

Village of Westchester



Financial Report
Fiscal Year 2027
For the One Month Ending
May 31, 2026

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MAY 2026

GENERAL FUND

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ 1,398,618	\$ 1,398,618	\$ 23,943,000	\$ 23,943,000
EXPENDITURES	\$ 1,277,992	\$ 1,277,992	\$ 24,347,420	\$ 24,347,420

Unaudited Beginning Fund Balance (05/01/2026)	\$ 9,229,344
Net Revenue/(Expenditure)	120,627
Estimated Current Fund Balance (5/31/2026)	<u>\$ 9,349,970</u>

UTILITY FUND

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ 19,996	\$ 1,996	\$ 12,319,722	\$ 12,319,722
EXPENDITURES	\$ 324,185	\$ 324,185	\$ 13,752,174	\$ 13,752,174

Unaudited Beginning Net Position (05/01/2026)	\$ 24,281,980
Net Revenue/(Expense)	(322,188)
Estimated Current Net Position (5/31/2026)	<u>\$ 23,959,792</u>

MOTOR FUEL TAX

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ 63,244	\$ 63,244	\$ 881,000	\$ 881,000
EXPENDITURES	\$ 62,227	\$ 62,227	\$ 777,450	\$ 777,450

Unaudited Beginning Fund Balance (05/01/2026)	\$ 504,031
Net Revenue/(Expenditure)	1,017
Estimated Current Fund Balance (5/31/2026)	<u>\$ 505,050</u>

911 FUND

	<u>CURRENT MONTH</u> ACTUAL	<u>YEAR TO DATE</u> ACTUAL	<u>TOTAL</u> ORIGINAL BUDGET	<u>TOTAL</u> AMENDED BUDGET
REVENUE	\$ 145,839	\$ 145,839	\$ 480,000	\$ 480,000
EXPENDITURES	\$ -	\$ -	\$ 529,755	\$ 529,755

Unaudited Beginning Fund Balance (05/01/2026)	\$ (724,350)
Net Revenue/(Expenditure)	145,839
Estimated Current Fund Balance (5/31/2026)	<u>\$ (578,510)</u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MAY 2026

HOTEL/MOTEL TAX FUND

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ 2,700	\$ 2,700	\$ 104,700	\$ 104,700
EXPENDITURES	\$ 5,227	\$ 5,227	\$ 114,000	\$ 114,000

Unaudited Beginning Fund Balance (05/01/2026)	\$ 42,926
Net Revenue/(Expenditure)	(2,527)
Estimated Current Fund Balance (5/31/2026)	<u><u>\$ 40,399</u></u>

ROOSEVELT RD TIF

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ -	\$ -	\$ 350,000	\$ 350,000
EXPENDITURES	\$ -	\$ -	\$ 125,000	\$ 125,000

Unaudited Beginning Fund Balance (05/01/2026)	\$ 50,413
Net Revenue/(Expenditure)	-
Estimated Current Fund Balance (5/31/2026)	<u><u>\$ 50,413</u></u>

DEBT SERVICE FUND

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ 477	\$ 477	\$ 543,323	\$ 543,323
EXPENDITURES	\$ 477	\$ 477	\$ 543,887	\$ 543,887

Unaudited Beginning Fund Balance (05/01/2026)	\$ 564
Net Revenue/(Expenditure)	-
Estimated Current Fund Balance (5/31/2026)	<u><u>\$ 564</u></u>

DEBT SERVICE FUND - 2021 BONDS

	<u>CURRENT MONTH</u> <u>ACTUAL</u>	<u>YEAR TO DATE</u> <u>ACTUAL</u>	<u>TOTAL</u> <u>ORIGINAL BUDGET</u>	<u>TOTAL</u> <u>AMENDED BUDGET</u>
REVENUE	\$ 4,036	\$ 4,036	\$ 2,720,338	\$ 2,720,338
EXPENDITURES	\$ 233,102	\$ 233,102	\$ 2,646,338	\$ 2,646,338

Unaudited Beginning Fund Balance (05/01/2026)	\$ 2,195,949
Net Revenue/(Expenditure)	(229,066)
Estimated Current Fund Balance (5/31/2026)	<u><u>\$ 1,966,883</u></u>

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
MAY 2026

CAPITAL PROJECTS FUND

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 101,648	\$ 101,648	\$ 5,958,000	\$ 5,958,000
EXPENDITURES	\$ 117,113	\$ 117,113	\$ 6,039,770	\$ 6,039,770

Unaudited Beginning Fund Balance (05/01/2026)	\$ 305,257
Net Revenue/(Expenditure)	(15,465)
Estimated Current Fund Balance (5/31/2026)	<u>\$ 289,791</u>

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>
REVENUE	\$ 15,448	\$ 15,448	\$ 684,000	\$ 684,000
EXPENDITURES	\$ -	\$ -	\$ 2,527,000	\$ 2,527,000

Unaudited Beginning Fund Balance (05/01/2026)	\$ 4,877,762
Net Revenue/(Expenditure)	15,448
Estimated Current Fund Balance (5/31/2026)	<u>\$ 4,893,210</u>

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	\$ 16,467,357
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	\$ 23,959,792
ROOSEVELT RD. TIF FUND BALANCE	<u>\$ 50,413</u>
TOTAL	<u>\$ 40,477,561</u>

VILLAGE OF WESTCHESTER
Cash and Investment Balances as of May 2026

<u>FUND</u>	Total Fund Cash
General Fund	5,874,773
MFT Fund	429,590
Police Forfeiture Fund	140,610
E-911 Fund	631,639
Hotel/Motel Tax Fund	10,692
Debt Service Fund	88
Debt Service Fund - 2021 Funds	2,004,842
Capital Projects Fund	(17,038)
Capital Projects Fund - 2021 GO Bond Project	4,944,107
Water and Sewer (Utility) Fund (Enterprise Fund)	237,934
Refundable Deposits Fund (Fiduciary Fund)	773,948
Roosevelt Rd. TIF Fund	123,047
Cermak - Oxford St. TIF	\$ -
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 05/31/2026	
	15,154,231
Prior Period Cash and Investments Balance - 04/30/2026	
	14,145,090
<u>Bank Accounts, Balances, and Interest Rates</u>	
	<u>Account Balances</u>
BMO Harris - Operating Account (Non Interest Bearing)	11,040
Republic Bank - State Forfeiture Account (Non Interest Bearing)	6,895
Republic Bank - DUI Account (Non Interest Bearing)	6,180
Republic Bank - State Confiscation Account (Non Interest Bearing)	-
Republic Bank - Department of Justice Account (Non Interest Bearing)	121,472
Republic Bank - HRA Account (Non Interest Bearing)	10,423
Republic Bank Operating Account (Non Interest Bearing)	1,714,281.05
IL Funds Money Market Account ¹ Average daily yield 3.737% (Local Government Investment Pool)	5,870,689
IL Funds E-Pay Account ¹ Average daily yield 3.737% (Local Government Investment Pool)	2,502,023
IL Funds 2025 Bond Project Fund ¹ Average daily yield 3.737% (Local Government Investment Pool)	4,882,770
US Bank Foreign Fire Insurance Account	68,929
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 04/30/2026	251,472
TOTAL BANK BALANCES at 05/31/2026	
	15,446,173

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) <i>in Excess</i> of FDIC Insurance	1,507,319
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	3,500,000
Total of Other Bank Accounts Fully Insured	68,929

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
MAY 2026 FINANCIAL STATEMENT SUMMARY

BRIEF NOTES:

- Any Board-approved budget amendments are included in the Amended Budget column. The percentage of budget earned for revenues or percentage of the budget expended for expenditures is relative to the Amended Budget column.
- Negative revenues or expenditures in any account for the current period may show 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 May 2026, the first month of Fiscal Year 2027.

For the month, total General Fund revenues are \$1.399 million, and expenditures are \$1.278 million resulting in revenues over expenditures of \$121 thousand.

GENERAL FUND REVENUES

Significant revenue items for May 2026 are noted below:

Local Taxes

- Gaming Taxes are \$29.1 thousand, and Places for Eating Taxes of \$21 thousand. Their budgets are \$321 and \$302 thousand respectively.
- Local Gas Tax revenue is \$15.9 thousand. The budgeted amount is \$179 thousand, about a \$9 thousand increase from the prior year.
- Telecommunications taxes are \$40.1 thousand with a budget of \$415 thousand.
- Cable franchise taxes are \$46.7 thousand, and the budgeted amount is \$248 thousand which is \$32 less than the prior year's budget. This revenue source has been declining over the last several years.
- Natural Gas and Electric Utility Taxes totaled \$62.2 thousand. Combined, these revenues are budgeted at \$834.3 thousand, which is an increase of \$79.3 thousand from the prior year's budget.

Intergovernmental Revenues

- Personal Property Replacement Tax (PPRT) receipts are \$27.3 thousand with a budgeted amount of \$151.4 thousand. These taxes are distributed to the Village in eight months during the year. Also important to note is that the Westchester Public Library is entitled to 13.54 percent of the PPRT that the Village receives, and the police and fire pensions are also entitled to small percentages of the PPRT collections.

