Village of Westchester

WESTCHESTER

Financial Report
Fiscal Year 2024
For the Seven Months Ending
November 30, 2023

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
NOVEMBER 2023

GENERAL FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,458,879	$ 8,973,979	$ 22,090,997	$ 22,090,997
EXPENDITURES	$ 1,615,945	$ 9,426,604	$ 22,040,093	$ 22,040,093

Unaudited Beginning Fund Balance (05/01/2023)	$ 8,820,796
Transfers In/(Out)	$ -
Current Fund Balance (11/30/2023)	$ 8,368,171

UTILITY FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ (47,567)	$ 2,058,348	$ 6,146,500	$ 6,146,500
EXPENDITURES	$ 685,299	$ 4,199,448	$ 8,397,529	$ 8,397,529

Unaudited Beginning Fund Balance (05/01/2023)	$ 12,804,647
Transfers In/(Out)	$ -
Current Fund Balance (11/30/2023)	$ 10,663,547

MOTOR FUEL TAX

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 59,671	$ 447,606	$ 1,814,500	$ 1,814,500
EXPENDITURES	$ 204,527	$ 475,668	$ 1,871,975	$ 1,871,975

Unaudited Beginning Fund Balance (05/01/2023)	$ 937,363
Transfers In/(Out)	$ -
Current Fund Balance (11/30/2023)	$ 909,302

911 FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 74,204	$ 445,277	$ 594,000	$ 594,000
EXPENDITURES	$ 3,607	$ 206,793	$ 387,000	$ 387,000

Unaudited Beginning Fund Balance (05/01/2023)	$ (579,515)
Transfers In/(Out)	$ -
Current Fund Balance (11/30/2023)	$ (341,030)

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
NOVEMBER 2023

HOTEL/MOTEL TAX FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 30,352	$ 62,940	$ 127,000	$ 127,000
EXPENDITURES	$ 14,117	$ 63,685	$ 109,650	$ 109,650

Unaudited Beginning Fund Balance (05/01/2023)	$ (2,691)
Transfers In/(Out)	$ -
Current Fund Balance (11/30/2023)	$ (3,436)

ROOSEVELT RD TIF

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 101,401	$ 135,597	$ 422,000	$ 422,000
EXPENDITURES	$ 5,820	$ 29,110	$ 517,000	$ 517,000

Unaudited Beginning Fund Balance (05/01/2023)	$ (940,769)
Transfers In/(Out)	$ -
Current Fund Balance (11/30/2023)	$ (834,283)

DEBT SERVICE FUND

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

Unaudited Beginning Fund Balance (05/01/2023)	$ 564
Transfers In/(Out)	$ -
Current Fund Balance (11/30/2023)	$ 564

DEBT SERVICE FUND - 2021 BONDS

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 231,845	$ 255,327	$ 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 (11/30/2023)	$ 762,272

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
NOVEMBER 2023

CAPITAL PROJECTS FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 108,735	$ 684,392	$ 1,437,000	$ 1,437,000
EXPENDITURES	$ 14,863	$ 391,646	$ 947,708	$ 947,708

Unaudited Beginning Fund Balance (05/01/2023)	$ (597,490)
Transfers In/(Out)	$ -
Current Fund Balance (11/30/2023)	$ (304,744)

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 398	$ 5,908	$ 938,000	$ 938,000
EXPENDITURES	$ 2,251,696	$ 10,334,595	$ 14,684,245	$ 14,684,245

Unaudited Beginning Fund Balance (05/01/2023)	$ 14,427,148
Transfers In/(Out)	$ -
Current Fund Balance (11/30/2023)	$ 4,098,461

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	$ 13,489,559
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	$ 10,663,547
ROOSEVELT RD. TIF FUND BALANCE	$ (834,283)
TOTAL	$ 23,318,823

VILLAGE OF WESTCHESTER

Cash and Investment Balances as of November 2023

FUND	Total Fund Cash
General Fund	$ 4,137,217
MFT Fund	812,429
Police Forfeiture Fund	232,335
E-911 Fund	(81,971)
Hotel/Motel Tax Fund	(4,807)
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	762,272
Capital Projects Fund	(549,641)
Capital Projects Fund - 2021 GO Bond Project	4,003,334
Water and Sewer (Utility) Fund (Enterprise Fund)	3,508,601
Refundable Deposits Fund (Fiduciary Fund)	781,536
Roosevelt Rd. TIF Fund	985,800
Cermak - Oxford St. TIF	(14,299)
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 11/30/2023	$ 14,576,383
Prior Period Cash and Investments Balance - 10/31/2023	$ 16,347,941

Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris Operating Account (Non Interest Bearing)	$ 106,638
Republic State Forfeiture Account (Non Interest Bearing)	18,711
Republic DUI Account (Non Interest Bearing)	6,180
Republic State Confiscation Account (Non Interest Bearing)	112,082.51
Republic Department of Justice Account (Non Interest Bearing)	2,843
Republic HRA Account (Non Interest Bearing)	18,338
Republic Bank Operating Account (Non Interest Bearing)	3,492,430
Republic Bank Money Market Account (Interest Bearing)	3,097,183
IL Funds Money Market Account [1] **5.311**% (Local Government Investment Pool)	5,639,165
IL Funds E-Pay Account [1] **5.311%** (Local Government Investment Pool)	236,100
US Bank Foreign Fire Insurance Account	89,548
IMET Investment Funds [2] - Net Monthly Return 0.19%	782,337
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 11/30/2023	147,490
TOTAL BANK BALANCES at 11/30/2023	$ 13,749,045

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances *in Excess* of FDIC Insurance (Village Policy)	$ 6,989,846
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	$ 10,000,000
Total of Other Bank Accounts Fully Insured	$ 89,548

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

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

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

BRIEF NOTES:

- *Any Board-approved budget amendments are included in the Amended Budget column. The percentage of budget earned for revenues or percentage 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, some of these adjustments may be attributed to the prior fiscal year.

- Through the first seven months or 58 percent of the fiscal year, the General Fund is recording expenditures more than revenues in the amount of $452.6 thousand. Property tax receipts have not been entirely received from the County for the bills due December 1. They are normally due August 1 each year but due to issues at the County, they are due by December 1, 2023. Additionally, there were some larger purchases for needed equipment, building improvements and maintenance items as compared to this time last year.

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

GENERAL FUND REVENUES

- Regarding real estate tax revenue, the second installment of property tax bills were 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.

- For November 2023, General Fund revenues are $1.459 million and through November they total $8.974 million. Significant revenue items are noted below:

  - Local Taxes - Gaming Tax of $143.7 thousand, and Places for Eating Taxes of $163.3 thousand are 57 percent and 60 percent of their budgets respectively. Local Gas Tax of $104.5 thousand is 64 percent of the budgeted amount of $163.2 thousand. Telecommunications taxes of $248.4 thousand are on pace at 58.4 percent of the budget of $425.1 thousand. Cable franchise taxes of $237.4 thousand are almost 71 percent of the budgeted $366 thousand. Overall local taxes are on pace or slightly over the budgeted amounts halfway through the fiscal year.

  - Natural Gas and Electric Utility Taxes are totaling $389 thousand and are both running under budget through November 2023. Combined, these revenues are budgeted at almost $1 million. The gas utility tax has notably decreased in the summer months of June through September from prior years. We should expect to see increased revenues for this tax in upcoming winter months.

- A positive sign of the economy is Intergovernmental revenues from the State. Personal Property Replacement Tax receipts of $185.0 thousand are 79 percent of the budgeted amount of $233.6 thousand. Sales Tax of $1.085 million is $66.5 thousand greater than last year through November. Local Use Tax revenue is $358.2 thousand. These taxes are running at over 57 and 52 percent of their respective budgets through seven months of the fiscal year. Based on trends and forecasting during the fiscal year 2024 Budget process, both of the budgeted amounts were increased from fiscal year 2023's amounts.

