

Village of Westchester



**Financial Report
Fiscal Year 2026
For the Seven Months Ending
November 30, 2025**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
NOVEMBER 2025

GENERAL FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 1,228,750	\$ 8,616,037	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 1,380,256	\$ 10,539,936	\$ 23,211,900	\$ 23,318,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,511,931
Net Revenue/(Expenditure)	(1,923,899)
Estimated Current Fund Balance (11/30/2025)	<u>\$ 6,588,032</u>

UTILITY FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 19,832	\$ 5,649,524	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 383,005	\$ 8,542,177	\$ 14,980,100	\$ 15,001,525

Unaudited Beginning Net Position (05/01/2025)	\$ 25,017,037
Net Revenue/(Expense)	(2,892,652)
Estimated Current Net Position (11/30/2025)	<u>\$ 22,124,385</u>

MOTOR FUEL TAX

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 189,255	\$ 591,256	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 410,927	\$ 544,510	\$ 816,500	\$ 1,274,421

Unaudited Beginning Fund Balance (05/01/2025)	\$ 411,981
Net Revenue/(Expenditure)	46,747
Estimated Current Fund Balance (11/30/2025)	<u>\$ 458,729</u>

911 FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 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 (11/30/2025)	<u>\$ (567,594)</u>

VILLAGE OF WESTCHESTER
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HOTEL/MOTEL TAX FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 35,010	\$ 88,973	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 6,271	\$ 69,353	\$ 105,400	\$ 105,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 9,015
Net Revenue/(Expenditure)	19,620
Estimated Current Fund Balance (11/30/2025)	<u>\$ 28,635</u>

ROOSEVELT RD TIF

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 15,710	\$ 525,000	\$ 410,000
EXPENDITURES	\$ 4,069	\$ 87,505	\$ 320,000	\$ 320,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (52,273)
Net Revenue/(Expenditure)	(71,795)
Estimated Current Fund Balance (11/30/2025)	<u>\$ (124,068)</u>

DEBT SERVICE FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ 70,566	\$ 545,400	\$ 545,400
EXPENDITURES	\$ -	\$ 70,566	\$ 545,400	\$ 545,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 564
Net Revenue/(Expenditure)	-
Estimated Current Fund Balance (11/30/2025)	<u>\$ 564</u>

DEBT SERVICE FUND - 2021 BONDS

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 798	\$ 73,428	\$ 2,425,100	\$ 2,585,900
EXPENDITURES	\$ 804,302	\$ 1,140,797	\$ 2,411,100	\$ 2,411,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 2,119,761
Net Revenue/(Expenditure)	(1,067,369)
Estimated Current Fund Balance (11/30/2025)	<u>\$ 1,052,392</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
NOVEMBER 2025

CAPITAL PROJECTS FUND

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ 121,525	\$ 1,231,142	\$ 4,683,900	\$ 4,683,900
EXPENDITURES	\$ 161,381	\$ 1,201,498	\$ 4,748,900	\$ 4,748,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 177,689
Net Revenue/(Expenditure)	29,644
Estimated Current Fund Balance (11/30/2025)	<u><u>\$ 207,332</u></u>

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ 17,875	\$ 240,544	\$ 438,300	\$ 438,300
EXPENDITURES	\$ 852,457	\$ 3,199,764	\$ 5,202,900	\$ 5,352,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,098,771
Net Revenue/(Expenditure)	(2,959,220)
Estimated Current Fund Balance (11/30/2025)	<u><u>\$ 5,139,551</u></u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 12,907,641
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 22,124,385
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ (124,068)</u>
TOTAL	<u><u>\$ 34,907,958</u></u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of November 2025

<u>FUND</u>	Total Fund Cash
General Fund	\$ 3,122,094
MFT Fund	\$ 388,130
Police Forfeiture Fund	\$ 145,808
E-911 Fund	\$ 488,149
Hotel/Motel Tax Fund	\$ 1,305
Debt Service Fund	\$ 564
Debt Service Fund - 2021 Funds	\$ 309,166
Capital Projects Fund	\$ (35,694)
Capital Projects Fund - 2021 GO Bond Project	\$ 5,144,500
Water and Sewer (Utility) Fund (Enterprise Fund)	\$ (241,576)
Refundable Deposits Fund (Fiduciary Fund)	\$ 784,198
Roosevelt Rd. TIF Fund	\$ (82,432.42)

TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 11/30/2025

\$ 10,024,211

Prior Period Cash and Investments Balance - 10/31/2025

\$ 10,500,970

<u>Bank Accounts, Balances, and Interest Rates</u>	Account Balances
BMO Harris - Operating Account (Non Interest Bearing)	\$ 25,539
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)	\$ 12,431
Republic Bank Operating Account (Non Interest Bearing)	\$ 115,362
Republic Bank Money Market Account (Interest Bearing)	\$ -
IL Funds Money Market Account ¹ Average daily yield 4.098% (Local Government Investment Pool)	\$ 3,016,053
IL Funds E-Pay Account ¹ Average daily yield 4.098% (Local Government Investment Pool)	\$ 155,132
IL Funds 2025 Bond Project Fund ¹ Average daily yield 4.098% (Local Government Investment Pool)	\$ 4,791,017
US Bank Foreign Fire Insurance Account	\$ 91,887
IMET Investment Funds ² - Net total return, prior one-year period ending October 31, 2025 - 4.43%	\$ 869,390
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 9/15/2025	\$ 192,257
TOTAL BANK BALANCES at 11/30/2025	\$ 9,414,876

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	\$ (220,945)
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	\$ 2,000,000
Total of Other Bank Accounts Fully Insured	\$ 91,887

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
NOVEMBER 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 November 2025, the seventh month of Fiscal Year 2026. Fifty-nine percent of the fiscal year has elapsed through November.

For the month, total General Fund revenues are \$1.229 million, and expenditures are \$1.380 million resulting in net expenditures of \$151.5 thousand. Through November, expenditures exceed revenues by \$1.924 million in the General Fund. This is largely due to property taxes that have not yet been collected due to Cook County calculation problems delaying the property tax billing.

GENERAL FUND REVENUES

Through the month of November, General Fund revenues total \$8.616 million for the fiscal year. This is 36.7 percent of the budget. Significant revenue items are noted below:

Local Taxes

- *Real estate taxes are received from the County and are normally due by August 1 each year. This due date allows for significant revenue distributions to the Village in July and August on a standard cycle. Due to a delay from the County, property tax bills were mailed in November with a due date of December 15th. **This has significantly impacted the total General Fund revenue recorded so far by the Village.***
- Gaming taxes for the month are \$24.8 thousand and almost \$284.6 thousand for the year. Places for Eating taxes are \$20.4 thousand for the month and \$188.0 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 November.
- Local Gas Tax revenue is \$16.4 thousand for November. The total for the year of \$101.1 thousand is 59 percent of the budgeted amount of \$170.4 thousand.
- Telecommunications taxes are \$31.2 thousand for the month and \$244.3 thousand through November. The budget amount is \$410 thousand; total revenues are almost 60 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
NOVEMBER 2025 FINANCIAL STATEMENT SUMMARY

- Natural Gas and Electric Utility Taxes combined totaled \$54.8 thousand for the month and \$412.5 thousand through November. Combined, these revenues are budgeted at \$755 thousand. We should expect to see an increase in the Natural Gas utility taxes in the upcoming winter months.

