

Village of Westchester



**Financial Report
Fiscal Year 2026
For the Ten Months Ending
February 28, 2026**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
FEBRUARY 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	\$ 4,215,107	\$ 16,686,941	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 3,646,974	\$ 17,360,756	\$ 23,211,900	\$ 23,318,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,511,931
Net Revenue/(Expenditure)	(673,815)
Estimated Current Fund Balance (2/28/2026)	<u>\$ 7,838,116</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	\$ 1,784,574	\$ 9,473,586	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 1,005,061	\$ 11,647,985	\$ 14,980,100	\$ 15,001,525

Unaudited Beginning Net Position (05/01/2025)	\$ 25,017,037
Net Revenue/(Expense)	(2,174,400)
Estimated Current Net Position (2/28/2026)	<u>\$ 22,842,637</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	\$ 67,300	\$ 796,443	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 83,468	\$ 704,367	\$ 816,500	\$ 1,274,421

Unaudited Beginning Fund Balance (05/01/2025)	\$ 411,981
Net Revenue/(Expenditure)	92,076
Estimated Current Fund Balance (2/28/2026)	<u>\$ 504,058</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	\$ 145,839	\$ 418,667	\$ 450,000	\$ 450,000
EXPENDITURES	\$ -	\$ 148,188	\$ 425,000	\$ 425,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (694,582)
Net Revenue/(Expenditure)	270,479
Estimated Current Fund Balance (2/28/2026)	<u>\$ (424,103)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
FEBRUARY 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	\$ 22,889	\$ 116,973	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 5,035	\$ 87,359	\$ 105,400	\$ 105,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 9,015
Net Revenue/(Expenditure)	29,614
Estimated Current Fund Balance (2/28/2026)	<u><u>\$ 38,629</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	\$ 11,969	\$ 185,010	\$ 525,000	\$ 410,000
EXPENDITURES	\$ 8,725	\$ 108,217	\$ 320,000	\$ 320,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (52,273)
Net Revenue/(Expenditure)	76,794
Estimated Current Fund Balance (2/28/2026)	<u><u>\$ 24,521</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 (2/28/2026)	<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	\$ 1,088,004	\$ 1,487,306	\$ 2,425,100	\$ 2,585,900
EXPENDITURES	\$ 477	\$ 2,410,514	\$ 2,411,100	\$ 2,411,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 2,119,761
Net Revenue/(Expenditure)	(923,208)
Estimated Current Fund Balance (2/28/2026)	<u><u>\$ 1,196,553</u></u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
FEBRUARY 2026

CAPITAL PROJECTS 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	\$ 124,146	\$ 1,632,140	\$ 4,683,900	\$ 4,683,900
EXPENDITURES	\$ 52,794	\$ 1,817,698	\$ 4,748,900	\$ 4,748,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 177,689
Net Revenue/(Expenditure)	(185,558)
Estimated Current Fund Balance (2/28/2026)	<u><u>\$ (7,870)</u></u>

CAPITAL PROJECTS FUND (2021 Bond Project 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	\$ 14,041	\$ 286,262	\$ 438,300	\$ 438,300
EXPENDITURES	\$ 19,031	\$ 3,358,912	\$ 5,202,900	\$ 5,352,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,098,771
Net Revenue/(Expenditure)	(3,072,650)
Estimated Current Fund Balance (2/28/2026)	<u><u>\$ 5,026,121</u></u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 14,172,067
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 22,842,637
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ 24,521</u>
TOTAL	<u><u>\$ 37,039,225</u></u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of February 2026

<u>FUND</u>	Total Fund Cash
General Fund	\$ 4,263,657
MFT Fund	433,460
Police Forfeiture Fund	134,546
E-911 Fund	631,639
Hotel/Motel Tax Fund	11,549
Debt Service Fund	564
Debt Service Fund - 2021 Funds	433,924
Capital Projects Fund	(233,639)
Capital Projects Fund - 2021 GO Bond Project	5,031,070
Water and Sewer (Utility) Fund (Enterprise Fund)	(919,183)
Refundable Deposits Fund (Fiduciary Fund)	778,198
Roosevelt Rd. TIF Fund	98,598
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TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 02/28/2026	\$ 10,664,382
Prior Period Cash and Investments Balance - 01/31/2026	\$ 9,732,277
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<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	18,815
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)	121,472
Republic Bank - HRA Account (Non Interest Bearing)	4,779
Republic Bank Operating Account (Non Interest Bearing)	2,078,779
IL Funds Money Market Account ¹ Average daily yield 3.796% (Local Government Investment Pool)	3,319,080
IL Funds E-Pay Account ¹ Average daily yield 3.796% (Local Government Investment Pool)	950,079
IL Funds 2025 Bond Project Fund ¹ Average daily yield 3.796% (Local Government Investment Pool)	4,836,735
US Bank Foreign Fire Insurance Account	85,548
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 02/28/2026	251,472
TOTAL BANK BALANCES at 02/28/2026	\$ 11,679,834

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	1,910,612
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	2,000,000
Total of Other Bank Accounts Fully Insured	85,548

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
FEBRUARY 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 February 2026, the tenth month of Fiscal Year 2026. Eighty-three percent of the fiscal year has elapsed through February.

For the month, total General Fund revenues are \$4.215 million, and expenditures are \$3.647 million resulting in net revenues of \$568.1 thousand. Through February, expenditures exceed revenues by \$673.5 thousand in the General Fund.

GENERAL FUND REVENUES

Through the end of the month of February, General Fund revenues total \$16.687 million for the fiscal year. This total is 71 percent of the budget. Significant revenue items are noted below:

Local Taxes

- *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. **Through February, the Village has received the majority of the second installment of 2024 property taxes which have been delayed by several months.***
- Gaming taxes for the month are \$23 thousand and over \$267 thousand for the year. Places for Eating taxes are \$21.5 thousand for the month and \$254.1 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 February.
- Local Gas Tax revenue is \$16.7 thousand for February. The total for the year of \$151.4 thousand is 89 percent of the budgeted amount of \$170.4 thousand.
- Telecommunications taxes are \$33.6 thousand for the month and \$345.2 thousand through February. The budget amount is \$410 thousand; total telecommunications tax revenues are 84 percent of the budget.
- Cable Franchise taxes for the year are \$227.4 thousand, or over 81 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
FEBRUARY 2026 FINANCIAL STATEMENT SUMMARY

- Natural Gas and Electric Utility Taxes combined totaled \$108.3 thousand for the month and \$673.4 thousand through February. Combined, these revenues are budgeted at \$755 thousand and are on pace to exceed their respective budgets for the year.

