

FY 2022 BUDGET



*Overcoming Challenges and Growing
Towards a New Sustainable Future*





**FY 2022
BUDGET**

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HOW TO USE THIS DOCUMENT

The goal of the annual budget is to describe how estimated resources available to the City will be utilized to provide services to the community during the budget period, referred to as a fiscal year (FY). Warrenville's fiscal year runs from May 1 to April 30. The budget document illustrates the City's projected revenues, operating expenditures, capital expenditures, and expected fiscal year end projections for the budget period. The annual budget is adopted by ordinance and serves as the legal document that provides staff the authority to expend City funds. Lastly, the budget document includes the City goals, policies, and procedures as approved by the City Council.

The document is presented in a format that provides several levels of financial and operational detail; by fund and by department, where applicable. A fund is a set of self-balancing accounts, segregated for specific purposes in accordance with certain laws and/or regulations. Money from one fund typically cannot be used to pay expenses in another fund. In Warrenville, there are five departments; Administration, Community Development, Finance, Police, and Public Works. The document is presented with the following sections: Introduction and Overview, Budgets by Fund and Department (where applicable), Decision Packages, Glossary, and Appendix.

Introduction and Overview

The Introduction and Overview is comprised of the Community Profile, History, Government Profile, an Organization Chart of the City, a list of Elected Officials and Senior Staff, Council Vision and Values Statements, Warrenville's Strategic Plan Priorities, a Capital Expenditures Summary, and the City's Budgetary Policy. Most importantly, it contains the FY 2022 Budget Message from the City Administrator, which among other things, discusses the fiscal challenges facing the City as the budget was developed and the actions taken to maintain a healthy financial position.

Capital spending in local government typically refers to public works infrastructure projects or the purchase of vehicles or equipment. These pages provide an overview of the capital spending in the FY 2022 budget, including a summary of the total dollars spent, and a breakdown of the total by fund. Additionally, a Capital Expenditure Distribution graph is provided as a graphic representation of the overall spending across all funds.

Finally, the Introduction and Overview also contains an organizational chart of the City's Fund Structure, FY 2022 Financial Activity Summary for all Funds, and FY 2022 Snapshot.

Budgets by Fund

The Financial Activity Summary table found on page 45 provides an overview of estimated FY 2022 revenues, expenditures, and use of fund balance/net assets. The fund balance refers to the difference between revenue collected and money spent. Also, on the title page for each fund section is a statement of fund purpose, which provides a brief general statement about how that specific fund is utilized.

Within each fund, the budget is broken out by department or cost center, and contains a description of the areas of operation for each department or cost center. A cost center is any unit of activity, group of employees, or set of programs, etc. (other than specific departments) isolated in order to assign costs more clearly. Within each departmental budget and each cost center budget there are detail sheets, which provide descriptions, by line item, of the anticipated expenditures for that department and type of expenditure (for example: Other Professional Services).

Decision Packages

Decision Packages are prepared during the budget preparation process to request funding for newly proposed programs, projects, or major expenditures in excess of \$25,000, and any personnel additions, all of which require City Council approval for final inclusion within the budget document for the fiscal year. Each Decision Package provides details of the proposal, a breakdown of how the funding for the proposal is allocated, and a recommendation from the City Administrator.

Additional information on the City's financial condition is available in the Comprehensive Annual Financial Report (CAFR), which can be viewed at City Hall, or online at www.warrenville.il.us under Departments > Finance > Budgets, Treasury, & Taxes.

COMMUNITY PROFILE

The City of Warrenville, located approximately 30 miles west of the City of Chicago, is recognized as a suburban hometown refuge nestled in the dynamic and nationally recognized research and development corridor of DuPage County, Illinois. It's a town where families can enjoy a safe, clean, healthy way of life. The community is business friendly and home to commercial, office, industrial, and entertainment venues. Warrenville's location on I-88 connects it to a network of State and County roads, which provide easy access to both homes and businesses.

Warrenville's growing population of more than 13,000 allows the City to maintain that small-town feel, and still have the advantage of drawing upon a diversified tax base to ease the financial burden of residential property owners. A variety of residential and commercial developments are in various stages of approval, implementation, and construction. Based on the 2010 U.S. Census, the median age of residents is 36.6 years old with a median home value of \$245,100. Warrenville is 5.6 square miles with 42% residential land, 14% commercial/industrial land, 12% open space, 8% undeveloped area, 4% institutional, and 20% transportation and tax-exempt land.

HISTORY

Settled in 1833, and incorporated in 1967, Warrenville has a history rich in the American tradition. Blazing the trails west from New York, Julius Warren came to this area with his family claiming land along the DuPage River. Carving out a niche in housing development, Julius helped new settlers by providing cut lumber for their homes as well as acting in other capacities including: surveyor, developer, land baron, mail carrier, census taker, spokesman, and innkeeper. Eventually earning the title of Colonel for his leadership in the community, Julius built an inn and tavern that became a popular gathering place for travelers and settlers alike. The town, taking on his name, continued to prosper with railroads and stagecoach lines crossing the community.

The community remained a small, rural town for some time, surviving the toll of the Civil War. After five failed incorporation attempts, in 1967, Warrenville finally incorporated under the Mayor-Council form of government with a population of 4,000.

GOVERNMENT PROFILE

By law, the City of Warrenville has a Mayor-Council form of government. The Mayor chairs all City Council meetings, appoints board and commission members and chairmen with the advice and consent of the City Council, and votes in the case of a tie and other statutorily required instances. The Mayor also appoints the staff positions of City Administrator and Police Chief with the advice and consent of the City Council. Sworn police officers are hired, promoted, and

terminated by the Board of Fire and Police Commissioners. All other civilian positions, other than those appointed by the Mayor, are under the authority of the City Administrator by City ordinance.

The Warrenville City Council is made up of eight Aldermen, two from each ward. Other elected officials, who do not vote or have policy-making authority, include the City Clerk and City Treasurer. Committee of the Whole chairmen and vice-chairmen are elected by the City Council to preside over the City's three standing committees: Community Development, Public Safety and Finance, and Public Works and Infrastructure. According to City Code, it is the duty of the Aldermen to be the representatives of the people of their wards at the City Council meetings, and to be responsible to the people of their wards and the citizens of the City for their actions at City Council meetings.

ELECTED OFFICIALS

DAVID L. BRUMMEL, MAYOR

**JAY ANDERSON
ALDERMAN WARD 1**

**STUART ASCHAUER
ALDERMAN WARD 1**

**WILLIAM WEIDNER
ALDERMAN WARD 2**

**ROBERT WILSON
ALDERMAN WARD 2**

**KATHRYN DAVOLOS
ALDERMAN WARD 3**

**JEFFREY KRISCHEL
ALDERMAN WARD 3**

**CLARE BARRY
ALDERMAN WARD 4**

**LEAH GOODMAN
ALDERMAN WARD 4**

EMILY LARSON, CITY CLERK

LAWRENCE BRENNER, TREASURER

SENIOR STAFF

**JOHN M. COAKLEY
CITY ADMINISTRATOR AND BUDGET OFFICER**

**CRISTINA WHITE
ASSISTANT CITY ADMINISTRATOR**

**KEVIN DAHLSTRAND
DIRECTOR OF FINANCE**

**PHILIP KUCHLER
PUBLIC WORKS DIRECTOR**

**RONALD MENTZER
DIRECTOR OF COMMUNITY AND
ECONOMIC DEVELOPMENT**

**RAYMOND TURANO
CHIEF OF POLICE**

**BROOKE LENNEMAN
ELROD, FRIEDMAN, LLP
CITY ATTORNEY**

COUNCIL VISION STATEMENT

The City of Warrenville is committed to:

- *Maintaining a safe, walkable, and friendly community for all ages*
- *Creating a variety of community resources, providing opportunities for family-friendly activities and events*
- *Enhancing the local tax base to include a mix of office, industrial, and retail businesses*
- *Promoting local economic development*
- *Fostering positive community relations*
- *Maintaining culturally diverse residential neighborhoods with a variety of housing types*
- *Preserving a clean environment and natural open spaces*
- *Continuously enhancing city services and improving local infrastructure at a fair cost*
- *Providing recreational opportunities and facilities*
- *Building an interconnecting system of bicycle and pedestrian pathways*
- *Developing public transportation modes*
- *Supporting quality schools*
- *Providing opportunities for residents and families to interact and become acquainted*
- *Maintaining a small town ambiance with a friendly, helpful atmosphere for short-term residents and long-term residents, businesses, employees, and visitors alike*

COUNCIL VALUES STATEMENT

The City of Warrenville values friendly helpful residents, plentiful parks and natural open spaces, a clean environment, cultural activities, a diverse population, quality city services, diverse housing stock, ample recreational opportunities, thriving businesses with a mix of retail, office and industrial, family-oriented community activities, entertainment and events, working closely with other units of local government.

Adopted by Warrenville City Council on June 3, 2002

MISSION/VALUE STATEMENTS

- Maintain an efficient and effective review and approval process for commercial development.
- Support and encourage special events and "social interaction" gatherings within the community that involve local businesses and commercial areas.
- Revise and enforce the City's property maintenance code as necessary to address specific property maintenance concerns.
 - ✓ Examine property maintenance codes from other communities to evaluate and determine the effectiveness and appropriateness for Warrenville.
 - ✓ Continue to identify and explore areas of support and coordination between the Police Department and code enforcement efforts.
- Support residents and subdivisions' efforts to improve property.
- Continue to provide excellent, proactive, public safety service.
- Evaluate technology demands to support current and future City service levels.
- Maintain the City's small town character and natural setting.
 - ✓ Work with other appropriate agencies to maintain, preserve, and protect the natural environmental areas, open spaces, wooded areas, and other environmental features that contribute to the City's overall character.
- Promote and support the Arts as an important component of the City's unique image, character, and charm.
- Maintain stable revenue sources.
- Maintain a balanced annual budget overall and at the fund level.
- Provide adequate funding for existing City obligations.
- Continue to provide quality City services and customer service.
- Consider the long-term implications of new and additional programs, services, and projects.
 - ✓ Maintain competitive wages and benefits to attract and retain quality employees.
 - ✓ Provide training, professional development, and educational programs to encourage and ensure a well trained, and skilled workforce at all levels.
 - ✓ Provide tools, technology, and equipment to assist and support the program or service.

Adopted by City Council in the 2011 Strategic Plan Update

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2015 Strategic Plan

Executive Summary

INTRODUCTION

The City of Warrenville has an established practice of careful planning for community needs related to government finance, infrastructure, development, public services, public safety, environment, recreation, and commercial development. Together, these considerations have established a desirable quality of life enjoyed by City residents, recreation and entertainment for visitors, and a positive working environment for local businesses both large and small. The City has prepared the 2015 Strategic Plan to build on its strengths, improve where necessary, and pursue opportunities when they arise.

The original objective of the strategic planning process was to provide a Strategic and Economic Development Plan that identified and prioritized the issues, initiatives, and projects, on which the City would focus its resources in the coming years. However, while connected, these two initiatives were separated into the 2015 Strategic Plan and the Economic Development Plan when the City Council adopted them. The 2015 Strategic Plan includes clear and concise objectives designed to achieve the City's desired outcomes and is summarized in this document.

The City's 2015 Strategic Plan is intended to be a practical guide that articulates goals and identifies objectives to move the community forward through sustainable initiatives, which are proactive, flexible, and responsive to changing forces and environments.

PROCESS

In the spring of 2012, the City began Neighborhood Dialogues, a community outreach initiative to act as a foundation for the strategic planning process. The resulting themes of the 2012 Neighborhood Dialogues were that sound fiscal management was a high priority, development and the creation of gathering places was necessary, recreation/open space was of value, and proactive policing should be maintained.

In the summer of 2013, the City's second community survey was issued. The survey responses reinforced what was learned in the Neighborhood Dialogues. Namely, residents were satisfied with City services, wanted economic development, valued the community's open space, and desired lower taxes and believed economic development was a component of this.

Following the selection of Teska Associates and Business Development Inc. in the fall of 2013, more outreach initiatives were executed including focus groups with specialized stakeholders, the hospitality group, business leaders, developers and brokers, the City's senior staff, and the City Council. Feedback from these groups reinforced the key areas of focus as articulated by the residential outreach initiatives; the City's strategic plan should focus on economic development, sound fiscal management, open space and environment, and public safety. During the final review phase, the City Council added Diversity as a sixth goal.

GOAL STATEMENTS, OBJECTIVES, AND PRIORITIZATION

A summary of the issues, concerns, projects, and priorities was prepared at each stage of the outreach process. Copies of the Strategic Input Planning Reports from each

contributing group can be found in Appendices C, D, E, and F of the full Strategic/Economic Development Report. The assessment of these input reports resulted in the establishment of six goal statements with supporting objectives and, in some cases, ongoing principles. Every comment or concern heard throughout the community outreach activities was important; and those concepts and ideas raised most consistently were incorporated into the final 2015 Strategic Plan. These goal statements, objectives, and ongoing principles serve as the Plan's foundation, and represent the strategic actions that should be undertaken over the next several years to achieve the necessary changes to most positively impact the community and the overall quality of life. The six goal statements cover the following areas:

- Economic Development
- Fiscal Conservatism
- Open Space and Environment
- City Infrastructure
- Public Safety
- Diversity

ECONOMIC DEVELOPMENT

Goal Statement #1: Enhance the City's tax base, support the growth of businesses, increase local shopping and dining opportunities, diversify the City's labor market, expand housing options, and create attractive gathering places.

Objectives

- Proactively plan and prepare for well-designed mixed use development along and continuous to the Route 59 corridor.
- Support implementation of well-designed development along and contiguous to the Route 59 corridor.
- Stimulate desirable mixed use redevelopment and new community gathering places in the Old Town/Civic Center.
- Promote the rehabilitation, improvement, and occupancy of older commercial properties throughout the community.
- Assist existing local businesses to expand, grow, and remain in Warrenville.
- Facilitate additional complimentary development in the Cantera Development.
- Plan for and encourage high quality, appropriately scaled and located, new higher density residential development including multiple-family housing.
- Establish organizational structure, staffing support, and funding commitment for effective and ongoing implementation of Economic Development Plan.

FISCAL CONSERVATISM

Goal Statement #2: Uphold the City's record of fiscal conservatism.

Ongoing Principles

- With City Council approval, strategically apply for grants for capital projects, land acquisition, and program support.

- Carefully evaluate expenditures and use debt judiciously, when prudent, with revenue backing that does not include General Obligation pledge against the property tax levy.
- Maintain a diversified revenue stream and evaluate the revenue streams for all funds, reporting back to the City Council and public.
- Maintain cost-effective, prudent expenditures of City finances with regular evaluation throughout the fiscal year.

Objectives (no ranking assigned)

- Support economic development programs that will, in the long-term, fulfill this goal statement.
- Review the City's compensation philosophy every two years and conduct any required survey work to ensure the City's compensation plan meets the philosophy's tenets.
- Establish a goal statement that will act as direction and guidance when evaluating the cost/benefit of health, dental, and vision insurance coverage.
- Annually require Boards and Commissions, with their Council and staff liaisons, to develop a work plan for the coming year that identify the required resources. The work plans will be submitted for City Council approval.

OPEN SPACE AND ENVIRONMENT

Goal #3: Strategically preserve and protect the high quality natural features, diversified natural ecosystems, and path and trail networks that contribute significantly to the City's charm, attractiveness, character, and setting.

Ongoing Principles

- Contribute to the City's charm, attractiveness, character and setting by enhancing the environment in Warrenville.
- Maintain and enhance public open spaces.

Objectives

- Seek opportunities (i.e. via developments or grants) to showcase, access, and promote these components as desirable community assets, through pedestrian and bicyclist amenities and sustainability practices. **#1 priority**
- Develop public spaces and open space amenities with partners such as the Warrenville Park District, the Forest Preserve District of DuPage County, and The Conservation Foundation within Tax Increment Financing (TIF) District #3 in accordance with the TIF #3 Plan and the 2007 Subarea Plan. **#2 priority**
- Evaluate the flood protection efforts implemented by DuPage County along the West Branch of the DuPage River to ensure that flooding has been reduced for residents and businesses along the River. **#3 priority**
- Encourage environmentally responsible development that effectively controls the volume and improves the quality of stormwater runoff, thereby addressing neighborhood drainage issues, and that considers other impacts to the environment such as light or noise pollution, or effects on the landscaping. **#4 priority**

- Follow the tenets and commitments in The U.S. Mayors Climate Protection Agreement, adopted by City Council on January 17, 2012 and the ongoing commitment to maintain the City's Tree City USA status. **#5 priority**

CITY INFRASTRUCTURE

Goal #4: Repair, maintain, replace, and strategically upgrade and expand the City's physical infrastructure assets in a well planned, coordinated, and timely manner that is fiscally responsible, enhances public safety, supports increased private property values and enhances quality of life for residents.

Ongoing Principles

- Annually implement and update the Capital Maintenance and Replacement Plan (CMRP).
- Remain opportunistic and react to other agency infrastructure opportunities that arise.

Objectives

- Adopt and implement the Enterprise Maintenance and Replacement Plan (EMRP). **#1 priority**
- Evaluate the remaining areas in the Water and Sanitary Sewer Expansion Plan to determine the cost/benefit of extending services to all residential areas. **#2 priority**
- Define a process for implementing the Bikeway Implementation Plan and Sidewalk Priority Plan. **#3 priority**

PUBLIC SAFETY

Goal #5: Provide high quality, proactive, public safety service throughout the community.

Ongoing Principle

- Continually provide high quality, effective, and responsive public safety services that are proactive and adaptive to new and changing public safety trends and problems within the City.

Objectives

- Create partnerships between the Police and Community Development Departments to address perceptions of the lack of safety related to poorly maintained properties by developing a mandatory rental registration and crime free housing program. **#1 priority**
- Provide education and outreach to elected officials and residents on crime statistics that address the *perception* of gang activity and drug use. **#2 priority**

DIVERSITY

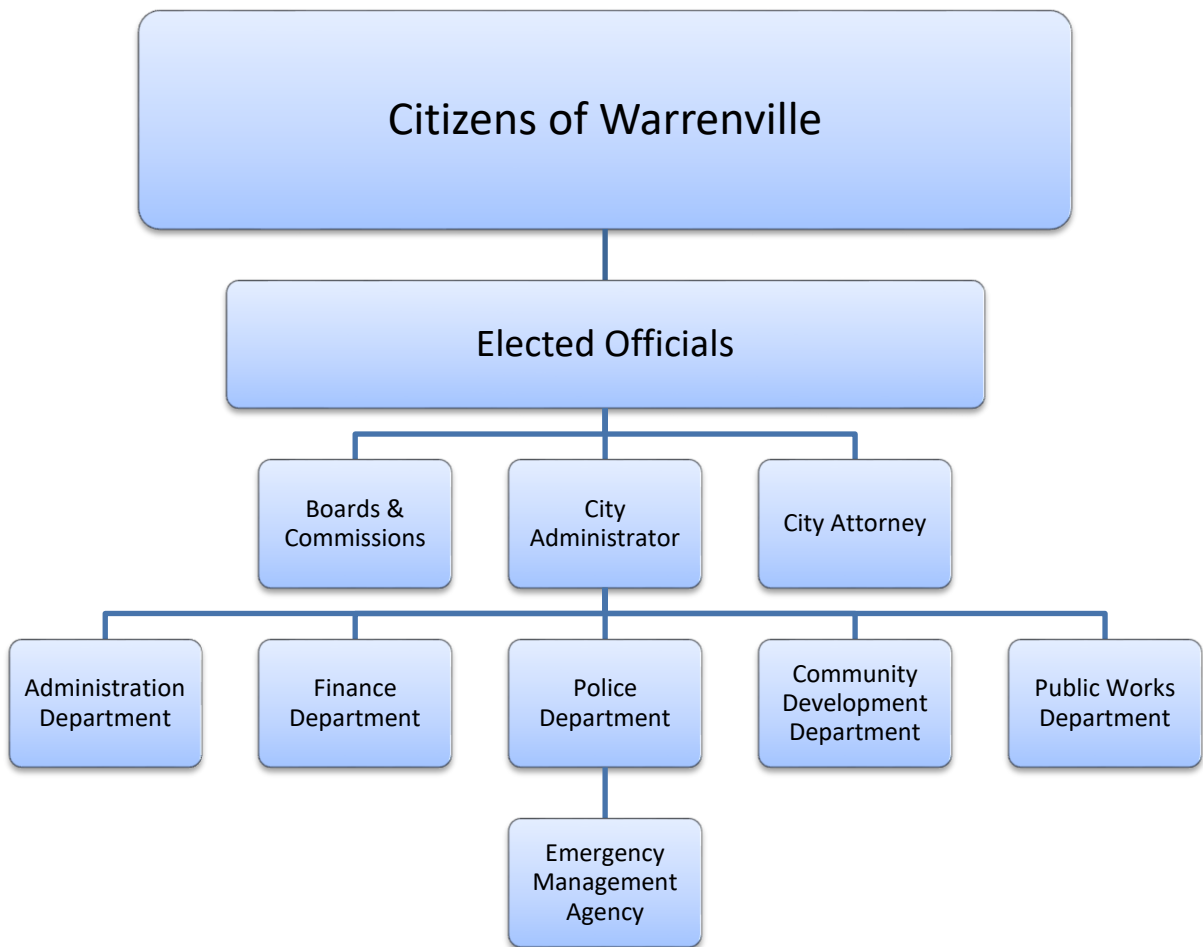
Goal #6: Create a culture that is inclusive of all residents of the community, with specific emphasis on outreach to the Latino/Hispanic residents to be included in City events and programs and represented on City boards and commissions.

Objectives

- Have elected officials, with support from staff, make connections in the community that will help them recruit Latino/Hispanic residents for City boards and commissions (resource: National League of Cities' *Civic Engagement and Recent Immigrant Communities*). **#1 priority**
- Meet *with partners* in Warrenville (i.e. churches, Warrenville Youth & Family Services) who can assist with community outreach to the Latino/Hispanic immigrant community; identify participation barriers of the partners and help remove those barriers. **#2 priority**
- Find more ways to communicate in Spanish (newsletter, web, bilingual employees). **#3 priority**
- Review Chicago Metropolitan Agency for Planning's (CMAP) *Immigration Integration Toolkit* and identify programs and initiatives (i.e. Cultural Awareness Commission) that could be implemented in Warrenville and then present to City Council for consideration. **#4 priority**
- Recruit for open positions in venues that target the Latino/Hispanic population, including the Hispanic Alliance for Career Enhancement (HACE) and LatPro; work with the BOFPC to target recruitment efforts as well. **#5 priority**
- Contact overlapping taxing bodies, nearby communities, and agencies to determine if partnerships can be developed to serve the Warrenville Latino/Hispanic community. **#6 priority**
- Involve Hispanic community in City celebrations and incorporate Hispanic cultural celebrations like Cinco de Mayo and the Christmas Posada into the community. **#7 priority**

CITY OF WARRENVILLE

Organizational Chart



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CAPITAL EXPENDITURES

SUMMARY

Capital expenditures are defined as any expense, which results in the acquisition of capital assets, such as equipment, vehicles, or infrastructure.

Capital expenditures comprise approximately 17% of budgeted expenditures across all funds, for FY 2022.

Capital Expenditure Distribution

	Actual 2018	Actual 2019	Actual 2020	Proj 2021	Budget 2022	21-22 Growth
General	111,324	95,146	27,459	95,618	776,310	711.89%
Capital Maintenance	1,937,654	1,107,534	1,970,852	1,226,214	1,218,771	-0.61%
Motor Fuel	-	-	800,150	-	242,942	
Hotel Tax	75,716	33,642	43,523	7,500	19,000	153.33%
Enterprise	698,165	859,465	553,127	554,455	1,098,755	98.17%
TIF 3	2,000	204,948	65,745	200,527	260,446	29.88%
TIF 4	251,775	245,490	1,707,859	134,826	451,797	235.10%
Totals	\$3,076,634	\$2,546,225	\$5,168,715	\$2,219,140	\$4,068,021	83.32%

Approximately 27% of FY 2022 capital expenditures are accounted for in the Water and Sewer Enterprise Fund, while the Capital Maintenance and Replace Fund accounts for about 30%, TIF-related expenditures are about 17.5%, the General Fund is 19%, and the remaining 6.5% in the Hotel Tax and Motor Fuel Tax funds. The following table illustrates the distribution of the capital expenditures across all City funds.

The General Fund is the main operating fund for the City. For FY 2022, it includes the minor capital purchases, such as: chairs and a standing-work station, information technology (IT) equipment, and constructions costs of \$528,000 for Prairie Path Trailhead project expenditures, but those expenditures are to be offset by the use of City Share of Park Developer Donations.

The Capital Maintenance and Replacement Fund is utilized to account for the City's Capital Maintenance and Replacement Plan (CMRP), which is a multi-year financial plan for the systematic maintenance and replacement of City capital assets, including: equipment, vehicles, and infrastructure.

During FY 2022, the City will utilize the fund for the following expenditures:

- 1) Replacement of three Police vehicles (Explorer) - \$99,600 (see page 181)

Note: originally six Police vehicles were to be replaced during FY 2022, per the CMRP, but staff evaluation of those vehicle determined that only three Ford Explorers, met the criteria established for determining replacement and the other three vehicles will not be replaced during FY 2022.

- 2) Museum tuck pointing – \$45,000 (see page 178)
- 3) Street sweeper replacement lease – \$44,958 (see page 179)

The fund will also be used for the following roadway and infrastructure expenditures, details of which can be found on page 181:

- 1) Road program – \$779,171
- 2) Eastside storm sewer replacement – \$40,000
- 3) Replace Cerny Park storm water lift station pump – \$25,000
- 4) Pipelining – River Oaks and Lakeview Drive – \$175,000
- 5) Citywide crack filling and patching – \$100,000

The Water and Sewer Enterprise Fund includes the following planned capital expenditures, in addition to other smaller capital expenditures for FY 2022

- 1) Watermain improvements project final payouts – \$84,000 (see page 237)
Including: these costs are for final project payouts due to the State of Illinois once the projects have been closed out by the State, hydrant installations, and extension project completion costs
- 2) Filter Controls (Well #9) – \$26,000 (see page 238)
- 3) I/I Reduction Program Basins 1 and 2 Phase 3 – \$450,000 (see page 240)
- 4) I/I Reduction Program Basin 3 Phase 2 – \$141,350 (see page 239)
- 5) I/I Reduction Program Basin 4 Phase 1 – \$60,300 (see page 239)
- 6) Filter media – \$34,000 (see page 238)
- 7) Lift station traffic box and control – \$30,000 (see page 240)

Additionally, other capital expenditures are accounted for in the following funds:

- 1) Motor Fuel Tax – \$142,942 (see page 191)
Mack Road Bridge and multi-use path project engineering and ROW Acquisition funded by Rebuild Illinois Grant Funds
- 2) Hotel Tax Fund – \$12,000 (see page 201)
Design and purchase of signage for public art
- 3) TIF #3 – \$265,000 (see pages 267-268)
Including: remediation and demolition on City-owned property
- 4) TIF #4 – \$255,000 (see pages 276 and 280)
*Land acquisition for Southwest District Water tower site
Includes legal expenses*

While some capital expenditures are capitalized (an accounting method used to delay recognition of expenses by recording the expense as long-term assets), others are expensed (an accounting method used when the whole cost amount is recognized in the current year) during the fiscal year. Expenditures are categorized according to the City's asset capitalization policy, which was formulated based on Governmental Accounting Standards Board (GASB) pronouncement #34.

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Overcoming Challenges and Growing Towards New Sustainable Future ...

Mayor and Aldermen: The Fiscal Year (FY) 2022 Budget is presented for City Council consideration. Despite many challenges during FY 2021, all funds in the proposed budget are balanced in accordance with state law, with expenses covered by revenues, and, in a few cases, by use of fund balance reserves.

The City's annual budget is balanced, and reflects the City's existing plans and future goals, including the Strategic Plan and Economic Development Plan, Tax Increment Financing plans, Comprehensive Plan and Subarea Plans, Climate Action Plan, and Bikeway Implementation and Sidewalk Priority Plans. The pandemic-driven economic problems and revenue losses will continue to require the City to scale back on plans and projects for FY 2022.

Fiscal Year 2021 was a very difficult year. The novel coronavirus global pandemic had a dramatic effect on the City and all aspects of the community. The challenges had significant negative impacts on City revenues, required new policies and other changes to allow employees to work remotely, and required use of technology, installation of physical barriers, and the closing of City buildings to the public to protect City employees and the public.

Despite the significant challenges, the City continues to make progress on its Strategic Plan goals, despite overlapping and compounding effects of a global pandemic, economic downturn, and rapid new economic development growth. Specific success includes progress on Economic Development (Goal #1), Fiscal Conservatism (Goal #2), Open Space and Environment (Goal #3), and Diversity (Goal #6). These successes result from many years of planning, investment, and hard work. The specific achievements will be discussed later in this document.

During FY 2021, the City completed most of the major components of its new Dynamics 365 (D 365) operating system (the Enterprise Resource Planning system, or ERP) necessary to modernize all of the city operations and departments with an efficient and comprehensive system, and to replace the existing outdated and antiquated financial software. The project took far longer than planned, but was largely completed through the diligent efforts of City staff. Work on the Mazik City module, for the City's work order and permitting system, will continue into FY 2022.

A number of exciting new retail and residential developments were completed during FY 2021, and other developments are under construction. The developments are positive changes for the community in the present and help sustain the community into the future.

In order to ensure that the City's resources are focused on the City Council's highest priorities, City staff annually produces work plans for the coming fiscal year, both at the departmental and citywide levels. These plans are valuable tools to assist the Council to determine where staff should

focus its time and energy with the goal of maintaining the high quality of outcomes the community has come to expect.

Balancing the General Fund for FY 2022, was a greater challenge than any budget since the end of the Great Recession over a decade ago. Fiscal challenges from the pandemic and the economic downturn were a big part of the fiscal challenges. The fiscal stress on the General Fund will begin to lessen as the region returns to a new normal in the post-pandemic economy and as the City's two Tax Increment Financing Districts (TIFs) begin to repay the inter-fund loans made over many years from the General Fund to invest in TIF projects.

Overall, FY 2022, should prove to be a time of renewal and success in Warrenville, with continued progress on the strategic and economic development plan and private investment in the community.

Before looking at the next fiscal year, it helps to review the City's FY 2021 accomplishments.

CITYWIDE FY 2021 ACCOMPLISHMENT HIGHLIGHTS

ECONOMIC DEVELOPMENT

- City / Intergovernmental Projects Completed
 - *Strategic Plan Goal #1 Economic Development*
 - Off-site City Sewer and Water Improvements (for Southwest District/TIF #4)
 - Citgo Gas Station property was acquired for future mixed use development and open space (Also *Strategic Plan Goal #3 Open Space and Environment*)
- Residential Development Projects Under Construction
 - *Strategic Plan Goal #1 Economic Development*
 - Stafford Place – near buildout (Old Town Civic Center TIF #3)
 - River West Apartments – under construction with some units occupied (Cantera)
 - Vanguard Apartments (Cantera)
 - Lexington Trace Townhomes – under construction with some units occupied (Southwest/Route 59 Corridor TIF #4)
 - Everton Townhomes and Apartments – under construction with some units occupied (Southwest/Route 59 Corridor TIF #4)
 - Warrenville Horizon senior living complex – under construction (TIF #3)
- Commercial Development Projects Completed
 - *Strategic Plan Goal #1 Economic Development*
 - Culvers Restaurant opened (TIF #4)
 - Thorntons Gas Station opened (TIF #4)
- Projects Expected to Begin Construction in FY 2022
 - *Strategic Plan Goal #1 Economic Development*
 - Cannabis retail establishment – pending State licensing approvals. One such business is allowed in accordance with Warrenville zoning code.
- Support for businesses
 - *Strategic Plan Goal #1 Economic Development*
 - The City allowed restaurants to sell alcohol in sealed containers for carryout, expanded outdoor seating, and will eliminate applicable liquor license renewal fees in April 2021.
 - The City posted information on its Facebook and webpages, about which establishments were open during the pandemic, including which ones offered takeout, curbside, and delivery services.
 - Staff shared grants and loan program information to Warrenville businesses.

CAPITAL IMPROVEMENTS & INFRASTRUCTURE ENHANCEMENTS

- Road Projects
 - *Strategic Plan Goal #4 City Infrastructure*
 - 2020 Road Program Construction (scaled back due to economic downturn)
 - 2021 Road Program Bid Documents (scaled back due to economic downturn)
 - Private Drainage Assistance Project
 - Continue to Upgrade East Side Storm Sewer

FY 2021 Accomplishments (continued)

- Capital Maintenance and Replacement Plan
 - *Strategic Plan Goals #2 Fiscal Conservatism and #4: City Infrastructure*
 - CMRP update work began
- Water, Sanitary and Storm Sewer Projects
 - *Strategic Plan Goal #4 City Infrastructure*
 - Infiltration and Inflow (I/I) Reduction Program work continued on Basins 1, 2, and 3
 - Interior Rehabilitation of West Street Water Tower
- Enterprise Maintenance and Replacement Plan (EMRP)
 - *Strategic Plan Goals #2 Fiscal Conservatism and #4: City Infrastructure*
 - Completed EMRP update
- Major Projects at City Facilities
 - *Strategic Plan Goal #4 City Infrastructure*
 - Replacement and upgrade of the HVAC system at the Police Department
 - Make-up air system installation at the Public Works Building (federal CARES Act money from DuPage County)
 - COVID-19 modifications at the City Hall and Police buildings, including installation of front counter barriers, social-distancing spacing in meeting and lunch rooms, and modifications to allow for safe drop-off of building plans and other documents
- Review and Updates for the City's Capital Maintenance Plans
 - *Strategic Plan Goals #2 Fiscal Conservatism and #4: City Infrastructure*
 - Reviewed and updated the Capital Maintenance and Replacement Plan (CMRP)
 - Evaluated and updated the Enterprise Maintenance Replacement Plan (EMRP)

ENVIRONMENTAL AND GREEN INITIATIVES

- Mack Road Bridge and path engineering
 - *Strategic Plan Goals #3 Open Space and Environment and #4 City Infrastructure*
- Removal of the tanks and contaminated soil at the former Citgo gas station property
 - *Strategic Plan Goals #1 Economic Development and #3 Open Space and Environment*

COMMUNITY ENHANCEMENTS

- "Homes for a Changing Region" Study undertaken (ensuring housing affordability)
 - *Strategic Plan Goals #1 Economic Development and #6 Diversity*

CITY SERVICES, PERSONNEL, AND FINANCES

- Completed the Public Works Reorganization Plan (2020 Services and Staffing Study)
- Recruiting and Hiring
 - A number of position vacancies occurred in FY 2020, and were filled during FY 2021
 - The filing of some vacancies was delayed by the pandemic and the economic downturn
 - Continued Collective Bargaining Negotiations with Patrol Officers, Sergeants, and Public Works Laborers

FY 2021 Accomplishments (continued)

- Technology improvements for more efficient service delivery
 - *Strategic Plan Goal #2 Fiscal Conservatism*
 - Enterprise Resource Planning and Implementation across all departments
- Cost-savings measures
 - *Strategic Plan Goal #2 Fiscal Conservatism*
 - Virtual Employee 2020 Health and Wellness Fair
 - Reduced FY 2021 planned expenditures in the General Fund, Hotel Tax Fund, and Capital Maintenance and Replacement Fund
- 2020 U.S. Census support continued into FY 2021 due to the pandemic's impact. Once certified, the increased population will provide increased per capita revenue from the State
 - *Strategic Plan Goal #2 Fiscal Conservatism*
- Previously obtained CDBG funding for Summerlakes infrastructure improvements
 - *Strategic Plan Goals #2 Fiscal Conservatism and #4 City Infrastructure*
- Long-Range Capital Planning and Financing
 - *Strategic Plan Goals #2 Fiscal Conservatism*
 - Began Long-range Financial Planning work

PUBLIC SAFETY

- Administration and Records Management
 - *Strategic Plan Goal #5 Public Safety*
 - Continual Updates to Police Department webpages
 - Use of the newly implemented Countywide Records Management System in the Police Department
 - Completed mandatory expungement of cannabis records
- Expanded the use of Speed Awareness Monitoring Devices
 - *Strategic Plan Goal #5 Public Safety*

AWARDS AND RECOGNITIONS

- The City's Fiscal Year 2020 Comprehensive Annual Financial Report (CAFR) received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. This was the 27th consecutive year for this achievement.
 - *Strategic Plan Goal #2 Fiscal Conservatism*
- The FY 2021 CAFR was submitted for the prestigious GFOA award
 - *Strategic Plan Goal #2 Fiscal Conservatism*

Moving on from the current year's accomplishments, the next section focuses on FY 2022 goals.

CITYWIDE FY 2022 GOALS

City Staff is guided by the priorities, goals, and objectives of the City Council's Strategic Plan and other City Council-adopted plans. Staff continuously looks for opportunities to seek grants, which would continue progress on other existing plans. During FY 2022, staff will continue to focus on the highest priorities, as identified in the Citywide Work Plan. Many new projects are delineated in the decision packages, which are included in the FY 2022 Budget book.

ECONOMIC DEVELOPMENT

- **New Development** Projected for FY 2022
 - *Strategic Plan Goal #1 Economic Development*
 - Speedway Redevelopment (Route 59 and Batavia Road)
 - Riverview West – Townhome Component (Cantera)
- **Preparing for Tomorrow**
 - *Strategic Plan Goals #1 Economic Development and #3 Open Space and Environment*
 - Demolition of the remaining structures and cleanup of contamination work is planned for the former Citgo Property, Old Town Redevelopment Site #2 (Old Town Civic Center TIF #3)

CAPITAL IMPROVEMENTS & INFRASTRUCTURE ENHANCEMENTS

- **Road Projects**
 - *Strategic Plan Goal #4 City Infrastructure*
 - 2021 Road Program Construction (scaled back due to economic downturn)
 - Williams Road Bridge Maintenance
 - Design East Side Streets (north of Galusha) Pavement Rehabilitation (PUB 21.02)
 - Continue efforts to address Rigi Road and Barclay Avenue private street maintenance issues
 - Continue efforts to address Point Oak Drive private street maintenance issues
 - 2022 Road Program Bid Documents
 - Develop Complete Streets Implementation Plan
- **Water, Sanitary and Storm Sewer Projects**
 - *Strategic Plan Goal #4 City Infrastructure*
 - Continue Infiltration and Inflow (I/I) Reduction Program work for Basins 1 and 2 – Phase 3; Basin 3 – Phase 2; and Basin 4 – Phase 1
 - Constriction of the new water tower, well, and iron removal system (Southwest District and TIF #4)
 - Southwest District Well and Water Tower Property Acquisition and Design
 - Water System Risk and Resilience Assessment Update Emergency Response Plan (PUB 21.03)
 - Private Storm Water Drainage Assistance Project
 - Continue East Side Storm Sewer Upgrade

FY 2022 Goals (continued)

COMMUNITY ENHANCEMENTS

- Trail enhancements and development projects
 - *Strategic Plan Goals #3 Open Space and Environment and #4 City Infrastructure*
 - Mack Road Trail Design and Bridge Replacement Project
 - Final Engineering
 - Property acquisition for the Mack Road path
 - Illinois Prairie Path (IPP) Trailhead construction
 - Design work for the Route 59 sidewalks (Continental/Meadow to Batavia Road)

ENVIRONMENTAL AND GREEN INITIATIVES

- Consider solar power for the new Southwest District well house interior and exterior lighting
 - *Strategic Plan Goals #3 Open Space and Environment and #4 City Infrastructure*
- Consider solar power for the IPP Trailhead facility
 - *Strategic Plan Goals #3 Open Space and Environment and #4 City Infrastructure*

CITY SERVICES, PERSONNEL, AND FINANCES

- Complete the implementation and roll out of *Mazik City*
- Virtual Local Area Network (VLAN) Replacement
- Water System Risk and Resilience Assessment Update Emergency Response Plan (PUB 21.03)
- City network servers and computer replacements
- Personnel Activities
 - Ongoing Collective Bargaining Negotiations with Patrol Officers, Sergeants, and Public Works Laborers
 - Continued review and update of employee personnel and safety policies
 - Continued employee safety training and initiatives
- Continue Public Works Reorganization (no net increase in staff for FY 2022)
 - Create two Superintendent Positions (PUB 22.01 and PUB 22.05)
 - Create two Crew Leader Positions (PUB 22.02 and PUB 22.04)

Public Safety

- *Strategic Plan Goal #5 Public Safety*

Intergovernmental Cooperation, Projects, and Plans

- *Strategic Plan Goal #2 Fiscal Conservatism*

City staff will continue to seek ways to share resources and provide mutual assistance with other taxing districts to conserve existing resources, and to make the most efficient use of tax dollars.

The City has existing formal and informal cooperative relationships with the Warrenville Public Library District, Warrenville Park District, Warrenville Fire Protection District, Community Unit School District 200, DuPage County, DuPage County Forest Preserve District, Winfield Township, City of West Chicago, and City of Naperville. It also has formal relationships with, and

FY 2022 Goals (continued)

actively participates in, several intergovernmental cooperatives, including DU-COMM (public safety dispatching), the Intergovernmental Personnel Benefits Cooperative (employee medical insurance), and the DuPage Mayors and Managers Conference (DMMC). Additionally, the City also has intergovernmental agreements with Fermilab for its potable water supply and sanitary sewage transmission and the Forest Preserve District of DuPage to supply water to its maintenance facility on Mack Road.

While there are many exciting initiatives planned for FY 2022, there will also be some concerns and challenges. These are reviewed in the next section.