VILLAGE OF WESTCHESTER
MAY 2026 FINANCIAL STATEMENT SUMMARY

- Sales Taxes are \$173.2 thousand for the month. This is a significant revenue source for the Village, making up roughly eleven percent of the General Fund budget. The fiscal year 2027 budget for Sales Tax is \$2.6 million.
- Local Use Tax revenue is \$9.3 thousand. The budget is \$50 thousand. Due to a State law imposed in the prior year regarding sales taxes, there has been a shift from Local Use Tax revenue to State Sales Tax revenue. Together, these separate revenue sources are commonly referred to as “Sales Taxes” and are each a component of sales.
- State Income Tax is \$522.6 thousand; the budgeted amount is \$3.134 million. The budget amount is almost \$110 thousand more than fiscal year 2026’s. This is another significant revenue source for the Village estimated at thirteen percent of the General Fund budget. This tax is distributed from total income tax (personal and corporate) collected by the State for the month of April.
- Building permit receipts are \$35.7 thousand. The budget amount is \$480 thousand.
- Home compliance permits are \$9.8 thousand for the month with a budget of \$105 thousand.
- There was no Liquor License revenue for the month. The billings are normally done by the Village near the end of the calendar year; therefore, we won’t expect to see any revenue from this source for several months. The Village has budgeted \$160 thousand for this revenue.
- Photo Enforcement Fees are \$76.2 thousand for May with a budget of \$700 thousand.
- Police fines are \$13 thousand in May 2026 with a total budget of \$115 thousand, an increase from the prior year.
- Ambulance Fee receipts are \$184.4 thousand. The budget amount is \$2.350 million, an increase of \$500 thousand from the prior year. This estimated budget increase is based on an increase in the billing rates that are effective every January.
- Rubbish billing and the corresponding revenue are recorded on a bi-monthly basis. May is not a billing month. The budget for this revenue is \$1.731 million.
- Interest income is almost \$12 thousand for May 2026, with a total budget amount is \$125 thousand.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for May are \$1.278 million, or 5.25% of the total FY 2027 budget of \$24.347 million. Significant department expenditures are summarized next:

VILLAGE OF WESTCHESTER
MAY 2026 FINANCIAL STATEMENT SUMMARY

- Village President and Board: Expenditures total \$13 thousand for the month and consist of mainly salaries, lobbyist services, and professional organization annual fees.
- Administration: The Administration department's expenditures were \$97 thousand for the month. Liability and workmen's compensation insurance expenditures were \$48 thousand, and salaries and benefits are \$40 thousand of the total. The total department's budget is \$1.808 million.
- Information Technology: Total monthly expenditures of \$12.3 thousand are for allocated salaries and employee benefits, with other nominal expenditures. The IT department's budget is \$1.027 million and comprised of all Village department's IT-related expenditures.
- Building Department: Total department expenditures are \$41.4 thousand and consists of salaries and personnel-related costs. The total department's budget is \$1.15 million.
- Fire and Police Commission: Department expenditures are \$3.6 thousand for the month. The annual budget is \$88.5 thousand. Expenditures consist of background investigations and evaluation services for potential police and fire new-hire candidates.
- Police Department: Total department expenditures for the month are \$441.6 thousand. The total department's budget is \$8.537 million for the fiscal year.

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

- Fire Department: Total department expenditures for the month are \$356.5 thousand. The total department budget is over \$7.025 million for the fiscal year.

Like the Police Department, pension expenditures are based on pension revenue collected for the pension tax levy.

- Public Works Department: Total department expenditures for the month are \$312.5 thousand. Rubbish service expenditures are \$137.7 thousand of this amount. The total department's budget is over \$4.646 million for the fiscal year.

UTILITY FUND

- Utility Fund revenues are \$20 thousand for the month. Water and sewer billing and revenue are recorded on a bi-monthly basis. May is not a billing/revenue month. Total revenues are budgeted at \$12.320 million for the fiscal year.

VILLAGE OF WESTCHESTER
MAY 2026 FINANCIAL STATEMENT SUMMARY

- Utility Fund expenses are \$324.2 thousand for the month of May. The total budget in this fund is \$13.752 million for the fiscal year. Due to timing, the monthly water bill to the Village has not been received. This cost is roughly \$265 thousand for the month.
- The Utility Fund is recording expenses over revenues of \$304.2 thousand for the month. Note that the Village has budgeted expenses over revenues in the amount of \$1.432 million due primarily for needed infrastructure improvements of \$3.450 million.

MOTOR FUEL TAX FUND

- MFT allotment revenue for the month is \$62.4 thousand. Total revenues are budgeted at \$881 thousand. Expenditures for the month of May is \$62.2 thousand and consist of the interest payment due June 1 on the MFT Bonds. The total budgeted expenditures in this fund consist of bond principal and interest of \$334.5 thousand, street improvements and related engineering totaling \$317.5 thousand, and street salt of \$160 thousand. This fund's total budget has revenues exceeding expenditures by \$103.6 thousand.

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 is no expenditure activity in the E-911 Fund for the month of May, but cellular 911 phone tax reimbursements of \$145.8 thousand have been received from the SWCCCD. This reimbursement is for prior months' expenditures.

HOTEL/MOTEL TAX FUND

- The Hotel/Motel Tax fund receives tax revenues on a quarterly basis. No taxes have been received in May. The budget for hotel/motel taxes is \$95 thousand. Expenditures for the month are \$5.2 thousand and consist of \$5.1 thousand for newsletter publication and \$91 for special events.

ROOSEVELT ROAD TIF FUND

- There was no activity in the Roosevelt Rd. TIF fund for May. The revenue budget consisting of real estate taxes is \$350 thousand and the expenditure budget is \$225 thousand for legal and analysis services.

DEBT SERVICE FUND (Fund 30)

- This fund accounts for debt payments on the 2015 and 2021A bonds that are both funded by Non-Home Rule Sales Tax. Total principal and interest for year are budgeted at \$544 thousand. 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 aforementioned bond payments. Paying agent fees of \$477 have been incurred for the month.

VILLAGE OF WESTCHESTER
MAY 2026 FINANCIAL STATEMENT SUMMARY

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 issues is funded by real estate tax revenue. Bond payments are due every June 1st (interest only) and December 1st (principal and interest).

An interest payment of \$233.1 thousand was made in May for the June 1 due date. This expenditure has been funded with available fund balance reserves that have accumulated from prior tax levies.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of \$101.6 thousand were received in May. The total budget for non-home-rule sales taxes is \$1.650 million for the year. As mentioned previously, a corresponding *transfer out* of this Capital Projects Fund to the Debt Service Fund will be made to fund principal and interest payments on the 2015 and 2021A general obligation bond issues.

