Village of Westchester

Financial Report
Fiscal Year 2024
For the Four Months Ending
August 31, 2023

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
AUGUST 2023

GENERAL FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,415,736	$ 5,102,419	$ 22,090,997	$ 22,090,997
EXPENDITURES	$ 1,405,369	$ 5,219,796	$ 22,040,093	$ 22,040,093

Unaudited Beginning Fund Balance (05/01/2023)	$ 9,331,169
Transfers In/(Out)	$ -
Current Fund Balance (08/31/2023)	$ 9,213,792

UTILITY FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,326,482	$ 2,586,135	$ 6,146,500	$ 6,146,500
EXPENDITURES	$ 676,319	$ 1,752,054	$ 8,397,529	$ 8,397,529

Unaudited Beginning Fund Balance (05/01/2023)	$ 12,804,647
Transfers In/(Out)	$ -
Current Fund Balance (08/31/2023)	$ 13,638,729

MOTOR FUEL TAX

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 60,283	$ 265,508	$ 1,814,500	$ 1,814,500
EXPENDITURES	$ 8,217	$ 129,840	$ 1,871,975	$ 1,871,975

Unaudited Beginning Fund Balance (05/01/2023)	$ 937,363
Transfers In/(Out)	$ -
Current Fund Balance (08/31/2023)	$ 1,073,031

911 FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 371,073	$ 371,073	$ 594,000	$ 594,000
EXPENDITURES	$ 13,177	$ 174,530	$ 387,000	$ 387,000

Unaudited Beginning Fund Balance (05/01/2023)	$ (579,515)
Transfers In/(Out)	$ -
Current Fund Balance (08/31/2023)	$ (382,972)

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
AUGUST 2023

HOTEL/MOTEL TAX FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 170	$ 32,197	$ 127,000	$ 127,000
EXPENDITURES	$ 5,818	$ 28,307	$ 109,650	$ 109,650

Unaudited Beginning Fund Balance (05/01/2023)	$ (2,691)
Transfers In/(Out)	$ -
Current Fund Balance (08/31/2023)	$ 1,199

ROOSEVELT RD TIF

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 27,693	$ 34,196	$ 422,000	$ 422,000
EXPENDITURES	$ 9,291	$ 9,853	$ 517,000	$ 517,000

Unaudited Beginning Fund Balance (05/01/2023)	$ (940,769)
Transfers In/(Out)	$ -
Current Fund Balance (08/31/2023)	$ (916,427)

DEBT SERVICE FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ -	$ 81,912	$ 544,681	$ 544,681
EXPENDITURES	$ -	$ 81,912	$ 544,681	$ 544,681

Unaudited Beginning Fund Balance (05/01/2023)	$ 564
Transfers In/(Out)	$ -
Current Fund Balance (08/31/2023)	$ 564

DEBT SERVICE FUND - 2021 BONDS

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 51,813	$ 58,295	$ 1,650,218	$ 1,650,218
EXPENDITURES	$ -	$ 265,500	$ 3,681,910	$ 3,681,910

Unaudited Beginning Fund Balance (05/01/2023)	$ 772,444
Transfers In/(Out)	$ -
Current Fund Balance (08/31/2023)	$ 565,239

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
AUGUST 2023

CAPITAL PROJECTS FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 104,821	$ 375,468	$ 1,437,000	$ 1,437,000
EXPENDITURES	$ 14,863	$ 347,057	$ 947,708	$ 947,708

Unaudited Beginning Fund Balance (05/01/2023)	$ (597,490)
Transfers In/(Out)	$ -
Current Fund Balance (08/31/2023)	$ (569,079)

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 885	$ 4,169	$ 938,000	$ 938,000
EXPENDITURES	$ 637,271	$ 4,223,629	$ 14,684,245	$ 14,684,245

Unaudited Beginning Fund Balance (05/01/2023)	$ 14,427,148
Transfers In/(Out)	$ -
Current Fund Balance (08/31/2023)	$ 10,207,687

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	$ 20,109,462
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	$ 13,638,729
ROOSEVELT RD. TIF FUND BALANCE	$ (916,427)
TOTAL	$ 32,831,765

VILLAGE OF WESTCHESTER

Cash and Investment Balances as of August 2023

FUND	Total Fund Cash
General Fund	$ 4,339,470
MFT Fund	975,208
Police Forfeiture Fund	232,289
E-911 Fund	69,384
Hotel/Motel Tax Fund	137
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	565,239
Capital Projects Fund	(813,976)
Capital Projects Fund - 2021 GO Bond Project	10,112,861
Water and Sewer (Utility) Fund (Enterprise Fund)	4,086,433
Refundable Deposits Fund (Fiduciary Fund)	800,155
Roosevelt Rd. TIF Fund	903,657
Cermak - Oxford St. TIF	(12,813)
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 08/31/2023	$ 21,261,620
Prior Period Cash and Investments Balance - 07/31/2023	$ 22,362,237

Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris Operating Account (Non Interest Bearing)	$ 39,065
Republic State Forfeiture Account (Non Interest Bearing)	18,665
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)	8,049
Republic Bank Operating Account (Non Interest Bearing)	492,836
Republic Bank Money Market Account (Interest Bearing)	10,206,710
IL Funds Money Market Account [1] **5.311**% (Local Government Investment Pool)	8,866,851
IL Funds E-Pay Account [1] **5.311%** (Local Government Investment Pool)	193,055
US Bank Foreign Fire Insurance Account	29,967
IMET Investment Funds [2] - Net Monthly Return 0.19%	769,114
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - *Balance at 08/31/2023*	372,567
TOTAL BANK BALANCES at 07/31/2023	$ 21,204,791

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances *in Excess* of FDIC Insurance (Village Policy)	$ 11,930,385
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	$ 29,967

[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.

BRIEF NOTES:

- *This report has been modified from previous reports by adding an "Amended Budget" column. The Adopted (Original Budget) is provided and any Board-approved budget amendments are included in the Amended Budget column. The percentage of budget earned for revenues or 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. Since this report is prepared on a cash basis, there will be some adjustments that are attributed to the prior fiscal year.

- Through the first third or 34 percent of the fiscal year, the General Fund is recording expenditures more than revenues in the amount of $117.4 thousand. The primary reason for the deficit is that there were some larger expenditures through August 2024 as compared to last year at this time. Furthermore, property taxes receipts will be delayed again this year.

  Below is a brief explanation of activity through August 2023 and the overall financial position.

GENERAL FUND REVENUES

- Regarding real estate tax revenue, the second installment of property tax bills should be ready by November 1, 2023 and due December 1, 2023. The bulk of the second installment of real estate taxes are normally remitted to the Village in July and August each year for an August 1 due date. We have been monitoring our General Fund cash balance due to this development. Our current projection shows the Village having enough cash to safely bridge us to the November/December period.

- For August 2023, General Fund revenues are $1.416 million and through August they total $5.102 million. Significant revenue items are noted below:

  - Local Taxes - Gaming Tax of $96.8 thousand, and Places for Eating Taxes of $97.3 thousand are 38 percent and 36 percent of the budget respectively. Local Gas Tax of $60.3 thousand is 37 percent of the budgeted amount of $163.2 thousand. Telecommunications taxes of $137.4 thousand are over 32 percent of the budget of $425.1 thousand. Cable franchise taxes of $160.5 thousand through a third of the fiscal year are almost half of the budgeted $366 thousand.

  - Natural Gas and Electric Utility Taxes totaling $212.9 thousand are both running under budget through August 2023. Combined, these revenues are budgeted at almost $1 million. The gas utility tax has notably decreased in the summer months of June through August from prior years.

  - A positive sign of the economy is Intergovernmental revenues from the State. Personal Property Replacement Tax receipts of $137.5 thousand are 59 percent of the budgeted amount of $233.6 thousand. Sales Tax of $604.2 thousand is $37.4 thousand greater than last year through August 2023.

- State Income Tax is $1.017 million and is over 37 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 $208.9 thousand through August and are almost 46 percent of the budgeted amount of $455 thousand. This total was buoyed by a couple of large remodeling permits from businesses on Wolf Road and Mannheim Rd. combing for almost $33.2 thousand. Even with the two one-time large permit fees, the revenue is coming in slightly higher through August than last year's at the same time.

- Photo enforcement fees of nearly $200 thousand or almost 40 percent of the budgeted amount of $502.8 thousand for the year. This revenue is roughly $62 thousand higher than last years through August.

- Ambulance Fee revenues total $709.1 thousand for the four months and are 44.3 percent of the budgeted amount of $1.6 million. This revenue was $647.3 thousand at this time last year.

