

Village of Westchester



Financial Report
Fiscal Year 2026
For the Twelve Months Ending
April 30, 2026

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
APRIL 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	\$ 4,866,274	\$ 23,685,100	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 3,605,523	\$ 22,831,078	\$ 23,211,900	\$ 23,830,925

Audited Beginning Fund Balance (05/01/2025)	\$ 8,375,321
Net Revenue/(Expenditure)	854,023
Estimated Current Fund Balance (4/30/2026)	<u><u>\$ 9,229,344</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	\$ 1,754,449	\$ 11,258,969	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 924,918	\$ 13,302,159	\$ 14,980,100	\$ 15,249,204

Audited Beginning Net Position (05/01/2025)	\$ 26,325,170
Net Revenue/(Expense)	(2,043,190)
Estimated Current Net Position (4/30/2026)	<u><u>\$ 24,281,980</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	\$ 56,086	\$ 917,975	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 60,154	\$ 816,381	\$ 816,500	\$ 1,283,421

Audited Beginning Fund Balance (05/01/2025)	\$ 402,436
Net Revenue/(Expenditure)	101,594
Estimated Current Fund Balance (4/30/2026)	<u><u>\$ 504,031</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	\$ -	\$ 294,027	\$ 425,000	\$ 425,000

Audited Beginning Fund Balance (05/01/2025)	\$ (848,989)
Net Revenue/(Expenditure)	124,639
Estimated Current Fund Balance (4/30/2026)	<u><u>\$ (724,350)</u></u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
APRIL 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	\$ 16,234	\$ 133,207	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 5,899	\$ 97,688	\$ 105,400	\$ 105,400

Audited Beginning Fund Balance (05/01/2025)	\$ 7,407
Net Revenue/(Expenditure)	35,519
Estimated Current Fund Balance (4/30/2026)	<u><u>\$ 42,926</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	\$ 124,176	\$ 348,764	\$ 525,000	\$ 410,000
EXPENDITURES	\$ 152,403	\$ 267,883	\$ 320,000	\$ 320,000

Audited Beginning Fund Balance (05/01/2025)	\$ (30,469)
Net Revenue/(Expenditure)	80,882
Estimated Current Fund Balance (4/30/2026)	<u><u>\$ 50,413</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 (4/30/2026)	<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	\$ 1,273,758	\$ 3,211,665	\$ 2,425,100	\$ 2,425,100
EXPENDITURES	\$ 427	\$ 2,410,941	\$ 2,411,100	\$ 2,411,000

Audited Beginning Fund Balance (05/01/2025)	\$ 1,395,225
Net Revenue/(Expenditure)	800,724
Estimated Current Fund Balance (4/30/2026)	<u><u>\$ 2,195,949</u></u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
APRIL 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	\$ 117,420	\$ 1,912,793	\$ 4,683,900	\$ 4,683,900
EXPENDITURES	\$ 1,050	\$ 1,844,115	\$ 4,748,900	\$ 4,748,900

Audited Beginning Fund Balance (05/01/2025)	\$ 236,580
Net Revenue/(Expenditure)	68,678
Estimated Current Fund Balance (4/30/2026)	<u><u>\$ 305,257</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	\$ 15,052	\$ 316,849	\$ 438,300	\$ 438,300
EXPENDITURES	\$ 106,860	\$ 3,480,886	\$ 5,202,900	\$ 5,352,900

Audited Beginning Fund Balance (05/01/2025)	\$ 8,041,799
Net Revenue/(Expenditure)	(3,164,037)
Estimated Current Fund Balance (4/30/2026)	<u><u>\$ 4,877,762</u></u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 16,431,483
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 24,281,980
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ 50,413</u>
TOTAL	<u><u>\$ 40,763,876</u></u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of April 2026

<u>FUND</u>	Total Fund Cash
General Fund	5,710,468
MFT Fund	442,978
Police Forfeiture Fund	140,610
E-911 Fund	485,800
Hotel/Motel Tax Fund	16,104
Debt Service Fund	564
Debt Service Fund - 2021 Funds	2,233,907
Capital Projects Fund	3,341
Capital Projects Fund - 2021 GO Bond Project	4,939,683
Water and Sewer (Utility) Fund (Enterprise Fund)	(737,440)
Refundable Deposits Fund (Fiduciary Fund)	773,948
Roosevelt Rd. TIF Fund	135,128
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TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 04/30/2026	14,145,090
Prior Period Cash and Investments Balance - 03/31/2026	12,521,984
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<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	13,579
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)	20,981
Republic Bank Operating Account (Non Interest Bearing)	2,441,156
IL Funds Money Market Account ¹ Average daily yield 3.774% (Local Government Investment Pool)	4,884,468
IL Funds E-Pay Account ¹ Average daily yield 3.774% (Local Government Investment Pool)	1,841,321
IL Funds 2025 Bond Project Fund ¹ Average daily yield 3.774% (Local Government Investment Pool)	4,867,322
US Bank Foreign Fire Insurance Account	73,995
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 04/30/2026	251,472
TOTAL BANK BALANCES at 03/31/2026	14,528,841

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	2,321,289
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	3,500,000
Total of Other Bank Accounts Fully Insured	73,995

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
APRIL 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.

Following is a brief explanation of activity and overall financial position for April 2026, the final month of Fiscal Year 2026. All amounts and activity are presented on a *cash basis* of accounting for the monthly report.

For April, total General Fund revenues are \$4.866 million, and expenditures are \$3.606 million resulting in net revenues of \$1.261 million. For the year, revenues exceed expenditures by \$854.4 thousand in the General Fund before any year-end accrual adjustments.

GENERAL FUND REVENUES

Through the end of April, General Fund revenues total \$23.685 million for the fiscal year. This total is 101 percent of the budget amount of \$23.471 million. Significant revenue items are noted below:

Local Taxes

- *Complications with the tax distribution process from Cook County have delayed property tax bills in the past year. This has also caused problems with the remittance of the taxes to the taxing bodies. **Through April, 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 also begun to be remitted to the Village in March and April.
- Gaming taxes for the month are \$26.4 thousand and over \$320 thousand for the year. Places for Eating taxes are \$23.3 thousand for the month and \$297.8 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 \$17 thousand for April. The total for the year of \$181 thousand is over 106 percent of the budgeted amount of \$170.4 thousand.
- Telecommunications taxes are \$43.2 thousand for the month and \$424.3 thousand through April. The budget amount is \$410 thousand; total telecommunications tax revenues are over 103 percent of the budget.
- Cable Franchise taxes for the year are \$237.8 thousand, or 85 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. This revenue source has been declining for the past several years.

