

Village of Westchester



**Financial Report
Fiscal Year 2026
For the Fourth Month Ending
August 31, 2025**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
AUGUST 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	\$ 1,148,711	\$ 4,873,755	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 1,636,787	\$ 5,968,216	\$ 23,211,900	\$ 23,318,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,511,931
Net Revenue/(Expenditure)	(1,094,461)
Estimated Current Fund Balance (08/31/2025)	<u>\$ 7,417,470</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	\$ 2,083,250	\$ 3,658,216	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 1,687,905	\$ 5,256,205	\$ 14,980,100	\$ 15,001,525

Unaudited Beginning Net Position (05/01/2025)	\$ 25,017,037
Net Revenue/(Expense)	(1,597,989)
Estimated Current Net Position (08/31/2025)	<u>\$ 23,419,048</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	\$ 68,644	\$ 259,893	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 13,458	\$ 93,414	\$ 816,500	\$ 1,274,421

Unaudited Beginning Fund Balance (05/01/2025)	\$ 411,981
Net Revenue/(Expenditure)	166,479
Estimated Current Fund Balance (08/31/2025)	<u>\$ 578,461</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	\$ 133,109	\$ 272,828	\$ 450,000	\$ 450,000
EXPENDITURES	\$ -	\$ -	\$ 425,000	\$ 425,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (694,582)
Net Revenue/(Expenditure)	272,828
Estimated Current Fund Balance (08/31/2025)	<u>\$ (421,754)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
AUGUST 2025

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	\$ 29,989	\$ 53,963	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 11,096	\$ 50,259	\$ 105,400	\$ 105,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 9,015
Net Revenue/(Expenditure)	3,704
Estimated Current Fund Balance (08/31/2025)	<u>\$ 12,719</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	\$ 4,998	\$ 7,762	\$ 525,000	\$ 410,000
EXPENDITURES	\$ 53,188	\$ 68,406	\$ 320,000	\$ 320,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (52,273)
Net Revenue/(Expenditure)	(60,644)
Estimated Current Fund Balance (08/31/2025)	<u>\$ (112,917)</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	\$ -	\$ 70,139	\$ 545,400	\$ 545,400
EXPENDITURES	\$ -	\$ 70,139	\$ 545,400	\$ 545,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 564
Net Revenue/(Expenditure)	-
Estimated Current Fund Balance (08/31/2025)	<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	\$ 23,758	\$ 57,558	\$ 2,425,100	\$ 2,585,900
EXPENDITURES	\$ -	\$ 336,496	\$ 2,411,100	\$ 2,411,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 2,119,761
Net Revenue/(Expenditure)	(278,937)
Estimated Current Fund Balance (08/31/2025)	<u>\$ 1,840,824</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
AUGUST 2025

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	\$ 122,469	\$ 474,989	\$ 4,683,900	\$ 4,683,900
EXPENDITURES	\$ 48,293	\$ 534,182	\$ 4,748,900	\$ 4,748,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 177,689
Net Revenue/(Expenditure)	(59,192)
Estimated Current Fund Balance (08/31/2025)	<u>\$ 118,496</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	\$ 25,314	\$ 108,621	\$ 438,300	\$ 438,300
EXPENDITURES	\$ 528,230	\$ 1,394,324	\$ 5,202,900	\$ 5,352,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,098,771
Net Revenue/(Expenditure)	(1,285,703)
Estimated Current Fund Balance (08/31/2025)	<u>\$ 6,813,068</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 16,359,848
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 23,419,048
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (112,917)</u>
TOTAL	<u>\$ 39,665,978</u>

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

<u>FUND</u>	Total Fund Cash
General Fund	1,527,067
MFT Fund	507,862
Police Forfeiture Fund	16,153
E-911 Fund	633,988
Hotel/Motel Tax Fund	(17,061)
Debt Service Fund	564
Debt Service Fund - 2021 Funds	1,840,824
Capital Projects Fund	18,095
Capital Projects Fund - 2021 GO Bond Project	8,724,435
Water and Sewer (Utility) Fund (Enterprise Fund)	(806,835)
Refundable Deposits Fund (Fiduciary Fund)	782,064
Roosevelt Rd. TIF Fund	1,696,616
Cermak - Oxford St. TIF	-
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 8/31/2025	14,923,772

Prior Period Cash and Investments Balance - 07/31/2025 **16,946,407**

<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	15,505
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)	11,626
Republic Bank Operating Account (Non Interest Bearing)	1,137,371
IL Funds Money Market Account ¹ Average daily yield 4.436% (Local Government Investment Pool)	4,338,373
IL Funds E-Pay Account ¹ Average daily yield 4.436% (Local Government Investment Pool)	56,306
IL Funds 2025 Bond Project Fund ¹ Average daily yield 4.436% (Local Government Investment Pool)	6,531,305
US Bank Foreign Fire Insurance Account	57,387
IMET Investment Funds ² - Average Daily Rate, August 2025 - 4.29%	855,939
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 2/28/2025	60,014
TOTAL BANK BALANCES at 8/31/2025	13,119,302

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	791,977
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	2,000,000
Total of Other Bank Accounts Fully Insured	57,387

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
AUGUST 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 be shown on the report due to accounting adjustments such as reclassifications made during the period.

Below is a brief explanation of activity and overall financial position for August 2025, the fourth month and first third of Fiscal Year 2026.

For the month, total General Fund revenues are \$1.149 million, and expenditures are \$1.637 million resulting in net expenditures of \$488 thousand. Through August, expenditures exceed revenues by \$1.094 million in the General Fund.

GENERAL FUND REVENUES

Significant revenue items are noted below:

Local Taxes

- *Real estate taxes are received from the County and are normally due by August 1 each year. This due date allows for significant revenue distributions to the Village in July and August. Due to a delay from the County, it is not known at this time when real estate tax revenues are to be collected by the Village.*
- Gaming taxes for the month are \$28.2 thousand, and Places for Eating taxes are \$23.9 thousand for the month. Their budgets are \$338.6 and \$275.0 thousand respectively. Both budget amounts are slight increases from the prior year. These revenues are both running close to the budget through August.
- Local Gas Tax revenue is \$14.7 thousand for August. The total for the year of \$54.3 thousand is almost 32 percent of the budgeted amount of \$170.4 thousand.
- Telecommunications taxes are \$34.8 thousand for the month and \$135.6 thousand through August. The budget amount is \$410 thousand, and total revenues are over 33 percent of the budget.
- Cable Franchise taxes for the year are \$111.2 thousand, or almost 40 percent of the budget. These are normally collected on a quarterly basis. The budgeted amount is \$280 thousand which is \$33 thousand less than the prior year's budget.
- Natural Gas and Electric Utility Taxes combined totaled \$77.6 thousand for the month and \$240 thousand through August. Combined, these revenues are budgeted at \$755 thousand. Various factors have decreased natural gas prices in the U.S. in 2023-2024. This decrease in natural gas prices continues to depress the Village's revenue from prior years.

VILLAGE OF WESTCHESTER
AUGUST 2025 FINANCIAL STATEMENT SUMMARY

Intergovernmental Revenues

- Personal Property Replacement Tax receipts for August are \$4.0 thousand including amounts allocated to police and fire pensions. These taxes are distributed to the Village in eight months during the year. For the year so far, \$44.6 thousand has been received for General Fund purposes with a budget amount of \$143 thousand. During the budget process, the budget had been significantly reduced for this revenue based on the Illinois Municipal League's analysis and resulting estimation. By State statute, a recent estimate from the Illinois Department of Revenue for Westchester shows an amount slightly higher than the Village's original budgeted amount.
- Sales Tax receipts are \$190.6 thousand for the month and \$748.3 thousand through August. The fiscal year 2026 budget for Sales Tax is just over \$2.0 million. Total collections are 36.5 percent of the budget.
- Local Use Tax receipts are \$16.7 thousand for the month and \$48.2 thousand through August. The budget is \$450 thousand. Due to new State laws regarding the way sales taxes are imposed, there will be a shift from Local Use Tax revenue to State Sales Tax revenue. Together, these separate revenue sources are commonly referred to as "Sales Taxes" and are each a component of merchant sales.
- State Income Tax is \$176.4 thousand for August and almost \$1.2 million for the year so far. The budget amount is \$3.024 million and is almost \$200 thousand, or 7% greater than fiscal year 2025's. This tax is distributed from total income tax (personal and corporate) collected by the State for the month of July. The total receipts through August 2025 are \$80 thousand more than last year through August.