- As expected with the rising interest rates, interest income is $92.1 thousand through August and has already exceeded the budgeted amount of $75 thousand.

GENERAL FUND EXPENDITURES

With 34 percent of the fiscal year elapsed, total General Fund expenditures of $5.220 million are 23.7 percent of the Fiscal Year 2024 budgeted total of $22.040 million. Significant department expenditures are noted below:

- Administration: There are a handful of materials, supplies, and contractual service accounts running over their budgeted pace through August. This is generally due to outfitting the department with upgraded equipment and technology systems as a whole. Total department expenditures are $543.2 thousand through August and are 21.3 percent of the amended budgeted amount of $2.548 million. There are no significant account overages.

- Building Department: Total department expenditures are $141.8 thousand or 20.2 percent of the budget through August. Salaries are under budget due to the current Permitting Clerk vacancy. This position has been filled in September.

- Police Department: Total department expenditures through August are $1.818 million. Overtime of $138.8 thousand is running over the budgeted pace at 55.5 percent of the budget due to several unfilled positions. The Village purchased two police vehicles in May; these were budgeted for in Fiscal Year 2024. The total department's expenditures through August total 24.8 percent of the budget.

  Pension expenditures for the pension levy are based on pension revenues and are a net zero transaction in the General Fund. We will expect to see more activity when real estate taxes are received.

- Fire Department: Total department expenditures through August 2023 are $1.613 million. Due to short-staffing issues, full-time salaries are under budget, and overtime of $192.6 thousand is already 69 percent of the budget of $280 thousand for the year. Overall department expenditures are 23.2 percent of the budgeted amount of $6.962 million with 34 percent of the year elapsed.

  Like the Police Department, pension expenditures for the pension tax levy are based on pension revenue. We will expect to see activity when real estate taxes are received.

- Public Works Department: Total department expenditures are $1.094 million are almost 25 percent of the amended budgeted total of $4.399 million. Most accounts are running at or under their budgeted pace through four months of the fiscal year.

UTILITY FUND

- Utility Fund revenues are $2.586 million through August 2023. The new fiscal year reflects the new water and sewer billing rates. Total revenues are 42 percent of the budget amount of $6.147 million through August.

- Through August, Utility Fund expenses are $1.752 million or 21 percent of the budget. We have recorded three months of billings from the Broadview-Westchester Water Agency instead of four due to timing. The budget underage is primarily due to the lag in billings as noted above, and relatively insignificant expenditures compared to the budget for the new water meter replacements at this point of the fiscal year. We will expect heavier billings as the year progresses. Most expense accounts are at or under the budgeted pace at this point of the year.

- The Utility Fund is recording revenues over expenses of $834.1 through the first four months of the year.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is $60.3 thousand. Expenditures for the month of August were $8.2 thousand.

  Overall revenues through August 2023 are $265.5 thousand with expenditures of $129.8 thousand resulting in net revenues over expenditures of $135.7 thousand for the fiscal year.

E-911 FUND

- The Village received E-911 tax reimbursement of $371.1 thousand during August. This reimbursement is for several prior months of expenditures. Expenditures of $174.5 thousand have been incurred for the year. Revenue reimbursements of expenditures come from the South West Cook County Consolidated Dispatch agency which holds the Village's E911 taxes. Meetings are usually held quarterly and this is when the Village submits for reimbursement of its expenditures.

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis. One quarter's taxes of $26.6 thousand were received in July. Expenditures totaled $5.8 thousand for the month of August. The expenditures consist of newsletter publication and special events. Total expenditures for the year are $28.3 thousand.

- The fund is recording revenues over expenditures for year of $3.9 thousand.

ROOSEVELT RD. & CERMAK/OXFORD ST. TIF FUNDS

- Real estate tax revenues of $27.7 thousand were recorded in August for a total of $31 thousand for the year. Combined fund expenditures of roughly $10 thousand have been recorded for the year.

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. Amounts of $20.8 and $61.1 thousand were expended in June for interest only on the 2015 and 2021A bonds respectively. Bond payments are due every July 1st (interest only) and January 1st (principal and interest). Transfers in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are recorded are, by ordinance, the pledged revenue for the aforementioned bond payments.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of $104.2 thousand were received in August and $375.1 for the fiscal year in total. As mentioned above, interest payments totaling $81.9 thousand were recorded in the Debt Service Fund and a corresponding transfer out of this fund to the Debt Service Fund was made in July. A $14.9 thousand payment was made in August for the promissory note on the Village Hall building purchase. The Public Works aerial truck and attachments expenditure of $164.5 thousand was recorded in June. The purchase is budgeted and is to be financed with a four-year installment contract.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In August, $637.3 thousand was expended for the street construction and water main program. A total of $4.224 million has been spent for the fiscal year. These expenditures are budgeted for and funded with available bond proceeds received in the prior year.

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 4 MONTHS ENDING AUGUST 31, 2023

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	.00	3,502,227.00	3,502,227.00	(3,502,227.00)	.00
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	14,905.25	15,245.22	1,825,000.00	1,825,000.00	(1,809,754.78)	.84
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	16,022.91	16,311.33	1,950,000.00	1,950,000.00	(1,933,688.67)	.84
01-00-4202-000	UTILITY TAX-ELECTRIC	46,276.20	140,141.46	499,100.00	499,100.00	(358,958.54)	28.08
01-00-4203-000	GAMING TAX	21,338.49	96,847.87	253,000.00	253,000.00	(156,152.13)	38.28
01-00-4205-000	UTILITY TAX-NATURAL GAS	13,065.82	72,792.95	495,000.00	495,000.00	(422,207.05)	14.71
01-00-4206-000	PLACES FOR EATING TAX	22,618.90	97,263.20	273,000.00	273,000.00	(175,736.80)	35.63
01-00-4207-000	TELECOMMUNICATION TAXES	37,161.48	137,409.53	425,100.00	425,100.00	(287,690.47)	32.32
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	.00	37,000.00	37,000.00	(37,000.00)	.00
01-00-4212-000	AMUSEMENT TAX	4,393.35	11,054.25	19,000.00	19,000.00	(7,945.75)	58.18
01-00-4215-000	LOCAL GAS TAX	14,636.39	60,320.43	163,200.00	163,200.00	(102,879.57)	36.96
01-00-4216-000	VIDEO RENTAL TAX	34.59	139.92	480.00	480.00	(340.08)	29.15
01-00-4217-000	CABLE FRANCHISE TAX	63,664.45	160,533.87	336,000.00	336,000.00	(175,466.13)	47.78
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	9,243.90	137,497.71	233,600.00	233,600.00	(96,102.29)	58.86
01-00-4402-100	PPRT - POLICE PENSION	890.46	13,245.18	26,516.00	26,516.00	(13,270.82)	49.95
01-00-4402-200	PPRT - FIRE PENSION	466.44	6,937.96	13,889.00	13,889.00	(6,951.04)	49.95
01-00-4403-000	STATE INCOME TAX	166,841.32	1,017,571.06	2,735,066.00	2,735,066.00	(1,717,494.94)	37.20
01-00-4405-000	STATE SALES TAX	166,389.54	604,219.91	1,890,000.00	1,890,000.00	(1,285,780.09)	31.97
01-00-4406-000	LOCAL USE TAX	51,117.70	214,512.92	692,572.00	692,572.00	(478,059.08)	30.97
01-00-4407-000	CANNABIS TAX	2,282.91	8,542.62	30,237.00	30,237.00	(21,694.38)	28.25
01-00-4408-000	DISPENSARY TAX	15,224.97	57,840.69	150,000.00	150,000.00	(92,159.31)	38.56
01-00-4503-000	BUILDING PERMITS-RES	40,755.21	208,882.11	455,000.00	455,000.00	(246,117.89)	45.91
01-00-4503-200	HOME COMPLIANCE PERMITS	6,236.80	32,211.80	114,000.00	114,000.00	(81,788.20)	28.26
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	.00	952.65	4,225.00	4,225.00	(3,272.35)	22.55
01-00-4503-900	RESIDENTIAL RENTAL REGISTR FEE	.00	50.00	.00	.00	50.00	.00
01-00-4507-000	BUSINESS LICENSES	570.00	1,110.00	52,665.00	52,665.00	(51,555.00)	2.11
01-00-4509-000	GAMING LICENSES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4511-000	CONTRACTOR LICENSES	5,100.00	25,500.00	83,000.00	83,000.00	(57,500.00)	30.72
01-00-4512-000	SOLICITOR'S LICENSE	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4515-000	VEHICLE STICKER	1,877.51	39,718.60	355,000.00	355,000.00	(315,281.40)	11.19
01-00-4515-900	LATE FEE-STICKER	267.00	11,136.00	6,000.00	6,000.00	5,136.00	185.60
01-00-4527-000	LIQUOR LICENSES	.00	.00	60,000.00	60,000.00	(60,000.00)	.00
01-00-4531-000	TOBACCO LICENSES	.00	.00	1,400.00	1,400.00	(1,400.00)	.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	10,100.71	47,709.60	145,000.00	145,000.00	(97,290.40)	32.90
01-00-4702-050	OVERWEIGHT TRUCK FINES	.00	9,079.00	50,000.00	50,000.00	(40,921.00)	18.16
01-00-4702-100	CIRCUIT COURT FINES	6,597.50	16,636.27	31,000.00	31,000.00	(14,363.73)	53.67
01-00-4703-000	CODE ENFORCEMENT FINES	50.00	2,529.80	3,000.00	3,000.00	(470.20)	84.33
01-00-4704-000	PHOTO ENFORCEMENT	50,490.42	199,866.48	502,800.00	502,800.00	(302,933.52)	39.75
01-00-4705-000	POLICE TOWING	2,500.00	11,500.00	57,000.00	57,000.00	(45,500.00)	20.18
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000	RENT	14,877.36	59,509.44	88,272.00	88,272.00	(28,762.56)	67.42
01-00-4810-000	AMBULANCE FEES	191,019.27	709,085.69	1,600,000.00	1,600,000.00	(890,914.31)	44.32
01-00-4812-000	RUBBISH	358,224.98	716,288.15	2,170,000.00	2,170,000.00	(1,453,711.85)	33.01
01-00-4813-000	RUBBISH - PENALTIES	(25.94)	14,435.29	25,700.00	25,700.00	(11,264.71)	56.17
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	41,445.00	92,141.45	75,000.00	75,000.00	17,141.45	122.86
01-00-5103-000	INVESTMENT APPREC./DEPREC.	.00	.00	22,998.00	22,998.00	(22,998.00)	.00
01-00-5107-000	STATE GRANT	7,538.53	7,538.53	.00	.00	7,538.53	.00

