

Village of Westchester



**Financial Report
Fiscal Year 2025
For the Seven Months Ending
November 30, 2024**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
NOVEMBER 2024

GENERAL FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 1,106,293	\$ 11,848,652	\$ 23,131,900	\$ 23,131,900
EXPENDITURES	\$ 1,759,381	\$ 13,259,005	\$ 23,937,300	\$ 23,937,300

Unaudited Beginning Fund Balance (05/01/2024)	\$ 8,198,611
Transfers In/(Out)	\$ -
Current Fund Balance (11/30/2024)	<u>\$ 6,788,259</u>

UTILITY FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ (124,400)	\$ 5,060,698	\$ 7,251,600	\$ 7,251,600
EXPENDITURES	\$ 699,329	\$ 5,362,146	\$ 9,576,400	\$ 9,782,455

Unaudited Beginning Fund Balance (05/01/2024)	\$ 11,594,963
Transfers In/(Out)	\$ -
Current Fund Balance (11/30/2024)	<u>\$ 11,293,515</u>

MOTOR FUEL TAX

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 71,085	\$ 672,895	\$ 1,053,400	\$ 1,053,400
EXPENDITURES	\$ 378,869	\$ 474,216	\$ 1,741,700	\$ 1,741,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 677,417
Transfers In/(Out)	\$ -
Current Fund Balance (11/30/2024)	<u>\$ 876,096</u>

911 FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 181,845	\$ 550,000	\$ 550,000
EXPENDITURES	\$ -	\$ 116,547	\$ 425,000	\$ 425,000

Unaudited Beginning Fund Balance (05/01/2024)	\$ (720,759)
Transfers In/(Out)	\$ -
Current Fund Balance (11/30/2024)	<u>\$ (655,461)</u>

VILLAGE OF WESTCHESTER
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HOTEL/MOTEL TAX FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 91,051	\$ 127,500	\$ 110,000
EXPENDITURES	\$ 13,052	\$ 112,320	\$ 142,500	\$ 142,500

Unaudited Beginning Fund Balance (05/01/2024)	\$ (4,976)
Transfers In/(Out)	\$ -
Current Fund Balance (11/30/2024)	<u>\$ (26,245)</u>

ROOSEVELT RD TIF

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 12,829	\$ 374,954	\$ 410,000	\$ 410,000
EXPENDITURES	\$ 12,850	\$ 46,678	\$ 50,000	\$ 50,000

Unaudited Beginning Fund Balance (05/01/2024)	\$ (561,052)
Transfers In/(Out)	\$ -
Current Fund Balance (11/30/2024)	<u>\$ (232,776)</u>

DEBT SERVICE FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 75,645	\$ 541,300	\$ 541,300
EXPENDITURES	\$ 2	\$ 75,647	\$ 541,400	\$ 541,400

Unaudited Beginning Fund Balance (05/01/2024)	\$ 564
Transfers In/(Out)	\$ -
Current Fund Balance (11/30/2024)	<u>\$ 562</u>

DEBT SERVICE FUND - 2021 BONDS

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 25,388	\$ 1,462,252	\$ 2,585,900	\$ 2,585,900
EXPENDITURES	\$ 795,100	\$ 1,050,202	\$ 2,818,900	\$ 2,818,900

Unaudited Beginning Fund Balance (05/01/2024)	\$ 1,377,134
Transfers In/(Out)	\$ -
Current Fund Balance (11/30/2024)	<u>\$ 1,789,184</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
NOVEMBER 2024

CAPITAL PROJECTS FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 96,846	\$ 690,330	\$ 1,210,000	\$ 1,210,000
EXPENDITURES	\$ 14,863	\$ 219,887	\$ 839,200	\$ 839,200

Unaudited Beginning Fund Balance (05/01/2024)	\$ (268,862)
Transfers In/(Out)	\$ -
Current Fund Balance (11/30/2024)	<u>\$ 201,582</u>

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 84	\$ 591,036	\$ 13,363,500	\$ 13,363,500
EXPENDITURES	\$ 825,863	\$ 5,989,625	\$ 9,674,700	\$ 9,674,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 6,584,008
Transfers In/(Out)	\$ -
Current Fund Balance (11/30/2024)	<u>\$ 1,185,420</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 10,159,396
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 11,293,515
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (232,776)</u>
 TOTAL	 <u>\$ 21,220,135</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of November 2024

<u>FUND</u>	Total Fund Cash
General Fund	1,610,077
MFT Fund	756,294
Police Forfeiture Fund	21,371
E-911 Fund	321,379
Hotel/Motel Tax Fund	(9,705)
Debt Service Fund	3,578
Debt Service Fund - 2021 Funds	1,784,997
Capital Projects Fund	(53,336)
Capital Projects Fund - 2021 GO Bond Project	1,251,651
Water and Sewer (Utility) Fund (Enterprise Fund)	2,022,896
Refundable Deposits Fund (Fiduciary Fund)	774,614
Roosevelt Rd. TIF Fund	1,547,974
Cermak - Oxford St. TIF	35,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 11/30/2024	10,066,849
Prior Period Cash and Investments Balance - 10/31/2024	12,231,063
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	22,586
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)	24,243
Republic Bank Operating Account (Non Interest Bearing)	1,127,850
Republic Bank Money Market Account (Interest Bearing)	984,042
IL Funds Money Market Account ¹ Average daily yield 4.797% (Local Government Investment Pool)	6,656,199
IL Funds E-Pay Account ¹ Average daily yield 4.797% (Local Government Investment Pool)	196,641
US Bank Foreign Fire Insurance Account	79,079
IMET Investment Funds ² - Total Net Return, 1 Year - 5.29%	826,756
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 12/31/2023	147,490
TOTAL BANK BALANCES at 11/30/2024	10,083,536

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	1,845,108
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	6,000,000
Total of Other Bank Accounts Fully Insured	79,079

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.

VILLAGE OF WESTCHESTER
NOVEMBER 2024 FINANCIAL STATEMENT SUMMARY

BRIEF NOTES:

- Any Board-approved budget amendments are included in the Amended Budget column. The percentage of budget earned for revenues or percentage of the budget expended for expenditures is relative to the Amended Budget column.
- Negative revenues or expenditures in any account for the current period may show on the report due to accounting adjustments such as reclassifications or cost allocations made during the period.

For the month, total General Fund revenues are \$1.110 million and expenditures are \$1.763 million resulting in expenditures over revenues in the amount of \$653 thousand for the month. For the fiscal year so far, expenditures exceed revenues by \$1.4 million.

Below is a brief explanation of activity and the overall financial position through November 2024, the seventh month of Fiscal Year 2025.

GENERAL FUND REVENUES

- Significant revenue items are noted below:
 - Local Taxes – for the year, Gaming Taxes are \$183 thousand, and Places for Eating Taxes are \$165.2 thousand. Their budgets are \$299.5 and \$270.0 thousand respectively, and both of these revenues are slightly over their budgeted pace through seven months of the fiscal year. Local Gas Tax revenue is \$14.9 thousand for the month. The total through November of \$98.2 thousand is roughly \$6.2 thousand less than last year's through November. The budgeted amount is \$177.6 thousand. Telecommunications taxes are \$34.2 thousand for November and \$231.1 thousand for the year. With a total budget of \$418.5 thousand, Telecommunication taxes are on slightly under the budgeted pace so far in the fiscal year. Cable franchise taxes are \$67 thousand for the month and \$194.5 thousand for the year with a budgeted amount of \$313 thousand. The cable franchise taxes are normally received quarterly. This revenue is 62 percent of the budget so far.
 - Real Estate Taxes – For the year so far, \$1.163 million out of a budget of \$3.153 million has been received. Additionally, fire pension real estate taxes of \$1.057 million and police pension taxes of \$1.407 million have been received for the through November.
 - Natural Gas and Electric Utility Taxes total \$385.2 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. The Electric utility taxes are tracking over the budget so far at 61 percent, but the Natural Gas is lagging at 31 percent of the budget. According to an article in the Wall Street Journal, a glut of natural gas supply is depressing prices and prompting cutbacks in America's drilling fields. Futures prices are down 30 percent from a peak in June 2023. This decrease in natural gas prices has affected the Village's natural gas utility tax revenue negatively. We will expect to see higher gas tax revenue upcoming in the winter months and more gas usage.

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- Intergovernmental Revenues - Personal Property Replacement Taxes are received in eight installments for the fiscal year. Total receipts so far are \$78.3 thousand for the year with a budgeted amount of \$265.1 thousand. State Income Tax is \$189.5 thousand for November and \$1.769 million for the year. This is over 62 percent of the budgeted amount of \$2.834 million. The budget amount is almost \$100 thousand, or 3.6 percent greater than fiscal year 2024's.
- Sales Taxes are \$157.5 thousand for the month and were \$164.8 thousand in November 2023. The Village has collected \$1.092 million thousand for the year or 56 percent of the fiscal year 2025 budget of \$1.960 million. Local Use Tax revenue is \$47.3 thousand for the month and \$347.8 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 percent and 1 percent respectively from fiscal year 2024's amounts.