Other Revenues

- Building permit receipts are \$31.3 thousand for the month and \$136.4 through August. The budget amount is \$511.5 thousand. This revenue is budgeted at roughly \$60 thousand more than the prior year's budget. Home compliance permits are over \$13 thousand for the month and \$48.7 thousand through August with a budget of \$104.5 thousand. The budget amount is an increase of \$10 thousand from the prior year's budget amount.
- Liquor License billings and the related revenue are normally executed by the Village near the end of the calendar year; therefore, we won't expect to see significant revenue from this source for several months. The Village has budgeted \$155 thousand for this revenue.
- Photo Enforcement Fees are \$51.9 thousand for August and \$206.2 thousand for the year. The budget is \$800 thousand, which is nearly \$200 thousand more than the prior year's budget amount.
- Police fines are \$9.1 thousand for the month and \$58.1 thousand through August 2025. The budget is \$90 thousand.

VILLAGE OF WESTCHESTER
AUGUST 2025 FINANCIAL STATEMENT SUMMARY

- Ambulance Fee receipts are \$87 thousand for the month and \$627.5 through August. The budget amount is \$1.850 million. Through August of 2024, the revenue was \$478.7 thousand. The Village is budgeting an increase in this revenue compared to FY 2024's.
- Rubbish billing revenue was \$280.5 thousand for the month and \$561.4 thousand for the year. The budget is \$1.710 million. The billing and the recording of the revenue is on a bi-monthly basis.
- Interest income is \$13.9 thousand for the month and \$56.3 thousand through August 2025. The total budget is \$130 thousand.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for the month are \$1.637 million and \$5.968 million through August. Total expenditures are 25.6 percent of the total amended FY 2026 Budget of \$23.318 million. Significant department expenditures are summarized below.

- Village President and Board: Expenditures total \$12.7 thousand for August and mainly consist of salaries, lobbyist services, and professional organization annual fees. The budget for this department is \$220.1 thousand.
- Administration: The Administration department's expenditures are \$95 thousand for the month and total \$380.5 thousand through August. Total expenditures are 21 percent of the budget amount of \$1.826 million.
- Information Technology: Total monthly expenditures of \$68.5 thousand are for allocated salaries and benefits, communications, and computer hardware and software-related purchases. Total expenditures for the year are \$197.3 thousand. The total department budget is \$502.3 thousand.
- Building Department: Total department expenditures are \$54.5 thousand for the month and consist of salaries and benefit costs, plumbing inspection and plan review services. The total department's expenditures are \$197.6 thousand, or 20 percent of the budget of \$995 thousand through August.
- Fire and Police Commission: Total yearly department expenditures are \$8.9 thousand and consist of background investigations and evaluation services for potential police and fire new-hire candidates. The annual budget is \$88.8 thousand.
- Police Department: Total department expenditures for the month are \$467 thousand. Expenditures consist mainly of salaries and benefits so far. The payment of police patrol retroactive pay covering a period of a little over two years was recorded in July. This is the result of the new police patrol union contract. The police department's amended budget is \$8.425 million for the fiscal year, and expenditures are \$2.191 million, or 26 percent of the budget through August of the fiscal year.

Pension expenditures are based on pension revenues collected from the tax levy and are ultimately a net-zero transaction in the General Fund.

VILLAGE OF WESTCHESTER
AUGUST 2025 FINANCIAL STATEMENT SUMMARY

- Fire Department: Total department expenditures for the month are \$641.1 thousand. Roughly half of this amount is for personnel and benefits. A \$311 thousand payment was made to the IL Healthcare and Family Services department for administrative fees related to the collection of ambulance fee revenue. The total department's budget is roughly \$7.1 million for the fiscal year, and expenditures are \$1.719 million, or over 24 percent of the budget through August of the fiscal year.

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

- Public Works Department: Total department expenditures for the month are \$297.7 thousand with rubbish service expenditures being \$137.6 thousand of the total. The total department's amended budget is over \$4.179 million for the fiscal year. Expenditures total \$1.231 million or over 29 percent of the budget through August.

UTILITY FUND

- The Utility Fund records expenses over revenues of \$1.598 million through August. Note that the Village has budgeted expenses exceeding revenues in the amount of \$3.890 million due primarily for needed infrastructure improvements of \$5.3 million. This potential deficit would be funded with available fund balance.
- Utility Fund revenues are \$2.083 million for the month and \$3.658 million through August. Water and sewer billing and revenue are recorded on a bi-monthly basis. There have been two water and sewer billing cycles through August. Total revenues are budgeted at \$11.157 million for the fiscal year.
- Utility Fund expenses are \$1.688 million for the month and \$5.256 million through August. Infrastructure improvement expenses are \$2.846 million of the total. Due to timing, only three months instead of four water bills paid by the Village have been expensed. This cost is averaging roughly \$294 thousand per month.

MOTOR FUEL TAX FUND

- Total revenues for the year are \$260 thousand, and expenditures are \$93.4 thousand resulting in an excess of \$166.5 thousand. MFT allotment revenue for the month is \$64.8 thousand. Expenditures for the month of August are \$13.5 thousand and consist of engineering costs. This fund's amended budget has expenditures exceeding revenues by \$422.6 thousand. This potential deficit will be funded by available fund balance.

E-911 FUND

- Westchester is a member of the South West Cook County Consolidated Dispatch (SWCCCD) which collects surcharges from the State from telecommunications carriers for 9-1-1 systems. A reimbursement in the amount of \$133.1 thousand has been received for the month from the SWCCCD for prior dispatch service expenditures.

VILLAGE OF WESTCHESTER
AUGUST 2025 FINANCIAL STATEMENT SUMMARY

HOTEL/MOTEL TAX FUND

- The Hotel/Motel Tax fund receives tax revenues on a quarterly basis. Taxes of \$27.3 thousand were received in August. For the year, total revenues are \$54 thousand, and expenditures are \$50.3 thousand resulting in net revenues of \$3.7 thousand. Expenditures for the year are \$18.5 thousand for newsletter publication, \$30.7 thousand for special events, and \$1.1 thousand for electricity for the message board.

ROOSEVELT ROAD TIF FUND

- The Roosevelt Rd. TIF fund has recorded \$7.8 thousand for real estate taxes through August, and \$68.4 thousand has been expended for appraisal and analysis services for the year.

DEBT SERVICE FUND (Fund 30) – 2015, and 2021A BONDS

- This fund accounts for debt payments on the 2015 and 2021A bonds that are both funded by Non-Home Rule Sales Tax. Bond interest is due June 15 annually with principal and interest due by December 15. Total principal, interest, and paying agent fees are budgeted at \$545.4 thousand for year. By Village Ordinance, transfers in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are receipted are the pledged revenue for the bond payments, therefore, this fund will produce a net zero balance after said transfer from the Capital Projects Fund for debt service expenditures.

DEBT SERVICE FUND (Fund 31) – 2021, 2024A, & 2025 G.O. BONDS

- This fund was established to account for the 2021 General Obligation Bonds, the 2024A General Obligation Bonds, and the Series 2025 General Obligation Bonds debt service payments. The debt on all these bond issues is funded by real estate tax revenue. Bond payments are due every June (interest only) and December (principal and interest). Bond interest paid through August totals \$336.5 thousand.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$121.2 thousand were received in the month and \$472 thousand total through August. The budget for non-home-rule sales taxes is \$1.380 million for the year.

A total of \$534.2 thousand is expended through August for various items such as payment on the new Enterprise Resource Planning (ERP) system, the 2025 Tree Program, and motor vehicles and operating equipment. Combined installment loan payments totaling \$100 thousand for an ambulance and the Enterprise Dr. property has also been incurred. Total budgeted expenditures are \$4.749 million. The budget includes the total transfer of \$545 thousand for the aforementioned debt service payments.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- Through August, interest income of \$108.6 thousand is earned from bond proceeds. Road improvement and related engineering expenditures totaling \$528.2 thousand were incurred in August, and almost \$1.4 million through August. Over \$5.2 million is budgeted for capital expenditures for the fiscal year. These expenditures are funded with available bond proceeds received in the prior year.

