

Village of Westchester



**Financial Report
Fiscal Year 2026
For the Second Month Ending
June 30, 2025**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 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	\$ 1,217,750	\$ 2,636,677	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 1,246,793	\$ 2,589,677	\$ 23,211,900	\$ 23,318,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 6,309,143
Net Revenue/(Expenditure)	47,000
Current Fund Balance (06/30/2025)	<u>\$ 6,356,144</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	\$ 1,512,739	\$ 1,551,044	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 1,833,450	\$ 2,141,253	\$ 14,980,100	\$ 15,001,525

Unaudited Beginning Net Position (05/01/2025)	\$ 11,571,073
Net Revenue/(Expense)	(590,209)
Current Net Position (06/30/2025)	<u>\$ 10,980,864</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	\$ 63,228	\$ 126,353	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 3,410	\$ 69,737	\$ 816,500	\$ 1,274,421

Unaudited Beginning Fund Balance (05/01/2025)	\$ 461,186
Net Revenue/(Expenditure)	56,616
Current Fund Balance (06/30/2025)	<u>\$ 517,803</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	\$ 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 (06/30/2025)	<u>\$ (475,961)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 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	\$ -	\$ 12,562	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 7,290	\$ 15,100	\$ 105,400	\$ 105,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ (22,218)
Net Revenue/(Expenditure)	(2,538)
Current Fund Balance (06/30/2025)	<u>\$ (24,757)</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	\$ 2,764	\$ 525,000	\$ 410,000
EXPENDITURES	\$ 350	\$ 1,850	\$ 320,000	\$ 320,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (17,590)
Net Revenue/(Expenditure)	914
Current Fund Balance (06/30/2025)	<u>\$ (16,676)</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	\$ 70,139	\$ 545,400	\$ 545,400
EXPENDITURES	\$ 69,662	\$ 70,139	\$ 545,400	\$ 545,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 564
Net Revenue/(Expenditure)	-
Current Fund Balance (06/30/2025)	<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	\$ 18,360	\$ 25,621	\$ 2,425,100	\$ 2,585,900
EXPENDITURES	\$ 92,194	\$ 336,496	\$ 2,411,100	\$ 2,411,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 2,092,500
Net Revenue/(Expenditure)	(310,874)
Current Fund Balance (06/30/2025)	<u>\$ 1,781,626</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 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	\$ 118,494	\$ 231,503	\$ 4,683,900	\$ 4,683,900
EXPENDITURES	\$ 303,444	\$ 404,199	\$ 4,748,900	\$ 4,748,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 189,580
Net Revenue/(Expenditure)	(172,696)
Current Fund Balance (06/30/2025)	<u>\$ 16,883</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	\$ 27,346	\$ 56,309	\$ 438,300	\$ 438,300
EXPENDITURES	\$ 500,584	\$ 500,584	\$ 5,202,900	\$ 5,352,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 1,453,481
Net Revenue/(Expenditure)	(444,275)
Current Fund Balance (06/30/2025)	<u>\$ 1,009,206</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 9,181,507
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 10,980,864
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (16,676)</u>
TOTAL	<u>\$ 20,145,696</u>

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

<u>FUND</u>	Total Fund Cash
General Fund	2,665,911
MFT Fund	398,000
Police Forfeiture Fund	16,153
E-911 Fund	500,879
Hotel/Motel Tax Fund	(14,641)
Debt Service Fund	88
Debt Service Fund - 2021 Funds	1,808,886
Capital Projects Fund	(224,914)
Capital Projects Fund - 2021 GO Bond Project	8,697,111
Water and Sewer (Utility) Fund (Enterprise Fund)	755,684
Refundable Deposits Fund (Fiduciary Fund)	781,364
Roosevelt Rd. TIF Fund	1,758,174
Cermak - Oxford St. TIF	33,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 6/30/2025	17,175,753
Prior Period Cash and Investments Balance - 05/31/2025	19,857,279
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	30,158
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)	23,609
Republic Bank Operating Account (Non Interest Bearing)	1,009,703
Republic Bank Money Market Account (Interest Bearing)	-
IL Funds Money Market Account ¹ Average daily yield 4.428% (Local Government Investment Pool)	6,541,281
IL Funds E-Pay Account ¹ Average daily yield 4.428% (Local Government Investment Pool)	111,653
IL Funds 2025 Bond Project Fund ¹ Average daily yield 4.428% (Local Government Investment Pool)	7,400,057
US Bank Foreign Fire Insurance Account	57,739
IMET Investment Funds ² - Average Daily Rate, June - 4.30%	852,747
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 2/28/2025	-
TOTAL BANK BALANCES at 6/30/2025	16,082,425

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	680,843
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	5,000,000
Total of Other Bank Accounts Fully Insured	57,739

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
JUNE 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 June 2025, the second month of Fiscal Year 2026.

For the month, total General Fund revenues are \$1.218 million, and expenditures are \$1.247 million resulting in net expenditures of \$29 thousand. Through June, revenues exceed expenditures by \$47 thousand.

GENERAL FUND REVENUES

- Significant revenue items are noted below:
 - Local Taxes – Gaming Taxes are \$28.1 thousand, and Places for Eating Taxes of \$25.9 thousand. Their budgets are \$338.6 and \$275.0 thousand respectively. These budget amounts are slight increases from the prior year. Local Gas Tax revenue is \$13.7 thousand for June. The budgeted amount is \$170.4 thousand, about a \$7 thousand decrease from the prior year. Telecommunications taxes are \$34.5 thousand for June with a budget of \$410 thousand. There are no Cable Franchise taxes for the month as these are normally collected on a quarterly basis. The budgeted amount is \$280 thousand which is \$33 less than the prior year's budget.
 - Natural Gas and Electric Utility Taxes totaled \$50.2 thousand for June. 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.
 - Intergovernmental Revenues – There were no Personal Property Replacement Tax receipts for June as this is not a distribution month. These taxes are distributed to the Village in eight months during the year. For the year so far, \$24.2 thousand has been received with a budget amount of \$143 thousand. The budget has been significantly reduced for this revenue based on the Illinois Municipal League's analysis and resulting estimation.

Sales Tax receipts are \$181.3 thousand for the month and were \$152 thousand in June 2024. The fiscal year 2026 budget for Sales Tax is just over \$2.0 million.

Local Use Tax revenue is \$11 thousand. 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

VILLAGE OF WESTCHESTER
JUNE 2025 FINANCIAL STATEMENT SUMMARY

Sales Tax revenue. Together, these separate revenue sources are commonly referred to as “Sales Taxes” and are each a component of sales.

