



VILLAGE OF WESTCHESTER



ANNUAL BUDGET FISCAL YEAR 2027

MAY 1, 2026 - APRIL 30, 2027



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Village of Westchester

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April 27, 2026

The Honorable Greg Hribal, Village President
Village Board of Trustees
Citizens of Westchester

On behalf of the Village staff, it is our pleasure to present the Village of Westchester's Annual Budget for the fiscal year commencing May 1, 2026 and ending April 30, 2027. The FY 2027 Budget was developed by the Village's Management Team consisting of the Village Manager, Accounting Manager, Police Chief, Deputy Police Chiefs, Fire Chief, Community Development Director, and the Public Works Foreman.

The Village's proposed FY 2027 budget serves as a planning document that establishes the Village's fiscal policy for anticipated programs and services provided to its residents for the fiscal year beginning May 1, 2026.

This budget provides the legal framework for the Village of Westchester to provide public safety, public works, community development, and administrative services to its residents. In order to maintain a conservative approach to projections, the FY 2027 Budget does not include assumptions related to potential changes in the Roosevelt Rd. TIF and related activity, or the possible sale of the Village's Enterprise Drive properties. The budget provides the spending authorization for the following funds:

- General Fund
- Utility Fund (Enterprise Fund)
- Motor Fuel Tax Fund (Special Revenue Fund)
- E-911 Fund (Special Revenue Fund)
- Hotel/Motel Tax Fund (Special Revenue Fund)
- Debt Service Fund
- Debt Service Fund – 2021 Bonds
- Capital Projects Fund
- Capital Projects Fund – 2021 Bonds
- Roosevelt Rd. TIF Fund

The FY 2027 Budget has been prepared to address the operation, maintenance, capital expenditure, liability, pension, and debt service needs of the Village of Westchester. As with other municipalities in the Chicago metropolitan area, the Village has been impacted at the local level by regional (especially Cook County), state, and national economic conditions.



To keep this transmittal letter easier to follow it is based on the monthly financial reports that each one of you should feel comfortable with at this time.

The initial draft of the FY 2027 Budget submitted by Department Heads and formulated by Finance/Administration resulted in three key funds – the General Fund, the Utility Fund, and the Capital Projects Fund showing a net expenditure outlook. Over the course of several months, the budget underwent multiple rounds of review, including targeted budget reductions, to improve the overall financial position and ensure the funds are more manageable. A summary of the process is noted as follows:

GENERAL FUND

- The FY 2027 General Fund budget was first formulated with a conservative estimate of revenues employing IML estimates, revenue trends, state and federal developments, and an overall look at the economy as of the first quarter of 2026.
- Expenditures were then compiled by starting with an estimate of personnel costs. Personnel costs in the General Fund are 67% of the total and are by far the largest object class of expenditures. An estimate of personnel expenditures by department is formulated by Finance based on provisions from collective bargaining agreements. Non-union staff compensation aligns with annual wage adjustments of the Collective Bargaining Agreements – 3.25% for FY 2027.
 - Both union and non-union positions will follow the wage scale developed from the compensation study from 2024 and may include step increases during the fiscal year.
 - Medical Benefits are estimated using the known increase of health insurance for the next year (PPO – 22.9%; HMO – 17.9%). The Village pays roughly 84% to 90% of the health benefit costs for the various position classifications under union and non-union contracts.
 - Pension costs are budgeted based on the employer contribution rate of 5.97% for IMRF, and police and fire actuarial funding reports from the actuary - L&A. (More on this discussion to follow).
- Next, preliminary department needs and requests were collected by Finance/Administration after meetings with each department.
- The initial General Fund budget was then constructed with the input of revenues and expenditures. This first-run FY 2027 Budget resulted in **expenditures over revenues of nearly \$1.5M (\$1.491M)**. (Most of this is attributed to the police and fire pensions – please see the next note).
- An expenditure cut of \$910 thousand in total from the police and fire pension levies and related expenditures was made based on an *alternative* Village contribution recommendation provided by the actuary. This Village expenditure does not fund the police and fire pensions at 100%, as we have done the last few budgets, but it is at an acceptable level per the State of Illinois. **This alternate is still well above the IFPIF/IPOPIF Statutory minimum.**



- Additional modest budget reductions were identified and implemented by the Village Manager in collaboration with Department Heads. Revenue projections, primarily sales tax, were revisited and modestly increased from the initial estimates prepared in January.
- After the above adjustments were made, the current proposed General Fund FY 2027 Budget has expenditures exceeding revenues by over \$402 thousand. Total estimated Revenues are \$23.943 million and budgeted Expenditures are \$24.345 million.
- To add context to the proposed net expenditures, the Village is projecting net **revenues or a surplus of over \$500 thousand for FY 2026** on a cash basis. This essentially means the FY 2027 proposed net expenditure situation will be funded by the projected increase in the FY 2026 budget year. Another way to view this is that the Village is proposing to “reappropriate” a portion of FY 2026’s expenditures to FY 2027.
- Under this plan, the General Fund’s estimated FY 2027 ending fund balance is projected at 34.9% of annual expenditures, exceeding the Village’s policy minimum of 30%. ***This represents a prudent use of reserves and this budget should also decrease the Village’s pension liabilities although very slightly.***
- For additional perspective on the General Fund reserve/fund balance:
 - The FY 2027 net expenditures will be funded with accumulated fund balance over the reserve level set by Board policy.
 - This FY 2027 estimated fund balance follows a positive trend of several years of fund balance being more than the Village policy of 30% expenditures. This has been the condition from FY 2022 through FY 2027.
 - The General Fund reserve/fund balance has increased from a low of over \$2.5 million in FY 2020 to a projected nearly \$8.5 million in FY 2027. This is a \$6.0 million dollar increase.
- Budgeted expenditures reflect all departments at full staffing, with two small modifications for supervision in the Finance and Community Development departments, and includes the position of Finance Director (who joined the team in May), and an HR Generalist/Specialist to operate more efficiently and effectively.
- Please note that in this fiscal year budget, following best practices, all IT-related items from each department have been moved to the IT budget.

UTILITY FUND

The Utility Fund Budget for FY 2027 and future years is linked with the water and sewer rate increase approved in 2025. The new rates reflect operating expenses, including water purchased from the Broadview-Westchester Joint Water Agency (which is subject to rate increases from the City of Chicago), capital vehicle and equipment replacement, as well as capital infrastructure improvements. By evaluating long-term capital improvement needs over a 20-year period, the increased revenue will help the Village proactively manage infrastructure (water main, sewer lining, and lead line replacement),



recover costs, maintain financial reserves, and plan for necessary future investments—ultimately supporting the systems' efficiency and financial stability. One component of the capital improvement plan is to implement low or no-interest loans secured through the IEPA to accommodate cash flow from the projected additional revenue. Due to current developments related to the plan above, the following FY 2027 proposed Utility Fund Budget is presented:

- Pursuant to the Village approved ordinance, the water and sewer rates are scheduled to be adjusted during the FY 2027 Budget year. This follows the Baxter & Woodman rate study.
- Since the first loan is not yet secured at this time, the initial budget submitted based on the multi-year plan created a negative cash situation. Because of the timing of the loan, the initial proposed FY 2027 expenditure budget will be cut by \$1.6 million for the sewer lining project.
- Coupled with the timing of the IEPA Loan, savings may be realized depending on how bids come in for other capital projects later in the year. To adjust for these contingencies, a budget amendment would be presented during the year to do a scaled down sewer lining program.
- A further cut from the original budget that is tied to the 5-Year Capital Plan, is the purchase of a new Vector Truck which has passed its useful life expectancy. This was originally budgeted as a \$643 thousand outlay.
- In summary, total cuts to the original department-proposed budget are over \$2.2 million. These cuts project the Utility Fund to essentially break even for FY 2027 on a cash basis. If the IEPA loan is secured during the year, the budget can be amended as appropriate and the sewer lining project can still be started in FY 2027. This amended plan follows the Baxter & Woodman study, albeit a delay in the plan due to timing.

CAPITAL PROJECTS FUND

The Capital Projects Fund primary revenue source is Non-Home Rule Sales Tax collections. This is a 1% tax on sales, but does not apply to sales of qualifying food, drugs, and medical appliances, or items that must be titled or registered with the State of Illinois. This tax is projected to be \$1.65 million in FY 2027. A pledge of a portion of this revenue – \$543 thousand, is appropriated to pay alternate revenue bond principal and interest. This results in roughly \$1.1 million remaining for capital purchases, and other installment debt service from major purchases in prior years such as the two ambulances.

The original budget submitted by department heads based on needs included:

- Two fire trucks – a ladder truck and a pumper with a total cost of \$2.9 million, financed over 10 years with an annual debt service payment of \$363 thousand
- Public Works submission of \$1.656 million which includes: \$1.1 million for green alleys (with a \$390 thousand grant from MWRD), a new fuel island for \$250 thousand, a new Chipper for \$150 thousand, and in-house paving and concrete for \$65 thousand.



Since total budget requests projected a negative fund balance of \$631 thousand dollars, the subsequent cuts were made:

- Purchase of the ladder truck *only* for roughly \$1.7 million financed over 10 years with total annual debt service of \$245 thousand. The pumper for \$1.2 million was removed.
- Removal of the purchase of the Chipper for \$150 thousand.
- Removal of a net expenditure of \$765 thousand for the Green Alleys Project.

Cutting the above expenditures is projecting the fund to end FY 2027 with a fund balance just under \$100 thousand. The FY 2027 Budget does include around \$250 thousand for the necessary work pertaining to the installation of an above ground fuel island as discussed with the Village Board at the February 24, 2026 Committee-of-the-Whole meeting.

OTHER FUNDS SUMMARIES

- The Motor Fuel Tax Fund is appropriating \$777.5 thousand for various allowable MFT related expenditures such as street design engineering, street salt, and street microsurfacing. Also appropriated is \$345 thousand for annual debt service on the MFT Bonds. This is funded with Motor Fuel Tax allotment income of \$784 thousand, grant money from the state and interest income.
- Hotel/Motel tax total appropriations are \$112 thousand and are for village publications, special events, beautification, and electricity for the message board sign. Estimated revenues are almost \$105 thousand with the bulk being hotel-motel taxes of \$95 thousand.
- The E911 Fund is budgeting almost \$530 thousand for dispatch expenditures. Recently, a five-year agreement was approved for dispatch services with the Village of Hillside (Proviso Central Dispatch Center). Projected revenues from the E911 surcharge tax are \$480 thousand. This net expenditure will be funded by the General Fund. [Currently, Illinois Senate Bill 2670, if enacted would increase the E911 surcharge by \$1 dollar and improve long term fund stability]
- Debt service for the 2015 and 2021A bonds alternate revenue bonds are appropriated at \$544 thousand and is funded by non-home rule sales taxes.
- Debt service for the 2021 G.O. (referendum) Bonds is appropriated at roughly \$2.65 million and is funded by property taxes collections.
- The 2021 Bond Capital Projects Fund which is funded by bond proceeds, is appropriating \$2.527 million for road improvements and green alleys.
- For the Roosevelt Rd. TIF, incremental TIF revenues are currently estimated to be \$350 thousand with \$100 thousand appropriated for legal and other professional service expenditures, and a transfer to the General Fund for allowable administrative fees.



CAPITAL, OPERATING EQUIPMENT BUDGETED PURCHASES

Note: items below are included in the FY2027 Budget

- ERP (Enterprise Resource Planning) software – a portion of the original \$250 thousand cost will be appropriated in FY 2027 instead of FY 2026 due to the delay in the implementation. Cost is expended in the Capital Projects Fund.
- Two police squad vehicles and one administrative vehicle with upfitting packages totaling \$195 thousand. The current administrative vehicle will be transferred to the Community Development Department for replacement of the current vehicle which is in very poor condition. This is budgeted for in the General Fund.
- Miscellaneous Police Department equipment such as tasers, bulletproof vests and drone program equipment totaling just under \$100 thousand, budgeted in the General Fund.
- Fire Department Ladder Truck for \$1.7 million financed over 10 years with total annual estimated payments of \$245 thousand.
- Public Works items include:
 - 1-ton truck in the amount \$100 thousand split 75% to the General Fund and 25% to the Utility Fund;
 - a Multimatic Welder for \$4.6 thousand split 50% to the General Fund and 50% to the Utility Fund; and
 - New Skid Steer Trailer for \$14 thousand split 50% to the General Fund and 50% to the Utility Fund.

Village Staff, with partners like Administrative Consulting Specialists, Christopher B. Burke Engineering, etc., will continue to seek and apply for grants as we have been doing for the past few years. In the future, when funds are available and the Village Board feels comfortable, other staff positions like a Deputy Fire Chief, Media Relations Director, Economic Development Director, Public Works Director, and a Front Desk Assistant would be valuable for the Village. The FY 2027 budget does not include starting a “vehicle and equipment fund” because of the limited resources and revenues. The Village should start this fund in the future to set aside money for vehicles and equipment. This fund will be discussed during the year. [It is also important for the Board and residents to lobby for pension relief in Springfield, more money for lead line replacement, and making Cook County more accountable on providing property taxes to the Village on a timely manner].

The FY 2027 Appropriation/Budget document represents a significant effort on the part of the entire senior staff of the Village of Westchester. We would like to commend staff on their diligence and efforts in developing a professional and comprehensive budget document. We thank the Village Board for taking the time to review the Budget, ask questions and provide their suggestions. We appreciate your effort and support throughout the budget process and hope that each one of you will take the time to sit down with Staff to review and discuss the Fiscal Year 2027 Budget independently.

Respectfully submitted,

Barry Krumstok
Village Manager

Stefan Hanus
Accounting Manager

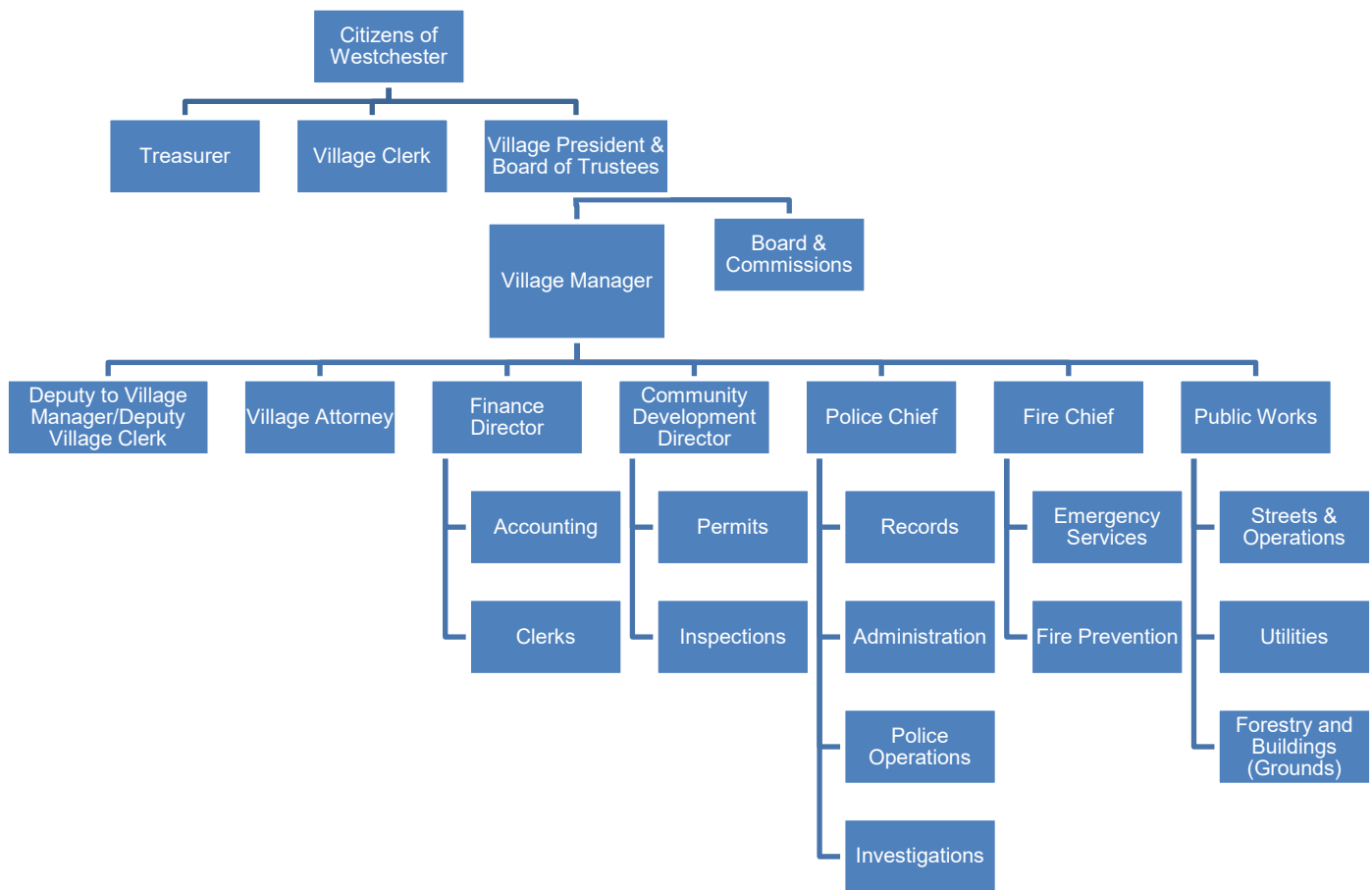


Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Summary of All Funds

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
Revenues & Other Financing Sources					
General Fund	\$ 22,805,853	\$ 22,682,750	\$ 23,471,200	\$ 23,514,767	\$ 23,943,000
Special Revenue Funds:					
Motor Fuel Tax Fund	778,817	1,004,482	860,800	931,547	881,000
E911	445,278	603,379	450,000	548,667	480,000
Hotel/Motel Tax Fund	106,956	117,945	104,700	122,190	104,700
Roosevelt Rd. TIF Fund	434,320	679,983	375,000	350,000	350,000
Cermak Rd.-Oxford St. TIF Fund	-	-	-	-	-
Debt Service Fund	543,827	541,242	545,400	545,400	543,323
Debt Service Fund - 2021 Bonds	2,404,415	2,861,189	2,425,100	2,490,697	2,720,338
Capital Projects Fund	1,232,996	1,331,319	4,683,900	1,925,983	5,958,000
Capital Projects Fund - 2021 Bonds	(1,468,008)	8,184,859	438,300	297,044	684,000
Utility Fund	12,500,979	9,400,728	11,156,700	11,600,689	12,994,722
Total Revenues	\$ 39,785,433	\$ 47,407,876	\$ 44,511,100	\$ 42,326,984	\$ 48,659,083
Expenditures (Expenses) & Other Financing Uses					
General Fund	\$ 22,252,243	\$ 22,810,671	\$ 23,724,426	\$ 22,999,630	\$ 24,346,870
Special Revenue Funds:					
Motor Fuel Tax Fund	1,078,840	1,220,417	816,500	1,296,797	777,450
E911	587,113	501,300	425,000	438,500	529,755
Hotel/Motel Tax Fund	95,725	136,274	105,400	112,574	114,000
Roosevelt Rd. TIF Fund	97,002	109,979	170,000	218,217	100,000
Cermak Rd.-Oxford St. TIF Fund	30,583	5,378	5,000	1,797	-
Debt Service Fund	543,827	541,242	545,400	545,400	543,887
Debt Service Fund - 2021 Bonds	2,204,062	2,870,358	2,411,100	2,411,100	2,646,338
Capital Projects Fund	907,877	822,799	4,748,900	1,982,165	6,039,770
Capital Projects Fund - 2021 Bonds	5,854,407	6,751,212	5,202,900	3,525,000	2,527,000
Utility Fund	7,703,833	9,212,536	15,472,704	14,201,590	13,752,174
Total Expenditures (Expenses)	\$ 41,355,512	\$ 44,982,166	\$ 53,627,330	\$ 47,732,770	\$ 51,377,244
Excess (Deficiency) of Revenues over Expenditures (Expenses)					
General Fund	\$ 553,610	\$ (127,921)	\$ (253,226)	\$ 515,137	\$ (403,870)
Special Revenue Funds:					
Motor Fuel Tax Fund	(300,023)	(215,935)	44,300	(365,250)	103,550
E911	(141,835)	102,079	25,000	110,167	(49,755)
Hotel/Motel Tax Fund	11,231	(18,329)	(700)	9,616	(9,300)
Roosevelt Rd. TIF Fund	337,318	570,004	205,000	131,783	250,000
Cermak Rd.-Oxford St. TIF Fund	(30,583)	(5,378)	(5,000)	(1,797)	-
Debt Service Fund	-	-	-	-	(564)
Debt Service Fund - 2021 Bonds	200,353	(9,169)	14,000	79,597	74,000
Capital Projects Fund	325,119	508,520	(65,000)	(56,182)	(81,770)
Capital Projects Fund - 2021 Bonds	(7,322,415)	1,433,647	(4,764,600)	(3,227,956)	(1,843,000)
Utility Fund	4,797,146	188,192	(4,316,004)	(2,600,901)	(757,452)
Total Excess (Deficiency) - All Funds	\$ (1,570,079)	\$ 2,425,710	\$ (9,116,230)	\$ (5,405,786)	\$ (2,718,161)
Fund Balance/Net Position Summary - All Funds					
General Fund	\$ 8,503,239	\$ 8,375,319	\$ 8,072,094	\$ 8,890,457	\$ 8,486,587
Special Revenue Funds:					
Motor Fuel Tax Fund	618,371	402,436	446,736	37,186	140,736
E911	(954,068)	(848,989)	(823,989)	(738,822)	(788,577)
Hotel/Motel Tax Fund	25,736	7,407	6,707	17,023	7,723
Roosevelt Rd. TIF Fund	(600,473)	(30,469)	174,531	(31,966)	193,034
Cermak Rd.-Oxford St. TIF Fund	(40,318)	(45,696)	(50,696)	-	-
Debt Service Fund	564	564	564	564	-
Debt Service Fund - 2021 Bonds	1,404,394	1,395,225	1,409,225	1,474,822	1,548,822
Capital Projects Fund	(271,938)	236,580	171,581	180,399	98,630
Capital Projects Fund - 2021 Bonds	6,608,152	8,041,799	3,277,199	4,813,843	2,970,843
Utility Fund	23,326,496	26,476,791	28,243,951	29,333,082	32,345,130
Ending Fund Balance/Net Position - All Funds	\$ 38,620,155	\$ 44,010,967	\$ 40,927,903	\$ 43,976,588	\$ 45,002,928



Organizational Chart

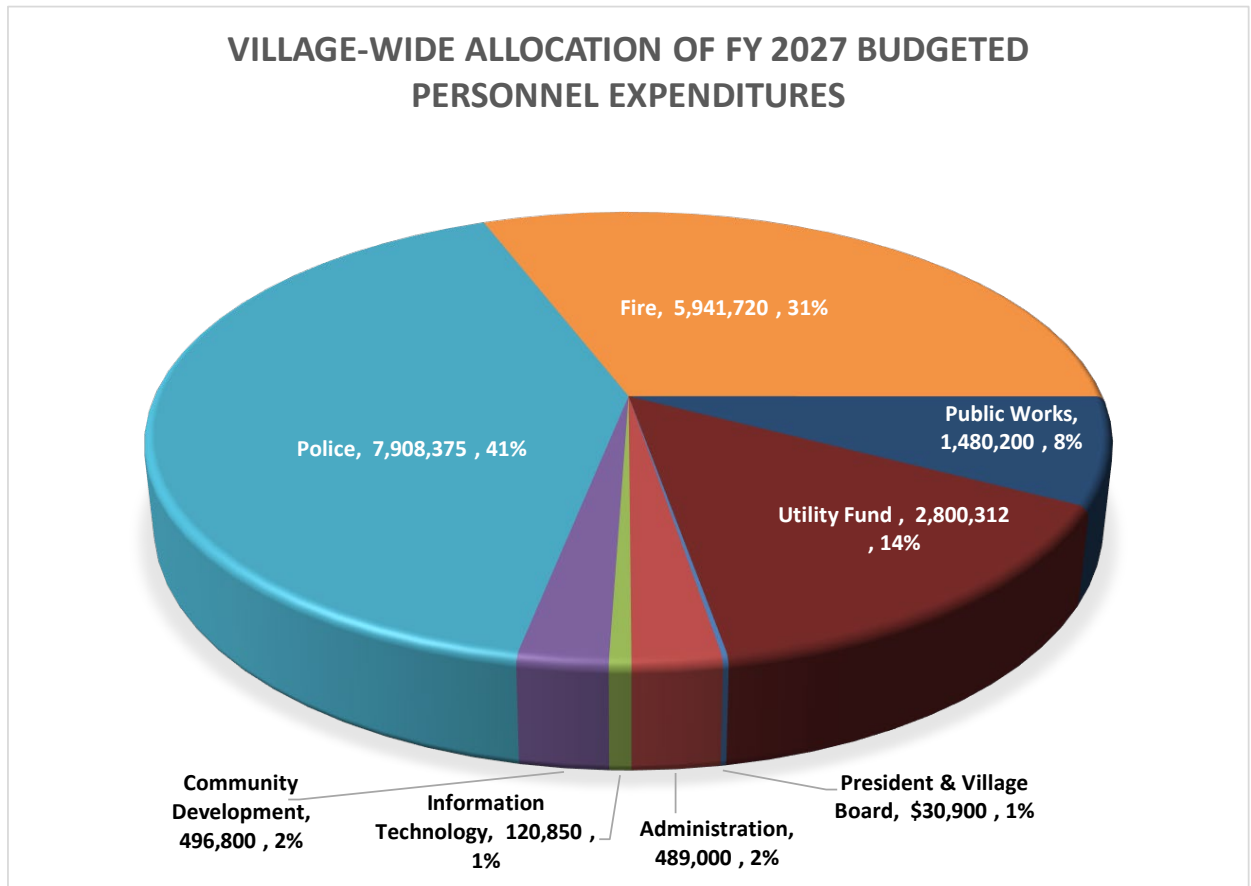


The Organizational Chart represents the functional structure of the Village and operating departments. It is not intended to fully reflect the budgetary expense allocations, as several positions are budgeted through multiple funds.



