

Village of Westchester



**Financial Report
Fiscal Year 2026
For the Eleven Months Ending
March 31, 2026**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MARCH 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	\$ 2,131,885	\$ 18,818,826	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 1,864,799	\$ 19,225,186	\$ 23,211,900	\$ 23,830,925

Audited Beginning Fund Balance (05/01/2025)	\$ 8,375,321
Net Revenue/(Expenditure)	(406,360)
Estimated Current Fund Balance (3/31/2026)	<u><u>\$ 7,968,961</u></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	\$ 30,934	\$ 9,504,520	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 729,256	\$ 12,377,241	\$ 14,980,100	\$ 15,249,204

Audited Beginning Net Position (05/01/2025)	\$ 26,325,170
Net Revenue/(Expense)	(2,872,721)
Estimated Current Net Position (3/31/2026)	<u><u>\$ 23,452,449</u></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	\$ 65,446	\$ 861,889	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 51,860	\$ 756,227	\$ 816,500	\$ 1,283,421

Audited Beginning Fund Balance (05/01/2025)	\$ 402,436
Net Revenue/(Expenditure)	105,662
Estimated Current Fund Balance (3/31/2026)	<u><u>\$ 508,099</u></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	\$ -	\$ 418,667	\$ 450,000	\$ 450,000
EXPENDITURES	\$ 145,839	\$ 294,027	\$ 425,000	\$ 425,000

Audited Beginning Fund Balance (05/01/2025)	\$ (848,989)
Net Revenue/(Expenditure)	124,639
Estimated Current Fund Balance (3/31/2026)	<u><u>\$ (724,350)</u></u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MARCH 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	\$ -	\$ 116,973	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 4,430	\$ 91,789	\$ 105,400	\$ 105,400

Audited Beginning Fund Balance (05/01/2025)	\$ 7,407
Net Revenue/(Expenditure)	25,184
Estimated Current Fund Balance (3/31/2026)	<u><u>\$ 32,591</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	\$ 39,577	\$ 224,588	\$ 525,000	\$ 410,000
EXPENDITURES	\$ 7,263	\$ 115,479	\$ 320,000	\$ 320,000

Audited Beginning Fund Balance (05/01/2025)	\$ (30,469)
Net Revenue/(Expenditure)	109,109
Estimated Current Fund Balance (3/31/2026)	<u><u>\$ 78,640</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

Audited Beginning Fund Balance (05/01/2025)	\$ 564
Net Revenue/(Expenditure)	-
Estimated Current Fund Balance (3/31/2026)	<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	\$ 450,601	\$ 1,937,907	\$ 2,425,100	\$ 2,425,100
EXPENDITURES	\$ -	\$ 2,410,514	\$ 2,411,100	\$ 2,411,000

Audited Beginning Fund Balance (05/01/2025)	\$ 1,395,225
Net Revenue/(Expenditure)	(472,607)
Estimated Current Fund Balance (3/31/2026)	<u><u>\$ 922,618</u></u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MARCH 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	\$ 163,233	\$ 1,795,372	\$ 4,683,900	\$ 4,683,900
EXPENDITURES	\$ 25,367	\$ 1,843,065	\$ 4,748,900	\$ 4,748,900

Audited Beginning Fund Balance (05/01/2025)	\$ 236,580
Net Revenue/(Expenditure)	(47,692)
Estimated Current Fund Balance (3/31/2026)	<u><u>\$ 188,887</u></u>

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 15,536	\$ 301,797	\$ 438,300	\$ 438,300
EXPENDITURES	\$ 15,114	\$ 3,374,027	\$ 5,202,900	\$ 5,352,900

Audited Beginning Fund Balance (05/01/2025)	\$ 8,041,799
Net Revenue/(Expenditure)	(3,072,229)
Estimated Current Fund Balance (3/31/2026)	<u><u>\$ 4,969,570</u></u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 13,866,940
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 23,452,449
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ 78,640</u>
TOTAL	<u><u>\$ 37,398,028</u></u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of March 2026

<u>FUND</u>	Total Fund Cash
General Fund	\$ 4,687,106
MFT Fund	447,046
Police Forfeiture Fund	134,546
E-911 Fund	485,800
Hotel/Motel Tax Fund	7,119
Debt Service Fund	564
Debt Service Fund - 2021 Funds	960,576
Capital Projects Fund	(113,030)
Capital Projects Fund - 2021 GO Bond Project	5,031,491
Water and Sewer (Utility) Fund (Enterprise Fund)	(60,788)
Refundable Deposits Fund (Fiduciary Fund)	778,198
Roosevelt Rd. TIF Fund	163,355
Cermak - Oxford St. TIF	\$ -
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TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 03/31/2026	\$ 12,521,984
Prior Period Cash and Investments Balance - 02/28/2026	\$ 10,664,382
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<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	13,233
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)	19,071
Republic Bank Operating Account (Non Interest Bearing)	1,226,817
IL Funds Money Market Account ¹ Average daily yield 3.782% (Local Government Investment Pool)	4,098,588
IL Funds E-Pay Account ¹ Average daily yield 3.782% (Local Government Investment Pool)	1,577,845
IL Funds 2025 Bond Project Fund ¹ Average daily yield 3.782% (Local Government Investment Pool)	4,852,270
US Bank Foreign Fire Insurance Account	74,925
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 03/31/2026	251,472
TOTAL BANK BALANCES at 03/31/2026	\$ 12,248,767

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	983,034
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	2,000,000
Total of Other Bank Accounts Fully Insured	74,925

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
MARCH 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 March 2026, the eleventh month of Fiscal Year 2026. Ninety-two percent of the fiscal year has elapsed through March.

For the month, total General Fund revenues are \$2.132 million, and expenditures are \$1.865 million resulting in net revenues of \$267.1 thousand. Through March, expenditures exceed revenues by \$406.3 thousand in the General Fund.

