Village of Westchester

Financial Report
Fiscal Year 2025

For the Two Months Ending
June 30, 2024

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 2024

GENERAL FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,220,418	$ 2,511,290	$ 23,131,900	$ 21,841,028
EXPENDITURES	$ 1,383,182	$ 2,905,731	$ 23,937,300	$ 24,104,660

Unaudited Beginning Fund Balance (05/01/2024)	$ 8,198,611
Transfers In/(Out)	$ -
Current Fund Balance (06/30/2024)	$ 7,804,170

UTILITY FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,088,352	$ 1,098,851	$ 7,251,600	$ 7,251,600
EXPENDITURES	$ 540,336	$ 776,987	$ 9,576,400	$ 9,836,347

Unaudited Beginning Fund Balance (05/01/2024)	$ 11,594,963
Transfers In/(Out)	$ -
Current Fund Balance (06/30/2024)	$ 11,916,827

MOTOR FUEL TAX

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 179,449	$ 310,533	$ 1,053,400	$ 1,053,400
EXPENDITURES	$ 3,080	$ 72,407	$ 1,741,700	$ 1,891,700

Unaudited Beginning Fund Balance (05/01/2024)	$ 677,417
Transfers In/(Out)	$ -
Current Fund Balance (06/30/2024)	$ 915,542

911 FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ -	$ -	$ 550,000	$ 550,000
EXPENDITURES	$ -	$ -	$ 425,000	$ 425,000

Unaudited Beginning Fund Balance (05/01/2024)	$ (720,759)
Transfers In/(Out)	$ -
Current Fund Balance (06/30/2024)	$ (720,759)

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 2024

HOTEL/MOTEL TAX FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 700	$ 16,946	$ 127,500	$ 110,000
EXPENDITURES	$ 4,711	$ 14,170	$ 72,500	$ 72,500

Unaudited Beginning Fund Balance (05/01/2024)	$ (4,976)
Transfers In/(Out)	$ -
Current Fund Balance (06/30/2024)	$ (2,200)

ROOSEVELT RD TIF

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 16,178	$ 29,269	$ 410,000	$ 410,000
EXPENDITURES	$ 3,588	$ 3,588	$ 50,000	$ 50,000

Unaudited Beginning Fund Balance (05/01/2024)	$ (561,052)
Transfers In/(Out)	$ -
Current Fund Balance (06/30/2024)	$ (535,371)

DEBT SERVICE FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 75,645	$ 75,645	$ 541,300	$ 541,300
EXPENDITURES	$ 75,169	$ 75,645	$ 541,400	$ 541,400

Unaudited Beginning Fund Balance (05/01/2024)	$ 564
Transfers In/(Out)	$ -
Current Fund Balance (06/30/2024)	$ 564

DEBT SERVICE FUND - 2021 BONDS

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 13,790	$ 40,911	$ 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 (06/30/2024)	$ 1,162,943

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 2024

CAPITAL PROJECTS FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 96,436	$ 183,722	$ 1,210,000	$ 1,210,000
EXPENDITURES	$ 130,709	$ 145,572	$ 839,200	$ 839,200

Unaudited Beginning Fund Balance (05/01/2024)	$ (268,862)
Transfers In/(Out)	$ -
Current Fund Balance (06/30/2024)	$ (230,711)

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 437	$ 985	$ 13,363,500	$ 3,363,500
EXPENDITURES	$ 1,358,470	$ 1,546,820	$ 9,674,700	$ 9,674,700

Unaudited Beginning Fund Balance (05/01/2024)	$ 6,584,008
Transfers In/(Out)	$ -
Current Fund Balance (06/30/2024)	$ 5,038,173

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	$ 13,967,723
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	$ 11,916,827
ROOSEVELT RD. TIF FUND BALANCE	$ (535,371)
TOTAL	$ 25,349,179

VILLAGE OF WESTCHESTER

Cash and Investment Balances as of June 2024

FUND	Total Fund Cash
General Fund	$ 2,269,119
MFT Fund	802,447
Police Forfeiture Fund	23,354
E-911 Fund	255,490
Hotel/Motel Tax Fund	9,786
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	1,158,756
Capital Projects Fund	(485,629)
Capital Projects Fund - 2021 GO Bond Project	5,043,280
Water and Sewer (Utility) Fund (Enterprise Fund)	2,785,587
Refundable Deposits Fund (Fiduciary Fund)	744,831
Roosevelt Rd. TIF Fund	1,242,949
Cermak - Oxford St. TIF	35,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 06/30/2024	**$ 13,888,607**
Prior Period Cash and Investments Balance - 05/31/2024	**$ 15,907,323**

Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris - Operating Account (Non Interest Bearing)	$ 85,575
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)	19,907
Republic Bank Operating Account (Non Interest Bearing)	701,345
Republic Bank Money Market Account (Interest Bearing)	4,814,108
IL Funds Money Market Account [1] **5.433**% (Local Government Investment Pool)	7,322,268
IL Funds E-Pay Account [1] **5.433%** (Local Government Investment Pool)	407,220
US Bank Foreign Fire Insurance Account	43,019
IMET Investment Funds [2] - Year to date Return 0.11%	803,768
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 12/31/2023	147,490
TOTAL BANK BALANCES at 06/30/2024	$ 14,363,351

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances *in Excess* of FDIC Insurance (Village Policy)	$ 5,653,544
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 for June 2024, the second month of Fiscal Year 2025. For the month, total General Fund revenues are $1.220 million and expenditures are $1.383 million resulting in expenditures over revenues for the month in the amount of $163 thousand and $394 thousand for the fiscal year to date.

GENERAL FUND REVENUES

- Significant revenue items are noted below:

  - Local Taxes – for the year, Gaming Taxes are $52.8 thousand, and Places for Eating Taxes of $46.0 thousand. Their budgets are $299.5 and $270.0 thousand respectively and both of these revenues are on their budgeted pace through two months of the fiscal year. Local Gas Tax revenue is $10.1 thousand for the month. The total through June of $22 thousand is roughly $9 thousand less than last year's for this period. The budgeted amount is $177.6 thousand. Telecommunications taxes are $35.3 thousand for June with a total budget of $418.5 thousand. Cable franchise taxes are $58 thousand for the year and the budgeted amount is $313 thousand.

