

## **Village of Westville – Treasurer’s Report to the Board of Trustees**

April 8, 2026 (Covering March 2026 financial activity)

### **Key Highlights**

- Total Village cash increased by \$176,188.50 in March, driven primarily by strong gas and water collections.
- Overall liquidity remains healthy at 7.16 months of cash on hand.
- All quarterly payroll tax reports were submitted 30 days before their due date.

### **Audit Status**

The FY2025 audit is still underway. All requests received to date have been completed; we are awaiting bank balance confirmations from our financial institutions. The FY2026 audit is scheduled to begin in May, with GATA audit catch-up to follow shortly thereafter.

### **Budget and Financial Monitoring**

The attached KPI dashboard and budget-to-actual reports are provided for board review. The Waterworks Fund continues to face periodic large expenses that limit cash growth (currently showing only 0.53 months of coverage). Overall, the Village maintains solid liquidity at 7.16 months of total cash coverage, although a significant portion is restricted.

### **Quarterly Payroll Tax Reporting**

All quarterly tax forms have been submitted (Federal 941, IL-941, and IDES).

### **Utility Rate Update**

The board-approved \$0.60 per unit markup will take effect with the May billing cycle. This results in a customer rate of \$1.01 per billed unit for May bills.

Each month, the gas rate is calculated using the actual supplier cost from Utility Gas Management for the prior month’s consumption, converted to our billing unit via the BTU (British Thermal Unit) factor to determine the base cost per unit, then adding the \$0.60 markup.

Respectfully submitted,

Kaleb Pierce, CPA  
Treasurer

Cash Position by Fund								
Fund	Cash Balance	Change vs. Prior Month	Avg. Monthly Expense	Months of Cash	Revenues YTD	Expenses YTD	YTD Surplus/(Deficit)	Coverage Ratio
General	\$ 1,230,428.12	\$ 216,733.17	\$ 157,896.08	7.79	\$ 1,489,598.24	\$ 1,736,856.88	\$ (247,258.64)	0.86
Municipal Gas	\$ 1,015,882.12	\$ (88,047.46)	\$ 119,618.32	8.49	\$ 1,078,289.53	\$ 1,315,801.52	\$ (237,511.99)	0.82
Waterworks	\$ 55,822.11	\$ 34,188.61	\$ 104,995.59	0.53	\$ 1,116,545.06	\$ 1,154,951.52	\$ (38,406.46)	0.97
WWDZ	\$ 35,556.76	\$ 1.51	\$ 8,203.36	4.33	\$ 110,115.72	\$ 90,236.96	\$ 19,878.76	1.22
MFT (Restricted)	\$ 453,745.26	\$ 13,307.86	\$ 5,557.50	81.65	\$ 148,667.09	\$ 61,132.48	\$ 87,534.61	2.43
Police	\$ 47,348.27	\$ 4.81	\$ -	N/A	\$ 22,919.11	\$ -	\$ 22,919.11	N/A
<b>Village Totals:</b>	<b>\$ 2,838,782.64</b>	<b>\$ 176,188.50</b>	<b>\$ 396,270.85</b>	<b>7.16</b>	<b>\$ 3,966,134.75</b>	<b>\$ 4,358,979.36</b>	<b>\$ (392,844.61)</b>	<b>0.91</b>

Business District Funds (Restricted in General Fund):	<b>\$426,379.44</b>
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**General Fund**  
**Profit & Loss Budget vs. Actual**  
 May 2025 through April 2026

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>10001 · General Fund Revenues</b>			
1001 · Court Fines	11,600.11	16,000.00	-4,399.89
1002 · Other Revenue	0.00	5,000.00	-5,000.00
1005 · Local Use Tax	26,841.07	109,600.00	-82,758.93
1006 · State Income Tax	520,850.03	400,000.00	120,850.03
1007 · Interest Income	39,887.16	40,000.00	-112.84
1008 · Permit Fees	9,747.00	7,000.00	2,747.00
1010 · Franchise Fees	9,309.98	12,000.00	-2,690.02
1011 · License Fees	10,705.00	12,000.00	-1,295.00
1013 · Video Gaming Revenue	151,140.14	174,000.00	-22,859.86
1014 · Police Report Fees	305.00	200.00	105.00
1015 · Personal Property Repl Tax	1,222.59		
1017 · Village Cleanup Fees	2,678.00	1,500.00	1,178.00
1018 · Miscellaneous Revenue	37,643.58		
1023 · Pavilion Rental Fees	880.00	800.00	80.00
1027 · Business District Tax	143,010.69	150,000.00	-6,989.31
1029 · Cannabis Use Tax	4,323.00	5,400.00	-1,077.00
1030 · Road & Bridge Tax	14,426.24	18,000.00	-3,573.76
1031 · Insurance Claims Proceeds	1,000.00		
1032 · Sales Tax Revenue	449,009.65	390,000.00	59,009.65
1045 · School Resource Officer Revenue	55,019.00		
<b>Total 10001 · General Fund Revenues</b>	<u>1,489,598.24</u>	<u>1,341,500.00</u>	<u>148,098.24</u>
1041 · Public Works Reimbursement	0.00	643,172.00	-643,172.00
<b>Total Income</b>	<u>1,489,598.24</u>	<u>1,984,672.00</u>	<u>-495,073.76</u>
<b>Gross Profit</b>	1,489,598.24	1,984,672.00	-495,073.76
<b>Expense</b>			
<b>11001 · Village Administration</b>			
10 · Admin - Ordinance Codification	694.75	7,200.00	-6,505.25
11005 · Admin - Membership Dues	0.00	500.00	-500.00
11006 · Admin - Office Supplies	8,151.83	3,500.00	4,651.83
11008 · Admin - Zoning & Planning	481.10	750.00	-268.90
11009 · Admin - Legal Publications	1,624.90	1,200.00	424.90
11010 · Admin - Legal Services	7,900.00	5,000.00	2,900.00
11011 · Admin - Audit Services	3,755.58	8,000.00	-4,244.42
11012 · Admin - Community Engagement	5,000.00	5,000.00	0.00
11013 · Admin - Board Meeting Expenses	950.00		
11014 · Admin - Engineering Services	16,106.97		
11015A · Admin - IT Equipment & Software	6,210.56	5,000.00	1,210.56
11016 · Admin - Employee Reimbursement	371.30		
2 · Admin - Trustee Salaries	7,290.00	6,480.00	810.00
3 · Admin - Clerk Salary	40,045.02	42,727.00	-2,681.98
4 · Admin - Treasurer Salary	36,941.52	41,613.00	-4,671.48
5 · Admin - Mayor Salary	2,700.00	3,600.00	-900.00
8 · Admin - Health Ins Premiums	28,536.29		
9 · Admin - Deputy Clerk Wages	14,554.81	15,618.00	-1,063.19
11001 · Village Administration - Other	15,474.27		
<b>Total 11001 · Village Administration</b>	<u>196,788.90</u>	<u>146,188.00</u>	<u>50,600.90</u>
11017 · Admin - Bank Fees	1,371.60		
11031 · Admin - Grant Writing Services	11,727.25		
<b>12000 · Police Expenses</b>			
1202 · Police - Vehicle Repairs	10,217.73	15,000.00	-4,782.27

