

**Village of Westchester**  
**Proposed Annual Budget**  
**Fiscal Year 2027**

**May 1, 2026 – April 30, 2027**



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# Village of Westchester

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MATTHEW WELCH

April 27, 2026

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

On behalf of the Village Staff, it is our pleasure to present to you the Village of Westchester's Annual Budget for the fiscal year commencing May 1, 2026 and ending April 30, 2027. The FY 2027 Budget was developed by the Village's Management Team consisting of the Village Manager, Accounting Manager, Police Chief, Deputy Police Chiefs, Fire Chief, Community Development Director, and the Public Works Foreman. *[Note – a special thank you to Accounting Manager Stefan Hanus for taking the extra time and work (and dealing with all my changes and meetings) – Barry]*

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

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

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

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

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

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

#### GENERAL FUND

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

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

#### UTILITY FUND

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

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

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

#### CAPTIAL PROJECTS FUND

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

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

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

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

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

Cutting the above expenditures is projecting the fund to end FY 2027 with a fund balance just under \$100 thousand. The FY 2027 Budget does include around \$250,000 for the necessary work pertaining to the installation of an above ground fuel island as discussed with the Village Board at the February 24, 2026 Committee-of-the-Whole meeting.

#### OTHER FUNDS SUMMARIES

- The Motor Fuel Tax Fund is appropriating \$777.5 thousand for various allowable MFT related expenditures such as street design engineering, street salt, and street microsurfacing. Also appropriated is \$345 thousand for annual debt service on the MFT Bonds. This is funded with Motor Fuel Tax allotment income of \$784 thousand, grant money from the state and interest income.
- Hotel/Motel tax total appropriations are \$112 thousand and are for village publications, special events, beautification, and electricity for the message board sign. Estimated revenues are almost \$105 thousand with the bulk being hotel-motel taxes of \$95 thousand.
- The E911 Fund is budgeting almost \$530 thousand for dispatch expenditures. Recently, a five-year agreement was approved for dispatch services with the Village of Hillside (Proviso Central Dispatch Center). Projected revenues from the E911 surcharge tax are \$480 thousand. This net expenditure will be funded by the General Fund. [Currently, Illinois Senate Bill 2670 provides for increasing the E911 surcharge by \$1.00. If enacted, this additional revenue would lead to the E911 Fund becoming positive over time.]
- Debt service for the 2015 and 2021A bonds alternate revenue bonds are appropriated at \$544 thousand and is funded by non-home rule sales taxes.
- Debt service for the 2021 G.O. (referendum) Bonds [2021 General Obligation Bonds] is appropriated at roughly \$2.65 million and is funded by property taxes collections.
- The 2021 Bond Capital Projects Fund which is funded by bond proceeds, is appropriating \$2.527 million for road improvements and green alleys.
- For the Roosevelt Road TIF, incremental TIF revenues are currently estimated to be \$350 thousand with \$100 thousand appropriated for legal and other professional service expenditures, and a transfer to the General Fund for allowable administrative fees.

CAPITAL, OPERATING EQUIPMENT BUDGETED PURCHASES

*Note: items below are included in the FY2027 Budget*

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

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

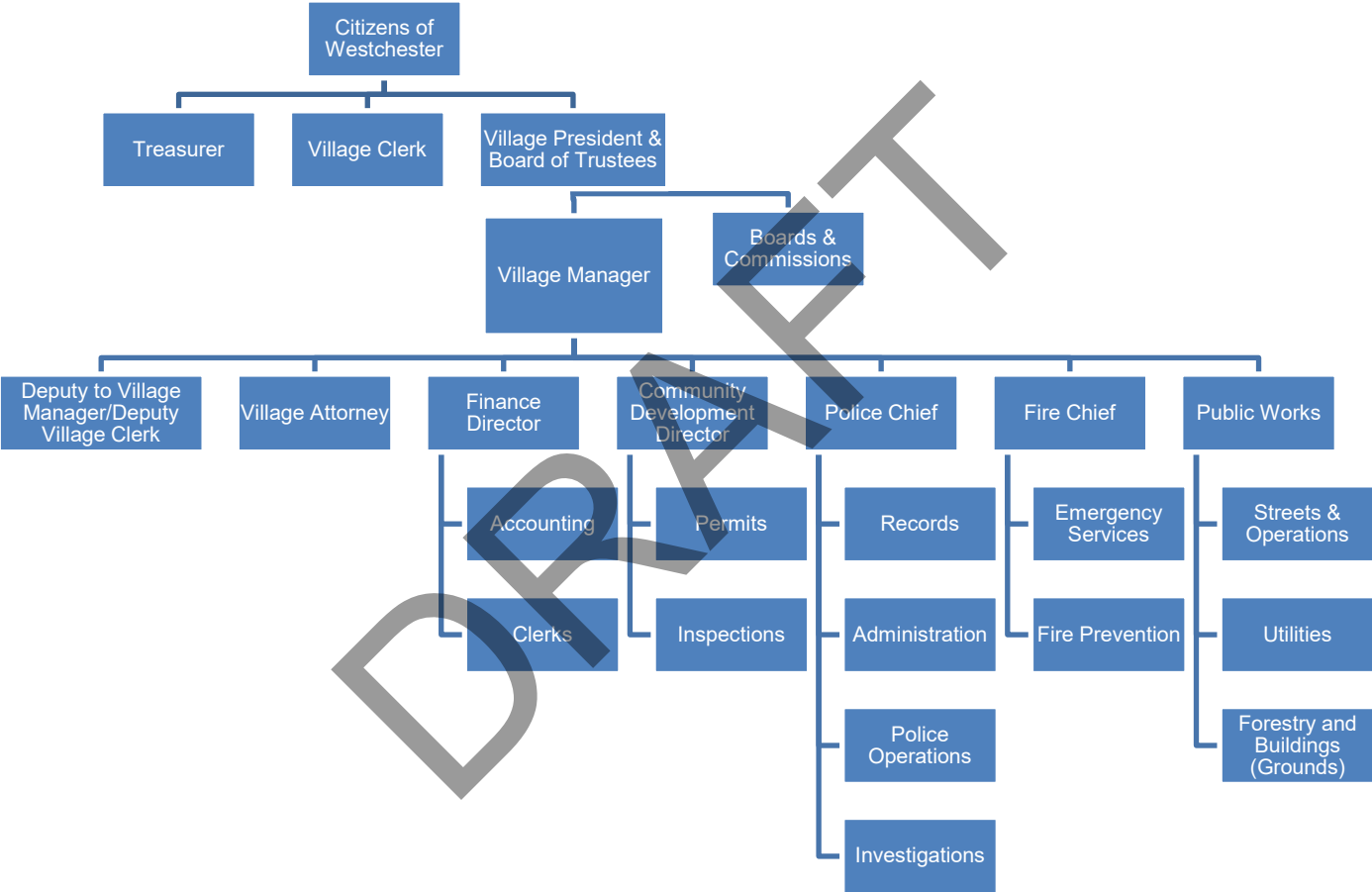
The FY 2027 Appropriation/Budget document represents a significant effort on the part of the entire senior staff of the Village of Westchester. We would like to commend staff on their diligence and efforts in developing a professional and comprehensive budget document. We thank the Village Board for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

Respectfully submitted,

  
Barry Krumstok  
Village Manager

  
Stefan Hanus  
Accounting Manager

# Organizational Chart



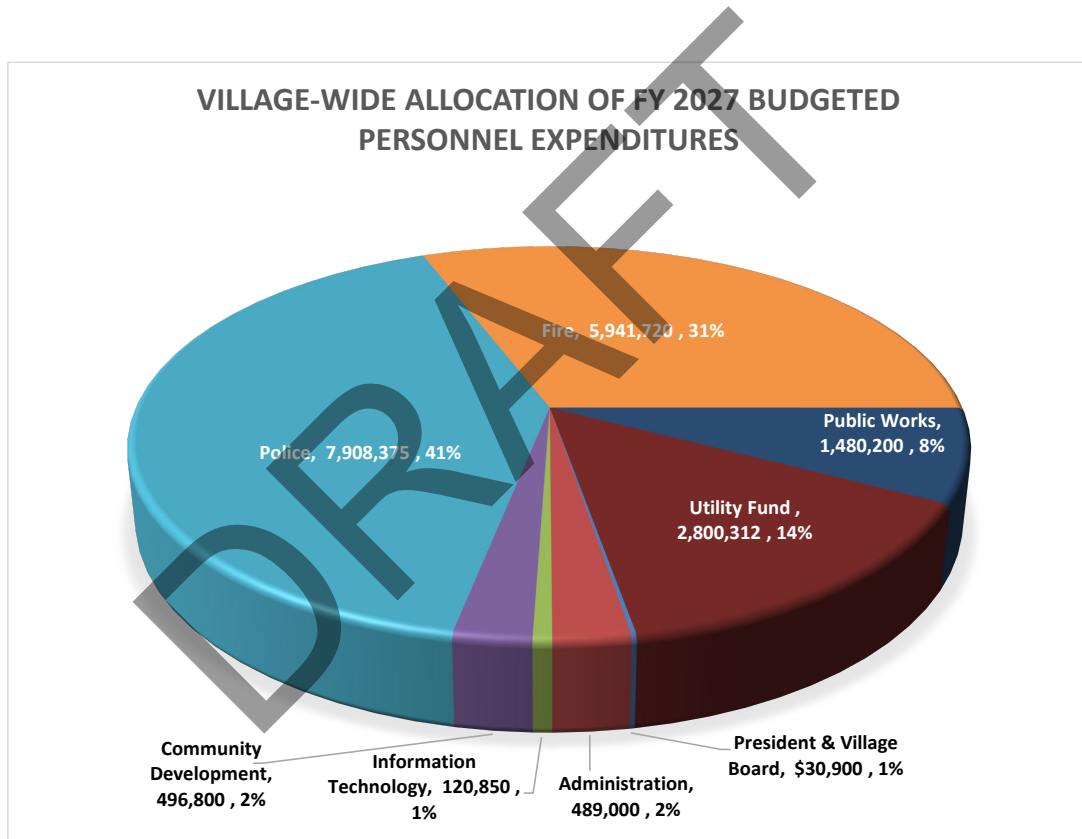
The Organizational Chart represents the functional structure of the Village and operating departments. It is not intended to fully reflect the budgetary expense allocations, as several positions are budgeted through multiple funds.