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Summary of Personnel Expenditures by Department and Fund

Fund	Department	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
General	President & Village Board	\$ -	\$ 30,048	\$ 30,900	\$ 28,211	\$ 30,900
General	Administration	914,803	484,709	567,400	485,656	489,000
General	Information Technology	245	245	23,931	111,300	120,850
General	Community Development	315,731	414,258	473,800	438,024	496,800
General	Police	6,810,759	7,529,248	7,860,900	8,307,750	7,908,375
General	Fire	5,677,257	5,801,426	5,838,800	5,902,708	5,941,720
General	Public Works	941,305	1,384,980	1,427,000	1,410,540	1,480,200
Utility Fund	Utility Fund	1,553,616	2,368,862	2,772,700	2,668,687	2,800,312
Total Personnel Expenditures		\$ 16,213,716	\$ 18,013,776	\$ 18,995,431	\$ 19,352,875	\$ 19,268,157





Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Fund Summary

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Projected Fiscal Year 2026 Over (Under) Budget	Fiscal Year 2027 Budget	Change - Fiscal Year 2027 Budget vs. FY 2026 Budget	Percentage Change - FY 2026 to FY 2027
Revenues								
Local Taxes	\$ 9,957,255	\$ 10,126,640	\$ 10,089,000	\$ 10,118,272	\$ 29,272	\$ 10,454,300	\$ 365,300	3.6%
Intergovernmental	5,877,377	5,982,028	6,380,300	5,835,842	(544,458)	6,145,100	(235,200)	-3.7%
Licenses and Permits	1,179,336	1,249,208	1,276,100	1,131,847	(144,253)	1,259,400	(16,700)	-1.3%
Charges for Services	4,502,034	3,415,982	3,762,700	3,456,729	(305,971)	4,228,700	466,000	12.4%
Fines & Forfeitures	897,228	868,005	942,300	801,024	(141,276)	861,000	(81,300)	-8.6%
Other Income	334,675	386,542	619,100	1,829,353	1,210,253	568,200	(50,900)	-8.2%
Total General Fund Revenues	22,747,905	22,028,405	23,069,500	23,173,067	103,567	23,516,700	447,200	1.9%
Expenditures								
President & Village Board Administration	\$ -	\$ 117,092	\$ 220,100	\$ 162,469	\$ (57,631)	\$ 173,100	\$ (47,000)	-21.4%
Information Technology	2,224,953	1,567,499	1,825,600	1,581,970	(243,630)	1,808,375	(17,225)	-0.9%
Planning & Zoning Commissions	245	280,988	285,800	300,008	14,208	398,600	112,800	39.5%
Community Development/Building	-	349	30,000	600	(29,400)	27,000	(3,000)	-10.0%
Fire & Police Commission	521,911	650,315	994,800	695,994	(298,807)	1,014,700	19,900	2.0%
Police	100,860	115,228	88,800	70,400	(18,400)	87,950	(850)	-1.0%
Fire	7,186,362	7,859,598	8,313,900	8,683,657	369,757	8,226,675	(87,225)	-1.0%
Public Works	6,721,193	7,030,767	6,754,800	6,778,805	24,005	6,972,962	218,162	3.2%
Total General Fund Operating Expenditures	20,772,871	21,374,963	22,660,475	22,089,240	(571,235)	23,091,280	430,806	1.9%
Excess (deficiency) of Revenues over Expenditures	1,975,034	653,442	409,025	1,083,827	674,802	425,420		
Non-Operating Expenditures								
Capital Outlay Expenditures	944,790	824,528	1,077,750	874,247	(203,503)	1,219,390	141,640	13.1%
Debt Service Expenditures	487,086	611,179	36,200	36,142	(58)	36,200	-	0.0%
Total Non-Operating Expenditures	1,431,876	1,435,707	1,113,950	910,389	(203,561)	1,255,590	141,640	12.7%
Total Other Financing Sources	10,456	654,345	401,700	341,700	(60,000)	426,300	24,600	6.1%
CHANGE IN FUND BALANCE	553,614	(127,920)	(303,225)	515,138	818,363	(403,870)		
Beginning Fund Balance	7,949,625	8,503,239	8,375,319	8,375,319		8,890,457		
Actual/Projected Ending Fund Balance	\$ 8,503,239	\$ 8,375,319	\$ 8,072,094	\$ 8,890,457		\$ 8,486,587		
Fund Balance, Assigned for Reserve Policy		\$ 6,412,489 ¹		\$ 6,626,772 ¹		\$ 6,927,384 ¹		
Unassigned Fund Balance		\$ 1,962,830 ²		\$ 2,263,684 ²		\$ 1,559,203 ²		
Operating Expenditures		\$ 21,374,963		\$ 22,089,240		\$ 23,091,280		

¹ Assigned Fund Balance is 30% of Operating Expenditures per Reserve Policy

² A positive Unassigned Fund Balance equates to excess fund balance over the Reserve Policy



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Summary of Change in Fund Balance

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
Revenues					
Local Taxes	\$ 9,957,255	\$ 10,126,640	\$ 10,089,000	\$ 10,118,272	\$ 10,454,300
Intergovernmental	5,877,377	5,982,028	6,380,300	5,835,842	6,145,100
Licenses and Permits	1,179,336	1,249,208	1,276,100	1,131,847	1,259,400
Charges for Services	4,502,034	3,415,982	3,762,700	3,456,729	4,228,700
Fines & Forfeitures	897,228	868,005	942,300	801,024	861,000
Other Income	334,675	386,542	619,100	1,829,353	568,200
Total General Fund Revenues	\$ 22,747,905	\$ 22,028,405	\$ 23,069,500	\$ 23,173,067	\$ 23,516,700
Expenditures					
President & Village Board Administration	\$ -	\$ 117,092	\$ 220,100	\$ 162,469	\$ 173,100
Information Technology	2,224,953	1,567,499	1,825,600	1,581,970	1,808,375
Planning & Zoning Commissions	245	280,988	285,800	300,008	398,600
Community Development/Building	-	349	30,000	600	27,000
Fire & Police Commission	521,911	650,315	994,800	695,994	1,014,700
Police	100,860	115,228	88,800	70,400	87,950
Emergency Management	7,186,362	7,859,598	8,313,900	8,683,657	8,226,675
Fire	-	-	-	-	-
Public Works	6,721,193	7,030,767	6,754,800	6,778,805	6,972,962
Total General Fund Operating Expenditures	\$ 20,772,871	\$ 21,374,963	\$ 22,660,475	\$ 22,089,240	\$ 23,091,280
Excess (deficiency) of Revenues over Expenditures	1,975,034	653,442	409,025	1,083,827	425,420
Non-Operating Expenditures					
Capital Outlay	\$ 944,790	\$ 824,528	\$ 1,077,750	\$ 874,247	\$ 1,219,390
Debt Service	487,086	611,179	36,200	36,142	36,200
Total Non-Operating Expenditures	\$ 1,431,876	\$ 1,435,707	\$ 1,113,950	\$ 910,389	\$ 1,255,590
Other Financing Sources (Uses)					
Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Capital Assets	57,948	-	10,000	10,000	10,000
Transfers In	-	654,345	391,700	331,700	416,300
Transfers Out	(47,492)	-	-	-	-
Total Other Financing Sources (Uses)	\$ 10,456	\$ 654,345	\$ 401,700	\$ 341,700	\$ 426,300
CHANGE IN FUND BALANCE	\$ 553,614	\$ (127,920)	\$ (303,225)	\$ 515,138	\$ (403,870)
Beginning Fund Balance	7,949,625	8,503,239	8,375,319	8,375,319	8,890,457
Actual/Projected Ending Fund Balance	\$ 8,503,239	\$ 8,375,319	\$ 8,072,094	\$ 8,890,457	\$ 8,486,587

Village of Westchester
Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
General Fund - Revenues by Type



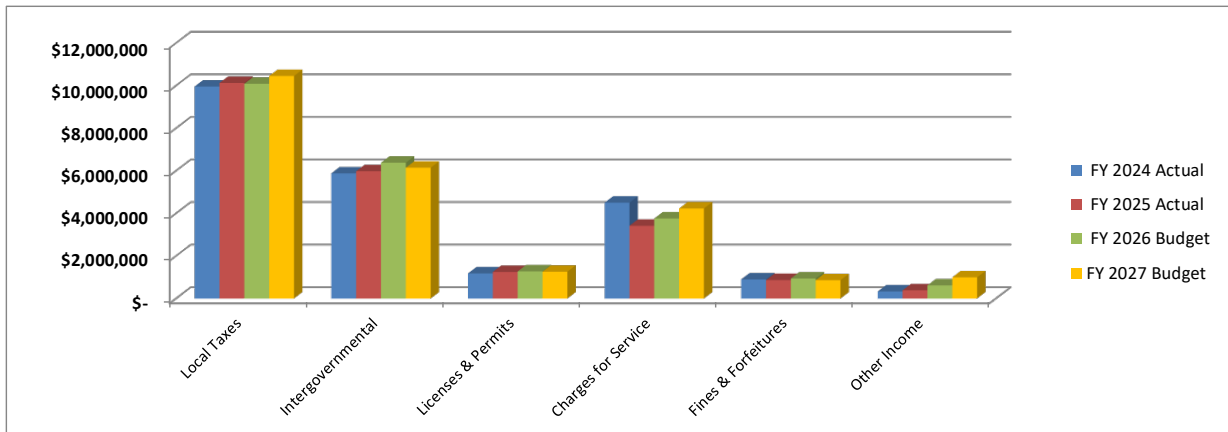
Account	Account Description	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>LOCAL TAXES</u>						
01-00-4102-000	Real Estate Taxes	\$ 3,418,427	\$ 3,154,827	\$ 3,000,000	\$ 3,010,000	\$ 3,990,000
01-00-4102-100	Real Estate Taxes-Police Pension	2,273,669	2,595,841	2,680,000	2,680,000	2,300,000
01-00-4102-200	Real Estate Taxes-Fire Pension	1,936,545	2,059,970	2,110,000	2,110,000	1,800,000
01-00-4202-000	Utility Tax-Electric	445,640	456,726	465,000	464,722	470,000
01-00-4203-000	Gaming Tax	288,505	309,596	338,600	314,677	321,000
01-00-4205-000	Utility Tax-Natural Gas	322,212	332,704	290,000	357,108	364,300
01-00-4206-000	Places for Eating Tax	271,037	277,065	275,000	293,082	302,000
01-00-4207-000	Telecommunication Taxes	434,438	401,051	410,000	415,518	415,000
01-00-4210-000	Foreign Fire Insurance	60,970	88,508	45,000	44,500	45,000
01-00-4212-000	Amusement Tax	21,546	15,370	25,000	19,443	20,000
01-00-4215-000	Local Gasoline Tax	164,411	172,056	170,400	177,093	179,000
01-00-4216-000	Video Rental Tax	183	-	-	-	-
01-00-4217-000	Cable TV	319,672	262,926	280,000	232,129	248,000
	Total Local Taxes	\$ 9,957,255	\$ 10,126,640	\$ 10,089,000	\$ 10,118,272	\$ 10,454,300
<u>INTERGOVERNMENTAL</u>						
01-00-4402-000	Personal Property Rep. Tax	\$ 227,036	\$ 139,397	\$ 143,000	\$ 146,905	\$ 151,400
01-00-4402-100	PPRT - Police Pension	25,891	15,896	16,300	15,896	17,200
01-00-4402-200	PPRT - Fire Pension	13,562	8,327	8,500	8,327	9,100
01-00-4403-000	State Income Tax	2,811,174	3,012,454	3,024,000	3,023,942	3,134,000
01-00-4405-000	State Sales Tax	1,974,996	2,097,416	2,050,000	2,278,169	2,600,000
01-00-4406-000	Local Use Tax	637,899	469,150	450,000	158,257	50,000
01-00-4407-000	Cannabis Tax	27,296	23,991	28,000	25,368	26,100
01-00-4408-000	Dispensary Tax	156,962	100,083	108,000	65,471	60,000
01-00-5107-000	State Grant	-	73,150	550,000	109,150	70,000
01-00-5112-000	Federal Grants	-	40,000	-	4,357	-
01-00-5112-100	Federal Grants - Police Depart.	2,561	2,164	2,500	-	27,300
01-00-5112-200	Federal Grants - Fire Depart.	-	-	-	-	-
	Total Intergovernmental	\$ 5,877,377	\$ 5,982,028	\$ 6,380,300	\$ 5,835,842	\$ 6,145,100
<u>LICENSES AND PERMITS</u>						
01-00-4503-000	Building Permits	\$ 453,284	\$ 525,966	\$ 511,500	\$ 370,021	\$ 480,000
01-00-4503-200	Home Compliance Permits	84,947	89,730	104,500	102,164	105,000
01-00-4503-600	Health Inspection Fees	-	-	-	-	-
01-00-4503-700	Fire Inspection Fees	4,229	4,802	4,600	4,923	5,000
01-00-4503-800	Elevator Inspection Fees	-	-	-	-	-
01-00-4503-900	Residential Registration Fee	50	-	-	11,600	11,600
01-00-4507-000	Business Licenses	57,909	52,562	55,000	55,974	57,000
01-00-4509-000	Gaming Licenses	5,140	3,369	10,500	2,134	10,500
01-00-4511-000	Contractor Licenses	77,100	86,618	80,000	79,000	80,000
01-00-4512-000	Solicitor's License	750	3,500	1,800	4,000	4,000
01-00-4515-000	Vehicle Sticker	335,349	306,217	332,000	307,967	315,500
01-00-4515-900	Late Fee - Vehicle Sticker	12,023	20,868	20,000	29,462	29,500
01-00-4527-000	Liquor Licenses	147,155	154,337	155,000	163,557	160,000
01-00-4531-000	Tobacco Licenses	1,400	1,239	1,200	1,045	1,300
	Total Licenses & Permits	\$ 1,179,336	\$ 1,249,208	\$ 1,276,100	\$ 1,131,847	\$ 1,259,400
<u>CHARGES FOR SERVICES</u>						
01-00-4806-000	Rent	\$ 178,552	\$ 179,595	\$ 180,700	\$ 180,648	\$ 109,900
01-00-4802-000	Planning & Zoning Fees	525	-	500	-	500
01-00-4810-000	Ambulance Fees	1,976,694	1,560,043	1,850,000	1,553,591	2,350,000
01-00-4812-000	Rubbish	2,315,531	1,640,306	1,710,000	1,685,335	1,731,000
01-00-4813-000	Rubbish Penalties	29,232	34,438	20,000	34,022	34,200
01-00-4816-000	Advertising	1,500	1,600	1,500	3,133	3,100
	Total Charges for Services	\$ 4,502,034	\$ 3,415,982	\$ 3,762,700	\$ 3,456,729	\$ 4,228,700
<u>FINES & FORFEITURES</u>						
01-00-4701-000	Alarm Fines	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-4702-000	Police Fines	77,865	83,277	90,000	115,120	115,000
01-00-4702-050	Overweight Truck Fines (new account)	13,460	-	5,000	1,130	-
01-00-4702-100	Circuit Court Fines	17,111	13,322	21,000	19,834	20,000
01-00-4703-000	Code Enforcement Fines	9,455	3,531	4,300	950	2,500
01-00-4704-000	Photo Enforcement	757,837	744,375	800,000	640,490	700,000
01-00-4705-000	Police Towing	21,500	23,500	22,000	23,500	23,500
	Total Fines & Forfeitures	\$ 897,228	\$ 868,005	\$ 942,300	\$ 801,024	\$ 861,000

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund - Revenues by Type

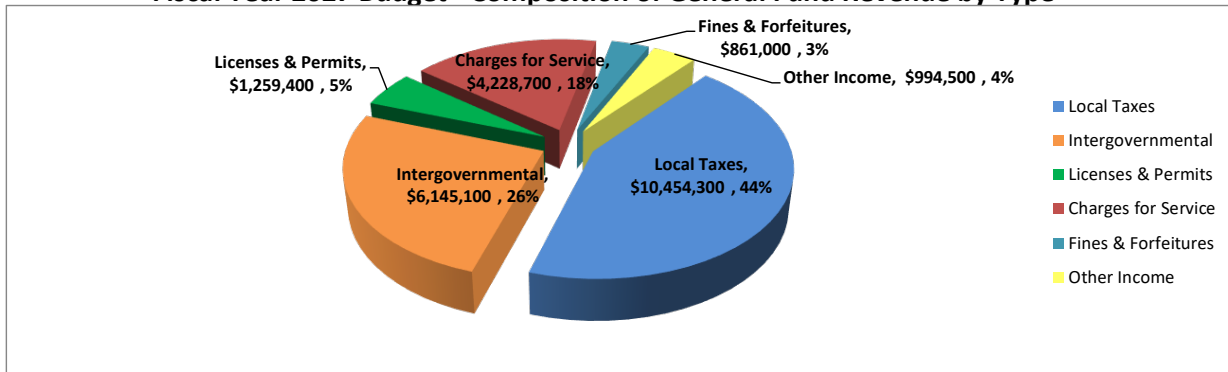


Account	Account Description	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
OTHER INCOME						
01-00-5102-000	Interest Income	\$ 194,083	\$ 186,601	\$ 130,000	\$ 116,002	\$ 125,000
01-00-5104-000	Local Grants	27,988	29,500	27,000	35,489	236,000
01-00-5122-000	Reimbursement	12,113	52,688	345,000	92,791	93,000
01-00-5122-100	Reimbursement-Police Overtime	20,273	16,015	24,100	21,948	22,700
01-00-5122-150	Reimbursement - Fire Department	25,326	21,429	17,000	9,122	17,000
01-00-5122-200	Reimbursement - Insurance	13,537	10,623	10,000	1,470,525	20,000
01-00-5122-300	Reimbursement-Workmen's' Comp.	25	56,388	5,000	63,441	35,000
01-00-5125-000	Rebate - Cook Co Gasoline Taxes	4,839	4,697	4,500	4,285	4,500
01-00-5130-100	Donations - Police	-	-	-	-	-
01-00-5130-200	Donations - Fire	-	-	-	-	-
01-00-5140-000	Sidewalk Program	9,344	-	17,500	-	-
01-00-5142-000	Tree Program	3,604	1,788	14,000	750	-
01-00-5189-000	Misc. Other Income	23,543	6,813	25,000	15,000	15,000
	Total Other Income	\$ 334,675	\$ 386,542	\$ 619,100	\$ 1,829,353	\$ 568,200
NON-OPERATING REVENUES						
01-00-5108-000	Sale of Fixed Assets	\$ 57,948	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
01-00-5719-000	Transfer from the Utility Fund	-	654,345	241,700	241,700	256,300
01-00-5746-000	Transfer from Roosevelt Rd. TIF	-	-	150,000	90,000	160,000
	Total Non Operating Revenues	\$ 57,948	\$ 654,345	\$ 401,700	\$ 341,700	\$ 426,300
Total General Fund Revenues		\$ 22,805,853	\$ 22,682,750	\$ 23,471,200	\$ 23,514,767	\$ 23,943,000

