

Village of Westchester



**Financial Report
Fiscal Year 2025
For the Eleven Months Ending
March 31, 2025**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MARCH 2025

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	\$ 3,845,284	\$ 20,652,341	\$ 23,131,900	\$ 23,131,900
EXPENDITURES	\$ 3,236,687	\$ 20,985,606	\$ 23,937,300	\$ 23,937,300

Unaudited Beginning Fund Balance (05/01/2024)	\$ 8,198,611
Net Revenue/(Expenditure)	(333,265)
Current Fund Balance (03/31/2025)	<u>\$ 7,865,346</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	\$ 30,543	\$ 8,469,124	\$ 7,251,600	\$ 7,251,600
EXPENDITURES	\$ 611,448	\$ 8,495,118	\$ 9,576,400	\$ 9,782,455

Unaudited Beginning Fund Balance (05/01/2024)	\$ 11,594,963
Net Revenue/(Expenditure)	(25,995)
Current Fund Balance (03/31/2025)	<u>\$ 11,568,968</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	\$ 66,376	\$ 942,404	\$ 1,053,400	\$ 1,053,400
EXPENDITURES	\$ 164,852	\$ 819,039	\$ 1,741,700	\$ 1,741,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 677,417
Net Revenue/(Expenditure)	123,365
Current Fund Balance (03/31/2025)	<u>\$ 800,782</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	\$ -	\$ 346,891	\$ 425,000	\$ 425,000

Unaudited Beginning Fund Balance (05/01/2024)	\$ (720,759)
Net Revenue/(Expenditure)	(165,047)
Current Fund Balance (03/31/2025)	<u>\$ (885,806)</u>

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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	\$ 216	\$ 119,032	\$ 127,500	\$ 110,000
EXPENDITURES	\$ 6,793	\$ 131,351	\$ 142,500	\$ 142,500

Unaudited Beginning Fund Balance (05/01/2024)	\$ (4,976)
Net Revenue/(Expenditure)	(12,319)
Current Fund Balance (03/31/2025)	<u>\$ (17,295)</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	\$ 150,377	\$ 601,800	\$ 410,000	\$ 410,000
EXPENDITURES	\$ 12,375	\$ 95,385	\$ 50,000	\$ 50,000

Unaudited Beginning Fund Balance (05/01/2024)	\$ (561,052)
Net Revenue/(Expenditure)	506,415
Current Fund Balance (03/31/2025)	<u>\$ (54,637)</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	\$ 2	\$ 541,242	\$ 541,300	\$ 541,300
EXPENDITURES	\$ -	\$ 541,242	\$ 541,400	\$ 541,400

Unaudited Beginning Fund Balance (05/01/2024)	\$ 564
Net Revenue/(Expenditure)	-
Current Fund Balance (03/31/2025)	<u>\$ 564</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	\$ 1,244,086	\$ 15,676,612	\$ 2,585,900	\$ 2,585,900
EXPENDITURES	\$ -	\$ 15,032,960	\$ 2,818,900	\$ 2,818,900

Unaudited Beginning Fund Balance (05/01/2024)	\$ 1,377,134
Net Revenue/(Expenditure)	643,651
Current Fund Balance (03/31/2025)	<u>\$ 2,020,785</u>

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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	\$ 125,679	\$ 1,176,547	\$ 1,210,000	\$ 1,210,000
EXPENDITURES	\$ 22,865	\$ 752,936	\$ 839,200	\$ 839,200

Unaudited Beginning Fund Balance (05/01/2024)	\$ (268,862)
Net Revenue/(Expenditure)	423,611
Current Fund Balance (03/31/2025)	<u><u>\$ 154,749</u></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	\$ 28,930	\$ 9,379,604	\$ 13,363,500	\$ 13,363,500
EXPENDITURES	\$ 80,276	\$ 7,167,236	\$ 9,674,700	\$ 9,674,700

Unaudited Beginning Fund Balance (05/01/2024)	\$ 6,584,008
Net Revenue/(Expenditure)	2,212,369
Current Fund Balance (03/31/2025)	<u><u>\$ 8,796,377</u></u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 18,735,503
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 11,568,968
ROOSEVELT RD. TIF FUND BALANCE	<u><u>\$ (54,637)</u></u>
TOTAL	<u><u>\$ 30,249,834</u></u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of March 31, 2025

<u>FUND</u>	Total Fund Cash
General Fund	3,173,156
MFT Fund	680,980
Police Forfeiture Fund	16,153
E-911 Fund	91,035
Hotel/Motel Tax Fund	(7,479)
Debt Service Fund	563
Debt Service Fund - 2021 Funds	2,016,598
Capital Projects Fund	(100,169)
Capital Projects Fund - 2021 GO Bond Project	9,604,679
Water and Sewer (Utility) Fund (Enterprise Fund)	2,643,024
Refundable Deposits Fund (Fiduciary Fund)	777,114
Roosevelt Rd. TIF Fund	1,726,113
Cermak - Oxford St. TIF	35,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 3/31/2025	20,656,825
Prior Period Cash and Investments Balance - 02/28/2025	17,034,111
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	5,055
Republic Bank - State Forfeiture Account (Non Interest Bearing)	6,895
Republic Bank - DUI Account (Non Interest Bearing)	6,180
Republic Bank - State Confiscation Account (Non Interest Bearing)	-
Republic Bank - Department of Justice Account (Non Interest Bearing)	42,403
Republic Bank - HRA Account (Non Interest Bearing)	24,251
Republic Bank Operating Account (Non Interest Bearing)	3,241,826
Republic Bank Money Market Account (Interest Bearing)	648,651
IL Funds Money Market Account ¹ Average daily yield 4.436% (Local Government Investment Pool)	6,495,200
IL Funds E-Pay Account ¹ Average daily yield 4.436% (Local Government Investment Pool)	726,142
IL Funds 2025 Bond Project Fund ¹ Average daily yield 4.436% (Local Government Investment Pool)	7,666,778
US Bank Foreign Fire Insurance Account	73,985
IMET Investment Funds ² - Total Net Return, 1 Year - 6.71%	841,841
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 2/28/2025	466,499
TOTAL BANK BALANCES at 3/31/2025	20,245,706

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances <i>in Excess</i> of FDIC Insurance (Village Policy)	3,822,787
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	5,000,000
Total of Other Bank Accounts Fully Insured	73,985

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
MARCH 2025 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 of March, total General Fund revenues are \$3.845 million and expenditures are \$3.237 million resulting in revenues over expenditures in the amount of \$609.6 thousand. For the fiscal year so far, expenditures exceed revenues by \$333.3 thousand.

Below is a brief explanation of activity and the overall financial position through March 2025, the eleventh month or 92 percent of Fiscal Year 2025.

GENERAL FUND REVENUES

- Overall, total revenue received in the General Fund totals \$20.652 million and is over 89 percent of the budgeted amount of \$23.132 million.
- Significant revenue items are noted below:
 - Local Taxes – for the year, Gaming Taxes are \$283 thousand, and Places for Eating Taxes are \$255 thousand. Their budgets are \$299.5 and \$270 thousand respectively, and both of these revenues are slightly over their budgeted pace through eleven months of the fiscal year. Local Gas Tax revenue is \$14.5 thousand for the month. The total through March of \$155 thousand is roughly \$9.3 thousand less than last year's through March. The budgeted amount is \$177.6 thousand. Telecommunications taxes are \$33.7 thousand for March and \$367.6 thousand for the year. With a total budget of \$418.5 thousand, Telecommunication taxes are slightly under the budgeted pace at 88 percent so far in the fiscal year. Cable franchise taxes are normally collected quarterly; the revenues are \$12.7 thousand for the month. With a budget of \$313 thousand, the total revenue is \$257.6 thousand or 82 percent of the budget.
 - Real Estate Taxes – For the year, \$2.429 million out of a budget of \$3.153 million has been received. Additionally, total fire pension real estate taxes of \$2.098 million and police pension taxes of \$2.688 million have been received through March. The majority of the real estate taxes have been received for the fiscal year.
 - Natural Gas and Electric Utility Taxes total \$711.4 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 on budget so far at 92 percent, and Natural Gas is lagging slightly at 86 percent of the budget.

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Natural Gas tax revenue has picked up significantly over the last few months from the winter usage. A glut of natural gas supply is starting to alleviate and inventories are coming down from previous highs. The initial decrease in natural gas prices during the first part of the fiscal year has affected the Village's natural gas utility tax revenue negatively, but the last few months have seen a significant increase in the taxes due to the increased usage and tightening of supply.

