over expenditures will change. The statements presented are still a valuable document as to illustrate the cash basis financial activity for the month and for the fiscal year ending April 30, 2023.

Through the end of Fiscal Year 2023 (April 2023), the General Fund is recording revenues over expenditures in the amount of \$2.970 million.

Below is a brief explanation of cumulative activity through April and the overall financial position through twelve months, or 100 percent of the fiscal year.

GENERAL FUND REVENUES

Through April, General Fund revenues are \$22.013 million. This is \$1.606 million or almost 108 percent over the budgeted total of \$20.407 million. Some of the significant overages/underages are noted below:

- Utility tax for natural gas came in at \$494.2 thousand or \$144.2 thousand over the budgeted amount of \$350 thousand. The electric utility tax was \$32.8 thousand under the budgeted amount of \$504 thousand.
- Telecommunications taxes and Cable TV taxes totaling \$720 thousand are a combined \$98 thousand under their combined budgeted amount of \$818 thousand. Both of these taxes are exhibiting a downward trend over the last few years due to the fewer residents using landlines and cable television services.
- Revenues for other local taxes such as Gaming Tax, Places for Eating Tax, and Amusement Tax are a combined \$552.7 thousand or 116 percent of the combined budget amounts of \$477 thousand.
- Personal Property Replacement Tax totaling \$314 thousand are over twice the budgeted amount of \$144 thousand. This revenue stream has greatly exceeded the Illinois Municipal League's (IML) initial estimates. The good news is that the IML is projecting that this higher revenue from PPRT is the new normal.
- State Income Tax receipts totaling \$2.729 million were \$443.4 thousand more than the budget of \$2.286 million. This IML has labeled this as a stunning performance. IML has stated that this growth is tied into several significant changes on the business side of the Illinois tax code since 2018.

(General Fund Revenues continued)

- Sales and Use taxes totaling \$2.502 million came in a combined \$128.8 thousand over their combined budget amounts of \$2.373 million. This was a reflection of the growing economy during this time period.
- The Dispensary Tax is increasingly picking up and is \$148.0 thousand or 145 percent of the budget of \$102 thousand.
- Police Fines and Overweight Truck fines are a combined \$240.4 thousand; these revenues are over \$100 thousand under their combined budget of \$345 thousand.
- Photo enforcement revenue of \$565.7 thousand has exceeded the budgeted amount of \$495 thousand by \$70.7 thousand for the year.
- Vehicle Sticker revenue is \$331.3 thousand; this is under the budgeted amount of \$355 thousand.
- Ambulance Fee revenue ended the year at \$1.961 million. This is almost double the annual budget amount of \$1.025 million.
- Rubbish revenues came in slightly over the budget of \$2.075 million at \$2.106 million.
- Interest income of \$62.8 thousand has exceeded the budget amount of \$15 thousand due to rising rates.

GENERAL FUND EXPENDITURES

On a cash basis, the total General Fund expenditures are \$19.044 million, or 94.7 percent of the budgeted total of \$20.115 million. This total is \$1.072 million under the budget.

Significant influences on department expenditures are noted below:

- Administration: Total department expenditures of \$1.972 million are 91.5 percent of the department budget of \$2.154 million. This is primarily due to multiple position vacancies of Village Manager, Payroll Clerk, HR Manager, and Accountant in the department. Full time salaries are at 64 percent of the budget. This underage is partially offset by the Professional Services and Payroll Processing Charge accounts' expenditures with the hiring of third-party HR and payroll services. Other major expenditures such as professional services, legal services, and other contractual services have exceeded their budgeted amounts.
- Building Department: Total department expenditures are \$532.9 thousand and are at 71.7 percent of the budgeted total of \$743.2. The underage of \$210.3 thousand has been spread across the various accounts.
- Police Department: Total department expenditures are \$6.783 million which is \$47.9 thousand over the budget of \$6.735 million. Total full-time salaries of \$3.318 million are 95 percent of the budget amount of \$3.481 million, but overtime of \$327.2 thousand is over the budgeted \$250 thousand. These fluctuations are expected due to the inability to fill open patrol officer positions in the department. Vehicle maintenance and supply accounts are over budget due to the high cost of automotive parts and services.

- Fire Department: Total department expenditures are \$6.110 million or 95.7 percent of the budget of \$6.384 million. Like the police department, full-time salaries are under budget by a \$247 thousand and overtime of \$298.6 thousand is 149 percent of the budgeted amount of \$200 thousand. This is expected due to the current inability to fill open firefighter/paramedic positions in the department.
- Public Works Department: Total department expenditures of \$3.591 million are 88.8 percent of the budgeted total of \$4.045 million. Similar to police and fire, salaries are under budget due to the inability to fill open positions to meet the budgeted headcount, and overtime of \$35.6 thousand is over the budgeted amount of \$30 thousand. The Sidewalk Replacement Program expenditures are at \$79.5 thousand compared to a budgeted \$50 thousand due to the increased cost of concrete. This overage is partially offset with sidewalk replacement revenue. Last year's storm caused the Emergency Tree & Storm Care expenditure line to exceed its budget of \$20 thousand by \$65.6 thousand.

With some exceptions, most of the remainder of the expenditure accounts in the Public Works department are under their budget amounts for the fiscal year.

UTILITY FUND

- Utility Fund revenues came in at \$7.193 million or 97 percent of the budgeted amount of \$7.423 million. Water Usage revenue was the main contributor to the underage as it was \$225.9 thousand under budget. The second tranche of the ARPA grant was received in September in the amount of almost \$1.1 million. This will be used for the water meter replacement throughout the Village and the cemetery pond dredging project.
- Utility Fund expenses are \$6.386 million or 80.6 percent of the budgeted total of \$7.926 million. The underage is primarily due to the full amount of \$1.8 million budgeted for the water meter project with only \$715.3 expended for the year. A good portion of the water meter project will be expended in FY 2024. The cemetery pond dredging project is essentially complete at \$415.5 thousand and is mainly (\$384 thousand) is funded by the ARPA grant; the engineering costs of roughly \$31.5 thousand are covered by the Village.
- The inability to fill open positions has caused salaries to be under budget. With some exceptions, most of the remainder of the expenditure accounts in the Utility Fund are under their budget amounts for the fiscal year.
- The Utility Fund is recording revenues over expenses of \$807.4 thousand for the year.

MOTOR FUEL TAX FUND

- MFT allotment revenue through March is \$683.2 thousand, or 98 percent of the budgeted amount of \$696 thousand. The last installment (#6) of the Build Illinois grant in the amount of \$183.6 thousand was received during the year and is being used for road improvements.
- Expenditures for the year are \$3.364 million or almost 80 percent of the budget amount. Expenditures more than revenues are a spend-down of grant money and \$2.9 million of bond proceeds that have been received over the past few years. This activity was expected. The fund is still recording a positive fund balance of \$937 thousand at the end of the fiscal year.

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis. The Village has recorded tax revenues of almost \$83 thousand. These revenues are more than the budgeted amount of \$72 thousand.
- Expenditures of \$68.2 thousand are 67 percent of the budget total of \$101.3 thousand. The fund has net revenues over expenditures of \$28.7 thousand. As a refresher, the prior year ended with a *negative* \$31.4 thousand fund balance, so the current fund balance at the end of the fiscal year is a negative \$2.7 thousand.

DEBT SERVICE FUND

- Total bond principal and interest payments for the year are recorded in the amount of \$544.6 thousand. Bond payments are due every June 15th (interest only) and December 15th (principal and interest). A corresponding cash transfer from the Capital Projects Fund to this fund is made in the same amount of debt expenditures to fund the debt payments. There was no activity in this fund in April 2023.

DEBT SERVICE FUND – 2021 G.O. BONDS

- This fund was established to account for the 2021 General Obligation bond issue's debt service payments. The debt on these bonds is paid from real estate tax revenue. Bond payments are due every June 1st (interest only) and December 1st (principal and interest). Real Estate tax revenues from the County Bridge Loan were received in the amount of \$789 thousand in October and \$578.1 thousand in taxes was received in December. A total of \$2.138 million of principal and interest was paid through December. \$1.717 million in real estate tax revenue for the year along with available (accumulated) fund balance from the prior year has funded the debt payments.

CAPITAL PROJECTS FUND

- Non Home Rule Sales Taxes totaling \$1.081 million have been received for the year. This is over the budgeted amount of \$900 thousand by 20 percent of \$181 thousand. Overall expenditures for the fiscal year are \$1.017 million resulting in revenues over expenditures of \$74 thousand. As previously noted, \$544.6 thousand of the expenditures are considered transferred to the Debt Service Fund to pay debt service; this is pursuant to the bond ordinance.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In March 2023, the Village issued \$12.0 million in debt certificates and \$1.115 million in general obligation bonds as part of the \$42 million dollar referendum in 2020. These proceeds are deposited into this fund and will be used for street reconstruction and water and sewer infrastructure projects through the upcoming construction season. Expenditures for the year are \$7.756 million. The expenditures are funded by available bond proceeds (fund balance).

