

Village of Westchester



**Financial Report
Fiscal Year 2026
For the Nine Months Ending
January 31, 2026**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JANUARY 2026

GENERAL FUND

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ 1,168,208	\$ 12,471,834	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 1,739,548	\$ 13,713,782	\$ 23,211,900	\$ 23,318,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,511,931
Net Revenue/(Expenditure)	(1,241,948)
Estimated Current Fund Balance (1/31/2026)	<u>\$ 7,269,983</u>

UTILITY FUND

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ 231,176	\$ 7,689,011	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 1,398,581	\$ 10,642,924	\$ 14,980,100	\$ 15,001,525

Unaudited Beginning Net Position (05/01/2025)	\$ 25,017,037
Net Revenue/(Expense)	(2,953,913)
Estimated Current Net Position (1/31/2026)	<u>\$ 22,063,124</u>

MOTOR FUEL TAX

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ 69,218	\$ 729,143	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 56,960	\$ 620,899	\$ 816,500	\$ 1,274,421

Unaudited Beginning Fund Balance (05/01/2025)	\$ 411,981
Net Revenue/(Expenditure)	108,243
Estimated Current Fund Balance (1/31/2026)	<u>\$ 520,225</u>

911 FUND

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ -	\$ 272,828	\$ 450,000	\$ 450,000
EXPENDITURES	\$ 2,349	\$ 148,188	\$ 425,000	\$ 425,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (694,582)
Net Revenue/(Expenditure)	124,639
Estimated Current Fund Balance (1/31/2026)	<u>\$ (569,943)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JANUARY 2026

HOTEL/MOTEL TAX FUND

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ 5,112	\$ 94,085	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 10,638	\$ 82,324	\$ 105,400	\$ 105,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 9,015
Net Revenue/(Expenditure)	11,761
Estimated Current Fund Balance (1/31/2026)	<u><u>\$ 20,776</u></u>

ROOSEVELT RD TIF

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ 157,331	\$ 173,042	\$ 525,000	\$ 410,000
EXPENDITURES	\$ 9,118	\$ 99,492	\$ 320,000	\$ 320,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (52,273)
Net Revenue/(Expenditure)	73,550
Estimated Current Fund Balance (1/31/2026)	<u><u>\$ 21,277</u></u>

DEBT SERVICE FUND

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE		\$ 545,228	\$ 545,400	\$ 545,400
EXPENDITURES	\$ -	\$ 545,228	\$ 545,400	\$ 545,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 564
Net Revenue/(Expenditure)	-
Estimated Current Fund Balance (1/31/2026)	<u><u>\$ 564</u></u>

DEBT SERVICE FUND - 2021 BONDS

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ 226,133	\$ 399,302	\$ 2,425,100	\$ 2,585,900
EXPENDITURES	\$ -	\$ 2,410,037	\$ 2,411,100	\$ 2,411,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 2,119,761
Net Revenue/(Expenditure)	(2,010,735)
Estimated Current Fund Balance (1/31/2026)	<u><u>\$ 109,026</u></u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JANUARY 2026

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	\$ 129,024	\$ 1,507,993	\$ 4,683,900	\$ 4,683,900
EXPENDITURES	\$ 20,313	\$ 1,764,904	\$ 4,748,900	\$ 4,748,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 177,689
Net Revenue/(Expenditure)	(256,910)
Estimated Current Fund Balance (1/31/2026)	<u>\$ (79,222)</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	\$ 15,624	\$ 272,221	\$ 438,300	\$ 438,300
EXPENDITURES	\$ 135,636	\$ 3,339,881	\$ 5,202,900	\$ 5,352,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,098,771
Net Revenue/(Expenditure)	(3,067,660)
Estimated Current Fund Balance (1/31/2026)	<u>\$ 5,031,111</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 12,302,521
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 22,063,124
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ 21,277</u>
TOTAL	<u>\$ 34,386,922</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of January 2026

<u>FUND</u>	Total Fund Cash
General Fund	\$ 3,923,910
MFT Fund	449,627
Police Forfeiture Fund	145,808
E-911 Fund	485,800
Hotel/Motel Tax Fund	(6,305)
Debt Service Fund	564
Debt Service Fund - 2021 Funds	(653,603)
Capital Projects Fund	(322,247)
Capital Projects Fund - 2021 GO Bond Project	5,036,060
Water and Sewer (Utility) Fund (Enterprise Fund)	(200,890)
Refundable Deposits Fund (Fiduciary Fund)	778,198
Roosevelt Rd. TIF Fund	95,354
Cermak - Oxford St. TIF	-
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 01/31/2026	
	\$ 9,732,277
Prior Period Cash and Investments Balance - 12/31/2025	
	\$ 9,220,886
<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	2,097
Republic Bank - State Forfeiture Account (Non Interest Bearing)	6,895
Republic Bank - DUI Account (Non Interest Bearing)	6,180
Republic Bank - State Confiscation Account (Non Interest Bearing)	-
Republic Bank - Department of Justice Account (Non Interest Bearing)	132,733
Republic Bank - HRA Account (Non Interest Bearing)	9,313
Republic Bank Operating Account (Non Interest Bearing)	1,763,026
IL Funds Money Market Account ¹ Average daily yield 3.827% (Local Government Investment Pool)	2,598,649
IL Funds E-Pay Account ¹ Average daily yield 3.827% (Local Government Investment Pool)	623,845
IL Funds 2025 Bond Project Fund ¹ Average daily yield 3.827% (Local Government Investment Pool)	4,822,694
US Bank Foreign Fire Insurance Account	86,035
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 01/31/2026	46,418
TOTAL BANK BALANCES at 01/31/2026	
	\$ 10,097,886

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	1,562,268
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	2,000,000
Total of Other Bank Accounts Fully Insured	86,035

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
JANUARY 2026 FINANCIAL STATEMENT SUMMARY

BRIEF NOTES:

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

Below is a brief explanation of activity and overall financial position for January 2026, the ninth month of Fiscal Year 2026. Three fourths or seventy-five percent of the fiscal year has elapsed through January.

For the month, total General Fund revenues are \$1.168 million, and expenditures are \$1.740 million resulting in net expenditures of \$571.3 thousand. Through January, expenditures exceed revenues by \$1.242 million in the General Fund. This is largely due to property taxes that have not yet been collected due to Cook County processing problems delaying the property tax billing.

GENERAL FUND REVENUES

Through the month of January, General Fund revenues total \$12.472 million for the fiscal year. This total is 53 percent of the budget. Significant revenue items are noted below:

Local Taxes

- *The second installment of property taxes are normally due by August 1 each year. This due date allows for significant revenue distributions to the Village from July through October on a standard cycle. Due to a delay from the County, property tax bills were mailed in November with a December 15th due date to taxpayers. Furthermore, complications from the County relating to the remittance of the taxes to the taxing bodies has added to the delay. **This has significantly impacted the total General Fund revenue recorded by the Village.***
- Gaming taxes for the month are \$24.8 thousand and over \$244 thousand for the year. Places for Eating taxes are \$24.2 thousand for the month and \$232.6 thousand for the year. Their budgets are \$338.6 thousand and \$275.0 thousand respectively. Both budget amounts are slight increases from the prior year, and both revenues are running close to their respective budgets through January.
- Local Gas Tax revenue is \$17.8 thousand for January. The total for the year of \$134.7 thousand is 79 percent of the budgeted amount of \$170.4 thousand.
- Telecommunications taxes are \$33.1 thousand for the month and \$311.5 thousand through January. The budget amount is \$410 thousand; total revenues are 76 percent of the budget.
- Cable Franchise taxes for the year are \$170 thousand, or almost 61 percent of the budget. These are normally collected on a quarterly basis. The budgeted amount is \$280 thousand which is \$33 thousand less than the prior year's budget.

VILLAGE OF WESTCHESTER
JANUARY 2026 FINANCIAL STATEMENT SUMMARY

- Natural Gas and Electric Utility Taxes combined totaled \$95.5 thousand for the month and total \$565.1 thousand through January. Combined, these revenues are budgeted at \$755 thousand. Both revenues are coming in right around 75% of their respective budgets and are on pace through January.

Intergovernmental Revenues

- Personal Property Replacement Tax (PPRT) receipts total \$115.7 thousand for the year for General Fund purposes. These taxes are distributed to the Village in eight months during the year. The budget amount is \$143 thousand. Also important to note is that the Westchester Public Library is entitled to 13.54 percent of the PPRT that the Village receives, and the police and fire pensions are also entitled to small percentages of the PPRT collections. During the budget process, the budget had been significantly reduced for this revenue based on the Illinois Municipal League's analysis and resulting estimation. A recent estimate from the Illinois Department of Revenue for Westchester shows an amount slightly higher than the Village's original budgeted amount.
- Sales Tax receipts are \$200.9 thousand for the month and \$1.752 million through January. This is a significant revenue source for the Village. The fiscal year 2026 budget for Sales Tax is just over \$2.0 million. Total collections are 85.5 percent of the budget so far.
- Local Use Tax receipts are \$13.4 thousand for the month and \$117.5 thousand through January. The budget is \$450 thousand. Due to new State laws regarding the way sales taxes are imposed, there is a shift from Local Use Tax revenue to State Sales Tax revenue. This change in State law was instituted after the revenue budget was formulated, so we expect to see Local Use Tax receipts being less than the budget amount. Together, the State Sales Tax and Local Use Tax are commonly referred to as "Sales Taxes" and are each a component of merchant sales.
- State Income Tax, another significant source of revenue, is \$321.5 thousand for January and totals \$2.349 million for the year so far. The budget amount is \$3.024 million and is almost \$200 thousand, or 7% greater than fiscal year 2025's. This tax is distributed from total income tax (personal and corporate) collected by the State for the month of December. The total receipts through January 2026 are \$123.3 thousand more than last year through January.