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. February is not a distribution month. 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 \$196.6 thousand for the month and \$1.948 million through February. 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 95 percent of the budget so far.
- Local Use Tax receipts are \$10 thousand for the month and \$127.4 thousand through February. 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 significantly 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 for the Village, is \$257.5 thousand for February and totals \$2.606 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 January. The total receipts through February 2026 are roughly \$129 thousand more than last year through February.

Other Revenues

- Building permit receipts are \$27.3 thousand for the month and \$305.4 thousand through February. 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 \$6.4 thousand for the month and \$83.7 thousand through February 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
FEBRUARY 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 \$58 thousand for February and almost \$566 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 \$91.2 thousand through February 2026. The budget is \$90 thousand.
- Ambulance Fee receipts are \$106.4 thousand for the month and over \$1.6 million through February. This revenue is 86.75 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 \$280.8 for the month and \$1.404 million for the year. The budget is \$1.710 million. The billing and the recording of the revenue is on a bi-monthly basis.
- Interest income is \$11.2 thousand for the month and \$113 thousand through February 2026. The total budget is \$130 thousand.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for the month are \$3.647 million and \$17.360 million through February. Through 83 percent of the fiscal year, total expenditures are almost 73 percent of the total amended FY 2026 Budget of \$23.831 million. Significant department expenditures are summarized below.

- Village President and Board: Expenditures total \$13.6 thousand for the month and \$114.4 thousand in total through February. 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 \$113.6 thousand for the month and total \$1.177 million through February. This department accounts for a majority allocation of the liability and workers compensation insurance costs, audit costs, and legal fees. Total expenditures are 64.5 percent of the budget amount of \$1.826 million.
- Information Technology: Total monthly expenditures are \$29.2 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 February are reimbursed back to the Village. Total expenditures for the year are \$476 thousand. The total department budget is \$502.3 thousand.
- Building Department: Total department expenditures are \$62.8 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 February are almost \$540 thousand, or 54 percent of the budget of \$995 thousand.

VILLAGE OF WESTCHESTER
FEBRUARY 2026 FINANCIAL STATEMENT SUMMARY

- Fire and Police Commission: Total yearly department expenditures are \$50.4 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 \$1.691 million with \$1.242 million of the total being pension expenditures. Outside of the pension costs, 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 2025. 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 \$6.440 million, or 76.5 percent of the budget through February 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 \$1.195 million with pension expenditures being \$872 thousand of the total. Outside of the pension costs, most of the expenditures are for personnel and benefits, and training. The total department's budget is roughly \$7.1 million for the fiscal year, and expenditures are \$5.071 million, or about 72 percent of the budget through February.

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 \$536 thousand with rubbish service expenditures being \$137.6 thousand of the total, along with \$227 thousand for the public works building roof project. Another \$40 thousand was spent for maintenance of street lights, equipment, and the public works building. The total department's amended budget is almost \$4.692 million for the fiscal year. Expenditures total \$3.491 million or 74.4 percent of the budget through February.

UTILITY FUND

- The Utility Fund records net revenues of \$780 thousand for February. Through February, total expenses exceed revenues by \$2.174 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 \$1.785 million for the month and \$9.474 million through February. Federal CDBG grant money of \$200 was received in January for partial reimbursement of a water main replacement. Water and sewer billing and revenue are recorded on a bi-monthly basis and February is a billing/revenue month. Five of the six water and sewer billing cycles have been completed through February. Total revenues are budgeted at \$11.157 million for the fiscal year.

VILLAGE OF WESTCHESTER
FEBRUARY 2026 FINANCIAL STATEMENT SUMMARY

- Utility Fund expenses are over \$1.0 million for the month and \$11.648 million through February. Salaries and benefits, the water purchase, and infrastructure costs combine for \$768.5 thousand of the total monthly expenditures. Infrastructure improvement expenses are \$4.738 million of the total annual expenditures of \$11.648 million. Total expenditures are 76.4 percent of the total budget.
- Due to the timing of the billing, nine of a potential ten water bills paid by the Village have been expensed. This cost is averaging roughly \$285 thousand per month. So far, the Village has paid \$2.562 million for water in the fiscal year.

MOTOR FUEL TAX (MFT) FUND

- Total revenues for the year are over \$796 thousand, and expenditures are over \$704 thousand resulting in a surplus of \$92 thousand. MFT allotment revenue for the month is \$66.4 thousand. Expenditures for the month of February are \$83.5 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. Cellular 911 phone tax reimbursements of \$145.8 thousand have been received from SWCCCD in February for expenditures incurred in a prior month. Expenditures of \$148.2 thousand have been incurred for the year. Total reimbursements of \$418.7 thousand have been received for the year from the SWCCCD 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 in February are \$22.9 thousand, and total \$97.5 thousand for the year. Total revenues are \$117 thousand, and expenditures are \$87.4 thousand resulting in net revenues of \$29.6 thousand. Expenditures for the year are: \$47.4 thousand for newsletter publication, \$38.4 thousand for special events, and \$1.5 thousand for electricity for the message board on Mannheim Road.

ROOSEVELT ROAD TIF FUND

- The Roosevelt Rd. TIF fund has recorded \$185 thousand in real estate tax revenue through February. 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 \$108.2 thousand and consist of appraisal and analysis services for the TIF area.

VILLAGE OF WESTCHESTER
FEBRUARY 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 \$124 thousand were received in the month and \$1.242 million in total through February. The budget for non-home-rule sales taxes is \$1.380 million for the year. Total revenues are \$1.632 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 \$52.8 thousand is expended in February. For the year, \$1.818 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 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 over \$218 thousand has been earned for the year from bond proceeds and will be spent on capital improvement projects.