Comparison of General Fund Revenues by Year



Fiscal Year 2027 Budget - Composition of General Fund Revenue by Type





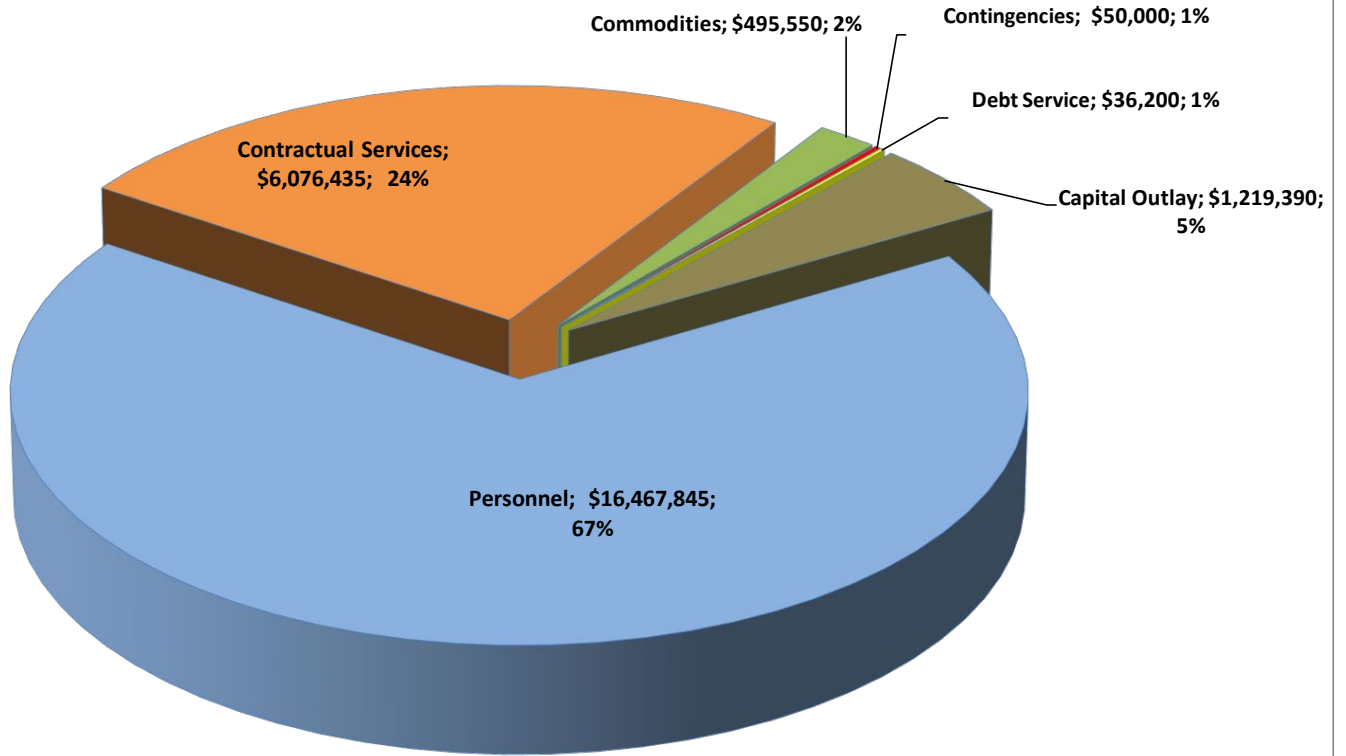
Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Summary of Expenditures by Object Class

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget	Change FY 2027 Budget vs. FY 2026 Budget
Personnel						
President & Village Board	\$ -	\$ 30,048	\$ 30,900	\$ 28,211	\$ 30,900	\$ -
Administration	914,803	484,709	567,400	485,656	489,000	(78,400)
Information Technology	245	23,931	111,300	102,643	120,850	9,550
Community Development/Building	315,731	414,258	473,800	438,024	496,800	23,000
Police	6,810,759	7,529,248	7,860,900	8,307,750	7,908,375	47,475
Emergency Management	-	-	-	-	-	-
Fire	5,677,257	5,801,426	5,838,800	5,902,708	5,941,720	102,920
Public Works	941,305	1,384,980	1,427,000	1,410,540	1,480,200	53,200
Total Personnel	\$ 14,660,100	\$ 15,668,600	\$ 16,310,100	\$ 16,675,531	\$ 16,467,845	\$ 157,745
Contractual Services						
President & Village Board	\$ -	\$ 87,044	\$ 188,700	\$ 133,979	\$ 141,700	\$ (47,000)
Administration	1,250,407	1,066,558	1,190,700	1,074,435	1,252,375	61,675
Information Technology	-	257,057	174,500	197,365	249,100	74,600
Planning/Zoning Commission	-	349	30,000	600	27,000	(3,000)
Community Development/Building	192,940	228,998	504,300	252,370	501,400	(2,900)
Fire & Police Commission	100,825	115,228	88,800	70,400	87,950	(850)
Police	228,388	227,658	314,600	268,850	202,800	(111,800)
Fire	861,321	1,009,215	811,600	778,000	903,042	91,442
Public Works	2,890,377	2,215,944	2,527,475	2,246,998	2,712,518	185,043
Total Contractual Services	\$ 5,524,258	\$ 5,208,051	\$ 5,830,675	\$ 5,022,997	\$ 6,077,885	\$ 247,210
Commodities						
President & Village Board	\$ -	\$ -	\$ 500	\$ 279	\$ 500	\$ -
Administration	59,743	16,232	17,500	21,879	17,000	(500)
Information Technology	-	-	-	-	28,650	28,650
Community Development/Building	13,240	7,059	16,700	5,600	16,500	(200)
Fire & Police Commission	35	-	-	-	-	-
Police	147,216	102,692	138,400	107,057	115,500	(22,900)
Fire	182,616	220,126	104,400	98,097	128,200	23,800
Public Works	185,667	152,203	192,200	157,800	189,200	(3,000)
Total Commodities	\$ 588,517	\$ 498,312	\$ 469,700	\$ 390,713	\$ 495,550	\$ 25,850
Contingencies						
Administration	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
Capital Outlay						
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	1,200	395,855	216,500	226,276	628,290	411,790
Community Development/Building	-	-	-	-	-	-
Police	310,568	139,677	55,000	95,500	310,600	255,600
Fire	326,458	72,332	297,100	164,837	52,200	(244,900)
Public Works	306,564	216,664	509,150	387,634	228,300	(280,850)
Total Capital Outlay	\$ 944,790	\$ 824,528	\$ 1,077,750	\$ 874,247	\$ 1,219,390	\$ 141,640
Debt Service						
Administration	\$ 390,892	\$ 565,145	\$ -	\$ -	\$ -	\$ -
Police	25,522	-	-	-	-	-
Fire	-	-	-	-	-	-
Public Works	70,672	46,034	36,200	36,142	36,200	-
Total Debt Service	\$ 487,086	\$ 611,179	\$ 36,200	\$ 36,142	\$ 36,200	\$ -
Other Financing Uses						
Transfers Out	47,492	-	-	-	-	-
Total Other Financing Uses	47,492	-	-	-	-	-
Total General Fund Expenditures	\$ 22,252,243	\$ 22,810,671	\$ 23,724,426	\$ 22,999,630	\$ 24,346,870	\$ 572,447

Village of Westchester
Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
General Fund
Summary of Expenditures by Object Class



General Fund FY 2027 Budgeted Expenditures by Object Class

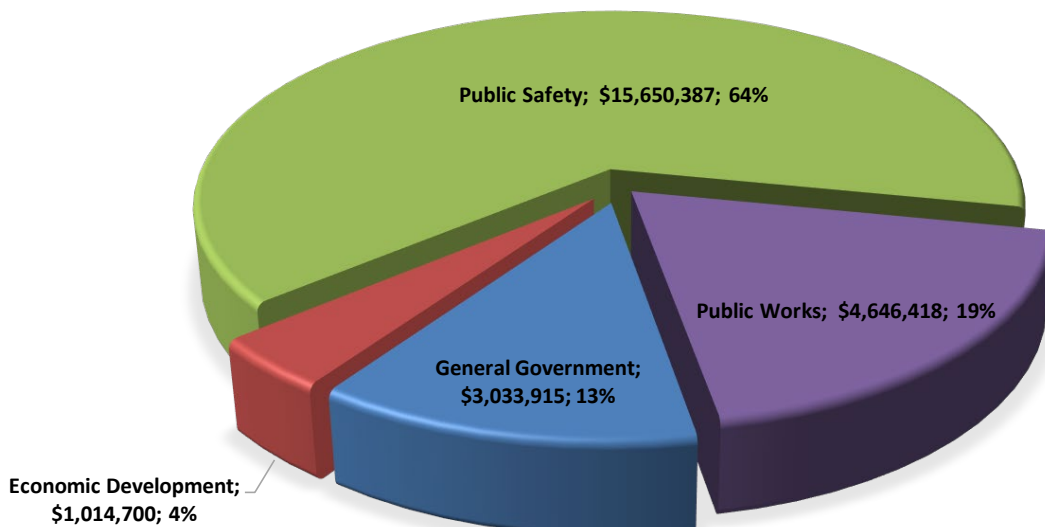




Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Summary of Expenditures by Function and Department

Function /Department	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget	Change FY 2027 Budget vs. FY 2026 Budget
<u>General Government</u>						
President & Village Board Administration	\$ -	\$ 117,092	\$ 220,100	\$ 162,469	\$ 173,100	\$ (47,000)
Information Technology	2,663,337	2,132,644	1,825,600	1,581,970	1,808,375	(17,225)
Planning & Zoning Commissions	1,445	676,843	502,300	526,284	1,026,890	524,590
	-	349	30,000	600	27,000	(3,000)
Total General Government	\$ 2,664,782	\$ 2,926,928	\$ 2,578,000	\$ 2,271,323	\$ 3,035,365	\$ 457,365
<u>Economic Development</u>						
Community Development	\$ 521,911	\$ 650,315	\$ 994,800	\$ 695,994	\$ 1,014,700	\$ 19,900
Total Community Development	\$ 521,911	\$ 650,315	\$ 994,800	\$ 695,994	\$ 1,014,700	\$ 19,900
<u>Public Safety</u>						
Fire & Police Commission	\$ 100,860	\$ 115,228	\$ 88,800	\$ 70,400	\$ 87,950	\$ (850)
Police	7,522,453	7,999,275	8,368,900	8,779,157	8,537,275	168,375
Emergency Management	-	-	-	-	-	-
Fire	7,047,652	7,103,099	7,051,900	6,943,642	7,025,162	(26,738)
Total Public Safety	\$ 14,670,965	\$ 15,217,602	\$ 15,509,600	\$ 15,793,199	\$ 15,650,387	\$ 140,787
<u>Public Works</u>						
Public Works	\$ 4,394,584	\$ 4,015,825	\$ 4,692,025	\$ 4,239,114	\$ 4,646,418	\$ (45,607)
Total Public Works	\$ 4,394,584	\$ 4,015,825	\$ 4,692,025	\$ 4,239,114	\$ 4,646,418	\$ (45,607)
Total General Fund Expenditures	\$ 22,252,242	\$ 22,810,670	\$ 23,774,425	\$ 22,999,630	\$ 24,346,870	\$ 572,446

General Fund FY 2027 Budgeted Expenditures by Function





Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 President & Village Board Expenditures by Object Class

Object Class	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2026 Projected Over (Under) Budget	Fiscal Year 2027 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ 30,048	\$ 30,900	\$ 28,211	\$ (2,689)	\$ 30,900
Contractual Services	-	87,044	188,700	133,979	(54,721)	141,700
Commodities	-	-	500	279	(221)	500
Total Operating Expenditures	-	117,092	220,100	162,469	(57,631)	173,100
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pres. & VB Expenditures	\$ -	\$ 117,092	\$ 220,100	\$ 162,469	\$ (57,631)	\$ 173,100



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 President & Village Board Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
01-10-6103-200	Village Officials	\$ -	\$ 27,607	\$ 28,600	\$ 26,206	\$ 28,600
01-10-6124-000	Social Security	-	1,978	1,800	1,625	1,800
01-10-6126-000	Medicare Expense	-	463	500	380	500
	Total Personnel	\$ -	\$ 30,048	\$ 30,900	\$ 28,211	\$ 30,900
<u>Contractual Services</u>						
01-10-6203-000	Contract/Legal Notices	\$ -	\$ 775	\$ 5,300	\$ 1,000	\$ 3,300
01-10-6205-000	Printing	-	335	1,800	965	1,800
01-10-6207-000	Postage	-	-	300	-	-
01-10-6211-000	Conference/Training	-	2,955	20,300	20,300	12,100
01-10-6213-000	Dues & Subscriptions	-	23,256	26,200	26,000	22,500
01-10-6249-000	Community Relations	-	-	2,800	-	-
01-10-6265-030	Prof. Services-Other	-	44,250	56,000	53,571	56,000
01-10-6289-000	Other Contractual Expenses	-	15,473	46,000	32,143	46,000
01-10-6303-000	Attorney Legal Retainer	-	-	30,000	-	-
	Total Contractual Services	\$ -	\$ 87,044	\$ 188,700	\$ 133,979	\$ 141,700
<u>Commodities</u>						
01-10-6403-000	Office Supplies	\$ -	\$ -	\$ 500	\$ 279	\$ 500
	Total Commodities	\$ -	\$ -	\$ 500	\$ 279	\$ 500
Total President & Village Board Expenditures		\$ -	\$ 117,092	\$ 220,100	\$ 162,469	\$ 173,100



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
President & Village Board
 Detail for Selected Accounts

Account	Description	2026 Budget	2027 Budget	Account	Description	2026 Budget	2027 Budget
01-10-6103-200	Village Officials			01-10-6213-000	Dues & Subscriptions		
	Village President (50%)	7,500	7,500		West Central Municipal Conference	18,000	18,000
	Village Trustees (50%)	15,000	15,000		North Central Conference of Mayors	1,400	1,500
	Village Clerk (50%)	2,500	2,500		International League of Cities	800	-
	Village Treasurer (50%)	3,600	3,600		Illinois Municipal League (IML)	1,500	1,500
	<u>Total Elected Officials</u>	<u>28,600</u>	<u>28,600</u>		Proviso Municipal League	500	500
					CMAP	800	800
					Metro Mayors Caucus	800	-
01-10-6203-000	Ads/Contracts/Legal Notice				Treasurer IGFOA	300	-
	Legal Advertisements	5,000	3,000		Municipal Clerks of Illinois	100	-
	Prevailing Wage	300	300		Westchester Chamber of Commerce	200	200
	<u>Total Ads/Contracts/Legal Notices</u>	<u>5,300</u>	<u>3,300</u>		National League of Cities	1,800	-
					<u>Total Dues & Subscriptions</u>	<u>26,200</u>	<u>22,500</u>
01-10-6205-000	Printing			01-10-6265-030	Professional Services		
	Business Cards	300	300		Lobbyist - Nybo	48,000	48,000
	Envelopes	200	200		Miscellaneous - Reporting services; Other	8,000	8,000
	Elected Official Shirts	300	300		<u>Total Professional Services</u>	<u>56,000</u>	<u>56,000</u>
	Other Forms/Documents	1,000	1,000				
	<u>Total Printing</u>	<u>1,800</u>	<u>1,800</u>	01-10-6289-000	Other Contractual Expenses		
					Debt Disclosure services	1,000	1,000
01-10-6211-000	Conference/Training				Grant Writer	25,000	25,000
	IML Annual Conference	1,400	1,400		Low-Income Senior Snow Program	20,000	20,000
	WCMC Legislative Breakfast	500	500		<u>Total Other Contractual Expenses</u>	<u>46,000</u>	<u>46,000</u>
	WCMC Annual Dinner	1,200	1,200				
	WCMC Legislative Conference	2,200	2,200				
	Various Chamber Events	1,000	1,000				
	Other Conferences Registration	2,000	2,000				
	WCMC Nat'l Legislative Trip	1,000	1,000				
	Proviso Municipal League	400	400				
	Clerk Training/Conference	1,400	1,400				
	WCMC Summer Conference	1,000	1,000				
	<u>Total Conference/Training</u>	<u>12,100</u>	<u>12,100</u>				



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Administration Expenditures by Object Class

Object Class	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2026 Projected Over (Under) Budget	Fiscal Year 2027 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 914,803	\$ 484,709	\$ 567,400	\$ 485,656	\$ (81,744)	\$ 489,000
Contractual Services	1,250,407	1,066,558	1,190,700	1,074,435	(116,265)	1,252,375
Commodities	59,743	16,232	17,500	21,879	4,379	17,000
Contingencies	-	-	50,000	-	(50,000)	50,000
Total Operating Expenditures	2,224,953	1,567,499	1,825,600	1,581,970	(243,630)	1,808,375
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	390,892	565,145	-	-	-	-
Total Non-Operating Expenditures	\$ 390,892	\$ 565,145	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Uses</u>						
Transfer Out to TIF Fund	\$ 47,492	\$ -	\$ -			
Total Other Financing Uses	\$ 47,492	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration Expenditures	\$ 2,663,337	\$ 2,132,644	\$ 1,825,600	\$ 1,581,970	\$ (243,630)	\$ 1,808,375

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Administration Expenditures by Object



Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
01-11-6103-000	Admin Fulltime	\$ 653,053	\$ 352,943	\$ 432,400	\$ 360,237	\$ 366,500
01-11-6103-100	Admin Part time	19,413	-	-	-	-
01-11-6103-200	Elected Officials	56,194	-	-	-	-
01-11-6104-000	Admin-Overtime	3,997	4,771	2,000	7,039	4,000
01-11-6106-000	Vacation Payout	3,054	111	-	-	-
01-11-6108-000	Sick Time Payout	5,536	3,555	-	-	-
01-11-6122-000	Unemployment Compensation	15,697	17,759	-	-	-
01-11-6124-000	Social Security	45,637	22,082	26,800	23,112	22,680
01-11-6126-000	Medicare Expense	(29,883)	5,238	6,300	5,405	5,320
01-11-6128-000	IMRF-Village Expense	34,331	23,405	27,800	24,137	22,000
01-11-6150-000	Employee Insurance	107,774	54,845	72,100	65,726	68,500
	Total Personnel	\$ 914,803	\$ 484,709	\$ 567,400	\$ 485,656	\$ 489,000
<u>Contractual Services</u>						
01-11-6203-000	Contract/Legal Notices	\$ 1,633	\$ 2,641	\$ 3,000	\$ 1,046	\$ 3,000
01-11-6205-000	Printing	3,439	2,712	7,400	5,037	7,400
01-11-6207-000	Postage	5,920	2,731	8,000	33	5,000
01-11-6211-000	Conference/Training	11,774	10,247	33,000	4,000	19,000
01-11-6213-000	Dues & Subscriptions	36,349	5,741	4,200	3,135	4,200
01-11-6215-000	Insurance & Bonding	331,922	481,251	580,000	566,096	704,800
01-11-6216-000	Payroll Processing Charge	15,013	12,389	18,100	15,695	15,650
01-11-6217-000	Banking Service Fees	31,079	44,429	32,000	85,000	60,000
01-11-6219-000	Telephone & Communication	65,433	-	-	-	-
01-11-6223-000	Maint. Services-Building & Off	380	-	-	-	-
01-11-6225-000	Maint. Services-Equipment	24,956	(532)	2,500	3,962	2,500
01-11-6237-000	Equipment Rental	4,612	1,532	5,000	1,699	2,000
01-11-6246-000	Reimburse Travel Expense	184	-	-	-	-
01-11-6265-000	Prof. Services-Audit	75,317	40,430	43,500	47,125	49,725
01-11-6265-030	Prof. Services-Other	118,047	17,198	94,000	41,635	19,500
01-11-6289-000	Other Contractual Expenses	123,894	38,532	60,000	35,200	59,600
01-11-6303-000	Attorney Legal Retainer	25,850	-	-	-	-
01-11-6327-000	Legal Services	374,605	407,257	300,000	264,773	300,000
	Total Contractual Services	\$ 1,250,407	\$ 1,066,558	\$ 1,190,700	\$ 1,074,435	\$ 1,252,375
<u>Commodities</u>						
01-11-6403-000	Office Supplies	\$ 17,359	\$ 9,502	\$ 10,000	\$ 14,429	\$ 10,000
01-11-6405-000	Cleaning Supplies	-	-	-	1,450	1,000
01-11-6407-500	Gas/Fuel Other Entities	14,999	-	-	-	-
01-11-6419-000	Materials & Supplies-Offices	1,901	4,950	-	-	-
01-11-6421-000	Materials & Supplies-Equipment	17,207	1,106	3,000	2,000	4,000
01-11-6489-000	Misc. Materials & Supplies	8,277	674	2,500	2,000	2,000
	Total Commodities	\$ 59,743	\$ 16,232	\$ 17,500	\$ 21,879	\$ 17,000
<u>Capital Outlay</u>						
01-11-6513-000	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
01-11-6515-000	Operating Equipment	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Debt Service</u>						
01-11-6609-000	Installment Debt-Principal	\$ -	\$ -	\$ -	\$ -	\$ -
01-11-6610-000	Installment Debt-Interest	390,892	565,145	-	-	-
	Total Debt Service	\$ 390,892	\$ 565,145	\$ -	\$ -	\$ -
01-11-6700-000	Contingencies	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
<u>Other Financing Uses</u>						
01-11-6807-000	Transfer Out to TIF Fund	\$ 47,492	\$ -	\$ -	\$ -	\$ -
	Total Other Financing Uses	\$ 47,492	\$ -	\$ -	\$ -	\$ -
	Total Administration Expenditures	\$ 2,663,337	\$ 2,132,644	\$ 1,825,600	\$ 1,581,970	\$ 1,808,375



Village of Westchester
Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)

Administration
Detail for Selected Accounts

Account	Description	2026 Budget	2027 Budget	Account	Description	2026 Budget	2027 Budget
01-11-6203-000	Ads/Contracts/Legal Notice			01-11-6225-000	Maintenance Services - Equipment		
	Budget and Treasurer's Report (50%)	\$ 2,500	\$ 2,500		Waterlogic - water machine maintenance	\$ 2,500	\$ 2,500
	Misc. Notices as needed	500	500		Microphone & A/V maintenance	-	-
	Total Ads/Contracts/Legal Notices	\$ 3,000	\$ 3,000		Total Maintenance Services-Equipment	\$ 2,500	\$ 2,500
01-11-6205-000	Printing			01-11-6265-030	Professional Services		
	Vehicle Decals	\$ 2,500	\$ 2,500		Actuary (OPEB)	\$ 4,000	\$ 4,500
	Business Cards	300	300		Strategic Plan	30,000	-
	Envelopes	200	200		Financial svcs. as needed (Bond, TIF, etc.)	50,000	5,000
	Labor Law Posters	400	400		Miscellaneous services as needed	10,000	10,000
	Village Staff Clothing Allowance	2,000	2,000		Total Professional Services	\$ 94,000	\$ 19,500
	Other Forms/Documents	2,000	2,000				
	Total Printing	\$ 7,400	\$ 7,400				
01-11-6211-000	Conference/Training			01-11-6289-000	Other Contractual Expenses		
	VM Prof. Dev. per Contract (incl dues)	\$ 2,500	\$ 2,000		Debt Disclosure services	\$ 1,000	\$ 1,100
	AVM Prof. Dev. per Contract (incl dues)	2,500	-		Flex Spending Account admin. - TASC	2,000	1,500
	IGFOA Training Seminars - Admin Staff	2,500	2,500		Document Shred Fee- ProShred Security	2,500	2,500
	ILCMA Training Seminars - Admin Staff	2,500	2,000		Document Storage Fee - Iron Mountain	5,000	5,000
	IPELRA Training Seminars - Admin Staff	2,500	1,500		Vehicle Sticker Print and Postage (50%)	12,000	12,000
	Org. Compliance Training (EasyLlama)	5,000	5,000		Vehicle Sticker Online Pay Services (50%)	9,000	9,000
	State Conferences - Admin Staff	5,000	3,000		Vehicle Sticker Software & Maint. (50%)	6,500	6,500
	Granicus Training	2,000	1,000		Liquor License Fingerprints	2,000	2,000
	Various Chamber Events	1,000	1,000		Other Services as needed	20,000	20,000
	Civic Systems Training	4,500	-		Total Other Contractual Expenses	\$ 60,000	\$ 59,600
	Tuition Reimbursement	3,000	1,000				
	Total Conference/Training	\$ 33,000	\$ 19,000				
01-11-6213-000	Dues & Subscriptions						
	IL Public Employer Labor Relations Assn.	\$ 300	\$ 300				
	IL City/County Management Association	1,700	1,700				
	IL Govt. Finance Officers Association	1,000	1,000				
	International City/County Mgmt. Assn.	1,200	1,200				
	Total Dues & Subscriptions	\$ 4,200	\$ 4,200				
01-11-6216-000	Payroll Processing Charge						
	Paylocity Payroll Software	\$ 17,500	\$ 15,000				
	PlanSource (1094 and 1095 tax forms)	600	650				
	Total Payroll Processing	\$ 18,100	\$ 15,650				