State Income Tax is \$183.3 thousand for June; the budget amount is \$3.024 million. The budget amount 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 May. The total of \$712 thousand through June 2025 is over \$66 thousand more than last year through June.

- Building permit receipts are \$35.1 thousand for June. 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 \$14 thousand for the month 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 related revenue are normally done 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 \$52.6 thousand for June with a budget of \$800 thousand. This is nearly \$200 thousand more than the prior year's budget amount.
- Police fines are \$14.4 thousand in June 2025 as compared to \$5 thousand last June. The budget is \$90 thousand.
- Ambulance Fee receipts are \$169.7 thousand in June. The budget amount is \$1.850 million. June 2024's revenue was \$129.8 thousand. The Village is projecting an increase in this revenue compared to FY 2024's revenue.
- The Rubbish billing and corresponding revenue is \$281 thousand for June 2025. This billing, along with the recording of the revenue, is on a bi-monthly basis.
- Interest income is \$17.2 thousand for June 2025, with a total budget amount is \$130 thousand.
- Grant money of \$17 thousand was received from S.B.C Waste Solutions for ecological educational outreach and the recycling center.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for June are \$1.247 million, or 11% of the total amended FY 2026 budget of \$23.318 million. Significant department expenditures are summarized next:

- Village President and Board: Expenditures total \$6.1 thousand for the month and consist of mainly salaries, lobbyist services, and professional organization annual fees.

VILLAGE OF WESTCHESTER
JUNE 2025 FINANCIAL STATEMENT SUMMARY

- Administration: The Administration department's expenditures were \$55.8 thousand for the month. Much of this total is for salary and benefits expenditures of \$40.4 thousand.
- Information Technology: Total monthly expenditures of \$32.9 thousand are for allocated salaries, contractual fees paid to Hillside for IT services, communications, and computer-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 \$53.1 thousand and consists of salaries and benefit costs, plumbing inspection and plan review services. The total department's budget is just under \$995 thousand.
- Fire and Police Commission: Department expenditures are \$3.1 thousand for the month and consists 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 \$417.3 thousand. Expenditures consist mainly of salaries and benefits and equipment expenditures. The total department's amended budget is \$8.425 million for 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 \$338.5 thousand and are mainly for personnel and benefits. The total department's budget is roughly \$7.1 million for the fiscal year.

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

- Public Works Department: Total department expenditures for the month are \$340 thousand. Rubbish service expenditures are \$135.4 thousand of this amount. The total department's amended budget is over \$4.179 million for the fiscal year.

UTILITY FUND

- Utility Fund revenues are \$1.513 million for the month. Water and sewer billing and revenue are recorded on a bi-monthly basis, and June is a billing/revenue month. Total revenues are budgeted at \$11.157 million for the fiscal year.
- Utility Fund expenses are \$1.833 million for the month of June. Infrastructure improvement expenses are \$1.226 million of the total. Due to timing, only one month instead of two water bills paid by the Village has been expensed. This cost averages roughly \$257 thousand per month.

VILLAGE OF WESTCHESTER
JUNE 2025 FINANCIAL STATEMENT SUMMARY

- The Utility Fund is recording expenses over revenues of \$590.2 thousand through June. Note that the Village has budgeted expenses exceeding revenues in the amount of \$3.845 million due primarily for needed infrastructure improvements of \$5.3 million. This budgeted deficit would be funded with available fund balance.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$61.4 thousand. Expenditures for the month of June are \$3.4 thousand and consist of engineering costs. 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 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 June. Through June, revenues are \$12.6 thousand expenditures are \$15.1 thousand resulting in net expenditures of \$2.5 thousand. Expenditures for the year are \$9.0 thousand for newsletter publication and \$6.1 thousand for special events.

ROOSEVELT ROAD TIF FUND

- In the Roosevelt Rd. TIF fund through June, \$2.8 thousand has been received for real estate taxes, and \$1.9 thousand has been expended for appraisal and analysis services.

VILLAGE OF WESTCHESTER
JUNE 2025 FINANCIAL STATEMENT SUMMARY

DEBT SERVICE FUND (Fund 30)

- This fund accounts for debt payments on the 2015 and 2021A bonds that are both funded by Non-Home Rule Sales Tax. Interest is due 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 issues is funded by real estate tax revenue. Bond payments are due every June (interest only) and December (principal and interest).

Real Estate tax revenues of \$10 thousand were received in June. Interest paid through June 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 \$116.7 thousand were received in June. Last year's June taxes were \$94.4 thousand. The total budget for non-home-rule sales taxes is \$1.380 million for the year. 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.

Additionally, a total of \$178 thousand was expended for safety equipment, a Public Works truck, and a utility vehicle for the Fire Department during June. A \$14.9 thousand payment for principal and interest was made in June for the promissory note on the property on Enterprise Dr., and an installment payment of \$40.2 thousand was made for an ambulance purchase. These expenditures are all budgeted for. Total budgeted expenditures are \$4.749 million. The budget amount includes the total transfer of \$545 thousand for debt service.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- For the month, interest income of \$27.3 thousand was earned from bond proceeds. Road improvement and related engineering expenditures of \$500.6 thousand were incurred in June. Over \$5.2 million is budgeted for capital expenditures for the fiscal year. These expenditures are currently funded with available bond proceeds received in the prior year.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2025