- State Income Tax is $1.659 million and is almost 61 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 $315.8 thousand through November and are over 69 percent of the budgeted amount of $455 thousand. This total was buoyed by a couple of large remodeling permits from businesses on Wolf Road and Mannheim Rd. combing for almost $33.2 thousand. This revenue is roughly $50 thousand more than the prior year's through November.

- Compared to the prior year, the housing market is slowing with fewer sales which in turn is reflected in home compliance permit revenue down roughly $25 thousand from fiscal year 2023's. This revenue of $50.4 thousand is over 44 percent of the budgeted amount of $114 thousand.

- Photo enforcement fees of $354.4 thousand are over 70 percent of the budgeted amount of $502.8 thousand for the year. This revenue is $91 thousand higher than last years through November.

- Ambulance Fee revenues total almost $1.2 million for the seven months and are 75 percent of the budgeted amount of $1.6 million. This revenue was $1.012 thousand through November last year.

- With the higher interest rate environment than in past years, interest income at $214.7 thousand through November has already exceeded the budgeted amount of $75 thousand.

GENERAL FUND EXPENDITURES

With 58 percent of the fiscal year elapsed, total General Fund expenditures of $9.427 million are 42.5 percent of the Fiscal Year 2024 amended budgeted total of $22.207 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 November. This is generally due to outfitting the department and/or Village Hall building with upgraded equipment and technology systems as a whole. Total department expenditures of $1.035 million through November and are 40 percent of the amended budgeted amount of $2.590 million. There are a few significant account overages.

- Building Department: Total department expenditures are $275.3 thousand or 39 percent of the budgeted amount of $703.8 thousand through November. All of the accounts are running under the budgeted pace. The Permitting Clerk vacancy position has been filled in September.

- Police Department: Total department expenditures through November are $3.144 million. Overtime costs of $267.6 thousand have eclipsed the budget of $250 thousand 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 seven months of the fiscal year are 43 percent of the budget of $7.337 million.

  Pension expenditures for the pension levy are based on pension revenues and are a net zero transaction in the General Fund. The expenditure side of the levy will significantly increase total department expenditures. We will expect to see more expenditure activity when real estate taxes are received.

- Fire Department: Total department expenditures through November 2023 are $2.813 million. Due to short-staffing issues, full-time salaries are under budget at 50.5 percent, and overtime of $434.2 thousand has eclipsed the budget of $280 thousand by $154.2 thousand for the year. Overall department expenditures are 40 percent of the amended budget amount of $7.001 million with 58 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 greater expenditure activity when real estate taxes are received.

- Public Works Department: Total department expenditures are $2.118 million are over 47 percent of the amended budgeted total of $4.485 million. Salaries and overtime are under their respective budgets due a staffing shortage. Most of the other accounts are running at or under their budgeted pace through seven months of the fiscal year. Due to the timing of the billings, we have expensed five months of rubbish expenditures. This expenditure is roughly $176 thousand per month.

UTILITY FUND

- Utility Fund revenues are $2.958 million through November 2023. The new fiscal year reflects the new water and sewer billing rates. Total revenues are 48 percent of the budget amount of $6.147 million through November, or seven months of the fiscal year 2024.

- Through October, Utility Fund expenses are $4.199 million or 50 percent of the amended budget amount of $8.451 million. We have recorded six months of billings from the Broadview-Westchester Water Agency instead of seven due to timing. The budget underage is primarily due to the lag in billings as noted above, and expenditures for the new water meters are about one-third of the budgeted expenditures of $1.444 million so far. We will expect heavier billings as the year progresses. Many expense accounts are at or under the budgeted pace at this point of the fiscal year.

- The Utility Fund is recording expenses over revenues of $1.242 million through the first half of the fiscal year. Note that the Village has budgeted expenses over revenues for the year on account of the spending of federal ARPA grant funds received in prior years. In other words, we have budgeted for expenditures to be more than revenues due to receiving federal grant funds of over $2 million in prior years.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is $59.7 thousand. Expenditures for the month of November were $204.5 thousand.

  Overall revenues through November 2023 are $447.6 thousand with expenditures of $475.7 thousand resulting in net expenditures over revenues of $28.1 thousand for the fiscal year.

E-911 FUND

- The Village received E911 taxes of $74.2 thousand in November. This reimbursement is for a couple prior months of expenditures. Expenditures of $206.8 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 quarterly and this is when the Village submits for reimbursement of its expenditures.

HOTEL/MOTEL TAX FUND

- Hotel/Motel taxes are received on a quarterly basis. The second quarter's taxes of $30 thousand were received in November to total to $56.7 thousand on the year. Other revenues for newspaper ads and special event revenue total roughly $6.2 thousand.

- Expenditures totaled $14.1 thousand for the month of November and are $63.7 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 November, the fund is recording expenditures over revenues for year of $745.

ROOSEVELT RD. & CERMAK/OXFORD ST. TIF FUNDS

- Real estate taxes of $101.4 thousand have been received in November and $132.4 thousand for the year. Combined fund expenditures of roughly $30.7 thousand have been recorded for the year.

DEBT SERVICE FUND (Fund 30)