ROOSEVELT RD. TIF FUND

- Incremental real estate tax revenues of \$408.8 thousand have been received for the year. Legal and professional expenditures of \$28.7 thousand have been incurred along with another \$8.6 thousand of loan interest. Although this fund is showing net revenues over expenditures for this year, expenditures over revenues have been incurred in prior years, and the fund has a negative fund balance of roughly \$940 thousand until significant TIF revenues are generated.

CERMAK ROAD/OXFORD STREET TIF FUND

- Legal expenditures of \$5.2 thousand have been incurred for the year. There are no revenues.

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 1 - GENERAL FUND

		PERIOD		BUDGET		% OF
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
GENERAL FUND REVENUE						
01-00-4102-000	REAL ESTATE TAXES	1,728,000.23	3,858,857.86	3,634,650.00	224,207.86	106.17
01-00-4102-050	PRIOR YEAR TAXES	.00	.00	5,000.00	(5,000.00)	.00
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	534,976.35	1,731,591.07	1,581,220.50	150,370.57	109.51
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	599,829.65	1,746,950.86	1,765,120.00	(18,169.14)	98.97
01-00-4202-000	UTILITY TAX-ELECTRIC	33,820.17	471,245.67	504,000.00	(32,754.33)	93.50
01-00-4203-000	GAMING TAX	24,008.68	257,344.27	219,000.00	38,344.27	117.51
01-00-4205-000	UTILITY TAX-NATURAL GAS	44,261.59	494,233.60	350,000.00	144,233.60	141.21
01-00-4206-000	PLACES FOR EATING TAX	25,827.18	278,633.74	240,000.00	38,633.74	116.10
01-00-4207-000	TELECOMMUNICATION TAXES	32,488.06	401,246.68	480,000.00	(78,753.32)	83.59
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	33,277.07	28,000.00	5,277.07	118.85
01-00-4212-000	AMUSEMENT TAX	7,125.62	16,754.72	18,000.00	(1,245.28)	93.08
01-00-4215-000	LOCAL GAS TAX	12,240.14	157,398.62	132,000.00	25,398.62	119.24
01-00-4216-000	VIDEO RENTAL TAX	.00	414.10	585.00	(170.90)	70.79
01-00-4217-000	CABLE TV	.00	318,938.49	338,000.00	(19,061.51)	94.36
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	30,506.85	259,429.63	144,200.00	115,229.63	179.91
01-00-4402-100	PPRT - POLICE PENSION	4,210.61	35,806.93	.00	35,806.93	.00
01-00-4402-200	PPRT - FIRE PENSION	2,205.56	18,756.01	.00	18,756.01	.00
01-00-4403-000	STATE INCOME TAX	236,949.84	2,729,381.96	2,286,000.00	443,381.96	119.40
01-00-4405-000	STATE SALES TAX	126,563.18	1,814,418.14	1,740,000.00	74,418.14	104.28
01-00-4406-000	LOCAL USE TAX	54,199.02	687,846.38	633,450.00	54,396.38	108.59
01-00-4407-000	CANNABIS TAX	2,412.82	26,595.45	30,400.00	(3,804.55)	87.49
01-00-4408-000	DISPENSARY TAX	14,174.65	148,018.60	102,000.00	46,018.60	145.12
01-00-4410-000	GRANTS	20,000.00	20,000.00	.00	20,000.00	.00
01-00-4503-000	BUILDING PERMITS-RES	24,008.00	418,974.99	425,000.00	(6,025.01)	98.58
01-00-4503-200	HOME COMPLIANCE PERMITS	9,300.00	112,905.65	130,000.00	(17,094.35)	86.85
01-00-4503-600	HEALTH INSPECTION FEE	.00	.00	13,000.00	(13,000.00)	.00
01-00-4503-700	FIRE INSPECTION FEES	1,305.00	4,632.75	4,200.00	432.75	110.30
01-00-4503-800	ELEVATOR INSPECTION FEES	.00	.00	4,000.00	(4,000.00)	.00
01-00-4507-000	BUSINESS LICENSES	.00	60,767.50	41,000.00	19,767.50	148.21
01-00-4509-000	GAMING LICENSES	.00	3,200.00	1,875.00	1,325.00	170.67
01-00-4511-000	CONTRACTOR LICENSES	5,200.00	79,100.00	83,000.00	(3,900.00)	95.30
01-00-4512-000	SOLICITOR'S LICENSE	.00	1,750.00	250.00	1,500.00	700.00
01-00-4515-000	VEHICLE STICKER	116,877.00	331,344.04	355,000.00	(23,655.96)	93.34
01-00-4515-900	LATE FEE-STICKER	21.00	4,118.00	13,600.00	(9,482.00)	30.28
01-00-4527-000	LIQUOR LICENSES	.00	22,100.00	69,700.00	(47,600.00)	31.71
01-00-4531-000	TOBACCO LICENSES	.00	1,400.00	1,250.00	150.00	112.00
01-00-4701-000	ALARM FINES	.00	.00	1,000.00	(1,000.00)	.00
01-00-4702-000	POLICE FINES	7,947.50	120,981.88	200,000.00	(79,018.12)	60.49
01-00-4702-050	OVERWEIGHT TRUCK FINES	.00	119,417.78	145,000.00	(25,582.22)	82.36
01-00-4702-100	CIRCUIT COURT FINES	.00	30,470.25	23,000.00	7,470.25	132.48
01-00-4703-000	CODE ENFORCEMENT FINES	505.00	3,070.00	3,000.00	70.00	102.33
01-00-4704-000	PHOTO ENFORCEMENT	56,379.43	565,698.75	495,000.00	70,698.75	114.28
01-00-4705-000	POLICE TOWING	2,500.00	48,500.00	58,000.00	(9,500.00)	83.62
01-00-4707-000	POLICE DUI	.00	104.00	.00	104.00	.00
01-00-4802-000	PLANNING & ZONING FEES	.00	14,875.00	500.00	14,375.00	2975.00
01-00-4806-000	RENT	14,848.00	204,363.77	177,000.00	27,363.77	115.46
01-00-4810-000	AMBULANCE FEES	144,922.23	1,961,157.08	1,025,000.00	936,157.08	191.33
01-00-4812-000	RUBBISH	350,633.32	2,105,734.17	2,075,000.00	30,734.17	101.48
01-00-4813-000	RUBBISH - PENALTIES	(10.75)	35,242.44	15,000.00	20,242.44	234.95
01-00-4816-000	ADVERTISING	.00	1,500.00	12,000.00	(10,500.00)	12.50

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 1 - GENERAL FUND

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
01-00-5102-000	INTEREST INCOME	(13,026.51)	62,834.70	15,000.00	47,834.70	418.90
01-00-5104-000	LOCAL GRANTS	.00	.00	5,000.00	(5,000.00)	.00
01-00-5108-000	SALE OF FIXED ASSETS	.00	1,939.99	10,000.00	(8,060.01)	19.40
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	1,297.00	100,000.00	(98,703.00)	1.30
01-00-5122-000	REIMBURSEMENT	2,792.00	56,452.09	51,000.00	5,452.09	110.69
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	1,653.35	20,434.63	38,000.00	(17,565.37)	53.78
01-00-5122-150	REIMBURSEMENT - FIRE DEPART.	2,471.24	29,127.70	11,600.00	17,527.70	251.10
01-00-5122-200	REIMBURSEMENT-INSURANCE	.00	13,322.31	15,000.00	(1,677.69)	88.82
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	.00	12,031.20	5,000.00	7,031.20	240.62
01-00-5125-000	REBATE-COOK CO GASOLINE TAXES	.00	5,178.84	4,758.00	420.84	108.84
01-00-5130-100	DONATIONS - POLICE	.00	20.00	.00	20.00	.00
01-00-5140-000	SIDEWALK	.00	13,750.00	17,500.00	(3,750.00)	78.57
01-00-5142-000	TREE PROGRAM	1,770.00	6,732.00	6,500.00	232.00	103.57
01-00-5189-000	MISCELLANEOUS INCOME	26,305.97	31,644.76	525,000.00	(493,355.24)	6.03
TOTAL GENERAL FUND REVENUE		4,290,201.98	22,013,313.12	20,407,358.50	1,605,954.62	107.87
TOTAL FUND REVENUE		4,290,201.98	22,013,313.12	20,407,358.50	1,605,954.62	107.87

