Village of Westchester

Financial Report
Fiscal Year 2027

For the Two Months Ending
June 30, 2026

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 2026

GENERAL FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,425,080	$ 2,823,698	$ 23,943,000	$ 23,943,000
EXPENDITURES	$ 1,630,689	$ 2,908,681	$ 24,347,420	$ 24,347,420

Unaudited Beginning Fund Balance (05/01/2026)	$ 8,707,971
Net Revenue/(Expenditure)	(84,983)
Estimated Current Fund Balance (6/30/2026)	$ 8,622,989

UTILITY FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 1,980,279	$ 2,000,275	$ 12,319,722	$ 12,319,722
EXPENDITURES	$ 333,574	$ 657,759	$ 13,752,174	$ 13,752,174

Unaudited Beginning Net Position (05/01/2026)	$ 14,430,688
Net Revenue/(Expense)	1,342,517
Estimated Current Net Position (6/30/2026)	$ 15,773,205

MOTOR FUEL TAX

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 65,734	$ 128,979	$ 881,000	$ 881,000
EXPENDITURES	$ 8,425	$ 70,652	$ 777,450	$ 777,450

Unaudited Beginning Fund Balance (05/01/2026)	$ 489,626
Net Revenue/(Expenditure)	58,327
Estimated Current Fund Balance (6/30/2026)	$ 547,954

911 FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ -	$ 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 (6/30/2026)	$ (578,510)

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 2026

HOTEL/MOTEL TAX FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ -	$ 2,700	$ 104,700	$ 104,700
EXPENDITURES	$ 6,762	$ 11,989	$ 114,000	$ 114,000

Unaudited Beginning Fund Balance (05/01/2026)	$ 42,926
Net Revenue/(Expenditure)	(9,289)
Estimated Current Fund Balance (6/30/2026)	$ 33,637

ROOSEVELT RD TIF

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 24,122	$ 24,122	$ 350,000	$ 350,000
EXPENDITURES	$ 15,707	$ 15,707	$ 125,000	$ 125,000

Unaudited Beginning Fund Balance (05/01/2026)	$ 65,668
Net Revenue/(Expenditure)	8,415
Estimated Current Fund Balance (6/30/2026)	$ 74,083

DEBT SERVICE FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 63,947	$ 64,423	$ 543,323	$ 543,323
EXPENDITURES	$ 63,947	$ 64,423	$ 543,887	$ 543,887

Unaudited Beginning Fund Balance (05/01/2026)	$ 564
Net Revenue/(Expenditure)	-
Estimated Current Fund Balance (6/30/2026)	$ 564

DEBT SERVICE FUND - 2021 BONDS

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 85,564	$ 89,601	$ 2,720,338	$ 2,720,338
EXPENDITURES	$ 567,071	$ 800,172	$ 2,646,338	$ 2,646,338

Unaudited Beginning Fund Balance (05/01/2026)	$ 2,233,907
Net Revenue/(Expenditure)	(710,572)
Estimated Current Fund Balance (6/30/2026)	$ 1,523,335

VILLAGE OF WESTCHESTER
REVENUE AND EXPENDITURE REPORT SUMMARY
JUNE 2026

CAPITAL PROJECTS FUND

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 136,501	$ 238,149	$ 5,958,000	$ 5,958,000
EXPENDITURES	$ 409,752	$ 526,864	$ 6,039,770	$ 6,039,770

Unaudited Beginning Fund Balance (05/01/2026)	$ 299,869
Net Revenue/(Expenditure)	(288,716)
Estimated Current Fund Balance (6/30/2026)	$ 11,152

CAPITAL PROJECTS FUND (2021 Bond Project Fund)

	CURRENT MONTH ACTUAL	YEAR TO DATE ACTUAL	TOTAL ORIGINAL BUDGET	TOTAL AMENDED BUDGET
REVENUE	$ 14,467	$ 29,915	$ 684,000	$ 684,000
EXPENDITURES	$ 2,563	$ 2,562	$ 2,527,000	$ 2,527,000

Unaudited Beginning Fund Balance (05/01/2026)	$ 4,764,216
Net Revenue/(Expenditure)	27,353
Estimated Current Fund Balance (6/30/2026)	$ 4,791,569

TOTAL GOVERNMENTAL FUNDS FUND BALANCE	$ 14,952,690
TOTAL ENTERPRISE (UTILITY) FUND BALANCE	$ 15,773,205
ROOSEVELT RD. TIF FUND BALANCE	$ 74,083
TOTAL	$ 30,799,978

VILLAGE OF WESTCHESTER

Cash and Investment Balances as of June 2026

FUND	Total Fund Cash
General Fund	5,087,498
MFT Fund	486,900
Police Forfeiture Fund	140,610
E-911 Fund	631,639
Hotel/Motel Tax Fund	5,280
Debt Service Fund	564
Debt Service Fund - 2021 Funds	1,523,336
Capital Projects Fund	(290,765)
Capital Projects Fund - 2021 GO Bond Project	4,956,011
Water and Sewer (Utility) Fund (Enterprise Fund)	105,503
Refundable Deposits Fund (Fiduciary Fund)	773,948
Roosevelt Rd. TIF Fund	138,781
TOTAL CASH AND INVESTMENT ACCOUNTS LEDGER BALANCE at 06/30/2026	**13,559,304**
Prior Period Cash and Investments Balance - 05/31/2026	**15,154,231**

Bank Accounts, Balances, and Interest Rates	Account Balances
BMO Harris - Operating Account (Non Interest Bearing)	11,809
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)	21,577
Republic Bank Operating Account (Non Interest Bearing)	1,113,497
IL Funds Money Market Account [1] **Average daily yield 3.763**% (Local Government Investment Pool)	6,566,209
IL Funds E-Pay Account [1] **Average daily yield 3.763%** (Local Government Investment Pool)	800,806
IL Funds 2025 Bond Project Fund [1] **Average daily yield 3.763**% (Local Government Investment Pool)	4,605,091
US Bank Foreign Fire Insurance Account	68,118
BMO Harris - Held in Escrow ETSB (Held by Proviso-Leyden ETSB) - Balance at 06/30/2026	121,691
TOTAL BANK BALANCES at 06/30/2026	**13,443,344**

INSURED AND COLLATERALIZED ACCOUNTS INFORMATION

110% of BMO Harris/Republic Bank Balances (Village Policy) *in Excess* of FDIC Insurance	1,134,573
Federal Home Loan Bank Letter of Credit for Deposits at Republic Bank	2,500,000
Amount Over/(Under) Collateralized @ 6/30/2026	1,365,427
Total of Other Bank Accounts Fully Insured	68,118

[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.

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
JUNE 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 June 2026, the second month of Fiscal Year 2027.

  For the month, total General Fund revenues are $2.824 million, and expenditures are $2.909 million resulting in expenditures exceeding revenues by $85 thousand.

GENERAL FUND REVENUES

Significant revenue items for June 2026 are noted below:

Local Taxes

- Gaming Taxes are $27.2 thousand, and Places for Eating Taxes of $24.5 thousand for the month. Their annual budgets are $321 and $302 thousand respectively.

- Local Gas Tax revenue is $22.3 thousand for June and $38.2 thousand for the year so far. The budgeted amount is $179 thousand, which is a $9 thousand increase from the prior year.

- Telecommunications taxes for June are $34.6 thousand with an annual budget of $415 thousand.

