

Village of Westchester



**Financial Report
Fiscal Year 2026
For the First Month Ending
May 31, 2025**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MAY 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	\$ 1,418,927	\$ 1,418,927	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 1,342,884	\$ 1,342,884	\$ 23,211,900	\$ 23,318,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 6,309,143
Net Revenue/(Expenditure)	76,043
Current Fund Balance (05/31/2025)	<u>\$ 6,385,187</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	\$ 38,305	\$ 38,305	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 307,802	\$ 307,802	\$ 14,980,100	\$ 15,001,525

Unaudited Beginning Net Position (05/01/2025)	\$ 11,571,073
Net Revenue/(Expense)	(269,497)
Current Net Position (05/31/2025)	<u>\$ 11,301,576</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	\$ 63,125	\$ 63,125	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 66,327	\$ 66,327	\$ 816,500	\$ 1,274,421

Unaudited Beginning Fund Balance (05/01/2025)	\$ 461,186
Net Revenue/(Expenditure)	(3,201)
Current Fund Balance (05/31/2025)	<u>\$ 457,985</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	\$ -	\$ -	\$ 450,000	\$ 450,000
EXPENDITURES	\$ -	\$ -	\$ 425,000	\$ 425,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (615,680)
Net Revenue/(Expenditure)	-
Current Fund Balance (05/31/2025)	<u>\$ (615,680)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MAY 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	\$ 12,562	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 7,810	\$ 7,810	\$ 105,400	\$ 105,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ (22,218)
Net Revenue/(Expenditure)	4,751
Current Fund Balance (05/31/2025)	<u>\$ (17,467)</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	\$ -	\$ -	\$ 525,000	\$ 410,000
EXPENDITURES	\$ 1,500	\$ 1,500	\$ 320,000	\$ 320,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (17,590)
Net Revenue/(Expenditure)	(1,500)
Current Fund Balance (05/31/2025)	<u>\$ (19,090)</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	\$ -	\$ -	\$ 545,400	\$ 545,400
EXPENDITURES	\$ 477	\$ 477	\$ 545,400	\$ 545,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 564
Net Revenue/(Expenditure)	(477)
Current Fund Balance (05/31/2025)	<u>\$ 88</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	\$ 7,262	\$ 7,262	\$ 2,425,100	\$ 2,585,900
EXPENDITURES	\$ 244,302	\$ 244,302	\$ 2,411,100	\$ 2,411,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 2,092,500
Net Revenue/(Expenditure)	(237,040)
Current Fund Balance (05/31/2025)	<u>\$ 1,855,460</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MAY 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	\$ 113,009	\$ 113,009	\$ 4,863,900	\$ 4,683,900
EXPENDITURES	\$ 100,755	\$ 100,755	\$ 4,748,900	\$ 4,748,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 189,580
Net Revenue/(Expenditure)	12,254
Current Fund Balance (05/31/2025)	<u><u>\$ 201,833</u></u>

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 28,963	\$ 28,963	\$ 438,300	\$ 438,300
EXPENDITURES	\$ -	\$ -	\$ 5,202,900	\$ 5,352,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 1,453,481
Net Revenue/(Expenditure)	28,963
Current Fund Balance (05/31/2025)	<u><u>\$ 1,482,444</u></u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 9,749,851
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 11,301,576
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (19,090)</u>
TOTAL	<u><u>\$ 21,032,337</u></u>

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

<u>FUND</u>	Total Fund Cash
General Fund	3,318,085
MFT Fund	341,047
Police Forfeiture Fund	16,153
E-911 Fund	512,937
Hotel/Motel Tax Fund	(7,651)
Debt Service Fund	88
Debt Service Fund - 2021 Funds	1,882,721
Capital Projects Fund	(53,358)
Capital Projects Fund - 2021 GO Bond Project	8,819,786
Water and Sewer (Utility) Fund (Enterprise Fund)	2,450,140
Refundable Deposits Fund (Fiduciary Fund)	782,614
Roosevelt Rd. TIF Fund	1,761,660
Cermak - Oxford St. TIF	33,060
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 5/31/2025	19,857,279
Prior Period Cash and Investments Balance - 04/30/2025	19,681,461
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	35,999
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)	14,942
Republic Bank Operating Account (Non Interest Bearing)	874,701
Republic Bank Money Market Account (Interest Bearing)	-
IL Funds Money Market Account ¹ Average daily yield 4.415% (Local Government Investment Pool)	8,234,761
IL Funds E-Pay Account ¹ Average daily yield 4.415% (Local Government Investment Pool)	1,356,813
IL Funds 2025 Bond Project Fund ¹ Average daily yield 4.415% (Local Government Investment Pool)	7,752,661
US Bank Foreign Fire Insurance Account	63,416
IMET Investment Funds ² - Average Daily Rate, May - 4.28%	847,693
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 2/28/2025	139,719
TOTAL BANK BALANCES at 5/31/2025	19,376,181

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	529,231
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	5,000,000
Total of Other Bank Accounts Fully Insured	63,416

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
MAY 2025 FINANCIAL STATEMENT SUMMARY

BRIEF NOTES:

- Any Board-approved budget amendments are included in the Amended Budget column. The percentage of budget earned for revenues or percentage of the budget expended for expenditures is relative to the Amended Budget column.
- Negative revenues or expenditures in any account for the current period may show on the report due to accounting adjustments such as reclassifications made during the period.

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

For the month, total General Fund revenues are \$1.419 million, and expenditures are \$1.343 million resulting in revenues over expenditures of \$76 thousand.

GENERAL FUND REVENUES

- Significant revenue items are noted below:
 - Local Taxes – Gaming Taxes are \$27.4 thousand, and Places for Eating Taxes of \$20.6 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 \$12.1 thousand. The budgeted amount is \$170.4 thousand, about a \$7 thousand decrease from the prior year. Telecommunications taxes are \$34.1 thousand with a budget of \$410 thousand. Cable franchise taxes are \$51.5 thousand, and the budgeted amount is \$280 thousand which is \$33 less than the prior year’s budget.
 - Natural Gas and Electric Utility Taxes totaled \$65 thousand. 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 - Personal Property Replacement Tax receipts are \$24.2 thousand with a budgeted 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 Taxes are \$178.4 thousand and were \$141.1 thousand in May 2024. The fiscal year 2026 budget for Sales Tax is just over \$2.0 million.

Local Use Tax revenue is \$8.3 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 Sales Tax revenue. Together, these separate revenue sources are commonly referred to as “Sales Taxes” and are each a component of sales.

