

Village of Westchester



**Financial Report
Fiscal Year 2026
For the Third Month Ending
July 31, 2025**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JULY 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	\$ 1,088,367	\$ 3,725,045	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 1,741,752	\$ 4,331,429	\$ 23,211,900	\$ 23,318,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 6,309,143
Net Revenue/(Expenditure)	(606,384)
Current Fund Balance (07/31/2025)	<u>\$ 5,702,759</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	\$ 23,921	\$ 1,574,965	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 1,427,047	\$ 3,568,300	\$ 14,980,100	\$ 15,001,525

Unaudited Beginning Net Position (05/01/2025)	\$ 11,571,073
Net Revenue/(Expense)	(1,993,334)
Current Net Position (07/31/2025)	<u>\$ 9,577,738</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	\$ 64,896	\$ 191,249	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 10,220	\$ 79,957	\$ 816,500	\$ 1,274,421

Unaudited Beginning Fund Balance (05/01/2025)	\$ 461,186
Net Revenue/(Expenditure)	111,292
Current Fund Balance (07/31/2025)	<u>\$ 572,479</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	\$ -	\$ 139,719	\$ 450,000	\$ 450,000
EXPENDITURES	\$ -	\$ -	\$ 425,000	\$ 425,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (615,680)
Net Revenue/(Expenditure)	139,719
Current Fund Balance (07/31/2025)	<u>\$ (475,961)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JULY 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	\$ 11,413	\$ 23,974	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 24,062	\$ 39,163	\$ 105,400	\$ 105,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ (22,218)
Net Revenue/(Expenditure)	(15,188)
Current Fund Balance (07/31/2025)	<u>\$ (37,407)</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	\$ -	\$ 2,764	\$ 525,000	\$ 410,000
EXPENDITURES	\$ 13,369	\$ 15,219	\$ 320,000	\$ 320,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (17,590)
Net Revenue/(Expenditure)	(12,455)
Current Fund Balance (07/31/2025)	<u>\$ (30,045)</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)	-
Current Fund Balance (07/31/2025)	<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	\$ 8,179	\$ 33,800	\$ 2,425,100	\$ 2,585,900
EXPENDITURES	\$ -	\$ 336,496	\$ 2,411,100	\$ 2,411,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 2,092,500
Net Revenue/(Expenditure)	(302,695)
Current Fund Balance (07/31/2025)	<u>\$ 1,789,805</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JULY 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	\$ 121,018	\$ 352,521	\$ 4,683,900	\$ 4,683,900
EXPENDITURES	\$ 81,689	\$ 485,888	\$ 4,748,900	\$ 4,748,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 189,580
Net Revenue/(Expenditure)	(133,367)
Current Fund Balance (07/31/2025)	<u>\$ 56,212</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	\$ 26,998	\$ 83,307	\$ 438,300	\$ 438,300
EXPENDITURES	\$ 365,510	\$ 866,094	\$ 5,202,900	\$ 5,352,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 1,453,481
Net Revenue/(Expenditure)	(782,787)
Current Fund Balance (07/31/2025)	<u>\$ 670,694</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 8,279,145
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 9,577,738
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (30,045)</u>
TOTAL	<u>\$ 17,826,839</u>

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

<u>FUND</u>	Total Fund Cash
General Fund	2,257,704
MFT Fund	452,676
Police Forfeiture Fund	16,153
E-911 Fund	500,879
Hotel/Motel Tax Fund	(38,703)
Debt Service Fund	564
Debt Service Fund - 2021 Funds	1,817,065
Capital Projects Fund	(104,373)
Capital Projects Fund - 2021 GO Bond Project	8,724,435
Water and Sewer (Utility) Fund (Enterprise Fund)	760,778
Refundable Deposits Fund (Fiduciary Fund)	781,364
Roosevelt Rd. TIF Fund	1,744,805
Cermak - Oxford St. TIF	33,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 7/31/2025	16,946,407
Prior Period Cash and Investments Balance - 06/30/2025	17,175,753
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	15,848
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)	18,380
Republic Bank Operating Account (Non Interest Bearing)	657,297
Republic Bank Money Market Account (Interest Bearing)	-
IL Funds Money Market Account ¹ Average daily yield 4.443% (Local Government Investment Pool)	5,985,381
IL Funds E-Pay Account ¹ Average daily yield 4.443% (Local Government Investment Pool)	322,828
IL Funds 2025 Bond Project Fund ¹ Average daily yield 4.443% (Local Government Investment Pool)	7,034,221
US Bank Foreign Fire Insurance Account	57,654
IMET Investment Funds ² - Average Daily Rate, June - 4.29%	852,557
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 2/28/2025	193,122
TOTAL BANK BALANCES at 7/31/2025	15,192,766

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	271,703
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	2,000,000
Total of Other Bank Accounts Fully Insured	57,654

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
JULY 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 July 2025, the third month and first quarter of Fiscal Year 2026.

For the month, total General Fund revenues are \$1.088 million, and expenditures are \$1.742 million resulting in net expenditures of \$653 thousand. Through July, expenditures exceed revenues by \$606 thousand in the General Fund.

GENERAL FUND REVENUES

Significant revenue items are noted below:

Local Taxes

- Gaming taxes for the month are \$27.3 thousand, and Places for Eating taxes are also \$27.3 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 running close to the budget through the first quarter of the fiscal year.
- Local Gas Tax revenue is \$13.8 thousand for July, or over 23 percent of the budgeted amount of \$170.4 thousand.
- Telecommunications taxes are \$32.2 thousand for the month and \$100.8 thousand through the first quarter with a budget of \$410 thousand.
- Cable Franchise taxes for the year are \$62.7 thousand, or over 22 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 \$48 thousand for the month and \$162.3 thousand through July. 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
JULY 2025 FINANCIAL STATEMENT SUMMARY

Intergovernmental Revenues

- Personal Property Replacement Tax receipts for July are \$17.4 thousand. These taxes are distributed to the Village in eight months during the year. For the year so far, \$41.6 thousand has been received 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 \$198 thousand for the month and \$557.7 thousand for the first quarter. The fiscal year 2026 budget for Sales Tax is just over \$2.0 million. Total collections are over 27% of the budget.
- Local Use Tax receipts are \$12.2 thousand for the month and \$40 thousand through July. 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 \$307.7 thousand for July. 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 June. The total receipts of \$1.020 million through July 2025 are \$92 thousand more than last year through July.

