

Village of Westchester



**Financial Report
Fiscal Year 2026
For the Fifth Month Ending
September 30, 2025**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
SEPTEMBER 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	\$ 866,595	\$ 5,740,350	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 1,595,019	\$ 7,563,235	\$ 23,211,900	\$ 23,318,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,511,931
Net Revenue/(Expenditure)	(1,822,885)
Estimated Current Fund Balance (09/30/2025)	<u>\$ 6,689,046</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	\$ 57,028	\$ 3,715,243	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 1,892,173	\$ 7,148,378	\$ 14,980,100	\$ 15,001,525

Unaudited Beginning Net Position (05/01/2025)	\$ 25,017,037
Net Revenue/(Expense)	(3,433,135)
Estimated Current Net Position (09/30/2025)	<u>\$ 21,583,902</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	\$ 73,484	\$ 333,377	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 28,636	\$ 122,050	\$ 816,500	\$ 1,274,421

Unaudited Beginning Fund Balance (05/01/2025)	\$ 411,981
Net Revenue/(Expenditure)	211,326
Estimated Current Fund Balance (09/30/2025)	<u>\$ 623,308</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	\$ -	\$ 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 (09/30/2025)	<u>\$ (421,754)</u>

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HOTEL/MOTEL TAX FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 53,963	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 6,678	\$ 56,937	\$ 105,400	\$ 105,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 9,015
Net Revenue/(Expenditure)	(2,973)
Estimated Current Fund Balance (09/30/2025)	<u>\$ 6,042</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	\$ 7,948	\$ 15,710	\$ 525,000	\$ 410,000
EXPENDITURES	\$ 9,655	\$ 78,061	\$ 320,000	\$ 320,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (52,273)
Net Revenue/(Expenditure)	(62,351)
Estimated Current Fund Balance (09/30/2025)	<u>\$ (114,624)</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 (09/30/2025)	<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	\$ 10,854	\$ 68,413	\$ 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)	(268,083)
Estimated Current Fund Balance (09/30/2025)	<u>\$ 1,851,678</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
SEPTEMBER 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	\$ 506,464	\$ 981,454	\$ 4,683,900	\$ 4,683,900
EXPENDITURES	\$ 488,371	\$ 1,022,553	\$ 4,748,900	\$ 4,748,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 177,689
Net Revenue/(Expenditure)	(41,099)
Estimated Current Fund Balance (09/30/2025)	<u>\$ 136,589</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	\$ 91,477	\$ 200,098	\$ 438,300	\$ 438,300
EXPENDITURES	\$ 249,834	\$ 1,644,158	\$ 5,202,900	\$ 5,352,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,098,771
Net Revenue/(Expenditure)	(1,444,060)
Estimated Current Fund Balance (09/30/2025)	<u>\$ 6,654,711</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 15,540,184
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 21,583,902
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (114,624)</u>
TOTAL	<u>\$ 37,009,462</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of September 30, 2025

<u>FUND</u>	Total Fund Cash
General Fund	969,686
MFT Fund	552,710
Police Forfeiture Fund	148,527
E-911 Fund	633,988
Hotel/Motel Tax Fund	(21,039)
Debt Service Fund	564
Debt Service Fund - 2021 Funds	1,851,678
Capital Projects Fund	(106,436)
Capital Projects Fund - 2021 GO Bond Project	6,659,660
Water and Sewer (Utility) Fund (Enterprise Fund)	(991,825)
Refundable Deposits Fund (Fiduciary Fund)	782,064
Roosevelt Rd. TIF Fund	1,694,909

TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 9/30/2025

12,174,486

Prior Period Cash and Investments Balance - 08/31/2025

14,923,772

<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	19,508
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)	132,733
Republic Bank - HRA Account (Non Interest Bearing)	9,658
Republic Bank Operating Account (Non Interest Bearing)	994,180
IL Funds Money Market Account ¹ Average daily yield 4.369% (Local Government Investment Pool)	2,420,838
IL Funds E-Pay Account ¹ Average daily yield 4.369% (Local Government Investment Pool)	412,452
IL Funds 2025 Bond Project Fund ¹ Average daily yield 4.369% (Local Government Investment Pool)	6,304,715
US Bank Foreign Fire Insurance Account	56,091
IMET Investment Funds ² - Average Daily Rate, September 2025 - 4.21%	862,702
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 9/15/2025	193,123
TOTAL BANK BALANCES at 9/30/2025	11,419,076

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) *in Excess* of FDIC Insurance 736,070

Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank 2,000,000

Total of Other Bank Accounts Fully Insured 56,091

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
SEPTEMBER 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 September 2025, the fifth month of Fiscal Year 2026. Five months equate to forty-two percent (42%) of the fiscal year and of the total budget.

For the month, total General Fund revenues are \$866.6 thousand, and expenditures are \$1.595 million resulting in net expenditures of \$728 thousand. Through September, expenditures exceed revenues by \$1.823 million in the General Fund. This is largely due to property taxes that have not yet been collected due to calculation problems delaying property tax billing at the County.

GENERAL FUND REVENUES

For the month of September, revenues are \$866.6 thousand. They total \$5.740 million for the fiscal year. This is 24.5 percent of the budget. 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 on a standard cycle. 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. **This has significantly impacted the total General Fund revenue recorded so far by the Village.***
- Gaming taxes for the month are \$25.4 thousand and \$136.6 thousand for the year. Places for Eating taxes are \$39.6 thousand for the month and \$137.3 thousand for the year. Their budgets are \$338.6 thousand 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 September.
- Local Gas Tax revenue is \$14.8 thousand for September. The total for the year of \$69.1 thousand is almost 41 percent of the budgeted amount of \$170.4 thousand.
- Telecommunications taxes are \$44.7 thousand for the month and \$180.3 thousand through September. The budget amount is \$410 thousand; total revenues are almost 44 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.

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- Natural Gas and Electric Utility Taxes combined totaled \$68.9 thousand for the month and \$309 thousand through September. Combined, these revenues are budgeted at \$755 thousand. We should expect to see an increase in the Natural Gas utility taxes in the upcoming fall and winter months.