GENERAL FUND REVENUES

Through the end of the month of March, General Fund revenues total \$18.819 million for the fiscal year. This total is 80 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 March, the Village has received the majority of the second installment of 2024 property taxes which have been delayed by several months.*** The first installment of the 2025 property taxes has begun to be remitted to the Village in March.
- Gaming taxes for the month are \$26.6 thousand and almost \$294 thousand for the year. Places for Eating taxes are \$20.4 thousand for the month and \$274.5 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.
- Local Gas Tax revenue is \$12.6 thousand for March. The total for the year of \$164 thousand is over 96 percent of the budgeted amount of \$170.4 thousand.
- Telecommunications taxes are \$36 thousand for the month and \$381.1 thousand through March. The budget amount is \$410 thousand; total telecommunications tax revenues are 93 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
MARCH 2026 FINANCIAL STATEMENT SUMMARY

- Natural Gas and Electric Utility Taxes combined totaled \$107.2 thousand for the month and \$780.7 thousand through March. Combined, these revenues are budgeted at \$755 thousand and have exceeded their respective budgets for the year, primarily due to the increase in natural gas tax revenues.

Intergovernmental Revenues

- Personal Property Replacement Tax (PPRT) receipts total \$122.4 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.
- Sales Tax receipts are \$287.7 thousand for the month and \$2.236 million through March. 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 109 percent of the budget through March.
- Local Use Tax receipts are \$15.8 thousand for the month and \$143.2 thousand through March. 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 \$171.6 thousand for March and totals \$2.778 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 February. The total receipts through March 2026 are roughly \$138.5 thousand more than last year through March.

Other Revenues

- Building permit receipts are \$25.5 thousand for the month and \$330.9 thousand through March. The budget amount is \$511.5 thousand. This revenue is budgeted at roughly \$60 thousand more than the prior year's budget. Some of the larger anticipated construction and/or renovation have not occurred in this fiscal year and is reflected in the revenues being under budget.
- Home compliance permits are \$10.4 thousand for the month and \$94.1 thousand through March 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
MARCH 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.
- Vehicle sticker revenue is \$150 thousand for the month and is budgeted at \$332 thousand. Roughly half of the year's collections for this revenue are expected in April as the due date is April 30, 2026.
- Photo Enforcement Fees are \$63.8 thousand for March and \$629.7 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 \$101.7 thousand through March 2026. The budget is \$90 thousand.
- Ambulance Fee receipts are \$267.8 thousand for the month and \$1.873 million through March. This revenue is 101 percent of the budget of \$1.850 million. Based on an increase in the billing rates that are effective every January, the Village estimates an increase in this revenue compared to FY 2025's.
- Rubbish revenue totals \$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. March is not a billing month.
- Interest income is \$11.2 thousand for the month and \$124.3 thousand through March 2026. The total budget is \$130 thousand.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for the month are \$1.865 million and \$19.225 million through March. Through 92 percent of the fiscal year, total General Fund expenditures are almost 81 percent of the amended FY 2026 Budget of \$23.831 million. Significant department expenditures are summarized below.

- Village President and Board: Expenditures total \$14.7 thousand for the month and \$129.1 thousand in total through March. 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 \$133.5 thousand for the month and total \$1.310 million through March. This department accounts for a majority allocation of the liability and workers compensation insurance costs, audit costs, and legal fees. Total expenditures are 72 percent of the budget amount of \$1.826 million.
- Information Technology: Total monthly expenditures are \$25.6 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 March are reimbursed back to the Village. Total expenditures for the year are \$501.5 thousand. The total department budget is \$502.3 thousand.
- Building Department: Total department expenditures are \$61.1 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 March are \$600.7 thousand, or over 60 percent of the budget of \$995 thousand.

VILLAGE OF WESTCHESTER
MARCH 2026 FINANCIAL STATEMENT SUMMARY

- Fire and Police Commission: Total yearly department expenditures are \$53.3 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 \$738.7 thousand with \$295.3 thousand 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 and is the reason the regular salaries amount is over budget. 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 \$7.179 million, or 85.2 percent of the budget through March 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 \$592.2 thousand with pension expenditures being \$224.4 thousand of the total. Outside of the pension costs, most of the expenditures are for salaries and benefits, training, and Station #26 building renovations. The total department's budget is roughly \$7.1 million for the fiscal year, and expenditures are \$5.664 million, or 80.3 percent of the budget through March.

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 \$296.3 thousand with rubbish service expenditures being \$137.6 thousand of the total, and tree trimming expenditures of \$19.5 thousand. The total department's amended budget is \$4.692 million for the fiscal year. Expenditures total \$3.788 million or 80.7 percent of the amended budget through March.

UTILITY FUND

- The Utility Fund records net expenses of \$698.3 thousand for March. Through March, total expenses exceed revenues by \$2.873 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 \$31 thousand for the month and \$9.505 million through March. Total revenues are budgeted at \$11.157 million for the fiscal year. Water and sewer billing and revenue are recorded on a bi-monthly basis and March is not a month of billing/revenue. Five of the six water and sewer billing cycles have been completed through March. Federal CDBG grant money of \$200 was received in January for partial reimbursement of a water main replacement.

VILLAGE OF WESTCHESTER
MARCH 2026 FINANCIAL STATEMENT SUMMARY

- Utility Fund expenses are over \$729 thousand for the month and \$12.377 million through March. Salaries and benefits, the water purchase, and engineering costs combine for \$573.1 thousand of the total monthly expenditures. Infrastructure improvement expenses are \$4.738 million of the total annual expenditures of \$12.377 million. Total expenditures are 81.2 percent of the total budget.
- Due to the timing of the billing, ten of a potential eleven water bills have been paid by the Village. This cost is averaging roughly \$285 thousand per month. So far, the Village has paid \$2.861 million for water in the fiscal year.

MOTOR FUEL TAX (MFT) FUND

- Total revenues for the year are over \$861.9 thousand, and expenditures are over \$756.2 thousand resulting in a surplus of \$105.7 thousand. MFT allotment revenue for the month is \$64.6 thousand. A federal grant reimbursement of \$124 thousand was received in a prior month.

Expenditures for the month of March are \$51.9 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. Dispatch expenditures of \$145.8 thousand have been incurred in March and will be reimbursed by the SWCCCD in a future month. Cellular 911 phone tax reimbursements of \$418.7 thousand have been received from SWCCCD for the year with total expenditures of \$294 thousand.

HOTEL/MOTEL TAX FUND

- The Hotel/Motel Tax fund receives tax revenues on a quarterly basis. There are no taxes received in March. For the year, \$97.5 thousand has been received. Total revenues are \$117 thousand, and expenditures are \$91.8 thousand resulting in net revenues of \$25.2 thousand. Total expenditures are comprised of: \$51.8 thousand for newsletter publication, \$38.5 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 \$224.6 thousand in real estate tax revenue through March. 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 \$115.5 thousand and consist of appraisal and analysis services for the TIF area.

