Village of Westchester

Financial Report
Fiscal Year 2025
For the Month Ending
May 31, 2024

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MAY 2024

GENERAL FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,290,872	$ 1,290,872	$ 23,131,900	$ 21,841,028
EXPENDITURES	$ 1,522,549	$ 1,522,549	$ 23,937,300	$ 24,104,660

Unaudited Beginning Fund Balance (05/01/2024)	$ 8,198,611
Transfers In/(Out)	$ -
Current Fund Balance (05/31/2024)	$ 7,966,934

UTILITY FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 10,499	$ 10,499	$ 7,251,600	$ 7,251,600
EXPENDITURES	$ 236,651	$ 236,651	$ 9,576,400	$ 9,836,347

Unaudited Beginning Fund Balance (05/01/2024)	$ 11,594,963
Transfers In/(Out)	$ -
Current Fund Balance (05/31/2024)	$ 11,368,811

MOTOR FUEL TAX

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 131,084	$ 131,084	$ 1,053,400	$ 1,053,400
EXPENDITURES	$ 69,327	$ 69,327	$ 1,741,700	$ 1,891,700

Unaudited Beginning Fund Balance (05/01/2024)	$ 677,417
Transfers In/(Out)	$ -
Current Fund Balance (05/31/2024)	$ 739,174

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 (05/31/2024)	$ (720,759)

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MAY 2024

HOTEL/MOTEL TAX FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 16,246	$ 16,246	$ 110,000	$ 110,000
EXPENDITURES	$ 9,459	$ 9,459	$ 72,500	$ 72,500

Unaudited Beginning Fund Balance (05/01/2024)	$ (4,976)
Transfers In/(Out)	$ -
Current Fund Balance (05/31/2024)	$ 1,811

ROOSEVELT RD TIF

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 13,091	$ 13,091	$ 410,000	$ 410,000
EXPENDITURES	$ -	$ -	$ 360,000	$ 360,000

Unaudited Beginning Fund Balance (05/01/2024)	$ (561,052)
Transfers In/(Out)	$ -
Current Fund Balance (05/31/2024)	$ (547,961)

DEBT SERVICE FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ -	$ -	$ 541,300	$ 541,300
EXPENDITURES	$ 477	$ 477	$ 541,400	$ 541,400

Unaudited Beginning Fund Balance (05/01/2024)	$ 564
Transfers In/(Out)	$ -
Current Fund Balance (05/31/2024)	$ 88

DEBT SERVICE FUND - 2021 BONDS

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 27,121	$ 27,121	$ 2,585,900	$ 2,585,900
EXPENDITURES	$ 255,102	$ 255,102	$ 2,818,900	$ 2,818,900

Unaudited Beginning Fund Balance (05/01/2024)	$ 1,377,134
Transfers In/(Out)	$ -
Current Fund Balance (05/31/2024)	$ 1,149,153

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MAY 2024

CAPITAL PROJECTS FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 87,286	$ 87,286	$ 1,210,000	$ 1,210,000
EXPENDITURES	$ 14,863	$ 14,863	$ 839,200	$ 839,200

Unaudited Beginning Fund Balance (05/01/2024)	$ (268,862)
Transfers In/(Out)	$ -
Current Fund Balance (05/31/2024)	$ (196,439)

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 548	$ 548	$ 13,363,500	$ 3,363,500
EXPENDITURES	$ 188,350	$ 188,350	$ 9,674,700	$ 9,674,700

Unaudited Beginning Fund Balance (05/01/2024)	$ 6,584,008
Transfers In/(Out)	$ -
Current Fund Balance (05/31/2024)	$ 6,396,207

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	$ 15,336,168
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	$ 11,368,811
ROOSEVELT RD. TIF FUND BALANCE	$ (547,961)
TOTAL	$ 26,157,018

VILLAGE OF WESTCHESTER

Cash and Investment Balances as of May 2024

FUND	Total Fund Cash
General Fund	$ 2,761,243
MFT Fund	626,078
Police Forfeiture Fund	23,354
E-911 Fund	255,490
Hotel/Motel Tax Fund	13,483
Debt Service Fund	3,101
Debt Service Fund - 2021 Funds	1,144,966
Capital Projects Fund	(451,357)
Capital Projects Fund - 2021 GO Bond Project	6,401,313
Water and Sewer (Utility) Fund (Enterprise Fund)	3,121,901
Refundable Deposits Fund (Fiduciary Fund)	742,331
Roosevelt Rd. TIF Fund	1,230,359
Cermak - Oxford St. TIF	35,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 05/31/2024	$ 15,907,323
Prior Period Cash and Investments Balance - 04/30/2024	$ 16,790,451

Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris - Operating Account (Non Interest Bearing)	$ 78,779
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)	12,082.51
Republic Bank - Department of Justice Account (Non Interest Bearing)	359
Republic Bank - HRA Account (Non Interest Bearing)	7,393
Republic Bank Operating Account (Non Interest Bearing)	1,544,708
Republic Bank Money Market Account (Interest Bearing)	6,172,141
IL Funds Money Market Account [1] **5.422**% (Local Government Investment Pool)	7,672,256
IL Funds E-Pay Account [1] **5.422%** (Local Government Investment Pool)	216,007
US Bank Foreign Fire Insurance Account	47,159
IMET Investment Funds [2] - Year to date Return 0.11%	798,106
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 12/31/2023	147,490
TOTAL BANK BALANCES at 05/31/2024	$ 16,702,690

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances *in Excess* of FDIC Insurance (Village Policy)	$ 8,053,839
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	$ 11,000,000
Total of Other Bank Accounts Fully Insured	$ 47,159

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

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

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

BRIEF NOTES:

- Any Board-approved budget amendments are included in the Amended Budget column. The percentage of budget earned for revenues or percentage of the budget expended for expenditures is relative to the Amended Budget column.

- Negative revenues or expenditures in any account for the current period may show on the report due to accounting adjustments such as reclassifications made during the period.

  Below is a brief explanation and overall financial position of activity for May 2024, the first month of Fiscal Year 2025. For the month, total General Fund revenues are $1.291 million and expenditures are $1.523 million resulting in expenditures over revenues of $231.7 thousand.