Intergovernmental Revenues

- Personal Property Replacement Tax (PPRT) receipts total \$76.9 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. By State statute, 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 \$189.4 thousand for the month and \$1.331 million through November. 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 65 percent of the budget.
- Local Use Tax receipts are \$14.4 thousand for the month and \$91.7 thousand through November. 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 \$186.4 thousand for November and totals \$1.857 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 October. The total receipts through November 2025 are \$88 thousand more than last year through November.

Other Revenues

- Building permit receipts are \$25.3 thousand for the month and \$243.3 thousand through November. 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 \$7.4 thousand for the month and \$68.3 thousand through November with a budget of \$104.5 thousand. The budget amount is an increase of \$10 thousand from the prior year's budget amount.

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NOVEMBER 2025 FINANCIAL STATEMENT SUMMARY

- Liquor License billings and the related revenue are \$127 thousand for November. The Village has budgeted \$155 thousand for this revenue.
- Photo Enforcement Fees are \$68.2 thousand for November and \$400.2 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 \$9 thousand for the month and \$81 thousand through November 2025. The budget is \$90 thousand.
- Ambulance Fee receipts are \$273.4 thousand for the month and \$1.290 million through November. This is almost 70 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.
- There is no rubbish revenue for the month. Total revenue is \$842.5 thousand for the year. The budget is \$1.710 million. The billing and the recording of the revenue is on a bi-monthly basis.
- Interest income is \$11.7 thousand for the month and \$84.5 thousand through November 2025. The total budget is \$130 thousand.
- The Village received a grant of \$18.5 thousand from the Illinois Public Risk Fund to support workplace safety and loss prevention initiatives. This will be used to implement safety practices and purchase safety and educational equipment.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for the month are \$1.380 million and \$10.540 million through November. Total expenditures are 44.3 percent of the total amended FY 2026 Budget of \$23.791 million. Significant department expenditures are summarized below.

- Village President and Board: Expenditures total \$12.5 thousand for November and \$86.4 thousand in total through November. 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 \$93.8 thousand for the month and total \$711.8 thousand through November. This department accounts for a majority allocation of the liability and workers compensation insurance costs, and legal fees. Total expenditures are 39 percent of the budget amount of \$1.826 million.
- Information Technology: Total monthly expenditures are \$39 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 \$23.6 thousand through November will be reimbursed to the Village. Total expenditures for the year are \$387.7 thousand. The total department budget is \$502.3 thousand.

VILLAGE OF WESTCHESTER
NOVEMBER 2025 FINANCIAL STATEMENT SUMMARY

- Building Department: Total department expenditures are \$64.0 thousand for the month and consist of salaries and benefit costs, plumbing inspection and plan review services. The total department's expenditures through November are \$377.4 thousand, or 38 percent of the budget of \$995 thousand.
- Fire and Police Commission: Total yearly department expenditures are \$32.3 thousand and consist of background investigations and evaluation services for potential police and fire new-hire candidates. The annual budget is \$88.8 thousand.
- Police Department: Total department expenditures for the month are \$528.4 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 \$3.787 million, or 45 percent of the budget through November 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 \$359.3 thousand. Most of this amount is for personnel and benefits. The total department's budget is roughly \$7.1 million for the fiscal year, and expenditures are \$2.965 million, or 42 percent of the budget through November.

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 \$277 thousand with rubbish service expenditures being \$137.6 thousand of the total, and \$89.2 thousand for salaries and benefits. The total department's amended budget is almost \$4.652 million for the fiscal year. Expenditures total \$2.193 million or over 47 percent of the budget through November.

UTILITY FUND

- The Utility Fund is recording net expenses of \$363.2 thousand for the month. Through November, expenses exceed revenues by \$2.9 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 \$19.8 thousand for the month and \$5.650 million through November. Water and sewer billing and revenue are recorded on a bi-monthly basis. Three of the six water and sewer billing cycles have been completed through November. Total revenues are budgeted at \$11.157 million for the fiscal year.

VILLAGE OF WESTCHESTER
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- Utility Fund expenses are \$383 thousand for the month and \$8.542 million through November. Salaries and benefits are roughly half of the monthly expenses. Infrastructure improvement expenses are \$4.148 million of the total yearly expenses of \$8.542 million
- Due to timing of the billing, only five months of a potential seven water bills paid by the Village have been expensed. This cost is averaging roughly \$294 thousand per month. So far, the Village has paid \$1.473 million for water in the fiscal year.

MOTOR FUEL TAX (MFT) FUND

- Total revenues for the year are \$591.2 thousand, and expenditures are \$544.5 thousand resulting in an excess of \$46.7 thousand. MFT allotment revenue for the month is \$64.3 thousand. Expenditures for the month of November are \$410.9 thousand. Of this total, street improvement and engineering are \$139.6 thousand and bond debt service expenditures are \$231.3 thousand. Bond principal and interest is due December 1 annually and motor fuel taxes are pledged for payment. 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 were no November expenditures, but dispatch fees of \$145.8 thousand were expensed in October and these will be reimbursed in a future month. Total reimbursements of \$272.8 thousand have been received for the year from the SWCCCD so far for prior dispatch service expenditures.

HOTEL/MOTEL TAX FUND

- The Hotel/Motel Tax fund receives tax revenues on a quarterly basis. Taxes of \$34.8 thousand were received in November and totals \$74.6 thousand for the year. Total revenues are \$89 thousand, and expenditures are \$69.4 thousand resulting in net revenues of \$19.6 thousand. Expenditures for the year are: \$34.2 thousand for newsletter publication, \$33.8 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 November. 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 \$87.5 thousand and consist of appraisal and analysis services for the TIF area.

VILLAGE OF WESTCHESTER
NOVEMBER 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 principal, interest, and paying agent fees are budgeted at \$545 thousand for the year. By Village Ordinance, transfers in from the Capital Projects Fund where the Non-Home Rule Sales Taxes are receipted are the pledged revenue for the bond payments.

