Village of Westchester

Financial Report
Fiscal Year 2025
For the Three Months Ending
July 31, 2024

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JULY 2024

GENERAL FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 2,364,656	$ 4,875,946	$ 23,131,900	$ 21,841,028
EXPENDITURES	$ 2,702,558	$ 5,608,289	$ 23,937,300	$ 24,104,660

Unaudited Beginning Fund Balance (05/01/2024)	$ 8,198,611
Transfers In/(Out)	$ -
Current Fund Balance (07/31/2024)	$ 7,466,269

UTILITY FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 21,934	$ 1,120,784	$ 7,251,600	$ 7,251,600
EXPENDITURES	$ 768,488	$ 1,545,475	$ 9,576,400	$ 9,836,347

Unaudited Beginning Fund Balance (05/01/2024)	$ 11,594,963
Transfers In/(Out)	$ -
Current Fund Balance (07/31/2024)	$ 11,170,272

MOTOR FUEL TAX

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 64,830	$ 375,362	$ 1,053,400	$ 1,053,400
EXPENDITURES	$ 1,729	$ 74,136	$ 1,741,700	$ 1,891,700

Unaudited Beginning Fund Balance (05/01/2024)	$ 677,417
Transfers In/(Out)	$ -
Current Fund Balance (07/31/2024)	$ 978,643

911 FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 181,845	$ 181,845	$ 550,000	$ 550,000
EXPENDITURES	$ 102,666	$ 102,666	$ 425,000	$ 425,000

Unaudited Beginning Fund Balance (05/01/2024)	$ (720,759)
Transfers In/(Out)	$ -
Current Fund Balance (07/31/2024)	$ (641,580)

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JULY 2024

HOTEL/MOTEL TAX FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 37,505	$ 54,652	$ 127,500	$ 110,000
EXPENDITURES	$ 49,441	$ 63,611	$ 142,500	$ 72,500

Unaudited Beginning Fund Balance (05/01/2024)	$ (4,976)
Transfers In/(Out)	$ -
Current Fund Balance (07/31/2024)	$ (13,936)

ROOSEVELT RD TIF

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 206,760	$ 236,028	$ 410,000	$ 410,000
EXPENDITURES	$ 1,900	$ 5,488	$ 50,000	$ 50,000

Unaudited Beginning Fund Balance (05/01/2024)	$ (561,052)
Transfers In/(Out)	$ -
Current Fund Balance (07/31/2024)	$ (330,511)

DEBT SERVICE FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ -	$ 75,645	$ 541,300	$ 541,300
EXPENDITURES	$ -	$ 75,645	$ 541,400	$ 541,400

Unaudited Beginning Fund Balance (05/01/2024)	$ 564
Transfers In/(Out)	$ -
Current Fund Balance (07/31/2024)	$ 564

DEBT SERVICE FUND - 2021 BONDS

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 379,503	$ 420,414	$ 2,585,900	$ 2,585,900
EXPENDITURES	$ -	$ 255,102	$ 2,818,900	$ 2,818,900

Unaudited Beginning Fund Balance (05/01/2024)	$ 1,377,134
Transfers In/(Out)	$ -
Current Fund Balance (07/31/2024)	$ 1,542,446

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JULY 2024

CAPITAL PROJECTS FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 94,778	$ 278,500	$ 1,210,000	$ 1,210,000
EXPENDITURES	$ 14,863	$ 160,435	$ 839,200	$ 839,200

Unaudited Beginning Fund Balance (05/01/2024)	$ (268,862)
Transfers In/(Out)	$ -
Current Fund Balance (07/31/2024)	$ (150,796)

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 344	$ 1,329	$ 13,363,500	$ 3,363,500
EXPENDITURES	$ 1,113,901	$ 2,660,721	$ 9,674,700	$ 9,674,700

Unaudited Beginning Fund Balance (05/01/2024)	$ 6,584,008
Transfers In/(Out)	$ -
Current Fund Balance (07/31/2024)	$ 3,924,617

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	$ 13,106,227
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	$ 11,170,272
ROOSEVELT RD. TIF FUND BALANCE	$ (330,511)
TOTAL	$ 23,945,988

VILLAGE OF WESTCHESTER

Cash and Investment Balances as of July 2024

FUND	Total Fund Cash
General Fund	2,110,066
MFT Fund	858,842
Police Forfeiture Fund	21,370
E-911 Fund	334,669
Hotel/Motel Tax Fund	5,667
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	1,538,259
Capital Projects Fund	(405,714)
Capital Projects Fund - 2021 GO Bond Project	3,929,724
Water and Sewer (Utility) Fund (Enterprise Fund)	3,031,318
Refundable Deposits Fund (Fiduciary Fund)	744,531
Roosevelt Rd. TIF Fund	1,447,809
Cermak - Oxford St. TIF	35,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 07/31/2024	**13,655,178**
Prior Period Cash and Investments Balance - 06/30/2024	**13,888,607**

Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris - Operating Account (Non Interest Bearing)	46,127
Republic Bank - State Forfeiture Account (Non Interest Bearing)	30
Republic Bank - DUI Account (Non Interest Bearing)	6,180
Republic Bank - State Confiscation Account (Non Interest Bearing)	12,083
Republic Bank - Department of Justice Account (Non Interest Bearing)	359
Republic Bank - HRA Account (Non Interest Bearing)	13,430
Republic Bank Operating Account (Non Interest Bearing)	1,069,222
Republic Bank Money Market Account (Interest Bearing)	3,700,551
IL Funds Money Market Account [1] **Average rate 5.382**% (Local Government Investment Pool)	7,393,411
IL Funds E-Pay Account [1] **Average rate 5.382%** (Local Government Investment Pool)	783,977
US Bank Foreign Fire Insurance Account	43,019
IMET Investment Funds [2] - Total Net Return, 1 Year - 7.60%	812,621
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 12/31/2023	147,490
TOTAL BANK BALANCES at 07/31/2024	14,028,499

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances *in Excess* of FDIC Insurance (Village Policy)	4,782,779
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	6,000,000
Total of Other Bank Accounts Fully Insured	43,019

[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 Core Fund 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 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 or cost allocations made during the period.

  Below is a brief explanation of activity and the overall financial position through July 2024, the third month or first quarter of Fiscal Year 2025. For the month, total General Fund revenues are $2.365 million and expenditures are $2.703 million resulting in expenditures over revenues for the month in the amount of $338 thousand and $732 thousand for the fiscal year to date.

GENERAL FUND REVENUES

- Significant revenue items are noted below:

  - Local Taxes – for the year, Gaming Taxes are $80.4 thousand, and Places for Eating Taxes are $73.7 thousand. Their budgets are $299.5 and $270.0 thousand respectively and both of these revenues are slightly over their budgeted pace through three months of the fiscal year. Local Gas Tax revenue is $13.8 thousand for the month. The total through July of $36 thousand is roughly $10 thousand less than last year's through July. The budgeted amount is $177.6 thousand. Telecommunications taxes are $34.5 thousand for July and $103.2 thousand for the year. With a total budget of $418.5 thousand, Telecommunication taxes are on the budgeted pace through a quarter of the fiscal year. Cable franchise taxes are $71.7 thousand for the year with a budgeted amount of $313 thousand. This is 23 percent of the total budget so far.

  - Real Estate Taxes - a part of the second installment of the 2023 tax levy has been received in the amount of $313.3 thousand for the month. We will expect to see more revenues for property taxes in August.

  - Natural Gas and Electric Utility Taxes total $151.6 thousand for the year. Combined, these revenues are budgeted at $796 thousand – a significant decrease from the prior year's budget of almost $1 million. According to a recent article in the Wall Street Journal, a glut of natural gas supply is depressing prices and prompting cutbacks in America's drilling fields. Futures prices are down 30% from a peak in June 2023. This decrease in natural gas prices has affected the Village's natural gas utility tax revenue negatively.

    Intergovernmental Revenues - Personal Property Replacement Tax receipts are $54.1 thousand for the year with a budgeted amount of $265.1 thousand. State Income Tax is $281.9 thousand for July and $927.6 thousand for the year. The annual budgeted amount is $2.834 million. The budget amount is almost $100 thousand, or 3.6% greater than fiscal year 2024's.

- Sales Taxes are $146 thousand for the month and were close to the same in July 2023. The fiscal year 2025 budget for Sales Tax is $1.960 million. Local Use Tax revenue is $51 thousand for the month and $155.3 thousand for the year. The budget is $698.2 thousand. Based on trends and forecasting during the fiscal year 2025 budget process, both sales and local use tax budgeted amounts were increased by 3.7% and 1% respectively from fiscal year 2024's amounts.

  The Cannabis Tax totals $6.9 thousand through July with an annual budget of $26.4 thousand. This tax is based on state cannabis sales and is shared with the State of Illinois and other municipalities. The Dispensary Tax totals $29.2 thousand with an annual budget of $169.2 thousand. This tax is locally imposed on the dispensary located in Westchester. This revenue is under the budgeted pace so far in this fiscal year.