GENERAL FUND REVENUES

- Significant revenue items are noted below:

  - Local Taxes – Gaming Taxes are $24.8 thousand, and Places for Eating Taxes of $23.5 thousand. Their budgets are $299.5 and $270.0 thousand respectively. Local Gas Tax revenue is $12 thousand. The budgeted amount is $177.6 thousand. Telecommunications taxes are $33.4 thousand with a budget of $418.5 thousand. Cable franchise taxes are $58 thousand and the budgeted amount is $313 thousand.

  - Natural Gas and Electric Utility Taxes totaled $58 thousand. Combined, these revenues are budgeted at $796 thousand – a significant decrease from the prior year's 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 with a budgeted amount of $265.1 thousand. Sales Taxes are $141.1 thousand and were $143.2 thousand in May 2023. The fiscal year 2025 budget for Sales Tax is $1.960 million.

    Local Use Tax revenue is $47 thousand. 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 $452 thousand; the budgeted amount is $2.834 million. The budget amount is almost $100 thousand, or 3.6% greater than fiscal year 2024's.

  - Building permit receipts are $64 thousand. The budget amount is $455 thousand. This revenue is budgeted at the same amount as the prior year's budget. Home compliance permits are $8 thousand with a budget of $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 $114 thousand for this revenue.

- Photo Enforcement Fees are $59.8 thousand with a budget of $602 thousand. This is nearly $100 thousand more than the prior year's budget.

- Ambulance Fee receipts are $95.2 thousand. The budget amount is $1.750 million. May 2023's revenue was $215.4 thousand. The Village is projecting a decrease in revenue in this account compared to the prior year's (fiscal year 2024).

- Rubbish billing and corresponding revenue will be recorded June 2024. This billing along with the recording of its revenue is on a bi-monthly basis.

- Interest income remains strong at $40.5 thousand for May 2024. The total budget amount is $70 thousand.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for May are $1.523 million, or 6.3% of the total amended FY 2025 budget of $24.1 million. Significant department expenditures are summarized next:

- Village President and Board: Expenditures total $7.6 thousand for the month and consist of mainly salaries and professional organization annual fees.

- Administration: The Administration department's expenditures were $384.5 thousand for the month. This included interest of $282.6 thousand on the previously issued debt certificates. Some expenditures in prior years such as Trustee salaries and certain IT-related purchases which were coded to Administration in past years, have been coded to the newly created Village President and Board (10) and IT (13) Departments.

- Information Technology: Total monthly expenditures of $14.5 thousand are for 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 $32.6 thousand and consists of salaries and personnel related costs. The total department's budget is just over $1 million for the year.

- Fire and Police Commission: There were no expenditures for the month.

- Police Department: Total department expenditures for the month are $526 thousand. 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 $362.2 thousand. 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 $195 thousand. The total department's amended budget is over $5.0 million for the fiscal year.

UTILITY FUND

- Utility Fund revenues are $10.5 thousand for the month. May is not a billing/revenue month. Billing and revenue are recorded on a bi-monthly basis. Total revenues are budgeted at $7.252 million for the fiscal year.

- Utility Fund expenses are $236.7 thousand for the month of May. The total amended budget in this fund is $9.836 million for the fiscal year.

- The Utility Fund is recording expenses over revenues of $226.2 thousand for the month. Note that the Village has budgeted expenses over revenues in the amount of $2.325 million due primarily for needed infrastructure improvements.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is $60.8 thousand. The Village has also received federal grant money through the State in the amount of $70.3 thousand for the Gladstone Bridge project. Expenditures for the month of May are $69.3 thousand and consists 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 the month of May.

HOTEL/MOTEL TAX FUND

- Hotel/Motel Tax fund revenues are $16.2 thousand for the month with expenditures of $9.5 thousand. Expenditures consist of $4.2 thousand for newsletter publication and $5.3 thousand for special events.

ROOSEVELT ROAD TIF FUND

- In the Roosevelt Rd. TIF fund, real estate taxes of $13.1 thousand have been received in May. There are no expenditures for the month.

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. Total principal and interest 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. Paying agent fees of $477 have been incurred for the month.

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

  Real Estate tax revenues of $27.1 thousand have been received in May. An interest payment of $255.1 thousand was made paid in December. This expenditure has been funded with available fund balance reserves that have accumulated from a prior tax levy.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of $85.2 thousand were received in May. The total budget for non-home rule sales taxes is $1.210 million for the year. As mentioned previously, a corresponding *transfer out* of this Capital Projects Fund to the Debt Service Fund will be made to fund principal and interest payments on the 2015 and 2021A general obligation bond issues.