The Cannabis Tax totals \$15.4 thousand through November with an annual budget of \$26.4 thousand. This tax is based on state cannabis sales and is shared with the State of Illinois and other municipalities. A recent report states revenue from marijuana sales in Illinois were down a little more than 2 percent in September as compared to last September, the first year-over-year decline since the state began recreational sales nearly five years ago. The Dispensary Tax totals \$54.7 thousand through November with an annual budget of \$169.2 thousand. This tax is locally imposed on the dispensary located in Westchester. This revenue is under the budgeted pace at 32.3 percent so far in this fiscal year.

- Building permit receipts are \$349.6 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 \$5.9 thousand for the month and \$56.6 thousand for the year. The annual budget is \$95 thousand, a decrease from the prior year's \$114 thousand budget. Both of these revenues are running better than that budgeted pace through seven months of the fiscal year.
- Liquor Licenses were billed at almost \$134 thousand in the month of November. The annual revenues are \$150.8 thousand. The Village has budgeted \$145 thousand for this revenue.
- Photo Enforcement Fees are \$77.7 thousand for the month and \$491.7 thousand through November. For the year, they are almost 82 percent of the annual budget of \$602 thousand. This budget amount is nearly \$100 thousand more than the prior year's budget.
- There have been no revenue collections for Overweight Truck Fines due to short-staffing of officers in the Police Department.
- Ambulance Fee receipts are \$159.4 thousand for the month and \$988 thousand for the year. This total is over 56 percent of the budget. The budget amount is \$1.750 million. The Village is projecting a decrease in revenue of over \$100 thousand for these fees compared to fiscal year 2024.

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- Rubbish revenue is \$818 thousand through November. The rubbish billings along with the recording of its revenue is on a bi-monthly basis. The annual budget is \$2.410 million but was based on the prior rubbish collector's higher rates.
- Interest income allocated to the General Fund remains strong at almost \$100 thousand for the year so far. The total budget amount is \$70 thousand.
- During the fiscal year, the Village has been awarded and received State grant money in the amount of \$18.2 thousand from the Illinois Law Enforcement Training and Standards Board for in-car and body-worn cameras. In prior months, a \$15 thousand grant for tree inventory and management has been received from the Morton Arboretum, and almost \$2.2 thousand in federal money has been received during the year for a 50 percent reimbursement for bullet proof vest purchases. A contribution of \$17 thousand was received from S.B.C. Waste Solutions in August for recycling and ecological programs. A grant of \$10 thousand was received during the month of October from the Village liability insurance provider for body-worn cameras.
- Overall, total revenue received in the General Fund totals \$11.849 million and is over 51 percent of the budgeted amount of \$23.132 million.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for November are \$1.759 million and \$13.260 million for the year. With seven months of the fiscal year completed, 55.5 percent of the total FY 2025 budget of \$23.937 million has been spent. Significant department expenditures are summarized next:

- Village President and Board: Expenditures total \$48.7 thousand through November and consist of mainly salaries and professional organization annual fees.
- Administration: The Administration department's expenditures are \$1.345 million through November and are over 79 percent of the budgeted amount of \$1.687 million. This includes interest of \$565.1 thousand on 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 respectively.
- Information Technology: Total expenditures through November are \$369.4 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 \$347.5 thousand through November and consist primarily of salaries, personnel related costs, and plan review services. The total department's budget is just over \$1 million for the year and 34.5 percent of the budget has been expended so far.
- Fire and Police Commission: Expenditures are \$43.4 thousand through November. The annual budget is \$78.8 thousand.

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- Police Department: Total department expenditures for the month are \$475.7 thousand and \$4.584 million through November totaling just under 57 percent of the annual budget of almost \$8.1 million. Overtime costs of \$223.2 thousand are running over their budgeted pace at 89 percent of the total budget of \$250 thousand. This is due to a staffing shortage.

Pension expenditures are \$1.430 million for the year. Pension expenditures are based on pension revenues and are ultimately a net zero transaction in the General Fund. The levy for the police pension has been increased from prior years.

- Fire Department: Total department expenditures for the month are \$357.8 thousand and \$4.123 million through November. This is 57 percent of the annual budget of \$7.193 million. Due to the aging condition, vehicle maintenance expenditures and equipment expenditures have been significant so far in the fiscal year. Overtime of \$291 thousand is also running high due to staffing shortages.

Like the Police Department, pension expenditures for the pension tax levy are based on pension revenue. Over \$1.071 million has been expended for pensions for the year. The pension levy and related expenditures have also been increased from prior years.

- Public Works Department: Total department expenditures for the month are \$326.7 thousand and \$2.401 million through November. This includes monthly rubbish service expenditures of \$135.3 thousand. Total rubbish expenditures for the year total \$1.029 million, but we have only recorded six months of expenditures due to timing of the billings. Rubbish expenditures are 43 percent of the total department's expenditures. The total Public Works budget is \$4.832 million for the fiscal year and 50 percent has been expended so far through seven months of the fiscal year.

UTILITY FUND

- Utility Fund revenues are total \$5.061 million through November. The October billing and recorded revenue was the second billing to reflect the new water and sewer rates. Revenues are recorded simultaneously with the user billings on a bi-monthly basis. Total revenues are budgeted at \$7.252 million for the fiscal year.
- Utility Fund expenses are almost \$700 thousand for the month and \$5.362 million through November. This total includes the water usage cost to the Village in the amount of \$1.719 million, two vehicle purchases allocated to the fund in the amount of \$232.4 thousand, costs for the Kensington Avenue water main project in the amount of almost \$800 thousand, and depreciation expense of \$353 thousand. Note that the water usage cost the Village pays for has recorded six months of billings instead of seven due to timing.

The total amended budget in the Utility Fund is \$9.782 million for the fiscal year. Almost 55 percent of this fund's budget has been expended through November.

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- The Utility Fund is recording expenses over revenues of \$301.4 thousand for the fiscal year so far. Note that the Village has budgeted expenses over revenues in the amount of \$2.531 million primarily due to needed infrastructure improvements. This budgeted deficit is to be funded from reserves.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$64.8 thousand and is \$447.6 thousand for the year. This is slightly over the budgeted pace at 61 percent. In prior months, the Village has received federal grant money through the State in the total amount of \$190.7 thousand for the Wedgwood Bridge and Gladstone Street projects.

Sidewalk replacement expenditures of \$102.5 thousand were incurred during the month. Additionally, there was a payment totaling \$269.3 thousand for principal and interest on the Village's Alternate Revenue Source – Motor Fuel Tax Bonds. Total expenditures for the month are \$378.9 thousand and total \$474.2 thousand through November. For the year, revenues exceed expenditures by almost \$200 thousand. The fund is budgeting expenditures over revenues for the year in the amount of \$688.3 thousand. This budget deficit will be funded with available fund balance reserves.

E-911 FUND

- For the year, cellular 911 phone taxes of \$181.8 thousand have been received in July. This is a reimbursement from the South West Cook County Consolidated Dispatch agency and is based on prior dispatch service expenditures charged to this fund. For the year, \$116.5 thousand in expenditures have been incurred. This amount will be reimbursed from the aforementioned agency in an upcoming month.

HOTEL/MOTEL TAX FUND

- There were no Hotel/Motel Fund revenues in November. So far, taxes of \$73 thousand have been received through November, special events revenue of \$9 thousand, and newspaper ad revenue of almost \$8 thousand have been received for the year. Total revenues are \$91.1 thousand for the year with expenditures of \$112.3 thousand. Expenditures consist primarily of \$30.2 thousand for the newsletter publication and \$81.7 thousand for special events. The fund is recording expenditures over revenues of \$21.3 thousand through November.

ROOSEVELT ROAD TIF FUND

- In the Roosevelt Rd. TIF fund, real estate taxes of \$375 thousand have been received for the year so far. Expenditures total \$46.7 thousand for the year and are for legal and professional services.

DEBT SERVICE FUND (Fund 30)

- This fund accounts for debt payments on the 2015 and 2021A bonds that are both funded by Non-Home Rule Sales Tax. Annually, interest is due by June 15 with principal and interest due by December 15. Interest of \$75.2 thousand was paid in the month of June. Total principal, interest, and paying agent fees for year are budgeted at \$541.4 thousand. There was no activity for the month of November in this fund.

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

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

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

Total Real Estate tax revenues of \$1.417 million have been received in total for the year. A bond principal payment of \$540 thousand and interest of \$255.1 thousand were made in November for the December 1 due date. The fund is recording revenues over expenditures of \$412 thousand through November.

CAPITAL PROJECTS FUND (Fund 40)

- Non-Home Rule Sales Taxes of \$95.7 thousand have been received in November and total \$677.9 thousand for the year. 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 November for the promissory note on the Village Hall building purchase. In a prior month, \$40.2 thousand was paid for the installment contract related to the ambulance purchase. Annual expenditures so far in the fund are \$220 thousand. Total budgeted expenditures are \$839.2 thousand. This amount includes the aforementioned transfer of \$540.4 thousand for debt service.