- There was no Cable franchise tax revenue for the month; this tax is remitted on a quarterly basis. In May, $46.7 thousand was collected, and the budgeted amount is $248 thousand. The budget 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 $47.9 thousand for June. 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

- There were no Personal Property Replacement Tax (PPRT) receipts for June as this is not a distribution month. These taxes are distributed to the Village in eight months during the year. The budgeted amount is $151.4 thousand. Also important to note is that the Westchester Public Library is entitled to 13.54 percent of the PPRT that the Village receives, and the police and fire pensions are also entitled to small percentages of the PPRT collections.

- Sales Taxes are $214.2 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 $13.4 thousand for June and $22.8 thousand for the year. 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 revenue is $183.6 thousand for June and $706.2 thousand for the year. 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 May.

- Building permit receipts are $40.3 thousand for the month and $76.1 thousand through June. The budget amount is $480 thousand.

- Home compliance permits are $9.1 thousand for the month with a budget of $105 thousand.

- There is 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 $60.8 thousand for June and $137 thousand for the year with a budget of $700 thousand.

- Police fines are $11.3 thousand in June with a total budget of $115 thousand. The budget was increased $25 thousand from the prior year.

- Ambulance Fee receipts are $187.5 thousand for June and $371.9 thousand for the year. The budget amount is $2.35 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. For June, the billing revenue is $289.3 thousand. The budget for this revenue is $1.731 million.

- Interest income is almost $14.1 thousand for June and $26 thousand for the year. The total budget amount is $125 thousand.

GENERAL FUND EXPENDITURES

Total General Fund expenditures for June are $1.631 million and $2.909 million for the year. This is 12% of the total FY 2027 budget of $24.347 million. Significant department expenditures are summarized next:

- Village President and Board: Expenditures total $6.3 thousand for the month and consist of mainly salaries and lobbyist services.

- Administration: The Administration department's expenditures are $108.7 thousand for the month. Liability and workmen's compensation insurance expenditures were $58.2 thousand, salaries and benefits are $36.5 thousand, and credit card fees are $9.1 thousand of the total. The total department's budget is $1.808 million.

- Information Technology: Total monthly expenditures of $157.7 thousand with the main expense being a police camera system and equipment. The IT department's budget is $1.027 million and comprised of all Village departments' IT-related expenditures.

- Building Department: Total department expenditures are $54.4 thousand for June and consists of salaries and benefits, plan review, engineering, plumbing, and elevator inspection services. The total department's budget is $1.15 million.

- Fire and Police Commission: Department expenditures are $3.7 thousand through June. 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 $576.7 thousand. Along with salaries, benefits, and pension expenditures, the department purchased two police vehicles that are budgeted for. For the year, expenditures are a little over $1.0 million and the total department's budget is $8.537 million.

  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 $417.6 thousand. Salaries and benefits, pension expenditures, vehicle and equipment maintenance, and medical supplies were significant expenditures. For the year, expenditures are $774 thousand and the total department's budget is over $7.025 million.

  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 $309 thousand. Rubbish service expenditures are $137.7 thousand of this amount and tree replacement costs were $35.9 thousand. Total expenditures through June are $621.6 thousand, and the department's total budget is over $4.646 million.

UTILITY FUND

- The Utility Fund is recording revenue over expenses of $1.647 million for the month and $1.343 million through June. 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.

- Utility Fund revenues are $1.980 million for the month. Water and sewer billing and revenue are recorded on a bi-monthly basis, and June is a billing/revenue month. Total revenues are budgeted at $12.320 million for the fiscal year.

- Utility Fund expenses are $333.6 thousand for June. The total budget in this fund is $13.752 million for the fiscal year. Due to timing, May and June's water bills to the Village have not been received. This cost is roughly $265 thousand per month.

MOTOR FUEL TAX FUND

- The State Motor Fuel Tax (MFT) is imposed per gallon of gasoline and diesel purchased from a retailer. The State of Illinois Department of Revenue collects the tax and remits a monthly amount to the Village based on a formula. MFT allotment revenue for the month is $65.7 thousand. Total revenues are budgeted at $881 thousand. Expenditures through the month of June are $70.7 thousand and consist of the bond interest payment due June 1 for the MFT Bonds. The total budgeted expenditures in this fund consist of bond principal and interest totaling $334.5 thousand, street improvements and related engineering totaling $317.5 thousand, and street salt of $160 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 revenue or expenditure activity in the E-911 Fund for the month of June. Cellular 911 phone tax reimbursements of $145.8 thousand have been received from the SWCCCD in May. 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 June. The budget for hotel/motel taxes is $95 thousand. Expenditures for the month are $6.8 thousand and consist of $5 thousand for newsletter publication, and $1.8 thousand for special events.

ROOSEVELT ROAD TIF FUND

- Real estate tax revenue of $24.1 thousand has been received in June. Expenditures for TIF analysis services of $8.4 thousand were incurred in the month. The revenue budget consists of real estate taxes of $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. Bond interest is due June 15 annually with principal and interest due by December 15. Interest of $64 thousand was paid in June. 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, and accordingly a transfer in of $64 thousand from the Capital Projects Fund was executed in June.

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 and June 15th (interest only), and December 1st and December 15th (principal and interest).

- Real Estate tax revenue of $81.4 thousand was received in June. Bond interest paid in June was $567 thousand and is $800.2 thousand for the year so far. The interest expenditure has been funded with available fund balance reserves that have accumulated from prior tax levy revenue.

CAPITAL PROJECTS FUND

- Non-Home Rule Sales Taxes of $136.5 thousand were received in June. 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.

- An annual installment payment of $40.2 thousand of principal and interest was made for the ambulance, and $18.2 thousand for principal and interest was made for the promissory note on the Village Hall building purchase. Alley reconstruction expenditures of $260 thousand were also incurred. All these expenditures are budgeted for.

CAPITAL PROJECTS FUND – 2021 G.O. BOND

- This fund is used to account for the expenditure of bond proceeds for water and sewer system, and road improvement projects. For the month, interest income of $14.5 thousand was earned from bond proceeds. Expenditures for the month are $2.6 thousand for engineering. Over $2.5 million is budgeted for capital expenditures for the fiscal year.

