

Village of Westchester



**Financial Report
Fiscal Year 2024
For the Three Months Ending
July 31, 2023**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JULY 2023

GENERAL FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 1,074,471	\$ 3,686,683	\$ 22,090,997	\$ 22,090,997
EXPENDITURES	\$ 1,255,786	\$ 3,813,498	\$ 22,040,093	\$ 22,040,093

Unaudited Beginning Fund Balance (05/01/2023)	\$ 9,331,169
Transfers In/(Out)	\$ -
Current Fund Balance (07/31/2023)	<u>\$ 9,204,354</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>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 22,625	\$ 1,259,653	\$ 6,146,500	\$ 6,146,500
EXPENDITURES	\$ 665,134	\$ 1,075,734	\$ 8,397,529	\$ 8,397,529

Unaudited Beginning Fund Balance (05/01/2023)	\$ 12,804,647
Transfers In/(Out)	\$ -
Current Fund Balance (07/31/2023)	<u>\$ 12,988,567</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>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 63,364	\$ 205,225	\$ 1,814,500	\$ 1,814,500
EXPENDITURES	\$ 12,709	\$ 121,623	\$ 1,871,975	\$ 1,871,975

Unaudited Beginning Fund Balance (05/01/2023)	\$ 937,363
Transfers In/(Out)	\$ -
Current Fund Balance (07/31/2023)	<u>\$ 1,020,965</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>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ -	\$ 594,000	\$ 594,000
EXPENDITURES	\$ 134,102	\$ 161,353	\$ 387,000	\$ 387,000

Unaudited Beginning Fund Balance (05/01/2023)	\$ (579,515)
Transfers In/(Out)	\$ -
Current Fund Balance (07/31/2023)	<u>\$ (740,868)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JULY 2023

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>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 28,060	\$ 32,027	\$ 127,000	\$ 127,000
EXPENDITURES	\$ 11,424	\$ 22,489	\$ 109,650	\$ 109,650

Unaudited Beginning Fund Balance (05/01/2023)	\$ (2,691)
Transfers In/(Out)	\$ -
Current Fund Balance (07/31/2023)	<u>\$ 6,847</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>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 6,503	\$ 422,000	\$ 422,000
EXPENDITURES	\$ 562	\$ 562	\$ 517,000	\$ 517,000

Unaudited Beginning Fund Balance (05/01/2023)	\$ (940,769)
Transfers In/(Out)	\$ -
Current Fund Balance (07/31/2023)	<u>\$ (934,828)</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>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 81,912	\$ 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 (07/31/2023)	<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>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 6,482	\$ 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 (07/31/2023)	<u>\$ 513,426</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JULY 2023

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>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 88,312	\$ 270,647	\$ 1,437,000	\$ 1,437,000
EXPENDITURES	\$ 96,775	\$ 332,194	\$ 947,708	\$ 947,708

Unaudited Beginning Fund Balance (05/01/2023)	\$ (597,490)
Transfers In/(Out)	\$ -
Current Fund Balance (07/31/2023)	<u>\$ (659,037)</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>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 969	\$ 3,284	\$ 938,000	\$ 938,000
EXPENDITURES	\$ 1,347,970	\$ 3,586,358	\$ 14,684,245	\$ 14,684,245

Unaudited Beginning Fund Balance (05/01/2023)	\$ 14,427,148
Transfers In/(Out)	\$ -
Current Fund Balance (07/31/2023)	<u>\$ 10,844,074</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 20,190,326
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 12,988,567
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (934,828)</u>
 TOTAL	 <u>\$ 32,244,064</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of July 2023

<u>FUND</u>	Total Fund Cash
General Fund	\$ 4,601,976
MFT Fund	923,142
Police Forfeiture Fund	232,289
E-911 Fund	(288,513)
Hotel/Motel Tax Fund	5,675
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	513,426
Capital Projects Fund	(903,934)
Capital Projects Fund - 2021 GO Bond Project	10,749,247
Water and Sewer (Utility) Fund (Enterprise Fund)	4,852,654
Refundable Deposits Fund (Fiduciary Fund)	800,255
Roosevelt Rd. TIF Fund	885,255
Cermak - Oxford St. TIF	(12,813)
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 07/31/2023	\$ 22,362,237
Prior Period Cash and Investments Balance - 06/30/2023	\$ 22,852,518
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris Operating Account (Non Interest Bearing)	\$ 93,652
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)	17,480
Republic Bank Operating Account (Non Interest Bearing)	1,129,447
Republic Bank Money Market Account (Interest Bearing)	10,905,529
IL Funds Money Market Account ¹ 5.311% (Local Government Investment Pool)	8,197,832
IL Funds E-Pay Account ¹ 5.311% (Local Government Investment Pool)	488,265
US Bank Foreign Fire Insurance Account	29,967
IMET Investment Funds ² - Net Monthly Return 0.19%	767,328
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - <i>Balance at 07/31/2023</i>	372,567
TOTAL BANK BALANCES at 07/31/2023	\$ 22,228,645

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	\$ 13,469,779
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.

VILLAGE OF WESTCHESTER
JULY 2023 FINANCIAL STATEMENT SUMMARY

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 quarter of the fiscal year, the General Fund is recording expenditures more than revenues in the amount of \$126.8 thousand. The primary reason for the deficit is that there were some larger expenditures through the first quarter of Fiscal Year 2024 as compared to last year at this time, such as the SCADA equipment for over \$250 thousand.

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

GENERAL FUND REVENUES

- Regarding real estate tax revenue, the latest public update states that the second installment of property tax bills should be ready 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 will monitor our General Fund cash balance due to this development.
- For July 2023, General Fund revenues are \$1.074 million. Through the first quarter they total \$3.687 million. This total is very close to last year’s \$3.719 million through July 2022. Significant revenue items are noted below:
 - Local Taxes - Gaming Tax of \$75.5 thousand, and Places for Eating Taxes of \$74.6 thousand are 30 percent and 27 percent of the budget respectively. Both of these revenue streams were just over \$66 thousand last year. Local Gas Tax of \$45.7 thousand is roughly \$6 thousand more than the total through July 2022. Telecommunications taxes of over \$100 thousand are almost 24 percent of the budget of \$425.1 thousand.
 - Natural Gas and Electric Utility Taxes, are both running under 20 percent of the budget through July 2023. Combined, these revenues are budgeted at almost \$1 million.
 - A positive sign of the economy is Intergovernmental revenues from the State. Personal Property Replacement Tax receipts of \$128.3 thousand are \$33.0 thousand more than the prior year. Sales Tax of \$437.8 thousand is almost \$22.4 thousand greater than last year through July 2023.
 - State Income Tax is \$850.7 thousand and is over 31 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 \$168.1 thousand through July and are almost 37 percent of the budgeted amount of \$455 thousand. This total was buoyed by a large remodeling permit from a business on Wolf Road of almost \$21.5 thousand. Even with the one-time large permit fee, the revenue is coming in higher through July than last year's at the same time.
- Photo enforcement fees are \$149.4 thousand or almost 30 percent of the budgeted amount of \$502.8 thousand for the year. This revenue is roughly \$44 thousand higher than last years through July.
- Ambulance Fee revenues total \$518.1 thousand for the three months and are 32.4 percent of the budgeted amount of \$1.6 million. This revenue was \$440.5 thousand at this time last year.