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET		UNEXPENDED	% OF PCNT
ADMINISTRATION						
01-11-6103-000	ADMINISTRATION FULL TIME SAL.	24,204.10	317,834.39	497,145.08	(179,310.69)	63.93
01-11-6103-100	ADMINISTRATION PART TIME SAL	2,400.00	12,000.00	44,828.61	(32,828.61)	26.77
01-11-6103-200	ELECTED OFFICIALS SALARIES	4,061.90	55,725.78	59,500.00	(3,774.22)	93.66
01-11-6104-000	ADMINISTRATION OVERTIME	845.55	845.55	5,000.00	(4,154.45)	16.91
01-11-6106-000	VACATION PAYOUT	.00	11,932.25	.00	11,932.25	.00
01-11-6108-000	SICK PAY PAYOUT	.00	2,880.19	.00	2,880.19	.00
01-11-6122-000	UNEMPLOYMENT COMPENSATION	.00	6,704.41	.00	6,704.41	.00
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	1,941.76	24,948.78	33,602.37	(8,653.59)	74.25
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	454.12	5,834.91	7,858.62	(2,023.71)	74.25
01-11-6128-000	IMRF- EMPLOYER EXPENSE	4,126.78	51,266.62	40,368.18	10,898.44	127.00
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	1,766.60	59,410.00	130,300.00	(70,890.00)	45.59
01-11-6150-500	INSURANCE OPT OUT	.00	3,894.12	.00	3,894.12	.00
01-11-6203-000	CONTRACT/LEGAL NOTICES	.00	1,150.20	7,475.00	(6,324.80)	15.39
01-11-6205-000	PRINTING	.00	2,680.80	4,000.00	(1,319.20)	67.02
01-11-6207-000	POSTAGE	2,496.40	7,643.42	1,400.00	6,243.42	545.96
01-11-6211-000	CONFERENCE/TRAINING	.00	7,849.56	12,850.00	(5,000.44)	61.09
01-11-6213-000	DUES & SUBSCRIPTIONS	809.25	25,458.89	23,735.00	1,723.89	107.26
01-11-6215-000	INSURANCE & BONDING	64,180.20	433,199.87	379,280.00	53,919.87	114.22
01-11-6216-000	PAYROLL PROCESSING CHARGE	868.32	16,170.00	8,500.00	7,670.00	190.24
01-11-6217-000	BANKING SERVICE FEES	4,695.55	29,500.41	29,000.00	500.41	101.73
01-11-6219-000	TELEPHONE & COMMUNICATION	614.47	5,085.71	7,100.00	(2,014.29)	71.63
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	2,658.98	47,651.70	30,310.00	17,341.70	157.21
01-11-6237-000	EQUIPMENT RENTAL	467.00	4,778.80	3,500.00	1,278.80	136.54
01-11-6250-105	ECONOMIC INCENTIVE-MFD	.00	2,471.60	9,000.00	(6,528.40)	27.46
01-11-6250-106	ECONOMIC INCENTIVE-MARIANO'S	126,705.25	135,539.20	140,000.00	(4,460.80)	96.81
01-11-6265-000	PROF. SERVICES-AUDIT	.00	.00	27,600.00	(27,600.00)	.00
01-11-6265-030	PROF. SERVICES-OTHER	9,818.51	299,635.24	225,980.00	73,655.24	132.59
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	15,392.40	82,752.32	50,750.00	32,002.32	163.06
01-11-6303-000	ATTORNEY LEGAL RETAINER	2,350.00	25,850.00	28,200.00	(2,350.00)	91.67
01-11-6327-000	OTHER LEGAL SERVICES	48,572.10	272,803.08	175,000.00	97,803.08	155.89
01-11-6403-000	OFFICE SUPPLIES	352.28	7,543.04	15,000.00	(7,456.96)	50.29
01-11-6405-000	CLEANING SUPPLIES	.00	213.78	.00	213.78	.00
01-11-6407-000	FUEL	.00	.00	3,500.00	(3,500.00)	.00
01-11-6407-500	GAS/FUEL OTHER ENTITIES	3,079.12	7,987.02	.00	7,987.02	.00
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	324.12	1,183.90	1,000.00	183.90	118.39
01-11-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	.00	54.07	1,000.00	(945.93)	5.41
01-11-6489-000	MISC. MATERIALS & SUPPLIES	252.20	1,009.34	1,000.00	9.34	100.93
01-11-6513-000	OFFICE EQUIPMENT	.00	111.95	.00	111.95	.00
01-11-6700-000	CONTINGENCY	.00	.00	150,000.00	(150,000.00)	.00
TOTAL ADMINISTRATION		323,436.96	1,971,600.90	2,153,782.86	(182,181.96)	91.54
TOTAL FUND EXPENDITURES		323,436.96	1,971,600.90	2,153,782.86	(182,181.96)	91.54
TOTAL FUND EXPENDITURES		323,436.96	1,971,600.90	2,153,782.86	(182,181.96)	91.54

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
TOTAL FUND EXPENDITURES	323,436.96	1,971,600.90	2,153,782.86	(182,181.96)	91.54
PLANNING & ZONING					
01-14-6203-000 CONTRACT/LEGAL NOTICES	.00	1,938.00	10,000.00	(8,062.00)	19.38
TOTAL PLANNING & ZONING	.00	1,938.00	10,000.00	(8,062.00)	19.38
TOTAL FUND EXPENDITURES	323,436.96	1,973,538.90	2,163,782.86	(190,243.96)	91.21
BUILDING DEPARTMENT					
01-15-6103-000 BUILDING - FULL TIME SALARIES	13,110.02	205,574.43	216,072.00	(10,497.57)	95.14
01-15-6103-100 BUILDING - PART TIME SALARIES	1,770.39	22,475.25	55,225.40	(32,750.15)	40.70
01-15-6106-000 VACATION PAYOUT	.00	2,034.20	.00	2,034.20	.00
01-15-6108-000 SICK PAY PAYOUT	.00	1,213.06	.00	1,213.06	.00
01-15-6124-000 SOCIAL SECURITY - EMPLOYER	894.08	13,874.25	16,820.00	(2,945.75)	82.49
01-15-6126-000 MEDICARE EXPENSE - EMPLOYER	209.11	3,244.88	3,934.00	(689.12)	82.48
01-15-6128-000 IMRF- EMPLOYER EXPENSE	586.46	7,554.82	17,545.00	(9,990.18)	43.06
01-15-6150-000 HEALTH/DENTAL/LIFE INSURANCE	4,447.55	72,512.10	58,462.88	14,049.22	124.03
01-15-6205-000 PRINTING	.00	340.26	1,500.00	(1,159.74)	22.68
01-15-6207-000 POSTAGE	.00	705.85	700.00	5.85	100.84
01-15-6211-000 CONFERENCE/TRAINING	.00	75.00	6,050.00	(5,975.00)	1.24
01-15-6213-000 DUES & SUBSCRIPTIONS	197.50	1,926.20	1,625.00	301.20	118.54
01-15-6219-000 TELEPHONE & COMMUNICATIONS	84.32	1,195.24	2,200.00	(1,004.76)	54.33
01-15-6225-000 MAINT. SERVICES-EQUIPMENT	146.99	16,892.46	17,100.00	(207.54)	98.79
01-15-6227-000 MAINT. SERVICES-VEHICLES	.00	.00	8,500.00	(8,500.00)	.00
01-15-6240-000 SENIOR EVENTS CONTRACTUAL SER	.00	9,000.00	25,000.00	(16,000.00)	36.00
01-15-6265-030 PROF. SERVICES-OTHER	2,650.00	28,800.00	69,000.00	(40,200.00)	41.74
01-15-6265-100 PROF. SERVICES-ENGINEERING	296.00	3,496.02	50,000.00	(46,503.98)	6.99
01-15-6266-000 PLAN REVIEW SERVICES	18,101.23	133,851.21	140,000.00	(6,148.79)	95.61
01-15-6280-000 ELEVATOR INSPECTION	.00	2,630.00	4,000.00	(1,370.00)	65.75
01-15-6289-000 OTHER CONTRACTUAL EXPENSES	.00	1,037.00	3,000.00	(1,963.00)	34.57
01-15-6403-000 OFFICE SUPPLIES	50.00	1,795.85	1,750.00	45.85	102.62
01-15-6406-000 CLOTHING SUPPLIES	.00	433.00	500.00	(67.00)	86.60
01-15-6407-000 FUEL	35.58	1,447.56	3,000.00	(1,552.44)	48.25
01-15-6423-000 MATERIAL & SUPPLIES-VEHICLES	18.00	806.11	1,500.00	(693.89)	53.74
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	.00	.00	3,500.00	(3,500.00)	.00
01-15-6440-000 SENIOR EVENTS - SUPPLIES	.00	.00	25,000.00	(25,000.00)	.00
01-15-6509-000 COMPUTER HARDWARE	.00	.00	1,500.00	(1,500.00)	.00
01-15-6511-000 COMPUTER SOFTWARE	.00	.00	500.00	(500.00)	.00
01-15-6513-000 OFFICE EQUIPMENT	.00	.00	4,200.00	(4,200.00)	.00
01-15-6515-000 OPERATING EQUIPMENT	.00	.00	5,000.00	(5,000.00)	.00
TOTAL BUILDING DEPARTMENT	42,597.23	532,914.75	743,184.28	(210,269.53)	71.71