VILLAGE OF WESTCHESTER
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	GENERAL FUND REVENUE						
01-00-4102-000	REAL ESTATE TAXES	61,777.86	61,777.86	3,990,000.00	3,990,000.00	(3,928,222.14)	1.55
01-00-4102-100	REAL ESTATE TAXES-FIRE PENSION	50,116.24	50,116.24	1,800,000.00	1,800,000.00	(1,749,883.76)	2.78
01-00-4102-200	REAL ESTATE TAXES-POLICE PENSI	65,989.65	65,989.65	2,300,000.00	2,300,000.00	(2,234,010.35)	2.87
01-00-4202-000	UTILITY TAX-ELECTRIC	27,414.13	60,545.19	470,000.00	470,000.00	(409,454.81)	12.88
01-00-4203-000	GAMING TAX	27,241.65	56,364.37	321,000.00	321,000.00	(264,635.63)	17.56
01-00-4205-000	UTILITY TAX-NATURAL GAS	20,436.41	49,526.82	364,300.00	364,300.00	(314,773.18)	13.60
01-00-4206-000	PLACES FOR EATING TAX	24,490.26	45,509.34	302,000.00	302,000.00	(256,490.66)	15.07
01-00-4207-000	TELECOMMUNICATION TAXES	34,599.72	74,699.44	415,000.00	415,000.00	(340,300.56)	18.00
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	3,011.70	3,011.70	20,000.00	20,000.00	(16,988.30)	15.06
01-00-4215-000	LOCAL GAS TAX	22,301.07	38,195.26	179,000.00	179,000.00	(140,804.74)	21.34
01-00-4217-000	CABLE FRANCHISE TAX	.00	46,694.49	248,000.00	248,000.00	(201,305.51)	18.83
01-00-4402-000	PERSONAL PROP. REPLACEMENT TAX	.00	27,276.90	151,400.00	151,400.00	(124,123.10)	18.02
01-00-4402-100	PPRT - POLICE PENSION	.00	3,110.59	17,200.00	17,200.00	(14,089.41)	18.08
01-00-4402-200	PPRT - FIRE PENSION	.00	1,629.36	9,100.00	9,100.00	(7,470.64)	17.91
01-00-4403-000	STATE INCOME TAX	183,639.98	706,229.46	3,134,000.00	3,134,000.00	(2,427,770.54)	22.53
01-00-4405-000	STATE SALES TAX	214,171.10	387,323.15	2,600,000.00	2,600,000.00	(2,212,676.85)	14.90
01-00-4406-000	LOCAL USE TAX	13,447.45	22,774.51	50,000.00	50,000.00	(27,225.49)	45.55
01-00-4407-000	CANNABIS TAX	2,222.06	4,942.83	26,100.00	26,100.00	(21,157.17)	18.94
01-00-4408-000	DISPENSARY TAX	4,306.99	8,115.03	60,000.00	60,000.00	(51,884.97)	13.53
01-00-4503-000	BUILDING PERMITS-RESIDENTIAL	40,338.50	76,082.95	480,000.00	480,000.00	(403,917.05)	15.85
01-00-4503-200	HOME COMPLIANCE PERMITS	9,117.50	18,917.50	105,000.00	105,000.00	(86,082.50)	18.02
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	250.00	525.00	11,600.00	11,600.00	(11,075.00)	4.53
01-00-4507-000	BUSINESS LICENSES	100.00	400.00	57,000.00	57,000.00	(56,600.00)	.70
01-00-4509-000	GAMING LICENSES	.00	.00	10,500.00	10,500.00	(10,500.00)	.00
01-00-4511-000	CONTRACTOR LICENSES	5,700.00	14,000.00	80,000.00	80,000.00	(66,000.00)	17.50
01-00-4512-000	SOLICITOR'S LICENSE	.00	250.00	4,000.00	4,000.00	(3,750.00)	6.25
01-00-4515-000	VEHICLE STICKER	2,126.63	22,378.67	315,500.00	315,500.00	(293,121.33)	7.09
01-00-4515-900	LATE FEE-STICKER	4,444.00	24,150.00	29,500.00	29,500.00	(5,350.00)	81.86
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	11,266.50	24,200.00	115,000.00	115,000.00	(90,800.00)	21.04
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	50.00	50.00	2,500.00	2,500.00	(2,450.00)	2.00
01-00-4704-000	PHOTO ENFORCEMENT	60,810.71	137,017.56	700,000.00	700,000.00	(562,982.44)	19.57
01-00-4705-000	POLICE TOWING	4,000.00	6,000.00	23,500.00	23,500.00	(17,500.00)	25.53
01-00-4802-000	PLANNING & ZONING FEES	.00	.00	500.00	500.00	(500.00)	.00
01-00-4806-000	RENT	15,146.10	30,292.20	109,900.00	109,900.00	(79,607.80)	27.56
01-00-4810-000	AMBULANCE FEES	187,497.44	371,876.79	2,350,000.00	2,350,000.00	(1,978,123.21)	15.82
01-00-4812-000	RUBBISH	289,268.54	289,268.54	1,731,000.00	1,731,000.00	(1,441,731.46)	16.71
01-00-4813-000	RUBBISH - PENALTIES	(80.35)	6,144.86	34,200.00	34,200.00	(28,055.14)	17.97
01-00-4816-000	ADVERTISING	.00	.00	3,100.00	3,100.00	(3,100.00)	.00
01-00-5102-000	INTEREST INCOME	14,099.82	25,989.08	125,000.00	125,000.00	(99,010.92)	20.79
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	4,438.71	12,275.74	10,000.00	10,000.00	2,275.74	122.76
01-00-5112-000	FEDERAL GRANTS	.00	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	14,420.63	17,751.87	93,000.00	93,000.00	(75,248.13)	19.09

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	3,692.54	22,700.00	22,700.00	(19,007.46)	16.27
01-00-5122-150	REIMBURSEMENT - FIRE DEPART.	870.00	1,276.00	17,000.00	17,000.00	(15,724.00)	7.51
01-00-5122-200	REIMBURSMENT-INSURANCE	.00	1,068.00	20,000.00	20,000.00	(18,932.00)	5.34
01-00-5122-300	REIMBURSE-WORKMAN COMPENSATION	4,072.52	14,253.82	35,000.00	35,000.00	(20,746.18)	40.73
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	130.00	613.80	15,000.00	15,000.00	(14,386.20)	4.09
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	1,425,079.79	2,823,698.15	23,943,000.00	23,943,000.00	(21,119,301.85)	11.79
	TOTAL FUND REVENUE	1,425,079.79	2,823,698.15	23,943,000.00	23,943,000.00	(21,119,301.85)	11.79

