

West Chicago FY 27 Expense Workshop

GENERAL FUND

PRELIMINARY ASSESSMENT

Current Year FY26 Projections

GENERAL FUND

FY 26 Year-End Expense Estimates

FY26 Year-End Revenue Estimate

Estimated FY26 Year-End	$25,803,370
Original FY26 Budget	$24,125,889
Expenses Below Budget	$ 1,677481

General Fund surplus exceeding 35% of fund balance is currently moved to the Downtown Revitalization Fund (80%) and the Community Park Fund (20%).

FY 27 Economic Context

EXTERNAL INFLUENCES

Significant Revenue Loss

GROCERY TAX

State Cancelled Local Revenue

Est. **$438,000**

Ongoing Loss

RED LIGHT CAMERAS

State Restored 1 of 2 Cameras

Restored EST: $300,000 In FY27

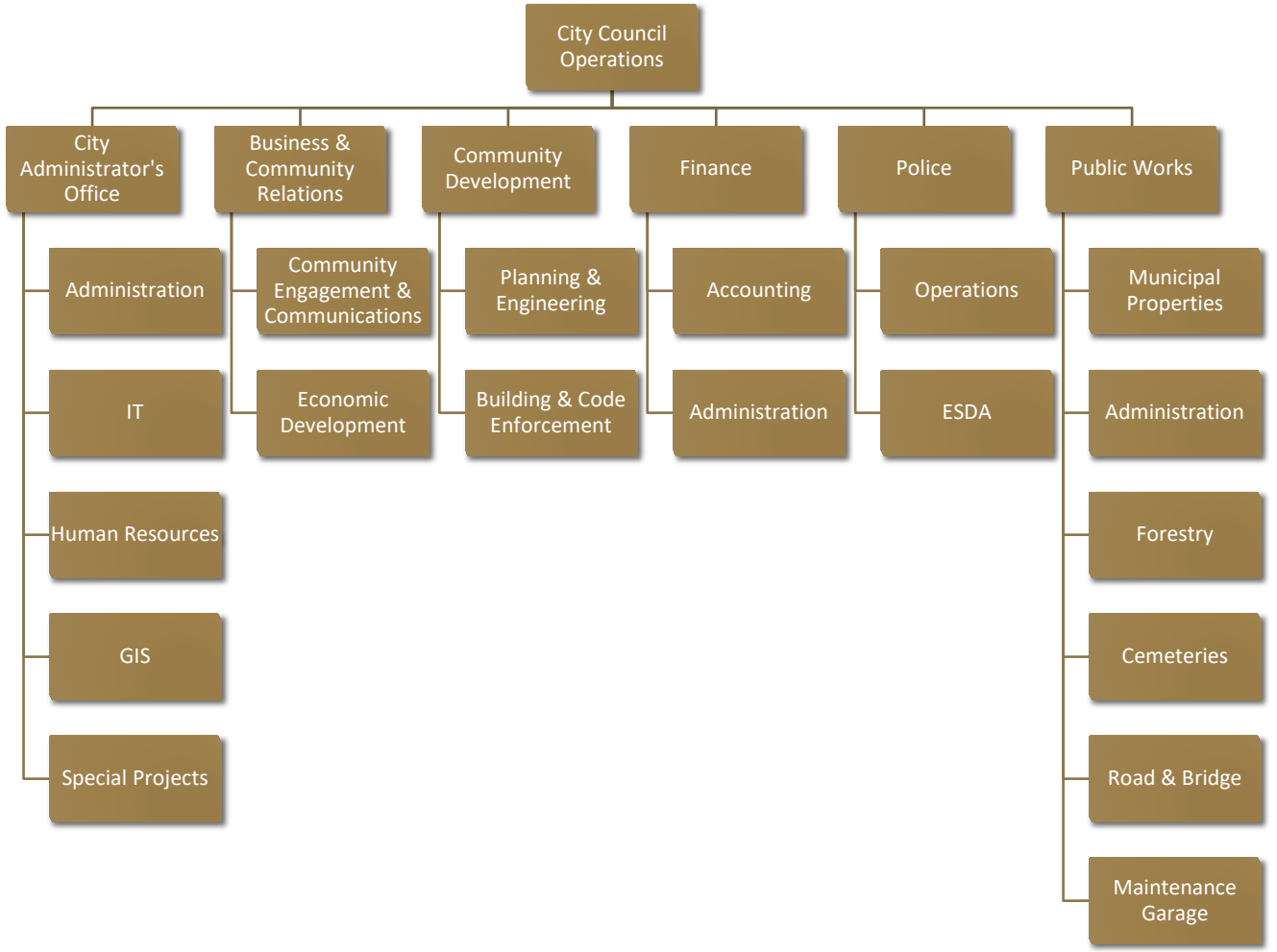
Other EST: $-750,000 in FY27

Est. $1.118 Million Lost to State Actions

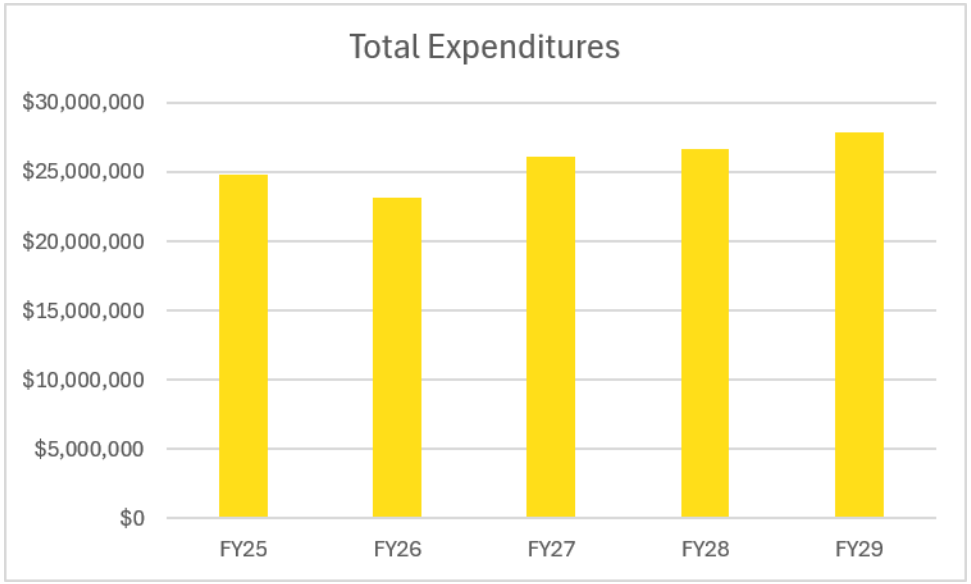
General Fund FY 2027

PRELIMINARY EXPENSE ESTIMATES

Department & Divisions



FY26 Expense Projections
General Fund



Expenditures	Actual 2025	Budgeted 2026	Estimated 2026	Proposed 2027	Projected 2028	Projected 2029
Salaries & Wages						
Salaries	$8,789,784	$9,361,637	$9,052,500	$9,764,820	$10,291,770	$10,634,420
Overtime	$742,728	$738,560	$673,887	$724,800	$746,700	$769,300
FICA & Medicare	$703,097	$773,000	$690,150	$797,700	$834,185	$860,524
Police Pension	$3,567,300	$3,741,257	$3,741,000	$3,928,100	$4,124,600	$4,330,900
I.C.M.A.	$38,697	$43,500	$30,000	$30,000	$30,000	$30,000
Helath/Dental/Life Ins	$2,225,989	$2,691,150	$2,450,000	$2,852,700	$3,138,000	$3,326,300