**General Fund**  
**Profit & Loss Budget vs. Actual**  
 May 2025 through April 2026

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
1203 · Police - Utilities	4,121.71	3,500.00	621.71
1204 · Police - Vehicle Fuel	23,827.01	15,000.00	8,827.01
1205 · Police - Supplies	7,751.63	20,000.00	-12,248.37
1206 · Police - Uniforms	5,724.80	9,000.00	-3,275.20
1207 · Police - Health Ins Premiums	79,409.72	51,290.00	28,119.72
1207A · Police - Health Ins Deductibles	0.00	30,600.00	-30,600.00
1212 · Police - Equipment	132,649.18	81,000.00	51,649.18
1214 · Police - Building Project	32,058.69		
1215 · Police - Training	11,020.77	20,000.00	-8,979.23
1216 · Police - Software Licenses	20,686.48	32,000.00	-11,313.52
1217 · Police - Misc Expenses	13,017.15	25,000.00	-11,982.85
<b>Total 12000 · Police Expenses</b>	<b>340,484.87</b>	<b>302,390.00</b>	<b>38,094.87</b>
<b>12001 · Police Payroll Expenses</b>			
1201 · Police - Officer Wages	467,896.28	535,513.00	-67,616.72
<b>Total 12001 · Police Payroll Expenses</b>	<b>467,896.28</b>	<b>535,513.00</b>	<b>-67,616.72</b>
<b>33000 · Streets &amp; Alleys Department</b>			
<b>33001A · Streets - Payroll</b>			
33002 · Streets - Overtime Wages	5,535.82		
33003 · Streets - Personal Leave Wages	202.15		
33004 · Streets - Vacation Wages	1,390.12		
33005A · Streets - Supervisor Wages	18,486.00		
3305 · Streets - IMRF Pension	3,335.38		
3307 · Streets - FICA/Medicare Tax	15,306.08		
3308 · Streets - IL Unemployment Tax	583.44		
33001A · Streets - Payroll - Other	59,637.78		
<b>Total 33001A · Streets - Payroll</b>	<b>104,476.77</b>		
33006 · Streets - Utilities	42,577.85	40,000.00	2,577.85
33007 · Streets - Supplies	18,474.73		
33009 · Streets - Signs & Lights	2,146.25		
33010 · Streets - Health Ins Premium	21,566.37		
33010B · Streets - Health Ins Deductible	752.96		
33012 · Streets - Equipment	5,859.11		
33014 · Streets - Sidewalks	38,256.18	39,000.00	-743.82
33015 · Streets - Repairs & Maint	11,999.08		
33016 · Streets - Training	2,427.53		
33000 · Streets & Alleys Department - Other	6,497.93		
<b>Total 33000 · Streets &amp; Alleys Department</b>	<b>255,034.76</b>	<b>79,000.00</b>	<b>176,034.76</b>
<b>34000 · Park</b>			
34001 · Park - Supplies	19,833.66	70,000.00	-50,166.34
34003 · Park - Utilities	17,922.20	14,000.00	3,922.20
34004 · Park - Improvements	43,025.17		
34005 · Park - Equipment	9,684.00		
34006 · Park - Payroll	85,251.87		
34008 · Park - FICA/Medicare Tax	15,306.10		
34009 · Park - IMRF Pension	3,335.40		
34012 · Park - Health Ins Premiums	21,566.37		
34013 · Park - Employee Ins Deductible	752.96		
34014 · Park - Repairs & Maintenance	7,305.53		
34015 · Park - Training	1,227.53		
34016 · Park - IL Unemployment Tax	583.44		
34000 · Park - Other	71.88		
<b>Total 34000 · Park</b>	<b>225,866.11</b>	<b>84,000.00</b>	<b>141,866.11</b>
<b>35000 · Buildings &amp; Grounds</b>			