GENERAL FUND EXPENDITURES

With 25 percent of the fiscal year elapsed, total General Fund expenditures of \$3.814 million are 17.3 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 a quarter of the fiscal year. This is generally due to outfitting the department with upgraded equipment and technology systems as a whole. Total department expenditures are \$367.6 thousand through July and are 14.4 percent of the amended budgeted amount of \$2.548 million. There are no significant account overages.
- Building Department: Total department expenditures are \$104.7 thousand or 14.9 percent of the budget through July. Salaries are under budget due to the current Permitting Clerk vacancy.
- Police Department: Total department expenditures through July are \$1.312 million. Overtime of \$84.6 thousand is running over the budgeted pace at 33.9 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 June total 17.9 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 activity when real estate taxes are received.

- Fire Department: Total department expenditures through July 2023 are \$1.272 million. Due to the staffing issues, overtime of \$138.3 thousand is almost half of the budget of \$280 thousand for the year. A large budgeted expenditure for SCADA equipment of \$259.6 thousand was incurred in June. Overall department expenditures are 18.3 percent of the budgeted amount of \$6.962 million with 25 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 \$751.4 thousand are just over 17 percent of the amended budgeted total of \$4.399 million. Most accounts are running at or under their budgeted pace through three months of the fiscal year.

UTILITY FUND

- Utility Fund revenues are \$1.260 million through July 2023. This first billing of the new fiscal year reflects the new water and sewer billing rates.
- Through July, Utility Fund expenses are \$1.076 million or 12.8 percent of the budget. The Village is now caught up on water billings from the Broadview Westchester Joint Water Agency for the year. This budget underage is primarily due to insignificant expenditures for the new water meter replacements at this point of the fiscal year. We will expect heavier billings as the year progresses.
- The Utility Fund is recording revenues over expenses of \$183.9 through the first quarter of the year.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$63.4 thousand. Expenditures for the month of July were \$12.7 thousand.

Overall revenues through July 2023 are \$205.2 thousand with expenditures of \$121.6 thousand resulting in net revenues over expenditures of \$83.6 thousand for the fiscal year.

E-911 FUND

- There were no significant revenue reimbursements received yet this year in the E-911 Fund. Expenditures of \$161.4 thousand have been incurred for the year. We will expect to see a large reimbursement of expenditures from the South West Cook County Consolidated Dispatch agency which holds the Village's E911 taxes. Meetings are held quarterly and that is when the Village submits for reimbursement of its expenditures.

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis. Taxes of \$26.6 thousand were received in July. Expenditures totaling \$3.7 thousand for newsletter publication and \$7.6 thousand for the 4th of July Parade and other summer events were incurred during the month. Total expenditures for the year are \$22.5 thousand. The fund is recording revenues over expenditures for year of \$9.5 thousand.

ROOSEVELT RD. & CERMAK/OXFORD ST. TIF FUNDS

- There were no revenues recorded in July. Combined fund expenditures of less \$1 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 was expended 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). A transfer in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are recorded was made in July for these expenditures.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$87.8 thousand were received in July and \$270.9 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 July 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 July \$1.348 million was expended for the street construction and water main program. These expenditures are funded with available bond proceeds received in the prior year.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2023