VILLAGE OF WESTCHESTER

DETAIL REVENUES WITH COMPARISON TO BUDGET FOR THE 4 MONTHS ENDING AUGUST 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	8,074.80	18,486.96	3,000,000.00	3,000,000.00	(2,981,513.04)	.62
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	6,247.02	14,181.95	2,110,000.00	2,110,000.00	(2,095,818.05)	.67
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	7,653.58	17,427.64	2,680,000.00	2,680,000.00	(2,662,572.36)	.65
01-00-4202-000	UTILITY TAX-ELECTRIC	63,452.40	155,695.02	465,000.00	465,000.00	(309,304.98)	33.48
01-00-4203-000	GAMING TAX	28,227.25	111,104.92	338,600.00	338,600.00	(227,495.08)	32.81
01-00-4205-000	UTILITY TAX-NATURAL GAS	14,182.49	84,277.86	290,000.00	290,000.00	(205,722.14)	29.06
01-00-4206-000	PLACES FOR EATING TAX	23,876.04	97,716.02	275,000.00	275,000.00	(177,283.98)	35.53
01-00-4207-000	TELECOMMUNICATION TAXES	34,810.78	135,618.48	410,000.00	410,000.00	(274,381.52)	33.08
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	.00	45,000.00	45,000.00	(45,000.00)	.00
01-00-4212-000	AMUSEMENT TAX	4,857.30	11,776.05	25,000.00	25,000.00	(13,223.95)	47.10
01-00-4215-000	LOCAL GAS TAX	14,703.25	54,343.56	170,400.00	170,400.00	(116,056.44)	31.89
01-00-4217-000	CABLE FRANCHISE TAX	48,516.59	111,207.96	280,000.00	280,000.00	(168,792.04)	39.72
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	2,995.25	44,608.55	143,000.00	143,000.00	(98,391.45)	31.19
01-00-4402-100	PPRT - POLICE PENSION	599.05	8,921.71	16,300.00	16,300.00	(7,378.29)	54.73
01-00-4402-200	PPRT - FIRE PENSION	399.37	5,947.82	8,500.00	8,500.00	(2,552.18)	69.97
01-00-4403-000	STATE INCOME TAX	176,367.59	1,196,007.12	3,024,000.00	3,024,000.00	(1,827,992.88)	39.55
01-00-4405-000	STATE SALES TAX	190,605.93	748,278.13	2,050,000.00	2,050,000.00	(1,301,721.87)	36.50
01-00-4406-000	LOCAL USE TAX	16,670.44	48,195.93	450,000.00	450,000.00	(401,804.07)	10.71
01-00-4407-000	CANNABIS TAX	2,000.78	8,772.87	28,000.00	28,000.00	(19,227.13)	31.33
01-00-4408-000	DISPENSARY TAX	6,257.90	25,251.59	108,000.00	108,000.00	(82,748.41)	23.38
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	31,286.79	136,420.76	511,500.00	511,500.00	(375,079.24)	26.67
01-00-4503-200	HOME COMPLIANCE PERMITS	13,075.00	48,680.50	104,500.00	104,500.00	(55,819.50)	46.58
01-00-4503-700	FIRE INSPECTION FEES	.00	.00	4,600.00	4,600.00	(4,600.00)	.00
01-00-4507-000	BUSINESS LICENSES	300.00	1,990.00	55,000.00	55,000.00	(53,010.00)	3.62
01-00-4509-000	GAMING LICENSES	.00	.00	10,500.00	10,500.00	(10,500.00)	.00
01-00-4511-000	CONTRACTOR LICENSES	4,200.00	21,500.00	80,000.00	80,000.00	(58,500.00)	26.88
01-00-4512-000	SOLICITOR'S LICENSE	.00	1,500.00	1,800.00	1,800.00	(300.00)	83.33
01-00-4515-000	VEHICLE STICKER	1,947.51	17,218.39	332,000.00	332,000.00	(314,781.61)	5.19
01-00-4515-900	LATE FEE-STICKER	640.00	27,866.00	20,000.00	20,000.00	7,866.00	139.33
01-00-4527-000	LIQUOR LICENSES	.00	15,000.00	155,000.00	155,000.00	(140,000.00)	9.68
01-00-4531-000	TOBACCO LICENSES	.00	100.00	1,200.00	1,200.00	(1,100.00)	8.33
01-00-4702-000	POLICE FINES	9,125.92	58,066.14	90,000.00	90,000.00	(31,933.86)	64.52
01-00-4702-050	OVERWEIGHT TRUCK FINES	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-00-4702-100	CIRCUIT COURT FINES	.00	4,313.42	21,000.00	21,000.00	(16,686.58)	20.54
01-00-4703-000	CODE ENFORCEMENT FINES	.00	450.00	4,300.00	4,300.00	(3,850.00)	10.47
01-00-4704-000	PHOTO ENFORCEMENT	51,867.91	206,218.34	800,000.00	800,000.00	(593,781.66)	25.78
01-00-4705-000	POLICE TOWING	(500.00)	5,500.00	22,000.00	22,000.00	(16,500.00)	25.00
01-00-4707-000	POLICE DUI	.00	100.00	.00	.00	100.00	.00
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000	RENT	3,074.68	48,236.23	180,700.00	180,700.00	(132,463.77)	26.69
01-00-4810-000	AMBULANCE FEES	86,971.93	627,528.72	1,850,000.00	1,850,000.00	(1,222,471.28)	33.92
01-00-4812-000	RUBBISH	280,477.28	561,418.82	1,710,000.00	1,710,000.00	(1,148,581.18)	32.83
01-00-4813-000	RUBBISH - PENALTIES	27.54	11,198.37	20,000.00	20,000.00	(8,801.63)	55.99
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	13,907.42	56,288.06	130,000.00	130,000.00	(73,711.94)	43.30
01-00-5104-000	LOCAL GRANTS	.00	17,000.00	27,000.00	27,000.00	(10,000.00)	62.96
01-00-5107-000	STATE GRANT	(650.00)	(650.00)	550,000.00	550,000.00	(550,650.00)	(.12)
01-00-5108-000	SALE OF FIXED ASSETS	.00	4,112.55	10,000.00	10,000.00	(5,887.45)	41.13
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-00-5122-000	REIMBURSEMENT	434.03	48,456.53	345,000.00	345,000.00	(296,543.47)	14.05

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	1,811.70	9,058.50	24,100.00	24,100.00	(15,041.50)	37.59
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	.00	3,117.50	17,000.00	17,000.00	(13,882.50)	18.34
01-00-5122-200 REIMBURSEMENT-INSURANCE	.00	7,126.09	10,000.00	10,000.00	(2,873.91)	71.26
01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION	.00	27,954.22	5,000.00	5,000.00	22,954.22	559.08
01-00-5125-000 REBATE-COOK CO GASOLINE TAXES	.00	4,285.26	4,500.00	4,500.00	(214.74)	95.23
01-00-5140-000 SIDEWALK	.00	.00	17,500.00	17,500.00	(17,500.00)	.00
01-00-5142-000 TREE PROGRAM	.00	.00	14,000.00	14,000.00	(14,000.00)	.00
01-00-5189-000 MISCELLANEOUS INCOME	215.00	5,880.53	25,000.00	25,000.00	(19,119.47)	23.52
01-00-5719-000 TRANSFER FROM UTILITY FUND	.00	.00	241,700.00	241,700.00	(241,700.00)	.00
01-00-5746-000 TRANSFER FRM ROOSEVELT RD. TIF	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
TOTAL GENERAL FUND REVENUE	1,148,710.52	4,873,755.07	23,471,200.00	23,471,200.00	(18,597,444.93)	20.76
 TOTAL FUND REVENUE	 1,148,710.52	 4,873,755.07	 23,471,200.00	 23,471,200.00	 (18,597,444.93)	 20.76