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
TOTAL FUND EXPENDITURES	366,034.19	2,506,453.65	2,906,967.14	(400,513.49)	86.22
FIRE & POLICE COMMISSION					
01-18-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	1,200.00	(1,200.00)	.00
01-18-6207-000 POSTAGE	.00	.00	200.00	(200.00)	.00
01-18-6211-000 CONFERENCE & TRAINING	.00	.00	1,250.00	(1,250.00)	.00
01-18-6213-000 DUES & SUBSCRIPTIONS	.00	.00	375.00	(375.00)	.00
01-18-6265-020 PROF. SERVICES-LEGAL	370.50	5,953.10	17,000.00	(11,046.90)	35.02
01-18-6265-030 PROF. SERVICES-OTHER	3,941.12	45,294.05	23,000.00	22,294.05	196.93
01-18-6403-000 OFFICE SUPPLIES	.00	.00	100.00	(100.00)	.00
TOTAL FIRE & POLICE COMMISSION	4,311.62	51,247.15	43,125.00	8,122.15	118.83
TOTAL FUND EXPENDITURES	370,345.81	2,557,700.80	2,950,092.14	(392,391.34)	86.70
TOTAL FUND EXPENDITURES	370,345.81	2,557,700.80	2,950,092.14	(392,391.34)	86.70

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
<u>POLICE DEPARTMENT</u>					
01-20-6103-000 POLICE - FULL TIME SALARIES	249,395.68	3,080,259.30	3,481,354.37	(401,095.07)	88.48
01-20-6103-050 POLICE - FULL TIME NON-SWORN	21,025.98	237,298.76	.00	237,298.76	.00
01-20-6104-000 POLICE - OVERTIME	20,368.10	327,177.32	250,000.00	77,177.32	130.87
01-20-6106-000 VACATION PAYOUT	.00	34,847.75	.00	34,847.75	.00
01-20-6108-000 SICK PAY PAYOUT	.00	7,013.90	.00	7,013.90	.00
01-20-6110-000 HOLIDAY PAY	.00	136,942.86	130,000.00	6,942.86	105.34
01-20-6115-000 EARLY RETIREMENT INCENTIVE	.00	20,000.00	20,000.00	.00	100.00
01-20-6118-000 UNIFORM ALLOWANCE	209.98	3,561.08	37,000.00	(33,438.92)	9.62
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	1,965.27	30,186.98	17,222.47	12,964.51	175.28
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	3,974.98	52,911.05	50,479.64	2,431.41	104.82
01-20-6128-000 IMRF - EMPLOYER EXPENSE	3,549.22	23,551.82	22,555.88	995.94	104.42
01-20-6132-000 POLICE PENSION - R.E. TAXES	595,619.04	1,734,739.77	1,765,120.00	(30,380.23)	98.28
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	60,681.98	682,654.91	609,868.33	72,786.58	111.93
01-20-6150-500 INSURANCE OPT OUT	.00	12,947.06	.00	12,947.06	.00
01-20-6205-000 PRINTING	.00	1,384.11	5,000.00	(3,615.89)	27.68
01-20-6207-000 POSTAGE	3.60	722.14	1,000.00	(277.86)	72.21
01-20-6211-000 POLICE CONFERENCE/TRAINING	445.50	11,239.85	16,575.00	(5,335.15)	67.81
01-20-6211-050 POLICE ACADEMY TRAINING	.00	.00	10,500.00	(10,500.00)	.00
01-20-6211-100 LODGING	.00	.00	1,000.00	(1,000.00)	.00
01-20-6211-200 FOOD / MEALS	.00	1,600.19	400.00	1,200.19	400.05
01-20-6211-300 TRAVEL EXPENSES	.00	.00	500.00	(500.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	517.50	50,306.05	26,020.00	24,286.05	193.34
01-20-6219-000 TELEPHONE & COMMUNICATION	936.50	10,601.09	13,900.00	(3,298.91)	76.27
01-20-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	343.00	1,500.00	(1,157.00)	22.87
01-20-6225-000 MAINT. SERVICES-EQUIPMENT	1,949.72	4,578.98	4,900.00	(321.02)	93.45
01-20-6227-000 MAINT. SERVICES-VEHICLES	2,770.28	30,770.76	15,000.00	15,770.76	205.14
01-20-6237-000 EQUIPMENT RENTAL	467.00	2,735.69	2,808.00	(72.31)	97.42
01-20-6249-000 COMMUNITY RELATIONS	.00	970.12	.00	970.12	.00
01-20-6265-030 PROF. SERVICES-OTHER	244.67	17,433.02	4,800.00	12,633.02	363.19
01-20-6265-040 PROF. SERVICES-ANIMAL CONTROL	.00	.00	300.00	(300.00)	.00
01-20-6289-000 OTHER CONTRACTUAL EXPENSES	.00	47,608.05	58,827.00	(11,218.95)	80.93
01-20-6403-000 OFFICE SUPPLIES	250.72	1,715.79	3,500.00	(1,784.21)	49.02
01-20-6404-000 AMMUNITION	2,000.00	13,987.29	15,000.00	(1,012.71)	93.25
01-20-6407-000 FUEL	3,776.02	63,218.49	63,000.00	218.49	100.35
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	.00	7,765.37	6,835.00	930.37	113.61
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	1,362.56	28,700.02	12,000.00	16,700.02	239.17
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	494.45	1,163.79	2,000.00	(836.21)	58.19
01-20-6449-000 COMMUNITY RELATIONS	.00	5,359.64	2,500.00	2,859.64	214.39
01-20-6509-000 COMPUTER HARDWARE	1,099.68	2,173.66	2,000.00	173.66	108.68
01-20-6511-000 COMPUTER SOFTWARE	.00	958.94	2,500.00	(1,541.06)	38.36
01-20-6515-000 OPERATING EQUIPMENT	372.55	26,016.92	12,000.00	14,016.92	216.81
01-20-6516-000 WEAPONS	.00	431.71	.00	431.71	.00
01-20-6609-000 INSTALLMENT DEBT-PRINCIPAL	4,508.50	64,611.59	65,121.54	(509.95)	99.22
01-20-6610-000 INSTALLMENT DEBT-INTEREST	162.76	2,041.32	1,532.37	508.95	133.21
TOTAL POLICE DEPARTMENT	978,152.24	6,782,530.14	6,734,619.60	47,910.54	100.71
TOTAL FUND EXPENDITURES	1,348,498.05	9,340,230.94	9,684,711.74	(344,480.80)	96.44

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 1 - GENERAL FUND

		PERIOD		BUDGET		% OF
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMERGENCY MANAGEMENT AGENCY</u>						
01-21-6103-100	EMA PART TIME SALARIES	200.00	2,400.00	2,400.00	.00	100.00
01-21-6124-000	SOCIAL SECURITY	12.40	148.80	150.00	(1.20)	99.20
01-21-6126-000	MEDICARE EXPENSE	2.90	34.80	35.00	(.20)	99.43
TOTAL EMERGENCY MANAGEMENT AGENC		215.30	2,583.60	2,585.00	(1.40)	99.95
TOTAL FUND EXPENDITURES		1,348,713.35	9,342,814.54	9,687,296.74	(344,482.20)	96.44