FUND 1 - GENERAL FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
GENERAL FUND REVENUE							
01-00-4102-000	REAL ESTATE TAXES	.00	.00	3,502,227.00	3,502,227.00	(3,502,227.00)	.00
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	.00	339.97	1,825,000.00	1,825,000.00	(1,824,660.03)	.02
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	.00	288.42	1,950,000.00	1,950,000.00	(1,949,711.58)	.01
01-00-4202-000	UTILITY TAX-ELECTRIC	34,695.04	93,865.26	499,100.00	499,100.00	(405,234.74)	18.81
01-00-4203-000	GAMING TAX	26,124.48	75,509.38	253,000.00	253,000.00	(177,490.62)	29.85
01-00-4205-000	UTILITY TAX-NATURAL GAS	14,063.74	59,727.13	495,000.00	495,000.00	(435,272.87)	12.07
01-00-4206-000	PLACES FOR EATING TAX	28,672.69	74,644.30	273,000.00	273,000.00	(198,355.70)	27.34
01-00-4207-000	TELECOMMUNICATION TAXES	36,382.22	100,248.05	425,100.00	425,100.00	(324,851.95)	23.58
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	3,115.80	6,660.90	19,000.00	19,000.00	(12,339.10)	35.06
01-00-4215-000	LOCAL GAS TAX	14,369.85	45,684.04	163,200.00	163,200.00	(117,515.96)	27.99
01-00-4216-000	VIDEO RENTAL TAX	30.10	105.33	480.00	480.00	(374.67)	21.94
01-00-4217-000	CABLE FRANCHISE TAX	15,699.05	96,869.42	336,000.00	336,000.00	(239,130.58)	28.83
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	57,334.84	128,253.81	233,600.00	233,600.00	(105,346.19)	54.90
01-00-4402-100	PPRT - POLICE PENSION	5,523.08	12,354.72	26,516.00	26,516.00	(14,161.28)	46.59
01-00-4402-200	PPRT - FIRE PENSION	2,893.04	6,471.52	13,889.00	13,889.00	(7,417.48)	46.59
01-00-4403-000	STATE INCOME TAX	253,852.11	850,729.74	2,735,066.00	2,735,066.00	(1,884,336.26)	31.10
01-00-4405-000	STATE SALES TAX	142,291.25	437,830.37	1,890,000.00	1,890,000.00	(1,452,169.63)	23.17
01-00-4406-000	LOCAL USE TAX	51,684.82	163,395.22	692,572.00	692,572.00	(529,176.78)	23.59
01-00-4407-000	CANNABIS TAX	2,142.11	6,259.71	30,237.00	30,237.00	(23,977.29)	20.70
01-00-4408-000	DISPENSARY TAX	14,559.88	42,615.72	150,000.00	150,000.00	(107,384.28)	28.41
01-00-4503-000	BUILDING PERMITS-RES	45,371.78	168,126.90	455,000.00	455,000.00	(286,873.10)	36.95
01-00-4503-200	HOME COMPLIANCE PERMITS	6,350.00	25,975.00	114,000.00	114,000.00	(88,025.00)	22.79
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	952.65	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	.00	540.00	52,665.00	52,665.00	(52,125.00)	1.03
01-00-4509-000	GAMING LICENSES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4511-000	CONTRACTOR LICENSES	5,000.00	20,400.00	83,000.00	83,000.00	(62,600.00)	24.58
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	2,451.26	37,841.09	355,000.00	355,000.00	(317,158.91)	10.66
01-00-4515-900	LATE FEE-STICKER	850.00	10,869.00	6,000.00	6,000.00	4,869.00	181.15
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	10,085.00	37,608.89	145,000.00	145,000.00	(107,391.11)	25.94
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	921.57	10,038.77	31,000.00	31,000.00	(20,961.23)	32.38
01-00-4703-000	CODE ENFORCEMENT FINES	400.00	2,479.80	3,000.00	3,000.00	(520.20)	82.66
01-00-4704-000	PHOTO ENFORCEMENT	44,555.85	149,376.06	502,800.00	502,800.00	(353,423.94)	29.71
01-00-4705-000	POLICE TOWING	3,500.00	9,000.00	57,000.00	57,000.00	(48,000.00)	15.79
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000	RENT	14,877.36	44,632.08	88,272.00	88,272.00	(43,639.92)	50.56
01-00-4810-000	AMBULANCE FEES	175,413.95	518,066.42	1,600,000.00	1,600,000.00	(1,081,933.58)	32.38
01-00-4812-000	RUBBISH	(7.85)	358,063.17	2,170,000.00	2,170,000.00	(1,811,936.83)	16.50
01-00-4813-000	RUBBISH - PENALTIES	7,311.91	14,461.23	25,700.00	25,700.00	(11,238.77)	56.27
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	38,191.91	50,696.45	75,000.00	75,000.00	(24,303.55)	67.60
01-00-5103-000	INVESTMENT APPREC./DEPREC.	.00	.00	22,998.00	22,998.00	(22,998.00)	.00
01-00-5108-000	SALE OF FIXED ASSETS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5112-100 FEDERAL GRANT - POLICE DEPT	.00	.00	34,100.00	34,100.00	(34,100.00)	.00
01-00-5122-000 REIMBURSEMENT	3,940.29	13,195.30	75,500.00	75,500.00	(62,304.70)	17.48
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	1,653.35	4,960.05	19,600.00	19,600.00	(14,639.95)	25.31
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	.00	.00	19,500.00	19,500.00	(19,500.00)	.00
01-00-5122-200 REIMBURSEMENT-INSURANCE	8,514.58	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
01-00-5180-000 PROCEEDS FROM BOND SALE	.00	.00	391,000.00	391,000.00	(391,000.00)	.00
01-00-5189-000 MISCELLANEOUS INCOME	702.96	(11,788.52)	25,000.00	25,000.00	(36,788.52)	(47.15)
TOTAL GENERAL FUND REVENUE	1,074,470.67	3,686,682.93	22,090,997.00	22,090,997.00	(18,404,314.07)	16.69
TOTAL FUND REVENUE	1,074,470.67	3,686,682.93	22,090,997.00	22,090,997.00	(18,404,314.07)	16.69

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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.	54,498.74	120,879.41	597,268.00	642,268.00	(521,388.59)	18.82
01-11-6103-100 ADMINISTRATION PART TIME SAL	2,100.00	6,562.50	31,200.00	31,200.00	(24,637.50)	21.03
01-11-6103-200 ELECTED OFFICIALS SALARIES	1,600.88	8,584.71	57,600.00	57,600.00	(49,015.29)	14.90
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
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	3,833.23	8,610.84	42,567.00	42,567.00	(33,956.16)	20.23
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	896.49	2,013.82	9,955.00	9,955.00	(7,941.18)	20.23
01-11-6128-000 IMRF- EMPLOYER EXPENSE	2,964.44	7,797.64	33,787.00	33,787.00	(25,989.36)	23.08
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	7,648.09	11,146.64	95,000.00	95,000.00	(83,853.36)	11.73
01-11-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	7,550.00	7,550.00	(7,550.00)	.00
01-11-6205-000 PRINTING	.00	983.80	4,000.00	4,000.00	(3,016.20)	24.60
01-11-6207-000 POSTAGE	(8.16)	1,065.36	7,500.00	7,500.00	(6,434.64)	14.20
01-11-6211-000 CONFERENCE/TRAINING	358.00	348.00	17,950.00	17,950.00	(17,602.00)	1.94
01-11-6213-000 DUES & SUBSCRIPTIONS	1,370.59	6,306.17	23,365.00	23,365.00	(17,058.83)	26.99
01-11-6215-000 INSURANCE & BONDING	406.25	60,643.95	436,846.00	436,846.00	(376,202.05)	13.88
01-11-6216-000 PAYROLL PROCESSING CHARGE	175.00	2,100.34	16,000.00	16,000.00	(13,899.66)	13.13
01-11-6217-000 BANKING SERVICE FEES	2,578.88	6,459.29	25,000.00	25,000.00	(18,540.71)	25.84
01-11-6219-000 TELEPHONE & COMMUNICATION	527.61	1,129.45	5,242.00	5,242.00	(4,112.55)	21.55
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	11,210.10	11,722.73	29,650.00	29,650.00	(17,927.27)	39.54
01-11-6237-000 EQUIPMENT RENTAL	.00	744.28	4,853.00	4,853.00	(4,108.72)	15.34
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	3,812.00	26,806.76	155,388.00	155,388.00	(128,581.24)	17.25
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	26,280.37	48,753.06	115,660.00	115,660.00	(66,906.94)	42.15
01-11-6303-000 ATTORNEY LEGAL RETAINER	2,350.00	7,050.00	28,200.00	28,200.00	(21,150.00)	25.00
01-11-6327-000 OTHER LEGAL SERVICES	18,877.72	18,877.72	200,000.00	200,000.00	(181,122.28)	9.44
01-11-6403-000 OFFICE SUPPLIES	805.68	2,455.05	10,000.00	10,000.00	(7,544.95)	24.55
01-11-6407-500 GAS/FUEL OTHER ENTITIES	2,167.52	2,167.52	.00	.00	2,167.52	.00
01-11-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	215.00	1,000.00	1,000.00	(785.00)	21.50
01-11-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	2,517.84	2,812.83	1,200.00	1,200.00	1,612.83	234.40
01-11-6489-000 MISC. MATERIALS & SUPPLIES	1,088.00	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	148,059.27	367,560.07	2,634,701.00	2,548,156.00	(2,180,595.93)	14.42
TOTAL FUND EXPENDITURES	148,059.27	367,560.07	2,634,701.00	2,548,156.00	(2,180,595.93)	14.42
TOTAL FUND EXPENDITURES	148,059.27	367,560.07	2,634,701.00	2,548,156.00	(2,180,595.93)	14.42
TOTAL FUND EXPENDITURES	148,059.27	367,560.07	2,634,701.00	2,548,156.00	(2,180,595.93)	14.42