Other Revenues

- Building permit receipts are \$33.3 thousand for the month and \$105.1 through July. 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 \$9.1 thousand for the month and \$35.6 thousand through July 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 \$48.7 thousand for July and \$154.4 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 \$11.9 thousand for the month and \$49 thousand through July 2025. The budget is \$90 thousand.
- Ambulance Fee receipts are \$157.1 thousand for the month and \$540.6 through the first quarter of the fiscal year. The budget amount is \$1.850 million. July 2024's revenue was \$120.5 thousand. The Village is projecting an increase in this revenue compared to FY 2024's revenue.

VILLAGE OF WESTCHESTER
JULY 2025 FINANCIAL STATEMENT SUMMARY

- There was no Rubbish billing and corresponding revenue for the month. This billing, along with the recording of the revenue, is on a bi-monthly basis. For the year, \$281 thousand has been receipted with a budget of \$1.710 million.
- Interest income is \$13 thousand for the month and \$42.4 thousand through July 2025. The total budget is \$130 thousand.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for July are \$1.742 million, or 18.6% of the total amended FY 2026 Budget of \$23.318 million. Significant department expenditures are summarized below.

- Village President and Board: Expenditures total \$15.6 thousand for July and mainly consist of salaries, lobbyist services, and professional organization annual fees.
- Administration: The Administration department's expenditures are \$104.4 thousand for the month and total \$285.5 thousand through July. Expenditures are under 16% of the budget amount of \$1.826 million.
- Information Technology: Total monthly expenditures of \$47.2 thousand are for allocated salaries and benefits, communications, and computer hardware and software-related purchases. The IT department was a new department in fiscal year 2025. The total department budget is \$502.3 thousand.
- Building Department: Total department expenditures are \$54.4 thousand for the month and consist of salaries and benefit costs, plumbing inspection and plan review services. The total department's expenditures are \$143.2 thousand, or 14.4% of the budget of \$995 thousand through the first quarter of the fiscal year.
- Fire and Police Commission: Department expenditures are \$5.4 thousand for the month 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 \$893.8 thousand. Expenditures consist mainly of salaries and benefits so far. Also significant in July is the payment of police patrol retroactive pay covering a period of a little over two years. 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 \$1.725 million, or 20.5% of the budget through the first quarter 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.

- Fire Department: Total department expenditures for the month are \$328.8 thousand and are mainly for personnel and benefits. The total department's budget is roughly \$7.1 million for the fiscal year, and expenditures are \$1.078 million, or over 15% of the budget through the first quarter of the fiscal year.

VILLAGE OF WESTCHESTER
JULY 2025 FINANCIAL STATEMENT SUMMARY

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 \$292 thousand with rubbish service expenditures being \$115.3 thousand of the total. The total department's amended budget is over \$4.179 million for the fiscal year and expenditures total \$933.7 thousand through the first quarter.

UTILITY FUND

- The Utility Fund is recording expenses over revenues of \$1.993 million through July. 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 \$23.9 thousand for the month and \$1.575 million through the first quarter. Water and sewer billing and revenue are recorded on a bi-monthly basis, and July *is not* a billing/revenue month. Total revenues are budgeted at \$11.157 million for the fiscal year.
- Utility Fund expenses are \$1.427 million for the month of July and \$3.568 million through the first quarter of the fiscal year. Infrastructure improvement expenses are \$1.856 million of the total. Due to timing, only two months instead of three water bills paid by the Village have been expensed. This cost averages roughly \$257 thousand per month.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$62.9 thousand. Expenditures for the month of July are \$10.2 thousand and consist of engineering costs. Total revenues through the first quarter are \$191.3 thousand and expenditures are \$80.0 thousand resulting in an excess of \$111.3 thousand. This fund's amended budget has expenditures exceeding revenues by \$413.6 thousand. This budgeted 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 \$139.7 thousand has been received in a prior month from the SWCCCD for prior dispatch service expenditures.

HOTEL/MOTEL TAX FUND

- The Hotel/Motel Tax fund receives tax revenues on a quarterly basis. No taxes were received in July. Through July, total revenues are \$24.0 thousand, and expenditures are \$39.2 thousand resulting in net expenditures of \$15.2 thousand. Expenditures for the year are \$13.7 thousand for newsletter publication, \$24.3 thousand for special events, and \$1.1 thousand for electricity for the message board.

VILLAGE OF WESTCHESTER
JULY 2025 FINANCIAL STATEMENT SUMMARY

ROOSEVELT ROAD TIF FUND

- The Roosevelt Rd. TIF fund has recorded \$2.8 thousand for real estate taxes through July, and \$15.2 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. Interest of \$69.7 thousand was paid in June. 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.

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 July totals \$336.5 thousand. The interest expenditure has been funded with available fund balance reserves that have accumulated from prior tax levy revenue.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$121.1 thousand were received in the month and \$350.8 thousand total through July. The budget for non-home-rule sales taxes is \$1.380 million for the year.

A total of \$69.5 thousand was expended for the new Enterprise Resource Planning (ERP) system, along with engineering of \$9.5 thousand, and a \$14.9 thousand payment for principal and interest for the promissory note for the property on Enterprise Dr. Total budgeted expenditures are \$4.749 million. The budget amount includes the total transfer of \$545 thousand for debt service.