FUND 1 - GENERAL FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
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GENERAL FUND REVENUE		<hr/>					
01-00-4102-000	REAL ESTATE TAXES	8,286.36	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	6,125.74	7,934.93	2,110,000.00	2,110,000.00	(2,102,065.07)	.38
01-00-4102-200	REAL ESTATE TAXES-POLICE PENS	7,337.12	9,774.06	2,680,000.00	2,680,000.00	(2,670,225.94)	.36
01-00-4202-000	UTILITY TAX-ELECTRIC	28,700.34	58,468.86	465,000.00	465,000.00	(406,531.14)	12.57
01-00-4203-000	GAMING TAX	28,093.18	55,541.69	338,600.00	338,600.00	(283,058.31)	16.40
01-00-4205-000	UTILITY TAX-NATURAL GAS	21,479.23	55,839.52	290,000.00	290,000.00	(234,160.48)	19.26
01-00-4206-000	PLACES FOR EATING TAX	25,897.13	46,538.19	275,000.00	275,000.00	(228,461.81)	16.92
01-00-4207-000	TELECOMMUNICATION TAXES	34,525.90	68,641.21	410,000.00	410,000.00	(341,358.79)	16.74
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	2,785.80	3,617.70	25,000.00	25,000.00	(21,382.30)	14.47
01-00-4215-000	LOCAL GAS TAX	13,685.81	25,800.63	170,400.00	170,400.00	(144,599.37)	15.14
01-00-4217-000	CABLE FRANCHISE TAX	.00	51,521.80	280,000.00	280,000.00	(228,478.20)	18.40
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	.00	24,180.86	143,000.00	143,000.00	(118,819.14)	16.91
01-00-4402-100	PPRT - POLICE PENSION	.00	4,836.17	16,300.00	16,300.00	(11,463.83)	29.67
01-00-4402-200	PPRT - FIRE PENSION	.00	3,224.12	8,500.00	8,500.00	(5,275.88)	37.93
01-00-4403-000	STATE INCOME TAX	183,320.44	711,919.52	3,024,000.00	3,024,000.00	(2,312,080.48)	23.54
01-00-4405-000	STATE SALES TAX	181,269.56	359,672.06	2,050,000.00	2,050,000.00	(1,690,327.94)	17.54
01-00-4406-000	LOCAL USE TAX	10,976.24	19,289.45	450,000.00	450,000.00	(430,710.55)	4.29
01-00-4407-000	CANNABIS TAX	2,476.63	4,558.25	28,000.00	28,000.00	(23,441.75)	16.28
01-00-4408-000	DISPENSARY TAX	6,610.52	12,833.91	108,000.00	108,000.00	(95,166.09)	11.88
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	35,113.38	71,814.64	511,500.00	511,500.00	(439,685.36)	14.04
01-00-4503-200	HOME COMPLIANCE PERMITS	14,355.50	26,480.50	104,500.00	104,500.00	(78,019.50)	25.34
01-00-4503-700	FIRE INSPECTION FEES	.00	.00	4,600.00	4,600.00	(4,600.00)	.00
01-00-4507-000	BUSINESS LICENSES	(300.00)	1,590.00	55,000.00	55,000.00	(53,410.00)	2.89
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	11,700.00	80,000.00	80,000.00	(68,300.00)	14.63
01-00-4512-000	SOLICITOR'S LICENSE	.00	250.00	1,800.00	1,800.00	(1,550.00)	13.89
01-00-4515-000	VEHICLE STICKER	2,452.46	14,035.97	332,000.00	332,000.00	(317,964.03)	4.23
01-00-4515-900	LATE FEE-STICKER	3,646.00	25,890.00	20,000.00	20,000.00	5,890.00	129.45
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	14,386.25	37,043.20	90,000.00	90,000.00	(52,956.80)	41.16
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	2,207.20	2,824.17	21,000.00	21,000.00	(18,175.83)	13.45
01-00-4703-000	CODE ENFORCEMENT FINES	50.00	450.00	4,300.00	4,300.00	(3,850.00)	10.47
01-00-4704-000	PHOTO ENFORCEMENT	52,609.63	105,656.39	800,000.00	800,000.00	(694,343.61)	13.21
01-00-4705-000	POLICE TOWING	1,000.00	3,000.00	22,000.00	22,000.00	(19,000.00)	13.64
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	30,107.70	180,700.00	180,700.00	(150,592.30)	16.66
01-00-4810-000	AMBULANCE FEES	169,703.54	383,436.58	1,850,000.00	1,850,000.00	(1,466,563.42)	20.73
01-00-4812-000	RUBBISH	280,965.90	280,953.90	1,710,000.00	1,710,000.00	(1,429,046.10)	16.43
01-00-4813-000	RUBBISH - PENALTIES	(112.53)	5,482.97	20,000.00	20,000.00	(14,517.03)	27.41
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	17,235.21	29,447.59	130,000.00	130,000.00	(100,552.41)	22.65
01-00-5104-000	LOCAL GRANTS	17,000.00	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	3,761.28	3,902.92	10,000.00	10,000.00	(6,097.08)	39.03
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	9,231.58	8,570.82	345,000.00	345,000.00	(336,429.18)	2.48

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 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	5,435.10	24,100.00	24,100.00	(18,664.90)	22.55
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	754.00	754.00	17,000.00	17,000.00	(16,246.00)	4.44
01-00-5122-200 REIMBURSEMENT-INSURANCE	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION	8,290.50	18,706.06	5,000.00	5,000.00	13,706.06	374.12
01-00-5125-000 REBATE-COOK CO GASOLINE TAXES	.00	.00	4,500.00	4,500.00	(4,500.00)	.00
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	1,364.42	2,339.53	25,000.00	25,000.00	(22,660.47)	9.36
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	1,217,749.87	2,636,677.13	23,471,200.00	23,471,200.00	(20,834,522.87)	11.23
TOTAL FUND REVENUE	1,217,749.87	2,636,677.13	23,471,200.00	23,471,200.00	(20,834,522.87)	11.23