VILLAGE OF WESTCHESTER
MARCH 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. Property taxes of \$449.6 thousand were received in March, and \$1.891 million for the year. 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 funded by available property taxes received in the current and prior fiscal years.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$163.2 thousand were received in the month and \$1.406 million in total through March. The budget for non-home-rule sales taxes is \$1.380 million for the year. Total revenues are \$1.795 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 in the motor vehicles account.

A total of \$25.4 thousand is expended in March. For the year, \$1.843 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 \$233.6 thousand has been earned for the year from bond proceeds and will be spent on capital improvement projects.

Engineering expenditures totaling \$15 thousand were recorded in March. Roughly \$3.374 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 11 MONTHS ENDING MARCH 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	341,388.92	1,437,037.33	3,000,000.00	3,000,000.00	(1,562,962.67) 47.90
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	224,370.68	1,111,181.46	2,110,000.00	2,110,000.00	(998,818.54) 52.66
01-00-4102-200	REAL ESTATE TAXES-POLICE PENS	295,253.03	1,554,691.46	2,680,000.00	2,680,000.00	(1,125,308.54) 58.01
01-00-4202-000	UTILITY TAX-ELECTRIC	38,963.39	427,203.87	465,000.00	465,000.00	(37,796.13) 91.87
01-00-4203-000	GAMING TAX	26,626.29	293,803.20	338,600.00	338,600.00	(44,796.80) 86.77
01-00-4205-000	UTILITY TAX-NATURAL GAS	68,282.12	353,464.67	290,000.00	290,000.00	63,464.67 121.88
01-00-4206-000	PLACES FOR EATING TAX	20,391.91	274,494.22	275,000.00	275,000.00	(505.78) 99.82
01-00-4207-000	TELECOMMUNICATION TAXES	35,952.81	381,109.31	410,000.00	410,000.00	(28,890.69) 92.95
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	12,564.10	163,963.88	170,400.00	170,400.00	(6,436.12) 96.22
01-00-4217-000	CABLE FRANCHISE TAX	.00	227,392.25	280,000.00	280,000.00	(52,607.75) 81.21
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	6,714.62	122,442.50	143,000.00	143,000.00	(20,557.50) 85.62
01-00-4402-100	PPRT - POLICE PENSION	765.72	13,963.04	16,300.00	16,300.00	(2,336.96) 85.66
01-00-4402-200	PPRT - FIRE PENSION	401.09	7,313.99	8,500.00	8,500.00	(1,186.01) 86.05
01-00-4403-000	STATE INCOME TAX	171,621.65	2,778,087.73	3,024,000.00	3,024,000.00	(245,912.27) 91.87
01-00-4405-000	STATE SALES TAX	287,677.50	2,236,115.19	2,050,000.00	2,050,000.00	186,115.19 109.08
01-00-4406-000	LOCAL USE TAX	15,764.65	143,163.85	450,000.00	450,000.00	(306,836.15) 31.81
01-00-4407-000	CANNABIS TAX	1,953.01	23,057.90	28,000.00	28,000.00	(4,942.10) 82.35
01-00-4408-000	DISPENSARY TAX	4,591.04	60,128.65	108,000.00	108,000.00	(47,871.35) 55.67
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	25,486.62	330,863.25	511,500.00	511,500.00	(180,636.75) 64.68
01-00-4503-200	HOME COMPLIANCE PERMITS	10,422.63	94,086.33	104,500.00	104,500.00	(10,413.67) 90.03
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	550.00	7,150.00	.00	.00	7,150.00 .00
01-00-4507-000	BUSINESS LICENSES	200.00	55,359.18	55,000.00	55,000.00	359.18 100.65
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	7,000.00	68,700.00	80,000.00	80,000.00	(11,300.00) 85.88
01-00-4512-000	SOLICITOR'S LICENSE	.00	3,500.00	1,800.00	1,800.00	1,700.00 194.44
01-00-4515-000	VEHICLE STICKER	149,848.25	171,274.70	332,000.00	332,000.00	(160,725.30) 51.59
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	10,511.20	101,670.43	90,000.00	90,000.00	11,670.43 112.97
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	891.50	18,283.17	21,000.00	21,000.00	(2,716.83) 87.06
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	63,784.32	629,671.03	800,000.00	800,000.00	(170,328.97) 78.71
01-00-4705-000	POLICE TOWING	4,000.00	21,000.00	22,000.00	22,000.00	(1,000.00) 95.45
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	165,592.35	180,700.00	180,700.00	(15,107.65) 91.64
01-00-4810-000	AMBULANCE FEES	267,766.88	1,872,650.41	1,850,000.00	1,850,000.00	22,650.41 101.22
01-00-4812-000	RUBBISH	(49.48)	1,404,208.70	1,710,000.00	1,710,000.00	(305,791.30) 82.12
01-00-4813-000	RUBBISH - PENALTIES	5,254.67	34,583.09	20,000.00	20,000.00	14,583.09 172.92
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	11,176.40	124,330.76	130,000.00	130,000.00	(5,669.24) 95.64
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	.00	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 11 MONTHS ENDING MARCH 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	1,755.70	105,396.76	345,000.00	345,000.00	(239,603.24)	30.55
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	1,846.27	26,312.65	24,100.00	24,100.00	2,212.65	109.18
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	.00	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	537.50	1,030.00	14,000.00	14,000.00	(12,970.00)	7.36
01-00-5189-000	MISCELLANEOUS INCOME	2,566.41	14,934.19	25,000.00	25,000.00	(10,065.81)	59.74
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	2,131,885.25	18,818,825.78	23,471,200.00	23,471,200.00	(4,652,374.22)	80.18
	TOTAL FUND REVENUE	2,131,885.25	18,818,825.78	23,471,200.00	23,471,200.00	(4,652,374.22)	80.18