- This fund accounts for debt payments on the 2015 and 2021A bonds that are both funded by Non-Home Rule Sales Tax. Amounts of $20.8 and $61.1 thousand were expended in June for interest only on the 2015 and 2021A bonds respectively. Bond payments are due every June 15th (interest only) and December 15th (principal and interest). 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 – 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 $231.8 thousand were received November and total of almost $250 thousand for the year. The debt payments will be recorded in December for principal and interest due December 1, 2023. Available (accumulated) fund balance has funded these payments.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of $103.9 thousand were received in November and $679.2 thousand 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 for principal and interest was made in November for the promissory note on the Village Hall building purchase. The Public Works aerial truck expenditure of $164.5 thousand was recorded in June. Overall fund expenditures are $391.6 thousand. The fund is recording revenues over expenditures of $292.7 thousand for the year.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In November, $2.25 million was expended for the street construction and water main program. A total of $10.3 million has been spent for the fiscal year. These expenditures are budgeted for and funded with available bond proceeds received in the prior year.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	GENERAL FUND REVENUE						
01-00-4102-000	REAL ESTATE TAXES	454,086.28	488,898.69	3,502,227.00	3,502,227.00	(3,013,328.31)	13.96
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	.00	15,245.22	1,825,000.00	1,825,000.00	(1,809,754.78)	.84
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	.00	16,311.33	1,950,000.00	1,950,000.00	(1,933,688.67)	.84
01-00-4202-000	UTILITY TAX-ELECTRIC	31,566.77	271,529.43	499,100.00	499,100.00	(227,570.57)	54.40
01-00-4203-000	GAMING TAX	.00	143,736.33	253,000.00	253,000.00	(109,263.67)	56.81
01-00-4205-000	UTILITY TAX-NATURAL GAS	18,493.52	117,495.07	495,000.00	495,000.00	(377,504.93)	23.74
01-00-4206-000	PLACES FOR EATING TAX	20,714.84	163,261.87	273,000.00	273,000.00	(109,738.13)	59.80
01-00-4207-000	TELECOMMUNICATION TAXES	39,006.96	248,383.86	425,100.00	425,100.00	(176,716.14)	58.43
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	60,050.36	37,000.00	37,000.00	23,050.36	162.30
01-00-4212-000	AMUSEMENT TAX	1,403.31	20,992.71	19,000.00	19,000.00	1,992.71	110.49
01-00-4215-000	LOCAL GAS TAX	14,662.07	104,465.70	163,200.00	163,200.00	(58,734.30)	64.01
01-00-4216-000	VIDEO RENTAL TAX	18.64	193.00	480.00	480.00	(287.00)	40.21
01-00-4217-000	CABLE FRANCHISE TAX	76,830.17	237,364.04	336,000.00	336,000.00	(98,635.96)	70.64
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	.00	185,020.31	233,600.00	233,600.00	(48,579.69)	79.20
01-00-4402-100	PPRT - POLICE PENSION	.00	17,823.04	26,516.00	26,516.00	(8,692.96)	67.22
01-00-4402-200	PPRT - FIRE PENSION	.00	9,335.89	13,889.00	13,889.00	(4,553.11)	67.22
01-00-4403-000	STATE INCOME TAX	197,176.62	1,658,905.78	2,735,066.00	2,735,066.00	(1,076,160.22)	60.65
01-00-4405-000	STATE SALES TAX	164,838.36	1,084,580.40	1,890,000.00	1,890,000.00	(805,419.60)	57.39
01-00-4406-000	LOCAL USE TAX	51,291.50	358,253.90	692,572.00	692,572.00	(334,318.10)	51.73
01-00-4407-000	CANNABIS TAX	2,104.87	14,727.30	30,237.00	30,237.00	(15,509.70)	48.71
01-00-4408-000	DISPENSARY TAX	13,151.08	101,772.20	150,000.00	150,000.00	(48,227.80)	67.85
01-00-4503-000	BUILDING PERMITS-RES	45,276.73	315,778.01	455,000.00	455,000.00	(139,221.99)	69.40
01-00-4503-200	HOME COMPLIANCE PERMITS	6,125.00	50,436.80	114,000.00	114,000.00	(63,563.20)	44.24
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	1,918.35	4,225.00	4,225.00	(2,306.65)	45.40
01-00-4503-900	RESIDENTIAL RENTAL REGISTR FEE	.00	50.00	.00	.00	50.00	.00
01-00-4507-000	BUSINESS LICENSES	.00	2,760.00	52,665.00	52,665.00	(49,905.00)	5.24
01-00-4509-000	GAMING LICENSES	.00	400.00	1,000.00	1,000.00	(600.00)	40.00
01-00-4511-000	CONTRACTOR LICENSES	2,150.00	35,750.00	83,000.00	83,000.00	(47,250.00)	43.07
01-00-4512-000	SOLICITOR'S LICENSE	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4515-000	VEHICLE STICKER	1,783.63	45,666.25	355,000.00	355,000.00	(309,333.75)	12.86
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	5,000.00	60,000.00	60,000.00	(55,000.00)	8.33
01-00-4531-000	TOBACCO LICENSES	.00	100.00	1,400.00	1,400.00	(1,300.00)	7.14
01-00-4701-000	ALARM FINES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-00-4702-000	POLICE FINES	3,020.00	61,289.60	145,000.00	145,000.00	(83,710.40)	42.27
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	991.50	15,730.53	31,000.00	31,000.00	(15,269.47)	50.74
01-00-4703-000	CODE ENFORCEMENT FINES	225.00	2,854.80	3,000.00	3,000.00	(145.20)	95.16
01-00-4704-000	PHOTO ENFORCEMENT	58,026.92	354,395.65	502,800.00	502,800.00	(148,404.35)	70.48
01-00-4705-000	POLICE TOWING	1,000.00	16,000.00	57,000.00	57,000.00	(41,000.00)	28.07
01-00-4802-000	PLANNING & ZONING FEES	125.00	525.00	500.00	500.00	25.00	105.00
01-00-4806-000	RENT	14,877.36	104,141.52	88,272.00	88,272.00	15,869.52	117.98
01-00-4810-000	AMBULANCE FEES	173,451.54	1,199,352.83	1,600,000.00	1,600,000.00	(400,647.17)	74.96
01-00-4812-000	RUBBISH	(76.38)	1,074,285.54	2,170,000.00	2,170,000.00	(1,095,714.46)	49.51
01-00-4813-000	RUBBISH - PENALTIES	(35.73)	21,902.69	25,700.00	25,700.00	(3,797.31)	85.22
01-00-4816-000	ADVERTISING	.00	1,500.00	1,500.00	1,500.00	.00	100.00
01-00-5102-000	INTEREST INCOME	46,165.49	214,664.09	75,000.00	75,000.00	139,664.09	286.22
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	7,988.00	27,988.00	.00	.00	27,988.00	.00

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5107-000	STATE GRANT	.00	7,538.53	.00	.00	7,538.53	.00
01-00-5108-000	SALE OF FIXED ASSETS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	2,051.24	34,100.00	34,100.00	(32,048.76)	6.02
01-00-5122-000	REIMBURSEMENT	5,998.72	36,039.51	75,500.00	75,500.00	(39,460.49)	47.73
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	.00	9,920.10	19,600.00	19,600.00	(9,679.90)	50.61
01-00-5122-150	REIMBURSEMENT - FIRE DEPART.	1,907.20	1,907.20	19,500.00	19,500.00	(17,592.80)	9.78
01-00-5122-200	REIMBURSMENT-INSURANCE	.00	9,139.58	15,000.00	15,000.00	(5,860.42)	60.93
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-00-5125-000	REBATE-COOK CO GASOLINE TAXES	.00	.00	4,750.00	4,750.00	(4,750.00)	.00
01-00-5140-000	SIDEWALK	.00	9,343.75	17,500.00	17,500.00	(8,156.25)	53.39
01-00-5142-000	TREE PROGRAM	.00	3,236.00	14,000.00	14,000.00	(10,764.00)	23.11
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	4,534.00	(1,516.30)	25,000.00	25,000.00	(26,516.30)	(6.07)
	TOTAL GENERAL FUND REVENUE	1,458,878.97	8,973,978.70	22,090,997.00	22,090,997.00	(13,117,018.30)	40.62
	TOTAL FUND REVENUE	1,458,878.97	8,973,978.70	22,090,997.00	22,090,997.00	(13,117,018.30)	40.62

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 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.	64,606.87	350,632.74	597,268.00	642,268.00	(291,635.26)	54.59
01-11-6103-100	ADMINISTRATION PART TIME SAL	2,550.00	16,125.00	31,200.00	31,200.00	(15,075.00)	51.68
01-11-6103-200	ELECTED OFFICIALS SALARIES	1,756.82	15,917.36	57,600.00	57,600.00	(41,682.64)	27.63
01-11-6104-000	ADMINISTRATION OVERTIME	.00	.00	500.00	500.00	(500.00)	.00
01-11-6108-000	SICK PAY PAYOUT	.00	.00	920.00	920.00	(920.00)	.00
01-11-6122-000	UNEMPLOYMENT COMPENSATION	.00	11,998.04	.00	.00	11,998.04	.00
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	4,222.18	23,740.25	42,567.00	42,567.00	(18,826.75)	55.77
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	987.44	5,552.14	9,955.00	9,955.00	(4,402.86)	55.77
01-11-6128-000	IMRF- EMPLOYER EXPENSE	2,867.21	20,048.73	33,787.00	33,787.00	(13,738.27)	59.34
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	8,649.75	38,317.61	95,000.00	95,000.00	(56,682.39)	40.33
01-11-6203-000	CONTRACT/LEGAL NOTICES	.00	350.00	7,550.00	7,550.00	(7,200.00)	4.64
01-11-6205-000	PRINTING	565.00	2,308.80	4,000.00	4,000.00	(1,691.20)	57.72
01-11-6207-000	POSTAGE	2,500.00	3,253.23	7,500.00	7,500.00	(4,246.77)	43.38
01-11-6211-000	CONFERENCE/TRAINING	984.77	4,167.77	17,950.00	17,950.00	(13,782.23)	23.22
01-11-6213-000	DUES & SUBSCRIPTIONS	1,109.67	28,649.88	23,365.00	23,365.00	5,284.88	122.62
01-11-6215-000	INSURANCE & BONDING	15,188.00	117,795.11	436,846.00	436,846.00	(319,050.89)	26.96
01-11-6216-000	PAYROLL PROCESSING CHARGE	802.98	6,974.56	16,000.00	16,000.00	(9,025.44)	43.59
01-11-6217-000	BANKING SERVICE FEES	1,679.29	19,995.44	25,000.00	25,000.00	(5,004.56)	79.98
01-11-6219-000	TELEPHONE & COMMUNICATION	638.69	2,880.16	5,242.00	56,152.00	(53,271.84)	5.13
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	1,184.90	14,950.05	29,650.00	29,650.00	(14,699.95)	50.42
01-11-6237-000	EQUIPMENT RENTAL	467.00	2,422.56	4,853.00	4,853.00	(2,430.44)	49.92
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	184.27	184.27	.00	.00	184.27	.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	6,040.26	73,631.15	155,388.00	155,388.00	(81,756.85)	47.39
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	2,577.71	60,806.28	115,660.00	115,660.00	(54,853.72)	52.57
01-11-6303-000	ATTORNEY LEGAL RETAINER	2,350.00	14,100.00	28,200.00	28,200.00	(14,100.00)	50.00
01-11-6327-000	OTHER LEGAL SERVICES	80,297.49	156,907.07	200,000.00	200,000.00	(43,092.93)	78.45
01-11-6403-000	OFFICE SUPPLIES	938.73	10,431.39	10,000.00	10,000.00	431.39	104.31
01-11-6407-500	GAS/FUEL OTHER ENTITIES	3,580.27	20,457.31	.00	.00	20,457.31	.00
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	55.20	1,352.20	1,000.00	1,000.00	352.20	135.22
01-11-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,892.80	9,185.67	1,200.00	1,200.00	7,985.67	765.47
01-11-6489-000	MISC. MATERIALS & SUPPLIES	672.00	1,995.20	26,000.00	26,000.00	(24,004.80)	7.67
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	59,055.00	(59,055.00)	.00
	TOTAL ADMINISTRATION	209,349.30	1,035,129.97	2,634,701.00	2,589,666.00	(1,554,536.03)	39.97
	TOTAL FUND EXPENDITURES	209,349.30	1,035,129.97	2,634,701.00	2,589,666.00	(1,554,536.03)	39.97
	TOTAL FUND EXPENDITURES	209,349.30	1,035,129.97	2,634,701.00	2,589,666.00	(1,554,536.03)	39.97
	TOTAL FUND EXPENDITURES	209,349.30	1,035,129.97	2,634,701.00	2,589,666.00	(1,554,536.03)	39.97