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 2 MONTHS ENDING JUNE 30, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>VILLAGE PRESIDENT AND BOARD</u>						
01-10-6103-200 ELECTED OFFICIALS SALARIES	2,152.15	4,824.38	28,600.00	28,600.00	(23,775.62)	16.87
01-10-6124-000 SOCIAL SECURITY - EMPLOYER	133.40	299.05	1,800.00	1,800.00	(1,500.95)	16.61
01-10-6126-000 MEDICARE EXPENSE - EMPLOYER	31.21	69.96	500.00	500.00	(430.04)	13.99
01-10-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	5,300.00	5,300.00	(5,300.00)	.00
01-10-6205-000 PRINTING	.00	562.50	1,800.00	1,800.00	(1,237.50)	31.25
01-10-6207-000 POSTAGE	.00	.00	300.00	300.00	(300.00)	.00
01-10-6211-000 CONFERENCE/TRAINING	.00	.00	20,300.00	20,300.00	(20,300.00)	.00
01-10-6213-000 DUES & SUBSCRIPTIONS	.00	.00	26,200.00	26,200.00	(26,200.00)	.00
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	7,500.00	56,000.00	56,000.00	(48,500.00)	13.39
01-10-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	46,000.00	46,000.00	(46,000.00)	.00
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	6,066.76	13,280.38	220,100.00	220,100.00	(206,819.62)	6.03
<u>ADMINISTRATION</u>						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	30,537.78	60,525.84	432,400.00	432,400.00	(371,874.16)	14.00
01-11-6104-000 ADMINISTRATION OVERTIME	381.65	1,299.09	2,000.00	2,000.00	(700.91)	64.95
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	1,894.53	3,788.19	26,800.00	26,800.00	(23,011.81)	14.14
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	443.08	885.95	6,300.00	6,300.00	(5,414.05)	14.06
01-11-6128-000 IMRF- EMPLOYER EXPENSE	2,009.97	4,084.19	27,800.00	27,800.00	(23,715.81)	14.69
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,130.00	10,472.04	72,100.00	72,100.00	(61,627.96)	14.52
01-11-6203-000 CONTRACT/LEGAL NOTICES	.00	510.00	3,000.00	3,000.00	(2,490.00)	17.00
01-11-6205-000 PRINTING	272.90	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	421.50	746.50	33,000.00	33,000.00	(32,253.50)	2.26
01-11-6213-000 DUES & SUBSCRIPTIONS	185.00	185.00	4,200.00	4,200.00	(4,015.00)	4.40
01-11-6215-000 INSURANCE & BONDING	.00	78,142.80	580,000.00	580,000.00	(501,857.20)	13.47
01-11-6216-000 PAYROLL PROCESSING CHARGE	1,074.65	2,149.30	18,100.00	18,100.00	(15,950.70)	11.87
01-11-6217-000 BANKING SERVICE FEES	6,626.81	10,217.08	32,000.00	32,000.00	(21,782.92)	31.93
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	1,136.25	1,136.25	2,500.00	2,500.00	(1,363.75)	45.45
01-11-6237-000 EQUIPMENT RENTAL	495.57	495.57	5,000.00	5,000.00	(4,504.43)	9.91
01-11-6265-000 PROF. SERVICES-AUDIT	.00	.00	43,500.00	43,500.00	(43,500.00)	.00
01-11-6265-030 PROF. SERVICES-OTHER	.00	.00	94,000.00	94,000.00	(94,000.00)	.00
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	1,441.37	1,917.54	60,000.00	60,000.00	(58,082.46)	3.20
01-11-6327-000 OTHER LEGAL SERVICES	1,247.60	1,247.60	300,000.00	300,000.00	(298,752.40)	.42
01-11-6403-000 OFFICE SUPPLIES	652.65	750.34	10,000.00	10,000.00	(9,249.66)	7.50
01-11-6405-000 CLEANING SUPPLIES	442.93	442.93	.00	.00	442.93	.00
01-11-6407-500 GAS/FUEL OTHER ENTITIES	1,376.79	1,376.79	.00	.00	1,376.79	.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	55,771.03	181,076.90	1,825,600.00	1,825,600.00	(1,644,523.10)	9.92

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 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	3,242.68	4,675.41	74,200.00	74,200.00	(69,524.59)	6.30
01-13-6104-000 IT OVERTIME	133.24	167.32	.00	.00	167.32	.00
01-13-6124-000 SOCIAL SECURITY - EMPLOYER	205.56	292.75	4,600.00	4,600.00	(4,307.25)	6.36
01-13-6126-000 MEDICARE EXPENSE - EMPLOYER	48.08	68.47	1,100.00	1,100.00	(1,031.53)	6.22
01-13-6128-000 IMRF - EMPLOYER EXPENSE	93.99	192.55	4,800.00	4,800.00	(4,607.45)	4.01
01-13-6150-000 EMPLOYEE INSURANCE	584.30	756.97	26,600.00	26,600.00	(25,843.03)	2.85
01-13-6219-000 TELEPHONE & COMMUNICATIONS	7,190.05	8,725.49	84,000.00	84,000.00	(75,274.51)	10.39
01-13-6265-030 PROF. SERVICES -OTHER	9,204.00	28,271.00	90,500.00	90,500.00	(62,229.00)	31.24
01-13-6509-000 COMPUTER HARDWARE	4,814.45	25,216.95	90,300.00	90,300.00	(65,083.05)	27.93
01-13-6511-000 COMPUTER SOFTWARE	3,260.20	6,248.20	104,200.00	104,200.00	(97,951.80)	6.00
01-13-6525-000 BUILDING / EQUIPMENT	4,148.92	6,986.72	22,000.00	22,000.00	(15,013.28)	31.76
TOTAL INFORMATION TECHNOLOGY	32,925.47	81,601.83	502,300.00	502,300.00	(420,698.17)	16.25
<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 2 MONTHS ENDING JUNE 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	24,265.19	47,651.98	324,400.00	324,400.00	(276,748.02)	14.69
01-15-6103-100	BUILDING - PART TIME SALARIES	2,591.95	4,677.57	34,900.00	34,900.00	(30,222.43)	13.40
01-15-6104-000	BUILDING - OVERTIME	45.27	57.06	.00	.00	57.06	.00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,648.59	3,209.19	22,300.00	22,300.00	(19,090.81)	14.39
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	385.55	750.52	5,200.00	5,200.00	(4,449.48)	14.43
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,648.14	3,309.02	23,100.00	23,100.00	(19,790.98)	14.32
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,131.39	10,625.73	63,900.00	63,900.00	(53,274.27)	16.63
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	3,150.00	3,150.00	284,000.00	284,000.00	(280,850.00)	1.11
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	12,496.80	12,496.80	150,000.00	150,000.00	(137,503.20)	8.33
01-15-6280-000	ELEVATOR INSPECTION	1,175.00	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	72.10	162.83	1,500.00	1,500.00	(1,337.17)	10.86
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-15-6421-000	MATERIAL & SUPPLIES-EQUIPMENT	.00	.00	9,200.00	9,200.00	(9,200.00)	.00
01-15-6423-000	MATERIAL & SUPPLIES-VEHICLES	324.98	324.98	1,500.00	1,500.00	(1,175.02)	21.67
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	179.99	1,175.52	1,000.00	1,000.00	175.52	117.55
TOTAL BUILDING DEPARTMENT		53,114.95	88,766.20	994,800.00	994,800.00	(906,033.80)	8.92
FIRE & POLICE COMMISSION							
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	99.82	2,000.00	2,000.00	(1,900.18)	4.99
01-18-6211-000	CONFERENCE & TRAINING	.00	.00	1,300.00	1,300.00	(1,300.00)	.00
01-18-6213-000	DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	(500.00)	.00
01-18-6265-020	PROF. SERVICES-LEGAL	.00	.00	20,000.00	20,000.00	(20,000.00)	.00
01-18-6265-030	PROF. SERVICES-OTHER	3,101.50	3,176.50	65,000.00	65,000.00	(61,823.50)	4.89
TOTAL FIRE & POLICE COMMISSION		3,101.50	3,276.32	88,800.00	88,800.00	(85,523.68)	3.69