- Building permit receipts are $127 thousand for the year. The budget amount is $455 thousand. This revenue is budgeted at the same amount as the prior year's budget. Home compliance permits are $9.1 thousand for the month and $24.8 thousand for the year. The annual budget is $95 thousand, a decrease from the prior year's $114 thousand budget.

- Liquor Licenses are billed by the Village near the end of the calendar year; therefore, we should not see any revenue from this source for several months. The Village has budgeted $145 thousand for this revenue.

- Photo Enforcement Fees are almost $59 thousand for the month and $186.7 thousand through July. The annual budget is $602 thousand. This is nearly $100 thousand more than the prior year's budget.

- Ambulance Fee receipts are $120.5 thousand for the month and $345.5 thousand for the year. The budget amount is $1.750 million. The Village is projecting a decrease in revenue in this account compared to fiscal year 2024.

- Rubbish revenue is $273.1 thousand through July. The rubbish billings along with the recording of its revenue is on a bi-monthly basis. The annual budget is $2.410 million.

- Interest income remains strong at $39.7 thousand for the month and $119.3 thousand through July 2024. The total budget amount is $70 thousand.

- The Village has received federal grant money through the Morton Arboretum in the amount of $15 thousand for tree inventory and management. Almost $2.2 thousand in federal money has been received during the year for a 50 percent reimbursement for bullet proof vest purchases.

GENERAL FUND EXPENDITURES

With the first quarter of the fiscal year completed, total General Fund expenditures for July are $2.703 million, or over 23 percent of the total amended FY 2025 budget of $24.1 million. Significant department expenditures are summarized next:

- Village President and Board: Expenditures total $17.8 thousand through July and consist of mainly salaries and professional organization annual fees.

- Administration: The Administration department's expenditures are $561.7 thousand through July. This includes interest of $282.6 thousand on the previously issued debt certificates. Some expenditures such as Trustee salaries and certain IT-related purchases were allocated to Administration in past years. In fiscal year 2025, those costs are now allocated to the newly created Village President and Board (10) and IT (13) Departments.

- Information Technology: Total expenditures through July are $128.6 thousand. They consist of allocated salaries, communications, and computer-related purchases. This is a new department in fiscal year 2025; $817.8 thousand is the total budgeted amount for this department.

- Building Department: Total department expenditures are $126 thousand through July and consist primarily of salaries and personnel related costs, and plan review services. The total department's budget is just over $1 million for the year and 12.5 percent of the budget has been expended so far.

- Fire and Police Commission: Expenditures were $7.7 thousand for the month and $17.2 thousand through July. The annual budget is $78.8 thousand.

- Police Department: Total department expenditures for the month are $1.019 million and $2.011 million through July. The total department's budget is almost $8.1 million for the fiscal year. Overtime costs are starting to run over their budgeted pace at almost 42 percent of the total budget of $250 thousand. This is due to a staffing shortage.

  Pension expenditures are almost $600 thousand for the month, and $627.5 thousand for the year. Pension expenditures are based on pension revenues and are ultimately a net zero transaction in the General Fund. The levy for the police pension has been increased from prior years.

- Fire Department: Total department expenditures for the month are $848 thousand and $1.559 million through July totaling 21.5 percent of the budget of $7.233 million. Vehicle maintenance expenditures and equipment expenditures have been significant early in the fiscal year, along with overtime due to staffing shortages.

Like the Police Department, pension expenditures for the pension tax levy are based on pension revenue. $398.2 thousand has been expended in July and $422.5 thousand for the year. This levy and related expenditures have also been increased from prior years.

- Public Works Department: Total department expenditures for the month are $591.3 thousand and $1.187 million through July. This includes a partial payment of a just over $100 thousand for a truck purchase and the rubbish service expenditure of $310.6 thousand. The total department's amended budget is just over $5.0 million for the fiscal year and 23.7 percent has been expended so far through a quarter of the fiscal year.

UTILITY FUND

- Utility Fund revenues are $22 thousand for the month and $1.121 million through July. Revenues are recorded simultaneously with the user billings on a bi-monthly basis. Total revenues are budgeted at $7.25 million for the fiscal year.

- Utility Fund expenses are $768.5 thousand for the month and $1.545 million through July. This total includes the water usage cost to the Village in the amount of $550.1 thousand, a vehicle purchase allocated to the fund in the amount of almost $120 thousand, and depreciation expense of $151.3 thousand. The total amended budget in this fund is $9.836 million for the fiscal year. Almost 16 percent of this fund's budget has been expended through July.

- The Utility Fund is recording expenses over revenue of $424.7 thousand through July. Note that the Village has budgeted expenses over revenues in the amount of $2.325 million primarily for needed infrastructure improvements.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is $64.8 thousand and is $184.6 thousand for the year. This is right on the budgeted pace at 25 percent. The Village has received federal grant money through the State in the total amount of $190.7 thousand for the Wedgwood Bridge and Gladstone Street projects. Expenditures for the month are $1.7 thousand and are $74.1 thousand through July. This total consists primarily of the interest payment due June 1 for the MFT Bonds. The fund is budgeting expenditures over revenues for the year in the amount of $838.3 thousand. This deficit will be funded with available fund balance reserves.

E-911 FUND

- Cellular 911 phone taxes of $181.8 thousand have been received in July. This is a reimbursement from the South West Cook County Consolidated Dispatch agency and is based on prior dispatch service expenditures charged to this fund. In July and for the year, $102.7 thousand in expenditures have been incurred. This amount will be reimbursed from the aforementioned agency in a coming month.

HOTEL/MOTEL TAX FUND

- Hotel/Motel Tax fund had received $27.6 thousand for second quarter hotel/motel taxes in July. Special events revenue of $9 thousand has also been received during July and for the year. Total revenues are $54.7 thousand for the year with expenditures of $63.6 thousand. Expenditures consist primarily of $13.1 thousand for the newsletter publication and $50.3 thousand for special events.

ROOSEVELT ROAD TIF FUND

- In the Roosevelt Rd. TIF fund, real estate taxes of $206.8 thousand have been received in July and $236 thousand for the year so far. Expenditures total $5.8 thousand for the year and are for legal and professional services.

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. There are no expenditures or transfers in for the month of July.

  Annually, interest is due by June 15 with principal and interest due by December 15. Interest of $75.2 thousand was paid in the month of June. Total principal, interest, and paying agent fees for year are budgeted at $541.4 thousand.

  By Village Ordinance, Non-Home Rule Sales Taxes are the pledged revenue for the bond payments. These revenues are collected in the Capital Projects Fund and transferred to the Debt Service Fund for the aforementioned bond payments as needed.

DEBT SERVICE FUND (Fund 31) – 2021 & 2024A G.O. BONDS

- This fund was established to account for the 2021 General Obligation Bonds and the 2024A General Obligation Bond issues' debt service payments. The debt on these bonds is funded by real estate tax revenue. Bond payments are due every June 1st (interest only) and December 1st (principal and interest).

  Total Real Estate tax revenues of $379.5 thousand have been received in July and over $420 thousand in total for the year. An interest payment due June 1 of $255.1 thousand was made in May. This expenditure was been funded with available fund balance reserves that have accumulated from prior tax levies.

CAPITAL PROJECTS FUND (Fund 40)

- Non-Home Rule Sales Taxes of $271.2 thousand have been received through July. The total budget for non-home rule sales taxes is $1.210 million for the year. As mentioned previously, a corresponding *transfer out* of the Capital Projects Fund to the Debt Service Fund in the amount of $75.6 was made in June to fund interest payments and paying agent fees on the 2015 and 2021A general obligation bond issues.

  Additionally, a $14.9 thousand payment for principal and interest was made in July for the promissory note on the Village Hall building purchase. In the prior month, $40.2 thousand was paid for the installment contract related to the ambulance purchase. Total budgeted expenditures are $839.2 thousand. This amount includes the aforementioned transfer of $540.4 thousand for debt service.

CAPITAL PROJECTS FUND (Fund 41) – 2021 G.O. BOND

- For the month, $1.114 million was expended for infrastructure projects and improvements in July and almost $2.661 for the year in total. Close to $9.4 million is budgeted for capital expenditures for the fiscal year. These expenditures are currently funded with available bond proceeds received in the prior year. The remaining referendum bonds are expected to be issued later in the current fiscal year.