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

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	2,193.71	9,114.82	28,600.00	28,600.00	(19,485.18)	31.87
01-10-6124-000 SOCIAL SECURITY - EMPLOYER	135.97	564.99	1,800.00	1,800.00	(1,235.01)	31.39
01-10-6126-000 MEDICARE EXPENSE - EMPLOYER	31.81	132.17	500.00	500.00	(367.83)	26.43
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	562.50	1,800.00	1,800.00	(1,237.50)	31.25
01-10-6207-000 POSTAGE	.00	.00	300.00	300.00	(300.00)	.00
01-10-6211-000 CONFERENCE/TRAINING	.00	130.00	20,300.00	20,300.00	(20,170.00)	.64
01-10-6213-000 DUES & SUBSCRIPTIONS	.00	3,237.00	26,200.00	26,200.00	(22,963.00)	12.35
01-10-6249-000 COMMUNITY RELATIONS	.00	.00	2,800.00	2,800.00	(2,800.00)	.00
01-10-6265-030 PROF. SERVICES-OTHER	4,000.00	15,250.00	56,000.00	56,000.00	(40,750.00)	27.23
01-10-6289-000 OTHER CONTRACTUAL EXPENSES	6,250.00	12,500.00	46,000.00	46,000.00	(33,500.00)	27.17
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	88.20	112.69	500.00	500.00	(387.31)	22.54
TOTAL VILLAGE PRESIDENT AND BOA	12,699.69	41,604.17	220,100.00	220,100.00	(178,495.83)	18.90
ADMINISTRATION						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	30,606.10	122,386.78	432,400.00	432,400.00	(310,013.22)	28.30
01-11-6104-000 ADMINISTRATION OVERTIME	99.43	1,414.89	2,000.00	2,000.00	(585.11)	70.74
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	1,878.08	7,579.42	26,800.00	26,800.00	(19,220.58)	28.28
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	439.19	1,772.55	6,300.00	6,300.00	(4,527.45)	28.14
01-11-6128-000 IMRF- EMPLOYER EXPENSE	2,033.43	8,128.50	27,800.00	27,800.00	(19,671.50)	29.24
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	4,892.84	20,860.52	72,100.00	72,100.00	(51,239.48)	28.93
01-11-6203-000 CONTRACT/LEGAL NOTICES	.00	560.00	3,000.00	3,000.00	(2,440.00)	18.67
01-11-6205-000 PRINTING	.00	685.40	7,400.00	7,400.00	(6,714.60)	9.26
01-11-6207-000 POSTAGE	.00	18.50	8,000.00	8,000.00	(7,981.50)	.23
01-11-6211-000 CONFERENCE/TRAINING	.00	746.50	33,000.00	33,000.00	(32,253.50)	2.26
01-11-6213-000 DUES & SUBSCRIPTIONS	1,644.00	1,829.00	4,200.00	4,200.00	(2,371.00)	43.55
01-11-6215-000 INSURANCE & BONDING	16,924.00	128,914.80	580,000.00	580,000.00	(451,085.20)	22.23
01-11-6216-000 PAYROLL PROCESSING CHARGE	2,297.09	5,512.28	18,100.00	18,100.00	(12,587.72)	30.45
01-11-6217-000 BANKING SERVICE FEES	5,910.64	19,577.12	32,000.00	32,000.00	(12,422.88)	61.18
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	.00	1,136.25	2,500.00	2,500.00	(1,363.75)	45.45
01-11-6237-000 EQUIPMENT RENTAL	.00	495.57	5,000.00	5,000.00	(4,504.43)	9.91
01-11-6265-000 PROF. SERVICES-AUDIT	(5,900.00)	.00	43,500.00	43,500.00	(43,500.00)	.00
01-11-6265-030 PROF. SERVICES-OTHER	5,900.00	6,069.27	94,000.00	94,000.00	(87,930.73)	6.46
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	476.17	2,878.00	60,000.00	60,000.00	(57,122.00)	4.80
01-11-6327-000 OTHER LEGAL SERVICES	27,532.58	47,745.67	300,000.00	300,000.00	(252,254.33)	15.92
01-11-6403-000 OFFICE SUPPLIES	291.86	1,388.58	10,000.00	10,000.00	(8,611.42)	13.89
01-11-6405-000 CLEANING SUPPLIES	.00	845.59	.00	.00	845.59	.00
01-11-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
01-11-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-11-6489-000 MISC. MATERIALS & SUPPLIES	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-11-6700-000 CONTINGENCY	.00	.00	50,000.00	50,000.00	(50,000.00)	.00
TOTAL ADMINISTRATION	95,025.41	380,545.19	1,825,600.00	1,825,600.00	(1,445,054.81)	20.84

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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	6,527.05	17,537.71	74,200.00	74,200.00	(56,662.29)	23.64
01-13-6104-000 IT OVERTIME	80.69	644.62	.00	.00	644.62	.00
01-13-6124-000 SOCIAL SECURITY - EMPLOYER	390.53	1,081.51	4,600.00	4,600.00	(3,518.49)	23.51
01-13-6126-000 MEDICARE EXPENSE - EMPLOYER	91.33	252.94	1,100.00	1,100.00	(847.06)	22.99
01-13-6128-000 IMRF - EMPLOYER EXPENSE	431.45	840.36	4,800.00	4,800.00	(3,959.64)	17.51
01-13-6150-000 EMPLOYEE INSURANCE	5,009.29	6,179.69	26,600.00	26,600.00	(20,420.31)	23.23
01-13-6219-000 TELEPHONE & COMMUNICATIONS	5,144.73	19,455.18	84,000.00	84,000.00	(64,544.82)	23.16
01-13-6265-030 PROF. SERVICES -OTHER	33,177.50	62,579.08	90,500.00	90,500.00	(27,920.92)	69.15
01-13-6509-000 COMPUTER HARDWARE	8,812.05	38,310.04	90,300.00	90,300.00	(51,989.96)	42.43
01-13-6511-000 COMPUTER SOFTWARE	7,965.97	38,483.81	104,200.00	104,200.00	(65,716.19)	36.93
01-13-6525-000 BUILDING / EQUIPMENT	890.95	11,989.11	22,000.00	22,000.00	(10,010.89)	54.50
TOTAL INFORMATION TECHNOLOGY	68,521.54	197,354.05	502,300.00	502,300.00	(304,945.95)	39.29
<u>PLANNING & ZONING</u>						
01-14-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	9,000.00	9,000.00	(9,000.00)	.00
01-14-6205-000 PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-14-6207-000 POSTAGE	.00	.00	500.00	500.00	(500.00)	.00
01-14-6265-030 ENGINEERING	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-14-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	12,000.00	12,000.00	(12,000.00)	.00
TOTAL PLANNING & ZONING	.00	.00	30,000.00	30,000.00	(30,000.00)	.00

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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	23,925.72	95,869.34	324,400.00	324,400.00	(228,530.66)	29.55
01-15-6103-100 BUILDING - PART TIME SALARIES	2,326.10	9,662.08	34,900.00	34,900.00	(25,237.92)	27.69
01-15-6104-000 BUILDING - OVERTIME	.00	84.61	.00	.00	84.61	.00
01-15-6124-000 SOCIAL SECURITY - EMPLOYER	1,601.72	6,457.63	22,300.00	22,300.00	(15,842.37)	28.96
01-15-6126-000 MEDICARE EXPENSE - EMPLOYER	374.59	1,510.24	5,200.00	5,200.00	(3,689.76)	29.04
01-15-6128-000 IMRF- EMPLOYER EXPENSE	1,743.84	6,791.85	23,100.00	23,100.00	(16,308.15)	29.40
01-15-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,055.54	20,737.21	63,900.00	63,900.00	(43,162.79)	32.45
01-15-6203-000 CONTRACT/LEGAL NOTICES	100.00	100.00	1,000.00	1,000.00	(900.00)	10.00
01-15-6205-000 PRINTING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6207-000 POSTAGE	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6211-000 CONFERENCE/TRAINING	.00	.00	11,200.00	11,200.00	(11,200.00)	.00
01-15-6213-000 DUES & SUBSCRIPTIONS	.00	.00	1,700.00	1,700.00	(1,700.00)	.00
01-15-6219-000 TELEPHONE & COMMUNICATIONS	.00	.00	2,200.00	2,200.00	(2,200.00)	.00
01-15-6225-000 MAINT. SERVICES-EQUIPMENT	.00	.00	14,700.00	14,700.00	(14,700.00)	.00
01-15-6265-030 PROF. SERVICES-OTHER	10,260.18	18,899.01	284,000.00	284,000.00	(265,100.99)	6.65
01-15-6265-100 PROF. SERVICES-ENGINEERING	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
01-15-6266-000 PLAN REVIEW SERVICES	8,742.98	33,901.95	150,000.00	150,000.00	(116,098.05)	22.60
01-15-6280-000 ELEVATOR INSPECTION	.00	1,175.00	3,500.00	3,500.00	(2,325.00)	33.57
01-15-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
01-15-6406-000 CLOTHING SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6407-000 FUEL	95.48	347.77	1,500.00	1,500.00	(1,152.23)	23.18
01-15-6419-000 MATERIAL & SUPPLIES-OFFICES	436.00	906.99	2,000.00	2,000.00	(1,093.01)	45.35
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	33.24	358.22	1,500.00	1,500.00	(1,141.78)	23.88
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	(215.00)	830.53	1,000.00	1,000.00	(169.47)	83.05
TOTAL BUILDING DEPARTMENT	54,480.39	197,632.43	994,800.00	994,800.00	(797,167.57)	19.87
FIRE & POLICE COMMISSION						
01-18-6203-000 CONTRACT/LEGAL NOTICES	155.64	474.54	2,000.00	2,000.00	(1,525.46)	23.73
01-18-6211-000 CONFERENCE & TRAINING	.00	.00	1,300.00	1,300.00	(1,300.00)	.00
01-18-6213-000 DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	(500.00)	.00
01-18-6265-020 PROF. SERVICES-LEGAL	.00	576.40	20,000.00	20,000.00	(19,423.60)	2.88
01-18-6265-030 PROF. SERVICES-OTHER	50.00	7,851.00	65,000.00	65,000.00	(57,149.00)	12.08
TOTAL FIRE & POLICE COMMISSION	205.64	8,901.94	88,800.00	88,800.00	(79,898.06)	10.02