- Intergovernmental Revenues - Personal Property Replacement Taxes (PPRT) are received in eight installments for the fiscal year. Total receipts so far are \$107.2 thousand for the year with a budgeted amount of \$265.1 thousand. For various reasons during the year the Illinois Municipal League has revised its estimates for PPRT down and we are seeing the drop in revenue from the original estimated amount. State Income Tax is \$161.8 thousand for March and \$2.640 million for the year. This is 93 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 \$222.7 thousand for the month as compared to \$205.8 thousand in March 2024. The Village has collected \$1.862 million for the year or 95 percent of the fiscal year 2025 budget of \$1.960 million. The March sales tax revenues are from December 2024 vendor sales and reflect the holiday season's consumer purchases. Local Use Tax revenue is \$68.5 thousand for the month and \$556.8 thousand for the year. The budget is \$698.2 thousand. Based on trends and the Illinois Municipal League's 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 \$24.4 thousand through March with an annual budget of \$26.4 thousand. This tax is based on state cannabis sales and is shared with the State of Illinois and other municipalities. The Dispensary Tax totals \$93.2 thousand through March 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 55 percent so far in this fiscal year after significant growth in the prior year.
- Building permit receipts are \$451 thousand for the year or 99 percent of the budgeted amount of \$455 thousand. The increased revenue is due to a few large renovation/buildout projects at the Westbrook Corporate Center. Home compliance permits are \$80.7 thousand for the year or 85 percent of the annual budget amount of \$95 thousand. This is a decrease from the prior year's \$114 thousand budget.
- Liquor License annual revenues are \$154.3 thousand. The Village has budgeted \$145 thousand for this revenue.
- Photo Enforcement Fees are \$52.4 thousand for the month and \$715.1 thousand through March. For the year, they are 119 percent of the annual budget of \$602 thousand. This budget amount is nearly \$100 thousand more than the prior year's budget.

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- There have been no revenue collections for Overweight Truck Fines due to short-staffing of officers in the Police Department.
- Ambulance Fee receipts are \$156.7 thousand for the month and almost \$1.6 million for the year. This total is over 91 percent of the budget amount of \$1.750 million. The Village is budgeting for an increase in revenue of over \$100 thousand for these fees compared to fiscal year 2024.
- Rubbish revenue is \$1.368 million through March. The rubbish billings along with the recording of its revenue is on a bi-monthly basis. March is not a billing month so there were no revenues for the month. The annual budget is \$2.410 million, but was based on the prior rubbish collector's higher rates at the time of the budget's preparation. The Village will not expect revenues to match the budgeted amount in FY 2025.
- Interest income allocated to the General Fund remains strong at \$144.6 thousand for the year so far. The total budget amount is \$70 thousand.
- General Fund Grants – the Village has received \$25 thousand in federal money through the Morton Arboretum for trees in December. In a prior month, a \$15 thousand grant for tree inventory and management has been received from the Morton Arboretum. During the 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; 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.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for March are \$3.237 million and \$20.986 million for the year. With eleven months or 92 percent of the fiscal year completed, 85.7 percent of the total amended FY 2025 budget of \$24.502 million has been spent. Significant department expenditures are summarized next:

- Village President and Board: Expenditures total \$88.1 thousand through March and mainly consist of salaries and professional organization annual fees, dues, and subscriptions.
- Administration: The Administration department's expenditures are \$1.984 million through March and are 90 percent of the budgeted amount of \$2.203 million. This includes interest of \$565.1 thousand on previously issued debt certificates. Legal service expenditures are \$312.2 thousand through March. Liability insurance premiums are \$509.5 thousand so far for the year; 80 percent of the total of liability insurance cost is allocated to the Administration Department and 20 percent is allocated to the Utility Fund. Some expenditures such as Trustee salaries and certain IT-related items 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.

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- Information Technology: Total expenditures through March are \$568 thousand or 69.5 percent of the total budget of \$817.8 thousand. They consist of allocated salaries, communications, and computer-related purchases. This is a new department in fiscal year 2025.
- Building Department: Total department expenditures are \$573 thousand through March and consists primarily of salaries, personnel related costs, and plan review services. The total department's budget is just over \$1 million for the year and 57 percent of the budget has been expended so far.
- Fire and Police Commission: Expenditures are \$88.3 thousand through March. The annual budget is \$78.8 thousand.
- Police Department: Total department expenditures for the month are \$1.321 million and \$7.528 million through March. This is 93 percent of the annual budget of almost \$8.1 million. Overtime costs of \$374.6 thousand are running over their budgeted pace at 150 percent of the total budget of \$250 thousand. This is due to a staffing shortage.

Pension expenditures are \$2.716 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 \$1.165 million and \$6.492 million through March. This is 90 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 \$410 thousand is over the budget of \$300 thousand due to staffing shortages.

Like the Police Department, pension expenditures for the pension tax levy are based on pension revenue. Over \$2.116 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 \$276.7 thousand and \$3.663 million through March. This includes monthly rubbish service expenditures of \$135.4 thousand. Total rubbish expenditures for the year total \$1.570 million. Rubbish expenditures are over 43 percent of the department's total expenditures. The Public Works Department budget is \$4.881 million for the fiscal year and over 75 percent has been expended so far through eleven months or 92 percent of the fiscal year.

UTILITY FUND

- The Utility Fund is recording expenses over revenues of \$26 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. The budgeted or actual deficit is funded from fund balance reserves.

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- Utility Fund revenues total \$8.469 million through March and are 116.8 percent of the budget. The revenue is over budget because the budget numbers do not reflect the increased water and sewer rates imposed during the year. There was also a transfer in of bond proceeds from the Capital Project Fund of over \$787 thousand for the Kensington Avenue water main project. Total revenues are budgeted at \$7.252 million for the fiscal year. Revenues are recorded simultaneously with the user billings on a bi-monthly basis.
- Utility Fund expenses are \$611.4 thousand for the month and \$8.495 million through March. Significant expenses include: water usage cost to the Village in the amount of \$2.891 million; employee health insurance costs of almost \$300 thousand; 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; engineering expenditures of \$310 thousand; and depreciation expense of \$554.6 thousand. Note that the water usage cost the Village pays for is recording ten months of billings instead of eleven due to timing.

The total amended budget in the Utility Fund is \$9.782 million for the fiscal year; 87 percent of this fund's budget has been expended through March.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$64.1 thousand and is \$705.3 thousand for the year. This is more than the budgeted pace at 96 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.

Tree Trimming expenditures of \$63.5 thousand have been incurred for the month, along with street salt purchases of \$96 thousand. For the year, revenues exceed expenditures by \$123.4 thousand. The fund is budgeting expenditures over revenues for the year in the amount of \$688.3 thousand. A budgeted or actual deficit is funded from available fund balance reserves.

E-911 FUND

- Dispatch expenditures for the year are \$346.9 thousand. A reimbursement for the total amount of expenditures will be made in a subsequent month. So far, 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.

HOTEL/MOTEL TAX FUND

- There were no Hotel/Motel taxes received in March. These taxes are received on a quarterly basis. For the year Hotel/Motel taxes of \$95.1 thousand, special events revenue of \$9 thousand, and newspaper ad revenue of almost \$8 thousand have been received. Total revenues are \$119 thousand for the year with expenditures of \$131.4 thousand.

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- Hotel/Motel Tax Fund expenditures consist primarily of \$46.6 thousand for the newsletter publication and \$83.9 thousand for special events. The fund is recording expenditures over revenues of \$12.3 thousand through March.

ROOSEVELT ROAD TIF FUND

- In the Roosevelt Rd. TIF fund, real estate taxes of \$601.8 thousand have been received for the year so far. Expenditures total \$95.4 thousand for the year and are for legal and professional services. This fund is recording net revenue of over \$506 thousand for the year.

DEBT SERVICE FUND (Fund 30)

- This fund accounts for debt payments on the 2015 and 2021A bonds that are both funded by Non-Home Rule Sales Tax. Interest is due by June 15 with principal and interest due by December 15. Total debt service of \$541.2 thousand has been paid for the year and no more payments are due for the remainder of the fiscal year.

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. Accordingly, a transfer in of \$541.2 thousand has been executed during the year from the Capital Projects Fund – Fund 40.

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. Interest only payments are due every June 1st and June 15th; principal *and* interest is due December 1st and December 15th for the respective bond issues.

Total Real Estate tax revenues of \$3.117 million have been received in total for the year. Principal of \$1.815 million and interest of \$711.6 thousand was expended during the year. From the 2025 G.O. bond issue in February, bond proceeds of \$12.506 million have been recorded and \$12.163 million of this has been expended to refund the 2023 Debt Certificates. Bond issuances costs of \$265.5 thousand have also been recorded in February along with a bond insurance premium of \$77.8 thousand. The remaining bond proceeds from this issue are recorded in the Capital Projects Fund – 2021 G.O. Bonds (Fund 41).