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

- This fund was established to account for the 2021 General Obligation Bonds, the 2024A General Obligation Bonds, and the Series 2025 General Obligation Bonds debt service payments. The debt on all these bond issues is funded by real estate tax revenue. Bond payments are due every June (interest only) and December (principal and interest). Bond principal of \$560 thousand and interest of \$244.3 thousand has paid in November for the payments due December 1. The remaining debt service will be paid in December. Total bond debt service for the year totals \$1.141 million. These payments are currently funded by available property taxes received in prior years.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$120.1 thousand were received in the month and \$841.3 thousand in total through November. 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 \$161.4 thousand is expended in November. For the year, \$1.201 million has been spent on various items such as the ambulance purchase, a purchase of a police vehicle, engineering services, 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 \$172.3 thousand has been earned from bond proceeds and will be spent on capital improvement projects.
- Road improvement and related engineering expenditures totaling \$852.4 thousand were incurred in November, and \$3.2 million in total for the fiscal year. Over \$5.353 million is 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 7 MONTHS ENDING NOVEMBER 30, 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	.00	21,259.63	3,000,000.00	3,000,000.00	(2,978,740.37) .71
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	37,224.35	284,641.97	465,000.00	465,000.00	(180,358.03) 61.21
01-00-4203-000	GAMING TAX	24,792.93	190,675.27	338,600.00	338,600.00	(147,924.73) 56.31
01-00-4205-000	UTILITY TAX-NATURAL GAS	17,580.12	127,874.38	290,000.00	290,000.00	(162,125.62) 44.09
01-00-4206-000	PLACES FOR EATING TAX	20,418.00	187,976.42	275,000.00	275,000.00	(87,023.58) 68.36
01-00-4207-000	TELECOMMUNICATION TAXES	31,224.32	244,270.01	410,000.00	410,000.00	(165,729.99) 59.58
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	2,128.20	19,263.45	25,000.00	25,000.00	(5,736.55) 77.05
01-00-4215-000	LOCAL GAS TAX	16,407.04	101,109.07	170,400.00	170,400.00	(69,290.93) 59.34
01-00-4217-000	CABLE FRANCHISE TAX	47,490.32	169,927.95	280,000.00	280,000.00	(110,072.05) 60.69
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	5,353.02	76,921.62	143,000.00	143,000.00	(66,078.38) 53.79
01-00-4402-100	PPRT - POLICE PENSION	.00	8,771.95	16,300.00	16,300.00	(7,528.05) 53.82
01-00-4402-200	PPRT - FIRE PENSION	.00	4,594.85	8,500.00	8,500.00	(3,905.15) 54.06
01-00-4403-000	STATE INCOME TAX	186,392.14	1,856,824.14	3,024,000.00	3,024,000.00	(1,167,175.86) 61.40
01-00-4405-000	STATE SALES TAX	189,390.77	1,330,918.52	2,050,000.00	2,050,000.00	(719,081.48) 64.92
01-00-4406-000	LOCAL USE TAX	14,380.78	91,689.88	450,000.00	450,000.00	(358,310.12) 20.38
01-00-4407-000	CANNABIS TAX	1,964.07	14,896.41	28,000.00	28,000.00	(13,103.59) 53.20
01-00-4408-000	DISPENSARY TAX	5,232.42	41,945.65	108,000.00	108,000.00	(66,054.35) 38.84
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	25,345.65	243,346.55	511,500.00	511,500.00	(268,153.45) 47.58
01-00-4503-200	HOME COMPLIANCE PERMITS	7,388.30	68,293.80	104,500.00	104,500.00	(36,206.20) 65.35
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	.00	5,250.00	.00	.00	5,250.00 .00
01-00-4507-000	BUSINESS LICENSES	1,850.00	53,446.72	55,000.00	55,000.00	(1,553.28) 97.18
01-00-4509-000	GAMING LICENSES	.00	1,804.57	10,500.00	10,500.00	(8,695.43) 17.19
01-00-4511-000	CONTRACTOR LICENSES	5,200.00	35,800.00	80,000.00	80,000.00	(44,200.00) 44.75
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	603.51	20,123.92	332,000.00	332,000.00	(311,876.08) 6.06
01-00-4515-900	LATE FEE-STICKER	80.00	29,382.00	20,000.00	20,000.00	9,382.00 146.91
01-00-4527-000	LIQUOR LICENSES	127,000.00	177,394.71	155,000.00	155,000.00	22,394.71 114.45
01-00-4531-000	TOBACCO LICENSES	.00	900.00	1,200.00	1,200.00	(300.00) 75.00
01-00-4702-000	POLICE FINES	8,975.88	80,997.44	90,000.00	90,000.00	(9,002.56) 90.00
01-00-4702-050	OVERWEIGHT TRUCK FINES	.00	.00	5,000.00	5,000.00	(5,000.00) .00
01-00-4702-100	CIRCUIT COURT FINES	.00	7,337.67	21,000.00	21,000.00	(13,662.33) 34.94
01-00-4703-000	CODE ENFORCEMENT FINES	50.00	650.00	4,300.00	4,300.00	(3,650.00) 15.12
01-00-4704-000	PHOTO ENFORCEMENT	68,219.18	400,238.36	800,000.00	800,000.00	(399,761.64) 50.03
01-00-4705-000	POLICE TOWING	500.00	8,000.00	22,000.00	22,000.00	(14,000.00) 36.36
01-00-4707-000	POLICE DUI	.00	100.00	.00	.00	100.00 .00
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00) .00
01-00-4806-000	RENT	15,053.85	102,302.27	180,700.00	180,700.00	(78,397.73) 56.61
01-00-4810-000	AMBULANCE FEES	273,431.97	1,290,137.05	1,850,000.00	1,850,000.00	(559,862.95) 69.74
01-00-4812-000	RUBBISH	(9.31)	842,486.89	1,710,000.00	1,710,000.00	(867,513.11) 49.27
01-00-4813-000	RUBBISH - PENALTIES	7,265.19	24,116.03	20,000.00	20,000.00	4,116.03 120.58
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	11,746.85	84,512.58	130,000.00	130,000.00	(45,487.42) 65.01
01-00-5104-000	LOCAL GRANTS	18,489.00	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	196.04	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 7 MONTHS ENDING NOVEMBER 30, 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	44,875.02	93,764.57	345,000.00	345,000.00	(251,235.43)	27.18
01-00-5122-100	REIMBURSEMENT-POLICE OVERTIME	.00	12,681.30	24,100.00	24,100.00	(11,418.70)	52.62
01-00-5122-150	REIMBURSEMENT - FIRE DEPART.	.00	3,117.50	17,000.00	17,000.00	(13,882.50)	18.34
01-00-5122-200	REIMBURSEMENT-INSURANCE	.00	37,920.28	10,000.00	10,000.00	27,920.28	379.20
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	8,201.70	54,652.24	5,000.00	5,000.00	49,652.24	1093.04
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	4,308.99	11,631.22	25,000.00	25,000.00	(13,368.78)	46.52
01-00-5719-000	TRANSFER FROM UTILITY FUND	.00	.00	241,700.00	241,700.00	(241,700.00)	.00
01-00-5746-000	TRANSFER FRM ROOSEVELT RD. TIF	.00	.00	150,000.00	150,000.00	(150,000.00)	.00
	TOTAL GENERAL FUND REVENUE	1,228,750.30	8,616,037.06	23,471,200.00	23,471,200.00	(14,855,162.94)	36.71
	TOTAL FUND REVENUE	1,228,750.30	8,616,037.06	23,471,200.00	23,471,200.00	(14,855,162.94)	36.71

