

Village of Westchester



**Financial Report
Fiscal Year 2026
For the Eight Months Ending
December 31, 2025**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
DECEMBER 2025

GENERAL FUND

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ 2,687,589	\$ 11,303,626	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 1,434,298	\$ 11,974,050	\$ 23,211,900	\$ 23,318,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,511,931
Net Revenue/(Expenditure)	(670,424)
Estimated Current Fund Balance (12/31/2025)	<u>\$ 7,841,507</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	\$ 1,808,310	\$ 7,457,835	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 702,167	\$ 9,244,343	\$ 14,980,100	\$ 15,001,525

Unaudited Beginning Net Position (05/01/2025)	\$ 25,017,037
Net Revenue/(Expense)	(1,786,508)
Estimated Current Net Position (12/31/2025)	<u>\$ 23,230,529</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	\$ 68,668	\$ 659,925	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 19,430	\$ 563,939	\$ 816,500	\$ 1,274,421

Unaudited Beginning Fund Balance (05/01/2025)	\$ 411,981
Net Revenue/(Expenditure)	95,985
Estimated Current Fund Balance (12/31/2025)	<u>\$ 507,967</u>

911 FUND

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ -	\$ 272,828	\$ 450,000	\$ 450,000
EXPENDITURES	\$ -	\$ 145,839	\$ 425,000	\$ 425,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (694,582)
Net Revenue/(Expenditure)	126,988
Estimated Current Fund Balance (12/31/2025)	<u>\$ (567,594)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
DECEMBER 2025

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	\$ 35,010	\$ 88,972	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 2,333	\$ 71,686	\$ 105,400	\$ 105,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 9,015
Net Revenue/(Expenditure)	17,287
Estimated Current Fund Balance (12/31/2025)	<u><u>\$ 26,302</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	\$ -	\$ 15,710	\$ 525,000	\$ 410,000
EXPENDITURES	\$ 2,869	\$ 90,374	\$ 320,000	\$ 320,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (52,273)
Net Revenue/(Expenditure)	(74,664)
Estimated Current Fund Balance (12/31/2025)	<u><u>\$ (126,937)</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	\$ 474,662	\$ 545,228	\$ 545,400	\$ 545,400
EXPENDITURES	\$ 474,662	\$ 545,228	\$ 545,400	\$ 545,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 564
Net Revenue/(Expenditure)	-
Estimated Current Fund Balance (12/31/2025)	<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	\$ 99,741	\$ 173,169	\$ 2,425,100	\$ 2,585,900
EXPENDITURES	\$ 1,269,240	\$ 2,410,037	\$ 2,411,100	\$ 2,411,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 2,119,761
Net Revenue/(Expenditure)	(2,236,868)
Estimated Current Fund Balance (12/31/2025)	<u><u>\$ (117,107)</u></u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
DECEMBER 2025

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	\$ 147,828	\$ 1,378,970	\$ 4,683,900	\$ 4,683,900
EXPENDITURES	\$ 543,093	\$ 1,744,591	\$ 4,748,900	\$ 4,748,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 177,689
Net Revenue/(Expenditure)	(365,621)
Estimated Current Fund Balance (12/31/2025)	<u><u>\$ (187,933)</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	\$ 16,053	\$ 256,597	\$ 438,300	\$ 438,300
EXPENDITURES	\$ 4,480	\$ 3,204,244	\$ 5,202,900	\$ 5,352,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,098,771
Net Revenue/(Expenditure)	(2,947,647)
Estimated Current Fund Balance (12/31/2025)	<u><u>\$ 5,151,124</u></u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 12,654,831
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 23,230,529
ROOSEVELT RD. TIF FUND BALANCE	<u><u>\$ (126,937)</u></u>
TOTAL	<u><u>\$ 35,758,423</u></u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of December 2025

<u>FUND</u>	Total Fund Cash
General Fund	\$ 4,223,658
MFT Fund	437,369
Police Forfeiture Fund	145,808
E-911 Fund	488,149
Hotel/Motel Tax Fund	(778)
Debt Service Fund	564
Debt Service Fund - 2021 Funds	(879,736)
Capital Projects Fund	(430,958)
Capital Projects Fund - 2021 GO Bond Project	5,156,073
Water and Sewer (Utility) Fund (Enterprise Fund)	(647,602)
Refundable Deposits Fund (Fiduciary Fund)	781,198
Roosevelt Rd. TIF Fund	(52,859)
<hr/>	
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 12/31/2025	\$ 9,220,886
Prior Period Cash and Investments Balance - 11/30/2025	\$ 10,024,211

<u>Bank Accounts, Balances, and Interest Rates</u>	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	
Republic Bank - State Forfeiture Account (Non Interest Bearing)	6,895
Republic Bank - DUI Account (Non Interest Bearing)	6,180
Republic Bank - State Confiscation Account (Non Interest Bearing)	-
Republic Bank - Department of Justice Account (Non Interest Bearing)	132,733
Republic Bank - HRA Account (Non Interest Bearing)	11,642
Republic Bank Operating Account (Non Interest Bearing)	1,488,809
Republic Bank Money Market Account (Interest Bearing)	-
IL Funds Money Market Account ¹ Average daily yield 3.945% (Local Government Investment Pool)	1,770,690
IL Funds E-Pay Account ¹ Average daily yield 3.945% (Local Government Investment Pool)	58,006
IL Funds 2025 Bond Project Fund ¹ Average daily yield 3.945% (Local Government Investment Pool)	4,807,070
US Bank Foreign Fire Insurance Account	91,877
IMET Investment Funds ² - Net total return, prior one-year period ending October 31, 2025 - 4.43%	-
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 9/15/2025	192,257
<hr/>	
TOTAL BANK BALANCES at 12/31/2025	\$ 8,566,158

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	1,260,885
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	2,000,000
Total of Other Bank Accounts Fully Insured	91,877

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
DECEMBER 2025 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 December 2025, the eighth month of Fiscal Year 2026. Sixty-seven percent or two thirds of the fiscal year has elapsed through December.

For the month, total General Fund revenues are \$2.688 million, and expenditures are \$1.434 million resulting in net revenues of \$1.253 million. Through December, expenditures exceed revenues by \$670.4 thousand in the General Fund. This is largely due to property taxes that have not yet been collected due to Cook County processing problems delaying the property tax billing.

GENERAL FUND REVENUES

Through the month of December, General Fund revenues total \$11.304 million for the fiscal year. This is 48 percent of the budget. Significant revenue items are noted below:

Local Taxes

- *The second installment of property taxes are normally due by August 1 each year. This due date allows for significant revenue distributions to the Village from July through October on a standard cycle. Due to a delay from the County, property tax bills were mailed in November with a December 15th due date to taxpayers. Furthermore, complications from the County relating to the remittance of the taxes to the taxing bodies has added to the delay. **This has significantly impacted the total General Fund revenue recorded by the Village.***
- Gaming taxes for the month are \$28.7 thousand and almost \$219.4 thousand for the year. Places for Eating taxes are \$20.4 thousand for the month and \$208.3 thousand for the year. Their budgets are \$338.6 thousand and \$275.0 thousand respectively. Both budget amounts are slight increases from the prior year, and both revenues are running close to their respective budgets through December.
- Local Gas Tax revenue is \$15.7 thousand for December. The total for the year of \$116.9 thousand is 61 percent of the budgeted amount of \$170.4 thousand.
- Telecommunications taxes are \$34.1 thousand for the month and \$278.4 thousand through December. The budget amount is \$410 thousand; total revenues are 68 percent of the budget.
- Cable Franchise taxes for the year are \$170 thousand, or almost 61 percent of the budget. These are normally collected on a quarterly basis. The budgeted amount is \$280 thousand which is \$33 thousand less than the prior year's budget.