Intergovernmental Revenues

- Personal Property Replacement Tax (PPRT) receipts for September are \$4.8 thousand including adjustments for 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, \$49.4 thousand has been received for General Fund purposes with a budget amount of \$143 thousand. Also important to note is that the Westchester Public Library is entitled to 13.54 percent of the PPRT that the Village receives. 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 \$192.2 thousand for the month and \$940.4 thousand through September. The fiscal year 2026 budget for Sales Tax is just over \$2.0 million. Total collections are almost 46 percent of the budget.
- Local Use Tax receipts are \$15.2 thousand for the month and \$63.4 thousand through September. 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. This change in State law was instituted after the revenue budget was formulated, so we expect to see Local Use Tax receipts being less than the budget amount. Together, the State Sales Tax and Local Use Tax are commonly referred to as "Sales Taxes" and are each a component of merchant sales.
- State Income Tax is \$150.4 thousand for September and almost \$1.35 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 August. The total receipts through September 2025 are \$83 thousand more than last year through September.

Other Revenues

- Building permit receipts are \$47.5 thousand for the month and \$183.9 through September. 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 \$5.6 thousand for the month and \$54.3 thousand through September 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

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SEPTEMBER 2025 FINANCIAL STATEMENT SUMMARY

months. The Village has budgeted \$155 thousand for this revenue. Likewise, business license billings and revenue should be recorded in the upcoming month or two.

- Photo Enforcement Fees are \$65.6 thousand for September and \$271.9 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 \$7 thousand for the month and \$65 thousand through September 2025. The budget is \$90 thousand.
- Ambulance Fee receipts are \$123.3 thousand for the month and \$750.8 through September. The budget amount is \$1.850 million. Through September of 2024, this revenue was \$635 thousand. The Village is budgeting an increase in this revenue compared to FY 2024's.
- There was no Rubbish revenue for the month because September is not a billing month. Total revenue is \$561.5 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 \$12.1 thousand for the month and \$68.4 thousand through September 2025. The total budget is \$130 thousand.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for the month are \$1.595 million and \$7.563 million through September. Total expenditures are 31.8 percent of the total amended FY 2026 Budget of \$23.791 million. Significant department expenditures are summarized below.

- Village President and Board: Expenditures total \$25.5 thousand for September and \$67 thousand through September. They mainly consist of salaries, lobbyist services, dues and subscriptions, and professional organization annual fees. The budget for this department is \$220.1 thousand.
- Administration: The Administration department's expenditures are \$131.9 thousand for the month and total \$512.4 thousand through September. Total expenditures are 28 percent of the budget amount of \$1.826 million.
- Information Technology: Total monthly expenditures are almost \$102 thousand and are for allocated salaries and benefits, communications, and computer hardware and software-related purchases. Total expenditures for the year are \$299.2 thousand. The total department budget is \$502.3 thousand.
- Building Department: Total department expenditures are \$58.9 thousand for the month and consist of salaries and benefit costs, plumbing inspection and plan review services. The total department's expenditures are \$256.5 thousand, or 25.8 percent of the budget of \$995 thousand through September.

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- Fire and Police Commission: Total yearly department expenditures are \$18.9 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 \$538 thousand. Expenditures consist mainly of salaries and benefits, dues and subscriptions, and operating equipment. 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 \$2.730 million, or 32.4 percent of the budget through September 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 \$365.3 thousand. Over half of this amount is for personnel and benefits. The total department's budget is roughly \$7.1 million for the fiscal year, and expenditures are \$2.084 million, or almost 30 percent of the budget through September.

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 \$363.7 thousand with rubbish service expenditures being \$137.6 thousand of the total, and salaries and benefit expenditures of \$142.7 thousand. The total department's amended budget is almost \$4.652 million for the fiscal year. Expenditures total \$1.595 million or over 34 percent of the budget through September.

UTILITY FUND

- The Utility Fund is recording expenses over revenues of \$1.835 million for the month and \$3.433 million through September. Note that the Village has budgeted expenses exceeding revenues in the amount of \$4.093 million due primarily for needed infrastructure improvements of \$5.5 million. This potential deficit would be funded with available fund balance.
- Utility Fund revenues are \$57 thousand for the month and \$3.715 million through September. Water and sewer billing and revenue are recorded on a bi-monthly basis. There have been two water and sewer billing cycles through September. Total revenues are budgeted at \$11.157 million for the fiscal year.
- Utility Fund expenses are \$1.892 million for the month and \$7.148 million through September. Infrastructure improvement expenses are \$3.855 million of the total. Additionally, a major piece of operating equipment was purchased during the month. This was budgeted for.
- Due to timing, only four months instead of five water bills paid by the Village have been expensed. This cost is averaging roughly \$294 thousand per month. So far, the Village has paid \$1.167 million for water.

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MOTOR FUEL TAX FUND

- Total revenues for the year are \$333.4 thousand, and expenditures are \$122.1 thousand resulting in an excess of \$233.3 thousand. MFT allotment revenue for the month is \$71 thousand. Expenditures for the month of September are \$28.6 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. There was no activity for September. Total reimbursements of \$272.8 thousand have been received for the year 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 September. For the year, total revenues are \$54 thousand, and expenditures are \$57 thousand resulting in net expenditures of \$3 thousand. Expenditures for the year are: \$23.8 thousand for newsletter publication, \$32.1 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 \$15.7 thousand in real estate tax revenue through September. Property tax is the primary source of revenue for the TIF, so the delay in the real estate tax billing process from Cook County has significantly reduced this revenue so far. Expenditures for the year are \$78.1 thousand and consist of appraisal and analysis services.

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 December 15. Total principal, interest, and paying agent fees are budgeted at \$545 thousand for the 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.