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

- For the month of November, \$826 thousand was expended for infrastructure projects and improvements and almost \$6 million for the year in total. Close to \$9.4 million is budgeted for capital expenditures for the fiscal year. These expenditures are currently funded with available bond proceeds received in the prior year. The remaining referendum bonds are expected to be issued later in the current fiscal year.

Through November, American Rescue Plan Act (ARPA) grant money of roughly \$361.8 thousand has been received from Cook County as a partial reimbursement for the Green Alleys project. In August, \$227.3 thousand was received from the Metropolitan Water Reclamation District also for the Green Alleys project.

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET FOR THE 7 MONTHS ENDING NOVEMBER 30, 2024

FUND 1 - GENERAL FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
<u>GENERAL FUND REVENUE</u>							
01-00-4102-000	REAL ESTATE TAXES	6,505.10	1,163,102.37	3,152,800.00	3,152,800.00	(1,989,697.63)	36.89
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	5,449.39	1,056,760.64	2,528,900.00	2,528,900.00	(1,472,139.36)	41.79
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	6,336.67	1,406,587.91	2,058,200.00	2,058,200.00	(651,612.09)	68.34
01-00-4202-000	UTILITY TAX-ELECTRIC	34,269.87	281,491.23	465,000.00	465,000.00	(183,508.77)	60.54
01-00-4203-000	GAMING TAX	28,656.90	183,031.90	299,500.00	299,500.00	(116,468.10)	61.11
01-00-4205-000	UTILITY TAX-NATURAL GAS	15,758.04	103,723.01	331,200.00	331,200.00	(227,476.99)	31.32
01-00-4206-000	PLACES FOR EATING TAX	21,016.17	165,194.02	270,000.00	270,000.00	(104,805.98)	61.18
01-00-4207-000	TELECOMMUNICATION TAXES	34,238.14	231,142.04	418,500.00	418,500.00	(187,357.96)	55.23
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	88,508.46	37,000.00	37,000.00	51,508.46	239.21
01-00-4212-000	AMUSEMENT TAX	2,555.25	15,319.87	21,000.00	21,000.00	(5,680.13)	72.95
01-00-4215-000	LOCAL GAS TAX	14,846.08	98,225.59	177,600.00	177,600.00	(79,374.41)	55.31
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	66,973.39	194,509.46	313,000.00	313,000.00	(118,490.54)	62.14
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	.00	78,301.74	265,100.00	265,100.00	(186,798.26)	29.54
01-00-4402-100	PPRT - POLICE PENSION	.00	15,660.34	30,100.00	30,100.00	(14,439.66)	52.03
01-00-4402-200	PPRT - FIRE PENSION	.00	10,440.24	15,800.00	15,800.00	(5,359.76)	66.08
01-00-4403-000	STATE INCOME TAX	189,514.92	1,769,025.42	2,834,000.00	2,834,000.00	(1,064,974.58)	62.42
01-00-4405-000	STATE SALES TAX	157,507.69	1,092,490.28	1,960,000.00	1,960,000.00	(867,509.72)	55.74
01-00-4406-000	LOCAL USE TAX	47,307.94	347,809.12	698,200.00	698,200.00	(350,390.88)	49.82
01-00-4407-000	CANNABIS TAX	2,076.36	15,431.91	26,400.00	26,400.00	(10,968.09)	58.45
01-00-4408-000	DISPENSARY TAX	.00	54,691.74	169,200.00	169,200.00	(114,508.26)	32.32
01-00-4503-000	BUILDING PERMITS-RES	31,850.63	349,599.97	455,000.00	455,000.00	(105,400.03)	76.84
01-00-4503-200	HOME COMPLIANCE PERMITS	5,850.00	56,555.00	95,000.00	95,000.00	(38,445.00)	59.53
01-00-4503-700	FIRE INSPECTION FEES	.00	2,270.70	4,300.00	4,300.00	(2,029.30)	52.81
01-00-4507-000	BUSINESS LICENSES	9,915.62	47,511.62	57,000.00	57,000.00	(9,488.38)	83.35
01-00-4509-000	GAMING LICENSES	1,268.78	3,368.78	10,500.00	10,500.00	(7,131.22)	32.08
01-00-4511-000	CONTRACTOR LICENSES	7,150.00	42,500.00	79,000.00	79,000.00	(36,500.00)	53.80
01-00-4512-000	SOLICITOR'S LICENSE	.00	1,750.00	.00	.00	1,750.00	.00
01-00-4515-000	VEHICLE STICKER	521.51	21,109.39	372,800.00	372,800.00	(351,690.61)	5.66
01-00-4515-900	LATE FEE-STICKER	400.00	20,628.00	7,500.00	7,500.00	13,128.00	275.04
01-00-4527-000	LIQUOR LICENSES	133,786.70	150,836.70	145,000.00	145,000.00	5,836.70	104.03
01-00-4531-000	TOBACCO LICENSES	938.90	1,138.90	1,300.00	1,300.00	(161.10)	87.61
01-00-4701-000	ALARM FINES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4702-000	POLICE FINES	9,002.75	53,168.25	82,000.00	82,000.00	(28,831.75)	64.84
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	630.00	13,312.20	24,000.00	24,000.00	(10,687.80)	55.47
01-00-4703-000	CODE ENFORCEMENT FINES	100.00	3,505.58	4,100.00	4,100.00	(594.42)	85.50
01-00-4704-000	PHOTO ENFORCEMENT	77,657.10	491,687.92	602,000.00	602,000.00	(110,312.08)	81.68
01-00-4705-000	POLICE TOWING	1,000.00	14,500.00	36,000.00	36,000.00	(21,500.00)	40.28
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000	RENT	14,964.30	104,750.10	179,600.00	179,600.00	(74,849.90)	58.32
01-00-4810-000	AMBULANCE FEES	159,395.88	988,065.16	1,750,000.00	1,750,000.00	(761,934.84)	56.46
01-00-4812-000	RUBBISH	(103.61)	817,879.88	2,410,000.00	2,410,000.00	(1,592,120.12)	33.94
01-00-4813-000	RUBBISH - PENALTIES	5,266.21	22,641.08	35,000.00	35,000.00	(12,358.92)	64.69
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	4,848.98	99,681.07	70,000.00	70,000.00	29,681.07	142.40
01-00-5104-000	LOCAL GRANTS	.00	27,000.00	25,000.00	25,000.00	2,000.00	108.00
01-00-5107-000	STATE GRANT	.00	18,240.00	200,000.00	200,000.00	(181,760.00)	9.12
01-00-5108-000	SALE OF FIXED ASSETS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-00-5112-000	FEDERAL GRANTS	.00	15,000.00	.00	.00	15,000.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5112-100 FEDERAL GRANT - POLICE DEPT	.00	2,164.28	.00	.00	2,164.28	.00
01-00-5122-000 REIMBURSEMENT	2,059.77	47,458.38	49,000.00	49,000.00	(1,541.62)	96.85
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	.00	6,906.64	20,300.00	20,300.00	(13,393.36)	34.02
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	.00	921.20	13,000.00	13,000.00	(12,078.80)	7.09
01-00-5122-200 REIMBURSEMENT-INSURANCE	.00	7,362.02	15,000.00	15,000.00	(7,637.98)	49.08
01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION	6,607.58	37,376.46	5,000.00	5,000.00	32,376.46	747.53
01-00-5125-000 REBATE-COOK CO GASOLINE TAXES	.00	4,696.80	4,500.00	4,500.00	196.80	104.37
01-00-5140-000 SIDEWALK	.00	.00	17,500.00	17,500.00	(17,500.00)	.00
01-00-5142-000 TREE PROGRAM	.00	710.00	14,000.00	14,000.00	(13,290.00)	5.07
01-00-5189-000 MISCELLANEOUS INCOME	170.00	2,898.77	25,000.00	25,000.00	(22,101.23)	11.60
01-00-5719-000 TRANSFER FROM UTILITY FUND	.00	.00	89,200.00	89,200.00	(89,200.00)	.00
TOTAL GENERAL FUND REVENUE	1,106,293.01	11,848,651.84	23,131,900.00	23,131,900.00	(11,283,248.16)	51.22
TOTAL FUND REVENUE	1,106,293.01	11,848,651.84	23,131,900.00	23,131,900.00	(11,283,248.16)	51.22