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	GENERAL FUND REVENUE						
01-00-4102-000	REAL ESTATE TAXES	313,273.54	340,456.71	3,152,800.00	3,152,800.00	(2,812,343.29)	10.80
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	394,775.79	415,267.92	2,528,900.00	2,528,900.00	(2,113,632.08)	16.42
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	593,893.02	616,721.57	2,058,200.00	2,058,200.00	(1,441,478.43)	29.96
01-00-4202-000	UTILITY TAX-ELECTRIC	38,841.37	98,385.24	465,000.00	465,000.00	(366,614.76)	21.16
01-00-4203-000	GAMING TAX	27,589.83	80,418.75	299,500.00	299,500.00	(219,081.25)	26.85
01-00-4205-000	UTILITY TAX-NATURAL GAS	12,545.48	53,255.14	331,200.00	331,200.00	(277,944.86)	16.08
01-00-4206-000	PLACES FOR EATING TAX	27,709.58	73,674.42	270,000.00	270,000.00	(196,325.58)	27.29
01-00-4207-000	TELECOMMUNICATION TAXES	34,564.91	103,230.27	418,500.00	418,500.00	(315,269.73)	24.67
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	47,158.66	37,000.00	37,000.00	10,158.66	127.46
01-00-4212-000	AMUSEMENT TAX	774.45	3,565.05	21,000.00	21,000.00	(17,434.95)	16.98
01-00-4215-000	LOCAL GAS TAX	13,818.44	35,845.37	177,600.00	177,600.00	(141,754.63)	20.18
01-00-4216-000	VIDEO RENTAL TAX	.00	9.70	300.00	300.00	(290.30)	3.23
01-00-4217-000	CABLE FRANCHISE TAX	13,683.85	71,700.22	313,000.00	313,000.00	(241,299.78)	22.91
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	25,532.49	54,068.10	265,100.00	265,100.00	(211,031.90)	20.40
01-00-4402-100	PPRT - POLICE PENSION	5,106.50	10,813.62	30,100.00	30,100.00	(19,286.38)	35.93
01-00-4402-200	PPRT - FIRE PENSION	3,404.33	7,209.08	15,800.00	15,800.00	(8,590.92)	45.63
01-00-4403-000	STATE INCOME TAX	281,854.52	927,644.37	2,834,000.00	2,834,000.00	(1,906,355.63)	32.73
01-00-4405-000	STATE SALES TAX	146,043.25	439,157.44	1,960,000.00	1,960,000.00	(1,520,842.56)	22.41
01-00-4406-000	LOCAL USE TAX	50,906.06	155,277.23	698,200.00	698,200.00	(542,922.77)	22.24
01-00-4407-000	CANNABIS TAX	2,249.33	6,883.88	26,400.00	26,400.00	(19,516.12)	26.08
01-00-4408-000	DISPENSARY TAX	8,701.29	29,182.16	169,200.00	169,200.00	(140,017.84)	17.25
01-00-4503-000	BUILDING PERMITS-RES	28,066.50	126,989.62	455,000.00	455,000.00	(328,010.38)	27.91
01-00-4503-200	HOME COMPLIANCE PERMITS	9,125.00	24,800.00	95,000.00	95,000.00	(70,200.00)	26.11
01-00-4503-700	FIRE INSPECTION FEES	1,122.30	1,122.30	4,300.00	4,300.00	(3,177.70)	26.10
01-00-4507-000	BUSINESS LICENSES	.00	100.00	57,000.00	57,000.00	(56,900.00)	.18
01-00-4509-000	GAMING LICENSES	.00	.00	10,500.00	10,500.00	(10,500.00)	.00
01-00-4511-000	CONTRACTOR LICENSES	4,700.00	20,225.00	79,000.00	79,000.00	(58,775.00)	25.60
01-00-4512-000	SOLICITOR'S LICENSE	.00	1,750.00	.00	.00	1,750.00	.00
01-00-4515-000	VEHICLE STICKER	9,290.38	16,563.35	372,800.00	372,800.00	(356,236.65)	4.44
01-00-4515-900	LATE FEE-STICKER	912.00	17,884.00	7,500.00	7,500.00	10,384.00	238.45
01-00-4527-000	LIQUOR LICENSES	.00	.00	145,000.00	145,000.00	(145,000.00)	.00
01-00-4531-000	TOBACCO LICENSES	.00	.00	1,300.00	1,300.00	(1,300.00)	.00
01-00-4701-000	ALARM FINES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4702-000	POLICE FINES	5,060.50	18,630.50	82,000.00	82,000.00	(63,369.50)	22.72
01-00-4702-050	OVERWEIGHT TRUCK FINES	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
01-00-4702-100	CIRCUIT COURT FINES	2,042.00	5,149.40	24,000.00	24,000.00	(18,850.60)	21.46
01-00-4703-000	CODE ENFORCEMENT FINES	1,400.00	2,200.00	4,100.00	4,100.00	(1,900.00)	53.66
01-00-4704-000	PHOTO ENFORCEMENT	58,859.21	186,660.60	602,000.00	602,000.00	(415,339.40)	31.01
01-00-4705-000	POLICE TOWING	1,000.00	7,000.00	36,000.00	36,000.00	(29,000.00)	19.44
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000	RENT	14,964.30	44,892.90	179,600.00	179,600.00	(134,707.10)	25.00
01-00-4810-000	AMBULANCE FEES	120,502.95	345,511.59	1,750,000.00	1,750,000.00	(1,404,488.41)	19.74
01-00-4812-000	RUBBISH	(36.00)	273,059.64	2,410,000.00	2,410,000.00	(2,136,940.36)	11.33
01-00-4813-000	RUBBISH - PENALTIES	5,040.83	12,076.87	35,000.00	35,000.00	(22,923.13)	34.51
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	39,696.22	119,296.39	70,000.00	70,000.00	49,296.39	170.42
01-00-5104-000	LOCAL GRANTS	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
01-00-5107-000	STATE GRANT	.00	.00	200,000.00	200,000.00	(200,000.00)	.00
01-00-5108-000	SALE OF FIXED ASSETS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-00-5112-000	FEDERAL GRANTS	15,000.00	15,000.00	.00	.00	15,000.00	.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	2,164.28	.00	.00	2,164.28	.00
01-00-5122-000	REIMBURSEMENT	41,135.35	47,868.60	49,000.00	49,000.00	(1,131.40)	97.69
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	.00	.00	20,300.00	20,300.00	(20,300.00)	.00
01-00-5122-150	REIMBURSEMENT - FIRE DEPART.	.00	457.20	13,000.00	13,000.00	(12,542.80)	3.52
01-00-5122-200	REIMBURSMENT-INSURANCE	.00	1,068.32	15,000.00	15,000.00	(13,931.68)	7.12
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	10,041.76	12,728.86	5,000.00	5,000.00	7,728.86	254.58
01-00-5125-000	REBATE-COOK CO GASOLINE TAXES	.00	.00	4,500.00	4,500.00	(4,500.00)	.00
01-00-5140-000	SIDEWALK	.00	.00	17,500.00	17,500.00	(17,500.00)	.00
01-00-5142-000	TREE PROGRAM	.00	.00	14,000.00	14,000.00	(14,000.00)	.00
01-00-5189-000	MISCELLANEOUS INCOME	1,464.50	2,821.41	25,000.00	25,000.00	(22,178.59)	11.29
01-00-5719-000	TRANSFER FROM UTILITY FUND	.00	.00	89,200.00	89,200.00	(89,200.00)	.00
	TOTAL GENERAL FUND REVENUE	2,364,655.83	4,875,945.73	23,131,900.00	23,131,900.00	(18,255,954.27)	21.08
	TOTAL FUND REVENUE	2,364,655.83	4,875,945.73	23,131,900.00	23,131,900.00	(18,255,954.27)	21.08

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 3 MONTHS ENDING JULY 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	VILLAGE PRESIDENT AND BOARD						
01-10-6103-200	ELECTED OFFICIALS SALARIES	5,792.45	13,620.64	28,500.00	28,500.00	(14,879.36)	47.79
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	204.11	689.43	1,800.00	1,800.00	(1,110.57)	38.30
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	47.73	161.21	500.00	500.00	(338.79)	32.24
01-10-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	5,300.00	5,300.00	(5,300.00)	.00
01-10-6205-000	PRINTING	.00	272.50	1,800.00	1,800.00	(1,527.50)	15.14
01-10-6207-000	POSTAGE	.00	.00	300.00	300.00	(300.00)	.00
01-10-6211-000	CONFERENCE/TRAINING	750.00	750.00	11,700.00	11,700.00	(10,950.00)	6.41
01-10-6213-000	DUES & SUBSCRIPTIONS	.00	2,326.00	23,700.00	23,700.00	(21,374.00)	9.81
01-10-6265-030	PROF. SERVICES-OTHER	.00	.00	50,000.00	50,000.00	(50,000.00)	.00
01-10-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	41,000.00	41,000.00	(41,000.00)	.00
01-10-6303-000	ATTORNEY LEGAL RETAINER	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
01-10-6403-000	OFFICE SUPPLIES	.00	.00	500.00	500.00	(500.00)	.00
	TOTAL VILLAGE PRESIDENT AND BOA	6,794.29	17,819.78	195,100.00	195,100.00	(177,280.22)	9.13