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5108-000	SALE OF FIXED ASSETS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	2,051.24	2,051.24	34,100.00	34,100.00	(32,048.76)	6.02
01-00-5122-000	REIMBURSEMENT	5,787.77	18,983.07	75,500.00	75,500.00	(56,516.93)	25.14
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	1,653.35	6,613.40	19,600.00	19,600.00	(12,986.60)	33.74
01-00-5122-150	REIMBURSEMENT - FIRE DEPART.	.00	.00	19,500.00	19,500.00	(19,500.00)	.00
01-00-5122-200	REIMBURSMENT-INSURANCE	.00	9,139.58	15,000.00	15,000.00	(5,860.42)	60.93
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-00-5125-000	REBATE-COOK CO GASOLINE TAXES	.00	.00	4,750.00	4,750.00	(4,750.00)	.00
01-00-5140-000	SIDEWALK	.00	.00	17,500.00	17,500.00	(17,500.00)	.00
01-00-5142-000	TREE PROGRAM	.00	1,067.00	14,000.00	14,000.00	(12,933.00)	7.62
01-00-5162-000	ADVERTISING REVENUE	1,500.00	1,500.00	.00	.00	1,500.00	.00
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	544.22	(11,244.30)	25,000.00	25,000.00	(36,244.30)	(44.98)
	TOTAL GENERAL FUND REVENUE	1,415,736.00	5,102,418.93	22,090,997.00	22,090,997.00	(16,988,578.07)	23.10
	TOTAL FUND REVENUE	1,415,736.00	5,102,418.93	22,090,997.00	22,090,997.00	(16,988,578.07)	23.10

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	ADMINISTRATION						
01-11-6103-000	ADMINISTRATION FULL TIME SAL.	55,262.90	176,142.31	597,268.00	642,268.00	(466,125.69)	27.43
01-11-6103-100	ADMINISTRATION PART TIME SAL	2,837.50	9,400.00	31,200.00	31,200.00	(21,800.00)	30.13
01-11-6103-200	ELECTED OFFICIALS SALARIES	1,678.85	10,263.56	57,600.00	57,600.00	(47,336.44)	17.82
01-11-6104-000	ADMINISTRATION OVERTIME	.00	.00	500.00	500.00	(500.00)	.00
01-11-6108-000	SICK PAY PAYOUT	.00	.00	920.00	920.00	(920.00)	.00
01-11-6122-000	UNEMPLOYMENT COMPENSATION	11,998.04	11,998.04	.00	.00	11,998.04	.00
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	3,668.87	12,279.71	42,567.00	42,567.00	(30,287.29)	28.85
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	858.04	2,871.86	9,955.00	9,955.00	(7,083.14)	28.85
01-11-6128-000	IMRF- EMPLOYER EXPENSE	3,788.85	11,586.49	33,787.00	33,787.00	(22,200.51)	34.29
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	9,148.14	20,294.78	95,000.00	95,000.00	(74,705.22)	21.36
01-11-6203-000	CONTRACT/LEGAL NOTICES	350.00	350.00	7,550.00	7,550.00	(7,200.00)	4.64
01-11-6205-000	PRINTING	760.00	1,743.80	4,000.00	4,000.00	(2,256.20)	43.60
01-11-6207-000	POSTAGE	.00	1,065.36	7,500.00	7,500.00	(6,434.64)	14.20
01-11-6211-000	CONFERENCE/TRAINING	425.00	773.00	17,950.00	17,950.00	(17,177.00)	4.31
01-11-6213-000	DUES & SUBSCRIPTIONS	2,623.77	8,929.94	23,365.00	23,365.00	(14,435.06)	38.22
01-11-6215-000	INSURANCE & BONDING	14,021.20	74,665.15	436,846.00	436,846.00	(362,180.85)	17.09
01-11-6216-000	PAYROLL PROCESSING CHARGE	928.94	3,958.22	16,000.00	16,000.00	(12,041.78)	24.74
01-11-6217-000	BANKING SERVICE FEES	3,495.07	9,954.36	25,000.00	25,000.00	(15,045.64)	39.82
01-11-6219-000	TELEPHONE & COMMUNICATION	405.39	1,534.84	5,242.00	5,242.00	(3,707.16)	29.28
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	341.10	12,063.83	29,650.00	29,650.00	(17,586.17)	40.69
01-11-6237-000	EQUIPMENT RENTAL	233.50	977.78	4,853.00	4,853.00	(3,875.22)	20.15
01-11-6240-000	VILLAGE MANAGER AUTO EXPENSE	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-11-6265-000	PROF. SERVICES-AUDIT	.00	.00	57,000.00	57,000.00	(57,000.00)	.00
01-11-6265-030	PROF. SERVICES-OTHER	14,234.12	41,040.88	155,388.00	155,388.00	(114,347.12)	26.41
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	8,245.54	56,998.60	115,660.00	115,660.00	(58,661.40)	49.28
01-11-6303-000	ATTORNEY LEGAL RETAINER	2,350.00	9,400.00	28,200.00	28,200.00	(18,800.00)	33.33
01-11-6327-000	OTHER LEGAL SERVICES	28,301.02	47,178.74	200,000.00	200,000.00	(152,821.26)	23.59
01-11-6403-000	OFFICE SUPPLIES	1,198.47	3,653.52	10,000.00	10,000.00	(6,346.48)	36.54
01-11-6407-500	GAS/FUEL OTHER ENTITIES	4,775.45	6,942.97	.00	.00	6,942.97	.00
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	332.00	547.00	1,000.00	1,000.00	(453.00)	54.70
01-11-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	2,434.75	5,247.58	1,200.00	1,200.00	4,047.58	437.30
01-11-6489-000	MISC. MATERIALS & SUPPLIES	.00	1,323.20	26,000.00	26,000.00	(24,676.80)	5.09
01-11-6610-000	INSTALLMENT DEBT-INTEREST	.00	.00	391,000.00	391,000.00	(391,000.00)	.00
01-11-6700-000	CONTINGENCY	.00	.00	200,000.00	68,455.00	(68,455.00)	.00
	TOTAL ADMINISTRATION	174,696.51	543,185.52	2,634,701.00	2,548,156.00	(2,004,970.48)	21.32
	TOTAL FUND EXPENDITURES	174,696.51	543,185.52	2,634,701.00	2,548,156.00	(2,004,970.48)	21.32
	TOTAL FUND EXPENDITURES	174,696.51	543,185.52	2,634,701.00	2,548,156.00	(2,004,970.48)	21.32
	TOTAL FUND EXPENDITURES	174,696.51	543,185.52	2,634,701.00	2,548,156.00	(2,004,970.48)	21.32