This Debt Service Fund is recording revenues over expenditures of \$643.7 thousand for the year.

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CAPITAL PROJECTS FUND (Fund 40)

- Non-Home Rule Sales Taxes of \$124.5 thousand have been received in March and total \$1.159 million for the year. The total budget for non-home rule sales taxes is \$1.210 million for the year. As mentioned previously, corresponding *transfers out* of the Capital Projects Fund to the Debt Service Fund totaling \$541.2 were made during the year to fund principal, interest, 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 March for the promissory note on the Village Hall building purchase. A prior month annual debt payment of \$40.2 thousand was made on the installment contract for the prior ambulance purchase. Annual expenditures so far in the fund are almost \$753 thousand. Total budgeted expenditures are \$839.2 thousand. This amount includes the aforementioned transfer out of \$541.2 thousand for debt service.

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

- In the month of February, bond proceeds of \$8.438 million were received from the 2025 G.O. bond issue. This is the last portion of the bonds from the 2021 referendum. This money will be used for street improvements and water and sewer infrastructure projects. Through March, \$532.6 thousand of grant money was received from the Metropolitan Water Reclamation District for the Green Alleys project, and another \$361.8 thousand has been received from Cook County as a partial reimbursement for the Green Alleys project. Total grant money received has been \$894.4 for the fiscal year.

As allowed by the bond ordinance, a transfer out to the Utility Fund of \$787.3 thousand was made to reimburse this fund for the Kensington Avenue water main project from the prior year. Engineering expenditures of \$80.3 were expended for infrastructure projects during March. Road and infrastructure improvements totaling almost \$6.4 million have been expended for the year. Close to \$8.235 million is budgeted for capital expenditures for the fiscal year, along with \$1.148 million for engineering costs. These expenditures are both funded by available bond proceeds.

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET FOR THE 11 MONTHS ENDING MARCH 31, 2025

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>GENERAL FUND REVENUE</u>							
01-00-4102-000	REAL ESTATE TAXES	926,325.82	2,429,461.16	3,152,800.00	3,152,800.00	(723,338.84)	77.06
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	853,358.49	2,098,631.15	2,058,200.00	2,058,200.00	40,431.15	101.96
01-00-4102-200	REAL ESTATE TAXES-POLICE PENS	944,791.75	2,688,370.45	2,528,900.00	2,528,900.00	159,470.45	106.31
01-00-4202-000	UTILITY TAX-ELECTRIC	40,105.10	425,775.71	465,000.00	465,000.00	(39,224.29)	91.56
01-00-4203-000	GAMING TAX	26,906.90	283,310.92	299,500.00	299,500.00	(16,189.08)	94.59
01-00-4205-000	UTILITY TAX-NATURAL GAS	55,175.71	285,655.85	331,200.00	331,200.00	(45,544.15)	86.25
01-00-4206-000	PLACES FOR EATING TAX	18,588.57	255,020.66	270,000.00	270,000.00	(14,979.34)	94.45
01-00-4207-000	TELECOMMUNICATION TAXES	33,650.61	367,602.93	418,500.00	418,500.00	(50,897.07)	87.84
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	.00	15,319.87	21,000.00	21,000.00	(5,680.13)	72.95
01-00-4215-000	LOCAL GAS TAX	14,478.89	154,967.78	177,600.00	177,600.00	(22,632.22)	87.26
01-00-4216-000	VIDEO RENTAL TAX	(12,698.55)	9.70	300.00	300.00	(290.30)	3.23
01-00-4217-000	CABLE FRANCHISE TAX	12,698.55	257,598.59	313,000.00	313,000.00	(55,401.41)	82.30
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	6,662.11	107,224.50	265,100.00	265,100.00	(157,875.50)	40.45
01-00-4402-100	PPRT - POLICE PENSION	1,332.42	21,444.89	30,100.00	30,100.00	(8,655.11)	71.25
01-00-4402-200	PPRT - FIRE PENSION	888.28	14,296.61	15,800.00	15,800.00	(1,503.39)	90.48
01-00-4403-000	STATE INCOME TAX	161,802.23	2,639,620.24	2,834,000.00	2,834,000.00	(194,379.76)	93.14
01-00-4405-000	STATE SALES TAX	222,710.93	1,861,916.63	1,960,000.00	1,960,000.00	(98,083.37)	95.00
01-00-4406-000	LOCAL USE TAX	68,446.65	556,831.32	698,200.00	698,200.00	(141,368.68)	79.75
01-00-4407-000	CANNABIS TAX	2,278.87	24,438.50	26,400.00	26,400.00	(1,961.50)	92.57
01-00-4408-000	DISPENSARY TAX	8,028.36	93,214.79	169,200.00	169,200.00	(75,985.21)	55.09
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	25,269.49	451,121.64	455,000.00	455,000.00	(3,878.36)	99.15
01-00-4503-200	HOME COMPLIANCE PERMITS	8,800.00	80,655.00	95,000.00	95,000.00	(14,345.00)	84.90
01-00-4503-700	FIRE INSPECTION FEES	.00	3,393.00	4,300.00	4,300.00	(907.00)	78.91
01-00-4507-000	BUSINESS LICENSES	200.00	52,161.62	57,000.00	57,000.00	(4,838.38)	91.51
01-00-4509-000	GAMING LICENSES	.00	3,368.78	10,500.00	10,500.00	(7,131.22)	32.08
01-00-4511-000	CONTRACTOR LICENSES	5,917.80	77,617.80	79,000.00	79,000.00	(1,382.20)	98.25
01-00-4512-000	SOLICITOR'S LICENSE	750.00	3,500.00	.00	.00	3,500.00	.00
01-00-4515-000	VEHICLE STICKER	142,733.51	163,721.43	372,800.00	372,800.00	(209,078.57)	43.92
01-00-4515-900	LATE FEE-STICKER	.00	20,868.00	7,500.00	7,500.00	13,368.00	278.24
01-00-4527-000	LIQUOR LICENSES	.00	154,336.70	145,000.00	145,000.00	9,336.70	106.44
01-00-4531-000	TOBACCO LICENSES	.00	1,238.90	1,300.00	1,300.00	(61.10)	95.30
01-00-4701-000	ALARM FINES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4702-000	POLICE FINES	5,519.45	76,546.70	82,000.00	82,000.00	(5,453.30)	93.35
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	161.10	14,790.84	24,000.00	24,000.00	(9,209.16)	61.63
01-00-4703-000	CODE ENFORCEMENT FINES	25.00	3,530.58	4,100.00	4,100.00	(569.42)	86.11
01-00-4704-000	PHOTO ENFORCEMENT	52,404.59	715,103.75	602,000.00	602,000.00	113,103.75	118.79
01-00-4705-000	POLICE TOWING	2,000.00	22,500.00	36,000.00	36,000.00	(13,500.00)	62.50
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000	RENT	14,964.30	164,607.30	179,600.00	179,600.00	(14,992.70)	91.65
01-00-4810-000	AMBULANCE FEES	156,740.12	1,597,042.46	1,750,000.00	1,750,000.00	(152,957.54)	91.26
01-00-4812-000	RUBBISH	(1,984.48)	1,367,880.04	2,410,000.00	2,410,000.00	(1,042,119.96)	56.76
01-00-4813-000	RUBBISH - PENALTIES	6,056.06	34,538.28	35,000.00	35,000.00	(461.72)	98.68
01-00-4816-000	ADVERTISING	.00	1,600.00	1,500.00	1,500.00	100.00	106.67
01-00-5102-000	INTEREST INCOME	12,656.94	141,633.36	70,000.00	70,000.00	71,633.36	202.33
01-00-5104-000	LOCAL GRANTS	.00	29,500.00	25,000.00	25,000.00	4,500.00	118.00
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	40,000.00	.00	.00	40,000.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2025

FUND 1 - GENERAL FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	2,164.28	.00	.00	2,164.28	.00
01-00-5122-000	REIMBURSEMENT	6,779.08	64,259.34	49,000.00	49,000.00	15,259.34	131.14
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	1,811.70	14,203.44	20,300.00	20,300.00	(6,096.56)	69.97
01-00-5122-150	REIMBURSEMENT - FIRE DEPART.	17,389.30	21,022.90	13,000.00	13,000.00	8,022.90	161.71
01-00-5122-200	REIMBURSMENT-INSURANCE	.00	7,717.02	15,000.00	15,000.00	(7,282.98)	51.45
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	.00	48,127.46	5,000.00	5,000.00	43,127.46	962.55
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	545.00	1,255.00	14,000.00	14,000.00	(12,745.00)	8.96
01-00-5189-000	MISCELLANEOUS INCOME	1,013.05	15,032.52	25,000.00	25,000.00	(9,967.48)	60.13
01-00-5719-000	TRANSFER FROM UTILITY FUND	.00	565,145.00	89,200.00	89,200.00	475,945.00	633.57
	TOTAL GENERAL FUND REVENUE	3,845,283.70	20,652,340.65	23,131,900.00	23,131,900.00	(2,479,559.35)	89.28
	TOTAL FUND REVENUE	3,845,283.70	20,652,340.65	23,131,900.00	23,131,900.00	(2,479,559.35)	89.28