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 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	2,041.31	15,287.25	28,600.00	28,600.00 (13,312.75)	53.45
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	126.53	947.58	1,800.00	1,800.00 (852.42)	52.64
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	29.59	221.65	500.00	500.00 (278.35)	44.33
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	.00	1,722.00	20,300.00	20,300.00 (18,578.00)	8.48
01-10-6213-000	DUES & SUBSCRIPTIONS	.00	21,523.24	26,200.00	26,200.00 (4,676.76)	82.15
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	27,250.00	56,000.00	56,000.00 (28,750.00)	48.66
01-10-6289-000	OTHER CONTRACTUAL EXPENSES	6,250.00	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	49.99	162.68	500.00	500.00 (337.32)	32.54
	TOTAL VILLAGE PRESIDENT AND BOA	12,497.42	86,426.90	220,100.00	220,100.00 (133,673.10)	39.27
<u>ADMINISTRATION</u>						
01-11-6103-000	ADMINISTRATION FULL TIME SAL.	31,144.96	216,236.13	432,400.00	432,400.00 (216,163.87)	50.01
01-11-6104-000	ADMINISTRATION OVERTIME	1,124.09	4,105.94	2,000.00	2,000.00 2,105.94	205.30
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	1,973.06	13,482.08	26,800.00	26,800.00 (13,317.92)	50.31
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	461.42	3,152.94	6,300.00	6,300.00 (3,147.06)	50.05
01-11-6128-000	IMRF- EMPLOYER EXPENSE	1,834.74	14,079.51	27,800.00	27,800.00 (13,720.49)	50.65
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	8,552.95	38,339.56	72,100.00	72,100.00 (33,760.44)	53.18
01-11-6203-000	CONTRACT/LEGAL NOTICES	50.00	610.00	3,000.00	3,000.00 (2,390.00)	20.33
01-11-6205-000	PRINTING	.00	2,937.80	7,400.00	7,400.00 (4,462.20)	39.70
01-11-6207-000	POSTAGE	.00	18.50	8,000.00	8,000.00 (7,981.50)	.23
01-11-6211-000	CONFERENCE/TRAINING	.00	1,591.19	33,000.00	33,000.00 (31,408.81)	4.82
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	16,924.00	213,514.40	580,000.00	580,000.00 (366,485.60)	36.81
01-11-6216-000	PAYROLL PROCESSING CHARGE	1,057.00	8,919.90	18,100.00	18,100.00 (9,180.10)	49.28
01-11-6217-000	BANKING SERVICE FEES	3,673.76	31,575.43	32,000.00	32,000.00 (424.57)	98.67
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	19.38	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	.00	1,300.00	43,500.00	43,500.00 (42,200.00)	2.99
01-11-6265-030	PROF. SERVICES-OTHER	6,261.18	24,286.95	94,000.00	94,000.00 (69,713.05)	25.84
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	519.40	4,469.32	60,000.00	60,000.00 (55,530.68)	7.45
01-11-6327-000	OTHER LEGAL SERVICES	18,605.41	118,739.07	300,000.00	300,000.00 (181,260.93)	39.58
01-11-6403-000	OFFICE SUPPLIES	1,557.72	8,416.64	10,000.00	10,000.00 (1,583.36)	84.17
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	93,759.07	711,807.39	1,825,600.00	1,825,600.00 (1,113,792.61)	38.99

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 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	6,385.38	36,693.20	74,200.00	74,200.00 (37,506.80)	49.45
01-13-6104-000	IT OVERTIME	128.28	962.11	.00	.00 962.11	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	384.71	2,231.39	4,600.00	4,600.00 (2,368.61)	48.51
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	89.97	521.86	1,100.00	1,100.00 (578.14)	47.44
01-13-6128-000	IMRF - EMPLOYER EXPENSE	417.88	2,094.49	4,800.00	4,800.00 (2,705.51)	43.64
01-13-6150-000	EMPLOYEE INSURANCE	2,246.07	12,917.93	26,600.00	26,600.00 (13,682.07)	48.56
01-13-6219-000	TELEPHONE & COMMUNICATIONS	5,459.84	45,044.20	84,000.00	84,000.00 (38,955.80)	53.62
01-13-6265-030	PROF. SERVICES -OTHER	.00	96,906.62	90,500.00	90,500.00 6,406.62	107.08
01-13-6509-000	COMPUTER HARDWARE	4,040.18	74,125.39	90,300.00	90,300.00 (16,174.61)	82.09
01-13-6511-000	COMPUTER SOFTWARE	9,728.02	76,039.76	104,200.00	104,200.00 (28,160.24)	72.97
01-13-6525-000	BUILDING / EQUIPMENT	2,936.25	16,550.68	22,000.00	22,000.00 (5,449.32)	75.23
01-13-6525-100	EQUIPMENT - PARK DISTRICT	7,155.78	23,635.35	.00	.00 23,635.35	.00
	TOTAL INFORMATION TECHNOLOGY	38,972.36	387,722.98	502,300.00	502,300.00 (114,577.02)	77.19
<u>PLANNING & ZONING</u>						
01-14-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	9,000.00	9,000.00 (9,000.00)	.00
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	.00	30,000.00	30,000.00 (30,000.00)	.00