Engineering expenditures totaling \$19 thousand were recorded in February. Roughly \$3.359 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 10 MONTHS ENDING FEBRUARY 28, 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	827,189.82	1,095,648.41	3,000,000.00	3,000,000.00	(1,904,351.59) 36.52
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	870,584.00	886,810.78	2,110,000.00	2,110,000.00	(1,223,189.22) 42.03
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	1,239,529.55	1,259,438.43	2,680,000.00	2,680,000.00	(1,420,561.57) 46.99
01-00-4202-000	UTILITY TAX-ELECTRIC	41,118.33	388,240.48	465,000.00	465,000.00	(76,759.52) 83.49
01-00-4203-000	GAMING TAX	23,000.31	267,176.91	338,600.00	338,600.00	(71,423.09) 78.91
01-00-4205-000	UTILITY TAX-NATURAL GAS	67,161.71	285,182.55	290,000.00	290,000.00	(4,817.45) 98.34
01-00-4206-000	PLACES FOR EATING TAX	21,519.80	254,102.31	275,000.00	275,000.00	(20,897.69) 92.40
01-00-4207-000	TELECOMMUNICATION TAXES	33,638.37	345,156.50	410,000.00	410,000.00	(64,843.50) 84.18
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	16,707.43	151,399.78	170,400.00	170,400.00	(19,000.22) 88.85
01-00-4217-000	CABLE FRANCHISE TAX	57,464.30	227,392.25	280,000.00	280,000.00	(52,607.75) 81.21
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	.00	115,727.88	143,000.00	143,000.00	(27,272.12) 80.93
01-00-4402-100	PPRT - POLICE PENSION	.00	13,197.32	16,300.00	16,300.00	(3,102.68) 80.97
01-00-4402-200	PPRT - FIRE PENSION	.00	6,912.90	8,500.00	8,500.00	(1,587.10) 81.33
01-00-4403-000	STATE INCOME TAX	257,523.71	2,606,466.08	3,024,000.00	3,024,000.00	(417,533.92) 86.19
01-00-4405-000	STATE SALES TAX	196,564.88	1,948,437.69	2,050,000.00	2,050,000.00	(101,562.31) 95.05
01-00-4406-000	LOCAL USE TAX	9,944.11	127,399.20	450,000.00	450,000.00	(322,600.80) 28.31
01-00-4407-000	CANNABIS TAX	2,037.33	21,104.89	28,000.00	28,000.00	(6,895.11) 75.37
01-00-4408-000	DISPENSARY TAX	4,467.94	55,537.61	108,000.00	108,000.00	(52,462.39) 51.42
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	27,254.56	305,376.63	511,500.00	511,500.00	(206,123.37) 59.70
01-00-4503-200	HOME COMPLIANCE PERMITS	6,400.00	83,663.70	104,500.00	104,500.00	(20,836.30) 80.06
01-00-4503-700	FIRE INSPECTION FEES	.00	2,531.70	4,600.00	4,600.00	(2,068.30) 55.04
01-00-4503-900	RESIDENTIAL RENTAL REGISTR FEE	500.00	6,600.00	.00	.00	6,600.00 .00
01-00-4507-000	BUSINESS LICENSES	400.00	55,159.18	55,000.00	55,000.00	159.18 100.29
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	5,700.00	61,700.00	80,000.00	80,000.00	(18,300.00) 77.13
01-00-4512-000	SOLICITOR'S LICENSE	250.00	3,500.00	1,800.00	1,800.00	1,700.00 194.44
01-00-4515-000	VEHICLE STICKER	(120.49)	21,426.45	332,000.00	332,000.00	(310,573.55) 6.45
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	3,710.00	91,159.23	90,000.00	90,000.00	1,159.23 101.29
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	458.00	17,391.67	21,000.00	21,000.00	(3,608.33) 82.82
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	58,026.35	565,886.71	800,000.00	800,000.00	(234,113.29) 70.74
01-00-4705-000	POLICE TOWING	5,000.00	17,000.00	22,000.00	22,000.00	(5,000.00) 77.27
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	150,538.50	180,700.00	180,700.00	(30,161.50) 83.31
01-00-4810-000	AMBULANCE FEES	106,361.03	1,604,883.53	1,850,000.00	1,850,000.00	(245,116.47) 86.75
01-00-4812-000	RUBBISH	280,823.92	1,404,258.18	1,710,000.00	1,710,000.00	(305,741.82) 82.12
01-00-4813-000	RUBBISH - PENALTIES	(92.47)	29,328.42	20,000.00	20,000.00	9,328.42 146.64
01-00-4816-000	ADVERTISING	.00	3,133.00	1,500.00	1,500.00	1,633.00 208.87
01-00-5102-000	INTEREST INCOME	11,229.01	113,154.36	130,000.00	130,000.00	(16,845.64) 87.04
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	.00	82,210.38	550,000.00	550,000.00	(467,789.62) 14.95
01-00-5108-000	SALE OF FIXED ASSETS	63.63	9,182.27	10,000.00	10,000.00	(817.73) 91.82
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 10 MONTHS ENDING FEBRUARY 28, 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	8,207.02	103,641.06	345,000.00	345,000.00	(241,358.94)	30.04
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	6,246.27	24,466.38	24,100.00	24,100.00	366.38	101.52
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	11,184.66	1,457,979.94	10,000.00	10,000.00	1,447,979.94	14579.8
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	.00	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	4,215,106.93	16,686,940.53	23,471,200.00	23,471,200.00	(6,784,259.47)	71.10
	TOTAL FUND REVENUE	4,215,106.93	16,686,940.53	23,471,200.00	23,471,200.00	(6,784,259.47)	71.10

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>VILLAGE PRESIDENT AND BOARD</u>						
01-10-6103-200	ELECTED OFFICIALS SALARIES	2,138.29	21,563.58	28,600.00	28,600.00 (7,036.42)	75.40
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	132.54	1,336.61	1,800.00	1,800.00 (463.39)	74.26
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	31.00	312.65	500.00	500.00 (187.35)	62.53
01-10-6203-000	CONTRACT/LEGAL NOTICES	.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	10.48	10.48	300.00	300.00 (289.52)	3.49
01-10-6211-000	CONFERENCE/TRAINING	455.00	2,627.00	20,300.00	20,300.00 (17,673.00)	12.94
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	39,250.00	56,000.00	56,000.00 (16,750.00)	70.09
01-10-6289-000	OTHER CONTRACTUAL EXPENSES	6,845.00	25,770.00	46,000.00	46,000.00 (20,230.00)	56.02
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	13,612.31	114,409.17	220,100.00	220,100.00 (105,690.83)	51.98