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2025

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>VILLAGE PRESIDENT AND BOARD</u>							
01-10-6103-200	ELECTED OFFICIALS SALARIES	2,251.11	25,355.73	28,500.00	28,500.00	(3,144.27)	88.97
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	139.53	1,838.94	1,800.00	1,800.00	38.94	102.16
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	32.64	430.11	500.00	500.00	(69.89)	86.02
01-10-6203-000	CONTRACT/LEGAL NOTICES	200.00	775.10	5,300.00	5,300.00	(4,524.90)	14.62
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	600.00	2,954.74	11,700.00	11,700.00	(8,745.26)	25.25
01-10-6213-000	DUES & SUBSCRIPTIONS	.00	22,495.82	23,700.00	23,700.00	(1,204.18)	94.92
01-10-6265-030	PROF. SERVICES-OTHER	3,750.00	18,750.00	50,000.00	50,000.00	(31,250.00)	37.50
01-10-6289-000	OTHER CONTRACTUAL EXPENSES	245.00	15,245.00	41,000.00	41,000.00	(25,755.00)	37.18
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		7,218.28	88,117.94	195,100.00	195,100.00	(106,982.06)	45.17

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
ADMINISTRATION						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	29,583.98	323,658.70	398,800.00	398,800.00	(75,141.30)	81.16
01-11-6104-000 ADMINISTRATION OVERTIME	1,593.66	2,733.65	500.00	500.00	2,233.65	546.73
01-11-6108-000 SICK PAY PAYOUT	.00	3,475.78	.00	.00	3,475.78	.00
01-11-6122-000 UNEMPLOYMENT COMPENSATION	.00	17,758.71	.00	.00	17,758.71	.00
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	1,908.36	20,126.85	24,800.00	24,800.00	(4,673.15)	81.16
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	446.30	4,781.07	5,800.00	5,800.00	(1,018.93)	82.43
01-11-6128-000 IMRF- EMPLOYER EXPENSE	2,027.41	20,654.79	21,500.00	21,500.00	(845.21)	96.07
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	7,766.77	49,170.22	59,300.00	59,300.00	(10,129.78)	82.92
01-11-6203-000 CONTRACT/LEGAL NOTICES	.00	2,591.10	3,000.00	3,000.00	(408.90)	86.37
01-11-6205-000 PRINTING	.00	1,917.14	7,400.00	7,400.00	(5,482.86)	25.91
01-11-6207-000 POSTAGE	31.40	2,731.03	8,000.00	8,000.00	(5,268.97)	34.14
01-11-6211-000 CONFERENCE/TRAINING	6,910.51	10,121.92	32,900.00	32,900.00	(22,778.08)	30.77
01-11-6213-000 DUES & SUBSCRIPTIONS	675.00	4,741.21	4,100.00	4,100.00	641.21	115.64
01-11-6215-000 INSURANCE & BONDING	194,103.20	509,504.82	480,000.00	480,000.00	29,504.82	106.15
01-11-6216-000 PAYROLL PROCESSING CHARGE	1,018.99	11,381.63	18,000.00	18,000.00	(6,618.37)	63.23
01-11-6217-000 BANKING SERVICE FEES	2,396.16	38,941.65	30,000.00	30,000.00	8,941.65	129.81
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	1,136.25	4,416.22	2,300.00	2,300.00	2,116.22	192.01
01-11-6237-000 EQUIPMENT RENTAL	.00	1,532.34	5,000.00	5,000.00	(3,467.66)	30.65
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	.00	12,198.41	93,500.00	93,500.00	(81,301.59)	13.05
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	11,903.34	29,622.73	60,000.00	60,000.00	(30,377.27)	49.37
01-11-6327-000 OTHER LEGAL SERVICES	29,373.58	312,181.26	200,000.00	200,000.00	112,181.26	156.09
01-11-6403-000 OFFICE SUPPLIES	403.78	6,377.53	10,000.00	10,000.00	(3,622.47)	63.78
01-11-6407-500 GAS/FUEL OTHER ENTITIES	4,424.29	4,424.29	.00	.00	4,424.29	.00
01-11-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	1,200.00	3,000.00	3,000.00	(1,800.00)	40.00
01-11-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,105.64	1,105.64	2,000.00	2,000.00	(894.36)	55.28
01-11-6489-000 MISC. MATERIALS & SUPPLIES	.00	115.00	2,500.00	2,500.00	(2,385.00)	4.60
01-11-6610-000 INSTALLMENT DEBT-INTEREST	.00	565,145.00	.00	565,145.00	.00	100.00
01-11-6700-000 CONTINGENCY	.00	.00	150,000.00	101,000.00	(101,000.00)	.00
TOTAL ADMINISTRATION	296,808.62	1,984,358.69	1,686,600.00	2,202,745.00	(218,386.31)	90.09

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>INFORMATION TECHNOLOGY</u>						
01-13-6103-000 IT FULL TIME SALARIES	1,432.74	15,754.09	17,600.00	17,600.00	(1,845.91)	89.51
01-13-6104-000 IT OVERTIME	99.15	1,973.90	.00	.00	1,973.90	.00
01-13-6108-000 SICK PAY PAYOUT	.00	132.20	.00	.00	132.20	.00
01-13-6124-000 SOCIAL SECURITY - EMPLOYER	91.22	1,066.23	1,100.00	1,100.00	(33.77)	96.93
01-13-6126-000 MEDICARE EXPENSE - EMPLOYER	21.34	249.38	300.00	300.00	(50.62)	83.13
01-13-6128-000 IMRF - EMPLOYER EXPENSE	98.16	924.79	1,000.00	1,000.00	(75.21)	92.48
01-13-6150-000 EMPLOYEE INSURANCE	172.67	1,896.86	2,300.00	2,300.00	(403.14)	82.47
01-13-6219-000 TELEPHONE & COMMUNICATIONS	6,701.46	58,075.17	76,000.00	76,000.00	(17,924.83)	76.41
01-13-6225-000 MAINT. SERVICES -EQUIPMENT	.00	9,008.30	11,000.00	11,000.00	(1,991.70)	81.89
01-13-6265-030 PROF. SERVICES -OTHER	1,999.85	143,623.99	164,500.00	164,500.00	(20,876.01)	87.31
01-13-6509-000 COMPUTER HARDWARE	64,200.20	213,644.12	249,300.00	249,300.00	(35,655.88)	85.70
01-13-6511-000 COMPUTER SOFTWARE	18,007.62	85,866.52	249,700.00	249,700.00	(163,833.48)	34.39
01-13-6525-000 BUILDING / EQUIPMENT	756.15	35,855.58	45,000.00	45,000.00	(9,144.42)	79.68
TOTAL INFORMATION TECHNOLOGY	93,580.56	568,071.13	817,800.00	817,800.00	(249,728.87)	69.46
<u>PLANNING & ZONING</u>						
01-14-6203-000 CONTRACT/LEGAL NOTICES	.00	287.00	9,000.00	9,000.00	(8,713.00)	3.19
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	349.40	30,000.00	30,000.00	(29,650.60)	1.16