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 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	266,422.26	523,463.32	3,470,400.00	3,470,400.00	(2,946,936.68)	15.08
01-20-6103-050 POLICE - FULL TIME NON-SWORN	19,973.41	39,946.71	300,500.00	300,500.00	(260,553.29)	13.29
01-20-6104-000 POLICE - OVERTIME	41,406.33	75,952.90	400,000.00	400,000.00	(324,047.10)	18.99
01-20-6106-000 VACATION PAYOUT	.00	2,763.36	.00	.00	2,763.36	.00
01-20-6110-000 HOLIDAY PAY	.00	1,337.48	.00	.00	1,337.48	.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	735.40	21,432.22	60,000.00	60,000.00	(38,567.78)	35.72
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,714.28	5,339.80	69,800.00	69,800.00	(64,460.20)	7.65
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	4,665.34	9,154.64	17,400.00	17,400.00	(8,245.36)	52.61
01-20-6128-000 IMRF - EMPLOYER EXPENSE	2,077.70	4,165.45	24,000.00	24,000.00	(19,834.55)	17.36
01-20-6132-000 POLICE PENSION - R.E. TAXES	12,173.29	14,610.23	2,722,000.00	2,722,000.00	(2,707,389.77)	.54
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	38,413.68	82,554.71	749,800.00	749,800.00	(667,245.29)	11.01
01-20-6205-000 PRINTING	450.00	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	.00	.00	64,500.00	64,500.00	(64,500.00)	.00
01-20-6211-100 LODGING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-20-6211-200 FOOD / MEALS	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-20-6211-300 TRAVEL EXPENSES	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6213-000 DUES & SUBSCRIPTIONS	2,091.00	8,361.00	108,600.00	108,600.00	(100,239.00)	7.70
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	1,597.59	4,456.92	60,000.00	60,000.00	(55,543.08)	7.43
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	350.00	350.00	10,200.00	10,200.00	(9,850.00)	3.43
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	272.10	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	3,293.27	7,591.55	65,000.00	65,000.00	(57,408.45)	11.68
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	876.25	2,092.55	27,400.00	27,400.00	(25,307.45)	7.64
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	244.30	639.60	25,000.00	25,000.00	(24,360.40)	2.56
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	.00	2,249.00	8,000.00	8,000.00	(5,751.00)	28.11
01-20-6515-000 OPERATING EQUIPMENT	19,500.00	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	417,256.20	831,048.40	8,368,900.00	8,425,400.00	(7,594,351.60)	9.86

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 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	230,185.59	465,952.53	2,570,400.00	2,570,400.00	(2,104,447.47)	18.13
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	22,298.12	47,018.51	300,000.00	300,000.00	(252,981.49)	15.67
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	3,458.00	8,601.25	20,000.00	20,000.00	(11,398.75)	43.01
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	1,607.50	19,440.50	36,000.00	36,000.00	(16,559.50)	54.00
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	401.15	779.97	9,100.00	9,100.00	(8,320.03)	8.57
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,665.61	8,194.20	38,900.00	38,900.00	(30,705.80)	21.06
01-22-6128-000 IMRF - EMPLOYER EXPENSE	392.30	793.28	6,300.00	6,300.00	(5,506.72)	12.59
01-22-6132-000 FIRE PENSION - R.E. TAXES	9,349.86	11,159.05	2,087,300.00	2,087,300.00	(2,076,140.95)	.53
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	37,589.04	81,764.36	579,500.00	579,500.00	(497,735.64)	14.11
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	17.53	17.53	300.00	300.00	(282.47)	5.84
01-22-6211-000 CONFERENCE/TRAINING	(122.08)	1,179.79	62,200.00	62,200.00	(61,020.21)	1.90
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	5,677.52	15,911.74	41,400.00	41,400.00	(25,488.26)	38.43
01-22-6213-000 DUES & SUBSCRIPTIONS	(185.00)	.00	11,800.00	11,800.00	(11,800.00)	.00
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	454.53	1,632.25	10,000.00	10,000.00	(8,367.75)	16.32
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	764.26	1,114.91	14,700.00	14,700.00	(13,585.09)	7.58
01-22-6227-000 MAINT. SERVICES-VEHICLES	3,643.95	3,643.95	100,000.00	100,000.00	(96,356.05)	3.64
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUN	.00	.00	11,000.00	11,000.00	(11,000.00)	.00
01-22-6265-030 PROF. SERVICES-OTHER	.00	.00	800.00	800.00	(800.00)	.00
01-22-6289-000 OTHER CONTRACTUAL EXPENSES	1,878.11	2,018.11	558,400.00	558,400.00	(556,381.89)	.36
01-22-6403-000 OFFICE SUPPLIES	234.94	2,994.95	4,500.00	4,500.00	(1,505.05)	66.55
01-22-6405-000 CLEANING SUPPLIES	.00	1,013.62	6,500.00	6,500.00	(5,486.38)	15.59
01-22-6407-000 FUEL	1,340.59	2,970.21	25,000.00	25,000.00	(22,029.79)	11.88
01-22-6411-000 PUBLIC EDUCATION MATERIALS	1,159.86	4,530.96	17,900.00	17,900.00	(13,369.04)	25.31
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	175.22	1,931.21	2,000.00	2,000.00	(68.79)	96.56
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	1,963.79	1,979.66	11,400.00	11,400.00	(9,420.34)	17.37
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	142.18	142.18	30,100.00	30,100.00	(29,957.82)	.47
01-22-6425-000 MATERIALS & SUPPLIES - OTHER	2,424.33	2,510.37	6,900.00	6,900.00	(4,389.63)	36.38
01-22-6509-000 COMPUTER HARDWARE	.00	194.66	.00	.00	194.66	.00
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	9,992.95	11,556.89	54,100.00	54,100.00	(42,543.11)	21.36
01-22-6525-000 BUILDING/EQUIPMENT	.00	.00	243,000.00	243,000.00	(243,000.00)	.00
TOTAL FIRE DEPARTMENT	338,509.85	748,896.56	7,051,900.00	7,051,900.00	(6,303,003.44)	10.62