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
ADMINISTRATION						
01-11-6103-000	ADMINISTRATION FULL TIME SAL.	25,061.39	310,037.15	432,400.00	432,400.00	(122,362.85) 71.70
01-11-6104-000	ADMINISTRATION OVERTIME	852.26	6,974.70	2,000.00	2,000.00	4,974.70 348.74
01-11-6106-000	VACATION PAYOUT	3,063.71	3,063.71	.00	.00	3,063.71 .00
01-11-6108-000	SICK PAY PAYOUT	4,572.35	8,209.51	.00	.00	8,209.51 .00
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	2,075.96	19,777.31	26,800.00	26,800.00	(7,022.69) 73.80
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	485.49	4,706.75	6,300.00	6,300.00	(1,593.25) 74.71
01-11-6128-000	IMRF- EMPLOYER EXPENSE	2,143.00	20,845.42	27,800.00	27,800.00	(6,954.58) 74.98
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	7,077.36	56,079.77	72,100.00	72,100.00	(16,020.23) 77.78
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	100.00	3,037.80	7,400.00	7,400.00	(4,362.20) 41.05
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	.00	2,229.00	4,200.00	4,200.00	(1,971.00) 53.07
01-11-6215-000	INSURANCE & BONDING	23,378.40	405,595.60	580,000.00	580,000.00	(174,404.40) 69.93
01-11-6216-000	PAYROLL PROCESSING CHARGE	1,959.41	13,094.61	18,100.00	18,100.00	(5,005.39) 72.35
01-11-6217-000	BANKING SERVICE FEES	5,795.28	46,613.15	32,000.00	32,000.00	14,613.15 145.67
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	.00	3,504.38	2,500.00	2,500.00	1,004.38 140.18
01-11-6237-000	EQUIPMENT RENTAL	.00	1,486.71	5,000.00	5,000.00	(3,513.29) 29.73
01-11-6265-000	PROF. SERVICES-AUDIT	26,880.00	41,630.00	43,500.00	43,500.00	(1,870.00) 95.70
01-11-6265-030	PROF. SERVICES-OTHER	.00	30,508.74	94,000.00	94,000.00	(63,491.26) 32.46
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	584.09	11,798.54	60,000.00	60,000.00	(48,201.46) 19.66
01-11-6327-000	OTHER LEGAL SERVICES	9,350.00	167,772.64	300,000.00	300,000.00	(132,227.36) 55.92
01-11-6403-000	OFFICE SUPPLIES	264.67	10,793.62	10,000.00	10,000.00	793.62 107.94
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	113,643.37	1,176,687.57	1,825,600.00	1,825,600.00	(648,912.43) 64.45

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	6,384.92	55,848.45	74,200.00	74,200.00	(18,351.55) 75.27
01-13-6104-000	IT OVERTIME	19.25	1,458.53	.00	.00	1,458.53 .00
01-13-6108-000	SICK PAY PAYOUT	.00	657.73	.00	.00	657.73 .00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	377.89	3,433.10	4,600.00	4,600.00	(1,166.90) 74.63
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	88.38	802.91	1,100.00	1,100.00	(297.09) 72.99
01-13-6128-000	IMRF - EMPLOYER EXPENSE	423.10	3,371.98	4,800.00	4,800.00	(1,428.02) 70.25
01-13-6150-000	EMPLOYEE INSURANCE	2,246.09	18,313.99	26,600.00	26,600.00	(8,286.01) 68.85
01-13-6219-000	TELEPHONE & COMMUNICATIONS	9,637.66	71,411.43	84,000.00	84,000.00	(12,588.57) 85.01
01-13-6265-030	PROF. SERVICES -OTHER	263.00	99,509.61	90,500.00	90,500.00	9,009.61 109.96
01-13-6509-000	COMPUTER HARDWARE	63.83	85,770.52	90,300.00	90,300.00	(4,529.48) 94.98
01-13-6511-000	COMPUTER SOFTWARE	9,667.67	92,668.12	104,200.00	104,200.00	(11,531.88) 88.93
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	.00	25,209.71	.00	.00	25,209.71 .00
	TOTAL INFORMATION TECHNOLOGY	29,171.79	475,941.33	502,300.00	502,300.00	(26,358.67) 94.75
<u>PLANNING & ZONING</u>						
01-14-6203-000	CONTRACT/LEGAL NOTICES	.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	.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 10 MONTHS ENDING FEBRUARY 28, 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	25,234.42	244,310.22	324,400.00	324,400.00	(80,089.78) 75.31
01-15-6103-100	BUILDING - PART TIME SALARIES	3,068.57	27,725.19	34,900.00	34,900.00	(7,174.81) 79.44
01-15-6104-000	BUILDING - OVERTIME	.00	84.61	.00	.00	84.61 .00
01-15-6108-000	SICK PAY PAYOUT	.00	814.28	.00	.00	814.28 .00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,715.61	16,649.42	22,300.00	22,300.00	(5,650.58) 74.66
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	401.20	3,893.83	5,200.00	5,200.00	(1,306.17) 74.88
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,668.79	17,350.00	23,100.00	23,100.00	(5,750.00) 75.11
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,539.73	54,966.16	63,900.00	63,900.00	(8,933.84) 86.02
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	9,339.26	62,340.39	284,000.00	284,000.00	(221,659.61) 21.95
01-15-6265-100	PROF. SERVICES-ENGINEERING	3,375.00	3,375.00	30,000.00	30,000.00	(26,625.00) 11.25
01-15-6266-000	PLAN REVIEW SERVICES	12,390.00	100,721.65	150,000.00	150,000.00	(49,278.35) 67.15
01-15-6280-000	ELEVATOR INSPECTION	45.00	2,490.00	3,500.00	3,500.00	(1,010.00) 71.14
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	.00	676.71	1,500.00	1,500.00	(823.29) 45.11
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	.00	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	.00	1,122.45	1,000.00	1,000.00	122.45 112.25
	TOTAL BUILDING DEPARTMENT	62,777.58	539,612.94	994,800.00	994,800.00	(455,187.06) 54.24
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	.00	7,778.89	20,000.00	20,000.00	(12,221.11) 38.89
01-18-6265-030	PROF. SERVICES-OTHER	5,225.00	42,139.27	65,000.00	65,000.00	(22,860.73) 64.83
	TOTAL FIRE & POLICE COMMISSION	5,225.00	50,392.70	88,800.00	88,800.00	(38,407.30) 56.75