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2025

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
BUILDING DEPARTMENT							
01-15-6103-000	BUILDING - FULL TIME SALARIES	22,734.62	251,995.95	307,400.00	307,400.00	(55,404.05)	81.98
01-15-6103-100	BUILDING - PART TIME SALARIES	2,670.94	31,594.33	32,200.00	32,200.00	(605.67)	98.12
01-15-6104-000	BUILDING - OVERTIME	.00	389.71	.00	.00	389.71	.00
01-15-6108-000	SICK PAY PAYOUT	.00	786.16	.00	.00	786.16	.00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,555.75	17,446.16	21,200.00	21,200.00	(3,753.84)	82.29
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	363.84	4,080.23	5,000.00	5,000.00	(919.77)	81.60
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,643.08	15,314.63	18,300.00	18,300.00	(2,985.37)	83.69
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,189.57	57,427.56	63,500.00	63,500.00	(6,072.44)	90.44
01-15-6203-000	CONTRACT/LEGAL NOTICES	.00	316.00	1,000.00	1,000.00	(684.00)	31.60
01-15-6205-000	PRINTING	.00	110.00	1,500.00	1,500.00	(1,390.00)	7.33
01-15-6207-000	POSTAGE	.00	8.50	1,500.00	1,500.00	(1,491.50)	.57
01-15-6211-000	CONFERENCE/TRAINING	.00	645.01	10,900.00	10,900.00	(10,254.99)	5.92
01-15-6213-000	DUES & SUBSCRIPTIONS	.00	170.00	1,700.00	1,700.00	(1,530.00)	10.00
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	14,700.00	21,600.00	14,700.00	14,700.00	6,900.00	146.94
01-15-6265-030	PROF. SERVICES-OTHER	3,350.00	27,814.75	289,000.00	289,000.00	(261,185.25)	9.62
01-15-6265-100	PROF. SERVICES-ENGINEERING	935.91	2,210.91	30,000.00	30,000.00	(27,789.09)	7.37
01-15-6266-000	PLAN REVIEW SERVICES	14,077.68	133,048.06	150,000.00	150,000.00	(16,951.94)	88.70
01-15-6280-000	ELEVATOR INSPECTION	1,355.00	2,670.00	3,500.00	3,500.00	(830.00)	76.29
01-15-6289-000	OTHER CONTRACTUAL EXPENSES	.00	292.00	3,000.00	3,000.00	(2,708.00)	9.73
01-15-6406-000	CLOTHING SUPPLIES	.00	1,114.44	1,500.00	1,500.00	(385.56)	74.30
01-15-6407-000	FUEL	49.25	899.95	2,000.00	2,000.00	(1,100.05)	45.00
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	60.30	1,090.52	2,000.00	2,000.00	(909.48)	54.53
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	146.98	1,500.00	1,500.00	(1,353.02)	9.80
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	1,493.12	1,876.49	3,800.00	3,800.00	(1,923.51)	49.38
01-15-6521-000	MOTOR VEHICLES	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
TOTAL BUILDING DEPARTMENT		70,179.06	573,048.34	1,006,600.00	1,006,600.00	(433,551.66)	56.93
FIRE & POLICE COMMISSION							
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	1,245.82	2,000.00	2,000.00	(754.18)	62.29
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	400.00	500.00	500.00	(100.00)	80.00
01-18-6265-020	PROF. SERVICES-LEGAL	3,351.79	15,827.99	15,000.00	15,000.00	827.99	105.52
01-18-6265-030	PROF. SERVICES-OTHER	2,996.50	70,840.26	60,000.00	60,000.00	10,840.26	118.07
TOTAL FIRE & POLICE COMMISSION		6,348.29	88,314.07	78,800.00	78,800.00	9,514.07	112.07

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2025

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	235,614.99	2,820,266.23	3,520,800.00	3,520,800.00	(700,533.77)	80.10
01-20-6103-050 POLICE - FULL TIME NON-SWORN	19,741.74	219,014.38	286,500.00	286,500.00	(67,485.62)	76.44
01-20-6104-000 POLICE - OVERTIME	33,906.65	374,628.44	250,000.00	250,000.00	124,628.44	149.85
01-20-6106-000 VACATION PAYOUT	7,024.96	116,719.53	.00	.00	116,719.53	.00
01-20-6108-000 SICK PAY PAYOUT	.00	94,342.67	.00	.00	94,342.67	.00
01-20-6110-000 HOLIDAY PAY	(3,294.45)	95,353.72	.00	.00	95,353.72	.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	265.64	55,368.30	47,000.00	47,000.00	8,368.30	117.80
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,529.00	26,995.73	25,700.00	25,700.00	1,295.73	105.04
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	4,162.17	52,516.68	63,200.00	63,200.00	(10,683.32)	83.10
01-20-6128-000 IMRF - EMPLOYER EXPENSE	1,917.51	19,296.47	19,200.00	19,200.00	96.47	100.50
01-20-6132-000 POLICE PENSION - R.E. TAXES	944,791.75	2,716,483.40	2,528,900.00	2,528,900.00	187,583.40	107.42
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	48,823.94	539,743.55	717,900.00	717,900.00	(178,156.45)	75.18
01-20-6205-000 PRINTING	117.76	2,364.52	5,500.00	5,500.00	(3,135.48)	42.99
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	325.00	12,177.71	45,000.00	45,000.00	(32,822.29)	27.06
01-20-6211-100 LODGING	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-200 FOOD / MEALS	.00	1,194.75	2,000.00	2,000.00	(805.25)	59.74
01-20-6211-300 TRAVEL EXPENSES	.00	.00	500.00	500.00	(500.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	250.00	99,829.85	86,300.00	86,300.00	13,529.85	115.68
01-20-6219-000 TELEPHONE & COMMUNICATION	.00	244.30	.00	.00	244.30	.00
01-20-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	1,976.47	1,500.00	1,500.00	476.47	131.76
01-20-6225-000 MAINT. SERVICES-EQUIPMENT	3,867.91	5,270.91	4,000.00	4,000.00	1,270.91	131.77
01-20-6227-000 MAINT. SERVICES-VEHICLES	7,243.50	50,414.90	60,000.00	60,000.00	(9,585.10)	84.02
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	755.00	7,811.44	5,500.00	5,500.00	2,311.44	142.03
01-20-6265-040 PROF. SERVICES-ANIMAL CONTROL	148.60	632.76	500.00	500.00	132.76	126.55
01-20-6289-000 OTHER CONTRACTUAL EXPENSES	.00	17,197.40	30,000.00	30,000.00	(12,802.60)	57.32
01-20-6403-000 OFFICE SUPPLIES	810.98	1,609.69	2,500.00	2,500.00	(890.31)	64.39
01-20-6404-000 AMMUNITION	.00	6,077.80	15,000.00	9,500.00	(3,422.20)	63.98
01-20-6407-000 FUEL	3,682.13	44,425.84	50,000.00	50,000.00	(5,574.16)	88.85
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	2,451.02	19,404.82	17,200.00	26,000.00	(6,595.18)	74.63
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	244.30	14,249.39	25,000.00	25,000.00	(10,750.61)	57.00
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	118.98	2,050.77	1,500.00	1,500.00	550.77	136.72
01-20-6449-000 COMMUNITY RELATIONS	.00	4,869.66	9,000.00	9,000.00	(4,130.34)	54.11
01-20-6509-000 COMPUTER HARDWARE	4,670.00	6,257.92	8,000.00	8,000.00	(1,742.08)	78.22
01-20-6515-000 OPERATING EQUIPMENT	.00	.00	42,500.00	42,500.00	(42,500.00)	.00
01-20-6516-000 WEAPONS	.00	3,956.64	10,000.00	6,700.00	(2,743.36)	59.05
01-20-6521-000 MOTOR VEHICLES	1,015.00	94,517.00	110,000.00	110,000.00	(15,483.00)	85.92
TOTAL POLICE DEPARTMENT	1,321,184.08	7,527,868.16	8,097,800.00	8,097,800.00	(569,931.84)	92.96

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2025

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	217,338.54	2,315,599.46	2,637,000.00	2,637,000.00	(321,400.54)	87.81
01-22-6103-100 FIRE - PART TIME SALARIES	.00	6,919.50	28,500.00	28,500.00	(21,580.50)	24.28
01-22-6103-200 FIRE PREVENTION PAY	.00	128.49	25,000.00	25,000.00	(24,871.51)	.51
01-22-6103-300 WAGES - PRECEPTOR PAY	.00	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	22,964.11	409,806.93	300,000.00	300,000.00	109,806.93	136.60
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	48,420.47	8,000.00	8,000.00	40,420.47	605.26
01-22-6110-000 HOLIDAY PAY	.00	73,776.04	.00	.00	73,776.04	.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	3,204.50	28,795.92	49,500.00	49,500.00	(20,704.08)	58.17
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	382.84	3,947.70	1,800.00	1,800.00	2,147.70	219.32
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,418.87	40,347.49	44,100.00	44,100.00	(3,752.51)	91.49
01-22-6128-000 IMRF - EMPLOYER EXPENSE	396.46	3,433.35	2,600.00	2,600.00	833.35	132.05
01-22-6132-000 FIRE PENSION - R.E. TAXES	853,358.49	2,116,230.19	2,058,200.00	2,058,200.00	58,030.19	102.82
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	41,355.39	408,867.30	639,800.00	639,800.00	(230,932.70)	63.91
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	24.82	35.93	300.00	300.00	(264.07)	11.98
01-22-6211-000 CONFERENCE/TRAINING	7,323.26	48,096.48	58,300.00	58,300.00	(10,203.52)	82.50
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	1,895.12	68,711.76	37,000.00	37,000.00	31,711.76	185.71
01-22-6213-000 DUES & SUBSCRIPTIONS	75.00	7,879.00	11,900.00	11,900.00	(4,021.00)	66.21
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	1,261.98	11,602.16	10,000.00	10,000.00	1,602.16	116.02
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	454.00	12,378.74	14,700.00	14,700.00	(2,321.26)	84.21
01-22-6227-000 MAINT. SERVICES-VEHICLES	40.00	136,588.71	100,400.00	100,400.00	36,188.71	136.04
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUN	500.00	12,360.00	11,000.00	11,000.00	1,360.00	112.36
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	1,931.94	467,258.82	534,900.00	534,900.00	(67,641.18)	87.35
01-22-6403-000 OFFICE SUPPLIES	232.65	2,492.57	4,500.00	4,500.00	(2,007.43)	55.39
01-22-6405-000 CLEANING SUPPLIES	1,147.34	6,747.77	6,500.00	6,500.00	247.77	103.81
01-22-6407-000 FUEL	1,419.73	17,979.17	25,000.00	25,000.00	(7,020.83)	71.92
01-22-6411-000 PUBLIC EDUCATION MATERIALS	450.74	10,796.06	17,900.00	17,900.00	(7,103.94)	60.31
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	2,299.08	97,799.22	114,700.00	114,700.00	(16,900.78)	85.27
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	935.54	2,222.40	11,400.00	11,400.00	(9,177.60)	19.49
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	1,506.31	43,559.94	33,400.00	33,400.00	10,159.94	130.42
01-22-6425-000 MATERIALS & SUPPLIES - OTHER	375.70	8,166.93	6,900.00	6,900.00	1,266.93	118.36
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	413.24	34,815.21	66,100.00	66,100.00	(31,284.79)	52.67
01-22-6525-000 BUILDING/EQUIPMENT	.00	22,534.69	92,000.00	92,000.00	(69,465.31)	24.49
TOTAL FIRE DEPARTMENT	1,164,705.65	6,492,406.98	7,193,100.00	7,193,100.00	(700,693.02)	90.26