VILLAGE OF WESTCHESTER
APRIL 2026 FINANCIAL STATEMENT SUMMARY

- Natural Gas and Electric Utility Taxes combined totaled \$75.6 thousand for the month and \$856.3 for the fiscal year. Combined, these revenues are budgeted at \$755 thousand. A substantial increase in natural gas tax revenues from the prior year is due to price increases in natural gas.

Intergovernmental Revenues

- Personal Property Replacement Tax (PPRT) receipts total \$133.5 thousand or 93.4 percent of the budget 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 \$185.8 thousand for the month and \$2.422 million for the fiscal year. 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 118 percent of the budget.
- Local Use Tax receipts are \$12 thousand for the month and \$155 thousand through April. 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 \$319.2 thousand for April and totals \$3.097 million for the year. 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 March. The total receipts are roughly \$161.4 thousand more than last year's.

Other Revenues

- Building permit receipts are \$40.5 thousand for the month and \$371.3 thousand through April. 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/renovation has not occurred in this fiscal year and is reflected in the revenues being under budget.
- Home compliance permits are \$10 thousand for the month and \$104.2 thousand for the year 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
APRIL 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 \$294.2 thousand for the year and is budgeted at \$332 thousand. The total revenue is 89 percent of the budget.
- Photo Enforcement Fees are \$64.2 thousand for April and almost \$694 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 \$114.9 thousand for the fiscal year. The budget is \$90 thousand.
- Ambulance Fee receipts are \$251.6 thousand for the month and \$2.124 million for the year. This revenue is almost 115 percent of the budget of \$1.850 million. Based on an increase in the billing rates that are effective every January, the Village estimated an increase in this revenue compared to FY 2025's.
- Rubbish revenue totals \$1.685 million for the year. The budget is \$1.710 million. The billing and the recording of the revenue is on a bi-monthly basis. April completes the yearly six-billing cycle for the year.
- Interest income is \$10.7 thousand for the month and \$135 thousand for the year. The total budget is \$130 thousand.
- Total Local, State, and Federal grants collected in the General Fund for various program/expenditure reimbursements total \$150.7 thousand for the year.
- A transfer in from the TIF Fund of \$133.3 thousand was made to reimburse the General Fund for the renovation of the municipal parking lot in Fiscal Year 2024. These are allowable reimbursable redevelopment costs pursuant to the TIF Act.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for the month are \$3.606 million and \$22.831 million for the fiscal year. Total General Fund expenditures are almost 96 percent of the *amended* FY 2026 Budget of \$23.831 million. Expenditures are also less than the original budget of \$23.212 million. Significant department expenditures are summarized below.

- Village President and Board: Expenditures total \$7 thousand for the month and \$136 thousand in total for the year. They mainly consist of salaries, lobbyist services, dues and subscriptions, and professional organization fees. Almost 62 percent of the budget of \$220.1 thousand has been spent for the year.
- Administration: The Administration department's expenditures are \$204.7 thousand for the month and total \$1.515 million for the year. This department accounts for a majority allocation of the liability and workers compensation insurance costs, audit costs, and legal fees. Total expenditures are 83 percent of the budget amount of \$1.826 million.
- Information Technology: Total April expenditures are \$27 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 will be reimbursed back to the Village. Total expenditures for the year are \$528.5 thousand with a budget of \$502.3 thousand.

VILLAGE OF WESTCHESTER
APRIL 2026 FINANCIAL STATEMENT SUMMARY

- Building Department: Total department expenditures are \$64.2 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 April are \$664.9 thousand, or almost 67 percent of the budget of \$995 thousand.
- Fire and Police Commission: Total yearly department expenditures are \$54.9 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 \$1.588 million with \$1.081 million of the total being pension expenditures. Outside of the pension costs, expenditures consist mainly of salaries and benefits, dues and subscriptions, and operating equipment. 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 executed in Fiscal Year 2026. Overtime costs were also over budget due to the department being understaffed. The police department's amended budget is \$8.425 million, and expenditures are \$8.767 million, or 104 percent of the budget for the fiscal year.

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

- Fire Department: Total department expenditures for the month are \$1.383 million with pension expenditures being over \$821 thousand of the total. Outside of the pension costs, most of the expenditures are for salaries and benefits, training, and a State administrative fee of \$160 thousand for ambulance fee collections related to the GEMT supplemental reimbursements for Medicaid-covered emergency medical service providers. The total department's budget is roughly \$7.1 million, and expenditures are \$7.047 million, or 99.9 percent of the budget for the fiscal year.

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 \$330 thousand with rubbish service expenditures being \$137.6 thousand of the total, salaries and benefits of \$86.4 thousand, and building roof renovation of \$74.5 thousand. The total department's amended budget is \$4.692 million for the fiscal year. Expenditures total \$4.118 million or almost 88 percent of the amended budget for the year.

UTILITY FUND

- For the year, total expenses in the Utility Fund exceed revenues by \$2.043 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 deficit is funded with available fund balance.

VILLAGE OF WESTCHESTER
APRIL 2026 FINANCIAL STATEMENT SUMMARY

- Utility Fund revenues are \$1.754 million for the month and \$11.259 million for the year. 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 April completes the annual billing cycle. Federal CDBG grant money of \$200 thousand was received in January for partial reimbursement of a water main replacement.
- Utility Fund expenses are almost \$925 thousand for April, and \$13.302 million for the year. Salaries and benefits, the water purchase, and engineering costs combine for \$499 thousand of the total monthly expenditures. Infrastructure improvement expenses are \$4.790 million of the total annual expenditures of \$13.302 million. Total expenditures are over 87 percent of the total amended budget of \$15.249 million.
- Due to the timing of the billing, eleven of a potential twelve water bills have been paid by the Village. This cost is averaging roughly \$285 thousand per month. April's bill will eventually be expended in FY 2026 as accounts payable when the final financial statements are prepared for the year. So far, the Village has paid \$3.133 million for water in the fiscal year.

MOTOR FUEL TAX (MFT) FUND

- Total revenues for the year are almost \$918 thousand, and expenditures are over \$816 thousand resulting in a surplus of \$101.6 thousand.

MFT allotment revenue totaled \$773.5 thousand for the year. The Village received a federal grant reimbursement of \$124 thousand for a road/bridge project during the year.

Expenditures for the month of April are \$60.2 thousand and consist of street salt and engineering costs. Final expenditures are \$816.4 thousand which includes \$338.1 thousand of debt service on the MFT Bonds. The *original* budget is \$816.5 thousand, and the *amended* budget is \$1.283 million.