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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	148,059.27	367,560.07	2,664,701.00	2,578,156.00	(2,210,595.93)	14.26
BUILDING DEPARTMENT						
01-15-6103-000 BUILDING - FULL TIME SALARIES	14,294.48	43,573.76	224,862.00	224,862.00	(181,288.24)	19.38
01-15-6103-100 BUILDING - PART TIME SALARIES	1,823.68	5,582.24	57,800.00	57,800.00	(52,217.76)	9.66
01-15-6124-000 SOCIAL SECURITY - EMPLOYER	966.51	2,957.89	17,525.00	17,525.00	(14,567.11)	16.88
01-15-6126-000 MEDICARE EXPENSE - EMPLOYER	226.03	691.77	4,099.00	4,099.00	(3,407.23)	16.88
01-15-6128-000 IMRF- EMPLOYER EXPENSE	437.66	1,132.22	12,734.00	12,734.00	(11,601.78)	8.89
01-15-6150-000 HEALTH/DENTAL/LIFE INSURANCE	4,598.88	13,698.86	82,201.00	82,201.00	(68,502.14)	16.67
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	168.66	2,200.00	2,200.00	(2,031.34)	7.67
01-15-6225-000 MAINT. SERVICES-EQUIPMENT	227.31	483.75	19,175.00	19,175.00	(18,691.25)	2.52
01-15-6265-030 PROF. SERVICES-OTHER	2,950.00	7,850.00	69,000.00	69,000.00	(61,150.00)	11.38
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	13,609.00	24,983.97	140,000.00	140,000.00	(115,016.03)	17.85
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	157.00	157.00	3,000.00	3,000.00	(2,843.00)	5.23
01-15-6403-000 OFFICE SUPPLIES	16.99	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	92.93	409.81	3,000.00	3,000.00	(2,590.19)	13.66
01-15-6419-000 MATERIAL & SUPPLIES-OFFICES	.00	100.00	2,000.00	2,000.00	(1,900.00)	5.00
01-15-6421-000 MATERIAL & SUPPLIES-EQUIPMENT	.00	.00	9,200.00	9,200.00	(9,200.00)	.00
01-15-6423-000 MATERIAL & SUPPLIES-VEHICLES	257.13	257.13	1,500.00	1,500.00	(1,242.87)	17.14
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	96.00	117.98	3,750.00	3,750.00	(3,632.02)	3.15
TOTAL BUILDING DEPARTMENT	39,837.94	104,699.28	703,836.00	703,836.00	(599,136.72)	14.88
TOTAL FUND EXPENDITURES	187,897.21	472,259.35	3,368,537.00	3,281,992.00	(2,809,732.65)	14.39

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

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	701.52	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	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-18-6265-030	PROF. SERVICES-OTHER	4,393.00	5,507.37	42,000.00	42,000.00	(36,492.63)	13.11
	TOTAL FIRE & POLICE COMMISSION	5,094.52	6,208.89	60,025.00	60,025.00	(53,816.11)	10.34
	TOTAL FUND EXPENDITURES	192,991.73	478,468.24	3,428,562.00	3,342,017.00	(2,863,548.76)	14.32
	TOTAL FUND EXPENDITURES	192,991.73	478,468.24	3,428,562.00	3,342,017.00	(2,863,548.76)	14.32