IMRF	$282,587	$296,800	$276,100	$257,600	$262,185	$273,209
VEBA	$55,570	$82,400	$131,891	$135,900	$140,000	$144,200
Total Salaries & Wages	**$16,405,752**	**$17,728,304**	**$17,045,528**	**$18,491,620**	**$19,567,440**	**$20,368,853**
Contractual						
Administrative Expense	$854,896	$1,022,575	$1,000,588	$1,308,328	$1,137,235	$1,174,345
Cemetary	$39,800	$41,400	$41,400	$42,800	$44,200	$45,600
Ducomm	$633,370	$652,600	$652,600	$673,809	$694,100	$715,000
Legal	$557,575	$327,500	$291,886	$309,580	$331,350	$348,100
Other Expenses	$1,803,792	$1,542,250	$1,548,558	$2,317,977	$1,895,200	$1,936,700
Repairs & Maintenance	$315,549	$406,205	$378,125	$453,397	$468,900	$484,700
RMA Insurance	$282,877	$307,340	$290,790	$308,884	$323,911	$339,761
Transfers	$2,300,000	$0	$0	$0	$0	$0
Utilities	$119,827	$138,000	$114,487	$127,218	$132,400	$136,150
Total Contractual	**$6,907,687**	**$4,437,870**	**$4,318,434**	**$5,541,993**	**$5,027,296**	**$5,180,356**
Commodities						
Office Supplies	$19,763	$34,950	$26,160	$46,710	$38,775	$41,150
Tools, Vehicles, Equip.	$605,378	$571,700	$550,635	$616,082	$614,520	$633,555
Other Commodities	$349,138	$464,490	$431,717	$466,566	$444,900	$456,275
Total Commodities	**$974,279**	**$1,071,140**	**$1,008,513**	**$1,129,358**	**$1,098,195**	**$1,130,980**
Capital Outlay	**$560,015**	**$805,525**	**$808,460**	**$924,575**	**$1,000,850**	**$1,169,175**
Total Expenditures	**$24,847,732**	**$24,042,839**	**$23,180,936**	**$26,087,546**	**$26,693,781**	**$27,849,364**