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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 \$122 thousand were received in the month and \$594 thousand in total through September. The budget for non-home-rule sales taxes is \$1.380 million for the year. The Village purchased a new ambulance with a lease contract in the amount of almost \$382 thousand. This is reflected as note proceeds along with the corresponding expenditure to the motor vehicles account.
- A total of \$488.4 thousand is expended in September for various items such as the previously mentioned ambulance purchase, a purchase of a police vehicle, engineering services, and the debt payment on the payment on Enterprise Dr. property. All of these items are budgeted for. Total budgeted expenditures are \$4.749 million. The budget includes the total transfer of \$545 thousand for the aforementioned bond debt service payments.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In September, \$68.2 thousand in American Rescue Plan Act grant money is received via a flow-through from Cook County for Green Alley projects. This completes the entire grant funding of \$430 thousand received by the Village from the County going back to last summer. Additionally, interest income of \$131.9 thousand has been earned from bond proceeds through September. These earnings will be spent on capital improvement projects as outlined in the bond ordinance.
- Road improvement and related engineering expenditures totaling \$249.8 thousand were incurred in September, and \$1.644 million in total for the fiscal year. Over \$5.353 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 5 MONTHS ENDING SEPTEMBER 30, 2025

FUND 1 - GENERAL FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
<u>GENERAL FUND REVENUE</u>							
01-00-4102-000	REAL ESTATE TAXES	2,102.06	20,589.02	3,000,000.00	3,000,000.00	(2,979,410.98)	.69
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	1,628.83	15,810.78	2,110,000.00	2,110,000.00	(2,094,189.22)	.75
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	2,004.31	19,431.95	2,680,000.00	2,680,000.00	(2,660,568.05)	.73
01-00-4202-000	UTILITY TAX-ELECTRIC	55,662.98	211,358.00	465,000.00	465,000.00	(253,642.00)	45.45
01-00-4203-000	GAMING TAX	25,446.92	136,551.84	338,600.00	338,600.00	(202,048.16)	40.33
01-00-4205-000	UTILITY TAX-NATURAL GAS	13,222.13	97,499.99	290,000.00	290,000.00	(192,500.01)	33.62
01-00-4206-000	PLACES FOR EATING TAX	39,621.39	137,337.41	275,000.00	275,000.00	(137,662.59)	49.94
01-00-4207-000	TELECOMMUNICATION TAXES	44,651.32	180,269.80	410,000.00	410,000.00	(229,730.20)	43.97
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	5,359.20	17,135.25	25,000.00	25,000.00	(7,864.75)	68.54
01-00-4215-000	LOCAL GAS TAX	14,805.31	69,148.87	170,400.00	170,400.00	(101,251.13)	40.58
01-00-4217-000	CABLE FRANCHISE TAX	.00	111,207.96	280,000.00	280,000.00	(168,792.04)	39.72
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	4,802.86	49,411.41	143,000.00	143,000.00	(93,588.59)	34.55
01-00-4402-100	PPRT - POLICE PENSION	(2,676.51)	6,245.20	16,300.00	16,300.00	(10,054.80)	38.31
01-00-4402-200	PPRT - FIRE PENSION	(2,676.51)	3,271.31	8,500.00	8,500.00	(5,228.69)	38.49
01-00-4403-000	STATE INCOME TAX	150,414.41	1,346,421.53	3,024,000.00	3,024,000.00	(1,677,578.47)	44.52
01-00-4405-000	STATE SALES TAX	192,163.47	940,441.60	2,050,000.00	2,050,000.00	(1,109,558.40)	45.88
01-00-4406-000	LOCAL USE TAX	15,229.36	63,425.29	450,000.00	450,000.00	(386,574.71)	14.09
01-00-4407-000	CANNABIS TAX	2,123.33	10,896.20	28,000.00	28,000.00	(17,103.80)	38.92
01-00-4408-000	DISPENSARY TAX	5,839.27	31,090.86	108,000.00	108,000.00	(76,909.14)	28.79
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	47,461.06	183,881.82	511,500.00	511,500.00	(327,618.18)	35.95
01-00-4503-200	HOME COMPLIANCE PERMITS	5,625.00	54,305.50	104,500.00	104,500.00	(50,194.50)	51.97
01-00-4503-700	FIRE INSPECTION FEES	.00	.00	4,600.00	4,600.00	(4,600.00)	.00
01-00-4503-900	RESIDENTIAL RENTAL REGISTR FEE	5,250.00	5,250.00	.00	.00	5,250.00	.00
01-00-4507-000	BUSINESS LICENSES	200.00	2,190.00	55,000.00	55,000.00	(52,810.00)	3.98
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	27,100.00	80,000.00	80,000.00	(52,900.00)	33.88
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	1,104.51	18,322.90	332,000.00	332,000.00	(313,677.10)	5.52
01-00-4515-900	LATE FEE-STICKER	1,228.00	29,094.00	20,000.00	20,000.00	9,094.00	145.47
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	6,956.42	65,022.56	90,000.00	90,000.00	(24,977.44)	72.25
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	2,080.00	6,393.42	21,000.00	21,000.00	(14,606.58)	30.44
01-00-4703-000	CODE ENFORCEMENT FINES	150.00	600.00	4,300.00	4,300.00	(3,700.00)	13.95
01-00-4704-000	PHOTO ENFORCEMENT	65,645.81	271,864.15	800,000.00	800,000.00	(528,135.85)	33.98
01-00-4705-000	POLICE TOWING	2,000.00	7,500.00	22,000.00	22,000.00	(14,500.00)	34.09
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	.00	48,236.23	180,700.00	180,700.00	(132,463.77)	26.69
01-00-4810-000	AMBULANCE FEES	123,318.02	750,846.74	1,850,000.00	1,850,000.00	(1,099,153.26)	40.59
01-00-4812-000	RUBBISH	80.42	561,499.24	1,710,000.00	1,710,000.00	(1,148,500.76)	32.84
01-00-4813-000	RUBBISH - PENALTIES	5,757.29	16,955.66	20,000.00	20,000.00	(3,044.34)	84.78
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	12,144.02	68,432.08	130,000.00	130,000.00	(61,567.92)	52.64
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	(650.00)	550,000.00	550,000.00	(550,650.00)	(.12)
01-00-5108-000	SALE OF FIXED ASSETS	106.55	4,219.10	10,000.00	10,000.00	(5,780.90)	42.19
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5122-000	REIMBURSEMENT	(2,412.92)	46,043.61	345,000.00	345,000.00	(298,956.39)	13.35
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	1,811.00	10,869.50	24,100.00	24,100.00	(13,230.50)	45.10
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	12,330.88	40,285.10	5,000.00	5,000.00	35,285.10	805.70
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	435.00	6,315.53	25,000.00	25,000.00	(18,684.47)	25.26
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	866,595.19	5,740,350.26	23,471,200.00	23,471,200.00	(17,730,849.74)	24.46
	TOTAL FUND REVENUE	866,595.19	5,740,350.26	23,471,200.00	23,471,200.00	(17,730,849.74)	24.46

