

Village of Westchester



**Financial Report
Fiscal Year 2024
For the Eleven Months Ending
March 31, 2024**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MARCH 2024

GENERAL FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 4,552,657	\$ 20,215,231	\$ 22,090,997	\$ 22,090,997
EXPENDITURES	\$ 3,766,713	\$ 20,386,869	\$ 22,040,093	\$ 22,040,093

Unaudited Beginning Fund Balance (05/01/2023)	\$ 8,820,796
Transfers In/(Out)	\$ -
Current Fund Balance (03/31/2024)	<u>\$ 8,649,158</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	\$ 31,870	\$ 5,088,790	\$ 6,146,500	\$ 6,146,500
EXPENDITURES	\$ 680,123	\$ 6,674,436	\$ 8,397,529	\$ 8,397,529

Unaudited Beginning Fund Balance (05/01/2023)	\$ 12,804,647
Transfers In/(Out)	\$ -
Current Fund Balance (03/31/2024)	<u>\$ 11,219,002</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	\$ 62,833	\$ 720,315	\$ 1,814,500	\$ 1,814,500
EXPENDITURES	\$ 103,151	\$ 980,867	\$ 1,871,975	\$ 1,871,975

Unaudited Beginning Fund Balance (05/01/2023)	\$ 937,363
Transfers In/(Out)	\$ -
Current Fund Balance (03/31/2024)	<u>\$ 676,811</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	\$ -	\$ 445,277	\$ 594,000	\$ 594,000
EXPENDITURES	\$ 783	\$ 481,824	\$ 387,000	\$ 387,000

Unaudited Beginning Fund Balance (05/01/2023)	\$ (579,515)
Transfers In/(Out)	\$ -
Current Fund Balance (03/31/2024)	<u>\$ (616,061)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MARCH 2024

HOTEL/MOTEL TAX FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 84,082	\$ 127,000	\$ 127,000
EXPENDITURES	\$ 4,488	\$ 90,988	\$ 109,650	\$ 109,650

Unaudited Beginning Fund Balance (05/01/2023)	\$ (2,691)
Transfers In/(Out)	\$ -
Current Fund Balance (03/31/2024)	<u>\$ (9,598)</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	\$ 144,913	\$ 434,319	\$ 422,000	\$ 422,000
EXPENDITURES	\$ -	\$ 50,272	\$ 517,000	\$ 517,000

Unaudited Beginning Fund Balance (05/01/2023)	\$ (940,769)
Transfers In/(Out)	\$ -
Current Fund Balance (03/31/2024)	<u>\$ (556,722)</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	\$ -	\$ 543,827	\$ 544,681	\$ 544,681
EXPENDITURES	\$ -	\$ 543,827	\$ 544,681	\$ 544,681

Unaudited Beginning Fund Balance (05/01/2023)	\$ 564
Transfers In/(Out)	\$ -
Current Fund Balance (03/31/2024)	<u>\$ 564</u>

DEBT SERVICE FUND - 2021 BONDS

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 1,413,868	\$ 2,808,937	\$ 1,650,218	\$ 1,650,218
EXPENDITURES	\$ -	\$ 2,203,635	\$ 3,681,910	\$ 3,681,910

Unaudited Beginning Fund Balance (05/01/2023)	\$ 772,444
Transfers In/(Out)	\$ -
Current Fund Balance (03/31/2024)	<u>\$ 1,377,747</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MARCH 2024

CAPITAL PROJECTS FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 113,538	\$ 1,151,623	\$ 1,437,000	\$ 1,437,000
EXPENDITURES	\$ 14,863	\$ 893,014	\$ 947,708	\$ 947,708

Unaudited Beginning Fund Balance (05/01/2023)	\$ (597,490)
Transfers In/(Out)	\$ -
Current Fund Balance (03/31/2024)	<u>\$ (338,880)</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	\$ 602	\$ 5,007,260	\$ 938,000	\$ 938,000
EXPENDITURES	\$ 104,214	\$ 12,307,712	\$ 14,684,245	\$ 14,684,245

Unaudited Beginning Fund Balance (05/01/2023)	\$ 14,427,148
Transfers In/(Out)	\$ -
Current Fund Balance (03/31/2024)	<u>\$ 7,126,696</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 16,866,438
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 11,219,002
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (556,722)</u>
TOTAL	<u>\$ 27,528,717</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of March 2024

<u>FUND</u>	Total Fund Cash
General Fund	\$ 4,351,916
MFT Fund	541,819
Police Forfeiture Fund	42,089
E-911 Fund	(319,301)
Hotel/Motel Tax Fund	3,711
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	1,373,560
Capital Projects Fund	(593,798)
Capital Projects Fund - 2021 GO Bond Project	7,031,870
Water and Sewer (Utility) Fund (Enterprise Fund)	3,480,235
Refundable Deposits Fund (Fiduciary Fund)	768,844
Roosevelt Rd. TIF Fund	1,266,428
Cermak - Oxford St. TIF	(14,432)
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 03/31/2024	\$ 17,936,518
Prior Period Cash and Investments Balance - 02/29/2024	\$ 15,103,096

<u>Bank Accounts, Balances, and Interest Rates</u>	Account Balances
BMO Harris Operating Account (Non Interest Bearing)	\$ 59,228
Republic State Forfeiture Account (Non Interest Bearing)	18,765
Republic DUI Account (Non Interest Bearing)	6,180
Republic State Confiscation Account (Non Interest Bearing)	12,082.51
Republic Department of Justice Account (Non Interest Bearing)	2,843
Republic HRA Account (Non Interest Bearing)	(80)
Republic Bank Operating Account (Non Interest Bearing)	2,701,856
Republic Bank Money Market Account (Interest Bearing)	6,908,631
IL Funds Money Market Account ¹ 5.462% (Local Government Investment Pool)	6,731,430
IL Funds E-Pay Account ¹ 5.462% (Local Government Investment Pool)	889,086
US Bank Foreign Fire Insurance Account	67,288
IMET Investment Funds ² - Net Monthly Return 0.19%	795,484
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 12/31/2023	147,490
TOTAL BANK BALANCES at 03/31/2024	\$ 18,340,283

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	\$ 10,130,456
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	\$ 10,000,000
Total of Other Bank Accounts Fully Insured	\$ 67,288

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
MARCH 2024 FINANCIAL STATEMENT SUMMARY

BRIEF NOTES:

- *Any Board-approved budget amendments are included in the Amended Budget column. The percentage of budget earned for revenues or percentage of the budget expended for expenditures is relative to the Amended Budget column.*
- Negative revenues or expenditures in any account for the current period may show on the report due to accounting adjustments such as reclassifications made during the period.
- Through the eleven months or 92 percent of the fiscal year, the General Fund is recording expenditures over revenues in the amount of \$171.6 thousand. Total General Fund expenditures are greater than last year at this time due to larger purchases for needed equipment, building improvements, and maintenance items. There was also a large expenditure of almost \$500 thousand for administrative fees to the State for GEMT and \$391 thousand for an interest payment on the debt certificates. This deficit has been cut significantly from the prior month due to vehicle sticker and property tax revenues being received in March. We expect to receipt significant vehicle sticker fees in April.

Below is a brief explanation of activity through March 2024 and the overall financial position.

GENERAL FUND REVENUES

- For the month of March 2024, General Fund revenues are \$4.553 million and through March they total \$20.212 million for the year. Total revenues are 91.5 percent of the budgeted amount through March. Significant revenue items are noted below:
 - Local Taxes – Through March, Gaming Tax of \$260.1 thousand, and Places for Eating Taxes of \$248.8 thousand are 103 percent and 91 percent of their budgets respectively. Local Gas Tax of \$164.3 thousand is almost 101 percent of the budgeted amount of \$163.2 thousand. Telecommunications taxes of \$395.4 thousand are on pace at 93 percent of the budget of \$425.1 thousand. Cable franchise taxes of \$312.5 thousand are 93 percent of the budgeted \$336 thousand. Overall local taxes are on pace or slightly over the budgeted amounts at this time through the fiscal year.
 - Natural Gas and Electric Utility Taxes are totaling \$703 thousand and are both running under budget through March 2024. Combined, these revenues are budgeted at almost \$1 million. Revenues of \$288 thousand from the gas utility tax has notably decreased in this fiscal year due to warmer weather and overall production of natural gas in the U.S. Prices have fallen over 40% in the last three months which affects the Village's tax.
 - Intergovernmental Revenues - Personal Property Replacement Tax receipts of \$214.8 thousand are 92 percent of the budgeted amount of \$233.6 thousand. Sales Tax of \$1.823 million is \$135 thousand greater than last year through March, and is over 96 percent of the budget of \$1.890 million. Local Use Tax revenue is \$603.3 thousand. Based on trends and forecasting during the fiscal year 2024 budget process, both of these budgeted amounts were increased from fiscal year 2023's amounts.

VILLAGE OF WESTCHESTER
MARCH 2024 FINANCIAL STATEMENT SUMMARY

State Income Tax is \$2.504 million and is 91.6 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 \$417 thousand through March and are over 92 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. combining for almost \$33.2 thousand. This revenue is roughly \$22 thousand more than the prior year's through March.
- Compared to the prior year, the housing market is slowing with fewer sales which in turn is reflected in home compliance permit revenue. This revenue is down roughly \$28.5 thousand from fiscal year 2023's. Revenue of \$75.1 thousand is 66 percent of the budgeted amount of \$114 thousand.
- Liquor License revenue is \$147.2 thousand for the year. This revenue was \$22.1 thousand through March 2023. The recent license fee increase in September 2023 by Village ordinance is attributable to the significant increase in revenue from the prior year.
- Photo enforcement fees of \$617.6 thousand are almost 123 percent of the budgeted amount of \$502.8 thousand for the year. This revenue is \$108.2 thousand higher than last year's through March.
- Rubbish revenue is \$1.790.4 million through March and is 83 percent of the budgeted amount of \$2.170 million. Since this is a bi-monthly billing cycle, we will record the last billing revenue for fiscal year 2024 in April.
- Ambulance Fee revenues are over \$1.694.4 million for the eleven months and are 106 percent of the budgeted amount of \$1.6 million. This revenue is roughly \$121.8 thousand less than last year's through March.