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	319,449.69	3,301,617.77	3,470,400.00	3,470,400.00	(168,782.23) 95.14
01-20-6103-050	POLICE - FULL TIME NON-SWORN	21,049.74	209,579.29	300,500.00	300,500.00	(90,920.71) 69.74
01-20-6104-000	POLICE - OVERTIME	14,848.01	496,727.79	400,000.00	400,000.00	96,727.79 124.18
01-20-6106-000	VACATION PAYOUT	.00	17,727.53	.00	.00	17,727.53 .00
01-20-6108-000	SICK PAY PAYOUT	.00	4,237.78	.00	.00	4,237.78 .00
01-20-6110-000	HOLIDAY PAY	.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	862.83	52,114.12	60,000.00	60,000.00	(7,885.88) 86.86
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,646.25	27,102.32	69,800.00	69,800.00	(42,697.68) 38.83
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	5,055.22	59,176.70	17,400.00	17,400.00	41,776.70 340.10
01-20-6128-000	IMRF - EMPLOYER EXPENSE	2,027.33	21,415.94	24,000.00	24,000.00	(2,584.06) 89.23
01-20-6132-000	POLICE PENSION - R.E. TAXES	1,241,953.19	1,272,635.75	2,722,000.00	2,722,000.00	(1,449,364.25) 46.75
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	60,207.70	518,771.24	749,800.00	749,800.00	(231,028.76) 69.19
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	.00	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	4,109.31	102,218.48	108,600.00	108,600.00	(6,381.52) 94.12
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	901.72	2,476.76	5,600.00	5,600.00	(3,123.24) 44.23
01-20-6227-000	MAINT. SERVICES-VEHICLES	5,584.85	36,941.19	60,000.00	60,000.00	(23,058.81) 61.57
01-20-6249-000	COMMUNITY RELATIONS	1,529.18	16,246.96	24,000.00	38,000.00	(21,753.04) 42.76
01-20-6265-030	PROF. SERVICES-OTHER	.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	1,785.00	4,776.00	15,000.00	15,000.00	(10,224.00) 31.84
01-20-6407-000	FUEL	.00	34,168.03	65,000.00	65,000.00	(30,831.97) 52.57
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	742.77	13,585.77	27,400.00	27,400.00	(13,814.23) 49.58
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	1,122.99	4,205.90	25,000.00	25,000.00	(20,794.10) 16.82
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	.00	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	7,387.55	72,885.05	37,000.00	79,500.00	(6,614.95) 91.68
01-20-6516-000	WEAPONS	.00	7,308.51	10,000.00	10,000.00	(2,691.49) 73.09
TOTAL POLICE DEPARTMENT		1,691,263.33	6,440,285.32	8,368,900.00	8,425,400.00	(1,985,114.68) 76.44

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	245,036.79	2,415,361.79	2,570,400.00	2,570,400.00	(155,038.21) 93.97
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	11,649.40	223,978.78	300,000.00	300,000.00	(76,021.22) 74.66
01-22-6106-000	VACATION PAYOUT	.00	.00	25,000.00	25,000.00	(25,000.00) .00
01-22-6108-000	SICK PAY PAYOUT	.00	51,747.65	70,000.00	70,000.00	(18,252.35) 73.93
01-22-6110-000	HOLIDAY PAY	2,924.67	56,031.81	20,000.00	20,000.00	36,031.81 280.16
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	143.63	24,802.77	36,000.00	36,000.00	(11,197.23) 68.90
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	435.30	4,066.97	9,100.00	9,100.00	(5,033.03) 44.69
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	3,705.82	39,250.62	38,900.00	38,900.00	350.62 100.90
01-22-6128-000	IMRF - EMPLOYER EXPENSE	389.46	4,132.91	6,300.00	6,300.00	(2,167.09) 65.60
01-22-6132-000	FIRE PENSION - R.E. TAXES	871,853.52	893,723.68	2,087,300.00	2,087,300.00	(1,193,576.32) 42.82
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	49,149.80	455,623.93	579,500.00	579,500.00	(123,876.07) 78.62
01-22-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	200.00	200.00	(200.00) .00
01-22-6205-000	PRINTING	.00	.00	800.00	800.00	(800.00) .00
01-22-6207-000	POSTAGE	.00	78.91	300.00	300.00	(221.09) 26.30
01-22-6211-000	CONFERENCE/TRAINING	.00	31,980.77	62,200.00	62,200.00	(30,219.23) 51.42
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	487.35	32,503.85	41,400.00	41,400.00	(8,896.15) 78.51
01-22-6213-000	DUES & SUBSCRIPTIONS	.00	7,575.00	11,800.00	11,800.00	(4,225.00) 64.19
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	1,181.00	12,887.03	10,000.00	10,000.00	2,887.03 128.87
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	2,347.95	13,492.25	14,700.00	14,700.00	(1,207.75) 91.78
01-22-6227-000	MAINT. SERVICES-VEHICLES	3,246.35	43,807.00	100,000.00	100,000.00	(56,193.00) 43.81
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	1,625.00	557,153.95	558,400.00	558,400.00	(1,246.05) 99.78
01-22-6403-000	OFFICE SUPPLIES	.00	4,991.72	4,500.00	4,500.00	491.72 110.93
01-22-6405-000	CLEANING SUPPLIES	.00	3,294.78	6,500.00	6,500.00	(3,205.22) 50.69
01-22-6407-000	FUEL	.00	13,964.98	25,000.00	25,000.00	(11,035.02) 55.86
01-22-6411-000	PUBLIC EDUCATION MATERIALS	195.00	11,513.80	17,900.00	17,900.00	(6,386.20) 64.32
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	.00	3,675.40	2,000.00	2,000.00	1,675.40 183.77
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	314.48	11,243.60	11,400.00	11,400.00	(156.40) 98.63
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	.00	13,677.13	30,100.00	30,100.00	(16,422.87) 45.44
01-22-6425-000	MATERIALS & SUPPLIES - OTHER	50.31	5,832.33	6,900.00	6,900.00	(1,067.67) 84.53
01-22-6509-000	COMPUTER HARDWARE	.00	194.66	.00	.00	194.66 .00
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	480.25	16,171.33	54,100.00	54,100.00	(37,928.67) 29.89
01-22-6525-000	BUILDING/EQUIPMENT	.00	106,946.00	243,000.00	243,000.00	(136,054.00) 44.01
	TOTAL FIRE DEPARTMENT	1,195,216.08	5,071,389.38	7,051,900.00	7,051,900.00	(1,980,510.62) 71.92