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Information Technology Expenditures by Object Class

Object Class	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2026 Projected Over (Under) Budget	Fiscal Year 2027 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 245	\$ 23,931	\$ 111,300	\$ 102,643	\$ (8,657)	\$ 120,850
Contractual Services	-	257,057	174,500	197,365	22,865	249,100
Commodities	-	-	-	-	-	28,650
Total Operating Expenditures	245	280,988	285,800	300,008	14,208	398,600
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 1,200	\$ 395,855	\$ 216,500	\$ 226,276	\$ 9,776	\$ 628,290
Total Non-Operating Expenditures	\$ 1,200	\$ 395,855	\$ 216,500	\$ 226,276	\$ 9,776	\$ 628,290
Total Administration Expenditures	\$ 1,445	\$ 676,843	\$ 502,300	\$ 526,284	\$ 23,984	\$ 1,026,890



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Information Technology Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
01-11-6103-000	Full-time Wages	\$ 222	\$ 17,156	\$ 74,200	\$ 65,953	\$ 79,500
01-13-6104-000	Overtime	23	2,061	-	1,800	250
01-13-6018-000	Sick Payout	-	132	-	2,000	-
01-11-6124-000	Social Security	-	1,158	4,600	3,952	4,941
01-11-6126-000	Medicare Expense	-	271	1,100	924	1,159
01-11-6128-000	IMRF-Village Expense	-	1,083	4,800	3,768	4,800
01-11-6150-000	Employee Insurance	-	2,070	26,600	24,246	30,200
	Total Personnel	\$ 245	\$ 23,931	\$ 111,300	\$ 102,643	\$ 120,850
<u>Contractual Services</u>						
01-13-6211-000	Conference/Training IT	\$ -	\$ -	\$ -	\$ -	\$ 16,000
01-13-6213-000	Dues & Subscriptions - IT	-	-	-	-	32,700
01-13-6213-100	Dues & Subscriptions - Administration	-	-	-	-	66,600
01-13-6219-000	Network, Telephone & Comm. - IT	-	66,054	84,000	82,365	63,800
01-13-6219-100	Network, Telephone & Comm. - Admin.	-	-	-	-	500
01-13-6219-200	Network, Telephone & Comm. - Police	-	-	-	-	36,000
01-13-6219-300	Network, Telephone & Comm. - Fire	-	-	-	-	12,950
01-13-6219-400	Network, Telephone & Comm. - PW	-	-	-	-	4,050
01-13-6225-000	Maintenance Services - Equipment	-	17,152	-	-	-
01-13-6265-030	Professional Services - IT	-	173,851	90,500	115,000	2,500
01-13-6265-031	Professional Services - Admin.	-	-	-	-	-
01-13-6265-032	Professional Services - Police	-	-	-	-	4,900
01-13-6265-033	Professional Services - Fire	-	-	-	-	8,100
01-13-6265-034	Professional Services - PW	-	-	-	-	1,000
	Total Contractual Services	\$ -	\$ 257,057	\$ 174,500	\$ 197,365	\$ 249,100
<u>Commodities</u>						
01-13-6403-000	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
01-13-6421-000	Materials & Supplies-Equipment - IT	-	-	-	-	28,650
01-13-6421-200	Materials & Supplies-Equipment - Police	-	-	-	-	-
01-11-6489-000	Misc. Materials & Supplies	-	-	-	-	-
	Total Commodities	\$ -	\$ -	\$ -	\$ -	\$ 28,650
<u>Capital Outlay</u>						
01-13-6509-000	Computer Hardware - IT	\$ -	\$ 250,605	\$ 90,300	\$ 114,276	\$ 7,000
01-13-6509-100	Computer Hardware - Administration	-	-	-	-	16,700
01-13-6509-200	Computer Hardware - Police	-	-	-	-	29,900
01-13-6509-300	Computer Hardware - Fire	-	-	-	-	1,400
01-13-6509-400	Computer Hardware - Public Works	-	-	-	-	5,900
01-13-6511-000	Computer Software - IT	1,200	102,054	104,200	90,000	37,440
01-13-6511-100	Computer Software - Administration	-	-	-	-	44,900
01-13-6511-200	Computer Software - Police	-	-	-	-	139,500
01-13-6511-300	Computer Software - Fire	-	-	-	-	32,250
01-13-6511-400	Computer Software - Public Works	-	-	-	-	80,900
01-13-6525-000	Building/Equipment - IT	-	43,196	22,000	22,000	-
01-13-6525-100	Building/Equipment - Administration	-	-	-	-	-
01-13-6525-200	Building/Equipment - Police	-	-	-	-	230,000
01-13-6525-300	Building/Equipment - Fire	-	-	-	-	-
01-13-6525-400	Building/Equipment - PW	-	-	-	-	2,400
	Total Capital Outlay	\$ 1,200	\$ 395,855	\$ 216,500	\$ 226,276	\$ 628,290
	Total Information Technology Expenditures	\$ 1,445	\$ 676,843	\$ 502,300	\$ 526,284	\$ 1,026,890



Village of Westchester
Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)

Information Technology
Detail for Selected Accounts

Account	Description	2026 Budget	2027 Budget	Account	Description	2026 Budget	2027 Budget
01-13-6219-000 Telephone & Communications				01-13-6511-000 Computer Software & Licensing			
	FirstComm-Office Phones & Dialer Serv.	\$ 4,000	\$ 6,000		Lansweeper Asset Tracking Software	\$ 2,700	\$ -
	Verizon Business - Cell and Data	20,000	18,000		Caselle Finance Software Maintenance	25,000	-
	T-Mobile - Village-wide	21,000	28,000		Office 365 Email Services	13,000	-
	Cabling & small-value infrastructure	-	800		Adobe Licenses	10,000	4,500
	Radio Communications	-	18,400		Various IT Software Licensing	-	9,440
	Verizon Sign Board	-	500		Police Dept. specific software licensing	-	139,500
	Comcast Cable/Internet - Village-wide	5,000	4,600		Fire Dept. specific software licensing	-	32,250
	Comcast - Assorted Data/Video/Voice	34,000	41,000		Public Works specific (meter, SCADA, HVAC)	-	80,900
	Total Telephone & Communications	\$ 84,000	\$ 117,300		Granicus	25,000	23,000
					Civic Systems	25,000	12,500
01-13-6265-030 Professional Services					Everbridge (mass notification system)	-	9,000
	Radio and Warning Siren Maintenance	\$ 5,000	\$ -		Barcode Scanner System	-	200
	Chi-Comm; Alpha Prime - Police	-	4,900		Office 365 Licensing	-	18,500
	Alpha Prime; Viking; Radio - Fire	-	8,100		Barracuda Email Security	-	5,000
	Constant Contact/Village Website/Village Cod	13,000	-		Misc. Software	3,500	200
	Capers (CAD/RMS)	35,000	-		Total Computer Software & Licensing	\$ 104,200	\$ 334,990
	Copier leases	30,000	-				
	Copy Machines Annual Fee	-	2,500				
	CodeRed	6,500	-				
	Tornado Siren Maintenance Agrmt	1,000	1,000				
	Total Professional Services	\$ 90,500	\$ 16,500				
				01-13-6525-000 Building/Equipment			
01-13-6509-000 Computer Hardware					Village-Wide Cameras; Board & Server Rooms	\$ 20,000	\$ -
	Workstations (as needed)	\$ 5,000	\$ 15,000		Facility Cameras	2,000	2,400
	Replacement Phones (as needed)	1,000	-		Camera & Surveillance Systems - Police	-	7,500
	Peripheral Equipment - Monitor, Docks	1,500	6,250		DACRA Onboarding - Police	-	17,500
	Network Switches, Cabling, & APs	1,000	7,400		Radio Upgrades - Police	-	75,000
	Miscellaneous Hardware	5,000	7,000		AXON Upgrade - Police	-	130,000
	Access Points	500	-		Total Building/Equipment	\$ 22,000	\$ 232,400
	Mobile Radios and Accessories	50,000	17,300				
	Mobile Devices/Tablets	-	5,200				
	MDT Replacement	13,000	-				
	Server Hardware	6,500	-				
	Assorted copier/printer ink/accessories	5,000	2,750				



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Planning Commission & Zoning Board of Appeals Expenditures by Object Class

Object Class	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2026 Projected Over (Under) Budget	Fiscal Year 2027 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	349	30,000	600	(29,400)	27,000
Commodities	-	-	-	-	-	-
Total Operating Expenditures	-	349	30,000	600	(29,400)	27,000
Total Planning Commission & Zoning Board of Appeals Expenditures	\$ -	\$ 349	\$ 30,000	\$ 600	\$ (29,400)	\$ 27,000



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Planning Commission & Zoning Board of Appeals Expenditures by Object

<u>Account Number</u>	<u>Account Title</u>	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Contractual Services</u>						
01-14-6203-000	Contract/Legal Notices	\$ -	\$ 286	\$ 9,000	\$ 500	\$ 5,000
01-14-6205-000	Printing	-	63	500	100	500
01-14-6207-000	Postage	-	-	500	-	1,500
01-14-6265-030	Engineering	-	-	8,000	-	10,000
01-14-6289-000	Other Contractual Expenses	-	-	12,000	-	10,000
	Total Contractual Services	\$ -	\$ 349	\$ 30,000	\$ 600	\$ 27,000
Total Planning Commission & Zoning Board of Appeals Expenditures		\$ -	\$ 349	\$ 30,000	\$ 600	\$ 27,000



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Community Development/Building Department Expenditures by Object Class

Object Class	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2026 Projected Over (Under) Budget	Fiscal Year 2027 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 315,731	\$ 414,258	\$ 473,800	\$ 438,024	\$ (35,777)	\$ 496,800
Contractual Services	192,940	228,998	504,300	252,370	(251,930)	501,400
Commodities	13,240	7,059	16,700	5,600	(11,100)	16,500
Total Operating Expenditures	\$ 521,911	\$ 650,315	\$ 994,800	\$ 695,994	\$ (298,807)	\$ 1,014,700
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	-	-	-
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community Development/Building Expenditures	\$ 521,911	\$ 650,315	\$ 994,800	\$ 695,994	\$ (298,807)	\$ 1,014,700



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Community Development/Building Department Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
01-15-6103-000	Wages - Full Time	\$ 208,416	\$ 274,939	\$ 324,400	\$ 294,076	\$ 336,322
01-15-6103-100	Wages - Part Time	22,910	33,826	34,900	33,036	37,078
01-15-6104-000	Wages - Overtime	-	390	-	85	100
01-15-6106-000	Vacation Payout	-	-	-	-	-
01-15-6108-000	Sick Pay Payout	336	786	-	-	-
01-15-6122-000	Unemployment Compensation	-	-	-	-	-
01-15-6124-000	Social Security	13,710	19,019	22,300	19,881	23,166
01-15-6126-000	Medicare Expense	3,206	4,448	5,200	4,650	5,434
01-15-6128-000	IMRF-Village Expense	7,910	17,871	23,100	20,696	22,400
01-15-6150-000	Employee Insurance	59,243	62,979	63,900	65,600	72,300
Total Personnel		\$ 315,731	\$ 414,258	\$ 473,800	\$ 438,024	\$ 496,800
<u>Contractual Services</u>						
01-15-6203-000	Contract/Legal Notices	\$ 200	\$ 316	\$ 1,000	\$ 500	\$ 1,000
01-15-6205-000	Printing	225	110	1,500	500	1,500
01-15-6207-000	Postage	54	9	1,500	200	1,500
01-15-6211-000	Conference/Training	279	645	11,200	-	11,200
01-15-6213-000	Dues & Subscriptions	1,439	170	1,700	170	1,000
01-15-6219-000	Telephone & Communications	4,254	-	2,200	-	-
01-15-6225-000	Maint. Services-Equipment	18,388	21,600	14,700	14,700	14,700
01-15-6240-000	Senior Events Contractual Svcs	-	-	-	-	-
01-15-6265-030	Prof. Services-Other	34,654	34,765	284,000	83,100	284,000
01-15-6265-100	Prof. Services-Engineering	3,291	2,753	30,000	10,000	30,000
01-15-6266-000	Plan Review Services	126,699	165,528	150,000	140,000	150,000
01-15-6280-000	Elevator Inspection	2,575	2,710	3,500	2,800	3,500
01-15-6289-000	Other Contractual Expenses	882	392	3,000	400	3,000
Total Contractual Services		\$ 192,940	\$ 228,998	\$ 504,300	\$ 252,370	\$ 501,400
<u>Commodities</u>						
01-15-6403-000	Office Supplies	\$ 87	\$ -	\$ -	\$ -	\$ -
01-15-6406-000	Clothing Supplies	498	1,438	1,500	1,100	1,500
01-15-6407-000	Fuel	1,665	966	1,500	1,000	1,500
01-15-6419-000	Material & Supplies-Offices	1,137	1,590	2,000	1,500	2,000
01-15-6421-000	Material & Supplies-Equipment	8,077	-	9,200	-	8,000
01-15-6423-000	Materials & Supplies-Vehicles	829	147	1,500	1,000	2,000
01-15-6425-000	Materials & Supplies-Other	947	2,918	1,000	1,000	1,500
Total Commodities		\$ 13,240	\$ 7,059	\$ 16,700	\$ 5,600	\$ 16,500
<u>Capital Outlay</u>						
01-15-6509-000	Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
01-15-6521-000	Motor Vehicles - Code Enforce.	-	-	-	-	-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -
Total Community Development Expenditures		\$ 521,911	\$ 650,315	\$ 994,800	\$ 695,994	\$ 1,014,700

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
General Fund - Community Development
 Detail for Selected Accounts



Account	Description	2026 Budget	2027 Budget
01-15-6211-000	Conferences/Training		
	Economic Development Committee	\$ 5,000	\$ 5,000
	Training for Certification & Related Costs	6,000	6,000
	Chamber of Commerce events	200	200
	Total Conference/Training	\$ 11,200	\$ 11,200
01-15-6213-000	Dues & Subscriptions		
	American Planning Assn	\$ 700	\$ 700
	CMAP	700	-
	Suburban Bldg Officials Conference	100	100
	ICC membership	200	200
	Total Dues & Subscriptions	\$ 1,700	\$ 1,000
01-15-6225-000	Maintenance Services - Equipment		
	Building Software (Citizen Serve)	14,700	14,700
	Total Maintenance Services - Equipment	\$ 14,700	\$ 14,700
01-15-6265-030	Professional Services - Other		
	Health Inspections (LEHP)	\$ 24,000	\$ 24,000
	Plumbing Inspections	35,000	35,000
	Village Code Review/Update	20,000	20,000
	Comprehensive Plan	200,000	200,000
	Other	5,000	5,000
	Total Professional Services - Other	\$ 284,000	\$ 284,000
01-15-6289-000	Other Contractual Expenses		
	Grass Cutting	\$ 2,000	\$ 2,000
	Animal Trapping	500	500
	Board Ups	500	500
	Total Other Contractual Expenses	\$ 3,000	\$ 3,000



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Fire & Police Commission Expenditures by Object Class

Object Class	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2026 Projected Over (Under) Budget	Fiscal Year 2027 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	100,825	115,228	88,800	70,400	(18,400)	87,950
Commodities	35	-	-	-	-	-
Total Operating Expenditures	\$ 100,860	\$ 115,228	\$ 88,800	\$ 70,400	\$ (18,400)	\$ 87,950
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	-	-	-
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fire and Police Commission Expenditures	\$ 100,860	\$ 115,228	\$ 88,800	\$ 70,400	\$ (18,400)	\$ 87,950



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Fire & Police Commission Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Contractual Services</u>						
01-18-6203-000	Contract/Legal Notices	\$ 1,830	\$ 1,470	\$ 2,000	\$ 1,000	\$ 1,250
01-18-6207-000	Postage	-		-		
01-18-6211-000	Conference & Training	-		1,300		1,300
01-18-6213-000	Dues & Subscriptions	400	400	500	400	400
01-18-6265-020	Prof. Services-Legal	23,202	19,693	20,000	20,000	20,000
01-18-6265-030	Prof. Services-Other	75,393	93,665	65,000	49,000	65,000
01-18-6289-000	Other Contractual Expenses	-	-	-		
	Total Contractual Services	\$ 100,825	\$ 115,228	\$ 88,800	\$ 70,400	\$ 87,950
<u>Commodities</u>						
01-18-6406-000	Clothing	\$ -	\$ -	\$ -	\$ -	\$ 450
01-18-6403-000	Office Supplies	35	-	-	-	100
	Total Commodities	\$ 35	\$ -	\$ -	\$ -	\$ 550
	Total Police and Fire Commission Expenditures	\$ 100,860	\$ 115,228	\$ 88,800	\$ 70,400	\$ 88,500



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Police Department Expenditures by Object Class

Object Class	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2026 Projected Over (Under) Budget	Fiscal Year 2027 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 6,810,759	\$ 7,529,248	\$ 7,860,900	\$ 8,307,750	\$ 446,850	\$ 7,908,375
Contractual Services	228,388	227,658	314,600	268,850	(45,750)	202,800
Commodities	147,216	102,692	138,400	107,057	(31,343)	115,500
Total Operating Expenditures	\$ 7,186,363	\$ 7,859,598	\$ 8,313,900	\$ 8,683,657	\$ 369,757	\$ 8,226,675
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 310,568	\$ 139,677	\$ 55,000	\$ 95,500	\$ 40,500	\$ 310,600
Debt Service	25,522	-	-	-	-	-
Total Non-Operating Expenditures	\$ 336,090	\$ 139,677	\$ 55,000	\$ 95,500	\$ 40,500	\$ 310,600
Total Police Department Expenditures	\$ 7,522,453	\$ 7,999,275	\$ 8,368,900	\$ 8,779,157	\$ 410,257	\$ 8,537,275



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Police Department Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
01-20-6103-000	Wages - Full Time	\$ 3,136,912	\$ 3,055,944	\$ 3,470,400	\$ 3,807,167	\$ 3,743,006
01-20-6103-050	Full Time - Non-Sworn	267,567	238,335	300,500	255,333	321,195
01-20-6104-000	Wages - Overtime	387,265	416,367	400,000	589,362	450,000
01-20-6106-000	Vacation Payout	32,775	116,720	-	17,728	20,000
01-20-6108-000	Sick Time Payout	4,672	94,343	-	-	20,000
01-20-6110-000	Wages - Holiday Pay	139,742	95,354	-	101,000	104,283
01-20-6115-000	Early Retirement Incentive	8,000	-	47,000	-	-
01-20-6118-000	Uniform Allowance	7,762	67,880	60,000	61,391	65,000
01-20-6124-000	Social Security	27,141	29,579	69,800	32,448	33,291
01-20-6126-000	Medicare Expense	54,883	56,779	17,400	72,953	50,500
01-20-6128-000	IMRF-Village Expense	7,352	22,395	24,000	25,808	24,300
01-20-6132-000	Police Pension	2,109,359	2,749,665	2,722,000	2,735,000	2,300,000
01-20-6150-000	Employee Insurance	627,329	585,887	749,800	609,561	776,800
	Total Personnel	\$ 6,810,759	\$ 7,529,248	\$ 7,860,900	\$ 8,307,750	\$ 7,908,375
<u>Contractual Services</u>						
01-20-6205-000	Printing	\$ 5,202	\$ 3,515	\$ 7,700	\$ 5,000	\$ 6,000
01-20-6207-000	Postage	452	283	1,000	500	1,000
01-20-6211-000	Conference/Training	26,886	17,882	64,500	46,000	55,000
01-20-6211-100	Lodging	-	-	2,000	-	4,000
01-20-6211-200	Food / Meals	986	1,205	2,000	2,300	2,500
01-20-6211-300	Travel Expenses	-	-	1,000	250	3,000
01-20-6213-000	Dues & Subscriptions	49,956	105,665	108,600	108,600	12,200
01-20-6219-000	Telephone & Communication	16,412	244	-	-	-
01-20-6223-000	Maint. Services-Building & Off.	132	2,842	1,500	1,000	4,000
01-20-6225-000	Maint. Services-Equipment	4,689	6,288	5,600	3,200	4,600
01-20-6227-000	Maint. Services-Vehicles	59,991	54,544	60,000	48,000	60,000
01-20-6237-000	Equipment Rental	2,602	-	-	-	-
01-20-6249-000	Community Relations	7,214	321	24,000	24,000	14,000
01-20-6265-030	Prof. Services-Other	5,798	12,706	10,200	9,000	10,000
01-20-6265-040	Prof. Services-Animal Control	-	633	1,000	-	1,000
01-20-6289-000	Other Contractual Expenses	48,068	21,530	25,500	21,000	25,500
	Total Contractual Services	\$ 228,388	\$ 227,658	\$ 314,600	\$ 268,850	\$ 202,800
<u>Commodities</u>						
01-20-6403-000	Office Supplies	\$ 1,783	\$ 1,610	\$ 3,500	\$ 2,000	\$ 3,500
01-20-6404-000	Ammunition	7,262	8,427	15,000	10,000	10,000
01-20-6407-000	Fuel	82,766	47,849	65,000	45,557	50,000
01-20-6421-000	Materials & Supplies-Equipment	21,180	20,442	27,400	27,000	24,500
01-20-6423-000	Materials & Supplies-Vehicles	26,290	14,794	25,000	20,000	25,000
01-20-6425-000	Materials & Supplies-Other	1,254	2,102	2,500	2,500	2,500
01-20-6449-000	Community Relations	6,681	7,468	-	-	-
	Total Commodities	\$ 147,216	\$ 102,692	\$ 138,400	\$ 107,057	\$ 115,500
<u>Capital Outlay</u>						



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Police Department Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
01-20-6509-000	Computer Hardware	\$ 5,831	\$ 8,323	\$ 8,000	\$ 7,000	\$ 8,000
01-20-6511-000	Computer Software	-	-	-		
01-20-6515-000	Operating Equipment	128,003	-	37,000	79,500	97,600
01-20-6516-000	Weapons	-	4,020	10,000	9,000	10,000
01-20-6521-000	Motor Vehicles	176,734	127,334	-	-	195,000
	Total Capital Outlay	\$ 310,568	\$ 139,677	\$ 55,000	\$ 95,500	\$ 310,600
	<u>Debt Service</u>					
01-20-6609-000	Installment Debt-Principal	\$ 25,410	\$ -	\$ -	\$ -	\$ -
01-20-6610-000	Installment Debt-Interest	112	-	-	-	-
	Total Debt Service	\$ 25,522	\$ -	\$ -	\$ -	\$ -
	Total Police Department Expenditures	\$ 7,522,453	\$ 7,999,275	\$ 8,368,900	\$ 8,779,157	\$ 8,537,275

Village of Westchester
Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)