GENERAL FUND EXPENDITURES

With 92 percent of the fiscal year elapsed, total General Fund expenditures of \$20.387 million are 90.2 percent of the Fiscal Year 2024 amended budgeted total of \$22.606 million. Significant department expenditures are summarized next:

- Administration: There are a handful of materials, supplies, and contractual service accounts running over their budgeted pace through March. This is generally due to outfitting the department and/or Village Hall building with upgraded equipment and technology systems as a whole. Legal fees of \$262.9 thousand are over the budgeted amount of \$200 thousand.

Total department expenditures of \$2.465 million through March are almost 93 percent of the amended budgeted amount of \$2.652 million. There are a few significant account overages.

VILLAGE OF WESTCHESTER
MARCH 2024 FINANCIAL STATEMENT SUMMARY

- Building Department: Total department expenditures are \$458.5 thousand or almost 62 percent of the amended budgeted amount of \$740.3 thousand through March. Almost all of the accounts are running under the budgeted pace with a few exceptions. The Permitting Clerk vacancy position was filled in September 2023.
- Police Department: Total department expenditures through March are \$6.975 million. Overtime costs of \$360 thousand have eclipsed the budget of \$250 thousand due to several unfilled positions. Vehicle maintenance has been substantial eclipsing the budget by \$20 thousand. The Village purchased two police vehicles in May; these were budgeted for in Fiscal Year 2024. The total department's expenditures through eleven months of the fiscal year are 94.6 percent of the total amended budget of \$7.374 million.

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

- Fire Department: Total department expenditures through March 2024 are \$6.625 million. Due to short-staffing issues, full-time salaries are under the budget amount of \$2.728 million by \$545.4 thousand and are at 80 percent. Overtime of \$610 thousand has eclipsed the budget of \$280 thousand by \$330 thousand for the year. Vehicle maintenance has been substantial eclipsing the budget by \$52.8 thousand. Overall department expenditures are over 94.4 percent of the amended budget amount of \$7.016 million with 92 percent of the year elapsed.

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

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

- Public Works Department: Total department expenditures are \$3.780 million are almost 80 percent of the amended budgeted total of \$4.733 million. Salaries and overtime are under their respective budgets due a staffing shortage. A majority of the other accounts are running at or under their budgeted pace through eleven months of the fiscal year with some exceptions. Due to the timing of the billings, we have expensed ten months of rubbish expenditures. Assuming eleven months of rubbish expenditures were recorded through March, the Village would be right on the budgeted pace at 92 percent of the budget expended. This expenditure is roughly \$176 thousand per month.

UTILITY FUND

- Utility Fund revenues are \$5.089 million through March 2024. Total revenues are almost 83 percent of the budget amount of \$6.147 million through March, or eleven months (92 percent) of the fiscal year 2024. The last billing/revenue month is April 2024.

VILLAGE OF WESTCHESTER
MARCH 2024 FINANCIAL STATEMENT SUMMARY

- Through March, Utility Fund expenses are \$6.674 million or 79 percent of the amended budget amount of \$8.477 million. We have recorded ten months of billings from the Broadview-Westchester Water Agency instead of eleven due to timing. The budget underage is primarily due to the lag in billings as noted above, and expenditures for the new water meters of over \$844.5 thousand are a little over half of the budgeted expenditures of \$1.444 million so far.

Many expense accounts are at or under the budgeted pace at this point of the fiscal year with some exceptions.

- The Utility Fund is recording expenses over revenues of \$1.586 million through March. Note that the Village has budgeted expenses over revenues in the amount of \$2.331 million for the year on account of the spending of federal ARPA grant funds of over \$2 million received in prior years.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$60.1 thousand. Expenditures for the month of March are \$103.2 thousand.

Total revenues through March 2024 are \$720.3 thousand with expenditures of \$980.9 thousand resulting in net expenditures over revenues of \$260.5 thousand for the fiscal year. This fund budgeted expenditures more than revenues for the fiscal year due to a spend down of grant monies received in prior years.

E-911 FUND

- The Village has received E911 taxes of \$445.3 thousand through March. This reimbursement is for several prior months of expenditures. Expenditures of \$481 thousand have been incurred for the year. Revenue reimbursements of E911 expenditures come from the South West Cook County Consolidated Dispatch agency which holds the Village's E911 taxes. Meetings are usually held bi-monthly or quarterly and this is when the Village submits for reimbursement of its expenditures. The Village is due a reimbursement of the recent expenditures through March 2024.

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis. The third quarter's taxes of \$20 thousand were received in February for a total of \$76.7 thousand for the year. We should expect to record one more quarter of hotel/motel tax revenue for the remainder of the year. Other revenues for newspaper ads and special event revenue total roughly \$7.4 thousand for the year. The total revenues are \$84.1 thousand through March.
- Expenditures totaled \$4.5 thousand for the month of March and are \$91 thousand for the fiscal year. The expenditures consist of newsletter publication, electricity for the sign on Mannheim Road, and special event items such as Christmas décor and contributions to the Park District for Concerts in the Park and the 2023 Winter Wonderland sponsorship.
- Through March, the fund is recording expenditures over revenues for year of \$6.9 thousand.

VILLAGE OF WESTCHESTER
MARCH 2024 FINANCIAL STATEMENT SUMMARY

ROOSEVELT RD. & CERMAK/OXFORD ST. TIF FUNDS

- In the Roosevelt Rd. TIF fund, real estate taxes of \$434.3 have been received in total for the fiscal year. *Combined* TIF funds' expenditures of roughly \$52.1 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. Bond payments are due every June 15th (interest only) and December 15th (principal and interest). Total principal and interest for year total \$543.8 thousand. By Village Ordinance, transfers in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are recorded are the pledged revenue for the aforementioned bond payments.

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

- This fund was established to account for the 2021 General Obligation Bond and the 2023 General Obligation Bond issues' debt service payments. The debt on these bonds is paid from real estate tax revenue. Bond payments are due every June 1st (interest only) and December 1st (principal and interest). Real Estate tax revenues of \$2.789 million have been received for the year. Principal of \$1.635 million, and interest of \$568.6 thousand was paid in December. Total principal and interest paid for the year totals \$2.204 million.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$113.4 thousand were received in March. In total, \$1.142 million has been received for the year. This is over 106 percent of the budgeted amount of \$1.075 million. As mentioned above, total principal and interest payments totaling \$543.8 thousand were recorded in the Debt Service Fund and a corresponding *transfer out* of the Capital Projects Fund to the Debt Service Fund was made in December for a total of \$543.8 thousand for the year.