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2025

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	67,846.85	757,819.62	869,300.00	869,300.00	(111,480.38)	87.18
01-30-6104-000 PUBLIC WORKS - OVERTIME	3,351.36	65,844.54	80,000.00	80,000.00	(14,155.46)	82.31
01-30-6106-000 VACATION PAYOUT	.00	622.75	2,500.00	2,500.00	(1,877.25)	24.91
01-30-6108-000 SICK TIME PAYOUT	.00	2,739.85	2,500.00	2,500.00	239.85	109.59
01-30-6118-000 UNIFORM ALLOWANCE	.00	87.50	1,800.00	1,800.00	(1,712.50)	4.86
01-30-6124-000 SOCIAL SECURITY - EMPLOYER	4,422.62	51,372.55	58,900.00	58,900.00	(7,527.45)	87.22
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	1,034.31	12,014.52	13,800.00	13,800.00	(1,785.48)	87.06
01-30-6128-000 IMRF - EMPLOYER EXPENSE	4,578.59	46,465.60	47,900.00	47,900.00	(1,434.40)	97.01
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	3,833.84	323,506.57	273,300.00	273,300.00	50,206.57	118.37
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	990.00	5,786.89	3,000.00	3,000.00	2,786.89	192.90
01-30-6213-000 DUES & SUBSCRIPTIONS	811.35	4,646.35	5,800.00	5,800.00	(1,153.65)	80.11
01-30-6219-000 TELEPHONE & COMMUNICATION	.00	138.60	2,000.00	2,000.00	(1,861.40)	6.93
01-30-6223-000 MAINT. SERVICES-BUILDING & OFF	6,041.64	61,567.36	114,600.00	114,600.00	(53,032.64)	53.72
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	17,140.55	30,662.01	41,800.00	41,800.00	(11,137.99)	73.35
01-30-6227-000 MAINT. SERVICES-VEHICLES	430.00	2,066.54	17,000.00	17,000.00	(14,933.46)	12.16
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	4,408.38	19,434.55	23,500.00	23,500.00	(4,065.45)	82.70
01-30-6231-100 TREE REPLACEMENT PROGRAM	.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	.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	5,079.36	20,000.00	20,000.00	(14,920.64)	25.40
01-30-6245-000 RUBBISH EXPENSE	135,352.50	1,569,863.16	2,310,600.00	2,310,600.00	(740,736.84)	67.94
01-30-6251-000 ELECTRICITY	4,098.69	53,395.26	68,000.00	68,000.00	(14,604.74)	78.52
01-30-6265-030 PROF. SERVICES-OTHER	7,387.98	38,016.35	48,800.00	69,800.00	(31,783.65)	54.46
01-30-6265-100 PROF. SERVICES-ENGINEERING	.00	4,803.00	16,500.00	16,500.00	(11,697.00)	29.11
01-30-6289-000 OTHER CONTRACTUAL EXPENSES	.00	27,719.00	34,800.00	34,800.00	(7,081.00)	79.65
01-30-6289-200 CONTRACTUAL EXPENSE-MOWING	.00	45,084.00	52,500.00	52,500.00	(7,416.00)	85.87
01-30-6403-000 OFFICE SUPPLIES	.00	229.62	1,500.00	1,500.00	(1,270.38)	15.31
01-30-6406-000 CLOTHING SUPPLIES	1,134.47	11,311.49	15,000.00	15,000.00	(3,688.51)	75.41
01-30-6407-000 FUEL	2,531.75	27,135.81	45,000.00	45,000.00	(17,864.19)	60.30
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	1,694.84	20,122.30	43,200.00	43,200.00	(23,077.70)	46.58
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	12.03	1,782.11	10,500.00	10,500.00	(8,717.89)	16.97
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	6,855.04	34,166.41	36,600.00	36,600.00	(2,433.59)	93.35
01-30-6426-000 MATERIALS & SUPPLIES - MECH	694.86	21,631.94	20,000.00	20,000.00	1,631.94	108.16
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	480.00	23,479.97	48,000.00	48,000.00	(24,520.03)	48.92
01-30-6515-000 OPERATING EQUIPMENT	821.83	14,763.33	19,300.00	19,300.00	(4,536.67)	76.49
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	32,470.98	5,000.00	33,000.00	(529.02)	98.40
01-30-6527-000 STREET & TRAFFIC SIGNS	709.00	14,724.95	25,000.00	25,000.00	(10,275.05)	58.90
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	276,662.48	3,663,071.28	4,831,500.00	4,880,500.00	(1,217,428.72)	75.06

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	3,236,687.02	20,985,605.99	23,937,300.00	24,502,445.00	(3,516,839.01)	85.65
NET REVENUE OVER EXPENDITURES	608,596.68	(333,265.34)	(805,400.00)	(1,370,545.00)	1,037,279.66	(24.32)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2025

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	(9,131.55)	5,578,333.02	5,450,400.00	5,450,400.00	127,933.02	102.35
02-00-4816-000	WATER INFRASTRUCTURE	(412.40)	432,022.00	518,000.00	518,000.00	(85,978.00)	83.40
02-00-4818-000	METER SALES	3,197.10	22,457.34	5,000.00	5,000.00	17,457.34	449.15
02-00-4820-000	WATER PENALTIES	23,407.67	120,959.21	55,000.00	55,000.00	65,959.21	219.93
02-00-4828-000	SEWER USAGE	(1,228.42)	923,381.97	663,200.00	663,200.00	260,181.97	139.23
02-00-4829-000	SEWER INFRASTRUCTURE	(412.40)	426,549.99	515,000.00	515,000.00	(88,450.01)	82.83
02-00-4830-000	SEWER PENALTIES	4,989.41	22,711.38	5,000.00	5,000.00	17,711.38	454.23
02-00-5102-000	INTEREST INCOME	9,796.13	148,844.79	35,000.00	35,000.00	113,844.79	425.27
02-00-5189-000	OTHER INCOME	337.17	6,514.91	5,000.00	5,000.00	1,514.91	130.30
02-00-5728-000	TRANSFER FROM CAPITAL PROJECTS	.00	787,349.02	.00	.00	787,349.02	.00
TOTAL UTILITY FUND REVENUE		30,542.71	8,469,123.63	7,251,600.00	7,251,600.00	1,217,523.63	116.79
TOTAL FUND REVENUE		30,542.71	8,469,123.63	7,251,600.00	7,251,600.00	1,217,523.63	116.79