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 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	2,318.21	16,160.19	28,500.00	28,500.00	(12,339.81)	56.70
01-10-6124-000 SOCIAL SECURITY - EMPLOYER	143.69	1,268.98	1,800.00	1,800.00	(531.02)	70.50
01-10-6126-000 MEDICARE EXPENSE - EMPLOYER	33.61	296.78	500.00	500.00	(203.22)	59.36
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	550.00	1,954.74	11,700.00	11,700.00	(9,745.26)	16.71
01-10-6213-000 DUES & SUBSCRIPTIONS	2,216.76	22,495.82	23,700.00	23,700.00	(1,204.18)	94.92
01-10-6265-030 PROF. SERVICES-OTHER	3,750.00	3,750.00	50,000.00	50,000.00	(46,250.00)	7.50
01-10-6289-000 OTHER CONTRACTUAL EXPENSES	.00	2,500.00	41,000.00	41,000.00	(38,500.00)	6.10
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	9,012.27	48,699.01	195,100.00	195,100.00	(146,400.99)	24.96
ADMINISTRATION						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	29,681.06	203,950.48	398,800.00	398,800.00	(194,849.52)	51.14
01-11-6104-000 ADMINISTRATION OVERTIME	.00	972.39	500.00	500.00	472.39	194.48
01-11-6122-000 UNEMPLOYMENT COMPENSATION	.00	7,412.71	.00	.00	7,412.71	.00
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	1,828.06	12,779.55	24,800.00	24,800.00	(12,020.45)	51.53
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	427.52	2,988.69	5,800.00	5,800.00	(2,811.31)	51.53
01-11-6128-000 IMRF- EMPLOYER EXPENSE	1,611.95	12,843.29	21,500.00	21,500.00	(8,656.71)	59.74
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	4,184.03	30,384.08	59,300.00	59,300.00	(28,915.92)	51.24
01-11-6203-000 CONTRACT/LEGAL NOTICES	(50.00)	945.00	3,000.00	3,000.00	(2,055.00)	31.50
01-11-6205-000 PRINTING	691.14	1,667.14	7,400.00	7,400.00	(5,732.86)	22.53
01-11-6207-000 POSTAGE	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-11-6211-000 CONFERENCE/TRAINING	909.96	3,111.41	32,900.00	32,900.00	(29,788.59)	9.46
01-11-6213-000 DUES & SUBSCRIPTIONS	.00	3,666.21	4,100.00	4,100.00	(433.79)	89.42
01-11-6215-000 INSURANCE & BONDING	105,514.40	222,293.60	480,000.00	480,000.00	(257,706.40)	46.31
01-11-6216-000 PAYROLL PROCESSING CHARGE	990.63	6,922.86	18,000.00	18,000.00	(11,077.14)	38.46
01-11-6217-000 BANKING SERVICE FEES	2,814.74	22,286.72	30,000.00	30,000.00	(7,713.28)	74.29
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	(6,258.08)	2,143.72	2,300.00	2,300.00	(156.28)	93.21
01-11-6237-000 EQUIPMENT RENTAL	.00	1,021.56	5,000.00	5,000.00	(3,978.44)	20.43
01-11-6265-000 PROF. SERVICES-AUDIT	.00	21,750.00	64,200.00	64,200.00	(42,450.00)	33.88
01-11-6265-030 PROF. SERVICES-OTHER	3,100.00	10,475.76	93,500.00	93,500.00	(83,024.24)	11.20
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	576.01	8,423.68	60,000.00	60,000.00	(51,576.32)	14.04
01-11-6327-000 OTHER LEGAL SERVICES	38,808.12	195,587.47	200,000.00	200,000.00	(4,412.53)	97.79
01-11-6403-000 OFFICE SUPPLIES	359.82	3,346.68	10,000.00	10,000.00	(6,653.32)	33.47
01-11-6419-000 MATERIALS & SUPPLIES-OFFICES	200.00	1,200.00	3,000.00	3,000.00	(1,800.00)	40.00
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	40.00	115.00	2,500.00	2,500.00	(2,385.00)	4.60
01-11-6610-000 INSTALLMENT DEBT-INTEREST	282,572.50	565,145.00	.00	.00	565,145.00	.00
01-11-6700-000 CONTINGENCY	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
TOTAL ADMINISTRATION	468,001.86	1,341,433.00	1,686,600.00	1,686,600.00	(345,167.00)	79.53

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 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	1,432.74	10,023.17	17,600.00	17,600.00	(7,576.83)	56.95
01-13-6104-000 IT OVERTIME	92.96	1,261.88	.00	.00	1,261.88	.00
01-13-6124-000 SOCIAL SECURITY - EMPLOYER	90.84	673.58	1,100.00	1,100.00	(426.42)	61.23
01-13-6126-000 MEDICARE EXPENSE - EMPLOYER	21.25	157.54	300.00	300.00	(142.46)	52.51
01-13-6128-000 IMRF - EMPLOYER EXPENSE	82.57	523.94	1,000.00	1,000.00	(476.06)	52.39
01-13-6150-000 EMPLOYEE INSURANCE	172.58	1,205.74	2,300.00	2,300.00	(1,094.26)	52.42
01-13-6219-000 TELEPHONE & COMMUNICATIONS	4,197.02	35,774.74	76,000.00	76,000.00	(40,225.26)	47.07
01-13-6225-000 MAINT. SERVICES -EQUIPMENT	6,293.30	6,293.30	11,000.00	11,000.00	(4,706.70)	57.21
01-13-6265-030 PROF. SERVICES -OTHER	12,149.16	90,512.67	164,500.00	164,500.00	(73,987.33)	55.02
01-13-6509-000 COMPUTER HARDWARE	32,925.40	137,166.69	249,300.00	249,300.00	(112,133.31)	55.02
01-13-6511-000 COMPUTER SOFTWARE	2,262.50	51,085.41	249,700.00	249,700.00	(198,614.59)	20.46
01-13-6525-000 BUILDING / EQUIPMENT	4,210.00	34,701.68	45,000.00	45,000.00	(10,298.32)	77.11
TOTAL INFORMATION TECHNOLOGY	63,930.32	369,380.34	817,800.00	817,800.00	(448,419.66)	45.17
PLANNING & ZONING						
01-14-6203-000 CONTRACT/LEGAL NOTICES	.00	168.00	9,000.00	9,000.00	(8,832.00)	1.87
01-14-6205-000 PRINTING	.00	62.40	500.00	500.00	(437.60)	12.48
01-14-6207-000 POSTAGE	.00	.00	500.00	500.00	(500.00)	.00
01-14-6265-030 ENGINEERING	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-14-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	12,000.00	12,000.00	(12,000.00)	.00
TOTAL PLANNING & ZONING	.00	230.40	30,000.00	30,000.00	(29,769.60)	.77

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 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	23,484.03	159,367.00	307,400.00	307,400.00	(148,033.00)	51.84
01-15-6103-100	BUILDING - PART TIME SALARIES	2,514.12	18,444.05	32,200.00	32,200.00	(13,755.95)	57.28
01-15-6104-000	BUILDING - OVERTIME	.00	389.71	.00	.00	389.71	.00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,593.11	10,915.99	21,200.00	21,200.00	(10,284.01)	51.49
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	372.58	2,553.06	5,000.00	5,000.00	(2,446.94)	51.06
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,409.54	8,711.48	18,300.00	18,300.00	(9,588.52)	47.60
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,349.92	36,716.15	63,500.00	63,500.00	(26,783.85)	57.82
01-15-6203-000	CONTRACT/LEGAL NOTICES	63.00	133.00	1,000.00	1,000.00	(867.00)	13.30
01-15-6205-000	PRINTING	65.00	65.00	1,500.00	1,500.00	(1,435.00)	4.33
01-15-6207-000	POSTAGE	.00	8.50	1,500.00	1,500.00	(1,491.50)	.57
01-15-6211-000	CONFERENCE/TRAINING	279.20	645.01	10,900.00	10,900.00	(10,254.99)	5.92
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	2,300.00	6,900.00	14,700.00	14,700.00	(7,800.00)	46.94
01-15-6265-030	PROF. SERVICES-OTHER	.00	10,778.25	289,000.00	289,000.00	(278,221.75)	3.73
01-15-6265-100	PROF. SERVICES-ENGINEERING	1,275.00	1,275.00	30,000.00	30,000.00	(28,725.00)	4.25
01-15-6266-000	PLAN REVIEW SERVICES	15,177.38	87,798.92	150,000.00	150,000.00	(62,201.08)	58.53
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	1,022.44	1,114.44	1,500.00	1,500.00	(385.56)	74.30
01-15-6407-000	FUEL	76.89	511.40	2,000.00	2,000.00	(1,488.60)	25.57
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	.00	660.00	2,000.00	2,000.00	(1,340.00)	33.00
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	83.64	146.98	1,500.00	1,500.00	(1,353.02)	9.80
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	69.99	339.99	3,800.00	3,800.00	(3,460.01)	8.95
01-15-6521-000	MOTOR VEHICLES	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
TOTAL BUILDING DEPARTMENT		55,135.84	347,473.93	1,006,600.00	1,006,600.00	(659,126.07)	34.52
FIRE & POLICE COMMISSION							
01-18-6203-000	CONTRACT/LEGAL NOTICES	120.22	1,079.30	2,000.00	2,000.00	(920.70)	53.97
01-18-6211-000	CONFERENCE & TRAINING	.00	.00	1,300.00	1,300.00	(1,300.00)	.00
01-18-6213-000	DUES & SUBSCRIPTIONS	400.00	400.00	500.00	500.00	(100.00)	80.00
01-18-6265-020	PROF. SERVICES-LEGAL	696.40	6,526.50	15,000.00	15,000.00	(8,473.50)	43.51
01-18-6265-030	PROF. SERVICES-OTHER	1,897.00	35,393.05	60,000.00	60,000.00	(24,606.95)	58.99
TOTAL FIRE & POLICE COMMISSION		3,113.62	43,398.85	78,800.00	78,800.00	(35,401.15)	55.07