  Additionally, a $14.9 thousand payment for principal and interest was made in May for the promissory note on the Village Hall building purchase. 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, $188.3 thousand 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 1 MONTHS ENDING MAY 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	16,251.11	16,251.11	3,152,800.00	3,152,800.00	(3,136,548.89)	.52
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	13,140.65	13,140.65	2,528,900.00	2,528,900.00	(2,515,759.35)	.52
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	14,672.38	14,672.38	2,058,200.00	2,058,200.00	(2,043,527.62)	.71
01-00-4202-000	UTILITY TAX-ELECTRIC	32,257.36	32,257.36	465,000.00	465,000.00	(432,742.64)	6.94
01-00-4203-000	GAMING TAX	24,791.26	24,791.26	299,500.00	299,500.00	(274,708.74)	8.28
01-00-4205-000	UTILITY TAX-NATURAL GAS	25,808.87	25,808.87	331,200.00	331,200.00	(305,391.13)	7.79
01-00-4206-000	PLACES FOR EATING TAX	23,537.38	23,537.38	270,000.00	270,000.00	(246,462.62)	8.72
01-00-4207-000	TELECOMMUNICATION TAXES	33,371.56	33,371.56	418,500.00	418,500.00	(385,128.44)	7.97
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	.00	37,000.00	37,000.00	(37,000.00)	.00
01-00-4212-000	AMUSEMENT TAX	.00	.00	21,000.00	21,000.00	(21,000.00)	.00
01-00-4215-000	LOCAL GAS TAX	11,959.24	11,959.24	177,600.00	177,600.00	(165,640.76)	6.73
01-00-4216-000	VIDEO RENTAL TAX	9.70	9.70	300.00	300.00	(290.30)	3.23
01-00-4217-000	CABLE FRANCHISE TAX	58,016.37	58,016.37	313,000.00	313,000.00	(254,983.63)	18.54
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	28,535.61	28,535.61	265,100.00	265,100.00	(236,564.39)	10.76
01-00-4402-100	PPRT - POLICE PENSION	5,707.12	5,707.12	30,100.00	30,100.00	(24,392.88)	18.96
01-00-4402-200	PPRT - FIRE PENSION	3,804.75	3,804.75	15,800.00	15,800.00	(11,995.25)	24.08
01-00-4403-000	STATE INCOME TAX	452,048.78	452,048.78	2,834,000.00	2,834,000.00	(2,381,951.22)	15.95
01-00-4405-000	STATE SALES TAX	141,091.87	141,091.87	1,960,000.00	1,960,000.00	(1,818,908.13)	7.20
01-00-4406-000	LOCAL USE TAX	47,124.26	47,124.26	698,200.00	698,200.00	(651,075.74)	6.75
01-00-4407-000	CANNABIS TAX	2,428.07	2,428.07	26,400.00	26,400.00	(23,971.93)	9.20
01-00-4408-000	DISPENSARY TAX	9,999.56	9,999.56	169,200.00	169,200.00	(159,200.44)	5.91
01-00-4503-000	BUILDING PERMITS-RES	64,005.23	64,005.23	455,000.00	455,000.00	(390,994.77)	14.07
01-00-4503-200	HOME COMPLIANCE PERMITS	8,050.00	8,050.00	95,000.00	95,000.00	(86,950.00)	8.47
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	100.00	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	8,325.00	8,325.00	79,000.00	79,000.00	(70,675.00)	10.54
01-00-4515-000	VEHICLE STICKER	9,140.22	9,140.22	372,800.00	372,800.00	(363,659.78)	2.45
01-00-4515-900	LATE FEE-STICKER	15,284.00	15,284.00	7,500.00	7,500.00	7,784.00	203.79
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	8,570.00	8,570.00	82,000.00	82,000.00	(73,430.00)	10.45
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	1,893.50	1,893.50	24,000.00	24,000.00	(22,106.50)	7.89
01-00-4703-000	CODE ENFORCEMENT FINES	.00	.00	4,100.00	4,100.00	(4,100.00)	.00
01-00-4704-000	PHOTO ENFORCEMENT	59,762.51	59,762.51	602,000.00	602,000.00	(542,237.49)	9.93
01-00-4705-000	POLICE TOWING	3,500.00	3,500.00	36,000.00	36,000.00	(32,500.00)	9.72
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000	RENT	14,964.30	14,964.30	179,600.00	179,600.00	(164,635.70)	8.33
01-00-4810-000	AMBULANCE FEES	95,221.34	95,221.34	1,750,000.00	1,750,000.00	(1,654,778.66)	5.44
01-00-4812-000	RUBBISH	31.49	31.49	2,410,000.00	2,410,000.00	(2,409,968.51)	.00
01-00-4813-000	RUBBISH - PENALTIES	7,083.20	7,083.20	35,000.00	35,000.00	(27,916.80)	20.24
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	40,455.91	40,455.91	70,000.00	70,000.00	(29,544.09)	57.79
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	2,164.28	2,164.28	.00	.00	2,164.28	.00
01-00-5122-000	REIMBURSEMENT	6,733.25	6,733.25	49,000.00	49,000.00	(42,266.75)	13.74

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 1 MONTHS ENDING MAY 31, 2024

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
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.	457.20	457.20	13,000.00	13,000.00	(12,542.80)	3.52
01-00-5122-200	REIMBURSMENT-INSURANCE	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-00-5125-000	REBATE-COOK CO GASOLINE TAXES	.00	.00	4,500.00	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	574.91	574.91	25,000.00	25,000.00	(24,425.09)	2.30
01-00-5719-000	TRANSFER FROM UTILITY FUND	.00	.00	89,200.00	89,200.00	(89,200.00)	.00
	TOTAL GENERAL FUND REVENUE	1,290,872.24	1,290,872.24	23,131,900.00	23,131,900.00	(21,841,027.76)	5.58
	TOTAL FUND REVENUE	1,290,872.24	1,290,872.24	23,131,900.00	23,131,900.00	(21,841,027.76)	5.58

VILLAGE PRESIDENT AND BOARD

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-10-6103-200	ELECTED OFFICIALS SALARIES	4,622.97	4,622.97	28,500.00	28,500.00	(23,877.03)	16.22
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	286.62	286.62	1,800.00	1,800.00	(1,513.38)	15.92
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	67.02	67.02	500.00	500.00	(432.98)	13.40
01-10-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	5,300.00	5,300.00	(5,300.00)	.00
01-10-6205-000	PRINTING	272.50	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	2,326.00	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	7,575.11	7,575.11	195,100.00	195,100.00	(187,524.89)	3.88
	TOTAL FUND EXPENDITURES	7,575.11	7,575.11	195,100.00	195,100.00	(187,524.89)	3.88

