



VILLAGE OF WESTCHESTER



ORIGINAL VILLAGE HALL, 1931

ANNUAL BUDGET FISCAL YEAR 2026

MAY 1, 2025 - APRIL 30, 2026

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Village of Westchester

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Village Manager
Barry J. Krumstok

Assistant Village Manager
John Schwarz

Village Attorney
Matthew Welch

April 22, 2025

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 to you the Village of Westchester's Annual Budget for the fiscal year commencing May 1, 2025 and ending April 30, 2026. The FY 2026 Budget was developed by the Village's Management Team consisting of the Village Manager, Assistant Village Manager, Accounting Manager, Administrative Services Coordinator, Police Chief, Deputy Police Chiefs, Fire Chief, Community Development Director, and the Public Works Foreman.

The Village's proposed FY 2026 Budget establishes the Village's fiscal policy for programs and services provided to its residents for the fiscal year beginning May 1, 2025. This budget provides the legal framework for the Village of Westchester to perform its duties and fulfill its financial obligations and liabilities. 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
- Cermak-Oxford St. TIF Fund – (Closed in FY 2024)

The FY 2026 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, state, and national economic conditions.

The Village property tax base is founded primarily in its residential housing stock. The assessed value of Westchester properties increased substantially in 2017 based on the triennial reassessment of property values; the Village's Equalized Assessed Value (EAV) increased from the 2016 amount of \$455,125,517 to \$536,677,571 in 2017 based on the reassessment, which is a 17.9% increase from the prior year. The 2020 year was again a triennial reassessment year and the Village's EAV was \$602,139,624. The 2023 triennial reassessment EAV was \$666,138,214. The 2024 EAV is projected to increase a little more than 2.0% to roughly \$680,961,000.

The FY 2026 estimated property tax revenue is \$10.2 million. Of this amount, \$2.42 million is for debt service, \$4.79 million is for police and fire pensions, and the remainder of \$3.00 million is to fund General Fund operations. Without the pension levies, 16% of General Fund operations are funded by the tax levy.

In the General Fund, personnel and benefit costs of \$16.3 million depicted on the graph on page 15 are by far the largest cost to the Village and represent approximately 70% of the total expenditures in the General Fund only, and roughly 37% of the entire expenditure budget across all funds. The vast majority of the Village’s personnel are covered under five collective bargaining units. The FY 2026 budget provides for estimated salary adjustments for labor agreements in negotiation. The collective bargaining units include the following:

Contract Expiration Date

Police Sergeants	April 30, 2027
Police Patrol Officers	April 30, 2023 (in negotiations)
Firefighters and Lieutenants	April 30, 2027
Police Civilian/ CSO Officers	April 30, 2025
Public Works Maintenance	April 30, 2026

It is important to note that the Village completed a Compensation Study in FY 2024 for implementation in FY 2025. Those recommendations for non-union personnel continue to be incorporated in this budget document.

All full-time personnel working for the Village are offered insurance benefits, life insurance, and by law are enrolled in a defined benefit pension plan. Civilian employees belong to the Illinois Municipal Retirement Fund, sworn police officers belong to the Westchester Police Pension Fund, and sworn firefighters belong to the Westchester Fire Pension Fund.

Budget Formulation

The Village’s Annual Budget is developed by Village staff using revenue assumptions and estimates to determine the appropriate Village spending level.

The Village’s major revenue sources are Local Taxes such as property and other local taxes, Intergovernmental Revenues such as sales tax and income tax, and Charges for Services such as ambulance fees and rubbish fees. Some Intergovernmental revenues like income tax, local use tax, and the cannabis tax are shared with the State of Illinois. These are distributed to the Village from the State on a per capita basis and are estimated as such.

As revenue projections are formulated, the department heads meet with the Administration staff to develop the proposed budget which is presented to the Board of Trustees.

The Village has conservatively estimated its revenues based on trends of the past fiscal years along with a consideration of the current economy. In addition, a key resource for revenue estimates is the Illinois Municipal League’s State Shared Revenue Estimates and Forecasts.

Bond Issue

A Village ordinance to issue bonds of not more than \$42,000,000 was adopted by the President and Board of Trustees of the Village on January 26, 2021. These general obligation bonds were approved by the voters of the Village at the general election held on November 3, 2020 (the “Bond Referendum”). The results of the election were 5,324 votes (70%) in favor of the proposition and 2,230 votes (30%) in opposition.

The Bond Referendum authorized the issuance of general obligation bonds for the purpose of (i) financing various capital infrastructure improvements throughout the Village including road and alley improvements, improvements

to the water system and sanitary sewer system of the Village and storm water system improvements, and (ii) to the pay the costs of issuance of the Bonds.

Fund Balances/Net Position

Across all funds, the Fund Balance/Net Position is budgeted to decrease a combined \$7.463 million. This is primarily driven by the spend down of bond proceeds in the Capital Projects Fund and the water and sewer infrastructure capital improvements in the Utility Fund.

Fund summary sheets are presented in this budget document that show two years prior actual amounts and projected fund balance for Fiscal Years 2024 and 2025.

General Fund

General Fund budget will not require the use of accumulated reserves (fund balance) to balance its FY 2026 Budget. Revenues are estimated to exceed expenditures by roughly \$259 thousand. This follows several years of combined growth in the General Fund's fund balance. Total General Fund revenues and other financing sources for the 2026 Fiscal Year are budgeted at \$23.471 million. This represents an increase of \$339 thousand or 1.5% from the FY 2025 budgeted revenue of \$23.132 million. State revenue growth, one of the main drivers of the Village revenue, is estimated to flatten with 1.1% growth. This estimated increase is spread over a variety of revenue sources with others showing decreases. There are currently no new core revenue sources expected in Fiscal Year 2026, although a potential State grant of \$350 thousand for fire station improvements is budgeted for. Rubbish fee revenue is projected at \$1.710 million for FY 2026 and is a significant revenue item. However, it is important to note that during FY 2025 a new hauler assumed the Village's contract in July 2024, and projected revenue has decreased roughly \$700 thousand from the prior year's budget. Rubbish is largely a pass-through item, as the Village is subsequently charged service fees by the hauler. Correspondingly, rubbish service expenditures paid by the Village have decreased by a like amount.

The property tax levy has been increased by the allowable of 5% or the lesser of the Consumer Price Index (CPI) increase of 3.4% of the prior year's tax extension. This increase in tax revenue is being allocated in larger amounts to the police and fire pensions to accommodate the unfunded accrued liability in both pensions. For FY 2026, \$4.790 million of tax levy collections are allocated for police and fire pensions combined. This is an increase of \$203 thousand from the prior year. The pension levies are 61.5% of the total levy collected in the General Fund. For General Fund operational purposes \$3 million is levied. Police and Fire Pensions are levied and appropriated at the actuarial recommended full amount.

For FY 2026, budgeted Intergovernmental revenue is \$6.380 million (pages 16 and 19), up from last year's budgeted \$6.199 million. Intergovernmental revenue consists of Personal Property Replacement Tax, Income Tax, Sales Tax, Use Tax, Cannabis and Dispensary Tax, and state and federal grants. This revenue category is 27% of the General Fund total budgeted revenues. The main drivers of the increase are sales and income taxes and the aforementioned State grant. Additionally, the Village is applying for a \$200 thousand grant from the Chicago Metropolitan Agency for Planning (CMAP) relating to a comprehensive plan, and will look for other grant opportunities and funding for various needs in FY 2026.

As noted on page 20 and page 22, total General Fund expenditures for FY 2026 are budgeted at \$23.212 million, a decrease of \$725.4 thousand or 3% from the prior year's budget. This includes operating and non-operating expenditures. FY 2025's projected expenditures are \$22.816 million. The budget-to-budget expenditure decrease is primarily spread over Information Technology, Fire, and Public Works departments. The President and Village Board, and Information Technology are new departments created in the prior year to form a better separation of operational costs in the fund. A large part the two new departments' budgeted expenditures were budgeted in the Administration department in prior years. Although the personnel budget across all Village departments is increasing by \$524 thousand, decreases in contractual (\$489 thousand), commodities (\$130 thousand),

contingencies (\$100 thousand), and capital outlay (\$521 thousand) are all contributing to the decrease from the prior year's budget. A large part of the personnel budgeted increase is needed in the police department due to a decrease in staffing levels experienced in FY 2025. Most large capital items that were budgeted for in the General Fund in FY 2025 are now more appropriately budgeted for in the Capital Projects Fund.

This General Fund budget takes into account all operating and maintenance expenditures, small capital outlay, liabilities, pensions, and debt service.

After negative changes in fund balance from FY 2015 through FY 2019, the Village recorded an increase in fund balance in FY 2020 of \$134 thousand. Positive changes in fund balance of \$1.969 million in FY 2021, \$1.519 million in FY 2022, \$2.041 million in FY 2023, and a preliminary surplus of \$361 thousand in FY 2024 have grown the fund balance to an appropriate reserve level. Early estimates of revenues and expenditures for FY 2025 are hovering around a break-even point. If said expectations hold true, the ending fund balance for FY 2025 would be roughly \$8.3 million and would slightly exceed the Board policy of 30% of annual operating expenditures. Although this is an encouraging trend, there are major capital equipment and vehicle replacements that are needed. Committing or assigning fund balance for these potential purchases will need to be considered in the near future by the Board.

Utility Fund

The Utility Fund is projected to decrease over \$8.3 million. This is due to more accurate cost accounting for capital items, staffing, and operational costs as well as natural growth increases across personnel and contractual services. The commodities budget is \$146 thousand less than the prior year's.

Utility rates are adopted by Village ordinance in order to cover labor costs and maintenance, and capital costs to operate the system, in addition to offsetting the increase in water rates from the City of Chicago. Per Village Ordinance No. 2024-2314, the water rate increased in FY 2025 (July 1, 2024) to \$16.70 from \$12.36 per thousand gallons. There is also a \$12.00 Infrastructure Fee (IF) per billing placed on each bi-monthly water bill. For sewer, the rate increased to \$1.55 per thousand gallons with an infrastructure fee \$12.00. The rate adjustment from July 2024 is being fully budgeted for in FY 2026. The FY 2025 Budget did not include the rate adjustment.

Following Village Board discussions in the spring of 2024, a more comprehensive rate study is currently being undertaken and should be completed in early FY 2026. As the results of this study and subsequent Village Board directions are unknown at the time of this budget being presented, once again any further rate adjustment has not been incorporated into this document.

The Village has a significant amount of watermain, sanitary sewer, and storm sewer that is approaching or is over 100 years old. In November 2020, the Village took an initial step to address the worst condition infrastructure with a \$42 million bond referendum, which included a portion of this type of infrastructure in addition to much needed road and alley work. While extremely helpful, the Village unfortunately has an extensive amount of underground infrastructure that needs to be addressed after referendum funding is exhausted. After referendum funded projects are completed, there will still be 46.18% of all watermain, 27.45% of all sanitary sewer, and 60.02% of all storm sewer remaining that was installed in the 1920's-1930's. In addition, the Village has approximately 3,611 lead services that will be required to be replaced by 2040.

The Village has three IEPA low-interest loans. They are for the Highridge sanitary sewer project, the water tower repainting project, and the Sunnyside sewer replacement project. The total annual debt service budgeted for FY 2026 on these three loans is \$278.6 thousand.

In FY 2022, the Village received \$1.1 million in federal American Rescue Plan Act (ARPA) money and another \$1.1 million FY 2023. This grant money was partially spent in FY 2023 for a stormwater drainage infrastructure project, and the remainder was appropriated for expenditure in FY 2024 for the purchase of replacement water meters throughout the Village at a total cost of roughly \$1.8 million. The remaining roughly \$400 thousand of the ARPA grant was fully spent through FY 2025.

Special Revenue - Motor Fuel Tax Fund

Motor Fuel Tax funds are restricted by the State of Illinois per State Statute. Beginning January 1, 2023, the tax imposed by the State is 39.2 cents per gallon. Per State Statute, the rate shall be increased by an amount equal to the percentage increase in the Consumer Price Index (CPI). Currently, the State Motor Fuel Tax is 65.6 cents per gallon. Of the Motor Fuel Tax Funds collected by the State, 54.4% of the distributable amount is allocated as the Local Portion. Of the local allocation, 49.1% allocated to the municipalities. The Village receives a monthly allocation based on per capita.

The Illinois Municipal League (IML) provides estimates of municipal per capita distributions, which are considered by the Village for budget estimates. At the time of the estimate for municipal FY 2026, the IML predicts the municipal share to increase roughly 2.6% from the prior year. Although this tax will increase with a CPI increase, revenues in the Motor Fuel Tax Fund will continue to grow if consumption of motor fuel increases. The FY 2026 budget of \$756 thousand is up from FY 2025's projected by almost \$6 thousand. Looking ahead into the near to intermediate future, the Village will need to consider potential lost motor fuel tax revenue as the popularity and use of electric vehicles increases.

For FY 2026, the Village is appropriating a combined \$478.5 thousand for engineering, street salt, and street improvements.

In March 2020, the Village issued \$4,885,000 of General Obligation Bonds (Motor Fuel Tax Alternate Revenue Source), Series 2020 to fund street reconstruction and repair and to refund the remaining Taxable General Obligation Bonds, Series 2010A bonds. This refunding has garnered a \$184 thousand net present value savings to the Village for debt service. Along with these savings, \$2.986 million was new money available for road and street repair. The debt service will be paid or funded from the Motor Fuel Tax Allotments received from the State of Illinois. Essentially all of the bond proceeds had been spent by FY 2023 for street reconstruction. Bond and interest payments for these bonds is paid from the Motor Fuel Tax Fund. The total debt service appropriated for FY 2026 is \$338 thousand. The Public Works department has incorporated the bond proceeds and grant monies into a five-year plan as funding sources for various road improvement projects. From FY 2021 through FY 2023, the Village has received \$1.102 million for the State's Build Illinois program for public infrastructure and other transportation improvement projects. The remaining total was budgeted for expenditure in FY 2024.

Special Revenue – E-911 Fund

Emergency 911 Taxes (both locally imposed and the local share of State taxes) are recorded in this fund for the purpose of maintaining emergency communications. All emergency 911 expenditures such as dispatch services are accounted for in this fund. In April 2019, the Village joined the South West Cook County Consolidated Dispatch (SWCCCD). In November of 2020 the transition to the SWCCCD was completed. SWCCCD provides all police, fire and EMS dispatching services including the housing of prisoners as needed. The SWCCCD consists of member agencies Westchester, Hillside, Justice, Willow Springs and Forest View.

Dispatch expenditures are appropriated at \$425 thousand. These expenditures will be funded with available 911 tax reimbursements from the SWCCCD. Many of the items recently allocated to this fund have been reallocated to the General Fund in FY 2026 in order to rebuild the fund balance in the E911 Fund.

Special Revenue - Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund is a restricted fund established to promote the Village through tourism. The revenue sources for the fund are from the 5% Hotel/Motel Tax imposed on the Four Points by Sheraton hotel, donations to sponsor Village-wide events, and Newspaper Ad revenue. The Ad revenue is from newspaper publication contractual expenditures that promote the Village. Expenditures included in the Hotel/Motel Tax Fund promote tourism in the Village and include contractual services for Village special events. The FY 2026 Budget estimates the Hotel/Motel tax revenue at \$95 thousand. Special events and beautification are appropriated at \$52 thousand

combined and \$50.4 thousand is appropriated for village publications. The published newsletter will be a topic of discussion during FY 2026.

Debt Service Funds

The Debt Service Fund was created in Fiscal Year 2013 to account for debt service expenditures for the \$5,800,000 Series 2013 General Obligation (Alternate Revenue Source) Bonds issued on March 12, 2013. In May 2015, the Village issued General Obligation Series 2015 Bonds in the amount of \$2,200,000. This was part of the initial board-approved issuance of up to \$8,800,000 in GO bonds.

In FY 2022, the Village refunded \$3.76 million of the remaining Series 2013 Bonds with General Obligation (Sales Tax Alternate Revenue Source) Series 2021A Bonds for a net present value savings.

The revenue source for this fund to pay debt service on the two aforementioned bond issues is a transfer in from the Capital Projects Fund, where proceeds of the Non-Home Rule Sales Tax are recorded. Annual debt service expenditures are approximately \$545 thousand through December 2034.

The Debt Service Fund - 2021 Bond fund was created in FY 2022. This fund is used to account for the receipt of real estate taxes and payment of debt service on the \$16.525 million General Obligation Bonds Series 2021, and the \$13 million of combined proceeds of the 2023 Debt Certificates and General Obligation Bonds.

With the remaining amount of the 2021 referendum bonds issued in FY 2025, the total debt service is budgeted at \$2.411 million. The three bond issues have satisfied the original \$42 million total from the original 2021 referendum. The final maturity of the combined bonds is December 1, 2043.

Capital Projects Fund

The Capital Projects Fund was created in Fiscal 2013 to account for capital expenditures spent from the \$5,800,000 Series 2013 General Obligation (Alternate Revenue Source) Bonds issued on March 12, 2013 that are restricted for infrastructure improvement projects within the Village. The aforementioned Series 2013 GO (ARS) Bonds have been refunded with the Series 2021A Bonds.

In the November 6, 2012 primary election, the Village residents passed a referendum authorizing a one percent non-home rule sales tax. These taxes were assessed beginning January 1, 2013. The revenue estimate for these taxes is \$1.380 million for FY 2026, with FY 2025 projected at \$1.2 million. This is a significant increase from a several years ago as FY 2021's tax revenue was \$653.5 thousand. Coming out of the pandemic, this is evidence of the growing economy. The non-home rule sales tax revenue is restricted first for debt service on both the Series 2015 and Series 2021A bonds and next for capital expenditures. The budget includes an annual transfer out to the debt service fund of over \$544.4 thousand for the total debt service requirement on both of the respective bond issues.

Starting in FY 2022, the Village planned to account for its larger capital outlay items in this fund. In prior years, these items were funded and paid for primarily in the General Fund. Accumulated excess revenues from the non-home rule sales tax and reserve fund balance will be used to fund the capital outlays. Financing arrangements and installment debt was utilized in prior years to fund the ongoing various capital needs of the Village. The installment debt of \$2.743 million related to the purchase of the new Village Hall building will be retired during FY 2026 and paid from this fund. Public works safety equipment and a motor vehicle, police and fire motor vehicles, and the purchase of a new ambulance all totaling \$900.1 thousand are appropriated for in this fund for FY 2026.

In addition to the Capital Projects Fund noted above, the Village has created a Capital Projects Fund - 2021 G.O. Bonds to account for the receipt of bond proceeds and project expenditures related to the issuance of the Village's \$19.360 million General Obligation Bonds, Series 2025. This bond issue is the remaining tranche of the original referendum bonds from the November 2020 Bond Referendum. The purpose is for various capital infrastructure improvements

throughout the Village including road and alley improvements, improvements to the water system and sanitary sewer system of the Village and storm water system improvements. All \$42 million from the original Bond Referendum have now been issued. Bond proceeds of \$5.2 million are appropriated for infrastructure expenditures with the FY 2026 Budget.

SUMMARY

The FY 2026 Budget appropriates funds necessary to finance the continuation of exceptional service provided by Village departments to the community, as well as fund several major capital improvements. Coming out of the pandemic of 2020 and 2021, a relatively strong economy has been in place featuring low unemployment rates and brisk consumer spending. But even so, local governments have faced increasing financial challenges with other revenues experiencing flat or even decreasing revenues. Controlling expenditures will need to be continually addressed to ensure that the Village operates within its means. Staff will continue to work to hold down and reduce operating costs where possible. After several years of deficit spending, the Village has increased its fund balance in multiple years from FY 2020 through FY 2024, and is estimating a near break-even result in FY 2025.

FY 2025 represented a transitional year for the Village. There have been recent management changes with an attention on reviewing operations and how the Village delivers services to the community. There is focus on fiscal transparency and accurate cost accounting for operational costs and capital items. FY 2026 will continue with these basic tenets and management will strive to keep its General Fund balance at a sufficient level to provide reasonable assurance that the Village will remain solvent should circumstances occur where revenues are insufficient to cover expenditures.

The Village has come out of the pandemic with minimal negative financial impact. Some of the Village's major businesses such as Mariano's, Jewel Food Stores, and Walgreens had strong sales during the pandemic. Income tax revenues for individuals and corporations have seen growth from FY 2022 through FY 2025. Up until the recent Presidential election, the Illinois economy has been steady and comparable to last year. The Illinois Commission on Government Forecasting and Accountability has estimated a 1.1% increase in the State's General Fund revenues for FY 2026. The Village must stay attentive to the potentially changing economy and a possible resulting decrease in various revenue streams.

Cooperation with groups such as the Metropolitan Mayors Caucus, the Illinois Municipal League, and the West Central Municipal Conference continues to be critical in maintaining a municipal view in Springfield and Washington D.C. on unfunded mandate issues, i.e. homeland security - which was previously provided by the federal government, protection of municipal revenues and the future role of local governments in providing services and programs that have traditionally been provided by the federal and/or state government.

The FY 2026 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.

Respectfully submitted,



Barry Krumstok
Village Manager



John Schwarz
Assistant Village Manager



Stefan Hanus
Accounting Manager

VILLAGE OFFICIALS

The Village of Westchester was incorporated in 1925 and operates under a council-manager governmental structure. Its representatives consist of a Village President, a Board of six Trustees, and a Village Clerk, all chosen through village-wide elections. The Village Board appoints a professional Village Manager and Assistant Village Manager to manage day-to-day affairs. Policies are devised by the Village Board and carried out by the Village Manager, who is tasked with recruiting skilled personnel from diverse professional backgrounds to serve the municipality.



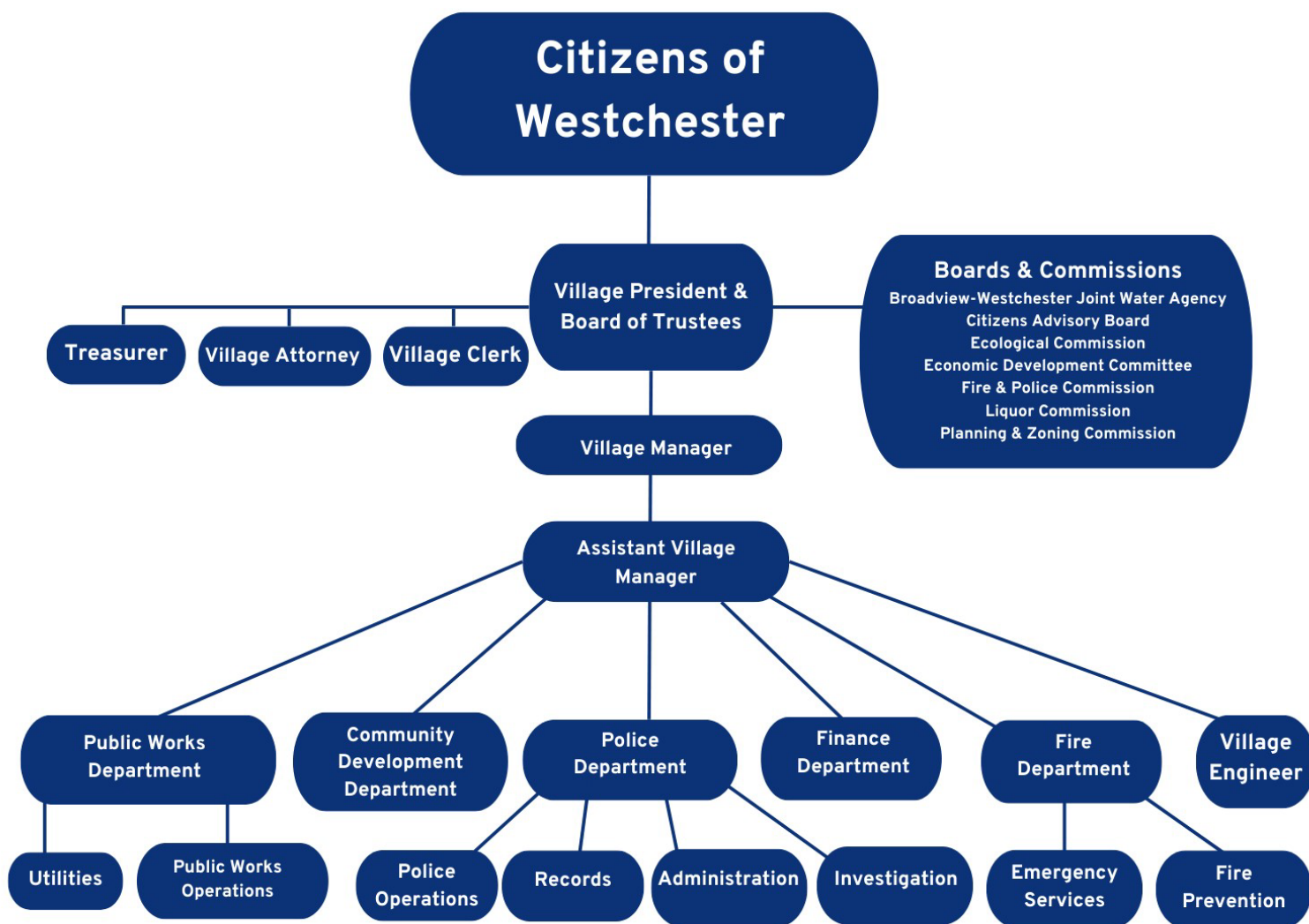
Elected Officials (left to right): Trustee Gia Marie Benline, Trustee Robert Morales, Trustee Evelyn Slavic, Trustee Victoria M. Vann, Village President Greg Hribal, Trustee Peter Marzano, Trustee Nicholas Steker, and Village Clerk Sophia Collins

Administrative Officials:

Barry Krumstok, Village Manager

John Schwarz, Assistant Village Manager

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.