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2025

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	129,358.26	1,464,258.44	1,767,300.00	1,767,300.00	(303,041.56)	82.85
02-95-6103-050 POLICE - FULL TIME NON-SWORN	1,679.40	14,275.30	.00	.00	14,275.30	.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	2,866.08	27,297.84	.00	.00	27,297.84	.00
02-95-6104-000 UTILITY - OVERTIME	10,836.39	145,561.77	150,000.00	150,000.00	(4,438.23)	97.04
02-95-6106-000 VACATION PAYOUT	369.58	3,571.22	5,000.00	5,000.00	(1,428.78)	71.42
02-95-6108-000 SICK TIME PAYOUT	.00	12,871.89	5,000.00	5,000.00	7,871.89	257.44
02-95-6110-000 HOLIDAY PAY	(173.39)	8,143.79	.00	.00	8,143.79	.00
02-95-6118-000 UNIFORM ALLOWANCE	13.98	338.24	1,800.00	1,800.00	(1,461.76)	18.79
02-95-6124-000 SOCIAL SECURITY - EMPLOYER	7,404.17	83,574.68	119,600.00	119,600.00	(36,025.32)	69.88
02-95-6126-000 MEDICARE EXPENSE - EMPLOYER	2,076.64	23,933.79	28,000.00	28,000.00	(4,066.21)	85.48
02-95-6128-000 IMRF - EMPLOYER EXPENSE	7,550.10	73,972.98	74,200.00	74,200.00	(227.02)	99.69
02-95-6150-000 HEALTH/DENTAL/LIFE INSURANCE	14,609.76	295,607.33	327,700.00	327,700.00	(32,092.67)	90.21
02-95-6205-000 PRINTING	.00	800.70	2,000.00	2,000.00	(1,199.30)	40.04
02-95-6207-000 POSTAGE	4,612.62	25,461.16	23,000.00	23,000.00	2,461.16	110.70
02-95-6211-000 CONFERENCE/TRAINING	76.69	1,505.51	2,900.00	2,900.00	(1,394.49)	51.91
02-95-6213-000 DUES & SUBSCRIPTIONS	808.50	104,836.70	70,600.00	114,400.00	(9,563.30)	91.64
02-95-6215-000 INSURANCE & BONDING	48,525.80	122,183.00	120,000.00	120,000.00	2,183.00	101.82
02-95-6219-000 TELEPHONE & COMMUNICATION	130.00	1,585.48	3,000.00	3,000.00	(1,414.52)	52.85
02-95-6225-000 MAINT. SERVICES-EQUIPMENT	798.10	7,652.52	61,000.00	61,000.00	(53,347.48)	12.55
02-95-6227-000 MAINT. SERVICES-VEHICLES	890.00	2,513.73	6,100.00	6,100.00	(3,586.27)	41.21
02-95-6229-100 MAINT. SERVICES-SEWER	.00	61,671.73	72,000.00	72,000.00	(10,328.27)	85.66
02-95-6233-000 DISPOSAL CHARGES	.00	9,513.25	40,000.00	40,000.00	(30,486.75)	23.78
02-95-6235-300 FLOOD PROOFING ASSISTANCE PROG	3,000.00	9,500.00	24,000.00	24,000.00	(14,500.00)	39.58
02-95-6237-000 EQUIPMENT RENTAL	.00	3,505.00	5,000.00	5,000.00	(1,495.00)	70.10
02-95-6249-000 MAYFAIR PUMPING STATION	1,230.75	3,030.25	6,300.00	6,300.00	(3,269.75)	48.10
02-95-6250-000 OVERHEAD TANK & GROUNDS	.00	.00	4,300.00	4,300.00	(4,300.00)	.00
02-95-6251-000 ELECTRICITY	5,514.53	42,104.74	50,000.00	50,000.00	(7,895.26)	84.21
02-95-6255-000 MAINT. SERVICES-WATER MAINS	2,304.00	36,354.00	32,500.00	32,500.00	3,854.00	111.86
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	7,898.19	41,281.32	46,300.00	111,300.00	(70,018.68)	37.09
02-95-6265-100 PROF. SERVICES-ENGINEERING	22,320.00	310,217.42	352,900.00	352,900.00	(42,682.58)	87.91
02-95-6289-000 OTHER CONTRACTUAL EXPENSES	1,785.80	9,026.01	.00	.00	9,026.01	.00
02-95-6327-000 OTHER LEGAL SERVICES	2,650.00	31,250.00	35,000.00	35,000.00	(3,750.00)	89.29
02-95-6403-000 OFFICE SUPPLIES	.00	107.94	1,500.00	1,500.00	(1,392.06)	7.20
02-95-6406-000 CLOTHING SUPPLIES	985.51	11,060.75	15,000.00	15,000.00	(3,939.25)	73.74
02-95-6407-000 FUEL	72.74	9,437.93	20,000.00	20,000.00	(10,562.07)	47.19
02-95-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	423.87	10,370.64	30,400.00	30,400.00	(20,029.36)	34.11
02-95-6423-000 MATERIALS & SUPPLIES-VEHICLES	289.24	2,316.40	9,800.00	9,800.00	(7,483.60)	23.64
02-95-6424-000 MATERIALS & SUPPLIES-METERS	1,413.26	5,692.63	7,500.00	7,500.00	(1,807.37)	75.90
02-95-6425-000 MATERIALS & SUPPLIES-OTHER	2,291.57	67,017.38	138,100.00	133,525.00	(66,507.62)	50.19
02-95-6426-000 MATERIALS & SUPPLIES-WATER MN	2,720.39	42,784.08	54,000.00	54,000.00	(11,215.92)	79.23
02-95-6435-000 MATERIALS & SUPPLIES-SEWER	924.00	4,288.09	30,000.00	30,000.00	(25,711.91)	14.29
02-95-6437-000 MATERIALS & SUPPLIES- PLUMBING	.00	96,784.94	77,000.00	104,100.00	(7,315.06)	92.97
02-95-6438-000 MATERIALS & SUPPLIES-CRESTWOOD	290.48	8,077.07	17,500.00	17,500.00	(9,422.93)	46.15
02-95-6455-000 WATER COST	231,002.46	2,891,263.44	3,374,700.00	3,374,700.00	(483,436.56)	85.67
02-95-6515-000 OPERATING EQUIPMENT	.00	13,215.00	118,400.00	118,400.00	(105,185.00)	11.16
02-95-6515-100 CAPITAL EQUIPMENT-CRESTWOOD	16,837.65	16,837.65	77,000.00	77,000.00	(60,162.35)	21.87
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	1,160.00	5,584.69	7,500.00	7,500.00	(1,915.31)	74.46

VILLAGE OF WESTCHESTER
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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	.00	55,575.00	51,000.00	55,575.00	.00	100.00
02-95-6537-000 WATER/SEWER RESTORATION	.00	70,207.51	81,000.00	81,000.00	(10,792.49)	86.68
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	554,583.37	625,000.00	625,000.00	(70,416.63)	88.73
02-95-6607-000 IEPA LOAN - PRINCIPAL	74,274.19	197,250.25	219,600.00	219,600.00	(22,349.75)	89.82
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	(74,274.19)	(197,250.25)	(219,600.00)	(219,600.00)	22,349.75	(89.82)
02-95-6608-000 IEPA LOAN - INTEREST	23,484.46	56,590.55	59,600.00	59,600.00	(3,009.45)	94.95
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	(9,749.97)	(9,800.00)	(9,800.00)	50.03	(99.49)
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	14,100.00	(14,100.00)	.00
02-95-6807-000 TRANSFER TO GENERAL FUND	.00	565,145.00	89,200.00	89,200.00	475,945.00	633.57
TOTAL UTILITY FUND EXPENSES	611,448.25	8,495,118.18	9,576,400.00	9,782,455.00	(1,287,336.82)	86.84
 NET REVENUE OVER EXPENDITURES	 (580,905.54)	 (25,994.55)	 (2,324,800.00)	 (2,530,855.00)	 2,504,860.45	 (1.03)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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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	64,132.53	705,280.85	736,500.00	736,500.00	(31,219.15)	95.76
03-00-5102-000 INTEREST INCOME	2,243.25	46,377.28	30,000.00	30,000.00	16,377.28	154.59
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	66,375.78	942,404.02	1,053,400.00	1,053,400.00	(110,995.98)	89.46
TOTAL FUND REVENUE	66,375.78	942,404.02	1,053,400.00	1,053,400.00	(110,995.98)	89.46
<u>MFT FUND EXPENDITURES</u>						
03-95-6231-300 TREE TRIMMING-CONTRACT	63,504.00	95,254.00	100,000.00	100,000.00	(4,746.00)	95.25
03-95-6235-200 SIDEWALK REPLACEMENT	.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	116,541.25	985,500.00	985,500.00	(868,958.75)	11.83
03-95-6435-000 STREET SALT	96,025.52	99,771.53	125,000.00	125,000.00	(25,228.47)	79.82
03-95-6436-000 MATERIALS & SUPPLIES-ST LIGHTS	4,847.46	51,155.47	50,000.00	50,000.00	1,155.47	102.31
03-95-6603-100 BOND PAYMENT-PRINCIPAL	.00	200,000.00	200,000.00	200,000.00	.00	100.00
03-95-6605-100 BOND PAYMENT-INTEREST	.00	138,650.00	138,700.00	138,700.00	(50.00)	99.96
03-95-6613-000 PAYING AGENT FEES	475.00	478.50	500.00	500.00	(21.50)	95.70
TOTAL MFT FUND EXPENDITURES	164,851.98	819,039.25	1,741,700.00	1,741,700.00	(922,660.75)	47.03
NET REVENUE OVER EXPENDITURES	(98,476.20)	123,364.77	(688,300.00)	(688,300.00)	811,664.77	17.92