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 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	24,248.71	169,324.45	324,400.00	324,400.00	(155,075.55) 52.20
01-15-6103-100	BUILDING - PART TIME SALARIES	2,724.86	18,318.50	34,900.00	34,900.00	(16,581.50) 52.49
01-15-6104-000	BUILDING - OVERTIME	.00	84.61	.00	.00	84.61 .00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,646.46	11,470.87	22,300.00	22,300.00	(10,829.13) 51.44
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	385.07	2,682.77	5,200.00	5,200.00	(2,517.23) 51.59
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,750.41	12,052.69	23,100.00	23,100.00	(11,047.31) 52.18
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,507.95	42,020.76	63,900.00	63,900.00	(21,879.24) 65.76
01-15-6203-000	CONTRACT/LEGAL NOTICES	.00	100.00	1,000.00	1,000.00	(900.00) 10.00
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	14,575.36	43,537.67	284,000.00	284,000.00	(240,462.33) 15.33
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	12,691.70	72,533.85	150,000.00	150,000.00	(77,466.15) 48.36
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	67.34	524.92	1,500.00	1,500.00	(975.08) 34.99
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	131.94	1,213.03	2,000.00	2,000.00	(786.97) 60.65
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	293.00	673.42	1,500.00	1,500.00	(826.58) 44.89
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	.00	830.53	1,000.00	1,000.00	(169.47) 83.05
	TOTAL BUILDING DEPARTMENT	64,022.80	377,357.84	994,800.00	994,800.00	(617,442.16) 37.93
FIRE & POLICE COMMISSION						
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	474.54	2,000.00	2,000.00	(1,525.46) 23.73
01-18-6211-000	CONFERENCE & TRAINING	.00	.00	1,300.00	1,300.00	(1,300.00) .00
01-18-6213-000	DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	(500.00) .00
01-18-6265-020	PROF. SERVICES-LEGAL	.00	4,490.20	20,000.00	20,000.00	(15,509.80) 22.45
01-18-6265-030	PROF. SERVICES-OTHER	6,249.10	27,347.27	65,000.00	65,000.00	(37,652.73) 42.07
	TOTAL FIRE & POLICE COMMISSION	6,249.10	32,312.01	88,800.00	88,800.00	(56,487.99) 36.39

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 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	287,956.82	2,377,451.68	3,470,400.00	3,470,400.00	(1,092,948.32) 68.51
01-20-6103-050	POLICE - FULL TIME NON-SWORN	21,049.45	114,981.94	300,500.00	300,500.00	(185,518.06) 38.26
01-20-6104-000	POLICE - OVERTIME	52,105.10	409,361.99	400,000.00	400,000.00	9,361.99 102.34
01-20-6106-000	VACATION PAYOUT	.00	17,727.53	.00	.00	17,727.53 .00
01-20-6110-000	HOLIDAY PAY	90,689.23	92,616.54	.00	.00	92,616.54 .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	1,172.95	36,419.55	60,000.00	60,000.00	(23,580.45) 60.70
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,653.40	18,900.13	69,800.00	69,800.00	(50,899.87) 27.08
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	6,452.72	43,129.56	17,400.00	17,400.00	25,729.56 247.87
01-20-6128-000	IMRF - EMPLOYER EXPENSE	2,151.34	15,102.86	24,000.00	24,000.00	(8,897.14) 62.93
01-20-6132-000	POLICE PENSION - R.E. TAXES	2,526.75	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	41,441.68	340,702.92	749,800.00	749,800.00	(409,097.08) 45.44
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	3,400.00	25,900.81	64,500.00	64,500.00	(38,599.19) 40.16
01-20-6211-100	LODGING	.00	.00	2,000.00	2,000.00	(2,000.00) .00
01-20-6211-200	FOOD / MEALS	.00	323.95	2,000.00	2,000.00	(1,676.05) 16.20
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	12,125.00	95,860.17	108,600.00	108,600.00	(12,739.83) 88.27
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	959.83	19,181.13	60,000.00	60,000.00	(40,818.87) 31.97
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	.00	1,688.92	10,200.00	10,200.00	(8,511.08) 16.56
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	67.19	253.39	3,500.00	3,500.00	(3,246.61) 7.24
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	3,455.99	26,760.32	65,000.00	65,000.00	(38,239.68) 41.17
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	14.97	11,901.21	27,400.00	27,400.00	(15,498.79) 43.44
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	185.00	2,535.01	25,000.00	25,000.00	(22,464.99) 10.14
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	.00	58.00	2,500.00	2,500.00	(2,442.00) 2.32
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	528,407.42	3,787,134.25	8,368,900.00	8,425,400.00	(4,638,265.75) 44.95

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 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	239,971.11	1,637,313.38	2,570,400.00	2,570,400.00	(933,086.62) 63.70
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	240.00	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	32,209.66	175,461.91	300,000.00	300,000.00	(124,538.09) 58.49
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	18,455.24	32,828.68	20,000.00	20,000.00	12,828.68 164.14
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	.00	20,637.56	36,000.00	36,000.00	(15,362.44) 57.33
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	403.71	2,814.76	9,100.00	9,100.00	(6,285.24) 30.93
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	4,160.54	27,108.08	38,900.00	38,900.00	(11,791.92) 69.69
01-22-6128-000	IMRF - EMPLOYER EXPENSE	434.24	2,897.55	6,300.00	6,300.00	(3,402.45) 45.99
01-22-6132-000	FIRE PENSION - R.E. TAXES	1,323.54	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	43,071.58	268,180.53	579,500.00	579,500.00	(311,319.47) 46.28
01-22-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	200.00	200.00	(200.00) .00
01-22-6205-000	PRINTING	.00	.00	800.00	800.00	(800.00) .00
01-22-6207-000	POSTAGE	.00	64.44	300.00	300.00	(235.56) 21.48
01-22-6211-000	CONFERENCE/TRAINING	.00	16,681.01	62,200.00	62,200.00	(45,518.99) 26.82
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	359.02	26,165.17	41,400.00	41,400.00	(15,234.83) 63.20
01-22-6213-000	DUES & SUBSCRIPTIONS	.00	7,185.00	11,800.00	11,800.00	(4,615.00) 60.89
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	5,976.71	10,000.00	10,000.00	(4,023.29) 59.77
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	300.00	9,327.40	14,700.00	14,700.00	(5,372.60) 63.45
01-22-6227-000	MAINT. SERVICES-VEHICLES	8,131.18	27,106.73	100,000.00	100,000.00	(72,893.27) 27.11
01-22-6245-000	FIRE DEPARTMENT EDUCATION FUN	4,100.00	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	3,241.47	445,384.28	558,400.00	558,400.00	(113,015.72) 79.76
01-22-6403-000	OFFICE SUPPLIES	50.00	4,588.80	4,500.00	4,500.00	88.80 101.97
01-22-6405-000	CLEANING SUPPLIES	.00	2,158.49	6,500.00	6,500.00	(4,341.51) 33.21
01-22-6407-000	FUEL	1,491.68	11,087.87	25,000.00	25,000.00	(13,912.13) 44.35
01-22-6411-000	PUBLIC EDUCATION MATERIALS	.00	9,899.80	17,900.00	17,900.00	(8,000.20) 55.31
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	156.00	3,503.67	2,000.00	2,000.00	1,503.67 175.18
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	342.00	10,649.06	11,400.00	11,400.00	(750.94) 93.41
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	598.53	11,300.28	30,100.00	30,100.00	(18,799.72) 37.54
01-22-6425-000	MATERIALS & SUPPLIES - OTHER	66.57	3,976.36	6,900.00	6,900.00	(2,923.64) 57.63
01-22-6509-000	COMPUTER HARDWARE	.00	194.66	.00	.00	194.66 .00
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	232.50	12,858.08	54,100.00	54,100.00	(41,241.92) 23.77
01-22-6525-000	BUILDING/EQUIPMENT	.00	106,946.00	243,000.00	243,000.00	(136,054.00) 44.01
	TOTAL FIRE DEPARTMENT	359,338.57	2,964,651.79	7,051,900.00	7,051,900.00	(4,087,248.21) 42.04