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING JUNE 30, 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	2,096.73	4,210.64	28,600.00	28,600.00	(24,389.36)	14.72
01-10-6124-000	SOCIAL SECURITY - EMPLOYER	129.96	260.99	1,800.00	1,800.00	(1,539.01)	14.50
01-10-6126-000	MEDICARE EXPENSE - EMPLOYER	30.40	61.04	500.00	500.00	(438.96)	12.21
01-10-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	3,300.00	3,300.00	(3,300.00)	.00
01-10-6205-000	PRINTING	79.20	79.20	1,800.00	1,800.00	(1,720.80)	4.40
01-10-6211-000	CONFERENCE/TRAINING	.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	8,000.00	56,000.00	56,000.00	(48,000.00)	14.29
01-10-6289-000	OTHER CONTRACTUAL EXPENSES	.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	6,336.29	19,386.87	173,100.00	173,100.00	(153,713.13)	11.20
	ADMINISTRATION						
01-11-6103-000	ADMINISTRATION FULL TIME SAL.	29,307.84	57,873.47	366,500.00	366,500.00	(308,626.53)	15.79
01-11-6104-000	ADMINISTRATION OVERTIME	285.89	1,832.70	4,000.00	4,000.00	(2,167.30)	45.82
01-11-6124-000	SOCIAL SECURITY - EMPLOYER	1,820.38	3,672.90	22,680.00	22,680.00	(19,007.10)	16.19
01-11-6126-000	MEDICARE EXPENSE - EMPLOYER	425.71	858.95	5,320.00	5,320.00	(4,461.05)	16.15
01-11-6128-000	IMRF- EMPLOYER EXPENSE	1,808.13	3,411.99	22,000.00	22,000.00	(18,588.01)	15.51
01-11-6150-000	HEALTH/DENTAL/LIFE INSURANCE	2,839.32	8,233.43	68,500.00	68,500.00	(60,266.57)	12.02
01-11-6203-000	CONTRACT/LEGAL NOTICES	203.00	203.00	3,000.00	3,000.00	(2,797.00)	6.77
01-11-6205-000	PRINTING	299.95	299.95	7,400.00	7,400.00	(7,100.05)	4.05
01-11-6207-000	POSTAGE	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-11-6211-000	CONFERENCE/TRAINING	.00	325.00	19,000.00	19,000.00	(18,675.00)	1.71
01-11-6213-000	DUES & SUBSCRIPTIONS	257.00	257.00	4,200.00	4,200.00	(3,943.00)	6.12
01-11-6215-000	INSURANCE & BONDING	58,157.60	106,191.40	704,800.00	704,800.00	(598,608.60)	15.07
01-11-6216-000	PAYROLL PROCESSING CHARGE	1,135.40	2,261.49	15,650.00	15,650.00	(13,388.51)	14.45
01-11-6217-000	BANKING/CREDIT CARD FEES	9,099.74	15,175.69	60,000.00	60,000.00	(44,824.31)	25.29
01-11-6225-000	MAINT. SERVICES-EQUIPMENT	1,193.07	1,193.07	2,500.00	2,500.00	(1,306.93)	47.72
01-11-6237-000	EQUIPMENT RENTAL	495.57	495.57	2,000.00	2,000.00	(1,504.43)	24.78
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	1,209.02	2,585.20	59,600.00	59,600.00	(57,014.80)	4.34
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	194.84	636.37	10,000.00	10,000.00	(9,363.63)	6.36
01-11-6407-500	GAS/FUEL OTHER ENTITIES	34.43	34.43	.00	.00	34.43	.00
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	(19.11)	191.00	2,000.00	2,000.00	(1,809.00)	9.55
01-11-6700-000	CONTINGENCY	.00	.00	50,000.00	50,000.00	(50,000.00)	.00
	TOTAL ADMINISTRATION	108,747.78	205,732.61	1,808,375.00	1,808,375.00	(1,602,642.39)	11.38

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 1 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	INFORMATION TECHNOLOGY						
01-13-6103-000	IT FULL TIME SALARIES	6,592.89	13,148.80	79,500.00	79,500.00	(66,351.20)	16.54
01-13-6104-000	IT OVERTIME	115.89	263.40	250.00	250.00	13.40	105.36
01-13-6124-000	SOCIAL SECURITY - EMPLOYER	396.79	793.25	4,941.00	4,941.00	(4,147.75)	16.05
01-13-6126-000	MEDICARE EXPENSE - EMPLOYER	92.80	185.52	1,159.00	1,159.00	(973.48)	16.01
01-13-6128-000	IMRF - EMPLOYER EXPENSE	397.08	780.91	4,800.00	4,800.00	(4,019.09)	16.27
01-13-6150-000	EMPLOYEE INSURANCE	2,246.07	4,492.16	30,200.00	30,200.00	(25,707.84)	14.87
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	5,758.46	7,032.56	63,800.00	63,800.00	(56,767.44)	11.02
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	238.00	2,500.00	2,500.00	(2,262.00)	9.52
01-13-6265-032	PROF. SERVICES - POLICE	2,970.00	2,970.00	4,900.00	4,900.00	(1,930.00)	60.61
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	499.96	1,345.77	7,000.00	7,000.00	(5,654.23)	19.23
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	19,815.19	20,004.49	37,440.00	37,440.00	(17,435.51)	53.43
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	118,648.11	118,648.11	230,000.00	230,000.00	(111,351.89)	51.59
01-13-6525-400	BUILDING / EQUIPMENT - PW	.00	.00	2,400.00	2,400.00	(2,400.00)	.00
	TOTAL INFORMATION TECHNOLOGY	157,652.24	169,902.97	1,026,890.00	1,026,890.00	(856,987.03)	16.55
	PLANNING & ZONING						
01-14-6203-000	CONTRACT/LEGAL NOTICES	.00	.00	5,000.00	5,000.00	(5,000.00)	.00
01-14-6205-000	PRINTING	.00	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	.00	31.20	27,000.00	27,000.00	(26,968.80)	.12

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 1 - GENERAL FUND

BUILDING DEPARTMENT

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
01-15-6103-000	BUILDING - FULL TIME SALARIES	27,112.04	53,692.82	336,322.00	336,322.00	(282,629.18)	15.96
01-15-6103-100	BUILDING - PART TIME SALARIES	3,859.92	7,743.05	37,078.00	37,078.00	(29,334.95)	20.88
01-15-6104-000	BUILDING - OVERTIME	.00	.00	100.00	100.00	(100.00)	.00
01-15-6124-000	SOCIAL SECURITY - EMPLOYER	1,879.33	3,727.17	23,166.00	23,166.00	(19,438.83)	16.09
01-15-6126-000	MEDICARE EXPENSE - EMPLOYER	439.56	871.75	5,434.00	5,434.00	(4,562.25)	16.04
01-15-6128-000	IMRF- EMPLOYER EXPENSE	1,802.64	3,555.92	22,400.00	22,400.00	(18,844.08)	15.87
01-15-6150-000	HEALTH/DENTAL/LIFE INSURANCE	5,875.09	11,402.06	72,300.00	72,300.00	(60,897.94)	15.77
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	1,000.00	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	2,780.00	2,780.00	284,000.00	284,000.00	(281,220.00)	.98
01-15-6265-100	PROF. SERVICES-ENGINEERING	1,280.00	1,280.00	30,000.00	30,000.00	(28,720.00)	4.27
01-15-6266-000	PLAN REVIEW SERVICES	8,018.99	8,018.99	150,000.00	150,000.00	(141,981.01)	5.35
01-15-6280-000	ELEVATOR INSPECTION	1,175.00	1,175.00	3,500.00	3,500.00	(2,325.00)	33.57
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	125.82	268.67	1,500.00	1,500.00	(1,231.33)	17.91
01-15-6419-000	MATERIAL & SUPPLIES-OFFICES	118.74	118.74	2,000.00	2,000.00	(1,881.26)	5.94
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	.00	554.00	2,000.00	2,000.00	(1,446.00)	27.70
01-15-6425-000	MATERIAL & SUPPLIES-OTHER	(37.13)	556.12	1,500.00	1,500.00	(943.88)	37.07
	TOTAL BUILDING DEPARTMENT	54,430.00	95,844.29	1,014,700.00	1,014,700.00	(918,855.71)	9.45

FIRE & POLICE COMMISSION

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
01-18-6203-000	CONTRACT/LEGAL NOTICES	152.92	152.92	1,250.00	1,250.00	(1,097.08)	12.23
01-18-6211-000	CONFERENCE & TRAINING	.00	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	.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	152.92	3,762.49	88,500.00	88,500.00	(84,737.51)	4.25