VILLAGE OF WESTCHESTER
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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	346,891.24	425,000.00	425,000.00	(78,108.76)	81.62
	TOTAL E911 FUND EXPENDITURES	.00	346,891.24	425,000.00	425,000.00	(78,108.76)	81.62
	NET REVENUE OVER EXPENDITURES	.00	(165,046.51)	125,000.00	125,000.00	(290,046.51)	(132.04)

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	95,142.39	110,000.00	110,000.00	(14,857.61)	86.49
10-00-4815-000	NEWSPAPER ADS	.00	7,948.00	17,500.00	17,500.00	(9,552.00)	45.42
10-00-5122-000	REIMBURSEMENT	215.80	5,751.64	.00	.00	5,751.64	.00
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	215.80	119,032.03	127,500.00	127,500.00	(8,467.97)	93.36
	TOTAL FUND REVENUE	215.80	119,032.03	127,500.00	127,500.00	(8,467.97)	93.36
<u>HOTEL FUND EXPENDITURES</u>							
10-95-6209-000	VILLAGE PUBLICATIONS	5,233.39	46,645.28	45,000.00	45,000.00	1,645.28	103.66
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	1,559.78	83,914.63	85,000.00	85,000.00	(1,085.37)	98.72
10-95-6251-000	ELECTRICITY	.00	790.66	2,500.00	2,500.00	(1,709.34)	31.63
	TOTAL HOTEL FUND EXPENDITURES	6,793.17	131,350.57	142,500.00	142,500.00	(11,149.43)	92.18
	NET REVENUE OVER EXPENDITURES	(6,577.37)	(12,318.54)	(15,000.00)	(15,000.00)	2,681.46	(82.12)

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

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	<u>ROOSEVELT ROAD TIF FUND REVENUE</u>						
11-00-4102-000	REAL ESTATE TAXES	150,376.57	601,800.11	410,000.00	410,000.00	191,800.11	146.78
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	150,376.57	601,800.11	410,000.00	410,000.00	191,800.11	146.78
	TOTAL FUND REVENUE	150,376.57	601,800.11	410,000.00	410,000.00	191,800.11	146.78
	<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	9,650.00	48,664.19	25,000.00	25,000.00	23,664.19	194.66
11-00-6333-000	OTHER LEGAL EXPENSES	2,725.00	46,721.00	25,000.00	25,000.00	21,721.00	186.88
	TOTAL ROOSEVELT ROAD TIF	12,375.00	95,385.19	50,000.00	50,000.00	45,385.19	190.77
	NET REVENUE OVER EXPENDITURES	138,001.57	506,414.92	360,000.00	360,000.00	146,414.92	140.67
	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	1.75	541,242.27	541,300.00	541,300.00	(57.73)	99.99
	TOTAL DEBT SERVICE FUND REVENUE	1.75	541,242.27	541,300.00	541,300.00	(57.73)	99.99
	TOTAL FUND REVENUE	1.75	541,242.27	541,300.00	541,300.00	(57.73)	99.99
30-00-6609-000	BOND PAYMENT-PRINCIPAL	.00	390,000.00	390,000.00	390,000.00	.00	100.00
30-00-6610-000	BOND PAYMENT-INTEREST	.00	150,330.02	150,400.00	150,400.00	(69.98)	99.95
30-00-6613-000	PAYING AGENT FEES	.00	912.25	1,000.00	1,000.00	(87.75)	91.23
	TOTAL DEPARTMENT 00	.00	541,242.27	541,400.00	541,400.00	(157.73)	99.97
	NET REVENUE OVER EXPENDITURES	1.75	.00	(100.00)	(100.00)	100.00	.00

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	1,241,532.41	3,116,915.29	2,580,900.00	2,580,900.00	536,015.29	120.77
31-00-5102-000	INTEREST INCOME	2,553.17	53,375.40	5,000.00	5,000.00	48,375.40	1067.51
31-00-5180-000	BOND PROCEEDS	.00	12,506,320.84	.00	.00	12,506,320.84	.00
	TOTAL DEBT SERVICE FUND - 2021 BONDS	1,244,085.58	15,676,611.53	2,585,900.00	2,585,900.00	13,090,711.53	606.23
	TOTAL FUND REVENUE	1,244,085.58	15,676,611.53	2,585,900.00	2,585,900.00	13,090,711.53	606.23
<u>DSF - 2021 BONDS EXPENDITURES</u>							
31-00-6606-000	BOND INSURANCE PREMIUM	.00	77,792.43	.00	.00	77,792.43	.00
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	1,815,000.00	1,815,000.00	1,815,000.00	.00	100.00
31-00-6610-000	BOND PAYMENT - INTEREST	.00	711,637.50	711,700.00	711,700.00	(62.50)	99.99
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	265,499.41	291,700.00	291,700.00	(26,200.59)	91.02
31-00-6888-000	TRANSFER TO ESCROW AGENT	.00	12,163,029.00	.00	.00	12,163,029.00	.00
	TOTAL DSF - 2021 BONDS EXPENDITURES	.00	15,032,960.09	2,818,900.00	2,818,900.00	12,214,060.09	533.29
	NET REVENUE OVER EXPENDITURES	1,244,085.58	643,651.44	(233,000.00)	(233,000.00)	876,651.44	276.25

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 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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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	124,482.61	1,158,641.43	1,210,000.00	1,210,000.00	(51,358.57)	95.76
40-00-5102-000	INVESTMENT INCOME	1,196.45	17,905.49	.00	.00	17,905.49	.00
	TOTAL CAPITAL PROJECTS FUND REVENUE	125,679.06	1,176,546.92	1,210,000.00	1,210,000.00	(33,453.08)	97.24
	TOTAL FUND REVENUE	125,679.06	1,176,546.92	1,210,000.00	1,210,000.00	(33,453.08)	97.24
<u>CAPITAL PROJECTS EXPENDITURES</u>							
40-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	8,000.00	8,000.00	80,000.00	80,000.00	(72,000.00)	10.00
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	69,713.49	77,800.00	77,800.00	(8,086.51)	89.61
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	93,779.51	100,700.00	100,700.00	(6,920.49)	93.13
40-00-6803-000	TRANSFER TO DEBT SERVICE	1.75	541,242.27	540,400.00	540,400.00	842.27	100.16
	TOTAL CAPITAL PROJECTS EXPENDITURES	22,864.75	752,935.65	839,200.00	839,200.00	(86,264.35)	89.72
	NET REVENUE OVER EXPENDITURES	102,814.31	423,611.27	370,800.00	370,800.00	52,811.27	114.24

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2025

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	894,356.96	1,236,800.00	1,236,800.00	(342,443.04)	72.31
41-00-5102-000 INVESTMENT INCOME	28,929.62	47,523.98	3,500.00	3,500.00	44,023.98	1357.83
41-00-5180-000 BOND PROCEEDS	.00	8,437,723.46	12,123,200.00	12,123,200.00	(3,685,476.54)	69.60
TOTAL CAPITAL PROJECTS FND 2021 BOND	28,929.62	9,379,604.40	13,363,500.00	13,363,500.00	(3,983,895.60)	70.19
TOTAL FUND REVENUE	28,929.62	9,379,604.40	13,363,500.00	13,363,500.00	(3,983,895.60)	70.19
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	80,275.59	813,507.07	1,148,000.00	1,148,000.00	(334,492.93)	70.86
41-00-6530-000 ROAD IMPROVEMENTS	.00	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	2,258,509.87	2,970,000.00	2,970,000.00	(711,490.13)	76.04
41-00-6620-000 BOND ISSUANCE COSTS	.00	.00	291,700.00	291,700.00	(291,700.00)	.00
41-00-6802-000 TRANSFER OUT TO UTILITY FUND	.00	787,349.02	.00	.00	787,349.02	.00
TOTAL CAP PROJ FND 2021 BNDS EXPENDS	80,275.59	7,167,235.85	9,674,700.00	9,674,700.00	(2,507,464.15)	74.08
NET REVENUE OVER EXPENDITURES	(51,345.97)	2,212,368.55	3,688,800.00	3,688,800.00	(1,476,431.45)	59.98