Additionally, a \$14.9 thousand payment for principal and interest was made in March for the promissory note on the Village Hall building purchase. The Public Works aerial truck expenditure of \$164.5 thousand was recorded in June 2023. Including the transfer out, overall fund expenditures are \$893 thousand. The fund is recording revenues over expenditures of \$258.6 thousand for the year through March.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In February, bond proceeds of \$5.0 million were received which is another portion of the 2021 referendum bonds. In the month, \$104.2 thousand was expended for the street re-construction program. A total of \$12.3 million has been expended for the fiscal year. These expenditures are budgeted for and funded with available bond proceeds (fund balance) received in the prior year.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 1 - GENERAL FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
GENERAL FUND REVENUE							
01-00-4102-000	REAL ESTATE TAXES	1,167,212.26	3,014,562.23	3,502,227.00	3,502,227.00	(487,664.77)	86.08
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	1,099,064.41	1,867,467.27	1,825,000.00	1,825,000.00	42,467.27	102.33
01-00-4102-200	REAL ESTATE TAXES-POLICE PENS	1,226,316.42	2,083,468.78	1,950,000.00	1,950,000.00	133,468.78	106.84
01-00-4202-000	UTILITY TAX-ELECTRIC	38,831.83	415,064.19	499,100.00	499,100.00	(84,035.81)	83.16
01-00-4203-000	GAMING TAX	21,774.44	260,136.33	253,000.00	253,000.00	7,136.33	102.82
01-00-4205-000	UTILITY TAX-NATURAL GAS	42,113.94	287,954.20	495,000.00	495,000.00	(207,045.80)	58.17
01-00-4206-000	PLACES FOR EATING TAX	18,761.93	248,780.01	273,000.00	273,000.00	(24,219.99)	91.13
01-00-4207-000	TELECOMMUNICATION TAXES	34,229.62	395,360.87	425,100.00	425,100.00	(29,739.13)	93.00
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	60,970.01	37,000.00	37,000.00	23,970.01	164.78
01-00-4212-000	AMUSEMENT TAX	.00	21,480.81	19,000.00	19,000.00	2,480.81	113.06
01-00-4215-000	LOCAL GAS TAX	11,631.07	164,287.78	163,200.00	163,200.00	1,087.78	100.67
01-00-4216-000	VIDEO RENTAL TAX	.00	206.66	480.00	480.00	(273.34)	43.05
01-00-4217-000	CABLE FRANCHISE TAX	.00	312,454.52	336,000.00	336,000.00	(23,545.48)	92.99
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	13,422.98	214,786.61	233,600.00	233,600.00	(18,813.39)	91.95
01-00-4402-100	PPRT - POLICE PENSION	1,852.66	24,238.14	26,516.00	26,516.00	(2,277.86)	91.41
01-00-4402-200	PPRT - FIRE PENSION	970.45	12,696.19	13,889.00	13,889.00	(1,192.81)	91.41
01-00-4403-000	STATE INCOME TAX	165,694.05	2,503,865.47	2,735,066.00	2,735,066.00	(231,200.53)	91.55
01-00-4405-000	STATE SALES TAX	205,763.29	1,822,811.71	1,890,000.00	1,890,000.00	(67,188.29)	96.45
01-00-4406-000	LOCAL USE TAX	70,039.40	603,322.57	692,572.00	692,572.00	(89,249.43)	87.11
01-00-4407-000	CANNABIS TAX	2,384.47	23,679.73	30,237.00	30,237.00	(6,557.27)	78.31
01-00-4408-000	DISPENSARY TAX	11,735.26	146,790.35	150,000.00	150,000.00	(3,209.65)	97.86
01-00-4503-000	BUILDING PERMITS-RES	24,099.50	416,894.84	455,000.00	455,000.00	(38,105.16)	91.63
01-00-4503-200	HOME COMPLIANCE PERMITS	7,175.00	75,121.80	114,000.00	114,000.00	(38,878.20)	65.90
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	2,962.35	4,225.00	4,225.00	(1,262.65)	70.11
01-00-4503-900	RESIDENTIAL RENTAL REGISTR FEE	.00	50.00	.00	.00	50.00	.00
01-00-4507-000	BUSINESS LICENSES	950.00	57,808.50	52,665.00	52,665.00	5,143.50	109.77
01-00-4509-000	GAMING LICENSES	550.00	5,140.00	1,000.00	1,000.00	4,140.00	514.00
01-00-4511-000	CONTRACTOR LICENSES	7,300.00	67,050.00	83,000.00	83,000.00	(15,950.00)	80.78
01-00-4512-000	SOLICITOR'S LICENSE	.00	750.00	1,000.00	1,000.00	(250.00)	75.00
01-00-4515-000	VEHICLE STICKER	146,819.72	194,131.82	355,000.00	355,000.00	(160,868.18)	54.69
01-00-4515-900	LATE FEE-STICKER	.00	12,023.00	6,000.00	6,000.00	6,023.00	200.38
01-00-4527-000	LIQUOR LICENSES	.00	147,155.00	60,000.00	60,000.00	87,155.00	245.26
01-00-4531-000	TOBACCO LICENSES	100.00	1,400.00	1,400.00	1,400.00	.00	100.00
01-00-4701-000	ALARM FINES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4702-000	POLICE FINES	3,191.00	70,952.48	145,000.00	145,000.00	(74,047.52)	48.93
01-00-4702-050	OVERWEIGHT TRUCK FINES	.00	13,460.00	50,000.00	50,000.00	(36,540.00)	26.92
01-00-4702-100	CIRCUIT COURT FINES	1,820.05	20,153.40	31,000.00	31,000.00	(10,846.60)	65.01
01-00-4703-000	CODE ENFORCEMENT FINES	500.00	9,354.80	3,000.00	3,000.00	6,354.80	311.83
01-00-4704-000	PHOTO ENFORCEMENT	61,284.73	617,557.84	502,800.00	502,800.00	114,757.84	122.82
01-00-4705-000	POLICE TOWING	1,500.00	19,000.00	57,000.00	57,000.00	(38,000.00)	33.33
01-00-4802-000	PLANNING & ZONING FEES	.00	525.00	500.00	500.00	25.00	105.00
01-00-4806-000	RENT	14,877.36	163,650.96	88,272.00	88,272.00	75,378.96	185.39
01-00-4810-000	AMBULANCE FEES	111,964.09	1,694,428.90	1,600,000.00	1,600,000.00	94,428.90	105.90
01-00-4812-000	RUBBISH	.00	1,790,380.66	2,170,000.00	2,170,000.00	(379,619.34)	82.51
01-00-4813-000	RUBBISH - PENALTIES	7,384.55	29,247.92	25,700.00	25,700.00	3,547.92	113.81
01-00-4816-000	ADVERTISING	.00	1,500.00	1,500.00	1,500.00	.00	100.00
01-00-5102-000	INTEREST INCOME	13,803.69	178,652.90	75,000.00	75,000.00	103,652.90	238.20
01-00-5103-000	INVESTMENT APPREC./DEPREC.	.00	.00	22,998.00	22,998.00	(22,998.00)	.00
01-00-5104-000	LOCAL GRANTS	.00	27,988.00	.00	.00	27,988.00	.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5108-000 SALE OF FIXED ASSETS	.00	17,265.03	10,000.00	10,000.00	7,265.03	172.65
01-00-5112-100 FEDERAL GRANT - POLICE DEPT	510.00	2,561.24	34,100.00	34,100.00	(31,538.76)	7.51
01-00-5122-000 REIMBURSEMENT	6,500.87	22,863.48	75,500.00	75,500.00	(52,636.52)	30.28
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	8,627.05	18,547.15	19,600.00	19,600.00	(1,052.85)	94.63
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	.00	11,243.73	19,500.00	19,500.00	(8,256.27)	57.66
01-00-5122-200 REIMBURSEMENT-INSURANCE	.00	13,536.97	15,000.00	15,000.00	(1,463.03)	90.25
01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION	.00	25.00	5,000.00	5,000.00	(4,975.00)	.50
01-00-5125-000 REBATE-COOK CO GASOLINE TAXES	.00	4,838.94	4,750.00	4,750.00	88.94	101.87
01-00-5140-000 SIDEWALK	.00	9,343.75	17,500.00	17,500.00	(8,156.25)	53.39
01-00-5142-000 TREE PROGRAM	367.50	3,603.50	14,000.00	14,000.00	(10,396.50)	25.74
01-00-5180-000 PROCEEDS FROM BOND SALE	.00	.00	391,000.00	391,000.00	(391,000.00)	.00
01-00-5189-000 MISCELLANEOUS INCOME	1,533.00	9,677.40	25,000.00	25,000.00	(15,322.60)	38.71
TOTAL GENERAL FUND REVENUE	4,552,656.59	20,215,230.79	22,090,997.00	22,090,997.00	(1,875,766.21)	91.51
TOTAL FUND REVENUE	4,552,656.59	20,215,230.79	22,090,997.00	22,090,997.00	(1,875,766.21)	91.51
TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
ADMINISTRATION						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	31,339.16	579,322.57	597,268.00	655,268.00	(75,945.43)	88.41
01-11-6103-100 ADMINISTRATION PART TIME SAL	.00	19,412.50	31,200.00	31,200.00	(11,787.50)	62.22
01-11-6103-200 ELECTED OFFICIALS SALARIES	33,515.42	54,514.79	57,600.00	57,600.00	(3,085.21)	94.64
01-11-6104-000 ADMINISTRATION OVERTIME	1,243.89	1,794.06	500.00	500.00	1,294.06	358.81
01-11-6106-000 VACATION PAYOUT	.00	3,053.64	.00	.00	3,053.64	.00
01-11-6108-000 SICK PAY PAYOUT	.00	5,536.09	920.00	920.00	4,616.09	601.75
01-11-6122-000 UNEMPLOYMENT COMPENSATION	.00	15,696.50	.00	.00	15,696.50	.00
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	4,099.13	41,112.27	42,567.00	44,179.00	(3,066.73)	93.06
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	958.66	9,614.90	9,955.00	10,332.00	(717.10)	93.06
01-11-6128-000 IMRF- EMPLOYER EXPENSE	.00	30,952.82	33,787.00	35,097.40	(4,144.58)	88.19
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	9,728.77	78,919.90	95,000.00	102,138.96	(23,219.06)	77.27
01-11-6203-000 CONTRACT/LEGAL NOTICES	.00	1,500.00	7,550.00	7,550.00	(6,050.00)	19.87
01-11-6205-000 PRINTING	295.00	3,438.80	4,000.00	4,000.00	(561.20)	85.97
01-11-6207-000 POSTAGE	37.79	5,691.29	7,500.00	7,500.00	(1,808.71)	75.88
01-11-6211-000 CONFERENCE/TRAINING	550.00	11,675.77	17,950.00	17,950.00	(6,274.23)	65.05
01-11-6213-000 DUES & SUBSCRIPTIONS	1,580.88	35,519.65	23,365.00	23,365.00	12,154.65	152.02
01-11-6215-000 INSURANCE & BONDING	53,108.00	441,980.66	436,846.00	436,846.00	5,134.66	101.18
01-11-6216-000 PAYROLL PROCESSING CHARGE	2,751.82	12,614.27	16,000.00	16,000.00	(3,385.73)	78.84
01-11-6217-000 BANKING SERVICE FEES	2,256.97	30,586.05	25,000.00	25,000.00	5,586.05	122.34
01-11-6219-000 TELEPHONE & COMMUNICATION	964.48	62,872.16	5,242.00	56,152.00	6,720.16	111.97
01-11-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	380.00	.00	.00	380.00	.00
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	1,203.83	29,055.33	29,650.00	29,650.00	(594.67)	97.99
01-11-6237-000 EQUIPMENT RENTAL	744.28	4,378.12	4,853.00	4,853.00	(474.88)	90.21
01-11-6240-000 VILLAGE MANAGER AUTO EXPENSE	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-11-6246-000 REIMBURSE-TRAVEL EXPENSE (MILE	.00	184.27	.00	.00	184.27	.00
01-11-6265-000 PROF. SERVICES-AUDIT	396.00	34,764.00	57,000.00	133,220.00	(98,456.00)	26.10
01-11-6265-030 PROF. SERVICES-OTHER	4,127.26	112,777.45	155,388.00	155,388.00	(42,610.55)	72.58
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	13,667.46	113,153.32	115,660.00	115,660.00	(2,506.68)	97.83
01-11-6303-000 ATTORNEY LEGAL RETAINER	2,350.00	23,500.00	28,200.00	28,200.00	(4,700.00)	83.33
01-11-6327-000 OTHER LEGAL SERVICES	1,987.51	262,887.23	200,000.00	200,000.00	62,887.23	131.44
01-11-6403-000 OFFICE SUPPLIES	443.74	13,090.25	10,000.00	10,000.00	3,090.25	130.90
01-11-6407-500 GAS/FUEL OTHER ENTITIES	5,396.50	11,049.33	.00	.00	11,049.33	.00
01-11-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	1,901.20	1,000.00	1,000.00	901.20	190.12
01-11-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,232.81	15,793.52	1,200.00	1,200.00	14,593.52	1316.13
01-11-6489-000 MISC. MATERIALS & SUPPLIES	132.88	5,179.49	26,000.00	26,000.00	(20,820.51)	19.92
01-11-6610-000 INSTALLMENT DEBT-INTEREST	.00	390,891.96	391,000.00	391,000.00	(108.04)	99.97
01-11-6700-000 CONTINGENCY	.00	.00	200,000.00	22,055.00	(22,055.00)	.00
TOTAL ADMINISTRATION	174,112.24	2,464,794.16	2,634,701.00	2,652,324.36	(187,530.20)	92.93
TOTAL FUND EXPENDITURES	174,112.24	2,464,794.16	2,634,701.00	2,652,324.36	(187,530.20)	92.93
TOTAL FUND EXPENDITURES	174,112.24	2,464,794.16	2,634,701.00	2,652,324.36	(187,530.20)	92.93
TOTAL FUND EXPENDITURES	174,112.24	2,464,794.16	2,634,701.00	2,652,324.36	(187,530.20)	92.93