Additionally, an annual installment payment of \$90.4 thousand of principal and interest was made on the ambulance, and \$26.2 thousand for principal and interest was made for the promissory note on the Village Hall building purchase. All these expenditures are budgeted for.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- For the month, interest income of \$15.5 thousand was earned from bond proceeds. There were no expenditures for infrastructure improvements for the month, but we expect to see significant expenditures in upcoming months. Over \$2.5 million is budgeted for capital expenditures for the fiscal year. These expenditures are currently funded with available bond proceeds received in the prior year.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>GENERAL FUND REVENUE</u>						
01-00-4102-000	REAL ESTATE TAXES	.00	.00	3,990,000.00	3,990,000.00	(3,990,000.00) .00
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	.00	.00	1,800,000.00	1,800,000.00	(1,800,000.00) .00
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	.00	.00	2,300,000.00	2,300,000.00	(2,300,000.00) .00
01-00-4202-000	UTILITY TAX-ELECTRIC	33,131.06	33,131.06	470,000.00	470,000.00	(436,868.94) 7.05
01-00-4203-000	GAMING TAX	29,122.72	29,122.72	321,000.00	321,000.00	(291,877.28) 9.07
01-00-4205-000	UTILITY TAX-NATURAL GAS	29,090.41	29,090.41	364,300.00	364,300.00	(335,209.59) 7.99
01-00-4206-000	PLACES FOR EATING TAX	21,019.08	21,019.08	302,000.00	302,000.00	(280,980.92) 6.96
01-00-4207-000	TELECOMMUNICATION TAXES	40,099.72	40,099.72	415,000.00	415,000.00	(374,900.28) 9.66
01-00-4210-000	FOREIGN FIRE INSURANCE	.00	.00	45,000.00	45,000.00	(45,000.00) .00
01-00-4212-000	AMUSEMENT TAX	.00	.00	20,000.00	20,000.00	(20,000.00) .00
01-00-4215-000	LOCAL GAS TAX	15,894.19	15,894.19	179,000.00	179,000.00	(163,105.81) 8.88
01-00-4217-000	CABLE FRANCHISE TAX	46,694.49	46,694.49	248,000.00	248,000.00	(201,305.51) 18.83
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	27,276.90	27,276.90	151,400.00	151,400.00	(124,123.10) 18.02
01-00-4402-100	PPRT - POLICE PENSION	3,110.59	3,110.59	17,200.00	17,200.00	(14,089.41) 18.08
01-00-4402-200	PPRT - FIRE PENSION	1,629.36	1,629.36	9,100.00	9,100.00	(7,470.64) 17.91
01-00-4403-000	STATE INCOME TAX	522,589.48	522,589.48	3,134,000.00	3,134,000.00	(2,611,410.52) 16.67
01-00-4405-000	STATE SALES TAX	173,152.05	173,152.05	2,600,000.00	2,600,000.00	(2,426,847.95) 6.66
01-00-4406-000	LOCAL USE TAX	9,327.06	9,327.06	50,000.00	50,000.00	(40,672.94) 18.65
01-00-4407-000	CANNABIS TAX	2,720.77	2,720.77	26,100.00	26,100.00	(23,379.23) 10.42
01-00-4408-000	DISPENSARY TAX	3,808.04	3,808.04	60,000.00	60,000.00	(56,191.96) 6.35
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	35,744.45	35,744.45	480,000.00	480,000.00	(444,255.55) 7.45
01-00-4503-200	HOME COMPLIANCE PERMITS	9,800.00	9,800.00	105,000.00	105,000.00	(95,200.00) 9.33
01-00-4503-700	FIRE INSPECTION FEES	.00	.00	5,000.00	5,000.00	(5,000.00) .00
01-00-4503-900	RESIDENTIAL RENTAL REGISTR FEE	275.00	275.00	11,600.00	11,600.00	(11,325.00) 2.37
01-00-4507-000	BUSINESS LICENSES	300.00	300.00	57,000.00	57,000.00	(56,700.00) .53
01-00-4509-000	GAMING LICENSES	.00	.00	10,500.00	10,500.00	(10,500.00) .00
01-00-4511-000	CONTRACTOR LICENSES	8,300.00	8,300.00	80,000.00	80,000.00	(71,700.00) 10.38
01-00-4512-000	SOLICITOR'S LICENSE	250.00	250.00	4,000.00	4,000.00	(3,750.00) 6.25
01-00-4515-000	VEHICLE STICKER	20,252.04	20,252.04	315,500.00	315,500.00	(295,247.96) 6.42
01-00-4515-900	LATE FEE-STICKER	19,706.00	19,706.00	29,500.00	29,500.00	(9,794.00) 66.80
01-00-4527-000	LIQUOR LICENSES	.00	.00	160,000.00	160,000.00	(160,000.00) .00
01-00-4531-000	TOBACCO LICENSES	.00	.00	1,300.00	1,300.00	(1,300.00) .00
01-00-4702-000	POLICE FINES	12,933.50	12,933.50	115,000.00	115,000.00	(102,066.50) 11.25
01-00-4702-100	CIRCUIT COURT FINES	.00	.00	20,000.00	20,000.00	(20,000.00) .00
01-00-4703-000	CODE ENFORCEMENT FINES	.00	.00	2,500.00	2,500.00	(2,500.00) .00
01-00-4704-000	PHOTO ENFORCEMENT	76,206.85	76,206.85	700,000.00	700,000.00	(623,793.15) 10.89
01-00-4705-000	POLICE TOWING	2,000.00	2,000.00	23,500.00	23,500.00	(21,500.00) 8.51
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00) .00
01-00-4806-000	RENT	15,146.10	15,146.10	109,900.00	109,900.00	(94,753.90) 13.78
01-00-4810-000	AMBULANCE FEES	184,379.35	184,379.35	2,350,000.00	2,350,000.00	(2,165,620.65) 7.85
01-00-4812-000	RUBBISH	.00	.00	1,731,000.00	1,731,000.00	(1,731,000.00) .00
01-00-4813-000	RUBBISH - PENALTIES	6,225.21	6,225.21	34,200.00	34,200.00	(27,974.79) 18.20
01-00-4816-000	ADVERTISING	.00	.00	3,100.00	3,100.00	(3,100.00) .00
01-00-5102-000	INTEREST INCOME	11,889.26	11,889.26	125,000.00	125,000.00	(113,110.74) 9.51
01-00-5104-000	LOCAL GRANTS	.00	.00	236,000.00	236,000.00	(236,000.00) .00
01-00-5107-000	STATE GRANT	.00	.00	70,000.00	70,000.00	(70,000.00) .00
01-00-5108-000	SALE OF FIXED ASSETS	7,837.03	7,837.03	10,000.00	10,000.00	(2,162.97) 78.37
01-00-5112-000	FEDERAL GRANTS	11,391.04	11,391.04	.00	.00	11,391.04 .00
01-00-5112-100	FEDERAL GRANT - POLICE DEPT	.00	.00	27,300.00	27,300.00	(27,300.00) .00
01-00-5122-000	REIMBURSEMENT	3,331.24	3,331.24	93,000.00	93,000.00	(89,668.76) 3.58

VILLAGE OF WESTCHESTER
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
01-00-5122-100 REIMBURSEMENT-POLICE OVERTIME	1,846.27	1,846.27	22,700.00	22,700.00	(20,853.73)	8.13
01-00-5122-150 REIMBURSEMENT - FIRE DEPART.	406.00	406.00	17,000.00	17,000.00	(16,594.00)	2.39
01-00-5122-200 REIMBURSEMENT-INSURANCE	1,068.00	1,068.00	20,000.00	20,000.00	(18,932.00)	5.34
01-00-5122-300 REIMBURSE-WORKMAN COMPENSATION	10,181.30	10,181.30	35,000.00	35,000.00	(24,818.70)	29.09
01-00-5125-000 REBATE-COOK CO GASOLINE TAXES	.00	.00	4,500.00	4,500.00	(4,500.00)	.00
01-00-5189-000 MISCELLANEOUS INCOME	483.80	483.80	15,000.00	15,000.00	(14,516.20)	3.23
01-00-5719-000 TRANSFER FROM UTILITY FUND	.00	.00	256,300.00	256,300.00	(256,300.00)	.00
01-00-5746-000 TRANSFER FRM ROOSEVELT RD. TIF	.00	.00	160,000.00	160,000.00	(160,000.00)	.00
TOTAL GENERAL FUND REVENUE	1,398,618.36	1,398,618.36	23,943,000.00	23,943,000.00	(22,544,381.64)	5.84
TOTAL FUND REVENUE	1,398,618.36	1,398,618.36	23,943,000.00	23,943,000.00	(22,544,381.64)	5.84

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2026

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	2,113.91	2,113.91	28,600.00	28,600.00 (26,486.09)	7.39
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	131.03	131.03	1,800.00	1,800.00 (1,668.97)	7.28
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	30.64	30.64	500.00	500.00 (469.36)	6.13
01-10-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	3,300.00	3,300.00 (3,300.00)	.00
01-10-6205-000	PRINTING	.00	.00	1,800.00	1,800.00 (1,800.00)	.00
01-10-6211-000	CONFERENCE/TRAINING	525.00	525.00	12,100.00	12,100.00 (11,575.00)	4.34
01-10-6213-000	DUES & SUBSCRIPTIONS	.00	.00	22,500.00	22,500.00 (22,500.00)	.00
01-10-6265-030	PROF. SERVICES-OTHER	4,000.00	4,000.00	56,000.00	56,000.00 (52,000.00)	7.14
01-10-6289-000	OTHER CONTRACTUAL EXPENSES	6,250.00	6,250.00	46,000.00	46,000.00 (39,750.00)	13.59
01-10-6403-000	OFFICE SUPPLIES	.00	.00	500.00	500.00 (500.00)	.00
	TOTAL VILLAGE PRESIDENT AND BOA	13,050.58	13,050.58	173,100.00	173,100.00 (160,049.42)	7.54
ADMINISTRATION						
01-11-6103-000	ADMINISTRATION FULL TIME SAL.	28,565.63	28,565.63	366,500.00	366,500.00 (337,934.37)	7.79
01-11-6104-000	ADMINISTRATION OVERTIME	1,546.81	1,546.81	4,000.00	4,000.00 (2,453.19)	38.67
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	1,852.52	1,852.52	22,680.00	22,680.00 (20,827.48)	8.17
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	433.24	433.24	5,320.00	5,320.00 (4,886.76)	8.14
01-11-6128-000	IMRF- EMPLOYER EXPENSE	1,603.86	1,603.86	22,000.00	22,000.00 (20,396.14)	7.29
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,394.11	5,394.11	68,500.00	68,500.00 (63,105.89)	7.87
01-11-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	3,000.00	3,000.00 (3,000.00)	.00
01-11-6205-000	PRINTING	.00	.00	7,400.00	7,400.00 (7,400.00)	.00
01-11-6207-000	POSTAGE	.00	.00	5,000.00	5,000.00 (5,000.00)	.00
01-11-6211-000	CONFERENCE/TRAINING	325.00	325.00	19,000.00	19,000.00 (18,675.00)	1.71
01-11-6213-000	DUES & SUBSCRIPTIONS	.00	.00	4,200.00	4,200.00 (4,200.00)	.00
01-11-6215-000	INSURANCE & BONDING	48,033.80	48,033.80	704,800.00	704,800.00 (656,766.20)	6.82
01-11-6216-000	PAYROLL PROCESSING CHARGE	1,126.09	1,126.09	15,650.00	15,650.00 (14,523.91)	7.20
01-11-6217-000	BANKING/CREDIT CARD FEES	6,075.95	6,075.95	60,000.00	60,000.00 (53,924.05)	10.13
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	.00	.00	2,500.00	2,500.00 (2,500.00)	.00
01-11-6237-000	EQUIPMENT RENTAL	.00	.00	2,000.00	2,000.00 (2,000.00)	.00
01-11-6265-000	PROF. SERVICES-AUDIT	.00	.00	49,725.00	49,725.00 (49,725.00)	.00
01-11-6265-030	PROF. SERVICES-OTHER	.00	.00	19,500.00	19,500.00 (19,500.00)	.00
01-11-6289-000	OTHER CONTRACTUAL EXPENSES	1,376.18	1,376.18	59,600.00	59,600.00 (58,223.82)	2.31
01-11-6327-000	OTHER LEGAL SERVICES	.00	.00	300,000.00	300,000.00 (300,000.00)	.00
01-11-6403-000	OFFICE SUPPLIES	441.53	441.53	10,000.00	10,000.00 (9,558.47)	4.42
01-11-6419-000	MATERIALS & SUPPLIES-OFFICES	.00	.00	1,000.00	1,000.00 (1,000.00)	.00
01-11-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	.00	.00	4,000.00	4,000.00 (4,000.00)	.00
01-11-6489-000	MISC. MATERIALS & SUPPLIES	210.11	210.11	2,000.00	2,000.00 (1,789.89)	10.51
01-11-6700-000	CONTINGENCY	.00	.00	50,000.00	50,000.00 (50,000.00)	.00
	TOTAL ADMINISTRATION	96,984.83	96,984.83	1,808,375.00	1,808,375.00 (1,711,390.17)	5.36