VILLAGE OF WESTCHESTER
DECEMBER 2025 FINANCIAL STATEMENT SUMMARY

- Natural Gas and Electric Utility Taxes combined totaled \$57.1 thousand for the month and \$469.6 thousand through December. Combined, these revenues are budgeted at \$755 thousand. We should expect to see an increase in the Natural Gas utility taxes in the winter months.

Intergovernmental Revenues

- Personal Property Replacement Tax (PPRT) receipts total \$94.5 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. During the budget process, the budget had been significantly reduced for this revenue based on the Illinois Municipal League's analysis and resulting estimation. A recent estimate from the Illinois Department of Revenue for Westchester shows an amount slightly higher than the Village's original budgeted amount.
- Sales Tax receipts are \$220.1 thousand for the month and \$1.551 million through December. 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 almost 76 percent of the budget.
- Local Use Tax receipts are \$12.3 thousand for the month and \$104 thousand through December. The budget is \$450 thousand. Due to new State laws regarding the way sales taxes are imposed, there is a shift from Local Use Tax revenue to State Sales Tax revenue. This change in State law was instituted after the revenue budget was formulated, so we expect to see Local Use Tax receipts being less than the budget amount. Together, the State Sales Tax and Local Use Tax are commonly referred to as "Sales Taxes" and are each a component of merchant sales.
- State Income Tax, another significant source of revenue, is \$170.6 thousand for December and totals \$2.027 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 November. The total receipts through December 2025 are \$110.5 thousand more than last year through December.

Other Revenues

- Building permit receipts are \$15.8 thousand for the month and \$259.1 thousand through December. The budget amount is \$511.5 thousand. This revenue is budgeted at roughly \$60 thousand more than the prior year's budget. Home compliance permits are \$5.5 thousand for the month and \$73.8 thousand through December 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
DECEMBER 2025 FINANCIAL STATEMENT SUMMARY

- Liquor License billings and the related revenue are \$21.8 thousand for December, and \$199.2 thousand for the year. The Village has budgeted \$155 thousand for this revenue.
- Photo Enforcement Fees are \$98.7 thousand for December and almost \$500 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 \$7 thousand for the month and \$88 thousand through December 2025. The budget is \$90 thousand.
- Ambulance Fee receipts are \$129.6 thousand for the month and \$1.420 million through December. This is almost 77 percent of the budget of \$1.850 million. Based on an increase in the billing rates, the Village is budgeting an increase in this revenue compared to FY 2025's.
- Rubbish revenue for the month is \$280.9 thousand and total revenue is \$1.123 million for the year. The budget is \$1.710 million. The billing and the recording of the revenue is on a bi-monthly basis.
- Interest income is \$9 thousand for the month and \$93.5 thousand through December 2025. The total budget is \$130 thousand.
- The Village has received a one-time payment of \$1.4 million from the Illinois Risk Management Agency which is the amount of the Village's insurance reserve at 12/31/2024 available for distribution.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for the month are \$1.434 million and almost \$12.0 million through December. Total expenditures are just over 50 percent of the total amended FY 2026 Budget of \$23.831 million. Significant department expenditures are summarized below.

- Village President and Board: Expenditures total \$7.4 thousand for December and \$93.8 thousand in total through December. 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 \$119.8 thousand for the month and total \$831.6 thousand through December. This department accounts for a majority allocation of the liability and workers compensation insurance costs, audit costs, and legal fees. Total expenditures are 46 percent of the budget amount of \$1.826 million.
- Information Technology: Total monthly expenditures are \$24.4 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 \$24 thousand through December will be reimbursed to the Village. Total expenditures for the year are \$412.1 thousand. The total department budget is \$502.3 thousand.

VILLAGE OF WESTCHESTER
DECEMBER 2025 FINANCIAL STATEMENT SUMMARY

- Building Department: Total department expenditures are \$55.7 thousand for the month and consist of salaries and benefit costs, plumbing inspection and plan review services. The total department's expenditures through December are \$433 thousand, or 43.5 percent of the budget of \$995 thousand.
- Fire and Police Commission: Total yearly department expenditures are \$43 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 \$492.8 thousand. Expenditures consist mainly of salaries and benefits, dues and subscriptions, and training classes. The payment of police patrol retroactive pay covering a period of a little over two years was recorded in July. This is the result of the new police patrol union contract. The police department's amended budget is \$8.425 million for the fiscal year, and expenditures are \$4.280 million, or almost 51 percent of the budget through December 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 \$397 thousand. Most of this amount is for personnel and benefits, and training. The total department's budget is roughly \$7.1 million for the fiscal year, and expenditures are \$3.362 million, or about 48 percent of the budget through December.

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 \$326.3 thousand with rubbish service expenditures being \$137.6 thousand of the total, and \$134.1 thousand for salaries and benefits. The total department's amended budget is almost \$4.692 million for the fiscal year. Expenditures total \$2.519 million or under 54 percent of the budget through December.

UTILITY FUND

- The Utility Fund records net revenues of \$702.2 thousand for December. Through December, total expenses exceed revenues by almost \$1.787 million. Note that the Village has budgeted expenses exceeding revenues in the amount of \$4.093 million due primarily for needed infrastructure improvements of \$5.5 million. This potential deficit would be funded with available fund balance.
- Utility Fund revenues are \$1.808 million for the month and \$7.458 million through December. Water and sewer billing and revenue are recorded on a bi-monthly basis. Four of the six water and sewer billing cycles have been completed through December. Total revenues are budgeted at \$11.157 million for the fiscal year.

VILLAGE OF WESTCHESTER
DECEMBER 2025 FINANCIAL STATEMENT SUMMARY

- Utility Fund expenses are \$702.2 thousand for the month and \$9.244 million through December. Salaries and benefits, and the water payment combines for \$500 thousand of the monthly expenses with engineering another \$80.2 thousand. Infrastructure improvement expenses are \$4.169 million of the total annual expenses of \$9.244 million. Expenses are 60.6 percent of the total budget.
- Due to the timing of the billing, only six months of a potential eight water bills paid by the Village have been expensed. This cost is averaging roughly \$294 thousand per month. So far, the Village has paid \$1.728 million for water in the fiscal year.

MOTOR FUEL TAX (MFT) FUND

- Total revenues for the year are almost \$660 thousand, and expenditures are almost \$564 thousand resulting in an excess of \$96 thousand. MFT allotment revenue for the month is \$66 thousand. Expenditures for the month of December are \$19.4 thousand and consist of 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. There was no activity in this fund for the month. Total reimbursements of \$272.8 thousand have been received for the year from the SWCCCD so far for prior dispatch service expenditures of \$145.8 thousand.

HOTEL/MOTEL TAX FUND

- The Hotel/Motel Tax fund receives tax revenues on a quarterly basis. Taxes received total \$74.6 thousand for the year. Total revenues are \$89.0 thousand, and expenditures are \$71.7 thousand resulting in net revenues of \$17.3 thousand. Expenditures for the year are: \$35.4 thousand for newsletter publication, \$34.9 thousand for special events, and \$1.4 thousand for electricity for the message board.

ROOSEVELT ROAD TIF FUND

- The Roosevelt Rd. TIF fund has recorded \$15.7 thousand in real estate tax revenue through December. 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 \$90.4 thousand and consist of appraisal and analysis services for the TIF area.

VILLAGE OF WESTCHESTER
DECEMBER 2025 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. Total debt service is budgeted at \$545 thousand for the year. The Village paid \$474.7 thousand for principal, interest, and paying agent fees in December. By Village Ordinance, transfers in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are receipted are the pledged revenue for the bond payments.