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. Total dispatch expenditures of \$294 thousand have been incurred for the year. Cellular 911 phone tax reimbursements of \$418.7 thousand have been received from SWCCCD for the year. This total reimbursement includes prior expenditures.

HOTEL/MOTEL TAX FUND

- The Hotel/Motel Tax fund receives tax revenues on a quarterly basis. Taxes of \$14.9 thousand were received in April. For the year, \$112.4 thousand in taxes have been received. Total revenues are \$133.2 thousand, and expenditures are \$97.7 thousand resulting in net revenues of \$35.5 thousand. Total expenditures are comprised of: \$56.9 thousand for newsletter publication, \$38.7 thousand for special events, and \$2.1 thousand for electricity for the message board on Mannheim Road.

VILLAGE OF WESTCHESTER
APRIL 2026 FINANCIAL STATEMENT SUMMARY

ROOSEVELT ROAD TIF FUND

- The Roosevelt Rd. TIF fund has recorded \$348.8 thousand in real estate tax revenue for the year. Expenditures for the year are \$267.9 thousand resulting in net revenues of \$80.9 thousand for the fiscal year. Expenditures consist of appraisal and analysis services for the TIF area, and a transfer of \$133.3 thousand to the General Fund for reimbursement of prior expenditures related to the municipal parking lot renovation.

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 received 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 totaling \$3.161 million have been received 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 \$117.4 thousand were received in the month and \$1.523 million in total for the year. The budget for non-home-rule sales taxes is \$1.380 million. Total revenues are \$1.913 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 (revenue) along with the corresponding expenditure in the motor vehicles account.

A total of \$1 thousand is expended in April. For the year, \$1.844 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.

VILLAGE OF WESTCHESTER
APRIL 2026 FINANCIAL STATEMENT SUMMARY

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 \$248.6 thousand has been earned for the year from bond proceeds and will be spent on capital improvement projects.

Engineering and road improvement expenditures totaling \$106.9 thousand were recorded in April. Roughly \$3.481 million in road improvements and the related engineering has been spent for the fiscal year with \$5.353 million budgeted for capital improvement expenditures. These expenditures are funded with available bond proceeds received in the prior year.

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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	964,247.89	2,401,285.22	3,000,000.00	3,000,000.00 (598,714.78)	80.04
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	821,147.24	1,932,328.70	2,110,000.00	2,110,000.00 (177,671.30)	91.58
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	1,080,863.69	2,635,555.15	2,680,000.00	2,680,000.00 (44,444.85)	98.34
01-00-4202-000	UTILITY TAX-ELECTRIC	28,796.00	455,999.87	465,000.00	465,000.00 (9,000.13)	98.06
01-00-4203-000	GAMING TAX	26,412.85	320,216.05	338,600.00	338,600.00 (18,383.95)	94.57
01-00-4205-000	UTILITY TAX-NATURAL GAS	46,789.49	400,254.16	290,000.00	290,000.00 110,254.16	138.02
01-00-4206-000	PLACES FOR EATING TAX	23,300.32	297,794.54	275,000.00	275,000.00 22,794.54	108.29
01-00-4207-000	TELECOMMUNICATION TAXES	43,156.77	424,266.08	410,000.00	410,000.00 14,266.08	103.48
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	44,400.95	45,000.00	45,000.00 (599.05)	98.67
01-00-4212-000	AMUSEMENT TAX	.00	19,263.45	25,000.00	25,000.00 (5,736.55)	77.05
01-00-4215-000	LOCAL GAS TAX	17,054.15	181,018.03	170,400.00	170,400.00 10,618.03	106.23
01-00-4217-000	CABLE FRANCHISE TAX	10,441.44	237,833.69	280,000.00	280,000.00 (42,166.31)	84.94
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	11,087.26	133,529.76	143,000.00	143,000.00 (9,470.24)	93.38
01-00-4402-100	PPRT - POLICE PENSION	1,264.36	15,227.40	16,300.00	16,300.00 (1,072.60)	93.42
01-00-4402-200	PPRT - FIRE PENSION	662.28	7,976.27	8,500.00	8,500.00 (523.73)	93.84
01-00-4403-000	STATE INCOME TAX	319,186.76	3,097,274.49	3,024,000.00	3,024,000.00 73,274.49	102.42
01-00-4405-000	STATE SALES TAX	185,831.24	2,421,946.43	2,050,000.00	2,050,000.00 371,946.43	118.14
01-00-4406-000	LOCAL USE TAX	11,967.96	155,131.81	450,000.00	450,000.00 (294,868.19)	34.47
01-00-4407-000	CANNABIS TAX	2,332.75	25,390.65	28,000.00	28,000.00 (2,609.35)	90.68
01-00-4408-000	DISPENSARY TAX	4,083.67	64,212.32	108,000.00	108,000.00 (43,787.68)	59.46
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	40,474.69	371,337.94	511,500.00	511,500.00 (140,162.06)	72.60
01-00-4503-200	HOME COMPLIANCE PERMITS	10,075.00	104,161.33	104,500.00	104,500.00 (338.67)	99.68
01-00-4503-700	FIRE INSPECTION FEES	1,344.15	3,875.85	4,600.00	4,600.00 (724.15)	84.26
01-00-4503-900	RESIDENTIAL RENTAL REGISTR FEE	.00	7,150.00	.00	.00 7,150.00	.00
01-00-4507-000	BUSINESS LICENSES	.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	7,400.00	76,100.00	80,000.00	80,000.00 (3,900.00)	95.13
01-00-4512-000	SOLICITOR'S LICENSE	1,250.00	4,750.00	1,800.00	1,800.00 2,950.00	263.89
01-00-4515-000	VEHICLE STICKER	122,962.68	294,237.38	332,000.00	332,000.00 (37,762.62)	88.63
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	13,216.49	114,886.92	90,000.00	90,000.00 24,886.92	127.65
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	.00	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	64,197.60	693,868.63	800,000.00	800,000.00 (106,131.37)	86.73
01-00-4705-000	POLICE TOWING	4,500.00	25,500.00	22,000.00	22,000.00 3,500.00	115.91
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	15,078.45	180,670.80	180,700.00	180,700.00 (29.20)	99.98
01-00-4810-000	AMBULANCE FEES	251,554.18	2,124,204.59	1,850,000.00	1,850,000.00 274,204.59	114.82
01-00-4812-000	RUBBISH	280,650.88	1,684,859.58	1,710,000.00	1,710,000.00 (25,140.42)	98.53
01-00-4813-000	RUBBISH - PENALTIES	(32.12)	34,550.97	20,000.00	20,000.00 14,550.97	172.75
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	10,686.55	135,017.31	130,000.00	130,000.00 5,017.31	103.86
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	10,914.16	20,096.43	10,000.00	10,000.00 10,096.43	200.96
01-00-5112-000	FEDERAL GRANTS	30,181.43	33,008.74	.00	.00 33,008.74	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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	2,211.92	107,608.68	345,000.00	345,000.00	(237,391.32)	31.19
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	(2,553.73)	23,758.92	24,100.00	24,100.00	(341.08)	98.58
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	27,843.34	1,485,823.28	10,000.00	10,000.00	1,475,823.28	14858.2
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	150.00	1,180.00	14,000.00	14,000.00	(12,820.00)	8.43
01-00-5189-000	MISCELLANEOUS INCOME	562.68	15,496.87	25,000.00	25,000.00	(9,503.13)	61.99
01-00-5719-000	TRANSFER FROM UTILITY FUND	241,700.00	241,700.00	241,700.00	241,700.00	.00	100.00
01-00-5746-000	TRANSFER FRM ROOSEVELT RD. TIF	133,280.00	133,280.00	150,000.00	150,000.00	(16,720.00)	88.85
	TOTAL GENERAL FUND REVENUE	4,866,274.47	23,685,100.25	23,471,200.00	23,471,200.00	213,900.25	100.91
	TOTAL FUND REVENUE	4,866,274.47	23,685,100.25	23,471,200.00	23,471,200.00	213,900.25	100.91