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	2,006.68	11,121.50	28,600.00	28,600.00	(17,478.50)	38.89
01-10-6124-000 SOCIAL SECURITY - EMPLOYER	124.38	689.37	1,800.00	1,800.00	(1,110.63)	38.30
01-10-6126-000 MEDICARE EXPENSE - EMPLOYER	29.10	161.27	500.00	500.00	(338.73)	32.25
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	1,530.00	1,660.00	20,300.00	20,300.00	(18,640.00)	8.18
01-10-6213-000 DUES & SUBSCRIPTIONS	17,786.24	21,023.24	26,200.00	26,200.00	(5,176.76)	80.24
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	19,250.00	56,000.00	56,000.00	(36,750.00)	34.38
01-10-6289-000 OTHER CONTRACTUAL EXPENSES	.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	.00	112.69	500.00	500.00	(387.31)	22.54
TOTAL VILLAGE PRESIDENT AND BOA	25,476.40	67,080.57	220,100.00	220,100.00	(153,019.43)	30.48
ADMINISTRATION						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	31,651.73	154,038.51	432,400.00	432,400.00	(278,361.49)	35.62
01-11-6104-000 ADMINISTRATION OVERTIME	956.54	2,371.43	2,000.00	2,000.00	371.43	118.57
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	1,994.10	9,573.52	26,800.00	26,800.00	(17,226.48)	35.72
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	466.34	2,238.89	6,300.00	6,300.00	(4,061.11)	35.54
01-11-6128-000 IMRF- EMPLOYER EXPENSE	1,997.10	10,125.60	27,800.00	27,800.00	(17,674.40)	36.42
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,131.07	25,991.59	72,100.00	72,100.00	(46,108.41)	36.05
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	1,855.40	2,540.80	7,400.00	7,400.00	(4,859.20)	34.34
01-11-6207-000 POSTAGE	.00	18.50	8,000.00	8,000.00	(7,981.50)	.23
01-11-6211-000 CONFERENCE/TRAINING	844.69	1,591.19	33,000.00	33,000.00	(31,408.81)	4.82
01-11-6213-000 DUES & SUBSCRIPTIONS	.00	1,829.00	4,200.00	4,200.00	(2,371.00)	43.55
01-11-6215-000 INSURANCE & BONDING	44,294.80	173,209.60	580,000.00	580,000.00	(406,790.40)	29.86
01-11-6216-000 PAYROLL PROCESSING CHARGE	1,259.73	6,772.01	18,100.00	18,100.00	(11,327.99)	37.41
01-11-6217-000 BANKING SERVICE FEES	3,024.70	22,601.82	32,000.00	32,000.00	(9,398.18)	70.63
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	5.51	1,141.76	2,500.00	2,500.00	(1,358.24)	45.67
01-11-6237-000 EQUIPMENT RENTAL	495.57	991.14	5,000.00	5,000.00	(4,008.86)	19.82
01-11-6265-000 PROF. SERVICES-AUDIT	1,300.00	1,300.00	43,500.00	43,500.00	(42,200.00)	2.99
01-11-6265-030 PROF. SERVICES-OTHER	6,032.00	12,101.27	94,000.00	94,000.00	(81,898.73)	12.87
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	590.66	3,468.66	60,000.00	60,000.00	(56,531.34)	5.78
01-11-6327-000 OTHER LEGAL SERVICES	27,644.00	75,389.67	300,000.00	300,000.00	(224,610.33)	25.13
01-11-6403-000 OFFICE SUPPLIES	2,292.97	3,681.55	10,000.00	10,000.00	(6,318.45)	36.82
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	54.99	54.99	2,500.00	2,500.00	(2,445.01)	2.20
01-11-6700-000 CONTINGENCY	.00	.00	50,000.00	50,000.00	(50,000.00)	.00
TOTAL ADMINISTRATION	131,891.90	512,437.09	1,825,600.00	1,825,600.00	(1,313,162.91)	28.07

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	6,384.93	23,922.64	74,200.00	74,200.00	(50,277.36)	32.24
01-13-6104-000	IT OVERTIME	54.51	699.13	.00	.00	699.13	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	380.09	1,461.60	4,600.00	4,600.00	(3,138.40)	31.77
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	88.89	341.83	1,100.00	1,100.00	(758.17)	31.08
01-13-6128-000	IMRF - EMPLOYER EXPENSE	423.51	1,263.87	4,800.00	4,800.00	(3,536.13)	26.33
01-13-6150-000	EMPLOYEE INSURANCE	2,246.09	8,425.78	26,600.00	26,600.00	(18,174.22)	31.68
01-13-6219-000	TELEPHONE & COMMUNICATIONS	4,771.15	24,226.33	84,000.00	84,000.00	(59,773.67)	28.84
01-13-6265-030	PROF. SERVICES -OTHER	34,447.21	97,026.29	90,500.00	90,500.00	6,526.29	107.21
01-13-6509-000	COMPUTER HARDWARE	20,800.42	59,110.46	90,300.00	90,300.00	(31,189.54)	65.46
01-13-6511-000	COMPUTER SOFTWARE	25,413.93	63,897.74	104,200.00	104,200.00	(40,302.26)	61.32
01-13-6525-000	BUILDING / EQUIPMENT	937.19	12,926.30	22,000.00	22,000.00	(9,073.70)	58.76
01-13-6525-100	EQUIPMENT - PARK DISTRICT	5,906.68	5,906.68	.00	.00	5,906.68	.00
	TOTAL INFORMATION TECHNOLOGY	101,854.60	299,208.65	502,300.00	502,300.00	(203,091.35)	59.57
<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 5 MONTHS ENDING SEPTEMBER 30, 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	25,067.35	120,936.69	324,400.00	324,400.00	(203,463.31)	37.28
01-15-6103-100 BUILDING - PART TIME SALARIES	2,990.70	12,652.78	34,900.00	34,900.00	(22,247.22)	36.25
01-15-6104-000 BUILDING - OVERTIME	.00	84.61	.00	.00	84.61	.00
01-15-6124-000 SOCIAL SECURITY - EMPLOYER	1,713.72	8,171.35	22,300.00	22,300.00	(14,128.65)	36.64
01-15-6126-000 MEDICARE EXPENSE - EMPLOYER	400.83	1,911.07	5,200.00	5,200.00	(3,288.93)	36.75
01-15-6128-000 IMRF- EMPLOYER EXPENSE	1,697.32	8,489.17	23,100.00	23,100.00	(14,610.83)	36.75
01-15-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,549.23	26,286.44	63,900.00	63,900.00	(37,613.56)	41.14
01-15-6203-000 CONTRACT/LEGAL NOTICES	.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	6,813.30	25,712.31	284,000.00	284,000.00	(258,287.69)	9.05
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	13,659.53	47,561.48	150,000.00	150,000.00	(102,438.52)	31.71
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	794.77	794.77	1,500.00	1,500.00	(705.23)	52.98
01-15-6407-000 FUEL	45.65	393.42	1,500.00	1,500.00	(1,106.58)	26.23
01-15-6419-000 MATERIAL & SUPPLIES-OFFICES	174.10	1,081.09	2,000.00	2,000.00	(918.91)	54.05
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	358.22	1,500.00	1,500.00	(1,141.78)	23.88
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	.00	830.53	1,000.00	1,000.00	(169.47)	83.05
TOTAL BUILDING DEPARTMENT	58,906.50	256,538.93	994,800.00	994,800.00	(738,261.07)	25.79
FIRE & POLICE COMMISSION						
01-18-6203-000 CONTRACT/LEGAL NOTICES	.00	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	3,313.80	3,890.20	20,000.00	20,000.00	(16,109.80)	19.45
01-18-6265-030 PROF. SERVICES-OTHER	6,653.00	14,504.00	65,000.00	65,000.00	(50,496.00)	22.31
TOTAL FIRE & POLICE COMMISSION	9,966.80	18,868.74	88,800.00	88,800.00	(69,931.26)	21.25