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

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<b>Revenues &amp; Other Financing Sources</b>					
General Fund	\$ 22,805,853	\$ 22,682,750	\$ 23,471,200	\$ 23,514,767	\$ 23,943,000
Special Revenue Funds:					
Motor Fuel Tax Fund	778,817	1,004,482	860,800	931,547	881,000
E911	445,278	603,379	450,000	450,000	480,000
Hotel/Motel Tax Fund	106,956	117,945	104,700	122,190	104,700
Roosevelt Rd. TIF Fund	434,320	679,983	375,000	350,000	350,000
Cermak Rd.-Oxford St. TIF Fund	-	-	-	-	-
Debt Service Fund	543,827	541,242	545,400	545,400	543,323
Debt Service Fund - 2021 Bonds	2,404,415	2,861,189	2,425,100	2,490,697	2,720,338
Capital Projects Fund	1,232,996	1,331,319	4,683,900	1,925,983	5,958,000
Capital Projects Fund - 2021 Bonds	(1,468,008)	8,184,859	438,300	297,044	684,000
Utility Fund	12,500,979	9,400,728	11,156,700	11,600,689	12,994,722
<b>Total Revenues</b>	<b>\$ 39,785,433</b>	<b>\$ 47,407,876</b>	<b>\$ 44,511,100</b>	<b>\$ 42,228,317</b>	<b>\$ 48,659,083</b>
<b>Expenditures (Expenses) &amp; Other Financing Uses</b>					
General Fund	\$ 22,252,243	\$ 22,810,671	\$ 23,780,926	\$ 22,999,630	\$ 24,345,420
Special Revenue Funds:					
Motor Fuel Tax Fund	1,078,840	1,220,417	816,500	1,296,797	777,450
E911	587,113	501,300	425,000	438,500	529,755
Hotel/Motel Tax Fund	95,725	136,274	105,400	112,574	112,000
Roosevelt Rd. TIF Fund	97,002	109,979	170,000	218,217	100,000
Cermak Rd.-Oxford St. TIF Fund	30,583	5,378	5,000	1,797	-
Debt Service Fund	543,827	541,242	545,400	545,400	543,887
Debt Service Fund - 2021 Bonds	2,204,062	2,870,358	2,411,100	2,411,100	2,646,338
Capital Projects Fund	907,877	822,799	4,748,900	1,982,165	6,039,770
Capital Projects Fund - 2021 Bonds	5,854,407	6,751,212	5,202,900	3,525,000	2,527,000
Utility Fund	7,703,833	9,212,536	15,472,704	14,201,590	13,752,174
<b>Total Expenditures (Expenses)</b>	<b>\$ 41,355,512</b>	<b>\$ 44,982,166</b>	<b>\$ 53,683,830</b>	<b>\$ 47,732,770</b>	<b>\$ 51,373,794</b>
<b>Excess (Deficiency) of Revenues over Expenditures (Expenses)</b>					
General Fund	\$ 553,610	\$ (127,921)	\$ (309,726)	\$ 515,137	\$ (402,420)
Special Revenue Funds:					
Motor Fuel Tax Fund	(300,023)	(215,935)	44,300	(365,250)	103,550
E911	(141,835)	102,079	25,000	11,500	(49,755)
Hotel/Motel Tax Fund	11,231	(18,329)	(700)	9,616	(7,300)
Roosevelt Rd. TIF Fund	337,318	570,004	205,000	131,783	250,000
Cermak Rd.-Oxford St. TIF Fund	(30,583)	(5,378)	(5,000)	(1,797)	-
Debt Service Fund	-	-	-	-	(564)
Debt Service Fund - 2021 Bonds	200,353	(9,169)	14,000	79,597	74,000
Capital Projects Fund	325,119	508,520	(65,000)	(56,182)	(81,770)
Capital Projects Fund - 2021 Bonds	(7,322,415)	1,433,647	(4,764,600)	(3,227,956)	(1,843,000)
Utility Fund	4,797,146	188,192	(4,316,004)	(2,600,901)	(757,452)
<b>Total Excess (Deficiency) - All Funds</b>	<b>\$ (1,570,079)</b>	<b>\$ 2,425,710</b>	<b>\$ (9,172,730)</b>	<b>\$ (5,504,453)</b>	<b>\$ (2,714,711)</b>
<b>Fund Balance/Net Position Summary - All Funds</b>					
General Fund	\$ 8,503,239	\$ 8,375,319	\$ 8,015,594	\$ 8,890,457	\$ 8,488,037
Special Revenue Funds:					
Motor Fuel Tax Fund	618,371	402,436	446,736	37,186	140,736
E911	(954,068)	(848,989)	(823,989)	(738,822)	(788,577)
Hotel/Motel Tax Fund	25,736	7,407	6,707	17,023	9,723
Roosevelt Rd. TIF Fund	(600,473)	(30,469)	174,531	(31,966)	193,034
Cermak Rd.-Oxford St. TIF Fund	(40,318)	(45,696)	(50,696)	-	-
Debt Service Fund	564	564	564	564	-
Debt Service Fund - 2021 Bonds	1,404,394	1,395,225	1,409,225	1,474,822	1,548,822
Capital Projects Fund	(271,938)	236,580	171,581	180,399	98,630
Capital Projects Fund - 2021 Bonds	6,608,152	8,041,799	3,277,199	4,813,843	2,970,843
Utility Fund	23,326,496	26,476,791	28,243,951	29,333,082	32,345,130
<b>Ending Fund Balance/Net Position - All Funds</b>	<b>\$ 38,620,155</b>	<b>\$ 44,010,967</b>	<b>\$ 40,871,403</b>	<b>\$ 43,976,588</b>	<b>\$ 45,006,378</b>

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

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



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

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Projected Fiscal Year 2026 Over (Under) Budget	Fiscal Year 2027 Budget	Change - Fiscal Year 2027 Budget vs. FY 2026 Budget	Percentage Change - FY 2026 to FY 2027
<b>Revenues</b>								
Local Taxes	\$ 9,957,255	\$ 10,126,640	\$ 10,089,000	\$ 10,118,272	\$ 29,272	\$ 10,454,300	\$ 365,300	3.6%
Intergovernmental	5,877,377	5,982,028	6,380,300	5,835,842	(544,458)	6,145,100	(235,200)	-3.7%
Licenses and Permits	1,179,336	1,249,208	1,276,100	1,131,847	(144,253)	1,259,400	(16,700)	-1.3%
Charges for Services	4,502,034	3,415,982	3,762,700	3,456,729	(305,971)	4,228,700	466,000	12.4%
Fines & Forfeitures	897,228	868,005	942,300	801,024	(141,276)	861,000	(81,300)	-8.6%
Other Income	334,675	386,542	619,100	1,829,353	1,210,253	568,200	(50,900)	-8.2%
<b>Total General Fund Revenues</b>	<b>22,747,905</b>	<b>22,028,405</b>	<b>23,069,500</b>	<b>23,173,067</b>	<b>103,567</b>	<b>23,516,700</b>	<b>447,200</b>	<b>1.9%</b>
<b>Expenditures</b>								
President & Village Board	\$ -	\$ 117,092	\$ 220,100	\$ 162,469	\$ (57,631)	\$ 171,650	\$ (48,450)	100.0%
Administration	2,224,953	1,567,499	1,825,600	1,581,970	(243,630)	1,808,375	(17,225)	-0.9%
Information Technology	245	280,988	285,800	300,008	14,208	398,600	112,800	100.0%
Planning & Zoning Commissions	-	349	30,000	600	(29,400)	27,000	(3,000)	-10.0%
Community Development/Building	521,911	650,315	994,800	695,994	(298,807)	1,014,700	19,900	2.0%
Fire & Police Commission	100,860	115,228	88,800	70,400	(18,400)	87,950	(850)	-1.0%
Police	7,186,362	7,859,598	8,327,900	8,683,657	355,757	8,226,675	(101,225)	-1.2%
Fire	6,721,193	7,030,767	6,754,800	6,778,805	24,005	6,972,962	218,162	3.2%
Public Works	4,017,347	3,753,127	4,146,675	3,815,338	(331,337)	4,381,918	235,243	5.7%
<b>Total General Fund Operating Expenditures</b>	<b>20,772,871</b>	<b>21,374,963</b>	<b>22,674,475</b>	<b>22,089,240</b>	<b>(585,235)</b>	<b>23,089,830</b>	<b>415,356</b>	<b>1.8%</b>
Excess (deficiency) of Revenues over Expenditures	1,975,034	653,442	395,025	1,083,827	688,802	426,870		
<b>Non-Operating Expenditures</b>								
Capital Outlay Expenditures	944,790	824,528	1,120,250	874,247	(246,003)	1,219,390	99,140	8.8%
Debt Service Expenditures	487,086	611,179	36,200	36,142	(58)	36,200	-	0.0%
<b>Total Non-Operating Expenditures</b>	<b>1,431,876</b>	<b>1,435,707</b>	<b>1,156,450</b>	<b>910,389</b>	<b>(246,061)</b>	<b>1,255,590</b>	<b>99,140</b>	<b>8.6%</b>
<b>Total Other Financing Sources</b>	<b>10,456</b>	<b>654,345</b>	<b>401,700</b>	<b>341,700</b>	<b>(60,000)</b>	<b>426,300</b>	<b>24,600</b>	<b>6.1%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>553,614</b>	<b>(127,920)</b>	<b>(359,725)</b>	<b>515,138</b>	<b>874,863</b>	<b>(402,420)</b>		
<b>Beginning Fund Balance</b>	<b>7,949,625</b>	<b>8,503,239</b>	<b>8,375,319</b>	<b>8,375,319</b>		<b>8,890,457</b>		
<b>Actual/Projected Ending Fund Balance</b>	<b>\$ 8,503,239</b>	<b>\$ 8,375,319</b>	<b>\$ 8,015,594</b>	<b>\$ 8,890,457</b>		<b>\$ 8,488,037</b>		
Fund Balance, Assigned for Reserve Policy		<u>\$ 6,412,489</u> <sup>1</sup>		<u>\$ 6,626,772</u> <sup>1</sup>		<u>\$ 6,926,949</u> <sup>1</sup>		
Unassigned Fund Balance		<u>\$ 1,962,830</u> <sup>2</sup>		<u>\$ 2,263,684</u> <sup>2</sup>		<u>\$ 1,561,088</u> <sup>2</sup>		
<i>Operating Expenditures</i>		<u>\$ 21,374,963</u>		<u>\$ 22,089,240</u>		<u>\$ 23,089,830</u>		

<sup>1</sup> Assigned Fund Balance is 30% of Operating Expenditures per Reserve Policy

<sup>2</sup> A positive Unassigned Fund Balance equates to excess fund balance over the Reserve Policy

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

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<b>Revenues</b>					
Local Taxes	\$ 9,957,255	\$ 10,126,640	\$ 10,089,000	\$ 10,118,272	\$ 10,454,300
Intergovernmental	5,877,377	5,982,028	6,380,300	5,835,842	6,145,100
Licenses and Permits	1,179,336	1,249,208	1,276,100	1,131,847	1,259,400
Charges for Services	4,502,034	3,415,982	3,762,700	3,456,729	4,228,700
Fines & Forfeitures	897,228	868,005	942,300	801,024	861,000
Other Income	334,675	386,542	619,100	1,829,353	568,200
<b>Total General Fund Revenues</b>	<b>\$ 22,747,905</b>	<b>\$ 22,028,405</b>	<b>\$ 23,069,500</b>	<b>\$ 23,173,067</b>	<b>\$ 23,516,700</b>
<b>Expenditures</b>					
President & Village Board	\$ -	\$ 117,092	\$ 220,100	\$ 162,469	\$ 171,650
Administration	2,224,953	1,567,499	1,825,600	1,581,970	1,808,375
Information Technology	245	280,988	285,800	300,008	398,600
Planning & Zoning Commissions	-	349	30,000	600	27,000
Community Development/Building	521,911	650,315	994,800	695,994	1,014,700
Fire & Police Commission	100,860	115,228	88,800	70,400	87,950
Police	7,186,362	7,859,598	8,327,900	8,683,657	8,226,675
Emergency Management	-	-	-	-	-
Fire	6,721,193	7,030,767	6,754,800	6,778,805	6,972,962
Public Works	4,017,347	3,753,127	4,146,675	3,815,338	4,381,918
<b>Total General Fund Operating Expenditures</b>	<b>\$ 20,772,871</b>	<b>\$ 21,374,963</b>	<b>\$ 22,674,475</b>	<b>\$ 22,089,240</b>	<b>\$ 23,089,831</b>
Excess (deficiency) of Revenues over Expenditures	1,975,034	653,442	395,025	1,083,827	426,869
<b>Non-Operating Expenditures</b>					
Capital Outlay	\$ 944,790	\$ 824,528	\$ 1,120,250	\$ 874,247	\$ 1,219,390
Debt Service	487,086	611,179	36,200	36,142	36,200
<b>Total Non-Operating Expenditures</b>	<b>\$ 1,431,876</b>	<b>\$ 1,435,707</b>	<b>\$ 1,156,450</b>	<b>\$ 910,389</b>	<b>\$ 1,255,590</b>
<b>Other Financing Sources (Uses)</b>					
Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Capital Assets	57,948	-	10,000	10,000	10,000
Transfers In	-	654,345	391,700	331,700	416,300
Transfers Out	(47,492)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 10,456</b>	<b>\$ 654,345</b>	<b>\$ 401,700</b>	<b>\$ 341,700</b>	<b>\$ 426,300</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 553,614</b>	<b>\$ (127,920)</b>	<b>\$ (359,725)</b>	<b>\$ 515,138</b>	<b>\$ (402,420)</b>
Beginning Fund Balance	7,949,625	8,503,239	8,375,319	8,375,319	8,890,457
<b>Actual/Projected Ending Fund Balance</b>	<b>\$ 8,503,239</b>	<b>\$ 8,375,319</b>	<b>\$ 8,015,594</b>	<b>\$ 8,890,457</b>	<b>\$ 8,488,037</b>