FY27 Expense Projections
General Fund

Expendtures	FY 26 Budget	FY 26 Estimate	FY 27 Proposed
Salaries & Wages	$17,728,304	$17,045,528	$18,491,620
Contractual Services	$4,437,870	$4,318,434	$5,541,993
Commodities	$1,071,140	$1,008,513	$1,129,358
Capital Outlay	$805,525	$808,460	$924,575
Total Expendtures	**$24,042,839**	**$23,180,936**	**$26,087,546**

Proposed **8.50%** Increase of **$2,044,707** from 2026 Budget to 2027. CPI was 3.4% over this period.

General Fund Draft Budget

FY27 Draft Expenses to Revenue

Current Proposed FY27 Budget	$26,087,546
Projected FY27 Revenue	$25,695,500
Expense Difference	$ 392,046

Not balanced with revenue projections

No buffer for economic downturn or state interference.

Limited expansion of services or new projects.

No transfer to Downtown Revitalization or Community Park Funds.

Includes 75% CERF Payments

Funded Service Requests

$25,000/YR PT Records Clerk-FOIA

$30,000/YR PT Social Worker

$225,000 Main St Developable Site Surveys

$450,000 ERP: UB, Asset Management, Permits

$47,500 Museum Fixtures

$50,000 Public Art installations

$50,000 Downtown Business Support TBD

Funded Service Requests

$125,000/YR Body/Fleet Cameras

$60,000/YR Police RMS

$100,000 Form Based Code-DRC Rec.

$10,500 Fire Safe Cabinets

$150,000 Washington Site Plan Cnt'd

$50,000 Incubator Stalls

$10,000 Podcast Services

Unfunded Requests

Community Policing Officer $165,000

Community Dev PT $25,000

BCR Assistant Dir $168,000

Community Engagement $95,000

Administrative Support $115,000

$150,000/ Year CIP to GF

$100,000 Depot Design

$125,000 Futsal Survey/Sidewalk

$100,000 Washington Market Design

Revenue Options

SEEKING COUNCIL DIRECTION

Previously Discussed

HRST EST. $1.2 MILLION

Increases Resources for Community Priorities

Rate Higher Than Some Peers

Includes Items Like Luxury Goods and Clothes

- Does not apply to titled assets

Postmark Deadline Oct. 1

GROCERY TAX EST. $438,000

Added Back after One Year Without

Adopted by 700+ Communities

Targets Necessities Like Food

- Snap recipients exempted

Postmark Deadline Oct. 1

Current General Merch Sales Tax

Municipality / Area	Current General Merchandise Rate
Oak Brook, DuPage	7.50%
Naperville, baseline	7.75%
Wheaton	8.25%
Warrenville	8.25%
Aurora, DuPage portion	8.50%
Batavia, DuPage portion	8.75%
Glendale Heights	8.75%
Downers Grove	8.75%
West Chicago, current	**8.75%**
Bartlett, DuPage portion	9.00%
Addison	9.00%
West Chicago with +0.25% HRST	**9.00%**
Lombard, Yorktown Business District	9.25%

Considerations

Cannabis Dispensary

- Est. $200,000/yr upon business locating-not guaranteed
- Public Safety/Market Saturation
- Decreasing revenue statewide

Amusement Taxes

- Streaming Est. $50,000/yr
- Amusement Fee Higher than Peers-Evaluate Reducing

Packaged Liquor Tax

- Est. $80,000 if increased from 2% to 3%
- Est. $245,000 if increased from 2% to 5% (highest regional rate)
- Many peers around 3%

Considerations: Infrastructure

CHALLENGES

Heavy trucks & large outdoor storage sites strain roads beyond their economic return

Jobs and property tax from these uses don't match infrastructure costs

Current revenue sources can't keep up with roadway deterioration

OPTIONS

Infrastructure Preservation Tax:

- Annual tax on outdoor storage of commercial vehicles, equipment, and materials

Increased Diesel Motor Fuel Tax:

- $0.06/gallon targeting truck traffic
- Est. $50,000/year



Questions?

SEEKING DIRECTION AFTER COUNCIL DISCUSSION AND PUBLIC COMMENT