SUMMARY OF ALL FUNDS

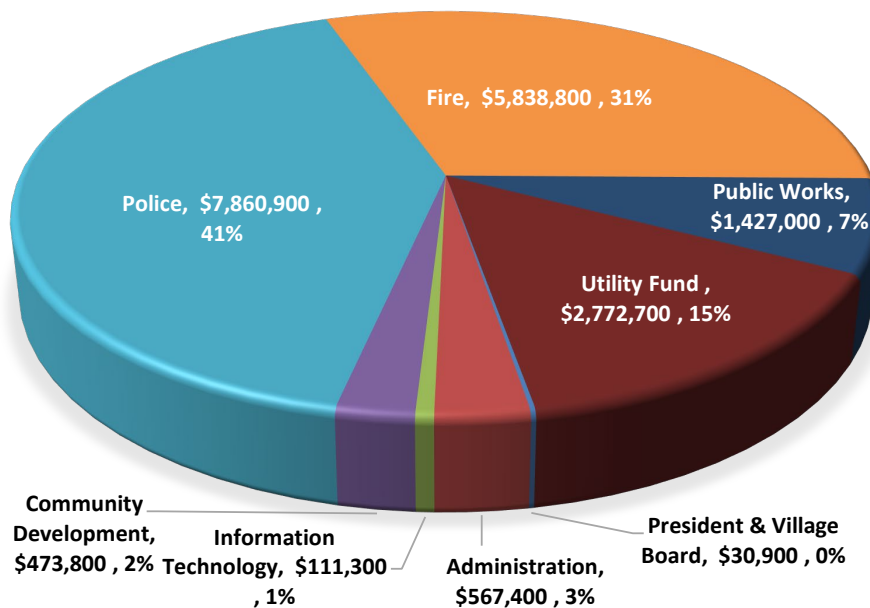
	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
Revenues & Other Financing Sources					
General Fund	\$ 21,542,376	\$ 22,086,244	\$ 23,131,900	\$ 22,823,500	\$ 23,471,200
Special Revenue Funds:					
Motor Fuel Tax Fund	960,551	778,077	766,500	1,109,400	860,800
E911	226,444	445,278	550,000	440,000	450,000
Hotel/Motel Tax Fund	111,206	106,956	127,500	113,700	104,700
Roosevelt Rd. TIF Fund	422,258	442,143	410,000	525,000	525,000
Cermak Rd.-Oxford St. TIF Fund	-	-	47,493	-	-
Debt Service Fund	544,631	543,828	541,300	541,400	545,400
Debt Service Fund - 2021 Bonds	1,717,428	2,808,751	2,585,900	2,223,400	2,425,100
Capital Projects Fund	1,106,264	1,236,504	1,210,000	1,217,400	4,683,900
Capital Projects Fund - 2021 Bonds	13,003,942	4,931,823	13,071,800	8,240,750	438,300
Utility Fund	6,101,148	6,048,540	7,251,600	10,170,750	11,156,700
Total Revenues	\$ 45,736,248	\$ 39,428,144	\$ 49,693,993	\$ 47,405,300	\$ 44,661,100
Expenditures (Expenses) & Other Financing Uses					
General Fund	\$ 19,500,928	\$ 22,246,525	\$ 23,937,301	\$ 22,816,300	\$ 23,211,900
Special Revenue Funds:					
Motor Fuel Tax Fund	3,409,649	1,083,151	1,741,700	1,675,400	816,500
E911	708,484	587,113	425,000	438,500	425,000
Hotel/Motel Tax Fund	70,751	95,636	142,500	134,600	105,400
Roosevelt Rd. TIF Fund	37,394	97,002	50,000	80,000	170,000
Cermak Rd.-Oxford St. TIF Fund	30,583	5,378	1,797	-	-
Debt Service Fund	544,631	543,828	541,400	541,400	545,400
Debt Service Fund - 2021 Bonds	2,138,225	2,204,062	2,818,900	2,870,500	2,411,100
Capital Projects Fund	1,031,855	907,877	839,200	826,600	4,748,900
Capital Projects Fund - 2021 Bonds	7,565,797	12,774,963	9,383,000	8,020,000	5,202,900
Utility Fund	6,649,886	7,563,428	9,576,400	9,799,300	14,980,100
Total Expenditures (Expenses)	\$ 41,688,183	\$ 48,108,962	\$ 49,457,198	\$ 47,202,600	\$ 52,617,200
Excess (Deficiency) of Revenues over Expenditures (Expenses)					
General Fund	\$ 2,041,448	\$ (160,280)	\$ (805,401)	\$ 7,200	\$ 259,300
Special Revenue Funds:					
Motor Fuel Tax Fund	(2,449,098)	(305,074)	(975,200)	(566,000)	44,300
E911	(482,040)	(141,835)	125,000	1,500	25,000
Hotel/Motel Tax Fund	40,455	11,320	(15,000)	(20,900)	(700)
Roosevelt Rd. TIF Fund	384,864	345,141	360,000	445,000	355,000
Cermak Rd.-Oxford St. TIF Fund	(30,583)	(5,378)	45,696	-	-
Debt Service Fund	0	-	(100)	-	-
Debt Service Fund - 2021 Bonds	(420,797)	604,689	(233,000)	(647,100)	14,000
Capital Projects Fund	74,409	328,627	370,800	390,800	(65,000)
Capital Projects Fund - 2021 Bonds	5,438,145	(7,843,140)	3,688,800	220,750	(4,764,600)
Utility Fund	(548,738)	(1,514,888)	(2,324,800)	371,450	(3,823,400)
Total Excess (Deficiency) - All Funds	\$ 4,048,065	\$ (8,680,818)	\$ 236,795	\$ 202,700	\$ (7,956,100)
Fund Balance/Net Position Summary - All Funds					
General Fund	\$ 7,949,625	\$ 7,789,345	\$ 6,983,945	\$ 7,796,545	\$ 8,055,845
Special Revenue Funds:					
Motor Fuel Tax Fund	918,394	613,320	(361,880)	47,320	91,620
E911	(812,233)	(954,068)	(829,068)	(952,568)	(927,568)
Hotel/Motel Tax Fund	14,506	25,826	10,826	4,926	4,226
Roosevelt Rd. TIF Fund	(937,791)	(592,650)	(232,650)	(147,650)	57,350
Cermak Rd.-Oxford St. TIF Fund	(40,318)	(45,696)	-	-	-
Debt Service Fund	567	567	467	567	567
Debt Service Fund - 2021 Bonds	738,774	1,343,463	1,110,463	696,363	710,363
Capital Projects Fund	(571,962)	(243,334)	127,466	150,266	85,266
Capital Projects Fund - 2021 Bonds	14,076,330	6,233,190	9,921,990	6,453,940	1,689,340
Utility Fund	11,754,257	11,754,257	11,487,918	11,487,918	15,395,268
Ending Fund Balance/Net Position - All Funds	\$ 33,090,149	\$ 25,924,221	\$ 28,219,478	\$ 25,537,628	\$ 25,162,278



SUMMARY OF PERSONNEL EXPENDITURES BY DEPARTMENT AND FUND

Fund	Department	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
General	President & Village Board	\$ -	\$ -	\$ 30,800	\$ 30,800	\$ 30,900
General	Administration	550,392	927,896	510,700	473,100	567,400
General	Information Technology	-	-	-	22,300	111,300
General	Community Development	327,864	311,959	447,600	427,800	473,800
General	Police	6,448,373	6,766,263	7,549,300	7,439,800	7,860,900
General	Fire	5,439,666	5,635,596	5,875,300	5,688,900	5,838,800
General	Public Works	823,120	925,291	1,350,000	1,327,300	1,427,000
Utility Fund	Utility Fund	1,362,369	1,531,320	2,480,100	2,418,100	2,772,700
Total Personnel Expenditures		\$ 14,951,784	\$ 16,098,325	\$ 18,243,800	\$ 17,828,100	\$ 19,082,800

**VILLAGE-WIDE ALLOCATION OF FY 2026 BUDGETED
PERSONNEL EXPENDITURES**





GENERAL FUND: FUND SUMMARY

	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	Projected FY 2025 Over (Under) Budget	FY 2026 Budget	FY 2026 Budget vs. FY 2025 Budget	Percentage Change - FY 2025 to FY 2026
Revenues								
Local Taxes	\$ 9,443,078	\$ 9,571,022	\$ 10,073,000	\$ 9,919,500	\$ (153,500)	\$ 10,089,000	\$ 16,000	0.2%
Intergovernmental	5,675,045	5,834,412	6,198,800	5,913,900	(284,900)	6,380,300	181,500	2.9%
Licenses and Permits	1,046,197	1,176,542	1,227,900	1,198,500	(29,400)	1,276,600	48,700	4.0%
Charges for Services	4,207,215	4,229,536	4,376,100	3,711,100	(665,000)	3,762,200	(613,900)	-14.0%
Fines & Forfeitures	901,012	819,251	898,600	985,700	87,100	942,300	43,700	4.9%
Other Income	266,729	455,481	268,300	440,400	172,100	619,100	-	0.0%
Total General Fund Revenues	21,539,276	22,086,244	23,042,700	22,169,100	(873,600)	23,069,500	(324,000)	-1.4%
Expenditures								
President & Village Board	-	-	195,100	190,500	(4,600)	220,100	25,000	100.0%
Administration	1,917,254	2,413,750	1,686,600	1,678,000	(8,600)	1,825,600	139,000	8.2%
Information Technology	-	-	273,800	273,600	(200)	285,800	12,000	100.0%
Planning & Zoning Commissions	1,938	-	30,000	1,100	(28,900)	30,000	-	0.0%
Community Development/Building	541,698	517,695	976,600	629,900	(346,700)	994,800	18,200	1.9%
Fire & Police Commission	57,467	100,825	78,800	77,100	(1,700)	88,800	10,000	12.7%
Police	6,819,123	7,122,998	7,927,300	7,842,300	(85,000)	8,313,900	386,600	4.9%
Emergency Management	2,584	-	-	-	-	-	-	0.0%
Fire	6,113,592	6,671,627	7,026,000	6,789,500	(236,500)	6,754,800	(271,200)	-3.9%
Public Works	3,741,596	3,988,952	4,571,000	3,763,500	(807,500)	4,056,800	(514,200)	-11.2%
Total General Fund Operating Expenditures	19,195,253	20,815,848	22,765,200	21,245,500	(1,519,700)	22,570,600	(194,600)	-0.9%
Excess (deficiency) of Revenues over Expenditures	2,344,023	1,270,396	277,500	923,600	646,100	498,900		
Non-Operating Expenditures								
Capital Outlay Expenditures	143,594	943,590	1,125,900	959,400	(166,500)	605,100	(520,800)	-46.3%
Debt Service Expenditures	162,080	487,086	46,200	611,400	565,200	36,200	(10,000)	-21.6%
Total Non-Operating Expenditures	305,674	1,430,676	1,172,100	1,570,800	398,700	641,300	(530,800)	-45.3%
Total Other Financing Sources	3,100	-	99,200	654,400	555,200	401,700	302,500	304.9%
CHANGE IN FUND BALANCE	2,041,449	(160,279)	(795,400)	7,200	802,600	259,300		
Beginning Fund Balance	5,908,176	7,949,625	7,789,345	7,789,345		7,796,545		
Actual/Projected Ending Fund Balance	\$ 7,949,625	\$ 7,789,345	\$ 6,993,945	\$ 7,796,545		\$ 8,055,845		
Fund Balance, Assigned for Reserve Policy		\$ 6,244,754 ¹		\$ 6,373,650 ¹		\$ 6,771,180 ¹		
Unassigned Fund Balance		\$ 1,544,591 ²		\$ 1,422,895 ²		\$ 1,284,665 ²		
Operating Expenditures		\$ 20,815,848		\$ 21,245,500		\$ 22,570,600		

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



GENERAL FUND: SUMMARY OF CHANGE IN FUND BALANCE

	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
Revenues					
Local Taxes	\$ 9,443,078	\$ 9,571,022	\$ 10,073,000	\$ 9,919,500	\$ 10,089,000
Intergovernmental	5,675,045	5,834,412	6,198,800	5,913,900	6,380,300
Licenses and Permits	1,046,197	1,176,542	1,227,900	1,198,500	1,276,600
Charges for Services	4,207,215	4,229,536	4,376,100	3,711,100	3,762,200
Fines & Forfeitures	901,012	819,251	898,600	985,700	942,300
Other Income	266,729	455,481	268,300	440,400	619,100
Total General Fund Revenues	\$ 21,539,276	\$ 22,086,244	\$ 23,042,700	\$ 22,169,100	\$ 23,069,500
Expenditures					
President & Village Board	\$ -	\$ -	\$ 195,100	\$ 190,500	\$ 220,100
Administration	1,917,254	2,413,750	1,686,600	1,678,000	1,825,600
Information Technology	-	-	273,800	273,600	285,800
Planning & Zoning Commissions	1,938	-	30,000	1,100	30,000
Community Development/Building	541,698	517,695	976,600	629,900	994,800
Fire & Police Commission	57,467	100,825	78,800	77,100	88,800
Police	6,819,123	7,122,998	7,927,300	7,842,300	8,313,900
Emergency Management	2,584	-	-	-	-
Fire	6,113,592	6,671,627	7,026,000	6,789,500	6,754,800
Public Works	3,741,596	3,988,952	4,571,000	3,763,500	4,056,800
Total General Fund Operating Expenditures	\$ 19,195,253	\$ 20,815,848	\$ 22,765,200	\$ 21,245,500	\$ 22,570,600
Excess (deficiency) of Revenues over Expenditures	2,344,023	1,270,396	277,500	923,600	498,900
Non-Operating Expenditures					
Capital Outlay	\$ 143,594	\$ 943,590	\$ 1,125,900	\$ 959,400	\$ 605,100
Debt Service	162,080	487,086	46,200	611,400	36,200
Total Non-Operating Expenditures	\$ 305,674	\$ 1,430,676	\$ 1,172,100	\$ 1,570,800	\$ 641,300
Other Financing Sources					
Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Capital Assets	3,100	-	10,000	-	10,000
Transfers In	-	-	89,200	654,400	391,700
Total Other Financing Sources	\$ 3,100	\$ -	\$ 99,200	\$ 654,400	\$ 401,700
CHANGE IN FUND BALANCE	\$ 2,041,449	\$ (160,279)	\$ (795,400)	\$ 7,200	\$ 259,300
Beginning Fund Balance	5,908,176	7,949,625	7,789,345	7,789,345	7,796,545
Actual/Projected Ending Fund Balance *	\$ 7,949,625	\$ 7,789,345	\$ 6,993,945	\$ 7,796,545	\$ 8,055,845



GENERAL FUND: REVENUES BY TYPE

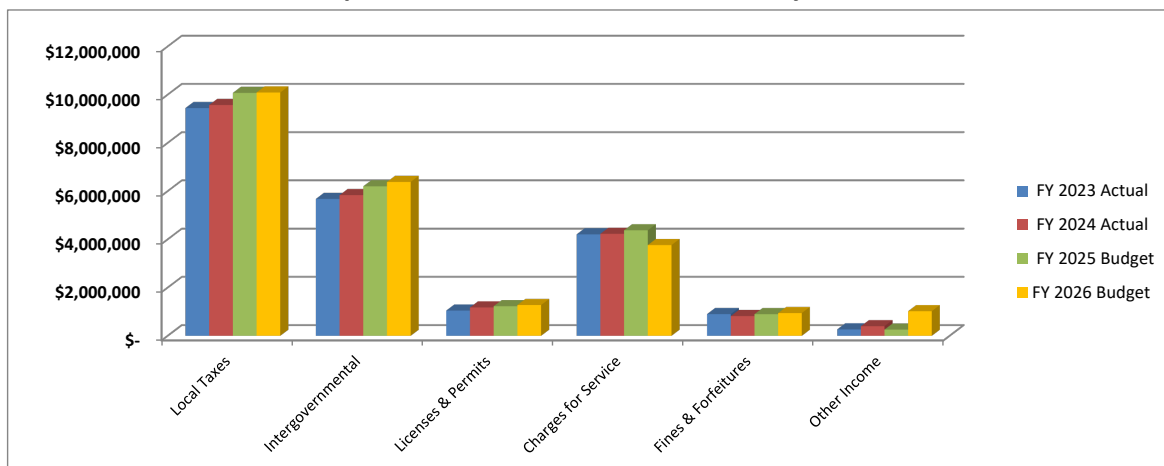
Account	Account Description	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
LOCAL TAXES						
01-00-4102-000	Real Estate Taxes	\$ 3,562,281	\$ 3,242,946	\$ 3,152,800	\$ 3,082,600	\$ 3,000,000
01-00-4102-200	Real Estate Taxes-Police Pension	1,746,951	1,954,594	2,528,900	2,550,900	2,680,000
01-00-4102-100	Real Estate Taxes-Fire Pension	1,731,591	2,085,075	2,058,200	2,004,400	2,110,000
01-00-4202-000	Utility Tax-Electric	470,593	440,642	465,000	456,200	465,000
01-00-4203-000	Gaming Tax	261,811	285,061	299,500	313,600	338,600
01-00-4205-000	Utility Tax-Natural Gas	479,318	323,037	331,200	285,300	290,000
01-00-4206-000	Places for Eating Tax	268,143	267,033	270,000	270,000	275,000
01-00-4207-000	Telecommunication Taxes	395,787	429,638	418,500	397,200	410,000
01-00-4210-000	Foreign Fire Insurance	33,277	38,000	37,000	88,600	45,000
01-00-4212-000	Amusement Tax	9,629	22,946	21,000	24,800	25,000
01-00-4215-000	Local Gasoline Tax	167,042	178,521	177,600	170,300	170,400
01-00-4216-000	Video Rental Tax	440	208	300	100	-
01-00-4217-000	Cable TV	316,215	303,321	313,000	275,500	280,000
	Total Local Taxes	\$ 9,443,078	\$ 9,571,022	\$ 10,073,000	\$ 9,919,500	\$ 10,089,000
INTERGOVERNMENTAL						
01-00-4402-000	Personal Property Rep. Tax	\$ 313,993	\$ 221,695	\$ 265,100	\$ 193,000	\$ 143,000
01-00-4402-100	PPRT - Police Pension	35,807	25,891	30,100	16,300	16,300
01-00-4402-200	PPRT - Fire Pension	18,756	13,562	15,800	8,600	8,500
01-00-4403-000	State Income Tax	2,605,442	2,764,864	2,834,000	2,922,300	3,024,000
01-00-4405-000	State Sales Tax	1,833,603	1,977,420	1,960,000	2,027,300	2,050,000
01-00-4406-000	Local Use Tax	692,667	645,241	698,200	555,600	450,000
01-00-4407-000	Cannabis Tax	25,461	26,213	26,400	26,400	28,000
01-00-4408-000	Dispensary Tax	148,019	156,965	169,200	103,900	108,000
01-00-5107-000	State Grant	-	-	200,000	18,300	550,000
01-00-5112-000	Federal Grants	-	-	-	40,000	-
01-00-5112-100	Federal Grants - Police Depart.	1,297	2,561	-	2,200	2,500
01-00-5112-200	Federal Grants - Fire Depart.	-	-	-	-	-
	Total Intergovernmental	\$ 5,675,045	\$ 5,834,412	\$ 6,198,800	\$ 5,913,900	\$ 6,380,300
LICENSES AND PERMITS						
01-00-4503-000	Building Permits	\$ 418,975	\$ 453,284	\$ 455,000	\$ 467,700	\$ 511,500
01-00-4503-200	Home Compliance Permits	112,906	85,222	95,000	90,000	104,500
01-00-4503-600	Health Inspection Fees	-	-	-	-	-
01-00-4503-700	Fire Inspection Fees	4,633	4,229	4,300	4,500	4,600
01-00-4503-800	Elevator Inspection Fees	-	-	-	-	-
01-00-4802-000	Planning & Zoning Fees	14,875	525	500	-	500
01-00-4507-000	Business Licenses	60,968	57,909	57,000	49,000	55,000
01-00-4509-000	Gaming Licenses	3,200	5,140	10,500	9,200	10,500
01-00-4511-000	Contractor Licenses	79,100	77,100	79,000	78,000	80,000
01-00-4512-000	Solicitor's License	3,000	750	-	1,800	1,800
01-00-4527-000	Liquor Licenses	22,100	147,155	145,000	154,900	155,000
01-00-4531-000	Tobacco Licenses	1,400	1,300	1,300	1,200	1,200
01-00-4515-000	Vehicle Sticker	320,922	331,905	372,800	321,500	332,000
01-00-4515-900	Late Fee - Vehicle Sticker	4,118	12,023	7,500	20,700	20,000
	Total Licenses & Permits	\$ 1,046,197	\$ 1,176,542	\$ 1,227,900	\$ 1,198,500	\$ 1,276,600
CHARGES FOR SERVICES						
01-00-4806-000	Rent	\$ 204,331	\$ 178,525	\$ 179,600	\$ 179,600	\$ 180,700
01-00-4810-000	Ambulance Fees	1,860,408	1,866,002	1,750,000	1,770,000	1,850,000
01-00-4812-000	Rubbish	2,105,734	2,148,604	2,410,000	1,725,000	1,710,000
01-00-4813-000	Rubbish Penalties	35,242	34,905	35,000	35,000	20,000
01-00-4816-000	Advertising	1,500	1,500	1,500	1,500	1,500
	Total Charges for Services	\$ 4,207,215	\$ 4,229,536	\$ 4,376,100	\$ 3,711,100	\$ 3,762,200
FINES & FORFEITURES						
01-00-4701-000	Alarm Fines	\$ -	\$ -	\$ 500	\$ -	\$ -
01-00-4702-000	Police Fines	106,917	77,865	82,000	88,300	90,000
01-00-4702-050	Overweight Truck Fines (new account)	119,418	13,460	150,000	15,000	5,000
01-00-4702-100	Circuit Court Fines	38,362	21,791	24,000	20,900	21,000
01-00-4703-000	Code Enforcement Fines	3,070	9,505	4,100	3,000	4,300
01-00-4704-000	Photo Enforcement	584,745	675,130	602,000	837,000	800,000
01-00-4705-000	Police Towing	48,500	21,500	36,000	21,500	22,000
	Total Fines & Forfeitures	\$ 901,012	\$ 819,251	\$ 898,600	\$ 985,700	\$ 942,300