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 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	252,150.79	1,817,648.57	3,520,800.00	3,520,800.00	(1,703,151.43)	51.63
01-20-6103-050 POLICE - FULL TIME NON-SWORN	19,741.75	140,047.52	286,500.00	286,500.00	(146,452.48)	48.88
01-20-6104-000 POLICE - OVERTIME	32,645.45	223,206.24	250,000.00	250,000.00	(26,793.76)	89.28
01-20-6106-000 VACATION PAYOUT	.00	93,632.59	.00	.00	93,632.59	.00
01-20-6108-000 SICK PAY PAYOUT	.00	44,148.38	.00	.00	44,148.38	.00
01-20-6110-000 HOLIDAY PAY	80,366.57	98,177.64	.00	.00	98,177.64	.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	4,190.12	45,507.43	47,000.00	47,000.00	(1,492.57)	96.82
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,563.97	16,465.39	25,700.00	25,700.00	(9,234.61)	64.07
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	5,493.66	33,559.65	63,200.00	63,200.00	(29,640.35)	53.10
01-20-6128-000 IMRF - EMPLOYER EXPENSE	1,601.90	11,417.04	19,200.00	19,200.00	(7,782.96)	59.46
01-20-6132-000 POLICE PENSION - R.E. TAXES	11,183.40	1,430,248.73	2,528,900.00	2,528,900.00	(1,098,651.27)	56.56
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	39,695.95	328,410.29	717,900.00	717,900.00	(389,489.71)	45.75
01-20-6205-000 PRINTING	.00	2,246.76	5,500.00	5,500.00	(3,253.24)	40.85
01-20-6207-000 POSTAGE	.00	283.09	1,000.00	1,000.00	(716.91)	28.31
01-20-6211-000 POLICE CONFERENCE/TRAINING	815.00	5,795.88	45,000.00	45,000.00	(39,204.12)	12.88
01-20-6211-100 LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200 FOOD / MEALS	.00	529.04	2,000.00	2,000.00	(1,470.96)	26.45
01-20-6211-300 TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	13,240.00	88,392.35	86,300.00	86,300.00	2,092.35	102.42
01-20-6219-000 TELEPHONE & COMMUNICATION	.00	244.30	.00	.00	244.30	.00
01-20-6223-000 MAINT. SERVICES-BUILDING & OFF	600.00	1,376.47	1,500.00	1,500.00	(123.53)	91.76
01-20-6225-000 MAINT. SERVICES-EQUIPMENT	800.00	1,304.00	4,000.00	4,000.00	(2,696.00)	32.60
01-20-6227-000 MAINT. SERVICES-VEHICLES	1,223.28	36,540.95	60,000.00	60,000.00	(23,459.05)	60.90
01-20-6249-000 COMMUNITY RELATIONS	.00	321.43	15,000.00	15,000.00	(14,678.57)	2.14
01-20-6265-030 PROF. SERVICES-OTHER	25.00	6,331.44	5,500.00	5,500.00	831.44	115.12
01-20-6265-040 PROF. SERVICES-ANIMAL CONTROL	.00	484.16	500.00	500.00	(15.84)	96.83
01-20-6289-000 OTHER CONTRACTUAL EXPENSES	.00	16,677.34	30,000.00	30,000.00	(13,322.66)	55.59
01-20-6403-000 OFFICE SUPPLIES	(48.93)	376.48	2,500.00	2,500.00	(2,123.52)	15.06
01-20-6404-000 AMMUNITION	.00	4,883.80	15,000.00	9,500.00	(4,616.20)	51.41
01-20-6407-000 FUEL	3,581.14	19,644.23	50,000.00	50,000.00	(30,355.77)	39.29
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,046.26	4,506.56	17,200.00	26,000.00	(21,493.44)	17.33
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	790.60	8,485.13	25,000.00	25,000.00	(16,514.87)	33.94
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	200.79	1,192.38	1,500.00	1,500.00	(307.62)	79.49
01-20-6449-000 COMMUNITY RELATIONS	1,633.49	3,780.67	9,000.00	9,000.00	(5,219.33)	42.01
01-20-6509-000 COMPUTER HARDWARE	.00	791.15	8,000.00	8,000.00	(7,208.85)	9.89
01-20-6515-000 OPERATING EQUIPMENT	.00	.00	42,500.00	42,500.00	(42,500.00)	.00
01-20-6516-000 WEAPONS	2,165.69	3,914.54	10,000.00	6,700.00	(2,785.46)	58.43
01-20-6521-000 MOTOR VEHICLES	.00	93,502.00	110,000.00	110,000.00	(16,498.00)	85.00
TOTAL POLICE DEPARTMENT	475,705.88	4,584,073.62	8,097,800.00	8,097,800.00	(3,513,726.38)	56.61

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 7 MONTHS ENDING NOVEMBER 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	206,686.47	1,436,203.59	2,637,000.00	2,637,000.00	(1,200,796.41)	54.46
01-22-6103-100 FIRE - PART TIME SALARIES	.00	6,919.50	28,500.00	28,500.00	(21,580.50)	24.28
01-22-6103-200 FIRE PREVENTION PAY	.00	128.49	25,000.00	25,000.00	(24,871.51)	.51
01-22-6103-300 WAGES - PRECEPTOR PAY	180.00	940.00	10,800.00	10,800.00	(9,860.00)	8.70
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	41,191.16	291,234.54	300,000.00	300,000.00	(8,765.46)	97.08
01-22-6106-000 VACATION PAYOUT	.00	23,145.81	20,000.00	20,000.00	3,145.81	115.73
01-22-6108-000 SICK PAY PAYOUT	.00	46,711.39	8,000.00	8,000.00	38,711.39	583.89
01-22-6110-000 HOLIDAY PAY	21,984.90	54,792.12	.00	.00	54,792.12	.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	2,397.50	24,656.67	49,500.00	49,500.00	(24,843.33)	49.81
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	367.18	2,384.09	1,800.00	1,800.00	584.09	132.45
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,832.44	25,838.41	44,100.00	44,100.00	(18,261.59)	58.59
01-22-6128-000 IMRF - EMPLOYER EXPENSE	335.50	1,875.47	2,600.00	2,600.00	(724.53)	72.13
01-22-6132-000 FIRE PENSION - R.E. TAXES	8,680.54	1,071,391.59	2,058,200.00	2,058,200.00	(986,808.41)	52.05
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	33,041.50	244,744.27	639,800.00	639,800.00	(395,055.73)	38.25
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	11.11	300.00	300.00	(288.89)	3.70
01-22-6211-000 CONFERENCE/TRAINING	183.96	35,869.70	58,300.00	58,300.00	(22,430.30)	61.53
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	328.19	63,618.33	37,000.00	37,000.00	26,618.33	171.94
01-22-6213-000 DUES & SUBSCRIPTIONS	.00	7,354.00	11,900.00	11,900.00	(4,546.00)	61.80
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	155.00	6,518.08	10,000.00	10,000.00	(3,481.92)	65.18
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	.00	8,445.64	14,700.00	14,700.00	(6,254.36)	57.45
01-22-6227-000 MAINT. SERVICES-VEHICLES	15,869.65	108,364.53	100,400.00	100,400.00	7,964.53	107.93
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUN	4,622.00	6,622.00	11,000.00	11,000.00	(4,378.00)	60.20
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	6,935.05	449,399.69	534,900.00	534,900.00	(85,500.31)	84.02
01-22-6403-000 OFFICE SUPPLIES	222.80	1,533.18	4,500.00	4,500.00	(2,966.82)	34.07
01-22-6405-000 CLEANING SUPPLIES	(213.22)	4,705.97	6,500.00	6,500.00	(1,794.03)	72.40
01-22-6407-000 FUEL	623.76	3,397.39	25,000.00	25,000.00	(21,602.61)	13.59
01-22-6411-000 PUBLIC EDUCATION MATERIALS	1,119.26	10,345.32	17,900.00	17,900.00	(7,554.68)	57.80
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	22.77	100.00	100.00	(77.23)	22.77
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	2,146.12	94,358.59	114,700.00	114,700.00	(20,341.41)	82.27
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	540.59	1,023.78	11,400.00	11,400.00	(10,376.22)	8.98
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	.00	35,111.90	33,400.00	33,400.00	1,711.90	105.13
01-22-6425-000 MATERIALS & SUPPLIES - OTHER	189.94	6,683.44	6,900.00	6,900.00	(216.56)	96.86
01-22-6515-000 OPERATING EQUIPMENT	.00	.00	9,000.00	9,000.00	(9,000.00)	.00
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	1,615.00	28,572.98	66,100.00	66,100.00	(37,527.02)	43.23
01-22-6525-000 BUILDING/EQUIPMENT	4,744.70	20,382.20	92,000.00	92,000.00	(71,617.80)	22.15
TOTAL FIRE DEPARTMENT	357,779.99	4,123,306.54	7,193,100.00	7,193,100.00	(3,069,793.46)	57.32