As mentioned previously, a corresponding *transfer out* of this Capital Projects Fund to the Debt Service Fund in the amount of \$70.1 thousand was executed in June to fund principal and interest payments on the 2015 and 2021A general obligation bond issues.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- For the month of July, interest income of \$27 thousand was earned from bond proceeds. Road improvement and related engineering expenditures totaling \$365.5 thousand were incurred in July. 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 3 MONTHS ENDING JULY 31, 2025

FUND 1 - GENERAL FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
GENERAL FUND REVENUE							
01-00-4102-000	REAL ESTATE TAXES	.00	10,412.16	3,000,000.00	3,000,000.00	(2,989,587.84)	.35
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	.00	7,934.93	2,110,000.00	2,110,000.00	(2,102,065.07)	.38
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	.00	9,774.06	2,680,000.00	2,680,000.00	(2,670,225.94)	.36
01-00-4202-000	UTILITY TAX-ELECTRIC	33,773.76	92,242.62	465,000.00	465,000.00	(372,757.38)	19.84
01-00-4203-000	GAMING TAX	27,335.98	82,877.67	338,600.00	338,600.00	(255,722.33)	24.48
01-00-4205-000	UTILITY TAX-NATURAL GAS	14,255.85	70,095.37	290,000.00	290,000.00	(219,904.63)	24.17
01-00-4206-000	PLACES FOR EATING TAX	27,301.79	73,839.98	275,000.00	275,000.00	(201,160.02)	26.85
01-00-4207-000	TELECOMMUNICATION TAXES	32,166.49	100,807.70	410,000.00	410,000.00	(309,192.30)	24.59
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	3,301.05	6,918.75	25,000.00	25,000.00	(18,081.25)	27.68
01-00-4215-000	LOCAL GAS TAX	13,839.68	39,640.31	170,400.00	170,400.00	(130,759.69)	23.26
01-00-4217-000	CABLE FRANCHISE TAX	11,169.57	62,691.37	280,000.00	280,000.00	(217,308.63)	22.39
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	17,432.44	41,613.30	143,000.00	143,000.00	(101,386.70)	29.10
01-00-4402-100	PPRT - POLICE PENSION	3,486.49	8,322.66	16,300.00	16,300.00	(7,977.34)	51.06
01-00-4402-200	PPRT - FIRE PENSION	2,324.33	5,548.45	8,500.00	8,500.00	(2,951.55)	65.28
01-00-4403-000	STATE INCOME TAX	307,720.01	1,019,639.53	3,024,000.00	3,024,000.00	(2,004,360.47)	33.72
01-00-4405-000	STATE SALES TAX	198,000.14	557,672.20	2,050,000.00	2,050,000.00	(1,492,327.80)	27.20
01-00-4406-000	LOCAL USE TAX	12,236.04	31,525.49	450,000.00	450,000.00	(418,474.51)	7.01
01-00-4407-000	CANNABIS TAX	2,213.84	6,772.09	28,000.00	28,000.00	(21,227.91)	24.19
01-00-4408-000	DISPENSARY TAX	6,159.78	18,993.69	108,000.00	108,000.00	(89,006.31)	17.59
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	33,319.33	105,133.97	511,500.00	511,500.00	(406,366.03)	20.55
01-00-4503-200	HOME COMPLIANCE PERMITS	9,125.00	35,605.50	104,500.00	104,500.00	(68,894.50)	34.07
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	100.00	1,690.00	55,000.00	55,000.00	(53,310.00)	3.07
01-00-4509-000	GAMING LICENSES	.00	.00	10,500.00	10,500.00	(10,500.00)	.00
01-00-4511-000	CONTRACTOR LICENSES	5,600.00	17,300.00	80,000.00	80,000.00	(62,700.00)	21.63
01-00-4512-000	SOLICITOR'S LICENSE	1,250.00	1,500.00	1,800.00	1,800.00	(300.00)	83.33
01-00-4515-000	VEHICLE STICKER	1,234.91	15,270.88	332,000.00	332,000.00	(316,729.12)	4.60
01-00-4515-900	LATE FEE-STICKER	1,336.00	27,226.00	20,000.00	20,000.00	7,226.00	136.13
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	11,897.02	48,940.22	90,000.00	90,000.00	(41,059.78)	54.38
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	1,489.25	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	48,694.04	154,350.43	800,000.00	800,000.00	(645,649.57)	19.29
01-00-4705-000	POLICE TOWING	3,000.00	6,000.00	22,000.00	22,000.00	(16,000.00)	27.27
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	15,053.85	45,161.55	180,700.00	180,700.00	(135,538.45)	24.99
01-00-4810-000	AMBULANCE FEES	157,120.21	540,556.79	1,850,000.00	1,850,000.00	(1,309,443.21)	29.22
01-00-4812-000	RUBBISH	(12.36)	280,941.54	1,710,000.00	1,710,000.00	(1,429,058.46)	16.43
01-00-4813-000	RUBBISH - PENALTIES	5,687.86	11,170.83	20,000.00	20,000.00	(8,829.17)	55.85
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	12,933.05	42,380.64	130,000.00	130,000.00	(87,619.36)	32.60
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	.00	.00	550,000.00	550,000.00	(550,000.00)	.00
01-00-5108-000	SALE OF FIXED ASSETS	209.63	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	39,451.68	48,022.50	345,000.00	345,000.00	(296,977.50)	13.92

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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	7,246.80	24,100.00	24,100.00	(16,853.20)	30.07
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	2,363.50	3,117.50	17,000.00	17,000.00	(13,882.50)	18.34
01-00-5122-200 REIMBURSEMENT-INSURANCE	7,126.09	7,126.09	10,000.00	10,000.00	(2,873.91)	71.26
01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION	9,248.16	27,954.22	5,000.00	5,000.00	22,954.22	559.08
01-00-5125-000 REBATE-COOK CO GASOLINE TAXES	4,285.26	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	3,326.00	5,665.53	25,000.00	25,000.00	(19,334.47)	22.66
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	1,088,367.42	3,725,044.55	23,471,200.00	23,471,200.00	(19,746,155.45)	15.87
TOTAL FUND REVENUE	1,088,367.42	3,725,044.55	23,471,200.00	23,471,200.00	(19,746,155.45)	15.87