  - Natural Gas and Electric Utility Taxes total just over $100 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. Various factors have decreased natural gas prices in the U.S. in 2023-2024. This decrease in natural gas prices has affected the Village's revenue in a negative way.

  - Intergovernmental Revenues - Personal Property Replacement Tax receipts are $28.5 thousand for the year with a budgeted amount of $265.1 thousand. Sales Taxes are $152 thousand for the month and were virtually the same in June 2023. The fiscal year 2025 budget for Sales Tax is $1.960 million.

    Local Use Tax revenue is $57.2 thousand for the month and $104.4 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.

    State Income Tax is $193.7 thousand for June and $645.8 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.

The Cannabis Tax totals $4.6 thousand through June with an annual budget of $26.4 thousand. This tax is based on state cannabis sales and is shared with the State of Illinois. The Dispensary Tax totals $20.5 thousand with an annual budget of $169.2 thousand. This tax is locally imposed on the dispensary located in Westchester.

- Building permit receipts are $98.9 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 $7.6 thousand for the month and $15.7 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 $68 thousand for the month and $127.8 thousand through June. The annual budget is $602 thousand. This is nearly $100 thousand more than the prior year's budget.

- Ambulance Fee receipts are $129.8 thousand for the month and $225 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 June. This billing 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 $39.1 thousand for the month and $79.6 thousand through June 2024. The total budget amount is $70 thousand.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for June are $1.383 million, or 12% of the total amended FY 2025 budget of $24.1 million. Significant department expenditures are summarized next:

- Village President and Board: Expenditures total $11 thousand through June and consist of mainly salaries and professional organization annual fees.

- Administration: The Administration department's expenditures are $448 thousand through June. 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 June are $54.3 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 $84.1 thousand through June 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.

- Fire and Police Commission: Expenditures were $9.5 thousand for the month. The annual budget is $78.8 thousand.

- Police Department: Total department expenditures for the month are $466.4 thousand and $992.4 thousand through June. The total department's budget is almost $8.1 million for the fiscal year.

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

- Fire Department: Total department expenditures for the month are $348.9 thousand and $711.1 thousand through June. Vehicle maintenance expenditures have been significant early in the fiscal year. The total department's budget is over $7.2 million for the fiscal year.

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

- Public Works Department: Total department expenditures for the month are $400.3 thousand and $595.3 thousand through June. This includes a partial payment of a just over $100 thousand for a truck purchase and the monthly rubbish service expenditure of $175.3 thousand. The total department's amended budget is just over $5.0 million for the fiscal year.

UTILITY FUND

- Utility Fund revenues are $1.1 million for the month and through June. 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 $540.3 thousand for the month and $777 thousand through June. This total includes the water usage cost to the Village in the amount of $258.4 thousand. The total amended budget in this fund is $9.836 million for the fiscal year.

- The Utility Fund is recording revenues over expenses of $321.9 thousand through June. 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 $59 thousand. The Village has also received federal grant money through the State in the amount of $120.4 thousand for the Wedgwood Bridge project. Expenditures for the month of May are $3 thousand and are $72.4 thousand through June. This total consists primarily of the interest payment due June 1 for the MFT Bonds. This 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

- There is no activity in the E-911 Fund for through June.

HOTEL/MOTEL TAX FUND

- Hotel/Motel Tax fund revenues are $16.9 thousand through June with expenditures of $14.2 thousand. Expenditures consist of $8.3 thousand for newsletter publication and $5.8 thousand for special events.

ROOSEVELT ROAD TIF FUND

- In the Roosevelt Rd. TIF fund, real estate taxes of $29.3 thousand have been received through June. There are $3.6 thousand of legal expenditures for the month and through June.

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. Interest is due by June 15 annually with principal and interest due by December 15 annually. 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, transfers in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are receipted are the pledged revenue for the aforementioned bond payments.