VILLAGE OF WESTCHESTER
MAY 2025 FINANCIAL STATEMENT SUMMARY

State Income Tax is \$528.6 thousand; the budgeted 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 April. This amount is over \$75 thousand more than last year's.

- Building permit receipts are \$36.7 thousand. The budget amount is over \$511 thousand. This revenue is budgeted at roughly \$60 thousand more than the prior year's budget. Home compliance permits are \$12 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.
- Liquor License revenue is \$15 thousand for the month. The billings are normally done by the Village near the end of the calendar year; therefore, we won't expect to see any revenue from this source for several months. The Village has budgeted \$155 thousand for this revenue.
- Photo Enforcement Fees are \$53 thousand for May with a budget of \$800 thousand. This is nearly \$200 thousand more than the prior year's budget.
- Police fines are \$22.7 thousand in May 2025 as compared to \$8.6 thousand last May. The budget is \$90 thousand.
- Ambulance Fee receipts are \$213.7 thousand. The budget amount is \$1.850 million. May 2024's revenue was \$92.2 thousand. The Village is projecting an increase in this revenue compared to FY 2024's revenue.
- Rubbish billing and corresponding revenue will be recorded in June 2025. This billing, along with the recording of its revenue, is on a bi-monthly basis.
- Interest income is \$12.2 thousand for May 2025, with a total budget amount is \$130 thousand.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for May are \$1.343 million, or 5.8% of the total amended FY 2026 budget of \$23.318 million. Significant department expenditures are summarized next:

- Village President and Board: Expenditures total \$7.2 thousand for the month and consist of mainly salaries and professional organization annual fees.
- Administration: The Administration department's expenditures were \$125.3 thousand for the month. Much of this total is for insurance expenditures of \$78.1 thousand.

VILLAGE OF WESTCHESTER
MAY 2025 FINANCIAL STATEMENT SUMMARY

- Information Technology: Total monthly expenditures of \$48.7 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 \$35.7 thousand and consists of salaries and personnel related costs. The total department's budget is just under \$995 thousand.
- Fire and Police Commission: Department expenditures are \$175 of expenditures for the month. The annual budget is \$88.8 thousand.
- Police Department: Total department expenditures for the month are \$413.8 thousand. The total department's 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 \$410.4 thousand. The total department's budget is almost \$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 \$301.7 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 \$38.3 thousand for the month. May is not a billing/revenue month. Water and sewer billing and revenue are recorded on a bi-monthly basis. Total revenues are budgeted at \$11.157 million for the fiscal year.
- Utility Fund expenses are \$307.8 thousand for the month of May. The total amended budget in this fund is just over \$15 million for the fiscal year. Due to timing, the monthly water bill to the Village has not been received. This cost should be roughly \$265 thousand for the month.
- The Utility Fund is recording expenses over revenues of \$269.5 thousand for the month. Note that the Village has budgeted expenses over revenues in the amount of \$3.845 million due primarily for needed infrastructure improvements of \$5.3 million.

VILLAGE OF WESTCHESTER
MAY 2025 FINANCIAL STATEMENT SUMMARY

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$61 thousand. Expenditures for the month of May are \$66.3 thousand and consist of the interest payment due June 1 on the MFT Bonds. This fund's amended budget has expenditures exceeding revenues by \$413.6 thousand. This deficit will be funded by available fund balance.

E-911 FUND

- There is no activity in the E-911 Fund for the month of May.

HOTEL/MOTEL TAX FUND

- The Hotel/Motel Tax fund received tax revenues of \$12.6 thousand for the month. Last year's tax revenue received in May was \$13.7 thousand. Expenditures for the month are \$7.8 thousand and consists of \$4.2 thousand for newsletter publication and \$3.6 thousand for special events.

ROOSEVELT ROAD TIF FUND

- In the Roosevelt Rd. TIF fund, \$1.5 thousand was expended for appraisal services. There were no revenues.

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. Total principal and interest for year are budgeted at \$545.4 thousand. 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 aforementioned bond payments. Paying agent fees of \$477 have been incurred for the month.

DEBT SERVICE FUND (Fund 31) – 2021 & 2023 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 are funded by real estate tax revenue. Bond payments are due every June 1st (interest only) and December 1st (principal and interest).

Real Estate tax revenues of \$2.8 thousand are received in May. An interest payment of \$244.3 thousand was paid in May for the June 1 due date. This expenditure has been funded with available fund balance reserves that have accumulated from prior tax levies.

VILLAGE OF WESTCHESTER
MAY 2025 FINANCIAL STATEMENT SUMMARY

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$113 thousand were received in May. Last year's May taxes were \$85.2 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 will be made to fund principal and interest payments on the 2015 and 2021A general obligation bond issues.