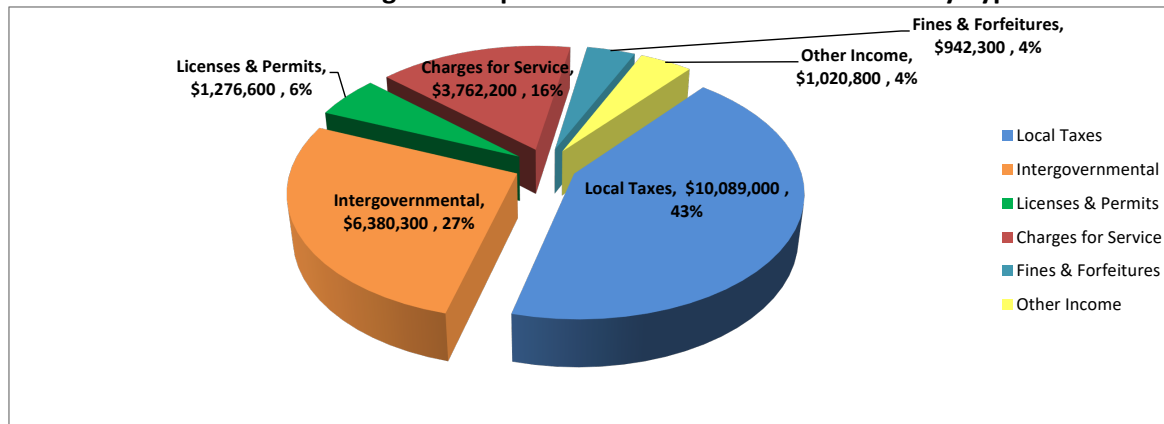
GENERAL FUND: REVENUES BY TYPE

Account	Account Description	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
OTHER INCOME						
01-00-5102-000	Interest Income	\$ 78,372	\$ 194,083	\$ 70,000	\$ 170,900	\$ 130,000
01-00-5104-000	Local Grants	20,000	27,988	25,000	27,000	27,000
01-00-5122-000	Reimbursement	48,477	91,367	49,000	93,200	345,000
01-00-5122-100	Reimbursement-Police Overtime	20,435	20,273	20,300	23,100	24,100
01-00-5122-150	Reimbursement - Fire Department	30,688	25,326	13,000	2,000	17,000
01-00-5122-200	Reimbursement - Insurance	13,322	10,632	15,000	1,700	10,000
01-00-5122-300	Reimbursement-Workmen's' Comp.	12,031	25	5,000	51,300	5,000
01-00-5125-000	Rebate - Cook Co Gasoline Taxes	5,179	4,839	4,500	4,700	4,500
01-00-5130-100	Donations - Police	20	-	-	-	-
01-00-5130-200	Donations - Fire	-	-	-	-	-
01-00-5140-000	Sidewalk Program	13,750	13,000	17,500	17,500	17,500
01-00-5142-000	Tree Program	6,732	7,500	14,000	14,000	14,000
01-00-5162-000	Advertising Revenue	-	-	-	-	-
01-00-5189-000	Misc. Other Income	17,723	2,500	25,000	25,000	25,000
	Total Other Income	\$ 266,729	\$ 397,533	\$ 258,300	\$ 430,400	\$ 619,100
NON-OPERATING REVENUES						
01-00-5108-000	Sale of Fixed Assets	\$ 3,100	\$ 57,948	\$ 10,000	\$ 10,000	\$ 10,000
01-00-5719-000	Transfer from the Utility Fund	-	-	89,200	654,400	241,700
01-00-5746-000	Transfer from the Roos. Rd. TIF Fund	-	-	-	-	150,000
	Total Non Operating Revenues	\$ 3,100	\$ 57,948	\$ 99,200	\$ 664,400	\$ 401,700
Total General Fund Revenues		\$ 21,542,376	\$ 22,086,244	\$ 23,131,900	\$ 22,823,500	\$ 23,471,200

Comparison of General Fund Revenues by Year



Fiscal Year 2026 Budget - Composition of General Fund Revenue by Type





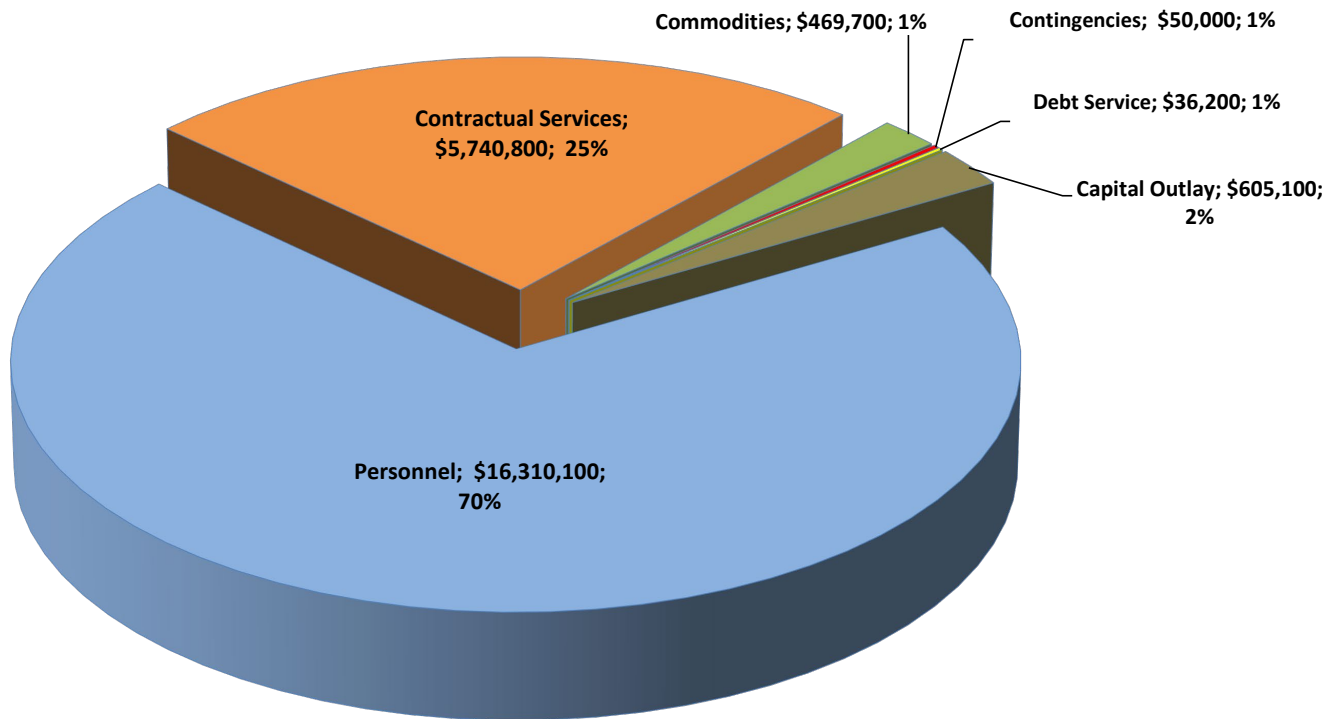
GENERAL FUND: SUMMARY OF EXPENDITURES BY OBJECT CLASS

	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Change in FY 2026 Budget vs. FY 2025 Budget
Personnel						
President & Village Board	\$ -	\$ -	\$ 30,800	\$ 30,800	\$ 30,900	\$ 100
Administration	550,392	927,896	510,700	473,100	567,400	56,700
Information Technology	-	-	22,300	22,100	111,300	89,000
Community Development/Building	327,864	311,959	447,600	427,800	473,800	26,200
Police	6,448,373	6,766,263	7,549,300	7,439,800	7,860,900	311,600
Emergency Management	2,584	-	-	-	-	-
Fire	5,439,666	5,635,596	5,875,300	5,688,900	5,838,800	(36,500)
Public Works	823,120	925,291	1,350,000	1,327,300	1,427,000	77,000
Total Personnel	\$ 13,591,999	\$ 14,567,005	\$ 15,786,000	\$ 15,409,800	\$ 16,310,100	\$ 524,100
Contractual Services						
President & Village Board	\$ -	\$ -	\$ 163,800	\$ 159,200	\$ 188,700	\$ 24,900
Administration	1,321,383	1,441,110	1,008,400	1,138,400	1,190,700	182,300
Information Technology	-	-	251,500	251,500	174,500	(77,000)
Planning/Zoning Commission	1,938	-	30,000	1,100	30,000	-
Community Development/Building	208,876	192,941	509,000	197,000	504,300	(4,700)
Fire & Police Commission	57,467	100,825	78,800	77,100	88,800	10,000
Police	190,603	228,387	257,800	270,000	314,600	56,800
Emergency Management	-	-	-	-	-	-
Fire	436,625	861,321	930,300	878,200	811,600	(118,700)
Public Works	2,756,664	2,890,378	2,999,700	2,264,700	2,437,600	(562,100)
Total Contractual Services	\$ 4,973,556	\$ 5,714,961	\$ 6,229,300	\$ 5,237,200	\$ 5,740,800	\$ (488,500)
Commodities						
President & Village Board	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -
Administration	45,479	44,744	17,500	16,500	17,500	-
Community Development/Building	4,959	12,796	20,000	5,100	16,700	(3,300)
Fire & Police Commission	-	-	-	-	-	-
Police	180,147	128,348	120,200	132,500	138,400	18,200
Emergency Management	-	-	-	-	-	-
Fire	237,301	174,710	220,400	222,400	104,400	(116,000)
Public Works	161,813	173,283	221,300	171,500	192,200	(29,100)
Total Commodities	\$ 629,698	\$ 533,881	\$ 599,900	\$ 548,500	\$ 469,700	\$ (130,200)
Contingencies						
Administration	\$ -	\$ -	\$ 150,000	\$ 50,000	\$ 50,000	\$ (100,000)
Capital Outlay						
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	-	-	544,000	379,700	216,500	(327,500)
Community Development/Building	-	-	30,000	-	-	(30,000)
Police	29,951	310,568	170,500	177,700	55,000	(115,500)
Fire	62,732	326,458	167,100	200,000	297,100	130,000
Public Works	50,911	306,564	214,300	202,000	36,500	(177,800)
Total Capital Outlay	\$ 143,594	\$ 943,590	\$ 1,125,900	\$ 959,400	\$ 605,100	\$ (520,800)
Debt Service						
Administration	\$ -	\$ 390,892	\$ -	\$ 565,200	\$ -	\$ -
Police	66,653	25,522	-	-	-	-
Fire	10,010	-	-	-	-	-
Public Works	85,418	70,672	46,200	46,200	36,200	(10,000)
Total Debt Service	\$ 162,080	\$ 487,086	\$ 46,200	\$ 611,400	\$ 36,200	\$ (10,000)
Total General Fund Expenditures	\$ 19,500,928	\$ 22,246,525	\$ 23,937,301	\$ 22,816,300	\$ 23,211,900	\$ (725,399)



SUMMARY OF EXPENDITURES BY
OBJECT CLASS

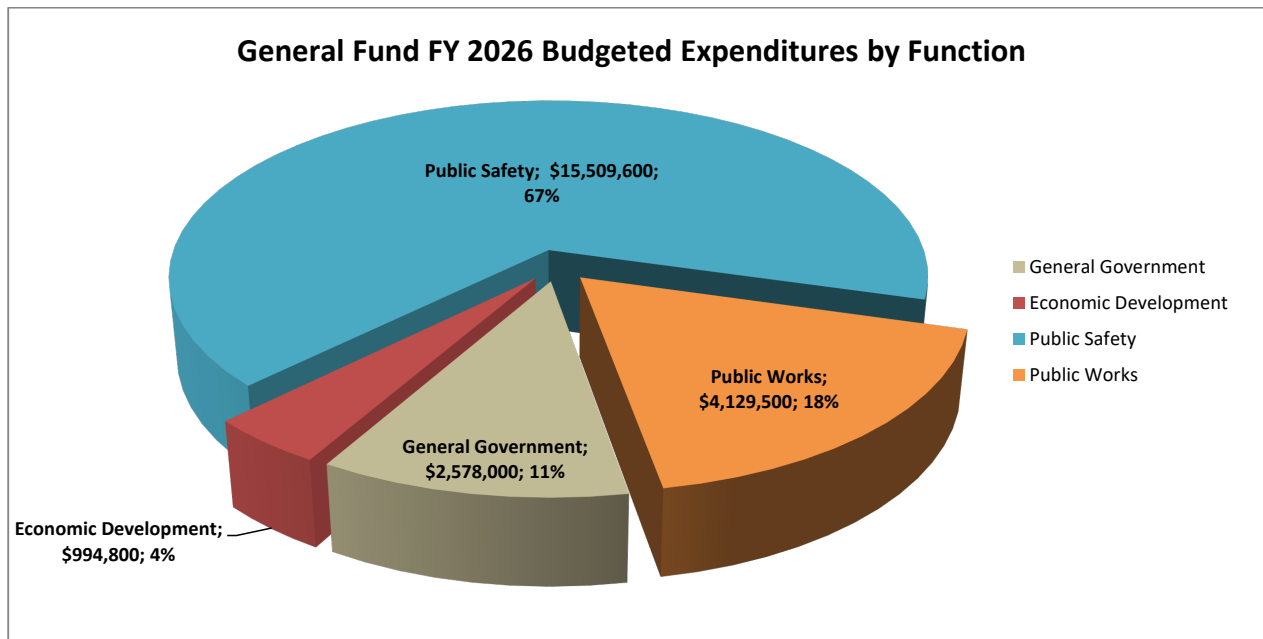
General Fund FY 2026 Budgeted Expenditures by Object Class





SUMMARY OF EXPENDITURES BY FUNCTION & DEPARTMENT

Function /Department	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Change FY 2026 Budget vs. FY 2025 Budget
General Government						
President & Village Board Administration	\$ -	\$ -	\$ 195,100	\$ 190,500	\$ 220,100	\$ 25,000
Information Technology	1,917,254	2,804,642	1,686,600	2,243,200	1,825,600	139,000
Planning & Zoning Commissions	-	-	817,800	653,300	502,300	(315,500)
	1,938	-	30,000	1,100	30,000	-
Total General Government	\$ 1,919,192	\$ 2,804,642	\$ 2,729,500	\$ 3,088,100	\$ 2,578,000	\$ (176,500)
Economic Development						
Community Development	\$ 541,698	\$ 517,695	\$ 1,006,600	\$ 629,900	\$ 994,800	\$ (11,800)
Total Community Development	\$ 541,698	\$ 517,695	\$ 1,006,600	\$ 629,900	\$ 994,800	\$ (11,800)
Public Safety						
Fire & Police Commission	\$ 57,467	\$ 100,825	\$ 78,800	\$ 77,100	\$ 88,800	\$ 10,000
Police	6,915,727	7,459,088	8,097,800	8,020,000	8,368,900	271,100
Emergency Management	2,584	-	-	-	-	-
Fire	6,186,334	6,998,085	7,193,100	6,989,500	7,051,900	(141,200)
Total Public Safety	\$ 13,162,112	\$ 14,557,998	\$ 15,369,700	\$ 15,086,600	\$ 15,509,600	\$ 139,900
Public Works						
Public Works	\$ 3,877,925	\$ 4,366,188	\$ 4,831,500	\$ 4,011,700	\$ 4,129,500	\$ (702,000)
Total Public Works	\$ 3,877,925	\$ 4,366,188	\$ 4,831,500	\$ 4,011,700	\$ 4,129,500	\$ (702,000)
Total General Fund Expenditures	\$ 19,500,928	\$ 22,246,524	\$ 23,937,300	\$ 22,816,300	\$ 23,211,900	\$ (750,400)





GENERAL FUND: PRESIDENT & VILLAGE BOARD EXPENDITURES BY OBJECT CLASS

Object Class	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2025 Projected Over (Under) Budget	FY 2026 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ -	\$ 30,800	\$ 30,800	\$ -	\$ 30,900
Contractual Services	-	-	163,800	159,200	(4,600)	188,700
Commodities	-	-	500	500	-	500
Total Operating Expenditures	-	-	195,100	190,500	(4,600)	220,100
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pres. & VB Expenditures	\$ -	\$ -	\$ 195,100	\$ 190,500	\$ (4,600)	\$ 220,100



GENERAL FUND: PRESIDENT & VILLAGE BOARD EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Personnel</u>						
01-10-6103-200	Village Officials	\$ -	\$ -	\$ 28,500	\$ 28,500	\$ 28,600
01-10-6124-000	Social Security	-	-	1,800	1,800	1,800
01-10-6126-000	Medicare Expense	-	-	500	500	500
	Total Personnel	\$ -	\$ -	\$ 30,800	\$ 30,800	\$ 30,900
<u>Contractual Services</u>						
01-10-6203-000	Contract/Legal Notices	\$ -	\$ -	\$ 5,300	\$ 4,500	\$ 5,300
01-10-6205-000	Printing	-	-	1,800	1,700	1,800
01-10-6207-000	Postage	-	-	300	300	300
01-10-6211-000	Conference/Training	-	-	11,700	6,000	20,300
01-10-6213-000	Dues & Subscriptions	-	-	23,700	25,700	26,200
01-10-6249-000	Community Relations	-	-	-	-	2,800
01-10-6265-030	Prof. Services-Other	-	-	50,000	50,000	56,000
01-10-6289-000	Other Contractual Expenses	-	-	41,000	41,000	46,000
01-10-6303-000	Attorney Legal Retainer	-	-	30,000	30,000	30,000
	Total Contractual Services	\$ -	\$ -	\$ 163,800	\$ 159,200	\$ 188,700
<u>Commodities</u>						
01-10-6403-000	Office Supplies	\$ -	\$ -	\$ 500	\$ 500	\$ 500
	Total Commodities	\$ -	\$ -	\$ 500	\$ 500	\$ 500
Total President & Village Board Expenditures		\$ -	\$ -	\$ 195,100	\$ 190,500	\$ 220,100

ANNUAL BUDGET FISCAL YEAR 2026



VILLAGE OF
WESTCHESTER

GENERAL FUND: PRESIDENT & VILLAGE BOARD DETAIL FOR SELECTED ACCOUNTS

Account	Description	2025 Budget	2026 Budget	Account	Description	2025 Budget	2026 Budget
01-10-6103-200	Village Officials			01-10-6213-000	Dues & Subscriptions		
	Village President (50%)	7,500	7,500		West Central Municipal Conference	16,000	18,000
	Village Trustees (50%)	15,000	15,000		North Central Conference of Mayors	1,400	1,400
	Village Clerk (50%)	2,500	2,500		International League of Cities	800	800
	Village Treasurer (50%)	3,500	3,600		Illinois Municipal League (IML)	1,500	1,500
	Total Elected Officials	28,500	28,600		Proviso Municipal League	500	500
					CMAF	700	800
					Metro Mayors Caucus	800	800
					Treasurer IGFOA	300	300
01-10-6203-000	Ads/Contracts/Legal Notice				Municipal Clerks of Illinois	-	100
	Legal Advertisements	5,000	5,000		Westchester Chamber of Commerce	-	200
	Prevailing Wage	300	300		National League of Cities	1,700	1,800
	Total Ads/Contracts/Legal Notices	5,300	5,300		Total Dues & Subscriptions	23,700	26,200
01-10-6205-000	Printing			01-10-6249-000	Community Relations		
	Business Cards	300	300		WCMC Legislative Breakfast	-	500
	Envelopes	200	200		WCMC Annual Dinner	-	1,300
	Elected Official Shirts	300	300		Various Chamber Events	-	1,000
	Other Forms/Documents	1,000	1,000		Total Other Contractual Expenses	-	2,800
	Total Printing	1,800	1,800				
01-10-6211-000	Conference/Training			01-10-6265-030	Professional Services		
	IML Annual Conference	1,400	1,500		Lobbyist - Nybo	42,000	48,000
	WCMC Legislative Conference	2,200	2,400		Miscellaneous - Reporting services; Other	8,000	8,000
	WCMC Legislative Breakfast	500	-		Total Professional Services	50,000	56,000
	WCMC Annual Dinner	1,200	-				
	President Training/Conference Reg.	-	1,500	01-10-6289-000	Other Contractual Expenses		
	6 Trustees Training/Conference Reg.	-	9,000		Debt Disclosure services	1,000	1,000
	Clerk Training/Conference Registration	1,000	1,500		Grant Writer	20,000	25,000
	Various Chamber Events	1,000	-		Low-Income Senior Snow Program	20,000	20,000
	Other Conferences Registration	2,000	2,000		Total Other Contractual Expenses	41,000	46,000
	WCMC Nat'l Legislative Trip	1,000	1,000				
	Proviso Municipal League	400	400				
	WCMC Summer Conference	1,000	1,000				
	Total Conference/Training	11,700	20,300				



GENERAL FUND: ADMINISTRATION EXPENDITURES BY OBJECT CLASS

Object Class	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2025 Projected Over (Under) Budget	FY 2026 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 550,392	\$ 927,896	\$ 510,700	\$ 473,100	\$ (37,600)	\$ 567,400
Contractual Services	1,321,383	1,441,110	1,008,400	1,138,400	130,000	1,190,700
Commodities	45,479	44,744	17,500	16,500	(1,000)	17,500
Contingencies	-	-	150,000	50,000	(100,000)	50,000
Total Operating Expenditures	1,917,254	2,413,750	1,686,600	1,678,000	(8,600)	1,825,600
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	390,892	-	565,200	565,200	-
Total Non-Operating Expenditures	\$ -	\$ 390,892	\$ -	\$ 565,200	\$ 565,200	\$ -
Total Administration Expenditures	\$ 1,917,254	\$ 2,804,642	\$ 1,686,600	\$ 2,243,200	\$ 556,600	\$ 1,825,600