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

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	174,112.24	2,464,794.16	2,664,701.00	2,682,324.36	(217,530.20)	91.89
BUILDING DEPARTMENT						
01-15-6103-000 BUILDING - FULL TIME SALARIES	17,822.48	186,118.05	224,862.00	250,862.00	(64,743.95)	74.19
01-15-6103-100 BUILDING - PART TIME SALARIES	1,823.68	20,683.20	57,800.00	57,800.00	(37,116.80)	35.78
01-15-6108-000 SICK PAY PAYOUT	.00	336.00	.00	.00	336.00	.00
01-15-6124-000 SOCIAL SECURITY - EMPLOYER	1,180.36	12,460.90	17,525.00	19,137.00	(6,676.10)	65.11
01-15-6126-000 MEDICARE EXPENSE - EMPLOYER	276.04	2,914.19	4,099.00	4,476.00	(1,561.81)	65.11
01-15-6128-000 IMRF- EMPLOYER EXPENSE	.00	6,854.48	12,734.00	14,044.40	(7,189.92)	48.81
01-15-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,285.71	53,908.37	82,201.00	89,339.95	(35,431.58)	60.34
01-15-6203-000 CONTRACT/LEGAL NOTICES	.00	200.00	1,000.00	1,000.00	(800.00)	20.00
01-15-6205-000 PRINTING	.00	225.00	1,500.00	1,500.00	(1,275.00)	15.00
01-15-6207-000 POSTAGE	.00	53.59	1,500.00	1,500.00	(1,446.41)	3.57
01-15-6211-000 CONFERENCE/TRAINING	.00	141.83	10,800.00	10,800.00	(10,658.17)	1.31
01-15-6213-000 DUES & SUBSCRIPTIONS	.00	1,439.43	2,490.00	2,490.00	(1,050.57)	57.81
01-15-6219-000 TELEPHONE & COMMUNICATIONS	469.92	4,139.37	2,200.00	2,200.00	1,939.37	188.15
01-15-6225-000 MAINT. SERVICES-EQUIPMENT	290.97	17,722.43	19,175.00	19,175.00	(1,452.57)	92.42
01-15-6265-030 PROF. SERVICES-OTHER	2,750.00	30,569.25	69,000.00	69,000.00	(38,430.75)	44.30
01-15-6265-100 PROF. SERVICES-ENGINEERING	.00	3,291.00	30,000.00	30,000.00	(26,709.00)	10.97
01-15-6266-000 PLAN REVIEW SERVICES	6,388.12	105,455.72	140,000.00	140,000.00	(34,544.28)	75.33
01-15-6280-000 ELEVATOR INSPECTION	1,200.00	2,575.00	4,000.00	4,000.00	(1,425.00)	64.38
01-15-6289-000 OTHER CONTRACTUAL EXPENSES	.00	782.00	3,000.00	3,000.00	(2,218.00)	26.07
01-15-6403-000 OFFICE SUPPLIES	.00	16.99	.00	.00	16.99	.00
01-15-6406-000 CLOTHING SUPPLIES	.00	498.00	500.00	500.00	(2.00)	99.60
01-15-6407-000 FUEL	91.33	1,129.51	3,000.00	3,000.00	(1,870.49)	37.65
01-15-6419-000 MATERIAL & SUPPLIES-OFFICES	.00	1,137.48	2,000.00	2,000.00	(862.52)	56.87
01-15-6421-000 MATERIAL & SUPPLIES-EQUIPMENT	.00	4,115.59	9,200.00	9,200.00	(5,084.41)	44.73
01-15-6423-000 MATERIAL & SUPPLIES-VEHICLES	.00	811.06	1,500.00	1,500.00	(688.94)	54.07
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	48.00	946.98	3,750.00	3,750.00	(2,803.02)	25.25
TOTAL BUILDING DEPARTMENT	37,626.61	458,525.42	703,836.00	740,274.35	(281,748.93)	61.94
TOTAL FUND EXPENDITURES	211,738.85	2,923,319.58	3,368,537.00	3,422,598.71	(499,279.13)	85.41

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	<u>FIRE & POLICE COMMISSION</u>						
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	1,594.24	1,200.00	1,200.00	394.24	132.85
01-18-6207-000	POSTAGE	.00	.00	200.00	200.00	(200.00)	.00
01-18-6211-000	CONFERENCE & TRAINING	.00	.00	1,250.00	1,250.00	(1,250.00)	.00
01-18-6213-000	DUES & SUBSCRIPTIONS	.00	400.00	375.00	375.00	25.00	106.67
01-18-6265-020	PROF. SERVICES-LEGAL	.00	9,951.21	15,000.00	15,000.00	(5,048.79)	66.34
01-18-6265-030	PROF. SERVICES-OTHER	9,919.87	71,713.40	42,000.00	42,000.00	29,713.40	170.75
01-18-6403-000	OFFICE SUPPLIES	35.00	35.00	.00	.00	35.00	.00
	TOTAL FIRE & POLICE COMMISSION	9,954.87	83,693.85	60,025.00	60,025.00	23,668.85	139.43
	TOTAL FUND EXPENDITURES	221,693.72	3,007,013.43	3,428,562.00	3,482,623.71	(475,610.28)	86.34
	TOTAL FUND EXPENDITURES	221,693.72	3,007,013.43	3,428,562.00	3,482,623.71	(475,610.28)	86.34