Additionally, \$36.9 thousand was paid for the 2025 Tree Program, a police utility vehicle in the amount of \$49 thousand was purchased, and a \$14.9 thousand payment for principal and interest was made in May for the promissory note on the Village Hall building purchase. All these expenditures are budgeted for. Total budgeted expenditures are \$4.749 million. This amount includes the transfer of \$545 thousand for debt service.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- For the month, interest income of \$29 thousand was earned from bond proceeds. There were no expenditures for infrastructure improvements for the month, but we expect to see heavy expenditures in upcoming months during the construction season. 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 1 MONTHS ENDING MAY 31, 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	2,125.80	2,125.80	3,000,000.00	3,000,000.00	(2,997,874.20)	.07
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	1,809.19	1,809.19	2,110,000.00	2,110,000.00	(2,108,190.81)	.09
01-00-4102-200	REAL ESTATE TAXES-POLICE PENS	2,436.94	2,436.94	2,680,000.00	2,680,000.00	(2,677,563.06)	.09
01-00-4202-000	UTILITY TAX-ELECTRIC	29,768.52	29,768.52	465,000.00	465,000.00	(435,231.48)	6.40
01-00-4203-000	GAMING TAX	27,448.51	27,448.51	338,600.00	338,600.00	(311,151.49)	8.11
01-00-4205-000	UTILITY TAX-NATURAL GAS	34,360.29	34,360.29	290,000.00	290,000.00	(255,639.71)	11.85
01-00-4206-000	PLACES FOR EATING TAX	20,641.06	20,641.06	275,000.00	275,000.00	(254,358.94)	7.51
01-00-4207-000	TELECOMMUNICATION TAXES	34,115.31	34,115.31	410,000.00	410,000.00	(375,884.69)	8.32
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	831.90	831.90	25,000.00	25,000.00	(24,168.10)	3.33
01-00-4215-000	LOCAL GAS TAX	12,114.82	12,114.82	170,400.00	170,400.00	(158,285.18)	7.11
01-00-4217-000	CABLE FRANCHISE TAX	51,521.80	51,521.80	280,000.00	280,000.00	(228,478.20)	18.40
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	24,180.86	24,180.86	143,000.00	143,000.00	(118,819.14)	16.91
01-00-4402-100	PPRT - POLICE PENSION	4,836.17	4,836.17	16,300.00	16,300.00	(11,463.83)	29.67
01-00-4402-200	PPRT - FIRE PENSION	3,224.12	3,224.12	8,500.00	8,500.00	(5,275.88)	37.93
01-00-4403-000	STATE INCOME TAX	528,599.08	528,599.08	3,024,000.00	3,024,000.00	(2,495,400.92)	17.48
01-00-4405-000	STATE SALES TAX	178,402.50	178,402.50	2,050,000.00	2,050,000.00	(1,871,597.50)	8.70
01-00-4406-000	LOCAL USE TAX	8,313.21	8,313.21	450,000.00	450,000.00	(441,686.79)	1.85
01-00-4407-000	CANNABIS TAX	2,081.62	2,081.62	28,000.00	28,000.00	(25,918.38)	7.43
01-00-4408-000	DISPENSARY TAX	6,223.39	6,223.39	108,000.00	108,000.00	(101,776.61)	5.76
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	36,701.26	36,701.26	511,500.00	511,500.00	(474,798.74)	7.18
01-00-4503-200	HOME COMPLIANCE PERMITS	12,125.00	12,125.00	104,500.00	104,500.00	(92,375.00)	11.60
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	1,890.00	1,890.00	55,000.00	55,000.00	(53,110.00)	3.44
01-00-4509-000	GAMING LICENSES	.00	.00	10,500.00	10,500.00	(10,500.00)	.00
01-00-4511-000	CONTRACTOR LICENSES	6,100.00	6,100.00	80,000.00	80,000.00	(73,900.00)	7.63
01-00-4512-000	SOLICITOR'S LICENSE	250.00	250.00	1,800.00	1,800.00	(1,550.00)	13.89
01-00-4515-000	VEHICLE STICKER	11,583.51	11,583.51	332,000.00	332,000.00	(320,416.49)	3.49
01-00-4515-900	LATE FEE-STICKER	22,244.00	22,244.00	20,000.00	20,000.00	2,244.00	111.22
01-00-4527-000	LIQUOR LICENSES	15,000.00	15,000.00	155,000.00	155,000.00	(140,000.00)	9.68
01-00-4531-000	TOBACCO LICENSES	100.00	100.00	1,200.00	1,200.00	(1,100.00)	8.33
01-00-4702-000	POLICE FINES	22,656.95	22,656.95	90,000.00	90,000.00	(67,343.05)	25.17
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	616.97	616.97	21,000.00	21,000.00	(20,383.03)	2.94
01-00-4703-000	CODE ENFORCEMENT FINES	400.00	400.00	4,300.00	4,300.00	(3,900.00)	9.30
01-00-4704-000	PHOTO ENFORCEMENT	53,046.76	53,046.76	800,000.00	800,000.00	(746,953.24)	6.63
01-00-4705-000	POLICE TOWING	2,000.00	2,000.00	22,000.00	22,000.00	(20,000.00)	9.09
01-00-4707-000	POLICE DUI	100.00	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	15,053.85	180,700.00	180,700.00	(165,646.15)	8.33
01-00-4810-000	AMBULANCE FEES	213,733.04	213,733.04	1,850,000.00	1,850,000.00	(1,636,266.96)	11.55
01-00-4812-000	RUBBISH	(12.00)	(12.00)	1,710,000.00	1,710,000.00	(1,710,012.00)	.00
01-00-4813-000	RUBBISH - PENALTIES	5,595.50	5,595.50	20,000.00	20,000.00	(14,404.50)	27.98
01-00-4816-000	ADVERTISING	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-00-5102-000	INTEREST INCOME	12,212.38	12,212.38	130,000.00	130,000.00	(117,787.62)	9.39
01-00-5104-000	LOCAL GRANTS	.00	.00	27,000.00	27,000.00	(27,000.00)	.00
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	141.64	141.64	10,000.00	10,000.00	(9,858.36)	1.42
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	(660.76)	(660.76)	345,000.00	345,000.00	(345,660.76)	(.19)

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	3,623.40	3,623.40	24,100.00	24,100.00	(20,476.60)	15.03
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	.00	.00	17,000.00	17,000.00	(17,000.00)	.00
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	10,415.56	10,415.56	5,000.00	5,000.00	5,415.56	208.31
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	975.11	975.11	25,000.00	25,000.00	(24,024.89)	3.90
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	1,418,927.26	1,418,927.26	23,471,200.00	23,471,200.00	(22,052,272.74)	6.05
TOTAL FUND REVENUE	1,418,927.26	1,418,927.26	23,471,200.00	23,471,200.00	(22,052,272.74)	6.05