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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	292,726.90	1,484,143.28	3,470,400.00	3,470,400.00	(1,986,256.72)	42.77
01-20-6103-050 POLICE - FULL TIME NON-SWORN	12,749.47	72,669.49	300,500.00	300,500.00	(227,830.51)	24.18
01-20-6104-000 POLICE - OVERTIME	52,756.48	239,535.12	400,000.00	400,000.00	(160,464.88)	59.88
01-20-6106-000 VACATION PAYOUT	302.40	17,727.53	.00	.00	17,727.53	.00
01-20-6110-000 HOLIDAY PAY	.00	503.70	.00	.00	503.70	.00
01-20-6115-000 EARLY RETIREMENT INCENTIVE	.00	.00	47,000.00	47,000.00	(47,000.00)	.00
01-20-6118-000 UNIFORM ALLOWANCE	2,473.43	24,823.90	60,000.00	60,000.00	(35,176.10)	41.37
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,801.61	10,901.44	69,800.00	69,800.00	(58,898.56)	15.62
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	5,103.42	26,055.91	17,400.00	17,400.00	8,655.91	149.75
01-20-6128-000 IMRF - EMPLOYER EXPENSE	2,238.24	8,564.59	24,000.00	24,000.00	(15,435.41)	35.69
01-20-6132-000 POLICE PENSION - R.E. TAXES	11,140.07	25,750.30	2,722,000.00	2,722,000.00	(2,696,249.70)	.95
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	42,996.73	174,818.36	749,800.00	749,800.00	(574,981.64)	23.32
01-20-6205-000 PRINTING	.00	450.00	7,700.00	7,700.00	(7,250.00)	5.84
01-20-6207-000 POSTAGE	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6211-000 POLICE CONFERENCE/TRAINING	15,793.80	17,891.55	64,500.00	64,500.00	(46,608.45)	27.74
01-20-6211-100 LODGING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-20-6211-200 FOOD / MEALS	.00	239.14	2,000.00	2,000.00	(1,760.86)	11.96
01-20-6211-300 TRAVEL EXPENSES	17.63	17.63	1,000.00	1,000.00	(982.37)	1.76
01-20-6213-000 DUES & SUBSCRIPTIONS	4,109.27	14,845.27	108,600.00	108,600.00	(93,754.73)	13.67
01-20-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-20-6225-000 MAINT. SERVICES-EQUIPMENT	141.97	141.97	5,600.00	5,600.00	(5,458.03)	2.54
01-20-6227-000 MAINT. SERVICES-VEHICLES	2,694.88	9,591.42	60,000.00	60,000.00	(50,408.58)	15.99
01-20-6249-000 COMMUNITY RELATIONS	5,145.00	9,451.86	24,000.00	38,000.00	(28,548.14)	24.87
01-20-6265-030 PROF. SERVICES-OTHER	70.00	1,081.72	10,200.00	10,200.00	(9,118.28)	10.61
01-20-6265-040 PROF. SERVICES-ANIMAL CONTROL	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6289-000 OTHER CONTRACTUAL EXPENSES	.00	272.10	25,500.00	25,500.00	(25,227.90)	1.07
01-20-6403-000 OFFICE SUPPLIES	79.98	79.98	3,500.00	3,500.00	(3,420.02)	2.29
01-20-6404-000 AMMUNITION	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-20-6407-000 FUEL	4,505.35	16,602.70	65,000.00	65,000.00	(48,397.30)	25.54
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	4,190.09	6,904.65	27,400.00	27,400.00	(20,495.35)	25.20
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	350.11	1,234.01	25,000.00	25,000.00	(23,765.99)	4.94
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	.00	58.00	2,500.00	2,500.00	(2,442.00)	2.32
01-20-6509-000 COMPUTER HARDWARE	862.04	4,261.02	8,000.00	8,000.00	(3,738.98)	53.26
01-20-6515-000 OPERATING EQUIPMENT	.00	19,500.00	37,000.00	79,500.00	(60,000.00)	24.53
01-20-6516-000 WEAPONS	3,777.51	3,777.51	10,000.00	10,000.00	(6,222.49)	37.78
TOTAL POLICE DEPARTMENT	467,026.38	2,191,894.15	8,368,900.00	8,425,400.00	(6,233,505.85)	26.02

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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	237,298.43	932,672.46	2,570,400.00	2,570,400.00	(1,637,727.54)	36.29
01-22-6103-200 FIRE PREVENTION PAY	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
01-22-6103-300 WAGES - PRECEPTOR PAY	300.00	300.00	10,800.00	10,800.00	(10,500.00)	2.78
01-22-6103-400 WAGES-SPECIAL TEAMS INCENTIVE	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-22-6104-000 FIRE - OVERTIME	15,039.72	86,281.96	300,000.00	300,000.00	(213,718.04)	28.76
01-22-6106-000 VACATION PAYOUT	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
01-22-6108-000 SICK PAY PAYOUT	.00	49,849.92	70,000.00	70,000.00	(20,150.08)	71.21
01-22-6110-000 HOLIDAY PAY	.00	11,141.55	20,000.00	20,000.00	(8,858.45)	55.71
01-22-6115-000 EARLY RETIREMENT INCENTIVE	.00	.00	52,500.00	52,500.00	(52,500.00)	.00
01-22-6118-000 UNIFORM ALLOWANCE	108.00	20,448.63	36,000.00	36,000.00	(15,551.37)	56.80
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	390.06	1,560.40	9,100.00	9,100.00	(7,539.60)	17.15
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,602.81	15,461.52	38,900.00	38,900.00	(23,438.48)	39.75
01-22-6128-000 IMRF - EMPLOYER EXPENSE	404.22	1,612.89	6,300.00	6,300.00	(4,687.11)	25.60
01-22-6132-000 FIRE PENSION - R.E. TAXES	8,571.35	19,730.40	2,087,300.00	2,087,300.00	(2,067,569.60)	.95
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	38,384.48	164,527.01	579,500.00	579,500.00	(414,972.99)	28.39
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	32.28	300.00	300.00	(267.72)	10.76
01-22-6211-000 CONFERENCE/TRAINING	964.53	2,655.91	62,200.00	62,200.00	(59,544.09)	4.27
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	267.60	16,264.22	41,400.00	41,400.00	(25,135.78)	39.29
01-22-6213-000 DUES & SUBSCRIPTIONS	.00	7,000.00	11,800.00	11,800.00	(4,800.00)	59.32
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	3,373.11	5,005.36	10,000.00	10,000.00	(4,994.64)	50.05
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	1,329.50	2,939.41	14,700.00	14,700.00	(11,760.59)	20.00
01-22-6227-000 MAINT. SERVICES-VEHICLES	7,411.88	12,075.38	100,000.00	100,000.00	(87,924.62)	12.08
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUN	.00	5,750.00	11,000.00	11,000.00	(5,250.00)	52.27
01-22-6265-030 PROF. SERVICES-OTHER	.00	.00	800.00	800.00	(800.00)	.00
01-22-6289-000 OTHER CONTRACTUAL EXPENSES	312,005.74	314,053.85	558,400.00	558,400.00	(244,346.15)	56.24
01-22-6403-000 OFFICE SUPPLIES	431.53	4,042.65	4,500.00	4,500.00	(457.35)	89.84
01-22-6405-000 CLEANING SUPPLIES	.00	1,013.62	6,500.00	6,500.00	(5,486.38)	15.59
01-22-6407-000 FUEL	1,744.92	6,952.85	25,000.00	25,000.00	(18,047.15)	27.81
01-22-6411-000 PUBLIC EDUCATION MATERIALS	962.90	7,588.78	17,900.00	17,900.00	(10,311.22)	42.40
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	9.99	2,065.59	2,000.00	2,000.00	65.59	103.28
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	3,671.44	6,335.24	11,400.00	11,400.00	(5,064.76)	55.57
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	3,672.83	5,285.57	30,100.00	30,100.00	(24,814.43)	17.56
01-22-6425-000 MATERIALS & SUPPLIES - OTHER	790.17	3,767.61	6,900.00	6,900.00	(3,132.39)	54.60
01-22-6509-000 COMPUTER HARDWARE	.00	194.66	.00	.00	194.66	.00
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	396.00	12,241.89	54,100.00	54,100.00	(41,858.11)	22.63
01-22-6525-000 BUILDING/EQUIPMENT	.00	.00	243,000.00	243,000.00	(243,000.00)	.00
TOTAL FIRE DEPARTMENT	641,131.21	1,718,851.61	7,051,900.00	7,051,900.00	(5,333,048.39)	24.37