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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	2,048.24	25,653.13	28,600.00	28,600.00	(2,946.87) 89.70
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	126.96	1,590.10	1,800.00	1,800.00	(209.90) 88.34
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	29.70	371.94	500.00	500.00	(128.06) 74.39
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	760.14	26,333.81	26,200.00	26,200.00	133.81 100.51
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	52,201.99	56,000.00	56,000.00	(3,798.01) 93.22
01-10-6289-000	OTHER CONTRACTUAL EXPENSES	.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	6,965.04	136,038.63	220,100.00	220,100.00	(84,061.37) 61.81

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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.	24,742.29	359,124.76	432,400.00	432,400.00 (73,275.24)	83.05
01-11-6104-000	ADMINISTRATION OVERTIME	1,672.34	9,867.90	2,000.00	2,000.00 7,867.90	493.40
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	1,633.57	22,991.86	26,800.00	26,800.00 (3,808.14)	85.79
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	382.04	5,458.52	6,300.00	6,300.00 (841.48)	86.64
01-11-6128-000	IMRF- EMPLOYER EXPENSE	1,553.20	24,829.99	27,800.00	27,800.00 (2,970.01)	89.32
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	31,354.15	94,127.00	72,100.00	72,100.00 22,027.00	130.55
01-11-6203-000	CONTRACT/LEGAL NOTICES	.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	1,000.00	3,751.31	8,000.00	8,000.00 (4,248.69)	46.89
01-11-6211-000	CONFERENCE/TRAINING	.00	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	71,412.20	559,140.00	580,000.00	580,000.00 (20,860.00)	96.40
01-11-6216-000	PAYROLL PROCESSING CHARGE	1,270.89	15,602.00	18,100.00	18,100.00 (2,498.00)	86.20
01-11-6217-000	BANKING SERVICE FEES	7,012.26	55,857.92	32,000.00	32,000.00 23,857.92	174.56
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	.00	4,697.45	2,500.00	2,500.00 2,197.45	187.90
01-11-6237-000	EQUIPMENT RENTAL	.00	1,982.28	5,000.00	5,000.00 (3,017.72)	39.65
01-11-6265-000	PROF. SERVICES-AUDIT	1,200.00	42,830.00	43,500.00	43,500.00 (670.00)	98.46
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	14,522.34	27,603.69	60,000.00	60,000.00 (32,396.31)	46.01
01-11-6327-000	OTHER LEGAL SERVICES	46,342.87	215,717.43	300,000.00	300,000.00 (84,282.57)	71.91
01-11-6403-000	OFFICE SUPPLIES	335.74	12,091.87	10,000.00	10,000.00 2,091.87	120.92
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	236.00	290.99	2,500.00	2,500.00 (2,209.01)	11.64
01-11-6700-000	CONTINGENCY	.00	.00	50,000.00	50,000.00 (50,000.00)	.00
	TOTAL ADMINISTRATION	204,669.89	1,514,837.65	1,825,600.00	1,825,600.00 (310,762.35)	82.98

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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	6,385.19	68,619.02	74,200.00	74,200.00 (5,580.98)	92.48
01-13-6104-000	IT OVERTIME	44.91	1,570.77	.00	.00 1,570.77	.00
01-13-6108-000	SICK PAY PAYOUT	.00	657.73	.00	.00 657.73	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	379.50	4,193.51	4,600.00	4,600.00 (406.49)	91.16
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	88.76	980.76	1,100.00	1,100.00 (119.24)	89.16
01-13-6128-000	IMRF - EMPLOYER EXPENSE	385.17	4,139.45	4,800.00	4,800.00 (660.55)	86.24
01-13-6150-000	EMPLOYEE INSURANCE	3,252.20	23,812.26	26,600.00	26,600.00 (2,787.74)	89.52
01-13-6219-000	NETWORK, TELEPHONE & COMMUN-I	8,099.84	92,379.43	84,000.00	84,000.00 8,379.43	109.98
01-13-6265-030	PROF. SERVICES - IT	.00	99,772.61	90,500.00	90,500.00 9,272.61	110.25
01-13-6509-000	COMPUTER HARDWARE - IT	3,220.62	89,049.11	90,300.00	90,300.00 (1,250.89)	98.61
01-13-6511-000	COMPUTER SOFTWARE - IT	4,969.83	99,214.96	104,200.00	104,200.00 (4,985.04)	95.22
01-13-6525-000	BUILDING / EQUIPMENT - IT	152.12	18,871.37	22,000.00	22,000.00 (3,128.63)	85.78
01-13-6525-100	EQUIPMENT - PARK DISTRICT	.00	25,209.71	.00	.00 25,209.71	.00
	TOTAL INFORMATION TECHNOLOGY	26,978.14	528,470.69	502,300.00	502,300.00 (26,170.69)	105.21
<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 12 MONTHS ENDING APRIL 30, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
<u>BUILDING DEPARTMENT</u>						
01-15-6103-000	BUILDING - FULL TIME SALARIES	24,903.15	293,519.45	324,400.00	324,400.00 (30,880.55)	90.48
01-15-6103-100	BUILDING - PART TIME SALARIES	4,236.71	35,291.99	34,900.00	34,900.00 391.99	101.12
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	1,767.50	20,091.19	22,300.00	22,300.00 (2,208.81)	90.10
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	413.35	4,698.71	5,200.00	5,200.00 (501.29)	90.36
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,663.49	20,716.74	23,100.00	23,100.00 (2,383.26)	89.68
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	8,599.07	69,104.97	63,900.00	63,900.00 5,204.97	108.15
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	11,117.95	85,986.69	284,000.00	284,000.00 (198,013.31)	30.28
01-15-6265-100	PROF. SERVICES-ENGINEERING	1,810.00	8,897.50	30,000.00	30,000.00 (21,102.50)	29.66
01-15-6266-000	PLAN REVIEW SERVICES	8,810.00	116,851.65	150,000.00	150,000.00 (33,148.35)	77.90
01-15-6280-000	ELEVATOR INSPECTION	20.00	2,590.00	3,500.00	3,500.00 (910.00)	74.00
01-15-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	3,000.00	3,000.00 (3,000.00)	.00
01-15-6406-000	CLOTHING SUPPLIES	.00	794.77	1,500.00	1,500.00 (705.23)	52.98
01-15-6407-000	FUEL	176.56	972.47	1,500.00	1,500.00 (527.53)	64.83
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	150.41	1,911.25	2,000.00	2,000.00 (88.75)	95.56
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	498.48	1,620.93	1,000.00	1,000.00 620.93	162.09
	TOTAL BUILDING DEPARTMENT	64,166.67	664,854.62	994,800.00	994,800.00 (329,945.38)	66.83
<u>FIRE & POLICE COMMISSION</u>						
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	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	1,596.90	45,813.57	65,000.00	65,000.00 (19,186.43)	70.48
	TOTAL FIRE & POLICE COMMISSION	1,596.90	54,893.86	88,800.00	88,800.00 (33,906.14)	61.82