GENERAL FUND: ADMINISTRATION

EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Personnel</u>						
01-11-6103-000	Admin Fulltime	\$ 317,834	\$ 648,683	\$ 398,800	\$ 361,300	\$ 432,400
01-11-6103-100	Admin Part time	12,000	19,413	-	-	-
01-11-6103-200	Elected	55,726	56,194	-	-	-
01-11-6104-000	Admin-Overtime	846	3,887	500	2,000	2,000
01-11-6106-000	Vacation Payout	11,932	3,054	-	-	-
01-11-6108-000	Sick Time Payout	2,880	5,536	-	-	-
01-11-6122-000	Unemployment Compensation	7,699	15,697	-	8,000	-
01-11-6124-000	Social Security	24,949	45,637	24,800	22,400	26,800
01-11-6126-000	Medicare Expense	5,835	10,673	5,800	5,200	6,300
01-11-6128-000	IMRF-Village Expense	47,388	34,331	21,500	23,300	27,800
01-11-6150-000	Employee Insurance	63,304	84,792	59,300	50,900	72,100
	Total Personnel	\$ 550,392	\$ 927,896	\$ 510,700	\$ 473,100	\$ 567,400
<u>Contractual Services</u>						
01-11-6203-000	Contract/Legal Notices	\$ 1,150	\$ 1,633	\$ 3,000	\$ 2,500	\$ 3,000
01-11-6205-000	Printing	2,681	3,439	7,400	7,000	7,400
01-11-6207-000	Postage	7,766	5,920	8,000	7,500	8,000
01-11-6211-000	Conference/Training	7,850	11,774	32,900	30,000	33,000
01-11-6213-000	Dues & Subscriptions	26,088	36,349	4,100	4,100	4,200
01-11-6215-000	Insurance & Bonding	329,995	516,389	480,000	525,600	580,000
01-11-6216-000	Payroll Processing Charge	17,045	15,013	18,000	18,000	18,100
01-11-6217-000	Banking Service Fees	29,500	31,079	30,000	31,000	32,000
01-11-6219-000	Telephone & Communication	5,359	65,433	-	-	-
01-11-6223-000	Maint. Services-Building & Off	-	380	-	-	-
01-11-6225-000	Maint. Services-Equipment	57,325	31,377	2,300	2,300	2,500
01-11-6237-000	Equipment Rental	5,012	4,612	5,000	5,000	5,000
01-11-6250-105	Economic Incentive-MFD	7,696	-	-	-	-
01-11-6250-106	Economic Incentive-Mariano's	45,564	-	-	-	-
01-11-6265-000	Prof. Services-Audit	17,400	75,317	64,200	81,900	43,500
01-11-6265-030	Prof. Services-Other	311,124	118,047	93,500	63,500	94,000
01-11-6289-000	Other Contractual Expenses	97,588	123,894	60,000	60,000	60,000
01-11-6303-000	Attorney Legal Retainer	25,850	25,850	-	-	-
01-11-6327-000	Legal Services	326,389	374,605	200,000	300,000	300,000
	Total Contractual Services	\$ 1,321,383	\$ 1,441,110	\$ 1,008,400	\$ 1,138,400	\$ 1,190,700
<u>Commodities</u>						
01-11-6403-000	Office Supplies	\$ 8,417	\$ 17,359	\$ 10,000	\$ 10,000	\$ 10,000
01-11-6405-000	Cleaning Supplies	214	-	-	-	-
01-11-6407-500	Gas/Fuel Other Entities	34,601	-	-	-	-
01-11-6419-000	Materials & Supplies-Offices	1,184	1,901	3,000	3,000	3,000
01-11-6421-000	Materials & Supplies-Equipment	54	17,207	2,000	1,500	2,000
01-11-6489-000	Misc. Materials & Supplies	1,009	8,277	2,500	2,000	2,500
	Total Commodities	\$ 45,479	\$ 44,744	\$ 17,500	\$ 16,500	\$ 17,500
<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	-	565,200	-
	Total Debt Service	\$ -	\$ 390,892	\$ -	\$ 565,200	\$ -
01-11-6700-000	Contingencies	\$ -	\$ -	\$ 150,000	\$ 50,000	\$ 50,000
	Total Administration Expenditures	\$ 1,917,254	\$ 2,804,642	\$ 1,686,600	\$ 2,243,200	\$ 1,825,600

ANNUAL BUDGET FISCAL YEAR 2026



VILLAGE OF
WESTCHESTER

GENERAL FUND: ADMINISTRATION DETAIL FOR SELECTED ACCOUNTS

Account	Description	2025 Budget	2026 Budget	Account	Description	2025 Budget	2026 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	300	2,500
	Misc. Notices as needed	500	500		Microphone & A/V maintenance	2,000	-
	Total Ads/Contracts/Legal Notices	2,300	3,000		Total Maintenance Services-Equipment	2,300	2,500
01-11-6205-000	Printing			01-11-6265-030	Professional Services		
	Vehicle Decals	\$ 2,500	\$ 2,500		Actuary (OPEB)	3,500	4,000
	Business Cards	300	300		Strategic Plan	30,000	30,000
	Envelopes	200	200		Financial srvcs. as needed (Bond, TIF, etc.)	50,000	50,000
	Labor Law Posters	400	400		Miscellaneous services as needed	10,000	10,000
	Village Staff Clothing Allowance	2,000	2,000		Total Professional Services	93,500	94,000
	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	\$ 2,500		Debt Disclosure services	\$ 1,000	\$ 1,000
	AVM Prof. Dev. per Contract (incl dues)	2,500	2,500		Flex Spending Account admin. - TASC	2,000	2,000
	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	2,500		Document Storage Fee - Iron Mountain	5,000	5,000
	IPELRA Training Seminars - Admin Staff	2,500	2,500		Vehicle Sticker Print and Postage (50%)	12,000	12,000
	Org. Compliance Training (EasyLlama)	4,900	5,000		Vehicle Sticker Online Pay Services (50%)	9,000	9,000
	State Conferences - Admin Staff	5,000	5,000		Vehicle Sticker Software & Maint. (50%)	6,500	6,500
	Granicus Training	2,000	2,000		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	4,500		Total Other Contractual Expenses	\$ 60,000	\$ 60,000
	Tuition Reimbursement	3,000	3,000				
	Total Conference/Training	32,900	33,000				
01-11-6213-000	Dues & Subscriptions						
	IL Public Employer Labor Relations Assn.	\$ 300	\$ 300				
	IL City/County Management Association	1,600	1,700				
	IL Govt. Finance Officers Association	1,000	1,000				
	International City/County Mgmt. Assn.	1,200	1,200				
	Total Dues & Subscriptions	4,100	4,200				
01-11-6216-000	Payroll Processing Charge						
	Paylocity Payroll Software	\$ 17,500	\$ 17,500				
	PlanSource (1094 and 1095 tax forms)	500	600				
	Total Payroll Processing	18,000	18,100				



GENERAL FUND: INFORMATION TECHNOLOGY EXPENDITURES BY OBJECT CLASS

Object Class	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Operating Expenditures</u>					
Personnel	\$ -	\$ -	\$ 22,300	\$ 22,100	\$ 111,300
Contractual Services	-	-	251,500	251,500	174,500
Total Operating Expenditures	-	-	273,800	273,600	285,800
<u>Non-Operating Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ 544,000	\$ 379,700	\$ 216,500
Total Non-Operating Expenditures	\$ -	\$ -	\$ 544,000	\$ 379,700	\$ 216,500
Total Information Technology Expenditures	\$ -	\$ -	\$ 817,800	\$ 653,300	\$ 502,300



GENERAL FUND: INFORMATION

TECHNOLOGY EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Personnel</u>						
01-13-6103-000	Full-time Wages	\$ -	\$ -	\$ 17,600	\$ 17,600	\$ 74,200
01-13-6124-000	Social Security	-	-	1,100	1,100	4,600
01-13-6126-000	Medicare Expense	-	-	300	200	1,100
01-13-6128-000	IMRF-Village Expense	-	-	1,000	1,000	4,800
01-13-6150-000	Employee Insurance	-	-	2,300	2,200	26,600
	Total Personnel	-	-	22,300	22,100	111,300
<u>Contractual Services</u>						
01-13-6219-000	Telephone & Communications	\$ -	\$ -	\$ 76,000	\$ 76,000	\$ 84,000
01-13-6225-000	Maintenance Services - Equipment	-	-	11,000	11,000	-
01-13-6265-030	Professional Services	-	-	164,500	164,500	90,500
	Total Contractual Services	-	-	251,500	251,500	174,500
<u>Capital Outlay</u>						
01-13-6509-000	Computer Hardware	\$ -	\$ -	\$ 249,300	\$ 235,000	\$ 90,300
01-13-6511-000	Computer Software	-	-	249,700	99,700	104,200
01-13-6525-000	Building/Equipment	-	-	45,000	45,000	22,000
	Total Capital Outlay	-	-	544,000	379,700	216,500
Total Information Technology Expenditures		\$ -	\$ -	\$ 817,800	\$ 653,300	\$ 502,300



GENERAL FUND: INFORMATION TECHNOLOGY DETAIL FOR SELECTED ACCOUNTS

Account	Description	2025 Budget	2026 Budget	Account	Description	2025 Budget	2026 Budget
01-13-6219-000 Telephone & Communications				01-13-6511-000 Computer Software			
	FirstComm - Office Phones	\$ 4,000	\$ 4,000		Lansweeper Asset Tracking Software	\$ 4,200	\$ 2,700
	Verizon Wireless - Cell and Data Cards	20,000	20,000		Enterprise Resource Planning Software	150,000	-
	T-Mobile - Pump Station and Squads	15,000	21,000		Caselle Finance Software Maintenance	25,000	25,000
	AT&T Firstnet - Fire Department	16,000	5,000		Microsoft Office 2021 Suite (One-time exp.)	16,000	-
	Comcast - Assorted Data/Video/Voice	21,000	34,000		Office 365 Email Services	13,000	13,000
	Total Telephone & Communications	76,000	84,000		Adobe Licenses	10,000	10,000
					Granicus	-	25,000
					Civic Systems	-	25,000
01-13-6265-030 Professional Services					Office 365 Licensing	13,500	-
	Radio and Warning Siren Maintenance	-	5,000		Duo Security Multifactor Authentication	15,000	-
	Contracted IT Services	80,000	-		Canva Subscription	500	-
	Constant Contact/Village Website/Village C	13,000	13,000		Misc. Software	2,500	3,500
	Capers (CAD/RMS)	25,000	35,000		Total Computer Software	249,700	104,200
	Copier leases	20,000	30,000				
	CodeRed	6,500	6,500	01-13-6525-000 Building/Equipment			
	Tornado Siren Maintenance Agrmt	-	1,000		Village-Wide Cameras, Locations TBD	\$ 20,000	\$ 20,000
	Total Professional Services	144,500	90,500		Facility Cameras	10,000	2,000
					Fire Station 25 IT Rewire	15,000	-
01-13-6509-000 Computer Hardware					Total Professional Services	45,000	22,000
	Workstations (as needed)	\$ 3,500	\$ 5,000				
	Replacement Phones (as needed)	1,000	1,000				
	Monitors	1,500	1,500				
	Network Switches	3,000	1,000				
	Misc Hardware	5,000	5,000				
	Access Points	2,000	500				
	Mobile Radios and Accessories	200,000	50,000				
	MDT Replacement	20,000	13,000				
	Server Hardware	6,500	6,500				
	Assorted copier/printer ink	5,000	5,000				
	CAD Displays	1,800	1,800				
	Total Computer Hardware	249,300	90,300				



GENERAL FUND: PLANNING COMMISSION & ZONING BOARD OF APPEALS EXPENDITURES BY OBJECT CLASS

Object Class	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2025 Projected Over (Under) Budget	FY 2026 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	1,938	-	30,000	1,100	(28,900)	30,000
Commodities	-	-	-	-	-	-
Total Operating Expenditures	1,938	-	30,000	1,100	(28,900)	30,000
Total Planning Commission & Zoning Board of Appeals Expenditures	\$ 1,938	\$ -	\$ 30,000	\$ 1,100	\$ (28,900)	\$ 30,000



GENERAL FUND: PLANNING COMMISSION & ZONING BOARD OF APPEALS EXPENDITURES BY OBJECT

<u>Account Number</u>	<u>Account Title</u>	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Contractual Services</u>						
01-14-6203-000	Contract/Legal Notices	\$ 1,938	\$ -	\$ 9,000	\$ 500	\$ 9,000
01-14-6205-000	Printing	-	-	500	-	500
01-14-6207-000	Postage	-	-	500	600	500
01-14-6265-030	Engineering	-	-	8,000	-	8,000
01-14-6289-000	Other Contractual Expenses	-	-	12,000	-	12,000
	Total Contractual Services	\$ 1,938	\$ -	\$ 30,000	\$ 1,100	\$ 30,000
Total Planning Commission & Zoning Board of Appeals Expenditures						
		\$ 1,938	\$ -	\$ 30,000	\$ 1,100	\$ 30,000



GENERAL FUND: COMMUNITY DEVELOPMENT/BUILDING DEPARTMENT EXPENDITURES BY OBJECT CLASS

Object Class	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2025 Projected Over (Under) Budget	FY 2026 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 327,864	\$ 311,959	\$ 447,600	\$ 427,800	\$ (19,800)	\$ 473,800
Contractual Services	208,876	192,941	509,000	197,000	(312,000)	504,300
Commodities	4,959	12,796	20,000	5,100	(14,900)	16,700
Total Operating Expenditures	\$ 541,698	\$ 517,695	\$ 976,600	\$ 629,900	\$ (346,700)	\$ 994,800
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	\$ -
Debt Service	-	-	-	-	-	-
Total Non-Operating Expenditures	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	\$ -
Total Community Development/Building Expenditures	\$ 541,698	\$ 517,695	\$ 1,006,600	\$ 629,900	\$ (376,700)	\$ 994,800



GENERAL FUND: COMMUNITY DEVELOPMENT/BUILDING DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Personnel</u>						
01-15-6103-000	Wages - Full Time	\$ 205,574	\$ 205,047	\$ 307,400	\$ 296,100	\$ 324,400
01-15-6103-100	Wages - Part Time	22,475	22,507	32,200	32,800	34,900
01-15-6104-000	Wages - Overtime	-	-	-	-	-
01-15-6106-000	Vacation Payout	2,034	-	-	-	-
01-15-6108-000	Sick Pay Payout	1,213	336	-	-	-
01-15-6122-000	Unemployment Compensation	-	-	-	-	-
01-15-6124-000	Social Security	13,874	13,710	21,200	20,400	22,300
01-15-6126-000	Medicare Expense	3,245	3,206	5,000	4,800	5,200
01-15-6128-000	IMRF-Village Expense	6,936	7,910	18,300	17,800	23,100
01-15-6150-000	Employee Insurance	72,512	59,243	63,500	55,900	63,900
Total Personnel		\$ 327,864	\$ 311,959	\$ 447,600	\$ 427,800	\$ 473,800
<u>Contractual Services</u>						
01-15-6203-000	Contract/Legal Notices	\$ -	\$ 200	\$ 1,000	\$ 500	\$ 1,000
01-15-6205-000	Printing	451	225	1,500	1,000	1,500
01-15-6207-000	Postage	706	54	1,500	300	1,500
01-15-6211-000	Conference/Training	75	279	10,900	1,000	11,200
01-15-6213-000	Dues & Subscriptions	1,926	1,439	1,700	1,000	1,700
01-15-6219-000	Telephone & Communications	1,280	4,254	2,200	-	2,200
01-15-6225-000	Maint. Services-Equipment	14,986	18,388	14,700	14,700	14,700
01-15-6240-000	Senior Events Contractual Svcs	9,000	-	-	-	-
01-15-6265-030	Prof. Services-Other	30,350	34,654	289,000	30,000	284,000
01-15-6265-100	Prof. Services-Engineering	3,496	3,291	30,000	4,500	30,000
01-15-6266-000	Plan Review Services	142,839	126,699	150,000	140,000	150,000
01-15-6280-000	Elevator Inspection	2,630	2,575	3,500	3,000	3,500
01-15-6289-000	Other Contractual Expenses	1,137	882	3,000	1,000	3,000
Total Contractual Services		\$ 208,876	\$ 192,941	\$ 509,000	\$ 197,000	\$ 504,300
<u>Commodities</u>						
01-15-6403-000	Office Supplies	\$ 1,889	\$ 87	\$ -	\$ -	\$ -
01-15-6406-000	Clothing Supplies	433	498	1,500	1,500	1,500
01-15-6407-000	Fuel	1,661	1,220	2,000	950	1,500
01-15-6419-000	Material & Supplies-Offices	-	1,137	2,000	1,200	2,000
01-15-6421-000	Material & Supplies-Equipment	-	8,077	9,200	400	9,200
01-15-6423-000	Materials & Supplies-Vehicles	806	829	1,500	500	1,500
01-15-6425-000	Materials & Supplies-Other	170	947	3,800	550	1,000
Total Commodities		\$ 4,959	\$ 12,796	\$ 20,000	\$ 5,100	\$ 16,700
<u>Capital Outlay</u>						
01-15-6509-000	Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
01-15-6521-000	Motor Vehicles - Code Enforce.	-	-	30,000	-	-
Total Capital Outlay		\$ -	\$ -	\$ 30,000	\$ -	\$ -
Total Community Development Expenditures		\$ 541,698	\$ 517,695	\$ 1,006,600	\$ 629,900	\$ 994,800



GENERAL FUND: COMMUNITY DEVELOPMENT/BUILDING DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	Description	2025 Budget	2026 Budget
01-15-6211-000	Conferences/Training		
	Economic Development Committee	\$ 4,800	\$ 5,000
	Training for Certification & Related Costs	5,800	6,000
	Chamber of Commerce events	300	200
	Total Conference/Training	\$ 10,900	\$ 11,200
01-15-6213-000	Dues & Subscriptions		
	American Planning Assn	\$ 700	\$ 700
	CMAP	700	700
	Suburban Bldg Officials Conference	100	100
	ICC membership	200	200
	Total Dues & Subscriptions	\$ 1,700	\$ 1,700
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	40,000	35,000
	Village Code Review/Update	20,000	20,000
	Comp Plan - <i>Grant Dependent</i>	200,000	200,000
	Other	5,000	5,000
	Total Professional Services - Other	\$ 289,000	\$ 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



GENERAL FUND: FIRE & POLICE COMMISSION

EXPENDITURES BY OBJECT CLASS

Object Class	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2025 Projected Over (Under) Budget	FY 2026 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	57,467	100,825	78,800	77,100	(1,700)	88,800
Commodities	-	-	-	-	-	-
Total Operating Expenditures	\$ 57,467	\$ 100,825	\$ 78,800	\$ 77,100	\$ (1,700)	\$ 88,800
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	-	-	-
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fire and Police Commission Expenditures	\$ 57,467	\$ 100,825	\$ 78,800	\$ 77,100	\$ (1,700)	\$ 88,800



GENERAL FUND: FIRE & POLICE COMMISSION

EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Contractual Services</u>						
01-18-6203-000	Contract/Legal Notices	\$ -	\$ 1,830	\$ 2,000	\$ 1,700	\$ 2,000
01-18-6207-000	Postage	-	-	-	-	-
01-18-6211-000	Conference & Training	-	-	1,300	-	1,300
01-18-6213-000	Dues & Subscriptions	-	400	500	400	500
01-18-6265-020	Prof. Services-Legal	9,705	23,202	15,000	15,000	20,000
01-18-6265-030	Prof. Services-Other	47,762	75,393	60,000	60,000	65,000
01-18-6289-000	Other Contractual Expenses	-	-	-	-	-
Total Contractual Services		\$ 57,467	\$ 100,825	\$ 78,800	\$ 77,100	\$ 88,800
Total Police and Fire Commission Expenditures		\$ 57,467	\$ 100,825	\$ 78,800	\$ 77,100	\$ 88,800



GENERAL FUND: POLICE DEPARTMENT EXPENDITURES BY OBJECT CLASS

Object Class	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2025 Projected Over (Under) Budget	FY 2026 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 6,448,373	\$ 6,766,263	\$ 7,549,300	\$ 7,439,800	\$ (109,500)	\$ 7,860,900
Contractual Services	190,603	228,387	257,800	270,000	12,200	314,600
Commodities	180,147	128,348	120,200	132,500	12,300	138,400
Total Operating Expenditures	\$ 6,819,123	\$ 7,122,998	\$ 7,927,300	\$ 7,842,300	\$ (85,000)	\$ 8,313,900
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 29,951	\$ 310,568	\$ 170,500	\$ 177,700	\$ 7,200	\$ 55,000
Debt Service	66,653	25,522	-	-	-	-
Total Non-Operating Expenditures	\$ 96,604	\$ 336,090	\$ 170,500	\$ 177,700	\$ 7,200	\$ 55,000
Total Police Department Expenditures	\$ 6,915,727	\$ 7,459,088	\$ 8,097,800	\$ 8,020,000	\$ (77,800)	\$ 8,368,900



GENERAL FUND: POLICE DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Personnel</u>						
01-20-6103-000	Wages - Full Time	\$ 3,078,016	\$ 3,117,837	\$ 3,520,800	\$ 3,464,400	\$ 3,470,400
01-20-6103-050	Full Time - Non-Sworn	237,299	264,367	286,500	287,200	300,500
01-20-6103-100	Wages - Part Time	-	-	-	-	-
01-20-6104-000	Wages - Overtime	327,177	383,968	250,000	400,000	400,000
01-20-6106-000	Vacation Payout	34,848	32,775	-	-	-
01-20-6108-000	Sick Time Payout	7,014	4,672	-	-	-
01-20-6110-000	Wages - Holiday Pay	136,943	139,742	-	-	-
01-20-6115-000	Early Retirement Incentive	20,000	8,000	90,100	90,100	47,000
01-20-6118-000	Uniform Allowance	32,902	7,762	47,000	47,000	60,000
01-20-6124-000	Social Security	30,187	27,141	25,700	63,900	69,800
01-20-6126-000	Medicare Expense	52,911	54,883	63,200	15,000	17,400
01-20-6128-000	IMRF-Village Expense	21,001	7,352	19,200	19,200	24,000
01-20-6132-000	Police Pension	1,782,758	2,105,854	2,528,900	2,528,900	2,722,000
01-20-6150-000	Employee Insurance	687,317	611,907	717,900	524,100	749,800
Total Personnel		\$ 6,448,373	\$ 6,766,263	\$ 7,549,300	\$ 7,439,800	\$ 7,860,900
<u>Contractual Services</u>						
01-20-6205-000	Printing	\$ 1,384	\$ 5,202	\$ 5,500	\$ 5,000	\$ 7,700
01-20-6207-000	Postage	722	452	1,000	1,000	1,000
01-20-6211-000	Conference/Training	11,765	26,886	45,000	45,000	64,500
01-20-6211-100	Lodging	-	-	1,000	-	2,000
01-20-6211-200	Food / Meals	1,600	986	2,000	2,000	2,000
01-20-6211-300	Travel Expenses	-	-	500	500	1,000
01-20-6213-000	Dues & Subscriptions	50,567	49,956	86,300	100,000	108,600
01-20-6219-000	Telephone & Communication	11,366	16,412	-	-	-
01-20-6223-000	Maint. Services-Building & Off.	658	132	1,500	1,500	1,500
01-20-6225-000	Maint. Services-Equipment	7,127	4,689	4,000	4,000	5,600
01-20-6227-000	Maint. Services-Vehicles	32,309	59,991	60,000	60,000	60,000
01-20-6237-000	Equipment Rental	2,969	2,602	-	-	-
01-20-6249-000	Community Relations	970	7,214	15,000	15,000	24,000
01-20-6265-030	Prof. Services-Other	18,433	5,798	5,500	5,500	10,200
01-20-6265-040	Prof. Services-Animal Control	-	-	500	500	1,000
01-20-6289-000	Other Contractual Expenses	50,733	48,068	30,000	30,000	25,500
Total Contractual Services		\$ 190,603	\$ 228,387	\$ 257,800	\$ 270,000	\$ 314,600
<u>Commodities</u>						
01-20-6403-000	Office Supplies	\$ 2,317	\$ 1,783	\$ 2,500	\$ 2,000	\$ 3,500
01-20-6404-000	Ammunition	13,987	7,262	15,000	15,000	15,000
01-20-6407-000	Fuel	108,196	63,898	50,000	64,000	65,000
01-20-6421-000	Materials & Supplies-Equipment	9,798	21,180	17,200	17,000	27,400
01-20-6423-000	Materials & Supplies-Vehicles	39,325	26,290	25,000	24,000	25,000
01-20-6425-000	Materials & Supplies-Other	1,164	1,254	1,500	1,500	2,500
01-20-6449-000	Community Relations	5,360	6,681	9,000	9,000	-
Total Commodities		\$ 180,147	\$ 128,348	\$ 120,200	\$ 132,500	\$ 138,400



GENERAL FUND: POLICE DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Capital Outlay</u>						
01-20-6509-000	Computer Hardware	\$ 2,174	\$ 5,831	\$ 8,000	\$ 2,700	\$ 8,000
01-20-6511-000	Computer Software	959	-	-	-	-
01-20-6515-000	Operating Equipment	26,387	128,003	42,500	55,000	37,000
01-20-6516-000	Weapons	432	-	10,000	10,000	10,000
01-20-6521-000	Motor Vehicles	-	176,734	110,000	110,000	-
	Total Capital Outlay	\$ 29,951	\$ 310,568	\$ 170,500	\$ 177,700	\$ 55,000
<u>Debt Service</u>						
01-20-6609-000	Installment Debt-Principal	\$ 65,120	\$ 24,682	\$ -	\$ -	\$ -
01-20-6610-000	Installment Debt-Interest	1,533	840	-	-	-
	Total Debt Service	\$ 66,653	\$ 25,522	\$ -	\$ -	\$ -
Total Police Department Expenditures		\$ 6,915,727	\$ 7,459,088	\$ 8,097,800	\$ 8,020,000	\$ 8,368,900