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

- This fund was established to account for the 2021 General Obligation Bonds, the 2024A General Obligation Bonds, and the Series 2025 General Obligation Bonds debt service payments. The debt on all these bond issues is funded by real estate tax revenue. Bond payments are due every June (interest only) and December (principal and interest). Bond principal of \$365 thousand and interest of \$904.2 thousand was paid in December for the payments due December 15th. Total bond debt service for the year totals \$2.410 million. These payments are currently funded by available property taxes received in prior years.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$147.8 thousand were received in the month and \$989.1 thousand in total through December. The budget for non-home-rule sales taxes is \$1.380 million for the year. The Village purchased a new ambulance with a lease contract in the amount of almost \$382 thousand in a prior month. This is reflected as note proceeds along with the corresponding expenditure to the motor vehicles account.
- A total of \$543.1 thousand is expended in December. For the year, \$1.745 million has been spent on various items such as the ambulance purchase, a purchase of a police vehicle, engineering services, the 2025 Tree Program, and monthly debt payments on the Enterprise Dr. property. All of these items are budgeted for. Total budgeted expenditures are \$4.749 million. The budget includes the total transfer out of \$545 thousand for the aforementioned bond debt service payments.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- In September, \$68.2 thousand in American Rescue Plan Act grant money was received via a flow-through from Cook County for Green Alley projects. This completes the entire grant funding of \$430 thousand received by the Village from the County going back to last summer. Additionally, interest income of \$188.4 thousand has been earned for the year from bond proceeds and will be spent on capital improvement projects.
- Engineering expenditures totaling \$4.5 thousand were recorded in December. Over \$3.204 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 8 MONTHS ENDING DECEMBER 31, 2025

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	74,253.20	95,512.83	3,000,000.00	3,000,000.00	(2,904,487.17) 3.18
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	.00	16,226.78	2,110,000.00	2,110,000.00	(2,093,773.22) .77
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	.00	19,908.88	2,680,000.00	2,680,000.00	(2,660,091.12) .74
01-00-4202-000	UTILITY TAX-ELECTRIC	27,306.17	311,948.14	465,000.00	465,000.00	(153,051.86) 67.09
01-00-4203-000	GAMING TAX	28,737.90	219,413.17	338,600.00	338,600.00	(119,186.83) 64.80
01-00-4205-000	UTILITY TAX-NATURAL GAS	29,817.78	157,692.16	290,000.00	290,000.00	(132,307.84) 54.38
01-00-4206-000	PLACES FOR EATING TAX	20,363.22	208,339.64	275,000.00	275,000.00	(66,660.36) 75.76
01-00-4207-000	TELECOMMUNICATION TAXES	34,138.34	278,408.35	410,000.00	410,000.00	(131,591.65) 67.90
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	15,747.74	116,856.81	170,400.00	170,400.00	(53,543.19) 68.58
01-00-4217-000	CABLE FRANCHISE TAX	.00	169,927.95	280,000.00	280,000.00	(110,072.05) 60.69
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	17,553.28	94,474.90	143,000.00	143,000.00	(48,525.10) 66.07
01-00-4402-100	PPRT - POLICE PENSION	2,001.73	10,773.68	16,300.00	16,300.00	(5,526.32) 66.10
01-00-4402-200	PPRT - FIRE PENSION	1,048.53	5,643.38	8,500.00	8,500.00	(2,856.62) 66.39
01-00-4403-000	STATE INCOME TAX	170,612.14	2,027,436.28	3,024,000.00	3,024,000.00	(996,563.72) 67.04
01-00-4405-000	STATE SALES TAX	220,086.62	1,551,005.14	2,050,000.00	2,050,000.00	(498,994.86) 75.66
01-00-4406-000	LOCAL USE TAX	12,346.70	104,036.58	450,000.00	450,000.00	(345,963.42) 23.12
01-00-4407-000	CANNABIS TAX	1,510.17	16,406.58	28,000.00	28,000.00	(11,593.42) 58.59
01-00-4408-000	DISPENSARY TAX	4,377.43	46,323.08	108,000.00	108,000.00	(61,676.92) 42.89
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	15,778.38	259,124.93	511,500.00	511,500.00	(252,375.07) 50.66
01-00-4503-200	HOME COMPLIANCE PERMITS	5,544.90	73,838.70	104,500.00	104,500.00	(30,661.30) 70.66
01-00-4503-700	FIRE INSPECTION FEES	.00	1,409.40	4,600.00	4,600.00	(3,190.60) 30.64
01-00-4503-900	RESIDENTIAL RENTAL REGISTR FEE	250.00	5,500.00	.00	.00	5,500.00 .00
01-00-4507-000	BUSINESS LICENSES	977.46	54,424.18	55,000.00	55,000.00	(575.82) 98.95
01-00-4509-000	GAMING LICENSES	329.22	2,133.79	10,500.00	10,500.00	(8,366.21) 20.32
01-00-4511-000	CONTRACTOR LICENSES	9,800.00	45,600.00	80,000.00	80,000.00	(34,400.00) 57.00
01-00-4512-000	SOLICITOR'S LICENSE	.00	1,750.00	1,800.00	1,800.00	(50.00) 97.22
01-00-4515-000	VEHICLE STICKER	1,255.51	21,379.43	332,000.00	332,000.00	(310,620.57) 6.44
01-00-4515-900	LATE FEE-STICKER	80.00	29,462.00	20,000.00	20,000.00	9,462.00 147.31
01-00-4527-000	LIQUOR LICENSES	21,838.24	199,232.95	155,000.00	155,000.00	44,232.95 128.54
01-00-4531-000	TOBACCO LICENSES	145.08	1,045.08	1,200.00	1,200.00	(154.92) 87.09
01-00-4702-000	POLICE FINES	7,022.94	88,020.38	90,000.00	90,000.00	(1,979.62) 97.80
01-00-4702-050	OVERWEIGHT TRUCK FINES	1,130.00	1,130.00	5,000.00	5,000.00	(3,870.00) 22.60
01-00-4702-100	CIRCUIT COURT FINES	7,274.50	14,612.17	21,000.00	21,000.00	(6,387.83) 69.58
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	98,651.35	498,889.71	800,000.00	800,000.00	(301,110.29) 62.36
01-00-4705-000	POLICE TOWING	2,000.00	10,000.00	22,000.00	22,000.00	(12,000.00) 45.45
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	18,128.53	120,430.80	180,700.00	180,700.00	(60,269.20) 66.65
01-00-4810-000	AMBULANCE FEES	129,647.05	1,419,784.10	1,850,000.00	1,850,000.00	(430,215.90) 76.75
01-00-4812-000	RUBBISH	280,913.11	1,123,400.00	1,710,000.00	1,710,000.00	(586,600.00) 65.70
01-00-4813-000	RUBBISH - PENALTIES	(108.33)	24,007.70	20,000.00	20,000.00	4,007.70 120.04
01-00-4816-000	ADVERTISING	.00	1,533.00	1,500.00	1,500.00	33.00 102.20
01-00-5102-000	INTEREST INCOME	8,989.08	93,501.66	130,000.00	130,000.00	(36,498.34) 71.92
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	19,350.00	550,000.00	550,000.00	(530,650.00) 3.52
01-00-5108-000	SALE OF FIXED ASSETS	.00	4,415.14	10,000.00	10,000.00	(5,584.86) 44.15
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 8 MONTHS ENDING DECEMBER 31, 2025

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	874.88	94,639.45	345,000.00	345,000.00	(250,360.55)	27.43
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	1,846.27	14,527.57	24,100.00	24,100.00	(9,572.43)	60.28
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	.00	3,117.50	17,000.00	17,000.00	(13,882.50)	18.34
01-00-5122-200 REIMBURSEMENT-INSURANCE	1,407,526.00	1,445,446.28	10,000.00	10,000.00	1,435,446.28	14454.4
01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION	6,787.46	61,439.70	5,000.00	5,000.00	56,439.70	1228.79
01-00-5125-000 REBATE-COOK CO GASOLINE TAXES	.00	4,285.26	4,500.00	4,500.00	(214.74)	95.23
01-00-5140-000 SIDEWALK	.00	.00	17,500.00	17,500.00	(17,500.00)	.00
01-00-5142-000 TREE PROGRAM	.00	492.50	14,000.00	14,000.00	(13,507.50)	3.52
01-00-5189-000 MISCELLANEOUS INCOME	1,006.26	12,637.48	25,000.00	25,000.00	(12,362.52)	50.55
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	2,687,588.84	11,303,625.90	23,471,200.00	23,471,200.00	(12,167,574.10)	48.16
TOTAL FUND REVENUE	2,687,588.84	11,303,625.90	23,471,200.00	23,471,200.00	(12,167,574.10)	48.16