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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.	29,017.54	85,050.83	398,800.00	443,800.00	(358,749.17)	19.16
01-11-6103-200	ELECTED OFFICIALS SALARIES	(1,250.00)	.00	.00	.00	.00	.00
01-11-6104-000	ADMINISTRATION OVERTIME	108.71	711.91	500.00	500.00	211.91	142.38
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	1,871.17	5,440.27	24,800.00	24,800.00	(19,359.73)	21.94
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	437.62	1,272.30	5,800.00	5,800.00	(4,527.70)	21.94
01-11-6128-000	IMRF- EMPLOYER EXPENSE	.00	5,282.60	21,500.00	21,500.00	(16,217.40)	24.57
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	3,961.83	13,121.12	59,300.00	59,300.00	(46,178.88)	22.13
01-11-6203-000	CONTRACT/LEGAL NOTICES	.00	245.00	3,000.00	3,000.00	(2,755.00)	8.17
01-11-6205-000	PRINTING	105.00	858.00	7,400.00	7,400.00	(6,542.00)	11.59
01-11-6207-000	POSTAGE	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-11-6211-000	CONFERENCE/TRAINING	270.00	270.00	32,900.00	32,900.00	(32,630.00)	.82
01-11-6213-000	DUES & SUBSCRIPTIONS	1,349.25	3,514.25	4,100.00	4,100.00	(585.75)	85.71
01-11-6215-000	INSURANCE & BONDING	15,185.60	71,222.40	480,000.00	480,000.00	(408,777.60)	14.84
01-11-6216-000	PAYROLL PROCESSING CHARGE	982.27	2,967.66	18,000.00	18,000.00	(15,032.34)	16.49
01-11-6217-000	BANKING SERVICE FEES	9,273.76	10,257.29	30,000.00	30,000.00	(19,742.71)	34.19
01-11-6219-000	TELEPHONE & COMMUNICATION	.00	.00	.00	50,910.00	(50,910.00)	.00
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	5.26	7,343.55	2,300.00	2,300.00	5,043.55	319.28
01-11-6237-000	EQUIPMENT RENTAL	.00	510.78	5,000.00	5,000.00	(4,489.22)	10.22
01-11-6265-000	PROF. SERVICES-AUDIT	3,500.00	10,500.00	64,200.00	64,200.00	(53,700.00)	16.36
01-11-6265-030	PROF. SERVICES-OTHER	1,001.00	6,691.98	93,500.00	93,500.00	(86,808.02)	7.16
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	2,270.22	3,777.92	60,000.00	60,000.00	(56,222.08)	6.30
01-11-6327-000	OTHER LEGAL SERVICES	44,980.64	46,005.65	200,000.00	200,000.00	(153,994.35)	23.00
01-11-6403-000	OFFICE SUPPLIES	603.16	1,342.88	10,000.00	10,000.00	(8,657.12)	13.43
01-11-6407-500	GAS/FUEL OTHER ENTITIES	.00	2,707.91	.00	.00	2,707.91	.00
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
01-11-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-11-6489-000	MISC. MATERIALS & SUPPLIES	75.00	75.00	2,500.00	2,500.00	(2,425.00)	3.00
01-11-6610-000	INSTALLMENT DEBT-INTEREST	.00	282,572.50	.00	.00	282,572.50	.00
01-11-6700-000	CONTINGENCY	.00	.00	150,000.00	9,055.00	(9,055.00)	.00
	TOTAL ADMINISTRATION	113,748.03	561,741.80	1,686,600.00	1,641,565.00	(1,079,823.20)	34.22

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 3 MONTHS ENDING JULY 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	INFORMATION TECHNOLOGY						
01-13-6103-000	IT FULL TIME SALARIES	1,432.73	4,292.23	17,600.00	17,600.00	(13,307.77)	24.39
01-13-6104-000	IT OVERTIME	241.68	685.57	.00	.00	685.57	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	100.06	297.52	1,100.00	1,100.00	(802.48)	27.05
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	23.40	69.58	300.00	300.00	(230.42)	23.19
01-13-6128-000	IMRF - EMPLOYER EXPENSE	.00	82.59	1,000.00	1,000.00	(917.41)	8.26
01-13-6150-000	EMPLOYEE INSURANCE	172.58	515.42	2,300.00	2,300.00	(1,784.58)	22.41
01-13-6219-000	TELEPHONE & COMMUNICATIONS	11,313.39	17,823.98	76,000.00	76,000.00	(58,176.02)	23.45
01-13-6225-000	MAINT. SERVICES -EQUIPMENT	.00	.00	11,000.00	11,000.00	(11,000.00)	.00
01-13-6265-030	PROF. SERVICES -OTHER	33,882.97	37,021.49	164,500.00	164,500.00	(127,478.51)	22.51
01-13-6509-000	COMPUTER HARDWARE	8,452.38	19,749.13	249,300.00	249,300.00	(229,550.87)	7.92
01-13-6511-000	COMPUTER SOFTWARE	16,108.77	45,490.76	249,700.00	249,700.00	(204,209.24)	18.22
01-13-6525-000	BUILDING / EQUIPMENT	2,538.77	2,538.77	45,000.00	45,000.00	(42,461.23)	5.64
	TOTAL INFORMATION TECHNOLOGY	74,266.73	128,567.04	817,800.00	817,800.00	(689,232.96)	15.72
	PLANNING & ZONING						
01-14-6203-000	CONTRACT/LEGAL NOTICES	168.00	168.00	9,000.00	9,000.00	(8,832.00)	1.87
01-14-6205-000	PRINTING	.00	62.40	500.00	500.00	(437.60)	12.48
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	168.00	230.40	30,000.00	30,000.00	(29,769.60)	.77

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 3 MONTHS ENDING JULY 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	BUILDING DEPARTMENT						
01-15-6103-000	BUILDING - FULL TIME SALARIES	23,113.32	67,156.60	307,400.00	307,400.00	(240,243.40)	21.85
01-15-6103-100	BUILDING - PART TIME SALARIES	2,514.12	7,789.70	32,200.00	32,200.00	(24,410.30)	24.19
01-15-6104-000	BUILDING - OVERTIME	133.55	216.76	.00	.00	216.76	.00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,578.40	4,602.76	21,200.00	21,200.00	(16,597.24)	21.71
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	369.14	1,076.51	5,000.00	5,000.00	(3,923.49)	21.53
01-15-6128-000	IMRF- EMPLOYER EXPENSE	.00	2,416.51	18,300.00	18,300.00	(15,883.49)	13.20
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,124.87	15,081.05	63,500.00	63,500.00	(48,418.95)	23.75
01-15-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-15-6205-000	PRINTING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6207-000	POSTAGE	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6211-000	CONFERENCE/TRAINING	.00	.00	10,900.00	10,900.00	(10,900.00)	.00
01-15-6213-000	DUES & SUBSCRIPTIONS	.00	.00	1,700.00	1,700.00	(1,700.00)	.00
01-15-6219-000	TELEPHONE & COMMUNICATIONS	.00	.00	2,200.00	2,200.00	(2,200.00)	.00
01-15-6225-000	MAINT. SERVICES-EQUIPMENT	.00	.00	14,700.00	14,700.00	(14,700.00)	.00
01-15-6265-030	PROF. SERVICES-OTHER	1,200.00	4,650.00	289,000.00	289,000.00	(284,350.00)	1.61
01-15-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
01-15-6266-000	PLAN REVIEW SERVICES	7,830.00	22,381.71	150,000.00	150,000.00	(127,618.29)	14.92
01-15-6280-000	ELEVATOR INSPECTION	.00	.00	3,500.00	3,500.00	(3,500.00)	.00
01-15-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
01-15-6406-000	CLOTHING SUPPLIES	.00	92.00	1,500.00	1,500.00	(1,408.00)	6.13
01-15-6407-000	FUEL	.00	129.23	2,000.00	2,000.00	(1,870.77)	6.46
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	.00	295.00	2,000.00	2,000.00	(1,705.00)	14.75
01-15-6421-000	MATERIAL & SUPPLIES-EQUIPMENT	.00	.00	9,200.00	9,200.00	(9,200.00)	.00
01-15-6423-000	MATERIAL & SUPPLIES-VEHICLES	52.96	52.96	1,500.00	1,500.00	(1,447.04)	3.53
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	.00	29.00	3,800.00	3,800.00	(3,771.00)	.76
01-15-6521-000	MOTOR VEHICLES	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
	TOTAL BUILDING DEPARTMENT	41,916.36	125,969.79	1,006,600.00	1,006,600.00	(880,630.21)	12.51
	FIRE & POLICE COMMISSION						
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	240.84	2,000.00	2,000.00	(1,759.16)	12.04
01-18-6211-000	CONFERENCE & TRAINING	.00	.00	1,300.00	1,300.00	(1,300.00)	.00
01-18-6213-000	DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	(500.00)	.00
01-18-6265-020	PROF. SERVICES-LEGAL	2,401.10	2,401.10	15,000.00	15,000.00	(12,598.90)	16.01
01-18-6265-030	PROF. SERVICES-OTHER	5,320.86	14,590.00	60,000.00	60,000.00	(45,410.00)	24.32
	TOTAL FIRE & POLICE COMMISSION	7,721.96	17,231.94	78,800.00	78,800.00	(61,568.06)	21.87