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
<u>INFORMATION TECHNOLOGY</u>						
01-13-6103-000	IT FULL TIME SALARIES	6,555.91	6,555.91	79,500.00	79,500.00 (72,944.09)	8.25
01-13-6104-000	IT OVERTIME	147.51	147.51	250.00	250.00 (102.49)	59.00
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	396.46	396.46	4,941.00	4,941.00 (4,544.54)	8.02
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	92.72	92.72	1,159.00	1,159.00 (1,066.28)	8.00
01-13-6128-000	IMRF - EMPLOYER EXPENSE	383.83	383.83	4,800.00	4,800.00 (4,416.17)	8.00
01-13-6150-000	EMPLOYEE INSURANCE	2,246.09	2,246.09	30,200.00	30,200.00 (27,953.91)	7.44
01-13-6211-000	CONFERENCE/TRAINING - IT	.00	.00	16,000.00	16,000.00 (16,000.00)	.00
01-13-6213-000	DUES & SUBSCRIPTIONS	.00	.00	32,700.00	32,700.00 (32,700.00)	.00
01-13-6213-100	DUES & SUBSCRIPTIONS-ADMIN	.00	.00	66,600.00	66,600.00 (66,600.00)	.00
01-13-6219-000	NETWORK, TELEPHONE & COMMUN-I	1,274.10	1,274.10	63,800.00	63,800.00 (62,525.90)	2.00
01-13-6219-100	NETWORK, TELEPHONE & COMM-AD	.00	.00	500.00	500.00 (500.00)	.00
01-13-6219-200	NETWORK, TELEPHONE & COMM-PO	.00	.00	36,000.00	36,000.00 (36,000.00)	.00
01-13-6219-300	NETWORK, TELEPHONE & COMM-FIR	.00	.00	12,950.00	12,950.00 (12,950.00)	.00
01-13-6219-400	NETWORK, TELEPHONE & COMM-PW	.00	.00	4,050.00	4,050.00 (4,050.00)	.00
01-13-6265-030	PROF. SERVICES - IT	119.00	119.00	2,500.00	2,500.00 (2,381.00)	4.76
01-13-6265-032	PROF. SERVICES - POLICE	.00	.00	4,900.00	4,900.00 (4,900.00)	.00
01-13-6265-033	PROF. SERVICES - FIRE	.00	.00	8,100.00	8,100.00 (8,100.00)	.00
01-13-6265-034	PROF. SERVICES - PUBLIC WORKS	.00	.00	1,000.00	1,000.00 (1,000.00)	.00
01-13-6421-200	MATERIALS & SUPPLIES EQ-POLICE	.00	.00	28,650.00	28,650.00 (28,650.00)	.00
01-13-6509-000	COMPUTER HARDWARE - IT	845.81	845.81	7,000.00	7,000.00 (6,154.19)	12.08
01-13-6509-100	COMPUTER HARDWARE - ADMIN	.00	.00	16,700.00	16,700.00 (16,700.00)	.00
01-13-6509-200	COMPUTER HARDWARE - POLICE	.00	.00	29,900.00	29,900.00 (29,900.00)	.00
01-13-6509-300	COMPUTER HARDWARE - FIRE	.00	.00	1,400.00	1,400.00 (1,400.00)	.00
01-13-6509-400	COMPUTER HARDWARE - PW	.00	.00	5,900.00	5,900.00 (5,900.00)	.00
01-13-6511-000	COMPUTER SOFTWARE - IT	189.30	189.30	37,440.00	37,440.00 (37,250.70)	.51
01-13-6511-100	COMPUTER SOFTWARE - ADMIN	.00	.00	44,900.00	44,900.00 (44,900.00)	.00
01-13-6511-200	COMPUTER SOFTWARE - POLICE	.00	.00	139,500.00	139,500.00 (139,500.00)	.00
01-13-6511-300	COMPUTER SOFTWARE - FIRE	.00	.00	32,250.00	32,250.00 (32,250.00)	.00
01-13-6511-400	COMPUTER SOFTWARE - PW	.00	.00	80,900.00	80,900.00 (80,900.00)	.00
01-13-6525-200	BUILDING / EQUIPMENT - POLICE	.00	.00	230,000.00	230,000.00 (230,000.00)	.00
01-13-6525-400	BUILDING / EQUIPMENT - PW	.00	.00	2,400.00	2,400.00 (2,400.00)	.00
	TOTAL INFORMATION TECHNOLOGY	12,250.73	12,250.73	1,026,890.00	1,026,890.00 (1,014,639.27)	1.19
<u>PLANNING & ZONING</u>						
01-14-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	5,000.00	5,000.00 (5,000.00)	.00
01-14-6205-000	PRINTING	31.20	31.20	500.00	500.00 (468.80)	6.24
01-14-6207-000	POSTAGE	.00	.00	1,500.00	1,500.00 (1,500.00)	.00
01-14-6265-030	ENGINEERING	.00	.00	10,000.00	10,000.00 (10,000.00)	.00
01-14-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	10,000.00	10,000.00 (10,000.00)	.00
	TOTAL PLANNING & ZONING	31.20	31.20	27,000.00	27,000.00 (26,968.80)	.12

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
BUILDING DEPARTMENT						
01-15-6103-000	BUILDING - FULL TIME SALARIES	26,580.78	26,580.78	336,322.00	336,322.00	(309,741.22) 7.90
01-15-6103-100	BUILDING - PART TIME SALARIES	3,883.13	3,883.13	37,078.00	37,078.00	(33,194.87) 10.47
01-15-6104-000	BUILDING - OVERTIME	.00	.00	100.00	100.00	(100.00) .00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,847.84	1,847.84	23,166.00	23,166.00	(21,318.16) 7.98
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	432.19	432.19	5,434.00	5,434.00	(5,001.81) 7.95
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,753.28	1,753.28	22,400.00	22,400.00	(20,646.72) 7.83
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,526.97	5,526.97	72,300.00	72,300.00	(66,773.03) 7.64
01-15-6203-000	CONTRACT/LEGAL NOTICES	100.00	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	1,000.00	1,000.00	(1,000.00) .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	.00	.00	284,000.00	284,000.00	(284,000.00) .00
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	.00	.00	150,000.00	150,000.00	(150,000.00) .00
01-15-6280-000	ELEVATOR INSPECTION	.00	.00	3,500.00	3,500.00	(3,500.00) .00
01-15-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	3,000.00	3,000.00	(3,000.00) .00
01-15-6406-000	CLOTHING SUPPLIES	.00	.00	1,500.00	1,500.00	(1,500.00) .00
01-15-6407-000	FUEL	142.85	142.85	1,500.00	1,500.00	(1,357.15) 9.52
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	.00	.00	2,000.00	2,000.00	(2,000.00) .00
01-15-6421-000	MATERIAL & SUPPLIES-EQUIPMENT	.00	.00	8,000.00	8,000.00	(8,000.00) .00
01-15-6423-000	MATERIAL & SUPPLIES-VEHICLES	554.00	554.00	2,000.00	2,000.00	(1,446.00) 27.70
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	593.25	593.25	1,500.00	1,500.00	(906.75) 39.55
	TOTAL BUILDING DEPARTMENT	41,414.29	41,414.29	1,014,700.00	1,014,700.00	(973,285.71) 4.08
FIRE & POLICE COMMISSION						
01-18-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	1,250.00	1,250.00	(1,250.00) .00
01-18-6211-000	CONFERENCE & TRAINING	152.57	152.57	1,300.00	1,300.00	(1,147.43) 11.74
01-18-6213-000	DUES & SUBSCRIPTIONS	.00	.00	400.00	400.00	(400.00) .00
01-18-6265-020	PROF. SERVICES-LEGAL	.00	.00	20,000.00	20,000.00	(20,000.00) .00
01-18-6265-030	PROF. SERVICES-OTHER	3,457.00	3,457.00	65,000.00	65,000.00	(61,543.00) 5.32
01-18-6403-000	OFFICE SUPPLIES	.00	.00	100.00	100.00	(100.00) .00
01-18-6406-000	CLOTHING SUPPLIES	.00	.00	450.00	450.00	(450.00) .00
	TOTAL FIRE & POLICE COMMISSION	3,609.57	3,609.57	88,500.00	88,500.00	(84,890.43) 4.08