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 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	290,635.30	3,899,628.98	3,470,400.00	3,470,400.00	112.37	
01-20-6103-050	POLICE - FULL TIME NON-SWORN	21,145.71	251,774.66	300,500.00	300,500.00 (48,725.34)	83.79	
01-20-6104-000	POLICE - OVERTIME	22,501.29	534,693.05	400,000.00	400,000.00	133.67	
01-20-6106-000	VACATION PAYOUT	16,641.64	34,369.17	.00	.00	.00	
01-20-6108-000	SICK PAY PAYOUT	1,910.82	6,148.60	.00	.00	.00	
01-20-6110-000	HOLIDAY PAY	2,032.16	101,117.24	.00	.00	.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	3,026.26	52,923.83	60,000.00	60,000.00 (7,076.17)	88.21	
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,635.52	32,374.41	69,800.00	69,800.00 (37,425.59)	46.38	
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	5,071.61	69,138.55	17,400.00	17,400.00	397.35	
01-20-6128-000	IMRF - EMPLOYER EXPENSE	1,961.51	25,348.26	24,000.00	24,000.00	105.62	
01-20-6132-000	POLICE PENSION - R.E. TAXES	1,080,863.69	2,648,752.47	2,722,000.00	2,722,000.00 (73,247.53)	97.31	
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	55,206.04	634,011.09	749,800.00	749,800.00 (115,788.91)	84.56	
01-20-6205-000	PRINTING	3,714.89	4,950.78	7,700.00	7,700.00 (2,749.22)	64.30	
01-20-6207-000	POSTAGE	.00	.00	1,000.00	1,000.00 (1,000.00)	.00	
01-20-6211-000	POLICE CONFERENCE/TRAINING	944.00	43,703.41	64,500.00	64,500.00 (20,796.59)	67.76	
01-20-6211-100	LODGING	250.80	250.80	2,000.00	2,000.00 (1,749.20)	12.54	
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	57.00	74.63	1,000.00	1,000.00 (925.37)	7.46	
01-20-6213-000	DUES & SUBSCRIPTIONS	5,620.00	107,963.48	108,600.00	108,600.00 (636.52)	99.41	
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	859.52	5,205.52	5,600.00	5,600.00 (394.48)	92.96	
01-20-6227-000	MAINT. SERVICES-VEHICLES	4,402.66	41,610.62	60,000.00	60,000.00 (18,389.38)	69.35	
01-20-6249-000	COMMUNITY RELATIONS	2,100.00	19,681.75	24,000.00	38,000.00 (18,318.25)	51.79	
01-20-6265-030	PROF. SERVICES-OTHER	1,500.00	7,183.13	10,200.00	10,200.00 (3,016.87)	70.42	
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	612.12	3,500.00	3,500.00 (2,887.88)	17.49	
01-20-6404-000	AMMUNITION	2,100.00	6,876.00	15,000.00	10,000.00 (3,124.00)	68.76	
01-20-6407-000	FUEL	8,181.65	49,428.14	65,000.00	50,000.00 (571.86)	98.86	
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,768.27	16,617.95	27,400.00	27,400.00 (10,782.05)	60.65	
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	244.30	16,587.18	25,000.00	25,000.00 (8,412.82)	66.35	
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	.00	1,551.24	2,500.00	2,500.00 (948.76)	62.05	
01-20-6509-000	COMPUTER HARDWARE	588.87	5,653.17	8,000.00	8,000.00 (2,346.83)	70.66	
01-20-6515-000	OPERATING EQUIPMENT	50,414.60	123,299.65	37,000.00	99,500.00	123.92	
01-20-6516-000	WEAPONS	1,278.75	8,965.08	10,000.00	10,000.00 (1,034.92)	89.65	
TOTAL POLICE DEPARTMENT		1,587,656.86	8,766,606.87	8,368,900.00	8,425,400.00	341,206.87	104.05