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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	266,050.28	801,049.85	3,520,800.00	3,520,800.00	(2,719,750.15)	22.75
01-20-6103-050	POLICE - FULL TIME NON-SWORN	20,116.63	61,246.64	286,500.00	286,500.00	(225,253.36)	21.38
01-20-6104-000	POLICE - OVERTIME	42,221.28	104,711.99	250,000.00	250,000.00	(145,288.01)	41.88
01-20-6106-000	VACATION PAYOUT	.00	88,140.01	.00	.00	88,140.01	.00
01-20-6108-000	SICK PAY PAYOUT	.00	43,118.60	.00	.00	43,118.60	.00
01-20-6110-000	HOLIDAY PAY	1,165.43	17,307.07	.00	.00	17,307.07	.00
01-20-6115-000	EARLY RETIREMENT INCENTIVE	.00	.00	90,100.00	90,100.00	(90,100.00)	.00
01-20-6118-000	UNIFORM ALLOWANCE	1,733.58	34,470.02	47,000.00	47,000.00	(12,529.98)	73.34
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,325.26	6,882.76	25,700.00	25,700.00	(18,817.24)	26.78
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	4,918.50	14,849.13	63,200.00	63,200.00	(48,350.87)	23.50
01-20-6128-000	IMRF - EMPLOYER EXPENSE	.00	3,679.61	19,200.00	19,200.00	(15,520.39)	19.16
01-20-6132-000	POLICE PENSION - R.E. TAXES	598,999.52	627,535.19	2,528,900.00	2,528,900.00	(1,901,364.81)	24.81
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	57,698.30	148,989.46	717,900.00	717,900.00	(568,910.54)	20.75
01-20-6205-000	PRINTING	1,586.75	1,586.75	5,500.00	5,500.00	(3,913.25)	28.85
01-20-6207-000	POSTAGE	9.75	9.75	1,000.00	1,000.00	(990.25)	.98
01-20-6211-000	POLICE CONFERENCE/TRAINING	1,225.00	3,014.02	45,000.00	45,000.00	(41,985.98)	6.70
01-20-6211-100	LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200	FOOD / MEALS	12.75	253.15	2,000.00	2,000.00	(1,746.85)	12.66
01-20-6211-300	TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000	DUES & SUBSCRIPTIONS	1,254.80	15,572.80	86,300.00	86,300.00	(70,727.20)	18.04
01-20-6219-000	TELEPHONE & COMMUNICATION	.00	244.30	.00	.00	244.30	.00
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	.00	.00	4,000.00	4,000.00	(4,000.00)	.00
01-20-6227-000	MAINT. SERVICES-VEHICLES	8,229.43	16,105.97	60,000.00	60,000.00	(43,894.03)	26.84
01-20-6249-000	COMMUNITY RELATIONS	71.43	71.43	15,000.00	15,000.00	(14,928.57)	.48
01-20-6265-030	PROF. SERVICES-OTHER	3,305.44	3,370.44	5,500.00	5,500.00	(2,129.56)	61.28
01-20-6265-040	PROF. SERVICES-ANIMAL CONTROL	484.16	484.16	500.00	500.00	(15.84)	96.83
01-20-6289-000	OTHER CONTRACTUAL EXPENSES	1,422.80	1,537.80	30,000.00	30,000.00	(28,462.20)	5.13
01-20-6403-000	OFFICE SUPPLIES	109.03	176.63	2,500.00	2,500.00	(2,323.37)	7.07
01-20-6404-000	AMMUNITION	.00	3,760.80	15,000.00	15,000.00	(11,239.20)	25.07
01-20-6407-000	FUEL	1,720.92	5,353.46	50,000.00	50,000.00	(44,646.54)	10.71
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	405.50	1,885.26	17,200.00	17,200.00	(15,314.74)	10.96
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	817.45	2,267.40	25,000.00	25,000.00	(22,732.60)	9.07
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	745.72	970.96	1,500.00	1,500.00	(529.04)	64.73
01-20-6449-000	COMMUNITY RELATIONS	408.90	408.90	9,000.00	9,000.00	(8,591.10)	4.54
01-20-6509-000	COMPUTER HARDWARE	89.99	89.99	8,000.00	8,000.00	(7,910.01)	1.12
01-20-6515-000	OPERATING EQUIPMENT	.00	.00	42,500.00	42,500.00	(42,500.00)	.00
01-20-6516-000	WEAPONS	1,396.00	1,748.85	10,000.00	10,000.00	(8,251.15)	17.49
01-20-6521-000	MOTOR VEHICLES	.00	.00	110,000.00	110,000.00	(110,000.00)	.00
	TOTAL POLICE DEPARTMENT	1,018,524.60	2,010,893.15	8,097,800.00	8,097,800.00	(6,086,906.85)	24.83

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	FIRE DEPARTMENT						
01-22-6103-000	FIRE - FULL TIME SALARIES	211,832.55	566,709.88	2,637,000.00	2,637,000.00	(2,070,290.12)	21.49
01-22-6103-100	FIRE - PART TIME SALARIES	.00	6,919.50	28,500.00	28,500.00	(21,580.50)	24.28
01-22-6103-200	FIRE PREVENTION PAY	.00	128.49	25,000.00	25,000.00	(24,871.51)	.51
01-22-6103-300	WAGES - PRECEPTOR PAY	.00	.00	10,800.00	10,800.00	(10,800.00)	.00
01-22-6103-400	WAGES-SPECIAL TEAMS INCENTIVE	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-22-6104-000	FIRE - OVERTIME	40,117.57	101,556.00	300,000.00	300,000.00	(198,444.00)	33.85
01-22-6106-000	VACATION PAYOUT	.00	10,412.47	20,000.00	20,000.00	(9,587.53)	52.06
01-22-6108-000	SICK PAY PAYOUT	.00	7,531.87	8,000.00	8,000.00	(468.13)	94.15
01-22-6110-000	HOLIDAY PAY	2,224.34	4,952.43	.00	.00	4,952.43	.00
01-22-6115-000	EARLY RETIREMENT INCENTIVE	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
01-22-6118-000	UNIFORM ALLOWANCE	920.25	15,620.25	49,500.00	49,500.00	(33,879.75)	31.56
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	344.40	883.89	1,800.00	1,800.00	(916.11)	49.11
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	3,105.42	9,385.88	44,100.00	44,100.00	(34,714.12)	21.28
01-22-6128-000	IMRF - EMPLOYER EXPENSE	.00	352.56	2,600.00	2,600.00	(2,247.44)	13.56
01-22-6132-000	FIRE PENSION - R.E. TAXES	398,180.12	422,477.00	2,058,200.00	2,058,200.00	(1,635,723.00)	20.53
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	39,865.34	110,482.68	639,800.00	639,800.00	(529,317.32)	17.27
01-22-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	200.00	200.00	(200.00)	.00
01-22-6205-000	PRINTING	.00	.00	800.00	800.00	(800.00)	.00
01-22-6207-000	POSTAGE	7.66	7.66	300.00	300.00	(292.34)	2.55
01-22-6211-000	CONFERENCE/TRAINING	13,145.64	19,933.49	58,300.00	58,300.00	(38,366.51)	34.19
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	9.00	58,346.72	37,000.00	37,000.00	21,346.72	157.69
01-22-6213-000	DUES & SUBSCRIPTIONS	7,000.00	7,175.00	11,900.00	11,900.00	(4,725.00)	60.29
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	5,676.67	6,363.08	10,000.00	10,000.00	(3,636.92)	63.63
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	2,629.99	4,512.84	14,700.00	14,700.00	(10,187.16)	30.70
01-22-6227-000	MAINT. SERVICES-VEHICLES	18,789.10	59,795.46	100,400.00	86,960.00	(27,164.54)	68.76
01-22-6245-000	FIRE DEPARTMENT EDUCATION FUN	.00	.00	11,000.00	11,000.00	(11,000.00)	.00
01-22-6265-030	PROF. SERVICES-OTHER	.00	.00	150,800.00	150,800.00	(150,800.00)	.00
01-22-6289-000	OTHER CONTRACTUAL EXPENSES	3,500.00	6,201.18	534,900.00	534,900.00	(528,698.82)	1.16
01-22-6403-000	OFFICE SUPPLIES	41.92	408.35	4,500.00	4,500.00	(4,091.65)	9.07
01-22-6405-000	CLEANING SUPPLIES	.00	842.32	6,500.00	6,500.00	(5,657.68)	12.96
01-22-6407-000	FUEL	.00	394.36	25,000.00	25,000.00	(24,605.64)	1.58
01-22-6411-000	PUBLIC EDUCATION MATERIALS	1,334.05	3,120.67	17,900.00	17,900.00	(14,779.33)	17.43
01-22-6419-000	MATERIALS & SUPPLIES-OFFICES	22.77	22.77	100.00	100.00	(77.23)	22.77
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	88,789.68	88,864.55	114,700.00	114,700.00	(25,835.45)	77.48
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	392.78	408.43	11,400.00	11,400.00	(10,991.57)	3.58
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	8,235.82	26,604.26	33,400.00	33,400.00	(6,795.74)	79.65
01-22-6425-000	MATERIALS & SUPPLIES-OTHER EQU	1,574.00	2,326.32	6,900.00	6,900.00	(4,573.68)	33.71
01-22-6509-000	COMPUTER HARDWARE	.00	.00	.00	13,440.00	(13,440.00)	.00
01-22-6515-000	OPERATING EQUIPMENT	.00	.00	9,000.00	48,924.83	(48,924.83)	.00
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	329.50	14,870.00	66,100.00	66,100.00	(51,230.00)	22.50
01-22-6525-000	BUILDING/EQUIPMENT	.00	1,575.00	92,000.00	92,000.00	(90,425.00)	1.71
	TOTAL FIRE DEPARTMENT	848,068.57	1,559,185.36	7,193,100.00	7,233,024.83	(5,673,839.47)	21.56

