

Village of Westchester



**Financial Report
Fiscal Year 2026
For the Six Months Ending
October 31, 2025**

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
OCTOBER 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	\$ 1,646,937	\$ 7,387,287	\$ 23,471,200	\$ 23,471,200
EXPENDITURES	\$ 1,596,445	\$ 9,159,680	\$ 23,211,900	\$ 23,318,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,511,931
Net Revenue/(Expenditure)	(1,772,393)
Estimated Current Fund Balance (10/31/2025)	<u>\$ 6,739,538</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	\$ 1,914,449	\$ 5,629,692	\$ 11,156,700	\$ 11,156,700
EXPENDITURES	\$ 1,010,794	\$ 8,159,172	\$ 14,980,100	\$ 15,001,525

Unaudited Beginning Net Position (05/01/2025)	\$ 25,017,037
Net Revenue/(Expense)	(2,529,480)
Estimated Current Net Position (10/31/2025)	<u>\$ 22,487,557</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	\$ 68,625	\$ 402,002	\$ 860,800	\$ 860,800
EXPENDITURES	\$ 11,532	\$ 133,582	\$ 816,500	\$ 1,274,421

Unaudited Beginning Fund Balance (05/01/2025)	\$ 411,981
Net Revenue/(Expenditure)	268,419
Estimated Current Fund Balance (10/31/2025)	<u>\$ 680,401</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	\$ 145,839	\$ 425,000	\$ 425,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (694,582)
Net Revenue/(Expenditure)	126,988
Estimated Current Fund Balance (10/31/2025)	<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	\$ -	\$ 53,963	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 6,145	\$ 63,082	\$ 105,400	\$ 105,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 9,015
Net Revenue/(Expenditure)	(9,119)
Estimated Current Fund Balance (10/31/2025)	<u>\$ (104)</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	\$ 5,375	\$ 83,436	\$ 320,000	\$ 320,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ (52,273)
Net Revenue/(Expenditure)	(67,726)
Estimated Current Fund Balance (10/31/2025)	<u>\$ (119,999)</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	\$ 427	\$ 70,566	\$ 545,400	\$ 545,400
EXPENDITURES	\$ 427	\$ 70,566	\$ 545,400	\$ 545,400

Unaudited Beginning Fund Balance (05/01/2025)	\$ 564
Net Revenue/(Expenditure)	-
Estimated Current Fund Balance (10/31/2025)	<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	\$ 4,217	\$ 72,630	\$ 2,425,100	\$ 2,585,900
EXPENDITURES	\$ -	\$ 336,496	\$ 2,411,100	\$ 2,411,000

Unaudited Beginning Fund Balance (05/01/2025)	\$ 2,119,761
Net Revenue/(Expenditure)	(263,866)
Estimated Current Fund Balance (10/31/2025)	<u>\$ 1,855,895</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
OCTOBER 2025

CAPITAL PROJECTS FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 128,163	\$ 1,109,617	\$ 4,683,900	\$ 4,683,900
EXPENDITURES	\$ 17,565	\$ 1,040,117	\$ 4,748,900	\$ 4,748,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 177,689
Net Revenue/(Expenditure)	69,500
Estimated Current Fund Balance (10/31/2025)	<u><u>\$ 247,188</u></u>

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 22,572	\$ 222,670	\$ 438,300	\$ 438,300
EXPENDITURES	\$ 703,150	\$ 2,347,307	\$ 5,202,900	\$ 5,352,900

Unaudited Beginning Fund Balance (05/01/2025)	\$ 8,098,771
Net Revenue/(Expenditure)	(2,124,638)
Estimated Current Fund Balance (10/31/2025)	<u><u>\$ 5,974,133</u></u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 14,930,022
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 22,487,557
ROOSEVELT RD. TIF FUND BALANCE	<u><u>\$ (119,999)</u></u>
TOTAL	<u><u>\$ 37,297,581</u></u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of October 2025

FUND	Total Fund Cash
General Fund	\$ 1,413,407
MFT Fund	\$ 609,803
Police Forfeiture Fund	\$ 145,808
E-911 Fund	\$ 488,149
Hotel/Motel Tax Fund	\$ (27,184)
Debt Service Fund	\$ 564
Debt Service Fund - 2021 Funds	\$ 1,112,670
Capital Projects Fund	\$ 4,163
Capital Projects Fund - 2021 GO Bond Project	\$ 5,979,082
Water and Sewer (Utility) Fund (Enterprise Fund)	\$ (1,697,280)
Refundable Deposits Fund (Fiduciary Fund)	\$ 782,256
Roosevelt Rd. TIF Fund	\$ 1,689,533.69

TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 10/31/2025

\$ 10,500,970

Prior Period Cash and Investments Balance - 09/30/2025

\$ 12,174,486

Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris - Operating Account (Non Interest Bearing)	\$ 22,370
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)	\$ 18,315
Republic Bank Operating Account (Non Interest Bearing)	\$ 897,367
Republic Bank Money Market Account (Interest Bearing)	\$ -
IL Funds Money Market Account ¹ Average daily yield 4.246% (Local Government Investment Pool)	\$ 2,876,388
IL Funds E-Pay Account ¹ Average daily yield 4.246% (Local Government Investment Pool)	\$ 25,023
IL Funds 2025 Bond Project Fund ¹ Average daily yield 4.246% (Local Government Investment Pool)	\$ 5,624,137
US Bank Foreign Fire Insurance Account	\$ 92,246
IMET Investment Funds ² - Net total return, prior one-year period ending September 30, 2025 - 4.13%	\$ 865,362
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 9/15/2025	\$ 193,123
TOTAL BANK BALANCES at 10/31/2025	\$ 10,760,139

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	\$ 642,246
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	\$ 2,000,000
Total of Other Bank Accounts Fully Insured	\$ 92,246

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
OCTOBER 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 October 2025, the sixth month or half-way point of Fiscal Year 2026.

For the month, total General Fund revenues are \$1.647 million, and expenditures are \$1.596 million resulting in net revenues of \$51 thousand. Through October, expenditures exceed revenues by \$1.772 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 October, General Fund revenues total \$7.387 million for the fiscal year. This is 31.5 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 will not be mailed until November 14th with a due date of December 15th. **This has significantly impacted the total General Fund revenue recorded by the Village.***
- Gaming taxes for the month are \$29.3 thousand and almost \$166 thousand for the year. Places for Eating taxes are \$30.2 thousand for the month and \$167.3 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. These revenues are both running close to the budget through October.
- Local Gas Tax revenue is \$15.6 thousand for October. The total for the year of \$84.7 thousand is almost 50 percent of the budgeted amount of \$170.4 thousand.
- Telecommunications taxes are \$32.8 thousand for the month and \$213 thousand through October. The budget amount is \$410 thousand; total revenues are 52 percent of the budget.
- Cable Franchise taxes for the year are \$122.4 thousand, or almost 44 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
OCTOBER 2025 FINANCIAL STATEMENT SUMMARY

- Natural Gas and Electric Utility Taxes combined totaled \$42.9 thousand for the month and \$357.7 thousand through October. 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 for October are \$22.2 thousand including adjustments for amounts allocated to police and fire pensions. These taxes are distributed to the Village in eight months during the year. For the year so far, \$71.6 thousand has been received for General Fund purposes with a budget amount of \$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 \$201.1 thousand for the month and \$1.142 million through October. The fiscal year 2026 budget for Sales Tax is just over \$2.0 million. Total collections are almost 56 percent of the budget.
- Local Use Tax receipts are \$13.9 thousand for the month and \$77.3 thousand through October. 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. The State Sales Tax and Local Use Tax together are commonly referred to as "Sales Taxes" and are each a component of merchant sales.
- State Income Tax is \$324 thousand for October and is \$1.670 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 September. The total receipts for the Village through October 2025 are \$91 thousand more than last year through October.