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 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	209,349.30	1,035,129.97	2,664,701.00	2,619,666.00	(1,584,536.03)	39.51
	BUILDING DEPARTMENT						
01-15-6103-000	BUILDING - FULL TIME SALARIES	18,375.76	112,036.80	224,862.00	224,862.00	(112,825.20)	49.82
01-15-6103-100	BUILDING - PART TIME SALARIES	1,701.36	12,854.72	57,800.00	57,800.00	(44,945.28)	22.24
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,207.08	7,512.46	17,525.00	17,525.00	(10,012.54)	42.87
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	282.29	1,756.92	4,099.00	4,099.00	(2,342.08)	42.86
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,443.79	4,488.44	12,734.00	12,734.00	(8,245.56)	35.25
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,334.21	32,879.45	82,201.00	82,201.00	(49,321.55)	40.00
01-15-6203-000	CONTRACT/LEGAL NOTICES	100.00	100.00	1,000.00	1,000.00	(900.00)	10.00
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	51.03	1,500.00	1,500.00	(1,448.97)	3.40
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	156.62	650.78	2,200.00	2,200.00	(1,549.22)	29.58
01-15-6225-000	MAINT. SERVICES-EQUIPMENT	201.86	2,246.07	19,175.00	19,175.00	(16,928.93)	11.71
01-15-6265-030	PROF. SERVICES-OTHER	8,269.00	22,869.25	69,000.00	69,000.00	(46,130.75)	33.14
01-15-6265-100	PROF. SERVICES-ENGINEERING	1,390.00	1,390.00	30,000.00	30,000.00	(28,610.00)	4.63
01-15-6266-000	PLAN REVIEW SERVICES	12,445.70	66,094.07	140,000.00	140,000.00	(73,905.93)	47.21
01-15-6280-000	ELEVATOR INSPECTION	20.00	1,375.00	4,000.00	4,000.00	(2,625.00)	34.38
01-15-6289-000	OTHER CONTRACTUAL EXPENSES	.00	157.00	3,000.00	3,000.00	(2,843.00)	5.23
01-15-6403-000	OFFICE SUPPLIES	.00	16.99	.00	.00	16.99	.00
01-15-6406-000	CLOTHING SUPPLIES	.00	.00	500.00	500.00	(500.00)	.00
01-15-6407-000	FUEL	85.70	850.34	3,000.00	3,000.00	(2,149.66)	28.34
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	46.03	748.48	2,000.00	2,000.00	(1,251.52)	37.42
01-15-6421-000	MATERIAL & SUPPLIES-EQUIPMENT	396.55	3,723.47	9,200.00	9,200.00	(5,476.53)	40.47
01-15-6423-000	MATERIAL & SUPPLIES-VEHICLES	397.93	791.06	1,500.00	1,500.00	(708.94)	52.74
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	162.00	898.98	3,750.00	3,750.00	(2,851.02)	23.97
	TOTAL BUILDING DEPARTMENT	52,015.88	275,297.57	703,836.00	703,836.00	(428,538.43)	39.11
	TOTAL FUND EXPENDITURES	261,365.18	1,310,427.54	3,368,537.00	3,323,502.00	(2,013,074.46)	39.43

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	FIRE & POLICE COMMISSION						
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	947.80	1,200.00	1,200.00	(252.20)	78.98
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	4,943.01	5,274.51	15,000.00	15,000.00	(9,725.49)	35.16
01-18-6265-030	PROF. SERVICES-OTHER	9,060.74	34,948.60	42,000.00	42,000.00	(7,051.40)	83.21
	TOTAL FIRE & POLICE COMMISSION	14,003.75	41,170.91	60,025.00	60,025.00	(18,854.09)	68.59
	TOTAL FUND EXPENDITURES	275,368.93	1,351,598.45	3,428,562.00	3,383,527.00	(2,031,928.55)	39.95
	TOTAL FUND EXPENDITURES	275,368.93	1,351,598.45	3,428,562.00	3,383,527.00	(2,031,928.55)	39.95