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
<u>VILLAGE PRESIDENT AND BOARD</u>						
01-10-6103-200	ELECTED OFFICIALS SALARIES	2,041.31	23,604.89	28,600.00	28,600.00 (4,995.11)	82.53
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	126.53	1,463.14	1,800.00	1,800.00 (336.86)	81.29
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	29.59	342.24	500.00	500.00 (157.76)	68.45
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	.00	10.48	300.00	300.00 (289.52)	3.49
01-10-6211-000	CONFERENCE/TRAINING	.00	2,627.00	20,300.00	20,300.00 (17,673.00)	12.94
01-10-6213-000	DUES & SUBSCRIPTIONS	3,305.00	25,573.67	26,200.00	26,200.00 (626.33)	97.61
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	8,951.99	48,201.99	56,000.00	56,000.00 (7,798.01)	86.07
01-10-6289-000	OTHER CONTRACTUAL EXPENSES	210.00	25,980.00	46,000.00	46,000.00 (20,020.00)	56.48
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	14,664.42	129,073.59	220,100.00	220,100.00 (91,026.41)	58.64

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 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.	24,345.32	334,382.47	432,400.00	432,400.00 (98,017.53)	77.33
01-11-6104-000	ADMINISTRATION OVERTIME	1,220.86	8,195.56	2,000.00	2,000.00 6,195.56	409.78
01-11-6106-000	VACATION PAYOUT	.00	3,063.71	.00	.00 3,063.71	.00
01-11-6108-000	SICK PAY PAYOUT	.00	8,209.51	.00	.00 8,209.51	.00
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	1,580.98	21,358.29	26,800.00	26,800.00 (5,441.71)	79.70
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	369.73	5,076.48	6,300.00	6,300.00 (1,223.52)	80.58
01-11-6128-000	IMRF- EMPLOYER EXPENSE	2,431.37	23,276.79	27,800.00	27,800.00 (4,523.21)	83.73
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	6,693.08	62,772.85	72,100.00	72,100.00 (9,327.15)	87.06
01-11-6203-000	CONTRACT/LEGAL NOTICES	100.00	1,781.00	3,000.00	3,000.00 (1,219.00)	59.37
01-11-6205-000	PRINTING	.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	5,601.76	9,197.33	33,000.00	33,000.00 (23,802.67)	27.87
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	82,132.20	487,727.80	580,000.00	580,000.00 (92,272.20)	84.09
01-11-6216-000	PAYROLL PROCESSING CHARGE	1,236.50	14,331.11	18,100.00	18,100.00 (3,768.89)	79.18
01-11-6217-000	BANKING SERVICE FEES	2,232.51	48,845.66	32,000.00	32,000.00 16,845.66	152.64
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	1,193.07	4,697.45	2,500.00	2,500.00 2,197.45	187.90
01-11-6237-000	EQUIPMENT RENTAL	495.57	1,982.28	5,000.00	5,000.00 (3,017.72)	39.65
01-11-6265-000	PROF. SERVICES-AUDIT	.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	1,282.81	13,081.35	60,000.00	60,000.00 (46,918.65)	21.80
01-11-6327-000	OTHER LEGAL SERVICES	1,601.92	169,374.56	300,000.00	300,000.00 (130,625.44)	56.46
01-11-6403-000	OFFICE SUPPLIES	962.51	11,756.13	10,000.00	10,000.00 1,756.13	117.56
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	133,480.19	1,310,167.76	1,825,600.00	1,825,600.00 (515,432.24)	71.77

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 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	6,385.38	62,233.83	74,200.00	74,200.00	(11,966.17) 83.87
01-13-6104-000	IT OVERTIME	67.33	1,525.86	.00	.00	1,525.86 .00
01-13-6108-000	SICK PAY PAYOUT	.00	657.73	.00	.00	657.73 .00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	380.91	3,814.01	4,600.00	4,600.00	(785.99) 82.91
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	89.09	892.00	1,100.00	1,100.00	(208.00) 81.09
01-13-6128-000	IMRF - EMPLOYER EXPENSE	382.30	3,754.28	4,800.00	4,800.00	(1,045.72) 78.21
01-13-6150-000	EMPLOYEE INSURANCE	2,246.07	20,560.06	26,600.00	26,600.00	(6,039.94) 77.29
01-13-6219-000	TELEPHONE & COMMUNICATIONS	12,868.16	84,279.59	84,000.00	84,000.00	279.59 100.33
01-13-6265-030	PROF. SERVICES -OTHER	263.00	99,772.61	90,500.00	90,500.00	9,272.61 110.25
01-13-6509-000	COMPUTER HARDWARE	57.97	85,828.49	90,300.00	90,300.00	(4,471.51) 95.05
01-13-6511-000	COMPUTER SOFTWARE	1,577.01	94,245.13	104,200.00	104,200.00	(9,954.87) 90.45
01-13-6525-000	BUILDING / EQUIPMENT	1,234.00	18,719.25	22,000.00	22,000.00	(3,280.75) 85.09
01-13-6525-100	EQUIPMENT - PARK DISTRICT	.00	25,209.71	.00	.00	25,209.71 .00
	TOTAL INFORMATION TECHNOLOGY	25,551.22	501,492.55	502,300.00	502,300.00	(807.45) 99.84
<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 11 MONTHS ENDING MARCH 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	24,306.08	268,616.30	324,400.00	324,400.00	(55,783.70) 82.80
01-15-6103-100	BUILDING - PART TIME SALARIES	3,330.09	31,055.28	34,900.00	34,900.00	(3,844.72) 88.98
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	1,674.27	18,323.69	22,300.00	22,300.00	(3,976.31) 82.17
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	391.53	4,285.36	5,200.00	5,200.00	(914.64) 82.41
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,703.25	19,053.25	23,100.00	23,100.00	(4,046.75) 82.48
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,539.74	60,505.90	63,900.00	63,900.00	(3,394.10) 94.69
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	12,528.35	74,868.74	284,000.00	284,000.00	(209,131.26) 26.36
01-15-6265-100	PROF. SERVICES-ENGINEERING	3,712.50	7,087.50	30,000.00	30,000.00	(22,912.50) 23.63
01-15-6266-000	PLAN REVIEW SERVICES	7,320.00	108,041.65	150,000.00	150,000.00	(41,958.35) 72.03
01-15-6280-000	ELEVATOR INSPECTION	80.00	2,570.00	3,500.00	3,500.00	(930.00) 73.43
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	119.20	795.91	1,500.00	1,500.00	(704.09) 53.06
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	370.00	1,760.84	2,000.00	2,000.00	(239.16) 88.04
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	61,075.01	600,687.95	994,800.00	994,800.00	(394,112.05) 60.38
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	826.86	826.86	1,300.00	1,300.00	(473.14) 63.60
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	2,077.40	44,216.67	65,000.00	65,000.00	(20,783.33) 68.03
	TOTAL FIRE & POLICE COMMISSION	2,904.26	53,296.96	88,800.00	88,800.00	(35,503.04) 60.02

