

Village of Westchester



Financial Report
Fiscal Year 2024
For the Twelve Months Ending
April 30, 2024

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
APRIL 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	\$ 1,527,653	\$ 21,742,883	\$ 22,090,997	\$ 22,090,997
EXPENDITURES	\$ 1,437,557	\$ 21,824,426	\$ 22,040,093	\$ 22,605,494

Unaudited Beginning Fund Balance (05/01/2023)	\$ 8,820,796
Transfers In/(Out)	\$ -
Current Fund Balance (04/30/2024)	<u>\$ 8,739,253</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	\$ 959,750	\$ 6,048,540	\$ 6,146,500	\$ 6,146,500
EXPENDITURES	\$ 583,789	\$ 7,258,225	\$ 8,397,529	\$ 8,477,402

Unaudited Beginning Fund Balance (05/01/2023)	\$ 12,804,647
Transfers In/(Out)	\$ -
Current Fund Balance (04/30/2024)	<u>\$ 11,594,963</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	\$ 57,762	\$ 778,077	\$ 1,814,500	\$ 1,814,500
EXPENDITURES	\$ 43,971	\$ 1,024,838	\$ 2,264,475	\$ 2,264,475

Unaudited Beginning Fund Balance (05/01/2023)	\$ 937,363
Transfers In/(Out)	\$ -
Current Fund Balance (04/30/2024)	<u>\$ 690,602</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	\$ -	\$ 445,277	\$ 594,000	\$ 594,000
EXPENDITURES	\$ 1,442	\$ 483,266	\$ 387,000	\$ 387,000

Unaudited Beginning Fund Balance (05/01/2023)	\$ (579,515)
Transfers In/(Out)	\$ -
Current Fund Balance (04/30/2024)	<u>\$ (617,503)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
APRIL 2024

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	\$ 9,225	\$ 93,307	\$ 127,000	\$ 127,000
EXPENDITURES	\$ 4,604	\$ 95,592	\$ 109,650	\$ 109,650

Unaudited Beginning Fund Balance (05/01/2023)	\$ (2,691)
Transfers In/(Out)	\$ -
Current Fund Balance (04/30/2024)	<u>\$ (4,976)</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	\$ -	\$ 434,319	\$ 422,000	\$ 422,000
EXPENDITURES	\$ 2,430	\$ 52,702	\$ 517,000	\$ 517,000

Unaudited Beginning Fund Balance (05/01/2023)	\$ (940,769)
Transfers In/(Out)	\$ -
Current Fund Balance (04/30/2024)	<u>\$ (559,152)</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	\$ -	\$ 543,827	\$ 544,681	\$ 544,681
EXPENDITURES	\$ -	\$ 543,827	\$ 544,681	\$ 544,681

Unaudited Beginning Fund Balance (05/01/2023)	\$ 564
Transfers In/(Out)	\$ -
Current Fund Balance (04/30/2024)	<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	\$ (187)	\$ 2,808,751	\$ 1,650,218	\$ 1,650,218
EXPENDITURES	\$ 427	\$ 2,204,062	\$ 3,681,910	\$ 3,681,910

Unaudited Beginning Fund Balance (05/01/2023)	\$ 772,444
Transfers In/(Out)	\$ -
Current Fund Balance (04/30/2024)	<u>\$ 1,377,134</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
APRIL 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	\$ 84,881	\$ 1,236,505	\$ 1,437,000	\$ 1,437,000
EXPENDITURES	\$ 14,863	\$ 907,877	\$ 947,708	\$ 947,708

Unaudited Beginning Fund Balance (05/01/2023)	\$ (597,490)
Transfers In/(Out)	\$ -
Current Fund Balance (04/30/2024)	<u>\$ (268,862)</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	\$ 563	\$ 5,007,823	\$ 938,000	\$ 938,000
EXPENDITURES	\$ 112,331	\$ 12,420,043	\$ 14,684,245	\$ 14,684,245

Unaudited Beginning Fund Balance (05/01/2023)	\$ 14,427,148
Transfers In/(Out)	\$ -
Current Fund Balance (04/30/2024)	<u>\$ 7,014,928</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 16,931,140
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 11,594,963
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (559,152)</u>
 TOTAL	 <u>\$ 27,966,951</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of April 2024

FUND	Total Fund Cash
General Fund	\$ 3,725,620
MFT Fund	615,929
Police Forfeiture Fund	107,089
E-911 Fund	(321,334)
Hotel/Motel Tax Fund	(358)
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	1,372,947
Capital Projects Fund	(523,780)
Capital Projects Fund - 2021 GO Bond Project	6,858,977
Water and Sewer (Utility) Fund (Enterprise Fund)	2,913,424
Refundable Deposits Fund (Fiduciary Fund)	741,731
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 04/30/2024	\$ 16,790,451
Prior Period Cash and Investments Balance - 03/31/2024	\$ 17,936,518
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris Operating Account (Non Interest Bearing)	\$ 83,886
Republic State Forfeiture Account (Non Interest Bearing)	83,765
Republic DUI Account (Non Interest Bearing)	6,180
Republic State Confiscation Account (Non Interest Bearing)	12,082.51
Republic Department of Justice Account (Non Interest Bearing)	2,843
Republic HRA Account (Non Interest Bearing)	16,977
Republic Bank Operating Account (Non Interest Bearing)	733,942
Republic Bank Money Market Account (Interest Bearing)	6,790,862
IL Funds Money Market Account ¹ 5.462% (Local Government Investment Pool)	7,443,916
IL Funds E-Pay Account ¹ 5.462% (Local Government Investment Pool)	1,151,706
US Bank Foreign Fire Insurance Account	54,198
IMET Investment Funds ² - Net Monthly Return 0.19%	792,368
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 12/31/2023	147,490
TOTAL BANK BALANCES at 04/30/2024	\$ 17,320,215

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	\$ 7,953,591
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	\$ 11,000,000
Total of Other Bank Accounts Fully Insured	\$ 54,198

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 2024 FINANCIAL STATEMENT SUMMARY

BRIEF NOTES:

*The April 2024 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 after these adjustments are made.** The statements presented are still a valuable document that illustrates the cash basis financial activity for the month and for the fiscal year ending April 30, 2024.*

- 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 made during the period.
- Through the end of Fiscal Year 2024, the General Fund is recording *expenditures over revenues* in the amount of \$81.5 thousand. As a refresher and for context, the prior fiscal year (FY 2023) recorded revenues over expenditures of \$2.97 million on a cash basis.

Below is a brief explanation of noted activity through April 2024 and the overall financial position at the end of Fiscal Year 2024.

GENERAL FUND REVENUES

- Through April 2024 total General Fund revenues are \$21.743 million for the fiscal year. This is 98.4 percent of the budgeted amount of \$22.091 million. Significant revenue items are noted below:
 - Local Taxes – Gaming Tax of \$285.1 thousand, and Places for Eating Taxes of \$267.0 thousand are 113 percent and 98 percent of their budgets respectively. Local Gas Tax of \$178.5 thousand is over 109 percent of the budgeted amount of \$163.2 thousand. Telecommunications taxes of \$429.6 thousand are 101 percent of the budget of \$425.1 thousand. Cable franchise taxes of \$326.5 thousand are 97 percent of the budgeted \$336 thousand.
 - Natural Gas and Electric Utility Taxes are totaling \$766.7 thousand and both are under budget by a combined \$227.4 thousand for the year. Combined, these revenues are budgeted at almost \$1 million. The gas utility tax has notably decreased in this fiscal year due to warmer weather and overall production of natural gas in the U.S. Prices have fallen over 40% over the last several months which affects the Village's tax.
 - Intergovernmental Revenues - Personal Property Replacement Tax receipts of \$226.8 thousand are 97 percent of the budgeted amount of \$233.6 thousand. Sales Tax of \$1.977 million is \$163 thousand greater than last year's total, and is over 104 percent of the budget of \$1.890 million.

VILLAGE OF WESTCHESTER
APRIL 2024 FINANCIAL STATEMENT SUMMARY

Local Use Tax revenue is \$645.2 thousand. Based on trends and forecasting during the fiscal year 2024 budget process, both sales and local use tax budgeted amounts were increased from fiscal year 2023's amounts.

State Income Tax is \$2.765 million and is 101 percent of the budgeted amount of \$2.735 million. The budgeted amount is \$450 thousand greater than fiscal year 2023's.

- Building permit receipts are \$453 thousand and almost matched the budget amount of \$455 thousand. This total was buoyed by a couple of large remodeling permits from businesses on Wolf Road and Mannheim Rd. combining for almost \$33.2 thousand. This revenue is roughly \$34 thousand more than the prior year's revenue.
- Compared to the prior year, the housing market is slowing with fewer sales which in turn is reflected in home compliance permit revenue. This revenue is down roughly \$28 thousand from fiscal year 2023's. Revenue of \$85 thousand is 75 percent of the budgeted amount of \$114 thousand.
- Liquor License revenue is \$147.2 thousand for the year. The recent license fee increase in September 2023 by Village ordinance is attributable to the significant increase in revenue from the prior year's \$22.1 thousand.
- Photo enforcement fees of over \$675 thousand are almost 134 percent of the budgeted amount of \$502.8 thousand for the year. This revenue is almost \$110 thousand higher than last year's total.
- Rubbish revenue is \$2.148 million and is 99 percent of the budgeted amount of \$2.170 million.
- Ambulance Fee revenues are over \$1.868 million and are almost 117 percent of the budgeted amount of \$1.6 million. This revenue is roughly the same as the prior year's total of \$1.870 million.
- Interest income is \$194.1 thousand for the year which is 259 percent of the budget amount of \$75 thousand.

GENERAL FUND EXPENDITURES

Total General Fund cash basis expenditures for the year are \$21.824 million and are 96.5 percent of the Fiscal Year 2024 amended budgeted total of \$22.606 million. Significant department expenditures are summarized next:

- Administration: The Administration department's expenditures were \$107.7 thousand over the amended budget of \$2.652 million. Insurance costs, legal services, equipment, supplies and materials related to technology upgrades all contributed to the overage. Additionally, a transfer of \$49.5 thousand to the Cermak Rd./Oxford Street TIF to reimburse the fund and close it out was made in April.