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

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	295,917.49	591,467.41	3,743,006.00	3,743,006.00	(3,151,538.59)	15.80
01-20-6103-050	POLICE - FULL TIME NON-SWORN	21,927.95	43,979.30	321,195.00	321,195.00	(277,215.70)	13.69
01-20-6104-000	POLICE - OVERTIME	30,186.60	58,510.07	450,000.00	450,000.00	(391,489.93)	13.00
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	.00	1,579.37	104,283.00	104,283.00	(102,703.63)	1.51
01-20-6118-000	UNIFORM ALLOWANCE	3,808.95	25,995.80	65,000.00	65,000.00	(39,004.20)	39.99
01-20-6124-000	SOCIAL SECURITY - EMPLOYER	2,858.67	5,675.00	33,291.00	33,291.00	(27,616.00)	17.05
01-20-6126-000	MEDICARE EXPENSE - EMPLOYER	4,957.55	9,906.54	50,500.00	50,500.00	(40,593.46)	19.62
01-20-6128-000	IMRF - EMPLOYER EXPENSE	2,077.40	4,037.86	24,300.00	24,300.00	(20,262.14)	16.62
01-20-6132-000	POLICE PENSION - R.E. TAXES	65,989.65	65,989.65	2,300,000.00	2,300,000.00	(2,234,010.35)	2.87
01-20-6150-000	HEALTH/DENTAL/LIFE INSURANCE	43,790.85	98,142.70	776,800.00	776,800.00	(678,657.30)	12.63
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	285.00	285.00	55,000.00	55,000.00	(54,715.00)	.52
01-20-6211-100	LODGING	.00	.00	4,000.00	4,000.00	(4,000.00)	.00
01-20-6211-200	FOOD / MEALS	184.42	288.21	2,500.00	2,500.00	(2,211.79)	11.53
01-20-6211-300	TRAVEL EXPENSES	15.01	15.01	3,000.00	3,000.00	(2,984.99)	.50
01-20-6213-000	DUES & SUBSCRIPTIONS	2,724.00	2,724.00	12,200.00	12,200.00	(9,476.00)	22.33
01-20-6223-000	MAINT. SERVICES-BUILDING & OFF	630.00	630.00	4,000.00	4,000.00	(3,370.00)	15.75
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	2,168.59	2,168.59	60,000.00	60,000.00	(57,831.41)	3.61
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	348.90	348.90	10,000.00	10,000.00	(9,651.10)	3.49
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	23.00	70.52	3,500.00	3,500.00	(3,429.48)	2.01
01-20-6404-000	AMMUNITION	.00	.00	10,000.00	10,000.00	(10,000.00)	.00
01-20-6407-000	FUEL	6,525.09	13,592.19	50,000.00	50,000.00	(36,407.81)	27.18
01-20-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	623.10	1,026.65	24,500.00	24,500.00	(23,473.35)	4.19
01-20-6423-000	MATERIALS & SUPPLIES-VEHICLES	226.85	470.58	25,000.00	25,000.00	(24,529.42)	1.88
01-20-6425-000	MATERIALS & SUPPLIES-OTHER	28.00	28.00	2,500.00	2,500.00	(2,472.00)	1.12
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	91,402.00	91,402.00	195,000.00	195,000.00	(103,598.00)	46.87
	TOTAL POLICE DEPARTMENT	576,699.07	1,018,333.35	8,537,275.00	8,537,275.00	(7,518,941.65)	11.93

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

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	248,701.10	491,647.50	3,054,300.00	3,054,300.00	(2,562,652.50)	16.10
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	34,591.89	53,051.69	275,000.00	275,000.00	(221,948.31)	19.29
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	3,591.68	7,440.44	45,725.00	45,725.00	(38,284.56)	16.27
01-22-6118-000	UNIFORM ALLOWANCE	.00	20,833.26	31,000.00	31,000.00	(10,166.74)	67.20
01-22-6124-000	SOCIAL SECURITY - EMPLOYER	465.28	919.41	6,300.00	6,300.00	(5,380.59)	14.59
01-22-6126-000	MEDICARE EXPENSE - EMPLOYER	4,079.40	7,840.65	46,000.00	46,000.00	(38,159.35)	17.04
01-22-6128-000	IMRF - EMPLOYER EXPENSE	435.96	836.12	6,000.00	6,000.00	(5,163.88)	13.94
01-22-6132-000	FIRE PENSION - R.E. TAXES	50,116.24	50,116.24	1,800,000.00	1,800,000.00	(1,749,883.76)	2.78
01-22-6150-000	HEALTH/DENTAL/LIFE/ INSURANCE	44,344.30	97,311.18	583,300.00	583,300.00	(485,988.82)	16.68
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	15.75	300.00	300.00	(284.25)	5.25
01-22-6211-000	CONFERENCE/TRAINING	459.22	1,082.00	74,200.00	74,200.00	(73,118.00)	1.46
01-22-6212-000	FOREIGN FIREFIGHTER INSURANCE	810.76	5,876.43	45,000.00	45,000.00	(39,123.57)	13.06
01-22-6213-000	DUES & SUBSCRIPTIONS	7,000.00	7,000.00	11,800.00	11,800.00	(4,800.00)	59.32
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	1,977.20	1,977.20	15,300.00	15,300.00	(13,322.80)	12.92
01-22-6227-000	MAINT. SERVICES-VEHICLES	9,857.75	11,357.75	101,542.00	101,542.00	(90,184.25)	11.19
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	151.15	628.86	3,000.00	3,000.00	(2,371.14)	20.96
01-22-6405-000	CLEANING SUPPLIES	260.29	260.29	3,000.00	3,000.00	(2,739.71)	8.68
01-22-6407-000	FUEL	2,377.46	5,157.30	20,000.00	20,000.00	(14,842.70)	25.79
01-22-6411-000	PUBLIC EDUCATION MATERIALS	43.90	503.07	11,800.00	11,800.00	(11,296.93)	4.26
01-22-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	36.54	36.54	36,500.00	36,500.00	(36,463.46)	.10
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	8,135.03	8,135.03	35,600.00	35,600.00	(27,464.97)	22.85
01-22-6425-000	MATERIALS & SUPPLIES - OTHER	155.27	298.85	6,900.00	6,900.00	(6,601.15)	4.33
01-22-6516-000	PERSONAL PROTECTIVE EQUIPMENT	.00	1,746.63	52,200.00	52,200.00	(50,453.37)	3.35
	TOTAL FIRE DEPARTMENT	417,590.42	774,072.19	7,025,162.00	7,025,162.00	(6,251,089.81)	11.02