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
POLICE DEPARTMENT						
01-20-6103-000	POLICE - FULL TIME SALARIES	295,549.92	295,549.92	3,743,006.00	3,743,006.00	(3,447,456.08) 7.90
01-20-6103-050	POLICE - FULL TIME NON-SWORN	22,051.35	22,051.35	321,195.00	321,195.00	(299,143.65) 6.87
01-20-6104-000	POLICE - OVERTIME	28,323.47	28,323.47	450,000.00	450,000.00	(421,676.53) 6.29
01-20-6106-000	VACATION PAYOUT	.00	.00	20,000.00	20,000.00	(20,000.00) .00
01-20-6108-000	SICK PAY PAYOUT	.00	.00	20,000.00	20,000.00	(20,000.00) .00
01-20-6110-000	HOLIDAY PAY	1,579.37	1,579.37	104,283.00	104,283.00	(102,703.63) 1.51
01-20-6118-000	UNIFORM ALLOWANCE	22,186.85	22,186.85	65,000.00	65,000.00	(42,813.15) 34.13
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,816.33	2,816.33	33,291.00	33,291.00	(30,474.67) 8.46
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	4,948.99	4,948.99	50,500.00	50,500.00	(45,551.01) 9.80
01-20-6128-000	IMRF - EMPLOYER EXPENSE	1,960.46	1,960.46	24,300.00	24,300.00	(22,339.54) 8.07
01-20-6132-000	POLICE PENSION - R.E. TAXES	.00	.00	2,300,000.00	2,300,000.00	(2,300,000.00) .00
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	54,351.85	54,351.85	776,800.00	776,800.00	(722,448.15) 7.00
01-20-6205-000	PRINTING	.00	.00	6,000.00	6,000.00	(6,000.00) .00
01-20-6207-000	POSTAGE	.00	.00	1,000.00	1,000.00	(1,000.00) .00
01-20-6211-000	POLICE CONFERENCE/TRAINING	.00	.00	55,000.00	55,000.00	(55,000.00) .00
01-20-6211-100	LODGING	.00	.00	4,000.00	4,000.00	(4,000.00) .00
01-20-6211-200	FOOD / MEALS	103.79	103.79	2,500.00	2,500.00	(2,396.21) 4.15
01-20-6211-300	TRAVEL EXPENSES	.00	.00	3,000.00	3,000.00	(3,000.00) .00
01-20-6213-000	DUES & SUBSCRIPTIONS	.00	.00	12,200.00	12,200.00	(12,200.00) .00
01-20-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	.00	4,000.00	4,000.00	(4,000.00) .00
01-20-6225-000	MAINT. SERVICES-EQUIPMENT	.00	.00	4,600.00	4,600.00	(4,600.00) .00
01-20-6227-000	MAINT. SERVICES-VEHICLES	.00	.00	60,000.00	60,000.00	(60,000.00) .00
01-20-6249-000	COMMUNITY RELATIONS	.00	.00	14,000.00	14,000.00	(14,000.00) .00
01-20-6265-030	PROF. SERVICES-OTHER	.00	.00	10,000.00	10,000.00	(10,000.00) .00
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	.00	25,500.00	25,500.00	(25,500.00) .00
01-20-6403-000	OFFICE SUPPLIES	47.52	47.52	3,500.00	3,500.00	(3,452.48) 1.36
01-20-6404-000	AMMUNITION	.00	.00	10,000.00	10,000.00	(10,000.00) .00
01-20-6407-000	FUEL	7,067.10	7,067.10	50,000.00	50,000.00	(42,932.90) 14.13
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	403.55	403.55	24,500.00	24,500.00	(24,096.45) 1.65
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	243.73	243.73	25,000.00	25,000.00	(24,756.27) .97
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	.00	.00	2,500.00	2,500.00	(2,500.00) .00
01-20-6509-000	COMPUTER HARDWARE	.00	.00	8,000.00	8,000.00	(8,000.00) .00
01-20-6515-000	OPERATING EQUIPMENT	.00	.00	97,600.00	97,600.00	(97,600.00) .00
01-20-6516-000	WEAPONS	.00	.00	10,000.00	10,000.00	(10,000.00) .00
01-20-6521-000	MOTOR VEHICLES	.00	.00	195,000.00	195,000.00	(195,000.00) .00
TOTAL POLICE DEPARTMENT		441,634.28	441,634.28	8,537,275.00	8,537,275.00	(8,095,640.72) 5.17

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
FIRE DEPARTMENT						
01-22-6103-000	FIRE - FULL TIME SALARIES	242,946.40	242,946.40	3,054,300.00	3,054,300.00	(2,811,353.60) 7.95
01-22-6103-200	FIRE PREVENTION PAY	.00	.00	5,000.00	5,000.00	(5,000.00) .00
01-22-6103-300	WAGES - PRECEPTOR PAY	.00	.00	4,500.00	4,500.00	(4,500.00) .00
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	18,459.80	18,459.80	275,000.00	275,000.00	(256,540.20) 6.71
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	.00	51,595.00	51,595.00	(51,595.00) .00
01-22-6110-000	HOLIDAY PAY	3,848.76	3,848.76	45,725.00	45,725.00	(41,876.24) 8.42
01-22-6118-000	UNIFORM ALLOWANCE	20,833.26	20,833.26	31,000.00	31,000.00	(10,166.74) 67.20
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	454.13	454.13	6,300.00	6,300.00	(5,845.87) 7.21
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	3,761.25	3,761.25	46,000.00	46,000.00	(42,238.75) 8.18
01-22-6128-000	IMRF - EMPLOYER EXPENSE	400.16	400.16	6,000.00	6,000.00	(5,599.84) 6.67
01-22-6132-000	FIRE PENSION - R.E. TAXES	.00	.00	1,800,000.00	1,800,000.00	(1,800,000.00) .00
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	52,966.88	52,966.88	583,300.00	583,300.00	(530,333.12) 9.08
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	15.75	15.75	300.00	300.00	(284.25) 5.25
01-22-6211-000	CONFERENCE/TRAINING	622.78	622.78	74,200.00	74,200.00	(73,577.22) .84
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	5,065.67	5,065.67	45,000.00	45,000.00	(39,934.33) 11.26
01-22-6213-000	DUES & SUBSCRIPTIONS	.00	.00	11,800.00	11,800.00	(11,800.00) .00
01-22-6223-000	MAINT. SERVICES-BUILDING & OFF	.00	.00	5,000.00	5,000.00	(5,000.00) .00
01-22-6225-000	MAINT. SERVICES-EQUIPMENT	.00	.00	15,300.00	15,300.00	(15,300.00) .00
01-22-6227-000	MAINT. SERVICES-VEHICLES	1,500.00	1,500.00	101,542.00	101,542.00	(100,042.00) 1.48
01-22-6245-000	FIRE DEPARTMENT EDUCATION FUN	.00	.00	11,000.00	11,000.00	(11,000.00) .00
01-22-6265-030	PROF. SERVICES-OTHER	.00	.00	6,000.00	6,000.00	(6,000.00) .00
01-22-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	631,900.00	631,900.00	(631,900.00) .00
01-22-6403-000	OFFICE SUPPLIES	477.71	477.71	3,000.00	3,000.00	(2,522.29) 15.92
01-22-6405-000	CLEANING SUPPLIES	.00	.00	3,000.00	3,000.00	(3,000.00) .00
01-22-6407-000	FUEL	2,779.84	2,779.84	20,000.00	20,000.00	(17,220.16) 13.90
01-22-6411-000	PUBLIC EDUCATION MATERIALS	459.17	459.17	11,800.00	11,800.00	(11,340.83) 3.89
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	.00	.00	36,500.00	36,500.00	(36,500.00) .00
01-22-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	.00	11,400.00	11,400.00	(11,400.00) .00
01-22-6424-000	MATERIALS & SUPPLIES-MEDICAL	.00	.00	35,600.00	35,600.00	(35,600.00) .00
01-22-6425-000	MATERIALS & SUPPLIES - OTHER	143.58	143.58	6,900.00	6,900.00	(6,756.42) 2.08
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	1,746.63	1,746.63	52,200.00	52,200.00	(50,453.37) 3.35
TOTAL FIRE DEPARTMENT		356,481.77	356,481.77	7,025,162.00	7,025,162.00	(6,668,680.23) 5.07