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	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	174,696.51	543,185.52	2,664,701.00	2,578,156.00	(2,034,970.48)	21.07
	BUILDING DEPARTMENT						
01-15-6103-000	BUILDING - FULL TIME SALARIES	15,065.04	58,638.80	224,862.00	224,862.00	(166,223.20)	26.08
01-15-6103-100	BUILDING - PART TIME SALARIES	1,968.24	7,550.48	57,800.00	57,800.00	(50,249.52)	13.06
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,023.25	3,981.14	17,525.00	17,525.00	(13,543.86)	22.72
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	239.31	931.08	4,099.00	4,099.00	(3,167.92)	22.71
01-15-6128-000	IMRF- EMPLOYER EXPENSE	583.06	1,715.28	12,734.00	12,734.00	(11,018.72)	13.47
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	4,634.89	18,333.75	82,201.00	82,201.00	(63,867.25)	22.30
01-15-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-15-6205-000	PRINTING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6207-000	POSTAGE	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6211-000	CONFERENCE/TRAINING	.00	.00	10,800.00	10,800.00	(10,800.00)	.00
01-15-6213-000	DUES & SUBSCRIPTIONS	.00	1,242.25	2,490.00	2,490.00	(1,247.75)	49.89
01-15-6219-000	TELEPHONE & COMMUNICATIONS	84.34	253.00	2,200.00	2,200.00	(1,947.00)	11.50
01-15-6225-000	MAINT. SERVICES-EQUIPMENT	184.78	668.53	19,175.00	19,175.00	(18,506.47)	3.49
01-15-6265-030	PROF. SERVICES-OTHER	1,600.00	9,450.00	69,000.00	69,000.00	(59,550.00)	13.70
01-15-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
01-15-6266-000	PLAN REVIEW SERVICES	9,150.00	34,133.97	140,000.00	140,000.00	(105,866.03)	24.38
01-15-6280-000	ELEVATOR INSPECTION	.00	1,275.00	4,000.00	4,000.00	(2,725.00)	31.88
01-15-6289-000	OTHER CONTRACTUAL EXPENSES	.00	157.00	3,000.00	3,000.00	(2,843.00)	5.23
01-15-6403-000	OFFICE SUPPLIES	.00	16.99	.00	.00	16.99	.00
01-15-6406-000	CLOTHING SUPPLIES	.00	.00	500.00	500.00	(500.00)	.00
01-15-6407-000	FUEL	135.89	545.70	3,000.00	3,000.00	(2,454.30)	18.19
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	418.90	518.90	2,000.00	2,000.00	(1,481.10)	25.95
01-15-6421-000	MATERIAL & SUPPLIES-EQUIPMENT	1,907.53	1,907.53	9,200.00	9,200.00	(7,292.47)	20.73
01-15-6423-000	MATERIAL & SUPPLIES-VEHICLES	.00	257.13	1,500.00	1,500.00	(1,242.87)	17.14
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	105.00	222.98	3,750.00	3,750.00	(3,527.02)	5.95
	TOTAL BUILDING DEPARTMENT	37,100.23	141,799.51	703,836.00	703,836.00	(562,036.49)	20.15
	TOTAL FUND EXPENDITURES	211,796.74	684,985.03	3,368,537.00	3,281,992.00	(2,597,006.97)	20.87

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	FIRE & POLICE COMMISSION						
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	701.52	1,200.00	1,200.00	(498.48)	58.46
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	.00	375.00	375.00	(375.00)	.00
01-18-6265-020	PROF. SERVICES-LEGAL	195.00	195.00	15,000.00	15,000.00	(14,805.00)	1.30
01-18-6265-030	PROF. SERVICES-OTHER	3,920.12	9,427.49	42,000.00	42,000.00	(32,572.51)	22.45
	TOTAL FIRE & POLICE COMMISSION	4,115.12	10,324.01	60,025.00	60,025.00	(49,700.99)	17.20
	TOTAL FUND EXPENDITURES	215,911.86	695,309.04	3,428,562.00	3,342,017.00	(2,646,707.96)	20.81
	TOTAL FUND EXPENDITURES	215,911.86	695,309.04	3,428,562.00	3,342,017.00	(2,646,707.96)	20.81

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	POLICE DEPARTMENT						
01-20-6103-000	POLICE - FULL TIME SALARIES	251,950.36	1,022,273.38	3,259,251.00	3,259,251.00	(2,236,977.62)	31.37
01-20-6103-050	POLICE - FULL TIME NON-SWORN	21,737.42	86,878.52	256,011.00	256,011.00	(169,132.48)	33.94
01-20-6104-000	POLICE - OVERTIME	54,196.19	138,839.07	250,000.00	250,000.00	(111,160.93)	55.54
01-20-6106-000	VACATION PAYOUT	.00	18,491.22	20,000.00	20,000.00	(1,508.78)	92.46
01-20-6108-000	SICK PAY PAYOUT	202.13	898.38	5,000.00	5,000.00	(4,101.62)	17.97
01-20-6110-000	HOLIDAY PAY	.00	456.40	141,110.00	141,110.00	(140,653.60)	.32
01-20-6115-000	EARLY RETIREMENT INCENTIVE	.00	8,000.00	20,000.00	20,000.00	(12,000.00)	40.00
01-20-6118-000	UNIFORM ALLOWANCE	1,078.77	1,980.65	32,175.00	32,175.00	(30,194.35)	6.16
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,356.24	9,731.72	24,444.00	24,444.00	(14,712.28)	39.81
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	4,486.14	18,016.92	50,971.00	50,971.00	(32,954.08)	35.35
01-20-6128-000	IMRF - EMPLOYER EXPENSE	586.64	2,217.67	12,903.00	12,903.00	(10,685.33)	17.19
01-20-6132-000	POLICE PENSION - R.E. TAXES	16,022.90	16,311.32	1,950,000.00	1,950,000.00	(1,933,688.68)	.84
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	57,102.80	241,400.48	715,000.00	715,000.00	(473,599.52)	33.76
01-20-6205-000	PRINTING	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-20-6207-000	POSTAGE	.00	333.84	1,000.00	1,000.00	(666.16)	33.38
01-20-6211-000	POLICE CONFERENCE/TRAINING	8,225.00	10,656.53	35,355.00	35,355.00	(24,698.47)	30.14
01-20-6211-100	LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200	FOOD / MEALS	.00	.00	1,600.00	1,600.00	(1,600.00)	.00
01-20-6211-300	TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000	DUES & SUBSCRIPTIONS	8,855.00	22,278.09	48,853.00	48,853.00	(26,574.91)	45.60
01-20-6219-000	TELEPHONE & COMMUNICATION	1,006.09	3,213.21	10,500.00	10,500.00	(7,286.79)	30.60
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	256.07	665.05	4,650.00	4,650.00	(3,984.95)	14.30
01-20-6227-000	MAINT. SERVICES-VEHICLES	1,834.35	12,318.35	36,000.00	36,000.00	(23,681.65)	34.22
01-20-6237-000	EQUIPMENT RENTAL	233.50	500.02	2,808.00	2,808.00	(2,307.98)	17.81
01-20-6249-000	COMMUNITY RELATIONS	7,113.55	7,213.55	3,000.00	3,000.00	4,213.55	240.45
01-20-6265-030	PROF. SERVICES-OTHER	.00	960.41	4,800.00	4,800.00	(3,839.59)	20.01
01-20-6265-040	PROF. SERVICES-ANIMAL CONTROL	.00	.00	300.00	300.00	(300.00)	.00
01-20-6289-000	OTHER CONTRACTUAL EXPENSES	25,000.00	25,000.00	35,350.00	35,350.00	(10,350.00)	70.72
01-20-6403-000	OFFICE SUPPLIES	.00	329.91	2,500.00	2,500.00	(2,170.09)	13.20
01-20-6404-000	AMMUNITION	.00	1,810.00	15,000.00	15,000.00	(13,190.00)	12.07
01-20-6407-000	FUEL	7,217.61	26,975.13	57,000.00	57,000.00	(30,024.87)	47.32
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	3,545.44	4,959.66	19,635.00	19,635.00	(14,675.34)	25.26
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	893.60	3,424.46	25,000.00	25,000.00	(21,575.54)	13.70
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	78.32	265.96	1,500.00	1,500.00	(1,234.04)	17.73
01-20-6449-000	COMMUNITY RELATIONS	3,870.65	5,640.19	4,000.00	4,000.00	1,640.19	141.00
01-20-6509-000	COMPUTER HARDWARE	4,284.69	4,284.69	15,000.00	15,000.00	(10,715.31)	28.56
01-20-6515-000	OPERATING EQUIPMENT	.00	1,071.98	126,064.00	126,064.00	(124,992.02)	.85
01-20-6516-000	WEAPONS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-20-6521-000	MOTOR VEHICLES	14,603.35	95,229.83	107,000.00	107,000.00	(11,770.17)	89.00
01-20-6609-000	INSTALLMENT DEBT-PRINCIPAL	9,212.91	24,681.51	25,412.00	25,412.00	(730.49)	97.13
01-20-6610-000	INSTALLMENT DEBT-INTEREST	332.16	839.83	160.00	160.00	679.83	524.89
	TOTAL POLICE DEPARTMENT	506,281.88	1,818,147.93	7,337,352.00	7,337,352.00	(5,519,204.07)	24.78
	TOTAL FUND EXPENDITURES	722,193.74	2,513,456.97	10,765,914.00	10,679,369.00	(8,165,912.03)	23.54