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 7 MONTHS ENDING NOVEMBER 30, 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	65,134.98	482,528.52	869,300.00	869,300.00	(386,771.48)	55.51
01-30-6104-000 PUBLIC WORKS - OVERTIME	4,236.36	27,475.11	80,000.00	80,000.00	(52,524.89)	34.34
01-30-6106-000 VACATION PAYOUT	622.75	622.75	2,500.00	2,500.00	(1,877.25)	24.91
01-30-6108-000 SICK TIME PAYOUT	2,075.84	2,075.84	2,500.00	2,500.00	(424.16)	83.03
01-30-6118-000 UNIFORM ALLOWANCE	87.50	87.50	1,800.00	1,800.00	(1,712.50)	4.86
01-30-6124-000 SOCIAL SECURITY - EMPLOYER	4,477.28	31,850.57	58,900.00	58,900.00	(27,049.43)	54.08
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	1,047.11	7,448.91	13,800.00	13,800.00	(6,351.09)	53.98
01-30-6128-000 IMRF - EMPLOYER EXPENSE	3,830.72	26,717.12	47,900.00	47,900.00	(21,182.88)	55.78
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	1,664.24	178,698.69	273,300.00	273,300.00	(94,601.31)	65.39
01-30-6205-000 PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000 POSTAGE	.00	97.98	500.00	500.00	(402.02)	19.60
01-30-6211-000 CONFERENCE/TRAINING	422.48	1,897.89	3,000.00	3,000.00	(1,102.11)	63.26
01-30-6213-000 DUES & SUBSCRIPTIONS	1,861.35	3,523.65	5,800.00	5,800.00	(2,276.35)	60.75
01-30-6219-000 TELEPHONE & COMMUNICATION	.00	69.30	2,000.00	2,000.00	(1,930.70)	3.47
01-30-6223-000 MAINT. SERVICES-BUILDING & OFF	7,275.57	37,212.72	114,600.00	114,600.00	(77,387.28)	32.47
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	241.50	4,829.81	41,800.00	41,800.00	(36,970.19)	11.55
01-30-6227-000 MAINT. SERVICES-VEHICLES	139.02	545.02	17,000.00	17,000.00	(16,454.98)	3.21
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	10,360.50	23,500.00	23,500.00	(13,139.50)	44.09
01-30-6231-100 TREE REPLACEMENT PROGRAM	42,210.00	91,460.00	91,000.00	91,000.00	460.00	100.51
01-30-6231-200 TREE REMOVAL-CONTRACT	.00	14,410.50	30,000.00	30,000.00	(15,589.50)	48.04
01-30-6231-350 RESTORATION TREES-DIRT & SEED	.00	2,760.00	5,500.00	5,500.00	(2,740.00)	50.18
01-30-6231-400 EMERGENCY TREE & STORM CARE	.00	6,875.00	40,000.00	40,000.00	(33,125.00)	17.19
01-30-6233-000 DISPOSAL CHARGES	2,100.00	9,835.73	35,000.00	35,000.00	(25,164.27)	28.10
01-30-6237-000 EQUIPMENT RENTAL	.00	5,292.10	13,300.00	13,300.00	(8,007.90)	39.79
01-30-6243-000 GAS HEATING	.00	.00	20,000.00	20,000.00	(20,000.00)	.00
01-30-6245-000 RUBBISH EXPENSE	135,312.50	1,028,533.16	2,310,600.00	2,310,600.00	(1,282,066.84)	44.51
01-30-6251-000 ELECTRICITY	6,765.12	33,305.40	68,000.00	68,000.00	(34,694.60)	48.98
01-30-6265-030 PROF. SERVICES-OTHER	1,943.64	26,821.40	48,800.00	48,800.00	(21,978.60)	54.96
01-30-6265-100 PROF. SERVICES-ENGINEERING	2,503.00	2,503.00	16,500.00	16,500.00	(13,997.00)	15.17
01-30-6289-000 OTHER CONTRACTUAL EXPENSES	4,410.00	25,395.00	34,800.00	34,800.00	(9,405.00)	72.97
01-30-6289-200 CONTRACTUAL EXPENSE-MOWING	12,964.00	38,714.00	52,500.00	52,500.00	(13,786.00)	73.74
01-30-6403-000 OFFICE SUPPLIES	44.22	198.41	1,500.00	1,500.00	(1,301.59)	13.23
01-30-6406-000 CLOTHING SUPPLIES	932.70	5,898.69	15,000.00	15,000.00	(9,101.31)	39.32
01-30-6407-000 FUEL	829.45	7,923.32	45,000.00	45,000.00	(37,076.68)	17.61
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	6,139.74	14,279.79	43,200.00	43,200.00	(28,920.21)	33.06
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	370.45	1,395.49	10,500.00	10,500.00	(9,104.51)	13.29
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	2,122.30	13,453.62	36,600.00	36,600.00	(23,146.38)	36.76
01-30-6426-000 MATERIALS & SUPPLIES - MECH	3,440.38	17,494.94	20,000.00	20,000.00	(2,505.06)	87.47
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	6,200.58	16,309.07	48,000.00	48,000.00	(31,690.93)	33.98
01-30-6515-000 OPERATING EQUIPMENT	.00	12,944.00	19,300.00	19,300.00	(6,356.00)	67.07
01-30-6521-000 MOTOR VEHICLES	.00	155,751.70	165,000.00	165,000.00	(9,248.30)	94.39
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	5,296.10	7,379.20	25,000.00	25,000.00	(17,620.80)	29.52
01-30-6609-000 INSTALLMENT LEASE - PRINCIPAL	.00	42,113.90	42,200.00	42,200.00	(86.10)	99.80
01-30-6610-000 INSTALLMENT LEASE - INTEREST	.00	3,919.53	4,000.00	4,000.00	(80.47)	97.99
TOTAL PUBLIC WORKS DEPARTMENT	326,700.88	2,401,008.83	4,831,500.00	4,831,500.00	(2,430,491.17)	49.69

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2024

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,759,380.66	13,259,004.52	23,937,300.00	23,937,300.00	(10,678,295.48)	55.39
NET REVENUE OVER EXPENDITURES	(653,087.65)	(1,410,352.68)	(805,400.00)	(805,400.00)	(604,952.68)	(175.11)

VILLAGE OF WESTCHESTER
DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2024

FUND 2 - UTILITY FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
<u>UTILITY FUND REVENUE</u>							
02-00-4814-000	WATER USAGE	(166,269.07)	3,779,333.28	5,450,400.00	5,450,400.00	(1,671,066.72)	69.34
02-00-4816-000	WATER INFRASTRUCTURE	92.91	259,624.40	518,000.00	518,000.00	(258,375.60)	50.12
02-00-4818-000	METER SALES	475.00	14,498.31	5,000.00	5,000.00	9,498.31	289.97
02-00-4820-000	WATER PENALTIES	26,902.03	78,342.18	55,000.00	55,000.00	23,342.18	142.44
02-00-4828-000	SEWER USAGE	156.35	545,955.89	663,200.00	663,200.00	(117,244.11)	82.32
02-00-4829-000	SEWER INFRASTRUCTURE	92.90	256,288.39	515,000.00	515,000.00	(258,711.61)	49.76
02-00-4830-000	SEWER PENALTIES	5,349.25	13,677.85	5,000.00	5,000.00	8,677.85	273.56
02-00-5102-000	INTEREST INCOME	8,651.11	108,430.00	35,000.00	35,000.00	73,430.00	309.80
02-00-5189-000	OTHER INCOME	149.89	4,548.15	5,000.00	5,000.00	(451.85)	90.96
TOTAL UTILITY FUND REVENUE		(124,399.63)	5,060,698.45	7,251,600.00	7,251,600.00	(2,190,901.55)	69.79
TOTAL FUND REVENUE		(124,399.63)	5,060,698.45	7,251,600.00	7,251,600.00	(2,190,901.55)	69.79

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 7 MONTHS ENDING NOVEMBER 30, 2024