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD	YTD	ADOPTED	AMENDED		% OF
	ACTUAL	ACTUAL	BUDGET	BUDGET	UNEXPENDED	BGT
PUBLIC WORKS DEPARTMENT						
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	72,911.60	72,911.60	963,800.00	963,800.00 (890,888.40)	7.57
01-30-6104-000	PUBLIC WORKS - OVERTIME	3,401.37	3,401.37	90,000.00	90,000.00 (86,598.63)	3.78
01-30-6106-000	VACATION PAYOUT	.00	.00	2,500.00	2,500.00 (2,500.00)	.00
01-30-6108-000	SICK TIME PAYOUT	.00	.00	1,000.00	1,000.00 (1,000.00)	.00
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	4,734.52	4,734.52	64,962.00	64,962.00 (60,227.48)	7.29
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,107.23	1,107.23	15,238.00	15,238.00 (14,130.77)	7.27
01-30-6128-000	IMRF - EMPLOYER EXPENSE	4,380.91	4,380.91	55,100.00	55,100.00 (50,719.09)	7.95
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	35,000.56	35,000.56	285,800.00	285,800.00 (250,799.44)	12.25
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	417.91	417.91	3,500.00	3,500.00 (3,082.09)	11.94
01-30-6213-000	DUES & SUBSCRIPTIONS	1,500.00	1,500.00	6,400.00	6,400.00 (4,900.00)	23.44
01-30-6219-000	TELEPHONE & COMMUNICATION	.00	.00	500.00	500.00 (500.00)	.00
01-30-6223-000	MAINT. SERVICES-BUILDING & OFF	498.22	498.22	101,000.00	101,000.00 (100,501.78)	.49
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	.00	.00	38,000.00	38,000.00 (38,000.00)	.00
01-30-6227-000	MAINT. SERVICES-VEHICLES	.00	.00	10,300.00	10,300.00 (10,300.00)	.00
01-30-6228-000	MAINT. SERVICES-STREET LIGHTS	.00	.00	65,000.00	65,000.00 (65,000.00)	.00
01-30-6228-100	MAINT. SERVICES-TRAFFIC LIGHTS	.00	.00	23,000.00	23,000.00 (23,000.00)	.00
01-30-6231-100	TREE REPLACEMENT PROGRAM	.00	.00	75,000.00	75,000.00 (75,000.00)	.00
01-30-6231-200	TREE REMOVAL-CONTRACT	.00	.00	30,000.00	30,000.00 (30,000.00)	.00
01-30-6231-300	TREE TRIMMING-CONTRACT	.00	.00	91,000.00	91,000.00 (91,000.00)	.00
01-30-6231-350	RESTORATION TREES-DIRT & SEED	.00	.00	5,500.00	5,500.00 (5,500.00)	.00
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	.00	.00	30,000.00	30,000.00 (30,000.00)	.00
01-30-6235-200	SIDEWALK REPLACEMENT PROGRA	.00	.00	115,000.00	115,000.00 (115,000.00)	.00
01-30-6237-000	EQUIPMENT RENTAL	.00	.00	11,250.00	11,250.00 (11,250.00)	.00
01-30-6243-000	GAS HEATING	.00	.00	20,000.00	20,000.00 (20,000.00)	.00
01-30-6245-000	RUBBISH EXPENSE	137,651.72	137,651.72	1,653,568.47	1,653,568.47 (1,515,916.75)	8.32
01-30-6251-000	ELECTRICITY	.00	.00	74,000.00	74,000.00 (74,000.00)	.00
01-30-6265-030	PROF. SERVICES-OTHER	290.00	290.00	27,500.00	27,500.00 (27,210.00)	1.05
01-30-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	218,500.00	218,500.00 (218,500.00)	.00
01-30-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	25,500.00	25,500.00 (25,500.00)	.00
01-30-6289-200	CONTRACTUAL EXPENSE-MOWING	5,868.05	5,868.05	47,000.00	47,000.00 (41,131.95)	12.49
01-30-6403-000	OFFICE SUPPLIES	6.78	6.78	1,000.00	1,000.00 (993.22)	.68
01-30-6406-000	CLOTHING SUPPLIES	168.36	168.36	13,000.00	13,000.00 (12,831.64)	1.30
01-30-6407-000	FUEL	4,957.37	4,957.37	36,000.00	36,000.00 (31,042.63)	13.77
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	739.17	739.17	45,000.00	45,000.00 (44,260.83)	1.64
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	119.68	119.68	10,000.00	10,000.00 (9,880.32)	1.20
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	1,701.84	1,701.84	28,200.00	28,200.00 (26,498.16)	6.03
01-30-6426-000	MATERIALS & SUPPLIES - MECH	239.75	239.75	20,000.00	20,000.00 (19,760.25)	1.20
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	697.05	697.05	34,500.00	34,500.00 (33,802.95)	2.02
01-30-6515-000	OPERATING EQUIPMENT	.00	.00	6,000.00	6,000.00 (6,000.00)	.00
01-30-6521-000	MOTOR VEHICLES	.00	.00	84,300.00	84,300.00 (84,300.00)	.00
01-30-6525-000	BUILDING/EQUIPMENT	.00	.00	58,000.00	58,000.00 (58,000.00)	.00
01-30-6527-000	STREET & TRAFFIC SIGNS	.00	.00	15,000.00	15,000.00 (15,000.00)	.00
01-30-6540-000	INFRASTRUCTURE EXPENDITURES	.00	.00	65,000.00	65,000.00 (65,000.00)	.00
01-30-6609-000	INSTALLMENT LEASE - PRINCIPAL	34,836.32	34,836.32	34,850.00	34,850.00 (13.68)	99.96
01-30-6610-000	INSTALLMENT LEASE - INTEREST	1,306.16	1,306.16	1,350.00	1,350.00 (43.84)	96.75

VILLAGE OF WESTCHESTER
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL PUBLIC WORKS DEPARTMENT	312,534.57	312,534.57	4,646,418.47	4,646,418.47	(4,333,883.90)	6.73
TOTAL FUND EXPENDITURES	1,277,991.82	1,277,991.82	24,347,420.47	24,347,420.47	(23,069,428.65)	5.25
NET REVENUE OVER EXPENDITURES	120,626.54	120,626.54	(404,420.47)	(404,420.47)	525,047.01	29.83

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2026

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>UTILITY FUND REVENUE</u>						
02-00-4410-000 GRANTS	.00	.00	75,000.00	75,000.00	(75,000.00)	.00
02-00-4814-000 WATER USAGE	941.29	941.29	7,645,462.00	7,645,462.00	(7,644,520.71)	.01
02-00-4816-000 WATER INFRASTRUCTURE	338.08	338.08	1,680,000.00	1,680,000.00	(1,679,661.92)	.02
02-00-4818-000 METER SALES	680.40	680.40	3,500.00	3,500.00	(2,819.60)	19.44
02-00-4820-000 WATER PENALTIES	7,324.53	7,324.53	170,000.00	170,000.00	(162,675.47)	4.31
02-00-4828-000 SEWER USAGE	193.44	193.44	1,519,760.00	1,519,760.00	(1,519,566.56)	.01
02-00-4829-000 SEWER INFRASTRUCTURE	230.50	230.50	1,160,000.00	1,160,000.00	(1,159,769.50)	.02
02-00-4830-000 SEWER PENALTIES	1,698.21	1,698.21	36,000.00	36,000.00	(34,301.79)	4.72
02-00-5102-000 INTEREST INCOME	7,420.73	7,420.73	10,000.00	10,000.00	(2,579.27)	74.21
02-00-5189-000 OTHER INCOME	1,169.00	1,169.00	20,000.00	20,000.00	(18,831.00)	5.85
TOTAL UTILITY FUND REVENUE	19,996.18	19,996.18	12,319,722.00	12,319,722.00	(12,299,725.82)	.16
TOTAL FUND REVENUE	19,996.18	19,996.18	12,319,722.00	12,319,722.00	(12,299,725.82)	.16