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 $40.9 thousand have been received through June. An interest payment due June 1 of $255.1 thousand was made in May. This expenditure has been funded with available fund balance reserves that have accumulated from prior tax levies.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of $179.6 thousand have been received through June. 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 June for the promissory note on the Village Hall building purchase, and $40.2 thousand was paid for the installment contract related to the ambulance purchase in a prior year. Total budgeted expenditures are $839.2 thousand. This amount includes the aforementioned transfer of $540.4 thousand for debt service.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- For the month, $1.358 million was expended for infrastructure improvements. Almost $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 2 MONTHS ENDING JUNE 30, 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	10,932.06	27,183.17	3,152,800.00	3,152,800.00	(3,125,616.83)	.86
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	7,351.48	20,492.13	2,528,900.00	2,528,900.00	(2,508,407.87)	.81
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	8,156.17	22,828.55	2,058,200.00	2,058,200.00	(2,035,371.45)	1.11
01-00-4202-000	UTILITY TAX-ELECTRIC	27,286.51	59,543.87	465,000.00	465,000.00	(405,456.13)	12.81
01-00-4203-000	GAMING TAX	28,037.66	52,828.92	299,500.00	299,500.00	(246,671.08)	17.64
01-00-4205-000	UTILITY TAX-NATURAL GAS	14,900.79	40,709.66	331,200.00	331,200.00	(290,490.34)	12.29
01-00-4206-000	PLACES FOR EATING TAX	22,427.46	45,964.84	270,000.00	270,000.00	(224,035.16)	17.02
01-00-4207-000	TELECOMMUNICATION TAXES	35,293.80	68,665.36	418,500.00	418,500.00	(349,834.64)	16.41
01-00-4210-000	FOREIGN FIRE INSURANCE	47,158.66	47,158.66	37,000.00	37,000.00	10,158.66	127.46
01-00-4212-000	AMUSEMENT TAX	2,790.60	2,790.60	21,000.00	21,000.00	(18,209.40)	13.29
01-00-4215-000	LOCAL GAS TAX	10,067.69	22,026.93	177,600.00	177,600.00	(155,573.07)	12.40
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	.00	58,016.37	313,000.00	313,000.00	(254,983.63)	18.54
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	.00	28,535.61	265,100.00	265,100.00	(236,564.39)	10.76
01-00-4402-100	PPRT - POLICE PENSION	.00	5,707.12	30,100.00	30,100.00	(24,392.88)	18.96
01-00-4402-200	PPRT - FIRE PENSION	.00	3,804.75	15,800.00	15,800.00	(11,995.25)	24.08
01-00-4403-000	STATE INCOME TAX	193,741.07	645,789.85	2,834,000.00	2,834,000.00	(2,188,210.15)	22.79
01-00-4405-000	STATE SALES TAX	152,022.32	293,114.19	1,960,000.00	1,960,000.00	(1,666,885.81)	14.95
01-00-4406-000	LOCAL USE TAX	57,246.91	104,371.17	698,200.00	698,200.00	(593,828.83)	14.95
01-00-4407-000	CANNABIS TAX	2,206.48	4,634.55	26,400.00	26,400.00	(21,765.45)	17.56
01-00-4408-000	DISPENSARY TAX	10,481.31	20,480.87	169,200.00	169,200.00	(148,719.13)	12.10
01-00-4503-000	BUILDING PERMITS-RES	34,917.89	98,923.12	455,000.00	455,000.00	(356,076.88)	21.74
01-00-4503-200	HOME COMPLIANCE PERMITS	7,625.00	15,675.00	95,000.00	95,000.00	(79,325.00)	16.50
01-00-4503-700	FIRE INSPECTION FEES	.00	.00	4,300.00	4,300.00	(4,300.00)	.00
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	7,200.00	15,525.00	79,000.00	79,000.00	(63,475.00)	19.65
01-00-4512-000	SOLICITOR'S LICENSE	1,750.00	1,750.00	.00	.00	1,750.00	.00
01-00-4515-000	VEHICLE STICKER	(1,867.25)	7,272.97	372,800.00	372,800.00	(365,527.03)	1.95
01-00-4515-900	LATE FEE-STICKER	1,688.00	16,972.00	7,500.00	7,500.00	9,472.00	226.29
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	5,000.00	13,570.00	82,000.00	82,000.00	(68,430.00)	16.55
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	1,213.90	3,107.40	24,000.00	24,000.00	(20,892.60)	12.95
01-00-4703-000	CODE ENFORCEMENT FINES	800.00	800.00	4,100.00	4,100.00	(3,300.00)	19.51
01-00-4704-000	PHOTO ENFORCEMENT	68,038.88	127,801.39	602,000.00	602,000.00	(474,198.61)	21.23
01-00-4705-000	POLICE TOWING	2,500.00	6,000.00	36,000.00	36,000.00	(30,000.00)	16.67
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000	RENT	14,964.30	29,928.60	179,600.00	179,600.00	(149,671.40)	16.66
01-00-4810-000	AMBULANCE FEES	129,787.30	225,008.64	1,750,000.00	1,750,000.00	(1,524,991.36)	12.86
01-00-4812-000	RUBBISH	273,064.15	273,095.64	2,410,000.00	2,410,000.00	(2,136,904.36)	11.33
01-00-4813-000	RUBBISH - PENALTIES	(47.16)	7,036.04	35,000.00	35,000.00	(27,963.96)	20.10
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	39,144.26	79,600.17	70,000.00	70,000.00	9,600.17	113.71
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
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	2,164.28	.00	.00	2,164.28	.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5122-000	REIMBURSEMENT	.00	6,733.25	49,000.00	49,000.00	(42,266.75)	13.74
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	1,068.32	1,068.32	15,000.00	15,000.00	(13,931.68)	7.12
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	2,687.10	2,687.10	5,000.00	5,000.00	(2,312.90)	53.74
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	782.00	1,356.91	25,000.00	25,000.00	(23,643.09)	5.43
01-00-5719-000	TRANSFER FROM UTILITY FUND	.00	.00	89,200.00	89,200.00	(89,200.00)	.00
	TOTAL GENERAL FUND REVENUE	1,220,417.66	2,511,289.90	23,131,900.00	23,131,900.00	(20,620,610.10)	10.86
	TOTAL FUND REVENUE	1,220,417.66	2,511,289.90	23,131,900.00	23,131,900.00	(20,620,610.10)	10.86

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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	3,205.22	7,828.19	28,500.00	28,500.00	(20,671.81)	27.47
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	198.70	485.32	1,800.00	1,800.00	(1,314.68)	26.96
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	46.46	113.48	500.00	500.00	(386.52)	22.70
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	.00	.00	11,700.00	11,700.00	(11,700.00)	.00
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	3,450.38	11,025.49	195,100.00	195,100.00	(184,074.51)	5.65