CONCERNS AND CHALLENGES

Fiscal Challenges

FY 2022 and FY 2023 will continue to be leaner than the City has experienced in recent years. There are several factors, which contribute materially to the City's fiscal status:

- 1) Pandemic: continuing from March 2020, the global pandemic has caused an economic downturn across the world, the United States, and in this region. There was significantly reduced travel, hotel stays, and many restaurants, bars, Regal Theater, and Main Event were closed, or had significantly reduced revenues for much of calendar year 2020 and continuing into 2021. City staff continues to monitor the City's finances, report the status to the Council, and adjust the FY 2021 year-end projections, as well as FY 2022 revenue forecast, accordingly. It is fortunate that Warrenville has such diversified revenues streams, and that some of the new development along with stronger-than normal retail sales mitigated some revenue losses. Additionally, the receipt of the maximum allocation of federal CARES Act money from DuPage County helped to offset additional expenses related to the pandemic.
- 2) City Investments: Over a number of years, the City made significant investments, in the form of inter-fund loans and direct spending from the General Fund, in both the Old Town/Civic Center (TIF District #3) and the Southwest/Route 59 Corridor (TIF District #4). While significant development is occurring in both areas, it will take a number of years to fully repay the loans to the General Fund, which will then allow for greater fiscal flexibility and large fund balances.
- 3) Stagnant Revenues: in addition to pandemic-generated revenue losses, there has been limited growth in some of the existing revenues during FY 2021, and projected through the end of FY 2022. These stagnate revenues reflect changing trends in technology and consumer purchasing habits. Examples of stagnant revenues include telecommunication taxes (Capital Maintenance and Replacement Fund) and cable television franchisee fees (General Fund).

The above factors have contributed to the decrease in the General Fund balance. Through continued fiscally conservative efforts, the General Fund balance will again be at or exceeding the 25% threshold. The material factors, which will enable revenues to catch up and increase the fund balance reserves, include the repayment of TIF loans now that the two TIF districts are generating

Concerns and Challenges (continued)

significant revenue, the economic rebound as the pandemic is brought under control through vaccines, and the careful re-opening of the local and regional economies.

Economic Challenges

COVID-19

Restrictions continue to impact local entertainment venues, restaurants, and bars. Recovery is forecasted to increase during mid-calendar year 2021. The rate and timing of the recovery depends on how quickly the pandemic is brought under control, the return of business travel, the full-re-opening of entertainment venues, restaurants, and bars, and the willingness of the public to patronize these establishments.

Hotels and Business Travel

Due to travel restrictions, especially business travel for much of 2020 and into 2021, Warrenville Hotels operated at approximately 30% occupancy, and there was a corresponding and severe drop in City hotel tax revenue. A slow recovery and return to a new normal is projected by DCVB at about 70% occupancy when business travel resumes in mid-2021. As of February 2021, it appears that all six Warrenville hotels will continue operating, but branding of some of the hotels and the rate structure might change, affecting future hotel tax revenue. It is worth noting that the reduced hotel stays also resulted in the loss of other local economic benefits, because those visitors staying at the hotels would have spent money at local stores, restaurants, and entertainment venues.

Entertainment Venues

Main Event and Regal Theater were closed during much of CY 2020, reopening under the COVID-19 restrictions for limited periods. Main Event reopened in early 2021, and Regal Theater remained closed as of the end of February 2021.

Food and Beverage Establishments

Local restaurants and bars were significantly impacted by the COVID-19 restrictions, because in-person dining was significantly restricted, and, at times, not allowed at all. The City provided some assistance, allowing carryout of sealed alcohol, expanded outdoor seating, and will eliminate the applicable liquor license renewal fees in April 2021. The City also posted information on its Facebook and webpages, about which establishments were open during the pandemic, including which ones offered takeout, curbside, and delivery services.

Additionally, some restaurants have reported they will not re-open, either because of losses due to the COVID-19 restrictions or due to unrelated (national) corporate decisions. All of these factors have reduced the FY 2021 food and beverage and sales tax revenues. These impacts will continue into FY 2022, but will begin to recover to pre-pandemic levels once the state is able to lift the restrictions and the region moves to a full-re-opening status (*Restore Illinois Phase 5*).

New Development Activity

While there was significant new construction of new residential and commercial development in Warrenville during FY 2021, Community Development staff reported that the total level was reduced because some projects were delayed or cancelled due to the pandemic related restrictions and economic downturn.

Concerns and Challenges (continued)

Fiscal Counterbalances

Despite the concerns and challenges listed above, the City remains in a good position overall to take full advantage of the recovery in the new economy. As long as it does not overspend during FY 2022 as projections are for a positive fiscal picture beginning in FY 2023. The following are some of the reasons for optimism in the fiscal projections over the next five years:

- Once the pandemic economic downturn began, the City immediately began reducing, cutting, and delaying FY 2021 expenditures. As a result, the City should end the fiscal year in a better fiscal position than would have been the case if those fiscal actions had not been taken.
- New residents began occupying the newly constructed residential units during FY 2021. This trend will continue into FY 2022 as many residential developments are completed and occupied. These new residents will increase the City's sales, amusement, food and beverage, gasoline, utility, property, and other tax revenues, along with increased water and sewer user charges. These revenues will benefit all of the City's operating, capital, and enterprise funds. Some of the new developments will contribute significant new revenue to the City's two TIF districts, which will begin to repay inter-fund loans.
- The 2020 U.S. Census captured all new Warrenville residents who moved here from April 2010, up to April 1, 2020. New residential developments constructed and occupied since the 2010 census include Herrick Woods, Maple Terrace, and Stafford Place, a number of in-fill new homes, and those who moved into the Lexington Trace and Everton Townhomes developments during the first quarter of calendar year 2020. Additionally, the City has fewer vacant housing units than was the case during the 2010 U.S. Census, because the Great Recession was still affecting foreclosures and depressing the housing resale market at that time. These new residents of the newer residences and the older existing housing units were counted in the 2020 Census and will add to the revenues from state shared per capita revenues after the 2020 Census population figures are certified sometime beginning in the second half of calendar year 2021, in FY 2022.
- Recently enacted state laws and federal actions that enable local communities to better capture internet sales tax revenues will provide some amount of new revenue for the City. Additionally, the changes have created a more-level playing field for traditional stores.
- The improving economy and continued new private investment and developments in both TIF Districts #3 and #4 as well as other areas of the City will provide new revenues, especially for the General Fund.

Internal Challenges: Limited Resources and Volume of Work

The City continues to be challenged to keep up with changing technology to provide the information, public transparency, and necessary operational and records systems. The high volume of activity in Warrenville includes large private development projects, City infrastructure work, and the implementation of new systems. These changes are the culmination of many years of work, vision, and planning coming to fruition and proving to be very positive for the long-term growth, fiscal health, and sustainability of the community.

Concerns and Challenges (continued)

The complexity and volume of these changes, combined with the ongoing impacts of the pandemic, new work rules and policies, new technologies, changes in revenue streams, the needs of the growing community and new residents, will continue to challenge the limited staffing resources during FY 2022.

As a result of this volume of projects and initiatives, and with Council approval, the following actions were taken during FY 2021, and are ongoing, to handle the increased work volume over the next few fiscal years:

- 1) *Services and Staffing study*: was completed during FY 2021: the study included recommendations for changes in City services and staffing to accommodate best practices, development growth, and to meet the growing service needs of the community.
- 2) *Public Works Staffing plans*: the FY 2022 Budget includes organizational changes and several new positions for the Public Works department, without a net increase in overall staffing. FY 2022 would be the initial phase of a multi-year plan to address organization lines of reporting, increase pro-active planning, and to address staffing needs over several fiscal years to continue to provide high-quality services in the most-efficient and cost-effective manner.
- 3) *Citywide Work Plan*: staff continued the use of a citywide work plan to ensure that the City's resources are strategically focused on the City Council's highest priorities and the Strategic Plan and provided the Council with regular updates on the progress on the departmental work plans throughout the fiscal year.

State of Illinois Fiscal Challenges

On February 17, 2021, Governor Pritzker presented the State of the State Address and State Fiscal Year 2022 Budget Address.

The Illinois Municipal League provided the following assessment of the Governor's Budget plans:

- For SFY 2022, the Governor's proposed budget cuts the Local Government Distributive Fund (LGDF) by 10%, which is a \$152 million reduction for municipalities compared to SFY 2021. Which means municipalities would receive a 90% share of LGDF revenues, based on the SFY 2021 distribution rate formula.
- The Governor also proposed changes to various tax loopholes for corporations, and projects the changes (if enacted) would provide local governments with an increase of \$228 million statewide in LGDF disbursements. These local revenues from the state annually comprise a material amount of Warrenville's revenue.

According to Federal Reserve Economist Rick Mattoon, January 21, 2021, the failure of the Fair Tax referendum was a significant blow to the Governor's strategy to improve fiscal stability.

Additionally, the State still has twin deficits with the General Fund structurally unbalanced (revenues are less than expenditures) and the legacy costs such as substantial pension liabilities that continue to take up more state resources. To address its fiscal problems the State will need to

Concerns and Challenges (continued)

consider new revenue options and spending cuts, such as higher education, aid to local governments, and pension reform.

The following table illustrates the dollar amounts the City annually receives from state-shared revenues. Such revenues are a portion of the total state taxes paid by Warrenville citizens, which are provided to the community by the State for local services.

STATE SHARED REVENUES			
Fiscal Year	Income Tax	Use Tax	State Motor Fuel Tax
2013	\$1,184,222	\$210,871	\$317,700
2014	\$1,280,442	\$230,536	\$324,398
2015	\$1,286,861	\$271,016	\$322,074
2016	\$1,400,362	\$304,894	\$336,107
2017	\$1,242,056	\$323,412	\$333,053
2018	\$1,371,776	\$347,483	\$335,504
2019	\$1,359,403	\$406,513	\$333,554
2020	\$1,292,779	\$469,647	\$484,888*
2021 (Projected)	\$1,454,598	\$558,450	\$465,813*
2022 (Projected)	\$1,457,226	\$584,730	\$517,059*

Note: Beginning with October 2019, this funding includes State of Illinois implemented Transportation Renewal Fund (TRF) capital funding, which is provided on a per-capita basis.

As noted above, the growing City population will bring additional per capita state dollars. However, the vast majority of the new residential units were not occupied at the time of the 2020 Census. Therefore, the additional population will not be officially counted until the City is able to conduct a special census count, once the U.S. Census Bureau authorizes such special counts. It is projected that will be possible in calendar year 2023, with the resulting per capita revenue increases in FY 2024.

Municipal Public Safety Pensions

Local municipal public safety (Police and Fire) pensions are mandated with benefit levels set by the State legislature. During fall 2019, the legislature did pass measures that will help to get the local pensions on more solid fiscal footing. The new legislation requires all municipal public safety pension funds to be pooled under one investment agency. The pooled investment of the hundreds of local pension funds is projected to provide greater investment returns, thereby reducing the long-term pension liabilities to each participating community. This legislation was a positive first step to address municipal public safety pension funding problems in Illinois.

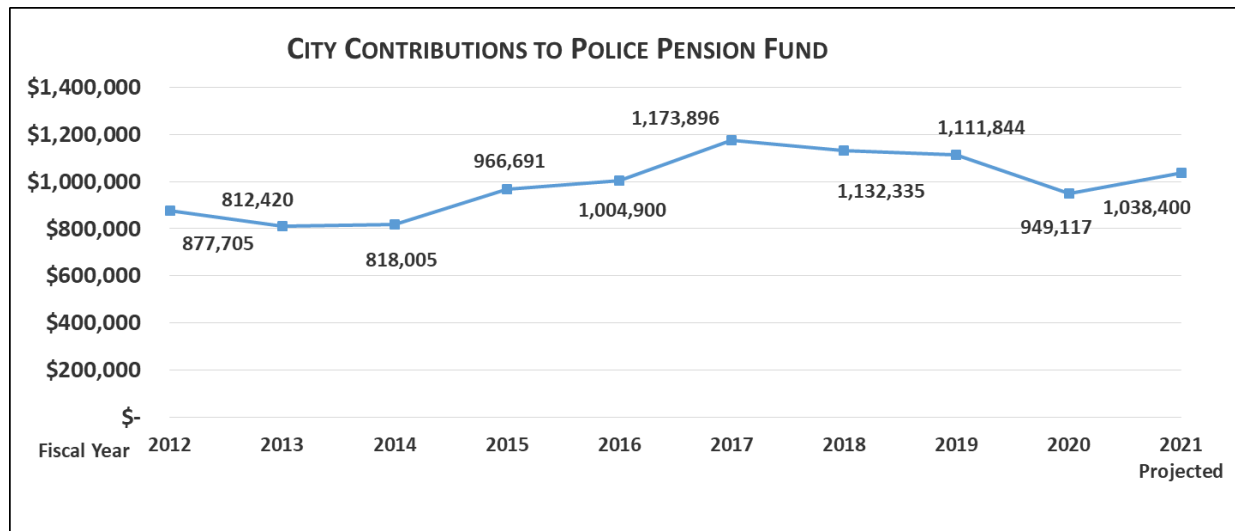
Background:

Unlike the State pension systems, local Police and Fire pensions are paid for by the local pension fund members (at a fixed rate), and by the municipal employer, which is liable for 100% of the remainder of necessary funding. While the local governments must pay for these large and growing costs, the State of Illinois determines the rules and benefits for local public safety pensions.

Concerns and Challenges (continued)

Over a number of decades, the State approved benefit enhancements for municipal public safety pensions, leaving the responsibility for the increased benefit costs to the local governments. The newly elected governor and state legislative leaders have recently stated their commitment to beginning steps to address the local public safety pension problems.

The following table and graph, show the ten-year history of City pension contributions and the increasing dollar amounts required from the City to fully fund the pension as mandated by statute.



INCREASING COSTS OF POLICE PENSION FUND CONTRIBUTIONS				
Fiscal Year	Sworn Police Officer Contributions	Annual Required City Contribution	Actual City Contribution	Percent Funded
2012	\$248,665	\$727,704	\$877,705	63.55
2013	\$248,130	\$668,005	\$812,420	63.72
2014	\$343,132	\$668,005	\$818,005	67.79
2015	\$273,038	\$716,691	\$966,691	67.33
2016	\$264,105	\$754,200	\$1,004,900	62.22
2017	\$273,581	\$859,923	\$1,173,896	66.85
2018	\$285,759	\$926,044	\$1,132,232	71.70
2019	\$298,461	\$887,304	\$1,137,304	72.49
2020	\$306,732	\$972,686	\$949,117	71.77
2021 Projected	\$312,523	\$1,038,677	\$1,038,677	Not Yet Available

Despite some relief due to the recent legislative changes changing the way that local public safety pension funds are invested, the DuPage Mayors and Managers Conference, Illinois Municipal League, and Warrenville officials remain concerned about pension cost growth trends, which each year consume greater amounts of revenues. These organizations continue to work with state legislators for structural changes to the local public safety pension systems, because they still are not sustainable in their current form.

Concerns and Challenges (continued)

The Warrenville Police Pension fund was 71.77% funded as of April 2020, and is progressing to the 90% funded level by the year 2040, in accordance with the statutory requirements.

To complete the big picture context for FY 2022 Budget, the next section will provide an overview of the current economic conditions and the City's financial outlook.

ECONOMIC OUTLOOK/TRENDS

National Economic Insights

Rick Mattoon, Senior Economist and Policy Advisor with the Federal Reserve Bank of Chicago, presented an economic outlook during the ILCMA Financial Forecast Forum on January 21, 2021. The following are key points from his presentation about the national economy:

Calendar Year 2020 (a year of uncertainty)

- Initial assessment of the impact of the pandemic suggested a severe recession, with projections of more than 6% decline in GDP for the year.
- However, the most pessimistic forecasts failed to appear due to the following:
 - Key portions of the economy managed to maintain output by adapting production.
 - Manufacturing found ways to keep people safe on the production line, while work from home/telecommuting kept business and professional services going.
 - Evidence suggests a “K-shaped” recovery. While the decline in aggregate economic output was less than feared, certain sectors of the economy such as brick and mortar retail, restaurants, hotels and entertainment were slammed.
 - Government policy helped mute impact on economy.
 - CARES Act and other measures pumped money into the economy bolstering consumption.
 - Fed (Federal Reserve) policy of essentially zero rate interest rates supported borrowing and the housing market.
 - What else helped?
 - Job losses were more heavily concentrated across lower wage workers
 - The stock market surge
 - Bottom line, while health impacts have been severe, economic impacts, while uneven, have been buffered.

Calendar Year 2021

- First and foremost the path of the pandemic will dictate the shape of recovery in 2021.
- The economy will experience a strong snapback as pent-up demand is released (supported by high levels of personal savings)
- Public-facing sectors of the economy will gradually return to normal (travel, restaurants and entertainment start to return)

The big question for the future: Will COVID alter future economic activity? Did the pandemic pull forward certain economic trends and what will that mean for future growth?

Economic Outlook/Trends (continued)

Outlook according to Federal Open Market Committee (FOMC) – December 2020

- The shape of the pandemic will dictate the strength and pace of economic recovery
- There are good reasons to anticipate a strong recovery in the second half of 2021 assuming a vaccine is widely available.
- The big unknown is what structural adaptations will occur in the economy post-COVID.

Illinois and Chicago Region

Federal Reserve Economist Mattoon provided the following about the state and metro economies:

- Failure of the “Fair” tax was a significant blow to the Governor’s strategy to improve fiscal stability.
- The State still has twin deficits – the General fund is still structurally unbalanced and legacy costs such as pension liabilities exceed \$140 billion.
- Both the FY20 (\$1.2 billion) and FY21 (\$2.0 billion) budgets relied on borrowing from Federal Reserve Municipal Liquidity Fund. The loans must be paid back in three years.
- Illinois options to address fiscal problems
 - New revenue options may be necessary and spending cuts might include higher education, aid to local governments, and pension reform.
 - Spending on infrastructure – short-term declines in car and truck travel reduced gas tax revenue, but should come back.

REGIONAL ECONOMY

DuPage County Economic Indicators

The following economic information is from *Choose DuPage 2020 Economic Indicators Report*:

- Unemployment rate – the DuPage County unemployment rate fell to 6.7%, down from a recent high of 14.8% in April 2020, due to the COVID-19 pandemic.
- Office vacancy rate – rose to 15% in Q4 2020. This rate is higher than it was in the previous quarter, at 14.6%, and higher than the same time last year at 13.9%. Class-A office vacancy also rose to 20.60% in Q4, compared to 19.2% in Q3.
- Industrial vacancy rate – dropped to 5.3% in Q4 of 2020, compared to 5.8% in the previous quarter. During this time for the previous year, the industrial vacancy rate was 5.6%.
- Retail vacancy rate – in Q3 was 7.5%, which is lower than the previous quarter at 7.8%.

Economic Outlook/Trends (continued)

WARRENVILLE ECONOMIC ACTIVITY

Residential and Commercial Development Construction

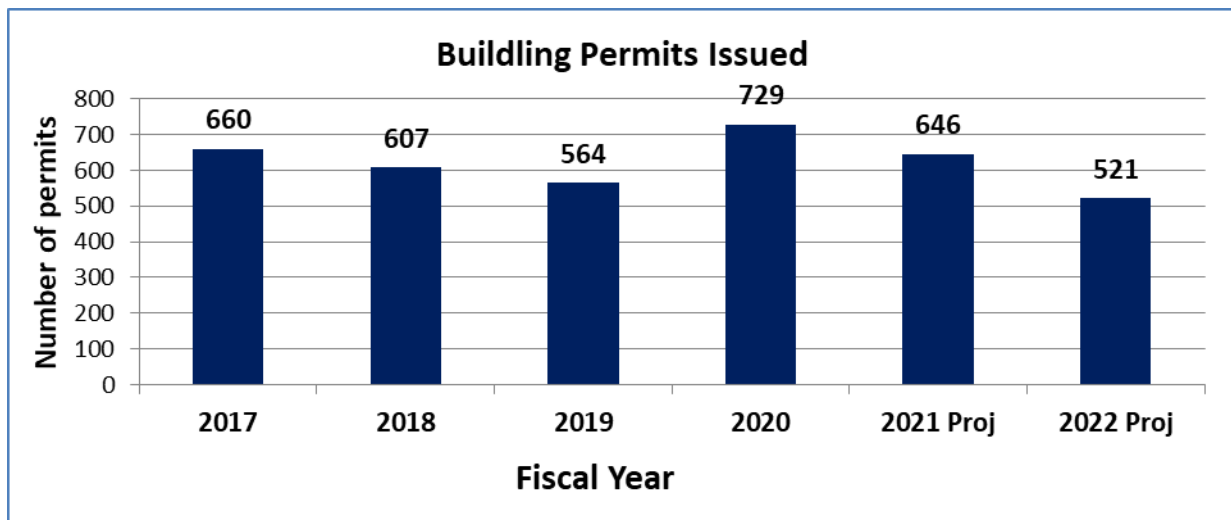
As of late February 2021, a number of private developments were currently under construction, and others are planning to commence construction during 2021.

➤ *Strategic Plan Goals #1 Economic Development*

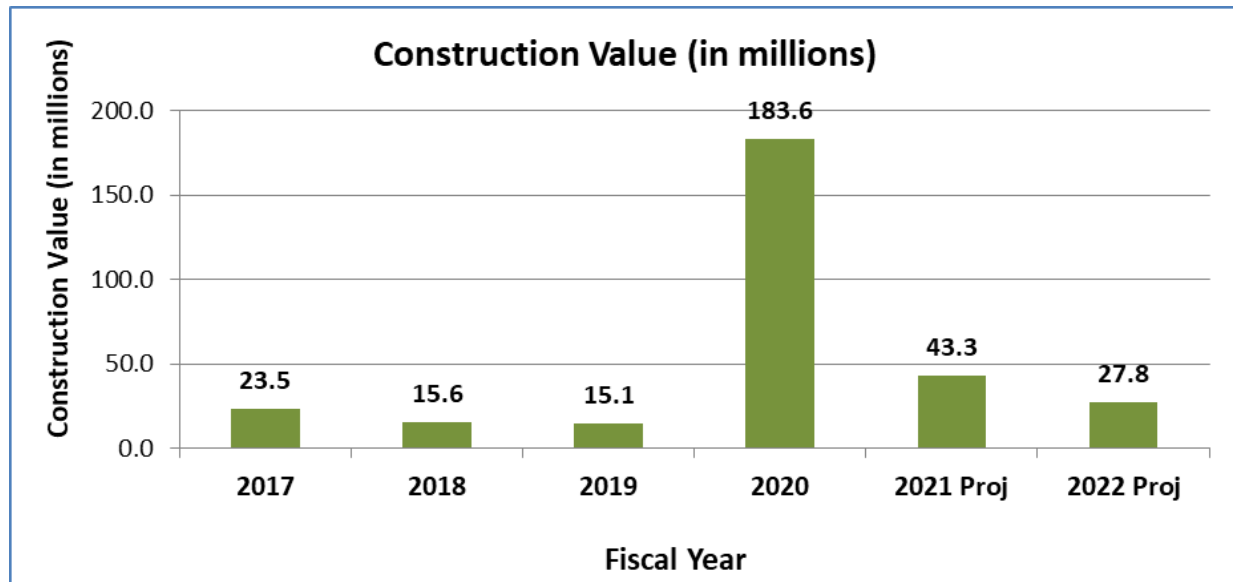
- Private New Development Projects Under Construction or completed
 - Stafford Place (Old Town Civic Center TIF #3)
 - Riverview West (Arden) Apartments (Cantera)
 - Vanguard Apartments (Cantera)
 - Lexington Trace Townhomes (Southwest/Route 59 Corridor TIF #4)
 - Everton Townhomes and Apartments (Southwest/Route 59 Corridor TIF #4)
 - Warrenville Horizon senior living complex (TIF #3)
 - Culvers Restaurant – (TIF #4)
 - Thorntons Gas Station – (TIF #4)

Warrenville Building Permits

As of January 31, 2021, 543 building permits have been issued during the fiscal year-to-date. This is a decrease of 84 permits issued (42.5%) from the same period in FY 2020. As of April 30, 2020, 729 building permits were issued for all of FY 2020.



Economic Outlook/Trends (continued)



FINANCIAL OUTLOOK

Revenues

Despite significant revenue losses during FY 2021, the City was able to maintain its services, operations, and personnel during FY 2021, due to the diversified revenue mix. Assuming the slow return to a “new normal” regional economy, the recovery should allow the City’s key revenues to return to a sustainable level during FY 2022, thus enabling the City to continue to provide the same level and type of services and operations going forward, provided that expenses remain at reasonable levels.

Major City revenues, those providing a minimum of \$200,000 annually, are: property tax, state-shared sales tax, home rule sales tax, use tax, food and beverage tax, hotel tax, amusement tax, state-shared income tax, telecommunications tax, local motor fuel tax, state-shared motor fuel tax, fine revenue, rental income, water and sewer user charges, investment income, and license, permit and fee revenue. The healthy mix of diverse revenues is a result of many years of planning and quality development that greatly reduces the City’s reliance on property tax revenue.

Like the nation and the Chicago region, Warrenville’s fiscal condition will depend on the speed at which the regional economy recovers from the pandemic economic downturn. While FY 2022 is projected to see slow revenue growth, it will require fiscal discipline and controlled spending. The longer-term fiscal forecasts for FY 2023 and beyond are more positive, and the City and region should be well positioned to take advantage of the new, post-pandemic economy.

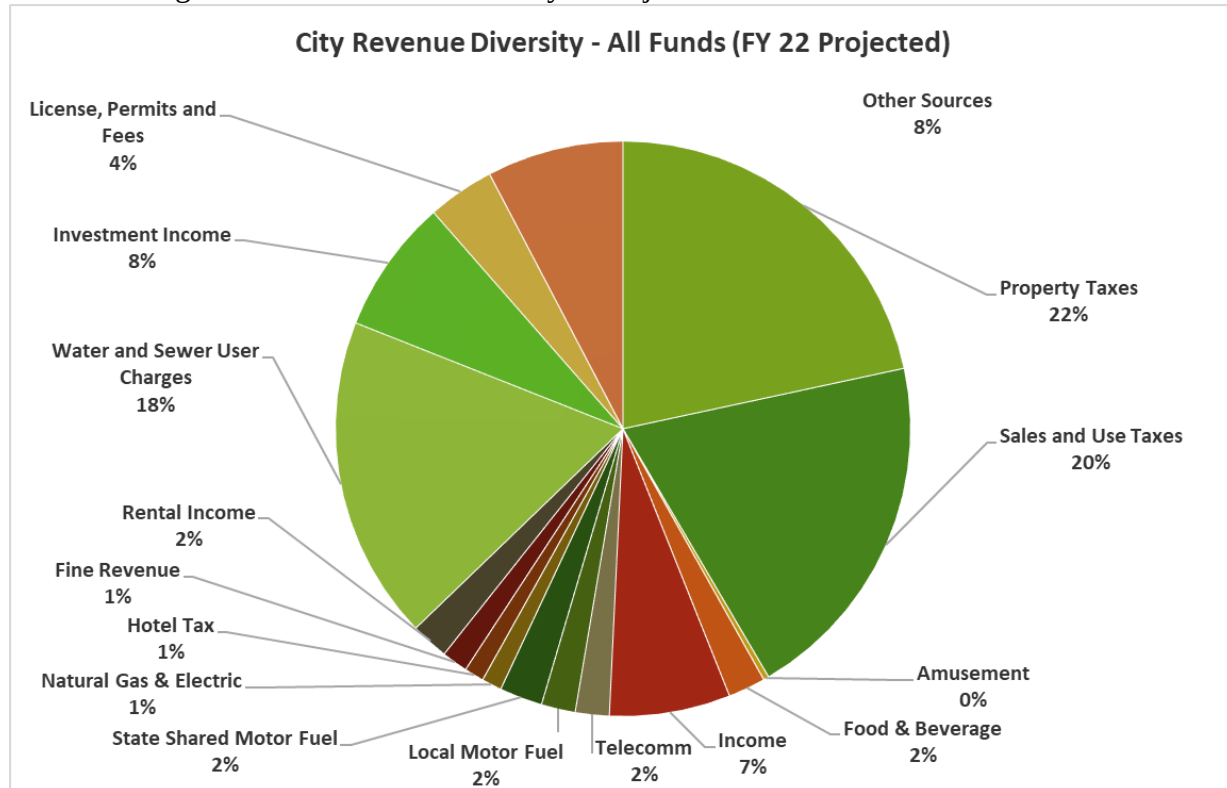
Property Tax Cap: As it has since becoming a home rule unit of government in 2004, the City continues to steadfastly adhere to its commitment to self-impose the property tax cap. Further, City

Financial Outlook (continued)

taxpayers will note the City's portion of their property taxes remains less than 10% of their overall tax bill.

➤ Strategic Plan Goal #2 Fiscal Conservatism

The following chart illustrates the diversity of major revenue sources across all funds.



Expenses

The City's operational expenses are largely related to personnel costs, which is typical for public and private service-based organizations. During FY 2021, City personnel-related costs will make up 65% of the operating expenses in the General Fund, and 33% of the operating expenses in the Water and Sewer Enterprise Fund.

During FY 2022, The City will strive to maintain quality services without adding substantively to expenses, such as new personnel, services, and programs. Large capital projects for FY 2022 are the result of long-term planning and part of mandatory activity, safety, or grant funding agreements. Therefore, it would be more cost-effective to continue with those projects, than to delay or cancel them.

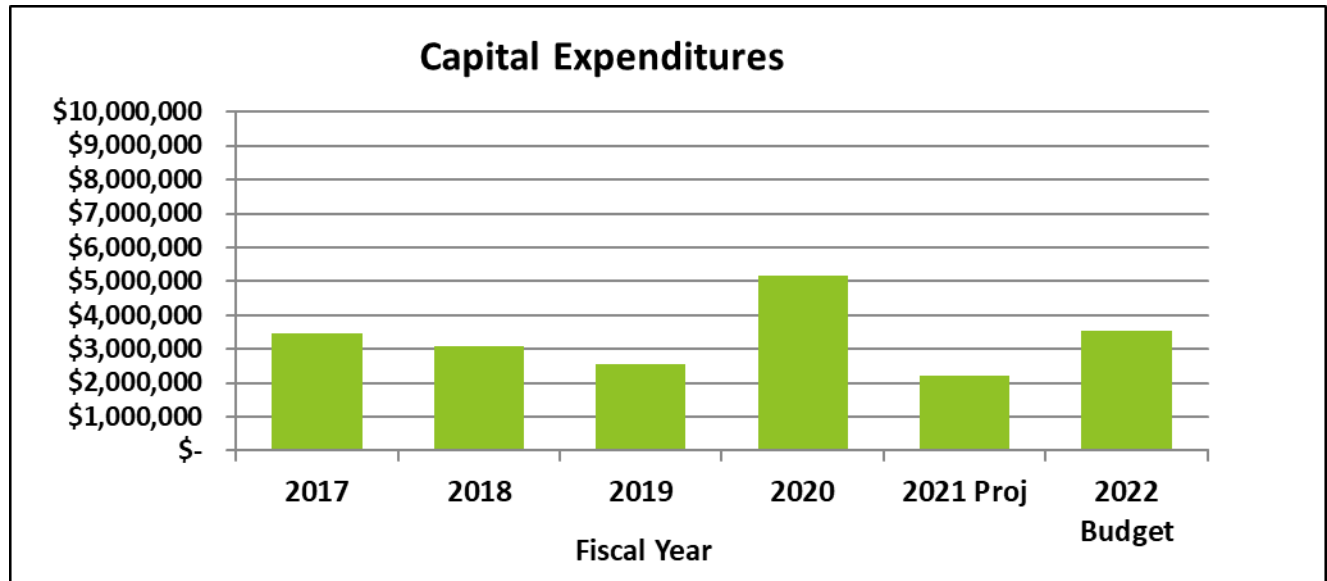
While the FY 2022 deficit is a concern for the short term, it can be mitigated by controlling expenditures for FY 2022 and FY 2023, and the new developments in both TIF districts begin to repay the interfund loans to rebuild the General Fund reserves.

➤ Strategic Plan Goal #2 Fiscal Conservatism

Financial Outlook (continued)

The City will undertake a number of capital projects in FY 2022 (the 2021 construction season). Sufficient funding will be available for these projects, through the Capital Maintenance and Replacement Fund and Water and Sewer Enterprise Fund. The graph below illustrates the cost for capital projects relative to previous years.

➤ *Strategic Plan Goal #2 Fiscal Conservatism*



Water and Sewer Rates

Water operations and maintenance are primarily supported through the rates charged to water users. For FY 2022, staff is proposing a water rate increase of ten-percent (10%), from a current rate of \$1.78 to \$1.96 per 1,000 gallons of water used. Additionally, the residential bi-monthly base charge will increase from \$11.59 to \$12.75.

For FY 2022, the water rate increase is due to increasing operating costs, long-term investment in a new well and water tower, and to appropriately fund the long-term system maintenance and replacement costs identified by the Enterprise Maintenance and Replacement Plan (EMRP).

Sewer operations and maintenance are primarily supported through the rates charged to sewer system users. The proposed FY 2022 Budget includes a twenty-percent (20%), rate increase from the current \$3.60 to \$4.32 per 1,000 gallons of water used. In addition, the bi-monthly base charge will increase from \$27.80 to \$33.36.

The proposed FY 2022 sewer rate increase will continue the process of funding an ongoing, storm water infiltration and inflow (I / I) analysis and reduction program, as required by the long-term

Financial Outlook (continued)

intergovernmental agreement with the City of Naperville for wastewater treatment services. While this program could ultimately lead to operating cost reductions for wastewater treatment, it will increase costs in the short-term. The rate increase will also help the City to appropriately fund the long-term system maintenance and replacement costs identified by the Enterprise Maintenance and Replacement Plan (EMRP).

Long-Term Fiscal Stability

Over a number of years, the City Council has taken strong measures to ensure the City's fiscal stability, which helped Warrenville maintain its services and operations during the pandemic economic downturn and significant revenue losses. Examples of the City's fiscally prudent actions include:

- 1) Long-range financial planning work was re-initiated in FY 2021 and will continue in FY 2022 to review the City's fiscal condition and make recommendations for City Council consideration to ensure the ongoing and long-term fiscal sustainability of the City.
- 2) Established General Fund balance policy to maintain reserves at a level of 25% of annual expenditures. These reserves are intended to provide emergency funding, to allow ample time for City officials to make informed decisions to reduce expenditures and services, without drastic cuts in services or excessive tax increases, if large revenue reductions occur. This is important for the General Fund, because it is the City's primary corporate operating fund and is the most susceptible to economic fluctuations and state actions that may reduce revenues.
 - *Strategic Plan Goal #2 Fiscal Conservatism*
- 3) Adopted the Capital Maintenance and Replacement Plan (CMRP) and established the Capital Maintenance and Replacement Fund to provide for long-term maintenance and replacement funding of all City infrastructure (roads, sidewalks, streetlights, etc.). The funding allocations enable the City to avoid delays of regular maintenance and replacement, which would ultimately cost more in the future. It also avoids excessive tax or fee increases to pay for delayed or unplanned projects. Work began during FY 2021, to review and update the CMRP, to update and adjust the plan in light of changes to the structure of the plan since its inception in FY 2011, and to assess the ongoing impacts of the revenue losses from the pandemic.
 - *Strategic Plan Goals #2 Fiscal Conservatism; and #4 City Infrastructure*
- 4) The Enterprise Maintenance and Replacement Plan (EMRP) provides for the funding of the long-term maintenance and replacement of the water and sewer utility infrastructure and systems. The EMRP and funding allocations enable the City to avoid delays of regular utility system maintenance and replacement, which would ultimately cost more in the future. It also allows the City to have stable water and sewer rates and avoid excessive increases to pay for delayed maintenance and unplanned projects. When compared to surrounding communities, the City's sewer rates are low and the water rates are the lowest in the area, saving money for residents and businesses alike. During FY 2021, City staff and two aldermen reviewed the EMRP and made recommended changes which the City Council adopted, to ensure the long-term sustainability of the plan and the related enterprise fund.
 - *Strategic Plan Goals #2 Fiscal Conservatism and #4 City Infrastructure*

BUDGET REVIEW AND ADOPTION

The proposed FY 2022 Budget revenues and expenses will be discussed and reviewed during the regular meetings of the City Council and its Committees of the Whole during March and April. Further, there is a City Council budget workshop meeting scheduled for Saturday, March 13, 2021. By statute, the City Council is required to adopt an annual Budget before the start of the new fiscal year, which begins on May 1. Adoption of the FY 2022 Budget and the related ordinance is scheduled for the City Council meeting on April 19, 2021.

BUDGET DESCRIPTION AND BUDGETING AUTHORITY

In its most basic form, a budget is an estimate of revenue and expenditures for a set period of time; the City's budget is for one fiscal year, from May 1 to April 30. Each fund includes its own description under that section of the budget. In professionally run and well-managed organizations, the budget document should be more than mere numbers. Instead, it should represent a fiscal snapshot, along with an explanation of the City's plans and vision for the community for the next fiscal year.

The City operates under the "Budget Officer Act" (65 ILCS 5/8-2-9.1), as approved by Ordinance No. 1025, on June 6, 1989. The budget is a compilation of nine separate funds, which account for the revenues and expenditures of all City operating, capital, fiduciary activities, and all City programs, services, personnel and projects. The City Administrator is the City Council's appointed Budget Officer and, as such, has specific responsibilities and authority under the state statutes and the City Code. The Warrenville City Code contains the specific duties of the Budget Officer (Title 1 Chapter 6-17) and of the City Administrator (Title 1 Chapter 6-11) related to the compilation and administration of the City budget.

ACKNOWLEDGMENTS

This is the first year for the use of the new Dynamics 365 Budget module, an important system of the City's new ERP. As such, there was significant staff time and effort to learn about and then utilize the new system. The FY 2022 Budget preparation required a significantly greater amount of time to prepare due to the many on-going high priority City projects, and the challenges of the pandemic and its economic impacts. The proposed FY 2022 Budget is the result of innumerable hours of planning, data input, forecasting, and review by senior staff and departmental staff. Significant time also was allocated to preparing financial projections, creating graphs, performing data analysis, assembling documents, and composing narratives to context for the data presented.

The Finance Director, the Finance Department staff, along with the Administration staff, and the City's other senior staff put forth a large amount of time and energy in the preparation of this budget to ensure the accuracy of the data included within it.