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
POLICE DEPARTMENT						
01-20-6103-000 POLICE - FULL TIME SALARIES	258,873.35	2,854,626.06	3,259,251.00	3,259,251.00	(404,624.94)	87.59
01-20-6103-050 POLICE - FULL TIME NON-SWORN	21,903.46	242,392.58	256,011.00	256,011.00	(13,618.42)	94.68
01-20-6104-000 POLICE - OVERTIME	21,118.65	360,106.00	250,000.00	250,000.00	110,106.00	144.04
01-20-6106-000 VACATION PAYOUT	.00	32,775.41	20,000.00	20,000.00	12,775.41	163.88
01-20-6108-000 SICK PAY PAYOUT	.00	4,671.85	5,000.00	5,000.00	(328.15)	93.44
01-20-6110-000 HOLIDAY PAY	.00	139,742.40	141,110.00	141,110.00	(1,367.60)	99.03
01-20-6115-000 EARLY RETIREMENT INCENTIVE	.00	8,000.00	20,000.00	8,000.00	.00	100.00
01-20-6118-000 UNIFORM ALLOWANCE	440.00	7,613.10	32,175.00	32,175.00	(24,561.90)	23.66
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,080.49	25,048.82	24,444.00	24,444.00	604.82	102.47
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	4,131.77	50,648.93	50,971.00	50,971.00	(322.07)	99.37
01-20-6128-000 IMRF - EMPLOYER EXPENSE	.00	6,127.81	12,903.00	12,903.00	(6,775.19)	47.49
01-20-6132-000 POLICE PENSION - R.E. TAXES	1,224,463.76	2,104,001.60	1,950,000.00	1,950,000.00	154,001.60	107.90
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	50,218.24	564,303.39	715,000.00	715,000.00	(150,696.61)	78.92
01-20-6205-000 PRINTING	.00	5,202.12	5,000.00	5,000.00	202.12	104.04
01-20-6207-000 POSTAGE	.00	418.57	1,000.00	1,000.00	(581.43)	41.86
01-20-6211-000 POLICE CONFERENCE/TRAINING	.00	13,895.53	35,355.00	25,355.00	(11,459.47)	54.80
01-20-6211-100 LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200 FOOD / MEALS	.00	949.20	1,600.00	1,600.00	(650.80)	59.33
01-20-6211-300 TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	970.00	47,391.05	48,853.00	48,853.00	(1,461.95)	97.01
01-20-6219-000 TELEPHONE & COMMUNICATION	3,991.14	14,986.16	10,500.00	10,500.00	4,486.16	142.73
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	192.68	4,008.70	4,650.00	4,650.00	(641.30)	86.21
01-20-6227-000 MAINT. SERVICES-VEHICLES	7,468.94	56,244.56	36,000.00	36,000.00	20,244.56	156.23
01-20-6237-000 EQUIPMENT RENTAL	233.50	2,368.02	2,808.00	2,808.00	(439.98)	84.33
01-20-6249-000 COMMUNITY RELATIONS	.00	7,213.55	3,000.00	3,000.00	4,213.55	240.45
01-20-6265-030 PROF. SERVICES-OTHER	206.00	4,902.66	4,800.00	4,800.00	102.66	102.14
01-20-6265-040 PROF. SERVICES-ANIMAL CONTROL	.00	.00	300.00	300.00	(300.00)	.00
01-20-6289-000 OTHER CONTRACTUAL EXPENSES	.00	48,068.32	35,350.00	35,350.00	12,718.32	135.98
01-20-6403-000 OFFICE SUPPLIES	60.81	1,411.67	2,500.00	2,500.00	(1,088.33)	56.47
01-20-6404-000 AMMUNITION	.00	4,685.60	15,000.00	15,000.00	(10,314.40)	31.24
01-20-6407-000 FUEL	5,380.31	58,900.45	57,000.00	57,000.00	1,900.45	103.33
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,632.13	16,492.47	19,635.00	19,635.00	(3,142.53)	84.00
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	342.50	5,804.96	25,000.00	25,000.00	(19,195.04)	23.22
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	636.20	1,254.43	1,500.00	1,500.00	(245.57)	83.63
01-20-6449-000 COMMUNITY RELATIONS	.00	5,957.31	4,000.00	4,000.00	1,957.31	148.93
01-20-6509-000 COMPUTER HARDWARE	.00	4,901.69	15,000.00	15,000.00	(10,098.31)	32.68
01-20-6515-000 OPERATING EQUIPMENT	66,279.66	67,351.64	126,064.00	126,064.00	(58,712.36)	53.43
01-20-6516-000 WEAPONS	.00	.00	10,000.00	.00	.00	.00
01-20-6521-000 MOTOR VEHICLES	.00	176,734.05	107,000.00	176,000.00	734.05	100.42
01-20-6609-000 INSTALLMENT DEBT-PRINCIPAL	.00	24,681.51	25,412.00	25,412.00	(730.49)	97.13
01-20-6610-000 INSTALLMENT DEBT-INTEREST	.00	839.83	160.00	160.00	679.83	524.89
TOTAL POLICE DEPARTMENT	1,670,623.59	6,974,722.00	7,337,352.00	7,374,352.00	(399,630.00)	94.58
TOTAL FUND EXPENDITURES	1,892,317.31	9,981,735.43	10,765,914.00	10,856,975.71	(875,240.28)	91.94

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,892,317.31	9,981,735.43	10,765,914.00	10,856,975.71	(875,240.28)	91.94
FIRE DEPARTMENT						
01-22-6103-000 FIRE - FULL TIME SALARIES	198,840.85	2,182,955.03	2,728,316.00	2,728,316.00	(545,360.97)	80.01
01-22-6103-100 FIRE - PART TIME SALARIES	2,613.70	23,700.50	20,500.00	20,500.00	3,200.50	115.61
01-22-6103-200 FIRE PREVENTION PAY	135.14	2,695.22	12,000.00	12,000.00	(9,304.78)	22.46
01-22-6104-000 FIRE - OVERTIME	28,982.52	610,048.28	280,000.00	280,000.00	330,048.28	217.87
01-22-6106-000 VACATION PAYOUT	17,852.40	25,425.59	20,000.00	20,000.00	5,425.59	127.13
01-22-6108-000 SICK PAY PAYOUT	5,950.80	11,208.42	8,000.00	8,000.00	3,208.42	140.11
01-22-6109-000 COMP TIME PAYOUT	.00	118.33	.00	.00	118.33	.00
01-22-6110-000 HOLIDAY PAY	.00	108,880.60	115,000.00	115,000.00	(6,119.40)	94.68
01-22-6118-000 UNIFORM ALLOWANCE	824.84	21,837.26	33,600.00	33,600.00	(11,762.74)	64.99
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	162.05	4,237.57	1,271.00	1,271.00	2,966.57	333.40
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,592.51	41,977.53	39,858.00	39,858.00	2,119.53	105.32
01-22-6128-000 IMRF - EMPLOYER EXPENSE	.00	3,930.89	1,033.00	1,033.00	2,897.89	380.53
01-22-6132-000 FIRE PENSION - R.E. TAXES	1,098,093.97	1,878,222.57	1,825,000.00	1,825,000.00	53,222.57	102.92
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	48,423.25	450,572.42	639,808.00	639,808.00	(189,235.58)	70.42
01-22-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	150.00	150.00	(150.00)	.00
01-22-6205-000 PRINTING	.00	.00	750.00	750.00	(750.00)	.00
01-22-6207-000 POSTAGE	.00	122.82	300.00	300.00	(177.18)	40.94
01-22-6211-000 CONFERENCE/TRAINING	4,229.72	23,515.10	44,650.00	44,650.00	(21,134.90)	52.67
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	528.96	34,084.22	37,000.00	37,000.00	(2,915.78)	92.12
01-22-6213-000 DUES & SUBSCRIPTIONS	.00	10,282.42	11,500.00	11,500.00	(1,217.58)	89.41
01-22-6219-000 TELEPHONE & COMMUNICATION	1,374.87	16,448.30	14,418.00	14,418.00	2,030.30	114.08
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	12,208.45	10,000.00	10,000.00	2,208.45	122.08
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	2,022.12	10,954.38	15,850.00	15,850.00	(4,895.62)	69.11
01-22-6227-000 MAINT. SERVICES-VEHICLES	32,248.77	139,359.09	100,000.00	86,560.00	52,799.09	161.00
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	16,843.77	557,562.53	335,406.00	335,406.00	222,156.53	166.24
01-22-6403-000 OFFICE SUPPLIES	1,021.90	4,418.45	4,500.00	4,500.00	(81.55)	98.19
01-22-6405-000 CLEANING SUPPLIES	.00	5,119.65	6,500.00	6,500.00	(1,380.35)	78.76
01-22-6407-000 FUEL	1,921.74	19,792.82	25,000.00	25,000.00	(5,207.18)	79.17
01-22-6411-000 PUBLIC EDUCATION MATERIALS	353.04	12,235.44	13,800.00	13,800.00	(1,564.56)	88.66
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	48.65	119.72	100.00	100.00	19.72	119.72
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,119.95	30,757.45	19,700.00	33,742.23	(2,984.78)	91.15
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	199.99	7,034.83	11,400.00	11,400.00	(4,365.17)	61.71
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	188.85	58,637.45	40,350.00	40,350.00	18,287.45	145.32
01-22-6425-000 MATERIALS & SUPPLIES-OTHER EQU	274.10	8,177.85	6,825.00	6,825.00	1,352.85	119.82
01-22-6509-000 COMPUTER HARDWARE	.00	.00	.00	13,440.00	(13,440.00)	.00
01-22-6515-000 OPERATING EQUIPMENT	.00	266,093.29	263,480.00	368,404.83	(102,311.54)	72.23
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	609.19	25,812.57	38,200.00	38,200.00	(12,387.43)	67.57
01-22-6521-000 MOTOR VEHICLES	.00	.00	65,000.00	.00	.00	.00
01-22-6525-000 BUILDING/EQUIPMENT	4,808.90	16,608.90	82,000.00	82,000.00	(65,391.10)	20.25
TOTAL FIRE DEPARTMENT	1,473,266.55	6,625,155.94	6,961,565.00	7,015,532.06	(390,376.12)	94.44
TOTAL FUND EXPENDITURES	3,365,583.86	16,606,891.37	17,727,479.00	17,872,507.77	(1,265,616.40)	92.92