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
PUBLIC WORKS DEPARTMENT						
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	69,803.17	698,262.23	922,300.00	922,300.00 (224,037.77)	75.71
01-30-6104-000	PUBLIC WORKS - OVERTIME	8,406.32	95,769.67	85,000.00	85,000.00 10,769.67	112.67
01-30-6106-000	VACATION PAYOUT	.00	6,045.23	2,500.00	2,500.00 3,545.23	241.81
01-30-6108-000	SICK TIME PAYOUT	.00	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	4,856.63	49,779.19	62,500.00	62,500.00 (12,720.81)	79.65
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,135.82	11,641.91	14,600.00	14,600.00 (2,958.09)	79.74
01-30-6128-000	IMRF - EMPLOYER EXPENSE	5,341.04	51,505.30	55,300.00	55,300.00 (3,794.70)	93.14
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	19,544.83	194,089.51	280,500.00	280,500.00 (86,410.49)	69.19
01-30-6205-000	PRINTING	.00	.00	500.00	500.00 (500.00)	.00
01-30-6207-000	POSTAGE	.00	.00	500.00	500.00 (500.00)	.00
01-30-6211-000	CONFERENCE/TRAINING	.00	51.13	3,500.00	3,500.00 (3,448.87)	1.46
01-30-6213-000	DUES & SUBSCRIPTIONS	.00	3,661.85	6,300.00	6,300.00 (2,638.15)	58.12
01-30-6219-000	TELEPHONE & COMMUNICATION	69.30	277.20	500.00	500.00 (222.80)	55.44
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	13,420.27	138,717.94	70,700.00	158,575.00 (19,857.06)	87.48
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	9,075.10	34,080.28	38,000.00	38,000.00 (3,919.72)	89.68
01-30-6227-000	MAINT. SERVICES-VEHICLES	80.00	1,782.64	11,300.00	11,300.00 (9,517.36)	15.78
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	17,030.41	38,946.40	65,000.00	65,000.00 (26,053.60)	59.92
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	13,184.56	23,000.00	23,000.00 (9,815.44)	57.32
01-30-6231-200	TREE REMOVAL-CONTRACT	2,501.00	19,053.00	30,000.00	30,000.00 (10,947.00)	63.51
01-30-6231-300	TREE TRIMMING-CONTRACT	.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	.00	4,250.00	40,000.00	40,000.00 (35,750.00)	10.63
01-30-6233-000	DISPOSAL CHARGES	.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	.00	13,393.11	20,000.00	20,000.00 (6,606.89)	66.97
01-30-6245-000	RUBBISH EXPENSE	137,631.10	1,349,379.80	1,710,000.00	1,710,000.00 (360,620.20)	78.91
01-30-6251-000	ELECTRICITY	5,366.10	52,389.31	70,000.00	70,000.00 (17,610.69)	74.84
01-30-6265-030	PROF. SERVICES-OTHER	613.99	21,689.17	26,700.00	26,700.00 (5,010.83)	81.23
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	1,051.48	7,312.20	13,000.00	13,000.00 (5,687.80)	56.25
01-30-6407-000	FUEL	.00	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	2,644.85	25,015.18	44,100.00	44,100.00 (19,084.82)	56.72
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	67.45	837.42	10,300.00	10,300.00 (9,462.58)	8.13
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	2,740.42	19,349.77	28,300.00	28,300.00 (8,950.23)	68.37
01-30-6426-000	MATERIALS & SUPPLIES - MECH	1,537.30	14,447.97	20,000.00	20,000.00 (5,552.03)	72.24
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	2,080.00	19,396.74	33,500.00	33,500.00 (14,103.26)	57.90
01-30-6515-000	OPERATING EQUIPMENT	.00	4,281.00	6,500.00	6,500.00 (2,219.00)	65.86
01-30-6525-000	BUILDING/EQUIPMENT	227,985.90	358,852.30	5,000.00	477,650.00 (118,797.70)	75.13
01-30-6527-000	STREET & TRAFFIC SIGNS	3,082.35	10,422.90	15,000.00	15,000.00 (4,577.10)	69.49
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		536,064.83	3,491,283.55	4,129,500.00	4,692,025.00 (1,200,741.45)	74.41

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	3,646,974.29	17,360,386.96	23,211,900.00	23,830,925.00	(6,470,538.04)	72.85
NET REVENUE OVER EXPENDITURES	568,132.64	(673,446.43)	259,300.00	(359,725.00)	(313,721.43)	(187.21)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	.00	200,000.00	1,226,000.00	1,226,000.00	(1,026,000.00)	16.31
02-00-4814-000 WATER USAGE	1,038,833.10	5,639,252.68	7,282,000.00	7,282,000.00	(1,642,747.32)	77.44
02-00-4816-000 WATER INFRASTRUCTURE	316,537.95	1,354,146.75	518,000.00	518,000.00	836,146.75	261.42
02-00-4818-000 METER SALES	.00	895.49	5,000.00	5,000.00	(4,104.51)	17.91
02-00-4820-000 WATER PENALTIES	(429.29)	127,628.88	40,000.00	40,000.00	87,628.88	319.07
02-00-4828-000 SEWER USAGE	217,463.43	1,155,063.11	1,526,200.00	1,526,200.00	(371,136.89)	75.68
02-00-4829-000 SEWER INFRASTRUCTURE	213,026.09	938,691.09	512,000.00	512,000.00	426,691.09	183.34
02-00-4830-000 SEWER PENALTIES	(89.87)	26,813.79	7,500.00	7,500.00	19,313.79	357.52
02-00-5102-000 INTEREST INCOME	801.08	11,950.19	35,000.00	35,000.00	(23,049.81)	34.14
02-00-5189-000 OTHER INCOME	(1,568.29)	19,143.59	5,000.00	5,000.00	14,143.59	382.87
TOTAL UTILITY FUND REVENUE	1,784,574.20	9,473,585.57	11,156,700.00	11,156,700.00	(1,683,114.43)	84.91
TOTAL FUND REVENUE	1,784,574.20	9,473,585.57	11,156,700.00	11,156,700.00	(1,683,114.43)	84.91