Other Revenues

- Building permit receipts are \$34.1 thousand for the month and \$218 through October. The budget amount is \$511.5 thousand. This revenue is budgeted at roughly \$60 thousand more than the prior year's budget. Home compliance permits are \$6.6 thousand for the month and \$60.9 thousand through October 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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OCTOBER 2025 FINANCIAL STATEMENT SUMMARY

- Liquor License billings and the related revenue are \$35.4 thousand for October and \$50.4 thousand for the year so far. The Village has budgeted \$155 thousand for this revenue. Additional business license billings and revenue should be recorded in the upcoming months.
- Photo Enforcement Fees are \$60.2 thousand for October and \$332 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 \$72 thousand through October 2025. The budget is \$90 thousand.
- Ambulance Fee receipts are \$265.9 thousand for the month and \$1.017 million through October. The total is 55 percent of the budget of \$1.850 million. Through October of 2024, this revenue was \$829 thousand. The Village is budgeting an increase in this revenue compared to FY 2025's.
- Rubbish revenue for the month is \$281 thousand. 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 \$4.3 thousand for the month and \$72.8 thousand through October 2025. The total budget is \$130 thousand.
- The Village received a State grant of \$20 thousand for the Organized Retail Crime program and almost \$2.9 thousand of Federal grant money for reimbursement of expenditures relating to the Energy Efficiency Conservation Grant.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for the month are \$1.596 million and \$9.160 million through October. Total expenditures are 38.5 percent of the total amended FY 2026 Budget of \$23.791 million. Significant department expenditures are summarized below.

- Village President and Board: Expenditures total \$6.8 thousand for October and \$74 thousand in total through October. 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 \$105.6 thousand for the month and total \$618 thousand through October. This department accounts for a majority allocation of the liability and workers compensation insurance costs, and legal fees, along with salaries and benefits, and other financial services. Total expenditures are almost 34 percent of the budget amount of \$1.826 million.
- Information Technology: Total monthly expenditures are \$49.5 thousand and are for allocated salaries and benefits, communications, and computer hardware and software-related purchases. Expenditures for video security equipment for the Park District totaling \$16.5 thousand will be reimbursed to the Village. Total expenditures for the year are \$348.8 thousand. The total department budget is \$502.3 thousand.

VILLAGE OF WESTCHESTER
OCTOBER 2025 FINANCIAL STATEMENT SUMMARY

- Building Department: Total department expenditures are \$56.8 thousand for the month and consist of salaries and benefit costs, plumbing inspection, and plan review services. The total department's expenditures through October are \$313.3 thousand, or 31.5 percent of the budget of \$995 thousand.
- Fire and Police Commission: Total yearly department expenditures are \$26 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 almost \$529 thousand. Expenditures consist mainly of salaries and benefits, dues and subscriptions, and operating equipment. The payment of police patrol retroactive pay covering a period of a little over two years was recorded in July. 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 \$3.258 million, or 38.7 percent of the budget through October 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 \$521.1 thousand. Over half of this amount is for personnel and benefits. Another \$106 thousand was spent on the needed renovation of Station #26. The total department's budget is roughly \$7.1 million for the fiscal year, and expenditures are \$2.605 million, or almost 37 percent of the budget through October.
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 \$320.4 thousand with rubbish service expenditures being \$137.6 thousand of the total. Salaries and benefit expenditures are \$114 thousand. The total department's amended budget is almost \$4.652 million for the fiscal year. Expenditures total \$1.916 million, or over 41 percent of the budget through October.

UTILITY FUND

- The Utility Fund is recording net revenues of \$903.7 thousand for the month. Through October, expenses exceed revenues by over \$2.5 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 \$1.914 million for the month and \$5.630 million through October. Water and sewer billing and revenue are recorded on a bi-monthly basis. Three of the total of six water and sewer billing cycles have been made through October. Total revenues are budgeted at \$11.157 million for the fiscal year.

VILLAGE OF WESTCHESTER
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- Utility Fund expenses are \$1.011 million for the month and \$8.159 million through October. Infrastructure improvement expenses are \$268.4 thousand for the month, and \$4.124 million of the total expenses in the fund.
- Due to timing, only five months instead of six 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 \$402 thousand, and expenditures are \$133.6 thousand resulting in an excess of \$268.4 thousand. MFT allotment revenue for the month is \$67.6 thousand. Expenditures for the month of October are \$11.5 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. Dispatch fees of \$145.8 thousand were expensed in October. This cost will be reimbursed in a future month. Total reimbursements of \$272.8 thousand have been received for the year from the SWCCCD for prior dispatch service expenditures.

HOTEL/MOTEL TAX FUND

- The Hotel/Motel Tax fund receives tax revenues on a quarterly basis. No taxes were received in October. For the year, total revenues are \$54 thousand, and expenditures are \$63 thousand resulting in net expenditures of \$9 thousand. Expenditures for the year are: \$29.2 thousand for newsletter publication, \$32.6 thousand for special events, and \$1.3 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 October. 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 the revenue so far. Expenditures for the year are \$83.4 thousand and consist of appraisal and analysis services for the TIF area.

VILLAGE OF WESTCHESTER
OCTOBER 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 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, therefore, this fund will produce a net zero balance after said transfer from the Capital Projects Fund for debt service expenditures.