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 4 MONTHS ENDING AUGUST 31, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	TOTAL FUND EXPENDITURES	722,193.74	2,513,456.97	10,765,914.00	10,679,369.00	(8,165,912.03)	23.54
	FIRE DEPARTMENT						
01-22-6103-000	FIRE - FULL TIME SALARIES	192,558.95	788,428.10	2,728,316.00	2,728,316.00	(1,939,887.90)	28.90
01-22-6103-100	FIRE - PART TIME SALARIES	1,927.05	7,597.45	20,500.00	20,500.00	(12,902.55)	37.06
01-22-6103-200	FIRE PREVENTION PAY	150.15	1,588.39	12,000.00	12,000.00	(10,411.61)	13.24
01-22-6104-000	FIRE - OVERTIME	54,241.57	192,587.03	280,000.00	280,000.00	(87,412.97)	68.78
01-22-6106-000	VACATION PAYOUT	.00	1,622.75	20,000.00	20,000.00	(18,377.25)	8.11
01-22-6108-000	SICK PAY PAYOUT	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-22-6109-000	COMP TIME PAYOUT	.00	118.33	.00	.00	118.33	.00
01-22-6110-000	HOLIDAY PAY	.00	6,527.31	115,000.00	115,000.00	(108,472.69)	5.68
01-22-6118-000	UNIFORM ALLOWANCE	.00	18,033.33	33,600.00	33,600.00	(15,566.67)	53.67
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	119.48	491.58	1,271.00	1,271.00	(779.42)	38.68
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	3,512.18	14,113.35	39,858.00	39,858.00	(25,744.65)	35.41
01-22-6128-000	IMRF - EMPLOYER EXPENSE	289.29	1,146.98	1,033.00	1,033.00	113.98	111.03
01-22-6132-000	FIRE PENSION - R.E. TAXES	14,905.25	15,245.22	1,825,000.00	1,825,000.00	(1,809,754.78)	.84
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	43,989.08	174,494.48	639,808.00	639,808.00	(465,313.52)	27.27
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	35.51	62.36	300.00	300.00	(237.64)	20.79
01-22-6211-000	CONFERENCE/TRAINING	68.00	6,324.45	44,650.00	44,650.00	(38,325.55)	14.16
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	.00	10,433.58	37,000.00	37,000.00	(26,566.42)	28.20
01-22-6213-000	DUES & SUBSCRIPTIONS	50.00	8,532.74	11,500.00	11,500.00	(2,967.26)	74.20
01-22-6219-000	TELEPHONE & COMMUNICATION	1,182.01	3,838.44	14,418.00	14,418.00	(10,579.56)	26.62
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	861.44	3,420.86	10,000.00	10,000.00	(6,579.14)	34.21
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	1,090.00	4,024.85	15,850.00	15,850.00	(11,825.15)	25.39
01-22-6227-000	MAINT. SERVICES-VEHICLES	11,424.71	26,236.75	100,000.00	86,560.00	(60,323.25)	30.31
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	3,877.38	16,613.01	335,406.00	335,406.00	(318,792.99)	4.95
01-22-6403-000	OFFICE SUPPLIES	494.78	1,533.36	4,500.00	4,500.00	(2,966.64)	34.07
01-22-6405-000	CLEANING SUPPLIES	698.98	2,618.13	6,500.00	6,500.00	(3,881.87)	40.28
01-22-6407-000	FUEL	2,472.16	8,212.99	25,000.00	25,000.00	(16,787.01)	32.85
01-22-6411-000	PUBLIC EDUCATION MATERIALS	2,634.97	4,778.53	13,800.00	13,800.00	(9,021.47)	34.63
01-22-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	429.00	9,931.74	19,700.00	19,700.00	(9,768.26)	50.41
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	929.63	11,400.00	11,400.00	(10,470.37)	8.15
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	959.45	3,819.45	40,350.00	40,350.00	(36,530.55)	9.47
01-22-6425-000	MATERIALS & SUPPLIES-OTHER EQU	1,286.62	3,571.89	6,825.00	6,825.00	(3,253.11)	52.34
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	263,480.00	2,613.29	100.99
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	1,655.80	9,681.80	38,200.00	38,200.00	(28,518.20)	25.35
01-22-6521-000	MOTOR VEHICLES	.00	.00	65,000.00	65,000.00	(65,000.00)	.00
01-22-6525-000	BUILDING/EQUIPMENT	.00	.00	82,000.00	82,000.00	(82,000.00)	.00
	TOTAL FIRE DEPARTMENT	340,913.81	1,612,652.15	6,961,565.00	6,961,565.00	(5,348,912.85)	23.17
	TOTAL FUND EXPENDITURES	1,063,107.55	4,126,109.12	17,727,479.00	17,640,934.00	(13,514,824.88)	23.39

FUND 1 - GENERAL FUND

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

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 4 MONTHS ENDING AUGUST 31, 2023