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 1 - GENERAL FUND

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

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
PUBLIC WORKS DEPARTMENT							
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	41,721.04	495,269.96	620,870.00	617,700.00	(122,430.04)	80.18
01-30-6103-050	PW-FULLTIME-BUILDINGS & GROUND	3,633.84	41,875.68	44,990.00	44,990.00	(3,114.32)	93.08
01-30-6104-000	PUBLIC WORKS - OVERTIME	695.79	39,961.10	80,000.00	80,000.00	(40,038.90)	49.95
01-30-6106-000	VACATION PAYOUT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-30-6108-000	SICK TIME PAYOUT	.00	647.94	2,500.00	2,500.00	(1,852.06)	25.92
01-30-6118-000	UNIFORM ALLOWANCE	.00	.00	1,750.00	1,750.00	(1,750.00)	.00
01-30-6124-000	SOCIAL SECURITY - EMPLOYER	2,895.09	36,049.35	46,553.00	47,359.00	(11,309.65)	76.12
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	677.01	8,430.42	10,887.00	11,075.50	(2,645.08)	76.12
01-30-6128-000	IMRF - EMPLOYER EXPENSE	.00	38,224.28	37,843.00	38,498.20	(273.92)	99.29
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	1,400.07	185,046.98	190,320.00	193,889.48	(8,842.50)	95.44
01-30-6205-000	PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000	POSTAGE	.00	3,884.34	250.00	250.00	3,634.34	1553.74
01-30-6211-000	CONFERENCE/TRAINING	.00	62.50	3,000.00	3,000.00	(2,937.50)	2.08
01-30-6213-000	DUES & SUBSCRIPTIONS	.00	3,233.06	5,125.00	5,125.00	(1,891.94)	63.08
01-30-6219-000	TELEPHONE & COMMUNICATION	408.40	5,696.25	3,900.00	3,900.00	1,796.25	146.06
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	3,364.90	72,860.46	47,250.00	244,473.00	(171,612.54)	29.80
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	3,602.11	34,545.64	34,500.00	34,500.00	45.64	100.13
01-30-6227-000	MAINT. SERVICES-VEHICLES	457.54	2,973.15	9,500.00	9,500.00	(6,526.85)	31.30
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	15,540.75	23,500.00	23,500.00	(7,959.25)	66.13
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	65,214.00	66,000.00	66,000.00	(786.00)	98.81
01-30-6231-200	TREE REMOVAL-CONTRACT	6,862.50	14,518.00	30,000.00	30,000.00	(15,482.00)	48.39
01-30-6231-300	TREE TRIMMING-CONTRACT	.00	93,600.00	100,000.00	100,000.00	(6,400.00)	93.60
01-30-6231-350	RESTORATION TREES-DIRT & SEED	466.00	4,329.00	5,500.00	5,500.00	(1,171.00)	78.71
01-30-6231-400	EMERGENCY TREE & STORM CARE	.00	1,600.00	40,000.00	40,000.00	(38,400.00)	4.00
01-30-6233-000	DISPOSAL CHARGES	440.00	10,491.62	45,000.00	45,000.00	(34,508.38)	23.31
01-30-6235-200	SIDEWALK REPLACEMENT PROGRA	.00	110,574.61	115,000.00	115,000.00	(4,425.39)	96.15
01-30-6237-000	EQUIPMENT RENTAL	1,053.28	10,030.19	9,750.00	9,750.00	280.19	102.87
01-30-6243-000	GAS HEATING	.00	6,986.74	15,000.00	15,000.00	(8,013.26)	46.58
01-30-6245-000	RUBBISH EXPENSE	175,928.90	1,748,922.20	2,094,053.00	2,094,053.00	(345,130.80)	83.52
01-30-6251-000	ELECTRICITY	3,281.61	53,667.98	65,100.00	65,100.00	(11,432.02)	82.44
01-30-6265-030	PROF. SERVICES-OTHER	2,091.00	72,290.17	54,500.00	80,070.00	(7,779.83)	90.28
01-30-6265-100	PROF. SERVICES-ENGINEERING	.00	7,105.18	11,000.00	11,000.00	(3,894.82)	64.59
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	.00	36,152.81	37,000.00	37,000.00	(847.19)	97.71
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	.00	46,732.50	55,000.00	55,000.00	(8,267.50)	84.97
01-30-6403-000	OFFICE SUPPLIES	.00	521.31	1,500.00	1,500.00	(978.69)	34.75
01-30-6406-000	CLOTHING SUPPLIES	1,003.13	9,791.29	11,500.00	11,500.00	(1,708.71)	85.14
01-30-6407-000	FUEL	590.10	31,797.71	50,000.00	50,000.00	(18,202.29)	63.60
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	280.50	1,500.00	1,500.00	(1,219.50)	18.70
01-30-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	4,416.86	46,685.63	42,050.00	42,050.00	4,635.63	111.02
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	204.42	1,221.66	10,750.00	10,750.00	(9,528.34)	11.36
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	3,396.27	25,489.08	39,050.00	39,050.00	(13,560.92)	65.27
01-30-6426-000	MATERIALS & SUPPLIES - MECH	734.19	11,441.01	20,000.00	20,000.00	(8,558.99)	57.21
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	320.00	20,972.43	44,950.00	44,950.00	(23,977.57)	46.66
01-30-6515-000	OPERATING EQUIPMENT	135,250.00	143,847.00	82,000.00	144,250.00	(403.00)	99.72
01-30-6525-000	BUILDING/EQUIPMENT	.00	4,477.29	5,000.00	5,000.00	(522.71)	89.55
01-30-6527-000	STREET & TRAFFIC SIGNS	6,235.50	22,875.05	25,000.00	25,000.00	(2,124.95)	91.50
01-30-6540-000	INFRASTRUCTURE EXPENDITURES	.00	133,280.00	.00	133,280.00	.00	100.00
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	55,270.22	64,882.00	64,882.00	(9,611.78)	85.19
01-30-6610-000	INSTALLMENT LEASE - INTEREST	.00	5,510.80	5,791.00	5,791.00	(280.20)	95.16

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL PUBLIC WORKS DEPARTMENT	401,129.55	3,779,977.84	4,312,614.00	4,732,986.18	(953,008.34)	79.86
TOTAL FUND EXPENDITURES	3,766,713.41	20,386,869.21	22,040,093.00	22,605,493.95	(2,218,624.74)	90.19
TOTAL FUND EXPENDITURES	3,766,713.41	20,386,869.21	22,040,093.00	22,605,493.95	(2,218,624.74)	90.19
TOTAL FUND EXPENDITURES	3,766,713.41	20,386,869.21	22,040,093.00	22,605,493.95	(2,218,624.74)	90.19
TOTAL FUND EXPENDITURES	3,766,713.41	20,386,869.21	22,040,093.00	22,605,493.95	(2,218,624.74)	90.19
TOTAL FUND EXPENDITURES	3,766,713.41	20,386,869.21	22,040,093.00	22,605,493.95	(2,218,624.74)	90.19
TOTAL FUND EXPENDITURES	3,766,713.41	20,386,869.21	22,040,093.00	22,605,493.95	(2,218,624.74)	90.19
NET REVENUE OVER EXPENDITURES	785,943.18	(171,638.42)	50,904.00	(514,496.95)	342,858.53	(33.36)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	<u>UTILITY FUND REVENUE</u>						
02-00-4814-000	WATER USAGE	(594.92)	3,506,284.01	4,440,000.00	4,440,000.00	(933,715.99)	78.97
02-00-4816-000	WATER INFRASTRUCTURE	(673.80)	430,756.14	515,000.00	515,000.00	(84,243.86)	83.64
02-00-4818-000	METER SALES	.00	8,744.60	5,000.00	5,000.00	3,744.60	174.89
02-00-4820-000	WATER PENALTIES	15,277.42	51,874.09	55,000.00	55,000.00	(3,125.91)	94.32
02-00-4828-000	SEWER USAGE	(36.84)	464,653.05	540,000.00	540,000.00	(75,346.95)	86.05
02-00-4829-000	SEWER INFRASTRUCTURE	(600.80)	425,515.82	515,000.00	515,000.00	(89,484.18)	82.62
02-00-4830-000	SEWER PENALTIES	1,875.28	6,361.31	5,000.00	5,000.00	1,361.31	127.23
02-00-5102-000	INTEREST INCOME	16,964.74	190,405.00	65,000.00	65,000.00	125,405.00	292.93
02-00-5122-000	REIMBURSEMENT	.00	370.10	.00	.00	370.10	.00
02-00-5189-000	OTHER INCOME	(340.89)	3,825.79	6,500.00	6,500.00	(2,674.21)	58.86
	TOTAL UTILITY FUND REVENUE	31,870.19	5,088,789.91	6,146,500.00	6,146,500.00	(1,057,710.09)	82.79
	TOTAL FUND REVENUE	31,870.19	5,088,789.91	6,146,500.00	6,146,500.00	(1,057,710.09)	82.79