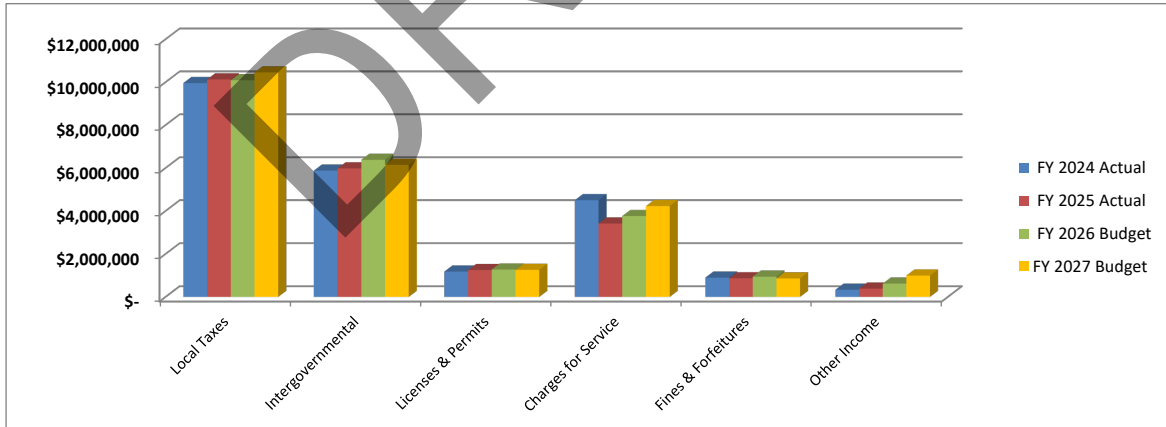
Village of Westchester  
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)  
 General Fund - Revenues by Type

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

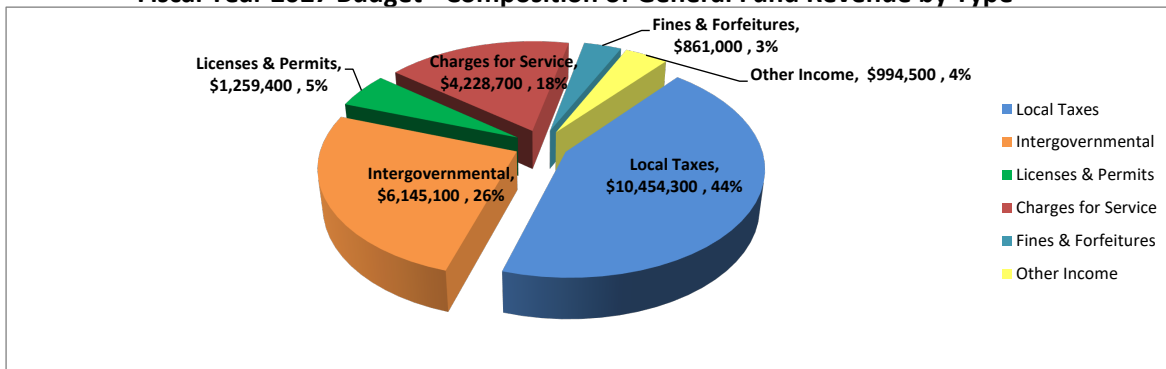
Village of Westchester  
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)  
 General Fund - Revenues by Type

Account	Account Description	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<b><u>FINES &amp; FORFEITURES</u></b>						
01-00-4701-000	Alarm Fines	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-4702-000	Police Fines	77,865	83,277	90,000	115,120	115,000
01-00-4702-050	Overweight Truck Fines (new account)	13,460	-	5,000	1,130	-
01-00-4702-100	Circuit Court Fines	17,111	13,322	21,000	19,834	20,000
01-00-4703-000	Code Enforcement Fines	9,455	3,531	4,300	950	2,500
01-00-4704-000	Photo Enforcement	757,837	744,375	800,000	640,490	700,000
01-00-4705-000	Police Towing	21,500	23,500	22,000	23,500	23,500
	<b>Total Fines &amp; Forfeitures</b>	<b>\$ 897,228</b>	<b>\$ 868,005</b>	<b>\$ 942,300</b>	<b>\$ 801,024</b>	<b>\$ 861,000</b>
<b><u>OTHER INCOME</u></b>						
01-00-5102-000	Interest Income	\$ 194,083	\$ 186,601	\$ 130,000	\$ 116,002	\$ 125,000
01-00-4410-000	Local Grants	27,988	29,500	27,000	35,489	236,000
01-00-5122-000	Reimbursement	12,113	52,688	345,000	92,791	93,000
01-00-5122-100	Reimbursement-Police Overtime	20,273	16,015	24,100	21,948	22,700
01-00-5122-150	Reimbursement - Fire Department	25,326	21,429	17,000	9,122	17,000
01-00-5122-200	Reimbursement - Insurance	13,537	10,623	10,000	1,470,525	20,000
01-00-5122-300	Reimbursement-Workmen's' Comp.	25	56,388	5,000	63,441	35,000
01-00-5125-000	Rebate - Cook Co Gasoline Taxes	4,839	4,697	4,500	4,285	4,500
01-00-5130-100	Donations - Police	-	-	-	-	-
01-00-5130-200	Donations - Fire	-	-	-	-	-
01-00-5140-000	Sidewalk Program	9,344	-	17,500	-	-
01-00-5142-000	Tree Program	3,604	1,788	14,000	750	-
01-00-5189-000	Misc. Other Income	23,543	6,813	25,000	15,000	15,000
	<b>Total Other Income</b>	<b>\$ 334,675</b>	<b>\$ 386,542</b>	<b>\$ 619,100</b>	<b>\$ 1,829,353</b>	<b>\$ 568,200</b>
<b><u>NON-OPERATING REVENUES</u></b>						
01-00-5108-000	Sale of Fixed Assets	\$ 57,948	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
01-00-5719-000	Transfer from the Utility Fund	-	654,345	241,700	241,700	256,300
01-00-5746-000	Transfer from Roosevelt Rd. TIF	-	-	150,000	90,000	160,000
	<b>Total Non Operating Revenues</b>	<b>\$ 57,948</b>	<b>\$ 654,345</b>	<b>\$ 401,700</b>	<b>\$ 341,700</b>	<b>\$ 426,300</b>
<b>Total General Fund Revenues</b>		<b>\$ 22,805,853</b>	<b>\$ 22,682,750</b>	<b>\$ 23,471,200</b>	<b>\$ 23,514,767</b>	<b>\$ 23,943,000</b>

**Comparison of General Fund Revenues by Year**



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

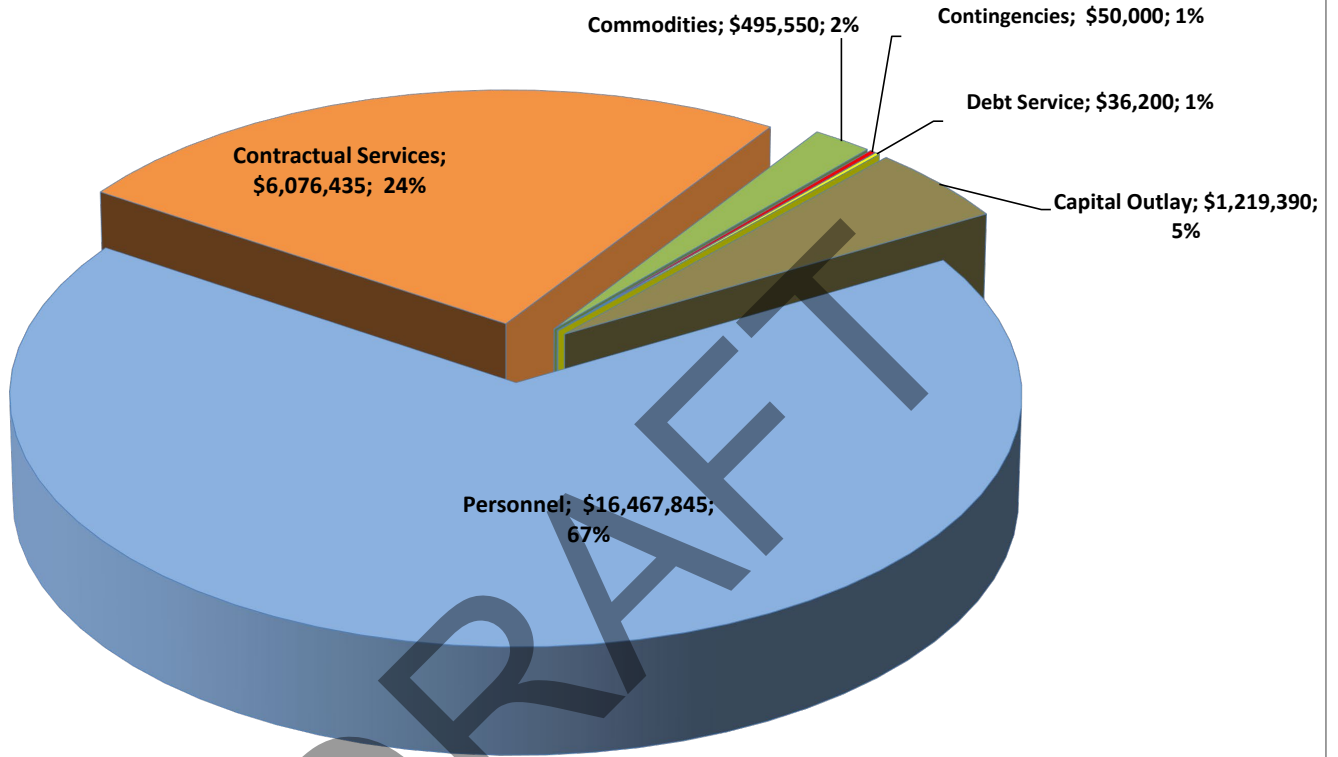


Village of Westchester  
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)  
 General Fund  
 Summary of Expenditures by Object Class

	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget	Change FY 2027 Budget vs. FY 2026 Budget
<u>Personnel</u>						
President & Village Board	\$ -	\$ 30,048	\$ 30,900	\$ 28,211	\$ 30,900	\$ -
Administration	914,803	484,709	567,400	485,656	489,000	(78,400)
Information Technology	245	23,931	111,300	102,643	120,850	9,550
Community Development/Building	315,731	414,258	473,800	438,024	496,800	23,000
Police	6,810,759	7,529,248	7,860,900	8,307,750	7,908,375	47,475
Emergency Management	-	-	-	-	-	-
Fire	5,677,257	5,801,426	5,838,800	5,902,708	5,941,720	102,920
Public Works	941,305	1,384,980	1,427,000	1,410,540	1,480,200	53,200
Total Personnel	\$ 14,660,100	\$ 15,668,600	\$ 16,310,100	\$ 16,675,531	\$ 16,467,845	\$ 157,745
<u>Contractual Services</u>						
President & Village Board	\$ -	\$ 87,044	\$ 188,700	\$ 133,979	\$ 140,250	\$ (48,450)
Administration	1,250,407	1,066,558	1,190,700	1,074,435	1,252,375	61,675
Information Technology	-	257,057	174,500	197,365	249,100	74,600
Planning/Zoning Commission	-	349	30,000	600	27,000	(3,000)
Community Development/Building	192,940	228,998	504,300	252,370	501,400	(2,900)
Fire & Police Commission	100,825	115,228	88,800	70,400	87,950	(850)
Police	228,388	227,658	328,600	268,850	202,800	(125,800)
Fire	861,321	1,009,215	811,600	778,000	903,042	91,442
Public Works	2,890,377	2,215,944	2,527,475	2,246,998	2,712,518	185,043
Total Contractual Services	\$ 5,524,258	\$ 5,208,051	\$ 5,844,675	\$ 5,022,997	\$ 6,076,435	\$ 231,760
<u>Commodities</u>						
President & Village Board	\$ -	\$ -	\$ 500	\$ 279	\$ 500	\$ -
Administration	59,743	16,232	17,500	21,879	17,000	(500)
Information Technology	-	-	-	-	28,650	28,650
Community Development/Building	13,240	7,059	16,700	5,600	16,500	(200)
Fire & Police Commission	35	-	-	-	-	-
Police	147,216	102,692	138,400	107,057	115,500	(22,900)
Fire	182,616	220,126	104,400	98,097	128,200	23,800
Public Works	185,667	152,203	192,200	157,800	189,200	(3,000)
Total Commodities	\$ 588,517	\$ 498,312	\$ 469,700	\$ 390,713	\$ 495,550	\$ 25,850
<u>Contingencies</u>						
Administration	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
<u>Capital Outlay</u>						
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	1,200	395,855	216,500	226,276	628,290	411,790
Community Development/Building	-	-	-	-	-	-
Police	310,568	139,677	97,500	95,500	310,600	213,100
Fire	326,458	72,332	297,100	164,837	52,200	(244,900)
Public Works	306,564	216,664	509,150	387,634	228,300	(280,850)
Total Capital Outlay	\$ 944,790	\$ 824,528	\$ 1,120,250	\$ 874,247	\$ 1,219,390	\$ 99,140
<u>Debt Service</u>						
Administration	\$ 390,892	\$ 565,145	\$ -	\$ -	\$ -	\$ -
Police	25,522	-	-	-	-	-
Fire	-	-	-	-	-	-
Public Works	70,672	46,034	36,200	36,142	36,200	-
Total Debt Service	\$ 487,086	\$ 611,179	\$ 36,200	\$ 36,142	\$ 36,200	\$ -
<u>Other Financing Uses</u>						
Transfers Out	47,492	-	-	-	-	-
Total Other Financing Uses	47,492	-	-	-	-	-
Total General Fund Expenditures	\$ 22,252,243	\$ 22,810,671	\$ 23,780,926	\$ 22,999,630	\$ 24,345,420	\$ 514,497