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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	71,229.13	209,355.51	869,300.00	853,130.00	(643,774.49)	24.54
01-30-6103-050	PW-FULLTIME-BUILDINGS & GROUND	(2,017.43)	.00	.00	.00	.00	.00
01-30-6104-000	PUBLIC WORKS - OVERTIME	6,306.34	17,020.70	80,000.00	80,000.00	(62,979.30)	21.28
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	1,800.00	1,800.00	(1,800.00)	.00
01-30-6124-000	SOCIAL SECURITY - EMPLOYER	4,691.04	14,062.70	58,900.00	58,900.00	(44,837.30)	23.88
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,097.13	3,288.89	13,800.00	13,800.00	(10,511.11)	23.83
01-30-6128-000	IMRF - EMPLOYER EXPENSE	489.18	7,726.69	47,900.00	47,900.00	(40,173.31)	16.13
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	110,632.12	112,627.11	273,300.00	273,300.00	(160,672.89)	41.21
01-30-6205-000	PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000	POSTAGE	.00	.00	500.00	500.00	(500.00)	.00
01-30-6211-000	CONFERENCE/TRAINING	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
01-30-6213-000	DUES & SUBSCRIPTIONS	6.30	1,506.30	5,800.00	5,800.00	(4,293.70)	25.97
01-30-6219-000	TELEPHONE & COMMUNICATION	69.30	69.30	2,000.00	2,000.00	(1,930.70)	3.47
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	3,286.62	11,826.81	114,600.00	215,420.00	(203,593.19)	5.49
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	.00	.00	41,800.00	41,800.00	(41,800.00)	.00
01-30-6227-000	MAINT. SERVICES-VEHICLES	.00	.00	17,000.00	17,000.00	(17,000.00)	.00
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	5,180.25	23,500.00	23,500.00	(18,319.75)	22.04
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	49,250.00	91,000.00	91,000.00	(41,750.00)	54.12
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	1,356.50	30,000.00	30,000.00	(28,643.50)	4.52
01-30-6231-350	RESTORATION TREES-DIRT & SEED	350.00	920.00	5,500.00	5,500.00	(4,580.00)	16.73
01-30-6231-400	EMERGENCY TREE & STORM CARE	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
01-30-6233-000	DISPOSAL CHARGES	.00	.00	35,000.00	35,000.00	(35,000.00)	.00
01-30-6237-000	EQUIPMENT RENTAL	3,364.00	3,364.00	13,300.00	13,300.00	(9,936.00)	25.29
01-30-6243-000	GAS HEATING	.00	.00	20,000.00	20,000.00	(20,000.00)	.00
01-30-6245-000	RUBBISH EXPENSE	310,625.96	485,939.42	2,310,600.00	2,310,600.00	(1,824,660.58)	21.03
01-30-6251-000	ELECTRICITY	11,582.81	14,124.36	68,000.00	68,000.00	(53,875.64)	20.77
01-30-6265-030	PROF. SERVICES-OTHER	16,633.90	19,945.20	48,800.00	74,370.00	(54,424.80)	26.82
01-30-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	16,500.00	16,500.00	(16,500.00)	.00
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	10,441.00	10,441.00	34,800.00	34,800.00	(24,359.00)	30.00
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	.00	6,416.00	52,500.00	52,500.00	(46,084.00)	12.22
01-30-6403-000	OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6406-000	CLOTHING SUPPLIES	604.33	2,122.25	15,000.00	15,000.00	(12,877.75)	14.15
01-30-6407-000	FUEL	794.42	1,824.77	45,000.00	45,000.00	(43,175.23)	4.06
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6421-000	MATARIALS & SUPPLIES-EQUIPMENT	2,243.60	4,649.07	43,200.00	43,200.00	(38,550.93)	10.76
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	148.73	861.64	10,500.00	10,500.00	(9,638.36)	8.21
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	1,788.75	6,340.66	36,600.00	36,600.00	(30,259.34)	17.32
01-30-6426-000	MATERIALS & SUPPLIES - MECH	831.41	10,927.54	20,000.00	20,000.00	(9,072.46)	54.64
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	320.00	7,094.30	48,000.00	48,000.00	(40,905.70)	14.78
01-30-6515-000	OPERATING EQUIPMENT	6,944.00	12,944.00	19,300.00	81,550.00	(68,606.00)	15.87
01-30-6521-000	MOTOR VEHICLES	27,206.80	127,642.30	165,000.00	165,000.00	(37,357.70)	77.36
01-30-6525-000	BUILDING/EQUIPMENT	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-30-6527-000	STREET & TRAFFIC SIGNS	1,679.55	1,679.55	25,000.00	25,000.00	(23,320.45)	6.72
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	32,363.93	42,200.00	42,200.00	(9,836.07)	76.69
01-30-6610-000	INSTALLMENT LEASE - INTEREST	.00	3,778.55	4,000.00	4,000.00	(221.45)	94.46
	TOTAL PUBLIC WORKS DEPARTMENT	591,348.99	1,186,649.30	4,831,500.00	5,003,970.00	(3,817,320.70)	23.71

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	2,702,557.53	5,608,288.56	23,937,300.00	24,104,659.83	(18,496,371.27)	23.27
NET REVENUE OVER EXPENDITURES	(337,901.70)	(732,342.83)	(805,400.00)	(972,759.83)	240,417.00	(75.29)

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 3 MONTHS ENDING JULY 31, 2024

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	UTILITY FUND REVENUE						
02-00-4814-000	WATER USAGE	163.42	803,660.46	5,450,400.00	5,450,400.00	(4,646,739.54)	14.74
02-00-4816-000	WATER INFRASTRUCTURE	117.40	86,555.91	518,000.00	518,000.00	(431,444.09)	16.71
02-00-4818-000	METER SALES	.00	417.20	5,000.00	5,000.00	(4,582.80)	8.34
02-00-4820-000	WATER PENALTIES	16,884.75	30,602.84	55,000.00	55,000.00	(24,397.16)	55.64
02-00-4828-000	SEWER USAGE	35.65	97,886.63	663,200.00	663,200.00	(565,313.37)	14.76
02-00-4829-000	SEWER INFRASTRUCTURE	117.40	85,451.91	515,000.00	515,000.00	(429,548.09)	16.59
02-00-4830-000	SEWER PENALTIES	2,064.85	3,743.31	5,000.00	5,000.00	(1,256.69)	74.87
02-00-5102-000	INTEREST INCOME	2,523.61	8,752.88	35,000.00	35,000.00	(26,247.12)	25.01
02-00-5189-000	OTHER INCOME	26.51	3,713.26	5,000.00	5,000.00	(1,286.74)	74.27
	TOTAL UTILITY FUND REVENUE	21,933.59	1,120,784.40	7,251,600.00	7,251,600.00	(6,130,815.60)	15.46
	TOTAL FUND REVENUE	21,933.59	1,120,784.40	7,251,600.00	7,251,600.00	(6,130,815.60)	15.46