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
VILLAGE PRESIDENT AND BOARD						
01-10-6103-200 ELECTED OFFICIALS SALARIES	2,672.23	2,672.23	28,600.00	28,600.00	(25,927.77)	9.34
01-10-6124-000 SOCIAL SECURITY - EMPLOYER	165.65	165.65	1,800.00	1,800.00	(1,634.35)	9.20
01-10-6126-000 MEDICARE EXPENSE - EMPLOYER	38.75	38.75	500.00	500.00	(461.25)	7.75
01-10-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	5,300.00	5,300.00	(5,300.00)	.00
01-10-6205-000 PRINTING	562.50	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	3,750.00	56,000.00	56,000.00	(52,250.00)	6.70
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	24.49	24.49	500.00	500.00	(475.51)	4.90
TOTAL VILLAGE PRESIDENT AND BOA	7,213.62	7,213.62	220,100.00	220,100.00	(212,886.38)	3.28
ADMINISTRATION						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	29,988.06	29,988.06	432,400.00	432,400.00	(402,411.94)	6.94
01-11-6104-000 ADMINISTRATION OVERTIME	917.44	917.44	2,000.00	2,000.00	(1,082.56)	45.87
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	1,893.66	1,893.66	26,800.00	26,800.00	(24,906.34)	7.07
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	442.87	442.87	6,300.00	6,300.00	(5,857.13)	7.03
01-11-6128-000 IMRF- EMPLOYER EXPENSE	2,074.22	2,074.22	27,800.00	27,800.00	(25,725.78)	7.46
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,342.04	5,342.04	72,100.00	72,100.00	(66,757.96)	7.41
01-11-6203-000 CONTRACT/LEGAL NOTICES	510.00	510.00	3,000.00	3,000.00	(2,490.00)	17.00
01-11-6205-000 PRINTING	412.50	412.50	7,400.00	7,400.00	(6,987.50)	5.57
01-11-6207-000 POSTAGE	18.50	18.50	8,000.00	8,000.00	(7,981.50)	.23
01-11-6211-000 CONFERENCE/TRAINING	325.00	325.00	33,000.00	33,000.00	(32,675.00)	.98
01-11-6213-000 DUES & SUBSCRIPTIONS	.00	.00	4,200.00	4,200.00	(4,200.00)	.00
01-11-6215-000 INSURANCE & BONDING	78,142.80	78,142.80	580,000.00	580,000.00	(501,857.20)	13.47
01-11-6216-000 PAYROLL PROCESSING CHARGE	1,074.65	1,074.65	18,100.00	18,100.00	(17,025.35)	5.94
01-11-6217-000 BANKING SERVICE FEES	3,590.27	3,590.27	32,000.00	32,000.00	(28,409.73)	11.22
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
01-11-6237-000 EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
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	476.17	476.17	60,000.00	60,000.00	(59,523.83)	.79
01-11-6327-000 OTHER LEGAL SERVICES	.00	.00	300,000.00	300,000.00	(300,000.00)	.00
01-11-6403-000 OFFICE SUPPLIES	97.69	97.69	10,000.00	10,000.00	(9,902.31)	.98
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	125,305.87	125,305.87	1,825,600.00	1,825,600.00	(1,700,294.13)	6.86

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2025

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>INFORMATION TECHNOLOGY</u>							
01-13-6103-000	IT FULL TIME SALARIES	1,432.73	1,432.73	74,200.00	74,200.00	(72,767.27)	1.93
01-13-6104-000	IT OVERTIME	34.08	34.08	.00	.00	34.08	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	87.19	87.19	4,600.00	4,600.00	(4,512.81)	1.90
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	20.39	20.39	1,100.00	1,100.00	(1,079.61)	1.85
01-13-6128-000	IMRF - EMPLOYER EXPENSE	98.56	98.56	4,800.00	4,800.00	(4,701.44)	2.05
01-13-6150-000	EMPLOYEE INSURANCE	172.67	172.67	26,600.00	26,600.00	(26,427.33)	.65
01-13-6219-000	TELEPHONE & COMMUNICATIONS	1,535.44	1,535.44	84,000.00	84,000.00	(82,464.56)	1.83
01-13-6265-030	PROF. SERVICES -OTHER	19,067.00	19,067.00	90,500.00	90,500.00	(71,433.00)	21.07
01-13-6509-000	COMPUTER HARDWARE	20,402.50	20,402.50	90,300.00	90,300.00	(69,897.50)	22.59
01-13-6511-000	COMPUTER SOFTWARE	2,988.00	2,988.00	104,200.00	104,200.00	(101,212.00)	2.87
01-13-6525-000	BUILDING / EQUIPMENT	2,837.80	2,837.80	22,000.00	22,000.00	(19,162.20)	12.90
	TOTAL INFORMATION TECHNOLOGY	48,676.36	48,676.36	502,300.00	502,300.00	(453,623.64)	9.69
<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 1 MONTHS ENDING MAY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
BUILDING DEPARTMENT						
01-15-6103-000 BUILDING - FULL TIME SALARIES	23,386.79	23,386.79	324,400.00	324,400.00	(301,013.21)	7.21
01-15-6103-100 BUILDING - PART TIME SALARIES	2,085.62	2,085.62	34,900.00	34,900.00	(32,814.38)	5.98
01-15-6104-000 BUILDING - OVERTIME	11.79	11.79	.00	.00	11.79	.00
01-15-6124-000 SOCIAL SECURITY - EMPLOYER	1,560.60	1,560.60	22,300.00	22,300.00	(20,739.40)	7.00
01-15-6126-000 MEDICARE EXPENSE - EMPLOYER	364.97	364.97	5,200.00	5,200.00	(4,835.03)	7.02
01-15-6128-000 IMRF- EMPLOYER EXPENSE	1,660.88	1,660.88	23,100.00	23,100.00	(21,439.12)	7.19
01-15-6150-000 HEALTH/DENTAL/LIFE INSURANCE	5,494.34	5,494.34	63,900.00	63,900.00	(58,405.66)	8.60
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	.00	.00	284,000.00	284,000.00	(284,000.00)	.00
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	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
01-15-6280-000 ELEVATOR INSPECTION	.00	.00	3,500.00	3,500.00	(3,500.00)	.00
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	90.73	90.73	1,500.00	1,500.00	(1,409.27)	6.05
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	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-15-6425-000 MATERIAL & SUPPLIES-OTHER	995.53	995.53	1,000.00	1,000.00	(4.47)	99.55
TOTAL BUILDING DEPARTMENT	35,651.25	35,651.25	994,800.00	994,800.00	(959,148.75)	3.58
FIRE & POLICE COMMISSION						
01-18-6203-000 CONTRACT/LEGAL NOTICES	99.82	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	75.00	75.00	65,000.00	65,000.00	(64,925.00)	.12
TOTAL FIRE & POLICE COMMISSION	174.82	174.82	88,800.00	88,800.00	(88,625.18)	.20