Police Department
Detail for Selected Accounts

Account	Description	2026 Budget	2027 Budget	Account	Description	2026 Budget	2027 Budget
01-20-6205-000	Printing						
	Parking Citations	\$ 5,000	\$ 4,000	01-20-6249-000	Community Relations		
	Department Envelopes	1,000	1,000		Materials, Supplies, Event Support	\$ 24,000	\$ 14,000
	Case files	1,500	750		Total Community Relations - Cont.	\$ 24,000	\$ 14,000
	Administrative Tow Forms -100	200	250				
	Total Printing	\$ 7,700	\$ 6,000	01-20-6265-030	Professional Services - Other		
					Village of Hillside Prisoner Housing	\$ 2,000	\$ 2,000
01-20-6211-000	Police Conference / Training				Body Removal	4,000	4,000
	Training Conferences	\$ 7,000	\$ 7,500		Pro-Shred	200	-
	Police Law Institute	3,500	-		Search Warrants	2,000	2,000
	Police Academy	36,200	26,000		Professional/Bio Hazard Cleaning	2,000	2,000
	Miscellaneous NEMERT Trainings	6,500	6,500		Total Professional Services - Other	\$ 10,200	\$ 10,000
	TECC Medical/CPR/FA/AED Training	4,700	5,000	01-20-6289-000	Other Contractual Services		
	Staff & Command Training	6,600	10,000		Vehicle Immobilization (Barnacle)	\$ 3,500	\$ 3,500
	Total Police Conference/Training	\$ 64,500	\$ 55,000		Lexipol services	15,000	15,000
					School Crossing Guards Shared - District 92.5	7,000	7,000
01-20-6213-000	Dues & Subscriptions				Total Other Contractual Services	\$ 25,500	\$ 25,500
	Critical Reach	\$ 600	\$ -				
	Porter Lee-BEAST sub. & license	4,500	-	01-20-6421-000	Materials & Supplies - Equipment		
	ILEAS	500	500		Radar Sign	\$ 3,700	\$ 3,500
	IL Association of Chiefs of Police	600	600		Misc. Portable Radio Equipment	2,000	-
	LEADS Online -TOTAL TRACK	3,500	-		PD Portable Radio Batteries	1,000	1,000
	ISPAN Detective Phones	1,000	-		Targets/Range Equipment	500	1,500
	PACE Schedule System	3,000	-		Taser Cartridges	3,000	3,000
	TLO Investigation Tool	2,500	-		Nitrate Gloves	700	1,000
	NEMERT Memberships	3,500	4,000		Evidence Supplies	1,000	1,500
	WESTAFF	2,500	3,000		Prisoner Supplies	1,000	1,000
	West Suburban Detective Assn.	100	100		Breathalyzer Operator tubes	500	500
	West Suburban Juvenile Offc. Assn.	100	100		Tactical/Critical Incident Equipment	7,000	7,500
	Body Camera/video storage and fee	30,000	-		Badges and plaques	5,000	2,500
	License Plate Reader Program	36,000	-		Emergency Medical Equipment	-	1,500
	Language Line	200	200		Miscellaneous	2,000	-
	FTO Training Subscription	2,000	-		Total Materials & Supplies - Equipment	\$ 27,400	\$ 24,500
	Employee & Equip. Training Tracker	3,000	-				
	Use of Force/Professional Standards	3,000	-	01-20-6509-000	Computer Hardware		
	IWIN/Replacement	10,000	-		Vigilant	8,000	8,000
	E-Line Up	1,000	-		Total Computer Hardware	\$ 8,000	\$ 8,000
	MCAT	1,000	1,000				
	West. Sub. Dirt. Gang Enforc. Task Force	-	1,000	01-20-6515-000	Operating Equipment		
	Lemont Range-Outdoor Range and Dues	-	1,000		Taser Replacements	\$ 10,000	\$ 45,000
	NIAIA (Nat'l Internal Affairs Inv. Assn.)	-	200		Body Cameras	2,000	-
	MOCIC (Mid-Sts. Org. Crime Info. Cntr.)	-	500		Drone Program Equipment	-	25,000
	Total Dues & Subscriptions	\$ 108,600	\$ 12,200		Body Armor	25,000	27,600
					Total Operating Equipment	\$ 37,000	\$ 97,600
01-20-6225-000	Maintenance Services - Equipment						
	Porter Lee Corp. BEAST Equipment	\$ 500	\$ -	01-20-6521-000	Motor Vehicles		
	Fox Valley Fire Extinguisher	600	1,000		Police Interceptors (2), Admin. Vehicle (1)	\$ -	\$ 195,000
	Radar Certification	500	500		Total Motor Vehicles	\$ -	\$ 195,000
	Rifle Repairs	500	1,000				
	Intoximeter Service	500	500				
	Emergency Equipment Repairs	3,000	1,600				
	Total Maintenance Services - Equip.	\$ 5,600	\$ 4,600				



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Fire Department Expenditures by Object Class

Object Class	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2026 Projected Over (Under) Budget	Fiscal Year 2027 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 5,677,257	\$ 5,801,426	\$ 5,838,800	\$ 5,902,708	\$ 63,908	\$ 5,941,720
Contractual Services	861,321	1,009,215	811,600	778,000	(33,600)	903,042
Commodities	182,616	220,126	104,400	98,097	(6,303)	128,200
Total Operating Expenditures	\$ 6,721,194	\$ 7,030,767	\$ 6,754,800	\$ 6,778,805	\$ 24,005	\$ 6,972,962
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 326,458	\$ 72,332	\$ 297,100	\$ 164,837	\$ (132,263)	\$ 52,200
Debt Service	-	-	-	-	-	-
Total Non-Operating Expenditures	\$ 326,458	\$ 72,332	\$ 297,100	\$ 164,837	\$ (132,263)	\$ 52,200
Total Fire Department Expenditures	\$ 7,047,652	\$ 7,103,099	\$ 7,051,900	\$ 6,943,642	\$ (108,258)	\$ 7,025,162



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Fire Department Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
01-22-6103-000	Wages - Full Time	\$ 2,400,922	\$ 2,546,226	\$ 2,570,400	\$ 2,889,600	\$ 3,054,300
01-22-6103-100	Wages - Part Time	26,585	6,427	-	-	-
01-22-6103-200	Wages - 7G (Fire Prevention)	3,164	88	25,000	-	5,000
01-22-6103-300	Wages - Preceptor Pay	-	940	10,800	2,610	4,500
01-22-6103-400	Wages - Special Teams Incentive	-	-	8,000	8,000	8,000
01-22-6104-000	Wages - Overtime	641,853	429,414	300,000	304,209	275,000
01-22-6106-000	Vacation Payout	25,426	23,146	25,000	-	25,000
01-22-6108-000	Wages - Sick Pay	11,208	48,420	70,000	49,850	51,595
01-22-6109-000	Compensatory Time Payout	118	-	-	-	-
01-22-6110-000	Wages - Holiday Pay	108,881	74,470	20,000	44,286	45,725
01-22-6115-000	Early Retirement Incentive	-	-	52,500	-	-
01-22-6118-000	Uniform Allowance	27,594	35,971	36,000	32,762	31,000
01-22-6124-000	Social Security	4,385	4,335	9,100	4,842	6,300
01-22-6126-000	Medicare Expense	45,027	43,915	38,900	46,188	46,000
01-22-6128-000	IMRF-Village Expense	4,071	3,932	6,300	4,974	6,000
01-22-6132-000	Fire Pension	1,881,029	2,141,565	2,087,300	2,100,000	1,800,000
01-22-6150-000	Employee Insurance	496,994	442,577	579,500	415,388	583,300
	Total Personnel	\$ 5,677,257	\$ 5,801,426	\$ 5,838,800	\$ 5,902,708	\$ 5,941,720
<u>Contractual Services</u>						
01-22-6203-000	Contract/Legal Notices	\$ -	\$ -	\$ 200	\$ 200	\$ 200
01-22-6205-000	Printing	-	-	800	400	800
01-22-6207-000	Postage	123	36	300	150	300
01-22-6211-000	Conference/Training	26,953	59,566	62,200	62,200	74,200
01-22-6212-000	Foreign FF Insurance Acct. Expend.	47,175	69,046	41,400	44,854	45,000
01-22-6213-000	Dues & Subscriptions	10,282	7,879	11,800	10,100	11,800
01-22-6219-000	Telephone & Communication	18,904	-	-	-	-
01-22-6223-000	Maint. Services-Building & Off.	17,950	11,767	10,000	17,183	5,000
01-22-6225-000	Maint. Services-Equipment	11,456	13,571	14,700	16,765	15,300
01-22-6227-000	Maint. Services-Vehicles	154,477	166,276	100,000	55,148	101,542
01-22-6245-000	Fire Department Education Fund	250	12,360	11,000	11,000	11,000
01-22-6265-030	Prof. Services-Other	-	199,016	800	-	6,000
01-22-6289-000	Other Contractual Expenses	573,751	469,698	558,400	560,000	631,900
	Total Contractual Services	\$ 861,321	\$ 1,009,215	\$ 811,600	\$ 778,000	\$ 903,042
<u>Commodities</u>						
01-22-6403-000	Office Supplies	\$ 4,540	\$ 2,652	\$ 4,500	\$ 7,867	\$ 3,000
01-22-6405-000	Cleaning Supplies	5,887	7,851	6,500	3,701	3,000
01-22-6407-000	Fuel	29,601	19,410	25,000	19,008	20,000
01-22-6411-000	Public Education Materials	13,063	10,956	17,900	16,971	11,800



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Fire Department Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
01-22-6419-000	Materials & Supplies - Office	120	23	100	100	-
01-22-6421-000	Materials & Supplies-Equipment	30,929	121,684	2,000	6,007	36,500
01-22-6423-000	Materials & Supplies-Vehicles	7,035	2,222	11,400	18,255	11,400
01-22-6424-000	Materials & Supplies-Medical	81,994	46,365	30,100	19,371	35,600
01-22-6425-000	Materials & Supplies-Other Equip	9,447	8,963	6,900	6,816	6,900
	Total Commodities	\$ 182,616	\$ 220,126	\$ 104,400	\$ 98,097	\$ 128,200
	<u>Capital Outlay</u>					
01-22-6509-000	Computer Hardware	\$ -	\$ -	\$ -	\$ 200	\$ -
01-22-6515-000	Operating Equipment	266,093	-	-	-	-
01-22-6516-000	Personal Protective Equipment	27,419	46,047	54,100	22,042	52,200
01-22-6521-000	Motor Vehicles	-	-	-	-	-
01-22-6525-000	Building / Equipment	32,946	26,285	243,000	142,595	-
	Total Capital Outlay	\$ 326,458	\$ 72,332	\$ 297,100	\$ 164,837	\$ 52,200
	<u>Debt Service</u>					
01-22-6609-000	Installment Debt-Principal	\$ -	\$ -	\$ -	\$ -	\$ -
01-22-6610-000	Installment Debt-Interest	-	-	-	-	-
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Fire Department Expenditures	\$ 7,047,652	\$ 7,103,099	\$ 7,051,900	\$ 6,943,642	\$ 7,025,162

Village of Westchester
Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)



Fire Department
Detail for Selected Accounts

Account	Description	2026 Budget	2027 Budget	Account	Description	2026 Budget	2027 Budget
01-22-6118-000	Uniform Allowance			01-22-6245-000	Fire Dept Education Fund		
	Personnel (union)	\$ 22,000	\$ 22,000		Fire Officer Education Incentive	\$ 3,000	\$ 3,000
	Personnel (Command Staff)	4,000	4,000		College Reimbursement	8,000	8,000
	New Employees (2)	10,000	5,000		Total Fire Department Education Fund	\$ 11,000	\$ 11,000
	Total Uniform Allowance	\$ 36,000	\$ 31,000				
01-22-6211-000	Conference/Training			01-22-6265-030	Professional Services - Other		
	New Hire Fire Academy	\$ 16,400	\$ 12,000		SCBA Mask Fit Testing Annual Re-Cal	\$ 800	\$ 1,000
	Fire Apparatus Engineer	-	1,500		Mutual aid reimbursement	-	5,000
	Common Passenger Vehicle	-	5,000		Total Professional Services - Other	\$ 800	\$ 6,000
	Heavy Vehicle Rescue	-	2,200				
	Rope Operations	-	4,500	01-22-6289-000	Other Contractual Expenses		
	Vehicle Machinery Ops	3,900	-		GEMT Revenue - State Administrative Fee	\$ 500,000	\$ 600,000
	Vehicle Machinery Tech	6,000	-		Lexipol	9,000	-
	Advanced Technician Firefighter	3,300	4,400		Target Solutions - Training	3,000	-
	Advanced Fire Officer	-	1,800		Target Solutions (crewsense) - Scheduling	2,000	-
	Fireground Company Officer (IFSI)	-	9,900		Fire Alarm Monitoring - both fire stations	1,200	1,200
	Training Materials/Books/DVDs	500	750		FlowMSP Annual	2,500	-
	Fire Rescue & Suppression Classes	-	3,000		Imagetrend CAD Integration	3,500	-
	Advanced Tech. & Water Rescue	-	2,000		ZOLL ePcR License	1,200	1,200
	Capt-IL Chief Fire Officer Course	3,600	4,100		NORCOMM - MABAS Fee	4,500	4,500
	Training Travel- Per Diem	3,000	1,000		New ESO Reporting Software	6,500	-
	Training Travel- Hotel Expense	3,500	4,500		Annual Physicals	25,000	25,000
	Fire Investigator - Continuing Ed.	800	800		Total Other Contractual Expenses	\$ 558,400	\$ 631,900
	Fire Dept. Instructor Conference	2,000	-	01-22-6411-000	Public Education		
	Officer Dev Conf/Seminars	2,000	2,500		Fire Inspector I	\$ 800	\$ -
	MABAS Command Summit	400	-		Fire Inspector II	800	-
	IFCA conv. and leadership summit	1,000	1,500		Public Fire & Life Safety Educator	1,500	-
	EFO Leadership Fire Conference	-	500		Fire Investigator Certification	3,000	-
	New Hire Paramedic Incentive	15,800	5,250		Public Education Materials	4,500	5,000
	Firefighter Inspector I	-	2,200		Fire Prevention Open House	3,000	4,000
	Firefighter Inspector II	-	800		Smoke Detector Program	1,500	1,500
	Public Fire & Life Safety Educator	-	1,500		CPR/AED Program	500	500
	Fire Investigator Certification (3 mods)	-	1,000		Car Seat Safety Program	500	500
	Fire Safety Plan Review	-	1,500		CPR Admin fee - Edward Hospital	300	300
	Total Conferences/Training	\$ 62,200	\$ 74,200		Fire Life Safety Plan Review	1,500	-
					Total Public Educations	\$ 17,900	\$ 11,800
01-22-6213-000	Dues & Subscriptions			01-22-6421-000	Materials & Supplies - Equipment		
	MABAS Division XX	\$ 7,000	\$ 7,000		Hoses, assorted	\$ -	\$ 7,000
	Int'l Assn of Fire Chiefs	300	300		Nozzles/Appliances	-	5,000
	Fire Investigators Strike Force	200	200		Replace outdated rope rescue equip	2,000	2,500
	International Code Council	600	600		Electric extrication tools	-	22,000
	Illinois Fire Inspector Assn	200	200		Total Materials & Supplies - Equipment	\$ 2,000	\$ 36,500
	Metropolitan Fire Chief's Assn	100	100				
	NFPA Fire Codes Sub Svc	2,200	2,200	01-22-6423-000	Materials & Supplies - Vehicles		
	Illinois Fire Chief's Assn	500	500		Equipment as needed for maint.	\$ 6,000	\$ 6,000
	National Fire Protection Assn	400	400		Replacement tires	3,500	3,500
	IL Society of Fire Svc Instructor	200	200		Replacement vehicle batteries	1,900	1,900
	IL Fire Service Admin Asst Prof	100	100		Total Materials & Supplies - Vehicles	\$ 11,400	\$ 11,400
	Total Dues & Subscriptions	\$ 11,800	\$ 11,800				
01-22-6223-000	Maintenance Services - Building/Office						
	Gen. Maint/Repairs Garage Doors	\$ 3,000	\$ 3,000				
	Landscape - Sta. 25 & 26	1,000	-				
	Various Misc Station Repairs	3,000	2,000				
	Both station radio maint/repairs	3,000	-				
	Total Maint. Services-Building	\$ 10,000	\$ 5,000				
01-22-6225-000	Maint. Services-Equipment			01-22-6424-000	Materials & Supplies - Medical		
	Bi-annual/qtrly SCBA air tests	\$ 2,400	\$ 2,500		Oxygen service/refills	\$ 6,500	\$ 6,500
	SCBA flow test/prev maint	2,800	3,000		Medical gloves/N95s	6,000	6,000



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)

Fire Department
 Detail for Selected Accounts

Account	Description	2026 Budget	2027 Budget	Account	Description	2026 Budget	2027 Budget
	Hurst Tool Preventative Maint	2,000	2,000		Zoll Licenses to Upgrade Trucks to ALS	4,800	1,800
	Ext refills - used on calls	500	500		Micro Dot Test Strips	800	-
	3 Cardiac Monitors/3 AED - Maint	700	1,000		Stretcher/Cardiac Monitor Batteries	3,000	3,000
	Ground Ladder Testing	1,300	1,300		Special event supplies	1,000	1,000
	Amb. Stretcher - annual maint.	1,000	1,000		6 AEDs for Police and Public Works	-	500
	Mark 1,000 hydrants per NFPA	2,500	2,500		Operational/Misc./COVID PPE-Disinfectant	3,000	-
	Other Repairs (as needed)	1,500	1,500		Stryker Stair Chairs/med. Bag replacement	5,000	5,000
	Total Maint. Services-Equipment	\$ 14,700	\$ 15,300		ZOLL X-Series Cardiac Monitor equipment	-	2,500
					Stryker Lucas 3 CPR Compression Device	-	1,600
					Stryker ProService Contract	-	6,700
					CO monitors for ems bags	-	1,000
01-22-6227-000	Maint. Services - Vehicles				Total Materials & Supplies - Medical	\$ 30,100	\$ 35,600
	Amb 25 - Preventative A Maint	\$ 700	\$ 721				
	Amb 25 - Preventative B Maint	700	721				
	Amb 25 - Oil Changes	900	927				
	Amb 25 - HVAC Filter Svc	1,300	1,339	01-22-6425-000	Materials & Supplies - Other		
	Amb 25 - Rear end/Trans. Service	400	412		Office/Miscellaneous Supplies (as needed)	\$ 6,900	\$ 6,900
	Amb 26 - Preventative A Maint	700	721		Total - Materials & Supplies - Other	\$ 6,900	\$ 6,900
	Amb 26 - Preventative B Maint	700	721				
	Amb 26 - Oil Changes	900	927				
	Amb 26 - HVAC Filter Svc	1,300	1,339	01-22-6516-000	Personal Protective Equipment		
	Amb 26 - Rear end/Trans. Service	400	412		Replacement turnouts - existing FFs	\$ 28,000	\$ 30,000
	Eng 25 - A Service/Pump Test	1,800	1,854		New turnouts for new hire FFs	16,000	10,000
	Eng 25 - B Service	900	927		Rescue Gloves	800	1,500
	Eng 25 - Generator service	400	412		Structural FF gloves	800	2,700
	Eng 25 - Transmission service	400	412		Replacement Firefighter boots (as needed)	3,000	3,000
	Eng 25 - Rear end service	400	412		Particulate Hoods	1,500	1,000
	Eng 26 - A Service/Pump Test	1,800	1,854		Turnout equip repairs (as needed)	1,500	1,500
	Eng 26 - B Service	900	927		Cairns 880 Helmets w/ bourkes	2,500	2,500
	Eng 26 - Generator service	400	412		Total - Personal Protective Equipment	\$ 54,100	\$ 52,200
	Eng 26 - Transmission Service	400	412				
	Eng 26 - Rear end service	400	412	01-22-6525-000	Buildings & Equipment		
	Rescue 25 - A Service	1,200	1,236		Sta# 25 - Radio Work	\$ 1,000	\$ -
	Trk 25 - A Service/Pump Test	1,800	1,854		Sta# 26 - Radio Work	1,000	-
	Trk 25 - B Service	1,000	1,030		Sta# 26 - Other Repairs (Structural, Mold, etc.)	252,900	-
	Trk 25 - Generator service	400	412		Total Buildings & Equipment	\$ 254,900	\$ -
	Trk 25 - Change Hyd Fuel/Filter	1,200	1,236				
	Trk 25-Ann. NFPA 1914 Ladder Test	1,500	1,500				
	Emergency Repairs	77,100	78,000				
	Total Maints Services - Vehicles	\$ 100,000	\$ 101,542				



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Public Works Expenditures by Object Class

Object Class	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2026 Projected Over (Under) Budget	Fiscal Year 2027 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 941,305	\$ 1,384,980	\$ 1,427,000	\$ 1,410,540	\$ (16,461)	\$ 1,480,200
Contractual Services	2,890,377	2,215,944	2,527,475	2,246,998	(280,477)	2,712,518
Commodities	185,667	152,203	192,200	157,800	(34,400)	189,200
Total Operating Expenditures	\$ 4,017,348	\$ 3,753,127	\$ 4,146,675	\$ 3,815,338	\$ (331,337)	\$ 4,381,918
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 306,564	\$ 216,664	\$ 509,150	\$ 387,634	\$ (121,516)	\$ 228,300
Debt Service	70,672	46,034	36,200	36,142	(58)	36,200
Total Non-Operating Expenditures	\$ 377,236	\$ 262,698	\$ 545,350	\$ 423,776	\$ (121,574)	\$ 264,500
Total Public Works Expenditures	\$ 4,394,584	\$ 4,015,825	\$ 4,692,025	\$ 4,239,114	\$ (452,911)	\$ 4,646,418



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Public Works Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
01-30-6103-000	Wages - Full Time	\$ 554,827	\$ 827,507	\$ 922,300	\$ 911,500	\$ 963,800
01-30-6103-050	PW FT - Buildings & Grounds	46,018	-	-	-	-
01-30-6103-100	Wages - Part Time	-	-	-	-	-
01-30-6104-000	Wages - Overtime	42,278	71,646	85,000	91,512	90,000
01-30-6106-000	Vacation Payout	-	623	2,500	5,021	2,500
01-30-6108-000	Sick Time Payout	648	2,740	2,500	34	1,000
01-30-6118-000	Uniform Allowance	1,663	1,838	1,800	1,800	1,800
01-30-6124-000	Social Security	39,475	56,138	62,500	58,979	64,962
01-30-6126-000	Medicare Expense	9,232	13,129	14,600	13,794	15,238
01-30-6128-000	IMRF-Village Expense	40,866	53,801	55,300	60,300	55,100
01-30-6150-000	Employee Insurance	206,298	357,558	280,500	267,600	285,800
	Total Personnel	\$ 941,305	\$ 1,384,980	\$ 1,427,000	\$ 1,410,540	\$ 1,480,200
<u>Contractual Services</u>						
01-30-6205-000	Printing	\$ -	\$ -	\$ 500	\$ -	\$ 500
01-30-6207-000	Postage	3,884	98	500	-	500
01-30-6211-000	Conference/Training	200	5,787	3,500	1,000	3,500
01-30-6213-000	Dues & Subscriptions	3,240	4,666	6,300	5,000	6,400
01-30-6219-000	Telephone & Communication	5,918	208	500	425	500
01-30-6223-000	Maint. Services-Building & Off	161,078	66,179	158,575	158,000	101,000
01-30-6225-000	Maint. Services-Equipment	34,715	31,019	38,000	35,000	38,000
01-30-6227-000	Maint. Services-Vehicles	3,134	4,770	11,300	6,500	10,300
01-30-6228-000	Maint. Services-Street Lights	-	-	65,000	50,000	65,000
01-30-6228-100	Maint. Services-Traffic Lights	15,541	19,435	23,000	20,000	23,000
01-30-6231-100	Tree Replacement Program	65,534	91,789	-	-	75,000
01-30-6231-200	Tree Removal-Contract	14,518	20,206	30,000	25,000	30,000
01-30-6231-300	Tree Trimming-Contract	93,600	-	100,000	97,500	91,000
01-30-6231-350	Restoration Trees - Dirt & Seed	5,469	5,335	5,500	5,500	5,500
01-30-6231-400	Emergency Tree & Storm Care	1,600	6,875	40,000	4,500	40,000
01-30-6233-000	Disposal Charges	10,492	14,409	30,000	25,000	30,000
01-30-6235-200	Sidewalk Replacement Program	113,505	-	-	-	115,000
01-30-6237-000	Equipment Rental	10,197	5,292	13,800	4,108	11,250
01-30-6243-000	Gas Heating	6,987	5,079	20,000	16,000	20,000
01-30-6245-000	Rubbish Expense	2,099,752	1,705,216	1,710,000	1,605,406	1,653,568
01-30-6251-000	Electricity	69,253	71,678	70,000	72,000	74,000
01-30-6265-030	Prof. Services-Other	75,268	56,716	26,700	26,000	27,500
01-30-6265-100	Prof. Services-Engineering	7,105	14,452	18,000	18,000	218,500
01-30-6289-000	Other Contractual Expenses	36,153	35,149	103,800	19,559	25,500
01-30-6289-200	Contractual Expense-Mowing	53,235	51,586	52,500	52,500	47,000
	Total Contractual Services	\$ 2,890,377	\$ 2,215,944	\$ 2,527,475	\$ 2,246,998	\$ 2,712,518
<u>Commodities</u>						