**General Fund**  
**Profit & Loss Budget vs. Actual**  
 May 2025 through April 2026

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
35001 · Bldg - City Hall Utilities	2,564.42	5,500.00	-2,935.58
35002 · Bldg - Supplies	3,187.19	31,800.00	-28,612.81
35006 · Bldg - Garage	2,059.56	7,000.00	-4,940.44
35007 · Bldg - IT & Communications	3,467.61		
35008 · Bldg - Animal Control	3,113.00	2,000.00	1,113.00
35009 · Bldg - Pest Control			
35009A · Bldg - Terminix Pest Control	955.00	640.00	315.00
35009B · Bldg - Uni-Kill Pest Spraying	490.00	420.00	70.00
<b>Total 35009 · Bldg - Pest Control</b>	<b>1,445.00</b>	<b>1,060.00</b>	<b>385.00</b>
35010 · Bldg - Danville Mass Transit	1,646.74	1,725.00	-78.26
35011 · Bldg - Garbage Disposal	4,908.33	7,000.00	-2,091.67
35012 · Bldg - City Hall Maintenance	12,352.00		
35014 · Bldg - Community Clean-Up	5,795.00		
35015 · Bldg - Demolition	19,268.10	75,000.00	-55,731.90
35016 · Bldg - Tree Removal	28,965.00	25,000.00	3,965.00
35017 · Bldg - Insurance	31,838.40		
35018 · Bldg - Beautification	12,967.21	10,000.00	2,967.21
35019 · Bldg - Building Maintenance	125.00		
35021 · Bldg - Parking Lot Maintenance	1,100.52		
35025 · Business District Projects	30,000.00	300,000.00	-270,000.00
<b>Total 35000 · Buildings &amp; Grounds</b>	<b>164,803.08</b>	<b>466,085.00</b>	<b>-301,281.92</b>
37000 · Depot			
37001 · Depot - Utilities	1,569.26	2,500.00	-930.74
37002 · Depot - Supplies	101.50	1,000.00	-898.50
37000 · Depot - Other	279.30		
<b>Total 37000 · Depot</b>	<b>1,950.06</b>	<b>3,500.00</b>	<b>-1,549.94</b>
38000 · Public Works Cost Pool			
38001 · PW Pool - Health Insurance	0.00	116,537.00	-116,537.00
38002 · PW Pool - Health Ins Deduct	0.00	51,000.00	-51,000.00
38003 · PW Pool - Equip Fuel & Maint	0.00	35,000.00	-35,000.00
38010 · PW Pool - Supervisor Wages	2,370.00		
38011 · PW Pool - Laborer Wages	4,059.20	519,000.00	-514,940.80
38012 · PW Pool - Laborer OT Wages	194.28		
38013 · PW Pool - Laborer Weekend Prem.	200.00		
38014 · PW Pool - Laborer On-Call Wages	125.00		
38015 · PW Pool - Office Wages	1,600.00		
38020 · PW Pool - Communications & IT	0.00	30,000.00	-30,000.00
38021 · INURANCE/WK COMP, LIAB	0.00	45,000.00	-45,000.00
38025 · PW Pool - Supplies	0.00	68,000.00	-68,000.00
38030 · PW Pool - IL Unemployment Tax	86.30		
38031 · PW Pool - Social Security Tax	1,604.48		
38032 · PW Pool - Medicare Tax	375.19		
38033 · PW Pool - Training	0.00	30,000.00	-30,000.00
380358 · PW Pool - Equipment	0.00	110,000.00	-110,000.00
<b>Total 38000 · Public Works Cost Pool</b>	<b>10,614.45</b>	<b>1,004,537.00</b>	<b>-993,922.55</b>
6560 · Payroll Expenses			
6502 · IMRF - Company Portion	52,495.32	97,425.00	-44,929.68
6560 · Payroll Expenses - Other	7,824.20		
<b>Total 6560 · Payroll Expenses</b>	<b>60,319.52</b>	<b>97,425.00</b>	<b>-37,105.48</b>
<b>Total Expense</b>	<b>1,736,856.88</b>	<b>2,718,638.00</b>	<b>-981,781.12</b>
<b>Net Ordinary Income</b>	<b>-247,258.64</b>	<b>-733,966.00</b>	<b>486,707.36</b>
<b>Net Income</b>	<b>-247,258.64</b>	<b>-733,966.00</b>	<b>486,707.36</b>

**Municipal Gas Fund**  
**Profit & Loss Budget vs. Actual**  
 May 2025 through April 2026

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · Gas - Revenue</b>			
40010 · Gas - Sales	1,077,453.78	892,980.00	184,473.78
40010A · Gas - NSF Checks/EFT	-19,387.51	0.00	-19,387.51
40020 · Gas - Interest	16,423.26	20,000.00	-3,576.74
40030 · Gas - Shut Off Fees	0.00	1,000.00	-1,000.00
40040 · Gas - Miscellaneous Revenues	35.00	3,000.00	-2,965.00
40050 · Gas - Reconnect Fees	450.00	1,000.00	-550.00
40060 · Gas - New Hook-Up Fee	3,280.00	4,500.00	-1,220.00
40070 · Gas - Return Check Fee	35.00	0.00	35.00
<b>Total 40000 · Gas - Revenue</b>	<u>1,078,289.53</u>	<u>922,480.00</u>	<u>155,809.53</u>
<b>Total Income</b>	1,078,289.53	922,480.00	155,809.53
<b>Expense</b>			
<b>60000 · Gas - Expenses</b>			
60020 · Gas - Miscellaneous Expenses	383.31	0.00	383.31
60500 · Gas - Bulk Gas	729,991.81	600,612.00	129,379.81
60501 · Gas - Utilities	2,900.39	3,000.00	-99.61
60502 · Gas - Communications & IT	10,474.23	0.00	10,474.23
60503 · Gas - Supplies	88,203.12	40,000.00	48,203.12
60504 · Gas - Fuel & Oil	12,718.92	0.00	12,718.92
60505 · Gas - IL RG-1 Tax	27,028.40	25,214.00	1,814.40
60506 · Gas - Garbage Disposal Fees	80.00	480.00	-400.00
60507 · Gas - Office	8,878.93	0.00	8,878.93
60508 · Gas - Engineering	38,171.98	5,000.00	33,171.98
60509 · Gas - Share of Insurance	25,000.00	25,000.00	0.00
60510 · Gas - Health Ins Premium	48,524.34	0.00	48,524.34
60511 · Gas - Health Ins Deductible	1,694.15	0.00	1,694.15
60512 · Gas - Legal Services	262.50	2,000.00	-1,737.50
60513 · Gas - Audit Services	3,564.76	8,000.00	-4,435.24
60514 · Gas - Meter & Valve Purchases	0.00	200,000.00	-200,000.00
60515 · Gas - Equipment	45,200.83	116,950.00	-71,749.17
60516 · Gas - Memberships & Meetings	26,363.01	22,500.00	3,863.01
60518 · Gas - IT Equipment & Software	0.00	40,000.00	-40,000.00
60525 · Gas - Leak Surveys	4,872.00	5,000.00	-128.00
60526 · Gas - Bank Fees	1,954.09	0.00	1,954.09
60527 · Gas - Public Works Reimbursemen	0.00	482,379.00	-482,379.00
60528 · Gas - Training	4,461.95	0.00	4,461.95
<b>Total 60000 · Gas - Expenses</b>	<u>1,080,728.72</u>	<u>1,576,135.00</u>	<u>-495,406.28</u>
<b>66000 · Gas - PW Payroll Expenses</b>			
66001 · Gas - Payroll	73,731.95	0.00	73,731.95
66007 · Gas - Laborer Hourly Wages	65,264.05	0.00	65,264.05