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
POLICE DEPARTMENT						
01-20-6103-000 POLICE - FULL TIME SALARIES	257,041.06	257,041.06	3,470,400.00	3,470,400.00	(3,213,358.94)	7.41
01-20-6103-050 POLICE - FULL TIME NON-SWORN	19,973.30	19,973.30	300,500.00	300,500.00	(280,526.70)	6.65
01-20-6104-000 POLICE - OVERTIME	34,546.57	34,546.57	400,000.00	400,000.00	(365,453.43)	8.64
01-20-6106-000 VACATION PAYOUT	2,763.36	2,763.36	.00	.00	2,763.36	.00
01-20-6110-000 HOLIDAY PAY	1,337.48	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	20,696.82	20,696.82	60,000.00	60,000.00	(39,303.18)	34.49
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,625.52	2,625.52	69,800.00	69,800.00	(67,174.48)	3.76
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	4,489.30	4,489.30	17,400.00	17,400.00	(12,910.70)	25.80
01-20-6128-000 IMRF - EMPLOYER EXPENSE	2,087.75	2,087.75	24,000.00	24,000.00	(21,912.25)	8.70
01-20-6132-000 POLICE PENSION - R.E. TAXES	2,436.94	2,436.94	2,722,000.00	2,722,000.00	(2,719,563.06)	.09
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	44,141.03	44,141.03	749,800.00	749,800.00	(705,658.97)	5.89
01-20-6205-000 PRINTING	.00	.00	7,700.00	7,700.00	(7,700.00)	.00
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	6,270.00	6,270.00	108,600.00	108,600.00	(102,330.00)	5.77
01-20-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-20-6225-000 MAINT. SERVICES-EQUIPMENT	.00	.00	5,600.00	5,600.00	(5,600.00)	.00
01-20-6227-000 MAINT. SERVICES-VEHICLES	2,859.33	2,859.33	60,000.00	60,000.00	(57,140.67)	4.77
01-20-6249-000 COMMUNITY RELATIONS	4,306.86	4,306.86	24,000.00	38,000.00	(33,693.14)	11.33
01-20-6265-030 PROF. SERVICES-OTHER	.00	.00	10,200.00	10,200.00	(10,200.00)	.00
01-20-6265-040 PROF. SERVICES-ANIMAL CONTROL	.00	.00	1,000.00	1,000.00	(1,000.00)	.00
01-20-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	25,500.00	25,500.00	(25,500.00)	.00
01-20-6403-000 OFFICE SUPPLIES	.00	.00	3,500.00	3,500.00	(3,500.00)	.00
01-20-6404-000 AMMUNITION	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
01-20-6407-000 FUEL	4,298.28	4,298.28	65,000.00	65,000.00	(60,701.72)	6.61
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,216.30	1,216.30	27,400.00	27,400.00	(26,183.70)	4.44
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	395.30	395.30	25,000.00	25,000.00	(24,604.70)	1.58
01-20-6425-000 MATERIALS & SUPPLIES-OTHER	58.00	58.00	2,500.00	2,500.00	(2,442.00)	2.32
01-20-6509-000 COMPUTER HARDWARE	2,249.00	2,249.00	8,000.00	8,000.00	(5,751.00)	28.11
01-20-6515-000 OPERATING EQUIPMENT	.00	.00	37,000.00	79,500.00	(79,500.00)	.00
01-20-6516-000 WEAPONS	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
TOTAL POLICE DEPARTMENT	413,792.20	413,792.20	8,368,900.00	8,425,400.00	(8,011,607.80)	4.91

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
FIRE DEPARTMENT						
01-22-6103-000 FIRE - FULL TIME SALARIES	235,766.94	235,766.94	2,570,400.00	2,570,400.00	(2,334,633.06)	9.17
01-22-6103-200 FIRE PREVENTION PAY	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
01-22-6103-300 WAGES - PRECEPTOR PAY	.00	.00	10,800.00	10,800.00	(10,800.00)	.00
01-22-6103-400 WAGES-SPECIAL TEAMS INCENTIVE	.00	.00	8,000.00	8,000.00	(8,000.00)	.00
01-22-6104-000 FIRE - OVERTIME	24,720.39	24,720.39	300,000.00	300,000.00	(275,279.61)	8.24
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	49,849.92	49,849.92	70,000.00	70,000.00	(20,150.08)	71.21
01-22-6110-000 HOLIDAY PAY	5,143.25	5,143.25	20,000.00	20,000.00	(14,856.75)	25.72
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	17,833.00	17,833.00	36,000.00	36,000.00	(18,167.00)	49.54
01-22-6124-000 SOCIAL SECURITY - EMPLOYER	378.82	378.82	9,100.00	9,100.00	(8,721.18)	4.16
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	4,528.59	4,528.59	38,900.00	38,900.00	(34,371.41)	11.64
01-22-6128-000 IMRF - EMPLOYER EXPENSE	400.98	400.98	6,300.00	6,300.00	(5,899.02)	6.36
01-22-6132-000 FIRE PENSION - R.E. TAXES	1,809.19	1,809.19	2,087,300.00	2,087,300.00	(2,085,490.81)	.09
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	44,175.32	44,175.32	579,500.00	579,500.00	(535,324.68)	7.62
01-22-6203-000 CONTRACT/LEGAL NOTICES	.00	.00	200.00	200.00	(200.00)	.00
01-22-6205-000 PRINTING	.00	.00	800.00	800.00	(800.00)	.00
01-22-6207-000 POSTAGE	.00	.00	300.00	300.00	(300.00)	.00
01-22-6211-000 CONFERENCE/TRAINING	1,301.87	1,301.87	62,200.00	62,200.00	(60,898.13)	2.09
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	10,234.22	10,234.22	41,400.00	41,400.00	(31,165.78)	24.72
01-22-6213-000 DUES & SUBSCRIPTIONS	185.00	185.00	11,800.00	11,800.00	(11,615.00)	1.57
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	1,177.72	1,177.72	10,000.00	10,000.00	(8,822.28)	11.78
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	350.65	350.65	14,700.00	14,700.00	(14,349.35)	2.39
01-22-6227-000 MAINT. SERVICES-VEHICLES	.00	.00	100,000.00	100,000.00	(100,000.00)	.00
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	140.00	140.00	558,400.00	558,400.00	(558,260.00)	.03
01-22-6403-000 OFFICE SUPPLIES	2,760.01	2,760.01	4,500.00	4,500.00	(1,739.99)	61.33
01-22-6405-000 CLEANING SUPPLIES	1,013.62	1,013.62	6,500.00	6,500.00	(5,486.38)	15.59
01-22-6407-000 FUEL	1,629.62	1,629.62	25,000.00	25,000.00	(23,370.38)	6.52
01-22-6411-000 PUBLIC EDUCATION MATERIALS	3,371.10	3,371.10	17,900.00	17,900.00	(14,528.90)	18.83
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	100.00	100.00	(100.00)	.00
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	1,755.99	1,755.99	2,000.00	2,000.00	(244.01)	87.80
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	15.87	15.87	11,400.00	11,400.00	(11,384.13)	.14
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	.00	.00	30,100.00	30,100.00	(30,100.00)	.00
01-22-6425-000 MATERIALS & SUPPLIES - OTHER	86.04	86.04	6,900.00	6,900.00	(6,813.96)	1.25
01-22-6509-000 COMPUTER HARDWARE	194.66	194.66	.00	.00	194.66	.00
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	1,563.94	1,563.94	54,100.00	54,100.00	(52,536.06)	2.89
01-22-6525-000 BUILDING/EQUIPMENT	.00	.00	243,000.00	243,000.00	(243,000.00)	.00
TOTAL FIRE DEPARTMENT	410,386.71	410,386.71	7,051,900.00	7,051,900.00	(6,641,513.29)	5.82