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	130,835.04	1,401,826.80	1,923,200.00	1,923,200.00	(521,373.20) 72.89
02-95-6103-050	POLICE - FULL TIME NON-SWORN	1,751.07	14,873.29	.00	.00	14,873.29 .00
02-95-6103-200	FIRE PREVENTION PAY	4,404.88	38,019.39	.00	.00	38,019.39 .00
02-95-6104-000	UTILITY - OVERTIME	14,028.01	165,225.06	160,000.00	160,000.00	5,225.06 103.27
02-95-6106-000	VACATION PAYOUT	3,063.71	12,476.44	.00	.00	12,476.44 .00
02-95-6108-000	SICK TIME PAYOUT	4,572.35	13,274.63	.00	.00	13,274.63 .00
02-95-6110-000	HOLIDAY PAY	146.33	7,720.72	.00	.00	7,720.72 .00
02-95-6118-000	UNIFORM ALLOWANCE	28.20	241.38	1,800.00	1,800.00	(1,558.62) 13.41
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	7,974.69	81,157.35	110,600.00	110,600.00	(29,442.65) 73.38
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	2,252.82	23,563.78	25,900.00	25,900.00	(2,336.22) 90.98
02-95-6128-000	IMRF - EMPLOYER EXPENSE	8,650.46	82,320.14	98,500.00	98,500.00	(16,179.86) 83.57
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	37,664.78	375,968.12	452,700.00	452,700.00	(76,731.88) 83.05
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00) .00
02-95-6207-000	POSTAGE	.00	22,232.75	24,000.00	24,000.00	(1,767.25) 92.64
02-95-6211-000	CONFERENCE/TRAINING	95.00	510.00	7,300.00	7,300.00	(6,790.00) 6.99
02-95-6213-000	DUES & SUBSCRIPTIONS	29,067.00	84,672.00	75,800.00	88,800.00	(4,128.00) 95.35
02-95-6215-000	INSURANCE & BONDING	5,844.60	100,773.90	145,000.00	145,000.00	(44,226.10) 69.50
02-95-6219-000	TELEPHONE & COMMUNICATION	.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	1,467.60	20,371.01	48,400.00	48,400.00	(28,028.99) 42.09
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	17,810.10	74,276.10	85,000.00	101,000.00	(26,723.90) 73.54
02-95-6233-000	DISPOSAL CHARGES	2,520.00	15,721.00	35,000.00	35,000.00	(19,279.00) 44.92
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	1,310.00	2,270.00	5,000.00	5,000.00	(2,730.00) 45.40
02-95-6249-000	MAYFAIR PUMPING STATION	.00	8,283.00	4,800.00	10,688.00	(2,405.00) 77.50
02-95-6250-000	OVERHEAD TANK & GROUNDS	.00	1,110.00	7,000.00	7,000.00	(5,890.00) 15.86
02-95-6251-000	ELECTRICITY	10,488.75	42,636.24	60,000.00	60,000.00	(17,363.76) 71.06
02-95-6255-000	MAINT. SERVICES-WATER MAINS	1,245.00	35,696.00	32,400.00	32,400.00	3,296.00 110.17
02-95-6265-000	PROF. SERVICES-AUDIT	17,920.00	31,020.00	23,400.00	23,400.00	7,620.00 132.56
02-95-6265-030	PROF. SERVICES-OTHER	4,518.00	87,663.44	51,300.00	104,840.00	(17,176.56) 83.62
02-95-6265-100	PROF. SERVICES-ENGINEERING	64,932.17	526,941.84	934,800.00	934,800.00	(407,858.16) 56.37
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	.00	8,849.24	16,000.00	16,000.00	(7,150.76) 55.31
02-95-6327-000	OTHER LEGAL SERVICES	2,800.00	28,300.00	35,000.00	35,000.00	(6,700.00) 80.86
02-95-6403-000	OFFICE SUPPLIES	93.71	567.82	1,500.00	1,500.00	(932.18) 37.85
02-95-6406-000	CLOTHING SUPPLIES	847.62	6,800.94	13,000.00	13,000.00	(6,199.06) 52.31
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	2,374.26	11,190.26	35,100.00	35,100.00	(23,909.74) 31.88
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	190.84	1,429.14	9,900.00	9,900.00	(8,470.86) 14.44
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	568.88	31,308.26	79,500.00	79,500.00	(48,191.74) 39.38
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	6,078.88	8,823.88	54,500.00	54,500.00	(45,676.12) 16.19
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	5,952.65	12,095.95	29,000.00	29,000.00	(16,904.05) 41.71
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	989.59	8,332.07	15,500.00	15,500.00	(7,167.93) 53.76
02-95-6455-000	WATER COST	357,095.20	2,562,134.80	3,349,600.00	3,349,600.00	(787,465.20) 76.49
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	.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	2,292.00	2,292.00	10,000.00	10,000.00	(7,708.00) 22.92

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	5,095.47	64,043.80	84,500.00	84,500.00	(20,456.20)	75.79
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	196,008.10	4,737,844.74	5,300,000.00	5,502,564.00	(764,719.26)	86.10
02-95-6575-000 DEPRECIATION EXPENSE	52,083.33	520,833.30	625,000.00	625,000.00	(104,166.70)	83.33
02-95-6607-000 IEPA LOAN - PRINCIPAL	.00	125,159.73	223,500.00	223,500.00	(98,340.27)	56.00
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	.00	(125,159.73)	(223,500.00)	(223,500.00)	98,340.27	(56.00)
02-95-6608-000 IEPA LOAN - INTEREST	.00	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	1,005,061.09	11,647,985.12	14,980,100.00	15,249,204.00	(3,601,218.88)	76.38
NET REVENUE OVER EXPENDITURES	779,513.11	(2,174,399.55)	(3,823,400.00)	(4,092,504.00)	1,918,104.45	(53.13)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	66,392.26	653,638.94	756,000.00	756,000.00	(102,361.06) 86.46
03-00-5102-000	INTEREST INCOME	908.13	18,804.00	32,000.00	32,000.00	(13,196.00) 58.76
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 .00
	TOTAL MOTOR FUEL TAX FUND REVENUE	67,300.39	796,442.94	860,800.00	860,800.00	(64,357.06) 92.52
	TOTAL FUND REVENUE	67,300.39	796,442.94	860,800.00	860,800.00	(64,357.06) 92.52
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100	PROF. SERVICES-ENGINEERING	49,919.98	164,429.98	213,500.00	213,500.00	(49,070.02) 77.02
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	.00	3,311.97	.00	.00	3,311.97 .00
03-95-6435-000	STREET SALT	33,547.64	69,804.46	140,000.00	140,000.00	(70,195.54) 49.86
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	.00 100.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	132,650.00	132,500.00	132,500.00	150.00 100.11
03-95-6613-000	PAYING AGENT FEES	.00	3.50	500.00	500.00	(496.50) .70
	TOTAL MFT FUND EXPENDITURES	83,467.62	704,366.80	816,500.00	1,283,421.00	(579,054.20) 54.88
	NET REVENUE OVER EXPENDITURES	(16,167.23)	92,076.14	44,300.00	(422,621.00)	514,697.14 21.79