**Municipal Gas Fund**  
**Profit & Loss Budget vs. Actual**  
 May 2025 through April 2026

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
66008 · Gas - Laborer Overtime Wages	12,422.50	0.00	12,422.50
66009 · Gas - Laborer Vacation Wages	3,127.77	0.00	3,127.77
66010 · Gas - Laborer Personal Wages	454.83	0.00	454.83
66011 · Gas - Office Hourly Wages	36,782.50	0.00	36,782.50
66012 · Gas - Office Overtime Wages	33.11	0.00	33.11
66016 · Gas - IMRF Employer Contributio	2,788.34	0.00	2,788.34
66021 · Gas - FICA/Medicare Tax	34,438.71	0.00	34,438.71
66100 · Gas - IL Unemployment Tax	1,312.74	0.00	1,312.74
66210 · Gas - IMRF Pension	4,716.30	0.00	4,716.30
<b>Total 66000 · Gas - PW Payroll Expenses</b>	<u>235,072.80</u>	<u>0.00</u>	<u>235,072.80</u>
<b>Total Expense</b>	<u>1,315,801.52</u>	<u>1,576,135.00</u>	<u>-260,333.48</u>
<b>Net Ordinary Income</b>	<u>-237,511.99</u>	<u>-653,655.00</u>	<u>416,143.01</u>
<b>Net Income</b>	<u><u>-237,511.99</u></u>	<u><u>-653,655.00</u></u>	<u><u>416,143.01</u></u>

**Waterworks Fund**  
**Profit & Loss Budget vs. Actual**  
 May 2025 through April 2026

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>75000 · Water - Revenue</b>			
75001 · Water - Sales	954,295.07	851,663.00	102,632.07
75002 · Water - Reconnection Fees	1,350.00	1,000.00	350.00
75003 · Water - Capital Improvement	157,825.70	180,000.00	-22,174.30
75004 · Water - Interest	49.29	100.00	-50.71
75005 · Water - Consumption Report	0.00	6,000.00	-6,000.00
75006 · Water - New Service Fees	2,925.00	4,500.00	-1,575.00
75008 · Water - Sanitary Shut Off Fees	0.00	1,000.00	-1,000.00
75010 · Water - Miscellaneous Revenue	100.00	1,500.00	-1,400.00
<b>Total 75000 · Water - Revenue</b>	<u>1,116,545.06</u>	<u>1,045,763.00</u>	<u>70,782.06</u>
<b>Total Income</b>	<u>1,116,545.06</u>	<u>1,045,763.00</u>	<u>70,782.06</u>
<b>Gross Profit</b>	1,116,545.06	1,045,763.00	70,782.06
<b>Expense</b>			
<b>66000 · Water - PW Payroll</b>			
71001 · Water - Payroll	30,724.48		
71002 · Water - Laborer Overtime Wages	2,760.56		
71003 · Water - Personal Leave Wages	101.07		
71004 · Water - Vacation Leave Wages	695.06		
71005 · Water - Holiday Wages	163.51		
71006 · Water - Office Wages	8,173.89		
71007 · Water - Office Overtime Wages	7.36		
76030 · Water - FICA/Medicare Tax	7,653.05		
76031 · Water - IMRF Pension	1,667.69		
76032 · Water - IL Unemployment Tax	291.72		
<b>Total 66000 · Water - PW Payroll</b>	<u>52,238.39</u>		
<b>76000 · Water - Expenses</b>			
76001 · Water - Bulk Water Purchases	672,113.72	691,899.00	-19,785.28
76002 · Water - Utilities	20,860.13	25,000.00	-4,139.87
76003 · Water - Communications & IT	2,252.05		
76004 · Water - Maintenance & Supplies	142,400.64	45,000.00	97,400.64
76006 · Water - Health Ins Premium	10,783.20		
76007 · Water - Health Ins Deductible	376.48		
76008 · Water - Lab Testing	1,920.00	3,500.00	-1,580.00
76009 · Water - Audit Services	3,564.76	8,000.00	-4,435.24
76011 · Water - Tower/Well Maintenance	23,650.00	25,000.00	-1,350.00
76012 · Water - Leak Survey	3,440.00	3,000.00	440.00
76013 · Water - Dues, Meetings & Conf	3,289.02	10,000.00	-6,710.98
76014 · Water - Equipment	10,893.55	25,000.00	-14,106.45
76015 · Water - Meter Purchases	5,050.00	200,000.00	-194,950.00
76018 · Water - Bank Fees	38.00		

**Waterworks Fund**  
**Profit & Loss Budget vs. Actual**  
 May 2025 through April 2026

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
76020 · Water - Insurance	20,000.00	20,000.00	0.00
76021 · Water - Engineering Services	20,955.98	65,000.00	-44,044.02
76022 · Water - Public Works Reimbursen	0.00	107,195.00	-107,195.00
76023 · Water - Training	4,233.77		
<b>Total 76000 · Water - Expenses</b>	<u>945,821.30</u>	<u>1,228,594.00</u>	<u>-282,772.70</u>
76024 · Water - Plant Maintenance	32,221.12	435,000.00	-402,778.88
76025 · Water - Main & Line Replacement	124,670.71		
<b>Total Expense</b>	<u>1,154,951.52</u>	<u>1,663,594.00</u>	<u>-508,642.48</u>
<b>Net Ordinary Income</b>	<u>-38,406.46</u>	<u>-617,831.00</u>	<u>579,424.54</u>
<b>Net Income</b>	<u><b>-38,406.46</b></u>	<u><b>-617,831.00</b></u>	<u><b>579,424.54</b></u>