FUND 1 - GENERAL FUND

PUBLIC WORKS DEPARTMENT

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
01-30-6103-000	PUBLIC WORKS-FULL TIME SALARY	72,079.64	144,991.24	963,800.00	963,800.00	(818,808.76)	15.04
01-30-6104-000	PUBLIC WORKS - OVERTIME	6,917.23	10,318.60	90,000.00	90,000.00	(79,681.40)	11.47
01-30-6106-000	VACATION PAYOUT	1,956.53	1,956.53	2,500.00	2,500.00	(543.47)	78.26
01-30-6108-000	SICK TIME PAYOUT	1,081.60	1,081.60	1,000.00	1,000.00	81.60	108.16
01-30-6118-000	UNIFORM ALLOWANCE	.00	.00	1,800.00	1,800.00	(1,800.00)	.00
01-30-6124-000	SOCIAL SECURITY - EMPLOYER	5,087.88	9,822.40	64,962.00	64,962.00	(55,139.60)	15.12
01-30-6126-000	MEDICARE EXPENSE - EMPLOYER	1,189.89	2,297.12	15,238.00	15,238.00	(12,940.88)	15.07
01-30-6128-000	IMRF - EMPLOYER EXPENSE	4,401.14	8,782.05	55,100.00	55,100.00	(46,317.95)	15.94
01-30-6150-000	HEALTH/DENTAL/LIFE INSURANCE	1,397.15	36,397.71	285,800.00	285,800.00	(249,402.29)	12.74
01-30-6205-000	PRINTING	.00	.00	500.00	500.00	(500.00)	.00
01-30-6207-000	POSTAGE	18.20	18.20	500.00	500.00	(481.80)	3.64
01-30-6211-000	CONFERENCE/TRAINING	.00	417.91	3,500.00	3,500.00	(3,082.09)	11.94
01-30-6213-000	DUES & SUBSCRIPTIONS	.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	3,997.51	4,495.73	101,000.00	101,000.00	(96,504.27)	4.45
01-30-6225-000	MAINT. SERVICES-EQUIPMENT	30.00	30.00	38,000.00	38,000.00	(37,970.00)	.08
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	7,233.56	7,233.56	65,000.00	65,000.00	(57,766.44)	11.13
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	35,850.00	35,850.00	75,000.00	75,000.00	(39,150.00)	47.80
01-30-6231-200	TREE REMOVAL-CONTRACT	7,920.00	7,920.00	30,000.00	30,000.00	(22,080.00)	26.40
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	275,303.44	1,653,568.47	1,653,568.47	(1,378,265.03)	16.65
01-30-6251-000	ELECTRICITY	42.44	42.44	74,000.00	74,000.00	(73,957.56)	.06
01-30-6265-030	PROF. SERVICES-OTHER	165.00	455.00	27,500.00	27,500.00	(27,045.00)	1.65
01-30-6265-100	PROF. SERVICES-ENGINEERING	3,520.00	3,520.00	218,500.00	218,500.00	(214,980.00)	1.61
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	11,736.10	47,000.00	47,000.00	(35,263.90)	24.97
01-30-6403-000	OFFICE SUPPLIES	.00	6.78	1,000.00	1,000.00	(993.22)	.68
01-30-6406-000	CLOTHING SUPPLIES	544.55	712.91	13,000.00	13,000.00	(12,287.09)	5.48
01-30-6407-000	FUEL	5,245.56	10,202.93	36,000.00	36,000.00	(25,797.07)	28.34
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	510.20	1,249.37	45,000.00	45,000.00	(43,750.63)	2.78
01-30-6423-000	MATERIALS & SUPPLIES-VEHICLES	.00	119.68	10,000.00	10,000.00	(9,880.32)	1.20
01-30-6425-000	MATERIALS & SUPPLIES-OTHER	2,309.10	4,010.94	28,200.00	28,200.00	(24,189.06)	14.22
01-30-6426-000	MATERIALS & SUPPLIES - MECH	833.32	1,073.07	20,000.00	20,000.00	(18,926.93)	5.37
01-30-6429-000	MATERIALS & SUPPLIES-STREETS	3,168.99	3,866.04	34,500.00	34,500.00	(30,633.96)	11.21
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	61.00	61.00	15,000.00	15,000.00	(14,939.00)	.41
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	.00	34,836.32	34,850.00	34,850.00	(13.68)	99.96
01-30-6610-000	INSTALLMENT LEASE - INTEREST	.00	1,306.16	1,350.00	1,350.00	(43.84)	96.75

VILLAGE OF WESTCHESTER

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 1 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
TOTAL PUBLIC WORKS DEPARTMENT	309,080.26	621,614.83	4,646,418.47	4,646,418.47	(4,024,803.64)	13.38
TOTAL FUND EXPENDITURES	1,630,688.98	2,908,680.80	24,347,420.47	24,347,420.47	(21,438,739.67)	11.95
NET REVENUE OVER EXPENDITURES	(205,609.19)	(84,982.65)	(404,420.47)	(404,420.47)	319,437.82	(21.01)

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	UTILITY FUND REVENUE						
02-00-4410-000	GRANTS	.00	.00	75,000.00	75,000.00	(75,000.00)	.00
02-00-4814-000	WATER USAGE	1,197,691.03	1,198,632.32	7,645,462.00	7,645,462.00	(6,446,829.68)	15.68
02-00-4816-000	WATER INFRASTRUCTURE	316,735.80	317,073.88	1,680,000.00	1,680,000.00	(1,362,926.12)	18.87
02-00-4818-000	METER SALES	.00	680.40	3,500.00	3,500.00	(2,819.60)	19.44
02-00-4820-000	WATER PENALTIES	(300.22)	7,024.31	170,000.00	170,000.00	(162,975.69)	4.13
02-00-4828-000	SEWER USAGE	246,436.30	246,629.74	1,519,760.00	1,519,760.00	(1,273,130.26)	16.23
02-00-4829-000	SEWER INFRASTRUCTURE	213,195.00	213,425.50	1,160,000.00	1,160,000.00	(946,574.50)	18.40
02-00-4830-000	SEWER PENALTIES	(62.72)	1,635.49	36,000.00	36,000.00	(34,364.51)	4.54
02-00-5102-000	INTEREST INCOME	6,039.12	13,459.85	10,000.00	10,000.00	3,459.85	134.60
02-00-5189-000	OTHER INCOME	545.00	1,714.00	20,000.00	20,000.00	(18,286.00)	8.57
	TOTAL UTILITY FUND REVENUE	1,980,279.31	2,000,275.49	12,319,722.00	12,319,722.00	(10,319,446.51)	16.24
	TOTAL FUND REVENUE	1,980,279.31	2,000,275.49	12,319,722.00	12,319,722.00	(10,319,446.51)	16.24