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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.	28,305.98	56,033.29	398,800.00	443,800.00	(387,766.71)	12.63
01-11-6103-200	ELECTED OFFICIALS SALARIES	1,250.00	1,250.00	.00	.00	1,250.00	.00
01-11-6104-000	ADMINISTRATION OVERTIME	114.10	603.20	500.00	500.00	103.20	120.64
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	1,829.61	3,569.10	24,800.00	24,800.00	(21,230.90)	14.39
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	427.88	834.68	5,800.00	5,800.00	(4,965.32)	14.39
01-11-6128-000	IMRF- EMPLOYER EXPENSE	1,539.51	5,282.60	21,500.00	21,500.00	(16,217.40)	24.57
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	(1,859.24)	9,159.29	59,300.00	59,300.00	(50,140.71)	15.45
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	623.00	753.00	7,400.00	7,400.00	(6,647.00)	10.18
01-11-6207-000	POSTAGE	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-11-6211-000	CONFERENCE/TRAINING	.00	.00	32,900.00	32,900.00	(32,900.00)	.00
01-11-6213-000	DUES & SUBSCRIPTIONS	2,165.00	2,165.00	4,100.00	4,100.00	(1,935.00)	52.80
01-11-6215-000	INSURANCE & BONDING	15,185.60	56,036.80	480,000.00	480,000.00	(423,963.20)	11.67
01-11-6216-000	PAYROLL PROCESSING CHARGE	(1,334.66)	1,985.39	18,000.00	18,000.00	(16,014.61)	11.03
01-11-6217-000	BANKING SERVICE FEES	723.13	983.53	30,000.00	30,000.00	(29,016.47)	3.28
01-11-6219-000	TELEPHONE & COMMUNICATION	.00	.00	.00	50,910.00	(50,910.00)	.00
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	1,044.99	7,338.29	2,300.00	2,300.00	5,038.29	319.06
01-11-6237-000	EQUIPMENT RENTAL	510.78	510.78	5,000.00	5,000.00	(4,489.22)	10.22
01-11-6265-000	PROF. SERVICES-AUDIT	7,000.00	7,000.00	64,200.00	64,200.00	(57,200.00)	10.90
01-11-6265-030	PROF. SERVICES-OTHER	1,681.14	5,690.98	93,500.00	93,500.00	(87,809.02)	6.09
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	123.27	1,507.70	60,000.00	60,000.00	(58,492.30)	2.51
01-11-6327-000	OTHER LEGAL SERVICES	1,025.01	1,025.01	200,000.00	200,000.00	(198,974.99)	.51
01-11-6403-000	OFFICE SUPPLIES	395.53	739.72	10,000.00	10,000.00	(9,260.28)	7.40
01-11-6407-500	GAS/FUEL OTHER ENTITIES	2,707.91	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	.00	.00	2,500.00	2,500.00	(2,500.00)	.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	63,458.54	447,993.77	1,686,600.00	1,641,565.00	(1,193,571.23)	27.29

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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	1,432.72	2,859.50	17,600.00	17,600.00	(14,740.50)	16.25
01-13-6104-000	IT OVERTIME	332.34	443.89	.00	.00	443.89	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	105.76	197.46	1,100.00	1,100.00	(902.54)	17.95
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	24.73	46.18	300.00	300.00	(253.82)	15.39
01-13-6128-000	IMRF - EMPLOYER EXPENSE	82.59	82.59	1,000.00	1,000.00	(917.41)	8.26
01-13-6150-000	EMPLOYEE INSURANCE	376.22	342.84	2,300.00	2,300.00	(1,957.16)	14.91
01-13-6219-000	TELEPHONE & COMMUNICATIONS	4,023.59	6,510.59	76,000.00	76,000.00	(69,489.41)	8.57
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	2,148.48	3,138.52	164,500.00	164,500.00	(161,361.48)	1.91
01-13-6509-000	COMPUTER HARDWARE	9,558.96	11,296.75	249,300.00	249,300.00	(238,003.25)	4.53
01-13-6511-000	COMPUTER SOFTWARE	21,673.89	29,381.99	249,700.00	249,700.00	(220,318.01)	11.77
01-13-6525-000	BUILDING / EQUIPMENT	.00	.00	45,000.00	45,000.00	(45,000.00)	.00
	TOTAL INFORMATION TECHNOLOGY	39,759.28	54,300.31	817,800.00	817,800.00	(763,499.69)	6.64
	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	62.40	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	62.40	62.40	30,000.00	30,000.00	(29,937.60)	.21

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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	22,556.27	44,043.28	307,400.00	307,400.00	(263,356.72)	14.33
01-15-6103-100	BUILDING - PART TIME SALARIES	2,744.07	5,275.58	32,200.00	32,200.00	(26,924.42)	16.38
01-15-6104-000	BUILDING - OVERTIME	83.21	83.21	.00	.00	83.21	.00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,554.53	3,024.36	21,200.00	21,200.00	(18,175.64)	14.27
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	363.57	707.37	5,000.00	5,000.00	(4,292.63)	14.15
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,302.07	2,416.51	18,300.00	18,300.00	(15,883.49)	13.20
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	4,301.31	9,956.18	63,500.00	63,500.00	(53,543.82)	15.68
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	3,450.00	3,450.00	289,000.00	289,000.00	(285,550.00)	1.19
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	14,551.71	14,551.71	150,000.00	150,000.00	(135,448.29)	9.70
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	92.00	92.00	1,500.00	1,500.00	(1,408.00)	6.13
01-15-6407-000	FUEL	129.23	129.23	2,000.00	2,000.00	(1,870.77)	6.46
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	295.00	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	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
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	51,422.97	84,053.43	1,006,600.00	1,006,600.00	(922,546.57)	8.35
	FIRE & POLICE COMMISSION						
01-18-6203-000	CONTRACT/LEGAL NOTICES	240.84	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	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-18-6265-030	PROF. SERVICES-OTHER	9,269.14	9,269.14	60,000.00	60,000.00	(50,730.86)	15.45
	TOTAL FIRE & POLICE COMMISSION	9,509.98	9,509.98	78,800.00	78,800.00	(69,290.02)	12.07