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>UTILITY FUND EXPENSES</u>						
02-95-6103-000 UTILITY - FULL TIME SALARIES	127,842.19	934,206.37	1,767,300.00	1,767,300.00	(833,093.63)	52.86
02-95-6103-050 POLICE - FULL TIME NON-SWORN	1,679.39	7,557.56	.00	.00	7,557.56	.00
02-95-6103-100 UTILITY - PART TIME SALARIES	.00	364.03	1,500.00	1,500.00	(1,135.97)	24.27
02-95-6103-200 FIRE PREVENTION PAY	2,633.18	14,412.15	.00	.00	14,412.15	.00
02-95-6104-000 UTILITY - OVERTIME	10,767.56	73,663.95	150,000.00	150,000.00	(76,336.05)	49.11
02-95-6106-000 VACATION PAYOUT	335.33	2,356.28	5,000.00	5,000.00	(2,643.72)	47.13
02-95-6108-000 SICK TIME PAYOUT	1,117.76	5,899.62	5,000.00	5,000.00	899.62	117.99
02-95-6110-000 HOLIDAY PAY	5,358.59	7,317.21	.00	.00	7,317.21	.00
02-95-6118-000 UNIFORM ALLOWANCE	120.40	238.70	1,800.00	1,800.00	(1,561.30)	13.26
02-95-6124-000 SOCIAL SECURITY - EMPLOYER	7,329.55	51,778.93	119,600.00	119,600.00	(67,821.07)	43.29
02-95-6126-000 MEDICARE EXPENSE - EMPLOYER	2,155.07	14,880.87	28,000.00	28,000.00	(13,119.13)	53.15
02-95-6128-000 IMRF - EMPLOYER EXPENSE	6,219.77	42,344.52	74,200.00	74,200.00	(31,855.48)	57.07
02-95-6150-000 HEALTH/DENTAL/LIFE INSURANCE	11,935.63	170,039.02	327,700.00	327,700.00	(157,660.98)	51.89
02-95-6205-000 PRINTING	.00	684.70	2,000.00	2,000.00	(1,315.30)	34.24
02-95-6207-000 POSTAGE	3,610.90	13,667.49	23,000.00	23,000.00	(9,332.51)	59.42
02-95-6211-000 CONFERENCE/TRAINING	184.82	1,428.82	2,900.00	2,900.00	(1,471.18)	49.27
02-95-6213-000 DUES & SUBSCRIPTIONS	29,700.00	40,400.00	70,600.00	114,400.00	(74,000.00)	35.31
02-95-6215-000 INSURANCE & BONDING	26,378.60	55,573.40	120,000.00	120,000.00	(64,426.60)	46.31
02-95-6219-000 TELEPHONE & COMMUNICATION	130.00	994.11	3,000.00	3,000.00	(2,005.89)	33.14
02-95-6225-000 MAINT. SERVICES-EQUIPMENT	2,521.50	6,218.08	61,000.00	61,000.00	(54,781.92)	10.19
02-95-6227-000 MAINT. SERVICES-VEHICLES	.00	520.00	6,100.00	6,100.00	(5,580.00)	8.52
02-95-6229-100 MAINT. SERVICES-SEWER	9,800.00	9,800.00	72,000.00	72,000.00	(62,200.00)	13.61
02-95-6233-000 DISPOSAL CHARGES	1,070.00	9,513.25	40,000.00	40,000.00	(30,486.75)	23.78
02-95-6235-300 FLOOD PROOFING ASSISTANCE PROG	1,500.00	3,500.00	24,000.00	24,000.00	(20,500.00)	14.58
02-95-6237-000 EQUIPMENT RENTAL	.00	250.00	5,000.00	5,000.00	(4,750.00)	5.00
02-95-6249-000 MAYFAIR PUMPING STATION	.00	977.50	6,300.00	6,300.00	(5,322.50)	15.52
02-95-6250-000 OVERHEAD TANK & GROUNDS	.00	.00	4,300.00	4,300.00	(4,300.00)	.00
02-95-6251-000 ELECTRICITY	4,412.70	22,623.54	50,000.00	50,000.00	(27,376.46)	45.25
02-95-6255-000 MAINT. SERVICES-WATER MAINS	1,448.00	27,870.00	32,500.00	32,500.00	(4,630.00)	85.75
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	969.50	18,006.58	46,300.00	46,300.00	(28,293.42)	38.89
02-95-6265-100 PROF. SERVICES-ENGINEERING	24,018.26	234,262.16	352,900.00	352,900.00	(118,637.84)	66.38
02-95-6289-000 OTHER CONTRACTUAL EXPENSES	1,727.86	7,240.21	.00	.00	7,240.21	.00
02-95-6327-000 OTHER LEGAL SERVICES	3,025.00	19,750.00	35,000.00	35,000.00	(15,250.00)	56.43
02-95-6403-000 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
02-95-6406-000 CLOTHING SUPPLIES	932.71	5,898.80	15,000.00	15,000.00	(9,101.20)	39.33
02-95-6407-000 FUEL	370.57	1,859.19	20,000.00	20,000.00	(18,140.81)	9.30
02-95-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	89.58	7,770.86	30,400.00	30,400.00	(22,629.14)	25.56
02-95-6423-000 MATERIALS & SUPPLIES-VEHICLES	108.63	1,763.75	9,800.00	9,800.00	(8,036.25)	18.00
02-95-6424-000 MATERIALS & SUPPLIES-METERS	78.80	2,475.08	7,500.00	7,500.00	(5,024.92)	33.00
02-95-6425-000 MATERIALS & SUPPLIES-OTHER	3,074.52	37,046.39	138,100.00	133,525.00	(96,478.61)	27.74
02-95-6426-000 MATERIALS & SUPPLIES-WATER MN	700.00	22,398.90	54,000.00	54,000.00	(31,601.10)	41.48
02-95-6435-000 MATERIALS & SUPPLIES-SEWER	1,981.12	3,364.09	30,000.00	30,000.00	(26,635.91)	11.21
02-95-6437-000 MATERIALS & SUPPLIES- PLUMBING	1,360.44	96,784.94	77,000.00	104,100.00	(7,315.06)	92.97
02-95-6438-000 MATERIALS & SUPPLIES-CRESTWOOD	445.11	5,908.24	17,500.00	17,500.00	(11,591.76)	33.76
02-95-6455-000 WATER COST	266,406.66	1,718,628.60	3,374,700.00	3,374,700.00	(1,656,071.40)	50.93
02-95-6515-000 OPERATING EQUIPMENT	.00	11,540.00	118,400.00	118,400.00	(106,860.00)	9.75
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	232,424.30	240,000.00	240,000.00	(7,575.70)	96.84
02-95-6533-000 WATER METERS	.00	4,424.69	7,500.00	7,500.00	(3,075.31)	59.00

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FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6535-000 FIRE HYDRANTS	55,575.00	55,575.00	51,000.00	55,575.00	.00	100.00
02-95-6537-000 WATER/SEWER RESTORATION	29,797.95	56,023.53	81,000.00	81,000.00	(24,976.47)	69.16
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	.00	797,849.02	835,000.00	1,041,055.00	(243,205.98)	76.64
02-95-6575-000 DEPRECIATION EXPENSE	50,416.67	352,916.69	625,000.00	625,000.00	(272,083.31)	56.47
02-95-6607-000 IEPA LOAN - PRINCIPAL	.00	109,322.45	219,600.00	219,600.00	(110,277.55)	49.78
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	29,941.84	59,600.00	59,600.00	(29,658.16)	50.24
02-95-6609-000 INSTALLMENT LEASE - PRINCIPAL	.00	9,749.97	9,800.00	9,800.00	(50.03)	99.49
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	140.98	200.00	200.00	(59.02)	70.49
02-95-6700-000 CONTINGENCY	.00	.00	150,000.00	79,100.00	(79,100.00)	.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	699,329.32	5,362,146.36	9,576,400.00	9,782,455.00	(4,420,308.64)	54.81
NET REVENUE OVER EXPENDITURES	(823,728.95)	(301,447.91)	(2,324,800.00)	(2,530,855.00)	2,229,407.09	(11.91)

VILLAGE OF WESTCHESTER
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FUND 3 - MOTOR FUEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>MOTOR FUEL TAX FUND REVENUE</u>						
03-00-4417-000 ALLOTMENT INCOME	64,849.42	447,609.43	736,500.00	736,500.00	(288,890.57)	60.78
03-00-5102-000 INTEREST INCOME	6,235.30	34,539.70	30,000.00	30,000.00	4,539.70	115.13
03-00-5112-000 FEDERAL GRANT	.00	190,745.89	.00	.00	190,745.89	.00
03-00-5189-000 OTHER INCOME	.00	.00	286,900.00	286,900.00	(286,900.00)	.00
TOTAL MOTOR FUEL TAX FUND REVENUE	71,084.72	672,895.02	1,053,400.00	1,053,400.00	(380,504.98)	63.88
TOTAL FUND REVENUE	71,084.72	672,895.02	1,053,400.00	1,053,400.00	(380,504.98)	63.88
<u>MFT FUND EXPENDITURES</u>						
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	102,490.00	111,190.00	134,500.00	134,500.00	(23,310.00)	82.67
03-95-6265-100 PROF. SERVICES-ENGINEERING	.00	5,998.50	7,500.00	7,500.00	(1,501.50)	79.98
03-95-6281-000 LOCAL RD. & STREET IMPROVEMENT	.00	.00	985,500.00	985,500.00	(985,500.00)	.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	7,052.69	18,373.90	50,000.00	50,000.00	(31,626.10)	36.75
03-95-6603-100 BOND PAYMENT-PRINCIPAL	200,000.00	200,000.00	200,000.00	200,000.00	.00	100.00
03-95-6605-100 BOND PAYMENT-INTEREST	69,325.00	138,650.00	138,700.00	138,700.00	(50.00)	99.96
03-95-6613-000 PAYING AGENT FEES	1.75	3.50	500.00	500.00	(496.50)	.70
TOTAL MFT FUND EXPENDITURES	378,869.44	474,215.90	1,741,700.00	1,741,700.00	(1,267,484.10)	27.23
NET REVENUE OVER EXPENDITURES	(307,784.72)	198,679.12	(688,300.00)	(688,300.00)	886,979.12	28.87