ANNUAL BUDGET FISCAL YEAR 2026



VILLAGE OF
WESTCHESTER

GENERAL FUND: POLICE DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	Description	2025 Budget	2026 Budget	Account	Description	2025 Budget	2026 Budget
01-20-6205-000	Printing			01-20-6265-030	Professional Services - Other		
	Parking Citations	\$ 3,000	\$ 5,000		Village of Hillside Prisoner Housing	\$ 2,000	\$ 2,000
	Department Envelopes	1,000	1,000		Body Removal	\$ 3,300	\$ 4,000
	Case files	1,300	1,500		Pro-Shred	\$ 200	\$ 200
	Administrative Tow Forms -100	200	200		Search Warrants	-	2,000
	Total Printing	\$ 5,500	\$ 7,700		Professional/Bio Hazard Cleaning	-	2,000
					Total Professional Services - Other	\$ 5,500	\$ 10,200
01-20-6211-000	Police Conference / Training			01-20-6289-000	Other Contractual Services		
	Training Conferences	\$ 2,500	\$ 7,000		Administrative Consulting -Grant Writer	\$ 5,000	\$ -
	Police Law Institute	3,000	3,500		Vehicle Immobilization (Barnacle)	3,000	3,500
	Police Academy	20,000	36,200		Lexipol services	15,000	15,000
	Miscellaneous NEMERT Trainings	6,500	6,500		School Crossing Guards Shared - District 92.5	7,000	7,000
	TECC Medical/CPR/FA/AED Training	-	4,700		Total Other Contractual Services	\$ 30,000	\$ 25,500
	Staff & Command Training	13,000	6,600				
	Total Police Conference/Training	\$ 45,000	\$ 64,500	01-20-6421-000	Materials & Supplies - Equipment		
01-20-6213-000	Dues & Subscriptions				Radar Sign	\$ 3,700	\$ 3,700
	Critical Reach	\$ 500	\$ 600		Misc. Portable Radio Equipment		2,000
	Porter Lee-BEAST sub. & license	4,000	4,500		PD Portable Radio Batteries	1,000	1,000
	ILEAS	200	500		Targets	300	500
	IL Association of Chiefs of Police	500	600		Taser Cartridges	2,700	3,000
	LEADS Online -TOTAL TRACK	3,000	3,500		Nitrate Gloves	700	700
	ISPAN Detective Phones	300	1,000		Evidence Supplies	400	1,000
	PACE Schedule System	3,000	3,000		Prisoner Supplies	800	1,000
	TLO Investigation Tool	2,000	2,500		Breathalyzer Operator tubes	300	500
	NEMERT Memberships	3,100	3,500		Tactical/Critical Incident Equipment	7,300	7,000
	WESTAFF	2,300	2,500		Badges and plaques	-	5,000
	West Suburban Detective Assn.	100	100		Misc	-	2,000
	West Suburban Juvenile Offc. Assn.	100	100		Total Materials & Supplies - Equipment	\$ 17,200	\$ 27,400
	Body Camera/video storage and fee	20,000	30,000	01-20-6449-000	Community Relations - Commodities		
	License Plate Reader Program	30,000	36,000		WPD Logo Merchandise	\$ 4,000	\$ -
	Language Line	200	200		Event Advertisement supplies/equipment	1,200	-
	FTO Training Subscription	1,400	2,000		Recruitmnt supplies	1,300	-
	Employee & Equip. Training Tracker	2,500	3,000		Misc Event Supplies	1,300	-
	Use of Force/Professional Standards	2,500	3,000		Misc Food Costs	1,200	-
	IWIN/Replacement	10,000	10,000		Total Community Relations-Commodities	\$ 9,000	\$ -
	E-Line Up	600	1,000	01-20-6509-000	Computer Hardware		
	MCAT	-	1,000		Vigilant	2,700	8,000
	Total Dues & Subscriptions	\$ 86,300	\$ 108,600		Total Computer Hardware	\$ 2,700	\$ 8,000
01-20-6225-000	Maintenance Services - Equipment			01-20-6515-000	Operating Equipment		
	Porter Lee Corp. BEAST Equipment	\$ -	\$ 500		Taser Replacements	\$ -	\$ 10,000
	Fox Valley Fire Extinguisher	400	600		Body Cameras	-	2,000
	Radar Certification	500	500		Portable Radios	20,000	-
	Rifle Repairs	500	500		Body Armor	22,500	25,000
	Intoximeter Service	-	500		Total Operating Equipment	\$ 42,500	\$ 37,000
	Emergency Equipment Repairs	2,600	3,000	01-20-6609-000	Motor Vehicles		
	Total Maintenance Services - Equip.	\$ 4,000	\$ 5,600		Replacement Police Interceptors	\$ 110,000	\$ -
01-20-6249-000	Community Relations				Total Motor Vehicles	\$ 110,000	\$ -
	Materials, Supplies, Event Support	\$ 15,000	\$ 24,000				
	Total Community Relations - Cont.	\$ 15,000	\$ 24,000				



GENERAL FUND: EMERGENCY MANAGEMENT EXPENDITURES BY OBJECT CLASS

Object Class	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2025 Projected Over (Under) Budget	FY 2026 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 2,584	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Total Operating Expenditures	\$ 2,584	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	-	-	-
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Emergency Management Expenditures	\$ 2,584	\$ -	\$ -	\$ -	\$ -	\$ -



GENERAL FUND: EMERGENCY MANAGEMENT EXPENDITURES BY OBJECT

Account	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Personnel</u>						
01-21-6103-100	EMA Part Time	\$ 2,400	\$ -	\$ -	\$ -	\$ -
01-21-6124-000	Social Security	149	-	-	-	-
01-21-6126-000	Medicare Expense	35	-	-	-	-
01-21-6128-000	IMRF - Village Expense	-	-	-	-	-
	Total Personnel	\$ 2,584	\$ -	\$ -	\$ -	\$ -
<u>Contractual</u>						
01-21-6227-000	Maint. Services-Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
01-21-6289-000	Other Contractual Expenses	-	-	-	-	-
	Total Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Commodities</u>						
01-21-6407-000	Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ -
01-21-6423-000	Materials & Supplies-Vehicles	-	-	-	-	-
01-21-6425-000	Materials & Supplies-Other Equip	-	-	-	-	-
	Total Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Emergency Management Expenditures		\$ 2,584	\$ -	\$ -	\$ -	\$ -



GENERAL FUND: FIRE DEPARTMENT EXPENDITURES BY OBJECT CLASS

Object Class	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2025 Projected Over (Under) Budget	FY 2026 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 5,439,666	\$ 5,635,596	\$ 5,875,300	\$ 5,688,900	\$ (186,400)	\$ 5,838,800
Contractual Services	436,625	861,321	930,300	878,200	(52,100)	811,600
Commodities	237,301	174,710	220,400	222,400	2,000	104,400
Total Operating Expenditures	\$ 6,113,592	\$ 6,671,627	\$ 7,026,000	\$ 6,789,500	\$ (236,500)	\$ 6,754,800
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 62,732	\$ 326,458	\$ 167,100	\$ 200,000	\$ 32,900	\$ 297,100
Debt Service	10,010	-	-	-	-	-
Total Non-Operating Expenditures	\$ 72,742	\$ 326,458	\$ 167,100	\$ 200,000	\$ 32,900	\$ 297,100
Total Fire Department Expenditures	\$ 6,186,334	\$ 6,998,085	\$ 7,193,100	\$ 6,989,500	\$ (203,600)	\$ 7,051,900



GENERAL FUND: FIRE DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Personnel</u>						
01-22-6103-000	Wages - Full Time	\$ 2,520,032	\$ 2,368,137	\$ 2,637,000	\$ 2,479,400	\$ 2,570,400
01-22-6103-050	Fire - Full time Administration	14,505	-	-	-	-
01-22-6103-100	Wages - Part Time	13,481	26,093	28,500	-	-
01-22-6103-200	Wages - 7G (Fire Prevention)	10,310	3,124	25,000	-	25,000
01-22-6103-300	Wages - Preceptor Pay	-	-	10,800	8,000	10,800
01-22-6103-400	Wages - Special Teams Incentive	-	-	10,000	5,000	8,000
01-22-6104-000	Wages - Overtime	298,583	638,409	300,000	500,100	300,000
01-22-6106-000	Vacation Payout	43,376	25,426	20,000	24,000	25,000
01-22-6108-000	Wages - Sick Pay	7,838	11,208	8,000	46,800	70,000
01-22-6110-000	Wages - Holiday Pay	114,376	108,881	-	56,000	20,000
01-22-6115-000	Early Retirement Incentive	-	-	40,000	40,000	52,500
01-22-6118-000	Uniform Allowance	19,067	27,594	49,500	32,300	36,000
01-22-6124-000	Social Security	3,579	4,386	1,800	7,600	9,100
01-22-6126-000	Medicare Expense	42,814	45,027	44,100	32,600	38,900
01-22-6128-000	IMRF-Village Expense	4,001	4,071	2,600	4,600	6,300
01-22-6132-000	Fire Pension	1,746,156	1,879,193	2,058,200	1,998,200	2,087,300
01-22-6150-000	Employee Insurance	601,548	494,047	639,800	454,300	579,500
Total Personnel		\$ 5,439,666	\$ 5,635,596	\$ 5,875,300	\$ 5,688,900	\$ 5,838,800
<u>Contractual Services</u>						
01-22-6203-000	Contract/Legal Notices	\$ -	\$ -	\$ 200	\$ -	\$ 200
01-22-6205-000	Printing	-	-	800	800	800
01-22-6207-000	Postage	125	123	300	300	300
01-22-6211-000	Conference/Training	17,016	26,953	58,300	45,000	62,200
01-22-6212-000	Foreign FF Insurance Acct. Expends.	43,770	47,175	37,000	62,400	41,400
01-22-6213-000	Dues & Subscriptions	11,877	10,282	11,900	10,000	11,800
01-22-6219-000	Telephone & Communication	15,739	18,904	-	-	-
01-22-6223-000	Maint. Services-Building & Off.	13,036	17,950	10,000	10,000	10,000
01-22-6225-000	Maint. Services-Equipment	19,891	11,456	14,700	14,000	14,700
01-22-6227-000	Maint. Services-Vehicles	134,199	154,477	100,400	177,900	100,000
01-22-6245-000	Fire Department Education Fund	4,000	250	11,000	3,000	11,000
01-22-6265-030	Prof. Services-Other	-	-	150,800	800	800
01-22-6289-000	Other Contractual Expenses	176,974	573,751	534,900	554,000	558,400
Total Contractual Services		\$ 436,625	\$ 861,321	\$ 930,300	\$ 878,200	\$ 811,600
<u>Commodities</u>						
01-22-6403-000	Office Supplies	\$ 4,449	\$ 4,540	\$ 4,500	\$ 2,600	\$ 4,500
01-22-6405-000	Cleaning Supplies	7,000	5,887	6,500	6,500	6,500
01-22-6407-000	Fuel	38,460	21,695	25,000	25,000	25,000
01-22-6411-000	Public Education Materials	8,608	13,063	17,900	17,900	17,900
01-22-6419-000	Materials & Supplies - Office	-	120	100	100	100
01-22-6421-000	Materials & Supplies-Equipment	72,191	30,929	114,700	112,000	2,000
01-22-6423-000	Materials & Supplies-Vehicles	11,295	7,035	11,400	11,400	11,400
01-22-6424-000	Materials & Supplies-Medical	88,837	81,994	33,400	40,000	30,100
01-22-6425-000	Materials & Supplies-Other Equip	6,461	9,447	6,900	6,900	6,900
Total Commodities		\$ 237,301	\$ 174,710	\$ 220,400	\$ 222,400	\$ 104,400



GENERAL FUND: FIRE DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Capital Outlay</u>						
01-22-6509-000	Computer Hardware	\$ 130	\$ -	\$ -	\$ -	\$ -
01-22-6515-000	Operating Equipment	-	266,093	9,000	9,000	-
01-22-6516-000	Personal Protective Equipment	61,180	27,419	66,100	66,000	54,100
01-22-6521-000	Motor Vehicles	-	-	-	-	-
01-22-6524-000	Grant Expenditures	-	-	-	-	-
01-22-6525-000	Building / Equipment	1,422	32,946	92,000	125,000	243,000
Total Capital Outlay		\$ 62,732	\$ 326,458	\$ 167,100	\$ 200,000	\$ 297,100
<u>Debt Service</u>						
01-22-6609-000	Installment Debt-Principal	\$ 9,880	\$ -	\$ -	\$ -	\$ -
01-22-6610-000	Installment Debt-Interest	130	-	-	-	-
Total Debt Service		\$ 10,010	\$ -	\$ -	\$ -	\$ -
Total Fire Department Expenditures		\$ 6,186,334	\$ 6,998,085	\$ 7,193,100	\$ 6,989,500	\$ 7,051,900

ANNUAL BUDGET FISCAL YEAR 2026



VILLAGE OF
WESTCHESTER

GENERAL FUND: FIRE DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	Description	2025 Budget	2026 Budget	Account	Description	2025 Budget	2026 Budget
01-22-6118-000 Uniform Allowance				01-22-6289-000 Other Contractual Expenses			
	Personnel (union)	\$ 28,000	\$ 22,000		GEMT Revenue - State Administrative Fee	\$ 500,000	\$ 500,000
	Personnel (Command Staff)	4,000	4,000		Lexipol	9,000	9,000
	New Employees	17,500	10,000		Target Solutions - Training	3,000	3,000
	Total Uniform Allowance	\$ 49,500	\$ 36,000		Target Solutions (crewsense) - Scheduling	2,000	2,000
01-22-6211-000 Conference/Training					Fire Alarm Monitoring - both fire stations	1,200	1,200
	New Hire Fire Academy	28,700	16,400		FlowMSP Annual	2,500	2,500
	Vehicle Machinery Ops	3,900	3,900		Imagetrend CAD Integration	3,500	3,500
	Vehicle Machinery Tech	6,000	6,000		ZOLL ePcR License	1,200	1,200
	Advanced Technician Firefighter	3,300	3,300		NORCOMM - MABAS Fee	4,500	4,500
	Training Materials/Books/DVDs	500	500		New ESO Reporting Software	6,500	6,500
	Capt-IL Chief Fire Officer Course	3,600	3,600		Annual Physicals	1,500	25,000
	Training Travel- Per Diem	3,000	3,000		Total Other Contractual Expenses	\$ 534,900	\$ 558,400
	Training Travel- Hotel Expense	3,500	3,500	01-22-6411-000 Public Education			
	Fire Investigator - Continuing Ed.	800	800		Fire Inspector I	\$ 800	\$ 800
	Fire Dept. Instructor Conference	3,000	2,000		Fire Inspector II	800	800
	Officer Dev Conf/Seminars	2,000	2,000		Public Fire & Life Safety Educator	1,500	1,500
	MABAS Command Summit	-	400		Fire Investigator Certification	3,000	3,000
	IFCA Peoria conv. and sum.	-	1,000		Public Education Materials	4,500	4,500
	New Hire Paramedic Incentive	-	15,800		Fire Prevention Open House	3,000	3,000
	Total Conferences/Training	\$ 58,300	\$ 62,200		Smoke Detector Program	1,500	1,500
01-22-6213-000 Dues & Subscriptions					CPR/AED Program	500	500
	MABAS Division XX	\$ 7,000	\$ 7,000		Car Seat Safety Program	500	500
	Int'l Assn of Fire Chiefs	300	300		CPR Admin fee - Edward Hospital	300	300
	Fire Investigators Strike Force	200	200		Fire Life Safety Plan Review	1,500	1,500
	International Code Council	600	600		Total Public Educations	\$ 17,900	\$ 17,900
	Illinois Fire Inspector Assn	200	200	01-22-6421-000 Materials & Supplies - Equipment			
	Metropolitan Fire Chief's Assn	100	100		Motorola APX8000 Interoperable Portable Radios	\$ 95,000	\$ -
	NFPA Fire Codes Sub Svc	2,200	2,200		Hoses, assorted	7,000	-
	Illinois Fire Chief's Assn	600	500		Nozzles/Appliances	5,000	-
	National Fire Protection Assn	400	400		Replace outdated rope rescue equip	5,000	2,000
	IL Society of Fire Svc Instructor	200	200		Stihl 461R Rescue Chain Saw	2,700	-
	IL Fire Service Admin Asst Prof	100	100		Total Materials & Supplies - Equipment	\$ 114,700	\$ 2,000
	Total Dues & Subscriptions	\$ 11,900	\$ 11,800	01-22-6423-000 Materials & Supplies - Vehicles			
01-22-6223-000 Maintenance Services - Building/Office					Equipment as needed for maint.	\$ 6,000	\$ 6,000
	Gen. Maint/Repairs Garage Doors	3,000	3,000		Replacement tires	3,500	3,500
	Landscape - Sta. 25 & 26	1,000	1,000		Replacement vehicle batteries	1,900	1,900
	Various Misc Station Repairs	3,000	3,000		Total Materials & Supplies - Vehicles	\$ 11,400	\$ 11,400
	Both station radio maint/repairs	3,000	3,000	01-22-6424-000 Materials & Supplies - Medical			
	Total Maint. Services-Building	10,000	10,000		Oxygen service/refills	\$ 1,200	\$ 6,500
01-22-6225-000 Maint. Services-Equipment					Medical gloves/N95s	6,000	6,000
	Konica Minolta Copier (moved to IT)	\$ 1,200	\$ -		Zoll Licenses to Upgrade Trucks to ALS	4,800	4,800
	Bi-annual/qtrly SCBA air tests	2,000	2,400		Micro Dot Test Strips	800	800
	SCBA flow test/prev maint	2,600	2,800		Stretcher/Cardiac Monitor Batteries	3,000	3,000
	Hurst Tool Preventative Maint	2,000	2,000		Special event supplies	1,000	1,000
	Ext refills - used on calls	500	500		ZOLL auto-pulse replacement bands	1,600	-
	3 Cardiac Monitors/3 AED - Maint	500	700		Operational/Misc./COVID PPE-Disinfectant	3,000	3,000
	Ground Ladder Testing	1,300	1,300		Stryker Stair Chairs/med. Bag replacement	-	5,000
	Amb. Stretcher - annual maint.	1,000	1,000		AEDs for Police and Public Works	12,000	-
	Mark 1,000 hydrants per NFPA	2,500	2,500		Total Materials & Supplies - Medical	\$ 33,400	\$ 30,100
	Other Repairs (as needed)	1,500	1,500	01-22-6425-000 Materials & Supplies - Other			
	Total Maint. Services-Equipment	\$ 15,100	\$ 14,700		Other Supplies	\$ 6,900	\$ 6,900
					Total - Materials & Supplies - Other	\$ 6,900	\$ 6,900

ANNUAL BUDGET FISCAL YEAR 2026



VILLAGE OF
WESTCHESTER

GENERAL FUND: FIRE DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	Description	2025 Budget	2026 Budget	Account	Description	2025 Budget	2026 Budget
01-22-6227-000	Maint. Services - Vehicles			01-22-6515-000	Operating Equipment		
	Amb 25 - Preventative A Maint	\$ 700	\$ 700		1 FLIR K65 Thermal Imaging Camera	9,000	-
	Amb 25 - Preventative B Maint	700	700		Total Operating Equipment	\$ 9,000	\$ -
	Amb 25 - Oil Changes	900	900				
	Amb 25 - HVAC Filter Svc	1,300	1,300	01-22-6516-000	Personal Protective Equipment		
	Amb 25 - Rear end/Trans. Service	400	400		Replacement turnouts - existing FFs	\$ 28,000	\$ 28,000
	Amb 26 - Preventative A Maint	700	700		New turnouts for new hire FFs	28,000	16,000
	Amb 26 - Preventative B Maint	700	700		Rescue Gloves	800	800
	Amb 26 - Oil Changes	900	900		Structural FF gloves	800	800
	Amb 26 - HVAC Filter Svc	1,300	1,300		Replacement Firefighter boots (as needed)	3,000	3,000
	Amb 26 - Rear end/Trans. Service	400	400		Particulate Hoods	1,500	1,500
	Eng 25 - A Service/Pump Test	1,800	1,800		Turnout equip repairs (as needed)	1,500	1,500
	Eng 25 - B Service	900	900		Cairns 880 Helmets w/ bourkes	2,500	2,500
	Eng 25 - Generator service	400	400		Total - Personal Protective Equipment	\$ 66,100	\$ 54,100
	Eng 25 - Transmission service	400	400				
	Eng 25 - Rear end service	400	400	01-22-6521-000	Motor Vehicles		
	Eng 26 - A Service/Pump Test	1,800	1,800		AFG Grant Ladder truck	-	-
	Eng 26 - B Service	900	900		2026 Ford ambulance (VB approved 8.8.23)	-	-
	Eng 26 - Generator service	400	400		2026 Ford explorer	-	-
	Eng 26 - Transmission Service	400	400		Total Motor Vehicles	\$ -	\$ -
	Eng 26 - Rear end service	400	400				
	Rescue 25 - A Service	1,200	1,200	01-22-6525-000	Buildings & Equipment		
	Trk 25 - A Service/Pump Test	1,800	1,800		Sta# 25 - Radio Work	\$ 1,000	\$ 1,000
	Trk 25 - B Service	1,000	1,000		Sta# 26 - Radio Work	1,000	1,000
	Trk 25 - Generator service	400	400		Sta# 26 - Tuckpointing	30,000	-
	Trk 25 - Change Hyd Fuel/Filter	1,200	1,200		Sta# 26 - Replace roof	60,000	-
	Trk 25-Ann. NFPA 1914 Ladder Test	1,500	1,500		Sta# 26 - Other Repairs (Structural, Mold, etc.)	-	252,900
	Emergency Repairs	77,500	77,100		Total Buildings & Equipment	\$ 92,000	\$ 254,900
	Total Maints Services - Vehicles	\$ 100,400	\$ 100,000				
01-22-6245-000	Fire Dept Education Fund						
	Fire Officer Education Incentive	\$ 3,000	\$ 3,000				
	College Reimbursement	8,000	8,000				
	Total Fire Department Education Fund	\$ 11,000	\$ 11,000				
01-22-6265-030	Professional Services - Other						
	Sta# 25 & 26 Mold and Asbestos Reme	\$ 150,000	\$ -				
	SCBA Mask Fit Testing Annual Re-Cal	\$ 800	\$ 800				
	Total Professional Services - Other	\$ 150,800	\$ 800				



GENERAL FUND: PUBLIC WORKS DEPARTMENT EXPENDITURES BY OBJECT CLASS

Object Class	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2025 Projected Over (Under) Budget	FY 2026 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 823,120	\$ 925,291	\$ 1,350,000	\$ 1,327,300	\$ (22,700)	\$ 1,427,000
Contractual Services	2,756,664	2,890,378	2,999,700	2,264,700	(735,000)	2,437,600
Commodities	161,813	173,283	221,300	171,500	(49,800)	192,200
Total Operating Expenditures	\$ 3,741,596	\$ 3,988,952	\$ 4,571,000	\$ 3,763,500	\$ (807,500)	\$ 4,056,800
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 50,911	\$ 306,564	\$ 214,300	\$ 202,000	\$ (12,300)	\$ 36,500
Debt Service	85,418	70,672	46,200	46,200	-	36,200
Total Non-Operating Expenditures	\$ 136,328	\$ 377,236	\$ 260,500	\$ 248,200	\$ (12,300)	\$ 72,700
Total Public Works Expenditures	\$ 3,877,925	\$ 4,366,188	\$ 4,831,500	\$ 4,011,700	\$ (819,800)	\$ 4,129,500