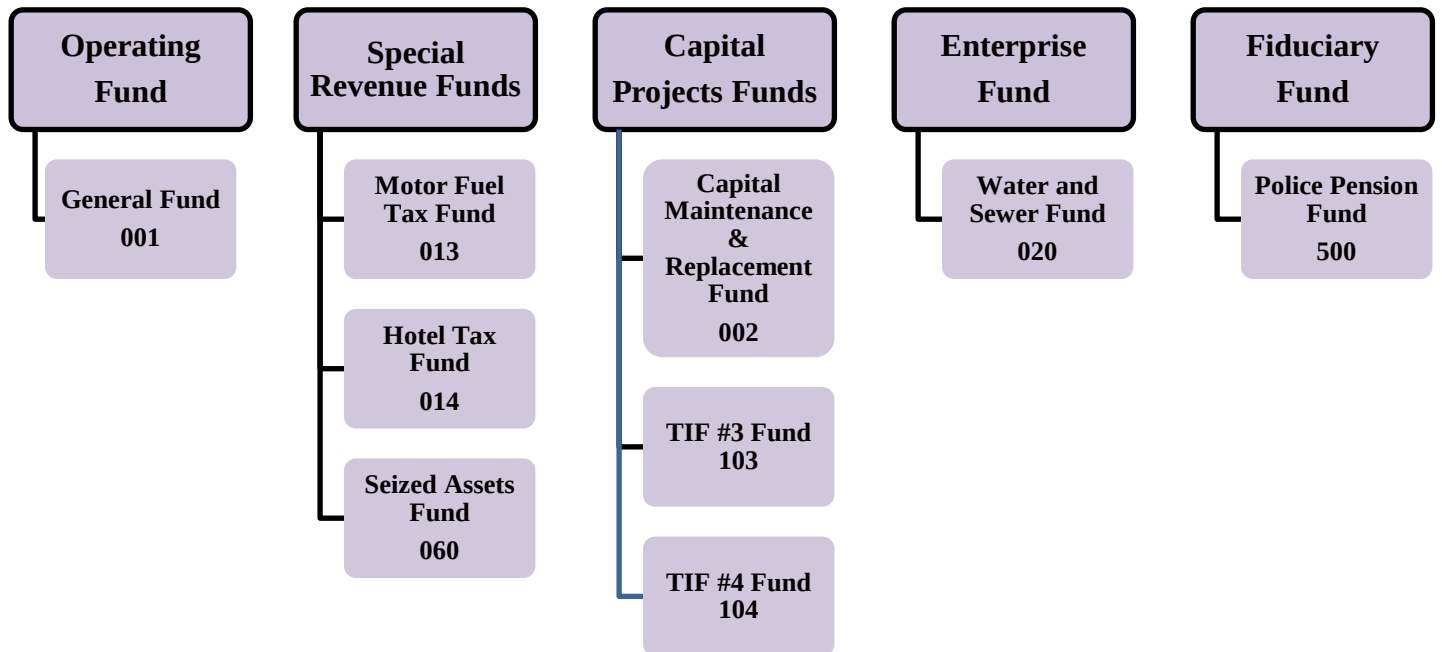
Respectfully submitted,



John M. Coakley
City Administrator/Budget Officer

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FUND STRUCTURE



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Fiscal Year 2022
Financial Activity Summary
All Funds

Revenue

	Actual 2018	Actual 2019	Actual 2020	Projected 2021	Budget 2022	Percent of Total
Tax Revenue	\$ 13,004,849	\$ 12,697,681	\$ 12,614,793	\$ 11,676,486	\$ 13,065,255	56.53%
License, Permit & Fee Revenue	3,531,234	3,692,867	5,879,644	3,948,159	4,628,458	20.03%
Administrative Charges & Reimbursements	163	1,000	1,895	-	1,000	0.00%
Penalties, Fines & Forfeiture Revenue	309,638	458,564	348,413	158,919	313,530	1.36%
Rental Revenue	392,483	406,546	418,957	438,445	455,535	1.97%
Transfers & Interfund Revenue	400,198	408,765	409,059	462,591	419,350	1.81%
Grant Revenue	23,808	142,394	18,847	1,162,144	301,660	1.31%
Miscellaneous Revenue	2,204,081	2,002,727	699,386	1,839,757	2,307,069	9.98%
Interest Revenue	1,206,094	1,811,103	835,276	3,038,880	1,618,500	7.00%
Totals	\$ 21,072,548	\$ 21,621,647	\$ 21,226,270	\$ 22,725,381	\$ 23,110,357	97.08%
Net (Use)/Add of Fund Bal./Retained Earnings	\$ 1,367,958	\$ 402,394	\$ (1,533,493)	\$ 1,829,793	\$ (695,866)	2.92%
Total Resources	\$ 19,704,590	\$ 21,219,253	\$ 22,759,763	\$ 20,895,588	\$ 23,806,223	100.00%

Expenditure/Expense

	Actual 2018	Actual 2019	Actual 2020	Projected 2021	Budget 2022	Percent of Total
Capital	\$ 3,076,634	\$ 2,546,225	\$ 5,168,715	\$ 2,219,140	\$ 4,088,021	17.17%
Personnel	10,913,630	11,564,886	10,328,439	11,358,312	12,106,966	50.86%
Supplies and Services	4,688,453	5,437,748	5,556,090	5,142,370	5,817,958	24.44%
Maintenance	1,025,873	1,670,394	1,706,519	2,175,766	1,793,278	7.53%
	\$ 19,704,590	\$ 21,219,253	\$ 22,759,763	\$ 20,895,588	\$ 23,806,223	100.00%

City of Warrenville
Fiscal Year 2022 Snapshot

General	Actual 2018	Actual 2019	Actual 2020	Projected 2021	Budget 2022	% Change '20 Actual to Projected '21	% Change Projected '21 to Budget '22
Beginning Unassigned Balance	\$ 7,239,645	\$ 9,343,946	\$ 7,945,815	\$ 6,923,257	\$ 5,782,659	-12.87%	-16.47%
Revenues	11,276,550	11,731,227	13,065,089	11,399,980	12,177,753	-12.74%	6.82%
Expenses	11,452,237	12,796,895	13,293,223	12,408,404	14,487,959	-6.66%	16.76%
Add to/(Use of) Fund Balance	(175,687)	(1,065,668)	(228,134)	(1,008,424)	(2,310,206)	342.03%	129.09%
Total Fund Balance	13,527,890	12,462,222	12,234,088	11,225,664	8,915,458	-8.24%	-20.58%
Non-spendable Fund Balance	39,152	4,516,407	5,310,831	5,443,005	5,492,712	2.49%	0.91%
Assigned Fund Balance	4,144,792	-	-	-	-		
Ending Unassigned Fund Balance	\$ 9,343,946	\$ 7,945,815	\$ 6,923,257	\$ 5,782,659	\$ 3,422,746	-16.47%	-40.81%
	(2)						
Capital Maintenance							
Beginning Balance	\$ 1,247,506	\$ 1,117,685	\$ 1,759,107	\$ 1,323,910	\$ 1,073,216	-24.74%	-18.94%
Revenue	1,913,861	1,863,326	1,642,796	1,547,851	1,494,379	-5.78%	-3.45%
Expenses	2,043,682	1,221,904	2,077,993	1,798,545	1,469,807	-13.45%	-18.28%
Add to/(Use of) Fund Balance	(129,821)	641,422	(435,197)	(250,694)	24,572		
Ending Assigned Fund Balance	\$ 1,117,685	\$ 1,759,107	\$ 1,323,910	\$ 1,073,216	\$ 1,097,788	-18.94%	2.29%
Police Pension							
Beginning Balance	\$19,015,073	\$ 20,667,884	\$ 22,350,872	\$22,825,768	\$ 25,964,810	10.44%	13.75%
Additions	2,678,881	2,757,383	1,525,264	4,260,785	3,006,804	54.52%	-29.43%
Deductions	1,026,070	1,074,395	1,050,368	1,121,743	1,145,956	4.41%	2.16%
Add to/(Use of) Fund Balance	1,652,811	1,682,988	474,896	3,139,042	1,860,848		
Ending Net Position	\$20,667,884	\$ 22,350,872	\$ 22,825,768	\$25,964,810	\$ 27,825,658	16.17%	7.17%
Motor Fuel							
Beginning Balance	\$ 664,917	\$ 838,559	\$ 939,287	\$ 480,165	\$ 1,078,718	-42.74%	124.66%
Revenue	344,577	354,087	498,266	902,803	808,919	154.97%	-10.40%
Expenses	170,935	253,359	957,388	304,250	552,692	20.09%	81.66%
Add to/(Use of) Fund Balance	173,642	100,728	(459,122)	598,553	256,227		
Ending Restricted Fund Balance	\$ 838,559	\$ 939,287	\$ 480,165	\$ 1,078,718	\$ 1,334,945	14.84%	23.75%
Hotel Tax							
Beginning Balance	\$ 898,392	\$ 1,212,688	\$ 1,511,198	\$ 1,630,315	\$ 552,589	34.44%	-66.11%
Revenue	911,701	873,446	751,265	266,140	480,930	-69.53%	80.71%
Expenses	597,405	574,936	632,148	468,404	565,316	-18.53%	20.69%
Add to/(Use of) Fund Balance	314,296	298,510	119,117	(202,264)	(84,386)		
Total Fund Balance	1,212,688	1,511,198	1,630,315	1,308,934	1,224,548	-13.38%	-6.45%
Non-spendable Fund Balance				875,462	875,462		0.00%
Ending Committed Fund Balance	\$ 1,212,688	\$ 1,511,198	\$ 1,630,315	\$ 552,589	\$ 349,086	-63.43%	-36.83%
Water/Sewer							
Beginning Unrestricted Position	\$ 6,814,294	\$ 4,881,001	\$ 3,980,197	\$ 4,050,298	\$ 3,620,471	-17.02%	-10.61%
Revenue	3,857,987	3,857,106	4,357,206	3,837,988	4,335,418	-0.50%	12.96%
Expenses	4,060,572	4,424,640	3,864,721	4,069,815	4,599,370	-8.02%	13.01%
Add to/(Use) of Net Assets	(202,585)	(567,534)	492,485	(231,827)	(263,952)		
Total Net Position	22,048,855	21,481,321	21,973,806	21,741,979	21,478,027	1.21%	-1.21%
Non-spendable				198,000	198,000		
Investment in Capital Assets	17,167,854	17,501,124	17,923,508	17,923,508	17,923,508	2.41%	0.00%
Ending Unrestricted Net Assets	\$ 4,881,001	\$ 3,980,197	\$ 4,050,298	\$ 3,620,471	\$ 3,356,519	-9.04%	-7.29%

- (1) Assigned Balance from closure of net balance balance of Special Projects Fund (FD 49) into General Fund at end of FY 2017
- (2) Included adjustment for recognition of the land sale of CCRS#1, repayment of \$2,200,000 interfund loan and recognition of TIF#3 loss on sale of land

City of Warrenville
Fiscal Year 2022 Snapshot

	Actual 2018	Actual 2019	Actual 2020	Projected 2021	Budget 2022	% Change '20 Actual to Projected '21	% Change Projected '21 to Budget '22
Seized Assets							
Beginning Balance	\$ 182,102	\$ 192,952	\$ 207,599	\$ 217,149	\$ 134,730	12.54%	-37.96%
Revenue	19,447	23,806	20,732	3,482	7,050	-85.37%	102.47%
Expenses	8,597	9,159	11,182	85,901	42,910	837.89%	-50.05%
Add to/(Use of) Fund Balance	10,850	14,647	9,550	(82,419)	(35,860)		
Ending Restricted Fund Balance	\$ 192,952	\$ 207,599	\$ 217,149	\$ 134,730	\$ 98,870	-35.10%	-26.62%

TIF 3

Beginning Balance	\$ (1,449,920)	\$ (3,338,328)	\$ (3,503,991)	\$ (3,603,390)	\$ (3,757,002)	7.94%	4.26%
Revenue	14,332	52,960	99,231	302,150	445,974	470.52%	47.60%
Expenses	34,449	218,623	198,630	455,762	463,181	108.47%	1.63%
Add to/(Use of) Fund Balance	(20,117)	(165,663)	(99,399)	(153,612)	(17,207)		
Ending Unassigned Fund Balance	\$ (3,338,328)	\$ (3,503,991)	\$ (3,603,390)	\$ (3,757,002)	\$ (3,774,209)	7.22%	0.46%
	(2)						

TIF 4

Beginning Balance	\$ (152,674)	\$ (408,105)	\$ (945,141)	\$ (2,147,220)	\$ (2,125,782)	426.14%	-1.00%
Revenue	55,212	108,306	522,399	204,202	353,131	88.54%	72.93%
Expenses	310,643	645,342	1,724,478	182,764	479,032	-71.68%	162.10%
Add to/(Use of) Fund Balance	(255,431)	(537,036)	(1,202,079)	21,438	(125,901)		
Ending Unassigned Fund Balance	\$ (408,105)	\$ (945,141)	\$ (2,147,220)	\$ (2,125,782)	\$ (2,251,683)	420.89%	5.92%

SUMMARY

All Funds Beginning Balances	\$ 34,459,335	\$ 34,508,282	\$ 34,244,943	\$ 31,700,252	\$ 32,324,409	-8.15%	1.97%
Revenue	21,072,548	21,621,647	22,482,248	22,725,381	23,110,357	5.10%	1.69%
Expenses	19,704,590	21,219,253	23,810,131	20,895,588	23,806,223	-1.53%	13.93%
Add to/(Use of) Fund Balance	1,367,958	402,394	(1,327,883)	1,829,793	(695,866)		

Ending Balances

Non-spendable	39,152	4,516,407	5,310,831	6,516,467	6,566,174	44.28%	0.76%
Assigned	5,262,477	1,759,107	1,323,910	1,073,216		-38.99%	278.98%
Restricted	1,031,511	1,146,886	697,314	1,213,448	1,433,815	5.80%	18.16%
Committed	1,212,688	1,511,198	1,630,315	552,589	349,086	-63.43%	-36.83%
Unassigned	5,597,513	3,496,683	1,172,647	(100,125)	(2,603,147)	-102.86%	2499.89%
Enterprise Unrestricted	4,881,001	3,980,197	4,050,298	3,620,471	3,356,519	-9.04%	-7.29%
Enterprise Capital Assets	17,167,854	17,501,124	17,923,508	17,923,508	17,923,508	2.41%	0.00%
Police Pension Net Position	20,667,884	22,350,872	22,825,768	25,964,810	27,825,658	16.17%	7.17%
Net Ending Fund Balances	\$ 55,860,080	\$ 56,262,474	\$ 54,934,591	\$ 56,764,384	\$ 58,918,930	1.62%	3.80%

CITY OF WARRENVILLE, ILLINOIS

Transfer Matrix
FY 2022

This chart provides information on amounts transferred between accounting funds, for the purpose for each transfer.

			TO						
	FUND NAME	FUND #	01	02	05	14	20	60	Sub Totals
FROM	General	001		\$ 37,000					\$ 37,000
	CMRP	002							-
	Hotel Tax	014	-	300,000					300,000
	Water & Sewer	020	40,140						40,140
	Seized Assets	060	41,410						41,410
SubTotals			81,550	337,000	-	-	-	-	\$ 418,550

EXPLANATION CHART

			TO						
	FUND NAME	FUND #							
FROM	General	001	CMRP	002	\$ 37,000	Capital subsidy			
	Hotel Tax	014	CMRP	002	300,000	Capital subsidy			
	Water & Sewer	020	General	001	40,140	For Administrative Charges.			
	Seized Assets	060	General	001	41,410	To Cover Allowable Enforcement Activity expenditures and Lease of Body Worn Camera			



GENERAL

FUND 001

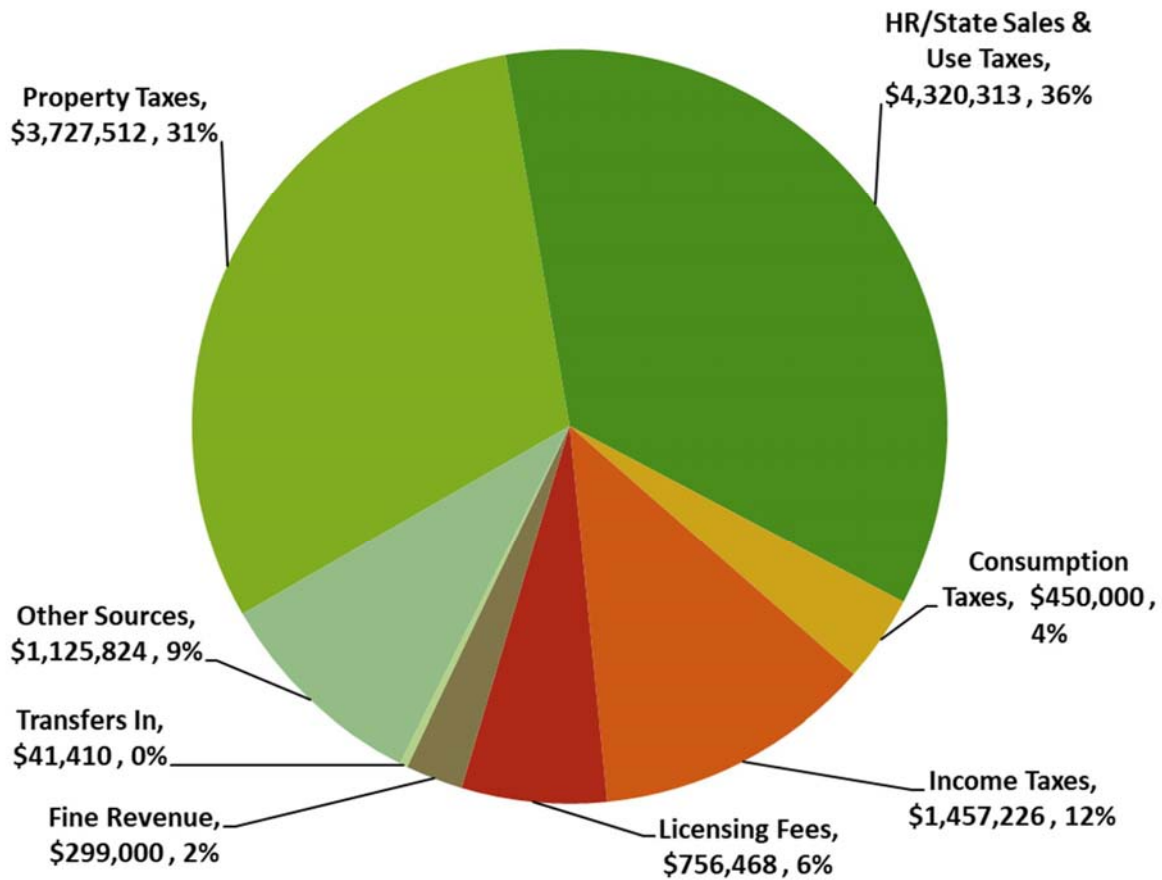
FUND TYPE: Operating

FUND PURPOSE – To finance the day-to-day operations of all the basic City services, except for the Water and Sewer Enterprise Fund operations.

GENERAL FUND HIGHLIGHTS

	2021 Budget	2021 Projected	2022 Budget
Revenue	\$12,042,974	\$11,399,980	\$12,177,753
Expenditures	\$14,214,916	\$12,408,404	\$14,487,959
Surplus/(Deficit)	(\$2,171,942)	(\$1,008,424)	(\$2,310,206)

General Fund Revenue
FY 2022



Revenue Sources

General Fund revenue for FY 2021 is projected to finish the fiscal year down, at a total of \$11,399,980. The revenue is projected to increase by 7.4% for FY 2022, for a total of \$12,285,565.

Property Tax revenue for FY 2021 is projected to total \$3,574,926, and for FY 2022, is projected at \$3,835,324, an increase of 4.27%, which includes an increase in the Police Pension-related levy

figure of \$151,355, or 14.6%. Property Tax revenue represents approximately 31% of total budgeted General Fund revenue.

Warrenville has self-impose the Property Tax Extension Limitation Law (PTELL), or “property tax cap”, upon every annual property tax levy, despite being a home rule community since 2004. This limitation includes the 2020 property tax levy, which will be collected during FY 2022.

State Shared Sales Tax revenue for FY 2022, is projected to total \$2,084,000, an increase of 13.48%, from the projected FY 2021 total revenue of \$1,836,374. The FY 2021 revenue includes a 17% decrease from the FY 2021 budget figure of \$2,214,859, which also represents 12% drop from the FY 2020 actual revenue of \$2,086,252. This is a result of the effects on sales of the global pandemic during all of FY 2021. It is anticipated that there will be a degree of economic recovery during FY 2022, which could bring this revenue back to the FY 2020 levels. This revenue source makes up approximately 17% of all General Fund revenue budgeted for FY 2022.

Home Rule Sales Tax revenue for FY 2021 is projected to total \$1,415,605, which is a loss from the project budget figure of almost \$460,000, or 24.5%, and a \$275,000 decrease from the FY 2020 actual figure of \$1,690,374. For FY 2022, this revenue is projected to recover to a budgeted total of \$1,599,634, an increase over the FY 2021 projected figure of 13%. This is another revenue stream that was hard hit by business closures and restrictions put in place due to the COVID-19 pandemic. In the five years prior to FY 2021, this revenue stream had been averaging a little over \$1,700,000 per year in actual revenue. This revenue source represents 13% of all General Fund revenue.

Use Tax revenue is distributed by the State on a per capita basis and projected to total \$558,450, or \$42.50 per capita, for FY 2021. For FY 2022, this state-shared revenue is projected at \$44.50 per capita, for a total of \$584,730, an increase of 4.7% over the FY 2021 figure. The figures included in the FY 2022 Budget are taken from estimates provided by the Illinois Municipal League in the February 2021 edition of *IML Review*.

Food and Beverage Tax revenue was hit very hard during FY 2021, as a result of the pandemic restrictions on in-door dining, and the temporary or permanent closure of those restaurants that could not accommodate outdoor dining. Revenue for FY 2021 is projected to total \$364,973, or about 54% of the fiscal year budget figure of \$676,096. For FY 2022, it is anticipated that there will be some recovery for these establishments as the restrictions are lessened, and indoor dining moves towards more normal levels. For FY 2022, a total of \$450,000 has been budgeted in anticipated revenue from this source, which represents approximately 70% of the revenue received annually pre-pandemic.

As mentioned above, some businesses did permanently close, but there were actually some new businesses that opened during FY 2021 and began remitting the tax. Additionally, late in FY 2021, the City received the first remittance of this local tax from one of the delivery services, Door Dash. The impact of payments from such delivery services will have on the total revenues cannot yet be determined, therefore, it has not been included in the projections. During the course of the fiscal year, there were 49 remitters of this tax. Food and Beverage Tax provides approximately 3.6% of all budgeted General Fund revenue for FY 2022.

State-Shared Income Tax, also known as the Local Government Distributive Fund (LGDF), is distributed by the State of Illinois on a per capita basis, which for FY 2021 is projected at \$110.70 per capita, for a fiscal year projected total of \$1,454,598. For FY 2022, the per capita figure increases slightly to \$110.90, for a total of \$1,457,226. This figure represents virtually no budgetary increase over the FY 2021 projected figures. The Illinois Municipal League (IML) is the source of the data for these projections.

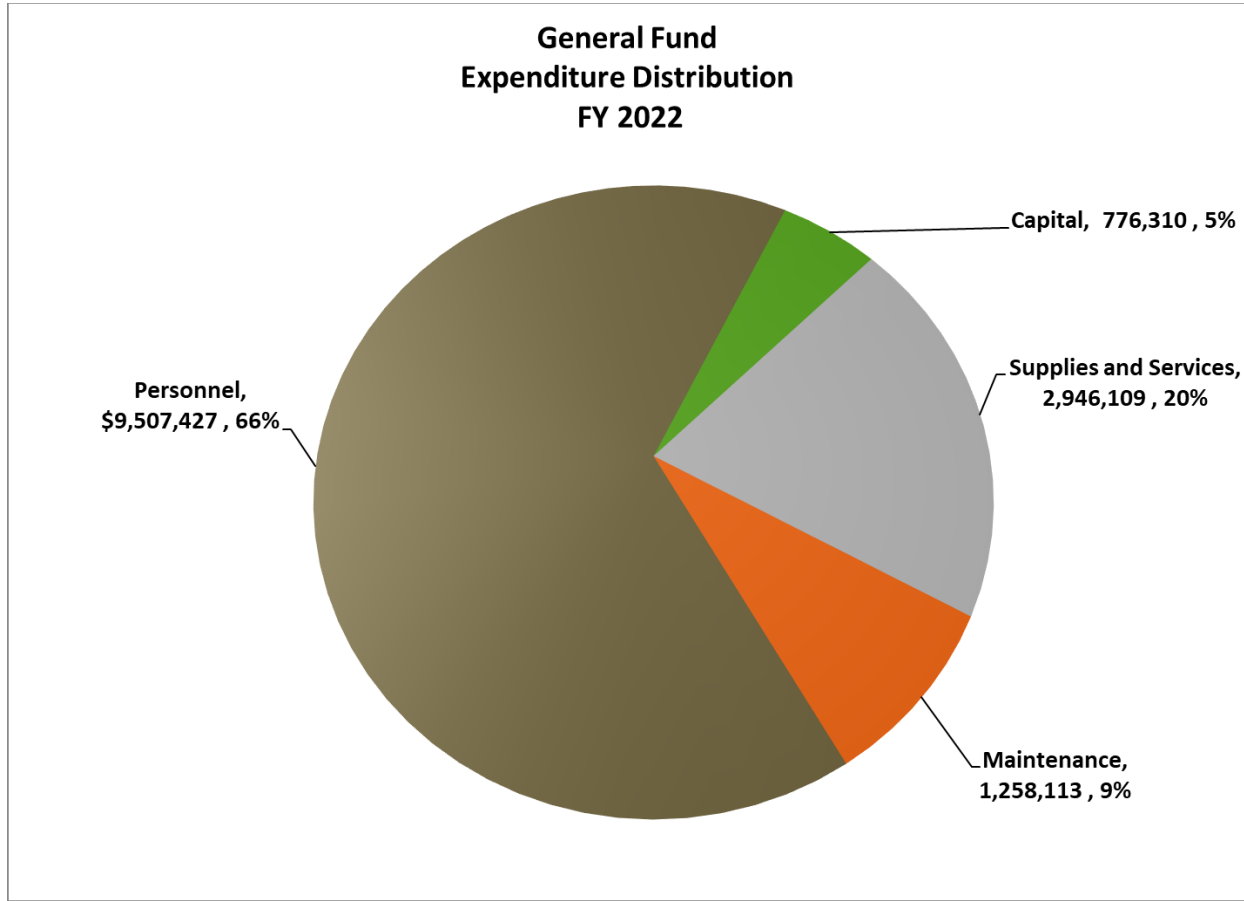
Building permit related (building, electrical, and plumbing permits, as well as stormwater management fees, etc.) revenue for FY 2021 is projected to fall short of the budget figure by 12%, with total projected combined revenue of \$472,619, compared to a combined budget figure of \$539,767. For FY 2022, this same group of revenues is projected to total \$663,786, an increase 46% over the projected FY 2021 figure. This increase in building-related revenue is the result of permits for the residential redevelopment projects, which are adding single-family homes, townhomes, and multiunit higher-end apartment developments in various areas of the community.

Miscellaneous Income, which over the past five year has averaged about \$63,000 per year, shows a budget figure for FY 2022 of \$668,000. This higher-than-average figure has been budgeted to recognize the use of \$628,000 of the City Share Park Developer Donations to pay for the Illinois Prairie Path Trailhead project construction engineering and actual construction costs. Also included in this figure is the proposed use of \$40,000 of Fee-in-Lieu-of Detention funds for the Old Town Redevelopment Site #2 demolition project related expenses. Both of these proposed uses of City controlled funds still require City Council approval at the time this proposed budget document was being prepared.

Finally, the approved FY 2021 Budget included a transfer-in of \$200,000, from the Hotel Tax Fund to provide additional funding support for the General Fund. However, due to the negative impact of the global pandemic on business travel and hotel stays, and reduced hotel tax revenues, the transfer was not made during FY 2021. For the same reasons, this transfer was not included in the General Fund revenue for FY 2022. This transfer will need to be reconsidered during future annual budget processes to determine if the transfer can or should be made at that time. .

Expenditures

The 2022 Budget projects total General Fund expenditures of \$14,487,959, representing an increase of \$2,079,555, or approximately 16.76% over the total FY 2021 projected year-end expenditures of \$12,408,404.



Personnel costs have historically made up approximately 75% of total General Fund expenditures. For FY 2021, that percentage is approximately 66% and totals a little over \$9,507,000, with no new staff positions proposed. Also in this category of expenditures are City transfers to the Police Pension Fund for the actuarially-determined pension levy contribution amount. It is important to note the proposed budget does not include any allocation of funds for potential compensation increases from three collective bargaining agreements, all of which expired at the end of FY 2020. None of the collective bargaining agreements had been settled at the time of the publication of this document. Any increases that may result from such settlements would likely require a budget amendment

Supplies and Services expenditures make up 20% of all proposed FY 2022 General Fund expenditures at a total budgeted cost of \$2,946,109. This expenditure category includes the cost of legal services, general liability insurance and workers compensation premiums, and engineering services.

Maintenance expenditures, totaling \$1,258,113, make up another 9% of all budgeted General Fund expenditures for FY 2022. This category of expenditures includes: building maintenance, equipment and vehicle maintenance, information technology (IT) systems, and computer networks maintenance.

Capital expenditures total \$776,310 and make up about 5% of all FY 2022 budgeted expenditures. These expenditures include: computer and peripheral equipment replacements, mobile data terminal replacements in police vehicles, and \$128,290 for network server replacement, which is an FY 2022 Decision Package submission, as well as \$528,000 for the construction costs of the Prairie Path Trailhead project, also a FY 2022 Decision Package, the cost of which will be offset by the City Share of Park Developer Donations.

Fund Balance

At the end of FY 2019, the total fund balance in the General Fund was \$12,462,222. The total fund balance was made up of the following: 1) Non-spendable balances totaling \$4,516,407, which included advances (loans) to TIF #3 and TIF #4 totaling \$4,427,497 and allowance for pre-paid expenses totaling \$88,910, and 2) Assigned fund balance of \$3,819,958, which represented one-time revenues from previous years, “assigned” for funding one-time capital projects and large-one-time expenditures, and 3) Unassigned balance of \$4,125,857, or 32% expenditure coverage, 7% above the minimum required coverage of 25% (i.e. the General Fund balance reserves). The inclusion of these interfund loans in the non-spendable fund balance was an accounting change, put in place to more formally recognize the longer-term nature of the General Fund loans to the two TIF districts, thereby indicating that part of the fund balance which is unavailable for expending on other City projects. This accounting change was not in place until completion of the FY 2019 annual audit in mid FY 2020.

At the end of FY 2020, the total fund balance in the General Fund was \$12,234,088. The total fund balance was made up of the following: 1) Non-spendable balances totaling \$5,310,831, which included advances (loans) to TIF #3 and TIF #4 totaling \$5,193,763, and allowance for pre-paid expenses totaling \$117,068, and 2) Assigned fund balance of \$3,398,890, which represented one-time revenues from previous years, “assigned” for funding one-time capital projects and large-one-time expenditures, and 3) Unassigned balance was \$3,524,367, or 29% expenditure coverage, 4% above the minimum required coverage of 25% (i.e. the General Fund balance reserves).

During the very end of the FY 2021, the COVID-19 global pandemic was just taking hold, and in anticipation of significant negative effects on City revenues and projected fund balances, the City Council approved a staff recommendation to re-designate the aforementioned “assigned” fund balance, to “unassigned”, making that amount available to assist in funding operations. As a result of that re-designation, and the projected fiscal-year total revenue and expenses activity, the ending fund balance for FY 2021 is projected to total \$11,225,664, made up of: 1) Non-spendable balances totaling \$5,443,005, consisting of total interfund advances (loans) to TIF #3 and TIF #4 totaling \$5,325,937, and estimated allowance for prepaid expenses of \$117,068, and 2) unassigned fund balance of \$5,782,659.

For FY 2022, it is currently projected that total fund balance will end the fiscal year at \$8,915,458, made up of: 1) Non-spendable balances of \$5,492,712, consisting of projected total interfund advances (loans) to TIF #3 and TIF #4 totaling \$5,492,712, and 2) projected unassigned fund balance of \$3,422,746.

In summary, the General Fund Unassigned fund balances, beginning with FY 2019, have been restated in the fund detail and fund projections sections of the FY 2022 document to aid in making the year-to-year comparison of unassigned fund balances easier to follow. At the end of FY 2020, the restated unassigned fund balance of \$6,923,257, provided 52% expenditure coverage. By the end of FY 2021, the unassigned fund balance is projected to total \$5,782,659, and provide expenditure coverage of 47%. By the end of the FY 2022, the unassigned fund balance is projected to fall to \$3,422,746, and provide expenditure of just 24%.

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CITY OF WARRENVILLE, ILLINOIS

General Fund Activity

FY 2022

Projected Beginning Unassigned Fund Balance	\$ 5,782,659
Revenues	
Property Taxes	\$ 3,727,512
Sales and Use Taxes	4,320,313
Amusement Taxes	-
Consumption Taxes	450,000
Income Taxes	1,457,226
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	40,940
Consumption Fees	-
Franchise Fees	187,632
Licensing Fees	756,468
Interest Income	95,000
Financing Proceeds	-
Misc. Revenues	751,615
Grant Revenue	13,000
Rental Income	37,637
Reimbursement Revenues	-
Fine Revenue	299,000
Transfers In	41,410
Total FY 2022 Revenue	\$ 12,177,753
Expenses/Expenditures	
Personnel	\$ 9,507,427
Capital	776,310
Supplies and Services	2,946,109
Maintenance	1,258,113
Total FY 2022 Expenses/Expenditures	\$ 14,487,959
Total Variance - Add to/(Use of) Fund Balance	\$ (2,310,206)
Breakdown:	
Add to/(Use of) Assigned Fund Balance	\$ -
Add to/(Use of) Unassigned Fund Balance *	\$ (2,310,206.22)
(Increase)/Decrease Unspendable Balance	\$ (49,707)
Projected Ending Unassigned Fund Balance	\$ 3,422,746
Percent Change	-40.81%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-100-000-30100	Revenue	PROPERTY TAX - GENERAL CORP	1,303,029	1,339,667	1,284,778	1,307,187	1,279,665	1,280,025	0.03%
001-100-000-30102	Revenue	PROPERTY TAX-POLICE PROTECTION	352,143	362,182	367,794	374,209	365,938	365,000	-0.26%
001-100-000-30103	Revenue	PROPERTY TAXES-SOCIAL SECURITY	271,012	278,738	283,477	288,421	281,854	276,000	-2.08%
001-100-000-30105	Revenue	PROPERTY TX - POLICE PENSION	882,334	861,844	949,117	1,038,677	1,036,105	1,190,032	14.86%
001-100-000-30106	Revenue	PROPERTY TAX - IMRF	179,277	184,134	187,650	190,923	185,581	184,000	-0.85%
001-100-000-30108	Revenue	PROPERTY TAX- AUDIT	15,782	16,486	17,014	17,310	15,921	16,000	0.50%
001-100-000-30110	Revenue	PROP TAX - NON CURRENT	281	1,139	138	-	249	249	0.00%
001-100-000-30111	Revenue	PROPERTY TAX - TORT & LIAB	93,461	96,379	97,828	99,534	96,522	95,000	-1.58%
001-100-000-30114	Revenue	PROPERTY TAX-WORKERS COMP	59,924	61,632	62,800	63,895	61,943	63,000	1.71%
001-100-000-30116	Revenue	PROPERTY TAX - CROSSING GUARDS	36,497	37,791	38,531	39,203	38,062	37,250	-2.13%
001-100-000-30162	Revenue	PROPERTY TAX - ROAD & BRIDGE	154,864	159,279	162,130	164,958	162,197	169,049	4.22%
001-100-000-30163	Revenue	PROP TX - TWSHP RD & BR	55,551	55,975	51,549	52,426	50,883	51,901	2.00%
001-100-000-30164	Revenue	PROP TX - NON CRRNT / RD & BR	7	4	3	-	6	6	2.00%
001-100-000-30200	Revenue	PERSONAL PROPERTY RPLCMNT TAX	31,878	32,901	43,316	40,310	40,175	40,979	2.00%
001-100-000-30262	Revenue	PPRT - TWSHP RD & BR	6,580	5,855	9,005	8,985	8,878	9,056	2.00%
001-100-000-30700	Revenue	SALES TAX	2,287,992	2,128,301	2,086,252	2,214,859	1,836,374	2,084,000	13.48%
001-100-000-30701	Revenue	HOME RULE SALES TAX	1,814,647	1,652,599	1,690,374	1,875,468	1,415,605	1,599,634	13.00%
001-100-000-30702	Revenue	SALES USE TAX	347,483	406,513	469,647	466,470	558,450	584,730	4.71%
001-100-000-30704	Revenue	AMUSEMENT TAX	-	-	-	-	-	-	-
001-100-000-30706	Revenue	SIMPLIFIED TELECOMM TAX	-	-	-	-	-	-	-
001-100-000-30708	Revenue	FOOD & BEVERAGE TAX	687,110	664,142	599,536	676,096	364,973	450,000	23.30%
001-100-000-30709	Revenue	AUTOMOBILE RENTAL TAX	8,821	10,653	10,973	14,541	1,914	1,914	0.00%
001-100-000-30900	Revenue	STATE INCOME TAX	1,371,776	1,359,403	1,292,779	1,319,147	1,454,598	1,457,226	0.18%
001-100-000-32000	Revenue	ACORN VAN PASS	5,100	3,900	2,019	-	-	-	-
001-100-000-32100	Revenue	LIQUOR LICENSE	58,500	64,885	35,685	50,835	35,400	51,935	46.71%
001-100-000-32200	Revenue	BUSINESS LICENSES	4,915	4,730	4,540	4,745	4,135	4,135	0.00%
001-100-000-32400	Revenue	REFUSE COLLECTION LICENSES	6,000	4,500	-	4,500	4,500	4,500	0.00%
001-100-000-32600	Revenue	DOG LICENSES	977	920	670	949	570	850	49.12%
001-100-000-32700	Revenue	OTHER BUSINESS LICENSES	22,745	22,925	23,290	22,350	19,045	22,987	20.70%
001-100-000-32900	Revenue	BUILDING PERMIT FEES	133,615	116,366	1,304,074	215,048	219,861	236,063	7.37%
001-100-000-32901	Revenue	ELECTRIC PERMIT FEES	14,647	9,142	68,126	22,709	18,636	17,111	-8.18%
001-100-000-32902	Revenue	PLUMBING PERMIT FEES	11,106	6,548	96,113	20,405	19,210	19,616	2.11%
001-100-000-32903	Revenue	BUILDING PLAN REVIEW FEES	12,817	4,785	167,329	131,435	116,859	147,661	26.36%
001-100-000-32904	Revenue	TRAFFIC IMPACT FEE CREDITS	14,379	6,813	-	-	-	-	-
001-100-000-33100	Revenue	OTHER PERMITS	19,223	21,986	64,339	16,814	15,728	18,900	20.17%
001-100-000-34200	Revenue	OVERWEIGHT PERMIT FEE	5,715	4,055	8,520	7,280	6,067	6,100	0.54%
001-100-000-34300	Revenue	CIRCUIT CLERK FINES	167,576	185,345	173,653	135,655	105,050	175,525	67.09%
001-100-000-34300	Revenue	PARKING VIOLATIONS	24,876	106,816	50,688	45,591	22,275	60,793	172.92%
001-100-000-34500	Revenue	POLICE-MV COMPLIANCE FINE	3,995	55,825	20,825	25,167	3,494	26,882	669.38%
001-100-000-34700	Revenue	OTHER FINES	2,955	2,512	340	1,909	200	200	0.00%
001-100-000-34800	Revenue	ADMINISTRATIVE TOWING FEES	48,720	43,180	49,780	46,460	21,500	35,000	62.79%
001-100-000-34850	Revenue	BOOKING FEES	4,940	5,120	3,570	4,030	480	500	4.17%

General Fund Line Items
Fiscal Year 2022

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-100-000-35600	Revenue	ADMINISTRATIVE CHARGES - WATER	40,140	40,140	40,140	40,140	40,140	40,140	0.00%
001-100-000-35601	Revenue	ADMINISTRATIVE CHARGES - OTHER	700	3,400	950	800	750	800	6.67%
001-100-000-35603	Revenue	SALARY REIMB-HOTEL TAX GRANTS	14,198	20,065	22,809	22,000	-	-	-
001-100-000-35605	Revenue	SALARY REIMB - INTERGOVERNMENTAL	163	-	1,895	-	-	-	-
001-100-000-36000	Revenue	PRINTING CHARGES	2,483	3,465	3,576	3,200	1,890	3,175	67.99%
001-100-000-36400	Revenue	RE-INSPECTION FEES	210	210	-	500	500	500	0.00%
001-100-000-36500	Revenue	ANNEXATION FEES	1,500	-	-	500	500	1,000	100.00%
001-100-000-36600	Revenue	SENIOR TAXICOUpons	353	-	-	-	-	-	-
001-100-000-36602	Revenue	SITE PLAN REVIEW FEES	84,960	66,004	6,160	20,640	10,800	31,920	195.56%
001-100-000-36700	Revenue	ENGR RVW & INSPCTN FEES	41,145	205,167	234,437	29,500	26,935	134,500	399.35%
001-100-000-36800	Revenue	PUBLIC HEARING FEES	9,931	9,360	4,321	3,841	7,200	8,640	20.00%
001-100-000-36850	Revenue	RECORDING FEES	(460)	(369)	(291)	9,120	200	200	0.00%
001-100-000-36900	Revenue	STORMWATER MANAGEMENT FEES	73,442	134,240	108,111	48,875	29,370	40,200	36.87%
001-100-000-37000	Revenue	PRELIMINARY CONSULTATIVE FEES	21,565	8,500	1,643	11,000	2,500	4,500	80.00%
001-100-000-37400	Revenue	NEW ELEVATOR REVIEW & INSPECT	12,642	14,504	14,143	15,300	2,630	-	-100.00%
001-100-000-37440	Revenue	VACANT BUILDING REGISTRATION	1,350	1,675	975	800	175	175	0.00%
001-100-000-37445	Revenue	CODE ENFORCEMENT ADJUDICATION	3,200	750	1,825	1,825	1,500	1,800	20.00%
001-100-000-37450	Revenue	RENTAL REGIST& INSPECT FEE	-	-	-	-	-	-	-
001-100-000-37500	Revenue	RENTAL INCOME-WATER FUND	11,004	11,004	11,004	11,004	11,004	11,004	0.00%
001-100-000-37503	Revenue	RENTAL INCOME - CELL TOWERS	22,850	23,764	24,634	25,619	25,616	26,633	3.97%
001-100-000-37700	Revenue	INTEREST INCOME	(28,848)	259,263	361,109	150,000	112,500	95,000	-15.56%
001-100-000-38000	Revenue	CABLE FRANCHISE FEES	214,504	213,906	206,663	210,246	195,450	187,632	-4.00%
001-100-000-38600	Revenue	TRANSFERS IN - HOTEL TAX	-	-	-	200,000	-	-	-
001-100-000-38660	Revenue	TRANSFERS IN - Seized Assets Fund	8,160	8,160	8,160	8,160	84,701	41,410	-51.11%
001-100-000-39309	Revenue	GRANTS - (Charitable Games, Pull-tabs)	23,808	141,184	18,847	50,150	729,154	13,000	98.22%
001-100-000-39311	Revenue	STATE GRANT-TOBACCO COMPLIANCE	-	1,210	-	1,320	-	-	-
001-100-000-39600	Revenue	PENALTY INCOME	180	100	225	100	100	100	0.00%
001-100-000-39900	Revenue	MISCELLANEOUS INCOME	53,835	78,835	91,897	45,000	185,915	668,000	259.30%
001-100-000-39920	Revenue	SALE SURPLUS PROPERTY-M & MGR	12,156	106	2,117	1,000	-	1,000	-
001-100-000-39930	Revenue	REIMBURSEMENT - INS/WC/LIAB	49,194	14,869	53,231	42,000	12,347	27,500	122.73%
001-100-000-39935	Revenue	FALSE ALARM CALLS	5,300	17,000	100	100	-	-	-
001-100-000-39940	Revenue	FINGERPRINTING	3,165	2,600	1,960	3,550	-	1,775	-
001-100-000-39951	Revenue	SPECIAL POLICE DETAILS	-	1,000	-	-	-	-	-
001-100-000-39954	Revenue	REFUSE STICKERS	70,470	65,145	66,196	78,183	49,200	53,340	8.41%
Totals			11,276,550	11,731,227	13,065,089	12,042,974	11,399,980	12,285,565	7.77%

*General Fund Line Items
Fiscal Year 2022*

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-200-201-40000	Elected Officials	SALARIES-MAYOR & COUNCIL	65,000	74,800	75,200	74,800	75,200	77,823	3.49%
001-200-201-40100	Elected Officials	FICA EXPENSE	4,030	4,638	4,663	4,638	4,662	4,826	3.52%
001-200-201-40101	Elected Officials	MEDICARE EXPENSE	942	1,085	1,090	1,085	1,090	1,129	3.58%
001-200-201-43700	Elected Officials	NOTARY FEE		64	0	0	75	150	100.00%
001-200-201-44400	Elected Officials	TRAVEL, TRAINING & MEETINGS	3,328	4,768	4,646	7,760	0	7,250	
001-200-201-44601	Elected Officials	POSTAGE-NEWSLETTER		13,027	11,082	14,235	14,235	14,235	0.00%
001-200-201-44700	Elected Officials	PRINTING/PUBLISHING		1,119	1,388	1,730	1,750	1,750	0.00%
001-200-201-44701	Elected Officials	PRINTING NEWSLETTER		11,949	11,758	12,000	14,000	14,000	0.00%
001-200-201-45400	Elected Officials	OTHER PROFESSIONAL SERVICES	1,489	75	46	75	0	100	
001-200-201-46800	Elected Officials	CODIFICATION		5,985	2,996	6,000	500	4,500	800.00%
001-200-201-46900	Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	3,654	4,009	4,349	4,722	2,500	4,150	66.00%
001-200-201-47200	Elected Officials	OTHER SUPPLIES	501	619	1,039	600	1,000	1,000	0.00%
001-200-201-48700	Elected Officials	MISCELLANEOUS EXPENSE			-15	4,000	100	4,000	3900.00%
001-200-201-48710	Elected Officials	EMPLOYEE & VOLUNTEER APPRECIATION	4,191	2,626	3,960	5,000	2,700	4,700	74.07%
001-200-201-48711	Elected Officials	COUNCIL SPONSORSHIPS	500	500	500	1,000	500	1,000	100.00%
Totals			83,635	125,264	122,702	137,645	118,312	140,613	18.85%