**Waste Water Disposal Zone**  
**Profit & Loss Budget vs. Actual**  
 May 2025 through April 2026

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>41000 · WWDZ - Revenue</b>			
4004 · WWDZ - Sales	110,107.65	122,000.00	-11,892.35
4008 · WWDZ - Interest	8.07	100.00	-91.93
<b>Total 41000 · WWDZ - Revenue</b>	<u>110,115.72</u>	<u>122,100.00</u>	<u>-11,984.28</u>
<b>Total Income</b>	110,115.72	122,100.00	-11,984.28
<b>Expense</b>			
<b>65000 · WWDZ - Operations</b>			
33011 · WWDZ - Sewer Maint & Repairs	8,677.91	7,500.00	1,177.91
33106 · WWDZ - Communications & IT	534.59		
33107 · WWDZ - IEPA Loan	23,601.40	47,203.00	-23,601.60
33108 · WWDZ - Miscellaneous Expenses	9,386.19	16,000.00	-6,613.81
33110 · WWDZ - Audit Services	3,564.76		
33112 · WWDZ - Bank Fees	30.00		
33113 · WWDZ - Supplies	7,863.05		
33114 · WWDZ - PW Reimbursement	0.00	53,598.00	-53,598.00
33115 · WWDZ - Sewer Construction	0.00	21,000.00	-21,000.00
33116 · WWDZ - Interest Expense	1,695.17		
33117 · WWDZ - Repairs & Maintenance	1,413.20		
33120 · WWDZ - Training	306.87		
33121 · WWDZ - Equipment	1,464.78		
<b>Total 65000 · WWDZ - Operations</b>	<u>58,537.92</u>	<u>145,301.00</u>	<u>-86,763.08</u>
<b>66000 · WWDZ - PW Payroll</b>			
66001 · WWDZ - Payroll	21,312.96		
66002 · WWDZ - FICA/Medicare Tax	3,826.53		
66003 · WWDZ - IL Unemployment Tax	145.86		
66004 · WWDZ - IMRF Pension	833.86		
66005 · WWDZ - Health Ins Premiums	5,391.59		
66006 · WWDZ - Health Ins Deductibles	188.24		
<b>Total 66000 · WWDZ - PW Payroll</b>	<u>31,699.04</u>		
<b>Total Expense</b>	<u>90,236.96</u>	<u>145,301.00</u>	<u>-55,064.04</u>
<b>Net Ordinary Income</b>	<u>19,878.76</u>	<u>-23,201.00</u>	<u>43,079.76</u>
<b>Net Income</b>	<u><u>19,878.76</u></u>	<u><u>-23,201.00</u></u>	<u><u>43,079.76</u></u>

**Motor Fuel Tax Fund**  
**Profit & Loss**  
May 2025 through April 2026

May '25 - Apr 26

<b>Income</b>	
<b>80100 · MFT - Revenues</b>	
<b>80101 · MFT - Interest Income</b>	14,014.28
<b>80102 · MFT - IDOT Allotment</b>	134,652.81
<b>Total 80100 · MFT - Revenues</b>	<u>148,667.09</u>
<b>Total Income</b>	148,667.09
<b>Expense</b>	
<b>80200 · MFT - Expenses</b>	
<b>80201 · MFT - Street Maintenance</b>	55,577.73
<b>80207 · MFT - Engineering Services</b>	5,489.75
<b>80210 · MFT - Miscellaneous Fees</b>	65.00
<b>Total 80200 · MFT - Expenses</b>	<u>61,132.48</u>
<b>Total Expense</b>	<u>61,132.48</u>
<b>Net Income</b>	<u><u>87,534.61</u></u>

**Police Fund**  
**Profit & Loss**  
May 2025 through April 2026

May '25 - Apr 26

Ordinary Income/Expense	
Income	
46400 · Police - Revenue	
46401 · Police - DUI	56.00
46403 · Police - PNT	22,794.00
46404 · Police - Interest	19.11
46430 · Police - Miscellaneous Revenues	50.00
Total 46400 · Police - Revenue	<u>22,919.11</u>
Total Income	<u>22,919.11</u>
Net Ordinary Income	<u>22,919.11</u>
Net Income	<u><u>22,919.11</u></u>

**COUNTY OF VERMILION - VILLAGE OF WESTVILLE**  
**Payroll Summary**  
 March 2026

	APPELMAN, LOGAN R			BENNETT, MICHAEL G			CATLETT, CHRISTOPHER R		
	Hours	Rate	Mar 26	Hours	Rate	Mar 26	Hours	Rate	Mar 26
<b>Employee Wages, Taxes and Adjustments</b>									
<b>Gross Pay</b>									
CLERK SALARY			0.00			0.00			0.00
MAYOR SALARY			0.00			0.00			0.00
TREASURER SALARY			0.00			0.00			0.00
Trustee Salary			0.00			0.00			0.00
DEPUTY CLERK			0.00			0.00			0.00
MEETING PAY			0.00			0.00			0.00
POLICE COURT SALARY		32.00	0.00			0.00			0.00
POLICE HOLIDAY PAY		43.89	0.00			0.00			0.00
POLICE HOURLY SALARY	160.00	29.26	4,681.60			0.00			0.00
POLICE OVERTIME SALARY	6.00	43.89	263.34			0.00			0.00
POLICE PERSONAL SALARY		29.26	0.00			0.00			0.00
POLICE VACATION SALARY		29.26	0.00			0.00			0.00
PW DIRECTOR SALARY			0.00	4.00	2,370.00	9,480.00			0.00
PW HOLIDAY PAY			0.00			0.00		20.00	0.00
PW OFFICE OVERTIME WAGES			0.00			0.00			0.00
PW OFFICE WAGES			0.00			0.00			0.00
PW PERSONAL PAY			0.00			0.00		20.00	0.00
PW WORKER ON CALL			0.00			0.00	8.00	25.00	200.00
PW WORKER OVERTIME			0.00			0.00	11.00	30.00	330.00
PW WORKER VACATION			0.00			0.00	16.00	20.00	320.00
PW WORKER WAGES			0.00			0.00	144.00	20.00	2,880.00
PW WORKER WEEKEND			0.00			0.00	3.00	100.00	300.00
ZONING			0.00	2.00	12.50	25.00			0.00
<b>Total Gross Pay</b>	<b>166.00</b>		<b>4,944.94</b>	<b>6.00</b>		<b>9,505.00</b>	<b>182.00</b>		<b>4,030.00</b>
<b>Deductions from Gross Pay</b>									