VILLAGE OF WESTCHESTER
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
	UTILITY FUND EXPENSES						
02-95-6103-000	UTILITY - FULL TIME SALARIES	135,869.04	270,942.86	1,942,112.00	1,942,112.00	(1,671,169.14)	13.95
02-95-6103-050	POLICE - FULL TIME NON-SWORN	1,818.11	3,639.17	.00	.00	3,639.17	.00
02-95-6103-200	FIRE PREVENTION PAY	3,058.31	5,796.58	.00	.00	5,796.58	.00
02-95-6104-000	UTILITY - OVERTIME	12,310.22	21,926.41	165,000.00	165,000.00	(143,073.59)	13.29
02-95-6106-000	VACATION PAYOUT	1,956.53	1,956.53	6,000.00	6,000.00	(4,043.47)	32.61
02-95-6108-000	SICK TIME PAYOUT	1,081.60	1,081.60	2,500.00	2,500.00	(1,418.40)	43.26
02-95-6110-000	HOLIDAY PAY	189.03	444.79	8,200.00	8,200.00	(7,755.21)	5.42
02-95-6118-000	UNIFORM ALLOWANCE	32.90	65.80	3,600.00	3,600.00	(3,534.20)	1.83
02-95-6124-000	SOCIAL SECURITY - EMPLOYER	7,830.73	15,334.29	97,686.00	97,686.00	(82,351.71)	15.70
02-95-6126-000	MEDICARE EXPENSE - EMPLOYER	2,229.62	4,365.79	22,914.00	22,914.00	(18,548.21)	19.05
02-95-6128-000	IMRF - EMPLOYER EXPENSE	7,220.43	14,110.65	88,700.00	88,700.00	(74,589.35)	15.91
02-95-6150-000	HEALTH/DENTAL/LIFE INSURANCE	11,415.12	71,671.08	463,600.00	463,600.00	(391,928.92)	15.46
02-95-6205-000	PRINTING	.00	.00	2,500.00	2,500.00	(2,500.00)	.00
02-95-6207-000	POSTAGE	.00	3,816.78	30,000.00	30,000.00	(26,183.22)	12.72
02-95-6211-000	CONFERENCE/TRAINING	.00	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	14,539.40	26,547.85	145,600.00	145,600.00	(119,052.15)	18.23
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	308.80	351.70	43,500.00	43,500.00	(43,148.30)	.81
02-95-6227-000	MAINT. SERVICES-VEHICLES	1,139.46	1,139.46	5,800.00	5,800.00	(4,660.54)	19.65
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	4,500.00	4,500.00	10,000.00	10,000.00	(5,500.00)	45.00
02-95-6237-000	EQUIPMENT RENTAL	.00	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	4,112.17	4,112.17	60,000.00	60,000.00	(55,887.83)	6.85
02-95-6255-000	MAINT. SERVICES-WATER MAINS	16,900.00	19,274.00	51,000.00	51,000.00	(31,726.00)	37.79
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	501.42	501.42	52,800.00	52,800.00	(52,298.58)	.95
02-95-6265-100	PROF. SERVICES-ENGINEERING	33,353.80	33,353.80	1,643,745.00	1,643,745.00	(1,610,391.20)	2.03
02-95-6289-000	OTHER CONTRACTUAL EXPENSES	.00	4,000.10	10,800.00	10,800.00	(6,799.90)	37.04
02-95-6327-000	OTHER LEGAL SERVICES	2,800.00	5,150.00	35,000.00	35,000.00	(29,850.00)	14.71
02-95-6403-000	OFFICE SUPPLIES	.00	324.55	1,500.00	1,500.00	(1,175.45)	21.64
02-95-6406-000	CLOTHING SUPPLIES	544.58	712.95	13,500.00	13,500.00	(12,787.05)	5.28
02-95-6407-000	FUEL	.00	.00	16,000.00	16,000.00	(16,000.00)	.00
02-95-6421-000	MATERIALS & SUPPLIES-EQUIPMENT	87.90	87.90	35,250.00	35,250.00	(35,162.10)	.25
02-95-6423-000	MATERIALS & SUPPLIES-VEHICLES	176.51	309.73	9,500.00	9,500.00	(9,190.27)	3.26
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	992.46	17,512.31	107,000.00	107,000.00	(89,487.69)	16.37
02-95-6426-000	MATERIALS & SUPPLIES-WATER MN	2,299.97	2,698.79	39,000.00	39,000.00	(36,301.21)	6.92
02-95-6435-000	MATERIALS & SUPPLIES-SEWER	1,015.25	1,015.25	20,000.00	20,000.00	(18,984.75)	5.08
02-95-6437-000	MATERIALS & SUPPLIES- PLUMBING	2,528.85	3,823.01	29,000.00	29,000.00	(25,176.99)	13.18
02-95-6438-000	MATERIALS & SUPPLIES-CRESTWOOD	130.50	267.47	15,000.00	15,000.00	(14,732.53)	1.78
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
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 2 - UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEXPENDED	% OF BGT
02-95-6537-000	WATER/SEWER RESTORATION	10,548.12	10,885.62	85,500.00	85,500.00	(74,614.38)	12.73
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	104,166.66	800,000.00	800,000.00	(695,833.34)	13.02
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	333,574.16	657,758.67	13,752,174.00	13,752,174.00	(13,094,415.33)	4.78
	NET REVENUE OVER EXPENDITURES	1,646,705.15	1,342,516.82	(1,432,452.00)	(1,432,452.00)	2,774,968.82	93.72

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 3 - MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	MOTOR FUEL TAX FUND REVENUE						
03-00-4417-000	ALLOTMENT INCOME	64,390.32	126,747.38	784,000.00	784,000.00	(657,252.62)	16.17
03-00-5102-000	INTEREST INCOME	1,344.16	2,231.15	24,000.00	24,000.00	(21,768.85)	9.30
03-00-5106-000	STATE GRANT	.00	.00	73,000.00	73,000.00	(73,000.00)	.00
	TOTAL MOTOR FUEL TAX FUND REVENUE	65,734.48	128,978.53	881,000.00	881,000.00	(752,021.47)	14.64
	TOTAL FUND REVENUE	65,734.48	128,978.53	881,000.00	881,000.00	(752,021.47)	14.64
	MFT FUND EXPENDITURES						
03-95-6265-100	PROF. SERVICES-ENGINEERING	8,425.00	8,425.00	157,500.00	157,500.00	(149,075.00)	5.35
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	.00	62,225.00	124,450.00	124,450.00	(62,225.00)	50.00
03-95-6613-000	PAYING AGENT FEES	.00	1.75	500.00	500.00	(498.25)	.35
	TOTAL MFT FUND EXPENDITURES	8,425.00	70,651.75	777,450.00	777,450.00	(706,798.25)	9.09
	NET REVENUE OVER EXPENDITURES	57,309.48	58,326.78	103,550.00	103,550.00	(45,223.22)	56.33

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 8 - 911 FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	911 FUND REVENUE						
08-00-5105-200	CELLULAR 911PHONE TAX	.00	145,839.05	480,000.00	480,000.00	(334,160.95)	30.38
	TOTAL 911 FUND REVENUE	.00	145,839.05	480,000.00	480,000.00	(334,160.95)	30.38
	TOTAL FUND REVENUE	.00	145,839.05	480,000.00	480,000.00	(334,160.95)	30.38
	E911 FUND EXPENDITURES						
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	.00	145,839.05	(49,755.00)	(49,755.00)	195,594.05	293.11

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 10 - HOTEL/MOTEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	HOTEL/MOTEL TAX FUND REVENUE						
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	.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	.00	2,700.00	104,700.00	104,700.00	(102,000.00)	2.58
	TOTAL FUND REVENUE	.00	2,700.00	104,700.00	104,700.00	(102,000.00)	2.58
	HOTEL FUND EXPENDITURES						
10-95-6209-000	VILLAGE PUBLICATIONS	4,936.14	10,072.28	59,000.00	59,000.00	(48,927.72)	17.07
10-95-6245-000	MATERIALS & SUPPLIES-SPECIAL E	1,826.28	1,916.81	52,000.00	52,000.00	(50,083.19)	3.69
10-95-6251-000	ELECTRICITY	.00	.00	3,000.00	3,000.00	(3,000.00)	.00
	TOTAL HOTEL FUND EXPENDITURES	6,762.42	11,989.09	114,000.00	114,000.00	(102,010.91)	10.52
	NET REVENUE OVER EXPENDITURES	(6,762.42)	(9,289.09)	(9,300.00)	(9,300.00)	10.91	(99.88)

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 11 - ROOSEVELT ROAD TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	ROOSEVELT ROAD TIF FUND REVENUE						
11-00-4102-000	REAL ESTATE TAXES	24,121.64	24,121.64	350,000.00	350,000.00	(325,878.36)	6.89
	TOTAL ROOSEVELT ROAD TIF FUND REVEN	24,121.64	24,121.64	350,000.00	350,000.00	(325,878.36)	6.89
	TOTAL FUND REVENUE	24,121.64	24,121.64	350,000.00	350,000.00	(325,878.36)	6.89
	ROOSEVELT ROAD TIF						
11-00-6265-030	PROFESSIONAL SERVICES - OTHER	8,415.00	8,415.00	100,000.00	100,000.00	(91,585.00)	8.42
11-00-6807-000	TRANSFER TO GENERAL FUND	.00	.00	25,000.00	25,000.00	(25,000.00)	.00
	TOTAL ROOSEVELT ROAD TIF	8,415.00	8,415.00	125,000.00	125,000.00	(116,585.00)	6.73
	NET REVENUE OVER EXPENDITURES	15,706.64	15,706.64	225,000.00	225,000.00	(209,293.36)	6.98
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.00	.00