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

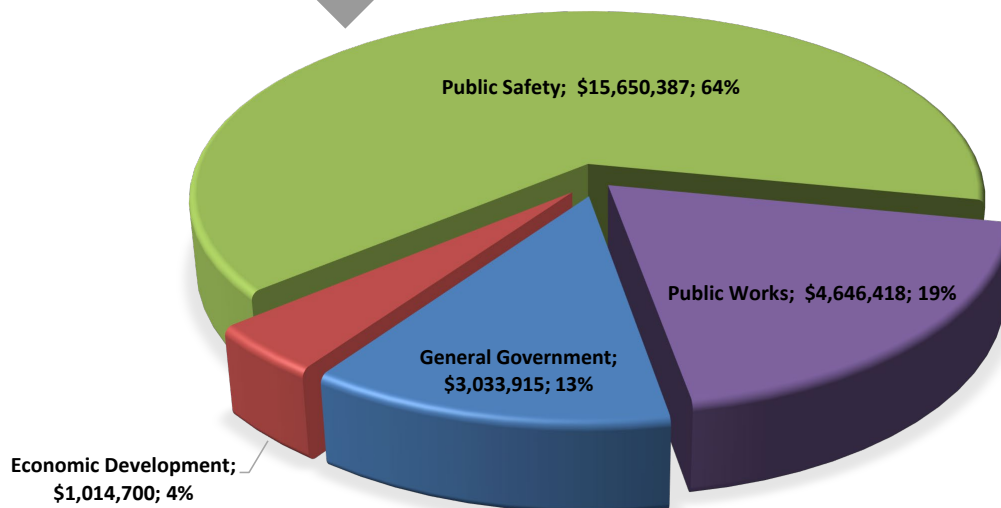
**General Fund FY 2027 Budgeted Expenditures by Object Class**



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

Function /Department	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget	Change FY 2027 Budget vs. FY 2026 Budget
<b>General Government</b>						
President & Village Board Administration	\$ -	\$ 117,092	\$ 220,100	\$ 162,469	\$ 171,650	\$ (48,450)
Information Technology	2,663,337	2,132,644	1,825,600	1,581,970	1,808,375	(17,225)
Planning & Zoning Commissions	1,445	676,843	502,300	526,284	1,026,890	524,590
	-	349	30,000	600	27,000	(3,000)
<b>Total General Government</b>	<b>\$ 2,664,782</b>	<b>\$ 2,926,928</b>	<b>\$ 2,578,000</b>	<b>\$ 2,271,323</b>	<b>\$ 3,033,915</b>	<b>\$ 504,365</b>
<b>Economic Development</b>						
Community Development	\$ 521,911	\$ 650,315	\$ 994,800	\$ 695,994	\$ 1,014,700	\$ 19,900
<b>Total Community Development</b>	<b>\$ 521,911</b>	<b>\$ 650,315</b>	<b>\$ 994,800</b>	<b>\$ 695,994</b>	<b>\$ 1,014,700</b>	<b>\$ 19,900</b>
<b>Public Safety</b>						
Fire & Police Commission	\$ 100,860	\$ 115,228	\$ 88,800	\$ 70,400	\$ 87,950	\$ (850)
Police	7,522,453	7,999,275	8,425,400	8,779,157	8,537,275	111,875
Emergency Management	-	-	-	-	-	-
Fire	7,047,652	7,103,099	7,051,900	6,943,642	7,025,162	(26,738)
<b>Total Public Safety</b>	<b>\$ 14,670,965</b>	<b>\$ 15,217,602</b>	<b>\$ 15,566,100</b>	<b>\$ 15,793,199</b>	<b>\$ 15,650,387</b>	<b>\$ 84,287</b>
<b>Public Works</b>						
Public Works	\$ 4,394,584	\$ 4,015,825	\$ 4,692,025	\$ 4,239,114	\$ 4,646,418	\$ (45,607)
<b>Total Public Works</b>	<b>\$ 4,394,584</b>	<b>\$ 4,015,825</b>	<b>\$ 4,692,025</b>	<b>\$ 4,239,114</b>	<b>\$ 4,646,418</b>	<b>\$ (45,607)</b>
<b>Total General Fund Expenditures</b>	<b>\$ 22,252,243</b>	<b>\$ 22,810,670</b>	<b>\$ 23,830,925</b>	<b>\$ 22,999,629</b>	<b>\$ 24,345,421</b>	<b>\$ 562,946</b>

**General Fund FY 2027 Budgeted Expenditures by Function**



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

Object Class	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2026 Projected Over (Under) Budget	Fiscal Year 2027 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ 30,048	\$ 30,900	\$ 28,211	\$ (2,689)	\$ 30,900
Contractual Services	-	87,044	188,700	133,979	(54,721)	140,250
Commodities	-	-	500	279	(221)	500
<b>Total Operating Expenditures</b>	-	117,092	220,100	162,469	(57,631)	171,650
<b>Total Non-Operating Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Pres. &amp; VB Expenditures</b>	<u>\$ -</u>	<u>\$ 117,092</u>	<u>\$ 220,100</u>	<u>\$ 162,469</u>	<u>\$ (57,631)</u>	<u>\$ 171,650</u>

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

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
01-10-6103-200	Village Officials	\$ -	\$ 27,607	\$ 28,600	\$ 26,206	\$ 28,600
01-10-6124-000	Social Security	-	1,978	1,800	1,625	1,800
01-10-6126-000	Medicare Expense	-	463	500	380	500
	Total Personnel	\$ -	\$ 30,048	\$ 30,900	\$ 28,211	\$ 30,900
<u>Contractual Services</u>						
01-10-6203-000	Contract/Legal Notices	\$ -	\$ 775	\$ 5,300	\$ 1,000	\$ 3,300
01-10-6205-000	Printing	-	335	1,800	965	1,800
01-10-6207-000	Postage	-	-	300	-	-
01-10-6211-000	Conference/Training	-	2,955	20,300	20,300	10,650
01-10-6213-000	Dues & Subscriptions	-	23,256	26,200	26,000	22,500
01-10-6249-000	Community Relations	-	-	2,800	-	-
01-10-6265-030	Prof. Services-Other	-	44,250	56,000	53,571	56,000
01-10-6289-000	Other Contractual Expenses	-	15,473	46,000	32,143	46,000
01-10-6303-000	Attorney Legal Retainer	-	-	30,000	-	-
	Total Contractual Services	\$ -	\$ 87,044	\$ 188,700	\$ 133,979	\$ 140,250
<u>Commodities</u>						
01-10-6403-000	Office Supplies	\$ -	\$ -	\$ 500	\$ 279	\$ 500
	Total Commodities	\$ -	\$ -	\$ 500	\$ 279	\$ 500
Total President & Village Board Expenditures		\$ -	\$ 117,092	\$ 220,100	\$ 162,469	\$ 171,650

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Village of Westchester  
 Budget for Fiscal Year 2025 (May 1, 2026 - April 30, 2027)  
**President & Village Board**  
 Detail for Selected Accounts

Account	Description	2026 Budget	2027 Budget	Account	Description	2026 Budget	2027 Budget
<b>01-10-6103-200</b>	<b>Village Officials</b>			<b>01-10-6213-000</b>	<b>Dues &amp; Subscriptions</b>		
	Village President (50%)	7,500	7,500		West Central Municipal Conference	18,000	18,000
	Village Trustees (50%)	15,000	15,000		North Central Conference of Mayors	1,400	1,500
	Village Clerk (50%)	2,500	2,500		International League of Cities	800	-
	Village Treasurer (50%)	3,600	3,600		Illinois Municipal League (IML)	1,500	1,500
	<u>Total Elected Officials</u>	<u>28,600</u>	<u>28,600</u>		Proviso Municipal League	500	500
					CMAP	800	800
<b>01-10-6203-000</b>	<b>Ads/Contracts/Legal Notice</b>				Metro Mayors Caucus	800	-
	Legal Advertisements	5,000	3,000		Treasurer IGFOA	300	-
	Prevailing Wage	300	300		Municipal Clerks of Illinois	100	-
	<u>Total Ads/Contracts/Legal Notices</u>	<u>5,300</u>	<u>3,300</u>		Westchester Chamber of Commerce	200	200
					National League of Cities	1,800	-
					<u>Total Dues &amp; Subscriptions</u>	<u>26,200</u>	<u>22,500</u>
<b>01-10-6205-000</b>	<b>Printing</b>			<b>01-10-6265-030</b>	<b>Professional Services</b>		
	Business Cards	300	300		Lobbyist - Nybo	48,000	48,000
	Envelopes	200	200		Miscellaneous - Reporting services; Other	8,000	8,000
	Elected Official Shirts	300	300		<u>Total Professional Services</u>	<u>56,000</u>	<u>56,000</u>
	Other Forms/Documents	1,000	1,000	<b>01-10-6289-000</b>	<b>Other Contractual Expenses</b>		
	<u>Total Printing</u>	<u>1,800</u>	<u>1,800</u>		Debt Disclosure services	1,000	1,000
					Grant Writer	25,000	25,000
<b>01-10-6211-000</b>	<b>Conference/Training</b>				<u>Low-Income Senior Snow Program</u>	<u>20,000</u>	<u>20,000</u>
	IML Annual Conference	1,400	1,500		<u>Total Other Contractual Expenses</u>	<u>46,000</u>	<u>46,000</u>
	WCMC Legislative Breakfast	500	-				
	WCMC Annual Dinner	1,200	-				
	WCMC Legislative Conference	2,200	2,000				
	Various Chamber Events	1,000	-				
	Other Conferences Registration	2,000	500				
	WCMC Nat'l Legislative Trip	1,000	-				
	Proviso Municipal League	400	400				
	Clerk Training/Conference	1,400	1,000				
	WCMC Summer Conference	1,000	250				
	<u>Total Conference/Training</u>	<u>12,100</u>	<u>5,650</u>				

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

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

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

General Fund  
Administration Expenditures by Object

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

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

**Administration**  
Detail for Selected Accounts

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

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

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

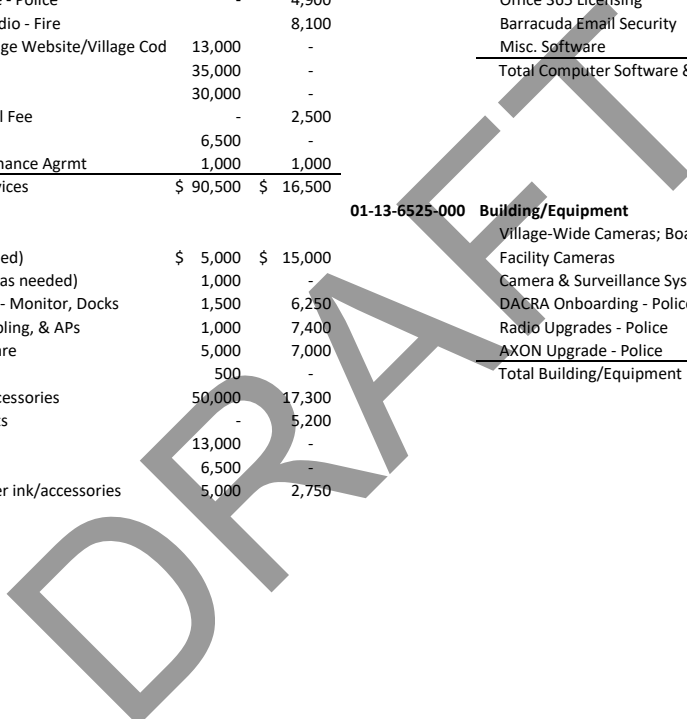
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Village of Westchester  
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)  
 General Fund  
 Information Technology Expenditures by Object