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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	257,780.31	770,323.02	3,259,251.00	3,259,251.00	(2,488,927.98)	23.63
01-20-6103-050 POLICE - FULL TIME NON-SWORN	21,713.70	65,141.10	256,011.00	256,011.00	(190,869.90)	25.44
01-20-6104-000 POLICE - OVERTIME	16,591.75	84,642.88	250,000.00	250,000.00	(165,357.12)	33.86
01-20-6106-000 VACATION PAYOUT	12,834.00	18,491.22	20,000.00	20,000.00	(1,508.78)	92.46
01-20-6108-000 SICK PAY PAYOUT	.00	696.25	5,000.00	5,000.00	(4,303.75)	13.93
01-20-6110-000 HOLIDAY PAY	1,539.63	456.40	141,110.00	141,110.00	(140,653.60)	.32
01-20-6115-000 EARLY RETIREMENT INCENTIVE	8,000.00	8,000.00	20,000.00	20,000.00	(12,000.00)	40.00
01-20-6118-000 UNIFORM ALLOWANCE	618.59	901.88	32,175.00	32,175.00	(31,273.12)	2.80
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,545.39	7,375.48	24,444.00	24,444.00	(17,068.52)	30.17
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	4,933.09	13,530.78	50,971.00	50,971.00	(37,440.22)	26.55
01-20-6128-000 IMRF - EMPLOYER EXPENSE	592.43	1,631.03	12,903.00	12,903.00	(11,271.97)	12.64
01-20-6132-000 POLICE PENSION - R.E. TAXES	.00	288.42	1,950,000.00	1,950,000.00	(1,949,711.58)	.01
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	68,958.52	184,297.68	715,000.00	715,000.00	(530,702.32)	25.78
01-20-6205-000 PRINTING	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-20-6207-000 POSTAGE	8.16	333.84	1,000.00	1,000.00	(666.16)	33.38
01-20-6211-000 POLICE CONFERENCE/TRAINING	13.53	2,431.53	35,355.00	35,355.00	(32,923.47)	6.88
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	245.00	13,423.09	48,853.00	48,853.00	(35,429.91)	27.48
01-20-6219-000 TELEPHONE & COMMUNICATION	947.09	2,207.12	10,500.00	10,500.00	(8,292.88)	21.02
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	214.32	408.98	4,650.00	4,650.00	(4,241.02)	8.80
01-20-6227-000 MAINT. SERVICES-VEHICLES	6,535.19	10,484.00	36,000.00	36,000.00	(25,516.00)	29.12
01-20-6237-000 EQUIPMENT RENTAL	.00	266.52	2,808.00	2,808.00	(2,541.48)	9.49
01-20-6249-000 COMMUNITY RELATIONS	100.00	100.00	3,000.00	3,000.00	(2,900.00)	3.33
01-20-6265-030 PROF. SERVICES-OTHER	660.41	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	.00	.00	35,350.00	35,350.00	(35,350.00)	.00
01-20-6403-000 OFFICE SUPPLIES	129.60	329.91	2,500.00	2,500.00	(2,170.09)	13.20
01-20-6404-000 AMMUNITION	1,810.00	1,810.00	15,000.00	15,000.00	(13,190.00)	12.07
01-20-6407-000 FUEL	6,333.72	19,757.52	57,000.00	57,000.00	(37,242.48)	34.66
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	636.22	1,414.22	19,635.00	19,635.00	(18,220.78)	7.20
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	396.56	2,530.86	25,000.00	25,000.00	(22,469.14)	10.12
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	112.20	187.64	1,500.00	1,500.00	(1,312.36)	12.51
01-20-6449-000 COMMUNITY RELATIONS	1,769.54	1,769.54	4,000.00	4,000.00	(2,230.46)	44.24
01-20-6509-000 COMPUTER HARDWARE	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
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	.00	80,626.48	107,000.00	107,000.00	(26,373.52)	75.35
01-20-6609-000 INSTALLMENT DEBT-PRINCIPAL	4,508.50	15,468.60	25,412.00	25,412.00	(9,943.40)	60.87
01-20-6610-000 INSTALLMENT DEBT-INTEREST	162.76	507.67	160.00	160.00	347.67	317.29
TOTAL POLICE DEPARTMENT	420,690.21	1,311,866.05	7,337,352.00	7,337,352.00	(6,025,485.95)	17.88
TOTAL FUND EXPENDITURES	613,681.94	1,790,334.29	10,765,914.00	10,679,369.00	(8,889,034.71)	16.76

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	613,681.94	1,790,334.29	10,765,914.00	10,679,369.00	(8,889,034.71)	16.76
FIRE DEPARTMENT						
01-22-6103-000 FIRE - FULL TIME SALARIES	195,935.88	595,869.15	2,728,316.00	2,728,316.00	(2,132,446.85)	21.84
01-22-6103-100 FIRE - PART TIME SALARIES	1,993.50	5,670.40	20,500.00	20,500.00	(14,829.60)	27.66
01-22-6103-200 FIRE PREVENTION PAY	128.70	1,438.24	12,000.00	12,000.00	(10,561.76)	11.99
01-22-6104-000 FIRE - OVERTIME	70,918.46	138,345.46	280,000.00	280,000.00	(141,654.54)	49.41
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	3,637.81	6,527.31	115,000.00	115,000.00	(108,472.69)	5.68
01-22-6118-000 UNIFORM ALLOWANCE	(766.67)	18,033.33	33,600.00	33,600.00	(15,566.67)	53.67
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	123.60	372.10	1,271.00	1,271.00	(898.90)	29.28
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,845.59	10,601.17	39,858.00	39,858.00	(29,256.83)	26.60
01-22-6128-000 IMRF - EMPLOYER EXPENSE	291.21	857.69	1,033.00	1,033.00	(175.31)	83.03
01-22-6132-000 FIRE PENSION - R.E. TAXES	.00	339.97	1,825,000.00	1,825,000.00	(1,824,660.03)	.02
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	43,741.93	130,505.40	639,808.00	639,808.00	(509,302.60)	20.40
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	26.85	300.00	300.00	(273.15)	8.95
01-22-6211-000 CONFERENCE/TRAINING	2,725.00	6,256.45	44,650.00	44,650.00	(38,393.55)	14.01
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	8,212.29	10,433.58	37,000.00	37,000.00	(26,566.42)	28.20
01-22-6213-000 DUES & SUBSCRIPTIONS	7,000.00	8,482.74	11,500.00	11,500.00	(3,017.26)	73.76
01-22-6219-000 TELEPHONE & COMMUNICATION	1,086.39	2,656.43	14,418.00	14,418.00	(11,761.57)	18.42
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	2,349.75	2,559.42	10,000.00	10,000.00	(7,440.58)	25.59
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	1,910.00	2,934.85	15,850.00	15,850.00	(12,915.15)	18.52
01-22-6227-000 MAINT. SERVICES-VEHICLES	956.12	14,812.04	100,000.00	86,560.00	(71,747.96)	17.11
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	10,038.50	12,735.63	335,406.00	335,406.00	(322,670.37)	3.80
01-22-6403-000 OFFICE SUPPLIES	343.37	1,038.58	4,500.00	4,500.00	(3,461.42)	23.08
01-22-6405-000 CLEANING SUPPLIES	780.78	1,919.15	6,500.00	6,500.00	(4,580.85)	29.53
01-22-6407-000 FUEL	1,858.19	5,740.83	25,000.00	25,000.00	(19,259.17)	22.96
01-22-6411-000 PUBLIC EDUCATION MATERIALS	1,605.56	2,143.56	13,800.00	13,800.00	(11,656.44)	15.53
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	2,979.60	9,502.74	19,700.00	19,700.00	(10,197.26)	48.24
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	82.16	929.63	11,400.00	11,400.00	(10,470.37)	8.15
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	245.04	2,860.00	40,350.00	40,350.00	(37,490.00)	7.09
01-22-6425-000 MATERIALS & SUPPLIES-OTHER EQU	313.55	2,285.27	6,825.00	6,825.00	(4,539.73)	33.48
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	385.00	8,026.00	38,200.00	38,200.00	(30,174.00)	21.01
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	362,721.31	1,271,738.34	6,961,565.00	6,961,565.00	(5,689,826.66)	18.27
TOTAL FUND EXPENDITURES	976,403.25	3,062,072.63	17,727,479.00	17,640,934.00	(14,578,861.37)	17.36