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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.	27,727.31	27,727.31	398,800.00	443,800.00	(416,072.69)	6.25
01-11-6104-000	ADMINISTRATION OVERTIME	489.10	489.10	500.00	500.00	(10.90)	97.82
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	1,739.49	1,739.49	24,800.00	24,800.00	(23,060.51)	7.01
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	406.80	406.80	5,800.00	5,800.00	(5,393.20)	7.01
01-11-6128-000	IMRF- EMPLOYER EXPENSE	3,743.09	3,743.09	21,500.00	21,500.00	(17,756.91)	17.41
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	11,018.53	11,018.53	59,300.00	59,300.00	(48,281.47)	18.58
01-11-6203-000	CONTRACT/LEGAL NOTICES	245.00	245.00	3,000.00	3,000.00	(2,755.00)	8.17
01-11-6205-000	PRINTING	130.00	130.00	7,400.00	7,400.00	(7,270.00)	1.76
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	.00	.00	4,100.00	4,100.00	(4,100.00)	.00
01-11-6215-000	INSURANCE & BONDING	40,851.20	40,851.20	480,000.00	480,000.00	(439,148.80)	8.51
01-11-6216-000	PAYROLL PROCESSING CHARGE	3,320.05	3,320.05	18,000.00	18,000.00	(14,679.95)	18.44
01-11-6217-000	BANKING SERVICE FEES	260.40	260.40	30,000.00	30,000.00	(29,739.60)	.87
01-11-6219-000	TELEPHONE & COMMUNICATION	.00	.00	.00	50,910.00	(50,910.00)	.00
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	6,293.30	6,293.30	2,300.00	2,300.00	3,993.30	273.62
01-11-6237-000	EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-11-6265-000	PROF. SERVICES-AUDIT	.00	.00	64,200.00	64,200.00	(64,200.00)	.00
01-11-6265-030	PROF. SERVICES-OTHER	4,009.84	4,009.84	93,500.00	93,500.00	(89,490.16)	4.29
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	1,384.43	1,384.43	60,000.00	60,000.00	(58,615.57)	2.31
01-11-6327-000	OTHER LEGAL SERVICES	.00	.00	200,000.00	200,000.00	(200,000.00)	.00
01-11-6403-000	OFFICE SUPPLIES	344.19	344.19	10,000.00	10,000.00	(9,655.81)	3.44
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	282,572.50	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	384,535.23	384,535.23	1,686,600.00	1,641,565.00	(1,257,029.77)	23.42
	TOTAL FUND EXPENDITURES	392,110.34	392,110.34	1,881,700.00	1,836,665.00	(1,444,554.66)	21.35
	TOTAL FUND EXPENDITURES	392,110.34	392,110.34	1,881,700.00	1,836,665.00	(1,444,554.66)	21.35

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 1 MONTHS ENDING MAY 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	1,426.78	1,426.78	17,600.00	17,600.00	(16,173.22)	8.11
01-13-6104-000	IT OVERTIME	111.55	111.55	.00	.00	111.55	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	91.70	91.70	1,100.00	1,100.00	(1,008.30)	8.34
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	21.45	21.45	300.00	300.00	(278.55)	7.15
01-13-6128-000	IMRF - EMPLOYER EXPENSE	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-13-6150-000	EMPLOYEE INSURANCE	(33.38)	(33.38)	2,300.00	2,300.00	(2,333.38)	(1.45)
01-13-6219-000	TELEPHONE & COMMUNICATIONS	2,487.00	2,487.00	76,000.00	76,000.00	(73,513.00)	3.27
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	990.04	990.04	164,500.00	164,500.00	(163,509.96)	.60
01-13-6509-000	COMPUTER HARDWARE	1,737.79	1,737.79	249,300.00	249,300.00	(247,562.21)	.70
01-13-6511-000	COMPUTER SOFTWARE	7,708.10	7,708.10	249,700.00	249,700.00	(241,991.90)	3.09
01-13-6525-000	BUILDING / EQUIPMENT	.00	.00	45,000.00	45,000.00	(45,000.00)	.00
	TOTAL INFORMATION TECHNOLOGY	14,541.03	14,541.03	817,800.00	817,800.00	(803,258.97)	1.78
	TOTAL FUND EXPENDITURES	406,651.37	406,651.37	2,699,500.00	2,654,465.00	(2,247,813.63)	15.32
	PLANNING & ZONING						
01-14-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	9,000.00	9,000.00	(9,000.00)	.00
01-14-6205-000	PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-14-6207-000	POSTAGE	.00	.00	500.00	500.00	(500.00)	.00
01-14-6265-030	ENGINEERING	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-14-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	12,000.00	12,000.00	(12,000.00)	.00
	TOTAL PLANNING & ZONING	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
	TOTAL FUND EXPENDITURES	406,651.37	406,651.37	2,729,500.00	2,684,465.00	(2,277,813.63)	15.15

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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	21,487.01	21,487.01	307,400.00	307,400.00	(285,912.99)	6.99
01-15-6103-100	BUILDING - PART TIME SALARIES	2,531.51	2,531.51	32,200.00	32,200.00	(29,668.49)	7.86
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,469.83	1,469.83	21,200.00	21,200.00	(19,730.17)	6.93
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	343.80	343.80	5,000.00	5,000.00	(4,656.20)	6.88
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,114.44	1,114.44	18,300.00	18,300.00	(17,185.56)	6.09
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,654.87	5,654.87	63,500.00	63,500.00	(57,845.13)	8.91
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	.00	.00	289,000.00	289,000.00	(289,000.00)	.00
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	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
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	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6407-000	FUEL	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-15-6421-000	MATERIAL & SUPPLIES-EQUIPMENT	.00	.00	9,200.00	9,200.00	(9,200.00)	.00
01-15-6423-000	MATERIAL & SUPPLIES-VEHICLES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	29.00	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	32,630.46	32,630.46	1,006,600.00	1,006,600.00	(973,969.54)	3.24
	TOTAL FUND EXPENDITURES	439,281.83	439,281.83	3,736,100.00	3,691,065.00	(3,251,783.17)	11.90
	FIRE & POLICE COMMISSION						
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
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	.00	.00	60,000.00	60,000.00	(60,000.00)	.00
	TOTAL FIRE & POLICE COMMISSION	.00	.00	78,800.00	78,800.00	(78,800.00)	.00
	TOTAL FUND EXPENDITURES	439,281.83	439,281.83	3,814,900.00	3,769,865.00	(3,330,583.17)	11.65
	TOTAL FUND EXPENDITURES	439,281.83	439,281.83	3,814,900.00	3,769,865.00	(3,330,583.17)	11.65