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
01-41-40000	Clerk	SALARIES-CITY CLERK	10,000	Consolidated					
01-41-40100	Clerk	FICA EXPENSE	620	into					
01-41-40101	Clerk	MEDICARE EXPENSE	145	Elected					
01-41-41103	Clerk	MAINTENANCE - SOFTWARE		Officials					
01-41-43400	Clerk	TELEPHONE		Account					
01-41-43700	Clerk	NOTARY FEE	72	Group					
01-41-44400	Clerk	TRAVEL, TRAINING & MEETINGS	5,085	Above					
01-41-45400	Clerk	OTHER PROFESSIONAL SERVICES		(01-40-)					
01-41-44601	Clerk	POSTAGE - NEWSLETTER	13,268	Beginning					
01-41-44700	Clerk	PRINTING/PUBLISHING	2,482	with					
01-41-44701	Clerk	PRINTING - NEWSLETTER	16,665	FY 2019					
01-41-45700	Clerk	TRAINING & SEMINARS							
01-41-46800	Clerk	CODIFICATION	7,191						
01-41-46900	Clerk	DUES, SUBSCRIPTIONS & BOOKS	480						
01-41-49500	Clerk	EQUIPMENT PURCHASE							
Totals			56,008	-	-	-	-	-	

GENERAL FUND LINE ITEMS

Budget 2022	21-22 Growth
220,000	2.33%
12,000	50.00%
10,000	300.00%
30,000	-14.29%
272,000	4.41%

Budget 2022	21-22 Growth
253,618	2.24%
5,000	55455.56%
16,034	9.68%
3,750	9.68%
28,648	9.54%
750	0.00%
13,500	10.95%
65	550.00%
4,325	748.04%
16,950	16.90%
24,360	587.94%
634	0.00%
100	3.09%
500	
460	0.00%
4,000	497.01%
53,820	-14.08%
426,514	9.86%

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021
001-250-251-45100	Legal	LEGAL - CORPORATE	184,072	186,102	223,092	200,000	215,000
001-250-251-45101	Legal	LEGAL - CITY PROSECUTOR	10,900	10,780	10,085	12,000	8,000
001-250-251-45102	Legal	LEGAL - LITIGATION	-			10,000	2,500
001-250-251-45103	Legal	LEGAL - LABOR RELATIONS	18,350	16,605	44,294	25,000	35,000
Totals			213,322	213,487	277,471	247,000	260,500

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021
001-400-401-40000	Finance	SALARIES - FINANCE DEPT	239,623	256,584	272,386	265,344	248,067
001-400-401-40001	Finance	OVERTIME - FINANCE DEPT	228	1,004	8,542	10,500	9
001-400-401-40100	Finance	FICA EXPENSE	13,886	14,494	16,413	17,102	14,619
001-400-401-40101	Finance	MEDICARE EXPENSE	3,248	3,501	3,839	4,000	3,419
001-400-401-40200	Finance	IMRF EXPENSE	27,112	26,431	27,321	30,699	26,153
001-400-401-40705	Finance	TELECOMMUNICATION TAX REBATES	749	759	619	850	750
001-400-401-42950	Finance	CREDIT CARD FEES	17,885	14,221	12,574	16,250	12,168
001-400-401-43700	Finance	NOTARY FEE	58	65	54	65	10
001-400-401-44400	Finance	TRAVEL, TRAINING & MEETINGS	1,640	654	727	4,625	510
001-400-401-45200	Finance	AUDIT EXPENSE	16,501	15,906	15,938	16,700	14,500
001-400-401-45400	Finance	OTHER PROFESSIONAL SERVICES	41,200	145,515	158,294	20,634	3,541
001-400-401-46900	Finance	DUES, SUBSCRIPTIONS & BOOKS	609	609	397	609	634
001-400-401-47200	Finance	OTHER SUPPLIES	89	346	192	270	97
001-400-401-48700	Finance	MISCELLANEOUS EXPENSE	1,977	79	506	200	-
001-400-401-48703	Finance	GFOA REVIEW FEE	435	435	460	460	460
001-400-401-49500	Finance	EQUIPMENT PURCHASE		78	1,104	4,400	670
001-400-401-49954	Finance	REFUSE STICKERS	56,520	77,280	60,480	83,520	62,640
Totals			421,760	557,961	579,846	476,228	388,247

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-300-301-40000	Administration	SALARIES - ADMINISTRATION	297,035	312,157	327,548	372,802	337,249	357,752	6.08%
001-300-301-40001	Administration	OVERTIME - ADMINISTRATION	8,709	7,048	6,144	10,000	8,600	10,000	16.28%
001-300-301-40100	Administration	FICA EXPENSE	16,609	17,391	18,170	23,734	18,379	22,801	24.06%
001-300-301-40101	Administration	MEDICARE EXPENSE	4,341	4,519	4,692	5,551	4,873	5,332	9.42%
001-300-301-40200	Administration	IMRF EXPENSE	38,723	32,642	31,829	42,602	37,520	40,737	8.57%
001-300-301-40500	Administration	COMMITTEES / COMMISSIONS	10,492	8,031	5,967	13,950	7,650	18,450	141.18%
001-300-301-44400	Administration	TRAVEL, TRAINING & MEETINGS	10,774	11,181	12,656	17,295	8,770	17,615	100.86%
001-300-301-45400	Administration	OTHER PROFESSIONAL SERVICES	47,795	13,179	31,217	-	-	5,000	
001-300-301-45490	Administration	EMPLOYEE ASSISTANCE PROGRAM	1,024	774	853	-	-	-	
001-300-301-45710	Administration	EDUCATION REIMBURSEMENT	2,638	2,311	995	3,000	3,000	3,000	0.00%
001-300-301-46600	Administration	SENIOR SERVICES	12,700	15,000	16,867	60,000	30,000	60,000	100.00%
001-300-301-46900	Administration	DUES, SUBSCRIPTIONS & BOOKS	15,858	15,313	15,941	18,805	17,240	19,200	11.37%
001-300-301-47200	Administration	OTHER SUPPLIES	-	-	66	2,000	1,000	2,000	100.00%
001-300-301-48700	Administration	MISCELLANEOUS EXPENSE	8,362	2,745	1,955	2,400	1,700	2,400	41.18%
001-300-301-48706	Administration	FLEX SPENDING FEE	4,726	5,740	-	-	-	-	
001-300-301-49200	Administration	LAND PURCHASE - INTEREST EXPENSE	-	-	-	-	-	-	
001-300-301-49500	Administration	EQUIPMENT PURCHASE	11,439	375	650	6,500	1,000	1,700	70.00%
Totals			491,225	448,406	475,550	578,639	476,981	565,987	18.66%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-500-501-40000	Police	SALARIES - POLICE SWORN	3,099,561	3,182,751	3,250,183	3,446,161	3,121,368	3,377,710	8.21%
001-500-501-40001	Police	OVERTIME - POLICE	247,036	257,784	332,171	325,000	302,700	325,000	7.37%
001-500-501-40004	Police	SALARIES-CROSSING GUARDS	42,772	43,922	42,287	47,924	35,562	47,040	32.28%
001-500-501-40005	Police	POLICE-NON-SWORN	423,546	416,083	440,952	466,901	409,774	414,719	1.21%
001-500-501-40006	Police	UNEMPLOYMENT INSURANCE					11,391		-100.00%
001-500-501-40100	Police	FICA EXPENSE	223,713	230,426	238,626	265,731	228,891	258,197	12.80%
001-500-501-40101	Police	MEDICARE EXPENSE	52,794	54,462	56,256	62,147	54,141	60,385	11.53%
001-500-501-40200	Police	IMRF EXPENSE	48,811	44,116	43,820	53,770	45,050	47,740	5.97%
001-500-501-40401	Police	CITY CONTR. TO POLICE PENSION	1,132,335	1,111,844	949,117	1,038,677	1,038,400	1,190,032	14.60%
001-500-501-41100	Police	MAINTENANCE - EQUIPMENT	23,126	22,903	21,049	34,043	34,043	34,043	0.00%
001-500-501-41110	Police	MAINTENANCE - AUTOS	50,392	82,369	52,028	51,720	41,590	67,975	63.44%
001-500-501-42700	Police	MAINTENANCE - COMMUNICATIONS	11,596	-	-	-	-	-	1.68%
001-500-501-42800	Police	COMMUNICATIONS SERVICES	344,795	373,356	384,452	397,475	397,475	404,136	0.00%
001-500-501-42900	Police	ANIMAL CONTROL	1,257	3,412	4,256	1,500	1,500	1,500	3.25%
001-500-501-43400	Police	TELEPHONE	28,970	19,416	24,113	23,197	27,118	28,000	-20.99%
001-500-501-43700	Police	NOTARY FEE	241	241	162	162	162	128	-53.77%
001-500-501-44300	Police	RENT EXPENSE	3,751	2,154	2,191	3,459	79,879	36,927	119.80%
001-500-501-44400	Police	TRAVEL, TRAINING & MEETINGS	31,388	26,669	17,700	41,720	12,225	26,870	70.21%
001-500-501-44700	Police	PRINTING/PUBLISHING	2,285	2,427	3,892	8,000	4,700	8,000	500.00%
001-500-501-44850	Police	ADMINISTRATIVE TOWING EXPENSE	3,647	4,565	2,710	6,000	1,000	6,000	5.88%
001-500-501-45400	Police	OTHER PROFESSIONAL SERVICES	14,311	35,387	22,981	24,165	21,500	22,765	0.00%
001-500-501-45402	Police	PROFESSIONAL ADJUDICATION SVCS	3,152	3,253	2,482	3,200	3,200	3,200	18.70%
001-500-501-45710	Police	EDUCATION REIMBURSEMENT	8,574	12,231	5,424	8,280	8,280	9,828	-11.24%
001-500-501-46900	Police	DUES, SUBSCRIPTIONS & BOOKS	27,531	41,869	82,476	72,523	72,523	64,373	8.00%
001-500-501-47200	Police	OTHER SUPPLIES	8,518	5,995	7,148	17,500	17,500	18,900	-7.66%
001-500-501-47210	Police	AMMUNITION & SUPPLIES	12,345	32,295	8,099	8,880	8,880	8,200	4.96%
001-500-501-47300	Police	UNIFORMS	29,349	29,879	29,751	58,631	50,500	53,005	100.00%
001-500-501-47304	Police	UNIFORMS-CROSSING GUARDS	850	442	135	500	250	500	-22.32%
001-500-501-47600	Police	GAS/OIL EXPENSE	62,544	58,481	14,425	61,405	61,405	47,700	0.00%
001-500-501-48401	Police	COLLECTION AGENCY FEES	-		-	375	375	375	140.23%
001-500-501-48700	Police	MISCELLANEOUS EXPENSE	927	339	288	1,000	5,120	12,300	66.67%
001-500-501-48701	Police	INVESTIGATIONS	1,018	915	1,354	1,500	1,500	2,500	237.50%
001-500-501-48702	Police	PUBLIC RELATIONS	5,562	7,100	9,798	10,125	3,000	10,125	-91.54%
001-500-501-49500	Police	EQUIPMENT PURCHASE	60,466	58,013	9,250	24,948	24,948	2,110	0.00%
001-500-501-49503	Police	EQUIPMENT-MAINTENANCE SUPRV	3,357	5,117	316	2,000	2,000	2,000	7.58%
		Totals	6,010,520	6,170,216	6,059,892	6,568,619	6,127,950	6,592,283	

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-700-701-40000	Streets	SALARIES - STREETS	546,582	563,822	574,203	671,484	579,184	599,767	3.55%
001-700-701-40001	Streets	OVERTIME - STREETS	100,767	114,679	82,837	90,000	90,000	90,000	0.00%
001-700-701-40100	Streets	FICA EXPENSE	38,420	40,229	38,053	47,212	38,045	42,766	12.41%
001-700-701-40101	Streets	MEDICARE EXPENSE	8,986	9,409	8,900	11,042	8,886	10,002	12.56%
001-700-701-40200	Streets	IMRF EXPENSE	73,128	68,961	62,772	84,746	69,281	76,408	10.29%
001-700-701-41100	Streets	MAINTENANCE - EQUIPMENT	73,184	67,046	128,799	70,000	70,000	70,000	0.00%
001-700-701-41200	Streets	MAINTENANCE - STREETS	79,357	360,650	486,758	196,062	50,000	226,062	352.12%
001-700-701-41300	Streets	MAINTENANCE - GROUNDS	7,102	11,858	26,238	157,100	116,650	146,200	25.33%
001-700-701-41315	Streets	MAINTENANCE-TREES	17,185	22,670	10,180	25,000	10,000	25,000	150.00%
001-700-701-41316	Streets	MAINTENANCE - STREAMS	-	-	-	4,000	4,000	4,000	0.00%
001-700-701-42600	Streets	GARBAGE REMOVAL	1,578	1,717	2,310	1,500	1,500	1,500	0.00%
001-700-701-43800	Streets	UTILITIES	24,271	26,213	21,832	23,703	25,000	25,000	0.00%
001-700-701-44000	Streets	MAINTENANCE - STREET LIGHTS	24,682	36,342	19,795	50,000	50,000	50,000	0.00%
001-700-701-44300	Streets	RENT EXPENSE	2,800	4,651	5,731	7,750	6,750	9,000	33.33%
001-700-701-44400	Streets	TRAVEL, TRAINING & MEETINGS	5,689	5,164	11,154	12,600	7,175	19,750	175.26%
001-700-701-45300	Streets	ENGINEERING	111,123	147,141	190,916	148,200	217,700	138,450	-36.40%
001-700-701-45400	Streets	OTHER PROFESSIONAL SERVICES	95,824	71,634	99,218	1,000	8,000	3,500	-56.25%
001-700-701-45401	Streets	J.U.I.E.	2,617	3,019	743	6,200	5,700	6,200	8.77%
001-700-701-46900	Streets	DUES, SUBSCRIPTIONS & BOOKS	475	494	724	610	560	660	17.86%
001-700-701-47200	Streets	OTHER SUPPLIES	1,873	2,819	1,908	1,725	1,725	1,725	0.00%
001-700-701-47220	Streets	SMALL TOOLS	1,868	2,018	2,708	3,000	3,000	20,000	566.67%
001-700-701-47300	Streets	UNIFORMS	3,600	4,834	4,017	6,400	6,400	6,400	0.00%
001-700-701-47600	Streets	GAS/OIL EXPENSE	27,863	26,613	3,332	26,612	26,000	26,000	0.00%
001-700-701-48700	Streets	MISCELLANEOUS EXPENSE	30,375	26,277	34,632	143,000	96,000	180,000	87.50%
001-700-701-49476	Streets	ROAD PROJECTS						528,000	
001-700-701-49500	Streets	EQUIPMENT PURCHASE	14,416	12,583	-	9,000	-	9,000	
001-700-701-49503	Streets	EQUIPMENT-MAINTENANCE SUPVR	4,239	7,030	702	20,000	-		
Totals			1,298,004	1,637,873	1,818,462	1,817,946	1,491,556	2,315,390	55.23%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-600-601-40000	Community Dev	SALARIES - COMMUNITY DVLPMNT	626,090	728,245	735,217	841,928	760,510	779,827	2.54%
001-600-601-40001	Community Dev	OVERTIME - COMMUNITY DVLPMNT	1,132	1,745	1,141	7,500	1,125	2,000	77.78%
001-600-601-40003	Community Dev	SALARIES - PLAN COMMISSION	3,090	2,430	2,590	2,790	2,474	2,470	-0.16%
001-600-601-40100	Community Dev	FICA EXPENSE	36,902	41,464	42,520	52,664	43,552	48,473	11.30%
001-600-601-40101	Community Dev	MEDICARE EXPENSE	8,836	10,165	10,216	12,317	10,442	11,357	8.57%
001-600-601-40200	Community Dev	IMRF EXPENSE	68,792	72,304	70,010	91,849	78,635	79,773	1.45%
001-600-601-41110	Community Dev	MAINTENANCE - AUTOS	538	1,822	1,847	3,000	4,500	4,500	0.00%
001-600-601-43700	Community Dev	NOTARY FEE	10	59	-	-	-	100	
001-600-601-44400	Community Dev	TRAVEL, TRAINING & MEETINGS	8,665	7,707	24,558	28,150	15,000	27,300	82.00%
001-600-601-44700	Community Dev	PRINTING / PUBLISHING	613	401	1,229	2,500	1,500	2,700	80.00%
001-600-601-45210	Community Dev	COMPUTER SOFTWARE	3,120	-	3,564	-	-	-	
001-600-601-45300	Community Dev	ENGINEERING	87,912	132,363	276,199	110,000	120,000	85,000	-29.17%
001-600-601-45400	Community Dev	OTHER PROFESSIONAL SERVICES	7,872	16,813	51,652	66,600	40,150	56,600	40.97%
001-600-601-45404	Community Dev	BLDG PERMIT REVIEW & INSPECT	13,320	5,200	8,850	19,000	25,000	33,000	32.00%
001-600-601-45405	Community Dev	ELEVATOR INSPECTIONS	8,406	9,250	8,723	10,700	10,700	12,000	12.15%
001-600-601-45406	Community Dev	LANDSCAPE REVIEW & INSPECTIONS	1,087	2,465	3,371	7,000	8,000	8,000	0.00%
001-600-601-45701	Community Dev	TRAINING - PLAN COMMISSION	-	-	-	1,200	1,500	1,200	-20.00%
001-600-601-45710	Community Dev	EDUCATION REIMBURSEMENT	-	-	-	12,000	-	-	
001-600-601-45900	Community Dev	STORMWATER MANAGEMENT	-	-	-	-	-	-	
001-600-601-46000	Community Dev	PRELIMINARY CONSULT	-	-	-	1,500	1,500	1,500	0.00%
001-600-601-46900	Community Dev	DUES, SUBSCRIPTIONS & BOOKS	5,615	1,866	6,523	8,620	6,090	9,792	60.79%
001-600-601-47200	Community Dev	OTHER SUPPLIES	83	553	89	900	400	900	125.00%
001-600-601-47300	Community Dev	UNIFORMS	885	106	314	600	250	550	120.00%
001-600-601-48700	Community Dev	MISCELLANEOUS EXPENSE	2,093	1,491	2,753	2,150	1,900	2,899	52.58%
001-600-601-49200	Community Dev	LAND PURCHASE	1,393	-	-	-	-	-	
001-600-601-49500	Community Dev	EQUIPMENT PURCHASE	765	6,006	-	6,500	-	1,500	
Totals			887,219	1,042,455	1,251,366	1,289,468	1,133,228	1,171,421	3.37%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-500-502-40000	EMA	SALARIES - E.M.A.	6,000	5,100	2,400	26,400	12,551	27,900	122.29%
001-500-502-40100	EMA	FICA EXPENSE	372	316	149	1,637	778	1,730	122.37%
001-500-502-40101	EMA	MEDICARE EXPENSE	87	74	35	383	182	405	122.53%
001-500-502-41100	EMA	MAINTENANCE - EQUIPMENT	756	3,643	6,014	1,809	1,809	1,809	0.00%
001-500-502-41110	EMA	MAINTENANCE - AUTO	653	6,218	400	3,500	1,500	3,500	133.33%
001-500-502-42700	EMA	MAINTENANCE - COMMUNICATIONS	410	-	-	1,750	1,750	1,750	0.00%
001-500-502-43400	EMA	TELEPHONE	1,112	667	1,150	1,350	1,350	1,350	0.00%
001-500-502-44400	EMA	TRAVEL, TRAINING & MEETINGS	232	-	-	4,500	2,000	4,500	125.00%
001-500-502-46900	EMA	DUES, SUBSCRIPTIONS & BOOKS	-	-	-	100	100	100	0.00%
001-500-502-47200	EMA	OTHER SUPPLIES	1,122	487	631	3,500	2,700	2,700	0.00%
001-500-502-47300	EMA	UNIFORMS	994	-	5,393	1,500	1,000	1,000	0.00%
001-500-502-47600	EMA	GAS / OIL EXPENSE	243	266	87	750	750	750	0.00%
001-500-502-48700	EMA	MISCELLANEOUS EXPENSE	-	-	718	1,500	1,500	1,500	0.00%
001-500-502-49500	EMA	EQUIPMENT PURCHASE	3,216	-	7,992	500	500	1,100	120.00%
Totals			15,197	16,771	24,969	49,179	28,470	50,094	75.95%

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-500-504-44400	Police Comm.	TRAVEL, TRAINING & MEETINGS	866	-	-	2,800	800	2,800	250.00%
001-500-504-44700	Police Comm.	PRINTING / PUBLISHING	4,044	-	4,265	-	-	500	0.00%
001-500-504-45100	Police Comm.	LEGAL SERVICES	-	-	-	500	6,500	500	-92.31%
001-500-504-45400	Police Comm.	OTHER PROFESSIONAL SERVICES	-	-	25	-	-	-	0.00%
001-500-504-45800	Police Comm.	TESTING	13,341	3,449	1,365	21,050	21,407	730	-100.00%
001-500-504-46900	Police Comm.	DUES, SUBSCRIPTIONS & BOOKS	375	375	125	730	630	730	15.87%
Totals			18,626	3,824	5,780	25,080	29,337	4,030	-86.26%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-700-708-40000	Muni Van	SALARIES - MUNICIPAL VAN	29,823	29,748	21,369				
001-700-708-40100	Muni Van	FICA EXPENSE	1,849	1,844	1,325				
001-700-708-40101	Muni Van	MEDICARE EXPENSE	432	431	310				
001-700-708-41110	Muni Van	MAINTENANCE - AUTO	465	223	3,783				
001-700-708-44300	Muni Van	RENT EXPENSE	8,221	8,072	9,350				
001-700-708-44700	Muni Van	PRINTNG/PUBLISHING	-						
001-700-708-47200	Muni Van	OTHER SUPPLIES	-						
001-700-708-47600	Muni Van	GAS/OIL EXPENSE	2,607	2,157	496				
001-700-708-48700	Muni Van	MISCELLANEOUS EXPENSE	-		986				
Totals			43,397	42,475	37,619	-	-	-	

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
01-62-40000	Streets R&B	SALARIES-ROAD & BRIDGE	63,766	68,343	16,955				
01-62-40001	Streets R&B	OVERTIME-ROAD & BRIDGE	783	798	153				
01-62-40100	Streets R&B	FICA EXPENSE	3,423	3,965	965				
01-62-40101	Streets R&B	MEDICARE EXPENSE	800	927	226				
01-62-40200	Streets R&B	IMRF EXPENSE	6,864	6,942	1,178				
01-62-44500	Streets R&B	CAPITAL FUND SUBSIDY	37,000	37,000	37,000				
Totals			112,636	117,975	56,477	-	-	-	

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-700-702-41000	Parks & Rec	MAINTENANCE - BUILDING	7,288	3,936	2,447	5,100	5,500	5,500	0.00%
001-700-702-41100	Parks & Rec	MAINTENANCE-EQUIPMENT	2,227	2,159	1,790	19,000	2,500	4,500	80.00%
001-700-702-41300	Parks & Rec	MAINTENANCE GROUNDS	15,216	21,275	22,714	18,000	7,500	17,000	126.67%
001-700-702-41315	Parks & Rec	MAINTENANCE-TREES	3,255	-	-	1,000	1,000	1,000	0.00%
001-700-702-43800	Parks & Rec	UTILITIES	3,000	2,684	2,831	3,000	3,000	3,000	0.00%
001-700-702-45400	Parks & Rec	OTHER PROFESSIONAL SERVICES	2,550	7,930	11,875	8,000	8,000	10,000	25.00%
001-700-702-46700	Parks & Rec	VETERANS MEMORIAL	3,765	3,695	2,191	5,000	6,000	5,000	-16.67%
001-700-702-48700	Parks & Rec	MISCELLANEOUS EXPENSE	202	507	-	750	500	750	50.00%
001-700-702-48800	Parks & Rec	ALBRIGHT STUDIO EXPENSES	5,315	8,008	14,537	55,460	14,950	18,700	25.08%
001-700-702-49500	Parks & Rec	EQUIPMENT PURCHASE	3,310	12,378	-	-	-	-	-
Totals			46,128	62,572	58,385	115,310	48,950	65,450	33.71%

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-700-703-40000	Bldgs & Grnds	SALARIES - BUILDINGS & GROUNDS	79,432	80,700	77,674	91,980	81,399	90,247	10.87%
001-700-703-40001	Bldgs & Grnds	OVERTIME - BUILDINGS & GROUNDS	2,848	2,991	2,571	2,700	3,234	3,000	-7.24%
001-700-703-40100	Bldgs & Grnds	FICA EXPENSE	4,966	5,063	4,850	5,870	5,122	5,781	12.87%
001-700-703-40101	Bldgs & Grnds	MEDICARE EXPENSE	1,161	1,184	1,135	1,373	1,190	1,352	13.61%
001-700-703-40200	Bldgs & Grnds	IMRF EXPENSE	8,080	7,541	7,321	8,664	8,145	8,505	4.42%
001-700-703-41000	Bldgs & Grnds	MAINTENANCE - BUILDINGS	131,674	135,315	149,269	155,975	155,100	150,650	-2.87%
001-700-703-41110	Bldgs & Grnds	MAINTENANCE - AUTO	-	150	-	150	150	150	0.00%
001-700-703-44400	Bldgs & Grnds	TRAVEL, TRAINING & MEETINGS	-	800	-	1,000	-	1,000	0.00%
001-700-703-46900	Bldgs & Grnds	DUES & SUBSCRIPTIONS	310	197	205	300	300	300	0.00%
001-700-703-47200	Bldgs & Grnds	OTHER SUPPLIES	7,936	3,871	2,399	4,000	3,800	4,000	5.26%
001-700-703-47300	Bldgs & Grnds	UNIFORMS	898	900	1,012	900	900	900	0.00%
001-700-703-47600	Bldgs & Grnds	GAS/OIL EXPENSE	811	423	127	750	700	750	7.14%
001-700-703-49300	Bldgs & Grnds	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
001-700-703-49500	Bldgs & Grnds	EQUIPMENT PURCHASE	7,566	-	-	-	-	-	-
Totals			245,682	239,135	246,563	273,662	260,040	266,635	2.54%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-350-351-40400	Central Svcs	EMPLOYEE INSURANCE	906,913	1,005,533	986,782	1,083,344	1,039,275	1,072,411	3.19%
001-350-351-40403	Central Svcs	INSURANCE OPT-OUT PAYMENTS	10,242	3,110	5,353	5,856	2,867	5,000	74.40%
001-350-351-41100	Central Svcs	MAINTENANCE - EQUIPMENT	171,391	243,057	257,112	221,792	191,792	191,792	0.00%
001-350-351-41103	Central Svcs	MAINTENANCE - SOFTWARE	73,292	166,500	183,834	314,616	183,866	227,982	23.99%
001-350-351-43301	Central Svcs	INSURANCE - LIABILITY	101,578	106,225	81,977	112,381	101,020	111,411	10.29%
001-350-351-43302	Central Svcs	INSURANCE - WORKERS COMP	143,184	164,893	205,444	315,172	232,112	284,355	22.51%
001-350-351-43303	Central Svcs	INSURANCE - EE LIFE	2,395	2,456	2,420	2,587	2,373	2,095	-11.72%
001-350-351-43400	Central Svcs	TELEPHONE	71,823	79,165	79,631	49,300	44,500	56,000	25.84%
001-350-351-44300	Central Svcs	RENT EXPENSE	717	717	896	717	717	717	0.00%
001-350-351-44600	Central Svcs	POSTAGE	7,823	11,890	24,822	14,000	14,000	14,000	0.00%
001-350-351-44700	Central Svcs	PRINTING/PUBLISHING	1,853	1,411	2,624	3,500	3,500	3,500	0.00%
001-350-351-45400	Central Svcs	OTHER PROFESSIONAL SERVICES	-	314,828	426,452	430,165	150,811	425,879	182.39%
001-350-351-47100	Central Svcs	OFFICE SUPPLIES	17,667	18,696	20,794	18,500	18,500	18,500	0.00%
001-350-351-49500	Central Svcs	EQUIPMENT PURCHASE				64,210	59,500	203,900	242.69%
Totals			1,508,878	2,118,481	2,278,141	2,636,140	2,044,833	2,617,542	28.01%
Fund Total Rev			11,276,550	11,731,227	13,065,089	12,042,974	11,399,980	12,177,753	6.82%
Fund Total Exp			11,452,237	12,796,895	13,293,223	14,214,916	12,408,404	14,487,959	16.76%
Fiscal Year Variance			(175,687)	(1,065,668)	(228,134)	(2,171,942)	(1,008,424)	(2,310,206)	
Total Fund Balance - Fiscal Year End			13,527,890	12,462,222	12,234,088		11,225,664	8,915,458	
Non-Spendable Fund Balance			39,152	4,516,407	5,310,831		5,443,005	5,492,712	
Assigned Fund Balance-Fiscal Year End (2)			4,144,792	-	-		-	-	
Unassigned Fund Balance @ 4/30			9,343,946	7,945,815	6,923,257		5,782,659	3,422,746	

* Re-stated, for comparative purposes, to reflect the re-classification of Assigned Fund Balance to Unassigned Fund Balance beginning with FY 2021
 ** FY 2021 Includes \$682,940 in one-time CARES Act funding to partially fund Public Safety costs, without that funding, the projected loss for the year would have totaled \$1,690,424
 *** FY 2022 Expenses do not include any projected increases in salary and wage or fringe benefit costs associated with three collective bargaining agreements because the contract negotiations are on-going.

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GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-200-201-40000	Elected Officials	SALARIES-MAYOR & COUNCIL	65,000	74,800	75,200	74,800	75,200	77,823	3.49%
001-200-201-40100	Elected Officials	FICA EXPENSE	4,030	4,638	4,663	4,638	4,662	4,826	3.52%
001-200-201-40101	Elected Officials	MEDICARE EXPENSE	942	1,085	1,090	1,085	1,090	1,129	3.58%
001-200-201-43700	Elected Officials	NOTARY FEE		64	0	0	75	150	100.00%
001-200-201-44400	Elected Officials	TRAVEL, TRAINING & MEETINGS	3,328	4,768	4,646	7,760	0	7,250	
001-200-201-44601	Elected Officials	POSTAGE-NEWSLETTER		13,027	11,082	14,235	14,235	14,235	0.00%
001-200-201-44700	Elected Officials	PRINTING/PUBLISHING		1,119	1,388	1,730	1,750	1,750	0.00%
001-200-201-44701	Elected Officials	PRINTING NEWSLETTER		11,949	11,758	12,000	14,000	14,000	0.00%
001-200-201-45400	Elected Officials	OTHER PROFESSIONAL SERVICES	1,489	75	46	75	0	100	
001-200-201-46800	Elected Officials	CODIFICATION		5,985	2,996	6,000	500	4,500	800.00%
001-200-201-46900	Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	3,654	4,009	4,349	4,722	2,500	4,150	66.00%
001-200-201-47200	Elected Officials	OTHER SUPPLIES	501	619	1,039	600	1,000	1,000	0.00%
001-200-201-48700	Elected Officials	MISCELLANEOUS EXPENSE			-15	4,000	100	4,000	3900.00%
001-200-201-48710	Elected Officials	EMPLOYEE & VOLUNTEER APPRECIATION	4,191	2,626	3,960	5,000	2,700	4,700	74.07%
001-200-201-48711	Elected Officials	COUNCIL SPONSORSHIPS	500	500	500	1,000	500	1,000	100.00%
Totals			83,635	125,264	122,702	137,645	118,312	140,613	18.85%

CITY OF WARRENVILLE
FISCAL YEAR 2022
NOTARY FEE - 01-40-43700
(ACCOUNT NUMBER IN D365 001-200-201-43700)

DEPARTMENT: ELECTED OFFICIALS				
PROGRAM: On-Going				
2020	2021	Description of Cost		2022
Actual	Estimated			Budget
\$ -	\$ 75	Notary Renewal (Clerk and Deputy Clerk) minimum \$5,000 bond, filing fee, and new self-inking stamp, and filing fee for County)		\$ 150
		Deputy Clerk Avilez (due for renewal Mar 2020 Budget again in FY 2024)		
		<i>(Budgeted in 01-41-43700 prior to FY 2019)</i>		
		Total		\$ 150
\$ -	\$ 75			

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRAVEL, TRAINING & MEETINGS - 01-40-44400
(ACCOUNT NUMBER IN D365 001-200-201-44400)

DEPARTMENT: ELECTED OFFICIALS				
PROGRAM: On-Going				
2020	2021	Description of Cost		2022
Actual	Estimated			Budget
\$ 4,646	\$ -	Various Conferences, Training, Meetings, etc. (i.e. IML Conference, DMMC Meetings) Mayor and City Council		\$ 4,000
		<i>(The following expenditures were Budgeted in 01-41-43700 prior to FY 2019)</i>		
	-	Clerks Office Related Municipal Clerks of DuPage County (MCDC) Meetings (Bi-monthly - Clerk and Deputy Clerk)		200
	-	Municipal Clerks of IL (MCI) Quarterly District Mtgs (Overnight and mileage) (Clerk and Deputy Clerk)		600
	-	Northern Illinois Municipal Clerks (NIMCA) (Bi-monthly Meeting Attendance) (Overnight and mileage) (Clerk Only)		300
	-	Municipal Clerks of Illinois (MCI) Annual Certification Seminar Springfield - October (Overnight and mileage) (Clerk and Deputy Clerk)		1,500
	-	Illinois Municipal League (IML) Annual Conference Chicago - September (Clerk and Deputy Clerk)		650
		Total		\$ 7,250
\$ 4,646	\$ -			

CITY OF WARRENVILLE
FISCAL YEAR 2022
POSTAGE - NEWSLETTER - 01-40-44601
(ACCOUNT NUMBER IN D365 001-200-201-44601)

DEPARTMENT: ELECTED OFFICIALS				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 11,082	\$ 14,000	Hometown Happenings 12 Monthly Mailings	\$	14,000
	235	Annual Permit Renewal - Postmaster		235
		(Budgeted in 01-41-44601 prior to FY 2019)		
\$ 11,082	\$ 14,235	Total	\$	14,235

CITY OF WARRENVILLE
FISCAL YEAR 2022
PRINTING/PUBLISHING - 01-40-44700
(ACCOUNT NUMBER IN D365 001-200-201-44700)

DEPARTMENT: ELECTED OFFICIALS				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 1,388	\$ 600	Required Publication of Public Notices Including Bids	\$	600
	300	Tax Levy Notification (Daily Herald)		300
	850	Treasurer's Report (Daily Herald)		850
		(Budgeted in 01-41-44700 prior to FY 2019)		
\$ 1,388	\$ 1,750	Total	\$	1,750

CITY OF WARRENVILLE
FISCAL YEAR 2022
PRINTING NEWSLETTER - 01-40-44701
(ACCOUNT NUMBER IN D365 001-200-201-44701)

DEPARTMENT: ELECTED OFFICIALS				
PROGRAM: On-Going				
2020	2021	Description of Cost		2022 Budget
Actual	Estimated			
\$ 11,758	\$ 14,000	Hometown Happenings 12 Monthly Printed Editions FY 18 pricing \$1,515/mo FY 19 pricing \$1,662.50/mo FY 20 pricing \$1,000/mo <i>(Budgeted in 01-41-44701 prior to FY 2019)</i>		\$ 14,000
		Total		\$ 14,000
\$ 11,758	\$ 14,000			

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER PROFESSIONAL SERVICES - 01-40-45400
(ACCOUNT NUMBER IN D365 001-200-201-45400)

DEPARTMENT: ELECTED OFFICIALS				
PROGRAM: On-Going				
2020	2021	Description of Cost		2022 Budget
Actual	Estimated			
\$ 46	\$ -	Mayor's Fitness Challenge		\$ 100
		Total		\$ 100
\$ 46	\$ -			

CITY OF WARRENVILLE
FISCAL YEAR 2022
CODIFICATION - 01-40-46800
(ACCOUNT NUMBER IN D365 001-200-201-46800)

DEPARTMENT: ELECTED OFFICIALS				
PROGRAM: On-Going				
2020	2021	Description of Cost		2022 Budget
Actual	Estimated			
\$ 2,996	\$ -	Quarterly Code Revision/Supplements		\$ 4,000
	500	Sterling Codifiers annual hosting fee		500
		<i>(Budgeted in 01-41-43700 prior to FY 2019)</i>		
		Total		\$ 4,500

CITY OF WARRENVILLE
FISCAL YEAR 2022
DUES, SUBSCRIPTIONS & BOOKS - 01-40-46900
(ACCOUNT NUMBER IN D365 001-200-201-46900)

DEPARTMENT: ELECTED OFFICIALS				
PROGRAM: On-Going				
2020	2021	Description of Cost		2022 Budget
Actual	Estimated			
\$ 4,349	\$ 500	Daily Herald		\$ 500
	-	Western DuPage Chamber of Commerce		750
	1,375	Illinois Municipal League Membership		1,375
	25	Illinois Prairie Path Membership (TAC)		25
	-	Active Transportation Alliance (BPAC)		
	-	Metropolitan Mayors Caucus		650
	550	Chicago Metropolitan Planning Council		550
	50	Arbor Day Foundation (EAC)		50
	-	The Conservation Foundation		250
		<i>(The following expenditures were Budgeted in 01-41-46900 prior to FY 2019)</i>		
		Municipal Clerks of DuPage County (Clerk and Deputy Clerk)		
		NIMCA Northern Illinois Municipal Clerks (Clerk Only)		
		Municipal Clerks of Illinois (Clerk and Deputy Clerk)		
		IIMC International Institute of Municipal Clerks (Clerk and Deputy Clerk)		
		Total		\$ 4,150

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER SUPPLIES - 01-40-47200
(ACCOUNT NUMBER IN D365 001-200-201-47200)

DEPARTMENT: ELECTED OFFICIALS				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 1,039	\$ 1,000	As Needed	\$	1,000

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-250-251-45100	Legal	LEGAL - CORPORATE	184,072	186,102	223,092	200,000	215,000	220,000	2.33%
001-250-251-45101	Legal	LEGAL - CITY PROSECUTOR	10,900	10,780	10,085	12,000	8,000	12,000	50.00%
001-250-251-45102	Legal	LEGAL - LITIGATION	-			10,000	2,500	10,000	300.00%
001-250-251-45103	Legal	LEGAL - LABOR RELATIONS	18,350	16,605	44,294	25,000	35,000	30,000	-14.29%
Totals			213,322	213,487	277,471	247,000	260,500	272,000	4.41%

CITY OF WARRENVILLE
FISCAL YEAR 2022
LEGAL - CORPORATE - 01-43-45100
(ACCOUNT NUMBER IN D365 001-250-251-45100)

DEPARTMENT: Legal				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 223,092	\$ 162,000	Monthly Legal Services (City Attorney on \$13,500/mo. Retainer-FY 20) Shared with Water and Sewer Fund 20-00-45100 - \$4,250 20-04-45100 - \$4,250 *potential retainer increase for FY 2021 (TBD)	\$	162,000
	53,000	<u>Non-Retainer Legal Expenses</u> Cannabis Code Amendments Everton Development Horizon Senior Living Community Warren Tavern Lease Riverview West Plum Path Park Lexington Trace Little Friends Speedway Special Use Additional @ 01/02/20 Category TBD Economic Development related Legal Fees (generally offset by fees paid)		58,000
\$ 223,092	\$ 215,000	Total	\$	220,000

CITY OF WARRENVILLE
FISCAL YEAR 2022
LEGAL - CITY PROSECUTOR - 01-43-45101
(ACCOUNT NUMBER IN D365 001-250-251-45101)

DEPARTMENT: Legal				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 10,085	\$ 8,000	Fees for City Prosecutor	\$	12,000
\$ 10,085	\$ 8,000	Total	\$	12,000

City of Warrenville Department Overview

Finance Department

The Finance Department is located on the first floor of City Hall and is generally the first point of contact for most business conducted at City Hall, with service hours of 8:00 a.m. – 5:00 p.m. Monday through Friday.