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING JUNE 30, 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	270,538.77	534,999.57	3,520,800.00	3,520,800.00	(2,985,800.43)	15.20
01-20-6103-050	POLICE - FULL TIME NON-SWORN	20,624.40	41,130.01	286,500.00	286,500.00	(245,369.99)	14.36
01-20-6104-000	POLICE - OVERTIME	42,387.29	62,490.71	250,000.00	250,000.00	(187,509.29)	25.00
01-20-6106-000	VACATION PAYOUT	5,174.23	88,140.01	.00	.00	88,140.01	.00
01-20-6108-000	SICK PAY PAYOUT	43,118.60	43,118.60	.00	.00	43,118.60	.00
01-20-6110-000	HOLIDAY PAY	827.48	16,141.64	.00	.00	16,141.64	.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	4,508.14	32,736.44	47,000.00	47,000.00	(14,263.56)	69.65
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,313.38	4,557.50	25,700.00	25,700.00	(21,142.50)	17.73
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	4,552.52	9,930.63	63,200.00	63,200.00	(53,269.37)	15.71
01-20-6128-000	IMRF - EMPLOYER EXPENSE	1,478.78	3,679.61	19,200.00	19,200.00	(15,520.39)	19.16
01-20-6132-000	POLICE PENSION - R.E. TAXES	13,863.29	28,535.67	2,528,900.00	2,528,900.00	(2,500,364.33)	1.13
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	38,054.42	91,291.16	717,900.00	717,900.00	(626,608.84)	12.72
01-20-6205-000	PRINTING	.00	.00	5,500.00	5,500.00	(5,500.00)	.00
01-20-6207-000	POSTAGE	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-000	POLICE CONFERENCE/TRAINING	195.00	1,789.02	45,000.00	45,000.00	(43,210.98)	3.98
01-20-6211-100	LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200	FOOD / MEALS	240.40	240.40	2,000.00	2,000.00	(1,759.60)	12.02
01-20-6211-300	TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000	DUES & SUBSCRIPTIONS	5,593.00	14,318.00	86,300.00	86,300.00	(71,982.00)	16.59
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	5,600.30	7,876.54	60,000.00	60,000.00	(52,123.46)	13.13
01-20-6249-000	COMMUNITY RELATIONS	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-20-6265-030	PROF. SERVICES-OTHER	.00	65.00	5,500.00	5,500.00	(5,435.00)	1.18
01-20-6265-040	PROF. SERVICES-ANIMAL CONTROL	.00	.00	500.00	500.00	(500.00)	.00
01-20-6289-000	OTHER CONTRACTUAL EXPENSES	.00	115.00	30,000.00	30,000.00	(29,885.00)	.38
01-20-6403-000	OFFICE SUPPLIES	67.60	67.60	2,500.00	2,500.00	(2,432.40)	2.70
01-20-6404-000	AMMUNITION	330.00	3,760.80	15,000.00	15,000.00	(11,239.20)	25.07
01-20-6407-000	FUEL	3,632.54	3,632.54	50,000.00	50,000.00	(46,367.46)	7.27
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,297.73	1,479.76	17,200.00	17,200.00	(15,720.24)	8.60
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	1,449.95	1,449.95	25,000.00	25,000.00	(23,550.05)	5.80
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	187.64	225.24	1,500.00	1,500.00	(1,274.76)	15.02
01-20-6449-000	COMMUNITY RELATIONS	.00	.00	9,000.00	9,000.00	(9,000.00)	.00
01-20-6509-000	COMPUTER HARDWARE	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-20-6515-000	OPERATING EQUIPMENT	.00	.00	42,500.00	42,500.00	(42,500.00)	.00
01-20-6516-000	WEAPONS	352.85	352.85	10,000.00	10,000.00	(9,647.15)	3.53
01-20-6521-000	MOTOR VEHICLES	.00	.00	110,000.00	110,000.00	(110,000.00)	.00
	TOTAL POLICE DEPARTMENT	466,388.31	992,368.55	8,097,800.00	8,097,800.00	(7,105,431.45)	12.25

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING JUNE 30, 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	168,990.60	354,877.33	2,637,000.00	2,637,000.00	(2,282,122.67)	13.46
01-22-6103-100	FIRE - PART TIME SALARIES	3,634.61	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	32,052.90	61,438.43	300,000.00	300,000.00	(238,561.57)	20.48
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	2,728.09	2,728.09	.00	.00	2,728.09	.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	14,700.00	14,700.00	49,500.00	49,500.00	(34,800.00)	29.70
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	280.78	539.49	1,800.00	1,800.00	(1,260.51)	29.97
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	2,933.06	6,280.46	44,100.00	44,100.00	(37,819.54)	14.24
01-22-6128-000	IMRF - EMPLOYER EXPENSE	224.10	352.56	2,600.00	2,600.00	(2,247.44)	13.56
01-22-6132-000	FIRE PENSION - R.E. TAXES	11,156.23	24,296.88	2,058,200.00	2,058,200.00	(2,033,903.12)	1.18
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	34,916.38	70,617.34	639,800.00	639,800.00	(569,182.66)	11.04
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	.00	.00	300.00	300.00	(300.00)	.00
01-22-6211-000	CONFERENCE/TRAINING	4,150.00	6,787.85	58,300.00	58,300.00	(51,512.15)	11.64
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	4,140.00	58,337.72	37,000.00	37,000.00	21,337.72	157.67
01-22-6213-000	DUES & SUBSCRIPTIONS	.00	175.00	11,900.00	11,900.00	(11,725.00)	1.47
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	436.41	686.41	10,000.00	10,000.00	(9,313.59)	6.86
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	1,673.50	1,882.85	14,700.00	14,700.00	(12,817.15)	12.81
01-22-6227-000	MAINT. SERVICES-VEHICLES	30,812.15	41,006.36	100,400.00	86,960.00	(45,953.64)	47.16
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	2,528.28	2,701.18	534,900.00	534,900.00	(532,198.82)	.50
01-22-6403-000	OFFICE SUPPLIES	88.46	366.43	4,500.00	4,500.00	(4,133.57)	8.14
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	394.36	394.36	25,000.00	25,000.00	(24,605.64)	1.58
01-22-6411-000	PUBLIC EDUCATION MATERIALS	.00	1,786.62	17,900.00	17,900.00	(16,113.38)	9.98
01-22-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	45.29	74.87	114,700.00	114,700.00	(114,625.13)	.07
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	15.65	15.65	11,400.00	11,400.00	(11,384.35)	.14
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	18,327.40	18,368.44	33,400.00	33,400.00	(15,031.56)	55.00
01-22-6425-000	MATERIALS & SUPPLIES-OTHER EQU	98.08	752.32	6,900.00	6,900.00	(6,147.68)	10.90
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	14,540.50	14,540.50	66,100.00	66,100.00	(51,559.50)	22.00
01-22-6525-000	BUILDING/EQUIPMENT	.00	1,575.00	92,000.00	92,000.00	(90,425.00)	1.71
	TOTAL FIRE DEPARTMENT	348,866.83	711,116.79	7,193,100.00	7,233,024.83	(6,521,908.04)	9.83