GENERAL FUND: PUBLIC WORKS DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Personnel</u>						
01-30-6103-000	Wages - Full Time	\$ 493,399	\$ 543,776	\$ 869,300	\$ 854,300	\$ 922,300
01-30-6103-050	PW FT - Buildings & Grounds	40,988	45,856	-	-	-
01-30-6103-100	Wages - Part Time	-	-	-	-	-
01-30-6104-000	Wages - Overtime	35,606	42,073	80,000	80,000	85,000
01-30-6106-000	Vacation Payout	8,731	-	2,500	-	2,500
01-30-6108-000	Sick Time Payout	3,978	648	2,500	-	2,500
01-30-6118-000	Uniform Allowance	1,575	1,750	1,800	1,800	1,800
01-30-6124-000	Social Security	36,262	39,474	58,900	58,200	62,500
01-30-6126-000	Medicare Expense	8,480	9,231	13,800	13,600	14,600
01-30-6128-000	IMRF-Village Expense	41,345	40,866	47,900	51,800	55,300
01-30-6150-000	Employee Insurance	152,756	201,617	273,300	267,600	280,500
Total Personnel		\$ 823,120	\$ 925,291	\$ 1,350,000	\$ 1,327,300	\$ 1,427,000
<u>Contractual Services</u>						
01-30-6205-000	Printing	\$ -	\$ -	\$ 500	\$ -	\$ 500
01-30-6207-000	Postage	7	3,884	500	200	500
01-30-6211-000	Conference/Training	2,045	200	3,000	2,500	3,500
01-30-6213-000	Dues & Subscriptions	1,950	3,240	5,800	4,200	6,300
01-30-6219-000	Telephone & Communication	3,255	5,918	2,000	500	500
01-30-6223-000	Maint. Services-Building & Off	42,234	161,078	114,600	105,000	70,700
01-30-6225-000	Maint. Services-Equipment	27,959	34,715	41,800	24,000	38,000
01-30-6227-000	Maint. Services-Vehicles	2,641	3,134	17,000	7,000	11,300
01-30-6228-000	Maint. Services-Street Lights	-	-	25,000	15,000	65,000
01-30-6228-100	Maint. Services-Traffic Lights	23,843	15,541	23,500	20,800	23,000
01-30-6231-100	Tree Replacement Program	61,906	65,534	91,000	91,000	-
01-30-6231-200	Tree Removal-Contract	28,928	14,518	30,000	25,000	30,000
01-30-6231-300	Tree Trimming-Contract	86,250	93,600	-	-	100,000
01-30-6231-350	Restoration Trees - Dirt & Seed	6,015	5,469	5,500	5,000	5,500
01-30-6231-400	Emergency Tree & Storm Care	85,575	1,600	40,000	6,900	40,000
01-30-6233-000	Disposal Charges	30,710	10,492	35,000	25,000	30,000
01-30-6235-200	Sidewalk Replacement Program	86,496	113,505	-	-	-
01-30-6237-000	Equipment Rental	7,530	10,197	13,300	6,300	13,800
01-30-6243-000	Gas Heating	24,918	6,987	20,000	15,000	20,000
01-30-6245-000	Rubbish Expense	2,038,037	2,099,752	2,310,600	1,725,000	1,710,000
01-30-6251-000	Electricity	68,265	69,253	68,000	69,000	70,000
01-30-6265-030	Prof. Services-Other	10,638	75,268	48,800	32,000	26,700
01-30-6265-100	Prof. Services-Engineering	35,825	7,105	16,500	7,500	16,000
01-30-6289-000	Other Contractual Expenses	26,143	36,153	34,800	26,500	103,800
01-30-6289-200	Contractual Expense-Mowing	55,495	53,235	52,500	51,300	52,500
Total Contractual Services		\$ 2,756,664	\$ 2,890,378	\$ 2,999,700	\$ 2,264,700	\$ 2,437,600



GENERAL FUND: PUBLIC WORKS DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Commodities</u>						
01-30-6403-000	Office Supplies	\$ 389	\$ 551	\$ 1,500	\$ 600	\$ 1,500
01-30-6406-000	Clothing Supplies	8,427	11,250	15,000	14,000	13,000
01-30-6407-000	Fuel	70,461	34,325	45,000	36,000	40,000
01-30-6419-000	Materials & Supplies-Office	48	281	1,500	400	1,500
01-30-6421-000	Materials & Supplies-Equipment	20,463	48,617	43,200	30,000	44,100
01-30-6423-000	Materials & Supplies-Vehicles	5,820	3,548	10,500	5,500	10,300
01-30-6425-000	Materials & Supplies-Other	24,780	37,475	36,600	30,000	28,300
01-30-6426-000	Materials & Supplies - Mech	10,360	12,997	20,000	20,000	20,000
01-30-6429-000	Materials & Supplies-Streets	21,064	24,238	48,000	35,000	33,500
	Total Commodities	\$ 161,813	\$ 173,283	\$ 221,300	\$ 171,500	\$ 192,200
<u>Capital Outlay</u>						
01-30-6515-000	Operating Equipment	\$ 27,531	\$ 143,847	\$ 19,300	\$ 19,000	\$ 6,500
01-30-6521-000	Vehicles	-	-	165,000	158,000	-
01-30-6525-000	Building/Equipment	-	4,477	5,000	-	5,000
01-30-6540-000	Infrastructure	-	133,280	-	-	10,000
01-30-6527-000	Street & Traffic Signs	23,380	24,959	25,000	25,000	15,000
	Total Capital Outlay	\$ 50,911	\$ 306,564	\$ 214,300	\$ 202,000	\$ 36,500
<u>Debt Service</u>						
01-30-6609-000	Installment Lease-Principal	\$ 77,385	\$ 64,881	\$ 42,200	\$ 42,200	\$ 33,600
01-30-6610-000	Installment Lease-Interest	8,033	5,791	4,000	4,000	2,600
	Total Debt Service	\$ 85,418	\$ 70,672	\$ 46,200	\$ 46,200	\$ 36,200
Total Public Works Expenditures		\$ 3,877,925	\$ 4,366,188	\$ 4,831,500	\$ 4,011,700	\$ 4,129,500

ANNUAL BUDGET FISCAL YEAR 2026



VILLAGE OF
WESTCHESTER

GENERAL FUND: PUBLIC WORKS DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	2025 Budget	2026 Budget	Account	2025 Budget	2026 Budget
01-30-6213-000 Dues & Subscriptions			01-30-6289-000 Other Contractual Expense		
IPWMAN (Yearly Dues)	\$ 250	\$ 400	In-House Paving Grinding	\$ 22,500	\$ 22,500
APWA	1,000	1,100	In-House Paving Tack Coat	7,500	7,000
GIS Software	550	800	In-House paving Sweeping	4,800	4,500
Weather Forecasting	3,500	3,500	Wedgwood/Norfolk Invasive Removal	-	65,000
Misc	500	500	Outlets Blvd	-	4,800
Total	5,800	6,300	Total	34,800	103,800
01-30-6219-000 Telephone & Communications			01-30-6421-000 Materials & Supplies - Equip		
Illinois Alarm	500	500	Truck 4 (oil changes/filters,oil pan)	\$ 2,000	\$ 3,500
Misc	1,500	-	Truck 5 (oil/filters)	2,000	2,000
Total	2,000	500	Truck 27(oil/filters)	2,000	2,000
01-30-6223-000 Maintenance Services Bldg/Office			Truck 44(oil/filters)	2,500	-
Aramark (Bathrooms/Mats)	\$ 20,800	\$ 24,000	Truck 46 (oil/filters)	1,500	1,500
HVAC 6 Bldg Maint/43 units	12,000	12,000	Truck 64 (oil/filters, heat issues)	2,500	3,000
Sprinkler Inspection/RPZ Inspection	2,500	2,500	Old Chipper(oil/filters/blades)	2,500	2,500
Plumbing Repairs	3,000	3,500	New Chipper (oil/filter/blades/wench)	2,000	2,000
HVAC Replacement	50,000	-	New Loader (oil/filters)	1,200	1,200
Fire Extinguisher Renewals	800	1,200	Skid Steers (oil/filters/attachment parts,ba	3,500	3,500
Misc Building Repairs	15,000	15,000	Sweeper (oil/filters/brooms)	5,000	6,000
Village Generator Maint	2,500	4,500	Roller (oil/filters)	700	700
Roof Inspection Program	8,000	8,000	Asphalt Machine (oil/filters/bearing)	1,000	1,000
Total	114,600	70,700	Crackfill Machine (oil/filters)	700	600
01-30-6225-000 Maintence Equipment			Cutting Saw (oil/filters)	600	600
Loader, Misc Repairs	\$ 1,000	\$ 1,000	Arrow Boards (Batteries/Electric Issues)	500	-
Sweeper (Standard Care & Repairs)	7,500	7,500	Plows (Blades,Curb shoes,bolts,controls)	5,500	6,500
Truck 4 (King Pins)	4,500	2,250	Stump Grinder (Oil/Filters, blades)	1,000	1,000
Truck 5 (2 tires)	1,000	750	Misc Repairs	6,500	6,500
Truck 44 (Leaf Springs)	1,800	-	Total	43,200	44,100
Truck 46 (Yrly Inspection)	1,500	1,500	01-30-6423-000 Material & Supplies-Vehicles		
Truck 64 (Yrly Inspection, Emissions)	5,000	3,500	Truck 12 (oil/filters)	\$ 800	\$ 800
Old Chipper (Inspection & Repairs)	2,500	5,000	Truck 17 (oil/filters)	800	800
New Chipper (Inspection,Emissions)	3,500	3,000	Truck 21 (oil/filters; body work)	1,600	2,500
Miscellaneous lawn/yard equipment	1,000	1,000	Truck 23 (oil/filters,plugs/wires)	2,200	1,100
Skid Steer (Attachment repair)	3,500	5,000	Truck 33 (oil/filters)	800	800
Asphalt Maching (2-yr inspection)	1,500	-	Truck 45 (oil/filters)	800	800
Emergency Repairs	7,500	7,500	Miscellaneous	3,500	3,500
Total	41,800	38,000	Total	10,500	10,300
01-30-6227-000 Maintenance Vehicles			01-30-6425-000 Materials & Supplies Other		
1-Ton Trucks	\$ 5,000	\$ 5,500	Garage Supplies	\$ 18,000	\$ 18,000
Light Duty Trucks	2,500	1,300	Light Bulbs (Police/Hall)	800	800
Safety Lane Inspections	1,000	1,000	Safety Gear (Harness, lanyards)	7,500	3,000
Emergency Repairs	1,000	3,500	Tree Supplies	3,500	3,500
Total	9,500	11,300	Sidewalk Salt	1,800	2,000
01-30-6231-200 Tree Removal Contract			Curb Paint; hydrant paint	5,000	1,000
Ash Tree Removal	-	-	Total	36,600	28,300
Large Tree Removal	30,000	30,000	01-30-6429-000 Material & Supplies-Streets		
Total	30,000	30,000	Hot Mix Asphalt (Small Locations)	\$ 15,000	\$ 12,500
			New Barricades and Cones	2,000	2,000
			Cold Patch	4,500	4,500
			Small Tools	2,000	2,000
			Traffic Control - Stop Signs	6,000	-
			Crack-Fill Material	18,500	12,500
			Total	48,000	33,500

ANNUAL BUDGET FISCAL YEAR 2026



VILLAGE OF
WESTCHESTER

GENERAL FUND: PUBLIC WORKS DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	2025 Budget	2026 Budget	Account	2025 Budget	2026 Budget
01-30-6237-000 Equipment Rental			01-30-6515-000 Operating Equipment		
Roller Rental	\$ 4,800	\$ 5,300	New Arrow Board	\$ 7,500	\$ -
Maint/Traffic Sign Rental	1,000	1,000	New Hydraulic Post Pounder	6,000	-
Emergency Equipment Rental	7,500	7,500	Industrial Bucket Grapple Bucket (For Tre	5,800	6,500
Total	13,300	13,800	Total	19,300	6,500
01-30-6265-030 Professional Services			01-30-6521-000 Motor Vehicles		
Fuel Tank Inspections	\$ 6,500	\$ 5,400	Replace 5-Ton #44 (20% GF/80% UF)	57,000	-
Fueling System Repair	22,000	5,500	Replace 1-Ton #45 (90% GF/10% UF)	108,000	-
Pest Control	6,500	6,500	Replace F250 #33 (50% GF/50% UF)	-	-
All Data Mech. Manuals	2,500	2,800	Replace CAT 3-Ton Roller	-	-
Drug Testing/Shots	3,500	4,500	Replace Asphalt Roller Trailer	-	-
Tree Inventory and Management Plan	5,000	-		165,000	-
Tree Appraisals due to accidents	2,000	2,000			
Fire Alarm Security	800	-	01-30-6540-000 Infrastructure		
Total	48,800	26,700	New Guard Rails (Bristol/Wedgwood)	\$ -	\$ 10,000
			Total	-	10,000
01-30-6265-100 Prof Services-Engineering			01-30-6609-000 Installment Lease-Principal		
Spring/Fall Concrete Program	2,500	5,000	Dump Truck/Salt Spreader/Chipper	\$ 9,800	\$ -
Misc Engineering	5,000	5,000	Sweeper	32,400	33,600
MFT Paperwork	1,500	1,500	Total	42,200	33,600
Bridge Inspections	7,500	4,500			
Total	16,500	16,000	01-30-6610-000 Installment Lease-Interest		
			Dump Truck/Salt Spreader/Chipper	\$ 200	\$ -
			Street Sweeper	3,800	2,600
			Total	4,000	2,600



UTILITY (WATER) FUND: SUMMARY - CHANGES IN NET POSITION

	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
Revenues					
Charges for Service	\$ 6,001,614	\$ 5,836,287	\$ 7,211,600	\$ 9,227,400	\$ 9,890,700
Other Income	8,617	4,052	5,000	6,000	5,000
Total Utilities Fund Revenues	\$ 6,010,231	\$ 5,840,339	\$ 7,216,600	\$ 9,233,400	\$ 9,895,700
Expenses					
Personnel Services	\$ 1,362,369	\$ 1,531,320	\$ 2,480,100	\$ 2,418,100	\$ 2,772,700
Contractual Services	759,941	892,849	986,900	1,009,900	1,625,400
Commodities	2,755,629	3,221,941	3,775,500	3,553,400	3,629,600
Contingency	-	-	150,000	-	150,000
Total Operating Expenses, other than depreciation	\$ 4,877,939	\$ 5,646,110	\$ 7,392,500	\$ 6,981,400	\$ 8,177,700
Operating Income (Loss) <i>before</i> Depreciation	\$ 1,132,292	\$ 194,229	\$ (175,900)	\$ 2,252,000	\$ 1,718,000
Depreciation Expense	605,000	605,000	625,000	625,000	625,000
Operating Income (Loss)	527,292	(410,771)	(800,900)	1,627,000	1,093,000
Nonoperating Revenues (Expenses)					
Investment Income	90,917	207,831	35,000	150,000	35,000
Grant Revenue	-	-	-	-	1,226,000
Loan Proceeds	-	-	-	-	-
Debt Service - Principal	(224,042)	(234,911)	(229,400)	(229,400)	(223,500)
Reduction in Long-Term Debt	224,042	234,911	229,400	229,400	223,500
Interest Expense	(66,778)	(63,399)	(59,800)	(59,800)	(55,100)
Transfer to General Fund - Pol & Fire Pen. Exp	-	-	(89,200)	(654,400)	(241,700)
Transfer In from Capital Projects Fund	-	-	-	787,350	-
Total Nonoperating Revenues (Expenses)	24,139	144,432	(114,000)	223,150	964,200
Change in Net Position	\$ 551,431	\$ (266,339)	\$ (914,900)	\$ 1,850,150	\$ 2,057,200
Beginning Net Position	11,202,826	11,754,257	11,487,918	11,487,918	13,338,068
Projected Ending Net Position	\$ 11,754,257	\$ 11,487,918	\$ 10,573,018	\$ 13,338,068	\$ 15,395,268



UTILITY (WATER) FUND: REVENUES BY SOURCE

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Charges for Services</u>						
02-00-4814-000	Water Sales	\$ 4,374,888	\$ 4,192,770	\$ 5,450,400	\$ 6,875,500	\$ 7,282,000
02-00-4816-000	Water Infrastructure Fee	518,379	517,204	518,000	518,000	518,000
02-00-4818-000	Meter Sales	10,715	9,493	5,000	15,000	5,000
02-00-4820-000	Water Penalties	69,388	51,838	55,000	105,000	40,000
02-00-4828-000	Sewer Fees	507,630	547,770	663,200	1,181,900	1,526,200
02-00-4829-000	Sewer Infrastructure Fee	512,170	510,855	515,000	512,000	512,000
02-00-4830-000	Sewer Penalties	8,444	6,357	5,000	20,000	7,500
	Total Charges for Service	\$ 6,001,614	\$ 5,836,287	\$ 7,211,600	\$ 9,227,400	\$ 9,890,700
<u>Other Income</u>						
02-00-5189-000	Miscellaneous Income	\$ 8,617	\$ 4,052	\$ 5,000	\$ 6,000	\$ 5,000
	Total Other Income	\$ 8,617	\$ 4,052	\$ 5,000	\$ 6,000	\$ 5,000
	Total Operating Income	\$ 6,010,231	\$ 5,840,339	\$ 7,216,600	\$ 9,233,400	\$ 9,895,700
<u>Non-Operating Income</u>						
02-00-5102-000	Interest Income	\$ 90,917	\$ 207,831	\$ 35,000	\$ 150,000	\$ 35,000
02-00-4410-000	Grant Revenue	-	-	-	-	1,226,000
02-00-5122-000	Reimbursement	-	370	-	787,350	-
02-00-5728-000	Transfer from Capital Projects	-	-	-	-	-
	Total Non-Operating Revenues	\$ 90,917	\$ 208,201	\$ 35,000	\$ 937,350	\$ 1,261,000
	Total Utility Fund Revenues	\$ 6,101,148	\$ 6,048,540	\$ 7,251,600	\$ 10,170,750	\$ 11,156,700



UTILITY (WATER) FUND: EXPENSES BY OBJECT

		FY 2024					
Account Number	Account Title	FY 2023 Actual	Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	
<u>Personnel</u>							
02-95-6103-000	Wages - Full Time	\$ 846,120	\$ 961,862	\$ 1,767,300	\$ 1,685,400	\$ 1,923,200	
02-95-6103-100	Wages - Part Time	-	-	1,500	400	-	
02-95-6104-000	Wages - Overtime	92,516	114,556	150,000	150,000	160,000	
02-95-6106-000	Vacation Payout	11,547	-	5,000	-	-	
02-95-6108-000	Sick Time Payout	5,289	1,403	5,000	-	-	
02-95-6110-000	Holiday Pay	-	-	-	-	-	
02-95-6115-000	Early Retirement Incentive	-	-	-	-	-	
02-95-6118-000	Uniform Allowance	1,575	1,750	1,800	1,800	1,800	
02-95-6124-000	Social Security	59,281	66,955	119,600	99,300	110,600	
02-95-6126-000	Medicare Expense	13,864	15,660	28,000	23,200	25,900	
02-95-6128-000	IMRF-Village Expense	74,236	62,100	74,200	77,000	98,500	
02-95-6150-000	Employee Insurance	257,941	307,033	327,700	381,000	452,700	
Total Personnel		\$ 1,362,369	\$ 1,531,320	\$ 2,480,100	\$ 2,418,100	\$ 2,772,700	
<u>Contractual Services</u>							
02-95-6205-000	Printing	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 2,000	
02-95-6207-000	Postage	16,846	24,311	23,000	22,000	24,000	
02-95-6211-000	Conference/Training	1,155	1,996	2,900	2,500	7,300	
02-95-6213-000	Dues & Subscriptions	5,200	5,326	70,600	117,400	75,800	
02-95-6215-000	Insurance & Bonding	106,401	123,256	120,000	131,400	145,000	
02-95-6219-000	Telephone & Communication	26,341	19,816	3,000	2,000	2,600	
02-95-6223-000	Maint. Services-Building & Off.	-	-	-	-	2,000	
02-95-6225-000	Maint. Services-Equipment	21,733	39,833	61,000	55,300	48,400	
02-95-6227-000	Maint. Services-Vehicles	2,788	4,394	6,100	2,500	4,600	
02-95-6229-100	Maint. Services-Sewer	-	61,669	72,000	64,800	85,000	
02-95-6233-000	Disposal Charges	35,618	14,112	40,000	26,000	35,000	
02-95-6235-300	Flood Proofing Assistance Program	24,000	12,000	24,000	10,000	24,000	
02-95-6237-000	Equipment Rental	-	4,250	5,000	1,500	5,000	
02-95-6249-000	Mayfair Pumping Station	800	975	6,300	2,900	4,800	
02-95-6250-000	Overhead Tank & Grounds	7,792	7,232	4,300	3,000	7,000	
02-95-6251-000	Electricity	36,853	52,315	50,000	55,000	60,000	
02-95-6255-000	Maint. Service-Water Mains	28,620	29,428	32,500	32,500	32,400	
02-95-6265-000	Prof. Services - Audit	11,600	47,592	30,000	44,100	23,400	
02-95-6265-030	Prof. Services-Other	383,402	289,007	46,300	45,000	51,300	
02-95-6265-100	Prof. Services-Engineering	40,991	142,686	352,900	340,000	934,800	
02-95-6289-000	Other Contractual Expenses	9,801	12,651	-	16,000	16,000	
02-95-6327-000	Legal Services - Utility Hardship	-	-	35,000	35,000	35,000	
Total Contractual Services		\$ 759,941	\$ 892,849	\$ 986,900	\$ 1,009,900	\$ 1,625,400	



UTILITY (WATER) FUND: EXPENSES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Commodities</u>						
02-95-6403-000	Office Supplies	\$ -	\$ 652	\$ 1,500	\$ 500	\$ 1,500
02-95-6406-000	Clothing Supplies	7,884	11,159	15,000	13,000	13,000
02-95-6407-000	Gas & Oil	12,965	12,555	20,000	15,000	16,000
02-95-6421-000	Materials & Supplies-Equipment	22,116	27,372	30,400	22,000	35,100
02-95-6423-000	Materials & Supplies-Vehicles	2,653	4,078	9,800	4,500	9,900
02-95-6424-000	Materials & Supplies-Meters	970	8,869	7,500	5,000	6,000
02-95-6425-000	Materials & Supplies-Other Equip	9,862	92,123	138,100	76,000	79,500
02-95-6426-000	Materials & Supplies-Water Main	24,739	27,286	54,000	46,000	54,500
02-95-6435-000	Materials & Supplies-Sewer	12,408	18,575	30,000	15,000	20,000
02-95-6437-000	Materials & Supplies-Plumbing	12,533	23,611	77,000	100,000	29,000
02-95-6438-000	Materials & Supplies-Crestwood	16,171	17,052	17,500	12,000	15,500
02-95-6455-000	Water Cost	2,633,328	2,978,612	3,374,700	3,244,400	3,349,600
	Total Commodities	\$ 2,755,629	\$ 3,221,941	\$ 3,775,500	\$ 3,553,400	\$ 3,629,600
02-95-6700-000	Contingency	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
<u>Capital Outlay</u>						
02-95-6515-000	Operating Equipment	\$ 22,627	\$ 168,510	\$ 118,400	\$ 14,600	\$ 142,100
02-95-6515-100	Capital Equipment - Crestwood	91,795	108,020	77,000	50,000	81,500
02-95-6521-000	Motor Vehicles	-	-	240,000	235,000	202,500
02-95-6533-000	Meters	905,364	878,414	7,500	6,500	10,000
02-95-6535-000	Fire Hydrants	15,671	15,180	51,000	55,600	60,000
02-95-6536-000	Water Valves	10,168	23,299	-	-	-
02-95-6537-000	Water/Sewer Restoration	54,544	55,496	81,000	78,000	84,500
02-95-6540-000	Infrastructure Improvement	-	-	835,000	1,039,000	5,300,000
	Total Capital Outlay	\$ 1,100,169	\$ 1,248,919	\$ 1,409,900	\$ 1,478,700	\$ 5,880,600
<u>Depreciation</u>						
02-95-6575-000	Depreciation Expense	\$ 605,000	\$ 605,000	\$ 625,000	\$ 625,000	\$ 625,000
	Total Depreciation	\$ 605,000	\$ 605,000	\$ 625,000	\$ 625,000	\$ 625,000
<u>Debt Service</u>						
02-95-6603-100	Bond Payment - Principal (2010B)	\$ -	\$ -	\$ -	\$ -	\$ -
02-95-6605-100	Bond Payment - Interest (2010B)	-	-	-	-	-
02-95-6610-000	Installment Lease Principal	18,545	19,085	9,800	9,800	-
02-95-6609-100	Installment Lease - Principal Reduction	(18,545)	(19,085)	(9,800)	(9,800)	-
02-95-6610-000	Installment Lease - Interest	1,237	697	200	200	-
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	205,497	215,826	219,600	219,600	223,500
02-95-6607-100	IEPA Loan - Principal Reduction	(205,497)	(215,826)	(219,600)	(219,600)	(223,500)
02-95-6608-000	IEPA Loan - Interest	65,541	62,702	59,600	59,600	55,100
	Total Debt Service	\$ 66,778	\$ 63,399	\$ 59,800	\$ 59,800	\$ 55,100
02-95-6807-000	Transfer Out to GF - Pens. & Bond Reim.	-	-	89,200	654,400	241,700
	Total Utility Fund Budgeted Expenses	\$ 6,649,886	\$ 7,563,428	\$ 9,576,400	\$ 9,799,300	\$ 14,980,100