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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	2,096.73	6,921.11	28,600.00	28,600.00	(21,678.89)	24.20
01-10-6124-000 SOCIAL SECURITY - EMPLOYER	129.97	429.02	1,800.00	1,800.00	(1,370.98)	23.83
01-10-6126-000 MEDICARE EXPENSE - EMPLOYER	30.40	100.36	500.00	500.00	(399.64)	20.07
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	130.00	130.00	20,300.00	20,300.00	(20,170.00)	.64
01-10-6213-000 DUES & SUBSCRIPTIONS	3,237.00	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	3,750.00	11,250.00	56,000.00	56,000.00	(44,750.00)	20.09
01-10-6289-000 OTHER CONTRACTUAL EXPENSES	6,250.00	6,250.00	46,000.00	46,000.00	(39,750.00)	13.59
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	24.49	500.00	500.00	(475.51)	4.90
TOTAL VILLAGE PRESIDENT AND BOA	15,624.10	28,904.48	220,100.00	220,100.00	(191,195.52)	13.13
ADMINISTRATION						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	31,254.84	91,780.68	432,400.00	432,400.00	(340,619.32)	21.23
01-11-6104-000 ADMINISTRATION OVERTIME	16.37	1,315.46	2,000.00	2,000.00	(684.54)	65.77
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	1,913.15	5,701.34	26,800.00	26,800.00	(21,098.66)	21.27
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	447.41	1,333.36	6,300.00	6,300.00	(4,966.64)	21.16
01-11-6128-000 IMRF- EMPLOYER EXPENSE	2,010.88	6,095.07	27,800.00	27,800.00	(21,704.93)	21.92
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,495.64	15,967.68	72,100.00	72,100.00	(56,132.32)	22.15
01-11-6203-000 CONTRACT/LEGAL NOTICES	50.00	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	.00	185.00	4,200.00	4,200.00	(4,015.00)	4.40
01-11-6215-000 INSURANCE & BONDING	33,848.00	111,990.80	580,000.00	580,000.00	(468,009.20)	19.31
01-11-6216-000 PAYROLL PROCESSING CHARGE	1,065.89	3,215.19	18,100.00	18,100.00	(14,884.81)	17.76
01-11-6217-000 BANKING SERVICE FEES	3,449.40	13,666.48	32,000.00	32,000.00	(18,333.52)	42.71
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	5,900.00	43,500.00	43,500.00	(37,600.00)	13.56
01-11-6265-030 PROF. SERVICES-OTHER	169.27	169.27	94,000.00	94,000.00	(93,830.73)	.18
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	484.29	2,401.83	60,000.00	60,000.00	(57,598.17)	4.00
01-11-6327-000 OTHER LEGAL SERVICES	18,965.49	20,213.09	300,000.00	300,000.00	(279,786.91)	6.74
01-11-6403-000 OFFICE SUPPLIES	346.38	1,096.72	10,000.00	10,000.00	(8,903.28)	10.97
01-11-6405-000 CLEANING SUPPLIES	402.66	845.59	.00	.00	845.59	.00
01-11-6407-500 GAS/FUEL OTHER ENTITIES	(1,376.79)	.00	.00	.00	.00	.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	104,442.88	285,519.78	1,825,600.00	1,825,600.00	(1,540,080.22)	15.64

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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	6,335.25	11,010.66	74,200.00	74,200.00	(63,189.34)	14.84
01-13-6104-000	IT OVERTIME	396.61	563.93	.00	.00	563.93	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	398.23	690.98	4,600.00	4,600.00	(3,909.02)	15.02
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	93.14	161.61	1,100.00	1,100.00	(938.39)	14.69
01-13-6128-000	IMRF - EMPLOYER EXPENSE	216.36	408.91	4,800.00	4,800.00	(4,391.09)	8.52
01-13-6150-000	EMPLOYEE INSURANCE	413.43	1,170.40	26,600.00	26,600.00	(25,429.60)	4.40
01-13-6219-000	TELEPHONE & COMMUNICATIONS	5,584.96	14,310.45	84,000.00	84,000.00	(69,689.55)	17.04
01-13-6265-030	PROF. SERVICES -OTHER	1,130.58	29,401.58	90,500.00	90,500.00	(61,098.42)	32.49
01-13-6509-000	COMPUTER HARDWARE	4,281.04	29,497.99	90,300.00	90,300.00	(60,802.01)	32.67
01-13-6511-000	COMPUTER SOFTWARE	24,269.64	30,517.84	104,200.00	104,200.00	(73,682.16)	29.29
01-13-6525-000	BUILDING / EQUIPMENT	4,111.44	11,098.16	22,000.00	22,000.00	(10,901.84)	50.45
	TOTAL INFORMATION TECHNOLOGY	47,230.68	128,832.51	502,300.00	502,300.00	(373,467.49)	25.65
<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 3 MONTHS ENDING JULY 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	24,291.64	71,943.62	324,400.00	324,400.00	(252,456.38)	22.18
01-15-6103-100	BUILDING - PART TIME SALARIES	2,658.41	7,335.98	34,900.00	34,900.00	(27,564.02)	21.02
01-15-6104-000	BUILDING - OVERTIME	27.55	84.61	.00	.00	84.61	.00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,646.72	4,855.91	22,300.00	22,300.00	(17,444.09)	21.78
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	385.13	1,135.65	5,200.00	5,200.00	(4,064.35)	21.84
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,738.99	5,048.01	23,100.00	23,100.00	(18,051.99)	21.85
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,055.94	15,681.67	63,900.00	63,900.00	(48,218.33)	24.54
01-15-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-15-6205-000	PRINTING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6207-000	POSTAGE	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6211-000	CONFERENCE/TRAINING	.00	.00	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	5,488.83	8,638.83	284,000.00	284,000.00	(275,361.17)	3.04
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	12,662.17	25,158.97	150,000.00	150,000.00	(124,841.03)	16.77
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	89.46	252.29	1,500.00	1,500.00	(1,247.71)	16.82
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	470.99	470.99	2,000.00	2,000.00	(1,529.01)	23.55
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	324.98	1,500.00	1,500.00	(1,175.02)	21.67
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	(129.99)	1,045.53	1,000.00	1,000.00	45.53	104.55
TOTAL BUILDING DEPARTMENT		54,385.84	143,152.04	994,800.00	994,800.00	(851,647.96)	14.39
FIRE & POLICE COMMISSION							
01-18-6203-000	CONTRACT/LEGAL NOTICES	219.08	318.90	2,000.00	2,000.00	(1,681.10)	15.95
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	576.40	576.40	20,000.00	20,000.00	(19,423.60)	2.88
01-18-6265-030	PROF. SERVICES-OTHER	4,624.50	7,801.00	65,000.00	65,000.00	(57,199.00)	12.00
TOTAL FIRE & POLICE COMMISSION		5,419.98	8,696.30	88,800.00	88,800.00	(80,103.70)	9.79