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	50,387.92	181,016.19	620,870.00	604,700.00	(423,683.81)	29.93
01-30-6103-050	PW-FULLTIME-BUILDINGS & GROUND	3,979.92	15,400.56	44,990.00	44,990.00	(29,589.44)	34.23
01-30-6104-000	PUBLIC WORKS - OVERTIME	938.81	8,146.96	80,000.00	80,000.00	(71,853.04)	10.18
01-30-6106-000	VACATION PAYOUT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-30-6108-000	SICK TIME PAYOUT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-30-6118-000	UNIFORM ALLOWANCE	.00	.00	1,750.00	1,750.00	(1,750.00)	.00
01-30-6124-000	SOCIAL SECURITY - EMPLOYER	3,425.96	12,803.71	46,553.00	46,553.00	(33,749.29)	27.50
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	801.18	2,994.28	10,887.00	10,887.00	(7,892.72)	27.50
01-30-6128-000	IMRF - EMPLOYER EXPENSE	3,007.45	8,795.40	37,843.00	37,843.00	(29,047.60)	23.24
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	29,460.86	73,353.25	190,320.00	190,320.00	(116,966.75)	38.54
01-30-6205-000	PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000	POSTAGE	.00	3,610.80	250.00	250.00	3,360.80	1444.32
01-30-6211-000	CONFERENCE/TRAINING	.00	62.50	3,000.00	3,000.00	(2,937.50)	2.08
01-30-6213-000	DUES & SUBSCRIPTIONS	.00	1,242.25	5,125.00	5,125.00	(3,882.75)	24.24
01-30-6219-000	TELEPHONE & COMMUNICATION	360.82	1,411.31	3,900.00	3,900.00	(2,488.69)	36.19
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	14,164.22	38,122.21	47,250.00	71,545.00	(33,422.79)	53.28
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	659.25	15,567.27	34,500.00	34,500.00	(18,932.73)	45.12
01-30-6227-000	MAINT. SERVICES-VEHICLES	784.00	1,008.61	9,500.00	9,500.00	(8,491.39)	10.62
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	5,180.25	23,500.00	23,500.00	(18,319.75)	22.04
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	34,860.00	66,000.00	66,000.00	(31,140.00)	52.82
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	2,379.00	30,000.00	30,000.00	(27,621.00)	7.93
01-30-6231-300	TREE TRIMMING-CONTRACT	.00	.00	100,000.00	100,000.00	(100,000.00)	.00
01-30-6231-350	RESTORATION TREES-DIRT & SEED	.00	1,390.00	5,500.00	5,500.00	(4,110.00)	25.27
01-30-6231-400	EMERGENCY TREE & STORM CARE	1,600.00	1,600.00	40,000.00	40,000.00	(38,400.00)	4.00
01-30-6233-000	DISPOSAL CHARGES	.00	1,050.00	45,000.00	45,000.00	(43,950.00)	2.33
01-30-6235-200	SIDEWALK REPLACEMENT PROGRA	.00	.00	115,000.00	115,000.00	(115,000.00)	.00
01-30-6237-000	EQUIPMENT RENTAL	3,552.00	3,552.00	9,750.00	9,750.00	(6,198.00)	36.43
01-30-6243-000	GAS HEATING	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-30-6245-000	RUBBISH EXPENSE	175,873.86	517,502.46	2,094,053.00	2,094,053.00	(1,576,550.54)	24.71
01-30-6251-000	ELECTRICITY	5,270.54	16,284.50	65,100.00	65,100.00	(48,815.50)	25.01
01-30-6265-030	PROF. SERVICES-OTHER	1,310.00	2,886.85	54,500.00	70,670.00	(67,783.15)	4.08
01-30-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	11,000.00	11,000.00	(11,000.00)	.00
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	20,327.00	20,514.81	37,000.00	37,000.00	(16,485.19)	55.45
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	6,231.00	21,808.50	55,000.00	55,000.00	(33,191.50)	39.65
01-30-6403-000	OFFICE SUPPLIES	.00	96.49	1,500.00	1,500.00	(1,403.51)	6.43
01-30-6406-000	CLOTHING SUPPLIES	1,014.79	2,962.26	11,500.00	11,500.00	(8,537.74)	25.76
01-30-6407-000	FUEL	3,599.89	11,764.15	50,000.00	50,000.00	(38,235.85)	23.53
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	280.50	280.50	1,500.00	1,500.00	(1,219.50)	18.70
01-30-6421-000	MATARIALS & SUPPLIES-EQUIPMENT	7,231.99	10,887.18	42,050.00	42,050.00	(31,162.82)	25.89
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	233.62	10,750.00	10,750.00	(10,516.38)	2.17
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	3,343.74	6,700.88	39,050.00	39,050.00	(32,349.12)	17.16
01-30-6426-000	MATERIALS & SUPPLIES - MECH	1,671.79	2,479.76	20,000.00	20,000.00	(17,520.24)	12.40
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	1,751.26	13,374.83	44,950.00	44,950.00	(31,575.17)	29.75
01-30-6515-000	OPERATING EQUIPMENT	.00	.00	82,000.00	144,250.00	(144,250.00)	.00
01-30-6525-000	BUILDING/EQUIPMENT	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-30-6527-000	STREET & TRAFFIC SIGNS	1,233.10	1,473.50	25,000.00	25,000.00	(23,526.50)	5.89
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	45,796.22	64,882.00	64,882.00	(19,085.78)	70.58
01-30-6610-000	INSTALLMENT LEASE - INTEREST	.00	5,093.84	5,791.00	5,791.00	(697.16)	87.96
	TOTAL PUBLIC WORKS DEPARTMENT	342,261.85	1,093,686.90	4,312,614.00	4,399,159.00	(3,305,472.10)	24.86

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,405,369.40	5,219,796.02	22,040,093.00	22,040,093.00	(16,820,296.98)	23.68
TOTAL FUND EXPENDITURES	1,405,369.40	5,219,796.02	22,040,093.00	22,040,093.00	(16,820,296.98)	23.68
TOTAL FUND EXPENDITURES	1,405,369.40	5,219,796.02	22,040,093.00	22,040,093.00	(16,820,296.98)	23.68
TOTAL FUND EXPENDITURES	1,405,369.40	5,219,796.02	22,040,093.00	22,040,093.00	(16,820,296.98)	23.68
TOTAL FUND EXPENDITURES	1,405,369.40	5,219,796.02	22,040,093.00	22,040,093.00	(16,820,296.98)	23.68
TOTAL FUND EXPENDITURES	1,405,369.40	5,219,796.02	22,040,093.00	22,040,093.00	(16,820,296.98)	23.68
NET REVENUE OVER EXPENDITURES	10,366.60	(117,377.09)	50,904.00	50,904.00	(168,281.09)	(230.59)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 4 MONTHS ENDING AUGUST 31, 2023

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	UTILITY FUND REVENUE						
02-00-4814-000	WATER USAGE	1,028,288.40	1,933,376.60	4,440,000.00	4,440,000.00	(2,506,623.40)	43.54
02-00-4816-000	WATER INFRASTRUCTURE	86,401.80	173,060.00	515,000.00	515,000.00	(341,940.00)	33.60
02-00-4818-000	METER SALES	.00	2,372.20	5,000.00	5,000.00	(2,627.80)	47.44
02-00-4820-000	WATER PENALTIES	(63.03)	29,571.24	55,000.00	55,000.00	(25,428.76)	53.77
02-00-4828-000	SEWER USAGE	123,433.50	235,475.60	540,000.00	540,000.00	(304,524.40)	43.61
02-00-4829-000	SEWER INFRASTRUCTURE	85,349.00	170,947.40	515,000.00	515,000.00	(344,052.60)	33.19
02-00-4830-000	SEWER PENALTIES	(7.44)	3,620.33	5,000.00	5,000.00	(1,379.67)	72.41
02-00-5102-000	INTEREST INCOME	2,629.32	37,181.67	65,000.00	65,000.00	(27,818.33)	57.20
02-00-5122-000	REIMBURSEMENT	370.10	370.10	.00	.00	370.10	.00
02-00-5189-000	OTHER INCOME	80.00	160.00	6,500.00	6,500.00	(6,340.00)	2.46
	TOTAL UTILITY FUND REVENUE	1,326,481.65	2,586,135.14	6,146,500.00	6,146,500.00	(3,560,364.86)	42.07
	TOTAL FUND REVENUE	1,326,481.65	2,586,135.14	6,146,500.00	6,146,500.00	(3,560,364.86)	42.07