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
UTILITY FUND EXPENSES							
02-95-6103-000	UTILITY - FULL TIME SALARIES	74,113.12	877,715.51	1,073,094.00	1,086,094.00	(208,378.49)	80.81
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	4,099.23	107,755.03	150,000.00	150,000.00	(42,244.97)	71.84
02-95-6106-000	VACATION PAYOUT	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
02-95-6108-000	SICK TIME PAYOUT	.00	1,403.20	5,000.00	5,000.00	(3,596.80)	28.06
02-95-6118-000	UNIFORM ALLOWANCE	.00	.00	1,750.00	1,750.00	(1,750.00)	.00
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	4,846.86	61,318.61	76,142.00	76,142.00	(14,823.39)	80.53
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	1,133.62	14,341.29	17,807.00	17,807.00	(3,465.71)	80.54
02-95-6128-000	IMRF - EMPLOYER EXPENSE	.00	59,366.05	73,712.00	73,712.00	(14,345.95)	80.54
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	(9.78)	278,272.72	317,200.00	317,200.00	(38,927.28)	87.73
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000	POSTAGE	3,408.67	24,311.18	19,000.00	19,000.00	5,311.18	127.95
02-95-6211-000	CONFERENCE/TRAINING	850.00	1,845.88	1,500.00	1,500.00	345.88	123.06
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	5,200.00	5,500.00	5,500.00	(300.00)	94.55
02-95-6215-000	INSURANCE & BONDING	13,277.00	105,450.03	109,211.00	109,211.00	(3,760.97)	96.56
02-95-6219-000	TELEPHONE & COMMUNICATION	835.05	19,278.14	30,700.00	30,700.00	(11,421.86)	62.80
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	1,102.73	39,223.32	41,150.00	41,150.00	(1,926.68)	95.32
02-95-6227-000	MAINT. SERVICES-VEHICLES	920.77	4,100.70	5,600.00	5,600.00	(1,499.30)	73.23
02-95-6229-100	MAINT. SERVICES-SEWER	.00	61,669.00	52,000.00	52,000.00	9,669.00	118.59
02-95-6233-000	DISPOSAL CHARGES	7,321.00	14,112.40	40,000.00	40,000.00	(25,887.60)	35.28
02-95-6235-300	FLOOD PROOFING ASSISTANCE PRO	.00	9,000.00	24,000.00	24,000.00	(15,000.00)	37.50
02-95-6237-000	EQUIPMENT RENTAL	.00	4,250.00	5,000.00	5,000.00	(750.00)	85.00
02-95-6249-000	MAYFAIR PUMPING STATION	.00	800.00	5,300.00	5,300.00	(4,500.00)	15.09
02-95-6250-000	OVERHEAD TANK & GROUNDS	.00	2,702.00	10,000.00	10,000.00	(7,298.00)	27.02
02-95-6251-000	ELECTRICITY	5,205.40	39,328.30	40,000.00	40,000.00	(671.70)	98.32
02-95-6255-000	MAINT. SERVICES-WATER MAINS	5,895.00	28,882.50	31,000.00	31,000.00	(2,117.50)	93.17
02-95-6265-000	PROF. SERVICES-AUDIT	.00	22,912.00	40,000.00	40,000.00	(17,088.00)	57.28
02-95-6265-030	PROF. SERVICES-OTHER	676.50	262,110.72	288,400.00	288,400.00	(26,289.28)	90.88
02-95-6265-100	PROF. SERVICES-ENGINEERING	13,283.40	101,820.21	44,500.00	124,421.00	(22,600.79)	81.84
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	1,679.55	12,650.81	16,000.00	16,000.00	(3,349.19)	79.07
02-95-6403-000	OFFICE SUPPLIES	.00	652.00	1,500.00	1,500.00	(848.00)	43.47
02-95-6406-000	CLOTHING SUPPLIES	1,003.16	9,699.77	11,000.00	11,000.00	(1,300.23)	88.18
02-95-6407-000	FUEL	1,939.60	10,542.05	21,000.00	21,000.00	(10,457.95)	50.20
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	3,374.80	24,679.89	26,800.00	26,800.00	(2,120.11)	92.09
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	775.00	3,242.34	11,500.00	11,500.00	(8,257.66)	28.19
02-95-6424-000	MATERIALS & SUPPLIES-METERS	2,136.76	8,868.84	10,000.00	10,000.00	(1,131.16)	88.69
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	598.56	83,856.71	90,000.00	90,000.00	(6,143.29)	93.17
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	.00	20,918.60	39,000.00	39,000.00	(18,081.40)	53.64
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	2,143.16	10,672.62	30,000.00	30,000.00	(19,327.38)	35.58
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	2,247.04	22,534.29	24,500.00	24,500.00	(1,965.71)	91.98
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOO	473.86	16,772.87	25,000.00	25,000.00	(8,227.13)	67.09
02-95-6455-000	WATER COST	223,391.22	2,462,811.02	2,865,894.00	2,865,894.00	(403,082.98)	85.94
02-95-6515-000	OPERATING EQUIPMENT	135,250.00	135,250.00	118,000.00	180,250.00	(45,000.00)	75.03
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	5,020.00	108,020.00	108,000.00	108,000.00	20.00	100.02
02-95-6533-000	WATER METERS	9,235.16	844,529.75	1,444,368.00	1,444,368.00	(599,838.25)	58.47
02-95-6535-000	FIRE HYDRANTS	4,600.00	4,696.00	40,000.00	40,000.00	(35,304.00)	11.74
02-95-6536-000	WATER VALVES	.00	7,916.59	33,000.00	33,000.00	(25,083.41)	23.99
02-95-6537-000	WATER/SEWER RESTORATION	1,121.50	50,943.04	81,000.00	81,000.00	(30,056.96)	62.89
02-95-6575-000	DEPRECIATION EXPENSE	50,416.67	554,583.37	625,000.00	625,000.00	(70,416.63)	88.73
02-95-6607-000	IEPA LOAN - PRINCIPAL	72,926.18	193,757.44	215,828.00	215,828.00	(22,070.56)	89.77

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6607-100	IEPA LOAN - PRINCIPAL - CONTRA	.00	(120,831.26)	(215,828.00)	(215,828.00)	94,996.74	(55.98)
02-95-6608-000	IEPA LOAN - INTEREST	24,832.47	60,083.36	62,704.00	62,704.00	(2,620.64)	95.82
02-95-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	9,473.99	19,085.00	19,085.00	(9,611.01)	49.64
02-95-6609-100	INSTALL LEASE - PR CONTRA	.00	(9,473.99)	(19,085.00)	(19,085.00)	9,611.01	(49.64)
02-95-6610-000	INSTALLMENT LEASE - INTEREST	.00	416.95	697.00	697.00	(280.05)	59.82
02-95-6700-000	CONTINGENCY	.00	.00	150,000.00	74,702.00	(74,702.00)	.00
	TOTAL UTILITY FUND EXPENSES	680,123.26	6,674,435.84	8,397,529.00	8,477,402.00	(1,802,966.16)	78.73
	TOTAL FUND EXPENDITURES	680,123.26	6,674,435.84	8,397,529.00	8,477,402.00	(1,802,966.16)	78.73
	TOTAL FUND EXPENDITURES	680,123.26	6,674,435.84	8,397,529.00	8,477,402.00	(1,802,966.16)	78.73
	NET REVENUE OVER EXPENDITURES	(648,253.07)	(1,585,645.93)	(2,251,029.00)	(2,330,902.00)	745,256.07	(68.03)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 3 - MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>MOTOR FUEL TAX FUND REVENUE</u>							
03-00-4417-000	ALLOTMENT INCOME	60,070.32	685,952.02	717,700.00	717,700.00	(31,747.98)	95.58
03-00-5102-000	INTEREST INCOME	2,762.71	34,362.57	22,000.00	22,000.00	12,362.57	156.19
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	62,833.03	720,314.59	1,814,500.00	1,814,500.00	(1,094,185.41)	39.70
	TOTAL FUND REVENUE	62,833.03	720,314.59	1,814,500.00	1,814,500.00	(1,094,185.41)	39.70
<u>MFT FUND EXPENSES</u>							
03-95-6235-200	SIDEWALK REPLACEMENT	.00	.00	1,082,000.00	882,016.00	(882,016.00)	.00
03-95-6265-100	PROF. SERVICES-ENGINEERING	20,922.43	304,287.69	150,000.00	150,000.00	154,287.69	202.86
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	.00	164,606.31	150,000.00	300,000.00	(135,393.69)	54.87
03-95-6435-000	STREET SALT	72,862.46	110,202.14	110,000.00	159,984.00	(49,781.86)	68.88
03-95-6436-000	MATERIALS & SUPPLIES-ST LIGHTS	8,889.11	61,794.20	11,500.00	11,500.00	50,294.20	537.34
03-95-6489-000	MISC MATERIALS & SUPPLIES	.00	.00	28,500.00	28,500.00	(28,500.00)	.00
03-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	195,000.00	195,000.00	195,000.00	.00	100.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	144,500.00	144,500.00	144,500.00	.00	100.00
03-95-6613-000	PAYING AGENT FEES	476.75	476.75	475.00	475.00	1.75	100.37
	TOTAL MFT FUND EXPENSES	103,150.75	980,867.09	1,871,975.00	1,871,975.00	(891,107.91)	52.40
	TOTAL FUND EXPENDITURES	103,150.75	980,867.09	1,871,975.00	1,871,975.00	(891,107.91)	52.40
	NET REVENUE OVER EXPENDITURES	(40,317.72)	(260,552.50)	(57,475.00)	(57,475.00)	(203,077.50)	(453.33)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 8 - 911 FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>911 FUND REVENUE</u>							
08-00-5105-200	CELLULAR 911PHONE TAX	.00	445,277.43	594,000.00	594,000.00	(148,722.57)	74.96
	TOTAL 911 FUND REVENUE	.00	445,277.43	594,000.00	594,000.00	(148,722.57)	74.96
	TOTAL FUND REVENUE	.00	445,277.43	594,000.00	594,000.00	(148,722.57)	74.96
<u>E911 FUND EXPENSES</u>							
08-95-6219-000	TELEPHONE & COMMUNICATION	783.15	79,899.67	.00	.00	79,899.67	.00
08-95-6225-000	MAINT. SERVICES-EQUIPMENT	.00	15,000.00	.00	.00	15,000.00	.00
08-95-6289-000	OTHER CONTRACTUAL SERVICES	.00	386,923.91	387,000.00	387,000.00	(76.09)	99.98
	TOTAL E911 FUND EXPENSES	783.15	481,823.58	387,000.00	387,000.00	94,823.58	124.50
	TOTAL FUND EXPENDITURES	783.15	481,823.58	387,000.00	387,000.00	94,823.58	124.50
	TOTAL FUND EXPENDITURES	783.15	481,823.58	387,000.00	387,000.00	94,823.58	124.50
	NET REVENUE OVER EXPENDITURES	(783.15)	(36,546.15)	207,000.00	207,000.00	(243,546.15)	(17.66)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 10 - HOTEL/MOTEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>HOTEL/MOTEL TAX FUND REVENUE</u>							
10-00-4608-000	HOTEL/MOTEL TAX	.00	76,683.61	108,000.00	108,000.00	(31,316.39)	71.00
10-00-4815-000	NEWSPAPER ADS	.00	6,298.00	19,000.00	19,000.00	(12,702.00)	33.15
10-00-5122-100	SPECIAL EVENTS REVENUE	.00	1,100.00	.00	.00	1,100.00	.00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	.00	84,081.61	127,000.00	127,000.00	(42,918.39)	66.21
	TOTAL FUND REVENUE	.00	84,081.61	127,000.00	127,000.00	(42,918.39)	66.21
<u>HOTEL FUND EXPENSES</u>							
10-95-6209-000	VILLAGE PUBLICATIONS	4,158.91	42,748.88	41,750.00	41,750.00	998.88	102.39
10-95-6239-000	TOURISM EXPENSE	.00	3,760.59	.00	.00	3,760.59	.00
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	289.45	42,910.27	65,000.00	65,000.00	(22,089.73)	66.02
10-95-6251-000	ELECTRICITY	39.52	1,568.68	2,900.00	2,900.00	(1,331.32)	54.09
	TOTAL HOTEL FUND EXPENSES	4,487.88	90,988.42	109,650.00	109,650.00	(18,661.58)	82.98
	TOTAL FUND EXPENDITURES	4,487.88	90,988.42	109,650.00	109,650.00	(18,661.58)	82.98
	NET REVENUE OVER EXPENDITURES	(4,487.88)	(6,906.81)	17,350.00	17,350.00	(24,256.81)	(39.81)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2024