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	287,645.42	1,771,788.70	3,470,400.00	3,470,400.00	(1,698,611.30)	51.05
01-20-6103-050 POLICE - FULL TIME NON-SWORN	21,263.00	93,932.49	300,500.00	300,500.00	(206,567.51)	31.26
01-20-6104-000 POLICE - OVERTIME	60,528.07	300,063.19	400,000.00	400,000.00	(99,936.81)	75.02
01-20-6106-000 VACATION PAYOUT	.00	17,727.53	.00	.00	17,727.53	.00
01-20-6110-000 HOLIDAY PAY	1,423.61	1,927.31	.00	.00	1,927.31	.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	7,196.87	32,020.77	60,000.00	60,000.00	(27,979.23)	53.37
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,644.56	13,546.00	69,800.00	69,800.00	(56,254.00)	19.41
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	5,281.19	31,337.10	17,400.00	17,400.00	13,937.10	180.10
01-20-6128-000 IMRF - EMPLOYER EXPENSE	2,293.69	10,858.28	24,000.00	24,000.00	(13,141.72)	45.24
01-20-6132-000 POLICE PENSION - R.E. TAXES	(73.15)	25,677.15	2,722,000.00	2,722,000.00	(2,696,322.85)	.94
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	51,614.22	226,432.58	749,800.00	749,800.00	(523,367.42)	30.20
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	2,365.00	20,256.55	64,500.00	64,500.00	(44,243.45)	31.41
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	.00	17.63	1,000.00	1,000.00	(982.37)	1.76
01-20-6213-000 DUES & SUBSCRIPTIONS	36,044.90	50,890.17	108,600.00	108,600.00	(57,709.83)	46.86
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	141.97	5,600.00	5,600.00	(5,458.03)	2.54
01-20-6227-000 MAINT. SERVICES-VEHICLES	1,987.02	11,578.44	60,000.00	60,000.00	(48,421.56)	19.30
01-20-6249-000 COMMUNITY RELATIONS	3,100.00	12,551.86	24,000.00	38,000.00	(25,448.14)	33.03
01-20-6265-030 PROF. SERVICES-OTHER	350.00	1,431.72	10,200.00	10,200.00	(8,768.28)	14.04
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	13,665.85	13,937.95	25,500.00	25,500.00	(11,562.05)	54.66
01-20-6403-000 OFFICE SUPPLIES	106.22	186.20	3,500.00	3,500.00	(3,313.80)	5.32
01-20-6404-000 AMMUNITION	1,341.00	1,341.00	15,000.00	15,000.00	(13,659.00)	8.94
01-20-6407-000 FUEL	2,175.03	18,777.73	65,000.00	65,000.00	(46,222.27)	28.89
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	2,756.21	9,660.86	27,400.00	27,400.00	(17,739.14)	35.26
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	720.70	1,954.71	25,000.00	25,000.00	(23,045.29)	7.82
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	44.00	4,305.02	8,000.00	8,000.00	(3,694.98)	53.81
01-20-6515-000 OPERATING EQUIPMENT	31,837.50	51,337.50	37,000.00	79,500.00	(28,162.50)	64.58
01-20-6516-000 WEAPONS	1,610.00	5,387.51	10,000.00	10,000.00	(4,612.49)	53.88
TOTAL POLICE DEPARTMENT	537,920.91	2,729,815.06	8,368,900.00	8,425,400.00	(5,695,584.94)	32.40