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Contractual Services</u>						
01-18-6203-000	Contract/Legal Notices	\$ 1,830	\$ 1,470	\$ 2,000	\$ 1,000	\$ 1,250
01-18-6207-000	Postage	-	-	-	-	-
01-18-6211-000	Conference & Training	-	-	1,300	-	1,300
01-18-6213-000	Dues & Subscriptions	400	400	500	400	400
01-18-6265-020	Prof. Services-Legal	23,202	19,693	20,000	20,000	20,000
01-18-6265-030	Prof. Services-Other	75,393	93,665	65,000	49,000	65,000
01-18-6289-000	Other Contractual Expenses	-	-	-	-	-
	Total Contractual Services	\$ 100,825	\$ 115,228	\$ 88,800	\$ 70,400	\$ 87,950
<u>Commodities</u>						
01-18-6118-000	Clothing	\$ -	\$ -	\$ -	\$ -	\$ 450
01-18-6403-000	Office Supplies	35	-	-	-	100
	Total Commodities	\$ 35	\$ -	\$ -	\$ -	\$ 550
Total Police and Fire Commission Expenditures		\$ 100,860	\$ 115,228	\$ 88,800	\$ 70,400	\$ 88,500

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

Object Class	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2026 Projected Over (Under) Budget	Fiscal Year 2027 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 6,810,759	\$ 7,529,248	\$ 7,860,900	\$ 8,307,750	\$ 446,850	\$ 7,908,375
Contractual Services	228,388	227,658	328,600	268,850	(59,750)	202,800
Commodities	147,216	102,692	138,400	107,057	(31,343)	115,500
<b>Total Operating Expenditures</b>	<b>\$ 7,186,363</b>	<b>\$ 7,859,598</b>	<b>\$ 8,327,900</b>	<b>\$ 8,683,657</b>	<b>\$ 355,757</b>	<b>\$ 8,226,675</b>
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 310,568	\$ 139,677	\$ 97,500	\$ 95,500	\$ (2,000)	\$ 310,600
Debt Service	25,522	-	-	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>\$ 336,090</b>	<b>\$ 139,677</b>	<b>\$ 97,500</b>	<b>\$ 95,500</b>	<b>\$ (2,000)</b>	<b>\$ 310,600</b>
<b>Total Police Department Expenditures</b>	<b>\$ 7,522,453</b>	<b>\$ 7,999,275</b>	<b>\$ 8,425,400</b>	<b>\$ 8,779,157</b>	<b>\$ 353,757</b>	<b>\$ 8,537,275</b>

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

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
01-20-6103-000	Wages - Full Time	\$ 3,136,912	\$ 3,055,944	\$ 3,470,400	\$ 3,807,167	\$ 3,743,006
01-20-6103-050	Full Time - Non-Sworn	267,567	238,335	300,500	255,333	321,195
01-20-6104-000	Wages - Overtime	387,265	416,367	400,000	589,362	450,000
01-20-6106-000	Vacation Payout	32,775	116,720	-	17,728	20,000
01-20-6108-000	Sick Time Payout	4,672	94,343	-	-	20,000
01-20-6110-000	Wages - Holiday Pay	139,742	95,354	-	101,000	104,283
01-20-6115-000	Early Retirement Incentive	8,000	-	47,000	-	-
01-20-6118-000	Uniform Allowance	7,762	67,880	60,000	61,391	65,000
01-20-6124-000	Social Security	27,141	29,579	69,800	32,448	33,291
01-20-6126-000	Medicare Expense	54,883	56,779	17,400	72,953	50,500
01-20-6128-000	IMRF-Village Expense	7,352	22,395	24,000	25,808	24,300
01-20-6132-000	Police Pension	2,109,359	2,749,665	2,722,000	2,735,000	2,300,000
01-20-6150-000	Employee Insurance	627,329	585,887	749,800	609,561	776,800
	<b>Total Personnel</b>	<b>\$ 6,810,759</b>	<b>\$ 7,529,248</b>	<b>\$ 7,860,900</b>	<b>\$ 8,307,750</b>	<b>\$ 7,908,375</b>
<u>Contractual Services</u>						
01-20-6205-000	Printing	\$ 5,202	\$ 3,515	\$ 7,700	\$ 5,000	\$ 6,000
01-20-6207-000	Postage	452	283	1,000	500	1,000
01-20-6211-000	Conference/Training	26,886	17,882	64,500	46,000	55,000
01-20-6211-100	Lodging	-	-	2,000	-	4,000
01-20-6211-200	Food / Meals	986	1,205	2,000	2,300	2,500
01-20-6211-300	Travel Expenses	-	-	1,000	250	3,000
01-20-6213-000	Dues & Subscriptions	49,956	105,665	108,600	108,600	12,200
01-20-6219-000	Telephone & Communication	16,412	244	-	-	-
01-20-6223-000	Maint. Services-Building & Off.	132	2,842	1,500	1,000	4,000
01-20-6225-000	Maint. Services-Equipment	4,689	6,288	5,600	3,200	4,600
01-20-6227-000	Maint. Services-Vehicles	59,991	54,544	60,000	48,000	60,000
01-20-6237-000	Equipment Rental	2,602	-	-	-	-
01-20-6249-000	Community Relations	7,214	321	38,000	24,000	14,000
01-20-6265-030	Prof. Services-Other	5,798	12,706	10,200	9,000	10,000
01-20-6265-040	Prof. Services-Animal Control	-	633	1,000	-	1,000
01-20-6289-000	Other Contractual Expenses	48,068	21,530	25,500	21,000	25,500
	<b>Total Contractual Services</b>	<b>\$ 228,388</b>	<b>\$ 227,658</b>	<b>\$ 328,600</b>	<b>\$ 268,850</b>	<b>\$ 202,800</b>
<u>Commodities</u>						
01-20-6403-000	Office Supplies	\$ 1,783	\$ 1,610	\$ 3,500	\$ 2,000	\$ 3,500
01-20-6404-000	Ammunition	7,262	8,427	15,000	10,000	10,000
01-20-6407-000	Fuel	82,766	47,849	65,000	45,557	50,000
01-20-6421-000	Materials & Supplies-Equipment	21,180	20,442	27,400	27,000	24,500
01-20-6423-000	Materials & Supplies-Vehicles	26,290	14,794	25,000	20,000	25,000
01-20-6425-000	Materials & Supplies-Other	1,254	2,102	2,500	2,500	2,500
01-20-6449-000	Community Relations	6,681	7,468	-	-	-
	<b>Total Commodities</b>	<b>\$ 147,216</b>	<b>\$ 102,692</b>	<b>\$ 138,400</b>	<b>\$ 107,057</b>	<b>\$ 115,500</b>

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

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Capital Outlay</u>						
01-20-6509-000	Computer Hardware	\$ 5,831	\$ 8,323	\$ 8,000	\$ 7,000	\$ 8,000
01-20-6511-000	Computer Software	-	-	-		
01-20-6515-000	Operating Equipment	128,003	-	79,500	79,500	97,600
01-20-6516-000	Weapons	-	4,020	10,000	9,000	10,000
01-20-6521-000	Motor Vehicles	176,734	127,334	-	-	195,000
	Total Capital Outlay	\$ 310,568	\$ 139,677	\$ 97,500	\$ 95,500	\$ 310,600
<u>Debt Service</u>						
01-20-6609-000	Installment Debt-Principal	\$ 25,410	\$ -	\$ -	\$ -	\$ -
01-20-6610-000	Installment Debt-Interest	112	-	-	-	-
	Total Debt Service	\$ 25,522	\$ -	\$ -	\$ -	\$ -
Total Police Department Expenditures		<u>\$ 7,522,453</u>	<u>\$ 7,999,275</u>	<u>\$ 8,425,400</u>	<u>\$ 8,779,157</u>	<u>\$ 8,537,275</u>

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

**Police Department**  
Detail for Selected Accounts

Account	Description	2026 Budget	2027 Budget	Account	Description	2026 Budget	2027 Budget
<b>01-20-6205-000</b>	<b>Printing</b>						
	Parking Citations	\$ 5,000	\$ 4,000	<b>01-20-6249-000</b>	<b>Community Relations</b>		
	Department Envelopes	1,000	1,000		Materials, Supplies, Event Support	\$ 24,000	\$ 14,000
	Case files	1,500	750		<b>Total Community Relations - Cont.</b>	<b>\$ 24,000</b>	<b>\$ 14,000</b>
	Administrative Tow Forms -100	200	250				
	<b>Total Printing</b>	<b>\$ 7,700</b>	<b>\$ 6,000</b>	<b>01-20-6265-030</b>	<b>Professional Services - Other</b>		
					Village of Hillside Prisoner Housing	\$ 2,000	\$ 2,000
<b>01-20-6211-000</b>	<b>Police Conference / Training</b>				Body Removal	4,000	4,000
	Training Conferences	\$ 7,000	\$ 7,500		Pro-Shred	200	-
	Police Law Institute	3,500	-		Search Warrants	2,000	2,000
	Police Academy	36,200	26,000		Professional/Bio Hazard Cleaning	2,000	2,000
	Miscellaneous NEMERT Trainings	6,500	6,500		<b>Total Professional Services - Other</b>	<b>\$ 10,200</b>	<b>\$ 10,000</b>
	TECC Medical/CPR/FA/AED Training	4,700	5,000	<b>01-20-6289-000</b>	<b>Other Contractual Services</b>		
	Staff & Command Training	6,600	10,000		Vehicle Immobilization (Barnacle)	\$ 3,500	\$ 3,500
	<b>Total Police Conference/Training</b>	<b>\$ 64,500</b>	<b>\$ 55,000</b>		Lexipol services	15,000	15,000
					School Crossing Guards Shared - District 92.5	7,000	7,000
<b>01-20-6213-000</b>	<b>Dues &amp; Subscriptions</b>				<b>Total Other Contractual Services</b>	<b>\$ 25,500</b>	<b>\$ 25,500</b>
	Critical Reach	\$ 600	\$ -				
	Porter Lee-BEAST sub. & license	4,500	-	<b>01-20-6421-000</b>	<b>Materials &amp; Supplies - Equipment</b>		
	ILEAS	500	500		Radar Sign	\$ 3,700	\$ 3,500
	IL Association of Chiefs of Police	600	600		Misc. Portable Radio Equipment	2,000	-
	LEADS Online -TOTAL TRACK	3,500	-		PD Portable Radio Batteries	1,000	1,000
	ISPAN Detective Phones	1,000	-		Targets/Range Equipment	500	1,500
	PACE Schedule System	3,000	-		Taser Cartridges	3,000	3,000
	TLO Investigation Tool	2,500	-		Nitrate Gloves	700	1,000
	NEMERT Memberships	3,500	4,000		Evidence Supplies	1,000	1,500
	WESTAFF	2,500	3,000		Prisoner Supplies	1,000	1,000
	West Suburban Detective Assn.	100	100		Breathalyzer Operator tubes	500	500
	West Suburban Juvenile Offc. Assn.	100	100		Tactical/Critical Incident Equipment	7,000	7,500
	Body Camera/video storage and fee	30,000	-		Badges and plaques	5,000	2,500
	License Plate Reader Program	36,000	-		Emergency Medical Equipment	-	1,500
	Language Line	200	200		Miscellaneous	2,000	-
	FTO Training Subscription	2,000	-		<b>Total Materials &amp; Supplies - Equipment</b>	<b>\$ 27,400</b>	<b>\$ 24,500</b>
	Employee & Equip. Training Tracker	3,000	-	<b>01-20-6509-000</b>	<b>Computer Hardware</b>		
	Use of Force/Professional Standards	3,000	-		Vigilant	8,000	8,000
	IWIN/Replacement	10,000	-		<b>Total Computer Hardware</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
	E-Line Up	1,000	-	<b>01-20-6515-000</b>	<b>Operating Equipment</b>		
	MCAT	1,000	1,000		Taser Replacements	\$ 10,000	\$ 45,000
	West. Sub. Dirt. Gang Enforc. Task Force	-	1,000		Body Cameras	2,000	-
	Lemont Range-Outdoor Range and Dues	-	1,000		Drone Program Equipment	-	25,000
	NIAIA (Nat'l Internal Affairs Inv. Assn.)	-	200		Body Armor	25,000	27,600
	MOCIC (Mid-Sts. Org. Crime Info. Cntr.)	-	500		<b>Total Operating Equipment</b>	<b>\$ 37,000</b>	<b>\$ 97,600</b>
	<b>Total Dues &amp; Subscriptions</b>	<b>\$ 108,600</b>	<b>\$ 12,200</b>	<b>01-20-6609-000</b>	<b>Motor Vehicles</b>		
<b>01-20-6225-000</b>	<b>Maintenance Services - Equipment</b>				Police Interceptors (2), Admin. Vehicle (1)	\$ -	\$ 195,000
	Porter Lee Corp. BEAST Equipment	\$ 500	\$ -		<b>Total Motor Vehicles</b>	<b>\$ -</b>	<b>\$ 195,000</b>
	Fox Valley Fire Extinguisher	600	1,000				
	Radar Certification	500	500				
	Rifle Repairs	500	1,000				
	Intoximeter Service	500	500				
	Emergency Equipment Repairs	3,000	1,600				
	<b>Total Maintenance Services - Equip.</b>	<b>\$ 5,600</b>	<b>\$ 4,600</b>				