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FUND 8 - 911 FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	<u>911 FUND REVENUE</u>						
08-00-5105-200	CELLULAR 911PHONE TAX	.00	181,844.73	550,000.00	550,000.00	(368,155.27)	33.06
	TOTAL 911 FUND REVENUE	.00	181,844.73	550,000.00	550,000.00	(368,155.27)	33.06
	TOTAL FUND REVENUE	.00	181,844.73	550,000.00	550,000.00	(368,155.27)	33.06
	<u>E911 FUND EXPENDITURES</u>						
08-95-6289-000	OTHER CONTRACTUAL SERVICES	.00	116,546.75	425,000.00	425,000.00	(308,453.25)	27.42
	TOTAL E911 FUND EXPENDITURES	.00	116,546.75	425,000.00	425,000.00	(308,453.25)	27.42
	NET REVENUE OVER EXPENDITURES	.00	65,297.98	125,000.00	125,000.00	(59,702.02)	52.24

VILLAGE OF WESTCHESTER
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FUND 10 - HOTEL/MOTEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>HOTEL/MOTEL TAX FUND REVENUE</u>						
10-00-4608-000 HOTEL/MOTEL TAX	.00	72,913.46	110,000.00	110,000.00	(37,086.54)	66.28
10-00-4815-000 NEWSPAPER ADS	.00	7,948.00	17,500.00	17,500.00	(9,552.00)	45.42
10-00-5122-100 SPECIAL EVENTS REVENUE	.00	9,005.00	.00	.00	9,005.00	.00
10-00-5189-000 OTHER INCOME	.00	1,185.00	.00	.00	1,185.00	.00
TOTAL HOTEL/MOTEL TAX FUND REVENUE	.00	91,051.46	127,500.00	127,500.00	(36,448.54)	71.41
TOTAL FUND REVENUE	.00	91,051.46	127,500.00	127,500.00	(36,448.54)	71.41
<u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000 VILLAGE PUBLICATIONS	7,255.32	30,234.25	45,000.00	45,000.00	(14,765.75)	67.19
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	5,796.67	81,654.17	85,000.00	85,000.00	(3,345.83)	96.06
10-95-6251-000 ELECTRICITY	.00	431.58	2,500.00	2,500.00	(2,068.42)	17.26
TOTAL HOTEL FUND EXPENDITURES	13,051.99	112,320.00	142,500.00	142,500.00	(30,180.00)	78.82
NET REVENUE OVER EXPENDITURES	(13,051.99)	(21,268.54)	(15,000.00)	(15,000.00)	(6,268.54)	(141.79)

VILLAGE OF WESTCHESTER
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FUND 11 - ROOSEVELT ROAD TIF FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
<u>ROOSEVELT ROAD TIF FUND REVENUE</u>							
11-00-4102-000	REAL ESTATE TAXES	12,829.48	374,953.99	410,000.00	410,000.00	(35,046.01)	91.45
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	12,829.48	374,953.99	410,000.00	410,000.00	(35,046.01)	91.45
	TOTAL FUND REVENUE	12,829.48	374,953.99	410,000.00	410,000.00	(35,046.01)	91.45
<u>ROOSEVELT ROAD TIF</u>							
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	.00	21,206.50	25,000.00	25,000.00	(3,793.50)	84.83
11-00-6333-000	OTHER LEGAL EXPENSES	12,850.00	25,471.00	25,000.00	25,000.00	471.00	101.88
	TOTAL ROOSEVELT ROAD TIF	12,850.00	46,677.50	50,000.00	50,000.00	(3,322.50)	93.36
	NET REVENUE OVER EXPENDITURES	(20.52)	328,276.49	360,000.00	360,000.00	(31,723.51)	91.19
	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
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FUND 30 - DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	<u>DEBT SERVICE FUND REVENUE</u>						
30-00-5740-000	TRANSFER FROM CAP PROJECTS	.00	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
	TOTAL DEBT SERVICE FUND REVENUE	.00	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
	TOTAL FUND REVENUE	.00	75,645.26	541,300.00	541,300.00	(465,654.74)	13.97
30-00-6609-000	BOND PAYMENT-PRINCIPAL	.00	.00	390,000.00	390,000.00	(390,000.00)	.00
30-00-6610-000	BOND PAYMENT-INTEREST	.00	75,165.01	150,400.00	150,400.00	(75,234.99)	49.98
30-00-6613-000	PAYING AGENT FEES	1.75	482.00	1,000.00	1,000.00	(518.00)	48.20
	TOTAL DEPARTMENT 00	1.75	75,647.01	541,400.00	541,400.00	(465,752.99)	13.97
	NET REVENUE OVER EXPENDITURES	(1.75)	(1.75)	(100.00)	(100.00)	98.25	(1.75)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 31 - DEBT SERVICE FUND - 2021 BONDS

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>DEBT SERVICE FUND - 2021 BONDS REVEN</u>							
31-00-4102-000	REAL ESTATE TAXES	7,880.34	1,416,975.69	2,580,900.00	2,580,900.00	(1,163,924.31)	54.90
31-00-5102-000	INTEREST INCOME	17,507.81	45,276.13	5,000.00	5,000.00	40,276.13	905.52
	TOTAL DEBT SERVICE FUND - 2021 BONDS	25,388.15	1,462,251.82	2,585,900.00	2,585,900.00	(1,123,648.18)	56.55
	TOTAL FUND REVENUE	25,388.15	1,462,251.82	2,585,900.00	2,585,900.00	(1,123,648.18)	56.55
<u>DSF - 2021 BONDS EXPENDITURES</u>							
31-00-6609-000	BOND PAYMENT - PRINCIPAL	540,000.00	540,000.00	1,815,000.00	1,815,000.00	(1,275,000.00)	29.75
31-00-6610-000	BOND PAYMENT - INTEREST	255,100.00	510,200.00	711,700.00	711,700.00	(201,500.00)	71.69
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	795,100.00	1,050,201.75	2,818,900.00	2,818,900.00	(1,768,698.25)	37.26
	NET REVENUE OVER EXPENDITURES	(769,711.85)	412,050.07	(233,000.00)	(233,000.00)	645,050.07	176.85

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FUND 40 - CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FUND REVENUE</u>							
40-00-4208-000	NON HOME RULE SALES TAX	95,704.05	677,884.47	1,210,000.00	1,210,000.00	(532,115.53)	56.02
40-00-5102-000	INVESTMENT INCOME	1,141.63	12,446.01	.00	.00	12,446.01	.00
	TOTAL CAPITAL PROJECTS FUND REVENUE	96,845.68	690,330.48	1,210,000.00	1,210,000.00	(519,669.52)	57.05
	TOTAL FUND REVENUE	96,845.68	690,330.48	1,210,000.00	1,210,000.00	(519,669.52)	57.05
<u>CAPITAL PROJECTS EXPENDITURES</u>							
40-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	.00	.00	80,000.00	80,000.00	(80,000.00)	.00
40-00-6609-000	INSTALLMENT DEBT - PRINCIPAL	.00	34,947.80	35,000.00	35,000.00	(52.20)	99.85
40-00-6609-100	PROMISSARY NOTE - PRINCIPAL	6,337.59	44,363.13	77,800.00	77,800.00	(33,436.87)	57.02
40-00-6610-000	INSTALLMENT DEBT - INTEREST	.00	5,252.58	5,300.00	5,300.00	(47.42)	99.11
40-00-6610-100	PROMISSARY NOTE - INTEREST	8,525.41	59,677.87	100,700.00	100,700.00	(41,022.13)	59.26
40-00-6803-000	TRANSFER TO DEBT SERVICE	.00	75,645.26	540,400.00	540,400.00	(464,754.74)	14.00
	TOTAL CAPITAL PROJECTS EXPENDITURES	14,863.00	219,886.64	839,200.00	839,200.00	(619,313.36)	26.20
	NET REVENUE OVER EXPENDITURES	81,982.68	470,443.84	370,800.00	370,800.00	99,643.84	126.87

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 41 - CAPITAL PROJECTS FND 2021 BOND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FND 2021 BOND REVE</u>						
41-00-4410-000 GRANTS	.00	589,034.57	1,236,800.00	1,236,800.00	(647,765.43)	47.63
41-00-5102-000 INVESTMENT INCOME	84.17	2,001.89	3,500.00	3,500.00	(1,498.11)	57.20
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	84.17	591,036.46	13,363,500.00	13,363,500.00	(12,772,463.54)	4.42
TOTAL FUND REVENUE	84.17	591,036.46	13,363,500.00	13,363,500.00	(12,772,463.54)	4.42
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	25,649.05	534,364.17	1,148,000.00	1,148,000.00	(613,635.83)	46.55
41-00-6530-000 ROAD IMPROVEMENTS	800,213.93	3,307,869.89	4,015,000.00	4,015,000.00	(707,130.11)	82.39
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	.00	2,147,390.66	2,970,000.00	2,970,000.00	(822,609.34)	72.30
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	825,862.98	5,989,624.72	9,674,700.00	9,674,700.00	(3,685,075.28)	61.91
NET REVENUE OVER EXPENDITURES	(825,778.81)	(5,398,588.26)	3,688,800.00	3,688,800.00	(9,087,388.26)	(146.35)