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 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	240,159.10	2,899,155.72	2,570,400.00	2,570,400.00	328,755.72 112.79
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	29,161.73	263,633.59	300,000.00	300,000.00	(36,366.41) 87.88
01-22-6106-000	VACATION PAYOUT	1,561.92	1,561.92	25,000.00	25,000.00	(23,438.08) 6.25
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	780.96	56,812.77	20,000.00	20,000.00	36,812.77 284.06
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	4,333.00	29,145.76	36,000.00	36,000.00	(6,854.24) 80.96
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	414.85	4,882.37	9,100.00	9,100.00	(4,217.63) 53.65
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	3,883.53	46,748.68	38,900.00	38,900.00	7,848.68 120.18
01-22-6128-000	IMRF - EMPLOYER EXPENSE	386.45	4,939.24	6,300.00	6,300.00	(1,360.76) 78.40
01-22-6132-000	FIRE PENSION - R.E. TAXES	821,147.24	1,939,241.60	2,087,300.00	2,087,300.00	(148,058.40) 92.91
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	50,011.54	559,581.54	579,500.00	579,500.00	(19,918.46) 96.56
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	32.07	128.13	300.00	300.00	(171.87) 42.71
01-22-6211-000	CONFERENCE/TRAINING	25,508.00	57,695.30	62,200.00	62,200.00	(4,504.70) 92.76
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	930.25	44,057.15	41,400.00	41,400.00	2,657.15 106.42
01-22-6213-000	DUES & SUBSCRIPTIONS	675.00	8,360.00	11,800.00	11,800.00	(3,440.00) 70.85
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	1,888.36	14,775.39	10,000.00	10,000.00	4,775.39 147.75
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	3,282.34	16,891.86	14,700.00	14,700.00	2,191.86 114.91
01-22-6227-000	MAINT. SERVICES-VEHICLES	16,508.30	60,785.75	100,000.00	100,000.00	(39,214.25) 60.79
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	4,263.07	4,263.07	800.00	800.00	3,463.07 532.88
01-22-6289-000	OTHER CONTRACTUAL EXPENSES	160,043.31	717,197.26	558,400.00	558,400.00	158,797.26 128.44
01-22-6403-000	OFFICE SUPPLIES	95.40	5,309.29	4,500.00	4,500.00	809.29 117.98
01-22-6405-000	CLEANING SUPPLIES	1,147.50	5,252.02	6,500.00	6,500.00	(1,247.98) 80.80
01-22-6407-000	FUEL	3,199.37	19,796.00	25,000.00	25,000.00	(5,204.00) 79.18
01-22-6411-000	PUBLIC EDUCATION MATERIALS	464.47	12,636.50	17,900.00	17,900.00	(5,263.50) 70.59
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	15.99	3,862.80	2,000.00	2,000.00	1,862.80 193.14
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	11,270.59	11,400.00	11,400.00	(129.41) 98.86
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	3,209.46	19,612.70	30,100.00	30,100.00	(10,487.30) 65.16
01-22-6425-000	MATERIALS & SUPPLIES - OTHER	221.27	6,231.17	6,900.00	6,900.00	(668.83) 90.31
01-22-6509-000	COMPUTER HARDWARE	(194.66)	.00	.00	.00	.00 .00
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	10,338.00	26,664.51	54,100.00	54,100.00	(27,435.49) 49.29
01-22-6525-000	BUILDING/EQUIPMENT	.00	143,087.00	243,000.00	243,000.00	(99,913.00) 58.88
	TOTAL FIRE DEPARTMENT	1,383,467.82	7,047,011.31	7,051,900.00	7,051,900.00	(4,888.69) 99.93

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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	70,571.00	834,277.01	922,300.00	922,300.00	(88,022.99) 90.46
01-30-6104-000	PUBLIC WORKS - OVERTIME	4,720.58	105,563.92	85,000.00	85,000.00	20,563.92 124.19
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	4,675.71	58,834.59	62,500.00	62,500.00	(3,665.41) 94.14
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,093.51	13,759.73	14,600.00	14,600.00	(840.27) 94.24
01-30-6128-000	IMRF - EMPLOYER EXPENSE	4,107.99	60,193.33	55,300.00	55,300.00	4,893.33 108.85
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	1,207.91	227,305.28	280,500.00	280,500.00	(53,194.72) 81.04
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	2,854.43	2,905.56	3,500.00	3,500.00	(594.44) 83.02
01-30-6213-000	DUES & SUBSCRIPTIONS	65.85	4,858.70	6,300.00	6,300.00	(1,441.30) 77.12
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	4,132.38	144,994.63	70,700.00	158,575.00	(13,580.37) 91.44
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	12.85	1,795.49	11,300.00	11,300.00	(9,504.51) 15.89
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	3,596.63	42,543.03	65,000.00	65,000.00	(22,456.97) 65.45
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	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	.00	97,500.00	100,000.00	100,000.00	(2,500.00) 97.50
01-30-6231-350	RESTORATION TREES-DIRT & SEED	1,331.25	4,931.25	5,500.00	5,500.00	(568.75) 89.66
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	320.00	15,632.06	30,000.00	30,000.00	(14,367.94) 52.11
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	1,624,642.00	1,710,000.00	1,710,000.00	(85,358.00) 95.01
01-30-6251-000	ELECTRICITY	5,139.45	61,291.17	70,000.00	70,000.00	(8,708.83) 87.56
01-30-6265-030	PROF. SERVICES-OTHER	703.99	23,446.15	26,700.00	26,700.00	(3,253.85) 87.81
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	118.39	208.38	1,500.00	1,500.00	(1,291.62) 13.89
01-30-6406-000	CLOTHING SUPPLIES	671.02	8,645.91	13,000.00	13,000.00	(4,354.09) 66.51
01-30-6407-000	FUEL	5,526.99	41,202.13	40,000.00	40,000.00	1,202.13 103.01
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	2,769.31	29,382.43	44,100.00	44,100.00	(14,717.57) 66.63
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	3,116.97	25,095.70	28,300.00	28,300.00	(3,204.30) 88.68
01-30-6426-000	MATERIALS & SUPPLIES - MECH	150.29	15,794.08	20,000.00	20,000.00	(4,205.92) 78.97
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	191.05	19,587.79	33,500.00	33,500.00	(13,912.21) 58.47
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	74,539.50	436,655.38	5,000.00	477,650.00	(40,994.62) 91.42
01-30-6527-000	STREET & TRAFFIC SIGNS	773.10	11,196.00	15,000.00	15,000.00	(3,804.00) 74.64
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		330,021.25	4,117,610.09	4,129,500.00	4,692,025.00	(574,414.91) 87.76

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	3,605,522.57	22,830,708.72	23,211,900.00	23,830,925.00	(1,000,216.28)	95.80
NET REVENUE OVER EXPENDITURES	1,260,751.90	854,391.53	259,300.00	(359,725.00)	1,214,116.53	237.51