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

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

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

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Personnel</u>						
01-22-6103-000	Wages - Full Time	\$ 2,400,922	\$ 2,546,226	\$ 2,570,400	\$ 2,889,600	\$ 3,054,300
01-22-6103-100	Wages - Part Time	26,585	6,427	-	-	-
01-22-6103-200	Wages - 7G (Fire Prevention)	3,164	88	25,000	-	5,000
01-22-6103-300	Wages - Preceptor Pay	-	940	10,800	2,610	4,500
01-22-6103-400	Wages - Special Teams Incentive	-	-	8,000	8,000	8,000
01-22-6104-000	Wages - Overtime	641,853	429,414	300,000	304,209	275,000
01-22-6106-000	Vacation Payout	25,426	23,146	25,000	-	25,000
01-22-6108-000	Wages - Sick Pay	11,208	48,420	70,000	49,850	51,595
01-22-6109-000	Compensatory Time Payout	118	-	-	-	-
01-22-6110-000	Wages - Holiday Pay	108,881	74,470	20,000	44,286	45,725
01-22-6115-000	Early Retirement Incentive	-	-	52,500	-	-
01-22-6118-000	Uniform Allowance	27,594	35,971	36,000	32,762	31,000
01-22-6124-000	Social Security	4,385	4,335	9,100	4,842	6,300
01-22-6126-000	Medicare Expense	45,027	43,915	38,900	46,188	46,000
01-22-6128-000	IMRF-Village Expense	4,071	3,932	6,300	4,974	6,000
01-22-6132-000	Fire Pension	1,881,029	2,141,565	2,087,300	2,100,000	1,800,000
01-22-6150-000	Employee Insurance	496,994	442,577	579,500	415,388	583,300
Total Personnel		\$ 5,677,257	\$ 5,801,426	\$ 5,838,800	\$ 5,902,708	\$ 5,941,720
<u>Contractual Services</u>						
01-22-6203-000	Contract/Legal Notices	\$ -	\$ -	\$ 200	\$ 200	\$ 200
01-22-6205-000	Printing	-	-	800	400	800
01-22-6207-000	Postage	123	36	300	150	300
01-22-6211-000	Conference/Training	26,953	59,566	62,200	62,200	74,200
01-22-6212-000	Foreign FF Insurance Acct. Expends.	47,175	69,046	41,400	44,854	45,000
01-22-6213-000	Dues & Subscriptions	10,282	7,879	11,800	10,100	11,800
01-22-6219-000	Telephone & Communication	18,904	-	-	-	-
01-22-6223-000	Maint. Services-Building & Off.	17,950	11,767	10,000	17,183	5,000
01-22-6225-000	Maint. Services-Equipment	11,456	13,571	14,700	16,765	15,300
01-22-6227-000	Maint. Services-Vehicles	154,477	166,276	100,000	55,148	101,542
01-22-6245-000	Fire Department Education Fund	250	12,360	11,000	11,000	11,000
01-22-6265-030	Prof. Services-Other	-	199,016	800	-	6,000
01-22-6289-000	Other Contractual Expenses	573,751	469,698	558,400	560,000	631,900
Total Contractual Services		\$ 861,321	\$ 1,009,215	\$ 811,600	\$ 778,000	\$ 903,042
<u>Commodities</u>						
01-22-6403-000	Office Supplies	\$ 4,540	\$ 2,652	\$ 4,500	\$ 7,867	\$ -
01-22-6405-000	Cleaning Supplies	5,887	7,851	6,500	3,701	-
01-22-6407-000	Fuel	29,601	19,410	25,000	19,008	20,000
01-22-6411-000	Public Education Materials	13,063	10,956	17,900	16,971	11,800
01-22-6419-000	Materials & Supplies - Office	120	23	100	100	-
01-22-6421-000	Materials & Supplies-Equipment	30,929	121,684	2,000	6,007	39,500
01-22-6423-000	Materials & Supplies-Vehicles	7,035	2,222	11,400	18,255	11,400
01-22-6424-000	Materials & Supplies-Medical	81,994	46,365	30,100	19,371	38,600
01-22-6425-000	Materials & Supplies-Other Equip	9,447	8,963	6,900	6,816	6,900
Total Commodities		\$ 182,616	\$ 220,126	\$ 104,400	\$ 98,097	\$ 128,200

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

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Capital Outlay</u>						
01-22-6509-000	Computer Hardware	\$ -	\$ -	\$ -	\$ 200	\$ -
01-22-6515-000	Operating Equipment	266,093	-	-	-	-
01-22-6516-000	Personal Protective Equipment	27,419	46,047	54,100	22,042	52,200
01-22-6521-000	Motor Vehicles	-	-	-	-	-
01-22-6525-000	Building / Equipment	32,946	26,285	243,000	142,595	-
	Total Capital Outlay	\$ 326,458	\$ 72,332	\$ 297,100	\$ 164,837	\$ 52,200
<u>Debt Service</u>						
01-22-6609-000	Installment Debt-Principal	\$ -	\$ -	\$ -	\$ -	\$ -
01-22-6610-000	Installment Debt-Interest	-	-	-	-	-
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fire Department Expenditures		<u>\$ 7,047,652</u>	<u>\$ 7,103,099</u>	<u>\$ 7,051,900</u>	<u>\$ 6,943,642</u>	<u>\$ 7,025,162</u>

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

**Fire Department**

Detail for Selected Accounts

Account	Description	2026 Budget	2027 Budget	Account	Description	2026 Budget	2027 Budget
<b>01-22-6118-000</b>	<b>Uniform Allowance</b>			<b>01-22-6245-000</b>	<b>Fire Dept Education Fund</b>		
	Personnel (union)	\$ 22,000	\$ 22,000		Fire Officer Education Incentive	\$ 3,000	\$ 3,000
	Personnel (Command Staff)	4,000	4,000		College Reimbursement	8,000	8,000
	New Employees (2)	10,000	5,000		<b>Total Fire Department Education Fund</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>
	<b>Total Uniform Allowance</b>	<b>\$ 36,000</b>	<b>\$ 31,000</b>				
<b>01-22-6211-000</b>	<b>Conference/Training</b>			<b>01-22-6265-030</b>	<b>Professional Services - Other</b>		
	New Hire Fire Academy	\$ 16,400	\$ 12,000		SCBA Mask Fit Testing Annual Re-Cal	\$ 800	\$ 1,000
	Fire Apparatus Engineer	-	1,500		Mutual aid reimbursement	-	5,000
	Common Passenger Vehicle	-	5,000		<b>Total Professional Services - Other</b>	<b>\$ 800</b>	<b>\$ 6,000</b>
	Heavy Vehicle Rescue	-	2,200				
	Rope Operations	-	4,500	<b>01-22-6289-000</b>	<b>Other Contractual Expenses</b>		
	Vehicle Machinery Ops	3,900	-		GEMT Revenue - State Administrative Fee	\$ 500,000	\$ 600,000
	Vehicle Machinery Tech	6,000	-		Lexipol	9,000	-
	Advanced Technician Firefighter	3,300	4,400		Target Solutions - Training	3,000	-
	Advanced Fire Officer	-	1,800		Target Solutions (crewsense) - Scheduling	2,000	-
	Fireground Company Officer (IFSI)	-	9,900		Fire Alarm Monitoring - both fire stations	1,200	1,200
	Training Materials/Books/DVDs	500	750		FlowMSP Annual	2,500	-
	Fire Rescue & Suppression Classes	-	3,000		Imagetrend CAD Integration	3,500	-
	Advanced Tech. & Water Rescue	-	2,000		ZOLL ePcR License	1,200	1,200
	Capt-IL Chief Fire Officer Course	3,600	4,100		NORCOMM - MABAS Fee	4,500	4,500
	Training Travel- Per Diem	3,000	1,000		New ESO Reporting Software	6,500	-
	Training Travel- Hotel Expense	3,500	4,500		Annual Physicals	25,000	25,000
	Fire Investigator - Continuing Ed.	800	800		<b>Total Other Contractual Expenses</b>	<b>\$ 558,400</b>	<b>\$ 631,900</b>
	Fire Dept. Instructor Conference	2,000	-	<b>01-22-6411-000</b>	<b>Public Education</b>		
	Officer Dev Conf/Seminars	2,000	2,500		Fire Inspector I	\$ 800	\$ -
	MABAS Command Summit	400	-		Fire Inspector II	800	-
	IFCA conv. and leadship summit	1,000	1,500		Public Fire & Life Safety Educator	1,500	-
	EFO Leadership Fire Conference	-	500		Fire Investigator Certification	3,000	-
	New Hire Paramedic Incentive	15,800	5,250		Public Education Materials	4,500	5,000
	Firefighter Inspector I	-	2,200		Fire Prevention Open House	3,000	4,000
	Firefighter Inspector II	-	800		Smoke Detector Program	1,500	1,500
	Public Fire & Life Safety Educator	-	1,500		CPR/AED Program	500	500
	Fire Investigator Certification (3 mods)	-	1,000		Car Seat Safety Program	500	500
	Fire Safety Plan Review	-	1,500		CPR Admin fee - Edward Hospital	300	300
	<b>Total Conferences/Training</b>	<b>\$ 62,200</b>	<b>\$ 74,200</b>		Fire Life Safety Plan Review	1,500	-
					<b>Total Public Educations</b>	<b>\$ 17,900</b>	<b>\$ 11,800</b>
<b>01-22-6213-000</b>	<b>Dues &amp; Subscriptions</b>			<b>01-22-6421-000</b>	<b>Materials &amp; Supplies - Equipment</b>		
	MABAS Division XX	\$ 7,000	\$ 7,000		Hoses, assorted	\$ -	\$ 7,000
	Int'l Assn of Fire Chiefs	300	300		Nozzles/Appliances	-	5,000
	Fire Investigators Strike Force	200	200		Replace outdated rope rescue equip	2,000	2,500
	International Code Council	600	600		Electric extrication tools	-	25,000
	Illinois Fire Inspector Assn	200	200		<b>Total Materials &amp; Supplies - Equipment</b>	<b>\$ 2,000</b>	<b>\$ 39,500</b>
	Metropolitan Fire Chief's Assn	100	100	<b>01-22-6423-000</b>	<b>Materials &amp; Supplies - Vehicles</b>		
	NFPA Fire Codes Sub Svc	2,200	2,200		Equipment as needed for maint.	\$ 6,000	\$ 6,000
	Illinois Fire Chief's Assn	500	500		Replacement tires	3,500	3,500
	National Fire Protection Assn	400	400		Replacement vehicle batteries	1,900	1,900
	IL Society of Fire Svc Instructor	200	200		<b>Total Materials &amp; Supplies - Vehicles</b>	<b>\$ 11,400</b>	<b>\$ 11,400</b>
	IL Fire Service Admin Asst Prof	100	100				
	<b>Total Dues &amp; Subscriptions</b>	<b>\$ 11,800</b>	<b>\$ 11,800</b>				
<b>01-22-6223-000</b>	<b>Maintenance Services - Building/Office</b>						
	Gen. Maint/Repairs Garage Doors	\$ 3,000	\$ 3,000				
	Landscape - Sta. 25 & 26	1,000	-				
	Various Misc Station Repairs	3,000	2,000				
	Both station radio maint/repairs	3,000	-				
	<b>Total Maint. Services-Building</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>				