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 3 MONTHS ENDING JULY 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	136,077.51	401,408.30	1,767,300.00	1,767,300.00	(1,365,891.70)	22.71
02-95-6103-050	POLICE - FULL TIME NON-SWORN	(3,318.87)	839.70	.00	.00	839.70	.00
02-95-6103-100	UTILITY - PART TIME SALARIES	.00	364.03	1,500.00	1,500.00	(1,135.97)	24.27
02-95-6103-200	FIRE PREVENTION PAY	321.76	929.02	.00	.00	929.02	.00
02-95-6104-000	UTILITY - OVERTIME	12,491.21	36,562.18	150,000.00	150,000.00	(113,437.82)	24.37
02-95-6106-000	VACATION PAYOUT	.00	1,068.17	5,000.00	5,000.00	(3,931.83)	21.36
02-95-6108-000	SICK TIME PAYOUT	.00	2,665.81	5,000.00	5,000.00	(2,334.19)	53.32
02-95-6110-000	HOLIDAY PAY	178.14	466.16	.00	.00	466.16	.00
02-95-6118-000	UNIFORM ALLOWANCE	32.90	84.60	1,800.00	1,800.00	(1,715.40)	4.70
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	7,371.32	22,376.46	119,600.00	119,600.00	(97,223.54)	18.71
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	2,109.22	6,350.28	28,000.00	28,000.00	(21,649.72)	22.68
02-95-6128-000	IMRF - EMPLOYER EXPENSE	263.40	11,265.84	74,200.00	74,200.00	(62,934.16)	15.18
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	69,496.25	89,791.42	327,700.00	327,700.00	(237,908.58)	27.40
02-95-6205-000	PRINTING	119.00	391.50	2,000.00	2,000.00	(1,608.50)	19.58
02-95-6207-000	POSTAGE	3,399.74	6,807.22	23,000.00	23,000.00	(16,192.78)	29.60
02-95-6211-000	CONFERENCE/TRAINING	205.04	925.21	2,900.00	2,900.00	(1,974.79)	31.90
02-95-6213-000	DUES & SUBSCRIPTIONS	1,000.00	1,000.00	70,600.00	70,600.00	(69,600.00)	1.42
02-95-6215-000	INSURANCE & BONDING	3,796.40	17,805.60	120,000.00	120,000.00	(102,194.40)	14.84
02-95-6219-000	TELEPHONE & COMMUNICATION	201.37	331.37	3,000.00	3,000.00	(2,668.63)	11.05
02-95-6225-000	MAINT. SERVICES-EQUIPMENT	.00	.00	61,000.00	61,000.00	(61,000.00)	.00
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	.00	6,100.00	6,100.00	(6,100.00)	.00
02-95-6229-100	MAINT. SERVICES-SEWER	.00	.00	72,000.00	72,000.00	(72,000.00)	.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 PROG	.00	.00	24,000.00	24,000.00	(24,000.00)	.00
02-95-6237-000	EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
02-95-6249-000	MAYFAIR PUMPING STATION	.00	900.00	6,300.00	6,300.00	(5,400.00)	14.29
02-95-6250-000	OVERHEAD TANK & GROUNDS	.00	.00	4,300.00	4,300.00	(4,300.00)	.00
02-95-6251-000	ELECTRICITY	4,843.22	4,843.22	50,000.00	50,000.00	(45,156.78)	9.69
02-95-6255-000	MAINT. SERVICES-WATER MAINS	5,290.00	5,985.00	32,500.00	32,500.00	(26,515.00)	18.42
02-95-6265-000	PROF. SERVICES-AUDIT	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
02-95-6265-030	PROF. SERVICES-OTHER	3,450.00	5,001.00	46,300.00	46,300.00	(41,299.00)	10.80
02-95-6265-100	PROF. SERVICES-ENGINEERING	34,134.88	34,134.88	352,900.00	419,840.00	(385,705.12)	8.13
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	1,744.85	3,423.65	.00	.00	3,423.65	.00
02-95-6327-000	OTHER LEGAL SERVICES	2,950.00	8,025.00	35,000.00	35,000.00	(26,975.00)	22.93
02-95-6403-000	OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
02-95-6406-000	CLOTHING SUPPLIES	604.35	2,122.28	15,000.00	15,000.00	(12,877.72)	14.15
02-95-6407-000	FUEL	.00	.00	20,000.00	20,000.00	(20,000.00)	.00
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,264.33	1,761.21	30,400.00	30,400.00	(28,638.79)	5.79
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	471.38	9,800.00	9,800.00	(9,328.62)	4.81
02-95-6424-000	MATERIALS & SUPPLIES-METERS	1,026.75	1,026.75	7,500.00	7,500.00	(6,473.25)	13.69
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	4,358.50	8,724.28	138,100.00	138,100.00	(129,375.72)	6.32
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	2,326.00	8,507.78	54,000.00	54,000.00	(45,492.22)	15.76
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	.00	1,382.97	30,000.00	30,000.00	(28,617.03)	4.61
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	700.00	1,329.10	77,000.00	77,000.00	(75,670.90)	1.73
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	1,591.89	3,465.73	17,500.00	17,500.00	(14,034.27)	19.80
02-95-6455-000	WATER COST	291,713.37	550,117.62	3,374,700.00	3,374,700.00	(2,824,582.38)	16.30
02-95-6515-000	OPERATING EQUIPMENT	.00	.00	118,400.00	180,650.00	(180,650.00)	.00
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	.00	.00	77,000.00	77,000.00	(77,000.00)	.00
02-95-6521-000	MOTOR VEHICLES	108,827.20	119,986.70	240,000.00	240,000.00	(120,013.30)	49.99
02-95-6533-000	WATER METERS	405.00	405.00	7,500.00	7,500.00	(7,095.00)	5.40

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6535-000	FIRE HYDRANTS	.00	.00	51,000.00	51,000.00	(51,000.00)	.00
02-95-6537-000	WATER/SEWER RESTORATION	2,278.87	14,360.87	81,000.00	81,000.00	(66,639.13)	17.73
02-95-6540-000	INFRASTRUCTURE IMPROVEMENT PRO	.00	.00	835,000.00	1,041,055.00	(1,041,055.00)	.00
02-95-6575-000	DEPRECIATION EXPENSE	50,416.67	151,250.01	625,000.00	625,000.00	(473,749.99)	24.20
02-95-6607-000	IEPA LOAN - PRINCIPAL	13,518.76	13,518.76	219,600.00	219,600.00	(206,081.24)	6.16
02-95-6607-100	IEPA LOAN - PRINCIPAL - CONTRA	.00	.00	(219,600.00)	(219,600.00)	219,600.00	.00
02-95-6608-000	IEPA LOAN - INTEREST	3,299.10	3,299.10	59,600.00	59,600.00	(56,300.90)	5.54
02-95-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	.00	9,800.00	9,800.00	(9,800.00)	.00
02-95-6609-100	INSTALL LEASE - PR CONTRA	.00	.00	(9,800.00)	(9,800.00)	9,800.00	.00
02-95-6610-000	INSTALLMENT LEASE - INTEREST	.00	.00	200.00	200.00	(200.00)	.00
02-95-6700-000	CONTINGENCY	.00	.00	150,000.00	74,702.00	(74,702.00)	.00
02-95-6807-000	TRANSFER TO GENERAL FUND	.00	.00	89,200.00	89,200.00	(89,200.00)	.00
	TOTAL UTILITY FUND EXPENSES	768,488.13	1,545,475.16	9,576,400.00	9,836,347.00	(8,290,871.84)	15.71
	NET REVENUE OVER EXPENDITURES	(746,554.54)	(424,690.76)	(2,324,800.00)	(2,584,747.00)	2,160,056.24	(16.43)

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

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	64,829.89	184,616.58	736,500.00	736,500.00	(551,883.42)	25.07
03-00-5102-000	INTEREST INCOME	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
03-00-5112-000	FEDERAL GRANT	.00	190,745.89	.00	.00	190,745.89	.00
03-00-5189-000	OTHER INCOME	.00	.00	286,900.00	286,900.00	(286,900.00)	.00
	TOTAL MOTOR FUEL TAX FUND REVENUE	64,829.89	375,362.47	1,053,400.00	1,053,400.00	(678,037.53)	35.63
	TOTAL FUND REVENUE	64,829.89	375,362.47	1,053,400.00	1,053,400.00	(678,037.53)	35.63
	MFT FUND EXPENDITURES						
03-95-6231-300	TREE TRIMMING-CONTRACT	.00	.00	100,000.00	100,000.00	(100,000.00)	.00
03-95-6235-200	SIDEWALK REPLACEMENT	.00	.00	134,500.00	134,500.00	(134,500.00)	.00
03-95-6265-100	PROF. SERVICES-ENGINEERING	1,260.00	4,340.00	7,500.00	7,500.00	(3,160.00)	57.87
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	.00	.00	985,500.00	1,135,500.00	(1,135,500.00)	.00
03-95-6435-000	STREET SALT	.00	.00	125,000.00	125,000.00	(125,000.00)	.00
03-95-6436-000	MATERIALS & SUPPLIES-ST LIGHTS	469.20	469.20	50,000.00	50,000.00	(49,530.80)	.94
03-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	.00	200,000.00	200,000.00	(200,000.00)	.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	69,325.00	138,700.00	138,700.00	(69,375.00)	49.98
03-95-6613-000	PAYING AGENT FEES	.00	1.75	500.00	500.00	(498.25)	.35
	TOTAL MFT FUND EXPENDITURES	1,729.20	74,135.95	1,741,700.00	1,891,700.00	(1,817,564.05)	3.92
	NET REVENUE OVER EXPENDITURES	63,100.69	301,226.52	(688,300.00)	(838,300.00)	1,139,526.52	35.93

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 3 MONTHS ENDING JULY 31, 2024