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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	667,953.06	1,191,416.38	3,470,400.00	3,470,400.00	(2,278,983.62)	34.33
01-20-6103-050 POLICE - FULL TIME NON-SWORN	19,973.31	59,920.02	300,500.00	300,500.00	(240,579.98)	19.94
01-20-6104-000 POLICE - OVERTIME	110,825.74	186,778.64	400,000.00	400,000.00	(213,221.36)	46.69
01-20-6106-000 VACATION PAYOUT	14,661.77	17,425.13	.00	.00	17,425.13	.00
01-20-6110-000 HOLIDAY PAY	(833.78)	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	918.25	22,350.47	60,000.00	60,000.00	(37,649.53)	37.25
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,760.03	8,099.83	69,800.00	69,800.00	(61,700.17)	11.60
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	11,797.85	20,952.49	17,400.00	17,400.00	3,552.49	120.42
01-20-6128-000 IMRF - EMPLOYER EXPENSE	2,160.90	6,326.35	24,000.00	24,000.00	(17,673.65)	26.36
01-20-6132-000 POLICE PENSION - R.E. TAXES	.00	14,610.23	2,722,000.00	2,722,000.00	(2,707,389.77)	.54
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	49,266.92	131,821.63	749,800.00	749,800.00	(617,978.37)	17.58
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	2,097.75	2,097.75	64,500.00	64,500.00	(62,402.25)	3.25
01-20-6211-100 LODGING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-20-6211-200 FOOD / MEALS	239.14	239.14	2,000.00	2,000.00	(1,760.86)	11.96
01-20-6211-300 TRAVEL EXPENSES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	2,375.00	10,736.00	108,600.00	108,600.00	(97,864.00)	9.89
01-20-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-20-6225-000 MAINT. SERVICES-EQUIPMENT	.00	.00	5,600.00	5,600.00	(5,600.00)	.00
01-20-6227-000 MAINT. SERVICES-VEHICLES	2,439.62	6,896.54	60,000.00	60,000.00	(53,103.46)	11.49
01-20-6249-000 COMMUNITY RELATIONS	.00	4,306.86	24,000.00	38,000.00	(33,693.14)	11.33
01-20-6265-030 PROF. SERVICES-OTHER	661.72	1,011.72	10,200.00	10,200.00	(9,188.28)	9.92
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	.00	.00	3,500.00	3,500.00	(3,500.00)	.00
01-20-6404-000 AMMUNITION	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-20-6407-000 FUEL	4,505.80	12,097.35	65,000.00	65,000.00	(52,902.65)	18.61
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	622.01	2,714.56	27,400.00	27,400.00	(24,685.44)	9.91
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	244.30	883.90	25,000.00	25,000.00	(24,116.10)	3.54
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	1,149.98	3,398.98	8,000.00	8,000.00	(4,601.02)	42.49
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	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
TOTAL POLICE DEPARTMENT	893,819.37	1,724,867.77	8,368,900.00	8,425,400.00	(6,700,532.23)	20.47

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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	229,421.50	695,374.03	2,570,400.00	2,570,400.00	(1,875,025.97)	27.05
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	.00	.00	10,800.00	10,800.00	(10,800.00)	.00
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	24,223.73	71,242.24	300,000.00	300,000.00	(228,757.76)	23.75
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	2,540.30	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	900.13	20,340.63	36,000.00	36,000.00	(15,659.37)	56.50
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	390.37	1,170.34	9,100.00	9,100.00	(7,929.66)	12.86
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,664.51	11,858.71	38,900.00	38,900.00	(27,041.29)	30.49
01-22-6128-000 IMRF - EMPLOYER EXPENSE	415.39	1,208.67	6,300.00	6,300.00	(5,091.33)	19.19
01-22-6132-000 FIRE PENSION - R.E. TAXES	.00	11,159.05	2,087,300.00	2,087,300.00	(2,076,140.95)	.53
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	44,378.17	126,142.53	579,500.00	579,500.00	(453,357.47)	21.77
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	14.75	32.28	300.00	300.00	(267.72)	10.76
01-22-6211-000 CONFERENCE/TRAINING	511.59	1,691.38	62,200.00	62,200.00	(60,508.62)	2.72
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	84.88	15,996.62	41,400.00	41,400.00	(25,403.38)	38.64
01-22-6213-000 DUES & SUBSCRIPTIONS	7,000.00	7,000.00	11,800.00	11,800.00	(4,800.00)	59.32
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	1,632.25	10,000.00	10,000.00	(8,367.75)	16.32
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	495.00	1,609.91	14,700.00	14,700.00	(13,090.09)	10.95
01-22-6227-000 MAINT. SERVICES-VEHICLES	1,019.55	4,663.50	100,000.00	100,000.00	(95,336.50)	4.66
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUN	5,750.00	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	30.00	2,048.11	558,400.00	558,400.00	(556,351.89)	.37
01-22-6403-000 OFFICE SUPPLIES	616.17	3,611.12	4,500.00	4,500.00	(888.88)	80.25
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	2,237.72	5,207.93	25,000.00	25,000.00	(19,792.07)	20.83
01-22-6411-000 PUBLIC EDUCATION MATERIALS	2,094.92	6,625.88	17,900.00	17,900.00	(11,274.12)	37.02
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	124.39	2,055.60	2,000.00	2,000.00	55.60	102.78
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	684.14	2,663.80	11,400.00	11,400.00	(8,736.20)	23.37
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	1,470.56	1,612.74	30,100.00	30,100.00	(28,487.26)	5.36
01-22-6425-000 MATERIALS & SUPPLIES - OTHER	467.07	2,977.44	6,900.00	6,900.00	(3,922.56)	43.15
01-22-6509-000 COMPUTER HARDWARE	.00	194.66	.00	.00	194.66	.00
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	289.00	11,845.89	54,100.00	54,100.00	(42,254.11)	21.90
01-22-6525-000 BUILDING/EQUIPMENT	.00	.00	243,000.00	243,000.00	(243,000.00)	.00
TOTAL FIRE DEPARTMENT	328,823.84	1,077,720.40	7,051,900.00	7,051,900.00	(5,974,179.60)	15.28