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 General Fund
 Public Works Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
01-30-6403-000	Office Supplies	\$ 551	\$ 230	\$ 1,500	\$ 200	\$ 1,000
01-30-6406-000	Clothing Supplies	11,250	12,902	13,000	12,000	13,000
01-30-6407-000	Fuel	46,708	29,185	40,000	32,000	36,000
01-30-6419-000	Materials & Supplies-Office	281	-	1,500	300	1,500
01-30-6421-000	Materials & Supplies-Equipment	48,617	23,887	44,100	35,000	45,000
01-30-6423-000	Materials & Supplies-Vehicles	3,548	2,601	10,300	3,800	10,000
01-30-6425-000	Materials & Supplies-Other	37,475	36,967	28,300	25,000	28,200
01-30-6426-000	Materials & Supplies - Mech	12,997	22,511	20,000	18,500	20,000
01-30-6429-000	Materials & Supplies-Streets	24,239	23,920	33,500	31,000	34,500
	Total Commodities	\$ 185,667	\$ 152,203	\$ 192,200	\$ 157,800	\$ 189,200
	<u>Capital Outlay</u>					
01-30-6515-000	Operating Equipment	\$ 143,847	\$ 14,763	\$ 6,500	\$ 4,281	\$ 6,000
01-30-6521-000	Vehicles	-	155,881	-	-	84,300
01-30-6525-000	Building/Equipment	4,477	32,471	477,650	358,853	58,000
01-30-6527-000	Street & Traffic Signs	24,959	13,549	15,000	14,500	15,000
01-30-6540-000	Infrastructure	133,280	-	10,000	10,000	65,000
	Total Capital Outlay	\$ 306,564	\$ 216,664	\$ 509,150	\$ 387,634	\$ 228,300
	<u>Debt Service</u>					
01-30-6609-000	Installment Lease-Principal	\$ 64,881	\$ 42,114	\$ 33,600	\$ 33,577	\$ 34,850
01-30-6610-000	Installment Lease-Interest	5,791	3,920	2,600	2,565	1,350
	Total Debt Service	\$ 70,672	\$ 46,034	\$ 36,200	\$ 36,142	\$ 36,200
	Total Public Works Expenditures	\$ 4,394,584	\$ 4,015,825	\$ 4,692,025	\$ 4,239,114	\$ 4,646,418

Village of Westchester
Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)



Public Works Department
Detail for Selected Accounts

Account	2026 Budget	2027 Budget	Account	2026 Budget	2027 Budget
01-30-6213-000 Dues & Subscriptions			01-30-6289-000 Other Contractual Expense		
IPWMAN (Yearly Dues)	\$ 400	\$ 500	In-House Paving Grinding	\$ 22,500	\$ 16,000
APWA	1,100	1,100	In-House Paving Tack Coat	7,000	5,500
GIS Software	800	800	In-House paving Sweeping	4,500	4,000
Weather Forecasting	3,500	3,500	Wedgwood/Norfolk Invasive Removal	65,000	-
Misc	500	500	Outlets Blvd	4,800	-
Total	\$ 6,300	\$ 6,400	Total	\$103,800	\$ 25,500
01-30-6219-000 Telephone & Communications			01-30-6421-000 Materials & Supplies - Equip		
Illinois Alarm	500	500	Small Equipment	\$ -	\$ 4,500
Misc	-	-	Truck 4 (oil changes/filters,oil pan)	3,500	-
Total	\$ 500	\$ 500	Truck 5 (oil/filters)	2,000	-
01-30-6223-000 Maintenance Services Bldg/Office			Truck 27(oil/filters)	2,000	-
Aramark (Bathrooms/Mats)	\$ 24,000	\$ 25,500	5-Ton Trucks	-	16,500
HVAC 6 Bldg Maint/43 units	12,000	13,500	Truck 46 (oil/filters)	1,500	-
Sprinkler Inspection/RPZ Inspection	2,500	2,500	Truck 64 (oil/filters, heat issues)	3,000	-
Plumbing Repairs	3,500	3,500	Old Chipper(oil/filters/blades)	2,500	-
HVAC Replacement (2 FD, 1 PW, 2 PW Garage)	-	35,000	New Chipper (oil/filter/blades/wench)	2,000	-
Fire Extinguisher Renewals	1,200	1,500	New Loader (oil/filters)	1,200	-
Misc Building Repairs	15,000	15,000	Skid Steers (oil/filters/attachment parts,battery)	3,500	-
Village Generator Maint	4,500	4,500	Sweeper (oil/filters/brooms)	6,000	-
Roof Inspection Program	8,000	-	Roller (oil/filters)	700	-
Total	\$ 70,700	\$ 101,000	Asphalt Machine (oil/filters/bearing)	1,000	-
01-30-6225-000 Maintence Equipment			Crackfill Machine (oil/filters)	600	-
New Loader, Misc Repairs	\$ 1,000	\$ 15,000	Cutting Saw (oil/filters)	600	-
Sweeper (Standard Care & Repairs)	7,500	-	Large Equipment	-	11,500
Truck 4 (King Pins)	2,250	-	Plows (Blades,Curb shoes,bolts,controls)	6,500	6,000
Truck 5 (2 tires)	750	-	Stump Grinder (Oil/Filters, blades)	1,000	-
Large Equipment	-	10,000	Misc Repairs	6,500	6,500
Truck 46 (Yrly Inspection)	1,500	-	Total	\$ 44,100	\$ 45,000
Truck 64 (Yrly Inspection, Emissions)	3,500	-	01-30-6423-000 Material & Supplies-Vehicles		
Old Chipper (Inspection & Repairs)	5,000	-	Light Duty Trucks	\$ -	\$ 2,500
New Chipper (Inspection,Emissions)	3,000	-	1-Ton Trucks	-	4,000
Miscellaneous lawn/yard equipment	1,000	-	Truck 12 (oil/filters)	800	-
Skid Steer (Attachment repair)	5,000	-	Truck 17 (oil/filters)	800	-
Small Equipment	-	5,500	Truck 21 (oil/filters; body work)	2,500	-
Emergency Repairs	7,500	7,500	Truck 23 (oil/filters,plugs/wires)	1,100	-
Total	\$ 38,000	\$ 38,000	Truck 33 (oil/filters)	800	-
01-30-6227-000 Maintenance Vehicles			Truck 45 (oil/filters)	800	-
1-Ton Trucks	\$ 5,500	\$ 5,000	Miscellaneous	3,500	3,500
Light Duty Trucks	1,300	1,500	Total	\$ 10,300	\$ 10,000
Safety Lane Inspections	1,000	1,000	01-30-6425-000 Materials & Supplies Other		
Emergency Repairs	3,500	2,800	Garage Supplies	\$ 18,000	\$ 18,000
Total	\$ 11,300	\$ 10,300	Light Bulbs (Police/Hall)	800	200
01-30-6231-200 Tree Removal Contract			Safety Gear (Harness, lanyards)	3,000	3,500
Ash Tree Removal	-	-	Tree Supplies	3,500	3,500
Large Tree Removal	30,000	30,000	Sidewalk Salt	2,000	2,000
Total	\$ 30,000	\$ 30,000	Curb Paint; hydrant paint	1,000	1,000
01-30-6237-000 Equipment Rental			Total	\$ 28,300	\$ 28,200
Roller Rental	\$ 5,300	\$ 4,750	01-30-6429-000 Material & Supplies-Streets		
Maint/Traffic Sign Rental	1,000	1,000	Hot Mix Asphalt (Small Locations)	\$ 12,500	\$ 12,000
Emergency Equipment Rental	7,500	5,500	New Barricades and Cones	2,000	2,000
Total	\$ 13,800	\$ 11,250	Cold Patch	4,500	4,000
01-30-6265-030 Professional Services			Small Tools	2,000	1,500
			Crack-Fill Material	12,500	15,000
			Total	\$ 33,500	\$ 34,500
			01-30-6515-000 Operating Equipment		

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)



Public Works Department
 Detail for Selected Accounts

Account	2026 Budget	2027 Budget	Account	2026 Budget	2027 Budget
Fuel Tank Inspections	\$ 5,400	\$ 5,500	Stump Grinder Remote	\$ -	\$ 6,000
Fueling System Repair	5,500	5,500	Industrial Bucket Grapple Bucket (For Tree Work)	6,500	-
Pest Control	6,500	6,500	Total	\$ 6,500	\$ 6,000
All Data Mech. Manuals	2,800	2,500			
Drug Testing/Shots	4,500	4,500	01-30-6521-000 Motor Vehicles		
Tree Apprissals due to accidents	2,000	2,000	Replace 1-Ton #45 (90% GF/10% UF)	\$ -	\$ 75,000
Fire Alarm Security	-	1,000	Replace Multimatic Welder (50% GF/50% UF)	-	2,300
Total	\$ 26,700	\$ 27,500	Replace 2008 Skid Steer Trailer (50% Gen/50% Utility)	-	7,000
			Total	\$ -	\$ 84,300
01-30-6265-100 Prof Services-Engineering			01-30-6540-000 Infrastructure		
2028 Design Engineering Streets	\$ -	\$ 200,000	Design Build Gardner Rd. Bridge Repairs	\$ -	\$ 65,000
Spring/Fall Concrete Program	5,000	7,500	New Guard Rails (Bristol/Wedgwood)	10,000	-
Misc Engineering	5,000	5,000	Total	\$ 10,000	\$ 65,000
MFT Paperwork	1,500	1,000			
Bridge Inspections	4,500	5,000	01-30-6609-000 Installment Lease-Principal		
Total	\$ 16,000	\$ 218,500	Sweeper	\$ 33,600	\$ 34,850
			Total	\$ 33,600	\$ 34,850
			01-30-6610-000 Installment Lease-Interest		
			Street Sweeper	\$ 2,600	\$ 1,350
			Total	\$ 2,600	\$ 1,350



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Utility (Water) Fund
 Summary - Changes in Net Position

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Revenues</u>					
Charges for Service	\$ 6,001,614	\$ 7,963,460	\$ 9,890,700	\$ 11,365,352	\$ 12,214,722
Other Income	8,617	11,902	5,000	21,937	20,000
Total Utilities Fund Revenues	\$ 6,010,231	\$ 7,975,362	\$ 9,895,700	\$ 11,387,289	\$ 12,234,722
<u>Expenses</u>					
Personnel Services	\$ 1,553,616	\$ 2,368,862	\$ 2,772,700	\$ 2,668,687	\$ 2,800,312
Contractual Services	1,018,149	995,523	1,713,828	1,517,371	2,276,520
Commodities	3,221,433	3,673,366	3,629,600	3,238,040	3,470,792
Contingency	-	-	128,112	-	100,000
Total Operating Expenses, other than depreciation	\$ 5,793,198	\$ 7,037,751	\$ 8,244,240	\$ 7,424,098	\$ 8,647,624
Operating Income (Loss) <i>before</i> Depreciation	\$ 217,033	\$ 937,611	\$ 1,651,460	\$ 3,963,191	\$ 3,587,098
Depreciation Expense	686,045	801,410	625,000	800,000	800,000
Operating Income	(469,012)	136,201	1,026,460	3,163,191	2,787,098
<u>Nonoperating Revenues (Expenses)</u>					
Investment Income	90,917	109,547	35,000	13,400	10,000
Grant Revenue	-	93,016	1,226,000	200,000	750,000
Loan Proceeds	6,399,831	1,222,803	-	-	-
Debt Service - Principal	(234,911)	(229,346)	(223,500)	(223,500)	(227,400)
Reduction in Long-Term Debt					
Interest Expense	(62,986)	(59,074)	(55,100)	(55,100)	(51,350)
Transfer to General Fund - Pol & Fire Pen. Exp	-	654,345	(241,700)	(241,700)	(256,300)
Transfer from Capital Projects Fund	6,399,831	1,222,803	-	-	-
Total Nonoperating Revenues (Expenses)	12,592,682	3,014,094	740,700	(306,900)	224,950
Change in Net Position	\$ 12,123,670	\$ 3,150,295	\$ 1,767,160	\$ 2,856,291	\$ 3,012,048
Beginning Net Position	11,202,826	23,326,496	26,476,791	26,476,791	29,333,082
Projected Ending Net Position	\$ 23,326,496	\$ 26,476,791	\$ 28,243,951	\$ 29,333,082	\$ 32,345,130

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Utility (Water) Fund
 Revenues by Source



Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Charges for Services</u>						
02-00-4814-000	Water Usage	\$ 4,374,888	\$ 5,773,975	\$ 7,282,000	\$ 6,950,420	\$ 7,645,462
02-00-4816-000	Water Infrastructure Fee	518,379	516,973	518,000	1,671,209	1,680,000
02-00-4818-000	Meter Sales	10,715	29,078	5,000	1,500	3,500
02-00-4820-000	Water Penalties	69,388	120,272	40,000	172,058	170,000
02-00-4828-000	Sewer Usage	507,630	990,096	1,526,200	1,381,600	1,519,760
02-00-4829-000	Sewer Infrastructure Fee	512,170	510,499	512,000	1,152,665	1,160,000
02-00-4830-000	Sewer Penalties	8,444	22,567	7,500	35,900	36,000
	Total Charges for Service	\$ 6,001,614	\$ 7,963,460	\$ 9,890,700	\$ 11,365,352	\$ 12,214,722
<u>Other Income</u>						
02-00-5189-000	Miscellaneous Income	\$ 8,617	\$ 11,902	\$ 5,000	\$ 21,937	\$ 20,000
	Total Other Income	\$ 8,617	\$ 11,902	\$ 5,000	\$ 21,937	\$ 20,000
	Total Operating Income	\$ 6,010,231	\$ 7,975,362	\$ 9,895,700	\$ 11,387,289	\$ 12,234,722
<u>Non-Operating Income</u>						
02-00-5102-000	Interest Income	\$ 90,917	\$ 109,547	\$ 35,000	\$ 13,400	\$ 10,000
02-00-4410-000	Grant Revenue	-	93,016	1,226,000	200,000	750,000
02-00-5122-000	Reimbursement	-	-	-	-	-
02-00-5728-000	Transfer from Capital Projects	6,399,831	1,222,803	-	-	-
	Total Non-Operating Revenues	\$ 6,490,748	\$ 1,425,366	\$ 1,261,000	\$ 213,400	\$ 760,000
	Total Utility Fund Revenues	\$ 12,500,979	\$ 9,400,728	\$ 11,156,700	\$ 11,600,689	\$ 12,994,722

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Utility (Water) Fund
 Expenses by Object



Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
02-95-6103-000	Wages - Full Time	\$ 983,044	\$ 1,653,212	\$ 1,923,200	\$ 1,807,559	\$ 1,942,112
02-95-6103-100	Wages - Part Time	26	338	-	-	-
02-95-6104-000	Wages - Overtime	115,732	160,163	160,000	177,099	165,000
02-95-6106-000	Vacation Payout	-	4,568	-	5,317	6,000
02-95-6108-000	Sick Time Payout	1,403	13,583	-	2,760	2,500
02-95-6110-000	Holiday Pay	-	8,144	-	8,100	8,200
02-95-6115-000	Early Retirement Incentive	-	-	-	-	-
02-95-6118-000	Uniform Allowance	1,663	2,121	1,800	1,800	3,600
02-95-6124-000	Social Security	66,955	91,444	110,600	90,477	97,686
02-95-6126-000	Medicare Expense	15,660	26,127	25,900	28,025	22,914
02-95-6128-000	IMRF-Village Expense	62,100	85,552	98,500	96,479	88,700
02-95-6150-000	Employee Insurance	307,033	323,610	452,700	451,071	463,600
	Total Personnel	\$ 1,553,616	\$ 2,368,862	\$ 2,772,700	\$ 2,668,687	\$ 2,800,312
<u>Contractual Services</u>						
02-95-6205-000	Printing	\$ -	\$ 801	\$ 2,000	\$ 500	\$ 2,500
02-95-6207-000	Postage	24,311	25,461	24,000	26,000	30,000
02-95-6211-000	Conference/Training	1,996	1,506	7,300	3,500	7,250
02-95-6213-000	Dues & Subscriptions	5,326	117,837	88,800	90,000	7,750
02-95-6215-000	Insurance & Bonding	246,606	130,560	145,000	126,573	145,600
02-95-6219-000	Telephone & Communication	19,816	1,845	2,600	2,200	-
02-95-6223-000	Maint. Services-Building & Off.	-	-	2,000	-	2,000
02-95-6225-000	Maint. Services-Equipment	39,833	35,256	48,400	32,500	43,500
02-95-6227-000	Maint. Services-Vehicles	4,394	5,217	4,600	2,200	5,800
02-95-6229-100	Maint. Services-Sewer	61,669	64,402	101,000	75,000	90,000
02-95-6233-000	Disposal Charges	14,112	29,750	35,000	28,000	35,000
02-95-6235-300	Flood Proofing Assistance Program	12,000	9,500	24,000	-	10,000
02-95-6237-000	Equipment Rental	4,250	3,505	5,000	3,200	5,000
02-95-6249-000	Mayfair Pumping Station	975	6,030	10,688	8,283	8,000
02-95-6250-000	Overhead Tank & Grounds	7,232	1,705	7,000	5,500	4,000
02-95-6251-000	Electricity	52,315	52,354	60,000	60,000	60,000
02-95-6255-000	Maint. Service-Water Mains	29,428	37,714	32,400	38,000	51,000
02-95-6265-000	Prof. Services - Audit	47,592	21,770	23,400	25,375	26,775
02-95-6265-030	Prof. Services-Other	289,007	93,434	104,840	96,000	52,800
02-95-6265-100	Prof. Services-Engineering	142,686	313,125	934,800	850,000	1,643,745
02-95-6289-000	Other Contractual Expenses	14,601	9,026	16,000	10,640	10,800
02-95-6327-000	Legal Services - Utility Hardship	-	34,725	35,000	33,900	35,000
	Total Contractual Services	\$ 1,018,149	\$ 995,523	\$ 1,713,828	\$ 1,517,371	\$ 2,276,520
<u>Commodities</u>						
02-95-6403-000	Office Supplies	\$ 652	\$ 108	\$ 1,500	\$ 1,000	\$ 1,500
02-95-6406-000	Clothing Supplies	11,159	12,651	13,000	10,500	13,500
02-95-6407-000	Gas & Oil	12,044	9,585	16,000	12,000	16,000
02-95-6421-000	Materials & Supplies-Equipment	27,372	11,299	35,100	22,000	35,250
02-95-6423-000	Materials & Supplies-Vehicles	4,078	2,476	9,900	3,500	9,500
02-95-6424-000	Materials & Supplies-Meters	8,869	7,179	6,000	1,000	3,500
02-95-6425-000	Materials & Supplies-Other Equip	92,123	102,247	79,500	75,000	107,000
02-95-6426-000	Materials & Supplies-Water Main	27,286	50,904	54,500	35,000	39,000



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Utility (Water) Fund
 Expenses by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
02-95-6435-000	Materials & Supplies-Sewer	18,575	4,815	20,000	18,500	20,000
02-95-6437-000	Materials & Supplies-Plumbing	23,611	96,785	29,000	16,500	29,000
02-95-6438-000	Materials & Supplies-Crestwood	17,052	9,684	15,500	13,000	15,000
02-95-6455-000	Water Cost	2,978,612	3,365,633	3,349,600	3,030,040	3,181,542
	Total Commodities	\$ 3,221,433	\$ 3,673,366	\$ 3,629,600	\$ 3,238,040	\$ 3,470,792
02-95-6700-000	Contingency	\$ -	\$ -	\$ 128,112	\$ -	\$ 100,000
	<u>Capital Outlay</u>					
02-95-6515-000	Operating Equipment	\$ 168,510	\$ 15,877	\$ 142,100	\$ 60,000	\$ 67,000
02-95-6515-100	Capital Equipment - Crestwood	108,020	46,141	81,500	55,000	59,000
02-95-6521-000	Motor Vehicles	-	232,940	202,500	196,842	32,000
02-95-6533-000	Meters	614,820	-	10,000	5,500	10,000
02-95-6535-000	Fire Hydrants	15,180	55,575	60,000	59,850	66,000
02-95-6536-000	Water Valves	23,299	-	-	-	-
02-95-6537-000	Water/Sewer Restoration	15,949	80,077	84,500	80,000	85,500
02-95-6540-000	Infrastructure Improvement	-	-	5,502,564	5,000,000	3,450,000
	Total Capital Outlay	\$ 945,778	\$ 430,610	\$ 6,083,164	\$ 5,457,192	\$ 3,769,500
	<u>Depreciation</u>					
02-95-6575-000	Depreciation Expense	\$ 686,045	\$ 801,410	\$ 625,000	\$ 800,000	\$ 800,000
	Total Depreciation	\$ 686,045	\$ 801,410	\$ 625,000	\$ 800,000	\$ 800,000
	<u>Debt Service</u>					
02-95-6610-000	Installment Lease Principal	\$ 19,085	\$ 9,750	\$ -	\$ -	\$ -
02-95-6609-100	Installment Lease - Principal Reduction	(19,085)	-	-	-	-
02-95-6610-000	Installment Lease - Interest	685	141	-	-	-
02-95-6613-000	Paying Agent Fees	-	-	-	-	-
02-00-5180-000	Loan Proceeds	-	-	-	-	-
02-00-5180-100	Loan Proceeds - IEPA Loan	-	-	-	-	-
02-95-6607-000	IEPA Loan Principal	215,826	219,596	223,500	223,500	227,400
02-95-6607-100	IEPA Loan - Principal Reduction	-	-	-	-	-
02-95-6608-000	IEPA Loan - Interest	62,301	58,933	55,100	55,100	51,350
	Total Debt Service	\$ 278,812	\$ 288,420	\$ 278,600	\$ 278,600	\$ 278,750
02-95-6807-000	Tnsf to GF - Pension & Bond Reim.	-	654,345	241,700	241,700	256,300
	Total Utility Fund Expenses	\$ 7,703,833	\$ 9,212,536	\$ 15,472,704	\$ 14,201,590	\$ 13,752,174