The Finance Department is charged with performing the following functions:

- **Accounting and Revenue Collection** - The mission is to process, record, and report citywide financial transactions, and to account for the collection of all city revenue generated locally and through state or federal sources.
- **Budget and Management Analysis** - The mission is to assist the city budget officer to develop and publish the annual operating and capital budget. The objective of these budgets is to reflect city policies, goals, and priorities, and to communicate to the citizens and staff a financial action plan for the upcoming fiscal year.
- **Money Management and Treasury** - The mission of which is to safely manage the city's cash and to invest funds according to the city's investment policy and state code.
- **Purchasing and Contract Administration** - The mission to assure that city purchasing and contracting for goods and services adheres to city purchasing policies and statutory purchasing requirements.
- **Utility Billing** - The mission is to process timely and accurate utility user fee invoices to be delivered to system user, and to assure the collection and proper accounting of those collected user fees. Water and sewer bills can be paid:
 - o In person with cash, check, or credit card
 - o By regular mail
 - o Via direct debit through the Auto Pay program
 - o Online via credit card (with an associated convenience fee based upon the amount being paid, charged by the State of Illinois not the city)

Services Provided

- Assistance with Property or Sales Tax Information
- Business and Liquor licensing
- Notary services
- Handicapped Parking Placards
- Pilot II Taxi Rider information
- Providing general information and directions
- Refuse Collection information
- Voter Registration
- Water and Sewer utility payments

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-400-401-40000	Finance	SALARIES - FINANCE DEPT	239,623	256,584	272,386	265,344	248,067	253,618	2.24%
001-400-401-40001	Finance	OVERTIME - FINANCE DEPT	228	1,004	8,542	10,500	9	5,000	55455.56%
001-400-401-40100	Finance	FICA EXPENSE	13,886	14,494	16,413	17,102	14,619	16,034	9.68%
001-400-401-40101	Finance	MEDICARE EXPENSE	3,248	3,501	3,839	4,000	3,419	3,750	9.68%
001-400-401-40200	Finance	IMRF EXPENSE	27,112	26,431	27,321	30,699	26,153	28,648	9.54%
001-400-401-40705	Finance	TELECOMMUNICATION TAX REBATES	749	759	619	850	750	750	0.00%
001-400-401-42950	Finance	CREDIT CARD FEES	17,885	14,221	12,574	16,250	12,168	13,500	10.95%
001-400-401-43700	Finance	NOTARY FEE	58	65	54	65	10	65	550.00%
001-400-401-44400	Finance	TRAVEL, TRAINING & MEETINGS	1,640	654	727	4,625	510	4,325	748.04%
001-400-401-45200	Finance	AUDIT EXPENSE	16,501	15,906	15,938	16,700	14,500	16,950	16.90%
001-400-401-45400	Finance	OTHER PROFESSIONAL SERVICES	41,200	145,515	158,294	20,634	3,541	24,360	587.94%
001-400-401-46900	Finance	DUES, SUBSCRIPTIONS & BOOKS	609	609	397	609	634	634	0.00%
001-400-401-47200	Finance	OTHER SUPPLIES	89	346	192	270	97	100	3.09%
001-400-401-48700	Finance	MISCELLANEOUS EXPENSE	1,977	79	506	200	-	500	0.00%
001-400-401-48703	Finance	GFOA REVIEW FEE	435	435	460	460	460	460	0.00%
001-400-401-49500	Finance	EQUIPMENT PURCHASE		78	1,104	4,400	670	4,000	497.01%
001-400-401-49954	Finance	REFUSE STICKERS	56,520	77,280	60,480	83,520	62,640	53,820	-14.08%
Totals			421,760	557,961	579,846	476,228	388,247	426,514	9.86%

CITY OF WARRENVILLE
FISCAL YEAR 2022
NOTARY FEE - 01-45-43700
(ACCOUNT NUMBER IN D365 001-400-401-43700)

DEPARTMENT: Finance				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 65	\$ -	Accounting Clerk I Herrera (Renewed FY 2019) (Expires 06/26/2023) (Budget Again in FY 2024) UB Clerk-Gasparas (Expires 12/09/2021) (Budget Again in FY 2022) Accounting Clerk II - Carter (Expires 06/03/2024) (Budget Again in FY 2025)	65	
		10		
\$ 65	\$ 10	Total	\$ 65	

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRAVEL, TRAINING & MEETINGS - 01-45-44400
(ACCOUNT NUMBER IN D365 001-400-401-44400)

DEPARTMENT: Finance				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 405	425	Director Conferences & Training (including State and National Conference Expenses) Daily Bank Deposit Mileage Reimbursement	\$ 2,000	
-		Senior Accountant (including State and National Conference Expenses)	1,600	
249	85	Technical Training Topical Training Seminars IGFOA Luncheons, Staff Training	300	
\$ 654	\$ 510	Total	\$ 4,325	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER PROFESSIONAL SERVICES - 01-45-45400
(ACCOUNT NUMBER IN D365 001-400-401-45400)

DEPARTMENT: Finance			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
850	2,700	GASB 74/75 OPEB Actuarial Valuation (<i>Early Implementation FY 2018</i>) for FY 2018 - \$2,600 for FY 2019 - \$850 for FY 2020 - \$2,700 for FY 2021 - \$860	860
11,864	841	<u>Enterprise Resource Planning (ERP) related</u> Part-time Administrative Staffing (for ERP Implementation backfilling) Gov Temp Financial Analysis Assistance	15,000
139,700		<u>Automated Data Processing (ADP)</u> Payroll Bi-Weekly Processing Services, Federal and State Payroll Related Taxes Annual W-2 Preparation Contractual Project Management Services for ERP implementation	8,500
5,880		Open Gov (On-line financial graphical transparency presentation) Not Budgeted for FY 2022	-
\$ 158,294	\$ 3,541	Total	\$ 24,360

CITY OF WARRENVILLE
FISCAL YEAR 2022
DUES, SUBSCRIPTIONS & BOOKS 01-45-46900
(ACCOUNT NUMBER IN D365 001-400-401-46900)

DEPARTMENT: Finance				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 190	\$ 190	GFOA Membership Director - Expires 09/30	\$	190
	200	IGFOA Membership (Director - 200)		200
	100	(Senior Accountant - 100) (between late December and early February)		100
88		ICMA		
119	144	Crain's		144
\$ 397	\$ 634	Total	\$	634

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER SUPPLIES - 01-45-47200
(ACCOUNT NUMBER IN D365 001-400-401-47200)

DEPARTMENT: Finance				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
		Handicapped Placards (Ordered for CY 2020, CY 2021, CY 2022) (Budget again in FY 21 - Order in 01/2022 (FY 2022) CY 2023 and CY 2024 at least)	\$	-
\$ 97	97	Dog Tags		100
95		Specialized Paper Ithaca Receipt Paper		
\$ 192	\$ 97	Total	\$	100

CITY OF WARRENVILLE
FISCAL YEAR 2022
EQUIPMENT PURCHASE - 01-45-49500
(ACCOUNT NUMBER IN D365 001-400-401-49500)

DEPARTMENT: Finance				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 78		Heavy duty scanner for AP Clerk to scanning invoices into D365/Laserfische (Cost estimate based upon Epson Workforce DS7000 Document Scanner)	\$ 4,000	
1,104	670	Credit Card Terminals (x 2)- compatible with D365 MICR Printer <i>(for printing checks from D365)</i>		
		Total	\$ 4,000	
\$ 1,182	\$ 670			

CITY OF WARRENVILLE
FISCAL YEAR 2022
REFUSE STICKERS - 01-45-49954
(ACCOUNT NUMBER IN D365 001-400-401-49954)

DEPARTMENT: Finance				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
		Purchase of Refuse Stickers for Re-sale to Residents - Per Contract		
		Waste Management Yr 1 - 05/01/16-\$4.55 Yr 2 - 05/01/17-\$4.71 Yr 3 - 05/01/18-\$4.87 Yr 4 - 05/01/19-\$5.04 Yr 5 - 05/01/20-\$5.22 <i>(Based upon sale of estimated 16K stickers)</i>		
\$ 60,480	\$ 62,640	Estimated - 05/01/2021 w 8% Increase to the FY 2021 Fee = 5.22*1.08 (Based upon sale of estimated 13K stickers) <i>(Note: Figure likely over budgeted based upon change to Groot cart service and City to sell yardwaste stickers only)</i>		53,820
		Total	\$ 62,640	\$ 53,820
\$ 60,480	\$ 62,640			

City of Warrenville Department Overview

Administration

Under the direction of the City Administrator, the Administration Department is responsible for operations of all City departments, management of capital projects, presentation and management of the City budget, Tax Increment Financing (TIF) district administration, support of elected officials, boards and commissions, public communication, research and policy recommendation, intergovernmental relations, administration of special projects, Human Resources and Labor Relations, information technology, risk management, RFP and contract negotiation, and meeting agenda preparation. The Department consists of four full time employees: the City Administrator, Assistant Administrator, Executive Assistant, and Administrative Services Coordinator.

City Operations – The City Administrator is the Chief Administrative Officer of the City and oversees operations and appoints all civilian staff.

Budget – The City Administrator is the appointed Budget Officer and TIF District Administrator and oversees the preparation, presentation, and administration of the budget.

Council/Committee/Commission Staffing – Administration Department staff supports the City Council, Committees of the Whole, Environmental Advisory Commission, Tourism and Arts Commission, and Employee Safety Committee as well as provides office assistance for elected officials.

Assistance to City Clerk – The Executive Assistant, acting as Deputy City Clerk, serves as notary and voter registrar. The position also processes FOIA requests and prepares minutes, posts meeting notices, bid openings, and public hearings notice, prepares agenda packets, and maintains City ordinances, resolutions, proclamations, and other City records.

Media Relations – The City Administrator is the City's official spokesperson and Public Information Officer.

Human Resources – Administration Department staff provides support related to training, recruitment, Family Medical Leave Act, fitness for duty, Commercial Drivers License drug testing, personnel policies, collective bargaining agreements, and employment law. The City Administrator is the final authority on hiring, promotion, and termination for all civilian staff.

Risk Management – The Assistant City Administrator serves as the City's Risk Manager and reviews all liability and workers compensation claims and oversees the City's risk management coverage.

Information Technology – Administration Department staff oversees the City's website, cable television channel, telephone system, and IT infrastructure.

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-300-301-40000	Administration	SALARIES - ADMINISTRATION	297,035	312,157	327,548	372,802	337,249	357,752	6.08%
001-300-301-40001	Administration	OVERTIME - ADMINISTRATION	8,709	7,048	6,144	10,000	8,600	10,000	16.28%
001-300-301-40100	Administration	FICA EXPENSE	16,609	17,391	18,170	23,734	18,379	22,801	24.06%
001-300-301-40101	Administration	MEDICARE EXPENSE	4,341	4,519	4,692	5,551	4,873	5,332	9.42%
001-300-301-40200	Administration	IMRF EXPENSE	38,723	32,642	31,829	42,602	37,520	40,737	8.57%
001-300-301-40500	Administration	COMMITTEES / COMMISSIONS	10,492	8,031	5,967	13,950	7,650	18,450	141.18%
001-300-301-44400	Administration	TRAVEL, TRAINING & MEETINGS	10,774	11,181	12,656	17,295	8,770	17,615	100.86%
001-300-301-45400	Administration	OTHER PROFESSIONAL SERVICES	47,795	13,179	31,217	-	-	5,000	
001-300-301-45490	Administration	EMPLOYEE ASSISTANCE PROGRAM	1,024	774	853	-	-	-	
001-300-301-45710	Administration	EDUCATION REIMBURSEMENT	2,638	2,311	995	3,000	3,000	3,000	0.00%
001-300-301-46600	Administration	SENIOR SERVICES	12,700	15,000	16,867	60,000	30,000	60,000	100.00%
001-300-301-46900	Administration	DUES, SUBSCRIPTIONS & BOOKS	15,858	15,313	15,941	18,805	17,240	19,200	11.37%
001-300-301-47200	Administration	OTHER SUPPLIES	-	-	66	2,000	1,000	2,000	100.00%
001-300-301-48700	Administration	MISCELLANEOUS EXPENSE	8,362	2,745	1,955	2,400	1,700	2,400	41.18%
001-300-301-48706	Administration	FLEX SPENDING FEE	4,726	5,740	-	-	-	-	
001-300-301-49500	Administration	EQUIPMENT PURCHASE	11,439	375	650	6,500	1,000	1,700	70.00%
Totals			491,225	448,406	475,550	578,639	476,981	565,987	18.66%

CITY OF WARRENVILLE
FISCAL YEAR 2022
COMMITTEES AND COMMISSIONS - 01-50-40500
(ACCOUNT NUMBER IN D365 001-300-301-40500)

DEPARTMENT: Administration				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 5,967	\$ -	<u>Safety Committee</u>	\$ -	
	3,750	Annual Safety Awards (75 employees @\$50)	\$ 3,750	
		<u>Warrenville Environmental Advisory Commission</u>		
	2,300	Boxes for Battery Recycling	2,300	
	1,300	Resource Newsletter	1,300	
	100	Tree City USA Conference	100	
	-	Arbor Day	2,500	
		IDEC Community Educational Materials (NEW)	2,500	
		IDEC Miscellaneous Expenses (NEW)	1,000	
		Employee Health and Wellness Committee (NEW)	1,000	
		<u>Warrenville Bicyclists and Pedestrian Advisory Commission:</u>		
		Bike Rodeo Supplies	2,000	
		National Night Out Supplies	800	
		Printing		
	200	Educational Materials on Bike Safety	800	
		Ride Illinois Bike Summit Registration (New)	400	
\$ 5,967	\$ 7,650	Total	\$ 18,450	

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRAVEL, TRAINING & MEETINGS - 01-50-44400
(ACCOUNT NUMBER IN D365 001-300-301-44400)

DEPARTMENT: Administration				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 12,656	\$ 4,200	City Administrator Auto Allowance Personal Auto to conduct City business (\$350/mo x 12-Months)	\$ 4,200	
	350	<u>ICMA</u> Annual ICMA Conference	2,200	
		<u>ILCMA</u> Summer ILCMA Conference	400	
	120	Winter ILCMA Conference	400	
	600	<u>IPELRA</u> Employment Law Seminar (x 2)	600	
	-	Annual Conference (x 2)	2,200	
	-	<u>NPELRA</u> Annual Conference	2,000	
	-	<u>IAMMA</u> IAMMA Luncheons	150	
	-	Metro Manager Luncheons	150	
	-	<u>DMMC</u> Meetings	450	
	-	Legislative Drive Down	450	
	-	<u>ITIA</u> Conference	375	
	-	Legacy Project Conference	240	
	-	Chamber Meetings and Events	300	
	1,000	Other Professional Training	1,000	
	2,500	Staff Professional Development Leadership Training/Coaching	2,500	
\$ 12,656	\$ 8,770	Total	\$ 17,615	

CITY OF WARRENVILLE
FISCAL YEAR 2022
EMPLOYEE ASSISTANCE PROGRAM - 01-50-45490
(ACCOUNT NUMBER IN D365 001-300-301-45490)

DEPARTMENT: Administration				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 853	\$ -	Annual EAP Contract Est @ \$13.65 per Employee x 75 EE's (Moved to Central Services 01-70-45400 beginning FY 2021)	\$ -	
\$ 853	\$ -	Total	\$ -	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER SUPPLIES - 01-50-47200
(ACCOUNT NUMBER IN D365 001-300-301-47200)

DEPARTMENT: Administration				
PROGRAM: On-Going				
2020	2021	Description of		2022
Actual	Estimated	Cost		Budget
\$ 66	\$ 1,000	Anniversary Awards - to employees		\$ 2,000
\$ 66	\$ 1,000	Total		\$ 2,000

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Police Department

The Warrenville Police Department is responsible for the delivery of law enforcement services to the community on a 24 hour, 365 days per year basis. The Patrol Division consists of uniformed officers who respond to 9-1-1 calls for service, initiate investigations, provide directed patrols, and also utilizes specialized skills such as forensic evidence collection at crime scenes. The department also provides specialized investigative services and participates in multi-jurisdictional task forces to ensure specialties such as SWAT, Major Case Investigations, Major Traffic Crash Reconstruction, and Forensic Computer Analysis are available to ensure a professional law enforcement response.

- Problem Oriented Policing (POP) Program to specifically address gang, drug and quality of life crimes and also provide assistance to the Investigations Division during surveillances and major investigations. POP officers also regularly provide tobacco and alcohol compliance checks in order to limit the availability of these products to the community's youth.
- Traffic Safety Enforcement Unit (TSEU) specializes in traffic enforcement and concentrates on reducing traffic accidents at high volume accident locations as well as providing commercial truck enforcement and providing driver education. The TSEU responds to citizen complaints and conducts directed patrols on major thoroughfares as well as neighborhood streets.
- Forensic Evidence Technicians assist the Investigations Division and processes crimes scenes for the identification, collection, and preservation of forensic evidence.
- In 2014 Warrenville Police Officers used NARCAN (Naloxone) were trained in the use of NARCAN (Naloxone) on seven occasions, resulting in the resuscitation of the involved individuals. NARCAN reverses the effects of the opiate drug heroin and allows for a better chance of survival for the overdose victim. The program, which is funded by the DuPage County Health Department, does not incur any cost to Warrenville tax payers.
- Warrenville Police Officers serve on the DuPage Felony Investigative Assistance Team (FIAT) Special Weapons and Tactics (SWAT) Team, DuPage Felony Investigative Assistance Team (FIAT) Major Case Investigations Team, DuPage Felony Investigative Assistance Team (FIAT) Major Traffic Crash Reconstruction Team, and The DuPage County Major Crimes Task Force.

- The Chief of Police currently serves as Chairman of the DuPage County Chiefs of Police training committee, as well as an Executive Board Member DuPage County Major Crimes Task Force and the DuPage County Chiefs of Police Association.
- The Warrenville Police Department instituted an Internet Safe Transaction Zone, in the lobby of the police department, during normal business hours. This service allows residents to use the lobby of the police department as a safe space to conduct internet sales transactions.
- Explorer Scout Program provides young men and women with insight and training in the law enforcement field for those interested in pursuing a criminal justice career.

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-500-501-40000	Police	SALARIES - POLICE SWORN	3,099,561	3,182,751	3,250,183	3,446,161	3,121,368	3,377,710	8.21%
001-500-501-40001	Police	OVERTIME - POLICE	247,036	257,784	332,171	325,000	302,700	325,000	7.37%
001-500-501-40004	Police	SALARIES-CROSSING GUARDS	42,772	43,922	42,287	47,924	35,562	47,040	32.28%
001-500-501-40005	Police	POLICE-NON-SWORN	423,546	416,083	440,952	466,901	409,774	414,719	1.21%
001-500-501-40006	Police	UNEMPLOYMENT INSURANCE					11,391		-100.00%
001-500-501-40100	Police	FICA EXPENSE	223,713	230,426	238,626	265,731	228,891	258,197	12.80%
001-500-501-40101	Police	MEDICARE EXPENSE	52,794	54,462	56,256	62,147	54,141	60,385	11.53%
001-500-501-40200	Police	IMRF EXPENSE	48,811	44,116	43,820	53,770	45,050	47,740	5.97%
001-500-501-40401	Police	CITY CONTR. TO POLICE PENSION	1,132,335	1,111,844	949,117	1,038,677	1,038,400	1,190,032	14.60%
001-500-501-41100	Police	MAINTENANCE - EQUIPMENT	23,126	22,903	21,049	34,043	34,043	34,043	0.00%
001-500-501-41110	Police	MAINTENANCE - AUTOS	50,392	82,369	52,028	51,720	41,590	67,975	63.44%
001-500-501-42700	Police	MAINTENANCE - COMMUNICATIONS	11,596	-	-	-	-	-	1.68%
001-500-501-42800	Police	COMMUNICATIONS SERVICES	344,795	373,356	384,452	397,475	397,475	404,136	0.00%
001-500-501-42900	Police	ANIMAL CONTROL	1,257	3,412	4,256	1,500	1,500	1,500	3.25%
001-500-501-43400	Police	TELEPHONE	28,970	19,416	24,113	23,197	27,118	28,000	-20.99%
001-500-501-43700	Police	NOTARY FEE	241	241	162	162	162	128	-53.77%
001-500-501-44300	Police	RENT EXPENSE	3,751	2,154	2,191	3,459	79,879	36,927	119.80%
001-500-501-44400	Police	TRAVEL, TRAINING & MEETINGS	31,388	26,669	17,700	41,720	12,225	26,870	70.21%
001-500-501-44700	Police	PRINTING/PUBLISHING	2,285	2,427	3,892	8,000	4,700	8,000	500.00%
001-500-501-44850	Police	ADMINISTRATIVE TOWING EXPENSE	3,647	4,565	2,710	6,000	1,000	6,000	5.88%
001-500-501-45400	Police	OTHER PROFESSIONAL SERVICES	14,311	35,387	22,981	24,165	21,500	22,765	0.00%
001-500-501-45402	Police	PROFESSIONAL ADJUDICATION SVCS	3,152	3,253	2,482	3,200	3,200	3,200	18.70%
001-500-501-45710	Police	EDUCATION REIMBURSEMENT	8,574	12,231	5,424	8,280	8,280	9,828	-11.24%
001-500-501-46900	Police	DUES, SUBSCRIPTIONS & BOOKS	27,531	41,869	82,476	72,523	72,523	64,373	8.00%
001-500-501-47200	Police	OTHER SUPPLIES	8,518	5,995	7,148	17,500	17,500	18,900	-7.66%
001-500-501-47210	Police	AMMUNITION & SUPPLIES	12,345	32,295	8,099	8,880	8,880	8,200	4.96%
001-500-501-47300	Police	UNIFORMS	29,349	29,879	29,751	58,631	50,500	53,005	100.00%
001-500-501-47304	Police	UNIFORMS-CROSSING GUARDS	850	442	135	500	250	500	-22.32%
001-500-501-47600	Police	GAS/OIL EXPENSE	62,544	58,481	14,425	61,405	61,405	47,700	0.00%
001-500-501-48401	Police	COLLECTION AGENCY FEES	-		-	375	375	375	140.23%
001-500-501-48700	Police	MISCELLANEOUS EXPENSE	927	339	288	1,000	5,120	12,300	66.67%
001-500-501-48701	Police	INVESTIGATIONS	1,018	915	1,354	1,500	1,500	2,500	237.50%
001-500-501-48702	Police	PUBLIC RELATIONS	5,562	7,100	9,798	10,125	3,000	10,125	-91.54%
001-500-501-49500	Police	EQUIPMENT PURCHASE	60,466	58,013	9,250	24,948	24,948	2,110	0.00%
001-500-501-49503	Police	EQUIPMENT-MAINTENANCE SUPRV	3,357	5,117	316	2,000	2,000	2,000	7.58%
Totals			6,010,520	6,170,216	6,059,892	6,568,619	6,127,950	6,592,283	

CITY OF WARRENVILLE
FISCAL YEAR 2022
CITY CONTRIBUTION TO POLICE PENSION - 01-51-40401
(ACCOUNT NUMBER IN D365 001-500-501-40401)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 949,117	\$ 1,038,400	City Contribution to Police Pension (Required Contribution via Property Tax Levy - As Actuarially Determined)	\$ 1,190,032	
		Additional City Contribution toward Unfunded Liability (Suspended beginning FY 2020)		
\$ 949,117	\$ 1,038,400	Total	\$ 1,190,032	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - EQUIPMENT - 01-51-41100
(ACCOUNT NUMBER IN D365 001-500-501-41100)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 21,049	\$ 34,043	Records and Patrol Departments Maintenance and Supply Contract	\$ 12,000	
		Maintenance of Equipment/Time & Material (i.e. Fire Extinguishers, Radar Units, Dictaphone, Telephone System, Workout Video Surveillance Surveillance Cameras, Miscellaneous)	2,640	
		Car Washes/Detailing	3,600	
		Lexmark "Live-Scan" toner cartridge	543	
		Radar Recertification	660	
		(Cost reimbursed by Transfer-In from Seized Assets Fund - See Transfer -in Revenue) *moved from 01-51-45400		
		IL Dept of Agriculture	1,200	
		Traffic Safety Enforcement Unit Scale Certification		
		Internal Surveillance Equipment	13,200	
		Maintenance Agreement - and Monthly Contractual Services Agreement (Including Data Storage & Retrieval) (\$1,100 per month x12)		
		Bike Unit bikes x2, tune-ups/repairs	200	
\$ 21,049	\$ 34,043	Total	\$ 34,043	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - AUTOS - 01-51-41110
(ACCOUNT NUMBER IN D365 001-500-501-41110)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 52,028	\$ 41,590	Purchase of Tires, Alignments & Balancing/Time and Material (Cost reimbursed by Transfer-In from Seized Assets Fund - See Transfer-in Revenue)	\$ 15,500	
		Repair at Car Dealer or Outside Vendor	15,000	
		Purchase of Parts	12,000	
		<u>Ultra Strobe on-site Service Calls</u> (Wiring/Connectors for MDTs, cameras)	2,000	
		Squad 217 (Ford Explorer) Removal of old equipment and wiring / installation of new equipment and wiring x1 @ \$6,400 Removal of decals x1 @ \$275 Application of new decals and wrapping x1 @ \$1,100	7,775	
		<i>Depending on Status of CMRP (*)</i> <i>Squad Replacements x2</i> (*) Squad 216 (Ford Explorer) Removal of old equipment and wiring / installation of new equipment and wiring x1 @ \$6,200	13,450	
		(*) Squad 221 (Ford Explorer - CSO) Removal of old equipment and wiring / installation of new equipment and wiring x1 @ \$4,500		
		(*) Squad 216 and Squad 221 Removal of decals x2 @ \$275 (\$550) Application of new decals and wrapping x2 @ \$1,100 (\$2,200)		
		Ultra Strobe - installation of squad lights body camera activation module x10 @ \$225 (Pending approval of body cameras)	2,250	
\$ 52,028	\$ 41,590	Total	\$ 67,975	

CITY OF WARRENVILLE
FISCAL YEAR 2022
COMMUNICATION SERVICES - 01-51-42800
(ACCOUNT NUMBER IN D365 001-500-501-42800)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 366,118	\$ 379,193	DU-COMM Contract (FYE 21) x32 @ \$12,061.49 (Includes full-time officers only - part-time officers not included for share calculations by DU-COMM)	\$ 385,968	
18,334	18,282	New Facility - DuComm - City Share of Costs (Started in FY 2020) (FY 22 Year 3 of 10)	18,168	
\$ 384,452	\$ 397,475	Total	\$ 404,136	

CITY OF WARRENVILLE
FISCAL YEAR 2022
TELEPHONE- 01-51-43400
(ACCOUNT NUMBER IN D365 001-500-501-43400)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021		Description of Cost	2022 Budget
Actual		Estimated		
\$ 24,113	\$	17,814	Verizon Wireless - MDT Signal to DuComm	\$ 18,000
		9,304	Sprint Cellular Phone Costs	10,000
\$ 24,113	\$	27,118	Total	\$ 28,000

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRAVEL & MEETINGS - 01-51-44400
(ACCOUNT NUMBER IN D365 001-500-501-44400)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 17,700	\$ 12,225	Professional Dinner Functions	\$ 300	
		Lodging Costs for Training	1,000	
		Reimbursement for Meals and Mileage - Training, Conferences, and other Work-related Travel (Dependant upon courtroom closures due to COVID19)	8,500	
		Illinois Chief of Police Conference (x3)	900	
		Records Training (FOIA/RMS/Other)	800	
		Department Training (All training - condensed)		
		I.T.O.A. - Dues/Training (x2 @ \$750)	1,500	
		Northwestern Univ. Command Staff Course (x1) (Tentative pending upon COVID19 restrictions)	4,100	
		IL Law Enforcement Admin Professional's Conference	240	
		Investigations:		
		I.D.E.O.A. (x0 suspended for FY22 due to COVID19)	-	
		Illinois Homicide Seminar	500	
		One/Two Day Seminars	1,000	
		DuPage Juvenile Officers Assoc (DJOA) Conference (x3 @ \$75)	225	
		IL Assoc of Technical Accident Investigators (IATAI) Conf. (x2 @ \$340)	680	
		Advanced Evidence Technician Course (\$1,375/ea x3)	4,125	
		NEMRT - expenses	3,000	
\$ 17,700	\$ 12,225	Total	\$ 26,870	

CITY OF WARRENVILLE
FISCAL YEAR 2022
PRINTING/PUBLISHING - 01-51-44700
(ACCOUNT NUMBER IN D365 001-500-501-44700)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 3,892	\$ 4,700	Advertisement	\$ 1,000	
		Printing Needs: Business Cards/Envelopes	1,000	
		Adjudication Tickets and Traffic Tickets	3,500	
		Printing Fees to Update Forms	2,000	
		Inmate Property Cards x1500 (x2 @ \$125)	250	
		Crime Alert Hangers	250	
\$ 3,892	\$ 4,700	Total	\$ 8,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
EDUCATION REIMBURSEMENT - 01-51-45710
(ACCOUNT NUMBER IN D365 001-500-501-45710)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021		Description of Cost	2022 Budget
Actual	Estimated			
\$ 5,424	\$ 8,280		Reimbursement Requests for Personnel Involved in Completion of Various Degrees A. Catt (\$4,548) C. Maxwell (\$5,280)	\$ 9,828
\$ 5,424	\$ 8,280		Total	\$ 9,828

CITY OF WARRENVILLE
FISCAL YEAR 2022
DUES, SUBSCRIPTIONS & BOOKS - 01-51-46900
(ACCOUNT NUMBER IN D365 001-500-501-46900)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	Budget
\$ 82,476	\$ 72,523	Illinois Association Chief of Police x3	\$ 525	
		International Association Chief of Police	200	
		DuPage MERIT	4,000	
		DuPage County Children's Advocacy Center	4,000	
		DuPage Senior Management (x2)	250	
		DuPage Cty Chiefs of Police Assoc (x3 @ \$275)	825	
		BASSET Licensing	250	
		Explorer Charter Fees (Three Fires Council) - TEMPORARILY SUSPENDED DUE TO COVID19 (Ofes-x4, Explorers-x10 @ \$33, Insurance-x14 @ \$1, Charter-\$40)	-	
		NEMRT Regional Training (x42 @ \$95)	3,990	
		International Association Chiefs of Police Online.net	875	
		Law Enforcement Records Mgmt Information (x3 @ \$25)	75	
		IL Law Enforcement Admin Professionals	50	
		DuJIS (4th installment)	37,000	
		DuPage/Illinois Juvenile Ofes Assoc. x3 @ \$30	90	
		Lexipol Subscription Annual Update	6,223	
		Update Management Services	4,200	
		IL Law Enforcement Alarm System (ILEAS)	120	
		Court Smart: Legal Updates & Case Law, annual subscription	1,700	
\$ 82,476	\$ 72,523	Total	\$ 64,373	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER SUPPLIES - 01-51-47200
(ACCOUNT NUMBER IN D365 001-500-501-47200)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	Budget
\$ 7,148	\$ 17,500	Evidence Technician Supplies	\$ 6,000	
		Flares	1,400	
		Miscellaneous Supplies	2,000	
		Office Equipment	3,500	
		Sanitizer Replacements	1,000	
		Digital Media (DVDs/CDs/Flash Drives)	2,000	
		PPE (COVID-19 related only)	3,000	
\$ 7,148	\$ 17,500	Total	\$ 18,900	

CITY OF WARRENVILLE
FISCAL YEAR 2022
AMMUNITION & SUPPLIES - 01-51-47210
(ACCOUNT NUMBER IN D365 001-500-501-47210)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 8,099	\$ 8,880	Handgun - Training Rounds	\$	2,000
		Duty Rounds		
		Taser:		
		Training cartridges (x60)		1,650
		Taser Batteries XP26 (x5)		650
		Part Replacements:		850
		(Weapon Repair / Cleaning Equipment / Target Material / AR-15 parts)		
		Less Than Lethal Shotgun (Bean Bag, 105 rounds)		650
		3-Volt batteries (Weapon Lights)		200
		Red Dot Sight Rifle Battery		100
		Rifle Training Rounds (purchased through SLEA)		2,100
\$ 8,099	\$ 8,880	Total	\$	8,200

CITY OF WARRENVILLE
FISCAL YEAR 2022
UNIFORMS - 01-51-47300
(ACCOUNT NUMBER IN D365 001-500-501-47300)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 29,751	\$ 50,500	Quartermaster Replacement Spring and Fall (including Recruit x1 - full uniform)	\$	26,000
		Footwear Replacement (x29 @ \$200 ea.)		3,750
		Clothing Allowance (Investigations x4 / POP Ofcs x2)		7,000
		Replacement Body Armor (Vests) (5 vests @ \$771 ea.)		3,855
		Explorer Uniforms		-
		(*Program Temporarily Suspended due to COVID-19*)		
		Uniform Cleaning Contract		5,000
		Police Patches		700
		Bike Unit Uniforms		700
		SWAT Officer equipment (if applicable)		6,000
\$ 29,751	\$ 50,500	Total	\$	53,005

CITY OF WARRENVILLE
FISCAL YEAR 2022
INVESTIGATIONS - 01-51-48701
(ACCOUNT NUMBER IN D365 001-500-501-48701)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 1,354	\$ 1,500	Investigations Costs (Subpoena Fees / Records)	\$ 2,000	
		Background checks (Massage business licenses/renewals, cleaning personnel, etc.)	500	
\$ 1,354	\$ 1,500	Total	\$ 2,500	

CITY OF WARRENVILLE
FISCAL YEAR 2022
PUBLIC RELATIONS - 01-51-48702
(ACCOUNT NUMBER IN D365 001-500-501-48702)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 9,798	\$ 3,000	*National Night Out	\$ 5,000	
		*Shredding Day Event (Paper and Electronics)	2,000	
		Public Relations Materials (Crime prevention / 4th July safety / Distracted Driving)	3,000	
		*Shop With a Cop	125	
		(*) Event dependant upon COVID19 restrictions		
\$ 9,798	\$ 3,000	Total	\$ 10,125	

CITY OF WARRENVILLE
FISCAL YEAR 2022
EQUIPMENT PURCHASE - 01-51-49500
(ACCOUNT NUMBER IN D365 001-500-501-49500)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 9,250	\$ 24,948	500 - Intoximeter mouthpieces City-Band replacement Radios x2 @ \$1,000 (approximately 15 years old)	\$ 110 2,000	
\$ 9,250	\$ 24,948	Total	\$ 2,110	

CITY OF WARRENVILLE
FISCAL YEAR 2022
EQUIPMENT - MAINTENANCE SUPPLY - 01-51-49503
(ACCOUNT NUMBER IN D365 001-500-501-49503)

DEPARTMENT: Police				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 316	\$ 2,000	Mechanic Parts/ Supplies	\$ 2,000	
\$ 316	\$ 2,000	Total	\$ 2,000	

City of Warrenville Department Overview

Public Works

The Warrenville Public Works Department is comprised of four divisions that are responsible for the construction, maintenance, and repair of the City's infrastructure, grounds and facilities, and the purchase, maintenance, and repair of City vehicles and equipment. The Deputy Public Works Director oversees the day-to-day operations of the Department. The Department has 16 full-time employees including four Lead Supervisors who oversee the Divisions of Utility, Street, Vehicle, and Facilities Maintenance. The remaining employees are six Utility Maintenance Workers and five Street Maintenance Workers. The Department is responsible for 59 miles of sanitary sewer main, 30.4 miles of storm sewer, 64 miles of water main, and 54 miles of municipal streets, right-of-ways, and sidewalks, 60 piece of equipment and vehicles, and five main facilities and their associated grounds, and five park and public areas.

Street Maintenance Division

- Maintains City streets, sidewalks, pathways, storm sewers, streetlights, and street signage
- Maintains storm water lift stations
- Locates the electrical (street light) and storm sewer lines in areas of excavation. The Department is a member of JULIE, a co-op, which allows for one phone call to notify all the utility companies of an excavation.
- Mows right-of-ways
- Roadway snow and ice control
- Performs tree trimming for parkway trees
- Performs park maintenance of City-owned parks
- Snow removal on City properties and facilities
- Performs brush pickup and storm cleanup
- Implements Annual Road Resurfacing Program in accordance with the City's Capital Maintenance and Replacement Plan (CMRP)
- Provides support for special events Fourth of July, Summer Daze, Arbor Day, and other special events

Utility Maintenance Division

- Operates the water and sanitary sewer utilities within the corporate limits
- Maintains the water and sewer utilities located with the right-of-way (street area)
- Personnel available on a 24-hour basis for water or sanitary sewer emergencies
- Investigate and troubleshoot water customer concerns free of charge. High water consumption and water quality issues are the most common concerns
- Locates the water and sanitary sewer lines in areas of excavation. The Department is a member of JULIE, a co-op, which allows for one phone call to notify all the utility companies of an excavation.
- Maintains all water pumping, treatment and storage infrastructure and facilities
- Maintains automated meter reading system including all hardware and software

Vehicle Maintenance Division

The Vehicle Maintenance Division is responsible for the City's entire fleet, which contains 63 pieces of equipment, including Public Works trucks and small equipment and Police Department vehicles, and Code Enforcement vehicles. Additionally, this Division handles all repair work and purchases, in accordance with the City's CMRP. The Division maintains an inventory of parts and supplies in order to service the equipment.

Facilities Maintenance Division

The Facilities Maintenance Division is responsible for the City's facilities and public grounds, which include City Hall, Public Works Facility, Police Station, and the Albright Building (museum). Among the grounds are Cerny Park, Leone Schmidt Heritage Park, Bob Walters Commons, Plum Path Park, Albright Park (Gazebo area on Stafford Place) and the Veterans Memorial. The Division is also responsible for evaluating and implementing environmental initiatives designed to conserve energy and improve efficiency.