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VILLAGE OF
WESTCHESTER

UTILITY (WATER) FUND: DETAIL FOR SELECTED ACCOUNTS

Account	2025 Budget	2026 Budget	Account	2025 Budget	2026 Budget
02-95-6211-000 Conference/Training			02-95-6423-000 Materials & Supplies - Vehicles		
Safety Training	\$ -	\$ 5,000	Light Duty Trucks	\$ 4,700	\$ 4,000
CEU's Water Operators Classes	\$ 1,500	\$ 700	1-Ton Trucks	2,800	2,900
Class for additional water operators	1,100	1,100	Emergency Repairs	4,000	3,000
Staff Plumbing License Renewal	300	300	Total Materials & Supplies - Vehicles	\$ 11,500	\$ 9,900
Total Conference/Training	2,900	7,300			
02-95-6213-000 Dues & Subscriptions			02-95-6425-000 Materials & Supplies - Other		
West Cook Solid Waste	\$ 5,200	\$ 5,200	5 Fire Hydrants with valves	\$ 75,000	\$ 25,000
APWA Dues	1,000	1,000	Pipe/Hymaxs (Hydrants)	9,000	7,000
IEPA MS 4	1,500	1,200	6 inch valve boxes (Hydrants)	5,000	3,000
Meter Software for Residents	37,900	37,900	Waterous MOD kit (1)/Extensions	5,500	5,500
Sensus Analytics (Meters)	25,000	30,500	Parts to rebuild traverse hydrants	6,000	6,000
	70,600	\$ 75,800	4-6" valves, 2-8" valves, 1-12" valve	12,500	7,500
			Pipe/Hymaxs (Valves)	9,300	9,500
02-95-6219-000 Telephone & Communications			6-inch valve boxes (Valves)	1,300	1,500
Crestwood SCADA	\$ 2,400	\$ 2,000	Miscellaneous parts	2,500	2,500
Phonetics	600	600	Tripod - (safety equipment)	-	-
Total Telephone & Communications	\$ 3,000	\$ 2,600	Cleaning & Clothing Supplies	2,000	2,000
			Miscellaneous plumbing supplies	10,000	10,000
02-95-6225-000 Maintenance Services- Equip			Total Materials & Supplies - Other	\$ 138,100	\$ 79,500
5-Ton Trucks	\$ -	\$ 1,300	02-95-6426-000 Materials & Supplies - Water Mains		
Large Equipment	50,000	41,600	Repair Clamps	\$ 20,000	\$ 20,000
Small Equipment	5,000	500	Clamps for Contractors (Reimbursed)	\$ -	\$ 7,000
Emergency Repairs	2,500	5,000	Water Main Pipe and Hymaxs	\$ 12,500	\$ 12,500
Total Maintenance Services - Equip.	\$ 57,500	\$ 48,400	Miscellaneous parts/emergency repair	6,500	6,500
			Brital Filters	15,000	8,500
02-95-6227-000 Maintenance Services- Vehicles			Total Materials & Supplies - Water Main	\$ 54,000	\$ 54,500
1-Ton Trucks	\$ 3,000	\$ 1,600	02-95-6437-000 Materials & Supplies - Plumbing		
Emergency Repairs	3,100	3,000	Copper	\$ 12,000	\$ 14,000
Total Maintenance Services - Veh.	\$ 6,100	\$ 4,600	Roundways/miscellaneous brass	5,000	5,000
			Buffalo boxes	5,000	5,000
02-95-6229-100 Maintenance Services - Sewer			Lead service repl. (unforeseen)	50,000	-
Clean/televise large sanitary lines	\$ 60,000	\$ 60,000	Miscellaneous parts	5,000	5,000
Emergency Sewer Repairs	12,000	25,000	Total Materials & Supplies - Plumbing	\$ 77,000	\$ 29,000
Total Maintenance Services - Sewer	\$ 72,000	\$ 85,000			
			02-95-6515-000 Operating Equipment		
02-95-6249-000 Mayfair Pumping Station			Steel Plates	\$ -	\$ 3,400
Mowing - Mayfair	\$ 1,800	\$ 1,800	4ft flat kubota bucket	-	2,800
Two Big Pump Inspection (Annually)	1,000	1,000	New Auger (Service Lines)	-	5,500
Sump pump 2 Repairs	2,500	1,000	2- 3" Trash Pumps	3,600	-
Emergency Repairs	1,000	1,000	Hydraulic Leg Kubota Trailer	4,000	-
Total Mayfair Pumping Station	\$ 6,300	\$ 4,800	Ring Saw	58,000	-
			ERP Software (40%)	100,000	130,400
02-95-6250-000 Overhead Tank & Grounds			Replace Kubota trailer	5,000	-
Tank inspection	2,800	3,000	Total Operating Equipment	\$ 170,600	\$ 142,100
Garage Door Repair	-	500	02-95-6515-100 Capital Equipment - Crestwood		
New LED Outside Yard Lights	-	3,500	Tank Cleaning/Inspection	\$ -	\$ 19,500
Inside Equipment Maint	1,500	-	In-Flow Meter	75,000	-
Total Overhead Tank & Grounds	\$ 4,300	\$ 7,000	Roof Inspection Program	2,000	2,000
			Rebuild Pump #3	-	60,000
02-95-6255-000 Maintenance Services- Water			Total Capital Equipment - Crestwood	\$ 77,000	\$ 81,500
Annual Leak Detection Survey	\$ 17,500	\$ 16,900			
Leak Detection- Emergency Call-Out	15,000	15,500			
Total Maintenance Services - Water	\$ 32,500	\$ 32,400			

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VILLAGE OF
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UTILITY (WATER) FUND: DETAIL FOR SELECTED ACCOUNTS

Account	2025 Budget	2026 Budget	Account	2025 Budget	2026 Budget
02-95-6265-000 Professional Services- Audit			02-95-6521-000 Motor Vehicles		
Audit (40%)	\$ 30,000	\$ 23,400	Replace 1999 Tractor (100% Utility)	\$ -	\$ 165,000
Total Professional Services - Audit	\$ 30,000	\$ 23,400	Replace #33 (50% Cap./50% Utility)	-	37,500
02-95-6265-030 Professional Services - Other			Replace #44 (80% Utility/20% Gen.)	228,000	-
Suburban Labs	\$ 10,000	\$ 21,000	Replace #45 (10% Utility/90% Gen.)	12,000	-
Julie Locates	3,800	4,300	Total Motor Vehicles	240,000	202,500
Lead Service GIS	7,500	-	02-95-6537-000 Restoration - Water/Sewer		
IEPA Project Plan	25,000	7,500	Concrete	\$ 40,000	\$ 45,000
Mayfair Creek Clean up	-	18,500	Dirt and seed	5,000	4,000
MWRD Annual Report in GIS	-	-	Asphalt	3,500	2,500
Total Professional Services - Other	\$ 46,300	\$ 51,300	Stone	32,500	33,000
02-95-6265-100 Professional Services - Engineering			Total Restoration - Water/Sewer	\$ 81,000	\$ 84,500
2026 Water Main & Lining (Design)	\$ -	\$ 367,000	02-95-6607-000 IEPA Loan - Principal		
2026 Water Main IEPA (design)	-	282,000	2011 Sanitary Sewer Lining	\$ 44,400	\$ 45,200
Mayfair Creek Clean up	-	-	2014 Water Tower Exterior Painting	27,300	27,800
MWRD Annual Report	1,000	2,300	2019 Sunnyside Sewer	147,900	150,700
NPDES Annual Inspections/MS4	8,500	8,500	Total IEPA Loan - Principal	\$ 219,600	\$ 223,700
New NOI Permitting (IEPA)	7,500	7,500	02-95-6608-000 IEPA Loan - Interest		
Const. Engineering - Kensington	75,900	-	2011 Sanitary Sewer Lining	\$ 5,400	\$ 4,300
Sewer Cleaning/Televising	2,500	2,500	2014 Sunnyside Sewer/Water Tower	6,500	6,000
Engineering for 2025 Water Main	250,000	265,000	2019 Sunnyside Sewer	47,700	45,000
Miscellaneous Engineering	7,500	-	Total IEPA Loan - Interest	\$ 59,600	\$ 55,300
Total Professional Services - Engineerin	\$ 352,900	\$ 934,800	02-95-6609-000 Installment Lease - Principal		
02-95-6289-000 Other Contractual Expenses			Dump Truck/Spreader/Chipper	\$ 9,800	\$ -
Utility Billing	\$ 16,000	\$ 16,000	Total Installment Lease - Principal	\$ 9,800	\$ -
Total Other Contractual Expenses	\$ 16,000	\$ 16,000	02-95-6610-000 Installment Lease - Interest		
02-95-6421-000 Materials & Supplies-Equipment			Dump Truck/Spreader/Chipper	\$ 200	\$ -
5-Ton Trucks	\$ 14,800	\$ 13,100	Total - Installment Lease - Interest	\$ 200	\$ -
Large Equipment	4,000	11,500			
Emergency Repairs	8,000	10,500			
Total Materials & Supplies - Equipment	\$ 26,800	\$ 35,100			



MOTOR FUEL TAX FUND: FUND SUMMARY

	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
Revenues					
Intergovernmental	\$ 931,104	\$ 741,155	\$ 736,500	\$ 1,063,400	\$ 828,800
Other Income	29,447	36,922	30,000	46,000	32,000
Total MFT Fund Revenues	\$ 960,551	\$ 778,077	\$ 766,500	\$ 1,109,400	\$ 860,800
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	364,762	389,670	107,500	104,000	213,500
Commodities	192,909	184,788	175,000	166,000	140,000
Capital Outlay	2,516,928	168,716	1,120,000	1,066,200	125,000
Debt Service	335,050	339,977	339,200	339,200	338,000
Total MFT Fund Expenditures	\$ 3,409,649	\$ 1,083,151	\$ 1,741,700	\$ 1,675,400	\$ 816,500
Excess (Deficiency) of Revenues over Expenditures	\$ (2,449,098)	\$ (305,074)	\$ (975,200)	\$ (566,000)	\$ 44,300
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	\$ (2,449,098)	\$ (305,074)	\$ (975,200)	\$ (566,000)	\$ 44,300
Beginning Fund Balance	3,367,492	918,394	613,320	613,320	47,320
Projected Ending Fund Balance	\$ 918,394	\$ 613,320	\$ (361,880)	\$ 47,320	\$ 91,620



MOTOR FUEL TAX FUND: REVENUES

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Intergovernmental</u>						
03-00-4417-000	Allotment Income	\$ 687,156	\$ 741,155	\$ 736,500	\$ 750,400	\$ 756,000
03-00-5106-000	Grant Revenue (State Build Illinois, CDBG)	243,948	-	-	313,000	72,800
	Total Intergovernmental	\$ 931,104	\$ 741,155	\$ 736,500	\$ 1,063,400	\$ 828,800
<u>Other Income</u>						
03-00-5102-000	Interest Income	\$ 29,447	\$ 36,922	\$ 30,000	\$ 46,000	\$ 32,000
03-00-5180-100	Bond Proceeds	-	-	-	-	-
03-00-5181-000	Bond Premium	-	-	-	-	-
03-00-5189-000	Misc. Other Income	-	-	-	-	-
	Total Other Income	\$ 29,447	\$ 36,922	\$ 30,000	\$ 46,000	\$ 32,000
	Total Motor Fuel Tax Fund Revenues	\$ 960,551	\$ 778,077	\$ 766,500	\$ 1,109,400	\$ 860,800

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MOTOR FUEL TAX FUND: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 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	\$ -	\$ -	\$ 100,000	\$ 98,000	\$ -
03-95-6265-100	Professional Services - Engineering	364,762	389,670	7,500	6,000	213,500
	Total Contractual Services	\$ 364,762	\$ 389,670	\$ 107,500	\$ 104,000	\$ 213,500
<u>Commodities</u>						
03-95-6435-000	Materials & Supplies-Street Salt	\$ 125,211	\$ 110,202	\$ 125,000	\$ 120,000	\$ 140,000
03-95-6436-000	Materials & Supplies-Street Lights	67,698	74,586	50,000	46,000	-
03-95-6489-000	Misc. Materials & Supplies	-	-	-	-	-
	Total Commodities	\$ 192,909	\$ 184,788	\$ 175,000	\$ 166,000	\$ 140,000
<u>Capital Outlay</u>						
03-95-6281-000	Street Improvements/Reconstruction	\$ 2,516,928	\$ 168,716	\$ 985,500	\$ 955,000	\$ 125,000
03-95-6235-200	Sidewalk Replacement/Infrastructure	\$ -	\$ -	\$ 134,500	\$ 111,200	\$ -
	Total Capital Outlay	\$ 2,516,928	\$ 168,716	\$ 1,120,000	\$ 1,066,200	\$ 125,000
<u>Debt Service</u>						
03-95-6603-100	Bond Payment - Principal	\$ 185,000	\$ 195,000	\$ 200,000	\$ 200,000	\$ 205,000
03-95-6605-100	Bond Payment - Interest	150,050	144,500	138,700	138,700	132,500
03-95-6607-000	Bond Issuance Cost	-	-	-	-	-
03-95-6613-000	Paying Agent Fees	-	477	500	500	500
	Total Debt Service	\$ 335,050	\$ 339,977	\$ 339,200	\$ 339,200	\$ 338,000
<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		\$ 3,409,649	\$ 1,083,151	\$ 1,741,700	\$ 1,675,400	\$ 816,500



E911 FUND: SUMMARY

	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Revenues</u>					
Intergovernmental	\$ 226,444	\$ 445,278	\$ 550,000	\$ 440,000	\$ 450,000
Interest Income	-	-	-	-	-
Total E911 Fund Revenues	\$ 226,444	\$ 445,278	\$ 550,000	\$ 440,000	\$ 450,000
<u>Expenditures</u>					
Contractual Services	\$ 708,484	\$ 587,113	\$ 425,000	\$ 438,500	\$ 425,000
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total E911 Fund Expenditures	\$ 708,484	\$ 587,113	\$ 425,000	\$ 438,500	\$ 425,000
Excess (deficiency) of Revenues over Expenditures	\$ (482,040)	\$ (141,835)	\$ 125,000	\$ 1,500	\$ 25,000
Beginning Fund Balance	(330,193)	(812,233)	(954,068)	(954,068)	(952,568)
Projected Ending Fund Balance	\$ (812,233)	\$ (954,068)	\$ (829,068)	\$ (952,568)	\$ (927,568)



E911 FUND: REVENUES

		FY 2023		FY 2024		FY 2025		FY 2026	
Account Name	Account Title	Actual		Unaudited Actual	FY 2025 Budget	Projected		Budget	
<u>Intergovernmental</u>									
08-00-5105-200	911 Tax Revenue	\$	226,444	\$ 445,278	\$ 550,000	\$	440,000	\$	450,000
Total Intergovernmental		\$	226,444	\$ 445,278	\$ 550,000	\$	440,000	\$	450,000
Total E911 Fund Revenues		\$	226,444	\$ 445,278	\$ 550,000	\$	440,000	\$	450,000

**E911 FUND: EXPENDITURES BY OBJECT**

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Contractual Services</u>						
08-95-6219-000	Telephone & Communication	\$ 151,186	\$ 82,523	\$ -	\$ -	\$ -
08-95-6225-000	Maint. Services-Equipment	15,000	15,000	-	-	-
08-95-6289-000	Dispatch Contractual Expense	542,298	489,590	425,000	438,500	425,000
	Total Contractual Services	\$ 708,484	\$ 587,113	\$ 425,000	\$ 438,500	\$ 425,000
<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		\$ 708,484	\$ 587,113	\$ 425,000	\$ 438,500	\$ 425,000



HOTEL/MOTEL TAX FUND: SUMMARY

	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Revenues</u>					
Local Taxes	\$ 97,252	\$ 90,333	\$ 110,000	\$ 95,000	\$ 95,000
Charges for Service	13,954	16,623	17,500	17,500	8,500
Other Income	-	-	-	1,200	1,200
Total Hotel/Motel Fund Revenues	\$ 111,206	\$ 106,956	\$ 127,500	\$ 113,700	\$ 104,700
<u>Expenditures</u>					
Contractual Services	\$ 42,160	\$ 50,395	\$ 55,000	\$ 50,500	\$ 50,400
Commodities	28,591	45,241	87,500	84,100	55,000
Capital Outlay	-	-	-	-	-
Total Hotel/Motel Fund Expenditures	\$ 70,751	\$ 95,636	\$ 142,500	\$ 134,600	\$ 105,400
Excess (deficiency) of Revenues over Expenditures	\$ 40,455	\$ 11,320	\$ (15,000)	\$ (20,900)	\$ (700)
Beginning Fund Balance	(25,949)	14,506	25,826	25,826	4,926
Projected Ending Fund Balance	\$ 14,506	\$ 25,826	\$ 10,826	\$ 4,926	\$ 4,226



HOTEL/MOTEL TAX FUND: REVENUES

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Local Taxes</u>						
10-00-4608-000	Hotel/Motel Tax	\$ 97,252	\$ 90,333	\$ 110,000	\$ 95,000	\$ 95,000
	Total Local Taxes	\$ 97,252	\$ 90,333	\$ 110,000	\$ 95,000	\$ 95,000
<u>Charges for Services</u>						
10-00-4815-000	Newspaper Ads	\$ 12,045	\$ 15,523	\$ 17,500	\$ 8,500	\$ 8,500
10-00-5122-100	Special Events	1,909	1,100	-	9,000	-
	Total Charges for Services	13,954	16,623	17,500	17,500	8,500
<u>Other Income</u>						
10-00-5189-000	Miscellaneous Income	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
	Total Other Income	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
Total Hotel/Motel Tax Fund Revenues		\$ 111,206	\$ 106,956	\$ 127,500	\$ 113,700	\$ 104,700

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HOTEL/MOTEL TAX FUND: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Contractual Services</u>						
10-95-6209-000	Village Publications	\$ 42,160	\$ 46,724	\$ 45,000	\$ 50,500	\$ 50,400
10-95-6235-000	Façade Grant Program	-	-	10,000	-	-
10-95-6239-000	Tourism	-	3,671	-	-	-
10-95-6265-010	Professional Services - Consultant	-	-	-	-	-
	Total Contractual Services	\$ 42,160	\$ 50,395	\$ 55,000	\$ 50,500	\$ 50,400
<u>Commodities</u>						
10-95-6245-000	Materials & Supplies - Special Events	\$ 25,737	\$ 43,415	70,000	83,000	47,000
10-95-6245-000	Materials & Supplies-Beautification	-	-	15,000	-	5,000
10-95-6251-000	Electricity	2,854	1,826	2,500	1,100	3,000
	Total Commodities	\$ 28,591	\$ 45,241	\$ 87,500	\$ 84,100	\$ 55,000
	Total Hotel/Motel Tax Fund Expenditures	\$ 70,751	\$ 95,636	\$ 142,500	\$ 134,600	\$ 105,400

HOTEL/MOTEL TAX FUND: DETAIL FOR
SELECTED ACCOUNTS

Account	Description	2025 Budget	2026 Budget
10-95-6245-000	Materials & Supplies - Special Events		
	Juneteenth	\$ 6,000	\$ 10,000
	Tour de Proviso	1,000	1,000
	Christmas in Proviso	1,000	1,000
	Shop with a Cop	-	1,000
	Music in the Park (Park District)	5,000	4,000
	Winter Wonderland (Park District)	5,000	3,000
	4th of July Parade	5,000	5,000
	Senior Events (Health Fairs, Seminars, etc.)	6,000	2,000
	Veteran's Day	1,000	1,000
	Visit Oak Park Tourism Membership	5,000	-
	Community Events Foundation	1,000	-
	Schools (opening, music, hisp. heritage event, etc.)	2,000	1,000
	100 Anniversary - events, planning, etc.	7,000	1,000
	Giveaways - Inventory	2,000	-
	Banners - new Westchester banners	5,000	-
	Black History Month	-	1,000
	National Night Out	3,000	3,000
	Hispanic Heritage Night Event at Village	-	1,000
	Italian-American Heritage Night Event	-	1,000
	Party in the Park - 2-Day July Event	10,000	10,000
	Misc. - Village Manager Discretion	5,000	1,000
	Materials & Supplies - Special Events	\$ 70,000	\$ 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



DEBT SERVICE FUND: SUMMARY

	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Revenues</u>					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Debt Service	\$ 544,631	\$ 543,828	\$ 541,400	\$ 541,400	\$ 545,400
Total Expenditures	\$ 544,631	\$ 543,828	\$ 541,400	\$ 541,400	\$ 545,400
Excess (deficiency) of Revenues over Expenditures	\$ (544,631)	\$ (543,828)	\$ (541,400)	\$ (541,400)	\$ (545,400)
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premium	-	-	-	-	-
Transfer In from Capital Projects Fund	544,631	543,828	541,300	541,400	545,400
Other Income	-	-	-	-	-
Transfer to Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 544,631	\$ 543,828	\$ 541,300	\$ 541,400	\$ 545,400
Excess of revenues and other financing sources over (under) expenditures	\$ 0	\$ -	\$ (100)	\$ -	\$ -
Beginning Fund Balance	567	567	567	567	567
Projected Ending Fund Balance	\$ 567	\$ 567	\$ 467	\$ 567	\$ 567
Fund Balance, Restricted for Debt Service	\$ 567	\$ 567	\$ 467	\$ 567	\$ 567



DEBT SERVICE FUND: REVENUES - OTHER FINANCING SOURCES

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 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	544,631	543,828	541,300	541,400	545,400
30-00-5180-200	Other Income	-	-	-	-	-
30-00-6888-000	Transfer to Escrow Agent	-	-	-	-	-
Total Other Financing Sources		\$ 544,631	\$ 543,828	\$ 541,300	\$ 541,400	\$ 545,400
Total Other Financing Sources		\$ 544,631	\$ 543,828	\$ 541,300	\$ 541,400	\$ 545,400



DEBT SERVICE FUND: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Debt Service</u>						
30-00-6606-000	Bond Insurance Premium	\$ -	\$ -	\$ -	\$ -	\$ -
30-00-6609-000	Bond Payment -Principal	350,000	380,000	390,000	390,000	405,000
30-00-6610-000	Bond Payment -Interest	193,731	163,824	150,400	150,400	139,400
30-00-6613-000	Paying Agent Fees	900	4	1,000	1,000	1,000
30-00-6620-000	Bond Issuance Costs	-	-	-	-	-
Total Debt Service		\$ 544,631	\$ 543,828	\$ 541,400	\$ 541,400	\$ 545,400
Total Debt Service Fund Expenditures		\$ 544,631	\$ 543,828	\$ 541,400	\$ 541,400	\$ 545,400