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2023

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	UTILITY FUND EXPENSES						
02-95-6103-000	UTILITY - FULL TIME SALARIES	82,764.07	309,101.07	1,073,094.00	1,073,094.00	(763,992.93)	28.80
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	5,133.12	26,835.49	150,000.00	150,000.00	(123,164.51)	17.89
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	.00	5,000.00	5,000.00	(5,000.00)	.00
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	5,446.72	20,949.22	76,142.00	76,142.00	(55,192.78)	27.51
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	1,273.87	4,899.57	17,807.00	17,807.00	(12,907.43)	27.51
02-95-6128-000	IMRF - EMPLOYER EXPENSE	5,323.17	19,261.91	73,712.00	73,712.00	(54,450.09)	26.13
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	53,958.92	121,738.44	317,200.00	317,200.00	(195,461.56)	38.38
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000	POSTAGE	.00	6,547.67	19,000.00	19,000.00	(12,452.33)	34.46
02-95-6211-000	CONFERENCE/TRAINING	.00	62.50	1,500.00	1,500.00	(1,437.50)	4.17
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	.00	5,500.00	5,500.00	(5,500.00)	.00
02-95-6215-000	INSURANCE & BONDING	3,467.80	18,527.23	109,211.00	109,211.00	(90,683.77)	16.96
02-95-6219-000	TELEPHONE & COMMUNICATION	2,560.85	10,036.68	30,700.00	30,700.00	(20,663.32)	32.69
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	896.50	2,520.49	41,150.00	41,150.00	(38,629.51)	6.13
02-95-6227-000	MAINT. SERVICES-VEHICLES	182.65	182.65	5,600.00	5,600.00	(5,417.35)	3.26
02-95-6229-100	MAINT. SERVICES-SEWER	.00	.00	52,000.00	52,000.00	(52,000.00)	.00
02-95-6233-000	DISPOSAL CHARGES	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
02-95-6235-300	FLOOD PROOFING ASSISTANCE PRO	1,500.00	1,500.00	24,000.00	24,000.00	(22,500.00)	6.25
02-95-6237-000	EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
02-95-6249-000	MAYFAIR PUMPING STATION	.00	.00	5,300.00	5,300.00	(5,300.00)	.00
02-95-6250-000	OVERHEAD TANK & GROUNDS	.00	2,596.00	10,000.00	10,000.00	(7,404.00)	25.96
02-95-6251-000	ELECTRICITY	4,618.16	9,212.82	40,000.00	40,000.00	(30,787.18)	23.03
02-95-6255-000	MAINT. SERVICES-WATER MAINS	15,957.50	15,957.50	31,000.00	31,000.00	(15,042.50)	51.48
02-95-6265-000	PROF. SERVICES-AUDIT	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
02-95-6265-030	PROF. SERVICES-OTHER	1,265.10	3,581.65	288,400.00	288,400.00	(284,818.35)	1.24
02-95-6265-100	PROF. SERVICES-ENGINEERING	.00	6,166.67	44,500.00	57,548.00	(51,381.33)	10.72
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	.00	3,378.20	16,000.00	16,000.00	(12,621.80)	21.11
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	1,014.81	2,962.34	11,000.00	11,000.00	(8,037.66)	26.93
02-95-6407-000	FUEL	2,503.02	5,979.15	21,000.00	21,000.00	(15,020.85)	28.47
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,803.92	2,427.36	26,800.00	26,800.00	(24,372.64)	9.06
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	124.02	11,500.00	11,500.00	(11,375.98)	1.08
02-95-6424-000	MATERIALS & SUPPLIES-METERS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	466.74	3,405.50	90,000.00	90,000.00	(86,594.50)	3.78
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	.00	1,615.00	39,000.00	39,000.00	(37,385.00)	4.14
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	890.59	1,903.99	30,000.00	30,000.00	(28,096.01)	6.35
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	1,233.53	5,994.87	24,500.00	24,500.00	(18,505.13)	24.47
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOO	453.58	1,663.96	25,000.00	25,000.00	(23,336.04)	6.66
02-95-6455-000	WATER COST	321,435.66	756,653.45	2,865,894.00	2,865,894.00	(2,109,240.55)	26.40
02-95-6515-000	OPERATING EQUIPMENT	.00	.00	118,000.00	180,250.00	(180,250.00)	.00
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	.00	.00	108,000.00	108,000.00	(108,000.00)	.00
02-95-6533-000	WATER METERS	109,688.90	162,167.50	1,444,368.00	1,444,368.00	(1,282,200.50)	11.23
02-95-6535-000	FIRE HYDRANTS	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
02-95-6536-000	WATER VALVES	.00	.00	33,000.00	33,000.00	(33,000.00)	.00
02-95-6537-000	WATER/SEWER RESTORATION	2,063.58	4,964.33	81,000.00	81,000.00	(76,035.67)	6.13
02-95-6575-000	DEPRECIATION EXPENSE	50,416.67	201,666.68	625,000.00	625,000.00	(423,333.32)	32.27
02-95-6607-000	IEPA LOAN - PRINCIPAL	.00	13,253.05	215,828.00	215,828.00	(202,574.95)	6.14

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2023

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6607-100	IEPA LOAN - PRINCIPAL - CONTRA	.00	.00	(215,828.00)	(215,828.00)	215,828.00	.00
02-95-6608-000	IEPA LOAN - INTEREST	.00	3,564.81	62,704.00	62,704.00	(59,139.19)	5.69
02-95-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	.00	19,085.00	19,085.00	(19,085.00)	.00
02-95-6609-100	INSTALL LEASE - PR CONTRA	.00	.00	(19,085.00)	(19,085.00)	19,085.00	.00
02-95-6610-000	INSTALLMENT LEASE - INTEREST	.00	.00	697.00	697.00	(697.00)	.00
02-95-6700-000	CONTINGENCY	.00	.00	150,000.00	74,702.00	(74,702.00)	.00
	TOTAL UTILITY FUND EXPENSES	676,319.43	1,752,053.77	8,397,529.00	8,397,529.00	(6,645,475.23)	20.86
	TOTAL FUND EXPENDITURES	676,319.43	1,752,053.77	8,397,529.00	8,397,529.00	(6,645,475.23)	20.86
	TOTAL FUND EXPENDITURES	676,319.43	1,752,053.77	8,397,529.00	8,397,529.00	(6,645,475.23)	20.86
	NET REVENUE OVER EXPENDITURES	650,162.22	834,081.37	(2,251,029.00)	(2,251,029.00)	3,085,110.37	37.05

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

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FUND 3 - MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	MOTOR FUEL TAX FUND REVENUE						
03-00-4417-000	ALLOTMENT INCOME	60,283.01	244,667.81	717,700.00	717,700.00	(473,032.19)	34.09
03-00-5102-000	INTEREST INCOME	.00	20,840.15	22,000.00	22,000.00	(1,159.85)	94.73
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	60,283.01	265,507.96	1,814,500.00	1,814,500.00	(1,548,992.04)	14.63
	TOTAL FUND REVENUE	60,283.01	265,507.96	1,814,500.00	1,814,500.00	(1,548,992.04)	14.63
	MFT FUND EXPENSES						
03-95-6235-200	SIDEWALK REPLACEMENT	.00	.00	1,082,000.00	1,082,000.00	(1,082,000.00)	.00
03-95-6265-100	PROF. SERVICES-ENGINEERING	7,165.63	38,108.37	150,000.00	150,000.00	(111,891.63)	25.41
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
03-95-6435-000	STREET SALT	.00	.00	110,000.00	110,000.00	(110,000.00)	.00
03-95-6436-000	MATERIALS & SUPPLIES-ST LIGHTS	1,051.44	19,007.00	11,500.00	11,500.00	7,507.00	165.28
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	.00	195,000.00	195,000.00	(195,000.00)	.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	72,250.00	144,500.00	144,500.00	(72,250.00)	50.00
03-95-6613-000	PAYING AGENT FEES	.00	475.00	475.00	475.00	.00	100.00
	TOTAL MFT FUND EXPENSES	8,217.07	129,840.37	1,871,975.00	1,871,975.00	(1,742,134.63)	6.94
	TOTAL FUND EXPENDITURES	8,217.07	129,840.37	1,871,975.00	1,871,975.00	(1,742,134.63)	6.94
	NET REVENUE OVER EXPENDITURES	52,065.94	135,667.59	(57,475.00)	(57,475.00)	193,142.59	236.05

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 7 - POLICE FORFEITURE FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	POLICE FORFEITURE FUND REVENUE						
07-00-5102-000	INTEREST INCOME	.00	1,457.72	.00	.00	1,457.72	.00
	TOTAL POLICE FORFEITURE FUND REVENU	.00	1,457.72	.00	.00	1,457.72	.00
	TOTAL FUND REVENUE	.00	1,457.72	.00	.00	1,457.72	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	.00	1,457.72	.00	.00	1,457.72	.00

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

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FUND 8 - 911 FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	911 FUND REVENUE						
08-00-5105-200	CELLULAR 911PHONE TAX	371,073.17	371,073.17	594,000.00	594,000.00	(222,926.83)	62.47
	TOTAL 911 FUND REVENUE	371,073.17	371,073.17	594,000.00	594,000.00	(222,926.83)	62.47
	TOTAL FUND REVENUE	371,073.17	371,073.17	594,000.00	594,000.00	(222,926.83)	62.47
	E911 FUND EXPENSES						
08-95-6219-000	TELEPHONE & COMMUNICATION	13,176.87	53,609.66	.00	.00	53,609.66	.00
08-95-6289-000	OTHER CONTRACTUAL SERVICES	.00	120,920.39	387,000.00	387,000.00	(266,079.61)	31.25
	TOTAL E911 FUND EXPENSES	13,176.87	174,530.05	387,000.00	387,000.00	(212,469.95)	45.10
	TOTAL FUND EXPENDITURES	13,176.87	174,530.05	387,000.00	387,000.00	(212,469.95)	45.10
	TOTAL FUND EXPENDITURES	13,176.87	174,530.05	387,000.00	387,000.00	(212,469.95)	45.10
	NET REVENUE OVER EXPENDITURES	357,896.30	196,543.12	207,000.00	207,000.00	(10,456.88)	94.95

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 10 - HOTEL/MOTEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	HOTEL/MOTEL TAX FUND REVENUE						
10-00-4608-000	HOTEL/MOTEL TAX	.00	26,635.09	108,000.00	108,000.00	(81,364.91)	24.66
10-00-4815-000	NEWSPAPER ADS	170.00	4,462.00	19,000.00	19,000.00	(14,538.00)	23.48
10-00-5122-100	SPECIAL EVENTS REVENUE	.00	1,100.00	.00	.00	1,100.00	.00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	170.00	32,197.09	127,000.00	127,000.00	(94,802.91)	25.35
	TOTAL FUND REVENUE	170.00	32,197.09	127,000.00	127,000.00	(94,802.91)	25.35
	HOTEL FUND EXPENSES						
10-95-6209-000	VILLAGE PUBLICATIONS	3,769.00	15,076.00	41,750.00	41,750.00	(26,674.00)	36.11
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	1,924.00	12,985.10	65,000.00	65,000.00	(52,014.90)	19.98
10-95-6251-000	ELECTRICITY	125.00	246.33	2,900.00	2,900.00	(2,653.67)	8.49
	TOTAL HOTEL FUND EXPENSES	5,818.00	28,307.43	109,650.00	109,650.00	(81,342.57)	25.82
	TOTAL FUND EXPENDITURES	5,818.00	28,307.43	109,650.00	109,650.00	(81,342.57)	25.82
	NET REVENUE OVER EXPENDITURES	(5,648.00)	3,889.66	17,350.00	17,350.00	(13,460.34)	22.42