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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	1,006,066.12	6,645,952.73	7,282,000.00	7,282,000.00	(636,047.27)	91.27
02-00-4816-000 WATER INFRASTRUCTURE	316,719.95	1,671,210.62	518,000.00	518,000.00	1,153,210.62	322.63
02-00-4818-000 METER SALES	2,421.10	4,086.09	5,000.00	5,000.00	(913.91)	81.72
02-00-4820-000 WATER PENALTIES	(99.67)	148,666.48	40,000.00	40,000.00	108,666.48	371.67
02-00-4828-000 SEWER USAGE	210,503.03	1,365,699.13	1,526,200.00	1,526,200.00	(160,500.87)	89.48
02-00-4829-000 SEWER INFRASTRUCTURE	213,215.50	1,152,141.09	512,000.00	512,000.00	640,141.09	225.03
02-00-4830-000 SEWER PENALTIES	(20.92)	31,249.88	7,500.00	7,500.00	23,749.88	416.67
02-00-5102-000 INTEREST INCOME	4,672.06	19,873.51	35,000.00	35,000.00	(15,126.49)	56.78
02-00-5189-000 OTHER INCOME	971.74	20,089.33	5,000.00	5,000.00	15,089.33	401.79
TOTAL UTILITY FUND REVENUE	1,754,448.91	11,258,968.86	11,156,700.00	11,156,700.00	102,268.86	100.92
TOTAL FUND REVENUE	1,754,448.91	11,258,968.86	11,156,700.00	11,156,700.00	102,268.86	100.92

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2026

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>UTILITY FUND EXPENSES</u>						
02-95-6103-000	UTILITY - FULL TIME SALARIES	127,471.03	1,653,165.26	1,923,200.00	1,923,200.00 (270,034.74)	85.96
02-95-6103-050	POLICE - FULL TIME NON-SWORN	1,755.84	18,380.03	.00	.00 18,380.03	.00
02-95-6103-200	FIRE PREVENTION PAY	4,734.82	46,387.10	.00	.00 46,387.10	.00
02-95-6104-000	UTILITY - OVERTIME	10,894.86	186,062.66	160,000.00	160,000.00 26,062.66	116.29
02-95-6106-000	VACATION PAYOUT	957.93	13,434.37	.00	.00 13,434.37	.00
02-95-6108-000	SICK TIME PAYOUT	100.24	13,374.87	.00	.00 13,374.87	.00
02-95-6110-000	HOLIDAY PAY	148.05	7,868.77	.00	.00 7,868.77	.00
02-95-6118-000	UNIFORM ALLOWANCE	106.02	375.60	1,800.00	1,800.00 (1,424.40)	20.87
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	7,122.09	95,138.76	110,600.00	110,600.00 (15,461.24)	86.02
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	2,063.30	27,604.83	25,900.00	25,900.00 1,704.83	106.58
02-95-6128-000	IMRF - EMPLOYER EXPENSE	6,625.46	97,028.06	98,500.00	98,500.00 (1,471.94)	98.51
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	6,269.09	436,993.76	452,700.00	452,700.00 (15,706.24)	96.53
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00 (2,000.00)	.00
02-95-6207-000	POSTAGE	.00	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	.00	88,916.00	75,800.00	88,800.00 116.00	100.13
02-95-6215-000	INSURANCE & BONDING	17,853.05	139,160.00	145,000.00	145,000.00 (5,840.00)	95.97
02-95-6219-000	TELEPHONE & COMMUNICATION	251.37	1,901.37	2,600.00	2,600.00 (698.63)	73.13
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	279.36	23,227.78	48,400.00	48,400.00 (25,172.22)	47.99
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	3,000.00	8,500.00	24,000.00	24,000.00 (15,500.00)	35.42
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	3,482.10	50,187.61	60,000.00	60,000.00 (9,812.39)	83.65
02-95-6255-000	MAINT. SERVICES-WATER MAINS	1,904.00	41,270.00	32,400.00	32,400.00 8,870.00	127.38
02-95-6265-000	PROF. SERVICES-AUDIT	800.00	31,820.00	23,400.00	23,400.00 8,420.00	135.98
02-95-6265-030	PROF. SERVICES-OTHER	3,173.28	95,271.85	51,300.00	104,840.00 (9,568.15)	90.87
02-95-6265-100	PROF. SERVICES-ENGINEERING	58,851.93	649,316.33	934,800.00	934,800.00 (285,483.67)	69.46
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	.00	10,673.35	16,000.00	16,000.00 (5,326.65)	66.71
02-95-6327-000	OTHER LEGAL SERVICES	3,100.00	34,650.00	35,000.00	35,000.00 (350.00)	99.00
02-95-6403-000	OFFICE SUPPLIES	47.49	615.31	1,500.00	1,500.00 (884.69)	41.02
02-95-6406-000	CLOTHING SUPPLIES	671.05	8,134.70	13,000.00	13,000.00 (4,865.30)	62.57
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	894.08	15,516.17	35,100.00	35,100.00 (19,583.83)	44.21
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	1,437.80	9,900.00	9,900.00 (8,462.20)	14.52
02-95-6424-000	MATERIALS & SUPPLIES-METERS	1,748.68	1,957.03	6,000.00	6,000.00 (4,042.97)	32.62
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	23,963.42	71,997.47	79,500.00	79,500.00 (7,502.53)	90.56
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	4,310.89	15,370.77	54,500.00	54,500.00 (39,129.23)	28.20
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	980.72	17,287.07	20,000.00	20,000.00 (2,712.93)	86.44
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	4,495.28	13,617.11	15,500.00	15,500.00 (1,882.89)	87.85
02-95-6455-000	WATER COST	271,913.40	3,132,798.30	3,349,600.00	3,349,600.00 (216,801.70)	93.53
02-95-6515-000	OPERATING EQUIPMENT	.00	59,133.40	142,100.00	142,100.00 (82,966.60)	41.61
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	1,350.00	1,845.00	81,500.00	81,500.00 (79,655.00)	2.26
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	1,884.00	4,176.00	10,000.00	10,000.00 (5,824.00)	41.76