DEBT SERVICE FUND 2021 G.O. BONDS: SUMMARY

	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Revenues</u>					
Real Estate Taxes	\$ 1,698,852	\$ 2,789,307	\$ 2,580,900	\$ 2,203,700	\$ 2,410,100
Interest Income	18,576	19,444	5,000	19,700	15,000
Total Revenue	\$ 1,717,428	\$ 2,808,751	\$ 2,585,900	\$ 2,223,400	\$ 2,425,100
<u>Expenditures</u>					
Debt Service	\$ 2,138,225	\$ 2,204,062	\$ 2,818,900	\$ 2,870,500	\$ 2,411,100
Total Expenditures	\$ 2,138,225	\$ 2,204,062	\$ 2,818,900	\$ 2,870,500	\$ 2,411,100
Excess (deficiency) of Revenues over Expenditures	\$ (420,797)	\$ 604,689	\$ (233,000)	\$ (647,100)	\$ 14,000
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ -	\$ -	\$ -	\$ 12,163,100	\$ -
Bond Premium	-	-	-	-	-
Transfer to Escrow Agent	-	-	-	(12,163,100)	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of revenues and other financing sources over (under) expenditures	\$ (420,797)	\$ 604,689	\$ (233,000)	\$ (647,100)	\$ 14,000
Beginning Fund Balance	1,159,571	738,774	1,343,463	1,343,463	696,363
Projected Ending Fund Balance	\$ 738,774	\$ 1,343,463	\$ 1,110,463	\$ 696,363	\$ 710,363
Fund Balance, Restricted for Debt Service	\$ 738,774	\$ 1,343,463	\$ 1,110,463	\$ 696,363	\$ 710,363



DEBT SERVICE FUND 2021 G.O. BONDS: REVENUES & OTHER FINANCING SOURCES

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Local Taxes</u>						
31-00-4102-000	Real Estate Taxes	\$ 1,698,852	\$ 2,789,307	\$ 2,580,900	\$ 2,203,700	\$ 2,410,100
	Total Local Taxes	\$ 1,698,852	\$ 2,789,307	\$ 2,580,900	\$ 2,203,700	\$ 2,410,100
<u>Other Income</u>						
31-00-5102-000	Interest Income	\$ 18,576	\$ 19,444	\$ 5,000	\$ 19,700	\$ 15,000
	Total Other Income	\$ 18,576	\$ 19,444	\$ 5,000	\$ 19,700	\$ 15,000
<u>Other Financing Sources</u>						
31-00-5180-000	Bond Proceeds	\$ -	\$ -	\$ -	\$ 12,163,100	\$ -
31-00-5180-100	Bond Premium	-	-	-	-	-
30-00-6888-000	Transfer to Escrow Agent	-	-	-	-	-
	Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 12,163,100	\$ -
Total Debt Service Fund (2021 G.O. Bonds) Revenue		\$ 1,717,428	\$ 2,808,751	\$ 2,585,900	\$ 14,386,500	\$ 2,425,100



DEBT SERVICE FUND 2021 G.O. BONDS: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Debt Service</u>						
31-00-6609-000	Bond Payment-Principal	\$ 1,545,000	\$ 1,635,000	\$ 1,815,000	\$ 1,815,000	\$ 925,000
31-00-6610-000	Bond Payment-Interest	592,800	568,635	711,700	711,700	1,485,100
31-00-6606-000	Bond Insurance Premium	-	-	-	77,800	-
31-00-6613-000	Paying Agent Fees	425	427	500	500	1,000
31-00-6620-000	Bond Issuance Costs	-	-	291,700	265,500	-
Total Debt Service		\$ 2,138,225	\$ 2,204,062	\$ 2,818,900	\$ 2,870,500	\$ 2,411,100
<u>Other Financing Uses</u>						
31-00-5180-000	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
31-00-5180-100	Bond Premium	-	-	-	-	-
30-00-6888-000	Transfer to Escrow Agent	-	-	-	12,163,100	-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 12,163,100	\$ -
Total Debt Service Fund Expenditures		\$ 2,138,225	\$ 2,204,062	\$ 2,818,900	\$ 15,033,600	\$ 2,411,100



CAPITAL PROJECTS FUND: SUMMARY

	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
Revenues					
Local Taxes	\$ 1,105,808	\$ 1,227,689	\$ 1,210,000	\$ 1,200,000	\$ 1,380,000
State Grant	-	-	-	-	105,000
Other Income	456	8,815	-	17,400	17,000
Total Revenues	\$ 1,106,264	\$ 1,236,504	\$ 1,210,000	\$ 1,217,400	\$ 1,502,000
Expenditures					
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 471,600
Commodities	-	-	-	-	-
Capital Outlay	268,667	145,493	80,000	63,000	900,100
Debt Service	218,557	218,557	218,800	218,800	2,832,800
Total Expenditures	\$ 487,224	\$ 364,050	\$ 298,800	\$ 281,800	\$ 4,204,500
Other Financing Sources (Uses)					
Sale of Building/Land	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000
Loan Proceeds	-	-	-	-	381,900
Transfer from Roosevelt Rd. TIF Fund	-	-	-	-	-
Transfer Out to Debt Service Fund	(544,631)	(543,827)	(540,400)	(542,000)	(544,400)
Total Other Financing Sources (Uses)	\$ (544,631)	\$ (543,827)	\$ (540,400)	\$ (542,000)	\$ 2,637,500
Change in Fund Balance	\$ 74,409	\$ 328,627	\$ 370,800	\$ 393,600	\$ (65,000)
Beginning Fund Balance	(646,372)	(571,962)	(243,334)	(243,334)	150,266
Projected Ending Fund Balance	\$ (571,962)	\$ (243,334)	\$ 127,466	\$ 150,266	\$ 85,266
Fund Balance, Restricted for Infrastructure	\$ (571,962)	\$ (243,334)	\$ 127,466	\$ 150,266	\$ 85,266



CAPITAL PROJECTS FUND: REVENUES

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Local Taxes</u>						
40-00-4208-000	Non Home Rule Sales Tax	\$ 1,105,808	\$ 1,227,689	\$ 1,210,000	\$ 1,200,000	\$ 1,380,000
	Total Local Taxes	\$ 1,105,808	\$ 1,227,689	\$ 1,210,000	\$ 1,200,000	\$ 1,380,000
<u>Intergovernmental</u>						
40-00-5107-000	State Grant	\$ -	\$ -	\$ -	\$ -	\$ 105,000
	Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 105,000
<u>Other Income</u>						
40-00-5102-000	Interest	456	8,815	-	17,400	17,000
	Total Other Income	\$ 456	\$ 8,815	\$ -	\$ 17,400	\$ 17,000
	Total Operating Revenues	\$ 1,106,264	\$ 1,236,504	\$ 1,210,000	\$ 1,217,400	\$ 1,502,000
<u>Other Financing Sources</u>						
40-00-5109-100	Sale of Building/Land	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000
40-00-5180-000	Loan Proceeds (New Building)	-	-	-	-	-
40-00-5180-000	Loan Proceeds (Equipment)	-	-	-	-	381,900
40-00-XXXX-000	Transfer from Roosevelt Rd. TIF Fund	-	-	-	-	-
	Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 3,181,900
	Total Revenues and Other Financing Sources	\$ 1,106,264	\$ 1,236,504	\$ 1,210,000	\$ 1,217,400	\$ 4,683,900



CAPITAL PROJECTS FUND: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Contractual Services</u>						
40-00-6235-000	Concrete Services	\$ -	\$ -	\$ -	\$ -	\$ 115,000
40-00-6265-100	Engineering	-	-	-	-	85,000
40-00-6289-000	Other Contractual Expenses	-	-	-	-	271,600
	Total Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 471,600
<u>Capital Outlay</u>						
40-00-6503-000	Land/Building Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
40-00-6515-000	Operating Equipment	65,456	164,468	-	-	33,700
40-00-6525-000	Building/Equipment (Improvements)	4,100	(20,000)	-	-	-
40-00-6521-000	Motor Vehicles - Fire Vehicles	-	-	-	-	55,000
40-00-6521-000	Motor Vehicles - Fire Ambulance	-	-	-	-	381,900
40-00-6521-000	Motor Vehicles - Police Vehicles	199,111	1,025	-	-	145,000
40-00-6521-000	Motor Vehicles - Community Dev.	-	-	-	-	-
40-00-6521-000	Motor Vehicles - Public Works	-	-	-	-	97,500
40-00-6530-000	Road Improvements	-	-	-	-	-
40-00-6540-000	Infrastructure Improvements	-	-	80,000	63,000	187,000
	Total Capital Outlay	\$ 268,667	\$ 145,493	\$ 80,000	\$ 63,000	\$ 900,100
<u>Debt Service</u>						
40-00-6609-100	Promissory Note Principal - Village Hall	\$ 71,959	\$ 74,908	\$ 77,800	\$ 77,800	\$ 2,742,500
40-00-6610-100	Promissory Note Interest - Village Hall	106,398	103,448	100,700	100,700	50,000
40-00-6609-000	Installment Debt Principal	33,044	33,983	35,000	35,000	36,000
40-00-6610-000	Installment Debt Interest	7,156	6,218	5,300	5,300	4,300
	Total Debt Service	\$ 218,557	\$ 218,557	\$ 218,800	\$ 218,800	\$ 2,832,800
<u>Other Financing Uses</u>						
40-00-6803-000	Transfer to Debt Service	\$ 544,631	\$ 543,827	\$ 540,400	\$ 544,800	\$ 544,400
	Total Other Financing Uses	\$ 544,631	\$ 543,827	\$ 540,400	\$ 544,800	\$ 544,400
Total Capital Projects Fund Expenditures and Other Financing Uses		\$ 1,031,855	\$ 907,877	\$ 839,200	\$ 826,600	\$ 4,748,900



CAPITAL PROJECTS FUND 2021 BONDS: SUMMARY

	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Revenues</u>					
Intergovernmental	\$ -	\$ -	\$ 1,236,800	\$ 894,400	\$ 363,300
Other Income	3,942	7,823	3,500	36,000	75,000
Total Revenues	\$ 3,942	\$ 7,823	\$ 1,240,300	\$ 930,400	\$ 438,300
<u>Expenditures</u>					
Contractual Services	\$ 112,100	\$ 986,979	\$ 1,148,000	\$ 1,005,000	\$ 282,000
Commodities	-	-	-	-	-
Capital Outlay	7,453,697	11,787,984	8,235,000	7,015,000	4,920,900
Total Expenditures	\$ 7,565,797	\$ 12,774,963	\$ 9,383,000	\$ 8,020,000	\$ 5,202,900
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ 13,165,000	\$ 5,000,000	\$ 12,123,200	\$ 8,437,700	\$ -
Bond Premium	-	-	-	-	-
Transfer to Utility Fund	-	-	-	(787,350)	-
Bond Issuance Costs	(165,000)	(76,000)	(291,700)	(340,000)	-
Total Other Financing Sources (Uses)	\$ 13,000,000	\$ 4,924,000	\$ 11,831,500	\$ 7,310,350	\$ -
Change in Fund Balance	\$ 5,438,145	\$ (7,843,140)	\$ 3,688,800	\$ 220,750	\$ (4,764,600)
Beginning Fund Balance	8,638,185	14,076,330	6,233,190	6,233,190	6,453,940
Projected Ending Fund Balance	\$ 14,076,330	\$ 6,233,190	\$ 9,921,990	\$ 6,453,940	\$ 1,689,340
Fund Balance, Restricted for Infrastructure	\$ 14,076,330	\$ 6,233,190	\$ 9,921,990	\$ 6,453,940	\$ 1,689,340



CAPITAL PROJECTS FUND 2021 BONDS: REVENUES

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Intergovernmental</u>						
41-00-4410-000	Grants	\$ -	\$ -	\$ 1,236,800	\$ 894,400	\$ 363,300
	Total Intergovernmental	\$ -	\$ -	\$ 1,236,800	\$ 894,400	\$ 363,300
<u>Other Income</u>						
41-00-5102-000	Interest	\$ 3,942	\$ 7,823	\$ 3,500	\$ 36,000	\$ 75,000
41-00-5189-000	Miscellaneous	-	-	-	-	-
	Total Other Income	\$ 3,942	\$ 7,823	\$ 3,500	\$ 36,000	\$ 75,000
<u>Other Financing Sources</u>						
41-00-5180-000	Bond Proceeds	\$ 13,165,000	\$ 5,000,000	\$ 12,123,200	\$ 8,437,700	\$ -
41-00-5180-100	Bond Premium	-	-	-	-	-
	Total Other Financing Sources	\$ 13,165,000	\$ 5,000,000	\$ 12,123,200	\$ 8,437,700	\$ -
	Total Revenues	\$ 13,168,942	\$ 5,007,823	\$ 13,363,500	\$ 9,368,100	\$ 438,300



CAPITAL PROJECTS FUND 2021 BONDS: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Contractual Services</u>						
41-00-6265-100	Engineering	\$ 112,100	\$ 986,979	\$ 1,148,000	\$ 1,005,000	\$ 282,000
41-00-6289-000	Other Contractual Expenses	-	-	-	-	-
	Total Contractual Services	\$ 112,100	\$ 986,979	\$ 1,148,000	\$ 1,005,000	\$ 282,000
<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	6,209,751	11,073,711	4,015,000	3,380,000	4,912,000
41-00-6537-000	Water/Sewer Restoration	-	-	1,250,000	1,000,000	-
41-00-6540-000	Infrastructure Improvements	1,243,946	714,273	2,970,000	2,635,000	8,900
	Total Capital Outlay	\$ 7,453,697	\$ 11,787,984	\$ 8,235,000	\$ 7,015,000	\$ 4,920,900
<u>Other Financing Uses</u>						
41-00-6607-000	Bond Issuance Costs	\$ 165,000	\$ 76,000	\$ 291,700	\$ 340,000	\$ -
41-00-6802-000	Transfer to Utility Fund	-	-	-	787,350	-
	Total Other Financing Uses	\$ 165,000	\$ 76,000	\$ 291,700	\$ 1,127,350	\$ -
	Total Expenditures	\$ 7,730,797	\$ 12,850,963	\$ 9,674,700	\$ 9,147,350	\$ 5,202,900



ROOSEVELT ROAD TIF FUND: SUMMARY

<u>Account Number</u>	<u>Account Title</u>	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Revenues</u>						
11-00-4102-000	Real Estate Taxes	\$ 408,794	\$ 434,320	\$ 410,000	\$ 525,000	\$ 525,000
11-00-5102-000	Interest Income	13,464	7,823	-	-	-
	Total Revenue	\$ 422,258	\$ 442,143	\$ 410,000	\$ 525,000	\$ 525,000
<u>Expenditures</u>						
	<u>Contractual Services</u>					
11-00-6265-030	Professional Services - Other	\$ 28,800	\$ 50,902	\$ 25,000	\$ 40,000	\$ 40,000
11-00-6265-100	Engineering	-	-	-	-	-
11-00-6289-000	Administrative Fee	-	-	-	-	90,000
11-00-6289-000	Other Contractual Expenses	-	3,700	-	-	-
11-00-6333-000	Other Legal Expenses	-	42,400	25,000	40,000	40,000
	Total Contractual	\$ 28,800	\$ 97,002	\$ 50,000	\$ 80,000	\$ 170,000
	<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	8,594	-	-	-	-
11-00-6613-000	Loan Issuance Fees	-	-	-	-	-
	Total Debt Service	\$ 8,594	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 37,394	\$ 97,002	\$ 50,000	\$ 80,000	\$ 170,000
	Excess (deficiency) of Revenues over Expenditures	\$ 384,864	\$ 345,141	\$ 360,000	\$ 445,000	\$ 355,000
	<u>Other Financing Sources (Uses)</u>					
11-00-6807-000	Transfer Out to General Fund	\$ -	\$ -	\$ -	\$ -	\$ (150,000)
11-00-5810-100	Loan Proceeds	-	-	-	-	-
11-00-5109-000	Sale of Land (Mannheim Rd. property)	-	-	-	-	-
	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ (150,000)
	Change in Fund Balance	\$ 384,864	\$ 345,141	\$ 360,000	\$ 445,000	\$ 205,000
	Beginning Fund Balance	(1,322,655)	(937,791)	(592,650)	(592,650)	(147,650)
	Projected Ending Fund Balance	\$ (937,791)	\$ (592,650)	\$ (232,650)	\$ (147,650)	\$ 57,350
	Fund Balance, Restricted for TIF Development	\$ (937,791)	\$ (592,650)	\$ (232,650)	\$ (147,650)	\$ 57,350



CERMAK ROAD TIF FUND: SUMMARY

<u>Account Number</u>	<u>Account Title</u>	FY 2023 Actual	FY 2024 Unaudited Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<u>Revenues</u>						
12-00-4102-000	Real Estate Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-5102-000	Interest Income	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>						
	<u>Contractual Services</u>					
12-00-6265-030	Professional Services - Other	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-6265-100	Engineering	-	-	-	-	-
12-00-6289-000	Other Contractual Expenses	-	-	-	-	-
12-00-6333-000	Other Legal Expenses	5,378	1,797	-	-	-
	Total Contractual	\$ 5,378	\$ 1,797	\$ -	\$ -	\$ -
	<u>Capital Outlay</u>					
12-00-6503-000	Land & Building Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-6540-000	Infrastructure	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 5,378	\$ 1,797	\$ -	\$ -	\$ -
	<u>Other Financing Sources</u>					
12-00-6826-000	Transfer Out to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-5727-000	Transfer from the General Fund	-	47,493	-	-	-
12-00-5810-100	Loan Proceeds	-	-	-	-	-
	Total Other Financing Sources (Uses)	\$ -	\$ 47,493	\$ -	\$ -	\$ -
	Change in Fund Balance	\$ (5,378)	\$ 45,696	\$ -	\$ -	\$ -
	Beginning Fund Balance	(40,318)	(45,696)	-	-	\$ -
	Projected Ending Fund Balance	\$ (45,696)	\$ -	\$ -	\$ -	\$ -
Fund Balance, Restricted for TIF Development		\$ (45,696)	\$ -	\$ -	\$ -	\$ -

ANNUAL BUDGET FISCAL YEAR 2026



VILLAGE OF
WESTCHESTER

5-YEAR CAPITAL PLAN

DEPT.	REQUEST	FISCAL YEAR	EST. COST	FUNDING SOURCE
FIRE	VEHICLE REPLACEMENT - 2017 FORD EXPLORER	FY 2026	\$ 55,000	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - 2017 FORD EXPLORER	FY 2026	\$ 72,500	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - 2020 CHEVROLET CARRY ALL	FY 2026	\$ 72,500	CAPITAL FUND
PW	VEHICLE REPLACEMENT - 1999 410E JOHN DEERE BACKHOE TRACTOR	FY 2026	\$ 165,000	UTILITY FUND
PW	VEHICLE REPLACEMENT - FORD 250 PICKUP TRUCK	FY 2026	\$ 75,000	50% UTILITY FUND, 50% CAPITAL FUND
PW	VEHICLE REPLACEMENT - CAT 3-TON ROLLER	FY 2026	\$ 40,000	CAPITAL FUND
PW	VEHICLE REPLACEMENT - ASPHALT ROLLER TRAILER	FY 2026	\$ 20,000	CAPITAL FUND
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2026	\$ 5,194,000	BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING (IN-HOUSE)	FY 2026	\$ 150,000	BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - ALLEY CONSTRUCTION & ENGINEERING	FY 2026	\$ 85,000	CAPITAL FUND DESIGN ENGINEERING ONLY
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2026	\$ 4,495,000	UTILITY FUND
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2026	\$ 1,050,000	UTILITY FUND
		FY 2026 TOTAL	\$ 11,474,000	
FIRE	VEHICLE REPLACEMENT - 1999 E-ONE QUINT 100' LADDER TRUCK	FY 2027	\$ 1,500,000	CAPITAL FUND/POSSIBLE INSTALLMENT LOAN
POLICE	VEHICLE REPLACEMENT - 2021 FORD EXPLORER	FY 2027	\$ 75,000	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - 2017 FORD EXPLORER	FY 2027	\$ 75,000	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - 2020 CHEVROLET CARRY ALL	FY 2027	\$ 75,000	CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2010 FORD F550 SUPER DUTY 1-TON	FY 2027	\$ 120,000	20% UTILITY FUND, 80% CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2004 MORBARK 2400XL CHIPPER	FY 2027	\$ 110,000	CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2014 FREIGHTLINER 114SD VACTOR	FY 2027	\$ 600,000	UTILITY FUND
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2027	\$ 2,950,000	BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING (IN-HOUSE)	FY 2027	\$ 175,000	BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2027	\$ 11,804,000	UTILITY FUND/POSSIBLE IEPA LOW INTEREST LOAN
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2027	\$ 1,450,000	UTILITY FUND
		FY 2027 TOTAL	\$ 18,934,000	
POLICE	VEHICLE REPLACEMENT - 2019 FORD INTERCEPTOR	FY 2028	\$ 77,500	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - 2022 CHEVROLET TAHOE	FY 2028	\$ 77,500	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - 2023 FORD EXPLORER	FY 2028	\$ 77,500	CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2009 INTERNATIONAL 7400 5-TON DUMP TRUCK	FY 2028	\$ 275,000	25% UTILITY FUND, 75% CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2004 F450 CAB & CHASSIS 1-TON TRUCK	FY 2028	\$ 115,000	UTILITY FUND
PW	VEHICLE REPLACEMENT - 1990 INGERSOLLRAND AIR COMPRESSOR	FY 2028	\$ 25,000	UTILITY FUND
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2028	\$ 1,535,700	70% STP FUNDING; 30% BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING (ADDITIONAL)	FY 2028	\$ 4,450,000	CAPITAL FUND/MFT
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2028	\$ 6,700,000	UTILITY FUND
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2028	\$ 2,050,000	UTILITY FUND
		FY 2028 TOTAL	\$ 15,383,200	
FIRE	VEHICLE REPLACEMENT - 2013 E-ONE TYPHOON RESCUE SQUAD	FY 2029	\$ 750,000	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - 2022 FORD EXPLORER	FY 2029	\$ 80,000	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - 2023 FORD EXPLORER	FY 2029	\$ 80,000	CAPITAL FUND
POLICE	VEHICLE REPLACEMENT - 2022 FORD EXPLORER	FY 2029	\$ 80,000	CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2009 BOBACT SKIDSTEER S300	FY 2029	\$ 80,000	25% UTILITY FUND, 75% CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2000 FORD F150 XL PICK-UP TRUCK	FY 2029	\$ 75,000	50% UTILITY FUND, 50% CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2015 FORD F450 SUPER DUTY 1-TON	FY 2029	\$ 120,000	50% UTILITY FUND, 50% CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2009 CRONKHITE SKID STEER TRAILER	FY 2029	\$ 30,000	50% UTILITY FUND, 50% CAPITAL FUND
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2029	\$ 2,800,000	CAPITAL/MFT
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2029	\$ 7,500,000	UTILITY FUND
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2029	\$ 2,000,000	UTILITY FUND
		FY 2029 TOTAL	\$ 13,595,000	
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 - 2014 INTERNATIONAL 7400 5-TON DUMP TRUCK	FY 2030	\$ 275,000	25% UTILITY FUND, 75% CAPITAL FUND
PW	VEHICLE REPLACEMENT - 2014 FORD F-350 SUPER DUTY	FY 2030	\$ 75,000	UTILITY FUND
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2030	\$ 4,700,000	CAPITAL/MFT
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2030	\$ 7,500,000	UTILITY FUND
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2030	\$ 1,700,000	UTILITY FUND
		FY 2030 TOTAL	\$ 14,497,500	



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