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
PUBLIC WORKS DEPARTMENT						
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	64,455.36	499,161.73	922,300.00	922,300.00 (423,138.27)	54.12
01-30-6104-000	PUBLIC WORKS - OVERTIME	9,356.43	36,094.48	85,000.00	85,000.00 (48,905.52)	42.46
01-30-6106-000	VACATION PAYOUT	4,007.05	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	4,832.50	33,554.65	62,500.00	62,500.00 (28,945.35)	53.69
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,130.22	7,847.45	14,600.00	14,600.00 (6,752.55)	53.75
01-30-6128-000	IMRF - EMPLOYER EXPENSE	4,602.66	34,762.36	55,300.00	55,300.00 (20,537.64)	62.86
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	768.25	226,793.14	280,500.00	280,500.00 (53,706.86)	80.85
01-30-6205-000	PRINTING	.00	.00	500.00	500.00 (500.00)	.00
01-30-6207-000	POSTAGE	.00	.00	500.00	500.00 (500.00)	.00
01-30-6211-000	CONFERENCE/TRAINING	.00	51.13	3,500.00	3,500.00 (3,448.87)	1.46
01-30-6213-000	DUES & SUBSCRIPTIONS	1,800.00	3,575.90	6,300.00	6,300.00 (2,724.10)	56.76
01-30-6219-000	TELEPHONE & COMMUNICATION	.00	138.60	500.00	500.00 (361.40)	27.72
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	5,640.66	110,986.49	70,700.00	118,300.00 (7,313.51)	93.82
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	3,523.96	12,616.36	38,000.00	38,000.00 (25,383.64)	33.20
01-30-6227-000	MAINT. SERVICES-VEHICLES	.00	1,702.64	11,300.00	11,300.00 (9,597.36)	15.07
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	.00	13,250.16	65,000.00	65,000.00 (51,749.84)	20.38
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	7,981.50	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	700.00	3,250.00	5,500.00	5,500.00 (2,250.00)	59.09
01-30-6231-400	EMERGENCY TREE & STORM CARE	3,450.00	3,450.00	40,000.00	40,000.00 (36,550.00)	8.63
01-30-6233-000	DISPOSAL CHARGES	.00	11,660.26	30,000.00	30,000.00 (18,339.74)	38.87
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	2,046.37	2,374.82	20,000.00	20,000.00 (17,625.18)	11.87
01-30-6245-000	RUBBISH EXPENSE	137,631.10	936,486.50	1,710,000.00	1,710,000.00 (773,513.50)	54.77
01-30-6251-000	ELECTRICITY	2,285.07	33,350.68	70,000.00	70,000.00 (36,649.32)	47.64
01-30-6265-030	PROF. SERVICES-OTHER	6,961.99	17,218.55	26,700.00	26,700.00 (9,481.45)	64.49
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	184.00	19,558.50	103,800.00	103,800.00 (84,241.50)	18.84
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	6,393.00	38,737.00	52,500.00	52,500.00 (13,763.00)	73.78
01-30-6403-000	OFFICE SUPPLIES	.00	68.00	1,500.00	1,500.00 (1,432.00)	4.53
01-30-6406-000	CLOTHING SUPPLIES	650.36	4,834.73	13,000.00	13,000.00 (8,165.27)	37.19
01-30-6407-000	FUEL	3,539.81	20,466.78	40,000.00	40,000.00 (19,533.22)	51.17
01-30-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	1,500.00 (1,500.00)	.00
01-30-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	1,468.57	11,632.70	44,100.00	44,100.00 (32,467.30)	26.38
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	1,220.94	12,185.40	28,300.00	28,300.00 (16,114.60)	43.06
01-30-6426-000	MATERIALS & SUPPLIES - MECH	791.65	9,065.35	20,000.00	20,000.00 (10,934.65)	45.33
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	1,460.70	15,146.21	33,500.00	33,500.00 (18,353.79)	45.21
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	127.00	4,831.15	15,000.00	15,000.00 (10,168.85)	32.21
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		277,009.15	2,192,522.88	4,129,500.00	4,651,750.00 (2,459,227.12)	47.13

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,380,255.89	10,539,936.04	23,211,900.00	23,790,650.00	(13,250,713.96)	44.30
NET REVENUE OVER EXPENDITURES	(151,505.59)	(1,923,898.98)	259,300.00	(319,450.00)	(1,604,448.98)	(602.25)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 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	(14,581.49)	3,536,265.25	7,282,000.00	7,282,000.00	(3,745,734.75)	48.56
02-00-4816-000 WATER INFRASTRUCTURE	(104.14)	720,501.74	518,000.00	518,000.00	202,501.74	139.09
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	30,388.15	107,484.58	40,000.00	40,000.00	67,484.58	268.71
02-00-4828-000 SEWER USAGE	(3,010.62)	715,423.09	1,526,200.00	1,526,200.00	(810,776.91)	46.88
02-00-4829-000 SEWER INFRASTRUCTURE	111.40	512,197.00	512,000.00	512,000.00	197.00	100.04
02-00-4830-000 SEWER PENALTIES	6,375.05	22,589.76	7,500.00	7,500.00	15,089.76	301.20
02-00-5102-000 INTEREST INCOME	168.75	14,722.50	35,000.00	35,000.00	(20,277.50)	42.06
02-00-5189-000 OTHER INCOME	485.07	20,393.81	5,000.00	5,000.00	15,393.81	407.88
TOTAL UTILITY FUND REVENUE	19,832.17	5,649,524.42	11,156,700.00	11,156,700.00	(5,507,175.58)	50.64
TOTAL FUND REVENUE	19,832.17	5,649,524.42	11,156,700.00	11,156,700.00	(5,507,175.58)	50.64