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
<u>POLICE DEPARTMENT</u>						
01-20-6103-000	POLICE - FULL TIME SALARIES	307,375.91	3,608,993.68	3,470,400.00	3,470,400.00	138,593.68 103.99
01-20-6103-050	POLICE - FULL TIME NON-SWORN	21,049.66	230,628.95	300,500.00	300,500.00	(69,871.05) 76.75
01-20-6104-000	POLICE - OVERTIME	15,463.97	512,191.76	400,000.00	400,000.00	112,191.76 128.05
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	(2,216.55)	49,897.57	60,000.00	60,000.00	(10,102.43) 83.16
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,636.57	29,738.89	69,800.00	69,800.00	(40,061.11) 42.61
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	4,890.24	64,066.94	17,400.00	17,400.00	46,666.94 368.20
01-20-6128-000	IMRF - EMPLOYER EXPENSE	1,970.81	23,386.75	24,000.00	24,000.00	(613.25) 97.44
01-20-6132-000	POLICE PENSION - R.E. TAXES	295,253.03	1,567,888.78	2,722,000.00	2,722,000.00	(1,154,111.22) 57.60
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	60,033.81	578,805.05	749,800.00	749,800.00	(170,994.95) 77.19
01-20-6205-000	PRINTING	648.36	1,235.89	7,700.00	7,700.00	(6,464.11) 16.05
01-20-6207-000	POSTAGE	.00	.00	1,000.00	1,000.00	(1,000.00) .00
01-20-6211-000	POLICE CONFERENCE/TRAINING	5,165.60	42,759.41	64,500.00	64,500.00	(21,740.59) 66.29
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	125.00	102,343.48	108,600.00	108,600.00	(6,256.52) 94.24
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	1,869.24	4,346.00	5,600.00	5,600.00	(1,254.00) 77.61
01-20-6227-000	MAINT. SERVICES-VEHICLES	266.77	37,207.96	60,000.00	60,000.00	(22,792.04) 62.01
01-20-6249-000	COMMUNITY RELATIONS	1,334.79	17,581.75	24,000.00	38,000.00	(20,418.25) 46.27
01-20-6265-030	PROF. SERVICES-OTHER	678.21	5,683.13	10,200.00	10,200.00	(4,516.87) 55.72
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	286.07	612.12	3,500.00	3,500.00	(2,887.88) 17.49
01-20-6404-000	AMMUNITION	.00	4,776.00	15,000.00	10,000.00	(5,224.00) 47.76
01-20-6407-000	FUEL	7,078.46	41,246.49	65,000.00	50,000.00	(8,753.51) 82.49
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,263.91	14,849.68	27,400.00	27,400.00	(12,550.32) 54.20
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	12,136.98	16,342.88	25,000.00	25,000.00	(8,657.12) 65.37
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	216.75	1,551.24	2,500.00	2,500.00	(948.76) 62.05
01-20-6509-000	COMPUTER HARDWARE	759.28	5,064.30	8,000.00	8,000.00	(2,935.70) 63.30
01-20-6515-000	OPERATING EQUIPMENT	.00	72,885.05	37,000.00	99,500.00	(26,614.95) 73.25
01-20-6516-000	WEAPONS	377.82	7,686.33	10,000.00	10,000.00	(2,313.67) 76.86
	TOTAL POLICE DEPARTMENT	738,664.69	7,178,950.01	8,368,900.00	8,425,400.00	(1,246,449.99) 85.21

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 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	243,634.83	2,658,996.62	2,570,400.00	2,570,400.00	88,596.62 103.45
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	10,493.08	234,471.86	300,000.00	300,000.00	(65,528.14) 78.16
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	.00	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	9.99	24,812.76	36,000.00	36,000.00	(11,187.24) 68.92
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	400.55	4,467.52	9,100.00	9,100.00	(4,632.48) 49.09
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	3,614.53	42,865.15	38,900.00	38,900.00	3,965.15 110.19
01-22-6128-000	IMRF - EMPLOYER EXPENSE	419.88	4,552.79	6,300.00	6,300.00	(1,747.21) 72.27
01-22-6132-000	FIRE PENSION - R.E. TAXES	224,370.68	1,118,094.36	2,087,300.00	2,087,300.00	(969,205.64) 53.57
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	53,946.07	509,570.00	579,500.00	579,500.00	(69,930.00) 87.93
01-22-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	200.00	200.00	(200.00) .00
01-22-6205-000	PRINTING	.00	.00	800.00	800.00	(800.00) .00
01-22-6207-000	POSTAGE	17.15	96.06	300.00	300.00	(203.94) 32.02
01-22-6211-000	CONFERENCE/TRAINING	206.53	32,187.30	62,200.00	62,200.00	(30,012.70) 51.75
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	10,623.05	43,126.90	41,400.00	41,400.00	1,726.90 104.17
01-22-6213-000	DUES & SUBSCRIPTIONS	110.00	7,685.00	11,800.00	11,800.00	(4,115.00) 65.13
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	12,887.03	10,000.00	10,000.00	2,887.03 128.87
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	117.27	13,609.52	14,700.00	14,700.00	(1,090.48) 92.58
01-22-6227-000	MAINT. SERVICES-VEHICLES	470.45	44,277.45	100,000.00	100,000.00	(55,722.55) 44.28
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	.00	557,153.95	558,400.00	558,400.00	(1,246.05) 99.78
01-22-6403-000	OFFICE SUPPLIES	222.17	5,213.89	4,500.00	4,500.00	713.89 115.86
01-22-6405-000	CLEANING SUPPLIES	809.74	4,104.52	6,500.00	6,500.00	(2,395.48) 63.15
01-22-6407-000	FUEL	2,631.65	16,596.63	25,000.00	25,000.00	(8,403.37) 66.39
01-22-6411-000	PUBLIC EDUCATION MATERIALS	658.23	12,172.03	17,900.00	17,900.00	(5,727.97) 68.00
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	171.41	3,846.81	2,000.00	2,000.00	1,846.81 192.34
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	26.99	11,270.59	11,400.00	11,400.00	(129.41) 98.86
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	2,726.11	16,403.24	30,100.00	30,100.00	(13,696.76) 54.50
01-22-6425-000	MATERIALS & SUPPLIES - OTHER	177.57	6,009.90	6,900.00	6,900.00	(890.10) 87.10
01-22-6509-000	COMPUTER HARDWARE	.00	194.66	.00	.00	194.66 .00
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	155.18	16,326.51	54,100.00	54,100.00	(37,773.49) 30.18
01-22-6525-000	BUILDING/EQUIPMENT	36,141.00	143,087.00	243,000.00	243,000.00	(99,913.00) 58.88
	TOTAL FIRE DEPARTMENT	592,154.11	5,663,543.49	7,051,900.00	7,051,900.00	(1,388,356.51) 80.31