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2026

FUND 2 - UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
<u>UTILITY FUND EXPENSES</u>						
02-95-6103-000	UTILITY - FULL TIME SALARIES	135,073.82	135,073.82	1,942,112.00	1,942,112.00 (1,807,038.18)	6.95
02-95-6103-050	POLICE - FULL TIME NON-SWORN	1,821.06	1,821.06	.00	.00 1,821.06	.00
02-95-6103-200	FIRE PREVENTION PAY	2,738.27	2,738.27	.00	.00 2,738.27	.00
02-95-6104-000	UTILITY - OVERTIME	9,616.19	9,616.19	165,000.00	165,000.00 (155,383.81)	5.83
02-95-6106-000	VACATION PAYOUT	.00	.00	6,000.00	6,000.00 (6,000.00)	.00
02-95-6108-000	SICK TIME PAYOUT	.00	.00	2,500.00	2,500.00 (2,500.00)	.00
02-95-6110-000	HOLIDAY PAY	255.76	255.76	8,200.00	8,200.00 (7,944.24)	3.12
02-95-6118-000	UNIFORM ALLOWANCE	32.90	32.90	3,600.00	3,600.00 (3,567.10)	.91
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	7,503.56	7,503.56	97,686.00	97,686.00 (90,182.44)	7.68
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	2,136.17	2,136.17	22,914.00	22,914.00 (20,777.83)	9.32
02-95-6128-000	IMRF - EMPLOYER EXPENSE	6,890.22	6,890.22	88,700.00	88,700.00 (81,809.78)	7.77
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	60,255.96	60,255.96	463,600.00	463,600.00 (403,344.04)	13.00
02-95-6205-000	PRINTING	.00	.00	2,500.00	2,500.00 (2,500.00)	.00
02-95-6207-000	POSTAGE	3,816.78	3,816.78	30,000.00	30,000.00 (26,183.22)	12.72
02-95-6211-000	CONFERENCE/TRAINING	417.90	417.90	7,250.00	7,250.00 (6,832.10)	5.76
02-95-6213-000	DUES & SUBSCRIPTIONS	.00	.00	7,750.00	7,750.00 (7,750.00)	.00
02-95-6215-000	INSURANCE & BONDING	12,008.45	12,008.45	145,600.00	145,600.00 (133,591.55)	8.25
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	42.90	42.90	43,500.00	43,500.00 (43,457.10)	.10
02-95-6227-000	MAINT. SERVICES-VEHICLES	.00	.00	5,800.00	5,800.00 (5,800.00)	.00
02-95-6229-100	MAINT. SERVICES-SEWER	.00	.00	90,000.00	90,000.00 (90,000.00)	.00
02-95-6233-000	DISPOSAL CHARGES	.00	.00	35,000.00	35,000.00 (35,000.00)	.00
02-95-6235-300	FLOOD PROOFING ASSISTANCE PROG	.00	.00	10,000.00	10,000.00 (10,000.00)	.00
02-95-6237-000	EQUIPMENT RENTAL	1,453.70	1,453.70	5,000.00	5,000.00 (3,546.30)	29.07
02-95-6249-000	MAYFAIR PUMPING STATION	.00	.00	8,000.00	8,000.00 (8,000.00)	.00
02-95-6250-000	OVERHEAD TANK & GROUNDS	.00	.00	4,000.00	4,000.00 (4,000.00)	.00
02-95-6251-000	ELECTRICITY	.00	.00	60,000.00	60,000.00 (60,000.00)	.00
02-95-6255-000	MAINT. SERVICES-WATER MAINS	2,374.00	2,374.00	51,000.00	51,000.00 (48,626.00)	4.65
02-95-6265-000	PROF. SERVICES-AUDIT	.00	.00	26,775.00	26,775.00 (26,775.00)	.00
02-95-6265-030	PROF. SERVICES-OTHER	.00	.00	52,800.00	52,800.00 (52,800.00)	.00
02-95-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	1,643,745.00	1,643,745.00 (1,643,745.00)	.00
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	4,000.10	4,000.10	10,800.00	10,800.00 (6,799.90)	37.04
02-95-6327-000	OTHER LEGAL SERVICES	2,350.00	2,350.00	35,000.00	35,000.00 (32,650.00)	6.71
02-95-6403-000	OFFICE SUPPLIES	324.55	324.55	1,500.00	1,500.00 (1,175.45)	21.64
02-95-6406-000	CLOTHING SUPPLIES	168.37	168.37	13,500.00	13,500.00 (13,331.63)	1.25
02-95-6407-000	FUEL	.00	.00	16,000.00	16,000.00 (16,000.00)	.00
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	.00	.00	35,250.00	35,250.00 (35,250.00)	.00
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	133.22	133.22	9,500.00	9,500.00 (9,366.78)	1.40
02-95-6424-000	MATERIALS & SUPPLIES-METERS	.00	.00	3,500.00	3,500.00 (3,500.00)	.00
02-95-6425-000	MATERIALS & SUPPLIES-OTHER	16,519.85	16,519.85	107,000.00	107,000.00 (90,480.15)	15.44
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	398.82	398.82	39,000.00	39,000.00 (38,601.18)	1.02
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	.00	.00	20,000.00	20,000.00 (20,000.00)	.00
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	1,294.16	1,294.16	29,000.00	29,000.00 (27,705.84)	4.46
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	136.97	136.97	15,000.00	15,000.00 (14,863.03)	.91
02-95-6455-000	WATER COST	.00	.00	3,181,542.00	3,181,542.00 (3,181,542.00)	.00
02-95-6515-000	OPERATING EQUIPMENT	.00	.00	67,000.00	67,000.00 (67,000.00)	.00
02-95-6515-100	CAPITAL EQUIPMENT-CRESTWOOD	.00	.00	59,000.00	59,000.00 (59,000.00)	.00
02-95-6521-000	MOTOR VEHICLES	.00	.00	32,000.00	32,000.00 (32,000.00)	.00
02-95-6533-000	WATER METERS	.00	.00	10,000.00	10,000.00 (10,000.00)	.00
02-95-6535-000	FIRE HYDRANTS	.00	.00	66,000.00	66,000.00 (66,000.00)	.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
02-95-6537-000 WATER/SEWER RESTORATION	337.50	337.50	85,500.00	85,500.00	(85,162.50)	.39
02-95-6540-000 INFRASTRUCTURE IMPROVEMENT PRO	.00	.00	3,450,000.00	3,450,000.00	(3,450,000.00)	.00
02-95-6575-000 DEPRECIATION EXPENSE	52,083.33	52,083.33	800,000.00	800,000.00	(747,916.67)	6.51
02-95-6607-000 IEPA LOAN - PRINCIPAL	.00	.00	227,400.00	227,400.00	(227,400.00)	.00
02-95-6608-000 IEPA LOAN - INTEREST	.00	.00	51,350.00	51,350.00	(51,350.00)	.00
02-95-6700-000 CONTINGENCY	.00	.00	100,000.00	100,000.00	(100,000.00)	.00
02-95-6807-000 TRANSFER TO GENERAL FUND	.00	.00	256,300.00	256,300.00	(256,300.00)	.00
TOTAL UTILITY FUND EXPENSES	324,184.51	324,184.51	13,752,174.00	13,752,174.00	(13,427,989.49)	2.36
NET REVENUE OVER EXPENDITURES	(304,188.33)	(304,188.33)	(1,432,452.00)	(1,432,452.00)	1,128,263.67	(21.24)

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	62,357.06	62,357.06	784,000.00	784,000.00	(721,642.94) 7.95
03-00-5102-000	INTEREST INCOME	886.99	886.99	24,000.00	24,000.00	(23,113.01) 3.70
03-00-5106-000	STATE GRANT	.00	.00	73,000.00	73,000.00	(73,000.00) .00
	TOTAL MOTOR FUEL TAX FUND REVENUE	63,244.05	63,244.05	881,000.00	881,000.00	(817,755.95) 7.18
	TOTAL FUND REVENUE	63,244.05	63,244.05	881,000.00	881,000.00	(817,755.95) 7.18
<u>MFT FUND EXPENDITURES</u>						
03-95-6265-100	PROF. SERVICES-ENGINEERING	.00	.00	157,500.00	157,500.00	(157,500.00) .00
03-95-6435-000	STREET SALT	.00	.00	160,000.00	160,000.00	(160,000.00) .00
03-95-6530-000	STREET IMPROVEMENT/RECONSTRUCT	.00	.00	125,000.00	125,000.00	(125,000.00) .00
03-95-6603-100	BOND PAYMENT-PRINCIPAL	.00	.00	210,000.00	210,000.00	(210,000.00) .00
03-95-6605-100	BOND PAYMENT-INTEREST	62,225.00	62,225.00	124,450.00	124,450.00	(62,225.00) 50.00
03-95-6613-000	PAYING AGENT FEES	1.75	1.75	500.00	500.00	(498.25) .35
	TOTAL MFT FUND EXPENDITURES	62,226.75	62,226.75	777,450.00	777,450.00	(715,223.25) 8.00
	NET REVENUE OVER EXPENDITURES	1,017.30	1,017.30	103,550.00	103,550.00	(102,532.70) .98

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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	145,839.05	145,839.05	480,000.00	480,000.00	(334,160.95)	30.38
TOTAL 911 FUND REVENUE	145,839.05	145,839.05	480,000.00	480,000.00	(334,160.95)	30.38
TOTAL FUND REVENUE	145,839.05	145,839.05	480,000.00	480,000.00	(334,160.95)	30.38
<u>E911 FUND EXPENDITURES</u>						
08-95-6289-000 OTHER CONTRACTUAL SERVICES	.00	.00	529,755.00	529,755.00	(529,755.00)	.00
TOTAL E911 FUND EXPENDITURES	.00	.00	529,755.00	529,755.00	(529,755.00)	.00
NET REVENUE OVER EXPENDITURES	145,839.05	145,839.05	(49,755.00)	(49,755.00)	195,594.05	293.11

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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	.00	95,000.00	95,000.00 (95,000.00)	.00
10-00-4815-000	NEWSPAPER ADS	2,700.00	2,700.00	8,500.00	8,500.00 (5,800.00)	31.76
10-00-5189-000	OTHER INCOME	.00	.00	1,200.00	1,200.00 (1,200.00)	.00
	TOTAL HOTEL/MOTEL TAX FUND REVENUE	2,700.00	2,700.00	104,700.00	104,700.00 (102,000.00)	2.58
	TOTAL FUND REVENUE	2,700.00	2,700.00	104,700.00	104,700.00 (102,000.00)	2.58
<u>HOTEL FUND EXPENDITURES</u>						
10-95-6209-000	VILLAGE PUBLICATIONS	5,136.14	5,136.14	59,000.00	59,000.00 (53,863.86)	8.71
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	90.53	90.53	52,000.00	52,000.00 (51,909.47)	.17
10-95-6251-000	ELECTRICITY	.00	.00	3,000.00	3,000.00 (3,000.00)	.00
	TOTAL HOTEL FUND EXPENDITURES	5,226.67	5,226.67	114,000.00	114,000.00 (108,773.33)	4.58
	NET REVENUE OVER EXPENDITURES	(2,526.67)	(2,526.67)	(9,300.00)	(9,300.00) 6,773.33	(27.17)