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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	264,460.80	264,460.80	3,520,800.00	3,520,800.00	(3,256,339.20)	7.51
01-20-6103-050	POLICE - FULL TIME NON-SWORN	20,505.61	20,505.61	286,500.00	286,500.00	(265,994.39)	7.16
01-20-6104-000	POLICE - OVERTIME	20,103.42	20,103.42	250,000.00	250,000.00	(229,896.58)	8.04
01-20-6106-000	VACATION PAYOUT	82,965.78	82,965.78	.00	.00	82,965.78	.00
01-20-6110-000	HOLIDAY PAY	15,314.16	15,314.16	.00	.00	15,314.16	.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	28,228.30	28,228.30	47,000.00	47,000.00	(18,771.70)	60.06
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,244.12	2,244.12	25,700.00	25,700.00	(23,455.88)	8.73
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	5,378.11	5,378.11	63,200.00	63,200.00	(57,821.89)	8.51
01-20-6128-000	IMRF - EMPLOYER EXPENSE	2,200.83	2,200.83	19,200.00	19,200.00	(16,999.17)	11.46
01-20-6132-000	POLICE PENSION - R.E. TAXES	14,672.38	14,672.38	2,528,900.00	2,528,900.00	(2,514,227.62)	.58
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	53,236.74	53,236.74	717,900.00	717,900.00	(664,663.26)	7.42
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	1,594.02	1,594.02	45,000.00	45,000.00	(43,405.98)	3.54
01-20-6211-100	LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200	FOOD / MEALS	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-20-6211-300	TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000	DUES & SUBSCRIPTIONS	8,725.00	8,725.00	86,300.00	86,300.00	(77,575.00)	10.11
01-20-6219-000	TELEPHONE & COMMUNICATION	244.30	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	2,276.24	2,276.24	60,000.00	60,000.00	(57,723.76)	3.79
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	65.00	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	115.00	115.00	30,000.00	30,000.00	(29,885.00)	.38
01-20-6403-000	OFFICE SUPPLIES	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-20-6404-000	AMMUNITION	3,430.80	3,430.80	15,000.00	15,000.00	(11,569.20)	22.87
01-20-6407-000	FUEL	.00	.00	50,000.00	50,000.00	(50,000.00)	.00
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	182.03	182.03	17,200.00	17,200.00	(17,017.97)	1.06
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	37.60	37.60	1,500.00	1,500.00	(1,462.40)	2.51
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	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-20-6521-000	MOTOR VEHICLES	.00	.00	110,000.00	110,000.00	(110,000.00)	.00
	TOTAL POLICE DEPARTMENT	525,980.24	525,980.24	8,097,800.00	8,097,800.00	(7,571,819.76)	6.50
	TOTAL FUND EXPENDITURES	965,262.07	965,262.07	11,912,700.00	11,867,665.00	(10,902,402.93)	8.13
	TOTAL FUND EXPENDITURES	965,262.07	965,262.07	11,912,700.00	11,867,665.00	(10,902,402.93)	8.13

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 1 MONTHS ENDING MAY 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	185,886.73	185,886.73	2,637,000.00	2,637,000.00	(2,451,113.27)	7.05
01-22-6103-100	FIRE - PART TIME SALARIES	3,284.89	3,284.89	28,500.00	28,500.00	(25,215.11)	11.53
01-22-6103-200	FIRE PREVENTION PAY	128.49	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	29,385.53	29,385.53	300,000.00	300,000.00	(270,614.47)	9.80
01-22-6106-000	VACATION PAYOUT	10,412.47	10,412.47	20,000.00	20,000.00	(9,587.53)	52.06
01-22-6108-000	SICK PAY PAYOUT	7,531.87	7,531.87	8,000.00	8,000.00	(468.13)	94.15
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	.00	.00	49,500.00	49,500.00	(49,500.00)	.00
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	258.71	258.71	1,800.00	1,800.00	(1,541.29)	14.37
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	3,347.40	3,347.40	44,100.00	44,100.00	(40,752.60)	7.59
01-22-6128-000	IMRF - EMPLOYER EXPENSE	128.46	128.46	2,600.00	2,600.00	(2,471.54)	4.94
01-22-6132-000	FIRE PENSION - R.E. TAXES	13,140.65	13,140.65	2,058,200.00	2,058,200.00	(2,045,059.35)	.64
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	35,700.96	35,700.96	639,800.00	639,800.00	(604,099.04)	5.58
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	2,637.85	2,637.85	58,300.00	58,300.00	(55,662.15)	4.52
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	54,197.72	54,197.72	37,000.00	37,000.00	17,197.72	146.48
01-22-6213-000	DUES & SUBSCRIPTIONS	175.00	175.00	11,900.00	11,900.00	(11,725.00)	1.47
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	250.00	250.00	10,000.00	10,000.00	(9,750.00)	2.50
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	209.35	209.35	14,700.00	14,700.00	(14,490.65)	1.42
01-22-6227-000	MAINT. SERVICES-VEHICLES	10,194.21	10,194.21	100,400.00	86,960.00	(76,765.79)	11.72
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	172.90	172.90	534,900.00	534,900.00	(534,727.10)	.03
01-22-6403-000	OFFICE SUPPLIES	277.97	277.97	4,500.00	4,500.00	(4,222.03)	6.18
01-22-6405-000	CLEANING SUPPLIES	842.32	842.32	6,500.00	6,500.00	(5,657.68)	12.96
01-22-6407-000	FUEL	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
01-22-6411-000	PUBLIC EDUCATION MATERIALS	1,786.62	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	29.58	29.58	114,700.00	114,700.00	(114,670.42)	.03
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	.00	11,400.00	11,400.00	(11,400.00)	.00
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	41.04	41.04	33,400.00	33,400.00	(33,358.96)	.12
01-22-6425-000	MATERIALS & SUPPLIES-OTHER EQU	654.24	654.24	6,900.00	6,900.00	(6,245.76)	9.48
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	.00	.00	66,100.00	66,100.00	(66,100.00)	.00
01-22-6525-000	BUILDING/EQUIPMENT	1,575.00	1,575.00	92,000.00	92,000.00	(90,425.00)	1.71
	TOTAL FIRE DEPARTMENT	362,249.96	362,249.96	7,193,100.00	7,233,024.83	(6,870,774.87)	5.01
	TOTAL FUND EXPENDITURES	1,327,512.03	1,327,512.03	19,105,800.00	19,100,689.83	(17,773,177.80)	6.95