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 1 - GENERAL FUND

POLICE DEPARTMENT

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
01-20-6103-000	POLICE - FULL TIME SALARIES	246,109.88	1,760,745.49	3,259,251.00	3,259,251.00	(1,498,505.51)	54.02
01-20-6103-050	POLICE - FULL TIME NON-SWORN	21,903.46	152,588.90	256,011.00	256,011.00	(103,422.10)	59.60
01-20-6104-000	POLICE - OVERTIME	37,619.01	267,599.87	250,000.00	250,000.00	17,599.87	107.04
01-20-6106-000	VACATION PAYOUT	1,450.71	19,941.93	20,000.00	20,000.00	(58.07)	99.71
01-20-6108-000	SICK PAY PAYOUT	.00	898.38	5,000.00	5,000.00	(4,101.62)	17.97
01-20-6110-000	HOLIDAY PAY	133,029.88	135,092.57	141,110.00	141,110.00	(6,017.43)	95.74
01-20-6115-000	EARLY RETIREMENT INCENTIVE	.00	8,000.00	20,000.00	20,000.00	(12,000.00)	40.00
01-20-6118-000	UNIFORM ALLOWANCE	1,010.74	4,826.80	32,175.00	32,175.00	(27,348.20)	15.00
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,098.38	16,004.44	24,444.00	24,444.00	(8,439.56)	65.47
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	6,030.99	32,642.16	50,971.00	50,971.00	(18,328.84)	64.04
01-20-6128-000	IMRF - EMPLOYER EXPENSE	713.02	3,921.31	12,903.00	12,903.00	(8,981.69)	30.39
01-20-6132-000	POLICE PENSION - R.E. TAXES	.00	23,142.96	1,950,000.00	1,950,000.00	(1,926,857.04)	1.19
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	35,457.77	371,638.47	715,000.00	715,000.00	(343,361.53)	51.98
01-20-6205-000	PRINTING	.00	3,050.18	5,000.00	5,000.00	(1,949.82)	61.00
01-20-6207-000	POSTAGE	.00	363.64	1,000.00	1,000.00	(636.36)	36.36
01-20-6211-000	POLICE CONFERENCE/TRAINING	295.00	12,611.53	35,355.00	35,355.00	(22,743.47)	35.67
01-20-6211-100	LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200	FOOD / MEALS	207.87	207.87	1,600.00	1,600.00	(1,392.13)	12.99
01-20-6211-300	TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000	DUES & SUBSCRIPTIONS	255.00	44,951.05	48,853.00	48,853.00	(3,901.95)	92.01
01-20-6219-000	TELEPHONE & COMMUNICATION	1,955.61	6,901.27	10,500.00	10,500.00	(3,598.73)	65.73
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	225.59	3,091.50	4,650.00	4,650.00	(1,558.50)	66.48
01-20-6227-000	MAINT. SERVICES-VEHICLES	646.26	26,048.76	36,000.00	36,000.00	(9,951.24)	72.36
01-20-6237-000	EQUIPMENT RENTAL	467.00	1,434.02	2,808.00	2,808.00	(1,373.98)	51.07
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	1,101.00	2,765.99	4,800.00	4,800.00	(2,034.01)	57.62
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	46,405.82	35,350.00	35,350.00	11,055.82	131.28
01-20-6403-000	OFFICE SUPPLIES	90.08	926.64	2,500.00	2,500.00	(1,573.36)	37.07
01-20-6404-000	AMMUNITION	837.00	2,647.00	15,000.00	15,000.00	(12,353.00)	17.65
01-20-6407-000	FUEL	4,098.02	41,390.54	57,000.00	57,000.00	(15,609.46)	72.61
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	2,428.23	10,094.23	19,635.00	19,635.00	(9,540.77)	51.41
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	151.00	3,726.46	25,000.00	25,000.00	(21,273.54)	14.91
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	170.59	592.71	1,500.00	1,500.00	(907.29)	39.51
01-20-6449-000	COMMUNITY RELATIONS	102.35	5,742.54	4,000.00	4,000.00	1,742.54	143.56
01-20-6509-000	COMPUTER HARDWARE	.00	4,284.69	15,000.00	15,000.00	(10,715.31)	28.56
01-20-6515-000	OPERATING EQUIPMENT	.00	1,071.98	126,064.00	126,064.00	(124,992.02)	.85
01-20-6516-000	WEAPONS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-20-6521-000	MOTOR VEHICLES	.00	96,174.83	107,000.00	107,000.00	(10,825.17)	89.88
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	498,454.44	3,144,261.42	7,337,352.00	7,337,352.00	(4,193,090.58)	42.85
	TOTAL FUND EXPENDITURES	773,823.37	4,495,859.87	10,765,914.00	10,720,879.00	(6,225,019.13)	41.94

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	TOTAL FUND EXPENDITURES	773,823.37	4,495,859.87	10,765,914.00	10,720,879.00	(6,225,019.13)	41.94
	FIRE DEPARTMENT						
01-22-6103-000	FIRE - FULL TIME SALARIES	199,644.62	1,378,124.01	2,728,316.00	2,728,316.00	(1,350,191.99)	50.51
01-22-6103-100	FIRE - PART TIME SALARIES	2,037.80	13,467.20	20,500.00	20,500.00	(7,032.80)	65.69
01-22-6103-200	FIRE PREVENTION PAY	128.70	1,931.59	12,000.00	12,000.00	(10,068.41)	16.10
01-22-6104-000	FIRE - OVERTIME	69,721.27	434,217.66	280,000.00	280,000.00	154,217.66	155.08
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	88,852.40	98,239.91	115,000.00	115,000.00	(16,760.09)	85.43
01-22-6118-000	UNIFORM ALLOWANCE	.00	20,732.63	33,600.00	33,600.00	(12,867.37)	61.70
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	952.92	2,551.26	1,271.00	1,271.00	1,280.26	200.73
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	5,130.32	27,302.61	39,858.00	39,858.00	(12,555.39)	68.50
01-22-6128-000	IMRF - EMPLOYER EXPENSE	516.41	2,252.93	1,033.00	1,033.00	1,219.93	218.10
01-22-6132-000	FIRE PENSION - R.E. TAXES	.00	18,823.70	1,825,000.00	1,825,000.00	(1,806,176.30)	1.03
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	37,826.57	285,413.60	639,808.00	639,808.00	(354,394.40)	44.61
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	60.46	122.82	300.00	300.00	(177.18)	40.94
01-22-6211-000	CONFERENCE/TRAINING	332.49	12,653.38	44,650.00	44,650.00	(31,996.62)	28.34
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	.00	10,903.28	37,000.00	37,000.00	(26,096.72)	29.47
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	1,673.47	7,873.27	14,418.00	14,418.00	(6,544.73)	54.61
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	900.00	11,798.55	10,000.00	10,000.00	1,798.55	117.99
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	1,919.26	5,167.89	15,850.00	15,850.00	(10,682.11)	32.60
01-22-6227-000	MAINT. SERVICES-VEHICLES	6,572.79	36,906.33	100,000.00	86,560.00	(49,653.67)	42.64
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	10,887.00	33,521.31	335,406.00	335,406.00	(301,884.69)	9.99
01-22-6403-000	OFFICE SUPPLIES	326.43	2,509.52	4,500.00	4,500.00	(1,990.48)	55.77
01-22-6405-000	CLEANING SUPPLIES	44.47	3,491.85	6,500.00	6,500.00	(3,008.15)	53.72
01-22-6407-000	FUEL	682.14	12,554.41	25,000.00	25,000.00	(12,445.59)	50.22
01-22-6411-000	PUBLIC EDUCATION MATERIALS	1,972.97	11,787.04	13,800.00	13,800.00	(2,012.96)	85.41
01-22-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	4,148.17	20,285.78	19,700.00	19,700.00	585.78	102.97
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	131.08	3,580.43	11,400.00	11,400.00	(7,819.57)	31.41
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	31,899.17	50,212.70	40,350.00	40,350.00	9,862.70	124.44
01-22-6425-000	MATERIALS & SUPPLIES-OTHER EQU	944.12	6,166.61	6,825.00	6,825.00	(658.39)	90.35
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	303,404.83	(37,311.54)	87.70
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	8,994.11	22,469.91	38,200.00	38,200.00	(15,730.09)	58.82
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	476,299.14	2,813,178.97	6,961,565.00	7,001,489.83	(4,188,310.86)	40.18
	TOTAL FUND EXPENDITURES	1,250,122.51	7,309,038.84	17,727,479.00	17,722,368.83	(10,413,329.99)	41.24