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-700-701-40000	Streets	SALARIES - STREETS	546,582	563,822	574,203	671,484	579,184	599,767	3.55%
001-700-701-40001	Streets	OVERTIME - STREETS	100,767	114,679	82,837	90,000	90,000	90,000	0.00%
001-700-701-40100	Streets	FICA EXPENSE	38,420	40,229	38,053	47,212	38,045	42,766	12.41%
001-700-701-40101	Streets	MEDICARE EXPENSE	8,986	9,409	8,900	11,042	8,886	10,002	12.56%
001-700-701-40200	Streets	IMRF EXPENSE	73,128	68,961	62,772	84,746	69,281	76,408	10.29%
001-700-701-41100	Streets	MAINTENANCE - EQUIPMENT	73,184	67,046	128,799	70,000	70,000	70,000	0.00%
001-700-701-41200	Streets	MAINTENANCE - STREETS	79,357	360,650	486,758	196,062	50,000	226,062	352.12%
001-700-701-41300	Streets	MAINTENANCE - GROUNDS	7,102	11,858	26,238	157,100	116,650	146,200	25.33%
001-700-701-41315	Streets	MAINTENANCE-TREES	17,185	22,670	10,180	25,000	10,000	25,000	150.00%
001-700-701-41316	Streets	MAINTENANCE - STREAMS	-	-	-	4,000	4,000	4,000	0.00%
001-700-701-42600	Streets	GARBAGE REMOVAL	1,578	1,717	2,310	1,500	1,500	1,500	0.00%
001-700-701-43800	Streets	UTILITIES	24,271	26,213	21,832	23,703	25,000	25,000	0.00%
001-700-701-44000	Streets	MAINTENANCE - STREET LIGHTS	24,682	36,342	19,795	50,000	50,000	50,000	0.00%
001-700-701-44300	Streets	RENT EXPENSE	2,800	4,651	5,731	7,750	6,750	9,000	33.33%
001-700-701-44400	Streets	TRAVEL, TRAINING & MEETINGS	5,689	5,164	11,154	12,600	7,175	19,750	175.26%
001-700-701-45300	Streets	ENGINEERING	111,123	147,141	190,916	148,200	217,700	138,450	-36.40%
001-700-701-45400	Streets	OTHER PROFESSIONAL SERVICES	95,824	71,634	99,218	1,000	8,000	3,500	-56.25%
001-700-701-45401	Streets	J.U.I.E.	2,617	3,019	743	6,200	5,700	6,200	8.77%
001-700-701-46900	Streets	DUES, SUBSCRIPTIONS & BOOKS	475	494	724	610	560	660	17.86%
001-700-701-47200	Streets	OTHER SUPPLIES	1,873	2,819	1,908	1,725	1,725	1,725	0.00%
001-700-701-47220	Streets	SMALL TOOLS	1,868	2,018	2,708	3,000	3,000	20,000	566.67%
001-700-701-47300	Streets	UNIFORMS	3,600	4,834	4,017	6,400	6,400	6,400	0.00%
001-700-701-47600	Streets	GAS/OIL EXPENSE	27,863	26,613	3,332	26,612	26,000	26,000	0.00%
001-700-701-48700	Streets	MISCELLANEOUS EXPENSE	30,375	26,277	34,632	143,000	96,000	180,000	87.50%
001-700-701-49476	Streets	ROAD PROJECTS						528,000	
001-700-701-49500	Streets	EQUIPMENT PURCHASE	14,416	12,583	-	9,000	-	9,000	
001-700-701-49503	Streets	EQUIPMENT-MAINTENANCE SUPRVR	4,239	7,030	702	20,000	-		
Totals			1,298,004	1,637,873	1,818,462	1,817,946	1,491,556	2,315,390	55.23%

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - STREETS - 01-52-41200
(ACCOUNT NUMBER IN D365 001-700-701-41200)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020	2021	Description of Cost		2022 Budget
Actual	Estimated			
\$ 486,758	\$ -	Diehl Rd Turn Lanes Construction - City Share (STP - 70%, City - 15%, DuDOT - 15%)		\$ 19,000
	-	IDOT Route 56 Add-Lanes Construction Project (State billed up to 80% until final invoice issues are resolved)		107,062
	15,000	Private Property Drainage Assistance Construction		35,000
	35,000	R.O.W. Repairs and Maintenance		35,000
		Route 56 Streetscape Enhancements (FY 2018 - Decision Package)		30,000
\$ 486,758	\$ 50,000	Total		\$ 226,062

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - TREES - 01-52-41315
(ACCOUNT NUMBER IN D365 001-700-701-41315)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020	2021	Description of Cost		
Actual	Estimated			
\$ 10,180	\$ 10,000	Tree Trimming, Removal, and Replacement		
		This service is shared with: MFT - 13-00-45410/013-700-709-45410		
\$ 10,180	\$ 10,000	Total		
		\$ 25,000		

CITY OF WARRENVILLE
FISCAL YEAR 2022
GARBAGE REMOVAL - 01-52-42600
(ACCOUNT NUMBER IN D365 001-700-701-42600)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 2,310	\$ 1,500	Porta Potty - Gazebo	\$ 1,500	
\$ 2,310	\$ 1,500	Total	\$ 1,500	

CITY OF WARRENVILLE
FISCAL YEAR 2022
UTILITIES - 01-52-43800
(ACCOUNT NUMBER IN D365 001-700-701-43800)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 21,832	\$ 25,000	Electric and Gas for Cerny Park Lift Sta. and City Buildings Natural gas for City Buildings on "Free Therms" per franchise agreement prior to late FY 2016	\$ 25,000	
\$ 21,832	\$ 25,000	Total	\$ 25,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - STREETS LIGHTS - 01-52-44000
(ACCOUNT NUMBER IN D365 001-700-701-44000)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 19,795	\$ 20,000	Street Light Knock Down Replacement <i>(Usually reimbursed by driver's insurance)</i>	\$ 20,000	
	30,000	Street Light Maintenance	30,000	
\$ 19,795	\$ 50,000	Total	\$ 50,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
RENT EXPENSE - 01-52-44300
(ACCOUNT NUMBER IN D365 001-700-701-44300)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 5,731	\$ -	2 Golf Carts for 3rd and 4th of July	\$	1,000
	5,000	Aerial Lift for Holiday Decorations (Police Station and Prairie Path trees require use of an eighty-foot aerial lift)		6,000
	1,750	Welding Tanks and Specialty Equipment		2,000
Total			\$	9,000

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRAVEL, TRAINING & MEETINGS - 01-52-44400
(ACCOUNT NUMBER IN D365 001-700-701-44400)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 11,154	\$ 1,800	APWA North American Snow Conference (2 Street Division staff)	\$	1,800
	3,750	Executive Coaching / Training (Public Works Director shared with Water and Sewer - 020-700-704-44400 and 020-700-706-44400. Capital Maintenance Superintendent 100% here.)		11,250
	250	IAFSM Conference (Public Works Director shared with Water and Sewer - 020-700-704-44400 and 020-700-706-44400.)		250
	150	I-Pass Replenishment		150
	725	IPSI - Capital Maintenance Superintendent		1,000
	500	Miscellaneous Meetings and Training (Includes Public Works Onsite Team and Crew Leader Training)		5,000
	-	Monthly APWA Meetings (Also shared with Water and Sewer - 020-700-704-44400 and 020-700-706-44400.)		300
Total			\$	19,750

CITY OF WARRENVILLE
FISCAL YEAR 2022
ENGINEERING - 01-52-45300
(ACCOUNT NUMBER IN D365 001-700-701-45300)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 190,916	\$ 8,700	Bridge Inspections (Mack Rd - Monthly, Williams Rd Calendar Year 2022)	\$ 6,450	
	2,000	Diehl Road Turn Lane Improv. Construction Engineering	2,000	
	2,000	Mack Road Bridge Preliminary Engineering	-	
	4,000	Mack Road Path Preliminary Engineering	-	
	5,000	Private Property Drainage Assistance	5,000	
	30,000	Route 56 Streetscape Construction Engineering	-	
	-	Route 59 Multi-Use Path Preliminary Engineering	10,000	
	15,000	Williams Road Bridge Maintenance	15,000	
		<u>Trailhead Project</u>		
	60,000	Preliminary Engineering		
	91,000	Final Engineering		
		Construction Engineering (FY 2022 Decision Package) (Costs covered by - City Share - Park Developer Donations)	100,000	
\$ 190,916	\$ 217,700	Total	\$ 138,450	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER PROFESSIONAL SERVICES - 01-52-45400
(ACCOUNT NUMBER IN D365 001-700-701-45400)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 99,218	\$ 2,500	GIS Database - Miscellaneous	\$ 2,500	
	1,000	NPDES Permit fees Yearly (IEPA)	1,000	
	4,500	Tree Inventory and Development of Management Plan (FY 2020 Decision Package - PUB 20.01)	-	
\$ 99,218	\$ 8,000	Total	\$ 3,500	

CITY OF WARRENVILLE
FISCAL YEAR 2022
DUES, SUBSCRIPTIONS & BOOKS - 01-52-46900
(ACCOUNT NUMBER IN D365 001-700-701-46900)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 724	\$ 350	APWA Dues (Capital Maintenance Superintendent, Public Works Director - 50%, Management Analyst - 50%).	\$	400
	50	IAMMA membership (Management Analyst)		50
	120	ILCMA membership (Management Analyst)		120
	40	Legacy Dues (Management Analyst)		40
	-	Professional Engineer License Registration (Public Works Director, budget every other year, and share with Water and Sewer 020-700-704-46900 and 020-700-706-46900)		50
\$ 724	\$ 560	Total	\$	660

CITY OF WARRENVILLE
FISCAL YEAR 2022
SMALL TOOLS - 01-52-47220
(ACCOUNT NUMBER IN D365 001-700-701-47220)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020	2021		Description of Cost	2022 Budget
Actual	Estimated			
\$ 2,708	\$ 3,000		Mechanics Tools Wrenches, Diagnostic Tools, etc.	\$ 20,000
\$ 2,708	\$ 3,000		Total	\$ 20,000

CITY OF WARRENVILLE
FISCAL YEAR 2022
GAS/OIL EXPENSE - 01-52-47600
(ACCOUNT NUMBER IN D365 001-700-701-47600)

DEPARTMENT: Streets					
PROGRAM: On-Going					
	2020	2021			
	Actual	Estimated	Description of Cost	2022 Budget	
\$ 4,017	\$ 4,017	\$ 6,400	City Supplied Uniforms - Annual	\$ 6,400	
\$ 4,017	\$ 4,017	\$ 6,400	Total	\$ 6,400	

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020		2021		2022 Budget
Actual		Estimated		
\$ 3,333	\$ 26,000	Fuel and Oil Cost for Vehicles and Equipment (Costs fluctuate with market)		
\$ 3,333	\$ 26,000	Total		
\$ 3,333	\$ 26,000	\$ 26,000		

CITY OF WARRENVILLE
FISCAL YEAR 2022
MISCELLANEOUS EXPENSE - 01-52-48700
(ACCOUNT NUMBER IN D365 001-700-701-48700)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 34,631	\$ 74,000	Capital Subsidy to Capital Maintenance and Replacement Fund	\$ 74,000	
	\$ 20,000	Holiday Decorations Replacement and Expansion	20,000	
	-	Mosquito Larvacide for Catch Basins	5,000	
	-	Public Works Week Open House	1,000	
	-	River Road Path Design and Construction Costs (Per 2013 IGA with DuPage County, this cost will only be incurred IF the City is required to issue a check.)	72,000	
	2,000	Small Unforeseen Items Not in Other Categories	2,000	
	-	Special Events (Porta-potty's, dumpsters, Supplies)	6,000	
\$ 34,631	\$ 96,000	Total	\$ 180,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
ROAD PROJECTS - 01-52-49476
(ACCOUNT NUMBER IN D365 001-700-701-49476)

DEPARTMENT: Streets				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ -	\$ -	Prairie Path Trailhead Project Construction (FY 2022 Decision Package) (Costs covered by - City Share - Park Developer Donations)	\$ 528,000	
\$ -	\$ -	Total	\$ 528,000	

City of Warrenville Department Overview

Community Development

The Community Development Department's mission is to guide and manage the development, construction, and use of property in a manner that maximizes the positive benefits for all of Warrenville, while minimizing the negative impacts on the use and enjoyment of individual properties. Coordinated, quality, managed land use and development attracts additional private investment to the City, enhances the value of existing properties within it, and makes the City of Warrenville a more desirable place to live and conduct business. The Department is comprised of five divisions:

1. Building and Code Enforcement:

The structural integrity of buildings and the safety of building occupants are paramount concerns of the Building Division. This Division coordinates with other City departments and divisions, the Warrenville Fire Protection District, and DuPage County as necessary to review and issue permits and inspect residential and commercial new construction, alterations, remodeling, additions, renovations, accessory structures, temporary structures, and certain work in City rights-of-way. The Division also enforces the City's Property Maintenance, Zoning, and Vacant Building Registration Codes in a manner that promotes and preserves a safe and desirable quality of life and working environment throughout the Community. Electrical contractor registration and assignment of new addresses are also handled by this Division.

2. Development Engineering and Stormwater/Flood Plain Management

The Engineering Division administers and enforces the countywide Stormwater and Flood Plain Ordinance, reviews private development civil engineering and photometric plans, inspects privately constructed infrastructure improvements, collects and tracks the security deposits and letters of credit developers post to guarantee the proper construction of required public improvements. The Division also works closely with the Public Works Department to manage the City's Capital Maintenance and Replacement Program and the Senior Civil Engineer represents the City on the DuPage Mayors and Managers Conference Transportation Subcommittee and Surface Transportation Program Task Force, and the Municipal Engineers Stormwater Group.

3. GIS

The City of Warrenville utilizes Geographic Information Systems (GIS) technologies to aid long term planning, zoning and building permit application review, City infrastructure design and maintenance, stormwater and floodplain management, and a variety of other important municipal operations. The GIS Division creates maps and exhibits that are used to support informed decision making by the Plan Commission, City Council, the Bicycle and Pedestrian Advisory Commission, and similar groups.

4. Planning and Zoning

The Planning and Zoning Division oversees the development, maintenance, and implementation of the City's Comprehensive Plan, Zoning Ordinance, and Subdivision Control Ordinance. This Division's work includes investigating and responding to resident, business, elected and appointed official inquiries and complaints related to these policy and regulatory documents. The Division works closely with the City Council, Plan Commission/Zoning Board of Appeals, developers, businesses, and property owners to process planned unit development, zoning map and text amendment, variation, special use, and new subdivisions applications.

5. Economic Development

The Economic Development Division's mission is to enhance the economic vitality of Warrentville and maintain its outstanding quality of life by promoting it as an ideal location for business growth and success. The Division works closely with other economic development organizations such as Choose DuPage, the DuPage Convention and Visitors Bureau, and the Western DuPage Chamber of Commerce to attract new business and help existing businesses succeed in the community.

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-600-601-40000	Community Dev	SALARIES - COMMUNITY DVLPMNT	626,090	728,245	735,217	841,928	760,510	779,827	2.54%
001-600-601-40001	Community Dev	OVERTIME - COMMUNITY DVLPMNT	1,132	1,745	1,141	7,500	1,125	2,000	77.78%
001-600-601-40003	Community Dev	SALARIES - PLAN COMMISSION	3,090	2,430	2,590	2,790	2,474	2,470	-0.16%
001-600-601-40100	Community Dev	FICA EXPENSE	36,902	41,464	42,520	52,664	43,552	48,473	11.30%
001-600-601-40101	Community Dev	MEDICARE EXPENSE	8,836	10,165	10,216	12,317	10,442	11,357	8.57%
001-600-601-40200	Community Dev	IMRF EXPENSE	68,792	72,304	70,010	91,849	78,635	79,773	1.45%
001-600-601-41110	Community Dev	MAINTENANCE - AUTOS	538	1,822	1,847	3,000	4,500	4,500	0.00%
001-600-601-43700	Community Dev	NOTARY FEE	10	59	-	-	-	100	
001-600-601-44400	Community Dev	TRAVEL, TRAINING & MEETINGS	8,665	7,707	24,558	28,150	15,000	27,300	82.00%
001-600-601-44700	Community Dev	PRINTING / PUBLISHING	613	401	1,229	2,500	1,500	2,700	80.00%
001-600-601-45210	Community Dev	COMPUTER SOFTWARE	3,120	-	3,564	-	-	-	
001-600-601-45300	Community Dev	ENGINEERING	87,912	132,363	276,199	110,000	120,000	85,000	-29.17%
001-600-601-45400	Community Dev	OTHER PROFESSIONAL SERVICES	7,872	16,813	51,652	66,600	40,150	56,600	40.97%
001-600-601-45404	Community Dev	BLDG PERMIT REVIEW & INSPECT	13,320	5,200	8,850	19,000	25,000	33,000	32.00%
001-600-601-45405	Community Dev	ELEVATOR INSPECTIONS	8,406	9,250	8,723	10,700	10,700	12,000	12.15%
001-600-601-45406	Community Dev	LANDSCAPE REVIEW & INSPECTIONS	1,087	2,465	3,371	7,000	8,000	8,000	0.00%
001-600-601-45701	Community Dev	TRAINING - PLAN COMMISSION	-	-	-	1,200	1,500	1,200	-20.00%
001-600-601-45710	Community Dev	EDUCATION REIMBURSEMENT	-	-	-	12,000	-	-	
001-600-601-45900	Community Dev	STORMWATER MANAGEMENT	-	-	-	-	-	-	
001-600-601-46000	Community Dev	PRELIMINARY CONSULT	-	-	-	1,500	1,500	1,500	0.00%
001-600-601-46900	Community Dev	DUES, SUBSCRIPTIONS & BOOKS	5,615	1,866	6,523	8,620	6,090	9,792	60.79%
001-600-601-47200	Community Dev	OTHER SUPPLIES	83	553	89	900	400	900	125.00%
001-600-601-47300	Community Dev	UNIFORMS	885	106	314	600	250	550	120.00%
001-600-601-48700	Community Dev	MISCELLANEOUS EXPENSE	2,093	1,491	2,753	2,150	1,900	2,899	52.58%
001-600-601-49200	Community Dev	LAND PURCHASE	1,393	-	-	-	-	-	
001-600-601-49500	Community Dev	EQUIPMENT PURCHASE	765	6,006	-	6,500	-	1,500	
Totals			887,219	1,042,455	1,251,366	1,289,468	1,133,228	1,171,421	3.37%

CITY OF WARRENVILLE
FISCAL YEAR 2022
NOTARY FEE - 01-53-43700
(ACCOUNT NUMBER IN D365 001-600-601-43700)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	-	Administrative Secretary - Lupo (Expires 03/24/2023) (Budget Again in FY 2023)		
	-	Administrative Secretary - Swinden (Expires 07/31/2021) (Budget Again in FY 2022)	\$	100
\$ -	\$ -	Total	\$	100

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRAVEL, TRAINING & MEETINGS - 01-53-44400
(ACCOUNT NUMBER IN D365 001-600-601-44400)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 24,558	\$ 3,000	Community Development Director and Senior Planner attendance at American Planning Association conferences/seminars and similar training opportunities	\$ 4,250	
	750	Building Inspector and Code Enforcement Officer attendance at in-state training opportunities	1,500	
	200	GIS Technician/Planner attendance at in-state training conferences and seminars	600	
	250	Senior Civil Engineer attendance at in-state training (IAFSM Conference, IPSI Training, etc.)	1,800	
	800	Administrative Assistants attendance at in-state training opportunities.	800	
	1,250	Mileage Reimbursement for Dept. Staff who use their own personal vehicles for transportation to and from City inspections and training events.	1,650	
	3,000	Management Training/Coaching	3,000	
	2,500	Executive Coaching	7,500	
	1,000	Misc. Professional Development	1,000	
	2,000	Chief Code Official attendance at International Code Council Conference/Training and B&F Training Academy Courses	3,500	
	-	GIS Plan implementation/Training	500	
	250	Civil Engineer training/seminars	1,200	
\$ 24,558	\$ 15,000	Total	\$ 27,300	

CITY OF WARRENVILLE
FISCAL YEAR 2022
PRINTING/PUBLISHING - 01-53-44700
(ACCOUNT NUMBER IN D365 001-600-601-44700)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 1,229	\$ 1,000	Reproduction Costs for Various Ordinances (Comp. Plan, Zoning Ord., Sub. Ord., Development Control Regs., Etc.) Large Format Maps, Color Exhibits, Special Reports/Plans, and Dept. Forms. These expenses also include costs associated with the publication of legal notices for City initiated hearings. These expenses should, at least in part, offset by revenues collected through the sale of the same documents to the general public.	\$ 2,000	
	500	Recording Fees	700	
\$ 1,229	\$ 1,500	Total	\$ 2,700	

CITY OF WARRENVILLE
FISCAL YEAR 2022
ENGINEERING - 01-53-45300
(ACCOUNT NUMBER IN D365 001-600-601-45300)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 276,200	\$ 120,000	Consulting engineering services <u>Important Notes:</u> Recognizes the large amount of private development improvement and public improvement projects which are underway and scheduled to be advanced in FY 2021 and FY 2022. This will require the continued reliance on outside engineering consultants due to the volume and complexity of engineering reviews and inspections the Community Development Dept. will perform in FY 2021 and anticipates performing in FY 2022 These expenses are offset by the final engineering review and inspection fees the City collects in conjunction with the review and approval of new private developments and subdivisions.	\$ 85,000	
\$ 276,200	\$ 120,000	Total	\$ 85,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER PROFESSIONAL SERVICES - 01-53-45400
(ACCOUNT NUMBER IN D365 001-600-601-45400)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 51,652	\$ -	Economic development and re-development consultation services (Spec. consultant assistance involving potential property acq. and due diligence activities, site planning, financial and market feasibility analysis, wetland determinations, etc.)	\$ 5,000	
	1,500	Cost associated with the Administrative Law Judge processes code violation tickets in the Adjudication	3,600	
	4,000	GIS Consulting Services	6,000	
	2,000	Right-of-Way/Easement Survey and Plat Legal Assistance	2,000	
	20,500	Code Enforcement Consultant Assistance <i>FY 22 Budget figures anticipate addition of part-time inspector.</i> <i>Without addition of this part-time position, this line item would need to increase significantly</i>	2,500	
	-	Legal/planning consultant assistance for preparation of Old Town/Civic Center Zoning Overlay District	15,000	
	-	Fire/Building Code consultant services associated with preparation of revised IGA and evaluation of potential building and fire code amendments requested by the Warrenville Fire Protection District (Rebudget for FY 2021)	5,000	
	7,150	Scanning of historical development related paper files and large format development plans	7,500	
	5,000	Codification of Zoning Ordinance	-	
		Joint Strategic Planning with the Warrenville Park District	10,000	
\$ 51,652	\$ 40,150	Total	\$ 56,600	

CITY OF WARRENVILLE
FISCAL YEAR 2022
BUILDING PERMIT REVIEW AND INSPECTION - 01-53-45404
(ACCOUNT NUMBER IN D365 001-600-601-45404)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 8,850	\$ 25,000	<u>Illinois licensed plumbing inspector</u> consultant to perform all required plumbing inspections in lieu of a part-time employee. Outside Consultant Plan Review Costs	\$ 18,000	15,000
NOTE: These expenses are off-set by the Building Permit related Review and Inspection Fees the Community Development Department collects in conjunction with the issuance of building permits.				
\$ 8,850	\$ 25,000	Total	\$ 33,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
ELEVATOR INSPECTIONS - 01-53-45405
(ACCOUNT NUMBER IN D365 001-600-601-45405)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 8,723	\$ 10,700	Expenses associated with the review and inspection of new elevators and the biannual inspection of existing elevators by an outside consultant. These expenses are off-set by the Elevator Review and Inspection Fees collected in conjunction with the issuance of building permits and distribution of the biannual elevator inspection certificates.	\$ 12,000	
\$ 8,723	\$ 10,700	Total	\$ 12,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
LANDSCAPE REVIEW & INSPECTIONS - 01-53-45406
(ACCOUNT NUMBER IN D365 001-600-601-45406)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 3,371	\$ 8,000	Expenses associated with the use of an outside consultant to perform limited landscape plan reviews, all as-built final landscape installation inspections.	\$ 8,000	
\$ 3,371	\$ 8,000	Total	\$ 8,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRAINING - PLAN COMMISSION - 01-53-45701
(ACCOUNT NUMBER IN D365 001-600-601-45701)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	\$ 1,500	City Funded Training Opportunities (Seminars and Books) for PC/ZBA Members.	\$ 1,200	
\$ -	\$ 1,500	Total	\$ 1,200	

CITY OF WARRENVILLE
FISCAL YEAR 2022
PRELIMINARY CONSULTATION - 01-53-46000
(ACCOUNT NUMBER IN D365 001-600-601-46000)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	\$ 1,500	Consulting Engineering expenses associated with the review of preliminary engineering design drawings for new private development proposals.	\$ 1,500	
\$ -	\$ 1,500	Total	\$ 1,500	

CITY OF WARRENVILLE
FISCAL YEAR 2022
DUES, SUBSCRIPTIONS & BOOKS - 01-53-46900
(ACCOUNT NUMBER IN D365 001-600-601-46900)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 6,523	\$ 300	International Code Council Memberships (Chief Code Official and Building Inspector)	\$ 300	
	360	Urban Land Institute Annual Dues	360	
	1,100	American Planning Association Membership (CD/ED Director, Sr. Planner, Planner I)	1,100	
	75	APA Monthly Zoning Newsletter	75	
	360	Zoom	360	
	125	Congress for New Urbanism Membership	125	
	500	Misc. books and reference materials	750	
	75	Suburban Building Officials Council Membership (Chief Code Official and Building Inspector)	75	
	1,400	DuPage River Salt Creek Workgroup -membership	1,400	
	75	Incremental Development Alliance - membership	75	
	250	Professional Engineer/AWPA Dues/membership (Sr. Civil Engineer and Civil Engineer)	250	
	250	Illinois Assoc. of Floodplain & Stormwater Mangers. (Sr. Civil Engineer and Civil Engineer)	250	
	120	Illinois Association of Electrical Inspectors	120	
	80	Area Building Coordinators of Illinois and Permit TechNation	80	
	475	AICP Certification Exam (Planner I)	-	
	75	Active Transportation Alliance Membership	75	
	120	Legacy Project - (SR Planner/SCE/Planner I)	120	
	250	International Code Council Certification Exams	500	
	100	Strong Towns Membership	75	
	-	American Institute of Architects	702	
\$ 6,523	\$ 6,090	2021 Int. Code Council Code books and const. strnds.	3,000	
		Total	\$ 9,792	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER SUPPLIES - 01-53-47200
(ACCOUNT NUMBER IN D365 001-600-601-47200)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 89	\$ 300	Misc. Office Supplies	\$ 300	
	200	Specialty Printer Cartridges	300	
	200	Specialty Larger Format Printer Paper	300	
\$ 89	\$ 400	Total	\$ 900	

CITY OF WARRENVILLE
FISCAL YEAR 2022
UNIFORMS - 01-53-47300
(ACCOUNT NUMBER IN D365 001-600-601-47300)

DEPARTMENT: Community Development				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 314	\$ 150	New boots for one department employee who performs field inspections.	\$ 150	
	100	New "City of Warrenville" shirts/coats for City Building Division employees who perform field inspections	400	
\$ 314	\$ 250	Total	\$ 550	

CITY OF WARRENVILLE
FISCAL YEAR 2022
EQUIPMENT PURCHASE - 01-53-49500
(ACCOUNT NUMBER IN D365 001-600-601-49500)

PROGRAM: On-Going				
DEPARTMENT I: Community Development				
2020	2021	Description of		2022
Actual	Estimated	Cost		Budget
\$ -	\$ -	Misc. file cabinets, desks, shelving, and chairs		\$ 1,500
\$ -	\$ -	Total		\$ 1,500

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-500-502-40000	EMA	SALARIES - E.M.A.	6,000	5,100	2,400	26,400	12,551	27,900	122.29%
001-500-502-40100	EMA	FICA EXPENSE	372	316	149	1,637	778	1,730	122.37%
001-500-502-40101	EMA	MEDICARE EXPENSE	87	74	35	383	182	405	122.53%
001-500-502-41100	EMA	MAINTENANCE - EQUIPMENT	756	3,643	6,014	1,809	1,809	1,809	0.00%
001-500-502-41110	EMA	MAINTENANCE - AUTO	653	6,218	400	3,500	1,500	3,500	133.33%
001-500-502-42700	EMA	MAINTENANCE - COMMUNICATIONS	410	-	-	1,750	1,750	1,750	0.00%
001-500-502-43400	EMA	TELEPHONE	1,112	667	1,150	1,350	1,350	1,350	0.00%
001-500-502-44400	EMA	TRAVEL, TRAINING & MEETINGS	232	-	-	4,500	2,000	4,500	125.00%
001-500-502-46900	EMA	DUES, SUBSCRIPTIONS & BOOKS	-	-	-	100	100	100	0.00%
001-500-502-47200	EMA	OTHER SUPPLIES	1,122	487	631	3,500	2,700	2,700	0.00%
001-500-502-47300	EMA	UNIFORMS	994	-	5,393	1,500	1,000	1,000	0.00%
001-500-502-47600	EMA	GAS / OIL EXPENSE	243	266	87	750	750	750	0.00%
001-500-502-48700	EMA	MISCELLANEOUS EXPENSE	-	-	718	1,500	1,500	1,500	0.00%
001-500-502-49500	EMA	EQUIPMENT PURCHASE	3,216	-	7,992	500	500	1,100	120.00%
Totals			15,197	16,771	24,969	49,179	28,470	50,094	75.95%

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - EQUIPMENT - 01-54-41100
(ACCOUNT NUMBER IN D365 001-500-502-41100)

DEPARTMENT: EMERGENCY MANAGEMENT AGENCY (EMA)				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 6,014	\$ 1,809	General Maintenance Equipment	\$	1,000
		Siren System monitoring fees (Fulton Siren Service)		401
		Starcom21 Network		408
\$ 6,014	\$ 1,809	Total	\$	1,809

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - AUTOS - 01-54-41110
(ACCOUNT NUMBER IN D365 001-500-502-41110)

DEPARTMENT: EMERGENCY MANAGEMENT AGENCY (EMA)				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 400	\$ 1,500	General Vehicle Maintenance	\$	3,500
\$ 400	\$ 1,500	Total	\$	3,500

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - COMMUNICATIONS - 01-54-42700
(ACCOUNT NUMBER IN D365 001-500-502-42700)

DEPARTMENT: EMERGENCY MANAGEMENT AGENCY (EMA)				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ -	\$ 1,750	Walkie-Talkies, Mobile Radios (batteries, radio air-time fee)	\$	1,750
\$ -	\$ 1,750	Total	\$	1,750

CITY OF WARRENVILLE
FISCAL YEAR 2022
TELEPHONE - 01-54-43400
(ACCOUNT NUMBER IN D365 001-500-502-43400)

DEPARTMENT: EMERGENCY MANAGEMENT AGENCY (EMA)				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 1,150	\$ 1,350	General Telephone - Sprint One Additional Sprint	\$	1,100 250
\$ 1,150	\$ 1,350	Total	\$	1,350

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRAVEL, TRAINING & MEETINGS - 01-54-44400
(ACCOUNT NUMBER IN D365 001-500-502-44400)

DEPARTMENT: EMERGENCY MANAGEMENT AGENCY (EMA)				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ -	\$ 2,000	Member Training <i>(*) Dependent upon COVID-19 restrictions</i> Homeland Security Training Illinois EMA Annual Training Summit Illinois Emergency Services Mgmt. Assoc. Conference Formal Traffic Control Training Disaster Preparedness Training	\$ 4,500	
\$ -	\$ 2,000	Total	\$ 4,500	

CITY OF WARRENVILLE
FISCAL YEAR 2022
DUES, SUBSCRIPTIONS & BOOKS - 01-54-46900
(ACCOUNT NUMBER IN D365 001-500-502-46900)

DEPARTMENT: EMERGENCY MANAGEMENT AGENCY (EMA)				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ -	\$ 100	As Needed	\$ 100	
\$ -	\$ 100	Total	\$ 100	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER SUPPLIES - 01-54-47200
(ACCOUNT NUMBER IN D365 001-500-502-47200)

DEPARTMENT: EMERGENCY MANAGEMENT AGENCY (EMA)				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 630	\$ 2,700	Emergency Response Supplies	\$	1,000
		Public Training, including Weather Radios, Key chains Magnets for Giveaways		1,500
		Printed Materials		200
\$ 630	\$ 2,700	Total	\$	2,700

CITY OF WARRENVILLE
FISCAL YEAR 2022
UNIFORMS - 01-54-47300
(ACCOUNT NUMBER IN D365 001-500-502-47300)

DEPARTMENT: EMERGENCY MANAGEMENT AGENCY (EMA)				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 5,393	\$ 1,000	Volunteer Uniforms (Including High-visibility Shirts)	\$	1,000
\$ 5,393	\$ 1,000	Total	\$	1,000

CITY OF WARRENVILLE
FISCAL YEAR 2022
EQUIPMENT PURCHASE - 01-54
(ACCOUNT NUMBER IN D365 001-5)
AGENCY MANAGEMENT AGENCY (EMA)

DEPARTMENT: EMERGENCY MANAGEMENT AGENCY (EMA)				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 7,993	\$ 500	Miscellaneous Equipment Wall-mounted Television	\$ 500 600	
\$ 7,993	\$ 500	Total	\$ 1,100	

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-500-504-44400	Police Comm.	TRAVEL, TRAINING & MEETINGS	866	-	-	2,800	800	2,800	250.00%
001-500-504-44700	Police Comm.	PRINTING / PUBLISHING	4,044	4,265	4,265	-	-	500	0.00%
001-500-504-45100	Police Comm.	LEGAL SERVICES	-	-	-	500	6,500		-92.31%
001-500-504-45400	Police Comm.	OTHER PROFESSIONAL SERVICES		25	25				0.00%
001-500-504-45800	Police Comm.	TESTING	13,341	3,449	1,365	21,050	21,407		-100.00%
001-500-504-46900	Police Comm.	DUES, SUBSCRIPTIONS & BOOKS	375	375	125	730	630	730	15.87%
Totals			18,626	3,824	5,780	25,080	29,337	4,030	-86.26%

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRAVEL & MEETINGS - 01-55-44400
(ACCOUNT NUMBER IN D365 001-500-504-44400)

DEPARTMENT: Police Commission				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ -	\$ 800	(*Dependent on COVID-19 Restrictions) IL Police Commission Annual Conference & Training Seminars (Includes registration, meals, mileage)	\$ 2,800	
\$ -	\$ 800	Total	\$ 2,800	

CITY OF WARRENVILLE
FISCAL YEAR 2022
PRINTING/PUBLISHING - 01-55-44700
(ACCOUNT NUMBER IN D365 001-500-504-44700)

DEPARTMENT: Police Commission				
PROGRAM: On-Going				
2020	2021	Description of Cost	2022	
Actual	Estimated		Budget	
\$ 4,265	\$ -	Testing Advertisements (not budgeted for FY 2022)	\$ -	
\$ 4,265	\$ -	Total	\$ -	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER PROFESSIONAL SERVICES - 01-55-45400
(ACCOUNT NUMBER IN D365 001-500-504-45400)

DEPARTMENT: Police Commission				
PROGRAM: On-Going				
2020	2021	Description of Cost		
Actual	Estimated			
\$ 25	\$ -	Not budgeted in FY 2022		
\$	\$	\$		
\$ 25	\$ -	Total		
\$	\$	\$		

CITY OF WARRENVILLE
FISCAL YEAR 2022
TESTING - 01-55-45800
(ACCOUNT NUMBER IN D365 001-500-504-45800)

DEPARTMENT: Police Commission				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 1,365	\$ 21,407	Patrol Officer Exam (none for FY22)	\$ -	-
Total			\$ -	-

CITY OF WARRENVILLE
FISCAL YEAR 2022
DUES, SUBSCRIPTIONS & BOOKS - 01-55-46900
(ACCOUNT NUMBER IN D365 001-500-504-46900)

DEPARTMENT: Police Commission				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 125	\$ 380	2021 Illinois Police Commission Manuals and Handbooks (x3 @ \$85)	\$ 255	
	250	Annual Association Dues - IEPCA (x3 @ \$125)	375	
		Misc. Training Manuals / Legal Updates	100	
Total			\$ 730	

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-700-702-41000	Parks & Rec	MAINTENANCE - BUILDING	7,288	3,936	2,447	5,100	5,500	5,500	0.00%
001-700-702-41100	Parks & Rec	MAINTENANCE-EQUIPMENT	2,227	2,159	1,790	19,000	2,500	4,500	80.00%
001-700-702-41300	Parks & Rec	MAINTENANCE GROUNDS	15,216	21,275	22,714	18,000	7,500	17,000	126.67%
001-700-702-41315	Parks & Rec	MAINTENANCE-TREES	3,255	-	-	1,000	1,000	1,000	0.00%
001-700-702-43800	Parks & Rec	UTILITIES	3,000	2,684	2,831	3,000	3,000	3,000	0.00%
001-700-702-45400	Parks & Rec	OTHER PROFESSIONAL SERVICES	2,550	7,930	11,875	8,000	8,000	10,000	25.00%
001-700-702-46700	Parks & Rec	VETERANS MEMORIAL	3,765	3,695	2,191	5,000	6,000	5,000	-16.67%
001-700-702-48700	Parks & Rec	MISCELLANEOUS EXPENSE	202	507	-	750	500	750	50.00%
001-700-702-48800	Parks & Rec	ALBRIGHT STUDIO EXPENSES	5,315	8,008	14,537	55,460	14,950	18,700	25.08%
001-700-702-49500	Parks & Rec	EQUIPMENT PURCHASE	3,310	12,378	-	-	-	-	-
Totals			46,128	62,572	58,385	115,310	48,950	65,450	33.71%

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - BUILDING - 01-63-41000
(ACCOUNT NUMBER IN D365 001-700-702-41000)

DEPARTMENT: Public Works (Parks & Rec)				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 2,447	\$ 4,000	Janitorial Service	\$ 4,000	
	1,500	Maintenance and repairs	1,500	
Total			\$ 5,500	
\$ 2,447	\$ 5,500			

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - EQUIPMENT - 01-63-41100
(ACCOUNT NUMBER IN D365 001-700-702-41100)

DEPARTMENT: Public Works (Parks & Rec)				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 1,790	\$ -	Certified Playground Mulch	\$ 2,000	
	2,500	Playground Repairs	2,500	
Total			\$ 4,500	
\$ 1,790	\$ 2,500			

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - GROUNDS - 01-63-41300
(ACCOUNT NUMBER IN D365 001-700-702-41300)

DEPARTMENT: Public Works (Parks & Rec)				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 22,714	\$ 7,500	Portion of Grounds Maintenance Contract	\$ 15,000	
	-	Mulch installation cost as needed	2,000	
Total			\$ 17,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - TREES - 01-63-41315
(ACCOUNT NUMBER IN D365 001-700-702-41315)

DEPARTMENT: Public Works (Parks & Rec)				
PROGRAM: On-Going				
2020 Actual	2018 Estimated	Description of Cost	2022 Budget	
\$ -	\$ 500	Trimming, Replacement of Trees at All City Parks as needed.	\$ 500	
	500	Adjusting Mulch around Trees	500	
Total			\$ 1,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MISCELLANEOUS EXPENSE - 01-63-48700
(ACCOUNT NUMBER IN D365 001-700-702-48700)

DEPARTMENT: Public Works (Parks & Rec)				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	\$ 500	Installation, Maintenance, and Repair (Flowers, Bush replacement, etc.)	\$	750
\$ -	\$ 500	Total	\$	750

CITY OF WARRENVILLE
FISCAL YEAR 2022
ALBRIGHT STUDIO EXPENSES - 01-63-48800
(ACCOUNT NUMBER IN D365 001-700-702-48800)

DEPARTMENT: Public Works (Parks & Rec)			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 14,537	\$ 1,000	Cleaning Services	\$ 1,000
	500	Fire Alarm Testing	500
	150	Fire Extinguisher Maintenance	150
	-	Install Flag Pole	3,500
	10,000	Natural Gas for Albright Studio and Accessory Building	10,000
	300	Pest Control (4 times per year, \$75 ea.)	300
	800	Security Alarm	800
	1,500	Supplies - Maintenance	1,750
	700	Wireless Fire Alarm Monitoring	700
Total			\$ 18,700

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-700-703-40000	Bldgs & Grnds	SALARIES - BUILDINGS & GROUNDS	79,432	80,700	77,674	91,980	81,399	90,247	10.87%
001-700-703-40001	Bldgs & Grnds	OVERTIME - BUILDINGS & GROUNDS	2,848	2,991	2,571	2,700	3,234	3,000	-7.24%
001-700-703-40100	Bldgs & Grnds	FICA EXPENSE	4,966	5,063	4,850	5,870	5,122	5,781	12.87%
001-700-703-40101	Bldgs & Grnds	MEDICARE EXPENSE	1,161	1,184	1,135	1,373	1,190	1,352	13.61%
001-700-703-40200	Bldgs & Grnds	IMRF EXPENSE	8,080	7,541	7,321	8,664	8,145	8,505	4.42%
001-700-703-41000	Bldgs & Grnds	MAINTENANCE - BUILDINGS	131,674	135,315	149,269	155,975	155,100	150,650	-2.87%
001-700-703-41110	Bldgs & Grnds	MAINTENANCE - AUTO	-	150	-	150	150	150	0.00%
001-700-703-44400	Bldgs & Grnds	TRAVEL, TRAINING & MEETINGS	-	800	-	1,000	-	1,000	0.00%
001-700-703-46900	Bldgs & Grnds	DUES & SUBSCRIPTIONS	310	197	205	300	300	300	0.00%
001-700-703-47200	Bldgs & Grnds	OTHER SUPPLIES	7,936	3,871	2,399	4,000	3,800	4,000	5.26%
001-700-703-47300	Bldgs & Grnds	UNIFORMS	898	900	1,012	900	900	900	0.00%
001-700-703-47600	Bldgs & Grnds	GAS/OIL EXPENSE	811	423	127	750	700	750	7.14%
001-700-703-49300	Bldgs & Grnds	BUILDING IMPROVEMENTS							
001-700-703-49500	Bldgs & Grnds	EQUIPMENT PURCHASE	7,566						
Totals			245,682	239,135	246,563	273,662	260,040	266,635	2.54%

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - BUILDING - 01-65-41000
(ACCOUNT NUMBER IN D365 001-700-703-41000)

DEPARTMENT: Buildings & Grounds				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 149,269	\$ 2,000	Backflow Testing and Repair	\$ 2,000	
	10,000	Building Repair and Maintenance	10,000	
	1,650	Carpet Cleanings (City Hall, Police)	1,650	
	52,500	Cleaning Services	35,000	
	250	Cleaning Table Cloths	1,000	
	1,000	Co2 / No2 Sensor Calibration and Testing	2,200	
	9,000	Elevator Service and Repairs	9,000	
	3,000	Fire Alarm Testing and Service	3,600	
	1,200	Fire and Panic Wireless Monitoring	1,200	
	3,000	Fire Extinguisher Service	3,500	
	3,000	Fire Sprinkler Testing and Repair	3,000	
	10,000	Floor Mat Service	10,000	
	4,000	Garage Door and Gate Service and Repairs	4,000	
	10,000	Generator Service and Repairs	10,000	
	3,000	Green Building Enhancements	3,000	
	20,000	HVAC Maintenance and Repairs	20,000	
	2,500	Medical Supplies and AED	2,500	
	5,000	Miscellaneous (i.e. Locksmith)	5,000	
	10,000	Miscellaneous Safety Issues	10,000	
	1,000	Pest Control	1,000	
Total				
CONTINUED ON NEXT PAGE				CONTINUED ON NEXT PAGE

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - BUILDING - 01-65-41000
(ACCOUNT NUMBER IN D365 001-700-703-41000)

DEPARTMENT: Buildings & Grounds				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 2,500	\$ 2,500	Roof Inspections and Repairs	\$ 3,000	
-	-	Safety Stairs in Wash Bay	5,000	
500	500	Softener Salt (City Hall, Public Works)	500	
		Police parking lot - fencing mesh	4,500	
Total				
\$ 149,269	\$ 155,100		\$ 150,650	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER SUPPLIES - 01-65-47200
(ACCOUNT NUMBER IN D365 001-700-703-47200)

DEPARTMENT: Administration					
PROGRAM: On-Going					
	2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$	2,399	\$ 2,000	Supplies for Buildings (<i>Includes paper products</i>)	\$	2,000
		1,800	Tools / Ladders / Misc.		2,000
\$	2,399	\$ 3,800	Total	\$	4,000

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Budget 2022	21-22 Growth
001-350-351-40400	Central Svcs	EMPLOYEE INSURANCE	906,913	1,005,533	986,782	1,083,344	1,039,275	1,072,411	3.19%
001-350-351-40403	Central Svcs	INSURANCE OPT-OUT PAYMENTS	10,242	3,110	5,353	5,856	2,867	5,000	74.40%
001-350-351-41100	Central Svcs	MAINTENANCE - EQUIPMENT	171,391	243,057	257,112	221,792	191,792	191,792	0.00%
001-350-351-41103	Central Svcs	MAINTENANCE - SOFTWARE	73,292	166,500	183,834	314,616	183,866	227,982	23.99%
001-350-351-43301	Central Svcs	INSURANCE - LIABILITY	101,578	106,225	81,977	112,381	101,020	111,411	10.29%
001-350-351-43302	Central Svcs	INSURANCE - WORKERS COMP	143,184	164,893	205,444	315,172	232,112	284,355	22.51%
001-350-351-43303	Central Svcs	INSURANCE - EE LIFE	2,395	2,456	2,420	2,587	2,373	2,095	-11.72%
001-350-351-43400	Central Svcs	TELEPHONE	71,823	79,165	79,631	49,300	44,500	56,000	25.84%
001-350-351-44300	Central Svcs	RENT EXPENSE	717	717	896	717	717	717	0.00%
001-350-351-44600	Central Svcs	POSTAGE	7,823	11,890	24,822	14,000	14,000	14,000	0.00%
001-350-351-44700	Central Svcs	PRINTING/PUBLISHING	1,853	1,411	2,624	3,500	3,500	3,500	0.00%
001-350-351-45400	Central Svcs	OTHER PROFESSIONAL SERVICES	-	314,828	426,452	430,165	150,811	425,879	182.39%
001-350-351-47100	Central Svcs	OFFICE SUPPLIES	17,667	18,696	20,794	18,500	18,500	18,500	0.00%
001-350-351-49500	Central Svcs	EQUIPMENT PURCHASE				64,210	59,500	203,900	242.69%
Totals			1,508,878	2,118,481	2,278,141	2,636,140	2,044,833	2,617,542	28.01%

CITY OF WARRENVILLE
FISCAL YEAR 2021
EMPLOYEE INSURANCE - 01-70-40400
(ACCOUNT NUMBER IN D365 001-350-351-40400)

DEPARTMENT: Central Services				
PROGRAM: On-Going				
2019 Actual	2020 Estimated	Description of Cost	2021 Budget	
\$ 986,784	\$ 1,039,275	General Fund Share of Group Employee Health Insurance (net of Employee Required Contributions)	\$ 1,072,411	
		(Additional amounts charged to Water and Sewer Fund)		
\$ 986,784	\$ 1,039,275	Total	\$ 1,072,411	