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2024

FUND 1 - GENERAL FUND

PUBLIC WORKS DEPARTMENT

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	69,850.34	138,126.38	869,300.00	853,130.00	(715,003.62)	16.19
01-30-6103-050	PW-FULLTIME-BUILDINGS & GROUND	1,029.39	2,017.43	.00	.00	2,017.43	.00
01-30-6104-000	PUBLIC WORKS - OVERTIME	7,774.89	10,714.36	80,000.00	80,000.00	(69,285.64)	13.39
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	4,885.81	9,371.66	58,900.00	58,900.00	(49,528.34)	15.91
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,142.63	2,191.76	13,800.00	13,800.00	(11,608.24)	15.88
01-30-6128-000	IMRF - EMPLOYER EXPENSE	4,263.56	7,237.51	47,900.00	47,900.00	(40,662.49)	15.11
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	975.70	1,994.99	273,300.00	273,300.00	(271,305.01)	.73
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	.00	1,500.00	5,800.00	5,800.00	(4,300.00)	25.86
01-30-6219-000	TELEPHONE & COMMUNICATION	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	7,205.50	8,540.19	114,600.00	215,420.00	(206,879.81)	3.96
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	570.00	5,500.00	5,500.00	(4,930.00)	10.36
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	.00	.00	13,300.00	13,300.00	(13,300.00)	.00
01-30-6243-000	GAS HEATING	.00	.00	20,000.00	20,000.00	(20,000.00)	.00
01-30-6245-000	RUBBISH EXPENSE	175,313.46	175,313.46	2,310,600.00	2,310,600.00	(2,135,286.54)	7.59
01-30-6251-000	ELECTRICITY	2,541.55	2,541.55	68,000.00	68,000.00	(65,458.45)	3.74
01-30-6265-030	PROF. SERVICES-OTHER	1,415.00	3,311.30	48,800.00	74,370.00	(71,058.70)	4.45
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	.00	.00	34,800.00	34,800.00	(34,800.00)	.00
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	6,416.00	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	421.16	1,517.92	15,000.00	15,000.00	(13,482.08)	10.12
01-30-6407-000	FUEL	1,030.35	1,030.35	45,000.00	45,000.00	(43,969.65)	2.29
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	307.05	2,405.47	43,200.00	43,200.00	(40,794.53)	5.57
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	207.03	712.91	10,500.00	10,500.00	(9,787.09)	6.79
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	3,472.96	4,551.91	36,600.00	36,600.00	(32,048.09)	12.44
01-30-6426-000	MATERIALS & SUPPLIES - MECH	5,225.13	10,096.13	20,000.00	20,000.00	(9,903.87)	50.48
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	.00	6,774.30	48,000.00	48,000.00	(41,225.70)	14.11
01-30-6515-000	OPERATING EQUIPMENT	6,000.00	6,000.00	19,300.00	81,550.00	(75,550.00)	7.36
01-30-6521-000	MOTOR VEHICLES	100,435.50	100,435.50	165,000.00	165,000.00	(64,564.50)	60.87
01-30-6525-000	BUILDING/EQUIPMENT	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-30-6527-000	STREET & TRAFFIC SIGNS	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
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	400,263.01	595,300.31	4,831,500.00	5,003,970.00	(4,408,669.69)	11.90

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING JUNE 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,383,181.70	2,905,731.03	23,937,300.00	24,104,659.83	(21,198,928.80)	12.05
NET REVENUE OVER EXPENDITURES	(162,764.04)	(394,441.13)	(805,400.00)	(972,759.83)	578,318.70	(40.55)

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING JUNE 30, 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	815,463.32	803,497.04	5,450,400.00	5,450,400.00	(4,646,902.96)	14.74
02-00-4816-000	WATER INFRASTRUCTURE	86,316.11	86,438.51	518,000.00	518,000.00	(431,561.49)	16.69
02-00-4818-000	METER SALES	417.20	417.20	5,000.00	5,000.00	(4,582.80)	8.34
02-00-4820-000	WATER PENALTIES	(92.71)	13,718.09	55,000.00	55,000.00	(41,281.91)	24.94
02-00-4828-000	SEWER USAGE	97,764.58	97,850.98	663,200.00	663,200.00	(565,349.02)	14.75
02-00-4829-000	SEWER INFRASTRUCTURE	85,200.11	85,334.51	515,000.00	515,000.00	(429,665.49)	16.57
02-00-4830-000	SEWER PENALTIES	(11.25)	1,678.46	5,000.00	5,000.00	(3,321.54)	33.57
02-00-5102-000	INTEREST INCOME	3,114.60	6,229.27	35,000.00	35,000.00	(28,770.73)	17.80
02-00-5189-000	OTHER INCOME	180.00	3,686.75	5,000.00	5,000.00	(1,313.25)	73.74
	TOTAL UTILITY FUND REVENUE	1,088,351.96	1,098,850.81	7,251,600.00	7,251,600.00	(6,152,749.19)	15.15
	TOTAL FUND REVENUE	1,088,351.96	1,098,850.81	7,251,600.00	7,251,600.00	(6,152,749.19)	15.15