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	144,913.12	434,319.13	421,000.00	421,000.00	13,319.13	103.16
11-00-5102-000	INTEREST INCOME	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	144,913.12	434,319.13	422,000.00	422,000.00	12,319.13	102.92
	TOTAL FUND REVENUE	144,913.12	434,319.13	422,000.00	422,000.00	12,319.13	102.92
<u>ROOSEVELT ROAD TIF</u>							
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	.00	46,571.90	150,000.00	150,000.00	(103,428.10)	31.05
11-00-6289-000	OTHER CONTRACTUAL EXPENSES	.00	3,700.00	150,000.00	150,000.00	(146,300.00)	2.47
11-00-6333-000	OTHER LEGAL EXPENSES	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
11-00-6826-000	TRANSFER TO CAPITAL PROJ FUND	.00	.00	192,000.00	192,000.00	(192,000.00)	.00
	TOTAL ROOSEVELT ROAD TIF	.00	50,271.90	517,000.00	517,000.00	(466,728.10)	9.72
	TOTAL FUND EXPENDITURES	.00	50,271.90	517,000.00	517,000.00	(466,728.10)	9.72
	NET REVENUE OVER EXPENDITURES	144,913.12	384,047.23	(95,000.00)	(95,000.00)	479,047.23	404.26

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2024

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	.00	1,796.93	5,000.00	5,000.00	(3,203.07)	35.94
TOTAL CERMAK RD-OXFORD ST TIF F	.00	1,796.93	5,000.00	5,000.00	(3,203.07)	35.94
TOTAL FUND EXPENDITURES	.00	1,796.93	5,000.00	5,000.00	(3,203.07)	35.94
NET REVENUE OVER EXPENDITURES	.00	(1,796.93)	(5,000.00)	(5,000.00)	3,203.07	(35.94)
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 11 MONTHS ENDING MARCH 31, 2024

FUND 30 - DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	<u>DEBT SERVICE FUND REVENUE</u>						
30-00-5740-000	TRANSFER FROM CAP PROJECTS	.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
	TOTAL DEBT SERVICE FUND REVENUE	.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
	TOTAL FUND REVENUE	.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
30-00-6609-000	BOND PAYMENT-PRINCIPAL	.00	380,000.00	350,000.00	350,000.00	30,000.00	108.57
30-00-6610-000	BOND PAYMENT-INTEREST	.00	163,823.78	193,731.00	193,731.00	(29,907.22)	84.56
30-00-6613-000	PAYING AGENT FEES	.00	3.50	950.00	950.00	(946.50)	.37
	TOTAL DEPARTMENT 00	.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
	TOTAL FUND EXPENDITURES	.00	543,827.28	544,681.00	544,681.00	(853.72)	99.84
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 31 - DEBT SERVICE FUND - 2021 BONDS

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>DEBT SERVICE FUND - 2021 BONDS REVEN</u>							
31-00-4102-000	REAL ESTATE TAXES	1,414,074.41	2,789,306.97	1,645,218.00	1,645,218.00	1,144,088.97	169.54
31-00-5102-000	INTEREST INCOME	(206.40)	19,630.42	5,000.00	5,000.00	14,630.42	392.61
	TOTAL DEBT SERVICE FUND - 2021 BONDS	1,413,868.01	2,808,937.39	1,650,218.00	1,650,218.00	1,158,719.39	170.22
	TOTAL FUND REVENUE	1,413,868.01	2,808,937.39	1,650,218.00	1,650,218.00	1,158,719.39	170.22
<u>DSF - 2021 BONDS EXPENDITURES</u>							
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	1,635,000.00	2,660,000.00	2,660,000.00	(1,025,000.00)	61.47
31-00-6610-000	BOND PAYMENT - INTEREST	.00	568,634.97	1,021,435.00	1,021,435.00	(452,800.03)	55.67
31-00-6613-000	PAYING AGENT FEES	.00	.00	475.00	475.00	(475.00)	.00
	TOTAL DSF - 2021 BONDS EXPENDITU	.00	2,203,634.97	3,681,910.00	3,681,910.00	(1,478,275.03)	59.85
	TOTAL FUND EXPENDITURES	.00	2,203,634.97	3,681,910.00	3,681,910.00	(1,478,275.03)	59.85
	NET REVENUE OVER EXPENDITURES	1,413,868.01	605,302.42	(2,031,692.00)	(2,031,692.00)	2,636,994.42	29.79

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 40 - CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FUND REVENUE</u>						
40-00-4208-000 NON HOME RULE SALES TAX	113,399.98	1,141,680.34	1,075,000.00	1,075,000.00	66,680.34	106.20
40-00-5102-000 INVESTMENT INCOME	137.52	9,942.90	5,000.00	5,000.00	4,942.90	198.86
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	113,537.50	1,151,623.24	1,437,000.00	1,437,000.00	(285,376.76)	80.14
TOTAL FUND REVENUE	113,537.50	1,151,623.24	1,437,000.00	1,437,000.00	(285,376.76)	80.14
<u>CAPITAL PROJECTS EXPENDITURES</u>						
40-00-6515-000 OPERATING EQUIPMENT	.00	164,468.00	165,000.00	165,000.00	(532.00)	99.68
40-00-6521-000 MOTOR VEHICLES	.00	1,025.00	.00	.00	1,025.00	.00
40-00-6525-000 BUILDING/EQUIPMENT IMPROVEMEN	.00 (	20,000.00)	.00	.00 (	20,000.00)	.00
40-00-6609-000 INSTALLMENT DEBT - PRINCIPAL	.00	33,982.69	49,387.00	49,387.00	(15,404.31)	68.81
40-00-6609-100 PROMISSARY NOTE - PRINCIPAL	6,337.59	68,570.42	74,558.00	74,558.00	(5,987.58)	91.97
40-00-6610-000 INSTALLMENT DEBT - INTEREST	.00	6,217.69	10,190.00	10,190.00	(3,972.31)	61.02
40-00-6610-100 PROMISSARY NOTE - INTEREST	8,525.41	94,922.58	103,799.00	103,799.00	(8,876.42)	91.45
40-00-6803-000 TRANSFER TO DEBT SERVICE	.00	543,827.28	544,774.00	544,774.00	(946.72)	99.83
TOTAL CAPITAL PROJECTS EXPENDIT	14,863.00	893,013.66	947,708.00	947,708.00	(54,694.34)	94.23
TOTAL FUND EXPENDITURES	14,863.00	893,013.66	947,708.00	947,708.00	(54,694.34)	94.23
NET REVENUE OVER EXPENDITURES	98,674.50	258,609.58	489,292.00	489,292.00	(230,682.42)	52.85

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2024

FUND 41 - CAPITAL PROJECTS FND 2021 BOND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FND 2021 BOND REVE</u>							
41-00-4410-000	GRANTS	.00	.00	931,000.00	931,000.00	(931,000.00)	.00
41-00-5102-000	INVESTMENT INCOME	601.52	7,259.95	7,000.00	7,000.00	259.95	103.71
41-00-5180-000	BOND PROCEEDS	.00	5,000,000.00	.00	.00	5,000,000.00	.00
	TOTAL CAPITAL PROJECTS FND 2021 BOND	601.52	5,007,259.95	938,000.00	938,000.00	4,069,259.95	533.82
	TOTAL FUND REVENUE	601.52	5,007,259.95	938,000.00	938,000.00	4,069,259.95	533.82
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>							
41-00-6265-100	ENGINEERING	84,214.25	883,631.03	1,309,245.00	1,309,245.00	(425,613.97)	67.49
41-00-6530-000	ROAD IMPROVEMENTS	20,000.00	11,073,711.32	12,061,000.00	12,061,000.00	(987,288.68)	91.81
41-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	.00	274,369.31	1,314,000.00	1,314,000.00	(1,039,630.69)	20.88
41-00-6620-000	BOND ISSUANCE COSTS	.00	76,000.00	.00	.00	76,000.00	.00
	TOTAL CAP PROJ FND 2021 BNDS EX	104,214.25	12,307,711.66	14,684,245.00	14,684,245.00	(2,376,533.34)	83.82
	TOTAL FUND EXPENDITURES	104,214.25	12,307,711.66	14,684,245.00	14,684,245.00	(2,376,533.34)	83.82
	NET REVENUE OVER EXPENDITURES	(103,612.73)	(7,300,451.71)	(13,746,245.00)	(13,746,245.00)	6,445,793.29	(53.11)