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>VILLAGE PRESIDENT AND BOARD</u>						
01-10-6103-200	ELECTED OFFICIALS SALARIES	2,069.02	17,356.27	28,600.00	28,600.00 (11,243.73)	60.69
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	128.25	1,075.83	1,800.00	1,800.00 (724.17)	59.77
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	30.00	251.65	500.00	500.00 (248.35)	50.33
01-10-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	5,300.00	5,300.00 (5,300.00)	.00
01-10-6205-000	PRINTING	.00	562.50	1,800.00	1,800.00 (1,237.50)	31.25
01-10-6207-000	POSTAGE	.00	.00	300.00	300.00 (300.00)	.00
01-10-6211-000	CONFERENCE/TRAINING	450.00	2,172.00	20,300.00	20,300.00 (18,128.00)	10.70
01-10-6213-000	DUES & SUBSCRIPTIONS	745.43	22,268.67	26,200.00	26,200.00 (3,931.33)	84.99
01-10-6249-000	COMMUNITY RELATIONS	.00	.00	2,800.00	2,800.00 (2,800.00)	.00
01-10-6265-030	PROF. SERVICES-OTHER	4,000.00	31,250.00	56,000.00	56,000.00 (24,750.00)	55.80
01-10-6289-000	OTHER CONTRACTUAL EXPENSES	.00	18,750.00	46,000.00	46,000.00 (27,250.00)	40.76
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	7,422.70	93,849.60	220,100.00	220,100.00 (126,250.40)	42.64
<u>ADMINISTRATION</u>						
01-11-6103-000	ADMINISTRATION FULL TIME SAL.	33,029.83	249,265.96	432,400.00	432,400.00 (183,134.04)	57.65
01-11-6104-000	ADMINISTRATION OVERTIME	1,368.81	5,474.75	2,000.00	2,000.00 3,474.75	273.74
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	1,756.35	15,238.43	26,800.00	26,800.00 (11,561.57)	56.86
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	492.31	3,645.25	6,300.00	6,300.00 (2,654.75)	57.86
01-11-6128-000	IMRF- EMPLOYER EXPENSE	2,097.38	16,176.89	27,800.00	27,800.00 (11,623.11)	58.19
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	7,618.04	45,957.60	72,100.00	72,100.00 (26,142.40)	63.74
01-11-6203-000	CONTRACT/LEGAL NOTICES	1,071.00	1,681.00	3,000.00	3,000.00 (1,319.00)	56.03
01-11-6205-000	PRINTING	.00	2,937.80	7,400.00	7,400.00 (4,462.20)	39.70
01-11-6207-000	POSTAGE	2,732.81	2,751.31	8,000.00	8,000.00 (5,248.69)	34.39
01-11-6211-000	CONFERENCE/TRAINING	2,004.38	3,595.57	33,000.00	33,000.00 (29,404.43)	10.90
01-11-6213-000	DUES & SUBSCRIPTIONS	.00	1,829.00	4,200.00	4,200.00 (2,371.00)	43.55
01-11-6215-000	INSURANCE & BONDING	23,378.40	236,892.80	580,000.00	580,000.00 (343,107.20)	40.84
01-11-6216-000	PAYROLL PROCESSING CHARGE	1,109.89	10,029.79	18,100.00	18,100.00 (8,070.21)	55.41
01-11-6217-000	BANKING SERVICE FEES	6,070.76	37,646.19	32,000.00	32,000.00 5,646.19	117.64
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	.00	2,311.31	2,500.00	2,500.00 (188.69)	92.45
01-11-6237-000	EQUIPMENT RENTAL	.00	991.14	5,000.00	5,000.00 (4,008.86)	19.82
01-11-6265-000	PROF. SERVICES-AUDIT	13,450.00	14,750.00	43,500.00	43,500.00 (28,750.00)	33.91
01-11-6265-030	PROF. SERVICES-OTHER	1,771.79	26,058.74	94,000.00	94,000.00 (67,941.26)	27.72
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	2,720.42	7,189.74	60,000.00	60,000.00 (52,810.26)	11.98
01-11-6327-000	OTHER LEGAL SERVICES	17,994.60	136,733.67	300,000.00	300,000.00 (163,266.33)	45.58
01-11-6403-000	OFFICE SUPPLIES	1,121.04	9,537.68	10,000.00	10,000.00 (462.32)	95.38
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	119,787.81	831,595.20	1,825,600.00	1,825,600.00 (994,004.80)	45.55

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>INFORMATION TECHNOLOGY</u>						
01-13-6103-000	IT FULL TIME SALARIES	6,385.40	43,078.60	74,200.00	74,200.00 (31,121.40)	58.06
01-13-6104-000	IT OVERTIME	432.28	1,394.39	.00	.00 1,394.39	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	403.55	2,634.94	4,600.00	4,600.00 (1,965.06)	57.28
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	94.38	616.24	1,100.00	1,100.00 (483.76)	56.02
01-13-6128-000	IMRF - EMPLOYER EXPENSE	417.46	2,511.95	4,800.00	4,800.00 (2,288.05)	52.33
01-13-6150-000	EMPLOYEE INSURANCE	2,246.07	15,164.00	26,600.00	26,600.00 (11,436.00)	57.01
01-13-6219-000	TELEPHONE & COMMUNICATIONS	6,258.86	51,303.06	84,000.00	84,000.00 (32,696.94)	61.08
01-13-6265-030	PROF. SERVICES -OTHER	1,007.00	97,913.62	90,500.00	90,500.00 7,413.62	108.19
01-13-6509-000	COMPUTER HARDWARE	3,592.65	77,718.04	90,300.00	90,300.00 (12,581.96)	86.07
01-13-6511-000	COMPUTER SOFTWARE	2,300.00	78,339.76	104,200.00	104,200.00 (25,860.24)	75.18
01-13-6525-000	BUILDING / EQUIPMENT	934.57	17,485.25	22,000.00	22,000.00 (4,514.75)	79.48
01-13-6525-100	EQUIPMENT - PARK DISTRICT	319.29	23,954.64	.00	.00 23,954.64	.00
	TOTAL INFORMATION TECHNOLOGY	24,391.51	412,114.49	502,300.00	502,300.00 (90,185.51)	82.05
<u>PLANNING & ZONING</u>						
01-14-6203-000	CONTRACT/LEGAL NOTICES	259.00	259.00	9,000.00	9,000.00 (8,741.00)	2.88
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	259.00	259.00	30,000.00	30,000.00 (29,741.00)	.86