FUND 1 - GENERAL FUND

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

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 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	45,845.95	315,765.42	620,870.00	604,700.00	(288,934.58)	52.22
01-30-6103-050	PW-FULLTIME-BUILDINGS & GROUND	3,806.88	26,648.16	44,990.00	44,990.00	(18,341.84)	59.23
01-30-6104-000	PUBLIC WORKS - OVERTIME	4,540.76	16,199.54	80,000.00	80,000.00	(63,800.46)	20.25
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	3,357.00	22,345.74	46,553.00	46,553.00	(24,207.26)	48.00
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	785.05	5,225.71	10,887.00	10,887.00	(5,661.29)	48.00
01-30-6128-000	IMRF - EMPLOYER EXPENSE	2,480.35	30,539.43	37,843.00	37,843.00	(7,303.57)	80.70
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	7,825.19	118,028.87	190,320.00	190,320.00	(72,291.13)	62.02
01-30-6205-000	PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000	POSTAGE	.00	3,842.10	250.00	250.00	3,592.10	1536.84
01-30-6211-000	CONFERENCE/TRAINING	.00	62.50	3,000.00	3,000.00	(2,937.50)	2.08
01-30-6213-000	DUES & SUBSCRIPTIONS	.00	1,443.46	5,125.00	5,125.00	(3,681.54)	28.17
01-30-6219-000	TELEPHONE & COMMUNICATION	250.41	2,090.67	3,900.00	3,900.00	(1,809.33)	53.61
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	2,479.80	51,548.76	47,250.00	148,070.00	(96,521.24)	34.81
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	1,514.96	30,943.53	34,500.00	34,500.00	(3,556.47)	89.69
01-30-6227-000	MAINT. SERVICES-VEHICLES	.00	2,378.61	9,500.00	9,500.00	(7,121.39)	25.04
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	5,180.25	10,360.50	23,500.00	23,500.00	(13,139.50)	44.09
01-30-6231-100	TREE REPLACEMENT PROGRAM	30,354.00	65,214.00	66,000.00	66,000.00	(786.00)	98.81
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	2,379.00	30,000.00	30,000.00	(27,621.00)	7.93
01-30-6231-300	TREE TRIMMING-CONTRACT	.00	.00	100,000.00	100,000.00	(100,000.00)	.00
01-30-6231-350	RESTORATION TREES-DIRT & SEED	.00	3,863.00	5,500.00	5,500.00	(1,637.00)	70.24
01-30-6231-400	EMERGENCY TREE & STORM CARE	.00	1,600.00	40,000.00	40,000.00	(38,400.00)	4.00
01-30-6233-000	DISPOSAL CHARGES	.00	1,620.00	45,000.00	45,000.00	(43,380.00)	3.60
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	398.54	8,401.54	9,750.00	9,750.00	(1,348.46)	86.17
01-30-6243-000	GAS HEATING	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-30-6245-000	RUBBISH EXPENSE	.00	869,305.22	2,094,053.00	2,094,053.00	(1,224,747.78)	41.51
01-30-6251-000	ELECTRICITY	5,620.96	32,233.66	65,100.00	65,100.00	(32,866.34)	49.51
01-30-6265-030	PROF. SERVICES-OTHER	40,559.60	56,521.42	54,500.00	80,070.00	(23,548.58)	70.59
01-30-6265-100	PROF. SERVICES-ENGINEERING	4,046.00	5,037.18	11,000.00	11,000.00	(5,962.82)	45.79
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	.00	35,354.81	37,000.00	37,000.00	(1,645.19)	95.55
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	6,231.00	40,501.50	55,000.00	55,000.00	(14,498.50)	73.64
01-30-6403-000	OFFICE SUPPLIES	243.39	451.74	1,500.00	1,500.00	(1,048.26)	30.12
01-30-6406-000	CLOTHING SUPPLIES	799.67	5,930.74	11,500.00	11,500.00	(5,569.26)	51.57
01-30-6407-000	FUEL	1,873.25	21,334.44	50,000.00	50,000.00	(28,665.56)	42.67
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	280.50	1,500.00	1,500.00	(1,219.50)	18.70
01-30-6421-000	MATARIALS & SUPPLIES-EQUIPMENT	12,661.65	35,138.03	42,050.00	42,050.00	(6,911.97)	83.56
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	806.71	10,750.00	10,750.00	(9,943.29)	7.50
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	176,221.28	190,287.84	39,050.00	39,050.00	151,237.84	487.29
01-30-6426-000	MATERIALS & SUPPLIES - MECH	3,320.20	7,514.65	20,000.00	20,000.00	(12,485.35)	37.57
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	1,702.05	18,504.74	44,950.00	44,950.00	(26,445.26)	41.17
01-30-6515-000	OPERATING EQUIPMENT	.00	8,597.00	82,000.00	144,250.00	(135,653.00)	5.96
01-30-6525-000	BUILDING/EQUIPMENT	.00	1,479.80	5,000.00	5,000.00	(3,520.20)	29.60
01-30-6527-000	STREET & TRAFFIC SIGNS	3,724.20	7,003.80	25,000.00	25,000.00	(17,996.20)	28.02
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
	TOTAL PUBLIC WORKS DEPARTMENT	365,822.39	2,117,565.34	4,312,614.00	4,485,084.00	(2,367,518.66)	47.21

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,615,944.90	9,426,604.18	22,040,093.00	22,207,452.83	(12,780,848.65)	42.45
TOTAL FUND EXPENDITURES	1,615,944.90	9,426,604.18	22,040,093.00	22,207,452.83	(12,780,848.65)	42.45
TOTAL FUND EXPENDITURES	1,615,944.90	9,426,604.18	22,040,093.00	22,207,452.83	(12,780,848.65)	42.45
TOTAL FUND EXPENDITURES	1,615,944.90	9,426,604.18	22,040,093.00	22,207,452.83	(12,780,848.65)	42.45
TOTAL FUND EXPENDITURES	1,615,944.90	9,426,604.18	22,040,093.00	22,207,452.83	(12,780,848.65)	42.45
TOTAL FUND EXPENDITURES	1,615,944.90	9,426,604.18	22,040,093.00	22,207,452.83	(12,780,848.65)	42.45
NET REVENUE OVER EXPENDITURES	(157,065.93)	(452,625.48)	50,904.00	(116,455.83)	(336,169.65)	(388.67)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	UTILITY FUND REVENUE						
02-00-4814-000	WATER USAGE	(43,566.93)	2,058,347.93	4,440,000.00	4,440,000.00	(2,381,652.07)	46.36
02-00-4816-000	WATER INFRASTRUCTURE	72.97	259,665.62	515,000.00	515,000.00	(255,334.38)	50.42
02-00-4818-000	METER SALES	748.60	3,774.80	5,000.00	5,000.00	(1,225.20)	75.50
02-00-4820-000	WATER PENALTIES	(90.10)	43,030.46	55,000.00	55,000.00	(11,969.54)	78.24
02-00-4828-000	SEWER USAGE	(5,288.27)	285,911.16	540,000.00	540,000.00	(254,088.84)	52.95
02-00-4829-000	SEWER INFRASTRUCTURE	67.57	256,491.62	515,000.00	515,000.00	(258,508.38)	49.80
02-00-4830-000	SEWER PENALTIES	(10.93)	5,265.88	5,000.00	5,000.00	265.88	105.32
02-00-5102-000	INTEREST INCOME	921.64	42,320.72	65,000.00	65,000.00	(22,679.28)	65.11
02-00-5122-000	REIMBURSEMENT	.00	370.10	.00	.00	370.10	.00
02-00-5189-000	OTHER INCOME	75.00	2,365.00	6,500.00	6,500.00	(4,135.00)	36.38
	TOTAL UTILITY FUND REVENUE	(47,070.45)	2,957,543.29	6,146,500.00	6,146,500.00	(3,188,956.71)	48.12
	TOTAL FUND REVENUE	(47,070.45)	2,957,543.29	6,146,500.00	6,146,500.00	(3,188,956.71)	48.12