VILLAGE OF WESTCHESTER
APRIL 2024 FINANCIAL STATEMENT SUMMARY

- Building Department: Total department expenditures are \$495.4 thousand or almost 67 percent of the amended budgeted amount of \$740.3 thousand for the year. All but a few expenditure accounts were under their budgets for the year. The Permitting Clerk vacancy position was filled in September 2023.
- Fire and Police Commission: Total expenditures are \$88.5 thousand compared to a budget of \$60 thousand. With both police and fire departments being shorthanded throughout the year, fees for applicant testing and background services were substantial.
- Police Department: Total department expenditures for the year are \$7.363 million. Overtime costs of \$384 thousand have eclipsed the budget of \$250 thousand due to a few unfilled positions. Vehicle maintenance costs of \$60 thousand are substantial, eclipsing the budget by \$24 thousand. The Village purchased two police vehicles in May; these were budgeted for in Fiscal Year 2024. The total department's expenditures were just under the amended budgeted amount of \$7.374 million by \$11 thousand.

Pension expenditures for the pension levy are based on pension revenues and are ultimately a net zero transaction in the General Fund.

- Fire Department: Total department expenditures are \$6.977 million. Due to staffing shortages, full-time salaries are under the budget amount of \$2.728 million by \$360 thousand and are at 87 percent. Overtime of \$638.4 thousand has eclipsed the budget of \$280 thousand by \$358.4 thousand for the year. Vehicle maintenance has been substantial eclipsing the budget by \$65.7 thousand. Medical supplies are \$39.2 thousand over their budget. Overall department expenditures are over 99.5 percent of the amended budget amount of \$7.016 million.

As previously mentioned, a large expenditure over \$497 thousand was made to the State for annual administrative services for the collection of GEMT ambulance fees. This is reflected in the Other Contractual Expense line item. This fee has been increasing year over year as it correlates to the increasing ambulance fee revenue.

Like the Police Department, pension expenditures for the pension tax levy are based on pension revenue.

- Public Works Department: Total department expenditures are \$4.140 million are 87.5 percent of the amended budgeted total of \$4.733 million. Salaries and overtime are under their respective budgets due to a staffing shortage. With a few exceptions, the other accounts are recording expenditures under their budgeted amounts for the year. Due to the timing of the billings, we have expended eleven months of rubbish expenditures on this cash basis report and will account for the April billing as an expenditure and accounts payable when the final financial statements are completed. This expenditure is roughly \$176 thousand per month.

VILLAGE OF WESTCHESTER
APRIL 2024 FINANCIAL STATEMENT SUMMARY

UTILITY FUND

- Utility Fund revenues are \$6.049 million for the year. Total revenues are over 98.4 percent of the budget amount of \$6.147 million for Fiscal Year 2024.
- Utility Fund expenses are \$7.258 million or 85.6 percent of the amended budget amount of \$8.477 million. We have recorded eleven months of billings from the Broadview-Westchester Water Agency instead of a full year of twelve due to timing. This final billing will be recorded as a payable when the final financial statements are prepared. The overall budget underage is primarily due to the lag in billings as noted above, and expenditures for the new water meters of \$878.4 thousand that are a little over half of the budgeted expenditures of \$1.444 million.

The majority of the expense accounts are at or under their budgets with some exceptions.

- The Utility Fund is recording expenses over revenues of \$1.210 million for the year. Note that the Village has budgeted expenses over revenues in the amount of \$2.331 million for the year on account of the spending of the majority of the federal ARPA grant funds of over \$2 million received in prior years. For comparison and context purposes, the Utility Fund recorded a surplus of \$807.4 thousand last year on a cash basis.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$55.2 thousand. Expenditures for the month of April are \$44 thousand.

Total revenues for the year are \$778 thousand with expenditures of \$1.025 million resulting in net expenditures over revenues of \$247 thousand for the fiscal year. This fund originally budgeted expenditures more than revenues in the amount of \$450 thousand for the fiscal year due to a spend down of grant monies received in prior years.

E-911 FUND

- The Village has received E911 taxes of \$445.3 thousand for the year. This reimbursement is for several prior months of expenditures. Expenditures of \$483.3 thousand have been incurred for the year. Revenue reimbursements of E911 expenditures come from the South West Cook County Consolidated Dispatch agency which holds the Village's E911 taxes. Meetings are usually held bi-monthly or quarterly and this is when the Village submits for reimbursement of its expenditures. The Village is due a reimbursement of the recent expenditures through April 2024.

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis and total \$76.7 thousand for the year. This total is for three of the four quarters. The fourth quarter's taxes were received in May 2024 and will be booked as additional revenue and a receivable when the final financial statements are prepared.

VILLAGE OF WESTCHESTER
APRIL 2024 FINANCIAL STATEMENT SUMMARY

HOTEL/MOTEL TAX FUND (continued)

Other revenues for newspaper ads and special event revenue total roughly \$16.6 thousand for the year. The total revenues on a cash basis are \$93.3 for the year.

- Expenditures totaled \$4.6 thousand for the month of April and are \$95.6 thousand for the fiscal year. The expenditures consist of newsletter publication, electricity for the sign on Mannheim Road, and special event items such as Christmas décor and contributions to the Park District for Concerts in the Park and the 2023 Winter Wonderland sponsorship.
- On a cash basis, the fund is recording expenditures over revenues for year of \$2.3 thousand for the year.

ROOSEVELT RD. & CERMAK/OXFORD ST. TIF FUNDS

- In the Roosevelt Rd. TIF fund, real estate taxes of \$434.3 have been received in total for the fiscal year. *Combined* TIF funds' expenditures of roughly \$54.5 thousand have been recorded for the year. To close out the Cermak Rd./Oxford St. TIF fund permanently, a transfer of \$49.5 thousand from the General Fund was made to reimburse the fund for total cumulative expenditures since it's inception.

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. Bond payments are due every June 15th (interest only) and December 15th (principal and interest). Total principal and interest for year total \$543.8 thousand. By Village Ordinance, transfers in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are recorded are the pledged revenue for the aforementioned bond payments.

DEBT SERVICE FUND (Fund 31) – 2021 & 2023 G.O. BONDS

- This fund was established to account for the 2021 General Obligation Bond and the 2023 General Obligation Bond issues' 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 of \$2.789 million have been received for the year. Principal of \$1.635 million, and interest of \$568.6 thousand was paid in December. Total principal and interest paid for the year totals \$2.204 million.

VILLAGE OF WESTCHESTER
APRIL 2024 FINANCIAL STATEMENT SUMMARY

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$86 thousand was received in April. In total, \$1.228 million has been received for the year. This is over 114 percent of the budgeted amount of \$1.075 million. As mentioned previously, total principal and interest payments totaling \$543.8 thousand were recorded in the Debt Service Fund and a corresponding *transfer out* of this Capital Projects Fund to the Debt Service Fund was made in December for a total of \$543.8 thousand for the year.