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 interest paid for June totals \$336.5 thousand and is currently funded by available property taxes received in prior years.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$127.2 thousand were received in the month and \$721.3 thousand in total through October. 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 the prior month. This is reflected as note proceeds along with the corresponding expenditure to the motor vehicles account.
- A total of \$17.6 thousand is expended in October. For the year, over \$1.040 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 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 \$154.4 thousand has been earned from bond proceeds through October. These earnings will be spent on capital improvement projects as outlined in the bond ordinance.
- Road improvement and related engineering expenditures totaling \$703 thousand were incurred in October, and \$2.347 million in total for the fiscal year. Over \$5.353 million is budgeted for capital 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 6 MONTHS ENDING OCTOBER 31, 2025

FUND 1 - GENERAL FUND

		PERIOD	YTD	ADOPTED	AMENDED		% OF
		ACTUAL	ACTUAL	BUDGET	BUDGET	UNEARNED	BGT
GENERAL FUND REVENUE							
01-00-4102-000	REAL ESTATE TAXES	670.61	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	416.00	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	476.93	19,908.88	2,680,000.00	2,680,000.00	(2,660,091.12)	.74
01-00-4202-000	UTILITY TAX-ELECTRIC	36,059.62	247,417.62	465,000.00	465,000.00	(217,582.38)	53.21
01-00-4203-000	GAMING TAX	29,330.50	165,882.34	338,600.00	338,600.00	(172,717.66)	48.99
01-00-4205-000	UTILITY TAX-NATURAL GAS	12,794.27	110,294.26	290,000.00	290,000.00	(179,705.74)	38.03
01-00-4206-000	PLACES FOR EATING TAX	30,221.01	167,558.42	275,000.00	275,000.00	(107,441.58)	60.93
01-00-4207-000	TELECOMMUNICATION TAXES	32,775.89	213,045.69	410,000.00	410,000.00	(196,954.31)	51.96
01-00-4210-000	FOREIGN FIRE INSURANCE	44,400.95	44,400.95	45,000.00	45,000.00	(599.05)	98.67
01-00-4212-000	AMUSEMENT TAX	.00	17,135.25	25,000.00	25,000.00	(7,864.75)	68.54
01-00-4215-000	LOCAL GAS TAX	15,553.16	84,702.03	170,400.00	170,400.00	(85,697.97)	49.71
01-00-4217-000	CABLE FRANCHISE TAX	11,229.67	122,437.63	280,000.00	280,000.00	(157,562.37)	43.73
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	22,157.19	71,568.60	143,000.00	143,000.00	(71,431.40)	50.05
01-00-4402-100	PPRT - POLICE PENSION	2,526.75	8,771.95	16,300.00	16,300.00	(7,528.05)	53.82
01-00-4402-200	PPRT - FIRE PENSION	1,323.54	4,594.85	8,500.00	8,500.00	(3,905.15)	54.06
01-00-4403-000	STATE INCOME TAX	324,010.47	1,670,432.00	3,024,000.00	3,024,000.00	(1,353,568.00)	55.24
01-00-4405-000	STATE SALES TAX	201,086.15	1,141,527.75	2,050,000.00	2,050,000.00	(908,472.25)	55.68
01-00-4406-000	LOCAL USE TAX	13,883.81	77,309.10	450,000.00	450,000.00	(372,690.90)	17.18
01-00-4407-000	CANNABIS TAX	2,036.14	12,932.34	28,000.00	28,000.00	(15,067.66)	46.19
01-00-4408-000	DISPENSARY TAX	5,622.37	36,713.23	108,000.00	108,000.00	(71,286.77)	33.99
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	34,119.08	218,000.90	511,500.00	511,500.00	(293,499.10)	42.62
01-00-4503-200	HOME COMPLIANCE PERMITS	6,600.00	60,905.50	104,500.00	104,500.00	(43,594.50)	58.28
01-00-4503-700	FIRE INSPECTION FEES	1,409.40	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	49,406.72	51,596.72	55,000.00	55,000.00	(3,403.28)	93.81
01-00-4509-000	GAMING LICENSES	1,804.57	1,804.57	10,500.00	10,500.00	(8,695.43)	17.19
01-00-4511-000	CONTRACTOR LICENSES	3,500.00	30,600.00	80,000.00	80,000.00	(49,400.00)	38.25
01-00-4512-000	SOLICITOR'S LICENSE	250.00	1,750.00	1,800.00	1,800.00	(50.00)	97.22
01-00-4515-000	VEHICLE STICKER	1,197.51	19,520.41	332,000.00	332,000.00	(312,479.59)	5.88
01-00-4515-900	LATE FEE-STICKER	208.00	29,302.00	20,000.00	20,000.00	9,302.00	146.51
01-00-4527-000	LIQUOR LICENSES	35,394.71	50,394.71	155,000.00	155,000.00	(104,605.29)	32.51
01-00-4531-000	TOBACCO LICENSES	800.00	900.00	1,200.00	1,200.00	(300.00)	75.00
01-00-4702-000	POLICE FINES	6,999.00	72,021.56	90,000.00	90,000.00	(17,978.44)	80.02
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	944.25	7,337.67	21,000.00	21,000.00	(13,662.33)	34.94
01-00-4703-000	CODE ENFORCEMENT FINES	.00	600.00	4,300.00	4,300.00	(3,700.00)	13.95
01-00-4704-000	PHOTO ENFORCEMENT	60,155.03	332,019.18	800,000.00	800,000.00	(467,980.82)	41.50
01-00-4705-000	POLICE TOWING	.00	7,500.00	22,000.00	22,000.00	(14,500.00)	34.09
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	39,012.19	87,248.42	180,700.00	180,700.00	(93,451.58)	48.28
01-00-4810-000	AMBULANCE FEES	265,858.34	1,016,705.08	1,850,000.00	1,850,000.00	(833,294.92)	54.96
01-00-4812-000	RUBBISH	280,996.96	842,496.20	1,710,000.00	1,710,000.00	(867,503.80)	49.27
01-00-4813-000	RUBBISH - PENALTIES	(104.82)	16,850.84	20,000.00	20,000.00	(3,149.16)	84.25
01-00-4816-000	ADVERTISING	1,533.00	1,533.00	1,500.00	1,500.00	33.00	102.20
01-00-5102-000	INTEREST INCOME	4,333.65	72,765.73	130,000.00	130,000.00	(57,234.27)	55.97
01-00-5104-000	LOCAL GRANTS	.00	17,000.00	27,000.00	27,000.00	(10,000.00)	62.96
01-00-5107-000	STATE GRANT	20,000.00	19,350.00	550,000.00	550,000.00	(530,650.00)	3.52
01-00-5108-000	SALE OF FIXED ASSETS	.00	4,219.10	10,000.00	10,000.00	(5,780.90)	42.19
01-00-5112-000	FEDERAL GRANTS	2,827.31	2,827.31	.00	.00	2,827.31	.00

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 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	2,845.94	48,889.55	345,000.00	345,000.00	(296,110.45)	14.17
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	1,811.80	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	30,794.19	37,920.28	10,000.00	10,000.00	27,920.28	379.20
01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION	6,165.44	46,450.54	5,000.00	5,000.00	41,450.54	929.01
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	492.50	492.50	14,000.00	14,000.00	(13,507.50)	3.52
01-00-5189-000 MISCELLANEOUS INCOME	1,006.70	7,322.23	25,000.00	25,000.00	(17,677.77)	29.29
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	1,646,936.50	7,387,286.76	23,471,200.00	23,471,200.00	(16,083,913.24)	31.47
TOTAL FUND REVENUE	1,646,936.50	7,387,286.76	23,471,200.00	23,471,200.00	(16,083,913.24)	31.47