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

**Fire Department**

Detail for Selected Accounts

Account	Description	2026 Budget	2027 Budget	Account	Description	2026 Budget	2027 Budget
<b>01-22-6225-000</b>	<b>Maint. Services-Equipment</b>			<b>01-22-6424-000</b>	<b>Materials &amp; Supplies - Medical</b>		
	Bi-annual/qtrly SCBA air tests	\$ 2,400	\$ 2,500		Oxygen service/refills	\$ 6,500	\$ 6,500
	SCBA flow test/prev maint	2,800	3,000		Medical gloves/N95s	6,000	6,000
	Hurst Tool Preventative Maint	2,000	2,000		Zoll Licenses to Upgrade Trucks to ALS	4,800	4,800
	Ext refills - used on calls	500	500		Micro Dot Test Strips	800	-
	3 Cardiac Monitors/3 AED - Maint	700	1,000		Stretcher/Cardiac Monitor Batteries	3,000	3,000
	Ground Ladder Testing	1,300	1,300		Special event supplies	1,000	1,000
	Amb. Stretcher - annual maint.	1,000	1,000		6 AEDs for Police and Public Works	-	500
	Mark 1,000 hydrants per NFPA	2,500	2,500		Operational/Misc./COVID PPE-Disinfectant	3,000	-
	Other Repairs (as needed)	1,500	1,500		Stryker Stair Chairs/med. Bag replacement	5,000	5,000
	<b>Total Maint. Services-Equipment</b>	<b>\$ 14,700</b>	<b>\$ 15,300</b>		ZOLL X-Series Cardiac Monitor equipment	-	2,500
					Stryker Lucas 3 CPR Compression Device	-	1,600
					Stryker ProService Contract	-	6,700
					CO monitors for ems bags	-	1,000
<b>01-22-6227-000</b>	<b>Maint. Services - Vehicles</b>				<b>Total Materials &amp; Supplies - Medical</b>	<b>\$ 30,100</b>	<b>\$ 38,600</b>
	Amb 25 - Preventative A Maint	\$ 700	\$ 721				
	Amb 25 - Preventative B Maint	700	721				
	Amb 25 - Oil Changes	900	927	<b>01-22-6425-000</b>	<b>Materials &amp; Supplies - Other</b>		
	Amb 25 - HVAC Filter Svc	1,300	1,339		Office/Miscellaneous Supplies (as needed)	\$ 6,900	\$ 6,900
	Amb 25 - Rear end/Trans. Service	400	412		<b>Total - Materials &amp; Supplies - Other</b>	<b>\$ 6,900</b>	<b>\$ 6,900</b>
	Amb 26 - Preventative A Maint	700	721				
	Amb 26 - Preventative B Maint	700	721	<b>01-22-6516-000</b>	<b>Personal Protective Equipment</b>		
	Amb 26 - Oil Changes	900	927		Replacement turnout - existing FFs	\$ 28,000	\$ 30,000
	Amb 26 - HVAC Filter Svc	1,300	1,339		New turnouts for new hire FFs	16,000	10,000
	Amb 26 - Rear end/Trans. Service	400	412		Rescue Gloves	800	1,500
	Eng 25 - A Service/Pump Test	1,800	1,854		Structural FF gloves	800	2,700
	Eng 25 - B Service	900	927		Replacement Firefighter boots (as needed)	3,000	3,000
	Eng 25 - Generator service	400	412		Particulate Hoods	1,500	1,000
	Eng 25 - Transmission service	400	412		Turnout equip repairs (as needed)	1,500	1,500
	Eng 25 - Rear end service	400	412		Cairns 880 Helmets w/ bourkes	2,500	2,500
	Eng 26 - A Service/Pump Test	1,800	1,854		<b>Total - Personal Protective Equipment</b>	<b>\$ 54,100</b>	<b>\$ 52,200</b>
	Eng 26 - B Service	900	927				
	Eng 26 - Generator service	400	412	<b>01-22-6525-000</b>	<b>Buildings &amp; Equipment</b>		
	Eng 26 - Transmission Service	400	412		Sta# 25 - Radio Work	\$ 1,000	\$ -
	Eng 26 - Rear end service	400	412		Sta# 26 - Radio Work	1,000	-
	Rescue 25 - A Service	1,200	1,236		Sta# 26 - Other Repairs (Structural, Mold, etc.)	252,900	-
	Trk 25 - A Service/Pump Test	1,800	1,854		<b>Total Buildings &amp; Equipment</b>	<b>\$ 254,900</b>	<b>\$ -</b>
	Trk 25 - B Service	1,000	1,030				
	Trk 25 - Generator service	400	412				
	Trk 25 - Change Hyd Fuel/Filter	1,200	1,236				
	Trk 25-Ann. NFPA 1914 Ladder Test	1,500	1,500				
	Emergency Repairs	77,100	78,000				
	<b>Total Maints Services - Vehicles</b>	<b>\$ 100,000</b>	<b>\$ 101,542</b>				

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

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

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

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

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

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

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

**Public Works Department**  
Detail for Selected Accounts

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

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

**Public Works Department**  
Detail for Selected Accounts

Account	2026 Budget	2027 Budget	Account	2026 Budget	2027 Budget
<b>01-30-6265-030 Professional Services</b>			<b>01-30-6515-000 Operating Equipment</b>		
Fuel Tank Inspections	\$ 5,400	\$ 5,500	Stump Grinder Remote	\$ -	\$ 6,000
Fueling System Repair	5,500	5,500	Industrial Bucket Grapple Bucket (For Tree Work)	6,500	-
Pest Control	6,500	6,500	<b>Total</b>	<b>\$ 6,500</b>	<b>\$ 6,000</b>
All Data Mech. Manuals	2,800	2,500			
Drug Testing/Shots	4,500	4,500	<b>01-30-6521-000 Motor Vehicles</b>		
Tree Apprissals due to accidents	2,000	2,000	Replace 1-Ton #45 (90% GF/10% UF)	\$ -	\$ 75,000
Fire Alarm Security	-	1,000	Replace Multimatic Welder (50% GF/50% UF)	-	2,300
<b>Total</b>	<b>\$ 26,700</b>	<b>\$ 27,500</b>	Replace 2008 Skid Steer Trailer (50% Gen/50% Utility)	-	7,000
			<b>Total</b>	<b>\$ -</b>	<b>\$ 84,300</b>
<b>01-30-6265-100 Prof Services-Engineering</b>			<b>01-30-6540-000 Infrastructure</b>		
2028 Design Engineering Streets	\$ -	\$ 200,000	Design Build Gardner Rd. Bridge Repairs	\$ -	\$ 65,000
Spring/Fall Concrete Program	5,000	7,500	New Guard Rails (Bristol/Wedgwood)	10,000	-
Misc Engineering	5,000	5,000	<b>Total</b>	<b>\$ 10,000</b>	<b>\$ 65,000</b>
MFT Paperwork	1,500	1,000			
Bridge Inspections	4,500	5,000	<b>01-30-6609-000 Installment Lease-Principal</b>		
<b>Total</b>	<b>\$ 16,000</b>	<b>\$ 218,500</b>	Sweeper	\$ 33,600	\$ 34,850
			<b>Total</b>	<b>\$ 33,600</b>	<b>\$ 34,850</b>
			<b>01-30-6610-000 Installment Lease-Interest</b>		
			Street Sweeper	\$ 2,600	\$ 1,350
			<b>Total</b>	<b>\$ 2,600</b>	<b>\$ 1,350</b>

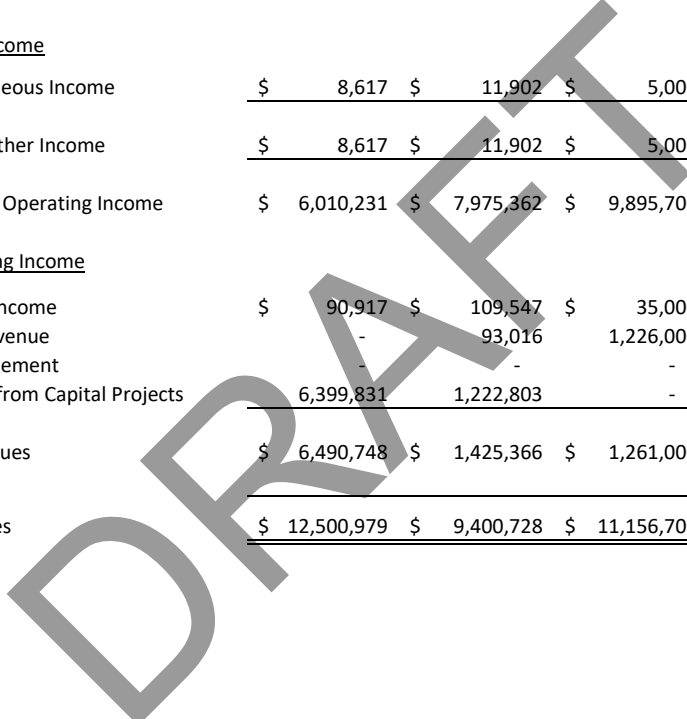
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Village of Westchester  
Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)  
Utility (Water) Fund  
Summary - Changes in Net Position

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

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

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



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

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

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

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Commodities</u>						
02-95-6403-000	Office Supplies	\$ 652	\$ 108	\$ 1,500	\$ 1,000	\$ 1,500
02-95-6406-000	Clothing Supplies	11,159	12,651	13,000	10,500	13,500
02-95-6407-000	Gas & Oil	12,044	9,585	16,000	12,000	16,000
02-95-6421-000	Materials & Supplies-Equipment	27,372	11,299	35,100	22,000	35,250
02-95-6423-000	Materials & Supplies-Vehicles	4,078	2,476	9,900	3,500	9,500
02-95-6424-000	Materials & Supplies-Meters	8,869	7,179	6,000	1,000	3,500
02-95-6425-000	Materials & Supplies-Other Equip	92,123	102,247	79,500	75,000	107,000
02-95-6426-000	Materials & Supplies-Water Main	27,286	50,904	54,500	35,000	39,000
02-95-6435-000	Materials & Supplies-Sewer	18,575	4,815	20,000	18,500	20,000
02-95-6437-000	Materials & Supplies-Plumbing	23,611	96,785	29,000	16,500	29,000
02-95-6438-000	Materials & Supplies-Crestwood	17,052	9,684	15,500	13,000	15,000
02-95-6455-000	Water Cost	2,978,612	3,365,633	3,349,600	3,030,040	3,181,542
	Total Commodities	\$ 3,221,433	\$ 3,673,366	\$ 3,629,600	\$ 3,238,040	\$ 3,470,792
02-95-6700-000	Contingency	\$ -	\$ -	\$ 128,112	\$ -	\$ 100,000
<u>Capital Outlay</u>						
02-95-6515-000	Operating Equipment	\$ 168,510	\$ 15,877	\$ 142,100	\$ 60,000	\$ 67,000
02-95-6515-100	Capital Equipment - Crestwood	108,020	46,141	81,500	55,000	59,000
02-95-6521-000	Motor Vehicles	-	232,940	202,500	196,842	32,000
02-95-6533-000	Meters	614,820	-	10,000	5,500	10,000
02-95-6535-000	Fire Hydrants	15,180	55,575	60,000	59,850	66,000
02-95-6536-000	Water Valves	23,299	-	-	-	-
02-95-6537-000	Water/Sewer Restoration	15,949	80,077	84,500	80,000	85,500
02-95-6540-000	Infrastructure Improvement	-	-	5,502,564	5,000,000	3,450,000
	Total Capital Outlay	\$ 945,778	\$ 430,610	\$ 6,083,164	\$ 5,457,192	\$ 3,769,500
<u>Depreciation</u>						
02-95-6575-000	Depreciation Expense	\$ 686,045	\$ 801,410	\$ 625,000	\$ 800,000	\$ 800,000
	Total Depreciation	\$ 686,045	\$ 801,410	\$ 625,000	\$ 800,000	\$ 800,000
<u>Debt Service</u>						
02-95-6610-000	Installment Lease Principal	\$ 19,085	\$ 9,750	\$ -	\$ -	\$ -
02-95-6609-100	Installment Lease - Principal Reduction	(19,085)	-	-	-	-
02-95-6610-000	Installment Lease - Interest	685	141	-	-	-
02-95-6613-000	Paying Agent Fees	-	-	-	-	-
02-00-5180-000	Loan Proceeds	-	-	-	-	-
02-00-5180-100	Loan Proceeds - IEPA Loan	-	-	-	-	-
02-95-6607-000	IEPA Loan Principal	215,826	219,596	223,500	223,500	227,400
02-95-6607-100	IEPA Loan - Principal Reduction	-	-	-	-	-
02-95-6608-000	IEPA Loan - Interest	62,301	58,933	55,100	55,100	51,350
	Total Debt Service	\$ 278,812	\$ 288,420	\$ 278,600	\$ 278,600	\$ 278,750
02-95-6807-000	Tnsf to GF - Pension & Bond Reim.	-	654,345	241,700	241,700	256,300
	Total Utility Fund Expenses	\$ 7,703,833	\$ 9,212,536	\$ 15,472,704	\$ 14,201,590	\$ 13,752,174