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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	130,848.48	265,330.79	1,767,300.00	1,767,300.00	(1,501,969.21)	15.01
02-95-6103-050	POLICE - FULL TIME NON-SWORN	2,090.23	4,158.57	.00	.00	4,158.57	.00
02-95-6103-100	UTILITY - PART TIME SALARIES	191.29	364.03	1,500.00	1,500.00	(1,135.97)	24.27
02-95-6103-200	FIRE PREVENTION PAY	482.63	607.26	.00	.00	607.26	.00
02-95-6104-000	UTILITY - OVERTIME	15,103.13	24,070.97	150,000.00	150,000.00	(125,929.03)	16.05
02-95-6106-000	VACATION PAYOUT	272.33	1,068.17	5,000.00	5,000.00	(3,931.83)	21.36
02-95-6108-000	SICK TIME PAYOUT	2,269.40	2,665.81	5,000.00	5,000.00	(2,334.19)	53.32
02-95-6110-000	HOLIDAY PAY	186.83	288.02	.00	.00	288.02	.00
02-95-6118-000	UNIFORM ALLOWANCE	51.70	51.70	1,800.00	1,800.00	(1,748.30)	2.87
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	7,560.80	15,005.14	119,600.00	119,600.00	(104,594.86)	12.55
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	2,129.74	4,241.06	28,000.00	28,000.00	(23,758.94)	15.15
02-95-6128-000	IMRF - EMPLOYER EXPENSE	6,792.40	11,002.44	74,200.00	74,200.00	(63,197.56)	14.83
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	20,849.67	20,295.17	327,700.00	327,700.00	(307,404.83)	6.19
02-95-6205-000	PRINTING	.00	272.50	2,000.00	2,000.00	(1,727.50)	13.63
02-95-6207-000	POSTAGE	.00	3,407.48	23,000.00	23,000.00	(19,592.52)	14.82
02-95-6211-000	CONFERENCE/TRAINING	.00	720.17	2,900.00	2,900.00	(2,179.83)	24.83
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	.00	70,600.00	70,600.00	(70,600.00)	.00
02-95-6215-000	INSURANCE & BONDING	3,796.40	14,009.20	120,000.00	120,000.00	(105,990.80)	11.67
02-95-6219-000	TELEPHONE & COMMUNICATION	.00	130.00	3,000.00	3,000.00	(2,870.00)	4.33
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	900.00	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	.00	.00	50,000.00	50,000.00	(50,000.00)	.00
02-95-6255-000	MAINT. SERVICES-WATER MAINS	695.00	695.00	32,500.00	32,500.00	(31,805.00)	2.14
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	1,551.00	1,551.00	46,300.00	46,300.00	(44,749.00)	3.35
02-95-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	352,900.00	419,840.00	(419,840.00)	.00
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	.00	1,678.80	.00	.00	1,678.80	.00
02-95-6327-000	OTHER LEGAL SERVICES	2,350.00	5,075.00	35,000.00	35,000.00	(29,925.00)	14.50
02-95-6403-000	OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
02-95-6406-000	CLOTHING SUPPLIES	421.17	1,517.93	15,000.00	15,000.00	(13,482.07)	10.12
02-95-6407-000	FUEL	.00	.00	20,000.00	20,000.00	(20,000.00)	.00
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	449.71	496.88	30,400.00	30,400.00	(29,903.12)	1.63
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	5.29	471.38	9,800.00	9,800.00	(9,328.62)	4.81
02-95-6424-000	MATERIALS & SUPPLIES-METERS	.00	.00	7,500.00	7,500.00	(7,500.00)	.00
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	2,788.82	4,365.78	138,100.00	138,100.00	(133,734.22)	3.16
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	4,235.86	6,181.78	54,000.00	54,000.00	(47,818.22)	11.45
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	35.83	1,382.97	30,000.00	30,000.00	(28,617.03)	4.61
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	342.00	629.10	77,000.00	77,000.00	(76,370.90)	.82
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	1,873.84	1,873.84	17,500.00	17,500.00	(15,626.16)	10.71
02-95-6455-000	WATER COST	258,404.25	258,404.25	3,374,700.00	3,374,700.00	(3,116,295.75)	7.66
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	11,159.50	11,159.50	240,000.00	240,000.00	(228,840.50)	4.65
02-95-6533-000	WATER METERS	.00	.00	7,500.00	7,500.00	(7,500.00)	.00

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING JUNE 30, 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	12,082.00	12,082.00	81,000.00	81,000.00	(68,918.00)	14.92
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	100,833.34	625,000.00	625,000.00	(524,166.66)	16.13
02-95-6607-000	IEPA LOAN - PRINCIPAL	.00	.00	219,600.00	219,600.00	(219,600.00)	.00
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	.00	.00	59,600.00	59,600.00	(59,600.00)	.00
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	540,335.97	776,987.03	9,576,400.00	9,836,347.00	(9,059,359.97)	7.90
	NET REVENUE OVER EXPENDITURES	548,015.99	321,863.78	(2,324,800.00)	(2,584,747.00)	2,906,610.78	12.45

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING JUNE 30, 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	59,033.58	119,786.69	736,500.00	736,500.00	(616,713.31)	16.26
03-00-5102-000	INTEREST INCOME	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
03-00-5112-000	FEDERAL GRANT	120,415.11	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	179,448.69	310,532.58	1,053,400.00	1,053,400.00	(742,867.42)	29.48
	TOTAL FUND REVENUE	179,448.69	310,532.58	1,053,400.00	1,053,400.00	(742,867.42)	29.48
	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	3,080.00	3,080.00	7,500.00	7,500.00	(4,420.00)	41.07
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	.00	.00	50,000.00	50,000.00	(50,000.00)	.00
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	3,080.00	72,406.75	1,741,700.00	1,891,700.00	(1,819,293.25)	3.83
	NET REVENUE OVER EXPENDITURES	176,368.69	238,125.83	(688,300.00)	(838,300.00)	1,076,425.83	28.41