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
VILLAGE PRESIDENT AND BOARD						
01-10-6103-200 ELECTED OFFICIALS SALARIES	2,124.44	13,245.94	28,600.00	28,600.00	(15,354.06)	46.31
01-10-6124-000 SOCIAL SECURITY - EMPLOYER	131.68	821.05	1,800.00	1,800.00	(978.95)	45.61
01-10-6126-000 MEDICARE EXPENSE - EMPLOYER	30.79	192.06	500.00	500.00	(307.94)	38.41
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	62.00	1,722.00	20,300.00	20,300.00	(18,578.00)	8.48
01-10-6213-000 DUES & SUBSCRIPTIONS	500.00	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	23,250.00	56,000.00	56,000.00	(32,750.00)	41.52
01-10-6289-000 OTHER CONTRACTUAL EXPENSES	.00	12,500.00	46,000.00	46,000.00	(33,500.00)	27.17
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	112.69	500.00	500.00	(387.31)	22.54
TOTAL VILLAGE PRESIDENT AND BOA	6,848.91	73,929.48	220,100.00	220,100.00	(146,170.52)	33.59
ADMINISTRATION						
01-11-6103-000 ADMINISTRATION FULL TIME SAL.	31,052.66	185,091.17	432,400.00	432,400.00	(247,308.83)	42.81
01-11-6104-000 ADMINISTRATION OVERTIME	610.42	2,981.85	2,000.00	2,000.00	981.85	149.09
01-11-6124-000 SOCIAL SECURITY - EMPLOYER	1,935.50	11,509.02	26,800.00	26,800.00	(15,290.98)	42.94
01-11-6126-000 MEDICARE EXPENSE - EMPLOYER	452.63	2,691.52	6,300.00	6,300.00	(3,608.48)	42.72
01-11-6128-000 IMRF- EMPLOYER EXPENSE	2,119.17	12,244.77	27,800.00	27,800.00	(15,555.23)	44.05
01-11-6150-000 HEALTH/DENTAL/LIFE INSURANCE	3,795.02	29,786.61	72,100.00	72,100.00	(42,313.39)	41.31
01-11-6203-000 CONTRACT/LEGAL NOTICES	.00	560.00	3,000.00	3,000.00	(2,440.00)	18.67
01-11-6205-000 PRINTING	397.00	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	23,380.80	196,590.40	580,000.00	580,000.00	(383,409.60)	33.89
01-11-6216-000 PAYROLL PROCESSING CHARGE	1,090.89	7,862.90	18,100.00	18,100.00	(10,237.10)	43.44
01-11-6217-000 BANKING SERVICE FEES	5,299.85	27,901.67	32,000.00	32,000.00	(4,098.33)	87.19
01-11-6225-000 MAINT. SERVICES-EQUIPMENT	1,150.17	2,291.93	2,500.00	2,500.00	(208.07)	91.68
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	5,924.50	18,025.77	94,000.00	94,000.00	(75,974.23)	19.18
01-11-6289-000 OTHER CONTRACTUAL EXPENSES	481.26	3,949.92	60,000.00	60,000.00	(56,050.08)	6.58
01-11-6327-000 OTHER LEGAL SERVICES	24,743.99	100,133.66	300,000.00	300,000.00	(199,866.34)	33.38
01-11-6403-000 OFFICE SUPPLIES	3,177.37	6,858.92	10,000.00	10,000.00	(3,141.08)	68.59
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	105,611.23	618,048.32	1,825,600.00	1,825,600.00	(1,207,551.68)	33.85

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 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	6,385.18	30,307.82	74,200.00	74,200.00	(43,892.18)	40.85
01-13-6104-000	IT OVERTIME	134.70	833.83	.00	.00	833.83	.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	385.08	1,846.68	4,600.00	4,600.00	(2,753.32)	40.15
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	90.06	431.89	1,100.00	1,100.00	(668.11)	39.26
01-13-6128-000	IMRF - EMPLOYER EXPENSE	412.74	1,676.61	4,800.00	4,800.00	(3,123.39)	34.93
01-13-6150-000	EMPLOYEE INSURANCE	2,246.08	10,671.86	26,600.00	26,600.00	(15,928.14)	40.12
01-13-6219-000	TELEPHONE & COMMUNICATIONS	15,358.03	39,584.36	84,000.00	84,000.00	(44,415.64)	47.12
01-13-6265-030	PROF. SERVICES -OTHER	(119.67)	96,906.62	90,500.00	90,500.00	6,406.62	107.08
01-13-6509-000	COMPUTER HARDWARE	10,974.75	70,085.21	90,300.00	90,300.00	(20,214.79)	77.61
01-13-6511-000	COMPUTER SOFTWARE	2,414.00	66,311.74	104,200.00	104,200.00	(37,888.26)	63.64
01-13-6525-000	BUILDING / EQUIPMENT	688.13	13,614.43	22,000.00	22,000.00	(8,385.57)	61.88
01-13-6525-100	EQUIPMENT - PARK DISTRICT	10,572.89	16,479.57	.00	.00	16,479.57	.00
	TOTAL INFORMATION TECHNOLOGY	49,541.97	348,750.62	502,300.00	502,300.00	(153,549.38)	69.43
<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 6 MONTHS ENDING OCTOBER 31, 2025

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
BUILDING DEPARTMENT							
01-15-6103-000	BUILDING - FULL TIME SALARIES	24,139.05	145,075.74	324,400.00	324,400.00	(179,324.26)	44.72
01-15-6103-100	BUILDING - PART TIME SALARIES	2,940.86	15,593.64	34,900.00	34,900.00	(19,306.36)	44.68
01-15-6104-000	BUILDING - OVERTIME	.00	84.61	.00	.00	84.61	.00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,653.06	9,824.41	22,300.00	22,300.00	(12,475.59)	44.06
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	386.63	2,297.70	5,200.00	5,200.00	(2,902.30)	44.19
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,813.11	10,302.28	23,100.00	23,100.00	(12,797.72)	44.60
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	10,226.37	36,512.81	63,900.00	63,900.00	(27,387.19)	57.14
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	3,250.00	28,962.31	284,000.00	284,000.00	(255,037.69)	10.20
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	12,280.67	59,842.15	150,000.00	150,000.00	(90,157.85)	39.89
01-15-6280-000	ELEVATOR INSPECTION	20.00	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	64.16	457.58	1,500.00	1,500.00	(1,042.42)	30.51
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	.00	1,081.09	2,000.00	2,000.00	(918.91)	54.05
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	22.20	380.42	1,500.00	1,500.00	(1,119.58)	25.36
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	.00	830.53	1,000.00	1,000.00	(169.47)	83.05
TOTAL BUILDING DEPARTMENT		56,796.11	313,335.04	994,800.00	994,800.00	(681,464.96)	31.50
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	600.00	4,490.20	20,000.00	20,000.00	(15,509.80)	22.45
01-18-6265-030	PROF. SERVICES-OTHER	6,594.17	21,098.17	65,000.00	65,000.00	(43,901.83)	32.46
TOTAL FIRE & POLICE COMMISSION		7,194.17	26,062.91	88,800.00	88,800.00	(62,737.09)	29.35