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	145,839.05	418,666.56	450,000.00	450,000.00	(31,333.44)	93.04
TOTAL 911 FUND REVENUE	145,839.05	418,666.56	450,000.00	450,000.00	(31,333.44)	93.04
TOTAL FUND REVENUE	145,839.05	418,666.56	450,000.00	450,000.00	(31,333.44)	93.04
<u>E911 FUND EXPENDITURES</u>						
08-95-6289-000 OTHER CONTRACTUAL SERVICES	.00	148,188.05	425,000.00	425,000.00	(276,811.95)	34.87
TOTAL E911 FUND EXPENDITURES	.00	148,188.05	425,000.00	425,000.00	(276,811.95)	34.87
NET REVENUE OVER EXPENDITURES	145,839.05	270,478.51	25,000.00	25,000.00	245,478.51	1081.91

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	22,888.61	97,499.07	95,000.00	95,000.00	2,499.07 102.63
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	.00	5,111.76	1,200.00	1,200.00	3,911.76 425.98
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	22,888.61	116,973.33	104,700.00	104,700.00	12,273.33 111.72
	TOTAL FUND REVENUE	22,888.61	116,973.33	104,700.00	104,700.00	12,273.33 111.72
<u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000	VILLAGE PUBLICATIONS	4,980.39	47,410.54	50,400.00	50,400.00	(2,989.46) 94.07
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	.00	38,400.76	52,000.00	52,000.00	(13,599.24) 73.85
10-95-6251-000	ELECTRICITY	54.79	1,547.92	3,000.00	3,000.00	(1,452.08) 51.60
	TOTAL HOTEL FUND EXPENDITURES	5,035.18	87,359.22	105,400.00	105,400.00	(18,040.78) 82.88
	NET REVENUE OVER EXPENDITURES	17,853.43	29,614.11	(700.00)	(700.00)	30,314.11 4230.59

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	11,968.91	185,010.44	525,000.00	525,000.00	(339,989.56)	35.24
TOTAL ROOSEVELT ROAD TIF FUND REVEN	11,968.91	185,010.44	525,000.00	525,000.00	(339,989.56)	35.24
TOTAL FUND REVENUE	11,968.91	185,010.44	525,000.00	525,000.00	(339,989.56)	35.24
<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030 PROFESSIONAL SERVICES - OTHER	8,725.00	108,216.75	40,000.00	40,000.00	68,216.75	270.54
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	8,725.00	108,216.75	320,000.00	320,000.00	(211,783.25)	33.82
NET REVENUE OVER EXPENDITURES	3,243.91	76,793.69	205,000.00	205,000.00	(128,206.31)	37.46
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 10 MONTHS ENDING FEBRUARY 28, 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 10 MONTHS ENDING FEBRUARY 28, 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	1,089,376.00	1,441,282.41	2,410,100.00	2,410,100.00	(968,817.59)	59.80
31-00-5102-000 INTEREST INCOME	(1,372.22)	46,023.33	15,000.00	15,000.00	31,023.33	306.82
TOTAL DEBT SERVICE FUND - 2021 BONDS	1,088,003.78	1,487,305.74	2,425,100.00	2,425,100.00	(937,794.26)	61.33
TOTAL FUND REVENUE	1,088,003.78	1,487,305.74	2,425,100.00	2,425,100.00	(937,794.26)	61.33
<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	476.75	482.00	1,000.00	1,000.00	(518.00)	48.20
TOTAL DSF - 2021 BONDS EXPENDITURES	476.75	2,410,513.95	2,411,100.00	2,411,100.00	(586.05)	99.98
NET REVENUE OVER EXPENDITURES	1,087,527.03	(923,208.21)	14,000.00	14,000.00	(937,208.21)	(6594.3

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	124,146.17	1,242,319.08	1,380,000.00	1,380,000.00	(137,680.92)	90.02
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	124,146.17	1,632,139.63	4,683,900.00	4,683,900.00	(3,051,760.37)	34.85
TOTAL FUND REVENUE	124,146.17	1,632,139.63	4,683,900.00	4,683,900.00	(3,051,760.37)	34.85
<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	4,035.00	74,247.06	85,000.00	85,000.00	(10,752.94)	87.35
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	17,256.35	662,418.20	679,400.00	679,400.00	(16,981.80)	97.50
40-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	16,640.01	69,285.04	187,000.00	187,000.00	(117,714.96)	37.05
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	63,375.90	2,742,500.00	2,742,500.00	(2,679,124.10)	2.31
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	85,254.10	50,000.00	50,000.00	35,254.10	170.51
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	52,794.36	1,817,698.10	4,748,900.00	4,748,900.00	(2,931,201.90)	38.28
NET REVENUE OVER EXPENDITURES	71,351.81	(185,558.47)	(65,000.00)	(65,000.00)	(120,558.47)	(285.47)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	14,040.80	218,028.74	75,000.00	75,000.00	143,028.74	290.70
TOTAL CAPITAL PROJECTS FND 2021 BOND	14,040.80	286,261.84	438,300.00	438,300.00	(152,038.16)	65.31
TOTAL FUND REVENUE	14,040.80	286,261.84	438,300.00	438,300.00	(152,038.16)	65.31
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	19,031.45	205,303.41	282,000.00	282,000.00	(76,696.59)	72.80
41-00-6530-000 ROAD IMPROVEMENTS	.00	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	19,031.45	3,358,912.17	5,202,900.00	5,352,900.00	(1,993,987.83)	62.75
NET REVENUE OVER EXPENDITURES	(4,990.65)	(3,072,650.33)	(4,764,600.00)	(4,914,600.00)	1,841,949.67	(62.52)