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 30 - DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	DEBT SERVICE FUND REVENUE						
30-00-5740-000	TRANSFER FROM CAP PROJECTS	63,946.63	64,423.38	543,323.00	543,323.00	(478,899.62)	11.86
	TOTAL DEBT SERVICE FUND REVENUE	63,946.63	64,423.38	543,323.00	543,323.00	(478,899.62)	11.86
	TOTAL FUND REVENUE	63,946.63	64,423.38	543,323.00	543,323.00	(478,899.62)	11.86
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	63,944.88	63,944.88	127,887.00	127,887.00	(63,942.12)	50.00
30-00-6613-000	PAYING AGENT FEES	1.75	478.50	1,000.00	1,000.00	(521.50)	47.85
	TOTAL DEPARTMENT 00	63,946.63	64,423.38	543,887.00	543,887.00	(479,463.62)	11.84
	NET REVENUE OVER EXPENDITURES	.00	.00	(564.00)	(564.00)	564.00	.00

VILLAGE OF WESTCHESTER
DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 31 - DEBT SERVICE FUND - 2021 BONDS

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	DEBT SERVICE FUND - 2021 BONDS REVEN						
31-00-4102-000	REAL ESTATE TAXES	81,358.99	81,358.99	2,646,338.00	2,646,338.00	(2,564,979.01)	3.07
31-00-5102-000	INTEREST INCOME	4,205.39	8,241.52	74,000.00	74,000.00	(65,758.48)	11.14
	TOTAL DEBT SERVICE FUND - 2021 BONDS	85,564.38	89,600.51	2,720,338.00	2,720,338.00	(2,630,737.49)	3.29
	TOTAL FUND REVENUE	85,564.38	89,600.51	2,720,338.00	2,720,338.00	(2,630,737.49)	3.29
	DSF - 2021 BONDS EXPENDITURES						
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	567,068.75	800,168.75	1,600,338.00	1,600,338.00	(800,169.25)	50.00
31-00-6613-000	PAYING AGENT FEES	1.75	3.50	1,000.00	1,000.00	(996.50)	.35
	TOTAL DSF - 2021 BONDS EXPENDITURES	567,070.50	800,172.25	2,646,338.00	2,646,338.00	(1,846,165.75)	30.24
	NET REVENUE OVER EXPENDITURES	(481,506.12)	(710,571.74)	74,000.00	74,000.00	(784,571.74)	(960.23)

VILLAGE OF WESTCHESTER
DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

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	136,501.10	238,148.92	1,650,000.00	1,650,000.00	(1,411,851.08)	14.43
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	136,501.10	238,148.92	5,958,000.00	5,958,000.00	(5,719,851.08)	4.00
	TOTAL FUND REVENUE	136,501.10	238,148.92	5,958,000.00	5,958,000.00	(5,719,851.08)	4.00
	CAPITAL PROJECTS EXPENDITURES						
40-00-6265-100	ENGINEERING	27,530.00	27,530.00	90,700.00	90,700.00	(63,170.00)	30.35
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	260,022.60	260,022.60	335,000.00	335,000.00	(74,977.40)	77.62
40-00-6609-000	INSTALLMENT DEBT - PRINCIPAL	36,961.02	100,451.08	236,510.00	236,510.00	(136,058.92)	42.47
40-00-6609-100	PROMISSORY NOTE - PRINCIPAL	5,578.55	11,184.83	2,586,600.00	2,586,600.00	(2,575,415.17)	.43
40-00-6610-000	INSTALLMENT DEBT - INTEREST	3,239.36	30,161.86	112,960.00	112,960.00	(82,798.14)	26.70
40-00-6610-100	PROMISSORY NOTE - INTEREST	12,473.45	33,090.71	60,000.00	60,000.00	(26,909.29)	55.15
40-00-6803-000	TRANSFER TO DEBT SERVICE	63,946.63	64,423.38	543,000.00	543,000.00	(478,576.62)	11.86
	TOTAL CAPITAL PROJECTS EXPENDITURES	409,751.61	526,864.46	6,039,770.00	6,039,770.00	(5,512,905.54)	8.72
	NET REVENUE OVER EXPENDITURES	(273,250.51)	(288,715.54)	(81,770.00)	(81,770.00)	(206,945.54)	(353.08)

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 41 - CAPITAL PROJECTS FND 2021 BOND

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	CAPITAL PROJECTS FND 2021 BOND REVE						
41-00-4410-000	GRANTS	.00	.00	679,000.00	679,000.00	(679,000.00)	.00
41-00-5102-000	INVESTMENT INCOME	14,467.22	29,914.92	5,000.00	5,000.00	24,914.92	598.30
	TOTAL CAPITAL PROJECTS FND 2021 BOND	14,467.22	29,914.92	684,000.00	684,000.00	(654,085.08)	4.37
	TOTAL FUND REVENUE	14,467.22	29,914.92	684,000.00	684,000.00	(654,085.08)	4.37
	CAP PROJ FND 2021 BNDS EXPENDS						
41-00-6265-100	ENGINEERING	2,562.50	2,562.50	162,000.00	162,000.00	(159,437.50)	1.58
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	2,562.50	2,562.50	2,527,000.00	2,527,000.00	(2,524,437.50)	.10
	NET REVENUE OVER EXPENDITURES	11,904.72	27,352.42	(1,843,000.00)	(1,843,000.00)	1,870,352.42	1.48

VILLAGE OF WESTCHESTER

DETAIL REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2026

FUND 50 - COMMUNITY EVENTS FOUNDATION

		PERIOD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	UNEARNED	% OF BGT
	COMMUNITY EVENTS FOUNDATION REVEN						
50-00-5130-000	DONATIONS - GENERAL	15,000.00	15,000.00	.00	.00	15,000.00	.00
50-00-5131-000	DONATIONS - JUNETEENTH	.00	2,675.00	.00	.00	2,675.00	.00
50-00-5132-000	DONATIONS - 4TH OF JULY	100.00	600.00	.00	.00	600.00	.00
50-00-5133-000	DONATIONS - PARTY IN THE PARK	3,650.00	5,150.00	.00	.00	5,150.00	.00
50-00-5135-000	DONATIONS - CENTENNIAL CELEB.	600.00	600.00	.00	.00	600.00	.00
	TOTAL COMMUNITY EVENTS FOUNDATION	19,350.00	24,025.00	.00	.00	24,025.00	.00
	TOTAL FUND REVENUE	19,350.00	24,025.00	.00	.00	24,025.00	.00
	EXPENDITURES						
50-00-6289-000	CONTRACTUAL EXPENDITURES	15,623.70	16,873.70	.00	.00	16,873.70	.00
50-00-6400-000	SUPPLIES/MATERIALS	.00	750.00	.00	.00	750.00	.00
	TOTAL EXPENDITURES	15,623.70	17,623.70	.00	.00	17,623.70	.00
	NET REVENUE OVER EXPENDITURES	3,726.30	6,401.30	.00	.00	6,401.30	.00