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	229,877.52	1,162,549.98	2,570,400.00	2,570,400.00	(1,407,850.02)	45.23
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	600.00	900.00	10,800.00	10,800.00	(9,900.00)	8.33
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	31,027.66	117,309.62	300,000.00	300,000.00	(182,690.38)	39.10
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	3,231.89	14,373.44	20,000.00	20,000.00	(5,626.56)	71.87
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	188.93	20,637.56	36,000.00	36,000.00	(15,362.44)	57.33
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	431.25	1,991.65	9,100.00	9,100.00	(7,108.35)	21.89
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,771.49	19,233.01	38,900.00	38,900.00	(19,666.99)	49.44
01-22-6128-000 IMRF - EMPLOYER EXPENSE	403.92	2,016.81	6,300.00	6,300.00	(4,283.19)	32.01
01-22-6132-000 FIRE PENSION - R.E. TAXES	(648.31)	19,082.09	2,087,300.00	2,087,300.00	(2,068,217.91)	.91
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	44,002.65	208,529.66	579,500.00	579,500.00	(370,970.34)	35.98
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	32.16	64.44	300.00	300.00	(235.56)	21.48
01-22-6211-000 CONFERENCE/TRAINING	12,063.17	14,719.08	62,200.00	62,200.00	(47,480.92)	23.66
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	1,295.31	17,559.53	41,400.00	41,400.00	(23,840.47)	42.41
01-22-6213-000 DUES & SUBSCRIPTIONS	125.00	7,125.00	11,800.00	11,800.00	(4,675.00)	60.38
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	621.70	5,627.06	10,000.00	10,000.00	(4,372.94)	56.27
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	135.00	3,074.41	14,700.00	14,700.00	(11,625.59)	20.91
01-22-6227-000 MAINT. SERVICES-VEHICLES	6,900.17	18,975.55	100,000.00	100,000.00	(81,024.45)	18.98
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	20,688.40	334,742.25	558,400.00	558,400.00	(223,657.75)	59.95
01-22-6403-000 OFFICE SUPPLIES	123.37	4,166.02	4,500.00	4,500.00	(333.98)	92.58
01-22-6405-000 CLEANING SUPPLIES	560.53	1,574.15	6,500.00	6,500.00	(4,925.85)	24.22
01-22-6407-000 FUEL	981.38	7,934.23	25,000.00	25,000.00	(17,065.77)	31.74
01-22-6411-000 PUBLIC EDUCATION MATERIALS	2,061.81	9,650.59	17,900.00	17,900.00	(8,249.41)	53.91
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,123.91	3,189.50	2,000.00	2,000.00	1,189.50	159.48
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	2,771.23	9,106.47	11,400.00	11,400.00	(2,293.53)	79.88
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	1,417.44	6,703.01	30,100.00	30,100.00	(23,396.99)	22.27
01-22-6425-000 MATERIALS & SUPPLIES - OTHER	97.89	3,865.50	6,900.00	6,900.00	(3,034.50)	56.02
01-22-6509-000 COMPUTER HARDWARE	.00	194.66	.00	.00	194.66	.00
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	197.30	12,439.19	54,100.00	54,100.00	(41,660.81)	22.99
01-22-6525-000 BUILDING/EQUIPMENT	1,250.00	1,250.00	243,000.00	243,000.00	(241,750.00)	.51
TOTAL FIRE DEPARTMENT	365,332.77	2,084,184.38	7,051,900.00	7,051,900.00	(4,967,715.62)	29.55

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	73,430.01	367,633.76	922,300.00	922,300.00	(554,666.24)	39.86
01-30-6104-000 PUBLIC WORKS - OVERTIME	2,077.20	24,307.23	85,000.00	85,000.00	(60,692.77)	28.60
01-30-6106-000 VACATION PAYOUT	.00	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	4,689.20	24,377.66	62,500.00	62,500.00	(38,122.34)	39.00
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	1,096.68	5,701.16	14,600.00	14,600.00	(8,898.84)	39.05
01-30-6128-000 IMRF - EMPLOYER EXPENSE	4,702.57	25,304.90	55,300.00	55,300.00	(29,995.10)	45.76
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	56,696.18	192,163.13	280,500.00	280,500.00	(88,336.87)	68.51
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	.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	56,218.69	95,763.16	70,700.00	118,300.00	(22,536.84)	80.95
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	2,360.00	8,218.24	38,000.00	38,000.00	(29,781.76)	21.63
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	6,549.15	13,250.16	65,000.00	65,000.00	(51,749.84)	20.38
01-30-6228-100 MAINT. SERVICES-TRAFFIC LIGHTS	.00	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	925.00	1,850.00	5,500.00	5,500.00	(3,650.00)	33.64
01-30-6231-400 EMERGENCY TREE & STORM CARE	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
01-30-6233-000 DISPOSAL CHARGES	.00	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	661,224.30	1,710,000.00	1,710,000.00	(1,048,775.70)	38.67
01-30-6251-000 ELECTRICITY	29.95	25,298.69	70,000.00	70,000.00	(44,701.31)	36.14
01-30-6265-030 PROF. SERVICES-OTHER	2,755.35	6,289.56	26,700.00	26,700.00	(20,410.44)	23.56
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	6,548.00	25,928.00	52,500.00	52,500.00	(26,572.00)	49.39
01-30-6403-000 OFFICE SUPPLIES	.00	40.75	1,500.00	1,500.00	(1,459.25)	2.72
01-30-6406-000 CLOTHING SUPPLIES	957.86	3,534.01	13,000.00	13,000.00	(9,465.99)	27.18
01-30-6407-000 FUEL	1,710.35	11,163.58	40,000.00	40,000.00	(28,836.42)	27.91
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	1,290.85	8,801.54	44,100.00	44,100.00	(35,298.46)	19.96
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	205.22	607.72	10,300.00	10,300.00	(9,692.28)	5.90
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	536.59	8,976.92	28,300.00	28,300.00	(19,323.08)	31.72
01-30-6426-000 MATERIALS & SUPPLIES - MECH	1,366.71	6,786.59	20,000.00	20,000.00	(13,213.41)	33.93
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	976.66	13,454.32	33,500.00	33,500.00	(20,045.68)	40.16
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	477,650.00	(477,650.00)	.00
01-30-6527-000 STREET & TRAFFIC SIGNS	916.25	4,704.15	15,000.00	15,000.00	(10,295.85)	31.36
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	363,669.57	1,595,101.97	4,129,500.00	4,651,750.00	(3,056,648.03)	34.29

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,595,019.45	7,563,235.39	23,211,900.00	23,790,650.00	(16,227,414.61)	31.79
NET REVENUE OVER EXPENDITURES	(728,424.26)	(1,822,885.13)	259,300.00	(319,450.00)	(1,503,435.13)	(570.63)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	4,668.03	2,403,971.32	7,282,000.00	7,282,000.00	(4,878,028.68)	33.01
02-00-4816-000 WATER INFRASTRUCTURE	472.28	403,728.16	518,000.00	518,000.00	(114,271.84)	77.94
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	31,914.67	78,051.81	40,000.00	40,000.00	38,051.81	195.13
02-00-4828-000 SEWER USAGE	1,023.62	486,978.72	1,526,200.00	1,526,200.00	(1,039,221.28)	31.91
02-00-4829-000 SEWER INFRASTRUCTURE	262.00	298,792.60	512,000.00	512,000.00	(213,207.40)	58.36
02-00-4830-000 SEWER PENALTIES	6,717.45	16,415.12	7,500.00	7,500.00	8,915.12	218.87
02-00-5102-000 INTEREST INCOME	(3,832.86)	8,545.18	35,000.00	35,000.00	(26,454.82)	24.41
02-00-5189-000 OTHER INCOME	15,802.38	18,813.62	5,000.00	5,000.00	13,813.62	376.27
TOTAL UTILITY FUND REVENUE	57,027.57	3,715,243.22	11,156,700.00	11,156,700.00	(7,441,456.78)	33.30
TOTAL FUND REVENUE	57,027.57	3,715,243.22	11,156,700.00	11,156,700.00	(7,441,456.78)	33.30