Other Revenues

- Building permit receipts are \$19 thousand for the month and \$278.1 thousand through January. The budget amount is \$511.5 thousand. This revenue is budgeted at roughly \$60 thousand more than the prior year's budget. Home compliance permits are \$3.4 thousand for the month and \$77.2 thousand through January with a budget of \$104.5 thousand. The budget amount is an increase of \$10 thousand from the prior year's budget amount.

VILLAGE OF WESTCHESTER
JANUARY 2026 FINANCIAL STATEMENT SUMMARY

- Liquor License billings and the related revenue are \$199.2 thousand for the year. The Village has budgeted \$155 thousand for this revenue.
- Photo Enforcement Fees are \$9 thousand for January and almost \$508 thousand for the year. The budget is \$800 thousand, which is nearly \$200 thousand more than the prior year's budget amount.
- Police fines are \$87.5 thousand through January 2026. The budget is \$90 thousand.
- Ambulance Fee receipts are \$78.7 thousand for the month and almost \$1.5 million through January. This is 81 percent of the budget of \$1.850 million. Based on an increase in the billing rates, the Village is budgeting an increase in this revenue compared to FY 2025's.
- Rubbish revenue totals \$1.123 million for the year. The budget is \$1.710 million. The billing and the recording of the revenue is on a bi-monthly basis. January was not a billing month.
- Interest income is \$8.4 thousand for the month and \$102 thousand through January 2026. The total budget is \$130 thousand.
- Two state grants totaling \$62.9 thousand have been received during the month for reimbursement of expenditures for police tasers, and body-worn and in-car cameras.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for the month are \$1.740 million and \$13.7 million through January. Total expenditures are 57.6 percent of the total amended FY 2026 Budget of \$23.831 million. Significant department expenditures are summarized below.

- Village President and Board: Expenditures total \$6.9 thousand for January and \$100.8 thousand in total through January. They mainly consist of salaries, lobbyist services, dues and subscriptions, and professional organization annual fees. The budget for this department is \$220.1 thousand.
- Administration: The Administration department's expenditures are \$231.5 thousand for the month and total \$1.063 million through January. This department accounts for a majority allocation of the liability and workers compensation insurance costs, audit costs, and legal fees. Total expenditures are 58 percent of the budget amount of \$1.826 million.
- Information Technology: Total monthly expenditures are \$34.7 thousand and are for allocated salaries and benefits, communications, and computer hardware and software-related purchases. Video security equipment expenditures for the Park District totaling \$25.2 thousand through January will be reimbursed to the Village. Total expenditures for the year are \$446.8 thousand. The total department budget is \$502.3 thousand.

VILLAGE OF WESTCHESTER
JANUARY 2026 FINANCIAL STATEMENT SUMMARY

- Building Department: Total department expenditures are \$43.8 thousand for the month and consist of salaries and benefit costs, plumbing inspection, elevator inspection, and plan review services. The total department's expenditures through December are \$476.8 thousand, or 48 percent of the budget of \$995 thousand.
- Fire and Police Commission: Total yearly department expenditures are \$45.2 thousand and consist of background investigations and evaluation services for potential police and fire new-hire candidates. The annual budget is \$88.8 thousand.
- Police Department: Total department expenditures for the month are \$469.2 thousand. Expenditures consist mainly of salaries and benefits, dues and subscriptions, and training classes. The payment of police patrol retroactive pay covering a period of a little over two years was recorded in July. This is the result of the new police patrol union contract. The police department's amended budget is \$8.425 million for the fiscal year, and expenditures are \$4.749 million, or over 56 percent of the budget through January of the fiscal year.

Pension expenditures are based on pension revenues collected from the tax levy and are ultimately a net-zero transaction in the General Fund.

- Fire Department: Total department expenditures for the month are \$514.6 thousand. Most of this amount is for personnel and benefits, and training. The total department's budget is roughly \$7.1 million for the fiscal year, and expenditures are \$3.876 million, or about 55 percent of the budget through January.

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

- Public Works Department: Total department expenditures for the month are \$436.6 thousand with rubbish service expenditures being \$137.6 thousand of the total, along with \$78 thousand for tree trimming, and \$131 thousand for repairs on the public works building. The total department's amended budget is almost \$4.692 million for the fiscal year. Expenditures total \$2.955 million or 63 percent of the budget through January.

UTILITY FUND

- The Utility Fund records net expenditures of \$1.167 million for January. Through January, total expenses exceed revenues by \$2.954 million. Note that the Village has budgeted expenses exceeding revenues in the amount of \$4.093 million due primarily for needed infrastructure improvements of \$5.5 million. This potential deficit would be funded with available fund balance.
- Utility Fund revenues are \$231.2 thousand for the month and \$7.689 million through January. Federal CDBG grant money of \$200 was received for partial reimbursement of a water main replacement. Water and sewer billing and revenue are recorded on a bi-monthly basis. January was not a billing/revenue

VILLAGE OF WESTCHESTER
JANUARY 2026 FINANCIAL STATEMENT SUMMARY

month. Four of the six water and sewer billing cycles have been completed through January. Total revenues are budgeted at \$11.157 million for the fiscal year.

- Utility Fund expenses are almost \$1.4 million for the month and \$10.643 million through January. Salaries and benefits, the water purchase, and infrastructure costs combine for \$1.137 million of the monthly expenses. Infrastructure improvement expenses are \$4.542 million of the total annual expenses of \$10.643 million. Expenses are 70 percent of the total budget.
- Due to the timing of the billing, eight of a potential nine water bills paid by the Village have been expensed. This cost is averaging roughly \$294 thousand per month. So far, the Village has paid \$2.205 million for water in the fiscal year.

MOTOR FUEL TAX (MFT) FUND

- Total revenues for the year are over \$729 thousand, and expenditures are almost \$621 thousand resulting in an excess of \$108 thousand. MFT allotment revenue for the month is \$68.4 thousand. Expenditures for the month of January are \$57 thousand and consist of street salt and engineering costs. This fund's amended budget has expenditures exceeding revenues by \$422.6 thousand. This potential deficit will be funded by available fund balance.

E-911 FUND

- Westchester is a member of the South West Cook County Consolidated Dispatch (SWCCCD) which collects surcharges from the State from telecommunications carriers for 9-1-1 systems. Expenditures of \$2.3 thousand have been incurred for the month. Total reimbursements of \$272.8 thousand have been received for the year from the SWCCCD so far for prior dispatch service expenditures of \$148.2 thousand.

HOTEL/MOTEL TAX FUND

- The Hotel/Motel Tax fund receives tax revenues on a quarterly basis. Taxes received total \$74.6 thousand for the year. Total revenues are \$94.1 thousand, and expenditures are \$82.3 thousand resulting in net revenues of \$11.8 thousand. Expenditures for the year are: \$42.4 thousand for newsletter publication, \$38.4 thousand for special events, and \$1.5 thousand for electricity for the message board.

ROOSEVELT ROAD TIF FUND

- The Roosevelt Rd. TIF fund has recorded \$173 thousand in real estate tax revenue through January. Property tax is the primary source of revenue for the TIF, so the delay in the real estate tax billing process from Cook County has significantly reduced this revenue so far. Expenditures for the year are \$99.5 thousand and consist of appraisal and analysis services for the TIF area.

VILLAGE OF WESTCHESTER
JANUARY 2026 FINANCIAL STATEMENT SUMMARY

DEBT SERVICE FUND (Fund 30) – 2015, and 2021A BONDS

- This fund accounts for debt payments on the 2015 and 2021A bonds that are both funded by Non-Home Rule Sales Tax. Bond interest is due June 15 annually with principal and interest due December 15. In total, the Village has paid \$545.2 thousand for principal, interest, and paying agent fees for the fiscal year. By Village Ordinance, transfers in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are receipted are the pledged revenue for the bond payments.