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
<u>FIRE DEPARTMENT</u>					
01-22-6103-000 FIRE - FULL TIME SALARIES	198,238.31	2,520,031.52	2,737,113.76	(217,082.24)	92.07
01-22-6103-050 FIRE- FULL TIME ADMINISTRATION	.00	14,505.42	44,370.42	(29,865.00)	32.69
01-22-6103-100 FIRE - PART TIME SALARIES	1,505.00	13,480.50	.00	13,480.50	.00
01-22-6103-200 FIRE PREVENTION PAY	694.98	10,310.03	15,000.00	(4,689.97)	68.73
01-22-6104-000 FIRE - OVERTIME	34,167.34	298,583.23	200,000.00	98,583.23	149.29
01-22-6106-000 VACATION PAYOUT	7,251.26	43,376.19	.00	43,376.19	.00
01-22-6108-000 SICK PAY PAYOUT	151.07	7,837.90	8,500.00	(662.10)	92.21
01-22-6110-000 HOLIDAY PAY	906.41	114,375.67	100,000.00	14,375.67	114.38
01-22-6115-000 EARLY RETIREMENT INCENTIVE	.00	.00	8,000.00	(8,000.00)	.00
01-22-6118-000 UNIFORM ALLOWANCE	.00	19,066.72	26,100.00	(7,033.28)	73.05
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	93.31	3,579.27	6,179.66	(2,600.39)	57.92
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,439.51	42,814.30	40,331.51	2,482.79	106.16
01-22-6128-000 IMRF - EMPLOYER EXPENSE	475.23	4,354.14	3,602.88	751.26	120.85
01-22-6132-000 FIRE PENSION - R.E. TAXES	532,770.79	1,725,194.79	1,605,500.00	119,694.79	107.46
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	51,803.30	601,548.21	671,538.10	(69,989.89)	89.58
01-22-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	150.00	(150.00)	.00
01-22-6205-000 PRINTING	.00	.00	750.00	(750.00)	.00
01-22-6207-000 POSTAGE	.00	124.57	300.00	(175.43)	41.52
01-22-6211-000 CONFERENCE/TRAINING	1,797.83	14,560.83	34,250.00	(19,689.17)	42.51
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	823.61	43,769.56	24,000.00	19,769.56	182.37
01-22-6213-000 DUES & SUBSCRIPTIONS	197.50	11,876.76	9,700.00	2,176.76	122.44
01-22-6219-000 TELEPHONE & COMMUNICATION	1,381.42	14,831.16	15,975.00	(1,143.84)	92.84
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	13,035.64	9,000.00	4,035.64	144.84
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	618.54	19,726.22	15,030.00	4,696.22	131.25
01-22-6227-000 MAINT. SERVICES-VEHICLES	52,307.62	112,170.63	100,000.00	12,170.63	112.17
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUND	.00	4,000.00	7,000.00	(3,000.00)	57.14
01-22-6265-030 PROF. SERVICES-OTHER	.00	.00	60,000.00	(60,000.00)	.00
01-22-6289-000 OTHER CONTRACTUAL EXPENSES	2,153.04	169,493.46	252,000.00	(82,506.54)	67.26
01-22-6403-000 OFFICE SUPPLIES	876.04	4,281.57	4,500.00	(218.43)	95.15
01-22-6405-000 CLEANING SUPPLIES	.00	6,814.71	6,500.00	314.71	104.84
01-22-6407-000 FUEL	650.04	22,676.32	25,000.00	(2,323.68)	90.71
01-22-6411-000 PUBLIC EDUCATION MATERIALS	.00	7,724.93	12,600.00	(4,875.07)	61.31
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	(100.00)	.00
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	7,546.01	72,191.04	78,218.00	(6,026.96)	92.29
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	4,055.00	10,849.06	11,400.00	(550.94)	95.17
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	4,725.23	84,330.15	89,638.00	(5,307.85)	94.08
01-22-6425-000 MATERIALS & SUPPLIES-OTHER EQU	145.60	6,460.75	6,825.00	(364.25)	94.66
01-22-6509-000 COMPUTER HARDWARE	.00	129.78	18,510.00	(18,380.22)	.70
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	50,757.74	60,491.27	73,610.00	(13,118.73)	82.18
01-22-6525-000 BUILDING/EQUIPMENT	.00	1,422.27	52,000.00	(50,577.73)	2.74
01-22-6609-000 INSTALLMENT DEBT-PRINCIPAL	.00	9,879.58	9,879.58	.00	100.00
01-22-6610-000 INSTALLMENT DEBT-INTEREST	.00	130.01	130.01	.00	100.00
TOTAL FIRE DEPARTMENT	959,531.73	6,110,028.16	6,383,301.92	(273,273.76)	95.72
TOTAL FUND EXPENDITURES	2,308,245.08	15,452,842.70	16,070,598.66	(617,755.96)	96.16

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 1 - GENERAL FUND

		PERIOD		BUDGET		% OF
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS DEPARTMENT</u>						
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	38,785.89	493,398.61	534,977.24	(41,578.63)	92.23
01-30-6103-050	PW-FULLTIME-BUILDINGS & GROUND	3,360.00	40,987.52	36,974.08	4,013.44	110.85
01-30-6104-000	PUBLIC WORKS - OVERTIME	1,802.87	35,605.76	30,000.00	5,605.76	118.69
01-30-6106-000	VACATION PAYOUT	.00	8,730.59	.00	8,730.59	.00
01-30-6108-000	SICK TIME PAYOUT	.00	3,977.37	.00	3,977.37	.00
01-30-6110-000	HOLIDAY PAY	.00	.00	12,000.00	(12,000.00)	.00
01-30-6118-000	UNIFORM ALLOWANCE	.00	.00	1,750.00	(1,750.00)	.00
01-30-6124-000	SOCIAL SECURITY - EMPLOYER	2,722.51	36,261.14	35,460.98	800.16	102.26
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	636.71	8,479.99	8,293.29	186.70	102.25
01-30-6128-000	IMRF - EMPLOYER EXPENSE	3,850.65	43,714.90	46,792.68	(3,077.78)	93.42
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	11,822.38	144,352.34	207,470.97	(63,118.63)	69.58
01-30-6150-500	INSURANCE OPT OUT	.00	1,947.06	.00	1,947.06	.00
01-30-6205-000	PRINTING	.00	.00	500.00	(500.00)	.00
01-30-6207-000	POSTAGE	.00	6.89	250.00	(243.11)	2.76
01-30-6211-000	CONFERENCE/TRAINING	.00	2,045.40	2,000.00	45.40	102.27
01-30-6213-000	DUES & SUBSCRIPTIONS	197.50	1,950.15	2,000.00	(49.85)	97.51
01-30-6219-000	TELEPHONE & COMMUNICATION	314.30	3,100.80	4,075.00	(974.20)	76.09
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	5,104.69	35,225.40	46,500.00	(11,274.60)	75.75
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	5,544.76	27,667.46	33,500.00	(5,832.54)	82.59
01-30-6227-000	MAINT. SERVICES-VEHICLES	182.50	2,640.50	14,000.00	(11,359.50)	18.86
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	19,177.26	28,350.00	(9,172.74)	67.64
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	61,470.50	60,000.00	1,470.50	102.45
01-30-6231-200	TREE REMOVAL-CONTRACT	1,504.50	22,998.50	30,000.00	(7,001.50)	76.66
01-30-6231-300	TREE TRIMMING-CONTRACT	34,500.00	69,000.00	86,250.00	(17,250.00)	80.00
01-30-6231-350	RESTORATION TREES-DIRT & SEED	680.00	4,495.00	6,500.00	(2,005.00)	69.15
01-30-6231-400	EMERGENCY TREE & STORM CARE	.00	85,575.00	20,000.00	65,575.00	427.88
01-30-6233-000	DISPOSAL CHARGES	.00	26,687.05	45,000.00	(18,312.95)	59.30
01-30-6235-200	SIDEWALK REPLACEMENT PROGRAM	.00	79,481.00	50,000.00	29,481.00	158.96
01-30-6237-000	EQUIPMENT RENTAL	.00	6,132.00	20,000.00	(13,868.00)	30.66
01-30-6243-000	GAS HEATING	.00	24,918.22	.00	24,918.22	.00
01-30-6245-000	RUBBISH EXPENSE	170,715.24	1,867,321.52	2,051,760.00	(184,438.48)	91.01
01-30-6251-000	ELECTRICITY	9,018.96	62,387.02	65,100.00	(2,712.98)	95.83
01-30-6265-030	PROF. SERVICES-OTHER	1,674.99	10,366.58	26,750.00	(16,383.42)	38.75
01-30-6265-100	PROF. SERVICES-ENGINEERING	.00	35,824.79	41,500.00	(5,675.21)	86.32
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	.00	24,223.00	37,000.00	(12,777.00)	65.47
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	.00	52,379.94	51,000.00	1,379.94	102.71
01-30-6403-000	OFFICE SUPPLIES	248.59	389.00	1,500.00	(1,111.00)	25.93
01-30-6406-000	CLOTHING SUPPLIES	768.61	8,094.47	11,500.00	(3,405.53)	70.39
01-30-6407-000	FUEL	348.42	38,298.85	58,000.00	(19,701.15)	66.03
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	48.03	1,500.00	(1,451.97)	3.20
01-30-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,598.04	20,204.42	43,050.00	(22,845.58)	46.93
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	334.93	5,604.31	12,400.00	(6,795.69)	45.20
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	140.80	23,610.29	50,100.00	(26,489.71)	47.13
01-30-6426-000	MATERIALS & SUPPLIES - MECH	1,018.03	9,966.67	25,000.00	(15,033.33)	39.87
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	.00	20,744.16	50,000.00	(29,255.84)	41.49
01-30-6515-000	OPERATING EQUIPMENT	.00	12,614.00	40,400.00	(27,786.00)	31.22
01-30-6525-000	BUILDING/EQUIPMENT	.00	.00	5,000.00	(5,000.00)	.00
01-30-6527-000	STREET & TRAFFIC SIGNS	.00	23,267.55	25,000.00	(1,732.45)	93.07
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	9,338.96	77,385.21	77,386.00	(.79)	100.00
01-30-6610-000	INSTALLMENT LEASE - INTEREST	552.00	8,032.59	8,034.00	(1.41)	99.98