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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	145,141.83	721,007.44	1,923,200.00	1,923,200.00	(1,202,192.56)	37.49
02-95-6103-050 POLICE - FULL TIME NON-SWORN	1,750.91	8,744.53	.00	.00	8,744.53	.00
02-95-6103-200 FIRE PREVENTION PAY	3,313.25	19,911.90	.00	.00	19,911.90	.00
02-95-6104-000 UTILITY - OVERTIME	9,250.80	61,599.53	160,000.00	160,000.00	(98,400.47)	38.50
02-95-6106-000 VACATION PAYOUT	.00	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	245.25	794.03	.00	.00	794.03	.00
02-95-6118-000 UNIFORM ALLOWANCE	28.20	100.38	1,800.00	1,800.00	(1,699.62)	5.58
02-95-6124-000 SOCIAL SECURITY - EMPLOYER	7,961.58	39,773.75	110,600.00	110,600.00	(70,826.25)	35.96
02-95-6126-000 MEDICARE EXPENSE - EMPLOYER	2,275.06	11,631.12	25,900.00	25,900.00	(14,268.88)	44.91
02-95-6128-000 IMRF - EMPLOYER EXPENSE	7,685.93	40,095.37	98,500.00	98,500.00	(58,404.63)	40.71
02-95-6150-000 HEALTH/DENTAL/LIFE INSURANCE	42,714.37	158,663.85	452,700.00	452,700.00	(294,036.15)	35.05
02-95-6205-000 PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000 POSTAGE	3,866.70	14,548.32	24,000.00	24,000.00	(9,451.68)	60.62
02-95-6211-000 CONFERENCE/TRAINING	.00	.00	7,300.00	7,300.00	(7,300.00)	.00
02-95-6213-000 DUES & SUBSCRIPTIONS	8,100.00	50,091.00	75,800.00	88,800.00	(38,709.00)	56.41
02-95-6215-000 INSURANCE & BONDING	11,073.70	43,302.40	145,000.00	145,000.00	(101,697.60)	29.86
02-95-6219-000 TELEPHONE & COMMUNICATION	180.00	570.00	2,600.00	2,600.00	(2,030.00)	21.92
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	1,889.42	7,803.42	48,400.00	48,400.00	(40,596.58)	16.12
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	1,962.00	3,417.00	35,000.00	35,000.00	(31,583.00)	9.76
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	5,523.15	15,299.73	60,000.00	60,000.00	(44,700.27)	25.50
02-95-6255-000 MAINT. SERVICES-WATER MAINS	3,200.00	29,696.00	32,400.00	32,400.00	(2,704.00)	91.65
02-95-6265-000 PROF. SERVICES-AUDIT	700.00	700.00	23,400.00	23,400.00	(22,700.00)	2.99
02-95-6265-030 PROF. SERVICES-OTHER	2,664.00	63,951.68	51,300.00	104,840.00	(40,888.32)	61.00
02-95-6265-100 PROF. SERVICES-ENGINEERING	87,046.92	177,873.85	934,800.00	934,800.00	(756,926.15)	19.03
02-95-6289-000 OTHER CONTRACTUAL EXPENSES	1,770.20	5,331.08	16,000.00	16,000.00	(10,668.92)	33.32
02-95-6327-000 OTHER LEGAL SERVICES	2,575.00	14,000.00	35,000.00	35,000.00	(21,000.00)	40.00
02-95-6403-000 OFFICE SUPPLIES	.00	39.60	1,500.00	1,500.00	(1,460.40)	2.64
02-95-6406-000 CLOTHING SUPPLIES	650.36	3,226.59	13,000.00	13,000.00	(9,773.41)	24.82
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	1,777.46	2,795.93	35,100.00	35,100.00	(32,304.07)	7.97
02-95-6423-000 MATERIALS & SUPPLIES-VEHICLES	70.00	505.96	9,900.00	9,900.00	(9,394.04)	5.11
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	2,562.40	21,149.43	79,500.00	79,500.00	(58,350.57)	26.60
02-95-6426-000 MATERIALS & SUPPLIES-WATER MN	.00	2,745.00	54,500.00	54,500.00	(51,755.00)	5.04
02-95-6435-000 MATERIALS & SUPPLIES-SEWER	1,242.54	16,306.35	20,000.00	20,000.00	(3,693.65)	81.53
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	130.50	2,472.37	15,500.00	15,500.00	(13,027.63)	15.95
02-95-6455-000 WATER COST	283,405.10	1,167,397.06	3,349,600.00	3,349,600.00	(2,182,202.94)	34.85
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	162,725.00	196,357.14	202,500.00	202,500.00	(6,142.86)	96.97
02-95-6533-000 WATER METERS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00

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FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6535-000 FIRE HYDRANTS	.00	.00	60,000.00	60,000.00	(60,000.00)	.00
02-95-6537-000 WATER/SEWER RESTORATION	4,171.66	36,909.10	84,500.00	84,500.00	(47,590.90)	43.68
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	1,009,635.30	3,855,230.18	5,300,000.00	5,502,564.00	(1,647,333.82)	70.06
02-95-6575-000 DEPRECIATION EXPENSE	52,083.33	260,416.65	625,000.00	625,000.00	(364,583.35)	41.67
02-95-6607-000 IEPA LOAN - PRINCIPAL	74,957.52	88,747.33	223,500.00	223,500.00	(134,752.67)	39.71
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	(74,957.52)	(88,747.33)	(223,500.00)	(223,500.00)	134,752.67	(39.71)
02-95-6608-000 IEPA LOAN - INTEREST	22,801.13	25,829.18	55,100.00	55,100.00	(29,270.82)	46.88
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	1,892,173.05	7,148,377.89	14,980,100.00	15,249,204.00	(8,100,826.11)	46.88
 NET REVENUE OVER EXPENDITURES	 (1,835,145.48)	 (3,433,134.67)	 (3,823,400.00)	 (4,092,504.00)	 659,369.33	 (83.89)