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 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	133,137.26	992,381.92	1,923,200.00	1,923,200.00 (930,818.08)	51.60
02-95-6103-050	POLICE - FULL TIME NON-SWORN	1,751.11	10,495.64	.00	.00 10,495.64	.00
02-95-6103-200	FIRE PREVENTION PAY	4,232.89	27,193.31	.00	.00 27,193.31	.00
02-95-6104-000	UTILITY - OVERTIME	16,799.69	87,207.12	160,000.00	160,000.00 (72,792.88)	54.50
02-95-6106-000	VACATION PAYOUT	2,157.32	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	5,400.36	6,194.39	.00	.00 6,194.39	.00
02-95-6118-000	UNIFORM ALLOWANCE	28.20	156.78	1,800.00	1,800.00 (1,643.22)	8.71
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	7,805.38	55,074.13	110,600.00	110,600.00 (55,525.87)	49.80
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	2,317.21	16,115.04	25,900.00	25,900.00 (9,784.96)	62.22
02-95-6128-000	IMRF - EMPLOYER EXPENSE	7,853.71	56,099.50	98,500.00	98,500.00 (42,400.50)	56.95
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	14,280.84	209,372.36	452,700.00	452,700.00 (243,327.64)	46.25
02-95-6205-000	PRINTING	.00	.00	2,000.00	2,000.00 (2,000.00)	.00
02-95-6207-000	POSTAGE	3,848.42	18,396.74	24,000.00	24,000.00 (5,603.26)	76.65
02-95-6211-000	CONFERENCE/TRAINING	.00	.00	7,300.00	7,300.00 (7,300.00)	.00
02-95-6213-000	DUES & SUBSCRIPTIONS	5,250.00	55,341.00	75,800.00	88,800.00 (33,459.00)	62.32
02-95-6215-000	INSURANCE & BONDING	4,231.00	53,378.60	145,000.00	145,000.00 (91,621.40)	36.81
02-95-6219-000	TELEPHONE & COMMUNICATION	180.00	930.00	2,600.00	2,600.00 (1,670.00)	35.77
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	222.92	11,814.03	48,400.00	48,400.00 (36,585.97)	24.41
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	450.00	4,600.00	4,600.00 (4,150.00)	9.78
02-95-6229-100	MAINT. SERVICES-SEWER	.00	.00	85,000.00	101,000.00 (101,000.00)	.00
02-95-6233-000	DISPOSAL CHARGES	1,962.00	6,360.00	35,000.00	35,000.00 (28,640.00)	18.17
02-95-6235-300	FLOOD PROOFING ASSISTANCE PROG	.00	1,000.00	24,000.00	24,000.00 (23,000.00)	4.17
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	2,154.55	22,091.05	60,000.00	60,000.00 (37,908.95)	36.82
02-95-6255-000	MAINT. SERVICES-WATER MAINS	728.00	31,356.00	32,400.00	32,400.00 (1,044.00)	96.78
02-95-6265-000	PROF. SERVICES-AUDIT	5,400.00	6,100.00	23,400.00	23,400.00 (17,300.00)	26.07
02-95-6265-030	PROF. SERVICES-OTHER	2,380.04	68,582.26	51,300.00	104,840.00 (36,257.74)	65.42
02-95-6265-100	PROF. SERVICES-ENGINEERING	61,073.00	316,050.36	934,800.00	934,800.00 (618,749.64)	33.81
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	1,761.79	7,092.87	16,000.00	16,000.00 (8,907.13)	44.33
02-95-6327-000	OTHER LEGAL SERVICES	2,350.00	20,050.00	35,000.00	35,000.00 (14,950.00)	57.29
02-95-6403-000	OFFICE SUPPLIES	.00	119.23	1,500.00	1,500.00 (1,380.77)	7.95
02-95-6406-000	CLOTHING SUPPLIES	650.36	4,527.31	13,000.00	13,000.00 (8,472.69)	34.83
02-95-6407-000	FUEL	.00	4,051.35	16,000.00	16,000.00 (11,948.65)	25.32
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	559.39	4,275.65	35,100.00	35,100.00 (30,824.35)	12.18
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	126.57	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	3,281.57	25,203.52	79,500.00	79,500.00 (54,296.48)	31.70
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	1,087.42	6,569.16	15,500.00	15,500.00 (8,930.84)	42.38
02-95-6455-000	WATER COST	.00	1,473,267.24	3,349,600.00	3,349,600.00 (1,876,332.76)	43.98
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
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FUND 2 - UTILITY FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF	
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	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	13,816.00	50,725.10	84,500.00	84,500.00	(33,774.90)	60.03
02-95-6540-000	INFRASTRUCTURE IMPROVEMENT PRO	24,094.46	4,147,718.14	5,300,000.00	5,502,564.00	(1,354,845.86)	75.38
02-95-6575-000	DEPRECIATION EXPENSE	52,083.33	364,583.31	625,000.00	625,000.00	(260,416.69)	58.33
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	383,004.79	8,542,176.66	14,980,100.00	15,249,204.00	(6,707,027.34)	56.02
	NET REVENUE OVER EXPENDITURES	(363,172.62)	(2,892,652.24)	(3,823,400.00)	(4,092,504.00)	1,199,851.76	(70.68)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 3 - MOTOR FUEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>MOTOR FUEL TAX FUND REVENUE</u>						
03-00-4417-000	ALLOTMENT INCOME	64,252.54	452,936.30	756,000.00	756,000.00	(303,063.70) 59.91
03-00-5102-000	INTEREST INCOME	1,001.97	14,320.08	32,000.00	32,000.00	(17,679.92) 44.75
03-00-5106-000	STATE GRANT	.00	.00	72,800.00	72,800.00	(72,800.00) .00
03-00-5112-000	FEDERAL GRANT	124,000.00	124,000.00	.00	.00	124,000.00 .00
	TOTAL MOTOR FUEL TAX FUND REVENUE	189,254.51	591,256.38	860,800.00	860,800.00	(269,543.62) 68.69
	TOTAL FUND REVENUE	189,254.51	591,256.38	860,800.00	860,800.00	(269,543.62) 68.69
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100	PROF. SERVICES-ENGINEERING	10,433.75	77,689.48	213,500.00	213,500.00	(135,810.52) 36.39
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	129,166.89	129,166.89	125,000.00	591,921.00	(462,754.11) 21.82
03-95-6603-100	BOND PAYMENT-PRINCIPAL	205,000.00	205,000.00	205,000.00	205,000.00	.00 100.00
03-95-6605-100	BOND PAYMENT-INTEREST	66,325.00	132,650.00	132,500.00	132,500.00	150.00 100.11
03-95-6613-000	PAYING AGENT FEES	1.75	3.50	500.00	500.00	(496.50) .70
	TOTAL MFT FUND EXPENDITURES	410,927.39	544,509.87	816,500.00	1,283,421.00	(738,911.13) 42.43
	NET REVENUE OVER EXPENDITURES	(221,672.88)	46,746.51	44,300.00	(422,621.00)	469,367.51 11.06