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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	68,276.04	68,276.04	869,300.00	853,130.00	(784,853.96)	8.00
01-30-6103-050	PW-FULLTIME-BUILDINGS & GROUND	988.04	988.04	.00	.00	988.04	.00
01-30-6104-000	PUBLIC WORKS - OVERTIME	2,939.47	2,939.47	80,000.00	80,000.00	(77,060.53)	3.67
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	4,485.85	4,485.85	58,900.00	58,900.00	(54,414.15)	7.62
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,049.13	1,049.13	13,800.00	13,800.00	(12,750.87)	7.60
01-30-6128-000	IMRF - EMPLOYER EXPENSE	2,973.95	2,973.95	47,900.00	47,900.00	(44,926.05)	6.21
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	1,019.29	1,019.29	273,300.00	273,300.00	(272,280.71)	.37
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	1,500.00	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	1,334.69	1,334.69	114,600.00	215,420.00	(214,085.31)	.62
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	5,180.25	5,180.25	23,500.00	23,500.00	(18,319.75)	22.04
01-30-6231-100	TREE REPLACEMENT PROGRAM	49,250.00	49,250.00	91,000.00	91,000.00	(41,750.00)	54.12
01-30-6231-200	TREE REMOVAL-CONTRACT	1,356.50	1,356.50	30,000.00	30,000.00	(28,643.50)	4.52
01-30-6231-350	RESTORATION TREES-DIRT & SEED	220.00	220.00	5,500.00	5,500.00	(5,280.00)	4.00
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	.00	.00	2,310,600.00	2,310,600.00	(2,310,600.00)	.00
01-30-6251-000	ELECTRICITY	.00	.00	68,000.00	68,000.00	(68,000.00)	.00
01-30-6265-030	PROF. SERVICES-OTHER	1,896.30	1,896.30	48,800.00	74,370.00	(72,473.70)	2.55
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	.00	.00	52,500.00	52,500.00	(52,500.00)	.00
01-30-6403-000	OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6406-000	CLOTHING SUPPLIES	1,096.76	1,096.76	15,000.00	15,000.00	(13,903.24)	7.31
01-30-6407-000	FUEL	.00	.00	45,000.00	45,000.00	(45,000.00)	.00
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	2,098.42	2,098.42	43,200.00	43,200.00	(41,101.58)	4.86
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	505.88	505.88	10,500.00	10,500.00	(9,994.12)	4.82
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	1,078.95	1,078.95	36,600.00	36,600.00	(35,521.05)	2.95
01-30-6426-000	MATERIALS & SUPPLIES - MECH	4,871.00	4,871.00	20,000.00	20,000.00	(15,129.00)	24.36
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	6,774.30	6,774.30	48,000.00	48,000.00	(41,225.70)	14.11
01-30-6515-000	OPERATING EQUIPMENT	.00	.00	19,300.00	81,550.00	(81,550.00)	.00
01-30-6521-000	MOTOR VEHICLES	.00	.00	165,000.00	165,000.00	(165,000.00)	.00
01-30-6525-000	BUILDING/EQUIPMENT	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-30-6527-000	STREET & TRAFFIC SIGNS	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	32,363.93	32,363.93	42,200.00	42,200.00	(9,836.07)	76.69
01-30-6610-000	INSTALLMENT LEASE - INTEREST	3,778.55	3,778.55	4,000.00	4,000.00	(221.45)	94.46
	TOTAL PUBLIC WORKS DEPARTMENT	195,037.30	195,037.30	4,831,500.00	5,003,970.00	(4,808,932.70)	3.90

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 1 MONTHS ENDING MAY 31, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,522,549.33	1,522,549.33	23,937,300.00	24,104,659.83	(22,582,110.50)	6.32
TOTAL FUND EXPENDITURES	1,522,549.33	1,522,549.33	23,937,300.00	24,104,659.83	(22,582,110.50)	6.32
TOTAL FUND EXPENDITURES	1,522,549.33	1,522,549.33	23,937,300.00	24,104,659.83	(22,582,110.50)	6.32
TOTAL FUND EXPENDITURES	1,522,549.33	1,522,549.33	23,937,300.00	24,104,659.83	(22,582,110.50)	6.32
TOTAL FUND EXPENDITURES	1,522,549.33	1,522,549.33	23,937,300.00	24,104,659.83	(22,582,110.50)	6.32
TOTAL FUND EXPENDITURES	1,522,549.33	1,522,549.33	23,937,300.00	24,104,659.83	(22,582,110.50)	6.32
NET REVENUE OVER EXPENDITURES	(231,677.09)	(231,677.09)	(805,400.00)	(972,759.83)	741,082.74	(23.82)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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	(11,966.28)	(11,966.28)	5,450,400.00	5,450,400.00	(5,462,366.28)	(.22)
02-00-4816-000	WATER INFRASTRUCTURE	122.40	122.40	518,000.00	518,000.00	(517,877.60)	.02
02-00-4818-000	METER SALES	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
02-00-4820-000	WATER PENALTIES	13,810.80	13,810.80	55,000.00	55,000.00	(41,189.20)	25.11
02-00-4828-000	SEWER USAGE	86.40	86.40	663,200.00	663,200.00	(663,113.60)	.01
02-00-4829-000	SEWER INFRASTRUCTURE	134.40	134.40	515,000.00	515,000.00	(514,865.60)	.03
02-00-4830-000	SEWER PENALTIES	1,689.71	1,689.71	5,000.00	5,000.00	(3,310.29)	33.79
02-00-5102-000	INTEREST INCOME	3,114.67	3,114.67	35,000.00	35,000.00	(31,885.33)	8.90
02-00-5189-000	OTHER INCOME	3,506.75	3,506.75	5,000.00	5,000.00	(1,493.25)	70.14
	TOTAL UTILITY FUND REVENUE	10,498.85	10,498.85	7,251,600.00	7,251,600.00	(7,241,101.15)	.14
	TOTAL FUND REVENUE	10,498.85	10,498.85	7,251,600.00	7,251,600.00	(7,241,101.15)	.14