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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	67,824.37	294,203.75	922,300.00	922,300.00	(628,096.25)	31.90
01-30-6104-000 PUBLIC WORKS - OVERTIME	3,494.17	22,230.03	85,000.00	85,000.00	(62,769.97)	26.15
01-30-6106-000 VACATION PAYOUT	604.80	604.80	2,500.00	2,500.00	(1,895.20)	24.19
01-30-6108-000 SICK TIME PAYOUT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-30-6118-000 UNIFORM ALLOWANCE	.00	.00	1,800.00	1,800.00	(1,800.00)	.00
01-30-6124-000 SOCIAL SECURITY - EMPLOYER	4,466.98	19,688.46	62,500.00	62,500.00	(42,811.54)	31.50
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	1,044.72	4,604.48	14,600.00	14,600.00	(9,995.52)	31.54
01-30-6128-000 IMRF - EMPLOYER EXPENSE	5,403.12	20,602.33	55,300.00	55,300.00	(34,697.67)	37.26
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	32,437.41	135,466.95	280,500.00	280,500.00	(145,033.05)	48.29
01-30-6205-000 PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000 POSTAGE	.00	.00	500.00	500.00	(500.00)	.00
01-30-6211-000 CONFERENCE/TRAINING	.00	51.13	3,500.00	3,500.00	(3,448.87)	1.46
01-30-6213-000 DUES & SUBSCRIPTIONS	14.00	1,584.65	6,300.00	6,300.00	(4,715.35)	25.15
01-30-6219-000 TELEPHONE & COMMUNICATION	.00	69.30	500.00	500.00	(430.70)	13.86
01-30-6223-000 MAINT. SERVICES-BUILDING & OFF	6,123.86	39,544.47	70,700.00	118,300.00	(78,755.53)	33.43
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	4,272.13	5,858.24	38,000.00	38,000.00	(32,141.76)	15.42
01-30-6227-000 MAINT. SERVICES-VEHICLES	.00	1,017.64	11,300.00	11,300.00	(10,282.36)	9.01
01-30-6228-000 MAINT. SERVICES-STREET LIGHTS	220.00	6,701.01	65,000.00	65,000.00	(58,298.99)	10.31
01-30-6228-100 MAINT. SERVICES-TRAFFIC LIGHTS	5,205.24	5,205.24	23,000.00	23,000.00	(17,794.76)	22.63
01-30-6231-200 TREE REMOVAL-CONTRACT	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
01-30-6231-300 TREE TRIMMING-CONTRACT	.00	.00	100,000.00	100,000.00	(100,000.00)	.00
01-30-6231-350 RESTORATION TREES-DIRT & SEED	350.00	925.00	5,500.00	5,500.00	(4,575.00)	16.82
01-30-6231-400 EMERGENCY TREE & STORM CARE	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
01-30-6233-000 DISPOSAL CHARGES	320.00	3,680.00	30,000.00	30,000.00	(26,320.00)	12.27
01-30-6237-000 EQUIPMENT RENTAL	.00	2,083.70	13,800.00	13,800.00	(11,716.30)	15.10
01-30-6243-000 GAS HEATING	.00	.00	20,000.00	20,000.00	(20,000.00)	.00
01-30-6245-000 RUBBISH EXPENSE	137,631.10	523,593.20	1,710,000.00	1,710,000.00	(1,186,406.80)	30.62
01-30-6251-000 ELECTRICITY	7,988.35	25,268.74	70,000.00	70,000.00	(44,731.26)	36.10
01-30-6265-030 PROF. SERVICES-OTHER	1,432.24	3,534.21	26,700.00	26,700.00	(23,165.79)	13.24
01-30-6265-100 PROF. SERVICES-ENGINEERING	.00	.00	16,000.00	18,000.00	(18,000.00)	.00
01-30-6289-000 OTHER CONTRACTUAL EXPENSES	.00	9,283.50	103,800.00	103,800.00	(94,516.50)	8.94
01-30-6289-200 CONTRACTUAL EXPENSE-MOWING	6,416.00	19,380.00	52,500.00	52,500.00	(33,120.00)	36.91
01-30-6403-000 OFFICE SUPPLIES	9.89	40.75	1,500.00	1,500.00	(1,459.25)	2.72
01-30-6406-000 CLOTHING SUPPLIES	1,000.26	2,576.15	13,000.00	13,000.00	(10,423.85)	19.82
01-30-6407-000 FUEL	3,473.48	9,453.23	40,000.00	40,000.00	(30,546.77)	23.63
01-30-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6421-000 MATARIALS & SUPPLIES-EQUIPMENT	2,851.21	7,510.69	44,100.00	44,100.00	(36,589.31)	17.03
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	180.97	402.50	10,300.00	10,300.00	(9,897.50)	3.91
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	1,994.13	8,440.33	28,300.00	28,300.00	(19,859.67)	29.82
01-30-6426-000 MATERIALS & SUPPLIES - MECH	2,097.89	5,419.88	20,000.00	20,000.00	(14,580.12)	27.10
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	840.83	12,477.66	33,500.00	33,500.00	(21,022.34)	37.25
01-30-6515-000 OPERATING EQUIPMENT	.00	.00	6,500.00	6,500.00	(6,500.00)	.00
01-30-6525-000 BUILDING/EQUIPMENT	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-30-6527-000 STREET & TRAFFIC SIGNS	.00	3,787.90	15,000.00	15,000.00	(11,212.10)	25.25
01-30-6540-000 INFRASTRUCTURE EXPENDITURES	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-30-6609-000 INSTALLMENT LEASE - PRINCIPAL	.00	33,577.38	33,600.00	33,600.00	(22.62)	99.93
01-30-6610-000 INSTALLMENT LEASE - INTEREST	.00	2,565.10	2,600.00	2,600.00	(34.90)	98.66
TOTAL PUBLIC WORKS DEPARTMENT	297,697.15	1,231,432.40	4,129,500.00	4,179,100.00	(2,947,667.60)	29.47

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,636,787.41	5,968,215.94	23,211,900.00	23,318,000.00	(17,349,784.06)	25.59
NET REVENUE OVER EXPENDITURES	(488,076.89)	(1,094,460.87)	259,300.00	153,200.00	(1,247,660.87)	(714.40)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2025

FUND 2 - UTILITY FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
<u>UTILITY FUND REVENUE</u>							
02-00-4410-000	GRANTS	.00	.00	1,226,000.00	1,226,000.00	(1,226,000.00)	.00
02-00-4814-000	WATER USAGE	1,297,631.55	2,399,303.29	7,282,000.00	7,282,000.00	(4,882,696.71)	32.95
02-00-4816-000	WATER INFRASTRUCTURE	316,242.69	403,255.88	518,000.00	518,000.00	(114,744.12)	77.85
02-00-4818-000	METER SALES	.00	(53.31)	5,000.00	5,000.00	(5,053.31)	(1.07)
02-00-4820-000	WATER PENALTIES	138.61	46,137.14	40,000.00	40,000.00	6,137.14	115.34
02-00-4828-000	SEWER USAGE	263,267.81	485,955.10	1,526,200.00	1,526,200.00	(1,040,244.90)	31.84
02-00-4829-000	SEWER INFRASTRUCTURE	212,867.50	298,530.60	512,000.00	512,000.00	(213,469.40)	58.31
02-00-4830-000	SEWER PENALTIES	29.05	9,697.67	7,500.00	7,500.00	2,197.67	129.30
02-00-5102-000	INTEREST INCOME	(8,137.94)	12,378.04	35,000.00	35,000.00	(22,621.96)	35.37
02-00-5189-000	OTHER INCOME	1,211.00	3,011.24	5,000.00	5,000.00	(1,988.76)	60.22
TOTAL UTILITY FUND REVENUE		2,083,250.27	3,658,215.65	11,156,700.00	11,156,700.00	(7,498,484.35)	32.79
TOTAL FUND REVENUE		2,083,250.27	3,658,215.65	11,156,700.00	11,156,700.00	(7,498,484.35)	32.79