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
Utility Fund
 Detail for Selected Accounts



Account	2026 Budget	2027 Budget	Account	2026 Budget	2027 Budget
02-95-6211-000 Conference/Training			02-95-6423-000 Materials & Supplies - Vehicles		
Safety Training	\$ 5,000	\$ 5,000	Light Duty Trucks	\$ 4,000	\$ 2,750
CEU's Water Operators Classes	700	750	1-Ton Trucks	2,900	3,750
Class for additional water operators	1,100	1,000	Emergency Repairs	3,000	3,000
Staff Plumbing License Renewal	300	500	Total Materials & Supplies - Vehicles	\$ 9,900	\$ 9,500
Total Conference/Training	7,300	7,250			
02-95-6213-000 Dues & Subscriptions			02-95-6425-000 Materials & Supplies - Other		
West Cook Solid Waste	\$ 5,200	\$ 5,500	10 Fire Hydrants with valves	\$ 25,000	\$ 53,000
APWA Dues	1,000	1,000	Pipe/Hymax (Hydrants)	7,000	7,250
IEPA MS 4	1,200	1,250	6 inch valve boxes (Hydrants)	3,000	3,500
Meter Software for Residents	37,900	-	Waterous MOD kit (1)/Extensions	5,500	4,500
Sensus Analytics (Meters)	30,500	-	Parts to rebuild traverse hydrants	6,000	4,750
Total Dues & Subscriptions	75,800	\$ 7,750	6-6" valves, 2-8" valves, 1-12" valve	7,500	13,000
			Pipe/Hymax (Valves)	9,500	9,000
02-95-6219-000 Telephone & Communications			6-inch valve boxes (Valves)	1,500	2,000
Crestwood SCADA	\$ 2,000	\$ -	Miscellaneous parts	2,500	2,500
Phonetics	600	-	Cleaning & Clothing Supplies	2,000	-
Total Telephone & Communications	\$ 2,600	\$ -	Miscellaneous plumbing supplies	10,000	7,500
			Total Materials & Supplies - Other	\$ 79,500	\$ 107,000
02-95-6225-000 Maintenance Services- Equip			02-95-6426-000 Materials & Supplies - Water Mains		
5-Ton Trucks	\$ 1,300	\$ 12,000	Repair Clamps	\$ 20,000	\$ 20,000
Large Equipment	41,600	26,000	Water Main Pipe and Hymax	12,500	12,500
Small Equipment	500	500	Miscellaneous parts/emergency repair	6,500	6,500
Emergency Repairs	5,000	5,000	Brital Filters	8,500	-
Total Maintenance Services - Equip.	\$ 48,400	\$ 43,500	Total Materials & Supplies - Water Mains	\$ 54,500	\$ 39,000
02-95-6227-000 Maintenance Services- Vehicles			02-95-6437-000 Materials & Supplies - Plumbing		
1-Ton Trucks	\$ 1,600	\$ 1,500	Copper	\$ 14,000	\$ 14,000
Pick Up Trucks/SUVs	-	1,300	Roundways/miscellaneous brass	5,000	5,000
Emergency Repairs	3,000	3,000	Buffalo boxes	5,000	5,000
Total Maintenance Services - Veh.	\$ 4,600	\$ 5,800	Lead service repl. (unforeseen)	-	-
			Miscellaneous parts	5,000	5,000
02-95-6229-100 Maintenance Services - Sewer			Total Materials & Supplies - Plumbing	\$ 29,000	\$ 29,000
Clean/televise large sanitary lines	\$ 60,000	\$ 70,000	02-95-6515-000 Operating Equipment		
Emergency Sewer Repairs	25,000	20,000	Steel Plates	\$ 3,400	\$ -
Total Maintenance Services - Sewer	\$ 85,000	\$ 90,000	4ft flat kubota bucket	2,800	-
			New Auger (Service Lines)	5,500	-
02-95-6249-000 Mayfair Pumping Station			New Line Locator	-	7,700
Mowing - Mayfair	\$ 1,800	\$ 5,000	Multimatic Welder (50% Gen/50% Util)	-	2,300
Two Big Pump Inspection (Annually)	1,000	1,000	Ring Saw	-	-
Sump pump 2 Repairs	1,000	1,000	ERP Software (40%)	130,400	57,000
Emergency Repairs	1,000	1,000	Replace Kubota trailer	-	-
Total Mayfair Pumping Station	\$ 4,800	\$ 8,000	Total Operating Equipment	\$ 142,100	\$ 67,000
02-95-6250-000 Overhead Tank & Grounds			02-95-6515-100 Capital Equipment - Crestwood		
Tank inspection	3,000	3,500	Tank Cleaning/Inspection	\$ 19,500	\$ -
Garage Door Repair	500	500	Calibrate Meters	-	7,000
New LED Outside Yard Lights	3,500	-	Roof Inspection Program	2,000	-
Total Overhead Tank & Grounds	\$ 7,000	\$ 4,000	Rebuild Pump #3	60,000	52,000
02-95-6255-000 Maintenance Services- Water			Total Capital Equipment - Crestwood	\$ 81,500	\$ 59,000
Annual Leak Detection Survey	\$ 16,900	\$ 34,000			
Leak Detection- Emergency Call-Out	15,500	17,000	02-95-6521-000 Motor Vehicles		
Total Maintenance Services - Water	\$ 32,400	\$ 51,000	Replace 1999 Tractor (100% Utility)	\$ 165,000	\$ -
			Replace #33 (50% Cap./50% Utility)	37,500	-
02-95-6265-000 Professional Services- Audit					
Audit (40%)	\$ 23,400	\$ 26,775			
Total Professional Services - Audit	\$ 23,400	\$ 26,775			



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
Utility Fund
 Detail for Selected Accounts

Account	2026 Budget	2027 Budget	Account	2026 Budget	2027 Budget
02-95-6265-030 Professional Services - Other			Replace #21 (2010 1-Ton Truck)	-	25,000
Suburban Labs	\$ 21,000	\$ 22,000	Replace 2008 Skid steer Trailer	-	7,000
Julie Locates	4,300	4,500	Total Motor Vehicles	202,500	32,000
Lead Service GIS	-	7,500	02-95-6537-000 Restoration - Water/Sewer		
IEPA Project Plan	7,500	7,500	Concrete	\$ 45,000	\$ 47,500
Mayfair Creek Clean up	18,500	11,300	Dirt and seed	4,000	2,500
Total Professional Services - Other	\$ 51,300	\$ 52,800	Asphalt	2,500	2,500
02-95-6265-100 Professional Services - Engineering			Stone	33,000	33,000
2026/2027 Const. Engin. - Water Mn.	\$ -	\$ 676,105	Total Restoration - Water/Sewer	\$ 84,500	\$ 85,500
Sewer Lining 2026 Const. Engineering	-	121,640	02-95-6607-000 IEPA Loan - Principal		
2026 Water Main & Lining (Design)	367,000	-	2011 Sanitary Sewer Lining	\$ 45,200	\$ 45,700
2026 Water Main IEPA (design)	282,000	-	2014 Water Tower Exterior Painting	27,800	28,300
31st Water Main (Design Engin.)	-	90,000	2019 Sunnyside Sewer	150,700	153,400
MWRD Annual Report	2,300	-	Total IEPA Loan - Principal	\$ 223,700	\$ 227,400
NPDES Annual Inspections/MS4	8,500	8,500	02-95-6608-000 IEPA Loan - Interest		
New NOI Permitting (IEPA)	7,500	12,500	2011 Sanitary Sewer Lining	\$ 4,300	\$ 3,750
2027 Sewer Lining Design	-	55,000	2014 Sunnyside Sewer/Water Tower	6,000	5,400
Sewer Cleaning/Televising	2,500	7,500	2019 Sunnyside Sewer	45,000	42,200
Engineering for 2025 Water Main	265,000	-	Total IEPA Loan - Interest	\$ 55,300	\$ 51,350
2028 Water Main Design	-	665,000			
Miscellaneous Engineering	-	7,500			
Total Professional Services - Engineering	\$ 934,800	\$ 1,643,745			
02-95-6289-000 Other Contractual Expenses					
Utility Billing	\$ 16,000	\$ 10,800			
Total Other Contractual Expenses	\$ 16,000	\$ 10,800			
02-95-6421-000 Materials & Supplies-Equipment					
5-Ton Trucks	\$ 13,100	\$ 12,000			
Large Equipment	11,500	9,750			
Small Equipment	-	4,500			
Emergency Repairs	10,500	9,000			
Total Materials & Supplies - Equipment	\$ 35,100	\$ 35,250			



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Motor Fuel Tax Fund
 Fund Summary

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
Revenues					
Intergovernmental	\$ 741,894	\$ 954,240	\$ 828,800	\$ 906,998	\$ 857,000
Other Income	36,923	50,242	32,000	24,549	24,000
Total MFT Fund Revenues	\$ 778,817	\$ 1,004,482	\$ 860,800	\$ 931,547	\$ 881,000
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	389,670	101,253	213,500	213,500	157,500
Commodities	184,788	169,514	140,000	156,000	160,000
Capital Outlay	164,405	610,521	125,000	589,167	125,000
Debt Service	339,977	339,129	338,000	338,130	334,950
Total MFT Fund Expenditures	\$ 1,078,840	\$ 1,220,417	\$ 816,500	\$ 1,296,797	\$ 777,450
Excess (Deficiency) of Revenues over Expenditures	\$ (300,023)	\$ (215,935)	\$ 44,300	\$ (365,250)	\$ 103,550
Other Financing Sources (Uses)					
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premium	-	-	-	-	-
Amortized of Bond Discount (Premium)	-	-	-	-	-
Other Financing Uses (refunding of 2010A)	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	\$ (300,023)	\$ (215,935)	\$ 44,300	\$ (365,250)	\$ 103,550
Beginning Fund Balance	918,394	618,371	402,436	402,436	37,186
Projected Ending Fund Balance	\$ 618,371	\$ 402,436	\$ 446,736	\$ 37,186	\$ 140,736

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Motor Fuel Tax Fund
 Revenues



Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Intergovernmental</u>						
03-00-4417-000	Allotment Income	\$ 741,894	\$ 763,494	\$ 756,000	\$ 782,998	\$ 784,000
03-00-5106-000	Grant Revenue (State Build Illinois, CDBG)	-	190,746	72,800	124,000	73,000
	Total Intergovernmental	\$ 741,894	\$ 954,240	\$ 828,800	\$ 906,998	\$ 857,000
<u>Other Income</u>						
03-00-5102-000	Interest Income	\$ 36,923	\$ 50,242	\$ 32,000	\$ 24,549	\$ 24,000
03-00-5180-100	Bond Proceeds	-	-	-	-	-
03-00-5181-000	Bond Premium	-	-	-	-	-
03-00-5189-000	Misc. Other Income	-	-	-	-	-
	Total Other Income	\$ 36,923	\$ 50,242	\$ 32,000	\$ 24,549	\$ 24,000
	Total Motor Fuel Tax Fund Revenues	\$ 778,817	\$ 1,004,482	\$ 860,800	\$ 931,547	\$ 881,000



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Motor Fuel Tax Fund
 Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
03-95-6103-000	Full-time Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
03-95-6104-000	Overtime	-	-	-	-	-
	Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Contractual Services</u>						
03-95-6231-300	Tree Trimming Contract	\$ -	\$ 95,254	\$ -	\$ -	\$ -
03-95-6265-100	Professional Services - Engineering	389,670	5,999	213,500	213,500	157,500
	Total Contractual Services	\$ 389,670	\$ 101,253	\$ 213,500	\$ 213,500	\$ 157,500
<u>Commodities</u>						
03-95-6435-000	Materials & Supplies-Street Salt	\$ 110,202	\$ 110,390	\$ 140,000	\$ 156,000	\$ 160,000
03-95-6436-000	Materials & Supplies-Street Lights	74,586	59,124	-	-	-
03-95-6489-000	Misc. Materials & Supplies	-	-	-	-	-
	Total Commodities	\$ 184,788	\$ 169,514	\$ 140,000	\$ 156,000	\$ 160,000
<u>Capital Outlay</u>						
03-95-6281-000	Street Improvements/Reconstruction	\$ 164,405	\$ 497,017	\$ 125,000	\$ 589,167	\$ 125,000
03-95-6235-200	Sidewalk Replacement/Infrastructure	-	113,504	-	-	-
	Total Capital Outlay	\$ 164,405	\$ 610,521	\$ 125,000	\$ 589,167	\$ 125,000
<u>Debt Service</u>						
03-95-6603-100	Bond Payment - Principal	\$ 195,000	\$ 200,000	\$ 205,000	\$ 205,000	\$ 210,000
03-95-6605-100	Bond Payment - Interest	144,500	138,650	132,500	132,650	124,450
03-95-6607-000	Bond Issuance Cost	-	-	-	-	-
03-95-6613-000	Paying Agent Fees	477	479	500	480	500
	Total Debt Service	\$ 339,977	\$ 339,129	\$ 338,000	\$ 338,130	\$ 334,950
<u>Other Financing Uses</u>						
03-95-6602-100	Amortization of Bond Discount Premium	\$ -	\$ -	\$ -	\$ -	-
03-95-6888-000	Other Financing Uses (refunding of 2010A)	-	-	-	-	-
	Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	-
Total Motor Fuel Tax Fund Expenditures		\$ 1,078,840	\$ 1,220,417	\$ 816,500	\$ 1,296,797	\$ 777,450



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 E911 Fund
 Summary

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
Revenues					
Intergovernmental	\$ 445,278	\$ 606,379	\$ 450,000	\$ 548,667	\$ 480,000
Interest Income	-	-	-	-	-
Total E911 Fund Revenues	\$ 445,278	\$ 606,379	\$ 450,000	\$ 548,667	\$ 480,000
Expenditures					
Contractual Services	\$ 587,113	\$ 501,300	\$ 425,000	\$ 438,500	\$ 529,755
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total E911 Fund Expenditures	\$ 587,113	\$ 501,300	\$ 425,000	\$ 438,500	\$ 529,755
Excess (deficiency) of Revenues over Expenditures	\$ (141,835)	\$ 105,079	\$ 25,000	\$ 110,167	\$ (49,755)
Beginning Fund Balance	(812,233)	(954,068)	(848,989)	(848,989)	(738,822)
Projected Ending Fund Balance	\$ (954,068)	\$ (848,989)	\$ (823,989)	\$ (738,822)	\$ (788,577)



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 E911 Fund
 Revenues

Account Name	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Intergovernmental</u>						
08-00-5105-200	911 Tax Revenue	\$ 445,278	\$ 603,379	\$ 450,000	\$ 548,667	\$ 480,000
	Total Intergovernmental	\$ 445,278	\$ 603,379	\$ 450,000	\$ 548,667	\$ 480,000
	Total E911 Fund Revenues	<u>\$ 445,278</u>	<u>\$ 603,379</u>	<u>\$ 450,000</u>	<u>\$ 548,667</u>	<u>\$ 480,000</u>



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 E911 Fund
 Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Contractual Services</u>						
08-95-6219-000	Telephone & Communication	\$ 82,523	\$ -	\$ -	\$ -	\$ -
08-95-6225-000	Maint. Services-Equipment	15,000	-	-	-	-
08-95-6289-000	Dispatch Contractual Expense	489,590	501,300	425,000	438,500	529,755
	Total Contractual Services	\$ 587,113	\$ 501,300	\$ 425,000	\$ 438,500	\$ 529,755
<u>Commodities</u>						
08-95-6403-000	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>						
08-95-6509-000	Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
08-95-6511-000	Computer Software	-	-	-	-	-
08-95-6515-000	Operating Equipment	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total E911 Fund Expenditures		\$ 587,113	\$ 501,300	\$ 425,000	\$ 438,500	\$ 529,755

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Hotel/Motel Tax Fund
 Summary



	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	Fiscal Year 2027
	Actual	Actual	Budget	Projected	Budget
Revenues					
Local Taxes	\$ 90,332	\$ 94,056	\$ 95,000	\$ 97,500	\$ 95,000
Charges for Service	16,624	16,953	8,500	23,505	8,500
Other Income	-	6,936	1,200	1,185	1,200
Total Hotel/Motel Fund Revenues	\$ 106,956	\$ 117,945	\$ 104,700	\$ 122,190	\$ 104,700
Expenditures					
Contractual Services	\$ 50,394	\$ 51,049	\$ 50,400	\$ 58,574	\$ 59,000
Commodities	45,331	85,225	55,000	54,000	55,000
Capital Outlay	-	-	-	-	-
Total Hotel/Motel Fund Expenditures	\$ 95,725	\$ 136,274	\$ 105,400	\$ 112,574	\$ 114,000
Excess (deficiency) of Revenues over Expenditures	\$ 11,231	\$ (18,329)	\$ (700)	\$ 9,616	\$ (9,300)
Beginning Fund Balance	14,505	25,736	7,407	7,407	17,023
Projected Ending Fund Balance	\$ 25,736	\$ 7,407	\$ 6,707	\$ 17,023	\$ 7,723



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Hotel/Motel Tax Fund
 Revenues

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Local Taxes</u>						
10-00-4608-000	Hotel/Motel Tax	\$ 90,332	\$ 94,056	\$ 95,000	\$ 97,500	\$ 95,000
	Total Local Taxes	\$ 90,332	\$ 94,056	\$ 95,000	\$ 97,500	\$ 95,000
<u>Charges for Services</u>						
10-00-4815-000	Newspaper Ads	\$ 15,523	\$ 7,948	\$ 8,500	\$ 14,500	\$ 8,500
10-00-5122-100	Special Events	1,101	9,005	-	9,005	-
	Total Charges for Services	16,624	16,953	8,500	23,505	8,500
<u>Other Income</u>						
10-00-5189-000	Miscellaneous Income	\$ -	\$ 6,936	\$ 1,200	\$ 1,185	\$ 1,200
	Total Other Income	\$ -	\$ 6,936	\$ 1,200	\$ 1,185	\$ 1,200
	Total Hotel/Motel Tax Fund Revenues	\$ 106,956	\$ 117,945	\$ 104,700	\$ 122,190	\$ 104,700



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Hotel/Motel Tax Fund
 Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Contractual Services</u>						
10-95-6209-000	Village Publications	\$ 46,723	\$ 51,049	\$ 50,400	\$ 58,574	\$ 59,000
10-95-6235-000	Façade Grant Program	-	-	-	-	-
10-95-6239-000	Tourism	3,671	-	-	-	-
10-95-6265-010	Professional Services - Consultant	-	-	-	-	-
	Total Contractual Services	\$ 50,394	\$ 51,049	\$ 50,400	\$ 58,574	\$ 59,000
<u>Commodities</u>						
10-95-6245-000	Materials & Supplies - Special Events	\$ 43,505	\$ 83,998	47,000	47,000	47,000
10-95-6245-000	Materials & Supplies-Beautification	-	-	5,000	5,000	5,000
10-95-6251-000	Electricity	1,826	1,227	3,000	2,000	3,000
	Total Commodities	\$ 45,331	\$ 85,225	\$ 55,000	\$ 54,000	\$ 55,000
	Total Hotel/Motel Tax Fund Expenditures	\$ 95,725	\$ 136,274	\$ 105,400	\$ 112,574	\$ 114,000



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
Hotel/Motel Tax Fund
 Detail for Selected Accounts

Account	Description	2026 Budget	2027 Budget
10-95-6245-000	Materials & Supplies - Special Events		
	Juneteenth	\$ 10,000	\$ 10,000
	Tour de Proviso	1,000	1,000
	Christmas in Proviso	1,000	1,000
	Shop with a Cop	1,000	1,000
	Music in the Park (Park District)	4,000	3,000
	Winter Wonderland (Park District)	3,000	3,000
	4th of July Parade	5,000	5,000
	Senior Events (Health Fairs, Seminars, etc.)	2,000	2,000
	Veteran's Day	1,000	1,000
	Schools (opening, music, hisp. heritage event, etc.)	1,000	1,000
	100 Anniversary - events, planning, etc.	1,000	-
	Giveaways - Inventory	-	-
	Banners - new Westchester banners	-	2,000
	Black History Month	1,000	1,000
	National Night Out	3,000	3,000
	Hispanic Heritage Night Event at Village	1,000	1,000
	Italian-American Heritage Night Event	1,000	1,000
	Party in the Park - 2-Day July Event	10,000	10,000
	Miscellaneous - Village Manager Discretion	1,000	1,000
	Materials & Supplies - Special Events	\$ 47,000	\$ 47,000
10-95-6245-000	Materials & Supplies - Beautification		
	Fountain Area (plaques, signs, emblems, flag poles) & Working With Grassroots Garden Group	\$ 15,000	\$ 5,000
	Materials & Supplies - Beautification	\$ 15,000	\$ 5,000



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Debt Service Fund
 Summary

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Revenues</u>					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Debt Service	\$ 543,827	\$ 541,242	\$ 545,400	\$ 545,400	\$ 543,887
Total Expenditures	\$ 543,827	\$ 541,242	\$ 545,400	\$ 545,400	\$ 543,887
Excess (deficiency) of Revenues over Expenditures	\$ (543,827)	\$ (541,242)	\$ (545,400)	\$ (545,400)	\$ (543,887)
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premium	-	-	-	-	-
Transfer In from Capital Projects Fund	543,827	541,242	545,400	545,400	543,323
Other Income	-	-	-	-	-
Transfer to Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 543,827	\$ 541,242	\$ 545,400	\$ 545,400	\$ 543,323
Excess of revenues and other financing sources over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ (564)
Beginning Fund Balance	564	564	564	564	564
Projected Ending Fund Balance	\$ 564	\$ 564	\$ 564	\$ 564	\$ -
Fund Balance, Restricted for Debt Service	\$ 564	\$ 564	\$ 564	\$ 564	\$ -



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Debt Service Fund
 Revenues - Other Financing Sources

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Other Financing Sources</u>						
30-00-5180-000	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
30-00-5180-100	Bond Premium	-	-	-	-	-
30-00-5740-000	Transfer In from Capital Projects Fund	543,827	541,242	545,400	545,400	543,323
30-00-5180-200	Other Income	-	-	-	-	-
30-00-6888-000	Transfer to Escrow Agent	-	-	-	-	-
	Total Other Financing Sources	\$ 543,827	\$ 541,242	\$ 545,400	\$ 545,400	\$ 543,323
	Total Other Financing Sources	\$ 543,827	\$ 541,242	\$ 545,400	\$ 545,400	\$ 543,323



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Debt Service Fund
 Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Debt Service</u>						
30-00-6606-000	Bond Insurance Premium	\$ -	\$ -	\$ -	\$ -	\$ -
30-00-6609-000	Bond Payment -Principal	380,000	390,000	405,000	405,000	415,000
30-00-6610-000	Bond Payment -Interest	163,824	150,330	139,400	139,400	127,887
30-00-6613-000	Paying Agent Fees	3	912	1,000	1,000	1,000
30-00-6620-000	Bond Issuance Costs	-	-	-	-	-
	Total Debt Service	\$ 543,827	\$ 541,242	\$ 545,400	\$ 545,400	\$ 543,887
	Total Debt Service Fund Expenditures	\$ 543,827	\$ 541,242	\$ 545,400	\$ 545,400	\$ 543,887



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Debt Service Fund 2021 G.O. Bonds
 Summary