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 3 MONTHS ENDING JULY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>PUBLIC WORKS DEPARTMENT</u>						
01-30-6103-000 PUBLIC WORKS-FULL TIME SALARY	74,384.42	226,379.38	922,300.00	922,300.00	(695,920.62)	24.55
01-30-6104-000 PUBLIC WORKS - OVERTIME	9,276.96	18,735.86	85,000.00	85,000.00	(66,264.14)	22.04
01-30-6106-000 VACATION PAYOUT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-30-6108-000 SICK TIME PAYOUT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-30-6118-000 UNIFORM ALLOWANCE	.00	.00	1,800.00	1,800.00	(1,800.00)	.00
01-30-6124-000 SOCIAL SECURITY - EMPLOYER	5,194.74	15,221.48	62,500.00	62,500.00	(47,278.52)	24.35
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	1,214.89	3,559.76	14,600.00	14,600.00	(11,040.24)	24.38
01-30-6128-000 IMRF - EMPLOYER EXPENSE	5,255.50	15,199.21	55,300.00	55,300.00	(40,100.79)	27.49
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	7,057.03	103,029.54	280,500.00	280,500.00	(177,470.46)	36.73
01-30-6205-000 PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000 POSTAGE	.00	.00	500.00	500.00	(500.00)	.00
01-30-6211-000 CONFERENCE/TRAINING	.00	51.13	3,500.00	3,500.00	(3,448.87)	1.46
01-30-6213-000 DUES & SUBSCRIPTIONS	9.30	1,570.65	6,300.00	6,300.00	(4,729.35)	24.93
01-30-6219-000 TELEPHONE & COMMUNICATION	69.30	69.30	500.00	500.00	(430.70)	13.86
01-30-6223-000 MAINT. SERVICES-BUILDING & OFF	12,890.41	33,420.61	70,700.00	118,300.00	(84,879.39)	28.25
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	257.83	1,586.11	38,000.00	38,000.00	(36,413.89)	4.17
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	6,281.13	6,481.01	65,000.00	65,000.00	(58,518.99)	9.97
01-30-6228-100 MAINT. SERVICES-TRAFFIC LIGHTS	.00	.00	23,000.00	23,000.00	(23,000.00)	.00
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	.00	575.00	5,500.00	5,500.00	(4,925.00)	10.45
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	2,840.00	3,360.00	30,000.00	30,000.00	(26,640.00)	11.20
01-30-6237-000 EQUIPMENT RENTAL	2,083.70	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	115,257.10	385,962.10	1,710,000.00	1,710,000.00	(1,324,037.90)	22.57
01-30-6251-000 ELECTRICITY	17,250.92	17,280.39	70,000.00	70,000.00	(52,719.61)	24.69
01-30-6265-030 PROF. SERVICES-OTHER	1,411.98	2,101.97	26,700.00	26,700.00	(24,598.03)	7.87
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	9,283.50	9,283.50	103,800.00	103,800.00	(94,516.50)	8.94
01-30-6289-200 CONTRACTUAL EXPENSE-MOWING	6,548.00	12,964.00	52,500.00	52,500.00	(39,536.00)	24.69
01-30-6403-000 OFFICE SUPPLIES	30.86	30.86	1,500.00	1,500.00	(1,469.14)	2.06
01-30-6406-000 CLOTHING SUPPLIES	694.33	1,575.89	13,000.00	13,000.00	(11,424.11)	12.12
01-30-6407-000 FUEL	847.80	5,979.75	40,000.00	40,000.00	(34,020.25)	14.95
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	1,131.48	4,659.48	44,100.00	44,100.00	(39,440.52)	10.57
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	.00	221.53	10,300.00	10,300.00	(10,078.47)	2.15
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	2,598.22	6,446.20	28,300.00	28,300.00	(21,853.80)	22.78
01-30-6426-000 MATERIALS & SUPPLIES - MECH	605.46	3,321.99	20,000.00	20,000.00	(16,678.01)	16.61
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	9,530.13	11,636.83	33,500.00	33,500.00	(21,863.17)	34.74
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	292,004.99	933,735.25	4,129,500.00	4,179,100.00	(3,245,364.75)	22.34

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,741,751.68	4,331,428.53	23,211,900.00	23,318,000.00	(18,986,571.47)	18.58
NET REVENUE OVER EXPENDITURES	(653,384.26)	(606,383.98)	259,300.00	153,200.00	(759,583.98)	(395.81)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2025

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF 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	(7,181.89)	1,101,671.74	7,282,000.00	7,282,000.00	(6,180,328.26)	15.13
02-00-4816-000 WATER INFRASTRUCTURE	371.79	87,013.19	518,000.00	518,000.00	(430,986.81)	16.80
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	24,050.81	45,998.53	40,000.00	40,000.00	5,998.53	115.00
02-00-4828-000 SEWER USAGE	156.53	222,687.29	1,526,200.00	1,526,200.00	(1,303,512.71)	14.59
02-00-4829-000 SEWER INFRASTRUCTURE	253.50	85,663.10	512,000.00	512,000.00	(426,336.90)	16.73
02-00-4830-000 SEWER PENALTIES	5,052.28	9,668.62	7,500.00	7,500.00	2,168.62	128.91
02-00-5102-000 INTEREST INCOME	768.38	20,515.98	35,000.00	35,000.00	(14,484.02)	58.62
02-00-5189-000 OTHER INCOME	450.00	1,800.24	5,000.00	5,000.00	(3,199.76)	36.00
TOTAL UTILITY FUND REVENUE	23,921.40	1,574,965.38	11,156,700.00	11,156,700.00	(9,581,734.62)	14.12
TOTAL FUND REVENUE	23,921.40	1,574,965.38	11,156,700.00	11,156,700.00	(9,581,734.62)	14.12