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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	71,004.18	321,117.04	756,000.00	756,000.00	(434,882.96)	42.48
03-00-5102-000 INTEREST INCOME	2,479.82	12,259.76	32,000.00	32,000.00	(19,740.24)	38.31
03-00-5106-000 STATE GRANT	.00	.00	72,800.00	72,800.00	(72,800.00)	.00
TOTAL MOTOR FUEL TAX FUND REVENUE	73,484.00	333,376.80	860,800.00	860,800.00	(527,423.20)	38.73
TOTAL FUND REVENUE	73,484.00	333,376.80	860,800.00	860,800.00	(527,423.20)	38.73
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100 PROF. SERVICES-ENGINEERING	28,636.23	55,723.73	213,500.00	213,500.00	(157,776.27)	26.10
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	28,636.23	122,050.48	816,500.00	1,283,421.00	(1,161,370.52)	9.51
NET REVENUE OVER EXPENDITURES	44,847.77	211,326.32	44,300.00	(422,621.00)	633,947.32	50.00

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FUND 8 - 911 FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
<u>911 FUND REVENUE</u>							
08-00-5105-200	CELLULAR 911PHONE TAX	.00	272,827.51	450,000.00	450,000.00	(177,172.49)	60.63
	TOTAL 911 FUND REVENUE	.00	272,827.51	450,000.00	450,000.00	(177,172.49)	60.63
	TOTAL FUND REVENUE	.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	.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	.00	39,850.93	95,000.00	95,000.00	(55,149.07)	41.95
10-00-4815-000 NEWSPAPER ADS	.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	.00	53,963.43	104,700.00	104,700.00	(50,736.57)	51.54
TOTAL FUND REVENUE	.00	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	5,298.31	23,766.75	50,400.00	50,400.00	(26,633.25)	47.16
10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E	1,379.61	32,082.79	52,000.00	52,000.00	(19,917.21)	61.70
10-95-6251-000 ELECTRICITY	.00	1,087.35	3,000.00	3,000.00	(1,912.65)	36.25
TOTAL HOTEL FUND EXPENDITURES	6,677.92	56,936.89	105,400.00	105,400.00	(48,463.11)	54.02
NET REVENUE OVER EXPENDITURES	(6,677.92)	(2,973.46)	(700.00)	(700.00)	(2,273.46)	(424.78)

VILLAGE OF WESTCHESTER
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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	7,948.01	15,710.08	525,000.00	525,000.00	(509,289.92)	2.99
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	7,948.01	15,710.08	525,000.00	525,000.00	(509,289.92)	2.99
	TOTAL FUND REVENUE	7,948.01	15,710.08	525,000.00	525,000.00	(509,289.92)	2.99
	<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	9,655.00	78,061.25	40,000.00	40,000.00	38,061.25	195.15
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	9,655.00	78,061.25	320,000.00	320,000.00	(241,938.75)	24.39
	NET REVENUE OVER EXPENDITURES	(1,706.99)	(62,351.17)	205,000.00	205,000.00	(267,351.17)	(30.42)
	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	2,546.45	25,357.22	2,410,100.00	2,410,100.00	(2,384,742.78)	1.05
31-00-5102-000	INTEREST INCOME	8,307.74	43,055.37	15,000.00	15,000.00	28,055.37	287.04
	TOTAL DEBT SERVICE FUND - 2021 BONDS	10,854.19	68,412.59	2,425,100.00	2,425,100.00	(2,356,687.41)	2.82
	TOTAL FUND REVENUE	10,854.19	68,412.59	2,425,100.00	2,425,100.00	(2,356,687.41)	2.82
<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	10,854.19	(268,082.91)	14,000.00	14,000.00	(282,082.91)	(1914.8)

VILLAGE OF WESTCHESTER
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	122,048.31	594,053.54	1,380,000.00	1,380,000.00	(785,946.46)	43.05
40-00-5102-000 INVESTMENT INCOME	2,447.91	5,432.15	17,000.00	17,000.00	(11,567.85)	31.95
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	381,968.00	381,968.00	381,900.00	381,900.00	68.00	100.02
TOTAL CAPITAL PROJECTS FUND REVENUE	506,464.22	981,453.69	4,683,900.00	4,683,900.00	(3,702,446.31)	20.95
TOTAL FUND REVENUE	506,464.22	981,453.69	4,683,900.00	4,683,900.00	(3,702,446.31)	20.95
<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	33,263.75	56,173.31	85,000.00	85,000.00	(28,826.69)	66.09
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	440,244.45	621,544.60	679,400.00	679,400.00	(57,855.40)	91.48
40-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	.00	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	31,687.95	2,742,500.00	2,742,500.00	(2,710,812.05)	1.16
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	42,627.05	50,000.00	50,000.00	(7,372.95)	85.25
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	488,371.20	1,022,552.73	4,748,900.00	4,748,900.00	(3,726,347.27)	21.53
NET REVENUE OVER EXPENDITURES	18,093.02	(41,099.04)	(65,000.00)	(65,000.00)	23,900.96	(63.23)

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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	68,233.10	68,233.10	363,300.00	363,300.00	(295,066.90)	18.78
41-00-5102-000	INVESTMENT INCOME	23,244.28	131,864.86	75,000.00	75,000.00	56,864.86	175.82
	TOTAL CAPITAL PROJECTS FND 2021 BOND	91,477.38	200,097.96	438,300.00	438,300.00	(238,202.04)	45.65
	TOTAL FUND REVENUE	91,477.38	200,097.96	438,300.00	438,300.00	(238,202.04)	45.65
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>							
41-00-6265-100	ENGINEERING	23,527.00	92,337.76	282,000.00	282,000.00	(189,662.24)	32.74
41-00-6530-000	ROAD IMPROVEMENTS	226,306.86	1,551,820.02	4,912,000.00	4,912,000.00	(3,360,179.98)	31.59
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	249,833.86	1,644,157.78	5,202,900.00	5,352,900.00	(3,708,742.22)	30.72
	NET REVENUE OVER EXPENDITURES	(158,356.48)	(1,444,059.82)	(4,764,600.00)	(4,914,600.00)	3,470,540.18	(29.38)