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
BUILDING DEPARTMENT						
01-15-6103-000	BUILDING - FULL TIME SALARIES	25,472.93	194,797.38	324,400.00	324,400.00	(129,602.62) 60.05
01-15-6103-100	BUILDING - PART TIME SALARIES	3,705.43	22,023.93	34,900.00	34,900.00	(12,876.07) 63.11
01-15-6104-000	BUILDING - OVERTIME	.00	84.61	.00	.00	84.61 .00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,783.16	13,254.03	22,300.00	22,300.00	(9,045.97) 59.44
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	417.02	3,099.79	5,200.00	5,200.00	(2,100.21) 59.61
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,743.59	13,796.28	23,100.00	23,100.00	(9,303.72) 59.72
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	10,194.58	52,215.34	63,900.00	63,900.00	(11,684.66) 81.71
01-15-6203-000	CONTRACT/LEGAL NOTICES	100.00	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	2,889.75	46,427.42	284,000.00	284,000.00	(237,572.58) 16.35
01-15-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	30,000.00	30,000.00	(30,000.00) .00
01-15-6266-000	PLAN REVIEW SERVICES	9,127.80	81,661.65	150,000.00	150,000.00	(68,338.35) 54.44
01-15-6280-000	ELEVATOR INSPECTION	.00	1,195.00	3,500.00	3,500.00	(2,305.00) 34.14
01-15-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	3,000.00	3,000.00	(3,000.00) .00
01-15-6406-000	CLOTHING SUPPLIES	.00	794.77	1,500.00	1,500.00	(705.23) 52.98
01-15-6407-000	FUEL	76.14	601.06	1,500.00	1,500.00	(898.94) 40.07
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	138.82	1,351.85	2,000.00	2,000.00	(648.15) 67.59
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	34.00	707.42	1,500.00	1,500.00	(792.58) 47.16
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	.00	830.53	1,000.00	1,000.00	(169.47) 83.05
	TOTAL BUILDING DEPARTMENT	55,683.22	433,041.06	994,800.00	994,800.00	(561,758.94) 43.53
FIRE & POLICE COMMISSION						
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	474.54	2,000.00	2,000.00	(1,525.46) 23.73
01-18-6211-000	CONFERENCE & TRAINING	.00	.00	1,300.00	1,300.00	(1,300.00) .00
01-18-6213-000	DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	(500.00) .00
01-18-6265-020	PROF. SERVICES-LEGAL	2,328.29	6,818.49	20,000.00	20,000.00	(13,181.51) 34.09
01-18-6265-030	PROF. SERVICES-OTHER	8,342.00	35,689.27	65,000.00	65,000.00	(29,310.73) 54.91
	TOTAL FIRE & POLICE COMMISSION	10,670.29	42,982.30	88,800.00	88,800.00	(45,817.70) 48.40

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	316,132.89	2,693,584.57	3,470,400.00	3,470,400.00	(776,815.43) 77.62
01-20-6103-050	POLICE - FULL TIME NON-SWORN	21,049.72	136,031.66	300,500.00	300,500.00	(164,468.34) 45.27
01-20-6104-000	POLICE - OVERTIME	45,835.30	455,197.29	400,000.00	400,000.00	55,197.29 113.80
01-20-6106-000	VACATION PAYOUT	.00	17,727.53	.00	.00	17,727.53 .00
01-20-6110-000	HOLIDAY PAY	3,299.54	95,916.08	.00	.00	95,916.08 .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	4,507.91	40,927.46	60,000.00	60,000.00	(19,072.54) 68.21
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,731.69	21,631.82	69,800.00	69,800.00	(48,168.18) 30.99
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	5,504.62	48,634.18	17,400.00	17,400.00	31,234.18 279.51
01-20-6128-000	IMRF - EMPLOYER EXPENSE	2,102.43	17,205.29	24,000.00	24,000.00	(6,794.71) 71.69
01-20-6132-000	POLICE PENSION - R.E. TAXES	.00	28,680.83	2,722,000.00	2,722,000.00	(2,693,319.17) 1.05
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	65,670.56	406,373.48	749,800.00	749,800.00	(343,426.52) 54.20
01-20-6205-000	PRINTING	.00	587.53	7,700.00	7,700.00	(7,112.47) 7.63
01-20-6207-000	POSTAGE	.00	.00	1,000.00	1,000.00	(1,000.00) .00
01-20-6211-000	POLICE CONFERENCE/TRAINING	11,693.00	37,593.81	64,500.00	64,500.00	(26,906.19) 58.28
01-20-6211-100	LODGING	.00	.00	2,000.00	2,000.00	(2,000.00) .00
01-20-6211-200	FOOD / MEALS	530.51	854.46	2,000.00	2,000.00	(1,145.54) 42.72
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	780.00	96,640.17	108,600.00	108,600.00	(11,959.83) 88.99
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	.00	141.97	5,600.00	5,600.00	(5,458.03) 2.54
01-20-6227-000	MAINT. SERVICES-VEHICLES	4,420.44	23,601.57	60,000.00	60,000.00	(36,398.43) 39.34
01-20-6249-000	COMMUNITY RELATIONS	.00	12,551.86	24,000.00	38,000.00	(25,448.14) 33.03
01-20-6265-030	PROF. SERVICES-OTHER	2,726.00	4,414.92	10,200.00	10,200.00	(5,785.08) 43.28
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	72.66	326.05	3,500.00	3,500.00	(3,173.95) 9.32
01-20-6404-000	AMMUNITION	.00	2,991.00	15,000.00	15,000.00	(12,009.00) 19.94
01-20-6407-000	FUEL	3,457.25	30,217.57	65,000.00	65,000.00	(34,782.43) 46.49
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	633.33	12,534.54	27,400.00	27,400.00	(14,865.46) 45.75
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	488.60	3,023.61	25,000.00	25,000.00	(21,976.39) 12.09
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	1,194.00	1,252.00	2,500.00	2,500.00	(1,248.00) 50.08
01-20-6509-000	COMPUTER HARDWARE	.00	4,305.02	8,000.00	8,000.00	(3,694.98) 53.81
01-20-6515-000	OPERATING EQUIPMENT	.00	65,497.50	37,000.00	79,500.00	(14,002.50) 82.39
01-20-6516-000	WEAPONS	.00	7,308.51	10,000.00	10,000.00	(2,691.49) 73.09
	TOTAL POLICE DEPARTMENT	492,830.45	4,279,964.70	8,368,900.00	8,425,400.00	(4,145,435.30) 50.80

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	289,862.10	1,927,175.48	2,570,400.00	2,570,400.00	(643,224.52) 74.98
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	27,343.74	202,805.65	300,000.00	300,000.00	(97,194.35) 67.60
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	49,849.92	70,000.00	70,000.00	(20,150.08) 71.21
01-22-6110-000	HOLIDAY PAY	11,457.52	44,286.20	20,000.00	20,000.00	24,286.20 221.43
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	1,203.33	21,840.89	36,000.00	36,000.00	(14,159.11) 60.67
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	413.20	3,227.96	9,100.00	9,100.00	(5,872.04) 35.47
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	4,679.66	31,787.74	38,900.00	38,900.00	(7,112.26) 81.72
01-22-6128-000	IMRF - EMPLOYER EXPENSE	418.04	3,315.59	6,300.00	6,300.00	(2,984.41) 52.63
01-22-6132-000	FIRE PENSION - R.E. TAXES	.00	20,821.63	2,087,300.00	2,087,300.00	(2,066,478.37) 1.00
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	8,744.37	276,924.90	579,500.00	579,500.00	(302,575.10) 47.79
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	14.47	78.91	300.00	300.00	(221.09) 26.30
01-22-6211-000	CONFERENCE/TRAINING	14,249.76	30,930.77	62,200.00	62,200.00	(31,269.23) 49.73
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	10.12	26,175.29	41,400.00	41,400.00	(15,224.71) 63.23
01-22-6213-000	DUES & SUBSCRIPTIONS	290.00	7,475.00	11,800.00	11,800.00	(4,325.00) 63.35
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	5,729.32	11,706.03	10,000.00	10,000.00	1,706.03 117.06
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	1,816.90	11,144.30	14,700.00	14,700.00	(3,555.70) 75.81
01-22-6227-000	MAINT. SERVICES-VEHICLES	4,301.00	31,407.73	100,000.00	100,000.00	(68,592.27) 31.41
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	20,150.22	465,534.50	558,400.00	558,400.00	(92,865.50) 83.37
01-22-6403-000	OFFICE SUPPLIES	305.43	4,894.23	4,500.00	4,500.00	394.23 108.76
01-22-6405-000	CLEANING SUPPLIES	825.94	2,984.43	6,500.00	6,500.00	(3,515.57) 45.91
01-22-6407-000	FUEL	1,443.62	12,531.49	25,000.00	25,000.00	(12,468.51) 50.13
01-22-6411-000	PUBLIC EDUCATION MATERIALS	1,419.00	11,318.80	17,900.00	17,900.00	(6,581.20) 63.23
01-22-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	93.98	100.00	100.00	(6.02) 93.98
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	.00	3,503.67	2,000.00	2,000.00	1,503.67 175.18
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	10,649.06	11,400.00	11,400.00	(750.94) 93.41
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	1,094.90	12,395.18	30,100.00	30,100.00	(17,704.82) 41.18
01-22-6425-000	MATERIALS & SUPPLIES - OTHER	927.42	4,903.78	6,900.00	6,900.00	(1,996.22) 71.07
01-22-6509-000	COMPUTER HARDWARE	.00	194.66	.00	.00	194.66 .00
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	231.91	13,089.99	54,100.00	54,100.00	(41,010.01) 24.20
01-22-6525-000	BUILDING/EQUIPMENT	.00	106,946.00	243,000.00	243,000.00	(136,054.00) 44.01
	TOTAL FIRE DEPARTMENT	396,931.97	3,361,583.76	7,051,900.00	7,051,900.00	(3,690,316.24) 47.67