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 4 MONTHS ENDING AUGUST 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	134,858.67	575,865.61	1,923,200.00	1,923,200.00	(1,347,334.39)	29.94
02-95-6103-050 POLICE - FULL TIME NON-SWORN	1,918.67	6,993.62	.00	.00	6,993.62	.00
02-95-6103-200 FIRE PREVENTION PAY	3,815.30	16,598.65	.00	.00	16,598.65	.00
02-95-6104-000 UTILITY - OVERTIME	9,103.93	52,348.73	160,000.00	160,000.00	(107,651.27)	32.72
02-95-6106-000 VACATION PAYOUT	604.80	1,521.91	.00	.00	1,521.91	.00
02-95-6108-000 SICK TIME PAYOUT	.00	2,623.68	.00	.00	2,623.68	.00
02-95-6110-000 HOLIDAY PAY	.00	548.78	.00	.00	548.78	.00
02-95-6118-000 UNIFORM ALLOWANCE	28.20	72.18	1,800.00	1,800.00	(1,727.82)	4.01
02-95-6124-000 SOCIAL SECURITY - EMPLOYER	7,466.68	31,812.17	110,600.00	110,600.00	(78,787.83)	28.76
02-95-6126-000 MEDICARE EXPENSE - EMPLOYER	2,138.69	9,356.06	25,900.00	25,900.00	(16,543.94)	36.12
02-95-6128-000 IMRF - EMPLOYER EXPENSE	8,570.87	32,409.44	98,500.00	98,500.00	(66,090.56)	32.90
02-95-6150-000 HEALTH/DENTAL/LIFE INSURANCE	29,668.29	115,949.48	452,700.00	452,700.00	(336,750.52)	25.61
02-95-6205-000 PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000 POSTAGE	.00	10,681.62	24,000.00	24,000.00	(13,318.38)	44.51
02-95-6211-000 CONFERENCE/TRAINING	.00	.00	7,300.00	7,300.00	(7,300.00)	.00
02-95-6213-000 DUES & SUBSCRIPTIONS	35,791.00	41,991.00	75,800.00	88,800.00	(46,809.00)	47.29
02-95-6215-000 INSURANCE & BONDING	4,231.00	32,228.70	145,000.00	145,000.00	(112,771.30)	22.23
02-95-6219-000 TELEPHONE & COMMUNICATION	130.00	390.00	2,600.00	2,600.00	(2,210.00)	15.00
02-95-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6225-000 MAINT. SERVICES-EQUIPMENT	1,186.83	5,914.00	48,400.00	48,400.00	(42,486.00)	12.22
02-95-6227-000 MAINT. SERVICES-VEHICLES	.00	450.00	4,600.00	4,600.00	(4,150.00)	9.78
02-95-6229-100 MAINT. SERVICES-SEWER	.00	.00	85,000.00	101,000.00	(101,000.00)	.00
02-95-6233-000 DISPOSAL CHARGES	1,455.00	1,455.00	35,000.00	35,000.00	(33,545.00)	4.16
02-95-6235-300 FLOOD PROOFING ASSISTANCE PROG	.00	.00	24,000.00	24,000.00	(24,000.00)	.00
02-95-6237-000 EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
02-95-6249-000 MAYFAIR PUMPING STATION	.00	8,283.00	4,800.00	10,688.00	(2,405.00)	77.50
02-95-6250-000 OVERHEAD TANK & GROUNDS	.00	.00	7,000.00	7,000.00	(7,000.00)	.00
02-95-6251-000 ELECTRICITY	7,739.97	9,776.58	60,000.00	60,000.00	(50,223.42)	16.29
02-95-6255-000 MAINT. SERVICES-WATER MAINS	19,490.00	26,496.00	32,400.00	32,400.00	(5,904.00)	81.78
02-95-6265-000 PROF. SERVICES-AUDIT	.00	.00	23,400.00	23,400.00	(23,400.00)	.00
02-95-6265-030 PROF. SERVICES-OTHER	8,458.43	61,287.68	51,300.00	104,840.00	(43,552.32)	58.46
02-95-6265-100 PROF. SERVICES-ENGINEERING	32,921.35	90,826.93	934,800.00	934,800.00	(843,973.07)	9.72
02-95-6289-000 OTHER CONTRACTUAL EXPENSES	.00	3,560.88	16,000.00	16,000.00	(12,439.12)	22.26
02-95-6327-000 OTHER LEGAL SERVICES	2,350.00	11,425.00	35,000.00	35,000.00	(23,575.00)	32.64
02-95-6403-000 OFFICE SUPPLIES	39.60	39.60	1,500.00	1,500.00	(1,460.40)	2.64
02-95-6406-000 CLOTHING SUPPLIES	1,000.30	2,576.23	13,000.00	13,000.00	(10,423.77)	19.82
02-95-6407-000 FUEL	.00	2,562.73	16,000.00	16,000.00	(13,437.27)	16.02
02-95-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	.00	1,018.47	35,100.00	35,100.00	(34,081.53)	2.90
02-95-6423-000 MATERIALS & SUPPLIES-VEHICLES	393.98	435.96	9,900.00	9,900.00	(9,464.04)	4.40
02-95-6424-000 MATERIALS & SUPPLIES-METERS	.00	208.35	6,000.00	6,000.00	(5,791.65)	3.47
02-95-6425-000 MATERIALS & SUPPLIES-OTHER	14,009.84	18,587.03	79,500.00	79,500.00	(60,912.97)	23.38
02-95-6426-000 MATERIALS & SUPPLIES-WATER MN	2,745.00	2,745.00	54,500.00	54,500.00	(51,755.00)	5.04
02-95-6435-000 MATERIALS & SUPPLIES-SEWER	13,565.93	15,063.81	20,000.00	20,000.00	(4,936.19)	75.32
02-95-6437-000 MATERIALS & SUPPLIES- PLUMBING	.00	6,143.30	29,000.00	29,000.00	(22,856.70)	21.18
02-95-6438-000 MATERIALS & SUPPLIES-CRESTWOOD	373.50	2,341.87	15,500.00	15,500.00	(13,158.13)	15.11
02-95-6455-000 WATER COST	292,277.92	883,991.96	3,349,600.00	3,349,600.00	(2,465,608.04)	26.39
02-95-6515-000 OPERATING EQUIPMENT	.00	46,298.00	142,100.00	142,100.00	(95,802.00)	32.58
02-95-6515-100 CAPITAL EQUIPMENT-CRESTWOOD	.00	.00	81,500.00	81,500.00	(81,500.00)	.00
02-95-6521-000 MOTOR VEHICLES	.00	33,632.14	202,500.00	202,500.00	(168,867.86)	16.61
02-95-6533-000 WATER METERS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00

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	.00	60,000.00	60,000.00	(60,000.00)	.00
02-95-6537-000 WATER/SEWER RESTORATION	9,730.00	32,737.44	84,500.00	84,500.00	(51,762.56)	38.74
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	989,757.98	2,845,594.88	5,300,000.00	5,300,000.00	(2,454,405.12)	53.69
02-95-6575-000 DEPRECIATION EXPENSE	52,083.33	208,333.32	625,000.00	625,000.00	(416,666.68)	33.33
02-95-6607-000 IEPA LOAN - PRINCIPAL	.00	13,789.81	223,500.00	223,500.00	(209,710.19)	6.17
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	.00	(13,789.81)	(223,500.00)	(223,500.00)	209,710.19	(6.17)
02-95-6608-000 IEPA LOAN - INTEREST	.00	3,028.05	55,100.00	55,100.00	(52,071.95)	5.50
02-95-6700-000 CONTINGENCY	.00	.00	150,000.00	128,112.00	(128,112.00)	.00
02-95-6807-000 TRANSFER TO GENERAL FUND	.00	.00	241,700.00	241,700.00	(241,700.00)	.00
TOTAL UTILITY FUND EXPENSES	1,687,905.06	5,256,204.84	14,980,100.00	15,046,640.00	(9,790,435.16)	34.93
 NET REVENUE OVER EXPENDITURES	 395,345.21	 (1,597,989.19)	 (3,823,400.00)	 (3,889,940.00)	 2,291,950.81	 (41.08)

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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	64,797.46	250,112.86	756,000.00	756,000.00	(505,887.14)	33.08
03-00-5102-000 INTEREST INCOME	3,846.53	9,779.94	32,000.00	32,000.00	(22,220.06)	30.56
03-00-5106-000 STATE GRANT	.00	.00	72,800.00	72,800.00	(72,800.00)	.00
TOTAL MOTOR FUEL TAX FUND REVENUE	68,643.99	259,892.80	860,800.00	860,800.00	(600,907.20)	30.19
TOTAL FUND REVENUE	68,643.99	259,892.80	860,800.00	860,800.00	(600,907.20)	30.19
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100 PROF. SERVICES-ENGINEERING	13,457.50	27,087.50	213,500.00	213,500.00	(186,412.50)	12.69
03-95-6435-000 STREET SALT	.00	.00	140,000.00	140,000.00	(140,000.00)	.00
03-95-6530-000 STREET IMPROVEMENT/RECONSTRUCT	.00	.00	125,000.00	591,921.00	(591,921.00)	.00
03-95-6603-100 BOND PAYMENT-PRINCIPAL	.00	.00	205,000.00	205,000.00	(205,000.00)	.00
03-95-6605-100 BOND PAYMENT-INTEREST	.00	66,325.00	132,500.00	132,500.00	(66,175.00)	50.06
03-95-6613-000 PAYING AGENT FEES	.00	1.75	500.00	500.00	(498.25)	.35
TOTAL MFT FUND EXPENDITURES	13,457.50	93,414.25	816,500.00	1,283,421.00	(1,190,006.75)	7.28
NET REVENUE OVER EXPENDITURES	55,186.49	166,478.55	44,300.00	(422,621.00)	589,099.55	39.39

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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	133,109.00	272,827.51	450,000.00	450,000.00	(177,172.49)	60.63
	TOTAL 911 FUND REVENUE	133,109.00	272,827.51	450,000.00	450,000.00	(177,172.49)	60.63
	TOTAL FUND REVENUE	133,109.00	272,827.51	450,000.00	450,000.00	(177,172.49)	60.63
	<u>E911 FUND EXPENDITURES</u>						
08-95-6289-000	OTHER CONTRACTUAL SERVICES	.00	.00	425,000.00	425,000.00	(425,000.00)	.00
	TOTAL E911 FUND EXPENDITURES	.00	.00	425,000.00	425,000.00	(425,000.00)	.00
	NET REVENUE OVER EXPENDITURES	133,109.00	272,827.51	25,000.00	25,000.00	247,827.51	1091.31