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	181,844.73	181,844.73	550,000.00	550,000.00	(368,155.27)	33.06
	TOTAL 911 FUND REVENUE	181,844.73	181,844.73	550,000.00	550,000.00	(368,155.27)	33.06
	TOTAL FUND REVENUE	181,844.73	181,844.73	550,000.00	550,000.00	(368,155.27)	33.06
	E911 FUND EXPENDITURES						
08-95-6289-000	OTHER CONTRACTUAL SERVICES	102,665.75	102,665.75	425,000.00	425,000.00	(322,334.25)	24.16
	TOTAL E911 FUND EXPENDITURES	102,665.75	102,665.75	425,000.00	425,000.00	(322,334.25)	24.16
	NET REVENUE OVER EXPENDITURES	79,178.98	79,178.98	125,000.00	125,000.00	(45,821.02)	63.34

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 3 MONTHS ENDING JULY 31, 2024

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	27,567.49	41,216.12	110,000.00	110,000.00	(68,783.88)	37.47
10-00-4815-000	NEWSPAPER ADS	648.00	3,245.50	17,500.00	17,500.00	(14,254.50)	18.55
10-00-5122-100	SPECIAL EVENTS REVENUE	9,005.00	9,005.00	.00	.00	9,005.00	.00
10-00-5189-000	OTHER INCOME	485.00	1,185.00	.00	.00	1,185.00	.00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	37,705.49	54,651.62	127,500.00	127,500.00	(72,848.38)	42.86
	TOTAL FUND REVENUE	37,705.49	54,651.62	127,500.00	127,500.00	(72,848.38)	42.86
	HOTEL FUND EXPENDITURES						
10-95-6209-000	VILLAGE PUBLICATIONS	4,840.16	13,148.61	45,000.00	45,000.00	(31,851.39)	29.22
10-95-6235-000	FACADE GRANT PROGRAM	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	44,511.79	50,274.91	85,000.00	85,000.00	(34,725.09)	59.15
10-95-6251-000	ELECTRICITY	89.18	187.64	2,500.00	2,500.00	(2,312.36)	7.51
	TOTAL HOTEL FUND EXPENDITURES	49,441.13	63,611.16	142,500.00	142,500.00	(78,888.84)	44.64
	NET REVENUE OVER EXPENDITURES	(11,735.64)	(8,959.54)	(15,000.00)	(15,000.00)	6,040.46	(59.73)

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

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	206,759.62	236,028.47	410,000.00	410,000.00	(173,971.53)	57.57
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	206,759.62	236,028.47	410,000.00	410,000.00	(173,971.53)	57.57
	TOTAL FUND REVENUE	206,759.62	236,028.47	410,000.00	410,000.00	(173,971.53)	57.57
	ROOSEVELT ROAD TIF						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	1,500.00	1,500.00	25,000.00	25,000.00	(23,500.00)	6.00
11-00-6333-000	OTHER LEGAL EXPENSES	400.00	3,987.50	25,000.00	25,000.00	(21,012.50)	15.95
	TOTAL ROOSEVELT ROAD TIF	1,900.00	5,487.50	50,000.00	50,000.00	(44,512.50)	10.98
	NET REVENUE OVER EXPENDITURES	204,859.62	230,540.97	360,000.00	360,000.00	(129,459.03)	64.04
	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 AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

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	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
	TOTAL DEBT SERVICE FUND REVENUE	.00	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
	TOTAL FUND REVENUE	.00	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
30-00-6609-000	BOND PAYMENT-PRINCIPAL	.00	.00	390,000.00	390,000.00	(390,000.00)	.00
30-00-6610-000	BOND PAYMENT-INTEREST	.00	75,165.01	150,400.00	150,400.00	(75,234.99)	49.98
30-00-6613-000	PAYING AGENT FEES	.00	480.25	1,000.00	1,000.00	(519.75)	48.03
	TOTAL DEPARTMENT 00	.00	75,645.26	541,400.00	541,400.00	(465,754.74)	13.97
	NET REVENUE OVER EXPENDITURES	.00	.00	(100.00)	(100.00)	100.00	.00

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 3 MONTHS ENDING JULY 31, 2024

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	379,502.97	420,413.81	2,580,900.00	2,580,900.00	(2,160,486.19)	16.29
31-00-5102-000	INTEREST INCOME	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
	TOTAL DEBT SERVICE FUND - 2021 BONDS	379,502.97	420,413.81	2,585,900.00	2,585,900.00	(2,165,486.19)	16.26
	TOTAL FUND REVENUE	379,502.97	420,413.81	2,585,900.00	2,585,900.00	(2,165,486.19)	16.26
	DSF - 2021 BONDS EXPENDITURES						
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	.00	1,815,000.00	1,815,000.00	(1,815,000.00)	.00
31-00-6610-000	BOND PAYMENT - INTEREST	.00	255,100.00	711,700.00	711,700.00	(456,600.00)	35.84
31-00-6613-000	PAYING AGENT FEES	.00	1.75	500.00	500.00	(498.25)	.35
31-00-6620-000	BOND ISSUANCE COSTS	.00	.00	291,700.00	291,700.00	(291,700.00)	.00
	TOTAL DSF - 2021 BONDS EXPENDITURES	.00	255,101.75	2,818,900.00	2,818,900.00	(2,563,798.25)	9.05
	NET REVENUE OVER EXPENDITURES	379,502.97	165,312.06	(233,000.00)	(233,000.00)	398,312.06	70.95

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

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	91,573.72	271,170.51	1,210,000.00	1,210,000.00	(938,829.49)	22.41
40-00-5102-000	INVESTMENT INCOME	3,204.28	7,329.97	.00	.00	7,329.97	.00
	TOTAL CAPITAL PROJECTS FUND REVENUE	94,778.00	278,500.48	1,210,000.00	1,210,000.00	(931,499.52)	23.02
	TOTAL FUND REVENUE	94,778.00	278,500.48	1,210,000.00	1,210,000.00	(931,499.52)	23.02
	CAPITAL PROJECTS EXPENDITURES						
40-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	.00	.00	80,000.00	80,000.00	(80,000.00)	.00
40-00-6609-000	INSTALLMENT DEBT - PRINCIPAL	.00	34,947.80	35,000.00	35,000.00	(52.20)	99.85
40-00-6609-100	PROMISSARY NOTE - PRINCIPAL	6,337.59	19,012.77	77,800.00	77,800.00	(58,787.23)	24.44
40-00-6610-000	INSTALLMENT DEBT - INTEREST	.00	5,252.58	5,300.00	5,300.00	(47.42)	99.11
40-00-6610-100	PROMISSARY NOTE - INTEREST	8,525.41	25,576.23	100,700.00	100,700.00	(75,123.77)	25.40
40-00-6803-000	TRANSFER TO DEBT SERVICE	.00	75,645.26	540,400.00	540,400.00	(464,754.74)	14.00
	TOTAL CAPITAL PROJECTS EXPENDITURES	14,863.00	160,434.64	839,200.00	839,200.00	(678,765.36)	19.12
	NET REVENUE OVER EXPENDITURES	79,915.00	118,065.84	370,800.00	370,800.00	(252,734.16)	31.84

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

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	1,236,800.00	1,236,800.00	(1,236,800.00)	.00
41-00-5102-000	INVESTMENT INCOME	343.98	1,329.27	3,500.00	3,500.00	(2,170.73)	37.98
41-00-5180-100	BOND PREMIUM	.00	.00	12,123,200.00	12,123,200.00	(12,123,200.00)	.00
	TOTAL CAPITAL PROJECTS FND 2021 BOND	343.98	1,329.27	13,363,500.00	13,363,500.00	(13,362,170.73)	.01
	TOTAL FUND REVENUE	343.98	1,329.27	13,363,500.00	13,363,500.00	(13,362,170.73)	.01
	CAP PROJ FND 2021 BNDS EXPENDS						
41-00-6265-100	ENGINEERING	95,303.22	209,112.20	1,148,000.00	1,148,000.00	(938,887.80)	18.22
41-00-6530-000	ROAD IMPROVEMENTS	565,013.70	593,051.15	4,015,000.00	4,015,000.00	(3,421,948.85)	14.77
41-00-6537-000	WATER/SEWER RESTORATION	.00	.00	1,250,000.00	1,250,000.00	(1,250,000.00)	.00
41-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	453,583.69	1,858,557.40	2,970,000.00	2,970,000.00	(1,111,442.60)	62.58
41-00-6620-000	BOND ISSUANCE COSTS	.00	.00	291,700.00	291,700.00	(291,700.00)	.00
	TOTAL CAP PROJ FND 2021 BNDS EXPENDS	1,113,900.61	2,660,720.75	9,674,700.00	9,674,700.00	(7,013,979.25)	27.50
	NET REVENUE OVER EXPENDITURES	(1,113,556.63)	(2,659,391.48)	3,688,800.00	3,688,800.00	(6,348,191.48)	(72.09)