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 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	65,443.78	763,706.01	922,300.00	922,300.00	(158,593.99) 82.80
01-30-6104-000	PUBLIC WORKS - OVERTIME	5,073.67	100,843.34	85,000.00	85,000.00	15,843.34 118.64
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	4,379.69	54,158.88	62,500.00	62,500.00	(8,341.12) 86.65
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,024.31	12,666.22	14,600.00	14,600.00	(1,933.78) 86.75
01-30-6128-000	IMRF - EMPLOYER EXPENSE	4,580.04	56,085.34	55,300.00	55,300.00	785.34 101.42
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	32,007.86	226,097.37	280,500.00	280,500.00	(54,402.63) 80.61
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	1,131.00	4,792.85	6,300.00	6,300.00	(1,507.15) 76.08
01-30-6219-000	TELEPHONE & COMMUNICATION	.00	277.20	500.00	500.00	(222.80) 55.44
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	2,144.31	140,862.25	70,700.00	158,575.00	(17,712.75) 88.83
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	.00	34,080.28	38,000.00	38,000.00	(3,919.72) 89.68
01-30-6227-000	MAINT. SERVICES-VEHICLES	.00	1,782.64	11,300.00	11,300.00	(9,517.36) 15.78
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	.00	38,946.40	65,000.00	65,000.00	(26,053.60) 59.92
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	3,685.77	16,870.33	23,000.00	23,000.00	(6,129.67) 73.35
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	19,053.00	30,000.00	30,000.00	(10,947.00) 63.51
01-30-6231-300	TREE TRIMMING-CONTRACT	19,500.00	97,500.00	100,000.00	100,000.00	(2,500.00) 97.50
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	80.00	15,312.06	30,000.00	30,000.00	(14,687.94) 51.04
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	1,487,010.90	1,710,000.00	1,710,000.00	(222,989.10) 86.96
01-30-6251-000	ELECTRICITY	3,762.41	56,151.72	70,000.00	70,000.00	(13,848.28) 80.22
01-30-6265-030	PROF. SERVICES-OTHER	1,052.99	22,742.16	26,700.00	26,700.00	(3,957.84) 85.18
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	662.69	7,974.89	13,000.00	13,000.00	(5,025.11) 61.35
01-30-6407-000	FUEL	5,459.37	35,675.14	40,000.00	40,000.00	(4,324.86) 89.19
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	1,597.94	26,613.12	44,100.00	44,100.00	(17,486.88) 60.35
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	837.42	10,300.00	10,300.00	(9,462.58) 8.13
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	2,628.96	21,978.73	28,300.00	28,300.00	(6,321.27) 77.66
01-30-6426-000	MATERIALS & SUPPLIES - MECH	1,195.82	15,643.79	20,000.00	20,000.00	(4,356.21) 78.22
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	.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	3,263.58	362,115.88	5,000.00	477,650.00	(115,534.12) 75.81
01-30-6527-000	STREET & TRAFFIC SIGNS	.00	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		296,305.29	3,787,588.84	4,129,500.00	4,692,025.00	(904,436.16) 80.72

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,864,799.19	19,225,186.15	23,211,900.00	23,830,925.00	(4,605,738.85)	80.67
NET REVENUE OVER EXPENDITURES	267,086.06	(406,360.37)	259,300.00	(359,725.00)	(46,635.37)	(112.96)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 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	.00	200,000.00	1,226,000.00	1,226,000.00	(1,026,000.00) 16.31
02-00-4814-000	WATER USAGE	633.93	5,639,886.61	7,282,000.00	7,282,000.00	(1,642,113.39) 77.45
02-00-4816-000	WATER INFRASTRUCTURE	343.92	1,354,490.67	518,000.00	518,000.00	836,490.67 261.48
02-00-4818-000	METER SALES	769.50	1,664.99	5,000.00	5,000.00	(3,335.01) 33.30
02-00-4820-000	WATER PENALTIES	21,137.27	148,766.15	40,000.00	40,000.00	108,766.15 371.92
02-00-4828-000	SEWER USAGE	132.99	1,155,196.10	1,526,200.00	1,526,200.00	(371,003.90) 75.69
02-00-4829-000	SEWER INFRASTRUCTURE	234.50	938,925.59	512,000.00	512,000.00	426,925.59 183.38
02-00-4830-000	SEWER PENALTIES	4,457.01	31,270.80	7,500.00	7,500.00	23,770.80 416.94
02-00-5102-000	INTEREST INCOME	3,251.26	15,201.45	35,000.00	35,000.00	(19,798.55) 43.43
02-00-5189-000	OTHER INCOME	(26.00)	19,117.59	5,000.00	5,000.00	14,117.59 382.35
	TOTAL UTILITY FUND REVENUE	30,934.38	9,504,519.95	11,156,700.00	11,156,700.00	(1,652,180.05) 85.19
	TOTAL FUND REVENUE	30,934.38	9,504,519.95	11,156,700.00	11,156,700.00	(1,652,180.05) 85.19