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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	27,289.07	39,850.93	95,000.00	95,000.00	(55,149.07)	41.95
10-00-4815-000	NEWSPAPER ADS	2,700.00	14,112.50	8,500.00	8,500.00	5,612.50	166.03
10-00-5189-000	OTHER INCOME	.00	.00	1,200.00	1,200.00	(1,200.00)	.00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	29,989.07	53,963.43	104,700.00	104,700.00	(50,736.57)	51.54
	TOTAL FUND REVENUE	29,989.07	53,963.43	104,700.00	104,700.00	(50,736.57)	51.54
<u>HOTEL FUND EXPENDITURES</u>							
10-95-6209-000	VILLAGE PUBLICATIONS	4,733.39	18,468.44	50,400.00	50,400.00	(31,931.56)	36.64
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	6,363.02	30,703.18	52,000.00	52,000.00	(21,296.82)	59.04
10-95-6251-000	ELECTRICITY	.00	1,087.35	3,000.00	3,000.00	(1,912.65)	36.25
	TOTAL HOTEL FUND EXPENDITURES	11,096.41	50,258.97	105,400.00	105,400.00	(55,141.03)	47.68
	NET REVENUE OVER EXPENDITURES	18,892.66	3,704.46	(700.00)	(700.00)	4,404.46	529.21

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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	4,998.05	7,762.07	525,000.00	525,000.00	(517,237.93)	1.48
TOTAL ROOSEVELT ROAD TIF FUND REVEN	4,998.05	7,762.07	525,000.00	525,000.00	(517,237.93)	1.48
TOTAL FUND REVENUE	4,998.05	7,762.07	525,000.00	525,000.00	(517,237.93)	1.48
<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030 PROFESSIONAL SERVICES - OTHER	53,187.50	68,406.25	40,000.00	40,000.00	28,406.25	171.02
11-00-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	90,000.00	90,000.00	(90,000.00)	.00
11-00-6333-000 OTHER LEGAL EXPENSES	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
11-00-6807-000 TRANSFER TO GENERAL FUND	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
TOTAL ROOSEVELT ROAD TIF	53,187.50	68,406.25	320,000.00	320,000.00	(251,593.75)	21.38
NET REVENUE OVER EXPENDITURES	(48,189.45)	(60,644.18)	205,000.00	205,000.00	(265,644.18)	(29.58)
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	70,139.01	545,400.00	545,400.00	(475,260.99)	12.86
	TOTAL DEBT SERVICE FUND REVENUE	.00	70,139.01	545,400.00	545,400.00	(475,260.99)	12.86
	TOTAL FUND REVENUE	.00	70,139.01	545,400.00	545,400.00	(475,260.99)	12.86
30-00-6609-000	BOND PAYMENT-PRINCIPAL	.00	.00	405,000.00	405,000.00	(405,000.00)	.00
30-00-6610-000	BOND PAYMENT-INTEREST	.00	69,658.76	139,400.00	139,400.00	(69,741.24)	49.97
30-00-6613-000	PAYING AGENT FEES	.00	480.25	1,000.00	1,000.00	(519.75)	48.03
	TOTAL DEPARTMENT 00	.00	70,139.01	545,400.00	545,400.00	(475,260.99)	12.86
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00

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 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	9,890.94	22,810.77	2,410,100.00	2,410,100.00	(2,387,289.23)	.95
31-00-5102-000	INTEREST INCOME	13,867.41	34,747.63	15,000.00	15,000.00	19,747.63	231.65
	TOTAL DEBT SERVICE FUND - 2021 BONDS	23,758.35	57,558.40	2,425,100.00	2,425,100.00	(2,367,541.60)	2.37
	TOTAL FUND REVENUE	23,758.35	57,558.40	2,425,100.00	2,425,100.00	(2,367,541.60)	2.37
<u>DSF - 2021 BONDS EXPENDITURES</u>							
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	.00	925,000.00	925,000.00	(925,000.00)	.00
31-00-6610-000	BOND PAYMENT - INTEREST	.00	336,493.75	1,485,100.00	1,485,100.00	(1,148,606.25)	22.66
31-00-6613-000	PAYING AGENT FEES	.00	1.75	1,000.00	1,000.00	(998.25)	.18
	TOTAL DSF - 2021 BONDS EXPENDITURES	.00	336,495.50	2,411,100.00	2,411,100.00	(2,074,604.50)	13.96
	NET REVENUE OVER EXPENDITURES	23,758.35	(278,937.10)	14,000.00	14,000.00	(292,937.10)	(1992.4

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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	121,244.63	472,005.23	1,380,000.00	1,380,000.00	(907,994.77)	34.20
40-00-5102-000 INVESTMENT INCOME	1,223.95	2,984.24	17,000.00	17,000.00	(14,015.76)	17.55
40-00-5107-000 STATE GRANT	.00	.00	105,000.00	105,000.00	(105,000.00)	.00
40-00-5109-100 SALE OF BUILDING/LAND	.00	.00	2,800,000.00	2,800,000.00	(2,800,000.00)	.00
40-00-5180-000 NOTE PROCEEDS	.00	.00	381,900.00	381,900.00	(381,900.00)	.00
TOTAL CAPITAL PROJECTS FUND REVENUE	122,468.58	474,989.47	4,683,900.00	4,683,900.00	(4,208,910.53)	10.14
 TOTAL FUND REVENUE	 122,468.58	 474,989.47	 4,683,900.00	 4,683,900.00	 (4,208,910.53)	 10.14
<u>CAPITAL PROJECTS EXPENDITURES</u>						
40-00-6235-000 CONCRETE SERVICES	.00	.00	115,000.00	115,000.00	(115,000.00)	.00
40-00-6265-100 ENGINEERING	13,447.06	22,909.56	85,000.00	85,000.00	(62,090.44)	26.95
40-00-6289-000 OTHER CONTRACTUAL EXPENSES	.00	106,562.00	271,600.00	271,600.00	(165,038.00)	39.23
40-00-6515-000 OPERATING EQUIPMENT	.00	33,635.00	33,700.00	33,700.00	(65.00)	99.81
40-00-6521-000 MOTOR VEHICLES	.00	181,300.15	679,400.00	679,400.00	(498,099.85)	26.69
40-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	19,983.43	19,983.43	187,000.00	187,000.00	(167,016.57)	10.69
40-00-6609-000 INSTALLMENT DEBT - PRINCIPAL	.00	35,940.32	36,000.00	36,000.00	(59.68)	99.83
40-00-6609-100 PROMISSARY NOTE - PRINCIPAL	6,337.59	25,350.36	2,742,500.00	2,742,500.00	(2,717,149.64)	.92
40-00-6610-000 INSTALLMENT DEBT - INTEREST	.00	4,260.06	4,300.00	4,300.00	(39.94)	99.07
40-00-6610-100 PROMISSARY NOTE - INTEREST	8,525.41	34,101.64	50,000.00	50,000.00	(15,898.36)	68.20
40-00-6803-000 TRANSFER TO DEBT SERVICE	.00	70,139.01	544,400.00	544,400.00	(474,260.99)	12.88
TOTAL CAPITAL PROJECTS EXPENDITURES	48,293.49	534,181.53	4,748,900.00	4,748,900.00	(4,214,718.47)	11.25
 NET REVENUE OVER EXPENDITURES	 74,175.09	 (59,192.06)	 (65,000.00)	 (65,000.00)	 5,807.94	 (91.06)

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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	.00	363,300.00	363,300.00	(363,300.00)	.00
41-00-5102-000 INVESTMENT INCOME	25,314.06	108,620.58	75,000.00	75,000.00	33,620.58	144.83
TOTAL CAPITAL PROJECTS FND 2021 BOND	25,314.06	108,620.58	438,300.00	438,300.00	(329,679.42)	24.78
TOTAL FUND REVENUE	25,314.06	108,620.58	438,300.00	438,300.00	(329,679.42)	24.78
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	19,385.79	68,810.76	282,000.00	282,000.00	(213,189.24)	24.40
41-00-6530-000 ROAD IMPROVEMENTS	508,844.40	1,325,513.16	4,912,000.00	4,912,000.00	(3,586,486.84)	26.99
41-00-6537-000 WATER/SEWER RESTORATION	.00	.00	.00	150,000.00	(150,000.00)	.00
41-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	.00	.00	8,900.00	8,900.00	(8,900.00)	.00
TOTAL CAP PROJ FND 2021 BNDS EXPENDS	528,230.19	1,394,323.92	5,202,900.00	5,352,900.00	(3,958,576.08)	26.05
NET REVENUE OVER EXPENDITURES	(502,916.13)	(1,285,703.34)	(4,764,600.00)	(4,914,600.00)	3,628,896.66	(26.16)