VILLAGE OF WESTCHESTER
DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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	.00	.00	550,000.00	550,000.00	(550,000.00)	.00
	TOTAL 911 FUND REVENUE	.00	.00	550,000.00	550,000.00	(550,000.00)	.00
	TOTAL FUND REVENUE	.00	.00	550,000.00	550,000.00	(550,000.00)	.00
	E911 FUND EXPENDITURES						
08-95-6289-000	OTHER CONTRACTUAL SERVICES	.00	.00	425,000.00	425,000.00	(425,000.00)	.00
	TOTAL E911 FUND EXPENDITURES	.00	.00	425,000.00	425,000.00	(425,000.00)	.00
	NET REVENUE OVER EXPENDITURES	.00	.00	125,000.00	125,000.00	(125,000.00)	.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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	.00	13,648.63	110,000.00	110,000.00	(96,351.37)	12.41
10-00-4815-000	NEWSPAPER ADS	.00	2,597.50	17,500.00	17,500.00	(14,902.50)	14.84
10-00-5189-000	OTHER INCOME	700.00	700.00	.00	.00	700.00	.00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	700.00	16,946.13	127,500.00	127,500.00	(110,553.87)	13.29
	TOTAL FUND REVENUE	700.00	16,946.13	127,500.00	127,500.00	(110,553.87)	13.29
	HOTEL FUND EXPENDITURES						
10-95-6209-000	VILLAGE PUBLICATIONS	4,149.54	8,308.45	45,000.00	45,000.00	(36,691.55)	18.46
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	463.12	5,763.12	15,000.00	15,000.00	(9,236.88)	38.42
10-95-6251-000	ELECTRICITY	98.46	98.46	2,500.00	2,500.00	(2,401.54)	3.94
	TOTAL HOTEL FUND EXPENDITURES	4,711.12	14,170.03	72,500.00	72,500.00	(58,329.97)	19.54
	NET REVENUE OVER EXPENDITURES	(4,011.12)	2,776.10	55,000.00	55,000.00	(52,223.90)	5.05

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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	16,177.59	29,268.85	410,000.00	410,000.00	(380,731.15)	7.14
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	16,177.59	29,268.85	410,000.00	410,000.00	(380,731.15)	7.14
	TOTAL FUND REVENUE	16,177.59	29,268.85	410,000.00	410,000.00	(380,731.15)	7.14
	ROOSEVELT ROAD TIF						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
11-00-6333-000	OTHER LEGAL EXPENSES	3,587.50	3,587.50	25,000.00	25,000.00	(21,412.50)	14.35
	TOTAL ROOSEVELT ROAD TIF	3,587.50	3,587.50	50,000.00	50,000.00	(46,412.50)	7.18
	NET REVENUE OVER EXPENDITURES	12,590.09	25,681.35	360,000.00	360,000.00	(334,318.65)	7.13
	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 2 MONTHS ENDING JUNE 30, 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	75,645.26	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
	TOTAL DEBT SERVICE FUND REVENUE	75,645.26	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
	TOTAL FUND REVENUE	75,645.26	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	75,165.01	75,165.01	150,400.00	150,400.00	(75,234.99)	49.98
30-00-6613-000	PAYING AGENT FEES	3.50	480.25	1,000.00	1,000.00	(519.75)	48.03
	TOTAL DEPARTMENT 00	75,168.51	75,645.26	541,400.00	541,400.00	(465,754.74)	13.97
	NET REVENUE OVER EXPENDITURES	476.75	.00	(100.00)	(100.00)	100.00	.00

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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	13,789.78	40,910.84	2,580,900.00	2,580,900.00	(2,539,989.16)	1.59
31-00-5102-000	INTEREST INCOME	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
	TOTAL DEBT SERVICE FUND - 2021 BONDS	13,789.78	40,910.84	2,585,900.00	2,585,900.00	(2,544,989.16)	1.58
	TOTAL FUND REVENUE	13,789.78	40,910.84	2,585,900.00	2,585,900.00	(2,544,989.16)	1.58
	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	13,789.78	(214,190.91)	(233,000.00)	(233,000.00)	18,809.09	(91.93)

VILLAGE OF WESTCHESTER
DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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	94,387.33	179,596.79	1,210,000.00	1,210,000.00	(1,030,403.21)	14.84
40-00-5102-000	INVESTMENT INCOME	2,049.09	4,125.69	.00	.00	4,125.69	.00
	TOTAL CAPITAL PROJECTS FUND REVENUE	96,436.42	183,722.48	1,210,000.00	1,210,000.00	(1,026,277.52)	15.18
	TOTAL FUND REVENUE	96,436.42	183,722.48	1,210,000.00	1,210,000.00	(1,026,277.52)	15.18
	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	34,947.80	34,947.80	35,000.00	35,000.00	(52.20)	99.85
40-00-6609-100	PROMISSARY NOTE - PRINCIPAL	6,337.59	12,675.18	77,800.00	77,800.00	(65,124.82)	16.29
40-00-6610-000	INSTALLMENT DEBT - INTEREST	5,252.58	5,252.58	5,300.00	5,300.00	(47.42)	99.11
40-00-6610-100	PROMISSARY NOTE - INTEREST	8,525.41	17,050.82	100,700.00	100,700.00	(83,649.18)	16.93
40-00-6803-000	TRANSFER TO DEBT SERVICE	75,645.26	75,645.26	540,400.00	540,400.00	(464,754.74)	14.00
	TOTAL CAPITAL PROJECTS EXPENDITURES	130,708.64	145,571.64	839,200.00	839,200.00	(693,628.36)	17.35
	NET REVENUE OVER EXPENDITURES	(34,272.22)	38,150.84	370,800.00	370,800.00	(332,649.16)	10.29

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING JUNE 30, 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	437.38	985.29	3,500.00	3,500.00	(2,514.71)	28.15
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	437.38	985.29	13,363,500.00	13,363,500.00	(13,362,514.71)	.01
	TOTAL FUND REVENUE	437.38	985.29	13,363,500.00	13,363,500.00	(13,362,514.71)	.01
	CAP PROJ FND 2021 BNDS EXPENDS						
41-00-6265-100	ENGINEERING	113,808.98	113,808.98	1,148,000.00	1,148,000.00	(1,034,191.02)	9.91
41-00-6530-000	ROAD IMPROVEMENTS	28,037.45	28,037.45	4,015,000.00	4,015,000.00	(3,986,962.55)	.70
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	1,216,623.96	1,404,973.71	2,970,000.00	2,970,000.00	(1,565,026.29)	47.31
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	1,358,470.39	1,546,820.14	9,674,700.00	9,674,700.00	(8,127,879.86)	15.99
	NET REVENUE OVER EXPENDITURES	(1,358,033.01)	(1,545,834.85)	3,688,800.00	3,688,800.00	(5,234,634.85)	(41.91)