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
POLICE DEPARTMENT						
01-20-6103-000 POLICE - FULL TIME SALARIES	317,706.16	2,089,494.86	3,470,400.00	3,470,400.00	(1,380,905.14)	60.21
01-20-6103-050 POLICE - FULL TIME NON-SWORN	.00	93,932.49	300,500.00	300,500.00	(206,567.51)	31.26
01-20-6104-000 POLICE - OVERTIME	57,193.70	357,256.89	400,000.00	400,000.00	(42,743.11)	89.31
01-20-6106-000 VACATION PAYOUT	.00	17,727.53	.00	.00	17,727.53	.00
01-20-6110-000 HOLIDAY PAY	.00	1,927.31	.00	.00	1,927.31	.00
01-20-6115-000 EARLY RETIREMENT INCENTIVE	.00	.00	47,000.00	47,000.00	(47,000.00)	.00
01-20-6118-000 UNIFORM ALLOWANCE	3,225.83	35,246.60	60,000.00	60,000.00	(24,753.40)	58.74
01-20-6124-000 SOCIAL SECURITY - EMPLOYER	2,700.73	16,246.73	69,800.00	69,800.00	(53,553.27)	23.28
01-20-6126-000 MEDICARE EXPENSE - EMPLOYER	5,339.74	36,676.84	17,400.00	17,400.00	19,276.84	210.79
01-20-6128-000 IMRF - EMPLOYER EXPENSE	2,093.24	12,951.52	24,000.00	24,000.00	(11,048.48)	53.96
01-20-6132-000 POLICE PENSION - R.E. TAXES	476.93	26,154.08	2,722,000.00	2,722,000.00	(2,695,845.92)	.96
01-20-6150-000 HEALTH/DENTAL/LIFE INSURANCE	72,828.66	299,261.24	749,800.00	749,800.00	(450,538.76)	39.91
01-20-6205-000 PRINTING	137.53	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	2,244.26	22,500.81	64,500.00	64,500.00	(41,999.19)	34.88
01-20-6211-100 LODGING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
01-20-6211-200 FOOD / MEALS	84.81	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	32,845.00	83,735.17	108,600.00	108,600.00	(24,864.83)	77.10
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	6,642.86	18,221.30	60,000.00	60,000.00	(41,778.70)	30.37
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	257.20	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	256.84	14,194.79	25,500.00	25,500.00	(11,305.21)	55.67
01-20-6403-000 OFFICE SUPPLIES	.00	186.20	3,500.00	3,500.00	(3,313.80)	5.32
01-20-6404-000 AMMUNITION	1,650.00	2,991.00	15,000.00	15,000.00	(12,009.00)	19.94
01-20-6407-000 FUEL	4,526.60	23,304.33	65,000.00	65,000.00	(41,695.67)	35.85
01-20-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	2,225.38	11,886.24	27,400.00	27,400.00	(15,513.76)	43.38
01-20-6423-000 MATERIALS & SUPPLIES-VEHICLES	395.30	2,350.01	25,000.00	25,000.00	(22,649.99)	9.40
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	14,160.00	65,497.50	37,000.00	79,500.00	(14,002.50)	82.39
01-20-6516-000 WEAPONS	1,921.00	7,308.51	10,000.00	10,000.00	(2,691.49)	73.09
TOTAL POLICE DEPARTMENT	528,911.77	3,258,726.83	8,368,900.00	8,425,400.00	(5,166,673.17)	38.68

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
FIRE DEPARTMENT						
01-22-6103-000 FIRE - FULL TIME SALARIES	234,792.29	1,397,342.27	2,570,400.00	2,570,400.00	(1,173,057.73)	54.36
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	600.00	1,500.00	10,800.00	10,800.00	(9,300.00)	13.89
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	25,942.63	143,252.25	300,000.00	300,000.00	(156,747.75)	47.75
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	.00	14,373.44	20,000.00	20,000.00	(5,626.56)	71.87
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	419.40	2,411.05	9,100.00	9,100.00	(6,688.95)	26.50
01-22-6126-000 MEDICARE EXPENSE - EMPLOYER	3,714.53	22,947.54	38,900.00	38,900.00	(15,952.46)	58.99
01-22-6128-000 IMRF - EMPLOYER EXPENSE	446.50	2,463.31	6,300.00	6,300.00	(3,836.69)	39.10
01-22-6132-000 FIRE PENSION - R.E. TAXES	416.00	19,498.09	2,087,300.00	2,087,300.00	(2,067,801.91)	.93
01-22-6150-000 HEALTH/DENTAL/LIFE/ INSURANCE	16,579.29	225,108.95	579,500.00	579,500.00	(354,391.05)	38.85
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	1,961.93	16,681.01	62,200.00	62,200.00	(45,518.99)	26.82
01-22-6212-000 FOREIGN FIREFIGHTER INSURANCE	8,246.62	25,806.15	41,400.00	41,400.00	(15,593.85)	62.33
01-22-6213-000 DUES & SUBSCRIPTIONS	60.00	7,185.00	11,800.00	11,800.00	(4,615.00)	60.89
01-22-6223-000 MAINT. SERVICES-BUILDING & OFF	349.65	5,976.71	10,000.00	10,000.00	(4,023.29)	59.77
01-22-6225-000 MAINT. SERVICES-EQUIPMENT	5,952.99	9,027.40	14,700.00	14,700.00	(5,672.60)	61.41
01-22-6227-000 MAINT. SERVICES-VEHICLES	.00	18,975.55	100,000.00	100,000.00	(81,024.45)	18.98
01-22-6245-000 FIRE DEPARTMENT EDUCATION FUN	.00	5,750.00	11,000.00	11,000.00	(5,250.00)	52.27
01-22-6265-030 PROF. SERVICES-OTHER	.00	.00	800.00	800.00	(800.00)	.00
01-22-6289-000 OTHER CONTRACTUAL EXPENSES	107,400.56	442,142.81	558,400.00	558,400.00	(116,257.19)	79.18
01-22-6403-000 OFFICE SUPPLIES	372.78	4,538.80	4,500.00	4,500.00	38.80	100.86
01-22-6405-000 CLEANING SUPPLIES	584.34	2,158.49	6,500.00	6,500.00	(4,341.51)	33.21
01-22-6407-000 FUEL	1,661.96	9,596.19	25,000.00	25,000.00	(15,403.81)	38.38
01-22-6411-000 PUBLIC EDUCATION MATERIALS	249.21	9,899.80	17,900.00	17,900.00	(8,000.20)	55.31
01-22-6419-000 MATERIALS & SUPPLIES-OFFICES	93.98	93.98	100.00	100.00	(6.02)	93.98
01-22-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	158.17	3,347.67	2,000.00	2,000.00	1,347.67	167.38
01-22-6423-000 MATERIALS & SUPPLIES-VEHICLES	1,200.59	10,307.06	11,400.00	11,400.00	(1,092.94)	90.41
01-22-6424-000 MATERIALS & SUPPLIES-MEDICAL	3,998.74	10,701.75	30,100.00	30,100.00	(19,398.25)	35.55
01-22-6425-000 MATERIALS & SUPPLIES - OTHER	44.29	3,909.79	6,900.00	6,900.00	(2,990.21)	56.66
01-22-6509-000 COMPUTER HARDWARE	.00	194.66	.00	.00	194.66	.00
01-22-6516-000 PERSONAL PROTECTIVE EQUIPMENT	186.39	12,625.58	54,100.00	54,100.00	(41,474.42)	23.34
01-22-6525-000 BUILDING/EQUIPMENT	105,696.00	106,946.00	243,000.00	243,000.00	(136,054.00)	44.01
TOTAL FIRE DEPARTMENT	521,128.84	2,605,313.22	7,051,900.00	7,051,900.00	(4,446,586.78)	36.94