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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	3,943.68	67,987.48	84,500.00	84,500.00	(16,512.52)	80.46
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	51,925.50	4,789,770.24	5,300,000.00	5,502,564.00	(712,793.76)	87.05
02-95-6575-000 DEPRECIATION EXPENSE	52,083.33	624,999.96	625,000.00	625,000.00	(.04)	100.00
02-95-6607-000 IEPA LOAN - PRINCIPAL	22,625.57	223,432.43	223,500.00	223,500.00	(67.57)	99.97
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	(22,625.57)	(223,432.43)	(223,500.00)	(223,500.00)	67.57	(99.97)
02-95-6608-000 IEPA LOAN - INTEREST	2,062.21	55,096.15	55,100.00	55,100.00	(3.85)	99.99
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	241,700.00	241,700.00	241,700.00	241,700.00	.00	100.00
TOTAL UTILITY FUND EXPENSES	924,917.55	13,302,158.52	14,980,100.00	15,249,204.00	(1,947,045.48)	87.23
NET REVENUE OVER EXPENDITURES	829,531.36	(2,043,189.66)	(3,823,400.00)	(4,092,504.00)	2,049,314.34	(49.93)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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	55,316.20	773,521.26	756,000.00	756,000.00	17,521.26 102.32
03-00-5102-000	INTEREST INCOME	769.82	20,454.18	32,000.00	32,000.00	(11,545.82) 63.92
03-00-5106-000	STATE GRANT	.00	.00	72,800.00	72,800.00	(72,800.00) .00
03-00-5112-000	FEDERAL GRANT	.00	124,000.00	.00	.00	124,000.00 .00
	TOTAL MOTOR FUEL TAX FUND REVENUE	56,086.02	917,975.44	860,800.00	860,800.00	57,175.44 106.64
	TOTAL FUND REVENUE	56,086.02	917,975.44	860,800.00	860,800.00	57,175.44 106.64
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100	PROF. SERVICES-ENGINEERING	19,915.00	212,732.48	213,500.00	213,500.00	(767.52) 99.64
03-95-6281-000	LOCAL RD. & STREET IMPROVEMENT	.00	3,311.97	.00	.00	3,311.97 .00
03-95-6435-000	STREET SALT	40,239.03	133,039.55	140,000.00	140,000.00	(6,960.45) 95.03
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	480.25	500.00	500.00	(19.75) 96.05
	TOTAL MFT FUND EXPENDITURES	60,154.03	816,381.14	816,500.00	1,283,421.00	(467,039.86) 63.61
	NET REVENUE OVER EXPENDITURES	(4,068.01)	101,594.30	44,300.00	(422,621.00)	524,215.30 24.04

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2026

FUND 8 - 911 FUND

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

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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	14,884.27	112,383.34	95,000.00	95,000.00	17,383.34 118.30
10-00-4815-000	NEWSPAPER ADS	1,350.00	15,712.50	8,500.00	8,500.00	7,212.50 184.85
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	16,234.27	133,207.60	104,700.00	104,700.00	28,507.60 127.23
	TOTAL FUND REVENUE	16,234.27	133,207.60	104,700.00	104,700.00	28,507.60 127.23
<u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000	VILLAGE PUBLICATIONS	5,136.14	56,881.03	50,400.00	50,400.00	6,481.03 112.86
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	246.18	38,742.42	52,000.00	52,000.00	(13,257.58) 74.50
10-95-6251-000	ELECTRICITY	516.90	2,064.82	3,000.00	3,000.00	(935.18) 68.83
	TOTAL HOTEL FUND EXPENDITURES	5,899.22	97,688.27	105,400.00	105,400.00	(7,711.73) 92.68
	NET REVENUE OVER EXPENDITURES	10,335.05	35,519.33	(700.00)	(700.00)	36,219.33 5074.19

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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	124,176.20	348,764.13	525,000.00	525,000.00	(176,235.87)	66.43
TOTAL ROOSEVELT ROAD TIF FUND REVEN	124,176.20	348,764.13	525,000.00	525,000.00	(176,235.87)	66.43
TOTAL FUND REVENUE	124,176.20	348,764.13	525,000.00	525,000.00	(176,235.87)	66.43
<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030 PROFESSIONAL SERVICES - OTHER	19,123.25	134,602.50	40,000.00	40,000.00	94,602.50	336.51
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	133,280.00	133,280.00	150,000.00	150,000.00	(16,720.00)	88.85
TOTAL ROOSEVELT ROAD TIF	152,403.25	267,882.50	320,000.00	320,000.00	(52,117.50)	83.71
NET REVENUE OVER EXPENDITURES	(28,227.05)	80,881.63	205,000.00	205,000.00	(124,118.37)	39.45
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 12 MONTHS ENDING APRIL 30, 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 12 MONTHS ENDING APRIL 30, 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	1,269,876.04	3,160,754.07	2,410,100.00	2,410,100.00	750,654.07	131.15
31-00-5102-000 INTEREST INCOME	3,882.16	50,910.68	15,000.00	15,000.00	35,910.68	339.40
TOTAL DEBT SERVICE FUND - 2021 BONDS	1,273,758.20	3,211,664.75	2,425,100.00	2,425,100.00	786,564.75	132.43
TOTAL FUND REVENUE	1,273,758.20	3,211,664.75	2,425,100.00	2,425,100.00	786,564.75	132.43
<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	426.75	908.75	1,000.00	1,000.00	(91.25)	90.88
TOTAL DSF - 2021 BONDS EXPENDITURES	426.75	2,410,940.70	2,411,100.00	2,411,100.00	(159.30)	99.99
NET REVENUE OVER EXPENDITURES	1,273,331.45	800,724.05	14,000.00	14,000.00	786,724.05	5719.46

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 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	117,420.32	1,522,972.13	1,380,000.00	1,380,000.00	142,972.13 110.36
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	117,420.32	1,912,792.68	4,683,900.00	4,683,900.00	(2,771,107.32) 40.84
	TOTAL FUND REVENUE	117,420.32	1,912,792.68	4,683,900.00	4,683,900.00	(2,771,107.32) 40.84
<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	1,050.00	79,200.81	85,000.00	85,000.00	(5,799.19) 93.18
40-00-6289-000	OTHER CONTRACTUAL EXPENSES	.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	.00	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	.00	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	1,050.00	1,844,114.85	4,748,900.00	4,748,900.00	(2,904,785.15) 38.83
	NET REVENUE OVER EXPENDITURES	116,370.32	68,677.83	(65,000.00)	(65,000.00)	133,677.83 105.66

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2026

FUND 41 - CAPITAL PROJECTS FND 2021 BOND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FND 2021 BOND REVE</u>						
41-00-4410-000 GRANTS	.00	68,233.10	363,300.00	363,300.00	(295,066.90)	18.78
41-00-5102-000 INVESTMENT INCOME	15,051.69	248,615.98	75,000.00	75,000.00	173,615.98	331.49
TOTAL CAPITAL PROJECTS FND 2021 BOND	15,051.69	316,849.08	438,300.00	438,300.00	(121,450.92)	72.29
TOTAL FUND REVENUE	15,051.69	316,849.08	438,300.00	438,300.00	(121,450.92)	72.29
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	6,282.63	226,700.45	282,000.00	282,000.00	(55,299.55)	80.39
41-00-6530-000 ROAD IMPROVEMENTS	100,576.98	3,254,185.74	4,912,000.00	4,912,000.00	(1,657,814.26)	66.25
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	106,859.61	3,480,886.19	5,202,900.00	5,352,900.00	(1,872,013.81)	65.03
NET REVENUE OVER EXPENDITURES	(91,807.92)	(3,164,037.11)	(4,764,600.00)	(4,914,600.00)	1,750,562.89	(64.38)