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

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

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

Account	2026 Budget	2027 Budget	Account	2026 Budget	2027 Budget
<b>02-95-6265-000 Professional Services- Audit</b>			<b>02-95-6521-000 Motor Vehicles</b>		
Audit (40%)	\$ 23,400	\$ 26,775	Replace 1999 Tractor (100% Utility)	\$ 165,000	\$ -
<b>Total Professional Services - Audit</b>	<b>\$ 23,400</b>	<b>\$ 26,775</b>	Replace #33 (50% Cap./50% Utility)	37,500	-
<b>02-95-6265-030 Professional Services - Other</b>			Replace #21 (2010 1-Ton Truck)	-	25,000
Suburban Labs	\$ 21,000	\$ 22,000	Replace 2008 Skid steer Trailer	-	7,000
Julie Locates	4,300	4,500	<b>Total Motor Vehicles</b>	<b>202,500</b>	<b>32,000</b>
Lead Service GIS	-	7,500	<b>02-95-6537-000 Restoration - Water/Sewer</b>		
IEPA Project Plan	7,500	7,500	Concrete	\$ 45,000	\$ 47,500
Mayfair Creek Clean up	18,500	11,300	Dirt and seed	4,000	2,500
<b>Total Professional Services - Other</b>	<b>\$ 51,300</b>	<b>\$ 52,800</b>	Asphalt	2,500	2,500
<b>02-95-6265-100 Professional Services - Engineering</b>			Stone	33,000	33,000
2026/2027 Const. Engin. - Water Mn.	\$ -	\$ 676,105	<b>Total Restoration - Water/Sewer</b>	<b>\$ 84,500</b>	<b>\$ 85,500</b>
Sewer Lining 2026 Const. Engineering	-	121,640	<b>02-95-6607-000 IEPA Loan - Principal</b>		
2026 Water Main & Lining (Design)	367,000	-	2011 Sanitary Sewer Lining	\$ 45,200	\$ 45,700
2026 Water Main IEPA (design)	282,000	-	2014 Water Tower Exterior Painting	27,800	28,300
31st Water Main (Design Engin.)	-	90,000	2019 Sunnyside Sewer	150,700	153,400
MWRD Annual Report	2,300	-	<b>Total IEPA Loan - Principal</b>	<b>\$ 223,700</b>	<b>\$ 227,400</b>
NPDES Annual Inspections/MS4	8,500	8,500	<b>02-95-6608-000 IEPA Loan - Interest</b>		
New NOI Permitting (IEPA)	7,500	12,500	2011 Sanitary Sewer Lining	\$ 4,300	\$ 3,750
2027 Sewer Lining Design	-	55,000	2014 Sunnyside Sewer/Water Tower	6,000	5,400
Sewer Cleaning/Televising	2,500	7,500	2019 Sunnyside Sewer	45,000	42,200
Engineering for 2025 Water Main	265,000	-	<b>Total IEPA Loan - Interest</b>	<b>\$ 55,300</b>	<b>\$ 51,350</b>
2028 Water Main Design	-	665,000			
Miscellaneous Engineering	-	7,500			
<b>Total Professional Services - Engineerin</b>	<b>\$ 934,800</b>	<b>\$ 1,643,745</b>			
<b>02-95-6289-000 Other Contractual Expenses</b>					
Utility Billing	\$ 16,000	\$ 10,800			
<b>Total Other Contractual Expenses</b>	<b>\$ 16,000</b>	<b>\$ 10,800</b>			
<b>02-95-6421-000 Materials &amp; Supplies-Equipment</b>					
5-Ton Trucks	\$ 13,100	\$ 12,000			
Large Equipment	11,500	9,750			
Small Equipment	-	4,500			
Emergency Repairs	10,500	9,000			
<b>Total Materials &amp; Supplies - Equipment</b>	<b>\$ 35,100</b>	<b>\$ 35,250</b>			

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

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

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

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

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

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

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

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

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

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

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

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

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

<u>Revenues</u>	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
Local Taxes	\$ 90,332	\$ 94,056	\$ 95,000	\$ 97,500	\$ 95,000
Charges for Service	16,624	16,953	8,500	23,505	8,500
Other Income	-	6,936	1,200	1,185	1,200
<b>Total Hotel/Motel Fund Revenues</b>	<b>\$ 106,956</b>	<b>\$ 117,945</b>	<b>\$ 104,700</b>	<b>\$ 122,190</b>	<b>\$ 104,700</b>
<u>Expenditures</u>					
Contractual Services	\$ 50,394	\$ 51,049	\$ 50,400	\$ 58,574	\$ 59,000
Commodities	45,331	85,225	55,000	54,000	53,000
Capital Outlay	-	-	-	-	-
<b>Total Hotel/Motel Fund Expenditures</b>	<b>\$ 95,725</b>	<b>\$ 136,274</b>	<b>\$ 105,400</b>	<b>\$ 112,574</b>	<b>\$ 112,000</b>
Excess (deficiency) of Revenues over Expenditures	\$ 11,231	\$ (18,329)	\$ (700)	\$ 9,616	\$ (7,300)
Beginning Fund Balance	14,505	25,736	7,407	7,407	17,023
<b>Projected Ending Fund Balance</b>	<b>\$ 25,736</b>	<b>\$ 7,407</b>	<b>\$ 6,707</b>	<b>\$ 17,023</b>	<b>\$ 9,723</b>

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

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

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

Account Number	Account Title	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2026 Projected	Fiscal Year 2027 Budget
<u>Contractual Services</u>						
10-95-6209-000	Village Publications	\$ 46,723	\$ 51,049	\$ 50,400	\$ 58,574	\$ 59,000
10-95-6235-000	Façade Grant Program	-	-	-	-	-
10-95-6239-000	Tourism	3,671	-	-	-	-
10-95-6265-010	Professional Services - Consultant	-	-	-	-	-
	<b>Total Contractual Services</b>	<b>\$ 50,394</b>	<b>\$ 51,049</b>	<b>\$ 50,400</b>	<b>\$ 58,574</b>	<b>\$ 59,000</b>
<u>Commodities</u>						
10-95-6245-000	Materials & Supplies - Special Events	\$ 43,505	\$ 83,998	47,000	47,000	45,000
10-95-6245-000	Materials & Supplies-Beautification	-	-	5,000	5,000	5,000
10-95-6251-000	Electricity	1,826	1,227	3,000	2,000	3,000
	<b>Total Commodities</b>	<b>\$ 45,331</b>	<b>\$ 85,225</b>	<b>\$ 55,000</b>	<b>\$ 54,000</b>	<b>\$ 53,000</b>
	<b>Total Hotel/Motel Tax Fund Expenditures</b>	<b>\$ 95,725</b>	<b>\$ 136,274</b>	<b>\$ 105,400</b>	<b>\$ 112,574</b>	<b>\$ 112,000</b>

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

Account	Description	2026 Budget	2027 Budget
<b>10-95-6245-000</b>	<b>Materials &amp; Supplies - Special Events</b>		
	Juneteenth	\$ 10,000	\$ 8,000
	Tour de Proviso	1,000	1,000
	Christmas in Proviso	1,000	1,000
	Shop with a Cop	1,000	1,000
	Music in the Park (Park District)	4,000	3,000
	Winter Wonderland (Park District)	3,000	3,000
	4th of July Parade	5,000	5,000
	Senior Events (Health Fairs, Seminars, etc.)	2,000	2,000
	Veteran's Day	1,000	1,000
	Schools (opening, music, hisp. heritage event, etc.)	1,000	1,000
	100 Anniversary - events, planning, etc.	1,000	-
	Giveaways - Inventory	-	-
	Banners - new Westchester banners	-	2,000
	Black History Month	1,000	1,000
	National Night Out	3,000	3,000
	Hispanic Heritage Night Event at Village	1,000	1,000
	Italian-American Heritage Night Event	1,000	1,000
	Party in the Park - 2-Day July Event	10,000	10,000
	Miscellaneous - Village Manager Discretion	1,000	1,000
		<hr/>	<hr/>
	<b>Materials &amp; Supplies - Special Events</b>	<b>\$ 47,000</b>	<b>\$ 45,000</b>
<b>10-95-6245-000</b>	<b>Materials &amp; Supplies - Beautification</b>		
	Fountain Area (plaques, signs, emblems, flag poles) & Working With Grassroots Garden Group	\$ 15,000	\$ 5,000
		<hr/>	<hr/>
	<b>Materials &amp; Supplies - Beautification</b>	<b>\$ 15,000</b>	<b>\$ 5,000</b>

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

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

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

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

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

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

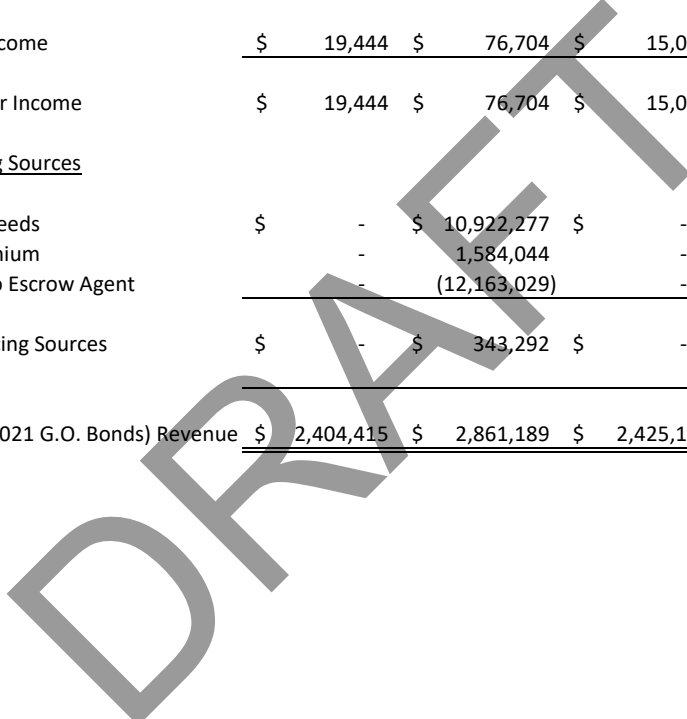
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Village of Westchester  
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)  
 Debt Service Fund 2021 G.O. Bonds  
 Summary

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

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

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



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

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

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

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

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

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

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

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

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

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

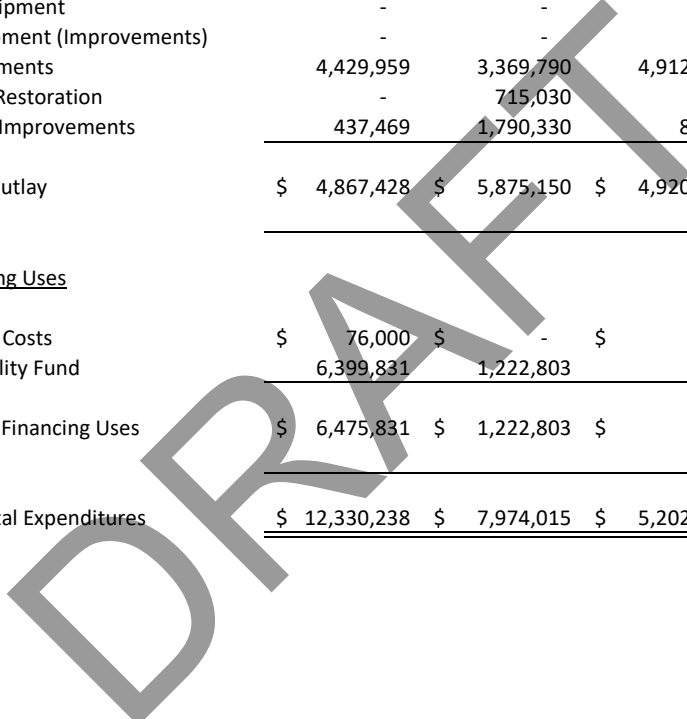
Village of Westchester  
 Budget for Fiscal Year 2027 (May 1, 2026 - April 30, 2027)  
 Capital Projects Fund 2021 Bonds  
 Revenues

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

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

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



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

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