Additionally, a \$14.9 thousand payment for principal and interest was made in April for the promissory note on the Village Hall building purchase. The Public Works aerial truck expenditure of \$164.5 thousand was recorded in June 2023. Including the transfer out, overall fund expenditures are \$908 thousand. The fund is recording revenues over expenditures of \$328.6 thousand for the year.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In February, bond proceeds of \$5.0 million were received. This is another portion of the 2021 referendum bonds. In April, \$112.3 thousand was expended for the water and sewer infrastructure program. A total of \$12.4 million has been expended for the fiscal year on road improvements and water/sewer infrastructure. These expenditures are budgeted for and funded with available bond proceeds (fund balance) received in the prior year.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
GENERAL FUND REVENUE						
01-00-4102-000 REAL ESTATE TAXES	.00	3,014,562.23	3,502,227.00	3,502,227.00	(487,664.77)	86.08
01-00-4102-100 REAL ESTATE TAXES-FIRE PENSION	.00	1,867,467.27	1,825,000.00	1,825,000.00	42,467.27	102.33
01-00-4102-200 REAL ESTATE TAXES-POLICE PENSION	.00	2,083,468.78	1,950,000.00	1,950,000.00	133,468.78	106.84
01-00-4202-000 UTILITY TAX-ELECTRIC	28,577.81	443,642.00	499,100.00	499,100.00	(55,458.00)	88.89
01-00-4203-000 GAMING TAX	24,924.16	285,060.49	253,000.00	253,000.00	32,060.49	112.67
01-00-4205-000 UTILITY TAX-NATURAL GAS	35,082.01	323,036.21	495,000.00	495,000.00	(171,963.79)	65.26
01-00-4206-000 PLACES FOR EATING TAX	18,252.86	267,032.87	273,000.00	273,000.00	(5,967.13)	97.81
01-00-4207-000 TELECOMMUNICATION TAXES	34,277.17	429,638.04	425,100.00	425,100.00	4,538.04	101.07
01-00-4210-000 FOREIGN FIRE INSURANCE	.00	60,970.01	37,000.00	37,000.00	23,970.01	164.78
01-00-4212-000 AMUSEMENT TAX	64.80	21,545.61	19,000.00	19,000.00	2,545.61	113.40
01-00-4215-000 LOCAL GAS TAX	14,232.22	178,520.00	163,200.00	163,200.00	15,320.00	109.39
01-00-4216-000 VIDEO RENTAL TAX	.00	206.66	480.00	480.00	(273.34)	43.05
01-00-4217-000 CABLE FRANCHISE TAX	14,021.25	326,475.77	336,000.00	336,000.00	(9,524.23)	97.17
01-00-4402-000 PERSONAL PROP. REPLACEMENT TAX	11,972.36	226,758.97	233,600.00	233,600.00	(6,841.03)	97.07
01-00-4402-100 PPRT - POLICE PENSION	1,652.45	25,890.59	26,516.00	26,516.00	(625.41)	97.64
01-00-4402-200 PPRT - FIRE PENSION	865.57	13,561.76	13,889.00	13,889.00	(327.24)	97.64
01-00-4403-000 STATE INCOME TAX	261,600.46	2,765,465.93	2,735,066.00	2,735,066.00	30,399.93	101.11
01-00-4405-000 STATE SALES TAX	154,609.19	1,977,420.90	1,890,000.00	1,890,000.00	87,420.90	104.63
01-00-4406-000 LOCAL USE TAX	41,915.86	645,238.43	692,572.00	692,572.00	(47,333.57)	93.17
01-00-4407-000 CANNABIS TAX	2,532.89	26,212.62	30,237.00	30,237.00	(4,024.38)	86.69
01-00-4408-000 DISPENSARY TAX	10,171.44	156,961.79	150,000.00	150,000.00	6,961.79	104.64
01-00-4503-000 BUILDING PERMITS-RES	36,387.88	453,282.72	455,000.00	455,000.00	(1,717.28)	99.62
01-00-4503-200 HOME COMPLIANCE PERMITS	9,825.00	84,946.80	114,000.00	114,000.00	(29,053.20)	74.51
01-00-4503-600 HEALTH INSPECTION FEE	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
01-00-4503-700 FIRE INSPECTION FEES	1,265.85	4,228.20	4,225.00	4,225.00	3.20	100.08
01-00-4503-900 RESIDENTIAL RENTAL REGISTR FEE	.00	50.00	.00	.00	50.00	.00
01-00-4507-000 BUSINESS LICENSES	100.00	57,908.50	52,665.00	52,665.00	5,243.50	109.96
01-00-4509-000 GAMING LICENSES	.00	5,140.00	1,000.00	1,000.00	4,140.00	514.00
01-00-4511-000 CONTRACTOR LICENSES	10,050.00	77,100.00	83,000.00	83,000.00	(5,900.00)	92.89
01-00-4512-000 SOLICITOR'S LICENSE	.00	750.00	1,000.00	1,000.00	(250.00)	75.00
01-00-4515-000 VEHICLE STICKER	141,216.84	335,348.66	355,000.00	355,000.00	(19,651.34)	94.46
01-00-4515-900 LATE FEE-STICKER	.00	12,023.00	6,000.00	6,000.00	6,023.00	200.38
01-00-4527-000 LIQUOR LICENSES	.00	147,155.00	60,000.00	60,000.00	87,155.00	245.26
01-00-4531-000 TOBACCO LICENSES	.00	1,400.00	1,400.00	1,400.00	.00	100.00
01-00-4701-000 ALARM FINES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4702-000 POLICE FINES	7,830.00	78,782.48	145,000.00	145,000.00	(66,217.52)	54.33
01-00-4702-050 OVERWEIGHT TRUCK FINES	.00	13,460.00	50,000.00	50,000.00	(36,540.00)	26.92
01-00-4702-100 CIRCUIT COURT FINES	1,637.00	21,790.40	31,000.00	31,000.00	(9,209.60)	70.29
01-00-4703-000 CODE ENFORCEMENT FINES	100.00	9,454.80	3,000.00	3,000.00	6,454.80	315.16
01-00-4704-000 PHOTO ENFORCEMENT	57,573.17	675,131.01	502,800.00	502,800.00	172,331.01	134.27
01-00-4705-000 POLICE TOWING	2,500.00	21,500.00	57,000.00	57,000.00	(35,500.00)	37.72
01-00-4802-000 PLANNING & ZONING FEES	.00	525.00	500.00	500.00	25.00	105.00
01-00-4806-000 RENT	14,900.54	178,551.50	88,272.00	88,272.00	90,279.50	202.27
01-00-4810-000 AMBULANCE FEES	173,298.35	1,867,727.25	1,600,000.00	1,600,000.00	267,727.25	116.73
01-00-4812-000 RUBBISH	357,388.56	2,147,769.22	2,170,000.00	2,170,000.00	(22,230.78)	98.98
01-00-4813-000 RUBBISH - PENALTIES	(15.69)	29,232.23	25,700.00	25,700.00	3,532.23	113.74
01-00-4816-000 ADVERTISING	.00	1,500.00	1,500.00	1,500.00	.00	100.00
01-00-5102-000 INTEREST INCOME	15,430.12	194,083.02	75,000.00	75,000.00	119,083.02	258.78
01-00-5103-000 INVESTMENT APPREC./DEPREC.	.00	.00	22,998.00	22,998.00	(22,998.00)	.00
01-00-5104-000 LOCAL GRANTS	.00	27,988.00	.00	.00	27,988.00	.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5108-000 SALE OF FIXED ASSETS	39,765.00	57,030.03	10,000.00	10,000.00	47,030.03	570.30
01-00-5112-100 FEDERAL GRANT - POLICE DEPT	.00	2,561.24	34,100.00	34,100.00	(31,538.76)	7.51
01-00-5122-000 REIMBURSEMENT	(10,750.82)	12,112.66	75,500.00	75,500.00	(63,387.34)	16.04
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	.00	18,547.15	19,600.00	19,600.00	(1,052.85)	94.63
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	14,081.56	25,325.29	19,500.00	19,500.00	5,825.29	129.87
01-00-5122-200 REIMBURSEMENT-INSURANCE	.00	13,536.97	15,000.00	15,000.00	(1,463.03)	90.25
01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION	.00	25.00	5,000.00	5,000.00	(4,975.00)	.50
01-00-5125-000 REBATE-COOK CO GASOLINE TAXES	.00	4,838.94	4,750.00	4,750.00	88.94	101.87
01-00-5140-000 SIDEWALK	.00	9,343.75	17,500.00	17,500.00	(8,156.25)	53.39
01-00-5142-000 TREE PROGRAM	.00	3,603.50	14,000.00	14,000.00	(10,396.50)	25.74
01-00-5180-000 PROCEEDS FROM BOND SALE	.00	.00	391,000.00	391,000.00	(391,000.00)	.00
01-00-5189-000 MISCELLANEOUS INCOME	316.65	9,994.05	25,000.00	25,000.00	(15,005.95)	39.98
TOTAL GENERAL FUND REVENUE	1,527,652.51	21,742,883.30	22,090,997.00	22,090,997.00	(348,113.70)	98.42
TOTAL FUND REVENUE	1,527,652.51	21,742,883.30	22,090,997.00	22,090,997.00	(348,113.70)	98.42
TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>ADMINISTRATION</u>						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	69,360.24	648,682.81	597,268.00	655,268.00	(6,585.19)	99.00
01-11-6103-100 ADMINISTRATION PART TIME SAL	.00	19,412.50	31,200.00	31,200.00	(11,787.50)	62.22
01-11-6103-200 ELECTED OFFICIALS SALARIES	1,678.85	56,193.64	57,600.00	57,600.00	(1,406.36)	97.56
01-11-6104-000 ADMINISTRATION OVERTIME	2,093.15	3,887.21	500.00	500.00	3,387.21	777.44
01-11-6106-000 VACATION PAYOUT	.00	3,053.64	.00	.00	3,053.64	.00
01-11-6108-000 SICK PAY PAYOUT	.00	5,536.09	920.00	920.00	4,616.09	601.75
01-11-6122-000 UNEMPLOYMENT COMPENSATION	.00	15,696.50	.00	.00	15,696.50	.00
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	4,525.22	45,637.49	42,567.00	44,179.00	1,458.49	103.30
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	1,058.32	10,673.22	9,955.00	10,332.00	341.22	103.30
01-11-6128-000 IMRF- EMPLOYER EXPENSE	3,378.64	34,331.46	33,787.00	35,097.40	(765.94)	97.82
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,871.68	84,791.58	95,000.00	102,138.96	(17,347.38)	83.02
01-11-6203-000 CONTRACT/LEGAL NOTICES	133.00	1,633.00	7,550.00	7,550.00	(5,917.00)	21.63
01-11-6205-000 PRINTING	.00	3,438.80	4,000.00	4,000.00	(561.20)	85.97
01-11-6207-000 POSTAGE	.00	5,691.29	7,500.00	7,500.00	(1,808.71)	75.88
01-11-6211-000 CONFERENCE/TRAINING	98.43	11,774.20	17,950.00	17,950.00	(6,175.80)	65.59
01-11-6213-000 DUES & SUBSCRIPTIONS	829.35	36,349.00	23,365.00	23,365.00	12,984.00	155.57
01-11-6215-000 INSURANCE & BONDING	74,408.65	516,389.31	436,846.00	436,846.00	79,543.31	118.21
01-11-6216-000 PAYROLL PROCESSING CHARGE	599.80	13,214.07	16,000.00	16,000.00	(2,785.93)	82.59
01-11-6217-000 BANKING SERVICE FEES	492.94	31,078.99	25,000.00	25,000.00	6,078.99	124.32
01-11-6219-000 TELEPHONE & COMMUNICATION	2,514.39	65,386.55	5,242.00	56,152.00	9,234.55	116.45
01-11-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	380.00	.00	.00	380.00	.00
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	1,927.23	30,982.56	29,650.00	29,650.00	1,332.56	104.49
01-11-6237-000 EQUIPMENT RENTAL	.00	4,378.12	4,853.00	4,853.00	(474.88)	90.21
01-11-6240-000 VILLAGE MANAGER AUTO EXPENSE	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-11-6246-000 REIMBURSE-TRAVEL EXPENSE (MILE	.00	184.27	.00	.00	184.27	.00
01-11-6265-000 PROF. SERVICES-AUDIT	36,125.00	70,889.00	57,000.00	133,220.00	(62,331.00)	53.21
01-11-6265-030 PROF. SERVICES-OTHER	4,244.26	117,021.71	155,388.00	155,388.00	(38,366.29)	75.31
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	3,361.48	116,514.80	115,660.00	115,660.00	854.80	100.74
01-11-6303-000 ATTORNEY LEGAL RETAINER	2,350.00	25,850.00	28,200.00	28,200.00	(2,350.00)	91.67
01-11-6327-000 OTHER LEGAL SERVICES	36,554.33	299,441.56	200,000.00	200,000.00	99,441.56	149.72
01-11-6403-000 OFFICE SUPPLIES	699.98	13,790.23	10,000.00	10,000.00	3,790.23	137.90
01-11-6407-500 GAS/FUEL OTHER ENTITIES	(11,049.33)	.00	.00	.00	.00	.00
01-11-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	1,901.20	1,000.00	1,000.00	901.20	190.12
01-11-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,413.22	17,206.74	1,200.00	1,200.00	16,006.74	1433.90
01-11-6489-000 MISC. MATERIALS & SUPPLIES	3,098.00	8,277.49	26,000.00	26,000.00	(17,722.51)	31.84
01-11-6610-000 INSTALLMENT DEBT-INTEREST	.00	390,891.96	391,000.00	391,000.00	(108.04)	99.97
01-11-6700-000 CONTINGENCY	.00	.00	200,000.00	22,055.00	(22,055.00)	.00
01-11-6807-000 TRANSFER TO CER/OXF ST. TIF	49,492.20	49,492.20	.00	.00	49,492.20	.00
TOTAL ADMINISTRATION	295,259.03	2,760,053.19	2,634,701.00	2,652,324.36	107,728.83	104.06
TOTAL FUND EXPENDITURES	295,259.03	2,760,053.19	2,634,701.00	2,652,324.36	107,728.83	104.06
TOTAL FUND EXPENDITURES	295,259.03	2,760,053.19	2,634,701.00	2,652,324.36	107,728.83	104.06