DEBT SERVICE FUND (Fund 31) – 2021, 2024A, & 2025 G.O. BONDS

- This fund was established to account for the 2021 General Obligation Bonds, the 2024A General Obligation Bonds, and the Series 2025 General Obligation Bonds debt service payments. The debt on all these bond issues is funded by real estate tax revenue. Bond payments are due every June (interest only) and December (principal and interest). Total bond principal of \$925 thousand and interest of \$1.485 million has been paid in the fiscal year. These payments are currently funded by available property taxes received in the current and prior fiscal years.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$129 thousand were received in the month and \$1.118 million in total through January. The budget for non-home-rule sales taxes is \$1.380 million for the year. Total revenues are \$1.508 million for the year. The Village purchased a new ambulance with a lease contract in the amount of almost \$382 thousand in a prior month. This is reflected as note proceeds along with the corresponding expenditure to the motor vehicles account.
- A total of \$20.3 thousand is expended in January. For the year, \$1.745 million has been spent on various items such as the ambulance purchase, two police vehicles, public works vehicles, engineering services, the 2025 Tree Program, and monthly debt payments on the Enterprise Dr. property. All of these items are budgeted for. Total budgeted expenditures are \$4.749 million. The budget includes the total transfer out of \$545 thousand for the aforementioned bond debt service payments.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In September, \$68.2 thousand in American Rescue Plan Act grant money was received via a flow-through from Cook County for Green Alley projects. This completes the entire grant funding of \$430 thousand received by the Village from the County going back to last summer. Additionally, interest income of \$204 thousand has been earned for the year from bond proceeds and will be spent on capital improvement projects.
- Engineering expenditures totaling \$10.3 thousand and road improvement costs of \$125.3 thousand were recorded in January. Roughly \$3.340 million in road improvements and the related engineering has been spent for the fiscal year with \$5.353 million budgeted for capital improvement expenditures for the fiscal year. These expenditures are funded with available bond proceeds received in the prior year.

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>GENERAL FUND REVENUE</u>						
01-00-4102-000	REAL ESTATE TAXES	172,945.76	268,458.59	3,000,000.00	3,000,000.00	(2,731,541.41) 8.95
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	.00	16,226.78	2,110,000.00	2,110,000.00	(2,093,773.22) .77
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	.00	19,908.88	2,680,000.00	2,680,000.00	(2,660,091.12) .74
01-00-4202-000	UTILITY TAX-ELECTRIC	35,174.01	347,122.15	465,000.00	465,000.00	(117,877.85) 74.65
01-00-4203-000	GAMING TAX	24,763.43	244,176.60	338,600.00	338,600.00	(94,423.40) 72.11
01-00-4205-000	UTILITY TAX-NATURAL GAS	60,328.68	218,020.84	290,000.00	290,000.00	(71,979.16) 75.18
01-00-4206-000	PLACES FOR EATING TAX	24,242.87	232,582.51	275,000.00	275,000.00	(42,417.49) 84.58
01-00-4207-000	TELECOMMUNICATION TAXES	33,109.78	311,518.13	410,000.00	410,000.00	(98,481.87) 75.98
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	44,400.95	45,000.00	45,000.00	(599.05) 98.67
01-00-4212-000	AMUSEMENT TAX	.00	19,263.45	25,000.00	25,000.00	(5,736.55) 77.05
01-00-4215-000	LOCAL GAS TAX	17,835.54	134,692.35	170,400.00	170,400.00	(35,707.65) 79.04
01-00-4217-000	CABLE FRANCHISE TAX	.00	169,927.95	280,000.00	280,000.00	(110,072.05) 60.69
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	21,252.98	115,727.88	143,000.00	143,000.00	(27,272.12) 80.93
01-00-4402-100	PPRT - POLICE PENSION	2,423.64	13,197.32	16,300.00	16,300.00	(3,102.68) 80.97
01-00-4402-200	PPRT - FIRE PENSION	1,269.52	6,912.90	8,500.00	8,500.00	(1,587.10) 81.33
01-00-4403-000	STATE INCOME TAX	321,506.09	2,348,942.37	3,024,000.00	3,024,000.00	(675,057.63) 77.68
01-00-4405-000	STATE SALES TAX	200,867.67	1,751,872.81	2,050,000.00	2,050,000.00	(298,127.19) 85.46
01-00-4406-000	LOCAL USE TAX	13,418.51	117,455.09	450,000.00	450,000.00	(332,544.91) 26.10
01-00-4407-000	CANNABIS TAX	2,660.98	19,067.56	28,000.00	28,000.00	(8,932.44) 68.10
01-00-4408-000	DISPENSARY TAX	4,746.59	51,069.67	108,000.00	108,000.00	(56,930.33) 47.29
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	18,997.14	278,122.07	511,500.00	511,500.00	(233,377.93) 54.37
01-00-4503-200	HOME COMPLIANCE PERMITS	3,425.00	77,263.70	104,500.00	104,500.00	(27,236.30) 73.94
01-00-4503-700	FIRE INSPECTION FEES	1,122.30	2,531.70	4,600.00	4,600.00	(2,068.30) 55.04
01-00-4503-900	RESIDENTIAL RENTAL REGISTR FEE	600.00	6,100.00	.00	.00	6,100.00 .00
01-00-4507-000	BUSINESS LICENSES	335.00	54,759.18	55,000.00	55,000.00	(240.82) 99.56
01-00-4509-000	GAMING LICENSES	.00	2,133.79	10,500.00	10,500.00	(8,366.21) 20.32
01-00-4511-000	CONTRACTOR LICENSES	10,400.00	56,000.00	80,000.00	80,000.00	(24,000.00) 70.00
01-00-4512-000	SOLICITOR'S LICENSE	1,500.00	3,250.00	1,800.00	1,800.00	1,450.00 180.56
01-00-4515-000	VEHICLE STICKER	167.51	21,546.94	332,000.00	332,000.00	(310,453.06) 6.49
01-00-4515-900	LATE FEE-STICKER	.00	29,462.00	20,000.00	20,000.00	9,462.00 147.31
01-00-4527-000	LIQUOR LICENSES	.00	199,232.95	155,000.00	155,000.00	44,232.95 128.54
01-00-4531-000	TOBACCO LICENSES	.00	1,045.08	1,200.00	1,200.00	(154.92) 87.09
01-00-4702-000	POLICE FINES	(571.15)	87,449.23	90,000.00	90,000.00	(2,550.77) 97.17
01-00-4702-050	OVERWEIGHT TRUCK FINES	.00	1,130.00	5,000.00	5,000.00	(3,870.00) 22.60
01-00-4702-100	CIRCUIT COURT FINES	2,321.50	16,933.67	21,000.00	21,000.00	(4,066.33) 80.64
01-00-4703-000	CODE ENFORCEMENT FINES	.00	650.00	4,300.00	4,300.00	(3,650.00) 15.12
01-00-4704-000	PHOTO ENFORCEMENT	8,970.65	507,860.36	800,000.00	800,000.00	(292,139.64) 63.48
01-00-4705-000	POLICE TOWING	2,000.00	12,000.00	22,000.00	22,000.00	(10,000.00) 54.55
01-00-4707-000	POLICE DUI	.00	100.00	.00	.00	100.00 .00
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00) .00
01-00-4806-000	RENT	15,053.85	135,484.65	180,700.00	180,700.00	(45,215.35) 74.98
01-00-4810-000	AMBULANCE FEES	78,738.40	1,498,522.50	1,850,000.00	1,850,000.00	(351,477.50) 81.00
01-00-4812-000	RUBBISH	34.26	1,123,434.26	1,710,000.00	1,710,000.00	(586,565.74) 65.70
01-00-4813-000	RUBBISH - PENALTIES	5,413.19	29,420.89	20,000.00	20,000.00	9,420.89 147.10
01-00-4816-000	ADVERTISING	1,600.00	3,133.00	1,500.00	1,500.00	1,633.00 208.87
01-00-5102-000	INTEREST INCOME	8,423.69	101,925.35	130,000.00	130,000.00	(28,074.65) 78.40
01-00-5104-000	LOCAL GRANTS	.00	35,489.00	27,000.00	27,000.00	8,489.00 131.44
01-00-5107-000	STATE GRANT	62,860.38	82,210.38	550,000.00	550,000.00	(467,789.62) 14.95
01-00-5108-000	SALE OF FIXED ASSETS	4,703.50	9,118.64	10,000.00	10,000.00	(881.36) 91.19
01-00-5112-000	FEDERAL GRANTS	.00	2,827.31	.00	.00	2,827.31 .00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
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	794.59	95,434.04	345,000.00	345,000.00	(249,565.96)	27.66
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	3,692.54	18,220.11	24,100.00	24,100.00	(5,879.89)	75.60
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	.00	3,117.50	17,000.00	17,000.00	(13,882.50)	18.34
01-00-5122-200 REIMBURSEMENT-INSURANCE	1,349.00	1,446,795.28	10,000.00	10,000.00	1,436,795.28	14467.9
01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION	.00	61,439.70	5,000.00	5,000.00	56,439.70	1228.79
01-00-5125-000 REBATE-COOK CO GASOLINE TAXES	.00	4,285.26	4,500.00	4,500.00	(214.74)	95.23
01-00-5140-000 SIDEWALK	.00	.00	17,500.00	17,500.00	(17,500.00)	.00
01-00-5142-000 TREE PROGRAM	.00	492.50	14,000.00	14,000.00	(13,507.50)	3.52
01-00-5189-000 MISCELLANEOUS INCOME	(269.70)	12,367.78	25,000.00	25,000.00	(12,632.22)	49.47
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	1,168,207.70	12,471,833.60	23,471,200.00	23,471,200.00	(10,999,366.40)	53.14
TOTAL FUND REVENUE	1,168,207.70	12,471,833.60	23,471,200.00	23,471,200.00	(10,999,366.40)	53.14