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 2 MONTHS ENDING JUNE 30, 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	76,426.89	151,994.96	922,300.00	922,300.00	(770,305.04)	16.48
01-30-6104-000 PUBLIC WORKS - OVERTIME	7,088.07	9,458.90	85,000.00	85,000.00	(75,541.10)	11.13
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	5,186.23	10,026.74	62,500.00	62,500.00	(52,473.26)	16.04
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	1,212.87	2,344.87	14,600.00	14,600.00	(12,255.13)	16.06
01-30-6128-000 IMRF - EMPLOYER EXPENSE	5,010.67	9,943.71	55,300.00	55,300.00	(45,356.29)	17.98
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	68,529.67	95,972.51	280,500.00	280,500.00	(184,527.49)	34.21
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	1,561.35	6,300.00	6,300.00	(4,738.65)	24.78
01-30-6219-000 TELEPHONE & COMMUNICATION	.00	.00	500.00	500.00	(500.00)	.00
01-30-6223-000 MAINT. SERVICES-BUILDING & OFF	19,526.09	20,530.20	70,700.00	118,300.00	(97,769.80)	17.35
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	.00	1,328.28	38,000.00	38,000.00	(36,671.72)	3.50
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	199.88	199.88	65,000.00	65,000.00	(64,800.12)	.31
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	575.00	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	240.00	520.00	30,000.00	30,000.00	(29,480.00)	1.73
01-30-6237-000 EQUIPMENT RENTAL	.00	.00	13,800.00	13,800.00	(13,800.00)	.00
01-30-6243-000 GAS HEATING	.00	.00	20,000.00	20,000.00	(20,000.00)	.00
01-30-6245-000 RUBBISH EXPENSE	135,352.50	270,705.00	1,710,000.00	1,710,000.00	(1,439,295.00)	15.83
01-30-6251-000 ELECTRICITY	29.47	29.47	70,000.00	70,000.00	(69,970.53)	.04
01-30-6265-030 PROF. SERVICES-OTHER	366.00	689.99	26,700.00	26,700.00	(26,010.01)	2.58
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	.00	103,800.00	103,800.00	(103,800.00)	.00
01-30-6289-200 CONTRACTUAL EXPENSE-MOWING	6,416.00	6,416.00	52,500.00	52,500.00	(46,084.00)	12.22
01-30-6403-000 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6406-000 CLOTHING SUPPLIES	526.83	881.56	13,000.00	13,000.00	(12,118.44)	6.78
01-30-6407-000 FUEL	2,559.35	5,131.95	40,000.00	40,000.00	(34,868.05)	12.83
01-30-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6421-000 MATARIALS & SUPPLIES-EQUIPMENT	2,971.84	3,528.00	44,100.00	44,100.00	(40,572.00)	8.00
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	149.73	221.53	10,300.00	10,300.00	(10,078.47)	2.15
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	329.53	3,847.98	28,300.00	28,300.00	(24,452.02)	13.60
01-30-6426-000 MATERIALS & SUPPLIES - MECH	2,209.67	2,716.53	20,000.00	20,000.00	(17,283.47)	13.58
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	1,352.99	2,106.70	33,500.00	33,500.00	(31,393.30)	6.29
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	3,787.90	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	340,047.18	641,730.26	4,129,500.00	4,179,100.00	(3,537,369.74)	15.36

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,246,792.94	2,589,676.85	23,211,900.00	23,318,000.00	(20,728,323.15)	11.11
NET REVENUE OVER EXPENDITURES	(29,043.07)	47,000.28	259,300.00	153,200.00	(106,199.72)	30.68

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 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	1,112,453.80	1,108,853.63	7,282,000.00	7,282,000.00	(6,173,146.37)	15.23
02-00-4816-000 WATER INFRASTRUCTURE	86,516.80	86,641.40	518,000.00	518,000.00	(431,358.60)	16.73
02-00-4818-000 METER SALES	(1,100.00)	(53.31)	5,000.00	5,000.00	(5,053.31)	(1.07)
02-00-4820-000 WATER PENALTIES	(440.49)	21,947.72	40,000.00	40,000.00	(18,052.28)	54.87
02-00-4828-000 SEWER USAGE	223,020.00	222,530.76	1,526,200.00	1,526,200.00	(1,303,669.24)	14.58
02-00-4829-000 SEWER INFRASTRUCTURE	85,285.00	85,409.60	512,000.00	512,000.00	(426,590.40)	16.68
02-00-4830-000 SEWER PENALTIES	(91.65)	4,616.34	7,500.00	7,500.00	(2,883.66)	61.55
02-00-5102-000 INTEREST INCOME	5,715.06	19,747.60	35,000.00	35,000.00	(15,252.40)	56.42
02-00-5189-000 OTHER INCOME	1,380.00	1,350.24	5,000.00	5,000.00	(3,649.76)	27.00
TOTAL UTILITY FUND REVENUE	1,512,738.52	1,551,043.98	11,156,700.00	11,156,700.00	(9,605,656.02)	13.90
TOTAL FUND REVENUE	1,512,738.52	1,551,043.98	11,156,700.00	11,156,700.00	(9,605,656.02)	13.90