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	295,259.03	2,760,053.19	2,634,701.00	2,652,324.36	107,728.83	104.06
PLANNING & ZONING						
01-14-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	9,000.00	9,000.00	(9,000.00)	.00
01-14-6205-000 PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-14-6207-000 POSTAGE	.00	.00	500.00	500.00	(500.00)	.00
01-14-6265-030 ENGINEERING	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-14-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	12,000.00	12,000.00	(12,000.00)	.00
TOTAL PLANNING & ZONING	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
TOTAL FUND EXPENDITURES	295,259.03	2,760,053.19	2,664,701.00	2,682,324.36	77,728.83	102.90
BUILDING DEPARTMENT						
01-15-6103-000 BUILDING - FULL TIME SALARIES	18,929.04	205,047.09	224,862.00	250,862.00	(45,814.91)	81.74
01-15-6103-100 BUILDING - PART TIME SALARIES	1,823.68	22,506.88	57,800.00	57,800.00	(35,293.12)	38.94
01-15-6108-000 SICK PAY PAYOUT	.00	336.00	.00	.00	336.00	.00
01-15-6124-000 SOCIAL SECURITY - EMPLOYER	1,248.97	13,709.87	17,525.00	19,137.00	(5,427.13)	71.64
01-15-6126-000 MEDICARE EXPENSE - EMPLOYER	292.10	3,206.29	4,099.00	4,476.00	(1,269.71)	71.63
01-15-6128-000 IMRF- EMPLOYER EXPENSE	1,055.03	7,909.51	12,734.00	14,044.40	(6,134.89)	56.32
01-15-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,335.09	59,243.46	82,201.00	89,339.95	(30,096.49)	66.31
01-15-6203-000 CONTRACT/LEGAL NOTICES	.00	200.00	1,000.00	1,000.00	(800.00)	20.00
01-15-6205-000 PRINTING	.00	225.00	1,500.00	1,500.00	(1,275.00)	15.00
01-15-6207-000 POSTAGE	.00	53.59	1,500.00	1,500.00	(1,446.41)	3.57
01-15-6211-000 CONFERENCE/TRAINING	137.50	279.33	10,800.00	10,800.00	(10,520.67)	2.59
01-15-6213-000 DUES & SUBSCRIPTIONS	.00	1,439.43	2,490.00	2,490.00	(1,050.57)	57.81
01-15-6219-000 TELEPHONE & COMMUNICATIONS	114.31	4,253.68	2,200.00	2,200.00	2,053.68	193.35
01-15-6225-000 MAINT. SERVICES-EQUIPMENT	324.88	18,047.31	19,175.00	19,175.00	(1,127.69)	94.12
01-15-6265-030 PROF. SERVICES-OTHER	84.75	30,654.00	69,000.00	69,000.00	(38,346.00)	44.43
01-15-6265-100 PROF. SERVICES-ENGINEERING	.00	3,291.00	30,000.00	30,000.00	(26,709.00)	10.97
01-15-6266-000 PLAN REVIEW SERVICES	7,400.00	112,855.72	140,000.00	140,000.00	(27,144.28)	80.61
01-15-6280-000 ELEVATOR INSPECTION	.00	2,575.00	4,000.00	4,000.00	(1,425.00)	64.38
01-15-6289-000 OTHER CONTRACTUAL EXPENSES	.00	782.00	3,000.00	3,000.00	(2,218.00)	26.07
01-15-6403-000 OFFICE SUPPLIES	.00	16.99	.00	.00	16.99	.00
01-15-6406-000 CLOTHING SUPPLIES	.00	498.00	500.00	500.00	(2.00)	99.60
01-15-6407-000 FUEL	90.82	1,220.33	3,000.00	3,000.00	(1,779.67)	40.68
01-15-6419-000 MATERIAL & SUPPLIES-OFFICES	.00	1,137.48	2,000.00	2,000.00	(862.52)	56.87
01-15-6421-000 MATERIAL & SUPPLIES-EQUIPMENT	.00	4,115.59	9,200.00	9,200.00	(5,084.41)	44.73
01-15-6423-000 MATERIAL & SUPPLIES-VEHICLES	.00	811.06	1,500.00	1,500.00	(688.94)	54.07
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	.00	946.98	3,750.00	3,750.00	(2,803.02)	25.25
TOTAL BUILDING DEPARTMENT	36,836.17	495,361.59	703,836.00	740,274.35	(244,912.76)	66.92
TOTAL FUND EXPENDITURES	332,095.20	3,255,414.78	3,368,537.00	3,422,598.71	(167,183.93)	95.12

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>FIRE & POLICE COMMISSION</u>						
01-18-6203-000 CONTRACT/LEGAL NOTICES	235.40	1,829.64	1,200.00	1,200.00	629.64	152.47
01-18-6207-000 POSTAGE	.00	.00	200.00	200.00	(200.00)	.00
01-18-6211-000 CONFERENCE & TRAINING	.00	.00	1,250.00	1,250.00	(1,250.00)	.00
01-18-6213-000 DUES & SUBSCRIPTIONS	.00	400.00	375.00	375.00	25.00	106.67
01-18-6265-020 PROF. SERVICES-LEGAL	916.20	10,867.41	15,000.00	15,000.00	(4,132.59)	72.45
01-18-6265-030 PROF. SERVICES-OTHER	3,679.50	75,392.90	42,000.00	42,000.00	33,392.90	179.51
01-18-6403-000 OFFICE SUPPLIES	.00	35.00	.00	.00	35.00	.00
TOTAL FIRE & POLICE COMMISSION	4,831.10	88,524.95	60,025.00	60,025.00	28,499.95	147.48
TOTAL FUND EXPENDITURES	336,926.30	3,343,939.73	3,428,562.00	3,482,623.71	(138,683.98)	96.02
TOTAL FUND EXPENDITURES	336,926.30	3,343,939.73	3,428,562.00	3,482,623.71	(138,683.98)	96.02