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2024

FUND 2 - UTILITY FUND

UTILITY FUND EXPENSES

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6103-000	UTILITY - FULL TIME SALARIES	134,482.31	134,482.31	1,767,300.00	1,767,300.00	(1,632,817.69)	7.61
02-95-6103-050	POLICE - FULL TIME NON-SWORN	2,068.34	2,068.34	.00	.00	2,068.34	.00
02-95-6103-100	UTILITY - PART TIME SALARIES	172.74	172.74	1,500.00	1,500.00	(1,327.26)	11.52
02-95-6103-200	FIRE PREVENTION PAY	124.63	124.63	.00	.00	124.63	.00
02-95-6104-000	UTILITY - OVERTIME	8,967.84	8,967.84	150,000.00	150,000.00	(141,032.16)	5.98
02-95-6106-000	VACATION PAYOUT	795.84	795.84	5,000.00	5,000.00	(4,204.16)	15.92
02-95-6108-000	SICK TIME PAYOUT	396.41	396.41	5,000.00	5,000.00	(4,603.59)	7.93
02-95-6110-000	HOLIDAY PAY	101.19	101.19	.00	.00	101.19	.00
02-95-6118-000	UNIFORM ALLOWANCE	.00	.00	1,800.00	1,800.00	(1,800.00)	.00
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	7,444.34	7,444.34	119,600.00	119,600.00	(112,155.66)	6.22
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	2,111.32	2,111.32	28,000.00	28,000.00	(25,888.68)	7.54
02-95-6128-000	IMRF - EMPLOYER EXPENSE	4,210.04	4,210.04	74,200.00	74,200.00	(69,989.96)	5.67
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	(554.50)	(554.50)	327,700.00	327,700.00	(328,254.50)	(.17)
02-95-6205-000	PRINTING	272.50	272.50	2,000.00	2,000.00	(1,727.50)	13.63
02-95-6207-000	POSTAGE	3,407.48	3,407.48	23,000.00	23,000.00	(19,592.52)	14.82
02-95-6211-000	CONFERENCE/TRAINING	720.17	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	10,212.80	10,212.80	120,000.00	120,000.00	(109,787.20)	8.51
02-95-6219-000	TELEPHONE & COMMUNICATION	130.00	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 PRO	.00	.00	24,000.00	24,000.00	(24,000.00)	.00
02-95-6237-000	EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
02-95-6249-000	MAYFAIR PUMPING STATION	.00	.00	6,300.00	6,300.00	(6,300.00)	.00
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	.00	.00	32,500.00	32,500.00	(32,500.00)	.00
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	.00	.00	46,300.00	46,300.00	(46,300.00)	.00
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	1,678.80	1,678.80	.00	.00	1,678.80	.00
02-95-6327-000	OTHER LEGAL SERVICES	2,725.00	2,725.00	35,000.00	35,000.00	(32,275.00)	7.79
02-95-6403-000	OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
02-95-6406-000	CLOTHING SUPPLIES	1,096.76	1,096.76	15,000.00	15,000.00	(13,903.24)	7.31
02-95-6407-000	FUEL	.00	.00	20,000.00	20,000.00	(20,000.00)	.00
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	47.17	47.17	30,400.00	30,400.00	(30,352.83)	.16
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	466.09	466.09	9,800.00	9,800.00	(9,333.91)	4.76
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	1,576.96	1,576.96	138,100.00	138,100.00	(136,523.04)	1.14
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	1,945.92	1,945.92	54,000.00	54,000.00	(52,054.08)	3.60
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	1,347.14	1,347.14	30,000.00	30,000.00	(28,652.86)	4.49
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	287.10	287.10	77,000.00	77,000.00	(76,712.90)	.37
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOO	.00	.00	17,500.00	17,500.00	(17,500.00)	.00
02-95-6455-000	WATER COST	.00	.00	3,374,700.00	3,374,700.00	(3,374,700.00)	.00
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	.00	.00	240,000.00	240,000.00	(240,000.00)	.00
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 1 MONTHS ENDING MAY 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	.00	.00	81,000.00	81,000.00	(81,000.00)	.00
02-95-6540-000	INFRASTRUCTURE IMPROVEMENT P	.00	.00	835,000.00	1,041,055.00	(1,041,055.00)	.00
02-95-6575-000	DEPRECIATION EXPENSE	50,416.67	50,416.67	625,000.00	625,000.00	(574,583.33)	8.07
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	236,651.06	236,651.06	9,576,400.00	9,836,347.00	(9,599,695.94)	2.41
	TOTAL FUND EXPENDITURES	236,651.06	236,651.06	9,576,400.00	9,836,347.00	(9,599,695.94)	2.41
	TOTAL FUND EXPENDITURES	236,651.06	236,651.06	9,576,400.00	9,836,347.00	(9,599,695.94)	2.41
	NET REVENUE OVER EXPENDITURES	(226,152.21)	(226,152.21)	(2,324,800.00)	(2,584,747.00)	2,358,594.79	(8.75)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 1 MONTHS ENDING MAY 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	60,753.11	60,753.11	736,500.00	736,500.00	(675,746.89)	8.25
03-00-5102-000	INTEREST INCOME	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
03-00-5112-000	FEDERAL GRANT	70,330.78	70,330.78	.00	.00	70,330.78	.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	131,083.89	131,083.89	1,053,400.00	1,053,400.00	(922,316.11)	12.44
	TOTAL FUND REVENUE	131,083.89	131,083.89	1,053,400.00	1,053,400.00	(922,316.11)	12.44
	MFT FUND EXPENSES						
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	.00	.00	7,500.00	7,500.00	(7,500.00)	.00
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	69,325.00	69,325.00	138,700.00	138,700.00	(69,375.00)	49.98
03-95-6613-000	PAYING AGENT FEES	1.75	1.75	500.00	500.00	(498.25)	.35
	TOTAL MFT FUND EXPENSES	69,326.75	69,326.75	1,741,700.00	1,891,700.00	(1,822,373.25)	3.66
	TOTAL FUND EXPENDITURES	69,326.75	69,326.75	1,741,700.00	1,891,700.00	(1,822,373.25)	3.66
	NET REVENUE OVER EXPENDITURES	61,757.14	61,757.14	(688,300.00)	(838,300.00)	900,057.14	7.37

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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	.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 EXPENSES						
08-95-6289-000	OTHER CONTRACTUAL SERVICES	.00	.00	425,000.00	425,000.00	(425,000.00)	.00
	TOTAL E911 FUND EXPENSES	.00	.00	425,000.00	425,000.00	(425,000.00)	.00
	TOTAL FUND EXPENDITURES	.00	.00	425,000.00	425,000.00	(425,000.00)	.00
	TOTAL 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 WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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	13,648.63	13,648.63	110,000.00	110,000.00	(96,351.37)	12.41
10-00-4815-000	NEWSPAPER ADS	2,597.50	2,597.50	17,500.00	17,500.00	(14,902.50)	14.84
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	16,246.13	16,246.13	127,500.00	127,500.00	(111,253.87)	12.74
	TOTAL FUND REVENUE	16,246.13	16,246.13	127,500.00	127,500.00	(111,253.87)	12.74
	HOTEL FUND EXPENSES						
10-95-6209-000	VILLAGE PUBLICATIONS	4,158.91	4,158.91	45,000.00	45,000.00	(40,841.09)	9.24
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	5,300.00	5,300.00	15,000.00	15,000.00	(9,700.00)	35.33
10-95-6251-000	ELECTRICITY	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
	TOTAL HOTEL FUND EXPENSES	9,458.91	9,458.91	72,500.00	72,500.00	(63,041.09)	13.05
	TOTAL FUND EXPENDITURES	9,458.91	9,458.91	72,500.00	72,500.00	(63,041.09)	13.05
	NET REVENUE OVER EXPENDITURES	6,787.22	6,787.22	55,000.00	55,000.00	(48,212.78)	12.34