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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	160,318.87	441,006.94	1,923,200.00	1,923,200.00	(1,482,193.06)	22.93
02-95-6103-050 POLICE - FULL TIME NON-SWORN	1,691.68	5,074.95	.00	.00	5,074.95	.00
02-95-6103-200 FIRE PREVENTION PAY	4,310.81	12,783.35	.00	.00	12,783.35	.00
02-95-6104-000 UTILITY - OVERTIME	20,991.78	43,244.80	160,000.00	160,000.00	(116,755.20)	27.03
02-95-6106-000 VACATION PAYOUT	771.67	917.11	.00	.00	917.11	.00
02-95-6108-000 SICK TIME PAYOUT	.00	2,623.68	.00	.00	2,623.68	.00
02-95-6110-000 HOLIDAY PAY	59.23	548.78	.00	.00	548.78	.00
02-95-6118-000 UNIFORM ALLOWANCE	(12.42)	43.98	1,800.00	1,800.00	(1,756.02)	2.44
02-95-6124-000 SOCIAL SECURITY - EMPLOYER	8,342.01	24,345.49	110,600.00	110,600.00	(86,254.51)	22.01
02-95-6126-000 MEDICARE EXPENSE - EMPLOYER	2,685.06	7,217.37	25,900.00	25,900.00	(18,682.63)	27.87
02-95-6128-000 IMRF - EMPLOYER EXPENSE	7,780.65	23,838.57	98,500.00	98,500.00	(74,661.43)	24.20
02-95-6150-000 HEALTH/DENTAL/LIFE INSURANCE	17,484.76	86,281.19	452,700.00	452,700.00	(366,418.81)	19.06
02-95-6205-000 PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000 POSTAGE	3,566.70	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	1,000.00	6,200.00	75,800.00	88,800.00	(82,600.00)	6.98
02-95-6215-000 INSURANCE & BONDING	8,462.00	27,997.70	145,000.00	145,000.00	(117,002.30)	19.31
02-95-6219-000 TELEPHONE & COMMUNICATION	130.00	260.00	2,600.00	2,600.00	(2,340.00)	10.00
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	2,890.21	4,727.17	48,400.00	48,400.00	(43,672.83)	9.77
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	85,000.00	(85,000.00)	.00
02-95-6233-000 DISPOSAL CHARGES	.00	.00	35,000.00	35,000.00	(35,000.00)	.00
02-95-6235-300 FLOOD PROOFING ASSISTANCE PROG	.00	.00	24,000.00	24,000.00	(24,000.00)	.00
02-95-6237-000 EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
02-95-6249-000 MAYFAIR PUMPING STATION	8,283.00	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	2,005.23	2,036.61	60,000.00	60,000.00	(57,963.39)	3.39
02-95-6255-000 MAINT. SERVICES-WATER MAINS	5,550.00	7,006.00	32,400.00	32,400.00	(25,394.00)	21.62
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	17,027.05	52,829.25	51,300.00	104,840.00	(52,010.75)	50.39
02-95-6265-100 PROF. SERVICES-ENGINEERING	27,395.00	57,905.58	934,800.00	934,800.00	(876,894.42)	6.19
02-95-6289-000 OTHER CONTRACTUAL EXPENSES	1,777.25	3,560.88	16,000.00	16,000.00	(12,439.12)	22.26
02-95-6327-000 OTHER LEGAL SERVICES	3,400.00	9,075.00	35,000.00	35,000.00	(25,925.00)	25.93
02-95-6403-000 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
02-95-6406-000 CLOTHING SUPPLIES	694.34	1,575.93	13,000.00	13,000.00	(11,424.07)	12.12
02-95-6407-000 FUEL	2,562.73	2,562.73	16,000.00	16,000.00	(13,437.27)	16.02
02-95-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,004.78	1,018.47	35,100.00	35,100.00	(34,081.53)	2.90
02-95-6423-000 MATERIALS & SUPPLIES-VEHICLES	41.98	41.98	9,900.00	9,900.00	(9,858.02)	.42
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	3,821.19	4,577.19	79,500.00	79,500.00	(74,922.81)	5.76
02-95-6426-000 MATERIALS & SUPPLIES-WATER MN	.00	.00	54,500.00	54,500.00	(54,500.00)	.00
02-95-6435-000 MATERIALS & SUPPLIES-SEWER	.00	1,497.88	20,000.00	20,000.00	(18,502.12)	7.49
02-95-6437-000 MATERIALS & SUPPLIES- PLUMBING	3,325.80	6,143.30	29,000.00	29,000.00	(22,856.70)	21.18
02-95-6438-000 MATERIALS & SUPPLIES-CRESTWOOD	421.78	1,968.37	15,500.00	15,500.00	(13,531.63)	12.70
02-95-6455-000 WATER COST	323,172.52	591,714.04	3,349,600.00	3,349,600.00	(2,757,885.96)	17.67
02-95-6515-000 OPERATING EQUIPMENT	46,298.00	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	33,632.14	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	21,000.44	23,007.44	84,500.00	84,500.00	(61,492.56)	27.23
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	630,049.50	1,855,836.90	5,300,000.00	5,300,000.00	(3,444,163.10)	35.02
02-95-6575-000 DEPRECIATION EXPENSE	52,083.33	156,249.99	625,000.00	625,000.00	(468,750.01)	25.00
02-95-6607-000 IEPA LOAN - PRINCIPAL	13,789.81	13,789.81	223,500.00	223,500.00	(209,710.19)	6.17
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	(13,789.81)	(13,789.81)	(223,500.00)	(223,500.00)	209,710.19	(6.17)
02-95-6608-000 IEPA LOAN - INTEREST	3,028.05	3,028.05	55,100.00	55,100.00	(52,071.95)	5.50
02-95-6700-000 CONTINGENCY	.00	.00	150,000.00	144,112.00	(144,112.00)	.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	1,427,047.12	3,568,299.78	14,980,100.00	15,046,640.00	(11,478,340.22)	23.71
 NET REVENUE OVER EXPENDITURES	 (1,403,125.72)	 (1,993,334.40)	 (3,823,400.00)	 (3,889,940.00)	 1,896,605.60	 (51.24)