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

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>ROOSEVELT ROAD TIF FUND REVENUE</u>						
11-00-4102-000 REAL ESTATE TAXES	.00	.00	350,000.00	350,000.00	(350,000.00)	.00
TOTAL ROOSEVELT ROAD TIF FUND REVEN	.00	.00	350,000.00	350,000.00	(350,000.00)	.00
TOTAL FUND REVENUE	.00	.00	350,000.00	350,000.00	(350,000.00)	.00
<u>ROOSEVELT ROAD TIF</u>						
11-00-6265-030 PROFESSIONAL SERVICES - OTHER	.00	.00	100,000.00	100,000.00	(100,000.00)	.00
11-00-6807-000 TRANSFER TO GENERAL FUND	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
TOTAL ROOSEVELT ROAD TIF	.00	.00	125,000.00	125,000.00	(125,000.00)	.00
NET REVENUE OVER EXPENDITURES	.00	.00	225,000.00	225,000.00	(225,000.00)	.00
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	476.75	476.75	543,323.00	543,323.00	(542,846.25)	.09
TOTAL DEBT SERVICE FUND REVENUE	476.75	476.75	543,323.00	543,323.00	(542,846.25)	.09
TOTAL FUND REVENUE	476.75	476.75	543,323.00	543,323.00	(542,846.25)	.09
30-00-6609-000 BOND PAYMENT-PRINCIPAL	.00	.00	415,000.00	415,000.00	(415,000.00)	.00
30-00-6610-000 BOND PAYMENT-INTEREST	.00	.00	127,887.00	127,887.00	(127,887.00)	.00
30-00-6613-000 PAYING AGENT FEES	476.75	476.75	1,000.00	1,000.00	(523.25)	47.68
TOTAL DEPARTMENT 00	476.75	476.75	543,887.00	543,887.00	(543,410.25)	.09
NET REVENUE OVER EXPENDITURES	.00	.00	(564.00)	(564.00)	564.00	.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	.00	.00	2,646,338.00	2,646,338.00	(2,646,338.00)	.00
31-00-5102-000 INTEREST INCOME	4,036.13	4,036.13	74,000.00	74,000.00	(69,963.87)	5.45
TOTAL DEBT SERVICE FUND - 2021 BONDS	4,036.13	4,036.13	2,720,338.00	2,720,338.00	(2,716,301.87)	.15
TOTAL FUND REVENUE	4,036.13	4,036.13	2,720,338.00	2,720,338.00	(2,716,301.87)	.15
<u>DSF - 2021 BONDS EXPENDITURES</u>						
31-00-6609-000 BOND PAYMENT - PRINCIPAL	.00	.00	1,045,000.00	1,045,000.00	(1,045,000.00)	.00
31-00-6610-000 BOND PAYMENT - INTEREST	233,100.00	233,100.00	1,600,338.00	1,600,338.00	(1,367,238.00)	14.57
31-00-6613-000 PAYING AGENT FEES	1.75	1.75	1,000.00	1,000.00	(998.25)	.18
TOTAL DSF - 2021 BONDS EXPENDITURES	233,101.75	233,101.75	2,646,338.00	2,646,338.00	(2,413,236.25)	8.81
NET REVENUE OVER EXPENDITURES	(229,065.62)	(229,065.62)	74,000.00	74,000.00	(303,065.62)	(309.55)

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2026

FUND 40 - CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FUND REVENUE</u>						
40-00-4208-000	NON HOME RULE SALES TAX	101,647.82	101,647.82	1,650,000.00	1,650,000.00	(1,548,352.18) 6.16
40-00-5102-000	INVESTMENT INCOME	.00	.00	8,000.00	8,000.00	(8,000.00) .00
40-00-5109-100	SALE OF BUILDING/LAND	.00	.00	2,600,000.00	2,600,000.00	(2,600,000.00) .00
40-00-5180-000	NOTE PROCEEDS	.00	.00	1,700,000.00	1,700,000.00	(1,700,000.00) .00
	TOTAL CAPITAL PROJECTS FUND REVENUE	101,647.82	101,647.82	5,958,000.00	5,958,000.00	(5,856,352.18) 1.71
	TOTAL FUND REVENUE	101,647.82	101,647.82	5,958,000.00	5,958,000.00	(5,856,352.18) 1.71
<u>CAPITAL PROJECTS EXPENDITURES</u>						
40-00-6265-100	ENGINEERING	.00	.00	90,700.00	90,700.00	(90,700.00) .00
40-00-6289-000	OTHER CONTRACTUAL EXPENSES	.00	.00	60,000.00	60,000.00	(60,000.00) .00
40-00-6521-000	MOTOR VEHICLES	.00	.00	1,700,000.00	1,700,000.00	(1,700,000.00) .00
40-00-6525-000	BUILDING/EQUIPMENT IMPROVEMENT	.00	.00	250,000.00	250,000.00	(250,000.00) .00
40-00-6530-000	ROAD IMPROVEMENTS	.00	.00	65,000.00	65,000.00	(65,000.00) .00
40-00-6540-000	INFRASTRUCTURE IMPROVEMENTS	.00	.00	335,000.00	335,000.00	(335,000.00) .00
40-00-6609-000	INSTALLMENT DEBT - PRINCIPAL	63,490.06	63,490.06	236,510.00	236,510.00	(173,019.94) 26.84
40-00-6609-100	PROMISSORY NOTE - PRINCIPAL	5,606.28	5,606.28	2,586,600.00	2,586,600.00	(2,580,993.72) .22
40-00-6610-000	INSTALLMENT DEBT - INTEREST	26,922.50	26,922.50	112,960.00	112,960.00	(86,037.50) 23.83
40-00-6610-100	PROMISSORY NOTE - INTEREST	20,617.26	20,617.26	60,000.00	60,000.00	(39,382.74) 34.36
40-00-6803-000	TRANSFER TO DEBT SERVICE	476.75	476.75	543,000.00	543,000.00	(542,523.25) .09
	TOTAL CAPITAL PROJECTS EXPENDITURES	117,112.85	117,112.85	6,039,770.00	6,039,770.00	(5,922,657.15) 1.94
	NET REVENUE OVER EXPENDITURES	(15,465.03)	(15,465.03)	(81,770.00)	(81,770.00)	66,304.97 (18.91)

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

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>CAPITAL PROJECTS FND 2021 BOND REVE</u>						
41-00-4410-000 GRANTS	.00	.00	679,000.00	679,000.00	(679,000.00)	.00
41-00-5102-000 INVESTMENT INCOME	15,447.70	15,447.70	5,000.00	5,000.00	10,447.70	308.95
TOTAL CAPITAL PROJECTS FND 2021 BOND	15,447.70	15,447.70	684,000.00	684,000.00	(668,552.30)	2.26
TOTAL FUND REVENUE	15,447.70	15,447.70	684,000.00	684,000.00	(668,552.30)	2.26
<u>CAP PROJ FND 2021 BNDS EXPENDS</u>						
41-00-6265-100 ENGINEERING	.00	.00	162,000.00	162,000.00	(162,000.00)	.00
41-00-6530-000 ROAD IMPROVEMENTS	.00	.00	1,600,000.00	1,600,000.00	(1,600,000.00)	.00
41-00-6540-000 INFRASTRUCTURE IMPROVEMENTS	.00	.00	765,000.00	765,000.00	(765,000.00)	.00
TOTAL CAP PROJ FND 2021 BNDS EXPENDS	.00	.00	2,527,000.00	2,527,000.00	(2,527,000.00)	.00
NET REVENUE OVER EXPENDITURES	15,447.70	15,447.70	(1,843,000.00)	(1,843,000.00)	1,858,447.70	.84

VILLAGE OF WESTCHESTER
 DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 50 - COMMUNITY EVENTS FOUNDATION

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
<u>COMMUNITY EVENTS FOUNDATION REVEN</u>						
50-00-5131-000	DONATIONS - JUNETEENTH	2,675.00	2,675.00	.00	.00	2,675.00 .00
50-00-5132-000	DONATIONS - 4TH OF JULY	500.00	500.00	.00	.00	500.00 .00
50-00-5133-000	DONATIONS - PARTY IN THE PARK	1,500.00	1,500.00	.00	.00	1,500.00 .00
	TOTAL COMMUNITY EVENTS FOUNDATION	4,675.00	4,675.00	.00	.00	4,675.00 .00
	TOTAL FUND REVENUE	4,675.00	4,675.00	.00	.00	4,675.00 .00
<u>EXPENDITURES</u>						
50-00-6289-000	CONTRACTUAL EXPENDITURES	1,250.00	1,250.00	.00	.00	1,250.00 .00
50-00-6400-000	SUPPLIES/MATERIALS	750.00	750.00	.00	.00	750.00 .00
	TOTAL EXPENDITURES	2,000.00	2,000.00	.00	.00	2,000.00 .00
	NET REVENUE OVER EXPENDITURES	2,675.00	2,675.00	.00	.00	2,675.00 .00