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
PUBLIC WORKS DEPARTMENT						
01-30-6103-000 PUBLIC WORKS-FULL TIME SALARY	75,568.07	75,568.07	922,300.00	922,300.00	(846,731.93)	8.19
01-30-6104-000 PUBLIC WORKS - OVERTIME	2,370.83	2,370.83	85,000.00	85,000.00	(82,629.17)	2.79
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	4,840.51	4,840.51	62,500.00	62,500.00	(57,659.49)	7.74
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	1,132.00	1,132.00	14,600.00	14,600.00	(13,468.00)	7.75
01-30-6128-000 IMRF - EMPLOYER EXPENSE	4,933.04	4,933.04	55,300.00	55,300.00	(50,366.96)	8.92
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	27,442.84	27,442.84	280,500.00	280,500.00	(253,057.16)	9.78
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	51.13	51.13	3,500.00	3,500.00	(3,448.87)	1.46
01-30-6213-000 DUES & SUBSCRIPTIONS	1,561.35	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	1,004.11	1,004.11	70,700.00	118,300.00	(117,295.89)	.85
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	1,328.28	1,328.28	38,000.00	38,000.00	(36,671.72)	3.50
01-30-6227-000 MAINT. SERVICES-VEHICLES	1,017.64	1,017.64	11,300.00	11,300.00	(10,282.36)	9.01
01-30-6228-000 MAINT. SERVICES-STREET LIGHTS	.00	.00	65,000.00	65,000.00	(65,000.00)	.00
01-30-6228-100 MAINT. SERVICES-TRAFFIC LIGHTS	.00	.00	23,000.00	23,000.00	(23,000.00)	.00
01-30-6231-200 TREE REMOVAL-CONTRACT	.00	.00	30,000.00	30,000.00	(30,000.00)	.00
01-30-6231-300 TREE TRIMMING-CONTRACT	.00	.00	100,000.00	100,000.00	(100,000.00)	.00
01-30-6231-350 RESTORATION TREES-DIRT & SEED	.00	.00	5,500.00	5,500.00	(5,500.00)	.00
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	280.00	280.00	30,000.00	30,000.00	(29,720.00)	.93
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	135,352.50	1,710,000.00	1,710,000.00	(1,574,647.50)	7.92
01-30-6251-000 ELECTRICITY	.00	.00	70,000.00	70,000.00	(70,000.00)	.00
01-30-6265-030 PROF. SERVICES-OTHER	323.99	323.99	26,700.00	26,700.00	(26,376.01)	1.21
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	.00	.00	52,500.00	52,500.00	(52,500.00)	.00
01-30-6403-000 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6406-000 CLOTHING SUPPLIES	354.73	354.73	13,000.00	13,000.00	(12,645.27)	2.73
01-30-6407-000 FUEL	2,572.60	2,572.60	40,000.00	40,000.00	(37,427.40)	6.43
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	556.16	556.16	44,100.00	44,100.00	(43,543.84)	1.26
01-30-6423-000 MATERIALS & SUPPLIES-VEHICLES	71.80	71.80	10,300.00	10,300.00	(10,228.20)	.70
01-30-6425-000 MATERIALS & SUPPLIES-OTHER	3,518.45	3,518.45	28,300.00	28,300.00	(24,781.55)	12.43
01-30-6426-000 MATERIALS & SUPPLIES - MECH	506.86	506.86	20,000.00	20,000.00	(19,493.14)	2.53
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	753.71	753.71	33,500.00	33,500.00	(32,746.29)	2.25
01-30-6515-000 OPERATING EQUIPMENT	.00	.00	6,500.00	6,500.00	(6,500.00)	.00
01-30-6525-000 BUILDING/EQUIPMENT	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-30-6527-000 STREET & TRAFFIC SIGNS	.00	.00	15,000.00	15,000.00	(15,000.00)	.00
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	33,577.38	33,577.38	33,600.00	33,600.00	(22.62)	99.93
01-30-6610-000 INSTALLMENT LEASE - INTEREST	2,565.10	2,565.10	2,600.00	2,600.00	(34.90)	98.66
TOTAL PUBLIC WORKS DEPARTMENT	301,683.08	301,683.08	4,129,500.00	4,179,100.00	(3,877,416.92)	7.22

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,342,883.91	1,342,883.91	23,211,900.00	23,318,000.00	(21,975,116.09)	5.76
NET REVENUE OVER EXPENDITURES	76,043.35	76,043.35	259,300.00	153,200.00	(77,156.65)	49.64

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2025

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>UTILITY FUND REVENUE</u>						
02-00-4410-000 GRANTS	.00	.00	1,226,000.00	1,226,000.00	(1,226,000.00)	.00
02-00-4814-000 WATER USAGE	(3,600.17)	(3,600.17)	7,282,000.00	7,282,000.00	(7,285,600.17)	(.05)
02-00-4816-000 WATER INFRASTRUCTURE	124.60	124.60	518,000.00	518,000.00	(517,875.40)	.02
02-00-4818-000 METER SALES	1,046.69	1,046.69	5,000.00	5,000.00	(3,953.31)	20.93
02-00-4820-000 WATER PENALTIES	22,388.21	22,388.21	40,000.00	40,000.00	(17,611.79)	55.97
02-00-4828-000 SEWER USAGE	(489.24)	(489.24)	1,526,200.00	1,526,200.00	(1,526,689.24)	(.03)
02-00-4829-000 SEWER INFRASTRUCTURE	124.60	124.60	512,000.00	512,000.00	(511,875.40)	.02
02-00-4830-000 SEWER PENALTIES	4,707.99	4,707.99	7,500.00	7,500.00	(2,792.01)	62.77
02-00-5102-000 INTEREST INCOME	14,032.54	14,032.54	35,000.00	35,000.00	(20,967.46)	40.09
02-00-5189-000 OTHER INCOME	(29.76)	(29.76)	5,000.00	5,000.00	(5,029.76)	(.60)
TOTAL UTILITY FUND REVENUE	38,305.46	38,305.46	11,156,700.00	11,156,700.00	(11,118,394.54)	.34
TOTAL FUND REVENUE	38,305.46	38,305.46	11,156,700.00	11,156,700.00	(11,118,394.54)	.34

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 1 MONTHS ENDING MAY 31, 2025