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>POLICE DEPARTMENT</u>						
01-20-6103-000 POLICE - FULL TIME SALARIES	263,211.43	3,117,837.49	3,259,251.00	3,259,251.00	(141,413.51)	95.66
01-20-6103-050 POLICE - FULL TIME NON-SWORN	21,974.62	264,367.20	256,011.00	256,011.00	8,356.20	103.26
01-20-6104-000 POLICE - OVERTIME	23,862.20	383,968.20	250,000.00	250,000.00	133,968.20	153.59
01-20-6106-000 VACATION PAYOUT	.00	32,775.41	20,000.00	20,000.00	12,775.41	163.88
01-20-6108-000 SICK PAY PAYOUT	.00	4,671.85	5,000.00	5,000.00	(328.15)	93.44
01-20-6110-000 HOLIDAY PAY	.00	139,742.40	141,110.00	141,110.00	(1,367.60)	99.03
01-20-6115-000 EARLY RETIREMENT INCENTIVE	.00	8,000.00	20,000.00	8,000.00	.00	100.00
01-20-6118-000 UNIFORM ALLOWANCE	.00	7,613.10	32,175.00	32,175.00	(24,561.90)	23.66
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,092.36	27,141.18	24,444.00	24,444.00	2,697.18	111.03
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	4,234.45	54,883.38	50,971.00	50,971.00	3,912.38	107.68
01-20-6128-000 IMRF - EMPLOYER EXPENSE	1,224.22	7,352.03	12,903.00	12,903.00	(5,550.97)	56.98
01-20-6132-000 POLICE PENSION - R.E. TAXES	200.21	2,104,201.81	1,950,000.00	1,950,000.00	154,201.81	107.91
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	47,603.83	611,907.22	715,000.00	715,000.00	(103,092.78)	85.58
01-20-6205-000 PRINTING	.00	5,202.12	5,000.00	5,000.00	202.12	104.04
01-20-6207-000 POSTAGE	32.95	451.52	1,000.00	1,000.00	(548.48)	45.15
01-20-6211-000 POLICE CONFERENCE/TRAINING	1,900.00	15,795.53	35,355.00	25,355.00	(9,559.47)	62.30
01-20-6211-100 LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200 FOOD / MEALS	37.21	986.41	1,600.00	1,600.00	(613.59)	61.65
01-20-6211-300 TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	2,440.00	49,831.05	48,853.00	48,853.00	978.05	102.00
01-20-6219-000 TELEPHONE & COMMUNICATION	1,425.55	16,411.71	10,500.00	10,500.00	5,911.71	156.30
01-20-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-20-6225-000 MAINT. SERVICES-EQUIPMENT	489.91	4,498.61	4,650.00	4,650.00	(151.39)	96.74
01-20-6227-000 MAINT. SERVICES-VEHICLES	3,706.73	59,951.29	36,000.00	36,000.00	23,951.29	166.53
01-20-6237-000 EQUIPMENT RENTAL	.00	2,368.02	2,808.00	2,808.00	(439.98)	84.33
01-20-6249-000 COMMUNITY RELATIONS	.00	7,213.55	3,000.00	3,000.00	4,213.55	240.45
01-20-6265-030 PROF. SERVICES-OTHER	475.00	5,377.66	4,800.00	4,800.00	577.66	112.03
01-20-6265-040 PROF. SERVICES-ANIMAL CONTROL	.00	.00	300.00	300.00	(300.00)	.00
01-20-6289-000 OTHER CONTRACTUAL EXPENSES	.00	48,068.32	35,350.00	35,350.00	12,718.32	135.98
01-20-6403-000 OFFICE SUPPLIES	66.14	1,477.81	2,500.00	2,500.00	(1,022.19)	59.11
01-20-6404-000 AMMUNITION	.00	4,685.60	15,000.00	15,000.00	(10,314.40)	31.24
01-20-6407-000 FUEL	4,997.75	63,898.20	57,000.00	57,000.00	6,898.20	112.10
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	3,736.76	20,229.23	19,635.00	19,635.00	594.23	103.03
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	4,242.99	10,047.95	25,000.00	25,000.00	(14,952.05)	40.19
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	.00	1,254.43	1,500.00	1,500.00	(245.57)	83.63
01-20-6449-000 COMMUNITY RELATIONS	724.00	6,681.31	4,000.00	4,000.00	2,681.31	167.03
01-20-6509-000 COMPUTER HARDWARE	.00	4,901.69	15,000.00	15,000.00	(10,098.31)	32.68
01-20-6515-000 OPERATING EQUIPMENT	.00	67,351.64	126,064.00	126,064.00	(58,712.36)	53.43
01-20-6516-000 WEAPONS	.00	.00	10,000.00	.00	.00	.00
01-20-6521-000 MOTOR VEHICLES	.00	176,734.05	107,000.00	176,000.00	734.05	100.42
01-20-6609-000 INSTALLMENT DEBT-PRINCIPAL	.00	24,681.51	25,412.00	25,412.00	(730.49)	97.13
01-20-6610-000 INSTALLMENT DEBT-INTEREST	.00	839.83	160.00	160.00	679.83	524.89
TOTAL POLICE DEPARTMENT	388,678.31	7,363,400.31	7,337,352.00	7,374,352.00	(10,951.69)	99.85
TOTAL FUND EXPENDITURES	725,604.61	10,707,340.04	10,765,914.00	10,856,975.71	(149,635.67)	98.62

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	725,604.61	10,707,340.04	10,765,914.00	10,856,975.71	(149,635.67)	98.62
FIRE DEPARTMENT						
01-22-6103-000 FIRE - FULL TIME SALARIES	185,181.60	2,368,136.63	2,728,316.00	2,728,316.00	(360,179.37)	86.80
01-22-6103-100 FIRE - PART TIME SALARIES	2,392.20	26,092.70	20,500.00	20,500.00	5,592.70	127.28
01-22-6103-200 FIRE PREVENTION PAY	429.00	3,124.22	12,000.00	12,000.00	(8,875.78)	26.04
01-22-6104-000 FIRE - OVERTIME	28,360.28	638,408.56	280,000.00	280,000.00	358,408.56	228.00
01-22-6106-000 VACATION PAYOUT	.00	25,425.59	20,000.00	20,000.00	5,425.59	127.13
01-22-6108-000 SICK PAY PAYOUT	.00	11,208.42	8,000.00	8,000.00	3,208.42	140.11
01-22-6109-000 COMP TIME PAYOUT	.00	118.33	.00	.00	118.33	.00
01-22-6110-000 HOLIDAY PAY	.00	108,880.60	115,000.00	115,000.00	(6,119.40)	94.68
01-22-6118-000 UNIFORM ALLOWANCE	.00	21,837.26	33,600.00	33,600.00	(11,762.74)	64.99
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	148.32	4,385.89	1,271.00	1,271.00	3,114.89	345.07
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,049.17	45,026.70	39,858.00	39,858.00	5,168.70	112.97
01-22-6128-000 IMRF - EMPLOYER EXPENSE	140.36	4,071.25	1,033.00	1,033.00	3,038.25	394.12
01-22-6132-000 FIRE PENSION - R.E. TAXES	104.87	1,878,327.44	1,825,000.00	1,825,000.00	53,327.44	102.92
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	43,474.13	494,046.55	639,808.00	639,808.00	(145,761.45)	77.22
01-22-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	150.00	150.00	(150.00)	.00
01-22-6205-000 PRINTING	.00	.00	750.00	750.00	(750.00)	.00
01-22-6207-000 POSTAGE	.00	122.82	300.00	300.00	(177.18)	40.94
01-22-6211-000 CONFERENCE/TRAINING	3,438.05	26,953.15	44,650.00	44,650.00	(17,696.85)	60.37
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	13,090.53	47,174.75	37,000.00	37,000.00	10,174.75	127.50
01-22-6213-000 DUES & SUBSCRIPTIONS	.00	10,282.42	11,500.00	11,500.00	(1,217.58)	89.41
01-22-6219-000 TELEPHONE & COMMUNICATION	1,439.89	17,888.19	14,418.00	14,418.00	3,470.19	124.07
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	5,742.00	17,950.45	10,000.00	10,000.00	7,950.45	179.50
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	.00	10,954.38	15,850.00	15,850.00	(4,895.62)	69.11
01-22-6227-000 MAINT. SERVICES-VEHICLES	12,932.33	152,291.42	100,000.00	86,560.00	65,731.42	175.94
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUN	.00	.00	9,500.00	9,500.00	(9,500.00)	.00
01-22-6265-030 PROF. SERVICES-OTHER	.00	.00	80,800.00	80,800.00	(80,800.00)	.00
01-22-6289-000 OTHER CONTRACTUAL EXPENSES	15,936.84	573,499.37	335,406.00	335,406.00	238,093.37	170.99
01-22-6403-000 OFFICE SUPPLIES	41.58	4,460.03	4,500.00	4,500.00	(39.97)	99.11
01-22-6405-000 CLEANING SUPPLIES	767.30	5,886.95	6,500.00	6,500.00	(613.05)	90.57
01-22-6407-000 FUEL	1,902.46	21,695.28	25,000.00	25,000.00	(3,304.72)	86.78
01-22-6411-000 PUBLIC EDUCATION MATERIALS	827.89	13,063.33	13,800.00	13,800.00	(736.67)	94.66
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	119.72	100.00	100.00	19.72	119.72
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	91.99	30,849.44	19,700.00	33,742.23	(2,892.79)	91.43
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	.00	7,034.83	11,400.00	11,400.00	(4,365.17)	61.71
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	20,890.32	79,527.77	40,350.00	40,350.00	39,177.77	197.09
01-22-6425-000 MATERIALS & SUPPLIES-OTHER EQU	50.00	8,227.85	6,825.00	6,825.00	1,402.85	120.55
01-22-6509-000 COMPUTER HARDWARE	.00	.00	.00	13,440.00	(13,440.00)	.00
01-22-6515-000 OPERATING EQUIPMENT	.00	266,093.29	263,480.00	368,404.83	(102,311.54)	72.23
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	1,606.72	27,419.29	38,200.00	38,200.00	(10,780.71)	71.78
01-22-6521-000 MOTOR VEHICLES	.00	.00	65,000.00	.00	.00	.00
01-22-6525-000 BUILDING/EQUIPMENT	9,750.00	26,358.90	82,000.00	82,000.00	(55,641.10)	32.15
TOTAL FIRE DEPARTMENT	351,787.83	6,976,943.77	6,961,565.00	7,015,532.06	(38,588.29)	99.45
TOTAL FUND EXPENDITURES	1,077,392.44	17,684,283.81	17,727,479.00	17,872,507.77	(188,223.96)	98.95