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

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	ROOSEVELT ROAD TIF FUND REVENUE						
11-00-4102-000	REAL ESTATE TAXES	27,692.67	30,995.77	421,000.00	421,000.00	(390,004.23)	7.36
11-00-5102-000	INTEREST INCOME	.00	3,200.06	1,000.00	1,000.00	2,200.06	320.01
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	27,692.67	34,195.83	422,000.00	422,000.00	(387,804.17)	8.10
	TOTAL FUND REVENUE	27,692.67	34,195.83	422,000.00	422,000.00	(387,804.17)	8.10
	ROOSEVELT ROAD TIF						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	9,291.00	9,853.00	150,000.00	150,000.00	(140,147.00)	6.57
11-00-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
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	9,291.00	9,853.00	517,000.00	517,000.00	(507,147.00)	1.91
	TOTAL FUND EXPENDITURES	9,291.00	9,853.00	517,000.00	517,000.00	(507,147.00)	1.91
	NET REVENUE OVER EXPENDITURES	18,401.67	24,342.83	(95,000.00)	(95,000.00)	119,342.83	25.62

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2023

FUND 12 - CERMAK-OXFORD ST. TIF

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	CERMAK RD-OXFORD ST TIF FUND						
12-00-6333-000	LEGAL	.00	177.34	5,000.00	5,000.00	(4,822.66)	3.55
	TOTAL CERMAK RD-OXFORD ST TIF F	.00	177.34	5,000.00	5,000.00	(4,822.66)	3.55
	TOTAL FUND EXPENDITURES	.00	177.34	5,000.00	5,000.00	(4,822.66)	3.55
	NET REVENUE OVER EXPENDITURES	.00	(177.34)	(5,000.00)	(5,000.00)	4,822.66	(3.55)
	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 4 MONTHS ENDING AUGUST 31, 2023

FUND 30 - DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	DEBT SERVICE FUND REVENUE						
30-00-5740-000	TRANSFER FROM CAP PROJECTS	.00	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
	TOTAL DEBT SERVICE FUND REVENUE	.00	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
	TOTAL FUND REVENUE	.00	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
30-00-6609-000	BOND PAYMENT-PRINCIPAL	.00	.00	350,000.00	350,000.00	(350,000.00)	.00
30-00-6610-000	BOND PAYMENT-INTEREST	.00	81,911.89	193,731.00	193,731.00	(111,819.11)	42.28
30-00-6613-000	PAYING AGENT FEES	.00	.00	950.00	950.00	(950.00)	.00
	TOTAL DEPARTMENT 00	.00	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
	TOTAL FUND EXPENDITURES	.00	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2023

FUND 31 - DEBT SERVICE FUND - 2021 BONDS

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	DEBT SERVICE FUND - 2021 BONDS REVEN						
31-00-4102-000	REAL ESTATE TAXES	51,813.32	52,586.77	1,645,218.00	1,645,218.00	(1,592,631.23)	3.20
31-00-5102-000	INTEREST INCOME	.00	5,708.10	5,000.00	5,000.00	708.10	114.16
	TOTAL DEBT SERVICE FUND - 2021 BONDS	51,813.32	58,294.87	1,650,218.00	1,650,218.00	(1,591,923.13)	3.53
	TOTAL FUND REVENUE	51,813.32	58,294.87	1,650,218.00	1,650,218.00	(1,591,923.13)	3.53
	DSF - 2021 BONDS EXPENDITURES						
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	.00	2,660,000.00	2,660,000.00	(2,660,000.00)	.00
31-00-6610-000	BOND PAYMENT - INTEREST	.00	265,500.00	1,021,435.00	1,021,435.00	(755,935.00)	25.99
31-00-6613-000	PAYING AGENT FEES	.00	.00	475.00	475.00	(475.00)	.00
	TOTAL DSF - 2021 BONDS EXPENDITU	.00	265,500.00	3,681,910.00	3,681,910.00	(3,416,410.00)	7.21
	TOTAL FUND EXPENDITURES	.00	265,500.00	3,681,910.00	3,681,910.00	(3,416,410.00)	7.21
	NET REVENUE OVER EXPENDITURES	51,813.32	(207,205.13)	(2,031,692.00)	(2,031,692.00)	1,824,486.87	(10.20)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 34 - REFUNDABLE DEPOSITS FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	REFUNDABLE DEPOSITS FUND REVENUE						
34-00-5102-000	INTEREST INCOME	.00	5,468.28	.00	.00	5,468.28	.00
	TOTAL REFUNDABLE DEPOSITS FUND REV	.00	5,468.28	.00	.00	5,468.28	.00
	TOTAL FUND REVENUE	.00	5,468.28	.00	.00	5,468.28	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	.00	5,468.28	.00	.00	5,468.28	.00

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

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	CAPITAL PROJECTS FUND REVENUE						
40-00-4208-000	NON HOME RULE SALES TAX	104,174.82	375,069.32	1,075,000.00	1,075,000.00	(699,930.68)	34.89
40-00-5102-000	INVESTMENT INCOME	646.36	398.82	5,000.00	5,000.00	(4,601.18)	7.98
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	104,821.18	375,468.14	1,437,000.00	1,437,000.00	(1,061,531.86)	26.13
	TOTAL FUND REVENUE	104,821.18	375,468.14	1,437,000.00	1,437,000.00	(1,061,531.86)	26.13
	CAPITAL PROJECTS EXPENDITURES						
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
40-00-6609-000	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	6,017.01	24,068.04	74,558.00	74,558.00	(50,489.96)	32.28
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	8,845.99	35,383.96	103,799.00	103,799.00	(68,415.04)	34.09
40-00-6803-000	TRANSFER TO DEBT SERVICE	.00	81,911.89	544,774.00	544,774.00	(462,862.11)	15.04
	TOTAL CAPITAL PROJECTS EXPENDIT	14,863.00	347,057.27	947,708.00	947,708.00	(600,650.73)	36.62
	TOTAL FUND EXPENDITURES	14,863.00	347,057.27	947,708.00	947,708.00	(600,650.73)	36.62
	NET REVENUE OVER EXPENDITURES	89,958.18	28,410.87	489,292.00	489,292.00	(460,881.13)	5.81

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DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 41 - CAPITAL PROJECTS FND 2021 BOND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	CAPITAL PROJECTS FND 2021 BOND REVE						
41-00-4410-000	GRANTS	.00	.00	931,000.00	931,000.00	(931,000.00)	.00
41-00-5102-000	INVESTMENT INCOME	884.63	4,168.53	7,000.00	7,000.00	(2,831.47)	59.55
	TOTAL CAPITAL PROJECTS FND 2021 BOND	884.63	4,168.53	938,000.00	938,000.00	(933,831.47)	.44
	TOTAL FUND REVENUE	884.63	4,168.53	938,000.00	938,000.00	(933,831.47)	.44
	CAP PROJ FND 2021 BNDS EXPENDS						
41-00-6265-100	ENGINEERING	.00	139,168.08	1,309,245.00	1,309,245.00	(1,170,076.92)	10.63
41-00-6530-000	ROAD IMPROVEMENTS	637,271.25	4,075,097.41	12,061,000.00	12,061,000.00	(7,985,902.59)	33.79
41-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	.00	9,363.96	1,314,000.00	1,314,000.00	(1,304,636.04)	.71
	TOTAL CAP PROJ FND 2021 BNDS EX	637,271.25	4,223,629.45	14,684,245.00	14,684,245.00	(10,460,615.55)	28.76
	TOTAL FUND EXPENDITURES	637,271.25	4,223,629.45	14,684,245.00	14,684,245.00	(10,460,615.55)	28.76
	NET REVENUE OVER EXPENDITURES	(636,386.62)	(4,219,460.92)	(13,746,245.00)	(13,746,245.00)	9,526,784.08	(30.70)