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

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	2,069.02	19,425.29	28,600.00	28,600.00 (9,174.71)	67.92
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	128.24	1,204.07	1,800.00	1,800.00 (595.93)	66.89
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	30.00	281.65	500.00	500.00 (218.35)	56.33
01-10-6203-000	CONTRACT/LEGAL NOTICES	545.00	545.00	5,300.00	5,300.00 (4,755.00)	10.28
01-10-6205-000	PRINTING	.00	562.50	1,800.00	1,800.00 (1,237.50)	31.25
01-10-6207-000	POSTAGE	.00	.00	300.00	300.00 (300.00)	.00
01-10-6211-000	CONFERENCE/TRAINING	.00	2,172.00	20,300.00	20,300.00 (18,128.00)	10.70
01-10-6213-000	DUES & SUBSCRIPTIONS	.00	22,268.67	26,200.00	26,200.00 (3,931.33)	84.99
01-10-6249-000	COMMUNITY RELATIONS	.00	.00	2,800.00	2,800.00 (2,800.00)	.00
01-10-6265-030	PROF. SERVICES-OTHER	4,000.00	35,250.00	56,000.00	56,000.00 (20,750.00)	62.95
01-10-6289-000	OTHER CONTRACTUAL EXPENSES	175.00	18,925.00	46,000.00	46,000.00 (27,075.00)	41.14
01-10-6303-000	ATTORNEY LEGAL RETAINER	.00	.00	30,000.00	30,000.00 (30,000.00)	.00
01-10-6403-000	OFFICE SUPPLIES	.00	162.68	500.00	500.00 (337.32)	32.54
	TOTAL VILLAGE PRESIDENT AND BOA	6,947.26	100,796.86	220,100.00	220,100.00 (119,303.14)	45.80
ADMINISTRATION						
01-11-6103-000	ADMINISTRATION FULL TIME SAL.	35,709.80	284,975.76	432,400.00	432,400.00 (147,424.24)	65.91
01-11-6104-000	ADMINISTRATION OVERTIME	647.69	6,122.44	2,000.00	2,000.00 4,122.44	306.12
01-11-6108-000	SICK PAY PAYOUT	3,637.16	3,637.16	.00	.00 3,637.16	.00
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	2,462.92	17,701.35	26,800.00	26,800.00 (9,098.65)	66.05
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	576.01	4,221.26	6,300.00	6,300.00 (2,078.74)	67.00
01-11-6128-000	IMRF- EMPLOYER EXPENSE	2,525.53	18,702.42	27,800.00	27,800.00 (9,097.58)	67.27
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	3,044.81	49,002.41	72,100.00	72,100.00 (23,097.59)	67.96
01-11-6203-000	CONTRACT/LEGAL NOTICES	.00	1,681.00	3,000.00	3,000.00 (1,319.00)	56.03
01-11-6205-000	PRINTING	.00	2,937.80	7,400.00	7,400.00 (4,462.20)	39.70
01-11-6207-000	POSTAGE	.00	2,751.31	8,000.00	8,000.00 (5,248.69)	34.39
01-11-6211-000	CONFERENCE/TRAINING	.00	3,595.57	33,000.00	33,000.00 (29,404.43)	10.90
01-11-6213-000	DUES & SUBSCRIPTIONS	400.00	2,229.00	4,200.00	4,200.00 (1,971.00)	53.07
01-11-6215-000	INSURANCE & BONDING	145,324.40	382,217.20	580,000.00	580,000.00 (197,782.80)	65.90
01-11-6216-000	PAYROLL PROCESSING CHARGE	1,105.41	11,135.20	18,100.00	18,100.00 (6,964.80)	61.52
01-11-6217-000	BANKING SERVICE FEES	3,171.68	40,817.87	32,000.00	32,000.00 8,817.87	127.56
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	1,193.07	3,504.38	2,500.00	2,500.00 1,004.38	140.18
01-11-6237-000	EQUIPMENT RENTAL	495.57	1,486.71	5,000.00	5,000.00 (3,513.29)	29.73
01-11-6265-000	PROF. SERVICES-AUDIT	.00	14,750.00	43,500.00	43,500.00 (28,750.00)	33.91
01-11-6265-030	PROF. SERVICES-OTHER	4,450.00	30,508.74	94,000.00	94,000.00 (63,491.26)	32.46
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	4,024.71	11,214.45	60,000.00	60,000.00 (48,785.55)	18.69
01-11-6327-000	OTHER LEGAL SERVICES	21,688.97	158,422.64	300,000.00	300,000.00 (141,577.36)	52.81
01-11-6403-000	OFFICE SUPPLIES	991.27	10,528.95	10,000.00	10,000.00 528.95	105.29
01-11-6405-000	CLEANING SUPPLIES	.00	845.59	.00	.00 845.59	.00
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	3,000.00	3,000.00 (3,000.00)	.00
01-11-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	.00	.00	2,000.00	2,000.00 (2,000.00)	.00
01-11-6489-000	MISC. MATERIALS & SUPPLIES	.00	54.99	2,500.00	2,500.00 (2,445.01)	2.20
01-11-6700-000	CONTINGENCY	.00	.00	50,000.00	50,000.00 (50,000.00)	.00
	TOTAL ADMINISTRATION	231,449.00	1,063,044.20	1,825,600.00	1,825,600.00 (762,555.80)	58.23

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
<u>INFORMATION TECHNOLOGY</u>						
01-13-6103-000	IT FULL TIME SALARIES	6,384.93	49,463.53	74,200.00	74,200.00	(24,736.47) 66.66
01-13-6104-000	IT OVERTIME	44.89	1,439.28	.00	.00	1,439.28 .00
01-13-6108-000	SICK PAY PAYOUT	657.73	657.73	.00	.00	657.73 .00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	420.27	3,055.21	4,600.00	4,600.00	(1,544.79) 66.42
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	98.29	714.53	1,100.00	1,100.00	(385.47) 64.96
01-13-6128-000	IMRF - EMPLOYER EXPENSE	436.93	2,948.88	4,800.00	4,800.00	(1,851.12) 61.44
01-13-6150-000	EMPLOYEE INSURANCE	903.90	16,067.90	26,600.00	26,600.00	(10,532.10) 60.41
01-13-6219-000	TELEPHONE & COMMUNICATIONS	10,470.71	61,773.77	84,000.00	84,000.00	(22,226.23) 73.54
01-13-6265-030	PROF. SERVICES -OTHER	1,332.99	99,246.61	90,500.00	90,500.00	8,746.61 109.66
01-13-6509-000	COMPUTER HARDWARE	7,988.65	85,706.69	90,300.00	90,300.00	(4,593.31) 94.91
01-13-6511-000	COMPUTER SOFTWARE	4,660.69	83,000.45	104,200.00	104,200.00	(21,199.55) 79.65
01-13-6525-000	BUILDING / EQUIPMENT	.00	17,485.25	22,000.00	22,000.00	(4,514.75) 79.48
01-13-6525-100	EQUIPMENT - PARK DISTRICT	1,255.07	25,209.71	.00	.00	25,209.71 .00
	TOTAL INFORMATION TECHNOLOGY	34,655.05	446,769.54	502,300.00	502,300.00	(55,530.46) 88.94
<u>PLANNING & ZONING</u>						
01-14-6203-000	CONTRACT/LEGAL NOTICES	126.00	385.00	9,000.00	9,000.00	(8,615.00) 4.28
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	126.00	385.00	30,000.00	30,000.00	(29,615.00) 1.28