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 1 - GENERAL FUND

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

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 12 MONTHS ENDING APRIL 30, 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	48,506.08	543,776.04	620,870.00	617,700.00	(73,923.96)	88.03
01-30-6103-050 PW-FULLTIME-BUILDINGS & GROUND	3,979.92	45,855.60	44,990.00	44,990.00	865.60	101.92
01-30-6104-000 PUBLIC WORKS - OVERTIME	2,111.81	42,072.91	80,000.00	80,000.00	(37,927.09)	52.59
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	647.94	2,500.00	2,500.00	(1,852.06)	25.92
01-30-6118-000 UNIFORM ALLOWANCE	.00	.00	1,750.00	1,750.00	(1,750.00)	.00
01-30-6124-000 SOCIAL SECURITY - EMPLOYER	3,425.01	39,474.36	46,553.00	47,359.00	(7,884.64)	83.35
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	800.95	9,231.37	10,887.00	11,075.50	(1,844.13)	83.35
01-30-6128-000 IMRF - EMPLOYER EXPENSE	2,641.38	40,865.66	37,843.00	38,498.20	2,367.46	106.15
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	924.82	185,971.80	190,320.00	193,889.48	(7,917.68)	95.92
01-30-6205-000 PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000 POSTAGE	.00	3,884.34	250.00	250.00	3,634.34	1553.74
01-30-6211-000 CONFERENCE/TRAINING	137.50	200.00	3,000.00	3,000.00	(2,800.00)	6.67
01-30-6213-000 DUES & SUBSCRIPTIONS	6.65	3,239.71	5,125.00	5,125.00	(1,885.29)	63.21
01-30-6219-000 TELEPHONE & COMMUNICATION	144.02	5,840.27	3,900.00	3,900.00	1,940.27	149.75
01-30-6223-000 MAINT. SERVICES-BUILDING & OFF	82,399.05	155,259.51	47,250.00	244,473.00	(89,213.49)	63.51
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	.00	34,545.64	34,500.00	34,500.00	45.64	100.13
01-30-6227-000 MAINT. SERVICES-VEHICLES	161.00	3,134.15	9,500.00	9,500.00	(6,365.85)	32.99
01-30-6228-100 MAINT. SERVICES-TRAFFIC LIGHTS	.00	15,540.75	23,500.00	23,500.00	(7,959.25)	66.13
01-30-6231-100 TREE REPLACEMENT PROGRAM	320.00	65,534.00	66,000.00	66,000.00	(466.00)	99.29
01-30-6231-200 TREE REMOVAL-CONTRACT	.00	14,518.00	30,000.00	30,000.00	(15,482.00)	48.39
01-30-6231-300 TREE TRIMMING-CONTRACT	.00	93,600.00	100,000.00	100,000.00	(6,400.00)	93.60
01-30-6231-350 RESTORATION TREES-DIRT & SEED	1,140.00	5,469.00	5,500.00	5,500.00	(31.00)	99.44
01-30-6231-400 EMERGENCY TREE & STORM CARE	.00	1,600.00	40,000.00	40,000.00	(38,400.00)	4.00
01-30-6233-000 DISPOSAL CHARGES	.00	10,491.62	45,000.00	45,000.00	(34,508.38)	23.31
01-30-6235-200 SIDEWALK REPLACEMENT PROGRA	.00	110,574.61	115,000.00	115,000.00	(4,425.39)	96.15
01-30-6237-000 EQUIPMENT RENTAL	.00	10,030.19	9,750.00	9,750.00	280.19	102.87
01-30-6243-000 GAS HEATING	.00	6,986.74	15,000.00	15,000.00	(8,013.26)	46.58
01-30-6245-000 RUBBISH EXPENSE	175,461.06	1,924,383.26	2,094,053.00	2,094,053.00	(169,669.74)	91.90
01-30-6251-000 ELECTRICITY	5,892.28	59,560.26	65,100.00	65,100.00	(5,539.74)	91.49
01-30-6265-030 PROF. SERVICES-OTHER	1,941.24	74,231.41	54,500.00	80,070.00	(5,838.59)	92.71
01-30-6265-100 PROF. SERVICES-ENGINEERING	.00	7,105.18	11,000.00	11,000.00	(3,894.82)	64.59
01-30-6289-000 OTHER CONTRACTUAL EXPENSES	.00	36,152.81	37,000.00	37,000.00	(847.19)	97.71
01-30-6289-200 CONTRACTUAL EXPENSE-MOWING	.00	46,732.50	55,000.00	55,000.00	(8,267.50)	84.97
01-30-6403-000 OFFICE SUPPLIES	29.99	551.30	1,500.00	1,500.00	(948.70)	36.75
01-30-6406-000 CLOTHING SUPPLIES	954.61	10,745.90	11,500.00	11,500.00	(754.10)	93.44
01-30-6407-000 FUEL	2,527.41	34,325.12	50,000.00	50,000.00	(15,674.88)	68.65
01-30-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	280.50	1,500.00	1,500.00	(1,219.50)	18.70
01-30-6421-000 MATARIALS & SUPPLIES-EQUIPMENT	1,431.12	48,116.75	42,050.00	42,050.00	6,066.75	114.43
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	1,123.99	2,345.65	10,750.00	10,750.00	(8,404.35)	21.82
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	9,122.42	34,611.50	39,050.00	39,050.00	(4,438.50)	88.63
01-30-6426-000 MATERIALS & SUPPLIES - MECH	729.25	12,170.26	20,000.00	20,000.00	(7,829.74)	60.85
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	2,277.50	23,249.93	44,950.00	44,950.00	(21,700.07)	51.72
01-30-6515-000 OPERATING EQUIPMENT	.00	143,847.00	82,000.00	144,250.00	(403.00)	99.72
01-30-6525-000 BUILDING/EQUIPMENT	.00	4,477.29	5,000.00	5,000.00	(522.71)	89.55
01-30-6527-000 STREET & TRAFFIC SIGNS	2,084.20	24,959.25	25,000.00	25,000.00	(40.75)	99.84
01-30-6540-000 INFRASTRUCTURE EXPENDITURES	.00	133,280.00	.00	133,280.00	.00	100.00
01-30-6609-000 INSTALLMENT LEASE - PRINCIPAL	9,610.99	64,881.21	64,882.00	64,882.00	(.79)	100.00
01-30-6610-000 INSTALLMENT LEASE - INTEREST	279.96	5,790.76	5,791.00	5,791.00	(.24)	100.00

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL PUBLIC WORKS DEPARTMENT	360,164.21	4,140,142.05	4,312,614.00	4,732,986.18	(592,844.13)	87.47
TOTAL FUND EXPENDITURES	1,437,556.65	21,824,425.86	22,040,093.00	22,605,493.95	(781,068.09)	96.54
TOTAL FUND EXPENDITURES	1,437,556.65	21,824,425.86	22,040,093.00	22,605,493.95	(781,068.09)	96.54
TOTAL FUND EXPENDITURES	1,437,556.65	21,824,425.86	22,040,093.00	22,605,493.95	(781,068.09)	96.54
TOTAL FUND EXPENDITURES	1,437,556.65	21,824,425.86	22,040,093.00	22,605,493.95	(781,068.09)	96.54
TOTAL FUND EXPENDITURES	1,437,556.65	21,824,425.86	22,040,093.00	22,605,493.95	(781,068.09)	96.54
TOTAL FUND EXPENDITURES	1,437,556.65	21,824,425.86	22,040,093.00	22,605,493.95	(781,068.09)	96.54
NET REVENUE OVER EXPENDITURES	90,095.86	(81,542.56)	50,904.00	(514,496.95)	432,954.39	(15.85)

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 2 - UTILITY FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
<u>UTILITY FUND REVENUE</u>							
02-00-4814-000	WATER USAGE	686,486.48	4,192,770.49	4,440,000.00	4,440,000.00	(247,229.51)	94.43
02-00-4816-000	WATER INFRASTRUCTURE	86,447.40	517,203.54	515,000.00	515,000.00	2,203.54	100.43
02-00-4818-000	METER SALES	748.60	9,493.20	5,000.00	5,000.00	4,493.20	189.86
02-00-4820-000	WATER PENALTIES	(35.62)	51,838.47	55,000.00	55,000.00	(3,161.53)	94.25
02-00-4828-000	SEWER USAGE	83,116.50	547,769.55	540,000.00	540,000.00	7,769.55	101.44
02-00-4829-000	SEWER INFRASTRUCTURE	85,339.00	510,854.82	515,000.00	515,000.00	(4,145.18)	99.20
02-00-4830-000	SEWER PENALTIES	(4.32)	6,356.99	5,000.00	5,000.00	1,356.99	127.14
02-00-5102-000	INTEREST INCOME	17,426.09	207,831.09	65,000.00	65,000.00	142,831.09	319.74
02-00-5122-000	REIMBURSEMENT	.00	370.10	.00	.00	370.10	.00
02-00-5189-000	OTHER INCOME	226.00	4,051.79	6,500.00	6,500.00	(2,448.21)	62.34
TOTAL UTILITY FUND REVENUE		959,750.13	6,048,540.04	6,146,500.00	6,146,500.00	(97,959.96)	98.41
TOTAL FUND REVENUE		959,750.13	6,048,540.04	6,146,500.00	6,146,500.00	(97,959.96)	98.41

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 2 - UTILITY FUND

PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
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UTILITY FUND EXPENSES