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 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	123,867.43	1,525,694.23	1,923,200.00	1,923,200.00	(397,505.77) 79.33
02-95-6103-050	POLICE - FULL TIME NON-SWORN	1,750.90	16,624.19	.00	.00	16,624.19 .00
02-95-6103-200	FIRE PREVENTION PAY	3,632.89	41,652.28	.00	.00	41,652.28 .00
02-95-6104-000	UTILITY - OVERTIME	9,942.74	175,167.80	160,000.00	160,000.00	15,167.80 109.48
02-95-6106-000	VACATION PAYOUT	.00	12,476.44	.00	.00	12,476.44 .00
02-95-6108-000	SICK TIME PAYOUT	.00	13,274.63	.00	.00	13,274.63 .00
02-95-6110-000	HOLIDAY PAY	.00	7,720.72	.00	.00	7,720.72 .00
02-95-6118-000	UNIFORM ALLOWANCE	28.20	269.58	1,800.00	1,800.00	(1,530.42) 14.98
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	6,859.32	88,016.67	110,600.00	110,600.00	(22,583.33) 79.58
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	1,977.75	25,541.53	25,900.00	25,900.00	(358.47) 98.62
02-95-6128-000	IMRF - EMPLOYER EXPENSE	8,082.46	90,402.60	98,500.00	98,500.00	(8,097.40) 91.78
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	54,756.55	430,724.67	452,700.00	452,700.00	(21,975.33) 95.15
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00) .00
02-95-6207-000	POSTAGE	8,852.38	31,085.13	24,000.00	24,000.00	7,085.13 129.52
02-95-6211-000	CONFERENCE/TRAINING	.00	510.00	7,300.00	7,300.00	(6,790.00) 6.99
02-95-6213-000	DUES & SUBSCRIPTIONS	4,244.00	88,916.00	75,800.00	88,800.00	116.00 100.13
02-95-6215-000	INSURANCE & BONDING	20,533.05	121,306.95	145,000.00	145,000.00	(23,693.05) 83.66
02-95-6219-000	TELEPHONE & COMMUNICATION	180.00	1,650.00	2,600.00	2,600.00	(950.00) 63.46
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	2,577.41	22,948.42	48,400.00	48,400.00	(25,451.58) 47.41
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	450.00	4,600.00	4,600.00	(4,150.00) 9.78
02-95-6229-100	MAINT. SERVICES-SEWER	.00	74,276.10	85,000.00	101,000.00	(26,723.90) 73.54
02-95-6233-000	DISPOSAL CHARGES	.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	.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	4,069.27	46,705.51	60,000.00	60,000.00	(13,294.49) 77.84
02-95-6255-000	MAINT. SERVICES-WATER MAINS	3,670.00	39,366.00	32,400.00	32,400.00	6,966.00 121.50
02-95-6265-000	PROF. SERVICES-AUDIT	.00	31,020.00	23,400.00	23,400.00	7,620.00 132.56
02-95-6265-030	PROF. SERVICES-OTHER	4,435.13	92,098.57	51,300.00	104,840.00	(12,741.43) 87.85
02-95-6265-100	PROF. SERVICES-ENGINEERING	63,522.56	590,464.40	934,800.00	934,800.00	(344,335.60) 63.16
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	1,824.11	10,673.35	16,000.00	16,000.00	(5,326.65) 66.71
02-95-6327-000	OTHER LEGAL SERVICES	3,250.00	31,550.00	35,000.00	35,000.00	(3,450.00) 90.14
02-95-6403-000	OFFICE SUPPLIES	.00	567.82	1,500.00	1,500.00	(932.18) 37.85
02-95-6406-000	CLOTHING SUPPLIES	662.71	7,463.65	13,000.00	13,000.00	(5,536.35) 57.41
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	3,431.83	14,622.09	35,100.00	35,100.00	(20,477.91) 41.66
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	8.66	1,437.80	9,900.00	9,900.00	(8,462.20) 14.52
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	16,725.79	48,034.05	79,500.00	79,500.00	(31,465.95) 60.42
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	2,236.00	11,059.88	54,500.00	54,500.00	(43,440.12) 20.29
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	12,095.95	29,000.00	29,000.00	(16,904.05) 41.71
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	789.76	9,121.83	15,500.00	15,500.00	(6,378.17) 58.85
02-95-6455-000	WATER COST	298,750.10	2,860,884.90	3,349,600.00	3,349,600.00	(488,715.10) 85.41
02-95-6515-000	OPERATING EQUIPMENT	4,400.00	59,133.40	142,100.00	142,100.00	(82,966.60) 41.61
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	.00	2,292.00	10,000.00	10,000.00	(7,708.00) 22.92

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6535-000 FIRE HYDRANTS	.00	59,850.00	60,000.00	60,000.00	(150.00)	99.75
02-95-6537-000 WATER/SEWER RESTORATION	.00	64,043.80	84,500.00	84,500.00	(20,456.20)	75.79
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	.00	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	572,916.63	625,000.00	625,000.00	(52,083.37)	91.67
02-95-6607-000 IEPA LOAN - PRINCIPAL	75,647.13	200,806.86	223,500.00	223,500.00	(22,693.14)	89.85
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	(75,647.13)	(200,806.86)	(223,500.00)	(223,500.00)	22,693.14	(89.85)
02-95-6608-000 IEPA LOAN - INTEREST	22,111.52	53,033.94	55,100.00	55,100.00	(2,066.06)	96.25
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	729,255.85	12,377,240.97	14,980,100.00	15,249,204.00	(2,871,963.03)	81.17
NET REVENUE OVER EXPENDITURES	(698,321.47)	(2,872,721.02)	(3,823,400.00)	(4,092,504.00)	1,219,782.98	(70.19)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 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	64,566.12	718,205.06	756,000.00	756,000.00	(37,794.94) 95.00
03-00-5102-000	INTEREST INCOME	880.36	19,684.36	32,000.00	32,000.00	(12,315.64) 61.51
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	65,446.48	861,889.42	860,800.00	860,800.00	1,089.42 100.13
	TOTAL FUND REVENUE	65,446.48	861,889.42	860,800.00	860,800.00	1,089.42 100.13
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100	PROF. SERVICES-ENGINEERING	28,387.50	192,817.48	213,500.00	213,500.00	(20,682.52) 90.31
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	.00	3,311.97	.00	.00	3,311.97 .00
03-95-6435-000	STREET SALT	22,996.06	92,800.52	140,000.00	140,000.00	(47,199.48) 66.29
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	476.75	480.25	500.00	500.00	(19.75) 96.05
	TOTAL MFT FUND EXPENDITURES	51,860.31	756,227.11	816,500.00	1,283,421.00	(527,193.89) 58.92
	NET REVENUE OVER EXPENDITURES	13,586.17	105,662.31	44,300.00	(422,621.00)	528,283.31 25.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 8 - 911 FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>911 FUND REVENUE</u>						
08-00-5105-200 CELLULAR 911PHONE TAX	.00	418,666.56	450,000.00	450,000.00	(31,333.44)	93.04
TOTAL 911 FUND REVENUE	.00	418,666.56	450,000.00	450,000.00	(31,333.44)	93.04
TOTAL FUND REVENUE	.00	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	145,839.05	294,027.10	425,000.00	425,000.00	(130,972.90)	69.18
TOTAL E911 FUND EXPENDITURES	145,839.05	294,027.10	425,000.00	425,000.00	(130,972.90)	69.18
NET REVENUE OVER EXPENDITURES	(145,839.05)	124,639.46	25,000.00	25,000.00	99,639.46	498.56