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	67,932.48	567,094.21	922,300.00	922,300.00	(355,205.79) 61.49
01-30-6104-000	PUBLIC WORKS - OVERTIME	24,913.42	61,007.90	85,000.00	85,000.00	(23,992.10) 71.77
01-30-6106-000	VACATION PAYOUT	.00	5,021.39	2,500.00	2,500.00	2,521.39 200.86
01-30-6108-000	SICK TIME PAYOUT	.00	34.13	2,500.00	2,500.00	(2,465.87) 1.37
01-30-6118-000	UNIFORM ALLOWANCE	.00	.00	1,800.00	1,800.00	(1,800.00) .00
01-30-6124-000	SOCIAL SECURITY - EMPLOYER	5,764.21	39,318.86	62,500.00	62,500.00	(23,181.14) 62.91
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,348.09	9,195.54	14,600.00	14,600.00	(5,404.46) 62.98
01-30-6128-000	IMRF - EMPLOYER EXPENSE	5,435.78	40,198.14	55,300.00	55,300.00	(15,101.86) 72.69
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	28,701.09	255,494.23	280,500.00	280,500.00	(25,005.77) 91.09
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	61.35	3,637.25	6,300.00	6,300.00	(2,662.75) 57.73
01-30-6219-000	TELEPHONE & COMMUNICATION	69.30	207.90	500.00	500.00	(292.10) 41.58
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	6,673.52	117,660.01	70,700.00	158,575.00	(40,914.99) 74.20
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	6,561.80	19,178.16	38,000.00	38,000.00	(18,821.84) 50.47
01-30-6227-000	MAINT. SERVICES-VEHICLES	.00	1,702.64	11,300.00	11,300.00	(9,597.36) 15.07
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	8,665.83	21,915.99	65,000.00	65,000.00	(43,084.01) 33.72
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	5,205.24	23,000.00	23,000.00	(17,794.76) 22.63
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	16,552.00	30,000.00	30,000.00	(13,448.00) 55.17
01-30-6231-300	TREE TRIMMING-CONTRACT	.00	.00	100,000.00	100,000.00	(100,000.00) .00
01-30-6231-350	RESTORATION TREES-DIRT & SEED	350.00	3,600.00	5,500.00	5,500.00	(1,900.00) 65.45
01-30-6231-400	EMERGENCY TREE & STORM CARE	.00	3,450.00	40,000.00	40,000.00	(36,550.00) 8.63
01-30-6233-000	DISPOSAL CHARGES	3,211.80	14,872.06	30,000.00	30,000.00	(15,127.94) 49.57
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	3,617.30	5,992.12	20,000.00	20,000.00	(14,007.88) 29.96
01-30-6245-000	RUBBISH EXPENSE	137,631.10	1,074,117.60	1,710,000.00	1,710,000.00	(635,882.40) 62.81
01-30-6251-000	ELECTRICITY	3,810.30	37,160.98	70,000.00	70,000.00	(32,839.02) 53.09
01-30-6265-030	PROF. SERVICES-OTHER	670.99	17,889.54	26,700.00	26,700.00	(8,810.46) 67.00
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	6,370.00	45,107.00	52,500.00	52,500.00	(7,393.00) 85.92
01-30-6403-000	OFFICE SUPPLIES	21.99	89.99	1,500.00	1,500.00	(1,410.01) 6.00
01-30-6406-000	CLOTHING SUPPLIES	487.77	5,322.50	13,000.00	13,000.00	(7,677.50) 40.94
01-30-6407-000	FUEL	5,018.15	25,484.93	40,000.00	40,000.00	(14,515.07) 63.71
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	4,623.30	16,256.00	44,100.00	44,100.00	(27,844.00) 36.86
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	607.72	10,300.00	10,300.00	(9,692.28) 5.90
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	2,249.57	14,434.97	28,300.00	28,300.00	(13,865.03) 51.01
01-30-6426-000	MATERIALS & SUPPLIES - MECH	1,318.28	10,383.63	20,000.00	20,000.00	(9,616.37) 51.92
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	730.53	15,876.74	33,500.00	33,500.00	(17,623.26) 47.39
01-30-6515-000	OPERATING EQUIPMENT	.00	.00	6,500.00	6,500.00	(6,500.00) .00
01-30-6525-000	BUILDING/EQUIPMENT	.00	.00	5,000.00	477,650.00	(477,650.00) .00
01-30-6527-000	STREET & TRAFFIC SIGNS	82.65	4,913.80	15,000.00	15,000.00	(10,086.20) 32.76
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		326,320.60	2,518,659.48	4,129,500.00	4,692,025.00	(2,173,365.52) 53.68

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,434,297.55	11,974,049.59	23,211,900.00	23,830,925.00	(11,856,875.41)	50.25
NET REVENUE OVER EXPENDITURES	1,253,291.29	(670,423.69)	259,300.00	(359,725.00)	(310,698.69)	(186.37)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	.00	1,226,000.00	1,226,000.00	(1,226,000.00)	.00
02-00-4814-000 WATER USAGE	1,061,252.37	4,597,517.62	7,282,000.00	7,282,000.00	(2,684,482.38)	63.14
02-00-4816-000 WATER INFRASTRUCTURE	316,874.32	1,037,376.06	518,000.00	518,000.00	519,376.06	200.27
02-00-4818-000 METER SALES	.00	(53.31)	5,000.00	5,000.00	(5,053.31)	(1.07)
02-00-4820-000 WATER PENALTIES	(550.25)	106,934.33	40,000.00	40,000.00	66,934.33	267.34
02-00-4828-000 SEWER USAGE	222,002.06	937,425.15	1,526,200.00	1,526,200.00	(588,774.85)	61.42
02-00-4829-000 SEWER INFRASTRUCTURE	213,309.31	725,506.31	512,000.00	512,000.00	213,506.31	141.70
02-00-4830-000 SEWER PENALTIES	(115.40)	22,474.36	7,500.00	7,500.00	14,974.36	299.66
02-00-5102-000 INTEREST INCOME	(4,344.99)	10,377.51	35,000.00	35,000.00	(24,622.49)	29.65
02-00-5189-000 OTHER INCOME	(116.93)	20,276.88	5,000.00	5,000.00	15,276.88	405.54
TOTAL UTILITY FUND REVENUE	1,808,310.49	7,457,834.91	11,156,700.00	11,156,700.00	(3,698,865.09)	66.85
TOTAL FUND REVENUE	1,808,310.49	7,457,834.91	11,156,700.00	11,156,700.00	(3,698,865.09)	66.85