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
BUILDING DEPARTMENT						
01-15-6103-000	BUILDING - FULL TIME SALARIES	24,278.42	219,075.80	324,400.00	324,400.00	(105,324.20) 67.53
01-15-6103-100	BUILDING - PART TIME SALARIES	2,632.69	24,656.62	34,900.00	34,900.00	(10,243.38) 70.65
01-15-6104-000	BUILDING - OVERTIME	.00	84.61	.00	.00	84.61 .00
01-15-6108-000	SICK PAY PAYOUT	814.28	814.28	.00	.00	814.28 .00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,679.78	14,933.81	22,300.00	22,300.00	(7,366.19) 66.97
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	392.84	3,492.63	5,200.00	5,200.00	(1,707.37) 67.17
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,884.93	15,681.21	23,100.00	23,100.00	(7,418.79) 67.88
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	(2,788.91)	49,426.43	63,900.00	63,900.00	(14,473.57) 77.35
01-15-6203-000	CONTRACT/LEGAL NOTICES	.00	200.00	1,000.00	1,000.00	(800.00) 20.00
01-15-6205-000	PRINTING	.00	.00	1,500.00	1,500.00	(1,500.00) .00
01-15-6207-000	POSTAGE	.00	.00	1,500.00	1,500.00	(1,500.00) .00
01-15-6211-000	CONFERENCE/TRAINING	.00	.00	11,200.00	11,200.00	(11,200.00) .00
01-15-6213-000	DUES & SUBSCRIPTIONS	.00	.00	1,700.00	1,700.00	(1,700.00) .00
01-15-6219-000	TELEPHONE & COMMUNICATIONS	.00	.00	2,200.00	2,200.00	(2,200.00) .00
01-15-6225-000	MAINT. SERVICES-EQUIPMENT	.00	.00	14,700.00	14,700.00	(14,700.00) .00
01-15-6265-030	PROF. SERVICES-OTHER	6,573.71	53,001.13	284,000.00	284,000.00	(230,998.87) 18.66
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	6,670.00	88,331.65	150,000.00	150,000.00	(61,668.35) 58.89
01-15-6280-000	ELEVATOR INSPECTION	1,250.00	2,445.00	3,500.00	3,500.00	(1,055.00) 69.86
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	794.77	1,500.00	1,500.00	(705.23) 52.98
01-15-6407-000	FUEL	75.65	676.71	1,500.00	1,500.00	(823.29) 45.11
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	38.99	1,390.84	2,000.00	2,000.00	(609.16) 69.54
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	707.42	1,500.00	1,500.00	(792.58) 47.16
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	291.92	1,122.45	1,000.00	1,000.00	122.45 112.25
	TOTAL BUILDING DEPARTMENT	43,794.30	476,835.36	994,800.00	994,800.00	(517,964.64) 47.93
FIRE & POLICE COMMISSION						
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	474.54	2,000.00	2,000.00	(1,525.46) 23.73
01-18-6211-000	CONFERENCE & TRAINING	.00	.00	1,300.00	1,300.00	(1,300.00) .00
01-18-6213-000	DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	(500.00) .00
01-18-6265-020	PROF. SERVICES-LEGAL	960.40	7,778.89	20,000.00	20,000.00	(12,221.11) 38.89
01-18-6265-030	PROF. SERVICES-OTHER	1,225.00	36,914.27	65,000.00	65,000.00	(28,085.73) 56.79
	TOTAL FIRE & POLICE COMMISSION	2,185.40	45,167.70	88,800.00	88,800.00	(43,632.30) 50.86

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
POLICE DEPARTMENT						
01-20-6103-000	POLICE - FULL TIME SALARIES	288,583.51	2,982,168.08	3,470,400.00	3,470,400.00	(488,231.92) 85.93
01-20-6103-050	POLICE - FULL TIME NON-SWORN	52,497.89	188,529.55	300,500.00	300,500.00	(111,970.45) 62.74
01-20-6104-000	POLICE - OVERTIME	26,682.49	481,879.78	400,000.00	400,000.00	81,879.78 120.47
01-20-6106-000	VACATION PAYOUT	.00	17,727.53	.00	.00	17,727.53 .00
01-20-6108-000	SICK PAY PAYOUT	4,237.78	4,237.78	.00	.00	4,237.78 .00
01-20-6110-000	HOLIDAY PAY	3,169.00	99,085.08	.00	.00	99,085.08 .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	10,323.83	51,251.29	60,000.00	60,000.00	(8,748.71) 85.42
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,824.25	24,456.07	69,800.00	69,800.00	(45,343.93) 35.04
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	5,487.30	54,121.48	17,400.00	17,400.00	36,721.48 311.04
01-20-6128-000	IMRF - EMPLOYER EXPENSE	2,183.32	19,388.61	24,000.00	24,000.00	(4,611.39) 80.79
01-20-6132-000	POLICE PENSION - R.E. TAXES	2,001.73	30,682.56	2,722,000.00	2,722,000.00	(2,691,317.44) 1.13
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	52,190.06	458,563.54	749,800.00	749,800.00	(291,236.46) 61.16
01-20-6205-000	PRINTING	.00	587.53	7,700.00	7,700.00	(7,112.47) 7.63
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	37,593.81	64,500.00	64,500.00	(26,906.19) 58.28
01-20-6211-100	LODGING	.00	.00	2,000.00	2,000.00	(2,000.00) .00
01-20-6211-200	FOOD / MEALS	1,062.66	1,917.12	2,000.00	2,000.00	(82.88) 95.86
01-20-6211-300	TRAVEL EXPENSES	.00	17.63	1,000.00	1,000.00	(982.37) 1.76
01-20-6213-000	DUES & SUBSCRIPTIONS	1,469.00	98,109.17	108,600.00	108,600.00	(10,490.83) 90.34
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	1,433.07	1,575.04	5,600.00	5,600.00	(4,024.96) 28.13
01-20-6227-000	MAINT. SERVICES-VEHICLES	7,754.77	31,356.34	60,000.00	60,000.00	(28,643.66) 52.26
01-20-6249-000	COMMUNITY RELATIONS	2,165.92	14,717.78	24,000.00	38,000.00	(23,282.22) 38.73
01-20-6265-030	PROF. SERVICES-OTHER	590.00	5,004.92	10,200.00	10,200.00	(5,195.08) 49.07
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	14,194.79	25,500.00	25,500.00	(11,305.21) 55.67
01-20-6403-000	OFFICE SUPPLIES	.00	326.05	3,500.00	3,500.00	(3,173.95) 9.32
01-20-6404-000	AMMUNITION	.00	2,991.00	15,000.00	15,000.00	(12,009.00) 19.94
01-20-6407-000	FUEL	3,950.46	34,168.03	65,000.00	65,000.00	(30,831.97) 52.57
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	308.46	12,843.00	27,400.00	27,400.00	(14,557.00) 46.87
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	244.30	3,267.91	25,000.00	25,000.00	(21,732.09) 13.07
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	82.49	1,334.49	2,500.00	2,500.00	(1,165.51) 53.38
01-20-6509-000	COMPUTER HARDWARE	.00	4,305.02	8,000.00	8,000.00	(3,694.98) 53.81
01-20-6515-000	OPERATING EQUIPMENT	.00	65,497.50	37,000.00	79,500.00	(14,002.50) 82.39
01-20-6516-000	WEAPONS	.00	7,308.51	10,000.00	10,000.00	(2,691.49) 73.09
TOTAL POLICE DEPARTMENT		469,242.29	4,749,206.99	8,368,900.00	8,425,400.00	(3,676,193.01) 56.37

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
FIRE DEPARTMENT						
01-22-6103-000	FIRE - FULL TIME SALARIES	243,149.52	2,170,325.00	2,570,400.00	2,570,400.00	(400,075.00) 84.44
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	1,740.00	10,800.00	10,800.00	(9,060.00) 16.11
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	9,523.73	212,329.38	300,000.00	300,000.00	(87,670.62) 70.78
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	1,897.73	51,747.65	70,000.00	70,000.00	(18,252.35) 73.93
01-22-6110-000	HOLIDAY PAY	8,820.94	53,107.14	20,000.00	20,000.00	33,107.14 265.54
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	2,818.25	24,659.14	36,000.00	36,000.00	(11,340.86) 68.50
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	403.71	3,631.67	9,100.00	9,100.00	(5,468.33) 39.91
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	3,757.06	35,544.80	38,900.00	38,900.00	(3,355.20) 91.37
01-22-6128-000	IMRF - EMPLOYER EXPENSE	427.86	3,743.45	6,300.00	6,300.00	(2,556.55) 59.42
01-22-6132-000	FIRE PENSION - R.E. TAXES	1,048.53	21,870.16	2,087,300.00	2,087,300.00	(2,065,429.84) 1.05
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	129,549.23	406,474.13	579,500.00	579,500.00	(173,025.87) 70.14
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	78.91	300.00	300.00	(221.09) 26.30
01-22-6211-000	CONFERENCE/TRAINING	1,050.00	31,980.77	62,200.00	62,200.00	(30,219.23) 51.42
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	5,841.21	32,016.50	41,400.00	41,400.00	(9,383.50) 77.33
01-22-6213-000	DUES & SUBSCRIPTIONS	100.00	7,575.00	11,800.00	11,800.00	(4,225.00) 64.19
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	11,706.03	10,000.00	10,000.00	1,706.03 117.06
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	.00	11,144.30	14,700.00	14,700.00	(3,555.70) 75.81
01-22-6227-000	MAINT. SERVICES-VEHICLES	9,152.92	40,560.65	100,000.00	100,000.00	(59,439.35) 40.56
01-22-6245-000	FIRE DEPARTMENT EDUCATION FUN	.00	9,850.00	11,000.00	11,000.00	(1,150.00) 89.55
01-22-6265-030	PROF. SERVICES-OTHER	.00	.00	800.00	800.00	(800.00) .00
01-22-6289-000	OTHER CONTRACTUAL EXPENSES	89,994.45	555,528.95	558,400.00	558,400.00	(2,871.05) 99.49
01-22-6403-000	OFFICE SUPPLIES	97.49	4,991.72	4,500.00	4,500.00	491.72 110.93
01-22-6405-000	CLEANING SUPPLIES	310.35	3,294.78	6,500.00	6,500.00	(3,205.22) 50.69
01-22-6407-000	FUEL	1,433.49	13,964.98	25,000.00	25,000.00	(11,035.02) 55.86
01-22-6411-000	PUBLIC EDUCATION MATERIALS	.00	11,318.80	17,900.00	17,900.00	(6,581.20) 63.23
01-22-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	93.98	100.00	100.00	(6.02) 93.98
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	171.73	3,675.40	2,000.00	2,000.00	1,675.40 183.77
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	280.06	10,929.12	11,400.00	11,400.00	(470.88) 95.87
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	1,281.95	13,677.13	30,100.00	30,100.00	(16,422.87) 45.44
01-22-6425-000	MATERIALS & SUPPLIES - OTHER	878.24	5,782.02	6,900.00	6,900.00	(1,117.98) 83.80
01-22-6509-000	COMPUTER HARDWARE	.00	194.66	.00	.00	194.66 .00
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	2,601.09	15,691.08	54,100.00	54,100.00	(38,408.92) 29.00
01-22-6525-000	BUILDING/EQUIPMENT	.00	106,946.00	243,000.00	243,000.00	(136,054.00) 44.01
	TOTAL FIRE DEPARTMENT	514,589.54	3,876,173.30	7,051,900.00	7,051,900.00	(3,175,726.70) 54.97