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>UTILITY FUND EXPENSES</u>						
02-95-6103-000 UTILITY - FULL TIME SALARIES	141,457.88	141,457.88	1,923,200.00	1,923,200.00	(1,781,742.12)	7.36
02-95-6103-050 POLICE - FULL TIME NON-SWORN	1,691.69	1,691.69	.00	.00	1,691.69	.00
02-95-6103-200 FIRE PREVENTION PAY	4,563.81	4,563.81	.00	.00	4,563.81	.00
02-95-6104-000 UTILITY - OVERTIME	8,393.01	8,393.01	160,000.00	160,000.00	(151,606.99)	5.25
02-95-6106-000 VACATION PAYOUT	145.44	145.44	.00	.00	145.44	.00
02-95-6108-000 SICK TIME PAYOUT	2,623.68	2,623.68	.00	.00	2,623.68	.00
02-95-6110-000 HOLIDAY PAY	325.90	325.90	.00	.00	325.90	.00
02-95-6118-000 UNIFORM ALLOWANCE	28.20	28.20	1,800.00	1,800.00	(1,771.80)	1.57
02-95-6124-000 SOCIAL SECURITY - EMPLOYER	7,924.36	7,924.36	110,600.00	110,600.00	(102,675.64)	7.16
02-95-6126-000 MEDICARE EXPENSE - EMPLOYER	2,267.70	2,267.70	25,900.00	25,900.00	(23,632.30)	8.76
02-95-6128-000 IMRF - EMPLOYER EXPENSE	8,020.20	8,020.20	98,500.00	98,500.00	(90,479.80)	8.14
02-95-6150-000 HEALTH/DENTAL/LIFE INSURANCE	24,739.79	24,739.79	452,700.00	452,700.00	(427,960.21)	5.46
02-95-6205-000 PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000 POSTAGE	7,114.92	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	.00	.00	75,800.00	88,800.00	(88,800.00)	.00
02-95-6215-000 INSURANCE & BONDING	19,535.70	19,535.70	145,000.00	145,000.00	(125,464.30)	13.47
02-95-6219-000 TELEPHONE & COMMUNICATION	.00	.00	2,600.00	2,600.00	(2,600.00)	.00
02-95-6223-000 MAINT. SERVICES-BUILDING & OFF	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6225-000 MAINT. SERVICES-EQUIPMENT	1,836.96	1,836.96	48,400.00	48,400.00	(46,563.04)	3.80
02-95-6227-000 MAINT. SERVICES-VEHICLES	450.00	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	4,800.00	(4,800.00)	.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	.00	.00	60,000.00	60,000.00	(60,000.00)	.00
02-95-6255-000 MAINT. SERVICES-WATER MAINS	732.00	732.00	32,400.00	32,400.00	(31,668.00)	2.26
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	.00	.00	51,300.00	59,725.00	(59,725.00)	.00
02-95-6265-100 PROF. SERVICES-ENGINEERING	.00	.00	934,800.00	934,800.00	(934,800.00)	.00
02-95-6289-000 OTHER CONTRACTUAL EXPENSES	1,783.63	1,783.63	16,000.00	16,000.00	(14,216.37)	11.15
02-95-6327-000 OTHER LEGAL SERVICES	2,350.00	2,350.00	35,000.00	35,000.00	(32,650.00)	6.71
02-95-6403-000 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
02-95-6406-000 CLOTHING SUPPLIES	354.73	354.73	13,000.00	13,000.00	(12,645.27)	2.73
02-95-6407-000 FUEL	.00	.00	16,000.00	16,000.00	(16,000.00)	.00
02-95-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	.00	.00	35,100.00	35,100.00	(35,100.00)	.00
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	.00	.00	6,000.00	6,000.00	(6,000.00)	.00
02-95-6425-000 MATERIALS & SUPPLIES-OTHER	362.25	362.25	79,500.00	79,500.00	(79,137.75)	.46
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	333.73	333.73	20,000.00	20,000.00	(19,666.27)	1.67
02-95-6437-000 MATERIALS & SUPPLIES- PLUMBING	.00	.00	29,000.00	29,000.00	(29,000.00)	.00
02-95-6438-000 MATERIALS & SUPPLIES-CRESTWOOD	.00	.00	15,500.00	15,500.00	(15,500.00)	.00
02-95-6455-000 WATER COST	.00	.00	3,349,600.00	3,349,600.00	(3,349,600.00)	.00
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
FOR THE 1 MONTHS ENDING MAY 31, 2025

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	350.00	350.00	84,500.00	84,500.00	(84,150.00)	.41
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	.00	.00	5,300,000.00	5,300,000.00	(5,300,000.00)	.00
02-95-6575-000 DEPRECIATION EXPENSE	70,416.63	70,416.63	625,000.00	625,000.00	(554,583.37)	11.27
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	150,000.00	(150,000.00)	.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	307,802.21	307,802.21	14,980,100.00	15,001,525.00	(14,693,722.79)	2.05
NET REVENUE OVER EXPENDITURES	(269,496.75)	(269,496.75)	(3,823,400.00)	(3,844,825.00)	3,575,328.25	(7.01)

VILLAGE OF WESTCHESTER
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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	61,053.28	61,053.28	756,000.00	756,000.00	(694,946.72)	8.08
03-00-5102-000 INTEREST INCOME	2,072.07	2,072.07	32,000.00	32,000.00	(29,927.93)	6.48
03-00-5106-000 STATE GRANT	.00	.00	72,800.00	72,800.00	(72,800.00)	.00
TOTAL MOTOR FUEL TAX FUND REVENUE	63,125.35	63,125.35	860,800.00	860,800.00	(797,674.65)	7.33
TOTAL FUND REVENUE	63,125.35	63,125.35	860,800.00	860,800.00	(797,674.65)	7.33
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100 PROF. SERVICES-ENGINEERING	.00	.00	213,500.00	213,500.00	(213,500.00)	.00
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	66,325.00	66,325.00	132,500.00	132,500.00	(66,175.00)	50.06
03-95-6613-000 PAYING AGENT FEES	1.75	1.75	500.00	500.00	(498.25)	.35
TOTAL MFT FUND EXPENDITURES	66,326.75	66,326.75	816,500.00	1,274,421.00	(1,208,094.25)	5.20
NET REVENUE OVER EXPENDITURES	(3,201.40)	(3,201.40)	44,300.00	(413,621.00)	410,419.60	(.77)

VILLAGE OF WESTCHESTER
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FUND 8 - 911 FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	<u>911 FUND REVENUE</u>						
08-00-5105-200	CELLULAR 911PHONE TAX	.00	.00	450,000.00	450,000.00	(450,000.00)	.00
	TOTAL 911 FUND REVENUE	.00	.00	450,000.00	450,000.00	(450,000.00)	.00
	TOTAL FUND REVENUE	.00	.00	450,000.00	450,000.00	(450,000.00)	.00
	<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	.00	25,000.00	25,000.00	(25,000.00)	.00