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 1 MONTHS ENDING MAY 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	13,091.26	13,091.26	410,000.00	410,000.00	(396,908.74)	3.19
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	13,091.26	13,091.26	410,000.00	410,000.00	(396,908.74)	3.19
	TOTAL FUND REVENUE	13,091.26	13,091.26	410,000.00	410,000.00	(396,908.74)	3.19
	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	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
	TOTAL ROOSEVELT ROAD TIF	.00	.00	50,000.00	50,000.00	(50,000.00)	.00
	TOTAL FUND EXPENDITURES	.00	.00	50,000.00	50,000.00	(50,000.00)	.00
	NET REVENUE OVER EXPENDITURES	13,091.26	13,091.26	360,000.00	360,000.00	(346,908.74)	3.64
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 1 MONTHS ENDING MAY 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	.00	541,300.00	541,300.00	(541,300.00)	.00
	TOTAL DEBT SERVICE FUND REVENUE	.00	.00	541,300.00	541,300.00	(541,300.00)	.00
	TOTAL FUND REVENUE	.00	.00	541,300.00	541,300.00	(541,300.00)	.00
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	.00	150,400.00	150,400.00	(150,400.00)	.00
30-00-6613-000	PAYING AGENT FEES	476.75	476.75	1,000.00	1,000.00	(523.25)	47.68
	TOTAL DEPARTMENT 00	476.75	476.75	541,400.00	541,400.00	(540,923.25)	.09
	TOTAL FUND EXPENDITURES	476.75	476.75	541,400.00	541,400.00	(540,923.25)	.09
	NET REVENUE OVER EXPENDITURES	(476.75)	(476.75)	(100.00)	(100.00)	(376.75)	(476.75)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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	27,121.06	27,121.06	2,580,900.00	2,580,900.00	(2,553,778.94)	1.05
31-00-5102-000	INTEREST INCOME	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
	TOTAL DEBT SERVICE FUND - 2021 BONDS	27,121.06	27,121.06	2,585,900.00	2,585,900.00	(2,558,778.94)	1.05
	TOTAL FUND REVENUE	27,121.06	27,121.06	2,585,900.00	2,585,900.00	(2,558,778.94)	1.05
	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	255,100.00	255,100.00	711,700.00	711,700.00	(456,600.00)	35.84
31-00-6613-000	PAYING AGENT FEES	1.75	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 EXPENDITU	255,101.75	255,101.75	2,818,900.00	2,818,900.00	(2,563,798.25)	9.05
	TOTAL FUND EXPENDITURES	255,101.75	255,101.75	2,818,900.00	2,818,900.00	(2,563,798.25)	9.05
	NET REVENUE OVER EXPENDITURES	(227,980.69)	(227,980.69)	(233,000.00)	(233,000.00)	5,019.31	(97.85)

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET

FOR THE 1 MONTHS ENDING MAY 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	85,209.46	85,209.46	1,210,000.00	1,210,000.00	(1,124,790.54)	7.04
40-00-5102-000	INVESTMENT INCOME	2,076.60	2,076.60	.00	.00	2,076.60	.00
	TOTAL CAPITAL PROJECTS FUND REVENUE	87,286.06	87,286.06	1,210,000.00	1,210,000.00	(1,122,713.94)	7.21
	TOTAL FUND REVENUE	87,286.06	87,286.06	1,210,000.00	1,210,000.00	(1,122,713.94)	7.21
	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	.00	35,000.00	35,000.00	(35,000.00)	.00
40-00-6609-100	PROMISSARY NOTE - PRINCIPAL	6,337.59	6,337.59	77,800.00	77,800.00	(71,462.41)	8.15
40-00-6610-000	INSTALLMENT DEBT - INTEREST	.00	.00	5,300.00	5,300.00	(5,300.00)	.00
40-00-6610-100	PROMISSARY NOTE - INTEREST	8,525.41	8,525.41	100,700.00	100,700.00	(92,174.59)	8.47
40-00-6803-000	TRANSFER TO DEBT SERVICE	.00	.00	540,400.00	540,400.00	(540,400.00)	.00
	TOTAL CAPITAL PROJECTS EXPENDIT	14,863.00	14,863.00	839,200.00	839,200.00	(824,337.00)	1.77
	TOTAL FUND EXPENDITURES	14,863.00	14,863.00	839,200.00	839,200.00	(824,337.00)	1.77
	NET REVENUE OVER EXPENDITURES	72,423.06	72,423.06	370,800.00	370,800.00	(298,376.94)	19.53

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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	547.91	547.91	3,500.00	3,500.00	(2,952.09)	15.65
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	547.91	547.91	13,363,500.00	13,363,500.00	(13,362,952.09)	.00
	TOTAL FUND REVENUE	547.91	547.91	13,363,500.00	13,363,500.00	(13,362,952.09)	.00
	CAP PROJ FND 2021 BNDS EXPENDS						
41-00-6265-100	ENGINEERING	.00	.00	1,148,000.00	1,148,000.00	(1,148,000.00)	.00
41-00-6530-000	ROAD IMPROVEMENTS	.00	.00	4,015,000.00	4,015,000.00	(4,015,000.00)	.00
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	188,349.75	188,349.75	2,970,000.00	2,970,000.00	(2,781,650.25)	6.34
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 EX	188,349.75	188,349.75	9,674,700.00	9,674,700.00	(9,486,350.25)	1.95
	TOTAL FUND EXPENDITURES	188,349.75	188,349.75	9,674,700.00	9,674,700.00	(9,486,350.25)	1.95
	NET REVENUE OVER EXPENDITURES	(187,801.84)	(187,801.84)	3,688,800.00	3,688,800.00	(3,876,601.84)	(5.09)