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
PUBLIC WORKS DEPARTMENT						
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	61,364.85	628,459.06	922,300.00	922,300.00	(293,840.94) 68.14
01-30-6104-000	PUBLIC WORKS - OVERTIME	26,355.45	87,363.35	85,000.00	85,000.00	2,363.35 102.78
01-30-6106-000	VACATION PAYOUT	1,023.84	6,045.23	2,500.00	2,500.00	3,545.23 241.81
01-30-6108-000	SICK TIME PAYOUT	1,514.51	1,548.64	2,500.00	2,500.00	(951.36) 61.95
01-30-6118-000	UNIFORM ALLOWANCE	.00	.00	1,800.00	1,800.00	(1,800.00) .00
01-30-6124-000	SOCIAL SECURITY - EMPLOYER	5,603.70	44,922.56	62,500.00	62,500.00	(17,577.44) 71.88
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,310.55	10,506.09	14,600.00	14,600.00	(4,093.91) 71.96
01-30-6128-000	IMRF - EMPLOYER EXPENSE	5,966.12	46,164.26	55,300.00	55,300.00	(9,135.74) 83.48
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	(80,949.55)	174,544.68	280,500.00	280,500.00	(105,955.32) 62.23
01-30-6205-000	PRINTING	.00	.00	500.00	500.00	(500.00) .00
01-30-6207-000	POSTAGE	.00	.00	500.00	500.00	(500.00) .00
01-30-6211-000	CONFERENCE/TRAINING	.00	51.13	3,500.00	3,500.00	(3,448.87) 1.46
01-30-6213-000	DUES & SUBSCRIPTIONS	24.60	3,661.85	6,300.00	6,300.00	(2,638.15) 58.12
01-30-6219-000	TELEPHONE & COMMUNICATION	.00	207.90	500.00	500.00	(292.10) 41.58
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	7,637.66	125,297.67	70,700.00	158,575.00	(33,277.33) 79.01
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	5,827.02	25,005.18	38,000.00	38,000.00	(12,994.82) 65.80
01-30-6227-000	MAINT. SERVICES-VEHICLES	.00	1,702.64	11,300.00	11,300.00	(9,597.36) 15.07
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	.00	21,915.99	65,000.00	65,000.00	(43,084.01) 33.72
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	7,979.32	13,184.56	23,000.00	23,000.00	(9,815.44) 57.32
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	16,552.00	30,000.00	30,000.00	(13,448.00) 55.17
01-30-6231-300	TREE TRIMMING-CONTRACT	78,000.00	78,000.00	100,000.00	100,000.00	(22,000.00) 78.00
01-30-6231-350	RESTORATION TREES-DIRT & SEED	.00	3,600.00	5,500.00	5,500.00	(1,900.00) 65.45
01-30-6231-400	EMERGENCY TREE & STORM CARE	800.00	4,250.00	40,000.00	40,000.00	(35,750.00) 10.63
01-30-6233-000	DISPOSAL CHARGES	360.00	15,232.06	30,000.00	30,000.00	(14,767.94) 50.77
01-30-6237-000	EQUIPMENT RENTAL	.00	4,108.20	13,800.00	13,800.00	(9,691.80) 29.77
01-30-6243-000	GAS HEATING	7,400.99	13,393.11	20,000.00	20,000.00	(6,606.89) 66.97
01-30-6245-000	RUBBISH EXPENSE	137,631.10	1,211,748.70	1,710,000.00	1,710,000.00	(498,251.30) 70.86
01-30-6251-000	ELECTRICITY	9,862.23	47,023.21	70,000.00	70,000.00	(22,976.79) 67.18
01-30-6265-030	PROF. SERVICES-OTHER	3,185.64	21,075.18	26,700.00	26,700.00	(5,624.82) 78.93
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	19,374.50	103,800.00	103,800.00	(84,425.50) 18.67
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	.00	45,107.00	52,500.00	52,500.00	(7,393.00) 85.92
01-30-6403-000	OFFICE SUPPLIES	.00	89.99	1,500.00	1,500.00	(1,410.01) 6.00
01-30-6406-000	CLOTHING SUPPLIES	938.22	6,260.72	13,000.00	13,000.00	(6,739.28) 48.16
01-30-6407-000	FUEL	4,730.84	30,215.77	40,000.00	40,000.00	(9,784.23) 75.54
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	1,500.00	(1,500.00) .00
01-30-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	6,114.33	22,370.33	44,100.00	44,100.00	(21,729.67) 50.73
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	162.25	769.97	10,300.00	10,300.00	(9,530.03) 7.48
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	2,174.38	16,609.35	28,300.00	28,300.00	(11,690.65) 58.69
01-30-6426-000	MATERIALS & SUPPLIES - MECH	2,527.04	12,910.67	20,000.00	20,000.00	(7,089.33) 64.55
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	1,440.00	17,316.74	33,500.00	33,500.00	(16,183.26) 51.69
01-30-6515-000	OPERATING EQUIPMENT	4,281.00	4,281.00	6,500.00	6,500.00	(2,219.00) 65.86
01-30-6525-000	BUILDING/EQUIPMENT	130,866.40	130,866.40	5,000.00	477,650.00	(346,783.60) 27.40
01-30-6527-000	STREET & TRAFFIC SIGNS	2,426.75	7,340.55	15,000.00	15,000.00	(7,659.45) 48.94
01-30-6540-000	INFRASTRUCTURE EXPENDITURES	.00	.00	10,000.00	10,000.00	(10,000.00) .00
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	.00	33,577.38	33,600.00	33,600.00	(22.62) 99.93
01-30-6610-000	INSTALLMENT LEASE - INTEREST	.00	2,565.10	2,600.00	2,600.00	(34.90) 98.66
	TOTAL PUBLIC WORKS DEPARTMENT	436,559.24	2,955,218.72	4,129,500.00	4,692,025.00	(1,736,806.28) 62.98

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,739,548.08	13,713,597.67	23,211,900.00	23,830,925.00	(10,117,327.33)	57.55
NET REVENUE OVER EXPENDITURES	(571,340.38)	(1,241,764.07)	259,300.00	(359,725.00)	(882,039.07)	(345.20)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

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	200,000.00	200,000.00	1,226,000.00	1,226,000.00	(1,026,000.00)	16.31
02-00-4814-000 WATER USAGE	2,901.96	4,600,419.58	7,282,000.00	7,282,000.00	(2,681,580.42)	63.18
02-00-4816-000 WATER INFRASTRUCTURE	232.74	1,037,608.80	518,000.00	518,000.00	519,608.80	200.31
02-00-4818-000 METER SALES	948.80	895.49	5,000.00	5,000.00	(4,104.51)	17.91
02-00-4820-000 WATER PENALTIES	21,123.84	128,058.17	40,000.00	40,000.00	88,058.17	320.15
02-00-4828-000 SEWER USAGE	174.53	937,599.68	1,526,200.00	1,526,200.00	(588,600.32)	61.43
02-00-4829-000 SEWER INFRASTRUCTURE	158.69	725,665.00	512,000.00	512,000.00	213,665.00	141.73
02-00-4830-000 SEWER PENALTIES	4,429.30	26,903.66	7,500.00	7,500.00	19,403.66	358.72
02-00-5102-000 INTEREST INCOME	771.60	11,149.11	35,000.00	35,000.00	(23,850.89)	31.85
02-00-5189-000 OTHER INCOME	435.00	20,711.88	5,000.00	5,000.00	15,711.88	414.24
TOTAL UTILITY FUND REVENUE	231,176.46	7,689,011.37	11,156,700.00	11,156,700.00	(3,467,688.63)	68.92
TOTAL FUND REVENUE	231,176.46	7,689,011.37	11,156,700.00	11,156,700.00	(3,467,688.63)	68.92