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 3 MONTHS ENDING JULY 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	43,524.60	130,628.27	620,870.00	604,700.00	(474,071.73)	21.60
01-30-6103-050 PW-FULLTIME-BUILDINGS & GROUND	3,633.84	11,420.64	44,990.00	44,990.00	(33,569.36)	25.38
01-30-6104-000 PUBLIC WORKS - OVERTIME	4,084.15	7,208.15	80,000.00	80,000.00	(72,791.85)	9.01
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	3,305.48	9,377.75	46,553.00	46,553.00	(37,175.25)	20.14
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	773.01	2,193.10	10,887.00	10,887.00	(8,693.90)	20.14
01-30-6128-000 IMRF - EMPLOYER EXPENSE	2,017.35	5,787.95	37,843.00	37,843.00	(32,055.05)	15.29
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	3,866.98	43,892.39	190,320.00	190,320.00	(146,427.61)	23.06
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	62.50	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	590.81	1,050.49	3,900.00	3,900.00	(2,849.51)	26.94
01-30-6223-000 MAINT. SERVICES-BUILDING & OFF	16,794.22	23,957.99	47,250.00	71,545.00	(47,587.01)	33.49
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	.00	14,908.02	34,500.00	34,500.00	(19,591.98)	43.21
01-30-6227-000 MAINT. SERVICES-VEHICLES	99.61	224.61	9,500.00	9,500.00	(9,275.39)	2.36
01-30-6228-100 MAINT. SERVICES-TRAFFIC LIGHTS	5,180.25	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	2,379.00	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	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
01-30-6233-000 DISPOSAL CHARGES	1,050.00	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	.00	.00	9,750.00	9,750.00	(9,750.00)	.00
01-30-6243-000 GAS HEATING	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-30-6245-000 RUBBISH EXPENSE	170,814.30	341,628.60	2,094,053.00	2,094,053.00	(1,752,424.40)	16.31
01-30-6251-000 ELECTRICITY	5,343.59	11,013.96	65,100.00	65,100.00	(54,086.04)	16.92
01-30-6265-030 PROF. SERVICES-OTHER	410.00	1,576.85	54,500.00	70,670.00	(69,093.15)	2.23
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	187.81	187.81	37,000.00	37,000.00	(36,812.19)	.51
01-30-6289-200 CONTRACTUAL EXPENSE-MOWING	6,231.00	15,577.50	55,000.00	55,000.00	(39,422.50)	28.32
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	725.17	1,947.47	11,500.00	11,500.00	(9,552.53)	16.93
01-30-6407-000 FUEL	3,385.35	8,164.26	50,000.00	50,000.00	(41,835.74)	16.33
01-30-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6421-000 MATARIALS & SUPPLIES-EQUIPMENT	893.97	3,655.19	42,050.00	42,050.00	(38,394.81)	8.69
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	43.97	233.62	10,750.00	10,750.00	(10,516.38)	2.17
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	1,224.32	3,357.14	39,050.00	39,050.00	(35,692.86)	8.60
01-30-6426-000 MATERIALS & SUPPLIES - MECH	104.98	807.97	20,000.00	20,000.00	(19,192.03)	4.04
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	2,656.77	11,623.57	44,950.00	44,950.00	(33,326.43)	25.86
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	.00	240.40	25,000.00	25,000.00	(24,759.60)	.96
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	279,383.03	751,425.05	4,312,614.00	4,399,159.00	(3,647,733.95)	17.08

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,255,786.28	3,813,497.68	22,040,093.00	22,040,093.00	(18,226,595.32)	17.30
TOTAL FUND EXPENDITURES	1,255,786.28	3,813,497.68	22,040,093.00	22,040,093.00	(18,226,595.32)	17.30
TOTAL FUND EXPENDITURES	1,255,786.28	3,813,497.68	22,040,093.00	22,040,093.00	(18,226,595.32)	17.30
TOTAL FUND EXPENDITURES	1,255,786.28	3,813,497.68	22,040,093.00	22,040,093.00	(18,226,595.32)	17.30
TOTAL FUND EXPENDITURES	1,255,786.28	3,813,497.68	22,040,093.00	22,040,093.00	(18,226,595.32)	17.30
TOTAL FUND EXPENDITURES	1,255,786.28	3,813,497.68	22,040,093.00	22,040,093.00	(18,226,595.32)	17.30
NET REVENUE OVER EXPENDITURES	(181,315.61)	(126,814.75)	50,904.00	50,904.00	(177,718.75)	(249.13)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>UTILITY FUND REVENUE</u>						
02-00-4814-000 WATER USAGE	(335.20)	905,088.20	4,440,000.00	4,440,000.00	(3,534,911.80)	20.38
02-00-4816-000 WATER INFRASTRUCTURE	144.40	86,658.20	515,000.00	515,000.00	(428,341.80)	16.83
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	17,506.23	29,634.27	55,000.00	55,000.00	(25,365.73)	53.88
02-00-4828-000 SEWER USAGE	85.28	112,042.10	540,000.00	540,000.00	(427,957.90)	20.75
02-00-4829-000 SEWER INFRASTRUCTURE	140.60	85,598.40	515,000.00	515,000.00	(429,401.60)	16.62
02-00-4830-000 SEWER PENALTIES	2,119.69	3,627.77	5,000.00	5,000.00	(1,372.23)	72.56
02-00-5102-000 INTEREST INCOME	2,963.80	34,552.35	65,000.00	65,000.00	(30,447.65)	53.16
02-00-5189-000 OTHER INCOME	.00	80.00	6,500.00	6,500.00	(6,420.00)	1.23
TOTAL UTILITY FUND REVENUE	22,624.80	1,259,653.49	6,146,500.00	6,146,500.00	(4,886,846.51)	20.49
TOTAL FUND REVENUE	22,624.80	1,259,653.49	6,146,500.00	6,146,500.00	(4,886,846.51)	20.49