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 2 MONTHS ENDING JUNE 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	139,230.19	280,688.07	1,923,200.00	1,923,200.00	(1,642,511.93)	14.59
02-95-6103-050 POLICE - FULL TIME NON-SWORN	1,691.58	3,383.27	.00	.00	3,383.27	.00
02-95-6103-200 FIRE PREVENTION PAY	3,908.73	8,472.54	.00	.00	8,472.54	.00
02-95-6104-000 UTILITY - OVERTIME	13,860.01	22,253.02	160,000.00	160,000.00	(137,746.98)	13.91
02-95-6106-000 VACATION PAYOUT	.00	145.44	.00	.00	145.44	.00
02-95-6108-000 SICK TIME PAYOUT	.00	2,623.68	.00	.00	2,623.68	.00
02-95-6110-000 HOLIDAY PAY	163.65	489.55	.00	.00	489.55	.00
02-95-6118-000 UNIFORM ALLOWANCE	28.20	56.40	1,800.00	1,800.00	(1,743.60)	3.13
02-95-6124-000 SOCIAL SECURITY - EMPLOYER	8,079.12	16,003.48	110,600.00	110,600.00	(94,596.52)	14.47
02-95-6126-000 MEDICARE EXPENSE - EMPLOYER	2,264.61	4,532.31	25,900.00	25,900.00	(21,367.69)	17.50
02-95-6128-000 IMRF - EMPLOYER EXPENSE	8,037.72	16,057.92	98,500.00	98,500.00	(82,442.08)	16.30
02-95-6150-000 HEALTH/DENTAL/LIFE INSURANCE	44,056.64	68,796.43	452,700.00	452,700.00	(383,903.57)	15.20
02-95-6205-000 PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000 POSTAGE	.00	7,114.92	24,000.00	24,000.00	(16,885.08)	29.65
02-95-6211-000 CONFERENCE/TRAINING	.00	.00	7,300.00	7,300.00	(7,300.00)	.00
02-95-6213-000 DUES & SUBSCRIPTIONS	5,200.00	5,200.00	75,800.00	88,800.00	(83,600.00)	5.86
02-95-6215-000 INSURANCE & BONDING	.00	19,535.70	145,000.00	145,000.00	(125,464.30)	13.47
02-95-6219-000 TELEPHONE & COMMUNICATION	130.00	130.00	2,600.00	2,600.00	(2,470.00)	5.00
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	.00	1,836.96	48,400.00	48,400.00	(46,563.04)	3.80
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	.00	.00	4,800.00	5,888.00	(5,888.00)	.00
02-95-6250-000 OVERHEAD TANK & GROUNDS	.00	.00	7,000.00	7,000.00	(7,000.00)	.00
02-95-6251-000 ELECTRICITY	31.38	31.38	60,000.00	60,000.00	(59,968.62)	.05
02-95-6255-000 MAINT. SERVICES-WATER MAINS	724.00	1,456.00	32,400.00	32,400.00	(30,944.00)	4.49
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	35,802.20	35,802.20	51,300.00	59,725.00	(23,922.80)	59.95
02-95-6265-100 PROF. SERVICES-ENGINEERING	30,510.58	30,510.58	934,800.00	934,800.00	(904,289.42)	3.26
02-95-6289-000 OTHER CONTRACTUAL EXPENSES	.00	1,783.63	16,000.00	16,000.00	(14,216.37)	11.15
02-95-6327-000 OTHER LEGAL SERVICES	3,325.00	5,675.00	35,000.00	35,000.00	(29,325.00)	16.21
02-95-6403-000 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
02-95-6406-000 CLOTHING SUPPLIES	526.86	881.59	13,000.00	13,000.00	(12,118.41)	6.78
02-95-6407-000 FUEL	.00	.00	16,000.00	16,000.00	(16,000.00)	.00
02-95-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	13.69	13.69	35,100.00	35,100.00	(35,086.31)	.04
02-95-6423-000 MATERIALS & SUPPLIES-VEHICLES	.00	.00	9,900.00	9,900.00	(9,900.00)	.00
02-95-6424-000 MATERIALS & SUPPLIES-METERS	208.35	208.35	6,000.00	6,000.00	(5,791.65)	3.47
02-95-6425-000 MATERIALS & SUPPLIES-OTHER	393.75	756.00	79,500.00	79,500.00	(78,744.00)	.95
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	1,164.15	1,497.88	20,000.00	20,000.00	(18,502.12)	7.49
02-95-6437-000 MATERIALS & SUPPLIES- PLUMBING	2,817.50	2,817.50	29,000.00	29,000.00	(26,182.50)	9.72
02-95-6438-000 MATERIALS & SUPPLIES-CRESTWOOD	1,546.59	1,546.59	15,500.00	15,500.00	(13,953.41)	9.98
02-95-6455-000 WATER COST	268,541.52	268,541.52	3,349,600.00	3,349,600.00	(3,081,058.48)	8.02
02-95-6515-000 OPERATING EQUIPMENT	.00	.00	142,100.00	142,100.00	(142,100.00)	.00
02-95-6515-100 CAPITAL EQUIPMENT-CRESTWOOD	.00	.00	81,500.00	81,500.00	(81,500.00)	.00
02-95-6521-000 MOTOR VEHICLES	.00	.00	202,500.00	202,500.00	(202,500.00)	.00
02-95-6533-000 WATER METERS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
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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	1,657.00	2,007.00	84,500.00	84,500.00	(82,493.00)	2.38
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	1,225,787.40	1,225,787.40	5,300,000.00	5,300,000.00	(4,074,212.60)	23.13
02-95-6575-000 DEPRECIATION EXPENSE	33,750.03	104,166.66	625,000.00	625,000.00	(520,833.34)	16.67
02-95-6607-000 IEPA LOAN - PRINCIPAL	.00	.00	223,500.00	223,500.00	(223,500.00)	.00
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	.00	.00	(223,500.00)	(223,500.00)	223,500.00	.00
02-95-6608-000 IEPA LOAN - INTEREST	.00	.00	55,100.00	55,100.00	(55,100.00)	.00
02-95-6700-000 CONTINGENCY	.00	.00	150,000.00	(5,888.00)	5,888.00	.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	1,833,450.45	2,141,252.66	14,980,100.00	14,846,725.00	(12,705,472.34)	14.42
NET REVENUE OVER EXPENDITURES	(320,711.93)	(590,208.68)	(3,823,400.00)	(3,690,025.00)	3,099,816.32	(15.99)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2025

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	61,404.06	122,457.34	756,000.00	756,000.00	(633,542.66)	16.20
03-00-5102-000 INTEREST INCOME	1,823.75	3,895.82	32,000.00	32,000.00	(28,104.18)	12.17
03-00-5106-000 STATE GRANT	.00	.00	72,800.00	72,800.00	(72,800.00)	.00
TOTAL MOTOR FUEL TAX FUND REVENUE	63,227.81	126,353.16	860,800.00	860,800.00	(734,446.84)	14.68
TOTAL FUND REVENUE	63,227.81	126,353.16	860,800.00	860,800.00	(734,446.84)	14.68
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100 PROF. SERVICES-ENGINEERING	3,410.00	3,410.00	213,500.00	213,500.00	(210,090.00)	1.60
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	3,410.00	69,736.75	816,500.00	1,274,421.00	(1,204,684.25)	5.47
NET REVENUE OVER EXPENDITURES	59,817.81	56,616.41	44,300.00	(413,621.00)	470,237.41	13.69

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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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	139,718.51	139,718.51	450,000.00	450,000.00	(310,281.49)	31.05
	TOTAL 911 FUND REVENUE	139,718.51	139,718.51	450,000.00	450,000.00	(310,281.49)	31.05
	TOTAL FUND REVENUE	139,718.51	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	139,718.51	139,718.51	25,000.00	25,000.00	114,718.51	558.87