02-95-6103-000	UTILITY - FULL TIME SALARIES	84,146.66	961,862.17	1,073,094.00	1,086,094.00	(124,231.83)	88.56
02-95-6103-100	UTILITY - PART TIME SALARIES	.00	.00	48,000.00	48,000.00	(48,000.00)	.00
02-95-6104-000	UTILITY - OVERTIME	6,801.18	114,556.21	150,000.00	150,000.00	(35,443.79)	76.37
02-95-6106-000	VACATION PAYOUT	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
02-95-6108-000	SICK TIME PAYOUT	.00	1,403.20	5,000.00	5,000.00	(3,596.80)	28.06
02-95-6118-000	UNIFORM ALLOWANCE	.00	.00	1,750.00	1,750.00	(1,750.00)	.00
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	5,636.45	66,955.06	76,142.00	76,142.00	(9,186.94)	87.93
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	1,318.24	15,659.53	17,807.00	17,807.00	(2,147.47)	87.94
02-95-6128-000	IMRF - EMPLOYER EXPENSE	3,392.62	62,758.67	73,712.00	73,712.00	(10,953.33)	85.14
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	(294.78)	277,977.94	317,200.00	317,200.00	(39,222.06)	87.63
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000	POSTAGE	.00	24,311.18	19,000.00	19,000.00	5,311.18	127.95
02-95-6211-000	CONFERENCE/TRAINING	150.00	1,995.88	1,500.00	1,500.00	495.88	133.06
02-95-6213-000	DUES & SUBSCRIPTIONS	126.00	5,326.00	5,500.00	5,500.00	(174.00)	96.84
02-95-6215-000	INSURANCE & BONDING	17,805.60	123,255.63	109,211.00	109,211.00	14,044.63	112.86
02-95-6219-000	TELEPHONE & COMMUNICATION	408.31	19,686.45	30,700.00	30,700.00	(11,013.55)	64.13
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	609.55	39,832.87	41,150.00	41,150.00	(1,317.13)	96.80
02-95-6227-000	MAINT. SERVICES-VEHICLES	293.54	4,394.24	5,600.00	5,600.00	(1,205.76)	78.47
02-95-6229-100	MAINT. SERVICES-SEWER	.00	61,669.00	52,000.00	52,000.00	9,669.00	118.59
02-95-6233-000	DISPOSAL CHARGES	.00	14,112.40	40,000.00	40,000.00	(25,887.60)	35.28
02-95-6235-300	FLOOD PROOFING ASSISTANCE PRO	1,500.00	10,500.00	24,000.00	24,000.00	(13,500.00)	43.75
02-95-6237-000	EQUIPMENT RENTAL	.00	4,250.00	5,000.00	5,000.00	(750.00)	85.00
02-95-6249-000	MAYFAIR PUMPING STATION	.00	800.00	5,300.00	5,300.00	(4,500.00)	15.09
02-95-6250-000	OVERHEAD TANK & GROUNDS	.00	2,702.00	10,000.00	10,000.00	(7,298.00)	27.02
02-95-6251-000	ELECTRICITY	4,140.72	43,469.02	40,000.00	40,000.00	3,469.02	108.67
02-95-6255-000	MAINT. SERVICES-WATER MAINS	545.00	29,427.50	31,000.00	31,000.00	(1,572.50)	94.93
02-95-6265-000	PROF. SERVICES-AUDIT	23,880.00	46,792.00	40,000.00	40,000.00	6,792.00	116.98
02-95-6265-030	PROF. SERVICES-OTHER	26,418.20	288,528.92	288,400.00	288,400.00	128.92	100.04
02-95-6265-100	PROF. SERVICES-ENGINEERING	32,921.01	134,741.22	44,500.00	124,421.00	10,320.22	108.29
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	.00	12,650.81	16,000.00	16,000.00	(3,349.19)	79.07
02-95-6403-000	OFFICE SUPPLIES	.00	652.00	1,500.00	1,500.00	(848.00)	43.47
02-95-6406-000	CLOTHING SUPPLIES	954.61	10,654.38	11,000.00	11,000.00	(345.62)	96.86
02-95-6407-000	FUEL	2,012.57	12,554.62	21,000.00	21,000.00	(8,445.38)	59.78
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	2,599.13	27,279.02	26,800.00	26,800.00	479.02	101.79
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	835.32	4,077.66	11,500.00	11,500.00	(7,422.34)	35.46
02-95-6424-000	MATERIALS & SUPPLIES-METERS	.00	8,868.84	10,000.00	10,000.00	(1,131.16)	88.69
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	7,287.19	91,143.90	90,000.00	90,000.00	1,143.90	101.27
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	6,366.94	27,285.54	39,000.00	39,000.00	(11,714.46)	69.96
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	5,823.24	16,495.86	30,000.00	30,000.00	(13,504.14)	54.99
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	742.56	23,276.85	24,500.00	24,500.00	(1,223.15)	95.01
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOO	126.00	16,898.87	25,000.00	25,000.00	(8,101.13)	67.60
02-95-6455-000	WATER COST	286,104.39	2,748,915.41	2,865,894.00	2,865,894.00	(116,978.59)	95.92
02-95-6515-000	OPERATING EQUIPMENT	33,259.86	168,509.86	118,000.00	180,250.00	(11,740.14)	93.49
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	.00	108,020.00	108,000.00	108,000.00	20.00	100.02
02-95-6533-000	WATER METERS	33,883.89	878,413.64	1,444,368.00	1,444,368.00	(565,954.36)	60.82
02-95-6535-000	FIRE HYDRANTS	7,826.70	12,522.70	40,000.00	40,000.00	(27,477.30)	31.31
02-95-6536-000	WATER VALVES	5,778.45	13,695.04	33,000.00	33,000.00	(19,304.96)	41.50
02-95-6537-000	WATER/SEWER RESTORATION	.00	50,943.04	81,000.00	81,000.00	(30,056.96)	62.89
02-95-6575-000	DEPRECIATION EXPENSE	50,416.67	605,000.04	625,000.00	625,000.00	(19,999.96)	96.80
02-95-6607-000	IEPA LOAN - PRINCIPAL	22,068.66	215,826.10	215,828.00	215,828.00	(1.90)	100.00

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6607-100	IEPA LOAN - PRINCIPAL - CONTRA	(94,994.84)	(215,826.10)	(215,828.00)	(215,828.00)	1.90	(100.00)
02-95-6608-000	IEPA LOAN - INTEREST	2,619.12	62,702.48	62,704.00	62,704.00	(1.52)	100.00
02-95-6609-000	INSTALLMENT LEASE - PRINCIPAL	9,610.99	19,084.98	19,085.00	19,085.00	(.02)	100.00
02-95-6609-100	INSTALL LEASE - PR CONTRA	(9,610.99)	(19,084.98)	(19,085.00)	(19,085.00)	.02	(100.00)
02-95-6610-000	INSTALLMENT LEASE - INTEREST	279.96	696.91	697.00	697.00	(.09)	99.99
02-95-6700-000	CONTINGENCY	.00	.00	150,000.00	74,702.00	(74,702.00)	.00
	TOTAL UTILITY FUND EXPENSES	583,788.72	7,258,224.56	8,397,529.00	8,477,402.00	(1,219,177.44)	85.62
	TOTAL FUND EXPENDITURES	583,788.72	7,258,224.56	8,397,529.00	8,477,402.00	(1,219,177.44)	85.62
	TOTAL FUND EXPENDITURES	583,788.72	7,258,224.56	8,397,529.00	8,477,402.00	(1,219,177.44)	85.62
	NET REVENUE OVER EXPENDITURES	375,961.41	(1,209,684.52)	(2,251,029.00)	(2,330,902.00)	1,121,217.48	(51.90)

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 3 - MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>MOTOR FUEL TAX FUND REVENUE</u>							
03-00-4417-000	ALLOTMENT INCOME	55,202.74	741,154.76	717,700.00	717,700.00	23,454.76	103.27
03-00-5102-000	INTEREST INCOME	2,559.31	36,921.88	22,000.00	22,000.00	14,921.88	167.83
03-00-5106-000	STATE GRANT	.00	.00	1,074,800.00	1,074,800.00	(1,074,800.00)	.00
	TOTAL MOTOR FUEL TAX FUND REVENUE	57,762.05	778,076.64	1,814,500.00	1,814,500.00	(1,036,423.36)	42.88
	TOTAL FUND REVENUE	57,762.05	778,076.64	1,814,500.00	1,814,500.00	(1,036,423.36)	42.88
<u>MFT FUND EXPENSES</u>							
03-95-6235-200	SIDEWALK REPLACEMENT	.00	.00	1,082,000.00	882,016.00	(882,016.00)	.00
03-95-6265-100	PROF. SERVICES-ENGINEERING	40,255.04	344,542.73	469,000.00	469,000.00	(124,457.27)	73.46
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	.00	164,606.31	150,000.00	300,000.00	(135,393.69)	54.87
03-95-6435-000	STREET SALT	.00	110,202.14	110,000.00	159,984.00	(49,781.86)	68.88
03-95-6436-000	MATERIALS & SUPPLIES-ST LIGHTS	3,715.74	65,509.94	85,000.00	85,000.00	(19,490.06)	77.07
03-95-6489-000	MISC MATERIALS & SUPPLIES	.00	.00	28,500.00	28,500.00	(28,500.00)	.00
03-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	195,000.00	195,000.00	195,000.00	.00	100.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	144,500.00	144,500.00	144,500.00	.00	100.00
03-95-6613-000	PAYING AGENT FEES	.00	476.75	475.00	475.00	1.75	100.37
	TOTAL MFT FUND EXPENSES	43,970.78	1,024,837.87	2,264,475.00	2,264,475.00	(1,239,637.13)	45.26
	TOTAL FUND EXPENDITURES	43,970.78	1,024,837.87	2,264,475.00	2,264,475.00	(1,239,637.13)	45.26
	NET REVENUE OVER EXPENDITURES	13,791.27	(246,761.23)	(449,975.00)	(449,975.00)	203,213.77	(54.84)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2024

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	445,277.43	594,000.00	594,000.00	(148,722.57)	74.96
	TOTAL 911 FUND REVENUE	.00	445,277.43	594,000.00	594,000.00	(148,722.57)	74.96
	TOTAL FUND REVENUE	.00	445,277.43	594,000.00	594,000.00	(148,722.57)	74.96
<u>E911 FUND EXPENSES</u>							
08-95-6219-000	TELEPHONE & COMMUNICATION	1,442.22	81,341.89	.00	.00	81,341.89	.00
08-95-6225-000	MAINT. SERVICES-EQUIPMENT	.00	15,000.00	.00	.00	15,000.00	.00
08-95-6289-000	OTHER CONTRACTUAL SERVICES	.00	386,923.91	387,000.00	387,000.00	(76.09)	99.98
	TOTAL E911 FUND EXPENSES	1,442.22	483,265.80	387,000.00	387,000.00	96,265.80	124.87
	TOTAL FUND EXPENDITURES	1,442.22	483,265.80	387,000.00	387,000.00	96,265.80	124.87
	TOTAL FUND EXPENDITURES	1,442.22	483,265.80	387,000.00	387,000.00	96,265.80	124.87
	NET REVENUE OVER EXPENDITURES	(1,442.22)	(37,988.37)	207,000.00	207,000.00	(244,988.37)	(18.35)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 10 - HOTEL/MOTEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>HOTEL/MOTEL TAX FUND REVENUE</u>						
10-00-4608-000 HOTEL/MOTEL TAX	.00	76,683.61	108,000.00	108,000.00	(31,316.39)	71.00
10-00-4815-000 NEWSPAPER ADS	9,225.00	15,523.00	19,000.00	19,000.00	(3,477.00)	81.70
10-00-5122-100 SPECIAL EVENTS REVENUE	.00	1,100.00	.00	.00	1,100.00	.00
TOTAL HOTEL/MOTEL TAX FUND REVENUE	9,225.00	93,306.61	127,000.00	127,000.00	(33,693.39)	73.47
TOTAL FUND REVENUE	9,225.00	93,306.61	127,000.00	127,000.00	(33,693.39)	73.47
<u>HOTEL FUND EXPENSES</u>						
10-95-6209-000 VILLAGE PUBLICATIONS	3,974.54	46,723.42	41,750.00	41,750.00	4,973.42	111.91
10-95-6239-000 TOURISM EXPENSE	.00	3,760.59	.00	.00	3,760.59	.00
10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E	504.80	43,415.07	65,000.00	65,000.00	(21,584.93)	66.79
10-95-6251-000 ELECTRICITY	124.49	1,693.17	2,900.00	2,900.00	(1,206.83)	58.39
TOTAL HOTEL FUND EXPENSES	4,603.83	95,592.25	109,650.00	109,650.00	(14,057.75)	87.18
TOTAL FUND EXPENDITURES	4,603.83	95,592.25	109,650.00	109,650.00	(14,057.75)	87.18
NET REVENUE OVER EXPENDITURES	4,621.17	(2,285.64)	17,350.00	17,350.00	(19,635.64)	(13.17)