**COUNTY OF VERMILION - VILLAGE OF WESTVILLE**  
**Payroll Summary**  
March 2026

	COALE, EVAN E			CORNWELL, JERED W			COTTRELL, WILLIAM		
	Hours	Rate	Mar 26	Hours	Rate	Mar 26	Hours	Rate	Mar 26
<b>Employee Wages, Taxes and Adjustments</b>									
<b>Gross Pay</b>									
CLERK SALARY			0.00			0.00			0.00
MAYOR SALARY			0.00			0.00			0.00
TREASURER SALARY			0.00			0.00			0.00
Trustee Salary			0.00			0.00			0.00
DEPUTY CLERK			0.00			0.00			0.00
MEETING PAY			0.00			0.00			0.00
POLICE COURT SALARY			0.00		32.00	0.00		32.00	0.00
POLICE HOLIDAY PAY			0.00	8.00	43.89	351.12	8.00	43.89	351.12
POLICE HOURLY SALARY			0.00	152.00	29.26	4,447.52	152.00	29.26	4,447.52
POLICE OVERTIME SALARY			0.00		43.89	0.00		43.89	0.00
POLICE PERSONAL SALARY			0.00			0.00		29.26	0.00
POLICE VACATION SALARY			0.00		29.26	0.00		29.26	0.00
PW DIRECTOR SALARY			0.00			0.00			0.00
PW HOLIDAY PAY		20.00	0.00			0.00			0.00
PW OFFICE OVERTIME WAGES			0.00			0.00			0.00
PW OFFICE WAGES			0.00			0.00			0.00
PW PERSONAL PAY		20.00	0.00			0.00			0.00
PW WORKER ON CALL	2.00	25.00	50.00			0.00			0.00
PW WORKER OVERTIME		30.00	0.00			0.00			0.00
PW WORKER VACATION	16.00	20.00	320.00			0.00			0.00
PW WORKER WAGES	144.00	20.00	2,880.00			0.00			0.00
PW WORKER WEEKEND	1.00	100.00	100.00			0.00			0.00
ZONING			0.00			0.00			0.00
<b>Total Gross Pay</b>	<b>163.00</b>		<b>3,350.00</b>	<b>160.00</b>		<b>4,798.64</b>	<b>160.00</b>		<b>4,798.64</b>
<b>Deductions from Gross Pay</b>									

**COUNTY OF VERMILION - VILLAGE OF WESTVILLE**  
**Payroll Summary**  
March 2026

	CRAWFORD, SHELBY M			DAMILANO, ADRIENNE B			DAVIS, MICHAELA		
	Hours	Rate	Mar 26	Hours	Rate	Mar 26	Hours	Rate	Mar 26
<b>Employee Wages, Taxes and Adjustments</b>									
<b>Gross Pay</b>									
CLERK SALARY			0.00			0.00			0.00
MAYOR SALARY			0.00			0.00			0.00
TREASURER SALARY			0.00			0.00			0.00
Trustee Salary			0.00			0.00			0.00
DEPUTY CLERK			0.00			0.00			0.00
MEETING PAY			0.00			0.00			0.00
POLICE COURT SALARY			0.00			0.00			0.00
POLICE HOLIDAY PAY			0.00			0.00			0.00
POLICE HOURLY SALARY			0.00	160.00	26.44	4,230.40			0.00
POLICE OVERTIME SALARY			0.00		39.66	0.00			0.00
POLICE PERSONAL SALARY			0.00			0.00			0.00
POLICE VACATION SALARY			0.00			0.00			0.00
PW DIRECTOR SALARY			0.00			0.00			0.00
PW HOLIDAY PAY		20.00	0.00			0.00	20.00		0.00
PW OFFICE OVERTIME WAGES		30.00	0.00			0.00	30.00		0.00
PW OFFICE WAGES	150.00	20.00	3,000.00			0.00	144.00	20.00	2,880.00
PW PERSONAL PAY	8.00	20.00	160.00			0.00	8.00	20.00	160.00
PW WORKER ON CALL			0.00			0.00			0.00
PW WORKER OVERTIME			0.00			0.00			0.00
PW WORKER VACATION			0.00			0.00			0.00
PW WORKER WAGES			0.00			0.00			0.00
PW WORKER WEEKEND			0.00			0.00			0.00
ZONING			0.00			0.00			0.00
<b>Total Gross Pay</b>	<b>158.00</b>		<b>3,160.00</b>	<b>160.00</b>		<b>4,230.40</b>	<b>152.00</b>		<b>3,040.00</b>
<b>Deductions from Gross Pay</b>									

**COUNTY OF VERMILION - VILLAGE OF WESTVILLE**  
**Payroll Summary**  
March 2026

	DELHAYE, GARY A			EBERLY, SHAUNA D			ELLIS, JEFF M		
	Hours	Rate	Mar 26	Hours	Rate	Mar 26	Hours	Rate	Mar 26
<b>Employee Wages, Taxes and Adjustments</b>									
<b>Gross Pay</b>									
CLERK SALARY			0.00			0.00			0.00
MAYOR SALARY			0.00			0.00			0.00
TREASURER SALARY			0.00			0.00			0.00
Trustee Salary	1.00		90.00			0.00	1.00		90.00
DEPUTY CLERK			0.00	73.00	18.00	1,314.00			0.00
MEETING PAY			0.00			0.00			0.00
POLICE COURT SALARY			0.00			0.00			0.00
POLICE HOLIDAY PAY			0.00			0.00			0.00
POLICE HOURLY SALARY			0.00			0.00			0.00
POLICE OVERTIME SALARY			0.00			0.00			0.00
POLICE PERSONAL SALARY			0.00			0.00			0.00
POLICE VACATION SALARY			0.00			0.00			0.00
PW DIRECTOR SALARY			0.00			0.00			0.00
PW HOLIDAY PAY			0.00			0.00			0.00
PW OFFICE OVERTIME WAGES			0.00			0.00			0.00
PW OFFICE WAGES			0.00			0.00			0.00
PW PERSONAL PAY			0.00			0.00			0.00
PW WORKER ON CALL			0.00			0.00			0.00
PW WORKER OVERTIME			0.00			0.00			0.00
PW WORKER VACATION			0.00			0.00			0.00
PW WORKER WAGES			0.00			0.00			0.00
PW WORKER WEEKEND			0.00			0.00			0.00
ZONING			0.00			0.00			0.00
<b>Total Gross Pay</b>	<b>1.00</b>		<b>90.00</b>	<b>73.00</b>		<b>1,314.00</b>	<b>1.00</b>		<b>90.00</b>
<b>Deductions from Gross Pay</b>									