CITY OF WARRENVILLE
FISCAL YEAR 2021
INSURANCE OPT-OUT PAYMENTS - 01-70-40403
(ACCOUNT NUMBER IN D365 001-350-351-40403)

DEPARTMENT: Central Services				
PROGRAM: On-Going				
2019 Actual	2020 Estimated	Description of Cost	2021 Budget	
\$ 5,352	\$ 2,867	Employee Insurance Opt-Out Payments Paid by Calendar Year	\$ 5,000	
\$ 5,352	\$ 2,867	Total	\$ 5,000	

CITY OF WARRENVILLE
FISCAL YEAR 2021
MAINTENANCE - SOFTWARE - 01-70-41103
(ACCOUNT NUMBER IN D365 001-350-351-41103)

DEPARTMENT: Central Services			
PROGRAM: On-Going			
2019 Actual	2020 Estimated	Description of Cost	2021 Budget
\$ 183,834	\$ 13,609	MSI/Harris Software Maintenance Agreement (Termination Date Yet to be Determined @ 01/27/21)	\$ 15,000
	-	D365 Software Maintenance	64,000
	12,500	D365 Licensing	12,500
	11,000	CH, PD and PW Lock System Maintenance Agreement	11,000
	300	SSL Certificate (CivicPlus)	300
	192	Citrix FileShare	192
	42	Licensing (licensed through AIS)	42
	35	DNS	35
	3,600	Domain Registration	3,600
	26,889	Internet Monitoring	26,889
	363	Continuum disaster recovery	363
	1,102	Domain SSLs	1,102
	2,769	Spam Filter	2,769
	80	Juniper warranties	80
	6,500	VMWare	80
	1,553	Mimecast Annual Service Cost (recurring)	4,725
		Dell Standard Support (R510 and R730)	1,553
		Licensing (Continuum monitoring and server licenses) (Part of Server Replacement—recurring)	
		SPAM Maintenance—Barrauda	
	15,000	Laserfiche (D365 integration)	26,000
	743	BEAST Maintenance Software Agreement	743
	3,600	Pace Scheduler software (Police)	3,600
	8,000	Arbitrator Software (Squad Cameras)	8,000
	4,000	Annual ESRI (GIS) Maintenance Agreement	4,000
	2,500	ArcGIS On-line (5-User License)	2,500
	2,440	Westlaw (Code Enforcement)	2,440
	3,564	WebQA Software Maintenance	3,564
	500	Uniform Criminal Complaint (Yearly)	500
	500	VPN	500
	13,000	Mimecast (Email Archiving Software)	
	3,000	LEADS online	3,000
CONTINUED(Continued)			CONTINUED
ON NEXT PG ON NEXT PG			ON NEXT PG

CITY OF WARRENVILLE
FISCAL YEAR 2021
MAINTENANCE - EQUIPMENT - 01-70-41100
(ACCOUNT NUMBER IN D365 001-350-351-41100)

DEPARTMENT: Central Services			
PROGRAM: On-Going			
2019 Actual	2020 Estimated	Description of Cost	2021 Budget
\$ 257,112	\$ 720	Stafford Copier Maintenance-Biz Hub 808	\$ 720
	500	Manning Copier Maintenance-Biz Hub 754e	500
	96,000	Annual Network Maintenance (AIS)	96,000
	25,000	Additional IT Support - Special Projects (AIS)	25,000
		Miscellaneous (Keyboards, Mice, etc.) (moved to 49500)	
	500	Additional Memory	500
	2,000	OCE TDS400 Maintenance Agreement (IPLAN CD)	2,000
	600	Xerox Phaser Maintenance Agreement (Com Dev)	600
	5,000	Telephone System Maintenance	5,000
	25,000	AV Room Maintenance and Support	25,000
	6,500	City Hall Security Cameras Maintenance	6,500
	2,500	External Access Point Arbitrator	2,500
	8,000	Server Maintenance	8,000
	19,472	Fiber Internet Service - 100 Mbps (annual cost - 5 Year Contract - thru Comcast Business)	19,472
\$ 257,112	\$ 191,792		\$ 191,792

CITY OF WARRENVILLE
FISCAL YEAR 2021
MAINTENANCE - SOFTWARE - 01-70-41103
(ACCOUNT NUMBER IN D365 001-350-351-41103)

DEPARTMENT: Central Services				
PROGRAM: On-Going				
2019	2020	Description of Cost	2021	
Actual	Estimated		Budget	
	1,000	Entersect On-Line Background/Investigations tool	1,000	
	435	APBnet (critical reach)	435	
	2,000	Itouch Maintenance	2,000	
	-	CivicPlus Electronic Agenda	-	
	650	Municipal Services, Inc (PD MSI)	650	
	2,400	Archive Social - (social media archiving)	2,400	
	10,000	Lexipol (PD)	10,000	
	-	Managed Security Information and Event Monitoring Year 1 cost	7,500	
		(\$4,500 recurring cost - after year 1)		
	25,000	Virtual Local Area Network (VLAN) Upgrade (FY21 Decision Package - ADM 21.03)	-	
	-	Office 365 Licensing - (Annual Cost) budget \$27,700 in FY 2023	-	
	5,000	BlueBeam Licenses (CD)	5,000	
	-			
\$ 183,834	\$ 183,866	Total	\$ 227,982	

CITY OF WARRENVILLE
FISCAL YEAR 2021
INSURANCE - LIABILITY - 01-70-43301
(ACCOUNT NUMBER IN D365 001-350-351-43301)

DEPARTMENT: Central Services				
PROGRAM: On-Going				
2019	2020	Description of Cost	2021	
Actual	Estimated		Budget	
\$ 81,977	\$ 87,228	Property and Inland Marine * (Shared with Water & Sewer)	\$ 92,462	
	6,509	Cyber Liability *	6,900	
	6,860	Fiduciary Liability *	7,272	
	1,750	Crime and Public Officials	1,855	
	(4,084)	Auto Liability & Property Damage * (Shared with Water & Sewer)		
	2,757	Boiler and Machinery * (Shared with Water & Sewer)	2,922	
		* CY 2022 Renewal Assumes a 6% Increase Actual Loss Experience will Contribute to Actual Increase		
\$ 81,977	\$ 101,020	Total	\$ 111,411	

CITY OF WARRENVILLE
FISCAL YEAR 2021
INSURANCE - WORKERS COMP - 01-70-43302
(ACCOUNT NUMBER IN D365 001-350-351-43302)

DEPARTMENT: Central Services				
PROGRAM: On-Going				
2019 Actual	2020 Estimated	Description of Cost	2021 Budget	
\$ 205,444	\$ 145,126 86,986	<u>General Fund Share</u> <u>CY 2021 Renewal</u> (May through December 2020) (January - April 2021)		
		<u>CY 2022 Renewal</u> (May through December 2021) (January - April 2022) Assumes a 20% Increase for 01/01/2022 But Actual Loss Experience will Contribute to Actual Increase	\$ 179,972 104,383	
		(See also Water & Sewer - 20-00-43302/020-700-704-43302 20-04-43302/020-700-706-43302)		
\$ 205,444	\$ 232,112	Total	\$ 284,355	

CITY OF WARRENVILLE
FISCAL YEAR 2021
INSURANCE - EE LIFE - 01-70-43303
(ACCOUNT NUMBER IN D365 001-350-351-43303)

DEPARTMENT: Central Services				
PROGRAM: On-Going				
2019 Actual	2020 Estimated	Description of Cost	2021 Budget	
\$ 2,420	\$ 2,373	Employee Life Insurance (Life 087 and AD&D .02) (\$25K per employee)	\$ 2,095	
\$ 2,420	\$ 2,373	Total	\$ 2,095	

CITY OF WARRENVILLE
FISCAL YEAR 2021
TELEPHONE - 01-70-43400
(ACCOUNT NUMBER IN D365 001-350-351-43400)

DEPARTMENT: Central Services				
PROGRAM: On-Going				
2019	2020	Description of Cost	2021	
Actual	Estimated		Budget	
\$ 79,631	\$ -	Comcast - Services and IP Addresses at PW Comcast - Services and IP Addresses at PD Comcast for Business (fiber)	\$ -	-
	26,000			26,000
	-	Upgrade Cell Phones/New Ancillary Equipment		10,000
	18,500	Cell Phone Services		20,000
Total			\$ 44,500	56,000
\$ 79,631	\$ -			

CITY OF WARRENVILLE
FISCAL YEAR 2021
RENT EXPENSE - 01-70-44300
(ACCOUNT NUMBER IN D365 001-350-351-44300)

DEPARTMENT: Central Services				
PROGRAM: On-Going				
2019	2020	Description of Cost	2021	
Actual	Estimated		Budget	
\$ 896	\$ 717	Piney Bowes Postage Machine (1st Floor City Hall)	\$ 717	717
Total			\$ 717	717
\$ 896	\$ -			

CITY OF WARRENVILLE
FISCAL YEAR 2021
PRINTING / PUBLISHING 01-70-44700
(ACCOUNT NUMBER IN D365 001-350-351-44700)

DEPARTMENT: Central Services				
PROGRAM: On-Going				
2019 Actual	2020 Estimated	Description of Cost	2021 Budget	
\$ 2,623	\$ 3,500	Citywide - Letterhead, Envelopes Business Cards, and Publishing Costs	\$	3,500
\$ 2,623	\$ 3,500	Total	\$	3,500

CITY OF WARRENVILLE
FISCAL YEAR 2021
OTHER PROFESSIONAL SERVICES - 01-70-45400
(ACCOUNT NUMBER IN D365 001-350-351-45400)

DEPARTMENT: Central Services				
PROGRAM: On-Going				
2019 Actual	2020 Estimated	Description of Cost	2021 Budget	
\$ 426,452	\$ 100,000	ERP Contractual Implementation Services (FY 2019 Decision Package - FIN 19,01) Contractual Expense Reimbursements	\$ 400,000	
	25,000	Citywide Services and Staffing Study (FY20 Decision Package) (15% in Water & Sewer - \$4,500) (Decision Package total = \$30,000)	-	
	2,500	Pre-employment Competency Testing	2,500	
	9,000	DOT/Non-DOT Program & Post Offer Physicals	9,000	
	6,500	Benefits and Wellness Fair (Partially eligible for Gallagher Wellness Reimb includes Flu Shots and Wellness Assessments)	6,500	
	1,500	Background Checks for New Employees	1,500	
	300	Language Testing Service (Per MAP 213 CBA)	300	
	1,039	Annual EAP Contract Est @ \$13.65 per Employee x 75 EE's	1,039	
		TASC Flexible Spending Contracted Administrative Services		
	3,324	Quarterly Administrative Fee (est @ \$848 per Quarter - FY 22)	3,392	
	1,000	Quarterly - Claim Card Fee (est @ \$250 per Quarter)	1,000	
	648	Annual Renewal Fee (Assumes 5% escalator for 01/21 renewal and increased enrollment)	648	
\$ 426,452	\$ 150,811	Total	\$ 425,879	

CITY OF WARRENVILLE
FISCAL YEAR 2021
OFFICE SUPPLIES - 01-70-47100
(ACCOUNT NUMBER IN D365 001-350-351-47100)

DEPARTMENT: Central Services				
PROGRAM: On-Going				
2019 Actual	2020 Estimated	Description of Cost	2021 Budget	
\$ 20,794	\$ 18,500	General Fund Office Supplies	\$ 18,500	
\$ 20,794	\$ 18,500	Total	\$ 18,500	

CITY OF WARRENVILLE
FISCAL YEAR 2021

DEPARTMENT: Central Services					
PROGRAM: On-Going					
	2019	2020	Description of Cost	2021 Budget	
	Actual	Estimated			
\$	-	\$ - 25,000	Annual Computer Replacement (25)	\$	25,000
		3,000	Annual Mobile Device Replacement		3,000
		16,500	Annual MDT Replacements (3)		16,500
		10,000	Annual Squad Car Camera Replacement (3)		15,000
		3,000	Surface Pro Tablets (x10) - Field Staff		7,000
		-	Upgrade PD Arbitrator Server		3,710
		500	Miscellaneous (Keyboards, Mice, etc.)		500
		1,500	General Printers - Replacement		2,500
			Mobile Printing devices - Com Dev inspectors		2,000
			Additional - Dual Monitor - CEDD		400
			Server Replacement Project (FY 2022 Decision Package)		128,290
\$	-	\$ 59,500	Total	\$	203,900

City of Warrenville

General Fund Projections

Revenues	Fiscal Year	Actual	Actual	Actual	Projected	Projected	Projected	Projected
		2018	2019	2020	2021	2022	2023	2024
Tax Revenue		\$ 10,174,953	\$ 9,929,523	\$ 9,911,354	\$ 9,451,343	\$ 10,250,495	\$ 11,096,792	\$ 11,437,348
License, Permit & Fee Revenue		547,328	708,248	2,149,605	544,211	756,468	433,518	433,518
Fine Revenue		258,542	415,898	299,181	153,099	299,000	299,879	300,766
Reimbursement Revenue		163	1,000	1,895	-	-	-	-
Rental Revenue		33,854	34,768	35,638	36,620	37,637	38,702	39,810
Intrafund Revenue		63,198	71,765	72,059	125,591	82,350	104,350	104,350
Interest Revenue		(28,848)	259,263	361,109	112,500	95,000	95,000	95,000
Grant Revenue		23,808	142,394	18,847	729,154	13,000	13,000	13,000
Miscellaneous Revenue		203,552	168,368	215,401	247,462	751,615	751,615	753,429
Total Revenue		\$ 11,276,550	\$ 11,731,227	\$ 13,065,089	\$ 11,399,980	\$ 12,285,565	\$ 12,832,856	\$ 13,177,221
Growth from Previous Year		2.8%	4.0%	11.4%	-12.7%	7.8%	4.5%	2.7%

Expenses	Fiscal Year	Actual	Actual	Actual	Projected	Projected	Projected	Projected
		2018	2019	2020	2021	2022	2023	2024
Total Salary & Wage Expense	\$	5,893,823	\$ 6,150,734	\$ 6,272,523	\$ 6,069,006	\$ 6,463,873	\$ 6,787,067	\$ 7,126,420
Total Fringe Benefit Expense		2,747,562	2,825,011	2,637,936	2,794,988	3,043,554	3,195,732	3,355,518
Total Maintenance Expense		762,464	1,259,391	1,439,843	954,000	1,258,113	850,240	935,264
Total Supplies and Service Expense		1,937,064	2,466,613	2,915,462	2,494,792	2,946,109	1,787,136	1,858,621
Total Capital Expense		111,324	95,146	27,459	95,618	776,310	86,496	89,091
Total Expenditures		\$ 11,452,237	\$ 12,796,895	\$ 13,293,223	\$ 12,408,404	\$ 14,487,959	\$ 12,706,670	\$ 13,364,915
Growth from Previous Year		7.4%	11.7%	3.9%	-6.7%	16.8%	-12.3%	5.2%

Revenues Greater/(Less Than) - Expenditures	\$	(175,687)	\$	(1,065,668)	\$	(228,134)	\$	(1,008,424)	\$	(2,202,394)	\$	126,186	\$	(187,694)
Personnel proportion of Total		75%		70%		67%		71%		66%		79%		78%
Total Ending Fund Balance	\$	13,527,890	\$	12,462,222	\$	12,234,088	\$	11,225,664	\$	9,023,270	\$	9,149,455	\$	8,961,762
Non-Spendable Fund Balance for PrePays		39,152		88,910		117,068		117,068		117,068		117,068		117,068
Assigned Fund Balance		4,144,792		-		-		-		-		-		-
Non-Spendable Fund Balance		-		4,427,497		5,193,763		5,325,937		5,375,644		6,711,398		7,095,540
Unassigned EndingFund Balance	\$	9,343,946	\$	7,945,815	*	\$	6,923,257	*	\$	5,782,659	\$	3,530,558	\$	2,320,989
UFB Expenditure Coverage		82%		62%		52%		47%	**	24%		18%		13%

* Re-stated, for comparative purposes, to reflect the re-classification of Assigned Fund Balance to Unassigned Fund Balance beginning with FY 2021

** FY 2021 Includes \$682,940 in one-time CARES Act funding to partially fund Public Safety costs, without that funding, the expenditure coverage would have dropped to 41%, and the projected loss for the year would have totaled \$1,690,424

*** FY 2022 Expenses do not include any projected increases in salary and wage or fringe benefit costs associated with three collective bargaining agreements because the

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CAPITAL MAINTENANCE AND REPLACEMENT

FUND 002

FUND TYPE: Capital Projects

FUND PURPOSE – To account for the acquisition and improvement of City property including infrastructure, major general assets and equipment. This is the fund that is utilized to account for the Capital Maintenance and Replacement Plan (CMRP).

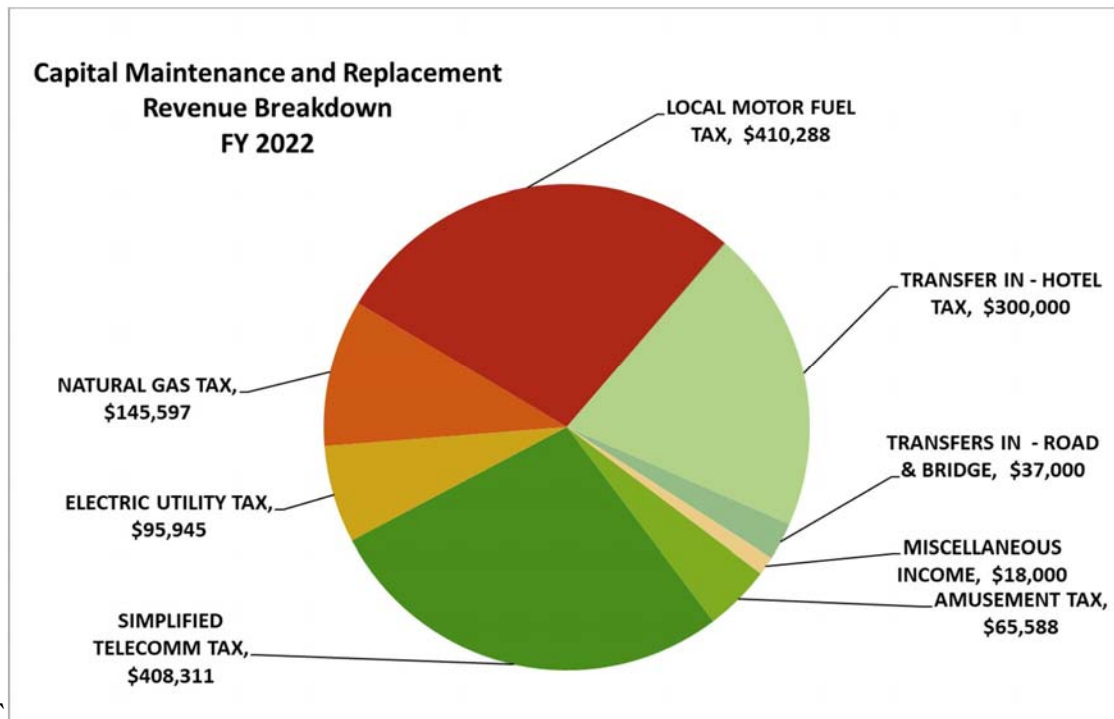
CAPITAL MAINTENANCE AND REPLACEMENT FUND HIGHLIGHTS

	2021 Budget	2021 Projected	2022 Proposed
Revenue	\$1,733,031	\$1,547,851	\$1,494,379
Expenditures	\$2,159,738	\$1,798,545	\$1,469,807
Surplus/(Deficit) ¹	(\$426,707)	(\$250,694)	\$24,572

1 – Deficits are planned and are in keeping with the CMRP plan

This fund is utilized to account for the revenues and expenditures for the Capital Maintenance and Replacement Plan (CMRP); a multi-year plan for all City non-enterprise infrastructure, vehicles, and equipment capital assets. The CMRP is currently undergoing a complete review, to address long-term changes in the overall annually anticipated expenditures, and to address the effects of the COVID 19 global pandemic on the various revenue sources funding the plan. As a result of the ongoing review, it is anticipated that the average annual anticipated expenditures in the CMRP will total \$2,733,721.

Revenue Sources



Overall Fund Assessment

CMRP revenues have annually averaged \$1,669,597, since inception of the plan in 2011, through FY 2019. However, as FY 2020 was coming to an end, the effects of the COVID-19 global pandemic and the related public health restrictions put in place began to have a dramatic impact on the revenue coming into this fund over the final month-and-a half of FY 2020. That effect became even more dramatic during FY 2021, as the public health restrictions remained in effect, and some of the CMRP supporting revenue streams continued to decline throughout the fiscal year. In addition, as in previous fiscal years, the decline of simplified telecommunications tax revenue continued as well. The effects on individual revenues will be addressed later in this document in the Revenue Breakdown section.

The CMRP plan expenditures continue working as initially planned, where some fiscal years expenditures have been below the planned annual average expenditures. In anticipation of the the uncertain effects the pandemic would have the City's overall financial picture, the FY 2021 budgeted expenditures were held to only those things that were already in progress, like aspects of the annual road program. In addition, other budgeted expenditures were originally put into a "wait and see" status, to allow staff time to access the financial impact of the pandemic and ultimately determine if those expenditures could proceed or continue to be delayed or cancelled all together. The results of that "wait and see" approach will be addressed in the upcoming Expenditure Breakdown section of this fund summary.

The original assumptions of the CMRP were that plan revenues would cover expenditures, and whenever additional expenditures were added to the plan, additional revenues should be identified to cover those added expenditures. However, revenues have not kept pace with the original plan assumptions and are not available in sufficient measure to provide for the funding of the overall fund average annual expenditures. .

During FY 2021, the CMRP workgroup (staff and designated elected officials) began a detailed review to address the identified CMRP gaps in revenue from the ongoing changes in the revenue streams as well as those due to the effects of the pandemic. The workgroup also has been working on revising and updating the annual anticipated fund expenditures and will present recommendations to the City Council for revisions to this capital plan.

Revenue Breakdown

FY 2020 ended the fiscal year with total revenue of \$1,642,796, a decline of 11.8% from FY2019, when revenue totaled \$1,863,326. That decline deepened during FY 2021, with a further decline of 5.8%, for a projected fiscal year total of \$1,547,851. For FY 2022, it is projected that the decline will continue, with an additional loss of 3.5%, or approximately \$53,000, for total projected revenue of \$1,494,379.

Amusement Tax revenue for FY 2020 totaled \$222,708, a decrease of 27% from the FY 2019 figure of \$305,106. For FY 2021, this revenue source is projected to total just \$32,794, a year-to-year decline of 85%. Pandemic-related public health restrictions lead to the closure of the two

largest amusement tax generating businesses in the City, Regal Theaters and Main Event. These two businesses are responsible for annually generating about 98% of this revenue stream of approximately \$300,000. For FY 2022, as pandemic restrictions begin to be lessened, it is anticipated that these businesses will reopen, but it may take some time to return to “normal” operations and the revenue that comes from those normal operations. For FY 2022, it is anticipated that amusement tax revenue will double from what was generated during FY 2021, but that only means a projected budget total of a little over \$65,000.

Warrenville currently imposes a 6% Telecommunication Tax on telecommunications services. As recently as FY 2016, the revenue from this source was in excess of \$600,000, but has largely been on the decline ever since. FY 2020 revenue totaled \$443,415, a decline of 3%, from the FY 2019 total of \$457,153. Revenue for FY 2021 is projected to total \$425,324, a decline of 4% from FY 2020. For FY 2022, it is anticipated that this revenue source, which has average fiscal-year-to-fiscal-year decreases of about 8% per year over the past five fiscal years, will again decline an additional 4%, to a FY 2022 total of \$ 408,311. The original revenue assumptions for this fund from this tax revenue stream were in excess of \$550,000 per year.

Electric Utility Tax revenue ended FY 2020 with total revenue of \$92,931. FY 2021 revenue is projected total to total about \$91,000. The FY 2022 revenue is projected to return to a more normalized figure of \$95,945. As the pandemic restrictions lessen, and more businesses return to more usual operations, there should be an increase in the electric usage overall. The original CMRP assumption for this revenue source was \$104,600 annually.

The Natural Gas Utility and Use Taxes ended FY 2020 with total revenue of \$144,576, and is projected to end FY 2021 with total projected revenue of \$137,961, which represents a decrease of 12% year-to-year from FY 2019. For FY 2022, it is projected that revenue from this source will total \$390,750, as business activity begins to return to a more normal (post-pandemic) level. The original CMRP assumption for this revenue source was \$138,675 in annual revenue.

The 4¢ per gallon Local Motor Fuel Tax lead to FY 2020 total revenue of \$360,589, a decrease of about 3% from FY 2019, when this revenue stream totaled \$410,151. Revenue for FY 2021 has been projected to total \$384,253, or 8.4% more than the FY 2020 total. This projected increase is largely due to the addition of Thornton’s gas station and convenience store at Route 59 and Duke Parkway in September 2020. There are now six gas stations collecting and remitting this tax. For FY 2022, it is projected that with Thornton’s in place for a full fiscal year, revenue will increase to a projected fiscal year total of \$410,000. This figure may be a little conservative, but there is not yet enough collections data from Thornton included, to adjust that projection upwards, despite early remittances from Thornton’s, which suggest they are performing very well. The original revenue assumption for the CMRP from this revenue source was \$409,116 per year.

The CMRP annually receives a \$300,000 transfer from the Hotel Tax Fund, which is again included in the FY 2022 proposed budget. But it is important to note that the ability of the Hotel Tax Fund to make this this transfer in future fiscal years *could* come into question if the pandemic continues to effect hotel tax revenue. The pandemic-related effects are addressed in greater detail in the Hotel Tax Fund Highlights, which begin on page 193. This fund also receives Road and

Bridge funding from the property tax levy, which is done via a transfer from the General Fund in the amount of \$37,000.

Expenditure Breakdown

For FY 2020, fund expenditures totaled \$2,077,993, 9% below the fund's then average annual expenditures of \$2,291,932. Fiscal year-end expenditures for FY 2021 are projected to total \$1,798,545, despite an original FY 2021 budget figure of \$2,159,738. This anticipated decrease is the result of the aforementioned "wait-and-see" approach to originally budgeted planned equipment replacements, which staff initiated at the beginning of the fiscal year in anticipation of the significant negative effects of the pandemic on the revenues. In the end, all of those planned equipment replacement expenditures were cut from FY 2021, and will re-addressed in the coming fiscal years.

The proposed FY 2022 expenditures include the following:

- 1) Replacement of three Police vehicle – \$99,600
Note: originally six Police vehicles were to have been replaced during FY 2022, per the CMRP. However, staff re-evaluation of department vehicles determined that only three Ford Explorers met the criteria established for replacement.
- 2) Cerny park Stormwater Lift Station Pump replacement – \$25,000
- 3) Building Maintenance – museum exterior painting and tuck pointing – \$45,000
- 4) Square Courts design engineering (**Decision Package – PUB 22.03**) – \$40,000
- 5) Eastside Storm Sewer Replacement (Lorraine to Wilbur) – \$40,000
- 6) Pipe lining – River Oaks and Lakeview Drive – \$175,000
- 7) Road program inspections and construction program – \$902,306
- 8) Citywide sidewalks and Citywide patching – \$100,000
- 9) Street Sweeper lease – year-one cost – \$44,958
Additional four years at same cost
- 10) Engineering for east side streets (north of Galusha) planning and alternatives – \$30,000

CITY OF WARRENVILLE, ILLINOIS**Capital Maintenance and Replacement Fund Activity****FY 2022**

Projected Beginning Fund Balance	\$ 1,073,216
Revenues	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	65,588
Consumption Taxes	1,060,141
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	1,000
Financing Proceeds	-
Misc. Revenues	30,650
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	337,000
Total FY 2022 Revenue	\$ 1,494,379
Expenses/Expenditures	
Personnel	\$ -
Capital	1,228,771
Supplies and Services	196,036
Maintenance	45,000
Total FY 2022 Expenses/Expenditures	\$ 1,469,807
Variance - Add to/(Use of) Fund Balance	\$ 24,572
Projected Ending Fund Balance	\$ 1,097,788
Percent Change	2.29%

CAPITAL MAINTENANCE AND REPLACEMENT FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021	Budget 2022	21-22 Growth
002-100-000-30704	Revenues	AMUSEMENT TAX	314,821	305,106	222,708	256,697	32,794	65,588	100.00%
002-100-000-30706	Revenues	SIMPLIFIED TELECOMM TAX	495,405	457,154	443,416	453,238	425,324	408,311	-4.00%
002-100-000-30710	Revenues	ELECTRIC UTILITY TAX	95,092	96,833	92,931	96,650	91,009	95,945	5.42%
002-100-000-30711	Revenues	NATURAL GAS TAX	146,149	156,743	144,576	175,193	137,961	145,597	5.53%
002-100-000-30713	Revenues	LOCAL MOTOR FUEL TAX	467,052	410,151	360,590	384,253	390,750	410,288	5.00%
002-100-000-37700	Revenues	INTEREST INCOME	(2,053)	28,062	34,489	15,000	1,000	1,000	0.00%
002-100-000-38600	Revenues	TRANSFER IN - HOTEL TAX	300,000	300,000	300,000	300,000	300,000	300,000	0.00%
002-100-000-38602	Revenues	TRANSFERS IN - ROAD & BRIDGE	37,000	37,000	37,000	37,000	37,000	37,000	0.00%
002-100-000-39900	Revenues	MISCELLANEOUS INCOME	20,576	4,723	-	-	113,212	12,650	-88.83%
002-100-000-39920	Revenues	SALE OF SURPLUS PROPERTY	39,819	39,145	7,086	15,000	12,455	18,000	44.52%
002-100-000-39931	Revenues	REIMBURSEMENT - POLICE AUTOS		28,409	-		6,346	-	
Totals			1,913,861	1,863,326	1,642,796	1,733,031	1,547,851	1,494,379	-3.45%

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021	Budget 2022	21-22 Growth
002-100-101-41000	Streets	MAINTENANCE - BUILDINGS	-	-		273,000	500,381	45,000	-91.01%
002-100-101-41200	Streets	MAINTENANCE-STREETS	-	16,314	691	15,000	-	44,958	109.98%
002-100-101-41230	Streets	PAVEMENT PRESERVATION						151,078	
002-100-101-44300	Streets	RENT EXPENSE						1,094,171	-5.59%
002-100-101-45300	Streets	ENGINEERING	106,028	98,056	106,450	133,000	71,950	124,600	85.13%
002-100-101-49402	Streets	SIDEWALKS	-			5,500	-	1,459,807	-18.83%
002-100-101-49476	Streets	ROAD PROJECTS	1,355,180	915,682	1,464,315	1,147,579	1,158,909		
002-100-101-49500	Streets/Police	EQUIPMENT PURCHASE	582,474	191,852	506,537	585,659	67,305		
Totals			2,043,682	1,221,904	2,077,993	2,159,738	1,798,545	1,459,807	-18.83%
Fund Total Rev			1,913,861	1,863,326	1,642,796	1,733,031	1,547,851	1,494,379	-3.45%
Fund Total Exp			2,043,682	1,221,904	2,077,993	2,159,738	1,798,545	1,459,807	-18.83%
Variance			(129,821)	641,422	(435,197)	(426,707)	(250,694)	34,572	
Assigned Fund Balance @ 04/30			1,117,685	1,759,107	1,323,910		1,073,216	1,107,788	

Capital Maintenance and Replacement Fund Line Items
Fiscal Year 2022

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - BUILDINGS - 02-00-41000
(ACCOUNT NUMBER IN D365 002-100-101-41000)

DEPARTMENT: PUBLIC WORKS				
PROGRAM: On-Going				
2020 Actual	2021 Projected	Description of Cost	2022 Budget	
\$ -	\$ -	Museum Exterior Painting / Tuckpointing	\$ 45,000	
	218,981	Public Works Garage - Make Up Air System		
	273,000	Police Department HVAC Replacement		
	8,400	Railing for City Hall Stairs		
\$ -	\$ 500,381	Total	\$ 45,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - STREETS - 02-00-41200
(ACCOUNT NUMBER IN D365 002-100-101-41200)

DEPARTMENT: PUBLIC WORKS				
PROGRAM: On-Going				
2020 Actual	2021 Projected	Description of Cost	2022 Budget	
\$ 691	\$ -	Storm Inlet Repair, Street Patching, Curb Repairs Unbudgeted for FY 2022	\$ -	
\$ 691	\$ -	Total	\$ -	

CITY OF WARRENVILLE
FISCAL YEAR 2022
PAVEMENT PRESERVATION - 02-00-41230
(ACCOUNT NUMBER IN D365 002-100-101-41230)

DEPARTMENT: PUBLIC WORKS			
PROGRAM: On-Going			
2020 Actual	2021 Projected	Description of Cost	2022 Budget
\$ -	\$ -	Unbudgeted for FY 2022	\$ -
Total			\$ -

CITY OF WARRENVILLE
FISCAL YEAR 2022
RENT EXPENSE - 02-00-44300
(ACCOUNT NUMBER IN D365 002-100-101-44300)

DEPARTMENT: PUBLIC WORKS			
PROGRAM: On-Going			
2020 Actual	2021 Projected	Description of Cost	2022 Budget
		<u>Public Works</u> Lease of Street Sweeper replacing (#114) Street Sweeper (JNAP...5011) 5 year - lease \$44,958.14/year	44,958
\$ -	\$ -	Total	\$ 44,958

CITY OF WARRENVILLE
FISCAL YEAR 2022
ENGINEERING - 02-00-45300
(ACCOUNT NUMBER IN D365 002-100-101-45300)

DEPARTMENT: PUBLIC WORKS				
PROGRAM: On-Going				
2020 Actual	2021 Projected	Description of Cost	2022 Budget	
\$ 106,450	\$ 63,000	2020 Road Program Inspection	\$ -	
	-	2021 Road Program Inspection	77,578	
	-	East Side north of Galusha Design	30,000	
	7,000	East Side Storm Sewer Survey and Modeling	3,500	
	1,950	Pavement Condition Survey	-	
	-	Square Courts Design	40,000	
Total			\$ 151,078	
\$ 106,450	\$ 71,950			

CITY OF WARRENVILLE
FISCAL YEAR 2022
SIDEWALKS - 02-00-49402
(ACCOUNT NUMBER IN D365 002-100-101-49402)

DEPARTMENT: PUBLIC WORKS				
PROGRAM: On-Going				
2020 Actual	2021 Projected	Description of Cost	2022 Budget	
\$ -	\$ -	Unbudgeted for FY 2022	\$ -	
Total			\$ -	
\$ -	\$ -			

CITY OF WARRENVILLE
FISCAL YEAR 2022
ROAD PROJECTS - 02-00-49476
(ACCOUNT NUMBER IN D365 002-100-101-49476)

DEPARTMENT: PUBLIC WORKS				
PROGRAM: On-Going				
2020 Actual	2021 Projected	Description of Cost	2022 Budget	
\$ 1,464,314	\$ 55,280	2019 Road Program	\$ -	
	1,034,416	2020 Road Program	54,443	
		2021 Road Program Huskie Highway	73,450	
		Riverside Avenue	156,988	
		Waverly Avenue: Riverside Avenue - IL Route 59	36,062	
		Cantera Village		
		Carpenter Court	29,120	
		Fowler Circle	91,520	
		Kline Circle	57,538	
		McCormick Lane	46,436	
		Millard Circle	36,114	
		Curb Replacement / Patching / Sidewalk Replacement	127,500	
		Street Lighting Upgrades / Replacement	80,000	
		Citywide Sidewalk	50,000	
		Citywide Patching	50,000	
		East Side Storm Sewer Replacement		
	-	Lorraine to Wilbur	40,000	
	35,713	Virginia to Lorraine		
		Pipe Lining		
	-	River Oaks and Lakeview Drive	175,000	
	33,500	River Oaks and Mignin		
\$ 1,464,314	\$ 1,158,909	Total	\$ 1,104,171	

CITY OF WARRENVILLE
FISCAL YEAR 2022
EQUIPMENT PURCHASE 02-00-49500
(ACCOUNT NUMBER IN D365 002-100-101-49500)

DEPARTMENT: PUBLIC WORKS				
PROGRAM: On-Going				
2020 Actual	2021 Projected	Description of Cost	2022 Budget	
\$ 505,538	\$ 25,000	Cerny Park Stormwater Lift Station Pump	\$ 25,000	
		Police		
		(#216) Explorer - VIN# 1FM5K.....46602		33,200
		(#217) Explorer - VIN 1FM5K.....71279		33,200
		(#221) Explorer - VIN 1FEU.....81127		33,200
		Diesel Particulate Filters		-
	42,305	To be reimbursed 100% by ALA Grant.		
\$ 505,538	\$ 67,305	Total	\$ 124,600	

City of Warrenville
Capital Maintenance and Replacement Fund- Projections

Revenues	Fiscal Year	Actual	Actual	Actual	Projected	Projected	Projected	Projected
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Tax Revenue		\$ 1,518,519	\$ 1,425,987	\$ 1,264,221	\$ 1,077,838	\$ 1,125,729	\$ 1,230,567	\$ 1,264,329
License, Permit & Fee Revenue		-	-	-	-	-	-	-
Fine Revenue		-	-	-	-	-	-	-
Reimbursement Revenue		-	-	-	-	-	-	-
Rental Revenue		-	-	-	-	-	-	-
Intrafund Revenue		337,000	337,000	337,000	337,000	337,000	337,000	337,000
Interest Revenue		(2,053)	28,062	34,489	1,000	1,000	1,000	1,000
Grant Revenue		-	-	-	-	-	-	-
Miscellaneous Revenue		60,395	72,277	7,086	132,013	30,650	10,000	10,000
Total Revenue		<u>\$ 1,913,861</u>	<u>\$ 1,863,326</u>	<u>\$ 1,642,796</u>	<u>\$ 1,547,851</u>	<u>\$ 1,494,379</u>	<u>\$ 1,578,567</u>	<u>\$ 1,612,329</u>
Growth from Previous Year		<u>2.5%</u>	<u>-2.6%</u>	<u>-11.8%</u>	<u>-19.1%</u>	<u>-3.5%</u>	<u>5.6%</u>	<u>2.1%</u>

Expenses	Fiscal Year	Actual	Actual	Actual	Projected	Projected	Projected	Projected
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total Salary & Wage Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fringe Benefit Expense		-	-	-	-	-	-	-
Total Maintenance Expense		-	16,314	691	500,381	45,000	45,000	45,000
Total Supplies and Service Expense		106,028	98,056	106,450	71,950	196,036	196,036	196,036
Total Capital Expense		1,937,654	1,107,534	1,970,852	1,226,214	1,228,771	1,267,141	1,939,963
Total Expenses		<u>\$ 2,043,682</u>	<u>\$ 1,221,904</u>	<u>\$ 2,077,993</u>	<u>\$ 1,798,545</u>	<u>\$ 1,469,807</u>	<u>\$ 1,508,177</u>	<u>\$ 2,180,999</u>
Growth from Previous Year		<u>-14.6%</u>	<u>-40.2%</u>	<u>70.1%</u>	<u>-12.0%</u>	<u>-18.3%</u>	<u>2.6%</u>	<u>44.6%</u>
Revenues Greater/(Less Than) - Expenditures		\$ (129,821)	\$ 641,422	\$ (435,197)	\$ (250,694)	\$ 24,572	\$ 70,390	\$ (568,670)
Assigned Fund Balance		\$ 1,117,685	\$ 1,759,107	\$ 1,323,910	\$ 1,073,216	\$ 1,097,788	\$ 1,168,177	\$ 599,508
Expenditure Coverage		55%	144%	64%	60%	75%	77%	27%



MOTOR FUEL TAX

FUND 013

FUND TYPE: Special Revenue

FUND PURPOSE – To account for the maintenance and construction of City road and bridge improvement projects as approved by the Illinois Department of Transportation. This is a statutorily required fund to account for State-shared motor-fuel tax monies.

MOTOR FUEL TAX FUND

HIGHLIGHTS

	2021 Budget	2021 Projected	2022 Proposed
Revenue	\$561,651	\$902,803	\$808,919
Expenditures	\$309,750	\$304,250	\$552,692
Surplus/(Deficit)	\$251,901	\$598,553	\$256,227

The Motor Fuel Tax Fund is a Special Revenue fund, utilized to account for the maintenance and construction costs of City roads and bridges, and pays for street lighting costs, as approved by the Illinois Department of Transportation.

Revenue Sources

The City receives a per capita share of Motor Fuel Taxes imposed by the State of Illinois. For FY 2021, it is estimated that Illinois municipalities, including Warrenville, will receive an allocation of \$20.60 per capita, for a projected fiscal year total of \$270,684. For FY 2022 the per capita figure is projected at \$22.90, for a projected FY 2022 total of \$300,906, an increase of 11%, over FY 2021.

As noted previously, during FY 2020, the City began receiving State-shared Transportation Renewal Fund (TRF) revenue on a per-capita basis. For FY 2021 the projected per-capita revenue estimate will be \$14.85, which would yield a FY 2021 total of \$195,129. For FY 2022, the per capita figure is projected at \$16.45, for a projected total of \$216,153, an increase of 11%, over FY 2021.

The estimates of the municipal share of motor fuel tax and transportation renewal funding are determined and supplied by the Illinois Municipal League.

Additionally, during FY 2021, the first three of six \$144,330 allotments of REBUILD Illinois grant funding, from the State of Illinois, which will ultimately total almost \$866,000, over a three-year period. These grants must be used specifically for capital projects. At the beginning of FY 2021, this was unanticipated revenue, the use of which will be addressed later in this summary.

Expenditures

Maintenance expenditures

The regular expenditures accounted for in this fund include roadway-related maintenance costs, such as storm inlet repairs and street patching, lane stripping, traffic-signal maintenance for four traffic-signalized intersections, maintenance of regulatory and informational street signs, as well as tree removal, trimming, and replacement throughout the City. Finally, road salt is the largest single budgeted annual maintenance expense. The projected FY 2021 maintenance expenses total

\$254,250, and for FY 2022 are projected to total \$259,750, largely due to increased expenditures on tree removal and maintenance.