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	12,561.86	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	12,561.86	12,561.86	104,700.00	104,700.00	(92,138.14)	12.00
	TOTAL FUND REVENUE	12,561.86	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	4,228.35	4,228.35	50,400.00	50,400.00	(46,171.65)	8.39
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	3,582.06	3,582.06	52,000.00	52,000.00	(48,417.94)	6.89
10-95-6251-000	ELECTRICITY	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
	TOTAL HOTEL FUND EXPENDITURES	7,810.41	7,810.41	105,400.00	105,400.00	(97,589.59)	7.41
	NET REVENUE OVER EXPENDITURES	4,751.45	4,751.45	(700.00)	(700.00)	5,451.45	678.78

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FUND 11 - ROOSEVELT ROAD TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	<u>ROOSEVELT ROAD TIF FUND REVENUE</u>						
11-00-4102-000	REAL ESTATE TAXES	.00	.00	525,000.00	525,000.00	(525,000.00)	.00
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	.00	.00	525,000.00	525,000.00	(525,000.00)	.00
	TOTAL FUND REVENUE	.00	.00	525,000.00	525,000.00	(525,000.00)	.00
	<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	1,500.00	1,500.00	40,000.00	40,000.00	(38,500.00)	3.75
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	1,500.00	1,500.00	320,000.00	320,000.00	(318,500.00)	.47
	NET REVENUE OVER EXPENDITURES	(1,500.00)	(1,500.00)	205,000.00	205,000.00	(206,500.00)	(.73)
	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	.00	545,400.00	545,400.00	(545,400.00)	.00
TOTAL DEBT SERVICE FUND REVENUE	.00	.00	545,400.00	545,400.00	(545,400.00)	.00
TOTAL FUND REVENUE	.00	.00	545,400.00	545,400.00	(545,400.00)	.00
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	.00	139,400.00	139,400.00	(139,400.00)	.00
30-00-6613-000 PAYING AGENT FEES	476.75	476.75	1,000.00	1,000.00	(523.25)	47.68
TOTAL DEPARTMENT 00	476.75	476.75	545,400.00	545,400.00	(544,923.25)	.09
NET REVENUE OVER EXPENDITURES	(476.75)	(476.75)	.00	.00	(476.75)	.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	2,849.16	2,849.16	2,410,100.00	2,410,100.00	(2,407,250.84)	.12
31-00-5102-000	INTEREST INCOME	4,412.38	4,412.38	15,000.00	15,000.00	(10,587.62)	29.42
	TOTAL DEBT SERVICE FUND - 2021 BONDS	7,261.54	7,261.54	2,425,100.00	2,425,100.00	(2,417,838.46)	.30
	TOTAL FUND REVENUE	7,261.54	7,261.54	2,425,100.00	2,425,100.00	(2,417,838.46)	.30
<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	244,300.00	244,300.00	1,485,100.00	1,485,100.00	(1,240,800.00)	16.45
31-00-6613-000	PAYING AGENT FEES	1.75	1.75	1,000.00	1,000.00	(998.25)	.18
	TOTAL DSF - 2021 BONDS EXPENDITURES	244,301.75	244,301.75	2,411,100.00	2,411,100.00	(2,166,798.25)	10.13
	NET REVENUE OVER EXPENDITURES	(237,040.21)	(237,040.21)	14,000.00	14,000.00	(251,040.21)	(1693.1)

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	113,009.15	113,009.15	1,380,000.00	1,380,000.00	(1,266,990.85)	8.19
40-00-5102-000 INVESTMENT INCOME	.00	.00	17,000.00	17,000.00	(17,000.00)	.00
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	113,009.15	113,009.15	4,683,900.00	4,683,900.00	(4,570,890.85)	2.41
TOTAL FUND REVENUE	113,009.15	113,009.15	4,683,900.00	4,683,900.00	(4,570,890.85)	2.41
<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	36,930.00	36,930.00	271,600.00	271,600.00	(234,670.00)	13.60
40-00-6515-000 OPERATING EQUIPMENT	.00	.00	33,700.00	33,700.00	(33,700.00)	.00
40-00-6521-000 MOTOR VEHICLES	48,962.00	48,962.00	679,400.00	679,400.00	(630,438.00)	7.21
40-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	.00	.00	187,000.00	187,000.00	(187,000.00)	.00
40-00-6609-000 INSTALLMENT DEBT - PRINCIPAL	.00	.00	36,000.00	36,000.00	(36,000.00)	.00
40-00-6609-100 PROMISSARY NOTE - PRINCIPAL	6,337.59	6,337.59	2,742,500.00	2,742,500.00	(2,736,162.41)	.23
40-00-6610-000 INSTALLMENT DEBT - INTEREST	.00	.00	4,300.00	4,300.00	(4,300.00)	.00
40-00-6610-100 PROMISSARY NOTE - INTEREST	8,525.41	8,525.41	50,000.00	50,000.00	(41,474.59)	17.05
40-00-6803-000 TRANSFER TO DEBT SERVICE	.00	.00	544,400.00	544,400.00	(544,400.00)	.00
TOTAL CAPITAL PROJECTS EXPENDITURES	100,755.00	100,755.00	4,748,900.00	4,748,900.00	(4,648,145.00)	2.12
NET REVENUE OVER EXPENDITURES	12,254.15	12,254.15	(65,000.00)	(65,000.00)	77,254.15	18.85

VILLAGE OF WESTCHESTER
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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	28,963.15	28,963.15	75,000.00	75,000.00	(46,036.85)	38.62
	TOTAL CAPITAL PROJECTS FND 2021 BOND	28,963.15	28,963.15	438,300.00	438,300.00	(409,336.85)	6.61
	TOTAL FUND REVENUE	28,963.15	28,963.15	438,300.00	438,300.00	(409,336.85)	6.61
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>							
41-00-6265-100	ENGINEERING	.00	.00	282,000.00	282,000.00	(282,000.00)	.00
41-00-6530-000	ROAD IMPROVEMENTS	.00	.00	4,912,000.00	4,912,000.00	(4,912,000.00)	.00
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	.00	.00	5,202,900.00	5,352,900.00	(5,352,900.00)	.00
	NET REVENUE OVER EXPENDITURES	28,963.15	28,963.15	(4,764,600.00)	(4,914,600.00)	4,943,563.15	.59