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>PUBLIC WORKS DEPARTMENT</u>						
01-30-6103-000 PUBLIC WORKS-FULL TIME SALARY	67,072.61	434,706.37	922,300.00	922,300.00	(487,593.63)	47.13
01-30-6104-000 PUBLIC WORKS - OVERTIME	2,430.82	26,738.05	85,000.00	85,000.00	(58,261.95)	31.46
01-30-6106-000 VACATION PAYOUT	409.54	1,014.34	2,500.00	2,500.00	(1,485.66)	40.57
01-30-6108-000 SICK TIME PAYOUT	34.13	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	4,344.49	28,722.15	62,500.00	62,500.00	(33,777.85)	45.96
01-30-6126-000 MEDICARE EXPENSE - EMPLOYER	1,016.07	6,717.23	14,600.00	14,600.00	(7,882.77)	46.01
01-30-6128-000 IMRF - EMPLOYER EXPENSE	4,854.80	30,159.70	55,300.00	55,300.00	(25,140.30)	54.54
01-30-6150-000 HEALTH/DENTAL/LIFE INSURANCE	33,861.76	226,024.89	280,500.00	280,500.00	(54,475.11)	80.58
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	191.25	1,775.90	6,300.00	6,300.00	(4,524.10)	28.19
01-30-6219-000 TELEPHONE & COMMUNICATION	69.30	138.60	500.00	500.00	(361.40)	27.72
01-30-6223-000 MAINT. SERVICES-BUILDING & OFF	9,582.67	105,345.83	70,700.00	118,300.00	(12,954.17)	89.05
01-30-6225-000 MAINT. SERVICES-EQUIPMENT	874.16	9,092.40	38,000.00	38,000.00	(28,907.60)	23.93
01-30-6227-000 MAINT. SERVICES-VEHICLES	685.00	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	8,570.50	8,570.50	30,000.00	30,000.00	(21,429.50)	28.57
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	2,550.00	5,500.00	5,500.00	(2,950.00)	46.36
01-30-6231-400 EMERGENCY TREE & STORM CARE	.00	.00	40,000.00	40,000.00	(40,000.00)	.00
01-30-6233-000 DISPOSAL CHARGES	7,980.26	11,660.26	30,000.00	30,000.00	(18,339.74)	38.87
01-30-6237-000 EQUIPMENT RENTAL	2,024.50	4,108.20	13,800.00	13,800.00	(9,691.80)	29.77
01-30-6243-000 GAS HEATING	328.45	328.45	20,000.00	20,000.00	(19,671.55)	1.64
01-30-6245-000 RUBBISH EXPENSE	137,631.10	798,855.40	1,710,000.00	1,710,000.00	(911,144.60)	46.72
01-30-6251-000 ELECTRICITY	5,766.92	31,065.61	70,000.00	70,000.00	(38,934.39)	44.38
01-30-6265-030 PROF. SERVICES-OTHER	3,967.00	10,256.56	26,700.00	26,700.00	(16,443.44)	38.41
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	10,091.00	19,374.50	103,800.00	103,800.00	(84,425.50)	18.67
01-30-6289-200 CONTRACTUAL EXPENSE-MOWING	6,416.00	32,344.00	52,500.00	52,500.00	(20,156.00)	61.61
01-30-6403-000 OFFICE SUPPLIES	27.25	68.00	1,500.00	1,500.00	(1,432.00)	4.53
01-30-6406-000 CLOTHING SUPPLIES	650.36	4,184.37	13,000.00	13,000.00	(8,815.63)	32.19
01-30-6407-000 FUEL	5,763.39	16,926.97	40,000.00	40,000.00	(23,073.03)	42.32
01-30-6419-000 MATERIALS & SUPPLIES-OFFICES	.00	.00	1,500.00	1,500.00	(1,500.00)	.00
01-30-6421-000 MATARIALS & SUPPLIES-EQUIPMENT	1,362.59	10,164.13	44,100.00	44,100.00	(33,935.87)	23.05
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	1,987.54	10,964.46	28,300.00	28,300.00	(17,335.54)	38.74
01-30-6426-000 MATERIALS & SUPPLIES - MECH	1,487.11	8,273.70	20,000.00	20,000.00	(11,726.30)	41.37
01-30-6429-000 MATERIALS & SUPPLIES-STREETS	231.19	13,685.51	33,500.00	33,500.00	(19,814.49)	40.85
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	.00	4,704.15	15,000.00	15,000.00	(10,295.85)	31.36
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	320,411.76	1,915,513.73	4,129,500.00	4,651,750.00	(2,736,236.27)	41.18

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL FUND EXPENDITURES	1,596,444.76	9,159,680.15	23,211,900.00	23,790,650.00	(14,630,969.85)	38.50
NET REVENUE OVER EXPENDITURES	50,491.74	(1,772,393.39)	259,300.00	(319,450.00)	(1,452,943.39)	(554.83)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 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	1,146,875.42	3,550,846.74	7,282,000.00	7,282,000.00	(3,731,153.26)	48.76
02-00-4816-000 WATER INFRASTRUCTURE	316,877.72	720,605.88	518,000.00	518,000.00	202,605.88	139.11
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	(955.38)	77,096.43	40,000.00	40,000.00	37,096.43	192.74
02-00-4828-000 SEWER USAGE	231,454.99	718,433.71	1,526,200.00	1,526,200.00	(807,766.29)	47.07
02-00-4829-000 SEWER INFRASTRUCTURE	213,293.00	512,085.60	512,000.00	512,000.00	85.60	100.02
02-00-4830-000 SEWER PENALTIES	(200.41)	16,214.71	7,500.00	7,500.00	8,714.71	216.20
02-00-5102-000 INTEREST INCOME	6,008.57	14,553.75	35,000.00	35,000.00	(20,446.25)	41.58
02-00-5189-000 OTHER INCOME	1,095.12	19,908.74	5,000.00	5,000.00	14,908.74	398.17
TOTAL UTILITY FUND REVENUE	1,914,449.03	5,629,692.25	11,156,700.00	11,156,700.00	(5,527,007.75)	50.46
TOTAL FUND REVENUE	1,914,449.03	5,629,692.25	11,156,700.00	11,156,700.00	(5,527,007.75)	50.46