VILLAGE OF WESTCHESTER
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FUND 10 - HOTEL/MOTEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>HOTEL/MOTEL TAX FUND REVENUE</u>						
10-00-4608-000	HOTEL/MOTEL TAX	.00	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	.00	116,973.33	104,700.00	104,700.00	12,273.33 111.72
	TOTAL FUND REVENUE	.00	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	4,334.35	51,744.89	50,400.00	50,400.00	1,344.89 102.67
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	95.48	38,496.24	52,000.00	52,000.00	(13,503.76) 74.03
10-95-6251-000	ELECTRICITY	.00	1,547.92	3,000.00	3,000.00	(1,452.08) 51.60
	TOTAL HOTEL FUND EXPENDITURES	4,429.83	91,789.05	105,400.00	105,400.00	(13,610.95) 87.09
	NET REVENUE OVER EXPENDITURES	(4,429.83)	25,184.28	(700.00)	(700.00)	25,884.28 3597.75

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

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>ROOSEVELT ROAD TIF FUND REVENUE</u>						
11-00-4102-000 REAL ESTATE TAXES	39,577.49	224,587.93	525,000.00	525,000.00	(300,412.07)	42.78
TOTAL ROOSEVELT ROAD TIF FUND REVEN	39,577.49	224,587.93	525,000.00	525,000.00	(300,412.07)	42.78
TOTAL FUND REVENUE	39,577.49	224,587.93	525,000.00	525,000.00	(300,412.07)	42.78
 <u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030 PROFESSIONAL SERVICES - OTHER	7,262.50	115,479.25	40,000.00	40,000.00	75,479.25	288.70
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	7,262.50	115,479.25	320,000.00	320,000.00	(204,520.75)	36.09
NET REVENUE OVER EXPENDITURES	32,314.99	109,108.68	205,000.00	205,000.00	(95,891.32)	53.22
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 11 MONTHS ENDING MARCH 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
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FUND 31 - DEBT SERVICE FUND - 2021 BONDS

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>DEBT SERVICE FUND - 2021 BONDS REVEN</u>						
31-00-4102-000 REAL ESTATE TAXES	449,595.62	1,890,878.03	2,410,100.00	2,410,100.00	(519,221.97)	78.46
31-00-5102-000 INTEREST INCOME	1,005.19	47,028.52	15,000.00	15,000.00	32,028.52	313.52
TOTAL DEBT SERVICE FUND - 2021 BONDS	450,600.81	1,937,906.55	2,425,100.00	2,425,100.00	(487,193.45)	79.91
TOTAL FUND REVENUE	450,600.81	1,937,906.55	2,425,100.00	2,425,100.00	(487,193.45)	79.91
<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	482.00	1,000.00	1,000.00	(518.00)	48.20
TOTAL DSF - 2021 BONDS EXPENDITURES	.00	2,410,513.95	2,411,100.00	2,411,100.00	(586.05)	99.98
NET REVENUE OVER EXPENDITURES	450,600.81	(472,607.40)	14,000.00	14,000.00	(486,607.40)	(3375.7)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 40 - CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FUND REVENUE</u>						
40-00-4208-000	NON HOME RULE SALES TAX	163,232.73	1,405,551.81	1,380,000.00	1,380,000.00	25,551.81 101.85
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	163,232.73	1,795,372.36	4,683,900.00	4,683,900.00	(2,888,527.64) 38.33
	TOTAL FUND REVENUE	163,232.73	1,795,372.36	4,683,900.00	4,683,900.00	(2,888,527.64) 38.33
<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	3,903.75	78,150.81	85,000.00	85,000.00	(6,849.19) 91.94
40-00-6289-000	OTHER CONTRACTUAL EXPENSES	6,600.00	151,312.00	271,600.00	271,600.00	(120,288.00) 55.71
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	662,418.20	679,400.00	679,400.00	(16,981.80) 97.50
40-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	.00	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	69,713.49	2,742,500.00	2,742,500.00	(2,672,786.51) 2.54
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	93,779.51	50,000.00	50,000.00	43,779.51 187.56
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	25,366.75	1,843,064.85	4,748,900.00	4,748,900.00	(2,905,835.15) 38.81
	NET REVENUE OVER EXPENDITURES	137,865.98	(47,692.49)	(65,000.00)	(65,000.00)	17,307.51 (73.37)

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

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FND 2021 BOND REVE</u>						
41-00-4410-000 GRANTS	.00	68,233.10	363,300.00	363,300.00	(295,066.90)	18.78
41-00-5102-000 INVESTMENT INCOME	15,535.55	233,564.29	75,000.00	75,000.00	158,564.29	311.42
TOTAL CAPITAL PROJECTS FND 2021 BOND	15,535.55	301,797.39	438,300.00	438,300.00	(136,502.61)	68.86
TOTAL FUND REVENUE	15,535.55	301,797.39	438,300.00	438,300.00	(136,502.61)	68.86
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	15,114.41	220,417.82	282,000.00	282,000.00	(61,582.18)	78.16
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	15,114.41	3,374,026.58	5,202,900.00	5,352,900.00	(1,978,873.42)	63.03
NET REVENUE OVER EXPENDITURES	421.14	(3,072,229.19)	(4,764,600.00)	(4,914,600.00)	1,842,370.81	(62.51)