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

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

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FUND 10 - HOTEL/MOTEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>HOTEL/MOTEL TAX FUND REVENUE</u>						
10-00-4608-000 HOTEL/MOTEL TAX	34,759.53	74,610.46	95,000.00	95,000.00	(20,389.54)	78.54
10-00-4815-000 NEWSPAPER ADS	250.00	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	35,009.53	88,972.96	104,700.00	104,700.00	(15,727.04)	84.98
TOTAL FUND REVENUE	35,009.53	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	4,928.35	34,168.41	50,400.00	50,400.00	(16,231.59)	67.79
10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E	1,199.44	33,782.23	52,000.00	52,000.00	(18,217.77)	64.97
10-95-6251-000 ELECTRICITY	142.81	1,402.15	3,000.00	3,000.00	(1,597.85)	46.74
TOTAL HOTEL FUND EXPENDITURES	6,270.60	69,352.79	105,400.00	105,400.00	(36,047.21)	65.80
NET REVENUE OVER EXPENDITURES	28,738.93	19,620.17	(700.00)	(700.00)	20,320.17	2802.88

VILLAGE OF WESTCHESTER
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FUND 11 - ROOSEVELT ROAD TIF FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>ROOSEVELT ROAD TIF FUND REVENUE</u>						
11-00-4102-000 REAL ESTATE TAXES	.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	4,068.75	87,505.00	40,000.00	40,000.00	47,505.00	218.76
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	4,068.75	87,505.00	320,000.00	320,000.00	(232,495.00)	27.35
NET REVENUE OVER EXPENDITURES	(4,068.75)	(71,794.92)	205,000.00	205,000.00	(276,794.92)	(35.02)
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
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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	70,565.76	545,400.00	545,400.00	(474,834.24)	12.94
TOTAL DEBT SERVICE FUND REVENUE	.00	70,565.76	545,400.00	545,400.00	(474,834.24)	12.94
TOTAL FUND REVENUE	.00	70,565.76	545,400.00	545,400.00	(474,834.24)	12.94
30-00-6609-000 BOND PAYMENT-PRINCIPAL	.00	.00	405,000.00	405,000.00	(405,000.00)	.00
30-00-6610-000 BOND PAYMENT-INTEREST	.00	69,658.76	139,400.00	139,400.00	(69,741.24)	49.97
30-00-6613-000 PAYING AGENT FEES	.00	907.00	1,000.00	1,000.00	(93.00)	90.70
TOTAL DEPARTMENT 00	.00	70,565.76	545,400.00	545,400.00	(474,834.24)	12.94
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 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	.00	26,355.22	2,410,100.00	2,410,100.00	(2,383,744.78)	1.09
31-00-5102-000 INTEREST INCOME	798.12	47,072.78	15,000.00	15,000.00	32,072.78	313.82
TOTAL DEBT SERVICE FUND - 2021 BONDS	798.12	73,428.00	2,425,100.00	2,425,100.00	(2,351,672.00)	3.03
TOTAL FUND REVENUE	798.12	73,428.00	2,425,100.00	2,425,100.00	(2,351,672.00)	3.03
<u>DSF - 2021 BONDS EXPENDITURES</u>						
31-00-6609-000 BOND PAYMENT - PRINCIPAL	560,000.00	560,000.00	925,000.00	925,000.00	(365,000.00)	60.54
31-00-6610-000 BOND PAYMENT - INTEREST	244,300.00	580,793.75	1,485,100.00	1,485,100.00	(904,306.25)	39.11
31-00-6613-000 PAYING AGENT FEES	1.75	3.50	1,000.00	1,000.00	(996.50)	.35
TOTAL DSF - 2021 BONDS EXPENDITURES	804,301.75	1,140,797.25	2,411,100.00	2,411,100.00	(1,270,302.75)	47.31
NET REVENUE OVER EXPENDITURES	(803,503.63)	(1,067,369.25)	14,000.00	14,000.00	(1,081,369.25)	(7624.0)

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

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FUND REVENUE</u>						
40-00-4208-000 NON HOME RULE SALES TAX	120,066.93	841,321.26	1,380,000.00	1,380,000.00	(538,678.74)	60.97
40-00-5102-000 INVESTMENT INCOME	1,457.74	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	121,524.67	1,231,141.81	4,683,900.00	4,683,900.00	(3,452,758.19)	26.28
TOTAL FUND REVENUE	121,524.67	1,231,141.81	4,683,900.00	4,683,900.00	(3,452,758.19)	26.28
<u>CAPITAL PROJECTS EXPENDITURES</u>						
40-00-6235-000 CONCRETE SERVICES	99,342.40	99,342.40	115,000.00	115,000.00	(15,657.60)	86.38
40-00-6265-100 ENGINEERING	4,763.75	60,937.06	85,000.00	85,000.00	(24,062.94)	71.69
40-00-6289-000 OTHER CONTRACTUAL EXPENSES	.00	107,612.00	271,600.00	271,600.00	(163,988.00)	39.62
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	9,750.00	632,519.60	679,400.00	679,400.00	(46,880.40)	93.10
40-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	32,661.60	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	44,363.13	2,742,500.00	2,742,500.00	(2,698,136.87)	1.62
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	59,677.87	50,000.00	50,000.00	9,677.87	119.36
40-00-6803-000 TRANSFER TO DEBT SERVICE	.00	70,565.76	544,400.00	544,400.00	(473,834.24)	12.96
TOTAL CAPITAL PROJECTS EXPENDITURES	161,380.75	1,201,498.23	4,748,900.00	4,748,900.00	(3,547,401.77)	25.30
NET REVENUE OVER EXPENDITURES	(39,856.08)	29,643.58	(65,000.00)	(65,000.00)	94,643.58	45.61

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FUND 41 - CAPITAL PROJECTS FND 2021 BOND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FND 2021 BOND REVE</u>						
41-00-4410-000 GRANTS	.00	68,233.10	363,300.00	363,300.00	(295,066.90)	18.78
41-00-5102-000 INVESTMENT INCOME	17,874.66	172,311.08	75,000.00	75,000.00	97,311.08	229.75
TOTAL CAPITAL PROJECTS FND 2021 BOND	17,874.66	240,544.18	438,300.00	438,300.00	(197,755.82)	54.88
TOTAL FUND REVENUE	17,874.66	240,544.18	438,300.00	438,300.00	(197,755.82)	54.88
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	11,408.99	171,476.39	282,000.00	282,000.00	(110,523.61)	60.81
41-00-6530-000 ROAD IMPROVEMENTS	841,047.96	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	852,456.95	3,199,764.37	5,202,900.00	5,352,900.00	(2,153,135.63)	59.78
NET REVENUE OVER EXPENDITURES	(834,582.29)	(2,959,220.19)	(4,764,600.00)	(4,914,600.00)	1,955,379.81	(60.21)