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 1 - GENERAL FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
TOTAL PUBLIC WORKS DEPARTMENT	306,766.83	3,590,788.81	4,044,624.24	(453,835.43)	88.78
TOTAL FUND EXPENDITURES	2,615,011.91	19,043,631.51	20,115,222.90	(1,071,591.39)	94.67
TOTAL FUND EXPENDITURES	2,615,011.91	19,043,631.51	20,115,222.90	(1,071,591.39)	94.67
TOTAL FUND EXPENDITURES	2,615,011.91	19,043,631.51	20,115,222.90	(1,071,591.39)	94.67
TOTAL FUND EXPENDITURES	2,615,011.91	19,043,631.51	20,115,222.90	(1,071,591.39)	94.67
TOTAL FUND EXPENDITURES	2,615,011.91	19,043,631.51	20,115,222.90	(1,071,591.39)	94.67
TOTAL FUND EXPENDITURES	2,615,011.91	19,043,631.51	20,115,222.90	(1,071,591.39)	94.67
NET REVENUE OVER EXPENDITURES	1,675,190.07	2,969,681.61	292,135.60	2,677,546.01	1016.54

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 2 - UTILITY FUND

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>UTILITY FUND REVENUE</u>						
02-00-4410-000	GRANTS	.00	1,096,638.15	1,096,000.00	638.15	100.06
02-00-4814-000	WATER USAGE	692,813.60	4,374,887.85	4,600,743.99	(225,856.14)	95.09
02-00-4816-000	WATER INFRASTRUCTURE	86,425.80	518,378.84	515,000.00	3,378.84	100.66
02-00-4818-000	METER SALES	.00	10,174.50	90,000.00	(79,825.50)	11.31
02-00-4820-000	WATER PENALTIES	(37.50)	69,388.03	55,000.00	14,388.03	126.16
02-00-4828-000	SEWER USAGE	74,248.30	507,629.61	538,949.99	(31,320.38)	94.19
02-00-4829-000	SEWER INFRASTRUCTURE	85,371.40	512,170.24	515,000.00	(2,829.76)	99.45
02-00-4830-000	SEWER PENALTIES	(2.62)	8,444.25	5,000.00	3,444.25	168.89
02-00-5102-000	INTEREST INCOME	20,529.42	90,917.45	600.00	90,317.45	15152.9
02-00-5122-000	REIMBURSEMENT	6.00	6,685.35	.00	6,685.35	.00
02-00-5189-000	OTHER INCOME	230.00	(1,931.60)	6,500.00	(8,431.60)	(29.72)
TOTAL UTILITY FUND REVENUE		959,584.40	7,193,382.67	7,422,793.98	(229,411.31)	96.91
TOTAL FUND REVENUE		959,584.40	7,193,382.67	7,422,793.98	(229,411.31)	96.91

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 2 - UTILITY FUND

		PERIOD		BUDGET		% OF
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>UTILITY FUND EXPENSES</u>						
02-95-6103-000	UTILITY - FULL TIME SALARIES	68,758.00	846,120.06	996,471.35	(150,351.29)	84.91
02-95-6103-100	UTILITY - PART TIME SALARIES	.00	.00	20,000.00	(20,000.00)	.00
02-95-6104-000	UTILITY - OVERTIME	5,950.76	92,515.82	150,000.00	(57,484.18)	61.68
02-95-6106-000	VACATION PAYOUT	.00	11,547.17	.00	11,547.17	.00
02-95-6108-000	SICK TIME PAYOUT	.00	5,289.19	.00	5,289.19	.00
02-95-6118-000	UNIFORM ALLOWANCE	.00	.00	1,750.00	(1,750.00)	.00
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	4,629.74	59,280.86	61,781.22	(2,500.36)	95.95
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	1,082.74	13,864.39	14,448.83	(584.44)	95.96
02-95-6128-000	IMRF - EMPLOYER EXPENSE	8,249.36	65,507.64	80,913.47	(15,405.83)	80.96
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	20,630.26	245,944.04	227,611.49	18,332.55	108.05
02-95-6150-500	INSURANCE OPT OUT	.00	1,947.06	.00	1,947.06	.00
02-95-6205-000	PRINTING	.00	.00	2,000.00	(2,000.00)	.00
02-95-6207-000	POSTAGE	.00	16,846.13	28,000.00	(11,153.87)	60.16
02-95-6211-000	CONFERENCE/TRAINING	.00	675.00	1,500.00	(825.00)	45.00
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	5,200.00	5,000.00	200.00	104.00
02-95-6215-000	INSURANCE & BONDING	15,059.43	104,775.30	80,000.00	24,775.30	130.97
02-95-6219-000	TELEPHONE & COMMUNICATION	5,385.97	26,062.91	26,700.00	(637.09)	97.61
02-95-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	.00	1,500.00	(1,500.00)	.00
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	1,111.79	21,732.88	28,000.00	(6,267.12)	77.62
02-95-6227-000	MAINT. SERVICES-VEHICLES	493.15	2,788.15	7,200.00	(4,411.85)	38.72
02-95-6229-100	MAINT. SERVICES-SEWER	.00	.00	52,000.00	(52,000.00)	.00
02-95-6233-000	DISPOSAL CHARGES	1,396.80	31,090.10	40,000.00	(8,909.90)	77.73
02-95-6235-300	FLOOD PROOFING ASSISTANCE PROG	.00	24,000.00	24,000.00	.00	100.00
02-95-6237-000	EQUIPMENT RENTAL	.00	.00	5,000.00	(5,000.00)	.00
02-95-6249-000	MAYFAIR PUMPING STATION	.00	800.00	5,750.00	(4,950.00)	13.91
02-95-6250-000	OVERHEAD TANK & GROUNDS	.00	7,791.96	11,250.00	(3,458.04)	69.26
02-95-6251-000	ELECTRICITY	3,436.90	29,921.30	45,000.00	(15,078.70)	66.49
02-95-6255-000	MAINT. SERVICES-WATER MAINS	935.00	27,090.00	35,000.00	(7,910.00)	77.40
02-95-6265-000	PROF. SERVICES-AUDIT	.00	.00	18,400.00	(18,400.00)	.00
02-95-6265-030	PROF. SERVICES-OTHER	396.00	382,595.57	327,250.00	55,345.57	116.91
02-95-6265-100	PROF. SERVICES-ENGINEERING	.00	39,757.50	43,000.00	(3,242.50)	92.46
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	.00	7,850.61	.00	7,850.61	.00
02-95-6403-000	OFFICE SUPPLIES	.00	.00	1,500.00	(1,500.00)	.00
02-95-6406-000	CLOTHING SUPPLIES	768.64	7,551.03	11,000.00	(3,448.97)	68.65
02-95-6407-000	FUEL	169.42	12,964.86	25,000.00	(12,035.14)	51.86
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,086.12	16,079.76	27,900.00	(11,820.24)	57.63
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	2,647.24	11,900.00	(9,252.76)	22.25
02-95-6424-000	MATERIALS & SUPPLIES-METERS	870.00	956.36	5,000.00	(4,043.64)	19.13
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	2,914.35	8,428.52	13,000.00	(4,571.48)	64.83
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	1,163.00	24,739.46	45,000.00	(20,260.54)	54.98
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	1,555.44	11,597.92	35,000.00	(23,402.08)	33.14
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	.00	12,532.76	27,100.00	(14,567.24)	46.25
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	900.02	16,171.36	30,000.00	(13,828.64)	53.90
02-95-6455-000	WATER COST	125,944.80	2,419,918.70	2,551,482.00	(131,563.30)	94.84
02-95-6515-000	OPERATING EQUIPMENT	.00	13,078.00	53,000.00	(39,922.00)	24.68
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	.00	86,794.50	115,000.00	(28,205.50)	75.47
02-95-6533-000	WATER METERS	399,847.00	715,293.27	1,800,000.00	(1,084,706.73)	39.74
02-95-6535-000	FIRE HYDRANTS	280.00	8,371.29	49,400.00	(41,028.71)	16.95
02-95-6536-000	WATER VALVES	7,106.83	10,168.15	37,450.00	(27,281.85)	27.15
02-95-6537-000	WATER/SEWER RESTORATION	4,772.99	51,864.52	75,500.00	(23,635.48)	68.69