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 6 MONTHS ENDING OCTOBER 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	138,237.22	859,244.66	1,923,200.00	1,923,200.00	(1,063,955.34)	44.68
02-95-6103-050 POLICE - FULL TIME NON-SWORN	.00	8,744.53	.00	.00	8,744.53	.00
02-95-6103-200 FIRE PREVENTION PAY	3,048.52	22,960.42	.00	.00	22,960.42	.00
02-95-6104-000 UTILITY - OVERTIME	8,807.90	70,407.43	160,000.00	160,000.00	(89,592.57)	44.00
02-95-6106-000 VACATION PAYOUT	1,638.14	3,160.05	.00	.00	3,160.05	.00
02-95-6108-000 SICK TIME PAYOUT	136.51	2,760.19	.00	.00	2,760.19	.00
02-95-6110-000 HOLIDAY PAY	.00	794.03	.00	.00	794.03	.00
02-95-6118-000 UNIFORM ALLOWANCE	28.20	128.58	1,800.00	1,800.00	(1,671.42)	7.14
02-95-6124-000 SOCIAL SECURITY - EMPLOYER	7,495.00	47,268.75	110,600.00	110,600.00	(63,331.25)	42.74
02-95-6126-000 MEDICARE EXPENSE - EMPLOYER	2,166.71	13,797.83	25,900.00	25,900.00	(12,102.17)	53.27
02-95-6128-000 IMRF - EMPLOYER EXPENSE	8,150.42	48,245.79	98,500.00	98,500.00	(50,254.21)	48.98
02-95-6150-000 HEALTH/DENTAL/LIFE INSURANCE	36,427.67	195,091.52	452,700.00	452,700.00	(257,608.48)	43.10
02-95-6205-000 PRINTING	.00	.00	2,000.00	2,000.00	(2,000.00)	.00
02-95-6207-000 POSTAGE	.00	14,548.32	24,000.00	24,000.00	(9,451.68)	60.62
02-95-6211-000 CONFERENCE/TRAINING	.00	.00	7,300.00	7,300.00	(7,300.00)	.00
02-95-6213-000 DUES & SUBSCRIPTIONS	.00	50,091.00	75,800.00	88,800.00	(38,709.00)	56.41
02-95-6215-000 INSURANCE & BONDING	5,845.20	49,147.60	145,000.00	145,000.00	(95,852.40)	33.89
02-95-6219-000 TELEPHONE & COMMUNICATION	180.00	750.00	2,600.00	2,600.00	(1,850.00)	28.85
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	3,787.69	11,591.11	48,400.00	48,400.00	(36,808.89)	23.95
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	981.00	4,398.00	35,000.00	35,000.00	(30,602.00)	12.57
02-95-6235-300 FLOOD PROOFING ASSISTANCE PROG	1,000.00	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	4,636.77	19,936.50	60,000.00	60,000.00	(40,063.50)	33.23
02-95-6255-000 MAINT. SERVICES-WATER MAINS	932.00	30,628.00	32,400.00	32,400.00	(1,772.00)	94.53
02-95-6265-000 PROF. SERVICES-AUDIT	.00	700.00	23,400.00	23,400.00	(22,700.00)	2.99
02-95-6265-030 PROF. SERVICES-OTHER	2,250.54	66,202.22	51,300.00	104,840.00	(38,637.78)	63.15
02-95-6265-100 PROF. SERVICES-ENGINEERING	77,103.51	254,977.36	934,800.00	934,800.00	(679,822.64)	27.28
02-95-6289-000 OTHER CONTRACTUAL EXPENSES	.00	5,331.08	16,000.00	16,000.00	(10,668.92)	33.32
02-95-6327-000 OTHER LEGAL SERVICES	3,700.00	17,700.00	35,000.00	35,000.00	(17,300.00)	50.57
02-95-6403-000 OFFICE SUPPLIES	79.63	119.23	1,500.00	1,500.00	(1,380.77)	7.95
02-95-6406-000 CLOTHING SUPPLIES	650.36	3,876.95	13,000.00	13,000.00	(9,123.05)	29.82
02-95-6407-000 FUEL	1,488.62	4,051.35	16,000.00	16,000.00	(11,948.65)	25.32
02-95-6421-000 MATERIALS & SUPPLIES-EQUIPMENT	920.33	3,716.26	35,100.00	35,100.00	(31,383.74)	10.59
02-95-6423-000 MATERIALS & SUPPLIES-VEHICLES	.00	505.96	9,900.00	9,900.00	(9,394.04)	5.11
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	772.52	21,921.95	79,500.00	79,500.00	(57,578.05)	27.57
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	3,009.37	5,481.74	15,500.00	15,500.00	(10,018.26)	35.37
02-95-6455-000 WATER COST	305,870.18	1,473,267.24	3,349,600.00	3,349,600.00	(1,876,332.76)	43.98
02-95-6515-000 OPERATING EQUIPMENT	8,435.40	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	485.00	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 ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6535-000 FIRE HYDRANTS	59,850.00	59,850.00	60,000.00	60,000.00	(150.00)	99.75
02-95-6537-000 WATER/SEWER RESTORATION	.00	36,909.10	84,500.00	84,500.00	(47,590.90)	43.68
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	268,393.50	4,123,623.68	5,300,000.00	5,502,564.00	(1,378,940.32)	74.94
02-95-6575-000 DEPRECIATION EXPENSE	52,083.33	312,499.98	625,000.00	625,000.00	(312,500.02)	50.00
02-95-6607-000 IEPA LOAN - PRINCIPAL	22,485.04	111,232.37	223,500.00	223,500.00	(112,267.63)	49.77
02-95-6607-100 IEPA LOAN - PRINCIPAL - CONTRA	(22,485.04)	(111,232.37)	(223,500.00)	(223,500.00)	112,267.63	(49.77)
02-95-6608-000 IEPA LOAN - INTEREST	2,202.74	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	1,010,793.98	8,159,171.87	14,980,100.00	15,249,204.00	(7,090,032.13)	53.51
 NET REVENUE OVER EXPENDITURES	 903,655.05	 (2,529,479.62)	 (3,823,400.00)	 (4,092,504.00)	 1,563,024.38	 (61.81)

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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	67,566.72	388,683.76	756,000.00	756,000.00	(367,316.24)	51.41
03-00-5102-000 INTEREST INCOME	1,058.35	13,318.11	32,000.00	32,000.00	(18,681.89)	41.62
03-00-5106-000 STATE GRANT	.00	.00	72,800.00	72,800.00	(72,800.00)	.00
TOTAL MOTOR FUEL TAX FUND REVENUE	68,625.07	402,001.87	860,800.00	860,800.00	(458,798.13)	46.70
TOTAL FUND REVENUE	68,625.07	402,001.87	860,800.00	860,800.00	(458,798.13)	46.70
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100 PROF. SERVICES-ENGINEERING	11,532.00	67,255.73	213,500.00	213,500.00	(146,244.27)	31.50
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	.00	125,000.00	591,921.00	(591,921.00)	.00
03-95-6603-100 BOND PAYMENT-PRINCIPAL	.00	.00	205,000.00	205,000.00	(205,000.00)	.00
03-95-6605-100 BOND PAYMENT-INTEREST	.00	66,325.00	132,500.00	132,500.00	(66,175.00)	50.06
03-95-6613-000 PAYING AGENT FEES	.00	1.75	500.00	500.00	(498.25)	.35
TOTAL MFT FUND EXPENDITURES	11,532.00	133,582.48	816,500.00	1,283,421.00	(1,149,838.52)	10.41
NET REVENUE OVER EXPENDITURES	57,093.07	268,419.39	44,300.00	(422,621.00)	691,040.39	63.51