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2023

FUND 2 - UTILITY FUND

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

UTILITY FUND EXPENSES

02-95-6103-000	UTILITY - FULL TIME SALARIES	73,014.26	226,337.00	1,073,094.00	1,073,094.00	(846,757.00)	21.09
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	10,937.91	21,702.37	150,000.00	150,000.00	(128,297.63)	14.47
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	5,333.55	15,502.50	76,142.00	76,142.00	(60,639.50)	20.36
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	1,247.44	3,625.70	17,807.00	17,807.00	(14,181.30)	20.36
02-95-6128-000	IMRF - EMPLOYER EXPENSE	3,999.85	13,938.74	73,712.00	73,712.00	(59,773.26)	18.91
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	(38.28)	67,779.52	317,200.00	317,200.00	(249,420.48)	21.37
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000	POSTAGE	3,360.98	6,547.67	19,000.00	19,000.00	(12,452.33)	34.46
02-95-6211-000	CONFERENCE/TRAINING	62.50	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	.00	15,059.43	109,211.00	109,211.00	(94,151.57)	13.79
02-95-6219-000	TELEPHONE & COMMUNICATION	2,632.22	7,475.83	30,700.00	30,700.00	(23,224.17)	24.35
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	59.65	1,623.99	41,150.00	41,150.00	(39,526.01)	3.95
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	.00	5,600.00	5,600.00	(5,600.00)	.00
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	.00	.00	24,000.00	24,000.00	(24,000.00)	.00
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	.00	4,594.66	40,000.00	40,000.00	(35,405.34)	11.49
02-95-6255-000	MAINT. SERVICES-WATER MAINS	.00	.00	31,000.00	31,000.00	(31,000.00)	.00
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	2,003.05	2,316.55	288,400.00	288,400.00	(286,083.45)	.80
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	1,686.28	3,378.20	16,000.00	16,000.00	(12,621.80)	21.11
02-95-6403-000	OFFICE SUPPLIES	32.00	652.00	1,500.00	1,500.00	(848.00)	43.47
02-95-6406-000	CLOTHING SUPPLIES	725.20	1,947.53	11,000.00	11,000.00	(9,052.47)	17.70
02-95-6407-000	FUEL	1,142.77	3,476.13	21,000.00	21,000.00	(17,523.87)	16.55
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	97.05	623.44	26,800.00	26,800.00	(26,176.56)	2.33
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	35.03	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	1,939.26	2,938.76	90,000.00	90,000.00	(87,061.24)	3.27
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	595.00	1,615.00	39,000.00	39,000.00	(37,385.00)	4.14
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	280.35	1,013.40	30,000.00	30,000.00	(28,986.60)	3.38
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	.00	4,761.34	24,500.00	24,500.00	(19,738.66)	19.43
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOO	.00	1,210.38	25,000.00	25,000.00	(23,789.62)	4.84
02-95-6455-000	WATER COST	435,217.79	435,217.79	2,865,894.00	2,865,894.00	(2,430,676.21)	15.19
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	50,635.00	52,478.60	1,444,368.00	1,444,368.00	(1,391,889.40)	3.63
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	2,900.75	2,900.75	81,000.00	81,000.00	(78,099.25)	3.58
02-95-6575-000	DEPRECIATION EXPENSE	50,416.67	151,250.01	625,000.00	625,000.00	(473,749.99)	24.20
02-95-6607-000	IEPA LOAN - PRINCIPAL	13,253.05	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 3 MONTHS ENDING JULY 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	3,564.81	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	665,134.14	1,075,734.34	8,397,529.00	8,397,529.00	(7,321,794.66)	12.81
TOTAL FUND EXPENDITURES	665,134.14	1,075,734.34	8,397,529.00	8,397,529.00	(7,321,794.66)	12.81
TOTAL FUND EXPENDITURES	665,134.14	1,075,734.34	8,397,529.00	8,397,529.00	(7,321,794.66)	12.81
NET REVENUE OVER EXPENDITURES	(642,509.34)	183,919.15	(2,251,029.00)	(2,251,029.00)	2,434,948.15	8.17

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

FUND 3 - MOTOR FUEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>MOTOR FUEL TAX FUND REVENUE</u>						
03-00-4417-000 ALLOTMENT INCOME	63,363.74	184,384.80	717,700.00	717,700.00	(533,315.20)	25.69
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	63,363.74	205,224.95	1,814,500.00	1,814,500.00	(1,609,275.05)	11.31
TOTAL FUND REVENUE	63,363.74	205,224.95	1,814,500.00	1,814,500.00	(1,609,275.05)	11.31
<u>MFT FUND EXPENSES</u>						
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	4,894.41	30,942.74	150,000.00	150,000.00	(119,057.26)	20.63
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	7,814.70	17,955.56	11,500.00	11,500.00	6,455.56	156.14
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	12,709.11	121,623.30	1,871,975.00	1,871,975.00	(1,750,351.70)	6.50
TOTAL FUND EXPENDITURES	12,709.11	121,623.30	1,871,975.00	1,871,975.00	(1,750,351.70)	6.50
NET REVENUE OVER EXPENDITURES	50,654.63	83,601.65	(57,475.00)	(57,475.00)	141,076.65	145.46

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

FUND 7 - POLICE FORFEITURE FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>POLICE FORFEITURE FUND REVENUE</u>						
07-00-5102-000 INTEREST INCOME	.00	1,457.72	.00	.00	1,457.72	.00
TOTAL POLICE FORFEITURE FUND REVENUE	.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
 FOR THE 3 MONTHS ENDING JULY 31, 2023

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	.00	594,000.00	594,000.00	(594,000.00)	.00
	TOTAL 911 FUND REVENUE	.00	.00	594,000.00	594,000.00	(594,000.00)	.00
	TOTAL FUND REVENUE	.00	.00	594,000.00	594,000.00	(594,000.00)	.00
<u>E911 FUND EXPENSES</u>							
08-95-6219-000	TELEPHONE & COMMUNICATION	13,181.98	40,432.79	.00	.00	40,432.79	.00
08-95-6289-000	OTHER CONTRACTUAL SERVICES	120,920.39	120,920.39	387,000.00	387,000.00	(266,079.61)	31.25
	TOTAL E911 FUND EXPENSES	134,102.37	161,353.18	387,000.00	387,000.00	(225,646.82)	41.69
	TOTAL FUND EXPENDITURES	134,102.37	161,353.18	387,000.00	387,000.00	(225,646.82)	41.69
	TOTAL FUND EXPENDITURES	134,102.37	161,353.18	387,000.00	387,000.00	(225,646.82)	41.69
	NET REVENUE OVER EXPENDITURES	(134,102.37)	(161,353.18)	207,000.00	207,000.00	(368,353.18)	(77.95)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