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 11 - ROOSEVELT ROAD TIF FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
<u>ROOSEVELT ROAD TIF FUND REVENUE</u>							
11-00-4102-000	REAL ESTATE TAXES	.00	434,319.13	421,000.00	421,000.00	13,319.13	103.16
11-00-5102-000	INTEREST INCOME	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
TOTAL ROOSEVELT ROAD TIF FUND REVEN		.00	434,319.13	422,000.00	422,000.00	12,319.13	102.92
TOTAL FUND REVENUE		.00	434,319.13	422,000.00	422,000.00	12,319.13	102.92
<u>ROOSEVELT ROAD TIF</u>							
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	2,430.00	49,001.90	150,000.00	150,000.00	(100,998.10)	32.67
11-00-6289-000	OTHER CONTRACTUAL EXPENSES	.00	3,700.00	150,000.00	150,000.00	(146,300.00)	2.47
11-00-6333-000	OTHER LEGAL EXPENSES	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
11-00-6826-000	TRANSFER TO CAPITAL PROJ FUND	.00	.00	192,000.00	192,000.00	(192,000.00)	.00
TOTAL ROOSEVELT ROAD TIF		2,430.00	52,701.90	517,000.00	517,000.00	(464,298.10)	10.19
TOTAL FUND EXPENDITURES		2,430.00	52,701.90	517,000.00	517,000.00	(464,298.10)	10.19
NET REVENUE OVER EXPENDITURES		(2,430.00)	381,617.23	(95,000.00)	(95,000.00)	476,617.23	401.70

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 12 - CERMAK-OXFORD ST. TIF

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CERMAK-OXFORD ST. TIF REVENUE</u>							
12-00-5727-000	TRANSFER FROM GENERAL FUND	49,492.20	49,492.20	.00	.00	49,492.20	.00
	TOTAL CERMAK-OXFORD ST. TIF REVENUE	49,492.20	49,492.20	.00	.00	49,492.20	.00
	TOTAL FUND REVENUE	49,492.20	49,492.20	.00	.00	49,492.20	.00
<u>CERMAK RD-OXFORD ST TIF FUND</u>							
12-00-6333-000	LEGAL	.00	1,796.93	5,000.00	5,000.00	(3,203.07)	35.94
	TOTAL CERMAK RD-OXFORD ST TIF F	.00	1,796.93	5,000.00	5,000.00	(3,203.07)	35.94
	TOTAL FUND EXPENDITURES	.00	1,796.93	5,000.00	5,000.00	(3,203.07)	35.94
	NET REVENUE OVER EXPENDITURES	49,492.20	47,695.27	(5,000.00)	(5,000.00)	52,695.27	953.91
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

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	543,827.28	544,681.00	544,681.00	(853.72)	99.84
TOTAL DEBT SERVICE FUND REVENUE		.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
TOTAL FUND REVENUE		.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
30-00-6609-000	BOND PAYMENT-PRINCIPAL	.00	380,000.00	350,000.00	350,000.00	30,000.00	108.57
30-00-6610-000	BOND PAYMENT-INTEREST	.00	163,823.78	193,731.00	193,731.00	(29,907.22)	84.56
30-00-6613-000	PAYING AGENT FEES	.00	3.50	950.00	950.00	(946.50)	.37
TOTAL DEPARTMENT 00		.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
TOTAL FUND EXPENDITURES		.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
NET REVENUE OVER EXPENDITURES		.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2024

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	.00	2,789,306.97	1,645,218.00	1,645,218.00	1,144,088.97	169.54
31-00-5102-000	INTEREST INCOME	(186.53)	19,443.89	5,000.00	5,000.00	14,443.89	388.88
	TOTAL DEBT SERVICE FUND - 2021 BONDS	(186.53)	2,808,750.86	1,650,218.00	1,650,218.00	1,158,532.86	170.20
	TOTAL FUND REVENUE	(186.53)	2,808,750.86	1,650,218.00	1,650,218.00	1,158,532.86	170.20
<u>DSF - 2021 BONDS EXPENDITURES</u>							
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	1,635,000.00	2,660,000.00	2,660,000.00	(1,025,000.00)	61.47
31-00-6610-000	BOND PAYMENT - INTEREST	.00	568,634.97	1,021,435.00	1,021,435.00	(452,800.03)	55.67
31-00-6613-000	PAYING AGENT FEES	426.75	426.75	475.00	475.00	(48.25)	89.84
	TOTAL DSF - 2021 BONDS EXPENDITU	426.75	2,204,061.72	3,681,910.00	3,681,910.00	(1,477,848.28)	59.86
	TOTAL FUND EXPENDITURES	426.75	2,204,061.72	3,681,910.00	3,681,910.00	(1,477,848.28)	59.86
	NET REVENUE OVER EXPENDITURES	(613.28)	604,689.14	(2,031,692.00)	(2,031,692.00)	2,636,381.14	29.76

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2024

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	86,009.06	1,227,689.40	1,075,000.00	1,075,000.00	152,689.40	114.20
40-00-5102-000 INVESTMENT INCOME	(1,127.69)	8,815.21	5,000.00	5,000.00	3,815.21	176.30
40-00-5180-000 NOTE PROCEEDS	.00	.00	165,000.00	165,000.00	(165,000.00)	.00
40-00-5724-000 TRANSFER FROM ROOSV. RD. TIF	.00	.00	192,000.00	192,000.00	(192,000.00)	.00
TOTAL CAPITAL PROJECTS FUND REVENUE	84,881.37	1,236,504.61	1,437,000.00	1,437,000.00	(200,495.39)	86.05
TOTAL FUND REVENUE	84,881.37	1,236,504.61	1,437,000.00	1,437,000.00	(200,495.39)	86.05
<u>CAPITAL PROJECTS EXPENDITURES</u>						
40-00-6515-000 OPERATING EQUIPMENT	.00	164,468.00	165,000.00	165,000.00	(532.00)	99.68
40-00-6521-000 MOTOR VEHICLES	.00	1,025.00	.00	.00	1,025.00	.00
40-00-6525-000 BUILDING/EQUIPMENT IMPROVEMEN	.00 (20,000.00)	.00	.00	.00 (20,000.00)	.00	.00
40-00-6609-000 INSTALLMENT DEBT - PRINCIPAL	.00	33,982.69	49,387.00	49,387.00	(15,404.31)	68.81
40-00-6609-100 PROMISSARY NOTE - PRINCIPAL	6,337.59	74,908.01	74,558.00	74,558.00	350.01	100.47
40-00-6610-000 INSTALLMENT DEBT - INTEREST	.00	6,217.69	10,190.00	10,190.00	(3,972.31)	61.02
40-00-6610-100 PROMISSARY NOTE - INTEREST	8,525.41	103,447.99	103,799.00	103,799.00	(351.01)	99.66
40-00-6803-000 TRANSFER TO DEBT SERVICE	.00	543,827.28	544,774.00	544,774.00	(946.72)	99.83
TOTAL CAPITAL PROJECTS EXPENDIT	14,863.00	907,876.66	947,708.00	947,708.00	(39,831.34)	95.80
TOTAL FUND EXPENDITURES	14,863.00	907,876.66	947,708.00	947,708.00	(39,831.34)	95.80
NET REVENUE OVER EXPENDITURES	70,018.37	328,627.95	489,292.00	489,292.00	(160,664.05)	67.16

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2024

FUND 41 - CAPITAL PROJECTS FND 2021 BOND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FND 2021 BOND REVE</u>						
41-00-4410-000 GRANTS	.00	.00	931,000.00	931,000.00	(931,000.00)	.00
41-00-5102-000 INVESTMENT INCOME	562.73	7,822.68	7,000.00	7,000.00	822.68	111.75
41-00-5180-000 BOND PROCEEDS	.00	5,000,000.00	.00	.00	5,000,000.00	.00
TOTAL CAPITAL PROJECTS FND 2021 BOND	562.73	5,007,822.68	938,000.00	938,000.00	4,069,822.68	533.88
TOTAL FUND REVENUE	562.73	5,007,822.68	938,000.00	938,000.00	4,069,822.68	533.88
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	51,207.64	934,838.67	1,309,245.00	1,309,245.00	(374,406.33)	71.40
41-00-6530-000 ROAD IMPROVEMENTS	.00	11,073,711.32	12,061,000.00	12,061,000.00	(987,288.68)	91.81
41-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	61,123.75	335,493.06	1,314,000.00	1,314,000.00	(978,506.94)	25.53
41-00-6620-000 BOND ISSUANCE COSTS	.00	76,000.00	.00	.00	76,000.00	.00
TOTAL CAP PROJ FND 2021 BNDS EX	112,331.39	12,420,043.05	14,684,245.00	14,684,245.00	(2,264,201.95)	84.58
TOTAL FUND EXPENDITURES	112,331.39	12,420,043.05	14,684,245.00	14,684,245.00	(2,264,201.95)	84.58
NET REVENUE OVER EXPENDITURES	(111,768.66)	(7,412,220.37)	(13,746,245.00)	(13,746,245.00)	6,334,024.63	(53.92)