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

FUND 2 - UTILITY FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
<u>UTILITY FUND EXPENSES</u>						
02-95-6103-000	UTILITY - FULL TIME SALARIES	134,495.57	1,270,991.76	1,923,200.00	1,923,200.00	(652,208.24) 66.09
02-95-6103-050	POLICE - FULL TIME NON-SWORN	1,751.08	13,122.22	.00	.00	13,122.22 .00
02-95-6103-200	FIRE PREVENTION PAY	4,080.60	33,614.51	.00	.00	33,614.51 .00
02-95-6104-000	UTILITY - OVERTIME	33,131.49	151,197.05	160,000.00	160,000.00	(8,802.95) 94.50
02-95-6106-000	VACATION PAYOUT	4,095.36	9,412.73	.00	.00	9,412.73 .00
02-95-6108-000	SICK TIME PAYOUT	5,942.09	8,702.28	.00	.00	8,702.28 .00
02-95-6110-000	HOLIDAY PAY	605.03	7,574.39	.00	.00	7,574.39 .00
02-95-6118-000	UNIFORM ALLOWANCE	28.20	213.18	1,800.00	1,800.00	(1,586.82) 11.84
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	9,482.93	73,182.66	110,600.00	110,600.00	(37,417.34) 66.17
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	2,627.86	21,310.96	25,900.00	25,900.00	(4,589.04) 82.28
02-95-6128-000	IMRF - EMPLOYER EXPENSE	9,350.52	73,669.68	98,500.00	98,500.00	(24,830.32) 74.79
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	81,799.87	338,303.34	452,700.00	452,700.00	(114,396.66) 74.73
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00) .00
02-95-6207-000	POSTAGE	3,836.01	22,232.75	24,000.00	24,000.00	(1,767.25) 92.64
02-95-6211-000	CONFERENCE/TRAINING	.00	415.00	7,300.00	7,300.00	(6,885.00) 5.68
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	55,605.00	75,800.00	88,800.00	(33,195.00) 62.62
02-95-6215-000	INSURANCE & BONDING	35,706.10	94,929.30	145,000.00	145,000.00	(50,070.70) 65.47
02-95-6219-000	TELEPHONE & COMMUNICATION	360.00	1,470.00	2,600.00	2,600.00	(1,130.00) 56.54
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	3,068.52	18,903.41	48,400.00	48,400.00	(29,496.59) 39.06
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	450.00	4,600.00	4,600.00	(4,150.00) 9.78
02-95-6229-100	MAINT. SERVICES-SEWER	56,466.00	56,466.00	85,000.00	101,000.00	(44,534.00) 55.91
02-95-6233-000	DISPOSAL CHARGES	6,841.00	13,201.00	35,000.00	35,000.00	(21,799.00) 37.72
02-95-6235-300	FLOOD PROOFING ASSISTANCE PROG	.00	5,500.00	24,000.00	24,000.00	(18,500.00) 22.92
02-95-6237-000	EQUIPMENT RENTAL	960.00	960.00	5,000.00	5,000.00	(4,040.00) 19.20
02-95-6249-000	MAYFAIR PUMPING STATION	.00	8,283.00	4,800.00	10,688.00	(2,405.00) 77.50
02-95-6250-000	OVERHEAD TANK & GROUNDS	1,110.00	1,110.00	7,000.00	7,000.00	(5,890.00) 15.86
02-95-6251-000	ELECTRICITY	5,500.98	32,147.49	60,000.00	60,000.00	(27,852.51) 53.58
02-95-6255-000	MAINT. SERVICES-WATER MAINS	1,945.00	34,451.00	32,400.00	32,400.00	2,051.00 106.33
02-95-6265-000	PROF. SERVICES-AUDIT	.00	13,100.00	23,400.00	23,400.00	(10,300.00) 55.98
02-95-6265-030	PROF. SERVICES-OTHER	6,494.46	83,145.44	51,300.00	104,840.00	(21,694.56) 79.31
02-95-6265-100	PROF. SERVICES-ENGINEERING	65,749.00	462,009.67	934,800.00	934,800.00	(472,790.33) 49.42
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	1,756.37	8,849.24	16,000.00	16,000.00	(7,150.76) 55.31
02-95-6327-000	OTHER LEGAL SERVICES	2,650.00	25,500.00	35,000.00	35,000.00	(9,500.00) 72.86
02-95-6403-000	OFFICE SUPPLIES	.00	474.11	1,500.00	1,500.00	(1,025.89) 31.61
02-95-6406-000	CLOTHING SUPPLIES	938.24	5,953.32	13,000.00	13,000.00	(7,046.68) 45.79
02-95-6407-000	FUEL	.00	5,516.88	16,000.00	16,000.00	(10,483.12) 34.48
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	3,034.17	8,816.00	35,100.00	35,100.00	(26,284.00) 25.12
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	605.77	1,238.30	9,900.00	9,900.00	(8,661.70) 12.51
02-95-6424-000	MATERIALS & SUPPLIES-METERS	.00	208.35	6,000.00	6,000.00	(5,791.65) 3.47
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	3,756.39	30,739.38	79,500.00	79,500.00	(48,760.62) 38.67
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	.00	2,745.00	54,500.00	54,500.00	(51,755.00) 5.04
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	.00	16,306.35	20,000.00	20,000.00	(3,693.65) 81.53
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	.00	6,143.30	29,000.00	29,000.00	(22,856.70) 21.18
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	497.32	7,342.48	15,500.00	15,500.00	(8,157.52) 47.37
02-95-6455-000	WATER COST	476,902.14	2,205,039.60	3,349,600.00	3,349,600.00	(1,144,560.40) 65.83
02-95-6515-000	OPERATING EQUIPMENT	.00	54,733.40	142,100.00	142,100.00	(87,366.60) 38.52
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	495.00	495.00	81,500.00	81,500.00	(81,005.00) .61
02-95-6521-000	MOTOR VEHICLES	.00	196,842.14	202,500.00	202,500.00	(5,657.86) 97.21
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 9 MONTHS ENDING JANUARY 31, 2026

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6535-000 FIRE HYDRANTS	.00	59,850.00	60,000.00	60,000.00	(150.00)	99.75
02-95-6537-000 WATER/SEWER RESTORATION	4,950.41	58,948.33	84,500.00	84,500.00	(25,551.67)	69.76
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	372,593.50	4,541,836.64	5,300,000.00	5,502,564.00	(960,727.36)	82.54
02-95-6575-000 DEPRECIATION EXPENSE	52,083.33	468,749.97	625,000.00	625,000.00	(156,250.03)	75.00
02-95-6607-000 IEPA LOAN - PRINCIPAL	13,927.36	125,159.73	223,500.00	223,500.00	(98,340.27)	56.00
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	(13,927.36)	(125,159.73)	(223,500.00)	(223,500.00)	98,340.27	(56.00)
02-95-6608-000 IEPA LOAN - INTEREST	2,890.50	30,922.42	55,100.00	55,100.00	(24,177.58)	56.12
02-95-6700-000 CONTINGENCY	.00	.00	150,000.00	128,112.00	(128,112.00)	.00
02-95-6807-000 TRANSFER TO GENERAL FUND	.00	.00	241,700.00	241,700.00	(241,700.00)	.00
TOTAL UTILITY FUND EXPENSES	1,398,580.81	10,642,924.03	14,980,100.00	15,249,204.00	(4,606,279.97)	69.79
NET REVENUE OVER EXPENDITURES	(1,167,404.35)	(2,953,912.66)	(3,823,400.00)	(4,092,504.00)	1,138,591.34	(72.18)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

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	68,386.62	587,246.68	756,000.00	756,000.00 (168,753.32)	77.68
03-00-5102-000	INTEREST INCOME	831.29	17,895.87	32,000.00	32,000.00 (14,104.13)	55.92
03-00-5106-000	STATE GRANT	.00	.00	72,800.00	72,800.00 (72,800.00)	.00
03-00-5112-000	FEDERAL GRANT	.00	124,000.00	.00	.00	124,000.00
	TOTAL MOTOR FUEL TAX FUND REVENUE	69,217.91	729,142.55	860,800.00	860,800.00 (131,657.45)	84.71
	TOTAL FUND REVENUE	69,217.91	729,142.55	860,800.00	860,800.00 (131,657.45)	84.71
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100	PROF. SERVICES-ENGINEERING	17,391.00	114,510.00	213,500.00	213,500.00 (98,990.00)	53.63
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	3,311.97	3,311.97	.00	.00	3,311.97
03-95-6435-000	STREET SALT	36,256.82	36,256.82	140,000.00	140,000.00 (103,743.18)	25.90
03-95-6530-000	STREET IMPROVEMENT/RECONSTRUCT	.00	129,166.89	125,000.00	591,921.00 (462,754.11)	21.82
03-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	205,000.00	205,000.00	205,000.00	.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	132,650.00	132,500.00	132,500.00	150.00
03-95-6613-000	PAYING AGENT FEES	.00	3.50	500.00	500.00 (496.50)	.70
	TOTAL MFT FUND EXPENDITURES	56,959.79	620,899.18	816,500.00	1,283,421.00 (662,521.82)	48.38
	NET REVENUE OVER EXPENDITURES	12,258.12	108,243.37	44,300.00	(422,621.00)	530,864.37