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	26,635.09	26,635.09	108,000.00	108,000.00	(81,364.91)	24.66
10-00-4815-000	NEWSPAPER ADS	1,425.00	4,292.00	19,000.00	19,000.00	(14,708.00)	22.59
10-00-5122-100	SPECIAL EVENTS REVENUE	.00	1,100.00	.00	.00	1,100.00	.00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	28,060.09	32,027.09	127,000.00	127,000.00	(94,972.91)	25.22
	TOTAL FUND REVENUE	28,060.09	32,027.09	127,000.00	127,000.00	(94,972.91)	25.22
<u>HOTEL FUND EXPENSES</u>							
10-95-6209-000	VILLAGE PUBLICATIONS	3,769.00	11,307.00	41,750.00	41,750.00	(30,443.00)	27.08
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	7,570.22	11,061.10	65,000.00	65,000.00	(53,938.90)	17.02
10-95-6251-000	ELECTRICITY	85.06	121.33	2,900.00	2,900.00	(2,778.67)	4.18
	TOTAL HOTEL FUND EXPENSES	11,424.28	22,489.43	109,650.00	109,650.00	(87,160.57)	20.51
	TOTAL FUND EXPENDITURES	11,424.28	22,489.43	109,650.00	109,650.00	(87,160.57)	20.51
	NET REVENUE OVER EXPENDITURES	16,635.81	9,537.66	17,350.00	17,350.00	(7,812.34)	54.97

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

FUND 11 - ROOSEVELT ROAD TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>ROOSEVELT ROAD TIF FUND REVENUE</u>							
11-00-4102-000	REAL ESTATE TAXES	.00	3,303.10	421,000.00	421,000.00	(417,696.90)	.78
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	.00	6,503.16	422,000.00	422,000.00	(415,496.84)	1.54
	TOTAL FUND REVENUE	.00	6,503.16	422,000.00	422,000.00	(415,496.84)	1.54
<u>ROOSEVELT ROAD TIF</u>							
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	562.00	562.00	150,000.00	150,000.00	(149,438.00)	.37
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	562.00	562.00	517,000.00	517,000.00	(516,438.00)	.11
	TOTAL FUND EXPENDITURES	562.00	562.00	517,000.00	517,000.00	(516,438.00)	.11
	NET REVENUE OVER EXPENDITURES	(562.00)	5,941.16	(95,000.00)	(95,000.00)	100,941.16	6.25

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

FUND 12 - CERMAK-OXFORD ST. TIF

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>CERMAK RD-OXFORD ST TIF FUND</u>						
12-00-6333-000 LEGAL	177.34	177.34	5,000.00	5,000.00	(4,822.66)	3.55
TOTAL CERMAK RD-OXFORD ST TIF F	177.34	177.34	5,000.00	5,000.00	(4,822.66)	3.55
TOTAL FUND EXPENDITURES	177.34	177.34	5,000.00	5,000.00	(4,822.66)	3.55
NET REVENUE OVER EXPENDITURES	(177.34)	(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 3 MONTHS ENDING JULY 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	81,911.89	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
	TOTAL DEBT SERVICE FUND REVENUE	81,911.89	81,911.89	544,681.00	544,681.00	(462,769.11)	15.04
	TOTAL FUND REVENUE	81,911.89	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	81,911.89	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

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	773.45	1,645,218.00	1,645,218.00	(1,644,444.55)	.05
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	.00	6,481.55	1,650,218.00	1,650,218.00	(1,643,736.45)	.39
TOTAL FUND REVENUE	.00	6,481.55	1,650,218.00	1,650,218.00	(1,643,736.45)	.39
<u>DSF - 2021 BONDS EXPENDITURES</u>						
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 EXPENDITURE	.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	.00	(259,018.45)	(2,031,692.00)	(2,031,692.00)	1,772,673.55	(12.75)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

FUND 34 - REFUNDABLE DEPOSITS FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>REFUNDABLE DEPOSITS FUND REVENUE</u>						
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
 FOR THE 3 MONTHS ENDING JULY 31, 2023

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	87,789.52	270,894.50	1,075,000.00	1,075,000.00	(804,105.50)	25.20
40-00-5102-000	INVESTMENT INCOME	522.58	(247.54)	5,000.00	5,000.00	(5,247.54)	(4.95)
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	88,312.10	270,646.96	1,437,000.00	1,437,000.00	(1,166,353.04)	18.83
	TOTAL FUND REVENUE	88,312.10	270,646.96	1,437,000.00	1,437,000.00	(1,166,353.04)	18.83
<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
40-00-6609-000	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	18,051.03	74,558.00	74,558.00	(56,506.97)	24.21
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	26,537.97	103,799.00	103,799.00	(77,261.03)	25.57
40-00-6803-000	TRANSFER TO DEBT SERVICE	81,911.89	81,911.89	544,774.00	544,774.00	(462,862.11)	15.04
	TOTAL CAPITAL PROJECTS EXPENDIT	96,774.89	332,194.27	947,708.00	947,708.00	(615,513.73)	35.05
	TOTAL FUND EXPENDITURES	96,774.89	332,194.27	947,708.00	947,708.00	(615,513.73)	35.05
	NET REVENUE OVER EXPENDITURES	(8,462.79)	(61,547.31)	489,292.00	489,292.00	(550,839.31)	(12.58)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2023

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	968.70	3,283.90	7,000.00	7,000.00	(3,716.10)	46.91
	TOTAL CAPITAL PROJECTS FND 2021 BOND	968.70	3,283.90	938,000.00	938,000.00	(934,716.10)	.35
	TOTAL FUND REVENUE	968.70	3,283.90	938,000.00	938,000.00	(934,716.10)	.35
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>							
41-00-6265-100	ENGINEERING	62,432.56	139,168.08	1,309,245.00	1,309,245.00	(1,170,076.92)	10.63
41-00-6530-000	ROAD IMPROVEMENTS	1,285,537.09	3,437,826.16	12,061,000.00	12,061,000.00	(8,623,173.84)	28.50
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	1,347,969.65	3,586,358.20	14,684,245.00	14,684,245.00	(11,097,886.80)	24.42
	TOTAL FUND EXPENDITURES	1,347,969.65	3,586,358.20	14,684,245.00	14,684,245.00	(11,097,886.80)	24.42
	NET REVENUE OVER EXPENDITURES	(1,347,000.95)	(3,583,074.30)	(13,746,245.00)	(13,746,245.00)	10,163,170.70	(26.07)