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Revenues</u>					
Real Estate Taxes	\$ 2,384,971	\$ 2,441,193	\$ 2,410,100	\$ 2,410,000	\$ 2,646,338
Interest Income	19,444	76,704	15,000	80,697	74,000
Total Revenue	\$ 2,404,415	\$ 2,517,897	\$ 2,425,100	\$ 2,490,697	\$ 2,720,338
<u>Expenditures</u>					
Debt Service	\$ 2,204,062	\$ 2,870,358	\$ 2,411,100	\$ 2,411,100	\$ 2,646,338
Total Expenditures	\$ 2,204,062	\$ 2,870,358	\$ 2,411,100	\$ 2,411,100	\$ 2,646,338
Excess (deficiency) of Revenues over Expenditures	\$ 200,353	\$ (352,461)	\$ 14,000	\$ 79,597	\$ 74,000
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ -	\$ 10,922,277	\$ -	\$ -	\$ -
Bond Premium	-	1,584,044	-	-	-
Transfer to Escrow Agent	-	(12,163,029)	-	-	-
Total Other Financing Sources	\$ -	\$ 343,292	\$ -	\$ -	\$ -
Excess of revenues and other financing sources over (under) expenditures	\$ 200,353	\$ (9,169)	\$ 14,000	\$ 79,597	\$ 74,000
Beginning Fund Balance	1,204,041	1,404,394	1,395,225	1,395,225	1,474,822
Projected Ending Fund Balance	\$ 1,404,394	\$ 1,395,225	\$ 1,409,225	\$ 1,474,822	\$ 1,548,822
Fund Balance, Restricted for Debt Service	\$ 1,404,394	\$ 1,395,225	\$ 1,409,225	\$ 1,474,822	\$ 1,548,822



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Debt Service Fund 2021 G.O. Bonds
 Revenues and Other Financing Sources

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Local Taxes</u>						
31-00-4102-000	Real Estate Taxes	\$ 2,384,971	\$ 2,441,193	\$ 2,410,100	\$ 2,410,000	\$ 2,646,338
	Total Local Taxes	\$ 2,384,971	\$ 2,441,193	\$ 2,410,100	\$ 2,410,000	\$ 2,646,338
<u>Other Income</u>						
31-00-5102-000	Interest Income	\$ 19,444	\$ 76,704	\$ 15,000	\$ 80,697	\$ 74,000
	Total Other Income	\$ 19,444	\$ 76,704	\$ 15,000	\$ 80,697	\$ 74,000
<u>Other Financing Sources</u>						
31-00-5180-000	Bond Proceeds	\$ -	\$ 10,922,277	\$ -	\$ -	\$ -
31-00-5180-100	Bond Premium	-	1,584,044	-	-	-
31-00-6888-000	Transfer to Escrow Agent	-	(12,163,029)	-	-	-
	Total Other Financing Sources	\$ -	\$ 343,292	\$ -	\$ -	\$ -
Total Debt Service Fund (2021 G.O. Bonds) Revenue		<u>\$ 2,404,415</u>	<u>\$ 2,861,189</u>	<u>\$ 2,425,100</u>	<u>\$ 2,490,697</u>	<u>\$ 2,720,338</u>



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Debt Service Fund 2021 G.O. Bonds
 Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Debt Service</u>						
31-00-6609-000	Bond Payment-Principal	\$ 1,635,000	\$ 1,815,000	\$ 925,000	\$ 925,000	\$ 1,045,000
31-00-6610-000	Bond Payment-Interest	568,635	711,638	1,485,100	1,485,100	1,600,338
31-00-6606-000	Bond Insurance Premium	-	-	-	-	-
31-00-6613-000	Paying Agent Fees	427	429	1,000	1,000	1,000
31-00-6620-000	Bond Issuance Costs	-	343,291	-	-	-
	Total Debt Service	\$ 2,204,062	\$ 2,870,358	\$ 2,411,100	\$ 2,411,100	\$ 2,646,338
	Total Debt Service Fund Expenditures	\$ 2,204,062	\$ 2,870,358	\$ 2,411,100	\$ 2,411,100	\$ 2,646,338



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Capital Projects Fund
 Summary

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
Revenues					
Local Taxes	\$ 1,224,181	\$ 1,311,021	\$ 1,380,000	\$ 1,530,553	\$ 1,650,000
State Grant	-	-	105,000	-	-
Other Income	8,815	20,295	17,000	13,462	8,000
Total Revenues	\$ 1,232,996	\$ 1,331,316	\$ 1,502,000	\$ 1,544,015	\$ 1,658,000
Expenditures					
Contractual Services	\$ -	\$ -	\$ 471,600	\$ 335,654	\$ 150,700
Commodities	-	-	-	-	-
Capital Outlay	145,493	63,000	900,100	898,417	2,350,000
Debt Service	218,557	218,557	2,832,800	203,694	2,996,070
Total Expenditures	\$ 364,050	\$ 281,557	\$ 4,204,500	\$ 1,437,765	\$ 5,496,770
Excess (deficiency) of Revenues over Expenditures	\$ 868,946	\$ 1,049,759	\$ (2,702,500)	\$ 106,250	\$ (3,838,770)
Other Financing Sources (Uses)					
Sale of Building/Land	\$ -	\$ -	\$ 2,800,000	\$ -	\$ 2,600,000
Loan Proceeds	-	-	381,900	381,968	1,700,000
Transfer from Roosevelt Rd. TIF Fund	-	-	-	-	-
Transfer Out to Debt Service Fund	(543,827)	(541,242)	(544,400)	(544,400)	(543,000)
Total Other Financing Sources (Uses)	\$ (543,827)	\$ (541,242)	\$ 2,637,500	\$ (162,432)	\$ 3,757,000
Change in Fund Balance	\$ 325,119	\$ 508,517	\$ (65,000)	\$ (56,182)	\$ (81,770)
Beginning Fund Balance	(597,058)	(271,938)	236,580	236,580	180,399
Projected Ending Fund Balance	\$ (271,938)	\$ 236,580	\$ 171,581	\$ 180,399	\$ 98,630
Fund Balance, Restricted for Infrastructure	\$ (271,938)	\$ 236,580	\$ 171,581	\$ 180,399	\$ 98,630

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Capital Projects Fund
 Revenues



Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Local Taxes</u>						
40-00-4208-000	Non Home Rule Sales Tax	\$ 1,224,181	\$ 1,311,021	\$ 1,380,000	\$ 1,530,553	\$ 1,650,000
	Total Local Taxes	\$ 1,224,181	\$ 1,311,021	\$ 1,380,000	\$ 1,530,553	\$ 1,650,000
<u>Intergovernmental</u>						
40-00-5107-000	State Grant	\$ -	\$ -	\$ 105,000	\$ -	\$ -
	Total Intergovernmental	\$ -	\$ -	\$ 105,000	\$ -	\$ -
<u>Other Income</u>						
40-00-5102-000	Interest	8,815	20,298	17,000	13,462	8,000
	Total Other Income	\$ 8,815	\$ 20,298	\$ 17,000	\$ 13,462	\$ 8,000
	Total Operating Revenues	\$ 1,232,996	\$ 1,331,319	\$ 1,502,000	\$ 1,544,015	\$ 1,658,000
<u>Other Financing Sources</u>						
40-00-5109-100	Sale of Building/Land	\$ -	\$ -	\$ 2,800,000	\$ -	\$ 2,600,000
40-00-5180-000	Loan Proceeds (New Building)	-	-	-	-	-
40-00-5180-000	Loan Proceeds (Equipment)	-	-	381,900	381,968	1,700,000
40-00-XXXX-000	Transfer from Roosevelt Rd. TIF Fund	-	-	-	-	-
	Total Other Financing Sources	\$ -	\$ -	\$ 3,181,900	\$ 381,968	\$ 4,300,000
	Total Revenues and Other Financing Sources	\$ 1,232,996	\$ 1,331,319	\$ 4,683,900	\$ 1,925,983	\$ 5,958,000

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Capital Projects Fund
 Expenditures by Object



Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Contractual Services</u>						
40-00-6235-000	Concrete Services	\$ -	\$ -	\$ 115,000	\$ 99,342	\$ -
40-00-6265-100	Engineering	-	-	85,000	85,000	90,700
40-00-6289-000	Other Contractual Expenses	-	-	271,600	151,312	60,000
Total Contractual Services		\$ -	\$ -	\$ 471,600	\$ 335,654	\$ 150,700
<u>Capital Outlay</u>						
40-00-6503-000	Land/Building Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
40-00-6515-000	Operating Equipment	164,468	-	33,700	33,635	-
40-00-6525-000	Building/Equipment (Improvements)	(20,000)	-	-	-	250,000
40-00-6521-000	Motor Vehicles - Fire Vehicles	-	-	55,000	55,000	1,700,000
40-00-6521-000	Motor Vehicles - Fire Ambulance	-	-	381,900	381,968	-
40-00-6521-000	Motor Vehicles - Police Vehicles	1,025	-	145,000	145,000	-
40-00-6521-000	Motor Vehicles - Community Dev.	-	-	-	-	-
40-00-6521-000	Motor Vehicles - Public Works	-	-	97,500	95,814	-
40-00-6530-000	Road Improvements	-	-	-	-	65,000
40-00-6540-000	Infrastructure Improvements	-	63,000	187,000	187,000	335,000
Total Capital Outlay		\$ 145,493	\$ 63,000	\$ 900,100	\$ 898,417	\$ 2,350,000
<u>Debt Service</u>						
40-00-6609-100	Promissory Note Principal - Village Hall	\$ 74,557	\$ 77,726	\$ 2,742,500	\$ 69,713	\$ 2,586,600
40-00-6610-100	Promissory Note Interest - Village Hall	103,799	100,630	50,000	93,780	60,000
40-00-6609-000	Installment Debt Principal	33,983	34,948	36,000	35,941	236,510
40-00-6610-000	Installment Debt Interest	6,218	5,253	4,300	4,260	112,960
Total Debt Service		\$ 218,557	\$ 218,557	\$ 2,832,800	\$ 203,694	\$ 2,996,070
<u>Other Financing Uses</u>						
40-00-6803-000	Transfer to Debt Service	\$ 543,827	\$ 541,242	\$ 544,400	\$ 544,400	\$ 543,000
Total Other Financing Uses		\$ 543,827	\$ 541,242	\$ 544,400	\$ 544,400	\$ 543,000
Total Capital Projects Fund Expenditures and Other Financing Uses		\$ 907,877	\$ 822,799	\$ 4,748,900	\$ 1,982,165	\$ 6,039,770

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Capital Projects Fund 2021 Bonds
 Summary



	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
Revenues					
Intergovernmental	\$ -	\$ 894,357	\$ 363,300	\$ 68,233	\$ 679,000
Other Income	7,823	75,582	75,000	228,811	5,000
Total Revenues	\$ 7,823	\$ 969,939	\$ 438,300	\$ 297,044	\$ 684,000
Expenditures					
Contractual Services	\$ 986,979	\$ 876,062	\$ 282,000	\$ 225,000	\$ 162,000
Commodities	-	-	-	-	-
Capital Outlay	4,867,428	5,875,150	4,920,900	3,300,000	2,365,000
Total Expenditures	\$ 5,854,407	\$ 6,751,212	\$ 5,202,900	\$ 3,525,000	\$ 2,527,000
Excess (deficiency) of Revenues over Expenditures	(5,846,584)	(5,781,273)	(4,764,600)	(3,227,956)	(1,843,000)
Other Financing Sources (Uses)					
Bond Proceeds	\$ 5,000,000	\$ 8,437,723	\$ -	\$ -	\$ -
Bond Premium	-	-	-	-	-
Loan Proceeds (Line of Credit)	-	-	-	-	-
Bond Issuance Costs	(76,000)	-	-	-	-
Transfer Out to the Utility Fund	(6,399,831)	(1,222,803)	-	-	-
Total Other Financing Sources (Uses)	\$ (1,475,831)	\$ 7,214,920	\$ -	\$ -	\$ -
Change in Fund Balance	\$ (7,322,415)	\$ 1,433,647	\$ (4,764,600)	\$ (3,227,956)	\$ (1,843,000)
Beginning Fund Balance	13,930,567	6,608,152	8,041,799	8,041,799	4,813,843
Projected Ending Fund Balance	\$ 6,608,152	\$ 8,041,799	\$ 3,277,199	\$ 4,813,843	\$ 2,970,843
Fund Balance, Restricted for Infrastructure	\$ 6,608,152	\$ 8,041,799	\$ 3,277,199	\$ 4,813,843	\$ 2,970,843

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Capital Projects Fund 2021 Bonds
 Revenues



Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Intergovernmental</u>						
41-00-4410-000	Grants	\$ -	\$ 894,357	\$ 363,300	\$ 68,233	\$ 679,000
	Total Intergovernmental	\$ -	\$ 894,357	\$ 363,300	\$ 68,233	\$ 679,000
<u>Other Income</u>						
41-00-5102-000	Interest	\$ 7,823	\$ 75,582	\$ 75,000	\$ 228,811	\$ 5,000
41-00-5189-000	Miscellaneous	-	-	-	-	-
	Total Other Income	\$ 7,823	\$ 75,582	\$ 75,000	\$ 228,811	\$ 5,000
<u>Other Financing Sources</u>						
41-00-5180-100	Bond Proceeds	\$ 5,000,000	\$ 8,437,723	\$ -	\$ -	\$ -
41-00-5181-000	Bond Premium	-	-	-	-	-
41-00-5180-100	Loan Proceeds	-	-	-	-	-
41-00-6802-000	Transfer Out to Utility Fund	-	-	-	-	-
	Total Other Financing Sources	\$ 5,000,000	\$ 8,437,723	\$ -	\$ -	\$ -
	Total Revenues	<u>\$ 5,007,823</u>	<u>\$ 9,407,662</u>	<u>\$ 438,300</u>	<u>\$ 297,044</u>	<u>\$ 684,000</u>



Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Capital Projects Fund - 2021 G.O. Bonds
 Expenditures by Object

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Contractual Services</u>						
41-00-6265-100	Engineering	\$ 986,979	\$ 876,062	\$ 282,000	\$ 225,000	\$ 162,000
41-00-6289-000	Other Contractual Expenses	-	-	-	-	-
	Total Contractual Services	\$ 986,979	\$ 876,062	\$ 282,000	\$ 225,000	\$ 162,000
<u>Capital Outlay</u>						
41-00-6502-000	Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
41-00-6515-000	Operating Equipment	-	-	-	-	-
41-00-6525-000	Building/Equipment (Improvements)	-	-	-	-	-
41-00-6530-000	Road Improvements	4,429,959	3,369,790	4,912,000	3,300,000	1,600,000
41-00-6537-000	Water/Sewer Restoration	-	715,030	-	-	-
41-00-6540-000	Infrastructure Improvements	437,469	1,790,330	8,900	-	765,000
	Total Capital Outlay	\$ 4,867,428	\$ 5,875,150	\$ 4,920,900	\$ 3,300,000	\$ 2,365,000
<u>Other Financing Uses</u>						
41-00-6607-000	Bond Issuance Costs	\$ 76,000	\$ -	\$ -	\$ -	\$ -
41-00-6802-000	Transfer to Utility Fund	6,399,831	1,222,803	-	-	-
	Total Other Financing Uses	\$ 6,475,831	\$ 1,222,803	\$ -	\$ -	\$ -
	Total Expenditures	\$ 12,330,238	\$ 7,974,015	\$ 5,202,900	\$ 3,525,000	\$ 2,527,000

Village of Westchester
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)
 Roosevelt Road TIF Fund
 Summary



Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Revenues</u>						
11-00-4102-000	Real Estate Taxes	\$ 434,320	\$ 679,983	\$ 525,000	\$ 350,000	\$ 350,000
11-00-5102-000	Interest Income	-	-	-	-	-
	Total Revenue	\$ 434,320	\$ 679,983	\$ 525,000	\$ 350,000	\$ 350,000
<u>Expenditures</u>						
<u>Contractual Services</u>						
11-00-6265-030	Professional Services - Other	\$ 50,902	\$ 63,258	\$ 40,000	\$ 128,217	\$ 100,000
11-00-6265-100	Engineering	-	-	-	-	-
11-00-6289-000	Administrative Fee	-	-	90,000	90,000	-
11-00-6289-000	Other Contractual Expenses	3,700	-	-	-	-
11-00-6333-000	Other Legal Expenses	42,400	46,721	40,000	-	-
	Total Contractual	\$ 97,002	\$ 109,979	\$ 170,000	\$ 218,217	\$ 100,000
<u>Capital Outlay</u>						
11-00-6503-000	Land & Building Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
11-00-6540-000	Infrastructure	-	-	-	-	-
11-00-XXXX-000	Relocation Expenditures	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Debt Service</u>						
11-00-6609-000	Loan Payment - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
11-00-6610-000	Loan Payment - Interest	-	-	-	-	-
11-00-6613-000	Loan Issuance Fees	-	-	-	-	-
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 97,002	\$ 109,979	\$ 170,000	\$ 218,217	\$ 100,000
	Excess (deficiency) of Revenues over Expenditures	\$ 337,318	\$ 570,004	\$ 355,000	\$ 131,783	\$ 250,000
<u>Other Financing Sources (Uses)</u>						
11-00-6826-000	Transfer Out to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
11-00-6807-000	Transfer Out to the General Fund	-	-	(150,000)	(133,280)	(25,000)
11-00-5810-100	Loan Proceeds	-	-	-	-	-
11-00-5109-000	Sale of Land (Mannheim Rd. property)	-	-	-	-	-
	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (150,000)	\$ (133,280)	\$ (25,000)
	Change in Fund Balance	\$ 337,318	\$ 570,004	\$ 205,000	\$ (1,497)	\$ 225,000
	Beginning Fund Balance	(937,791)	(600,473)	(30,469)	(30,469)	(31,966)
	Projected Ending Fund Balance	\$ (600,473)	\$ (30,469)	\$ 174,531	\$ (31,966)	\$ 193,034
	Fund Balance, Restricted for TIF Development	\$ (600,473)	\$ (30,469)	\$ 174,531	\$ (31,966)	\$ 193,034



**5-YEAR CAPITAL PLAN
FISCAL YEARS 2027 - 2031**

DEPT.	REQUEST	FISCAL YEAR	EST. COST	FUNDING SOURCE
POLICE	VEHICLE REPLACEMENT - FORD EXPLORER	FY 2027	\$ 75,000	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - FORD EXPLORER	FY 2027	\$ 75,000	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - CHEVROLET CARRY ALL	FY 2027	\$ 75,000	CAPITAL FUND
FIRE	VEHICLE REPLACEMENT - 1999 E-ONE QUINT 100' LADDER TRUCK	FY 2027	\$ 1,800,000	CAPITAL FUND/POSSIBLE INSTALLMENT LOAN
PW	INFRASTRUCTURE IMPROVEMENTS - REMOVE FUEL STATION	FY 2028	\$ 200,000	CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2010 FORD F550 SUPER DUTY 1-TON	FY 2027	\$ 100,000	25% UTILITY FUND, 75% GENERAL FUND
PW	INFRASTRUCTURE IMPROVEMENTS - FUEL ISLAND	FY 2027	\$ 250,000	CAPITAL FUND
PW	INFRASTRUCTURE IMPROVEMENTS - 2026 GREEN ALLEYS & ENGINEERING	FY 2027	\$ 1,190,700	CAPITAL FUND/BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2027	\$ 1,912,000	BOND REFERENDUM/MFT
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING (IN-HOUSE)	FY 2027	\$ 65,000	CAPITAL FUND
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2027	\$ 4,000,000	UTILITY FUND/IEPA
		FY 2027 TOTAL	\$ 9,742,700	
POLICE	VEHICLE REPLACEMENT - FORD EXPLORER	FY 2028	\$ 77,500	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - FORD EXPLORER	FY 2028	\$ 77,500	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - FORD EXPLORER	FY 2028	\$ 77,500	CAPITAL FUND
FIRE	VEHICLE REPLACEMENT - 2008 E-ONE PUMPER ENGINE	FY 2028	\$ 1,100,000	CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2004 MORBARK 2400XL CHIPPER	FY 2028	\$ 150,000	100% GENERAL FUND
PW	VEHICLE REPLACEMENT - 2014 FREIGHTLINER 114SD VACTOR	FY 2028	\$ 648,000	100% UTILITY FUND
PW	VEHICLE REPLACEMENT - 1990 INGERSOLLRAND AIR COMPRESSOR	FY 2028	\$ 25,000	100% UTILITY FUND
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2028	\$ 517,000	\$1,535,625 TOTAL COST - \$1,081,691 FROM STP; BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING (ADDITIONAL)	FY 2028	\$ 3,500,000	CAPITAL FUND/MFT
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2028	\$ 11,000,000	UTILITY FUND/IEPA
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2028	\$ 1,600,000	UTILITY FUND
		FY 2028 TOTAL	\$ 18,772,500	
POLICE	VEHICLE REPLACEMENT - FORD EXPLORER	FY 2029	\$ 80,000	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - FORD EXPLORER	FY 2029	\$ 80,000	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - FORD EXPLORER	FY 2029	\$ 80,000	CAPITAL FUND
FIRE	VEHICLE REPLACEMENT - FORD F550 WEELED COACH TYPE AMBULANCE	FY 2029	\$ 450,000	CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2009 INTERNATIONAL 7400 5-TON DUMP TRUCK	FY 2029	\$ 275,000	25% UTILITY FUND, 75% GENERAL FUND
PW	VEHICLE REPLACEMENT - 2000 FORD F150 XL PICK-UP TRUCK	FY 2029	\$ 75,000	50% UTILITY FUND, 50% GENERAL FUND
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2029	\$ 2,800,000	CAPITAL/MFT
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2029	\$ 16,000,000	UTILITY FUND/IEPA
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2029	\$ 2,050,000	UTILITY FUND
		FY 2029 TOTAL	\$ 21,890,000	
POLICE	VEHICLE REPLACEMENT - 2024 FORD EXPLORER	FY 2030	\$ 82,500	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - 2024 FORD EXPLORER	FY 2030	\$ 82,500	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - 2025 FORD EXPLORER	FY 2030	\$ 82,500	CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2009 BOBACT SKIDSTEER S300	FY 2030	\$ 80,000	25% UTILITY FUND, 75% GENERAL FUND
PW	VEHICLE REPLACEMENT - 2015 FORD F450 SUPER DUTY 1-TON	FY 2030	\$ 120,000	50% UTILITY FUND, 50% GENERAL FUND
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2030	\$ 4,700,000	CAPITAL/MFT
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2030	\$ 13,000,000	UTILITY FUND/IEPA
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2030	\$ 2,000,000	UTILITY FUND
		FY 2030 TOTAL	\$ 20,147,500	
POLICE	VEHICLE REPLACEMENT - FORD EXPLORER	FY 2031	\$ 82,500	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - FORD EXPLORER	FY 2031	\$ 82,500	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - FORD EXPLORER	FY 2031	\$ 82,500	CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2014 INTERNATIONAL 7400 5-TON DUMP TRUCK	FY 2031	\$ 275,000	25% UTILITY FUND, 75% GENERAL FUND
PW	VEHICLE REPLACEMENT - 2014 FORD F-350 SUPER DUTY	FY 2031	\$ 75,000	100% UTILITY FUND
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2031	\$ 1,700,000	UTILITY FUND
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2031	\$ 9,000,000	UTILITY FUND/IEPA
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2031	\$ 5,100,000	CAPITAL/MFT
		FY 2031 TOTAL	\$ 16,397,500	