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	144,114.27	1,136,496.19	1,923,200.00	1,923,200.00 (786,703.81)	59.09
02-95-6103-050	POLICE - FULL TIME NON-SWORN	875.50	11,371.14	.00	.00 11,371.14	.00
02-95-6103-200	FIRE PREVENTION PAY	2,340.60	29,533.91	.00	.00 29,533.91	.00
02-95-6104-000	UTILITY - OVERTIME	30,858.44	118,065.56	160,000.00	160,000.00 (41,934.44)	73.79
02-95-6106-000	VACATION PAYOUT	.00	5,317.37	.00	.00 5,317.37	.00
02-95-6108-000	SICK TIME PAYOUT	.00	2,760.19	.00	.00 2,760.19	.00
02-95-6110-000	HOLIDAY PAY	774.97	6,969.36	.00	.00 6,969.36	.00
02-95-6118-000	UNIFORM ALLOWANCE	28.20	184.98	1,800.00	1,800.00 (1,615.02)	10.28
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	8,625.60	63,699.73	110,600.00	110,600.00 (46,900.27)	57.59
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	2,568.06	18,683.10	25,900.00	25,900.00 (7,216.90)	72.14
02-95-6128-000	IMRF - EMPLOYER EXPENSE	8,219.66	64,319.16	98,500.00	98,500.00 (34,180.84)	65.30
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	47,131.11	256,503.47	452,700.00	452,700.00 (196,196.53)	56.66
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00 (2,000.00)	.00
02-95-6207-000	POSTAGE	.00	18,396.74	24,000.00	24,000.00 (5,603.26)	76.65
02-95-6211-000	CONFERENCE/TRAINING	415.00	415.00	7,300.00	7,300.00 (6,885.00)	5.68
02-95-6213-000	DUES & SUBSCRIPTIONS	264.00	55,605.00	75,800.00	88,800.00 (33,195.00)	62.62
02-95-6215-000	INSURANCE & BONDING	5,844.60	59,223.20	145,000.00	145,000.00 (85,776.80)	40.84
02-95-6219-000	TELEPHONE & COMMUNICATION	180.00	1,110.00	2,600.00	2,600.00 (1,490.00)	42.69
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	4,020.86	15,834.89	48,400.00	48,400.00 (32,565.11)	32.72
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	.00	85,000.00	101,000.00 (101,000.00)	.00
02-95-6233-000	DISPOSAL CHARGES	.00	6,360.00	35,000.00	35,000.00 (28,640.00)	18.17
02-95-6235-300	FLOOD PROOFING ASSISTANCE PROG	4,500.00	5,500.00	24,000.00	24,000.00 (18,500.00)	22.92
02-95-6237-000	EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00 (5,000.00)	.00
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	.00	7,000.00	7,000.00 (7,000.00)	.00
02-95-6251-000	ELECTRICITY	4,555.46	26,646.51	60,000.00	60,000.00 (33,353.49)	44.41
02-95-6255-000	MAINT. SERVICES-WATER MAINS	1,150.00	32,506.00	32,400.00	32,400.00 106.00	100.33
02-95-6265-000	PROF. SERVICES-AUDIT	7,000.00	13,100.00	23,400.00	23,400.00 (10,300.00)	55.98
02-95-6265-030	PROF. SERVICES-OTHER	8,068.72	76,650.98	51,300.00	104,840.00 (28,189.02)	73.11
02-95-6265-100	PROF. SERVICES-ENGINEERING	80,210.31	396,260.67	934,800.00	934,800.00 (538,539.33)	42.39
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	.00	7,092.87	16,000.00	16,000.00 (8,907.13)	44.33
02-95-6327-000	OTHER LEGAL SERVICES	2,800.00	22,850.00	35,000.00	35,000.00 (12,150.00)	65.29
02-95-6403-000	OFFICE SUPPLIES	354.88	474.11	1,500.00	1,500.00 (1,025.89)	31.61
02-95-6406-000	CLOTHING SUPPLIES	487.77	5,015.08	13,000.00	13,000.00 (7,984.92)	38.58
02-95-6407-000	FUEL	1,465.53	5,516.88	16,000.00	16,000.00 (10,483.12)	34.48
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,506.18	5,781.83	35,100.00	35,100.00 (29,318.17)	16.47
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	632.53	9,900.00	9,900.00 (9,267.47)	6.39
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	1,779.47	26,982.99	79,500.00	79,500.00 (52,517.01)	33.94
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	.00	2,745.00	54,500.00	54,500.00 (51,755.00)	5.04
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	.00	16,306.35	20,000.00	20,000.00 (3,693.65)	81.53
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	.00	6,143.30	29,000.00	29,000.00 (22,856.70)	21.18
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	276.00	6,845.16	15,500.00	15,500.00 (8,654.84)	44.16
02-95-6455-000	WATER COST	254,870.22	1,728,137.46	3,349,600.00	3,349,600.00 (1,621,462.54)	51.59
02-95-6515-000	OPERATING EQUIPMENT	.00	54,733.40	142,100.00	142,100.00 (87,366.60)	38.52
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	.00	.00	81,500.00	81,500.00 (81,500.00)	.00
02-95-6521-000	MOTOR VEHICLES	.00	196,842.14	202,500.00	202,500.00 (5,657.86)	97.21
02-95-6533-000	WATER METERS	.00	.00	10,000.00	10,000.00 (10,000.00)	.00

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	3,272.82	53,997.92	84,500.00	84,500.00	(30,502.08)	63.90
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	21,525.00	4,169,243.14	5,300,000.00	5,502,564.00	(1,333,320.86)	75.77
02-95-6575-000 DEPRECIATION EXPENSE	52,083.33	416,666.64	625,000.00	625,000.00	(208,333.36)	66.67
02-95-6607-000 IEPA LOAN - PRINCIPAL	.00	111,232.37	223,500.00	223,500.00	(112,267.63)	49.77
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	.00	(111,232.37)	(223,500.00)	(223,500.00)	112,267.63	(49.77)
02-95-6608-000 IEPA LOAN - INTEREST	.00	28,031.92	55,100.00	55,100.00	(27,068.08)	50.87
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	702,166.56	9,244,343.22	14,980,100.00	15,249,204.00	(6,004,860.78)	60.62
NET REVENUE OVER EXPENDITURES	1,106,143.93	(1,786,508.31)	(3,823,400.00)	(4,092,504.00)	2,305,995.69	(43.65)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	65,923.76	518,860.06	756,000.00	756,000.00	(237,139.94) 68.63
03-00-5102-000	INTEREST INCOME	2,744.50	17,064.58	32,000.00	32,000.00	(14,935.42) 53.33
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	68,668.26	659,924.64	860,800.00	860,800.00	(200,875.36) 76.66
	TOTAL FUND REVENUE	68,668.26	659,924.64	860,800.00	860,800.00	(200,875.36) 76.66
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100	PROF. SERVICES-ENGINEERING	19,429.52	97,119.00	213,500.00	213,500.00	(116,381.00) 45.49
03-95-6435-000	STREET SALT	.00	.00	140,000.00	140,000.00	(140,000.00) .00
03-95-6530-000	STREET IMPROVEMENT/RECONSTRUCT	.00	129,166.89	125,000.00	591,921.00	(462,754.11) 21.82
03-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	205,000.00	205,000.00	205,000.00	.00 100.00
03-95-6605-100	BOND PAYMENT-INTEREST	.00	132,650.00	132,500.00	132,500.00	150.00 100.11
03-95-6613-000	PAYING AGENT FEES	.00	3.50	500.00	500.00	(496.50) .70
	TOTAL MFT FUND EXPENDITURES	19,429.52	563,939.39	816,500.00	1,283,421.00	(719,481.61) 43.94
	NET REVENUE OVER EXPENDITURES	49,238.74	95,985.25	44,300.00	(422,621.00)	518,606.25 22.71