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FUND 8 - 911 FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>911 FUND REVENUE</u>						
08-00-5105-200 CELLULAR 911PHONE TAX	.00	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	145,839.05	145,839.05	425,000.00	425,000.00	(279,160.95)	34.32
TOTAL E911 FUND EXPENDITURES	145,839.05	145,839.05	425,000.00	425,000.00	(279,160.95)	34.32
NET REVENUE OVER EXPENDITURES	(145,839.05)	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	.00	39,850.93	95,000.00	95,000.00	(55,149.07)	41.95
10-00-4815-000 NEWSPAPER ADS	.00	14,112.50	8,500.00	8,500.00	5,612.50	166.03
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	53,963.43	104,700.00	104,700.00	(50,736.57)	51.54
TOTAL FUND REVENUE	.00	53,963.43	104,700.00	104,700.00	(50,736.57)	51.54
<u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000 VILLAGE PUBLICATIONS	5,473.31	29,240.06	50,400.00	50,400.00	(21,159.94)	58.02
10-95-6245-000 MATERIALS & SUPPLIES-SPECIAL E	500.00	32,582.79	52,000.00	52,000.00	(19,417.21)	62.66
10-95-6251-000 ELECTRICITY	171.99	1,259.34	3,000.00	3,000.00	(1,740.66)	41.98
TOTAL HOTEL FUND EXPENDITURES	6,145.30	63,082.19	105,400.00	105,400.00	(42,317.81)	59.85
NET REVENUE OVER EXPENDITURES	(6,145.30)	(9,118.76)	(700.00)	(700.00)	(8,418.76)	(1302.6

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	5,375.00	83,436.25	40,000.00	40,000.00	43,436.25	208.59
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	5,375.00	83,436.25	320,000.00	320,000.00	(236,563.75)	26.07
	NET REVENUE OVER EXPENDITURES	(5,375.00)	(67,726.17)	205,000.00	205,000.00	(272,726.17)	(33.04)
	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	426.75	70,565.76	545,400.00	545,400.00	(474,834.24)	12.94
	TOTAL DEBT SERVICE FUND REVENUE	426.75	70,565.76	545,400.00	545,400.00	(474,834.24)	12.94
	TOTAL FUND REVENUE	426.75	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	426.75	907.00	1,000.00	1,000.00	(93.00)	90.70
	TOTAL DEPARTMENT 00	426.75	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
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FUND 31 - DEBT SERVICE FUND - 2021 BONDS

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>DEBT SERVICE FUND - 2021 BONDS REVEN</u>							
31-00-4102-000	REAL ESTATE TAXES	998.00	26,355.22	2,410,100.00	2,410,100.00	(2,383,744.78)	1.09
31-00-5102-000	INTEREST INCOME	3,219.29	46,274.66	15,000.00	15,000.00	31,274.66	308.50
	TOTAL DEBT SERVICE FUND - 2021 BONDS	4,217.29	72,629.88	2,425,100.00	2,425,100.00	(2,352,470.12)	2.99
	TOTAL FUND REVENUE	4,217.29	72,629.88	2,425,100.00	2,425,100.00	(2,352,470.12)	2.99
<u>DSF - 2021 BONDS EXPENDITURES</u>							
31-00-6609-000	BOND PAYMENT - PRINCIPAL	.00	.00	925,000.00	925,000.00	(925,000.00)	.00
31-00-6610-000	BOND PAYMENT - INTEREST	.00	336,493.75	1,485,100.00	1,485,100.00	(1,148,606.25)	22.66
31-00-6613-000	PAYING AGENT FEES	.00	1.75	1,000.00	1,000.00	(998.25)	.18
	TOTAL DSF - 2021 BONDS EXPENDITURES	.00	336,495.50	2,411,100.00	2,411,100.00	(2,074,604.50)	13.96
	NET REVENUE OVER EXPENDITURES	4,217.29	(263,865.62)	14,000.00	14,000.00	(277,865.62)	(1884.7

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FUND 40 - CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
CAPITAL PROJECTS FUND REVENUE						
40-00-4208-000 NON HOME RULE SALES TAX	127,200.79	721,254.33	1,380,000.00	1,380,000.00	(658,745.67)	52.26
40-00-5102-000 INVESTMENT INCOME	962.66	6,394.81	17,000.00	17,000.00	(10,605.19)	37.62
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	128,163.45	1,109,617.14	4,683,900.00	4,683,900.00	(3,574,282.86)	23.69
TOTAL FUND REVENUE	128,163.45	1,109,617.14	4,683,900.00	4,683,900.00	(3,574,282.86)	23.69
CAPITAL PROJECTS EXPENDITURES						
40-00-6235-000 CONCRETE SERVICES	.00	.00	115,000.00	115,000.00	(115,000.00)	.00
40-00-6265-100 ENGINEERING	.00	56,173.31	85,000.00	85,000.00	(28,826.69)	66.09
40-00-6289-000 OTHER CONTRACTUAL EXPENSES	1,050.00	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	1,225.00	622,769.60	679,400.00	679,400.00	(56,630.40)	91.66
40-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	.00	19,983.43	187,000.00	187,000.00	(167,016.57)	10.69
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 PROMISSARY NOTE - PRINCIPAL	6,337.59	38,025.54	2,742,500.00	2,742,500.00	(2,704,474.46)	1.39
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 PROMISSARY NOTE - INTEREST	8,525.41	51,152.46	50,000.00	50,000.00	1,152.46	102.30
40-00-6803-000 TRANSFER TO DEBT SERVICE	426.75	70,565.76	544,400.00	544,400.00	(473,834.24)	12.96
TOTAL CAPITAL PROJECTS EXPENDITURES	17,564.75	1,040,117.48	4,748,900.00	4,748,900.00	(3,708,782.52)	21.90
NET REVENUE OVER EXPENDITURES	110,598.70	69,499.66	(65,000.00)	(65,000.00)	134,499.66	106.92

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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	22,571.56	154,436.42	75,000.00	75,000.00	79,436.42	205.92
	TOTAL CAPITAL PROJECTS FND 2021 BOND	22,571.56	222,669.52	438,300.00	438,300.00	(215,630.48)	50.80
	TOTAL FUND REVENUE	22,571.56	222,669.52	438,300.00	438,300.00	(215,630.48)	50.80
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>							
41-00-6265-100	ENGINEERING	67,729.64	160,067.40	282,000.00	282,000.00	(121,932.60)	56.76
41-00-6530-000	ROAD IMPROVEMENTS	635,420.00	2,187,240.02	4,912,000.00	4,912,000.00	(2,724,759.98)	44.53
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	703,149.64	2,347,307.42	5,202,900.00	5,352,900.00	(3,005,592.58)	43.85
	NET REVENUE OVER EXPENDITURES	(680,578.08)	(2,124,637.90)	(4,764,600.00)	(4,914,600.00)	2,789,962.10	(43.23)