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 2 - UTILITY FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
02-95-6575-000 DEPRECIATION EXPENSE	50,416.67	605,000.04	605,000.00	.04	100.00
02-95-6607-000 IEPA LOAN - PRINCIPAL	21,795.37	205,496.87	212,123.58	(6,626.71)	96.88
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	.00	.00	(212,123.58)	212,123.58	.00
02-95-6608-000 IEPA LOAN - INTEREST	2,892.41	65,540.72	66,409.18	(868.46)	98.69
02-95-6609-000 INSTALLMENT LEASE - PRINCIPAL	9,338.95	18,544.79	18,544.79	.00	100.00
02-95-6609-100 INSTALL LEASE - PR CONTRA	.00	.00	(18,544.79)	18,544.79	.00
02-95-6610-000 INSTALLMENT LEASE - INTEREST	551.99	1,237.10	1,238.10	(1.00)	99.92
TOTAL UTILITY FUND EXPENSES	769,889.90	6,385,970.86	7,926,405.64	(1,540,434.78)	80.57
TOTAL FUND EXPENDITURES	769,889.90	6,385,970.86	7,926,405.64	(1,540,434.78)	80.57
TOTAL FUND EXPENDITURES	769,889.90	6,385,970.86	7,926,405.64	(1,540,434.78)	80.57
NET REVENUE OVER EXPENDITURES	189,694.50	807,411.81	(503,611.66)	1,311,023.47	160.32

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 3 - MOTOR FUEL TAX FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>MOTOR FUEL TAX FUND REVENUE</u>					
03-00-4417-000 ALLOTMENT INCOME	52,536.32	683,239.63	696,000.00	(12,760.37)	98.17
03-00-5102-000 INTEREST INCOME	15,469.60	67,089.56	1,000.00	66,089.56	6708.96
03-00-5106-000 STATE GRANT	.00	183,630.33	183,630.00	.33	100.00
03-00-5189-000 OTHER INCOME	.00	.00	180,000.00	(180,000.00)	.00
TOTAL MOTOR FUEL TAX FUND REVENUE	68,005.92	933,959.52	1,060,630.00	(126,670.48)	88.06
TOTAL FUND REVENUE	68,005.92	933,959.52	1,060,630.00	(126,670.48)	88.06
<u>MFT FUND EXPENSES</u>					
03-95-6103-000 FULL-TIME SALARIES	.00	.00	100,000.00	(100,000.00)	.00
03-95-6104-000 OVERTIME	.00	.00	50,000.00	(50,000.00)	.00
03-95-6265-100 PROF. SERVICES-ENGINEERING	9,300.89	351,685.31	569,000.00	(217,314.69)	61.81
03-95-6281-000 LOCAL RD. & STREET IMPROVEMENT	.00	2,512,616.00	3,000,000.00	(487,384.00)	83.75
03-95-6435-000 STREET SALT	64,172.77	101,493.62	100,000.00	1,493.62	101.49
03-95-6436-000 MATERIALS & SUPPLIES-ST LIGHTS	1,167.32	62,767.88	75,000.00	(12,232.12)	83.69
03-95-6603-100 BOND PAYMENT-PRINCIPAL	.00	185,000.00	185,000.00	.00	100.00
03-95-6605-100 BOND PAYMENT-INTEREST	.00	150,050.00	150,050.00	.00	100.00
03-95-6613-000 PAYING AGENT FEES	.00	475.00	650.00	(175.00)	73.08
TOTAL MFT FUND EXPENSES	74,640.98	3,364,087.81	4,229,700.00	(865,612.19)	79.53
TOTAL FUND EXPENDITURES	74,640.98	3,364,087.81	4,229,700.00	(865,612.19)	79.53
NET REVENUE OVER EXPENDITURES	(6,635.06)	(2,430,128.29)	(3,169,070.00)	738,941.71	(76.68)

VILLAGE OF WESTCHESTER
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FUND 7 - POLICE FORFEITURE FUND

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
	<u>POLICE FORFEITURE FUND REVENUE</u>					
07-00-4706-000	POLICE FORFEITURES	.00	1,072.07	.00	1,072.07	.00
07-00-5102-000	INTEREST INCOME	1,082.06	4,734.07	.00	4,734.07	.00
	TOTAL POLICE FORFEITURE FUND REVENUE	1,082.06	5,806.14	.00	5,806.14	.00
	TOTAL FUND REVENUE	1,082.06	5,806.14	.00	5,806.14	.00
	<u>GENERAL GOVERNMENT</u>					
07-11-6489-000	MISC. MATERIALS & SUPPLIES	.00	5,083.97	.00	5,083.97	.00
	TOTAL GENERAL GOVERNMENT	.00	5,083.97	.00	5,083.97	.00
	TOTAL FUND EXPENDITURES	.00	5,083.97	.00	5,083.97	.00
	TOTAL FUND EXPENDITURES	.00	5,083.97	.00	5,083.97	.00
	TOTAL FUND EXPENDITURES	.00	5,083.97	.00	5,083.97	.00
	TOTAL FUND EXPENDITURES	.00	5,083.97	.00	5,083.97	.00
	TOTAL FUND EXPENDITURES	.00	5,083.97	.00	5,083.97	.00
	TOTAL FUND EXPENDITURES	.00	5,083.97	.00	5,083.97	.00
	TOTAL FUND EXPENDITURES	.00	5,083.97	.00	5,083.97	.00
	NET REVENUE OVER EXPENDITURES	1,082.06	722.17	.00	722.17	.00

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 DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 8 - 911 FUND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>911 FUND REVENUE</u>					
08-00-5105-200 CELLULAR 911PHONE TAX	.00	527,482.78	594,000.00	(66,517.22)	88.80
TOTAL 911 FUND REVENUE	.00	527,482.78	594,000.00	(66,517.22)	88.80
TOTAL FUND REVENUE	.00	527,482.78	594,000.00	(66,517.22)	88.80
<u>E911 FUND EXPENSES</u>					
08-95-6219-000 TELEPHONE & COMMUNICATION	28,696.96	149,513.84	180,000.00	(30,486.16)	83.06
08-95-6225-000 MAINT. SERVICES-EQUIPMENT	.00	15,000.00	.00	15,000.00	.00
08-95-6289-000 OTHER CONTRACTUAL SERVICES	225,486.62	542,297.74	387,000.00	155,297.74	140.13
TOTAL E911 FUND EXPENSES	254,183.58	706,811.58	567,000.00	139,811.58	124.66
TOTAL FUND EXPENDITURES	254,183.58	706,811.58	567,000.00	139,811.58	124.66
TOTAL FUND EXPENDITURES	254,183.58	706,811.58	567,000.00	139,811.58	124.66
NET REVENUE OVER EXPENDITURES	(254,183.58)	(179,328.80)	27,000.00	(206,328.80)	(664.18)

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FUND 10 - HOTEL/MOTEL TAX FUND

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
	<u>HOTEL/MOTEL TAX FUND REVENUE</u>					
10-00-4608-000	HOTEL/MOTEL TAX	.00	82,882.20	72,000.00	10,882.20	115.11
10-00-4815-000	NEWSPAPER ADS	.00	12,044.50	30,000.00	(17,955.50)	40.15
10-00-5122-100	SPECIAL EVENTS REVENUE	.00	1,910.00	60,000.00	(58,090.00)	3.18
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	.00	96,836.70	162,000.00	(65,163.30)	59.78
	TOTAL FUND REVENUE	.00	96,836.70	162,000.00	(65,163.30)	59.78
	<u>HOTEL FUND EXPENSES</u>					
10-95-6209-000	VILLAGE PUBLICATIONS	1,200.00	39,592.41	40,000.00	(407.59)	98.98
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	.00	25,736.49	35,000.00	(9,263.51)	73.53
10-95-6251-000	ELECTRICITY	27.45	2,827.51	1,300.00	1,527.51	217.50
10-95-6265-010	PROFESSIONAL SERVICES-CONSULT.	.00	.00	25,000.00	(25,000.00)	.00
	TOTAL HOTEL FUND EXPENSES	1,227.45	68,156.41	101,300.00	(33,143.59)	67.28
	TOTAL FUND EXPENDITURES	1,227.45	68,156.41	101,300.00	(33,143.59)	67.28
	NET REVENUE OVER EXPENDITURES	(1,227.45)	28,680.29	60,700.00	(32,019.71)	47.25

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 11 - ROOSEVELT ROAD TIF FUND

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
	<u>ROOSEVELT ROAD TIF FUND REVENUE</u>					
11-00-4102-000	REAL ESTATE TAXES	165,100.55	408,793.51	421,000.00	(12,206.49)	97.10
11-00-5102-000	INTEREST INCOME	2,375.40	10,397.17	1,000.00	9,397.17	1039.72
11-00-5109-000	SALE OF LAND	.00	.00	2,000,000.00	(2,000,000.00)	.00
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	167,475.95	419,190.68	2,422,000.00	(2,002,809.32)	17.31
	TOTAL FUND REVENUE	167,475.95	419,190.68	2,422,000.00	(2,002,809.32)	17.31
	<u>ROOSEVELT ROAD TIF</u>					
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	8,175.95	28,711.53	250,000.00	(221,288.47)	11.48
11-00-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	250,000.00	(250,000.00)	.00
11-00-6610-000	LOAN PAYMENT - INTEREST	.00	8,593.85	.00	8,593.85	.00
	TOTAL ROOSEVELT ROAD TIF	8,175.95	37,305.38	500,000.00	(462,694.62)	7.46
	TOTAL FUND EXPENDITURES	8,175.95	37,305.38	500,000.00	(462,694.62)	7.46
	NET REVENUE OVER EXPENDITURES	159,300.00	381,885.30	1,922,000.00	(1,540,114.70)	19.87