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	UTILITY FUND EXPENSES						
02-95-6103-000	UTILITY - FULL TIME SALARIES	83,403.58	554,966.35	1,073,094.00	1,073,094.00	(518,127.65)	51.72
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	12,838.94	51,053.37	150,000.00	150,000.00	(98,946.63)	34.04
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	5,964.10	37,685.56	76,142.00	76,142.00	(38,456.44)	49.49
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	1,394.90	8,813.92	17,807.00	17,807.00	(8,993.08)	49.50
02-95-6128-000	IMRF - EMPLOYER EXPENSE	3,874.13	44,157.59	73,712.00	73,712.00	(29,554.41)	59.91
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	18.72	176,007.30	317,200.00	317,200.00	(141,192.70)	55.49
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000	POSTAGE	3,359.01	13,266.86	19,000.00	19,000.00	(5,733.14)	69.83
02-95-6211-000	CONFERENCE/TRAINING	.00	215.88	1,500.00	1,500.00	(1,284.12)	14.39
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	3,797.00	29,259.83	109,211.00	109,211.00	(79,951.17)	26.79
02-95-6219-000	TELEPHONE & COMMUNICATION	2,592.54	18,101.37	30,700.00	30,700.00	(12,598.63)	58.96
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	200.00	31,919.87	41,150.00	41,150.00	(9,230.13)	77.57
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	2,971.05	5,600.00	5,600.00	(2,628.95)	53.05
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	3,000.00	24,000.00	24,000.00	(21,000.00)	12.50
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	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	7,220.23	24,975.89	40,000.00	40,000.00	(15,024.11)	62.44
02-95-6255-000	MAINT. SERVICES-WATER MAINS	2,540.00	18,497.50	31,000.00	31,000.00	(12,502.50)	59.67
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	247.50	257,497.15	288,400.00	288,400.00	(30,902.85)	89.28
02-95-6265-100	PROF. SERVICES-ENGINEERING	.00	42,014.67	44,500.00	111,440.00	(69,425.33)	37.70
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	1,685.03	5,063.23	16,000.00	16,000.00	(10,936.77)	31.65
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	799.68	5,783.89	11,000.00	11,000.00	(5,216.11)	52.58
02-95-6407-000	FUEL	1,148.12	8,337.45	21,000.00	21,000.00	(12,662.55)	39.70
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	11,638.37	16,242.86	26,800.00	26,800.00	(10,557.14)	60.61
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	394.69	11,500.00	11,500.00	(11,105.31)	3.43
02-95-6424-000	MATERIALS & SUPPLIES-METERS	95.00	4,212.08	10,000.00	10,000.00	(5,787.92)	42.12
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	33,778.98	45,318.54	90,000.00	90,000.00	(44,681.46)	50.35
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	2,764.52	7,182.48	39,000.00	39,000.00	(31,817.52)	18.42
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	613.61	6,573.50	30,000.00	30,000.00	(23,426.50)	21.91
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	5,752.26	17,007.15	24,500.00	24,500.00	(7,492.85)	69.42
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOO	4,038.06	5,814.17	25,000.00	25,000.00	(19,185.83)	23.26
02-95-6455-000	WATER COST	212,007.51	1,518,500.12	2,865,894.00	2,865,894.00	(1,347,393.88)	52.99
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	53,225.68	53,225.68	108,000.00	108,000.00	(54,774.32)	49.28
02-95-6533-000	WATER METERS	176,484.78	645,422.06	1,444,368.00	1,444,368.00	(798,945.94)	44.69
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	3,400.42	34,540.12	81,000.00	81,000.00	(46,459.88)	42.64
02-95-6575-000	DEPRECIATION EXPENSE	50,416.67	352,916.69	625,000.00	625,000.00	(272,083.31)	56.47
02-95-6607-000	IEPA LOAN - PRINCIPAL	.00	107,446.01	215,828.00	215,828.00	(108,381.99)	49.78

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6607-100	IEPA LOAN - PRINCIPAL - CONTRA	.00	.00	(215,828.00)	(215,828.00)	215,828.00	.00
02-95-6608-000	IEPA LOAN - INTEREST	.00	31,818.28	62,704.00	62,704.00	(30,885.72)	50.74
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	.00	(19,085.00)	(19,085.00)	19,085.00	.00
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	685,299.34	4,199,448.10	8,397,529.00	8,451,421.00	(4,251,972.90)	49.69
	TOTAL FUND EXPENDITURES	685,299.34	4,199,448.10	8,397,529.00	8,451,421.00	(4,251,972.90)	49.69
	TOTAL FUND EXPENDITURES	685,299.34	4,199,448.10	8,397,529.00	8,451,421.00	(4,251,972.90)	49.69
	NET REVENUE OVER EXPENDITURES	(732,369.79)	(1,241,904.81)	(2,251,029.00)	(2,304,921.00)	1,063,016.19	(53.88)

VILLAGE OF WESTCHESTER

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FUND 3 - MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	MOTOR FUEL TAX FUND REVENUE						
03-00-4417-000	ALLOTMENT INCOME	59,670.70	426,765.84	717,700.00	717,700.00	(290,934.16)	59.46
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	59,670.70	447,605.99	1,814,500.00	1,814,500.00	(1,366,894.01)	24.67
	TOTAL FUND REVENUE	59,670.70	447,605.99	1,814,500.00	1,814,500.00	(1,366,894.01)	24.67
	MFT FUND EXPENSES						
03-95-6235-200	SIDEWALK REPLACEMENT	.00	.00	1,082,000.00	1,082,000.00	(1,082,000.00)	.00
03-95-6265-100	PROF. SERVICES-ENGINEERING	38,666.30	200,756.81	150,000.00	150,000.00	50,756.81	133.84
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	164,606.31	164,606.31	150,000.00	300,000.00	(135,393.69)	54.87
03-95-6435-000	STREET SALT	.00	.00	110,000.00	110,000.00	(110,000.00)	.00
03-95-6436-000	MATERIALS & SUPPLIES-ST LIGHTS	1,254.75	37,579.41	11,500.00	11,500.00	26,079.41	326.78
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	204,527.36	475,667.53	1,871,975.00	2,021,975.00	(1,546,307.47)	23.52
	TOTAL FUND EXPENDITURES	204,527.36	475,667.53	1,871,975.00	2,021,975.00	(1,546,307.47)	23.52
	NET REVENUE OVER EXPENDITURES	(144,856.66)	(28,061.54)	(57,475.00)	(207,475.00)	179,413.46	(13.53)

VILLAGE OF WESTCHESTER

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FUND 7 - POLICE FORFEITURE FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	POLICE FORFEITURE FUND REVENUE						
07-00-4706-000	POLICE FORFEITURES	.00	46.06	.00	.00	46.06	.00
07-00-5102-000	INTEREST INCOME	.00	1,457.72	.00	.00	1,457.72	.00
	TOTAL POLICE FORFEITURE FUND REVENU	.00	1,503.78	.00	.00	1,503.78	.00
	TOTAL FUND REVENUE	.00	1,503.78	.00	.00	1,503.78	.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	1,503.78	.00	.00	1,503.78	.00

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 8 - 911 FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	911 FUND REVENUE						
08-00-5105-200	CELLULAR 911PHONE TAX	74,204.26	445,277.43	594,000.00	594,000.00	(148,722.57)	74.96
	TOTAL 911 FUND REVENUE	74,204.26	445,277.43	594,000.00	594,000.00	(148,722.57)	74.96
	TOTAL FUND REVENUE	74,204.26	445,277.43	594,000.00	594,000.00	(148,722.57)	74.96
	E911 FUND EXPENSES						
08-95-6219-000	TELEPHONE & COMMUNICATION	3,607.44	70,872.72	.00	.00	70,872.72	.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	120,920.39	387,000.00	387,000.00	(266,079.61)	31.25
	TOTAL E911 FUND EXPENSES	3,607.44	206,793.11	387,000.00	387,000.00	(180,206.89)	53.43
	TOTAL FUND EXPENDITURES	3,607.44	206,793.11	387,000.00	387,000.00	(180,206.89)	53.43
	TOTAL FUND EXPENDITURES	3,607.44	206,793.11	387,000.00	387,000.00	(180,206.89)	53.43
	NET REVENUE OVER EXPENDITURES	70,596.82	238,484.32	207,000.00	207,000.00	31,484.32	115.21