**COUNTY OF VERMILION - VILLAGE OF WESTVILLE**  
**Payroll Summary**  
 March 2026

	GALLION, CHRIS J			GUERRERO, KENNETH R			GULICK, KENDL T		
	Hours	Rate	Mar 26	Hours	Rate	Mar 26	Hours	Rate	Mar 26
<b>Employee Wages, Taxes and Adjustments</b>									
<b>Gross Pay</b>									
CLERK SALARY			0.00			0.00			0.00
MAYOR SALARY			0.00			0.00			0.00
TREASURER SALARY			0.00			0.00			0.00
Trustee Salary	1.00		90.00			0.00			0.00
DEPUTY CLERK			0.00			0.00			0.00
MEETING PAY			0.00			0.00			0.00
POLICE COURT SALARY			0.00		32.00	0.00		32.00	0.00
POLICE HOLIDAY PAY			0.00	8.00	45.48	363.84		43.89	0.00
POLICE HOURLY SALARY			0.00	152.00	30.32	4,608.64	160.00	29.26	4,681.60
POLICE OVERTIME SALARY			0.00	13.00	45.48	591.24	1.00	43.89	43.89
POLICE PERSONAL SALARY			0.00		30.32	0.00		29.26	0.00
POLICE VACATION SALARY			0.00		30.32	0.00		29.26	0.00
PW DIRECTOR SALARY			0.00			0.00			0.00
PW HOLIDAY PAY			0.00			0.00			0.00
PW OFFICE OVERTIME WAGES			0.00			0.00			0.00
PW OFFICE WAGES			0.00			0.00			0.00
PW PERSONAL PAY			0.00			0.00			0.00
PW WORKER ON CALL			0.00			0.00			0.00
PW WORKER OVERTIME			0.00			0.00			0.00
PW WORKER VACATION			0.00			0.00			0.00
PW WORKER WAGES			0.00			0.00			0.00
PW WORKER WEEKEND			0.00			0.00			0.00
ZONING			0.00			0.00			0.00
<b>Total Gross Pay</b>	<b>1.00</b>		<b>90.00</b>	<b>173.00</b>		<b>5,563.72</b>	<b>161.00</b>		<b>4,725.49</b>
<b>Deductions from Gross Pay</b>			<b>0.00</b>			<b>0.00</b>			<b>0.00</b>

**COUNTY OF VERMILION - VILLAGE OF WESTVILLE**  
**Payroll Summary**  
 March 2026

	HEPBURN, KENDRA L			HUDSON, CLINT E			HUGHES, MARY ANN		
	Hours	Rate	Mar 26	Hours	Rate	Mar 26	Hours	Rate	Mar 26
<b>Employee Wages, Taxes and Adjustments</b>									
<b>Gross Pay</b>									
CLERK SALARY	1.00		2,815.67			0.00			0.00
MAYOR SALARY			0.00			0.00			0.00
TREASURER SALARY			0.00			0.00			0.00
Trustee Salary			0.00			0.00	1.00		90.00
DEPUTY CLERK			0.00			0.00			0.00
MEETING PAY	1.00	25.00	25.00			0.00			0.00
POLICE COURT SALARY			0.00			0.00			0.00
POLICE HOLIDAY PAY			0.00			0.00			0.00
POLICE HOURLY SALARY			0.00			0.00			0.00
POLICE OVERTIME SALARY			0.00			0.00			0.00
POLICE PERSONAL SALARY			0.00			0.00			0.00
POLICE VACATION SALARY			0.00			0.00			0.00
PW DIRECTOR SALARY			0.00			0.00			0.00
PW HOLIDAY PAY			0.00		22.32	0.00			0.00
PW OFFICE OVERTIME WAGES			0.00			0.00			0.00
PW OFFICE WAGES			0.00			0.00			0.00
PW PERSONAL PAY			0.00	8.00	22.32	178.56			0.00
PW WORKER ON CALL			0.00	5.00	25.00	125.00			0.00
PW WORKER OVERTIME			0.00	2.00	33.48	66.96			0.00
PW WORKER VACATION			0.00		22.32	0.00			0.00
PW WORKER WAGES			0.00	152.00	22.32	3,392.64			0.00
PW WORKER WEEKEND			0.00	2.00	100.00	200.00			0.00
ZONING			0.00			0.00			0.00
<b>Total Gross Pay</b>	<b>2.00</b>		<b>2,840.67</b>	<b>169.00</b>		<b>3,963.16</b>	<b>1.00</b>		<b>90.00</b>
<b>Deductions from Gross Pay</b>									