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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	62,858.06	185,315.40	756,000.00	756,000.00	(570,684.60)	24.51
03-00-5102-000 INTEREST INCOME	2,037.59	5,933.41	32,000.00	32,000.00	(26,066.59)	18.54
03-00-5106-000 STATE GRANT	.00	.00	72,800.00	72,800.00	(72,800.00)	.00
TOTAL MOTOR FUEL TAX FUND REVENUE	64,895.65	191,248.81	860,800.00	860,800.00	(669,551.19)	22.22
TOTAL FUND REVENUE	64,895.65	191,248.81	860,800.00	860,800.00	(669,551.19)	22.22
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100 PROF. SERVICES-ENGINEERING	10,220.00	13,630.00	213,500.00	213,500.00	(199,870.00)	6.38
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	582,921.00	(582,921.00)	.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	10,220.00	79,956.75	816,500.00	1,274,421.00	(1,194,464.25)	6.27
NET REVENUE OVER EXPENDITURES	54,675.65	111,292.06	44,300.00	(413,621.00)	524,913.06	26.91

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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	139,718.51	450,000.00	450,000.00	(310,281.49)	31.05
TOTAL 911 FUND REVENUE	.00	139,718.51	450,000.00	450,000.00	(310,281.49)	31.05
TOTAL FUND REVENUE	.00	139,718.51	450,000.00	450,000.00	(310,281.49)	31.05
<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	.00	139,718.51	25,000.00	25,000.00	114,718.51	558.87

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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	12,561.86	95,000.00	95,000.00	(82,438.14)	13.22
10-00-4815-000	NEWSPAPER ADS	11,412.50	11,412.50	8,500.00	8,500.00	2,912.50	134.26
10-00-5189-000	OTHER INCOME	.00	.00	1,200.00	1,200.00	(1,200.00)	.00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	11,412.50	23,974.36	104,700.00	104,700.00	(80,725.64)	22.90
	TOTAL FUND REVENUE	11,412.50	23,974.36	104,700.00	104,700.00	(80,725.64)	22.90
	<u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000	VILLAGE PUBLICATIONS	4,733.39	13,735.05	50,400.00	50,400.00	(36,664.95)	27.25
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	18,241.47	24,340.16	52,000.00	52,000.00	(27,659.84)	46.81
10-95-6251-000	ELECTRICITY	1,087.35	1,087.35	3,000.00	3,000.00	(1,912.65)	36.25
	TOTAL HOTEL FUND EXPENDITURES	24,062.21	39,162.56	105,400.00	105,400.00	(66,237.44)	37.16
	NET REVENUE OVER EXPENDITURES	(12,649.71)	(15,188.20)	(700.00)	(700.00)	(14,488.20)	(2169.7

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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	.00	2,764.02	525,000.00	525,000.00	(522,235.98)	.53
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	.00	2,764.02	525,000.00	525,000.00	(522,235.98)	.53
	TOTAL FUND REVENUE	.00	2,764.02	525,000.00	525,000.00	(522,235.98)	.53
	<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	13,368.75	15,218.75	40,000.00	40,000.00	(24,781.25)	38.05
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	13,368.75	15,218.75	320,000.00	320,000.00	(304,781.25)	4.76
	NET REVENUE OVER EXPENDITURES	(13,368.75)	(12,454.73)	205,000.00	205,000.00	(217,454.73)	(6.08)
	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

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	.00	12,919.83	2,410,100.00	2,410,100.00	(2,397,180.17)	.54
31-00-5102-000	INTEREST INCOME	8,178.98	20,880.22	15,000.00	15,000.00	5,880.22	139.20
	TOTAL DEBT SERVICE FUND - 2021 BONDS	8,178.98	33,800.05	2,425,100.00	2,425,100.00	(2,391,299.95)	1.39
	TOTAL FUND REVENUE	8,178.98	33,800.05	2,425,100.00	2,425,100.00	(2,391,299.95)	1.39
<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	8,178.98	(302,695.45)	14,000.00	14,000.00	(316,695.45)	(2162.1

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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	121,086.55	350,760.60	1,380,000.00	1,380,000.00	(1,029,239.40)	25.42
40-00-5102-000 INVESTMENT INCOME	(68.76)	1,760.29	17,000.00	17,000.00	(15,239.71)	10.35
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	121,017.79	352,520.89	4,683,900.00	4,683,900.00	(4,331,379.11)	7.53
TOTAL FUND REVENUE	121,017.79	352,520.89	4,683,900.00	4,683,900.00	(4,331,379.11)	7.53
<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	9,462.50	9,462.50	85,000.00	85,000.00	(75,537.50)	11.13
40-00-6289-000 OTHER CONTRACTUAL EXPENSES	69,447.00	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	(12,083.85)	181,300.15	679,400.00	679,400.00	(498,099.85)	26.69
40-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	.00	.00	187,000.00	187,000.00	(187,000.00)	.00
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	19,012.77	2,742,500.00	2,742,500.00	(2,723,487.23)	.69
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	25,576.23	50,000.00	50,000.00	(24,423.77)	51.15
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	81,688.65	485,888.04	4,748,900.00	4,748,900.00	(4,263,011.96)	10.23
NET REVENUE OVER EXPENDITURES	39,329.14	(133,367.15)	(65,000.00)	(65,000.00)	(68,367.15)	(205.18)

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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	26,997.75	83,306.52	75,000.00	75,000.00	8,306.52	111.08
TOTAL CAPITAL PROJECTS FND 2021 BOND	26,997.75	83,306.52	438,300.00	438,300.00	(354,993.48)	19.01
TOTAL FUND REVENUE	26,997.75	83,306.52	438,300.00	438,300.00	(354,993.48)	19.01
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	22,100.45	49,424.97	282,000.00	282,000.00	(232,575.03)	17.53
41-00-6530-000 ROAD IMPROVEMENTS	343,409.11	816,668.76	4,912,000.00	4,912,000.00	(4,095,331.24)	16.63
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	365,509.56	866,093.73	5,202,900.00	5,352,900.00	(4,486,806.27)	16.18
NET REVENUE OVER EXPENDITURES	(338,511.81)	(782,787.21)	(4,764,600.00)	(4,914,600.00)	4,131,812.79	(15.93)