VILLAGE OF WESTCHESTER

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

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	HOTEL/MOTEL TAX FUND REVENUE						
10-00-4608-000	HOTEL/MOTEL TAX	30,042.43	56,677.52	108,000.00	108,000.00	(51,322.48)	52.48
10-00-4815-000	NEWSPAPER ADS	310.00	5,163.00	19,000.00	19,000.00	(13,837.00)	27.17
10-00-5122-100	SPECIAL EVENTS REVENUE	.00	1,100.00	.00	.00	1,100.00	.00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	30,352.43	62,940.52	127,000.00	127,000.00	(64,059.48)	49.56
	TOTAL FUND REVENUE	30,352.43	62,940.52	127,000.00	127,000.00	(64,059.48)	49.56
	HOTEL FUND EXPENSES						
10-95-6209-000	VILLAGE PUBLICATIONS	4,222.35	27,867.31	41,750.00	41,750.00	(13,882.69)	66.75
10-95-6239-000	TOURISM EXPENSE	48.73	48.73	.00	.00	48.73	.00
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	9,694.90	35,018.49	65,000.00	65,000.00	(29,981.51)	53.87
10-95-6251-000	ELECTRICITY	151.28	750.58	2,900.00	2,900.00	(2,149.42)	25.88
	TOTAL HOTEL FUND EXPENSES	14,117.26	63,685.11	109,650.00	109,650.00	(45,964.89)	58.08
	TOTAL FUND EXPENDITURES	14,117.26	63,685.11	109,650.00	109,650.00	(45,964.89)	58.08
	NET REVENUE OVER EXPENDITURES	16,235.17	(744.59)	17,350.00	17,350.00	(18,094.59)	(4.29)

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

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	ROOSEVELT ROAD TIF FUND REVENUE						
11-00-4102-000	REAL ESTATE TAXES	101,400.68	132,396.45	421,000.00	421,000.00	(288,603.55)	31.45
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	101,400.68	135,596.51	422,000.00	422,000.00	(286,403.49)	32.13
	TOTAL FUND REVENUE	101,400.68	135,596.51	422,000.00	422,000.00	(286,403.49)	32.13
	ROOSEVELT ROAD TIF						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	5,262.20	29,110.10	150,000.00	150,000.00	(120,889.90)	19.41
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	5,262.20	29,110.10	517,000.00	517,000.00	(487,889.90)	5.63
	TOTAL FUND EXPENDITURES	5,262.20	29,110.10	517,000.00	517,000.00	(487,889.90)	5.63
	NET REVENUE OVER EXPENDITURES	96,138.48	106,486.41	(95,000.00)	(95,000.00)	201,486.41	112.09

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 12 - CERMAK-OXFORD ST. TIF

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	CERMAK RD-OXFORD ST TIF FUND						
12-00-6333-000	LEGAL	611.20	1,663.54	5,000.00	5,000.00	(3,336.46)	33.27
	TOTAL CERMAK RD-OXFORD ST TIF F	611.20	1,663.54	5,000.00	5,000.00	(3,336.46)	33.27
	TOTAL FUND EXPENDITURES	611.20	1,663.54	5,000.00	5,000.00	(3,336.46)	33.27
	NET REVENUE OVER EXPENDITURES	(611.20)	(1,663.54)	(5,000.00)	(5,000.00)	3,336.46	(33.27)
	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 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 30 - DEBT SERVICE FUND

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

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2023

FUND 31 - DEBT SERVICE FUND - 2021 BONDS

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	DEBT SERVICE FUND - 2021 BONDS REVEN						
31-00-4102-000	REAL ESTATE TAXES	231,844.66	249,619.02	1,645,218.00	1,645,218.00	(1,395,598.98)	15.17
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	231,844.66	255,327.12	1,650,218.00	1,650,218.00	(1,394,890.88)	15.47
	TOTAL FUND REVENUE	231,844.66	255,327.12	1,650,218.00	1,650,218.00	(1,394,890.88)	15.47
	DSF - 2021 BONDS EXPENDITURES						
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	.00	2,660,000.00	2,660,000.00	(2,660,000.00)	.00
31-00-6610-000	BOND PAYMENT - INTEREST	.00	265,500.00	1,021,435.00	1,021,435.00	(755,935.00)	25.99
31-00-6613-000	PAYING AGENT FEES	.00	.00	475.00	475.00	(475.00)	.00
	TOTAL DSF - 2021 BONDS EXPENDITU	.00	265,500.00	3,681,910.00	3,681,910.00	(3,416,410.00)	7.21
	TOTAL FUND EXPENDITURES	.00	265,500.00	3,681,910.00	3,681,910.00	(3,416,410.00)	7.21
	NET REVENUE OVER EXPENDITURES	231,844.66	(10,172.88)	(2,031,692.00)	(2,031,692.00)	2,021,519.12	(.50)

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

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

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
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FUND 40 - CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	CAPITAL PROJECTS FUND REVENUE						
40-00-4208-000	NON HOME RULE SALES TAX	103,880.89	679,207.10	1,075,000.00	1,075,000.00	(395,792.90)	63.18
40-00-5102-000	INVESTMENT INCOME	4,854.56	5,184.61	5,000.00	5,000.00	184.61	103.69
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	108,735.45	684,391.71	1,437,000.00	1,437,000.00	(752,608.29)	47.63
	TOTAL FUND REVENUE	108,735.45	684,391.71	1,437,000.00	1,437,000.00	(752,608.29)	47.63
	CAPITAL PROJECTS EXPENDITURES						
40-00-6515-000	OPERATING EQUIPMENT	.00	164,468.00	165,000.00	165,000.00	(532.00)	99.68
40-00-6521-000	MOTOR VEHICLES	.00	1,025.00	.00	.00	1,025.00	.00
40-00-6609-000	INSTALLMENT DEBT - PRINCIPAL	.00	33,982.69	49,387.00	49,387.00	(15,404.31)	68.81
40-00-6609-100	PROMISSARY NOTE - PRINCIPAL	6,337.59	43,220.06	74,558.00	74,558.00	(31,337.94)	57.97
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	60,820.94	103,799.00	103,799.00	(42,978.06)	58.59
40-00-6803-000	TRANSFER TO DEBT SERVICE	.00	81,911.89	544,774.00	544,774.00	(462,862.11)	15.04
	TOTAL CAPITAL PROJECTS EXPENDIT	14,863.00	391,646.27	947,708.00	947,708.00	(556,061.73)	41.33
	TOTAL FUND EXPENDITURES	14,863.00	391,646.27	947,708.00	947,708.00	(556,061.73)	41.33
	NET REVENUE OVER EXPENDITURES	93,872.45	292,745.44	489,292.00	489,292.00	(196,546.56)	59.83

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

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FUND 41 - CAPITAL PROJECTS FND 2021 BOND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	CAPITAL PROJECTS FND 2021 BOND REVE						
41-00-4410-000	GRANTS	.00	.00	931,000.00	931,000.00	(931,000.00)	.00
41-00-5102-000	INVESTMENT INCOME	398.43	5,908.23	7,000.00	7,000.00	(1,091.77)	84.40
	TOTAL CAPITAL PROJECTS FND 2021 BOND	398.43	5,908.23	938,000.00	938,000.00	(932,091.77)	.63
	TOTAL FUND REVENUE	398.43	5,908.23	938,000.00	938,000.00	(932,091.77)	.63
	CAP PROJ FND 2021 BNDS EXPENDS						
41-00-6265-100	ENGINEERING	101,299.98	576,496.63	1,309,245.00	1,309,245.00	(732,748.37)	44.03
41-00-6530-000	ROAD IMPROVEMENTS	1,885,390.61	9,484,029.53	12,061,000.00	12,061,000.00	(2,576,970.47)	78.63
41-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	265,005.35	274,369.31	1,314,000.00	1,314,000.00	(1,039,630.69)	20.88
	TOTAL CAP PROJ FND 2021 BNDS EX	2,251,695.94	10,334,895.47	14,684,245.00	14,684,245.00	(4,349,349.53)	70.38
	TOTAL FUND EXPENDITURES	2,251,695.94	10,334,895.47	14,684,245.00	14,684,245.00	(4,349,349.53)	70.38
	NET REVENUE OVER EXPENDITURES	(2,251,297.51)	(10,328,987.24)	(13,746,245.00)	(13,746,245.00)	3,417,257.76	(75.14)