**COUNTY OF VERMILION - VILLAGE OF WESTVILLE**  
**Payroll Summary**  
 March 2026

	JORDAN, TRACY R			PIERCE, KALEB A			RIGGLEMAN, PAUL E		
	Hours	Rate	Mar 26	Hours	Rate	Mar 26	Hours	Rate	Mar 26
<b>Employee Wages, Taxes and Adjustments</b>									
<b>Gross Pay</b>									
CLERK SALARY			0.00			0.00			0.00
MAYOR SALARY			0.00			0.00			0.00
TREASURER SALARY			0.00	1.00		2,815.67			0.00
Trustee Salary	1.00		90.00			0.00			0.00
DEPUTY CLERK			0.00			0.00			0.00
MEETING PAY			0.00			0.00			0.00
POLICE COURT SALARY			0.00			0.00			0.00
POLICE HOLIDAY PAY			0.00			0.00			0.00
POLICE HOURLY SALARY			0.00			0.00			0.00
POLICE OVERTIME SALARY			0.00			0.00			0.00
POLICE PERSONAL SALARY			0.00			0.00			0.00
POLICE VACATION SALARY			0.00			0.00			0.00
PW DIRECTOR SALARY			0.00			0.00			0.00
PW HOLIDAY PAY			0.00			0.00			0.00
PW OFFICE OVERTIME WAGES			0.00			0.00			0.00
PW OFFICE WAGES			0.00			0.00			0.00
PW PERSONAL PAY			0.00			0.00			0.00
PW WORKER ON CALL			0.00			0.00			0.00
PW WORKER OVERTIME			0.00			0.00	27.00		0.00
PW WORKER VACATION			0.00			0.00			0.00
PW WORKER WAGES			0.00			0.00	148.00	18.00	2,664.00
PW WORKER WEEKEND			0.00			0.00			0.00
ZONING			0.00			0.00			0.00
<b>Total Gross Pay</b>	<b>1.00</b>		<b>90.00</b>	<b>1.00</b>		<b>2,815.67</b>	<b>148.00</b>		<b>2,664.00</b>
<b>Deductions from Gross Pay</b>									

**COUNTY OF VERMILION - VILLAGE OF WESTVILLE**  
**Payroll Summary**  
 March 2026

	RYAN, JACOB L			SPARLING, RYAN			STREBIN, TROY A		
	Hours	Rate	Mar 26	Hours	Rate	Mar 26	Hours	Rate	Mar 26
<b>Employee Wages, Taxes and Adjustments</b>									
<b>Gross Pay</b>									
CLERK SALARY			0.00			0.00			0.00
MAYOR SALARY			0.00			0.00	1.00		300.00
TREASURER SALARY			0.00			0.00			0.00
Trustee Salary			0.00	1.00		90.00			0.00
DEPUTY CLERK			0.00			0.00			0.00
MEETING PAY			0.00			0.00			0.00
POLICE COURT SALARY			0.00			0.00			0.00
POLICE HOLIDAY PAY			0.00			0.00			0.00
POLICE HOURLY SALARY			0.00			0.00			0.00
POLICE OVERTIME SALARY			0.00			0.00			0.00
POLICE PERSONAL SALARY			0.00			0.00			0.00
POLICE VACATION SALARY			0.00			0.00			0.00
PW DIRECTOR SALARY			0.00			0.00			0.00
PW HOLIDAY PAY		24.76	0.00			0.00			0.00
PW OFFICE OVERTIME WAGES			0.00			0.00			0.00
PW OFFICE WAGES			0.00			0.00			0.00
PW PERSONAL PAY	16.00	24.76	396.16			0.00			0.00
PW WORKER ON CALL	5.00	25.00	125.00			0.00			0.00
PW WORKER OVERTIME	7.00	37.14	259.98			0.00			0.00
PW WORKER VACATION		24.76	0.00			0.00			0.00
PW WORKER WAGES	144.00	24.76	3,565.44			0.00			0.00
PW WORKER WEEKEND	2.00	100.00	200.00			0.00			0.00
ZONING			0.00			0.00			0.00
<b>Total Gross Pay</b>	<b>174.00</b>		<b>4,546.58</b>	<b>1.00</b>		<b>90.00</b>	<b>1.00</b>		<b>300.00</b>
<b>Deductions from Gross Pay</b>									

**COUNTY OF VERMILION - VILLAGE OF WESTVILLE**  
**Payroll Summary**  
March 2026

	VARVEL, JUSTIN			WAHLFELDT, ROBERT E			TOTAL		
	Hours	Rate	Mar 26	Hours	Rate	Mar 26	Hours	Rate	Mar 26
<b>Employee Wages, Taxes and Adjustments</b>									
<b>Gross Pay</b>									
CLERK SALARY			0.00			0.00	1.00		2,815.67
MAYOR SALARY			0.00			0.00	1.00		300.00
TREASURER SALARY			0.00			0.00	1.00		2,815.67
Trustee Salary			0.00			0.00	6.00		540.00
DEPUTY CLERK			0.00			0.00	73.00		1,314.00
MEETING PAY			0.00			0.00	1.00		25.00
POLICE COURT SALARY		30.00	0.00		32.00	0.00			0.00
POLICE HOLIDAY PAY		52.01	0.00		47.22	0.00	24.00		1,066.08
POLICE HOURLY SALARY	120.00	34.67	4,160.40	160.00	31.48	5,036.80	1,216.00		36,294.48
POLICE OVERTIME SALARY	7.50	52.01	390.08		47.22	0.00	27.50		1,288.55
POLICE PERSONAL SALARY		34.67	0.00		31.48	0.00			0.00
POLICE VACATION SALARY	40.00	34.67	1,386.80		31.48	0.00	40.00		1,386.80
PW DIRECTOR SALARY			0.00			0.00	4.00		9,480.00
PW HOLIDAY PAY			0.00			0.00			0.00
PW OFFICE OVERTIME WAGES			0.00			0.00			0.00
PW OFFICE WAGES			0.00			0.00	294.00		5,880.00
PW PERSONAL PAY			0.00			0.00	40.00		894.72
PW WORKER ON CALL			0.00			0.00	20.00		500.00
PW WORKER OVERTIME			0.00			0.00	20.00		656.94
PW WORKER VACATION			0.00			0.00	32.00		640.00
PW WORKER WAGES			0.00			0.00	732.00		15,382.08
PW WORKER WEEKEND			0.00			0.00	8.00		800.00
ZONING			0.00			0.00	2.00		25.00
<b>Total Gross Pay</b>	<b>167.50</b>		<b>5,937.28</b>	<b>160.00</b>		<b>5,036.80</b>	<b>2,542.50</b>		<b>82,104.99</b>
<b>Deductions from Gross Pay</b>									