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 12 - CERMAK-OXFORD ST. TIF

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEXPENDED	% OF PCNT
<u>CERMAK RD-OXFORD ST TIF FUND</u>						
12-00-6265-030	PROF. SERVICES - OTHER	.00	.00	25,000.00	(25,000.00)	.00
12-00-6333-000	LEGAL	.00	5,246.07	25,000.00	(19,753.93)	20.98
TOTAL CERMAK RD-OXFORD ST TIF FUND		.00	5,246.07	50,000.00	(44,753.93)	10.49
TOTAL FUND EXPENDITURES		.00	5,246.07	50,000.00	(44,753.93)	10.49
NET REVENUE OVER EXPENDITURES		.00	(5,246.07)	(50,000.00)	44,753.93	(10.49)
TOTAL FUND EXPENDITURES		.00	.00	.00	.00	.00
NET REVENUE OVER EXPENDITURES		.00	.00	.00	.00	.00
NET REVENUE OVER EXPENDITURES		.00	.00	.00	.00	.00
NET REVENUE OVER EXPENDITURES		.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 30 - DEBT SERVICE FUND

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
	<u>DEBT SERVICE FUND REVENUE</u>					
30-00-5740-000	TRANSFER FROM CAP PROJECTS	.00	544,630.89	544,680.83	(49.94)	99.99
	TOTAL DEBT SERVICE FUND REVENUE	.00	544,630.89	544,680.83	(49.94)	99.99
	TOTAL FUND REVENUE	.00	544,630.89	544,680.83	(49.94)	99.99
30-00-6609-000	BOND PAYMENT-PRINCIPAL	.00	350,000.00	350,000.00	.00	100.00
30-00-6610-000	BOND PAYMENT-INTEREST	.00	193,730.87	193,730.83	.04	100.00
30-00-6613-000	PAYING AGENT FEES	.00	900.00	950.00	(50.00)	94.74
	TOTAL DEPARTMENT 00	.00	544,630.87	544,680.83	(49.96)	99.99
	TOTAL FUND EXPENDITURES	.00	544,630.87	544,680.83	(49.96)	99.99
	NET REVENUE OVER EXPENDITURES	.00	.02	.00	.02	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2023

FUND 31 - DEBT SERVICE FUND - 2021 BONDS

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>DEBT SERVICE FUND - 2021 BONDS REVEN</u>						
31-00-4102-000	REAL ESTATE TAXES	278,502.60	1,698,851.81	1,594,400.00	104,451.81	106.55
31-00-5102-000	INTEREST INCOME	4,237.12	18,576.17	5,000.00	13,576.17	371.52
	TOTAL DEBT SERVICE FUND - 2021 BONDS	282,739.72	1,717,427.98	1,599,400.00	118,027.98	107.38
	TOTAL FUND REVENUE	282,739.72	1,717,427.98	1,599,400.00	118,027.98	107.38
<u>DSF - 2021 BONDS EXPENDITURES</u>						
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	1,545,000.00	1,545,000.00	.00	100.00
31-00-6610-000	BOND PAYMENT - INTEREST	.00	592,800.00	592,800.00	.00	100.00
31-00-6613-000	PAYING AGENT FEES	425.00	425.00	475.00	(50.00)	89.47
	TOTAL DSF - 2021 BONDS EXPENDITURES	425.00	2,138,225.00	2,138,275.00	(50.00)	100.00
	TOTAL FUND EXPENDITURES	425.00	2,138,225.00	2,138,275.00	(50.00)	100.00
	NET REVENUE OVER EXPENDITURES	282,314.72	(420,797.02)	(538,875.00)	118,077.98	(78.09)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 34 - REFUNDABLE DEPOSITS FUND

		PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>REFUNDABLE DEPOSITS FUND REVENUE</u>						
34-00-5102-000	INTEREST INCOME	4,059.10	17,647.44	.00	17,647.44	.00
	TOTAL REFUNDABLE DEPOSITS FUND REV	4,059.10	17,647.44	.00	17,647.44	.00
	TOTAL FUND REVENUE	4,059.10	17,647.44	.00	17,647.44	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	4,059.10	17,647.44	.00	17,647.44	.00

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

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>CAPITAL PROJECTS FUND REVENUE</u>					
40-00-4208-000 NON HOME RULE SALES TAX	70,813.69	1,080,812.66	900,000.00	180,812.66	120.09
40-00-5102-000 INVESTMENT INCOME	838.89	10,477.71	4,000.00	6,477.71	261.94
40-00-5107-000 STATE GRANT	.00	.00	3,500,000.00	(3,500,000.00)	.00
40-00-5109-100 SALE OF BUILDING/LAND	.00	.00	2,000,000.00	(2,000,000.00)	.00
40-00-5180-000 NOTE PROCEEDS	.00	.00	214,000.00	(214,000.00)	.00
TOTAL CAPITAL PROJECTS FUND REVENUE	71,652.58	1,091,290.37	6,618,000.00	(5,526,709.63)	16.49
TOTAL FUND REVENUE	71,652.58	1,091,290.37	6,618,000.00	(5,526,709.63)	16.49
<u>CAPITAL PROJECTS EXPENDITURES</u>					
40-00-6515-000 OPERATING EQUIPMENT	.00	65,456.00	141,000.00	(75,544.00)	46.42
40-00-6521-000 MOTOR VEHICLES	16,841.35	184,567.23	214,000.00	(29,432.77)	86.25
40-00-6525-000 BUILDING/EQUIPMENT IMPROVEMENT	.00	4,100.00	4,500,000.00	(4,495,900.00)	.09
40-00-6609-000 INSTALLMENT DEBT - PRINCIPAL	.00	33,044.24	102,251.26	(69,207.02)	32.32
40-00-6609-100 PROMISSARY NOTE - PRINCIPAL	6,017.01	71,252.72	72,051.82	(799.10)	98.89
40-00-6610-000 INSTALLMENT DEBT - INTEREST	.00	7,156.14	12,629.68	(5,473.54)	56.66
40-00-6610-100 PROMISSARY NOTE - INTEREST	8,845.99	107,103.28	106,304.18	799.10	100.75
40-00-6803-000 TRANSFER TO DEBT SERVICE	.00	544,630.89	559,730.93	(15,100.04)	97.30
TOTAL CAPITAL PROJECTS EXPENDITURES	31,704.35	1,017,310.50	5,707,967.87	(4,690,657.37)	17.82
TOTAL FUND EXPENDITURES	31,704.35	1,017,310.50	5,707,967.87	(4,690,657.37)	17.82
NET REVENUE OVER EXPENDITURES	39,948.23	73,979.87	910,032.13	(836,052.26)	8.13

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FUND 41 - CAPITAL PROJECTS FND 2021 BOND

	PERIOD PERIOD ACTUAL	YTD ACTUAL	BUDGET BUDGET	UNEARNED	% OF PCNT
<u>CAPITAL PROJECTS FND 2021 BOND REVE</u>					
41-00-4410-000 GRANTS	.00	.00	97,000.00	(97,000.00)	.00
41-00-5102-000 INVESTMENT INCOME	1,191.99	3,942.02	6,500.00	(2,557.98)	60.65
41-00-5180-000 BOND PROCEEDS	100.00	13,165,000.00	.00	13,165,000.00	.00
41-00-5180-100 BOND PREMIUM	.00	.00	272,000.00	(272,000.00)	.00
TOTAL CAPITAL PROJECTS FND 2021 BOND	1,291.99	13,168,942.02	375,500.00	12,793,442.02	3507.04
TOTAL FUND REVENUE	1,291.99	13,168,942.02	375,500.00	12,793,442.02	3507.04
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>					
41-00-6265-100 ENGINEERING	53,217.78	53,217.78	350,000.00	(296,782.22)	15.21
41-00-6530-000 ROAD IMPROVEMENTS	.00	6,298,176.40	6,000,000.00	298,176.40	104.97
41-00-6537-000 WATER/SEWER RESTORATION	.00	.00	6,100,000.00	(6,100,000.00)	.00
41-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	.00	1,243,945.78	.00	1,243,945.78	.00
41-00-6620-000 BOND ISSUANCE COSTS	100.00	160,737.50	.00	160,737.50	.00
TOTAL CAP PROJ FND 2021 BNDS EXPENDS	53,317.78	7,756,077.46	12,450,000.00	(4,693,922.54)	62.30
TOTAL FUND EXPENDITURES	53,317.78	7,756,077.46	12,450,000.00	(4,693,922.54)	62.30
NET REVENUE OVER EXPENDITURES	(52,025.79)	5,412,864.56	(12,074,500.00)	17,487,364.56	44.83