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

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	272,827.51	450,000.00	450,000.00	(177,172.49)	60.63
TOTAL 911 FUND REVENUE	.00	272,827.51	450,000.00	450,000.00	(177,172.49)	60.63
TOTAL FUND REVENUE	.00	272,827.51	450,000.00	450,000.00	(177,172.49)	60.63
<u>E911 FUND EXPENDITURES</u>						
08-95-6289-000 OTHER CONTRACTUAL SERVICES	2,349.00	148,188.05	425,000.00	425,000.00	(276,811.95)	34.87
TOTAL E911 FUND EXPENDITURES	2,349.00	148,188.05	425,000.00	425,000.00	(276,811.95)	34.87
NET REVENUE OVER EXPENDITURES	(2,349.00)	124,639.46	25,000.00	25,000.00	99,639.46	498.56

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

FUND 10 - HOTEL/MOTEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>HOTEL/MOTEL TAX FUND REVENUE</u>						
10-00-4608-000 HOTEL/MOTEL TAX	.00	74,610.46	95,000.00	95,000.00	(20,389.54)	78.54
10-00-4815-000 NEWSPAPER ADS	.00	14,362.50	8,500.00	8,500.00	5,862.50	168.97
10-00-5189-000 OTHER INCOME	5,111.76	5,111.76	1,200.00	1,200.00	3,911.76	425.98
TOTAL HOTEL/MOTEL TAX FUND REVENUE	5,111.76	94,084.72	104,700.00	104,700.00	(10,615.28)	89.86
TOTAL FUND REVENUE	5,111.76	94,084.72	104,700.00	104,700.00	(10,615.28)	89.86
 <u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000 VILLAGE PUBLICATIONS	7,061.74	42,430.15	50,400.00	50,400.00	(7,969.85)	84.19
10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E	3,485.70	38,400.76	52,000.00	52,000.00	(13,599.24)	73.85
10-95-6251-000 ELECTRICITY	90.98	1,493.13	3,000.00	3,000.00	(1,506.87)	49.77
TOTAL HOTEL FUND EXPENDITURES	10,638.42	82,324.04	105,400.00	105,400.00	(23,075.96)	78.11
NET REVENUE OVER EXPENDITURES	(5,526.66)	11,760.68	(700.00)	(700.00)	12,460.68	1680.10

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

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	157,331.45	173,041.53	525,000.00	525,000.00	(351,958.47)	32.96
TOTAL ROOSEVELT ROAD TIF FUND REVEN	157,331.45	173,041.53	525,000.00	525,000.00	(351,958.47)	32.96
TOTAL FUND REVENUE	157,331.45	173,041.53	525,000.00	525,000.00	(351,958.47)	32.96
<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030 PROFESSIONAL SERVICES - OTHER	9,117.75	99,491.75	40,000.00	40,000.00	59,491.75	248.73
11-00-6289-000 OTHER CONTRACTUAL EXPENSES	.00	.00	90,000.00	90,000.00	(90,000.00)	.00
11-00-6333-000 OTHER LEGAL EXPENSES	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
11-00-6807-000 TRANSFER TO GENERAL FUND	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
TOTAL ROOSEVELT ROAD TIF	9,117.75	99,491.75	320,000.00	320,000.00	(220,508.25)	31.09
NET REVENUE OVER EXPENDITURES	148,213.70	73,549.78	205,000.00	205,000.00	(131,450.22)	35.88
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
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

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	545,228.02	545,400.00	545,400.00	(171.98)	99.97
TOTAL DEBT SERVICE FUND REVENUE	.00	545,228.02	545,400.00	545,400.00	(171.98)	99.97
TOTAL FUND REVENUE	.00	545,228.02	545,400.00	545,400.00	(171.98)	99.97
30-00-6609-000 BOND PAYMENT-PRINCIPAL	.00	405,000.00	405,000.00	405,000.00	.00	100.00
30-00-6610-000 BOND PAYMENT-INTEREST	.00	139,317.52	139,400.00	139,400.00	(82.48)	99.94
30-00-6613-000 PAYING AGENT FEES	.00	910.50	1,000.00	1,000.00	(89.50)	91.05
TOTAL DEPARTMENT 00	.00	545,228.02	545,400.00	545,400.00	(171.98)	99.97
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

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	227,762.67	351,906.41	2,410,100.00	2,410,100.00	(2,058,193.59)	14.60
31-00-5102-000 INTEREST INCOME	(1,629.51)	47,395.55	15,000.00	15,000.00	32,395.55	315.97
TOTAL DEBT SERVICE FUND - 2021 BONDS	226,133.16	399,301.96	2,425,100.00	2,425,100.00	(2,025,798.04)	16.47
TOTAL FUND REVENUE	226,133.16	399,301.96	2,425,100.00	2,425,100.00	(2,025,798.04)	16.47
<u>DSF - 2021 BONDS EXPENDITURES</u>						
31-00-6609-000 BOND PAYMENT - PRINCIPAL	.00	925,000.00	925,000.00	925,000.00	.00	100.00
31-00-6610-000 BOND PAYMENT - INTEREST	.00	1,485,031.95	1,485,100.00	1,485,100.00	(68.05)	100.00
31-00-6613-000 PAYING AGENT FEES	.00	5.25	1,000.00	1,000.00	(994.75)	.53
TOTAL DSF - 2021 BONDS EXPENDITURES	.00	2,410,037.20	2,411,100.00	2,411,100.00	(1,062.80)	99.96
NET REVENUE OVER EXPENDITURES	226,133.16	(2,010,735.24)	14,000.00	14,000.00	(2,024,735.24)	(14362.

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

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	129,023.50	1,118,172.91	1,380,000.00	1,380,000.00	(261,827.09) 81.03
40-00-5102-000	INVESTMENT INCOME	.00	7,852.55	17,000.00	17,000.00	(9,147.45) 46.19
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	381,968.00	381,900.00	381,900.00	68.00 100.02
	TOTAL CAPITAL PROJECTS FUND REVENUE	129,023.50	1,507,993.46	4,683,900.00	4,683,900.00	(3,175,906.54) 32.20
	TOTAL FUND REVENUE	129,023.50	1,507,993.46	4,683,900.00	4,683,900.00	(3,175,906.54) 32.20
<u>CAPITAL PROJECTS EXPENDITURES</u>						
40-00-6235-000	CONCRETE SERVICES	.00	99,342.40	115,000.00	115,000.00	(15,657.60) 86.38
40-00-6265-100	ENGINEERING	5,450.00	70,212.06	85,000.00	85,000.00	(14,787.94) 82.60
40-00-6289-000	OTHER CONTRACTUAL EXPENSES	.00	144,712.00	271,600.00	271,600.00	(126,888.00) 53.28
40-00-6515-000	OPERATING EQUIPMENT	.00	33,635.00	33,700.00	33,700.00	(65.00) 99.81
40-00-6521-000	MOTOR VEHICLES	.00	645,161.85	679,400.00	679,400.00	(34,238.15) 94.96
40-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	.00	52,645.03	187,000.00	187,000.00	(134,354.97) 28.15
40-00-6609-000	INSTALLMENT DEBT - PRINCIPAL	.00	35,940.32	36,000.00	36,000.00	(59.68) 99.83
40-00-6609-100	PROMISSORY NOTE - PRINCIPAL	6,337.59	57,038.31	2,742,500.00	2,742,500.00	(2,685,461.69) 2.08
40-00-6610-000	INSTALLMENT DEBT - INTEREST	.00	4,260.06	4,300.00	4,300.00	(39.94) 99.07
40-00-6610-100	PROMISSORY NOTE - INTEREST	8,525.41	76,728.69	50,000.00	50,000.00	26,728.69 153.46
40-00-6803-000	TRANSFER TO DEBT SERVICE	.00	545,228.02	544,400.00	544,400.00	828.02 100.15
	TOTAL CAPITAL PROJECTS EXPENDITURES	20,313.00	1,764,903.74	4,748,900.00	4,748,900.00	(2,983,996.26) 37.16
	NET REVENUE OVER EXPENDITURES	108,710.50	(256,910.28)	(65,000.00)	(65,000.00)	(191,910.28) (395.25)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

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	68,233.10	363,300.00	363,300.00	(295,066.90)	18.78
41-00-5102-000 INVESTMENT INCOME	15,623.71	203,987.94	75,000.00	75,000.00	128,987.94	271.98
TOTAL CAPITAL PROJECTS FND 2021 BOND	15,623.71	272,221.04	438,300.00	438,300.00	(166,078.96)	62.11
TOTAL FUND REVENUE	15,623.71	272,221.04	438,300.00	438,300.00	(166,078.96)	62.11
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	10,315.57	186,271.96	282,000.00	282,000.00	(95,728.04)	66.05
41-00-6530-000 ROAD IMPROVEMENTS	125,320.78	3,153,608.76	4,912,000.00	4,912,000.00	(1,758,391.24)	64.20
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	135,636.35	3,339,880.72	5,202,900.00	5,352,900.00	(2,013,019.28)	62.39
NET REVENUE OVER EXPENDITURES	(120,012.64)	(3,067,659.68)	(4,764,600.00)	(4,914,600.00)	1,846,940.32	(62.42)