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

FUND 8 - 911 FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>911 FUND REVENUE</u>						
08-00-5105-200 CELLULAR 911PHONE TAX	.00	272,827.51	450,000.00	450,000.00	(177,172.49)	60.63
TOTAL 911 FUND REVENUE	.00	272,827.51	450,000.00	450,000.00	(177,172.49)	60.63
TOTAL FUND REVENUE	.00	272,827.51	450,000.00	450,000.00	(177,172.49)	60.63
<u>E911 FUND EXPENDITURES</u>						
08-95-6289-000 OTHER CONTRACTUAL SERVICES	.00	145,839.05	425,000.00	425,000.00	(279,160.95)	34.32
TOTAL E911 FUND EXPENDITURES	.00	145,839.05	425,000.00	425,000.00	(279,160.95)	34.32
NET REVENUE OVER EXPENDITURES	.00	126,988.46	25,000.00	25,000.00	101,988.46	507.95

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

FUND 10 - HOTEL/MOTEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>HOTEL/MOTEL TAX FUND REVENUE</u>						
10-00-4608-000	HOTEL/MOTEL TAX	.00	74,610.46	95,000.00	95,000.00	(20,389.54) 78.54
10-00-4815-000	NEWSPAPER ADS	.00	14,362.50	8,500.00	8,500.00	5,862.50 168.97
10-00-5189-000	OTHER INCOME	.00	.00	1,200.00	1,200.00	(1,200.00) .00
TOTAL HOTEL/MOTEL TAX FUND REVENUE		.00	88,972.96	104,700.00	104,700.00	(15,727.04) 84.98
TOTAL FUND REVENUE		.00	88,972.96	104,700.00	104,700.00	(15,727.04) 84.98
<u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000	VILLAGE PUBLICATIONS	1,200.00	35,368.41	50,400.00	50,400.00	(15,031.59) 70.18
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	1,132.83	34,915.06	52,000.00	52,000.00	(17,084.94) 67.14
10-95-6251-000	ELECTRICITY	.00	1,402.15	3,000.00	3,000.00	(1,597.85) 46.74
TOTAL HOTEL FUND EXPENDITURES		2,332.83	71,685.62	105,400.00	105,400.00	(33,714.38) 68.01
NET REVENUE OVER EXPENDITURES		(2,332.83)	17,287.34	(700.00)	(700.00)	17,987.34 2469.62

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	.00	15,710.08	525,000.00	525,000.00	(509,289.92)	2.99
TOTAL ROOSEVELT ROAD TIF FUND REVEN	.00	15,710.08	525,000.00	525,000.00	(509,289.92)	2.99
TOTAL FUND REVENUE	.00	15,710.08	525,000.00	525,000.00	(509,289.92)	2.99
<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030 PROFESSIONAL SERVICES - OTHER	2,869.00	90,374.00	40,000.00	40,000.00	50,374.00	225.94
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	2,869.00	90,374.00	320,000.00	320,000.00	(229,626.00)	28.24
NET REVENUE OVER EXPENDITURES	(2,869.00)	(74,663.92)	205,000.00	205,000.00	(279,663.92)	(36.42)
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 8 MONTHS ENDING DECEMBER 31, 2025

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	474,662.26	545,228.02	545,400.00	545,400.00	(171.98)	99.97
TOTAL DEBT SERVICE FUND REVENUE	474,662.26	545,228.02	545,400.00	545,400.00	(171.98)	99.97
TOTAL FUND REVENUE	474,662.26	545,228.02	545,400.00	545,400.00	(171.98)	99.97
30-00-6609-000 BOND PAYMENT-PRINCIPAL	405,000.00	405,000.00	405,000.00	405,000.00	.00	100.00
30-00-6610-000 BOND PAYMENT-INTEREST	69,658.76	139,317.52	139,400.00	139,400.00	(82.48)	99.94
30-00-6613-000 PAYING AGENT FEES	3.50	910.50	1,000.00	1,000.00	(89.50)	91.05
TOTAL DEPARTMENT 00	474,662.26	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 8 MONTHS ENDING DECEMBER 31, 2025

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	97,788.52	124,143.74	2,410,100.00	2,410,100.00	(2,285,956.26)	5.15
31-00-5102-000 INTEREST INCOME	1,952.28	49,025.06	15,000.00	15,000.00	34,025.06	326.83
TOTAL DEBT SERVICE FUND - 2021 BONDS	99,740.80	173,168.80	2,425,100.00	2,425,100.00	(2,251,931.20)	7.14
TOTAL FUND REVENUE	99,740.80	173,168.80	2,425,100.00	2,425,100.00	(2,251,931.20)	7.14
<u>DSF - 2021 BONDS EXPENDITURES</u>						
31-00-6609-000 BOND PAYMENT - PRINCIPAL	365,000.00	925,000.00	925,000.00	925,000.00	.00	100.00
31-00-6610-000 BOND PAYMENT - INTEREST	904,238.20	1,485,031.95	1,485,100.00	1,485,100.00	(68.05)	100.00
31-00-6613-000 PAYING AGENT FEES	1.75	5.25	1,000.00	1,000.00	(994.75)	.53
TOTAL DSF - 2021 BONDS EXPENDITURES	1,269,239.95	2,410,037.20	2,411,100.00	2,411,100.00	(1,062.80)	99.96
NET REVENUE OVER EXPENDITURES	(1,169,499.15)	(2,236,868.40)	14,000.00	14,000.00	(2,250,868.40)	(15977.

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	147,828.15	989,149.41	1,380,000.00	1,380,000.00	(390,850.59) 71.68
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	147,828.15	1,378,969.96	4,683,900.00	4,683,900.00	(3,304,930.04) 29.44
	TOTAL FUND REVENUE	147,828.15	1,378,969.96	4,683,900.00	4,683,900.00	(3,304,930.04) 29.44
<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	3,825.00	64,762.06	85,000.00	85,000.00	(20,237.94) 76.19
40-00-6289-000	OTHER CONTRACTUAL EXPENSES	37,100.00	144,712.00	271,600.00	271,600.00	(126,888.00) 53.28
40-00-6515-000	OPERATING EQUIPMENT	.00	33,635.00	33,700.00	33,700.00	(65.00) 99.81
40-00-6521-000	MOTOR VEHICLES	12,642.25	645,161.85	679,400.00	679,400.00	(34,238.15) 94.96
40-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	.00	52,645.03	187,000.00	187,000.00	(134,354.97) 28.15
40-00-6609-000	INSTALLMENT DEBT - PRINCIPAL	.00	35,940.32	36,000.00	36,000.00	(59.68) 99.83
40-00-6609-100	PROMISSORY NOTE - PRINCIPAL	6,337.59	50,700.72	2,742,500.00	2,742,500.00	(2,691,799.28) 1.85
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	68,203.28	50,000.00	50,000.00	18,203.28 136.41
40-00-6803-000	TRANSFER TO DEBT SERVICE	474,662.26	545,228.02	544,400.00	544,400.00	828.02 100.15
	TOTAL CAPITAL PROJECTS EXPENDITURES	543,092.51	1,744,590.74	4,748,900.00	4,748,900.00	(3,004,309.26) 36.74
	NET REVENUE OVER EXPENDITURES	(395,264.36)	(365,620.78)	(65,000.00)	(65,000.00)	(300,620.78) (562.49)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	16,053.15	188,364.23	75,000.00	75,000.00	113,364.23	251.15
TOTAL CAPITAL PROJECTS FND 2021 BOND	16,053.15	256,597.33	438,300.00	438,300.00	(181,702.67)	58.54
TOTAL FUND REVENUE	16,053.15	256,597.33	438,300.00	438,300.00	(181,702.67)	58.54
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	4,480.00	175,956.39	282,000.00	282,000.00	(106,043.61)	62.40
41-00-6530-000 ROAD IMPROVEMENTS	.00	3,028,287.98	4,912,000.00	4,912,000.00	(1,883,712.02)	61.65
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	4,480.00	3,204,244.37	5,202,900.00	5,352,900.00	(2,148,655.63)	59.86
NET REVENUE OVER EXPENDITURES	11,573.15	(2,947,647.04)	(4,764,600.00)	(4,914,600.00)	1,966,952.96	(59.98)