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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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	.00	.00	8,500.00	8,500.00	(8,500.00)	.00
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	12,561.86	104,700.00	104,700.00	(92,138.14)	12.00
TOTAL FUND REVENUE	.00	12,561.86	104,700.00	104,700.00	(92,138.14)	12.00
<u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000 VILLAGE PUBLICATIONS	4,773.31	9,001.66	50,400.00	50,400.00	(41,398.34)	17.86
10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E	2,516.63	6,098.69	52,000.00	52,000.00	(45,901.31)	11.73
10-95-6251-000 ELECTRICITY	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
TOTAL HOTEL FUND EXPENDITURES	7,289.94	15,100.35	105,400.00	105,400.00	(90,299.65)	14.33
NET REVENUE OVER EXPENDITURES	(7,289.94)	(2,538.49)	(700.00)	(700.00)	(1,838.49)	(362.64)

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

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>ROOSEVELT ROAD TIF FUND REVENUE</u>						
11-00-4102-000 REAL ESTATE TAXES	2,764.02	2,764.02	525,000.00	525,000.00	(522,235.98)	.53
TOTAL ROOSEVELT ROAD TIF FUND REVEN	2,764.02	2,764.02	525,000.00	525,000.00	(522,235.98)	.53
TOTAL FUND REVENUE	2,764.02	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	350.00	1,850.00	40,000.00	40,000.00	(38,150.00)	4.63
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	350.00	1,850.00	320,000.00	320,000.00	(318,150.00)	.58
NET REVENUE OVER EXPENDITURES	2,414.02	914.02	205,000.00	205,000.00	(204,085.98)	.45
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	70,139.01	70,139.01	545,400.00	545,400.00	(475,260.99)	12.86
	TOTAL DEBT SERVICE FUND REVENUE	70,139.01	70,139.01	545,400.00	545,400.00	(475,260.99)	12.86
	TOTAL FUND REVENUE	70,139.01	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	69,658.76	69,658.76	139,400.00	139,400.00	(69,741.24)	49.97
30-00-6613-000	PAYING AGENT FEES	3.50	480.25	1,000.00	1,000.00	(519.75)	48.03
	TOTAL DEPARTMENT 00	69,662.26	70,139.01	545,400.00	545,400.00	(475,260.99)	12.86
	NET REVENUE OVER EXPENDITURES	476.75	.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	10,070.67	12,919.83	2,410,100.00	2,410,100.00	(2,397,180.17)	.54
31-00-5102-000	INTEREST INCOME	8,288.86	12,701.24	15,000.00	15,000.00	(2,298.76)	84.67
	TOTAL DEBT SERVICE FUND - 2021 BONDS	18,359.53	25,621.07	2,425,100.00	2,425,100.00	(2,399,478.93)	1.06
	TOTAL FUND REVENUE	18,359.53	25,621.07	2,425,100.00	2,425,100.00	(2,399,478.93)	1.06
<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	92,193.75	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	92,193.75	336,495.50	2,411,100.00	2,411,100.00	(2,074,604.50)	13.96
	NET REVENUE OVER EXPENDITURES	(73,834.22)	(310,874.43)	14,000.00	14,000.00	(324,874.43)	(2220.5)

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	116,664.90	229,674.05	1,380,000.00	1,380,000.00	(1,150,325.95)	16.64
40-00-5102-000 INVESTMENT INCOME	1,829.05	1,829.05	17,000.00	17,000.00	(15,170.95)	10.76
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	118,493.95	231,503.10	4,683,900.00	4,683,900.00	(4,452,396.90)	4.94
TOTAL FUND REVENUE	118,493.95	231,503.10	4,683,900.00	4,683,900.00	(4,452,396.90)	4.94
<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	.00	.00	85,000.00	85,000.00	(85,000.00)	.00
40-00-6289-000 OTHER CONTRACTUAL EXPENSES	185.00	37,115.00	271,600.00	271,600.00	(234,485.00)	13.67
40-00-6515-000 OPERATING EQUIPMENT	33,635.00	33,635.00	33,700.00	33,700.00	(65.00)	99.81
40-00-6521-000 MOTOR VEHICLES	144,422.00	193,384.00	679,400.00	679,400.00	(486,016.00)	28.46
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	35,940.32	35,940.32	36,000.00	36,000.00	(59.68)	99.83
40-00-6609-100 PROMISSARY NOTE - PRINCIPAL	6,337.59	12,675.18	2,742,500.00	2,742,500.00	(2,729,824.82)	.46
40-00-6610-000 INSTALLMENT DEBT - INTEREST	4,260.06	4,260.06	4,300.00	4,300.00	(39.94)	99.07
40-00-6610-100 PROMISSARY NOTE - INTEREST	8,525.41	17,050.82	50,000.00	50,000.00	(32,949.18)	34.10
40-00-6803-000 TRANSFER TO DEBT SERVICE	70,139.01	70,139.01	544,400.00	544,400.00	(474,260.99)	12.88
TOTAL CAPITAL PROJECTS EXPENDITURES	303,444.39	404,199.39	4,748,900.00	4,748,900.00	(4,344,700.61)	8.51
NET REVENUE OVER EXPENDITURES	(184,950.44)	(172,696.29)	(65,000.00)	(65,000.00)	(107,696.29)	(265.69)

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

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FND 2021 BOND REVE</u>						
41-00-4410-000 GRANTS	.00	.00	363,300.00	363,300.00	(363,300.00)	.00
41-00-5102-000 INVESTMENT INCOME	27,345.62	56,308.77	75,000.00	75,000.00	(18,691.23)	75.08
TOTAL CAPITAL PROJECTS FND 2021 BOND	27,345.62	56,308.77	438,300.00	438,300.00	(381,991.23)	12.85
TOTAL FUND REVENUE	27,345.62	56,308.77	438,300.00	438,300.00	(381,991.23)	12.85
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	27,324.52	27,324.52	282,000.00	282,000.00	(254,675.48)	9.69
41-00-6530-000 ROAD IMPROVEMENTS	473,259.65	473,259.65	4,912,000.00	4,912,000.00	(4,438,740.35)	9.63
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	500,584.17	500,584.17	5,202,900.00	5,352,900.00	(4,852,315.83)	9.35
NET REVENUE OVER EXPENDITURES	(473,238.55)	(444,275.40)	(4,764,600.00)	(4,914,600.00)	4,470,324.60	(9.04)