Supplies and Services Expenditures

This fund is also utilized to budget and account for the electricity and related costs associated with street lighting throughout the City, which, for FY 2021 and FY 2022, are projected to total \$50,000 for street lighting per year.

Capital Expenditures

For FY 2021, no capital projects were budgeted, or undertaken.

For FY 2022, a total of \$242,942, in capital projects have been budgeted. The first expenditure is \$100,000, for maintenance of the Williams Road Bridge. The second set of budgeted capital expenditures totaling \$142,942, are for final engineering and right-of-way acquisition for the Mack Road bridge project, and final engineering and right-of-way acquisition for the Mack Road multi-use path project. The funding for the Mack Road related capital expenditures will come from the REBUILD Illinois grant funding.

Fund Balance

The fund balance at the end of FY 2020 totaled \$480,165, and is projected to end FY2021 at \$934,388, due to the addition of the REBUILD Illinois funding and the new Transportation Renewal Fund (TRF) State-shared funding. As mentioned previously, almost \$143,000 of that funding will be expended during FY 2022, and the City will also receive another \$288,000 in additional grant fund during FY 2022, and again during FY 2023. As a result, the fund balance is projected to rise to \$1,334,945 at the end of FY 2022, \$1,194,880 by the end of FY 2023, and \$1,178,835 by the end of FY 2024. Staff and the CMRP workgroup are exploring the possibility of utilizing this fund to supplement the CMRP for road related expenditures, possibly freeing up some of the available MFT fund balance if allowed by MFT regulations.

CITY OF WARRENVILLE, ILLINOIS

*Motor Fuel Tax Fund Activity**FY 2022*

Projected Beginning Fund Balance	\$ 934,388
Revenues	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	517,059
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	3,200
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	288,660
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
Total FY 2022 Revenue	\$ 808,919
Expenses/Expenditures	
Personnel	\$ -
Capital	242,942
Supplies and Services	67,500
Maintenance	242,250
Total FY 2022 Expenses/Expenditures	\$ 552,692
Variance - Add to/(Use of) Fund Balance	\$ 256,227
Projected Ending Fund Balance	\$ 1,190,615
Percent Change	27.42%

MOTOR FUEL TAX FUND LINE ITEMS

Budget 2022	21-22 Growth
517,059	11.00%
3,200	-20.00%
288,660	-33.33%
808,919	-10.40%

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE STREETS/STRIPING - 13-00-41201
(ACCOUNT NUMBER IN D365 013-700-709-41201)

DEPARTMENT: PUBLIC WORKS				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 22,612	\$ 19,500	Striping Costs	\$ 19,500	
\$ 22,612	\$ 19,500	Total	\$ 19,500	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE STREETS LIGHTS - 13-00-44000
(ACCOUNT NUMBER IN D365 013-700-709-44000)

DEPARTMENT: PUBLIC WORKS				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 8,199	\$ 10,000	Maintenance Contract for Shared Traffic Signals City traffic signal locations: Route 59 and Mack Road Route 59 and Batavia Road Route 59 and Continental Dr/Meadow Ave Route 56 and Batavia Road	\$ 10,000	
\$ 8,199	\$ 10,000	Total	\$ 10,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
STREET LIGHTING - COMED - 13-00-44020
(ACCOUNT NUMBER IN D365 013-700-709-44020)

DEPARTMENT: PUBLIC WORKS				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 46,982	\$ 50,000	Electrical Cost for City Street Lighting	\$ 50,000	
\$ 46,982	\$ 50,000	Total	\$ 50,000	

City of Warrenville
Motor Fuel Tax Fund - Projections

Revenues	Fiscal Year	Actual	Actual	Actual	Projected	Projected	Projected	Projected
		2018	2019	2020	2021	2022	2023	2024
Tax Revenue		\$ 335,504	\$ 333,554	\$ 484,888	\$ 465,813	\$ 517,059	\$ 517,059	\$ 517,059
License, Permit & Fee Revenue		-	-	-	-	-	-	-
Fine Revenue		-	-	-	-	-	-	-
Reimbursement Revenue		-	-	-	-	-	-	-
Rental Revenue		-	-	-	-	-	-	-
Intrafund Revenue		-	-	-	-	-	-	-
Interest Revenue		9,073	20,533	13,378	4,000	3,200	2,500	2,500
Grant Revenue		-	-	-	432,990	288,660	144,330	-
Miscellaneous Revenue		-	-	-	-	-	-	-
Total Revenue		\$ 344,577	\$ 354,087	\$ 498,266	\$ 902,803	\$ 808,919	\$ 663,889	\$ 519,559
Growth from Previous Year		2.5%	2.8%	40.7%	162.0%	-10.4%	-17.9%	-21.7%

Expenses	Fiscal Year	Actual	Actual	Actual	Projected	Projected	Projected	Projected
		2018	2019	2020	2021	2022	2023	2024
Total Salary & Wage Expense		-	-	-	-	-	-	-
Total Fringe Benefit Expense		-	-	-	-	-	-	-
Total Maintenance Expense		120,850	197,826	107,626	242,250	242,250	242,250	242,250
Total Supplies and Service Expense		50,085	55,533	49,612	62,000	67,500	66,000	66,000
Total Capital Expense		-	-	800,150	-	242,942	495,704	227,354
Total Expenses		\$ 170,935	\$ 253,359	\$ 957,388	\$ 304,250	\$ 552,692	\$ 803,954	\$ 535,604
Growth from Previous Year		-11.5%	48.2%	277.9%	78.0%	81.7%	45.5%	-33.4%
Revenues - Expenditures		\$ 173,642	\$ 100,728	\$ (459,122)	\$ 598,553	\$ 256,227	\$ (140,065)	\$ (16,045)
Restricted Fund Balance for Roadways		\$ 838,559	\$ 939,287	\$ 480,165	\$1,078,718	\$1,334,945	\$ 1,194,880	\$ 1,178,835
Expenditure Coverage		491%	371%	50%	355%	242%	149%	220%



HOTEL TAX

FUND 014

FUND TYPE: Special Revenue

FUND PURPOSE – To account for the costs of public relations, community events, civic promotion and tourism related activities.

HOTEL TAX FUND

HIGHLIGHTS

	2021 Budget	2021 Projected	2022 Proposed
Revenue	\$808,300	\$266,140	\$480,930
Expenditures	\$630,907	\$468,404	\$565,316
Surplus/(Deficit)	\$177,393	(\$202,264)	(\$84,386)

The Hotel Tax Fund is a Special Revenue fund, utilized to account for the costs of public relations, community events, civic promotion, and tourism-related activities.

Revenue Sources

The City imposes a 5% tax on hotel stays of less than 30 days. There are currently six hotels located within Warrenville, which collect and remit this tax on a monthly basis. For FY 2020, a total of \$738,883 in Hotel Taxes was remitted to the City. However, the FY 2021 Hotel Taxes to be remitted are projected to total just \$265,140. That figure represents a 64% decrease from the FY 2020 figure. The decrease is a direct result of the effects of the COVID 19 public health related restrictions, which led to a significant decline in business travel, which provide the majority of the stays for Warrenville hotels. One of the six hotels closed for an extended period during FY 2021, but re-opened during the last quarter of the fiscal year. FY 2022 is not anticipated to see any increase in Hotel Tax revenue, as any improvement in hotel stays is not anticipated until the third or fourth quarter of calendar year 2021, at the earliest.

Expenditures

Interfund Transfers

The largest expenditure line items in this fund are transfers to other City funds, specifically the annual transfer of \$300,000, to the Capital Maintenance and Replacement Fund. That transfer was made during FY 2021 and has been budgeted to be made again during FY 2022. However, the ability to make that transfer in future fiscal years is in question, contingent upon the recovery of the local hotels and the hotel tax revenue from increased hotel stays and the resumption of hotel operations at greater levels.

Also, in previous fiscal years, transfers of \$200,000, had been made to the General Fund. A transfer to the General Fund had been budgeted to occur during FY 2021, but was not made due to the significant decrease in hotel tax revenue. For FY 2022, no transfer to the General Fund has been budgeted.

Community Events Programming Grants

The next largest expenditures are Hotel Tax grants, which the City Council approves annually for the coming fiscal year. The grants are awarded to support local events and activities, with the goal of promoting tourism and increasing the number of stays at Warrenville hotels. A total of fifteen events, including four new events, were approved for FY 2021 funding. However, due to the pandemic related restrictions, many hotel tax supported events were either cancelled or significantly curtailed during FY 2021.

Apart from the grants, the City funds two major and long-standing community events: the annual Fourth of July celebration, and Summer Daze, each of which usually receive funding totaling \$41,000, \$30,000 in direct financial support, and up to \$11,000 for City in-kind support services. Both events were canceled during the summer of 2020, because there was no way to safely hold the events given the pandemic related restrictions,. As of late February 2021, no final determinations have been made about any plans for holding these events during the summer of 2021. As such, the full annual funding for both events has been included in the proposed FY 2022 budget, but whether or not the expenditures actually occur during FY 2022 is yet to be decided.

The City also annually allocates \$6,000, to support the annual Holly Days community event, which for FY 2021, was a much different event and cost about half as much as a typical year in Hotel Tax funding to support. The FY 2022 budget includes the full funding for the winter of 2021 event.

Finally, this fund also provides funding to the Warrenville Historical Society in support of the costs associated with the museum curator/director position in an amount of \$20,000, as well as \$10,000 in funding in support of the Warren Tavern. Funding for those two entities have also been included in the proposed FY 2022 budget.

Promoting Tourism

The FY 2022 expenditures include approximately \$11,800 in funding for the renewal of the City partnership with the DuPage Convention and Visitors Bureau (DCVB) to promote tourism and hotel stays within Warrenville. This represents a decrease of approximately 60%, in this expenditure, because the amount due to DCVB for any fiscal year, is directly related to the dollars the City collects in hotel tax revenue. The membership fees are equal to 25% of one-percentage point of the hotel tax revenue collected. When the revenue goes down, as is currently the case, so does the membership cost.

Other FY 2022 expenditures include \$7,000 to fund the continued promotion of the City through its branding program, \$12,000 for public art signage, \$2,500 for Visitor Guides, and \$8,000 for City website support, maintenance, and online hosting.

Finally, for a number of years, \$30,000 has been annually budgeted for Aesthetic enhancements, including community artwork, landscaping, or other beautification efforts enhancing community pride, and making Warrenville more inviting. A recommendation was adopted by the City Council in February 2020 to change that funding from \$30,000 annually, to \$60,000 bi-annually for even-numbered fiscal years. However, due to projected decreased funding availability, staff, in conjunction with the Tourism and Arts Commission, has recommended that funding be delayed

until the fund has had a chance to rebuild its fund balance, and include the aesthetics enhancement expenditures in the FY 2024 budget.

Fund Balance

The total Hotel Tax fund balance continued to grow through the end of FY 2020, and ended with a total fund balance of \$1,630,315. However, during FY 2020, the City committed to the use of \$875,462 from the Hotel Tax Fund balance to support a redevelopment agreement with the Lexington Trace redevelopment project in TIF #4. FY 2020 saw the use of \$673,787, of that commitment, and the remaining \$201,675 anticipated to be expended by the end of FY 2021. Therefore, by the end of FY 2021, \$875,462, of total fund balance will be shown as “non-spendable.” This commitment will be paid back to the Hotel Fund by TIF #4, through the use of Lexington Trace-generated incremental property tax revenue, with current projections indicating that the repayment will likely take place starting in FY 2025.

The net “Committed” fund balance, or that part of the fund balance available to be spent for customary fund expenditures, including the grants and funding for community events, totaled \$956,528, at the end of FY 2020. However, as a result of the effects the pandemic on revenues, and the use of additional fund balance for the redevelopment agreement support, the fund balance available to commit to funding community events is projected to drop to \$552,589, by the end of FY 2021.

Given the anticipated slow recovery of the hotel industry and resulting slow recovery of hotel tax revenue, by the end of FY 2022, the available committed fund balance is projected to total just \$468,203.

CITY OF WARRENVILLE, ILLINOIS

*Hotel Tax Fund Activity**FY 2022*

Projected Beginning Fund Balance	\$ 552,589
Revenues	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	480,680
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	250
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
Total FY 2022 Revenue	\$ 480,930
Expenses/Expenditures	
Personnel	\$ -
Capital	19,000
Supplies and Services	546,316
Maintenance	-
Total FY 2022 Expenses/Expenditures	\$ 565,316
Variance - Add to/(Use of) Fund Balance	\$ (84,386)
Projected Ending Fund Balance	\$ 468,203
Percent Change	-15.27%

HOTEL TAX FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021	Budget 2022	21-22 Growth
014-100-000-30703	Revenue	HOTEL TAX	912,439	863,374	738,883	803,800	265,140	480,680	81.29%
014-100-000-37700	Revenue	INTEREST INCOME	(738)	10,072	12,382	4,500	1,000	250	-75.00%
Totals			911,701	873,446	751,265	808,300	266,140	480,930	80.71%

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021	Budget 2022	21-22 Growth
014-100-101-46401	Finance	CITY WEB PAGE	6,740	6,762	7,700	7,500	7,500	8,000	6.67%
014-100-101-46810	Council	GRANTS	166,513	185,743	199,534	253,397	140,147	211,769	51.10%
014-100-101-48600	Council	TRANSFERS OUT	300,000	300,000	300,000	300,000	300,000	300,000	0.00%
014-100-101-48702	Council	PUB. RELATIONS & PROMOTION	48,436	48,789	81,391	44,510	13,257	26,547	100.25%
014-100-101-48735	Council	CITY PROJECTS	75,716	33,642	43,523	25,500	7,500	19,000	153.33%
Totals			597,405	574,936	632,148	630,907	468,404	565,316	20.69%
Fund Total Rev			911,701	873,446	751,265	808,300	266,140	480,930	80.71%
Fund Total Exp			597,405	574,936	632,148	630,907	468,404	565,316	20.69%
Variance			314,296	298,510	119,117	177,393	(202,264)	(84,386)	
Total Fund Balance					1,630,315		1,428,051	1,343,665	
Non-spendable Fund Balance					673,787		875,462	875,462	
Committed Fund Balance @ 4/30			1,212,688	1,511,198	956,528		552,589	468,203	

Hotel Tax Fund Line Items
Fiscal Year 2022

DEPARTMENT: COUNCIL			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 7,700	\$ 7,500	Webpage Annual Support Maintenance & Hosting	\$ 8,000
Total			\$ 8,000
\$ 7,700	\$ 7,500		

DEPARTMENT: COUNCIL			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 199,533	\$ 25,000	"Coffee-Con" - Sinnotts	\$ 25,000
	33,707	Beautification Program - Warrenville in Bloom	32,504
	12,169	"Art on Prairie" - Warrenville Park District	17,402
	9,851	"Fall Family Fun Fest" -Warrenville Park District	8,937
	1,725	"Lunchtime Live"-Warrenville Park District	2,092
	725	Summer Tea-Historical Society Spring Tea-Historical Society Mobile Tour-Historical Society	650 2,112
	1,940	Artist in Residency-Historical Society	1,500
	3,229	"Events Projecting Art"- Historical Society	
	2,321	"Paint the Ville"- Historical Society	1,840
	225	"Cemetery Walk"- Historical Society	225
	12,188	Concerts in the Commons-Library District	
	-	"Summer Musical Theater" - WMC Productions	
	-	"Sunday Musical Matinees"- Library District	
	1,067	"Movies in the Park" - Warrenville Park District	1,507
	20,000	Non-Grant Funding Historical Society Curator/Director	20,000
	10,000	Warren Tavern Preservationists - Capital Maintenance	10,000
	6,000	Holly Days - Warrenville Park District	6,000
	-	<u>Automatic Maximum Grants - (Began FY 10)</u> <u>Summer Daze - Warrenville Park District</u> Event Funding - \$30,000 & City support up to \$11K	41,000
	-	<u>4th of July - Friends of the 4th</u> Event Funding - \$30,000 & City support up to \$11K	41,000
		Note: FY 2022 Funding at pre pandemic levels at time of proposal - as event details for summer 2021 have not yet been finalized	
\$ 199,533	\$ 140,147	Total	\$ 211,769

CITY OF WARRENVILLE
FISCAL YEAR 2022
PUBLIC RELATIONS & PROMOTION - 14-00-48702
(ACCOUNT NUMBER IN D365 014-100-101-48702)

DEPARTMENT: COUNCIL				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 81,391	\$ -	TAC Visitor Guides/PR Ads	\$ 2,500	
		<u>DCVB Partnership</u> FY 21 Contribution based upon FY 21 Actual revenue Fiscal Year Total Estimated = \$265,140 (25% of One-Percentage Point of Tax Revenue)		
	13,257	FY 22 Contribution based upon FY 22 Projected revenue Fiscal Year Total Estimated = \$480,930 (25% of One-Percentage Point of Tax Revenue)	24,047	
\$ 81,391	\$ 13,257	Total	\$ 26,547	

CITY OF WARRENVILLE
FISCAL YEAR 2022
CITY PROJECTS - 14-00-48735
(ACCOUNT NUMBER IN D365 014-100-101-48735)

DEPARTMENT: COUNCIL			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 43,523		<u>Branding and Marketing Implementation</u>	
\$	7,500	Branding - Promotional Items (Including branded employee apparel)	\$ 7,000
		Design and Purchase of Signage for Public Art (Includes consulting and cost of signs)	12,000
		Aesthetic Enhancements (Sculptures, Botanicals, etc.) (Budget Again in FY 2024 - \$60,000)	
\$ 43,523	\$ 7,500	Total	\$ 19,000

City of Warrenville
Hotel Tax Fund - Projections

Revenues	Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Tax Revenue		\$ 912,439	\$ 863,374	\$ 738,883	\$ 265,140	\$ 480,680	\$ 477,824	\$ 477,824
License, Permit & Fee Revenue		-	-	-	-	-	-	-
Fine Revenue		-	-	-	-	-	-	-
Reimbursement Revenue		-	-	-	-	-	-	-
Rental Revenue		-	-	-	-	-	-	-
Intrafund Revenue		-	-	-	-	-	-	-
Interest Revenue		(738)	10,072	12,382	1,000	250	4,500	4,500
Grant Revenue		-	-	-	-	-	-	-
Miscellaneous Revenue		-	-	-	-	-	-	-
Total Revenue		\$ 911,701	\$ 873,446	\$ 751,265	\$ 266,140	\$ 480,930	\$ 482,324	\$ 482,324
Growth from Previous Year		-1.3%	-4.2%	-14.0%	-70.8%	80.7%	0.3%	0.0%

Expenses	Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Total Salary & Wage Expense		-	-	-	-	-	-	-
Total Fringe Benefit Expense		-	-	-	-	-	-	-
Total Maintenance Expense		-	-	-	-	-	-	-
Total Supplies and Service Expense		521,689	541,294	588,625	460,904	546,316	514,846	514,846
Total Capital Expense		75,716	33,642	43,523	7,500	19,000	5,000	5,000
Total Expenses		\$ 597,405	\$ 574,936	\$ 632,148	\$ 468,404	\$ 565,316	\$ 519,846	\$ 519,846
Growth from Previous Year		-15.3%	-3.8%	10.0%	-21.6%	20.7%	-8.0%	0.0%
Revenues - Expenditures		\$ 314,296	\$ 298,510	\$ 119,117	\$ (202,264)	\$ (84,386)	\$ (37,522)	\$ (37,522)
Total Fund Balance		\$ 1,212,688	\$ 1,511,198	\$ 1,630,315	\$ 1,428,051	\$ 1,343,665	\$ 1,306,143	\$ 1,268,621
Non-spendable Balance				673,787	875,462	875,462	875,462	875,462
Committed Fund Balance		\$ 1,212,688	\$ 1,511,198	\$ 956,528	\$ 552,589	\$ 468,203	\$ 430,681	\$ 393,159
Expenditure Coverage		203%	263%	151%	118%	83%	83%	76%



WATER AND SEWER

FUND 020

FUND TYPE: Enterprise

FUND PURPOSE – To account for the provision of potable water and wastewater treatment services to the residents of the City. Activities necessary to provide such services in this fund are, including but not limited to, daily operations, systems maintenance, administration, billing and collection, the replacement and acquisition of fixed assets, and the long-term capital replacement of the system.

CITY OF WARRENVILLE, ILLINOIS***Water and Sewer Fund Activity******FY 2022***

Projected Beginning Unrestricted Net Assets	<u>\$ 3,620,471</u>
Revenues	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	27,500
Administrative Charges	1,000
Consumption Fees	3,844,490
Franchise Fees	-
Licensing Fees	-
Interest Income	19,000
Financing Proceeds	-
Misc. Revenues	15,000
Grant Revenue	-
Rental Income	417,898
Reimbursement Revenues	-
Fine Revenue	10,530
Transfers In	<u>-</u>
Total FY 2022 Revenue	<u>\$ 4,335,418</u>
Expenses/Expenditures	
Personnel	\$ 1,526,378
Capital	1,108,755
Supplies and Services	1,716,322
Maintenance	<u>247,915</u>
Total FY 2022 Expenses/Expenditures	<u>\$ 4,599,370</u>
Variance - Add to/(Use of) Fund Balance	\$ (263,952)
Projected Ending Unrestricted Net Assets	<u>\$ 3,356,519</u>
Percent Change	<u>-7.29%</u>

WATER AND SEWER FUND HIGHLIGHTS

	2021 Budget	2021 Projected	2022 Proposed
Revenue	\$3,646,573	\$3,837,988	\$4,335,418
Expenditures	\$5,151,775	\$4,069,815	\$4,599,370
Surplus/(Deficit)	(\$1,505,202)	(\$231,827)	(\$263,952)

The Water and Sewer Fund is an enterprise fund, which must be operated like a business and cover the costs associated with the water and sewer operations with user fees, or consumption fees, charged to its customers. Additional revenues also support fund and allow the water and sewer rates (consumption fees), to be less volatile to short-term influences. The Water and Sewer Enterprise Fund is divided into four major areas: 1) Water Operations and Maintenance, 2) Water Capital Reserve, 3) Sewer Capital Reserve, and 4) Sewer Operations and Maintenance.

Revenue Sources

Total budgeted fund revenue for FY 2022 is \$4,335,418, divided among the four major areas.

Water Operations and Maintenance revenue is comprised of water sales revenue, based on a commodity rate charged to water users for metered water usage, and a bi-monthly base service charge. For FY 2021, it is projected the revenue from water sales will total \$1,089,117, virtually unchanged from the FY 2020 figure of \$1,086,334. Water-sales revenue is a function of actual billed water usage, which varies from year to year based on customer usage. The current water rates, which went into effect September 1, 2020, are \$1.78 per 1,000 gallons of water used, plus a bi-monthly base charge of \$11.59, for most residential customers. Rates for commercial accounts and users vary based upon meter and service size. The FY 2022 Budget includes a proposed ten percent water rate increase to \$1.96 per 1,000 gallons of water used, and a bi-monthly base charge of \$12.75. Water sales revenue for FY 2022 is projected to total \$1,198,029.

The second largest component of Water Operations and Maintenance revenue is rental income received from cellular communication antennas placed on City-owned water towers. The projected rental income for FY 2021 is \$401,825, and \$417,898 for FY 2022. This rental income helps the City maintain lower water rates. Additional sources of revenue come from turn-on fees, processing fees, interest income, metered sales (through use of rented hydrant meters), and late-payment fees. Water Operations and Maintenance revenue from non-water sales-related revenue or cell tower rents is projected at \$38,842.

Water Capital Reserve revenue, largely from tap-on fee (water system connections) revenue is projected to total \$50,500 for FY 2021, and another \$15,000 for FY 2022. The projected FY 2021 figure is a significant, albeit anticipated decline, from the much higher-than-average FY 2020 revenue total of \$268,592, from revenue the connection fees associated with the Lexington Trace

and Everton developments. For FY 2022, this revenue source is projected to recede to a more typical budget figure of \$15,000. Additional revenue is derived from interest income and water tap-on surcharge recapture payments.

Included in Sewer Capital Reserve revenue is projected sewer connection (tap-on) fee revenue. As noted above, FY 2020 saw higher than normal connection fee revenue of \$206,382, due to revenue received from the fees associated with the Lexington Trace and Everton developments. For FY 2021, sewer connection (tap-on) fee revenue returned to a more normal level at a projected year-end total of \$45,000, and \$12,500 for FY 2022.

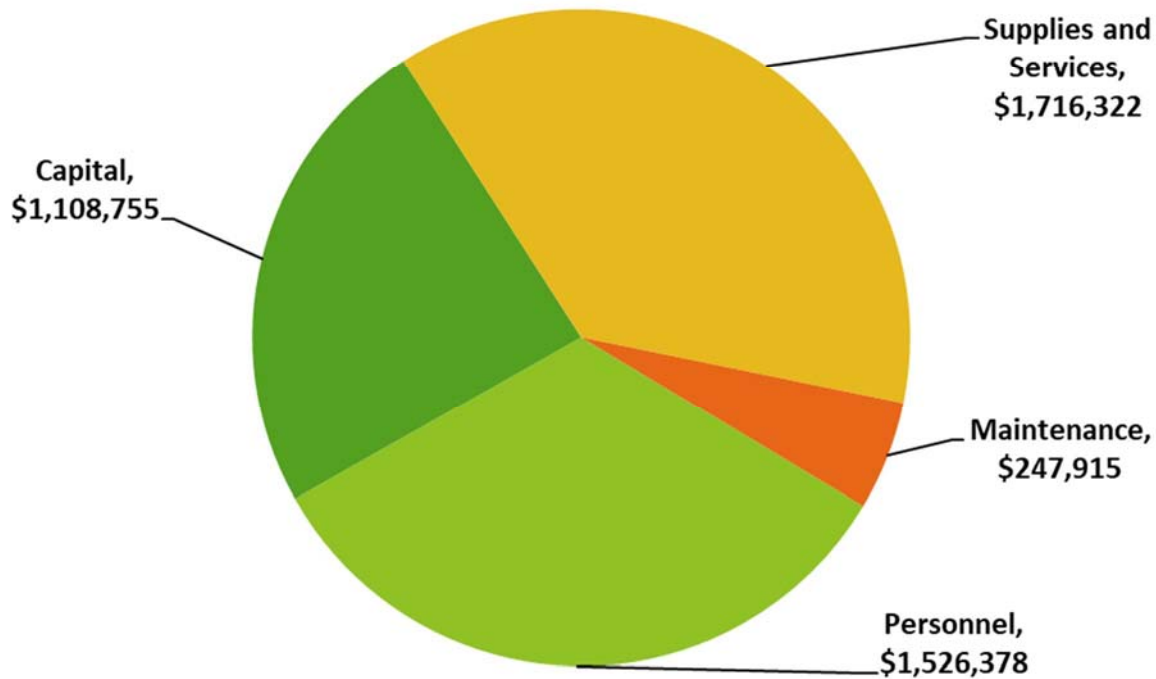
Sewer Operations and Maintenance is the final, and largest, component of revenue for this fund. This revenue comes from rates charged to system users based on metered water usage. For specific instances where a residence is not connected to water, “sewer-only” customers are charged a flat bi-monthly rate. The largest component of this revenue comes from sewer-system user fees, which will total an estimated \$2,158,930 for FY 2021. The proposed FY 2022 Budget includes a twenty-percent rate increase from the current \$3.60 per 1,000 gallons of water used, plus a bi-monthly base charge of \$27.80, to a rate of \$4.32 per 1,000 gallons of water used, plus a bi-monthly base charge of \$33.36. Sewer sales revenue for FY 2022 is projected to total \$2,590,716.

The proposed sewer rate increase is intended to assist in covering the costs associated with an ongoing water infiltration and inflow (I / I) reduction program required by the City’s intergovernmental agreement for wastewater treatment with the City of Naperville. While the early stages of this program have been successful in reducing flows to Naperville, this program will continue in some capacity indefinitely after the initial round of basin analysis and reduction efforts have wrapped up. In the longer term, the infiltration and inflow (I / I) reduction efforts could ultimately lower sewer rates, but that will not be able to be determined for some time.

Expenditures

Budgeted Water and Sewer Fund expenditures for FY 2022, across all fund categories, are projected at \$4,599,370, which represents an increase of approximately 12.77% from the projected fiscal-year-end for FY 2021 of \$4,069,815.

Water & Sewer Fund Expenses/Expenditures FY 2022



Water Operations and Maintenance (O&M) provides for the operations and maintenance of the potable (drinking) water system within the City. The City operates a series of five wells, located at various points around the City. The costs associated with operating that system for FY 2022 are projected at \$1,612,057, a decrease of almost 8%, or \$138,106, from FY 2021. A portion of this decrease is attributable to: 1) a decrease in water tower maintenance expenses during FY 2021, but will not occur again in FY 2022; and 2) potential compensation changes for the union employees, which have not been budgeted and cannot be quantified at this time due to on-going contract negotiations..

Approximately 51% of O&M expenses are personnel related, including wages, benefits, and other related employment costs. The remaining 49% is the costs of operating the water system, including water treatment costs and system maintenance costs as noted above.

Water Capital Reserve expenditures are projected at just \$149,000, for FY 2022, and include the following: expenditures, and engineering costs where applicable:

- 1) Water main improvements – \$84,000

For un-invoiced costs from the State of Illinois, for costs associated with the Route 56 project completed a number of years ago

- 2) Filters control replacements for Well #9 (Maecliff) – \$26,000
- 3) Well filter media and inspection costs – \$39,000

Sewer Capital Reserve expenditures for FY 2022 total \$741,400, and include the following expenditures:

- 1) Completion of Interceptor Capacity Analysis – \$3,000
- 2) Ongoing infiltration flow monitoring – \$16,000
- 3) Final payout to State of Illinois for the Route 56 add-lanes construction – \$10,750
- 4) I/I Reduction Program, Basins 1 & 2, Phase 3 sewer main improvements – \$450,000
- 5) I/I Reduction Program, Basin 3, Phase 2 – \$141,350
- 6) I/I Reduction Program, Basin 4, Phase 1 – \$60,300
- 7) Manhole grouting, to address I / I issues - \$30,000
- 8) Lift station cabinet and controls (Warren Avenue) – \$30,000

Note: the Water Capital Reserve (020-700-705) and Sewer Capital Reserve (020-700-707) account groups include expenditures not classified as “capital” expenditures, such as engineering, but these figures are included within each account group.

Sewer operation and maintenance provides funding for the City’s sanitary sewer collection and transmission system, including the cost of wastewater treatment by the City of Naperville under the existing intergovernmental agreement. Budgeted expenditures for FY 2022 total \$2,086,913. Within this account group, personnel costs make up approximately 30% of the total, while costs associated with the treatment of wastewater make up approximately 48% of the expenditures, projected at a little over \$1,004,825 for FY 2022. These figures are based on rates charged by the City of Naperville to Warrenville, for its proportional share of capital system maintenance and replacement costs incurred by Naperville. The remaining 22% is for costs of operating the sewer system, including system maintenance and administrative costs, and utilities, such as electricity needed to power pumping and lift stations.

Fund Balance (Net position)

At the end of FY 2020, the fund has a Total Net position of \$21,973,806, with Investment in Capital Assets totaling \$17,923,508, and an ending Unrestricted Net Position of \$4,050,298. By the end of FY 2021 the Total Net position is projected to be a little over \$20,488,000, with the final Investment in Capital Assets projected to be determined during the annual audit process, after all expenditures for the fiscal year have been accounted for.

In FY 2020, the addition of \$198,000, in non-spendable net position (fund balance) was also noted, due to the redevelopment agreement between the City of Warrenville and Lexington Trace, in which tap-on fees were waived, and thus not immediately collected. Those tap-on fees will

Decreases in the Unrestricted Net Position over the recent years magnifies the need for the ongoing work of the EMRP workgroup, to review and update the *Enterprise Maintenance and Replacement Plan* (EMRP), which is explained in the following section, all the more critical to be completed.

Fund notes

The City's long-term capital plan for Water and Sewer Fund assets, the *Enterprise Maintenance and Replacement Plan* (EMRP), adopted in August 2015, was updated during FY 2021 to address the long-term health of the enterprise fund. The EMRP updates included changes to the comprehensive inventory of fund assets, system replacement costs and service-life projections, and establishment of long-term rate structures for both water and sewer rates.

The long-term fiscal health of the Water and Sewer Fund is contingent upon the ability to effectively set rates to meet the operational costs and capital costs needed for system replacement and expansion. Rates will need to increase significantly over a sustained period of time to meet that long-term need for sustaining the enterprise fund.

Additionally, costs associated with the stormwater inflow and infiltration (I / I) reduction program will continue, as the program progresses toward the reduction of total flows from the Warrenville to the City of Naperville for treatment. In any given year, analysis in three basins will be being conducted at the same time, in order to complete the work in all of the City's basins in a timely and efficient manner. This I / I work could ultimately lead to a reduction in wastewater treatment costs if the efforts to reduce flows to Naperville are successful.

WATER and SEWER FUND LINE ITEMS

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WATER and SEWER FUND LINE ITEMS

020-700-704-44600	WO&M Expense	POSTAGE	6,815	6,386	717	7,875	7,875	0.00%
020-700-704-44700	WO&M Expense	PRINTING/PUBLISHING	9,201	7,436	8,493	8,100	8,100	0.00%
020-700-704-45010	WO&M Expense	LIENS	147	231	216	200	200	0.00%
020-700-704-45100	WO&M Expense	LEGAL EXPENSE	-	14,310	5,506	16,250	16,250	0.00%
020-700-704-45200	WO&M Expense	AUDIT EXPENSE	2,091	2,142	2,191	2,500	2,500	4.00%
020-700-704-45300	WO&M Expense	ENGINEERING	9,025	21,732	13,960	81,000	31,000	96.77%
020-700-704-45400	WO&M Expense	OTHER PROFESSIONAL SERVICES	11,233	16,239	31,906	18,725	17,350	-28.82%
020-700-704-45401	WO&M Expense	J.U.L.I.E.	1,318	1,649	1,035	2,650	2,825	0.18%
020-700-704-46900	WO&M Expense	DUES, SUBSCRIPTIONS & BOOKS	563	(170)	1,980	1,175	800	50.00%
020-700-704-47100	WO&M Expense	OFFICE SUPPLIES	78	-	-	-	-	-
020-700-704-47200	WO&M Expense	OTHER SUPPLIES	1,249	979	1,051	1,000	1,000	0.00%
020-700-704-47220	WO&M Expense	SMALL TOOLS	973	1,299	847	2,000	-	-
020-700-704-47300	WO&M Expense	UNIFORMS	2,791	2,993	1,958	3,450	3,450	0.00%
020-700-704-47600	WO&M Expense	GAS / OIL EXPENSE	7,723	7,861	1,780	7,500	8,623	0.89%
020-700-704-47700	WO&M Expense	CHLORINATION SUPPLIES	45,660	54,291	42,654	56,000	56,000	6.43%
020-700-704-48300	WO&M Expense	ADMINISTRATIVE CHARGES	20,070	20,070	20,070	20,070	20,070	0.00%
020-700-704-48410	WO&M Expense	DEPRECIATION EXPENSE	179,818	196,502	196,503	196,503	196,503	0.00%
020-700-704-48700	WO&M Expense	MISCELLANEOUS EXPENSE	2,756	4,352	2,101	1,000	1,000	0.00%
020-700-704-49300	WO&M Expense	BUILDING IMPROVEMENTS	-	745	320	19,000	10,000	100.00%
020-700-704-49500	WO&M Expense	EQUIPMENT PURCHASE	2,711	-	-	-	-	-
020-700-704-49503	WO&M Expense	EQUIPMENT-MAINTENANCE SUPRV	2,215	3,311	239	3,500	-	-
020-700-704-49700	WO&M Expense	METERS	65,769	125,159	126,862	15,000	25,000	-40.00%
Totals			1,380,996	1,704,577	1,485,498	2,038,702	1,750,163	-7.89%

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021
020-700-705-35400	Water	WATER CONNECTIONS	24,000	20,000	268,592	20,000	50,500
020-700-705-37700	Capital	INTEREST INCOME	(5,836)	71,749	73,503	22,627	10,000
020-700-705-39404	Revenue	RECAPTURE PAYMENTS - WATER	26,673	8,831	10,220	10,000	18,076
Totals			44,837	100,580	352,315	52,627	78,576

7,875	0.00%
8,100	0.00%
200	0.00%
16,250	0.00%
2,600	4.00%
61,000	96.77%
12,350	-28.82%
2,830	0.18%
1,200	50.00%
1,000	0.00%
10,000	0.00%
3,450	0.00%
8,700	0.89%
59,600	6.43%
20,070	0.00%
196,503	0.00%
1,000	0.00%
20,000	100.00%
15,000	-40.00%
1,612,057	-7.89%
Budget 2022	21-22 Growth
15,000	-70.30%
10,000	0.00%
10,000	-44.68%
35,000	-55.46%

WATER and SEWER FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021	Budget 2022	21-22 Growth
020-700-705-45300	W. Cap Res. Expense	ENGINEERING	139,792	9,776	22,610	50,000	-		
020-700-705-49422	W. Cap Res. Expense	WATER MAIN IMPROVEMENTS	182,688	143,997	6,544	110,000	23,551	94,000	299.13%
020-700-705-49495	W. Cap Res. Expense	CAPITAL OPERATING COSTS	68,489	48,434	21,252	45,000	89,465	65,000	-27.35%
020-700-705-49500	W. Cap Res. Expense	EQUIPMENT PURCHASE		30,186	30,631	26,000			
Totals			390,969	232,393	81,037	231,000	113,016	159,000	40.69%
Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021	Budget 2022	21-22 Growth
020-700-707-35400	Sewer Capital Res	SEWER CONNECTIONS	29,000	18,000	206,382	20,000	45,500	12,500	-72.53%
020-700-707-37700	Revenue	INTEREST INCOME	(3,448)	41,070	38,193	11,816	5,000	5,000	0.00%
020-700-707-37710	Sewer Capital Res	INTEREST INCOME - MUSSLEMAN	-						
020-700-707-39404	Revenue	RECAPTURE PAYMENTS - SEWER	41,772	11,344	11,815	10,000	3,163	5,000	58.08%
020-700-707-39927	Capital	DEVELOPER CONTRIBUTIONS	434,397						
Totals			501,721	70,414	256,390	41,816	53,663	22,500	-58.07%
Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021	Budget 2022	21-22 Growth
020-700-707-45300	S. Cap Res. Expense	ENGINEERING	296,645	149,068	48,297	243,150	130,277	204,650	57.09%
020-700-707-49401	S. Cap Res. Expense	INFILTRATION ANALYSIS	-	14,220	-	16,000	8,434	16,000	89.71%
020-700-707-49422	S. Cap Res. Expense	SEWER MAIN IMPROVEMENTS	(70)	221,378	101,225	368,650	30,000	520,750	1635.83%
020-700-707-49495	S. Cap Res. Expense	CAPITAL OPERATING COSTS	47,799	-					
020-700-707-49500	S. Cap Res. Expense	EQUIPMENT PURCHASED	35,715	7,500	150	1,000			
Totals			380,089	392,166	149,672	628,800	168,711	741,400	339.45%

Water and Sewer Fund Line Items
Fiscal Year 2022

WATER and SEWER FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Year-End 2021	Budget 2022	21-22 Growth
020-700-706-35100	Sewer Revenue	SEWER SALES	1,928,430	1,956,142	2,090,481	2,003,030	2,158,930	2,590,716	20.00%
020-700-706-35200	Sewer Revenue	TURN-ON FEES - SEWER	1,750	1,463	1,500	1,960	2,550	1,575	-38.24%
020-700-706-35300	Sewer Revenue	PROCESSING FEE - SEWER	2,150	2,450	2,492	2,360	3,283	2,180	-33.60%
020-700-706-37700	Sewer Revenue	INTEREST INCOME	(336)	2,690	3,118	1,200	1,000	1,000	0.00%
020-700-706-37900	Sewer Revenue	METER SALES - SEWER	5,511	5,564	35,135	10,000	20,413	20,413	0.00%
020-700-706-39600	Sewer Revenue	PENALTY INCOME	26,695	23,338	26,015	25,200	1,948	5,265	170.28%
Totals			1,964,200	1,991,647	2,158,741	2,043,750	2,188,124	2,621,149	19.79%
Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021	Budget 2022	21-22 Growth
020-700-706-40000	S O&M Expense	SALARIES - SEWER	353,296	387,327	398,905	415,522	398,068	421,144	5.80%
020-700-706-40001	S O&M Expense	OVERTIME - SEWER	26,412	25,664	23,745	28,000	24,228	28,000	15.57%
020-700-706-40100	S O&M Expense	FICA EXPENSE	22,480	24,354	24,970	27,498	25,115	27,847	10.88%
020-700-706-40101	S O&M Expense	MEDICARE EXPENSE	5,314	5,766	5,895	6,431	5,946	6,513	9.54%
020-700-706-40200	S O&M Expense	IMRF EXPENSE	43,374	75,193	83,296	79,360	79,000	79,000	0.00%
020-700-706-40400	S O&M Expense	EMPLOYEE INSURANCE	62,467	69,230	66,429	59,453	59,453	65,939	10.91%
020-700-706-41000	S O&M Expense	MAINTENANCE - BUILDING	7,236	14,646	7,263	6,000	6,000	6,500	8.33%
020-700-706-41100	S O&M Expense	MAINTENANCE - EQUIPMENT	9,752	11,571	7,097	18,500	18,500	18,500	0.00%
020-700-706-41103	S O&M Expense	MAINTENANCE - SOFTWARE	3,880	4,196	5,240	10,200	15,583	7,895	-49.34%
020-700-706-41300	S O&M Expense	MAINTENANCE - GROUNDS	-	2,713	2,943	6,500	3,000	4,000	33.33%
020-700-706-41400	S O&M Expense	MAINTENANCE - UTILITY SYSTEM	11,434	33,629	20,410	30,000	30,000	30,000	0.00%
020-700-706-42700	S O&M Expense	MAINTENANCE - COMMUNICATIONS	6,629	6,543	8,270	9,600	9,600	9,600	0.00%
020-700-706-43300	S O&M Expense	INSURANCE - GENERAL	4,623	4,901	5,101	5,280	5,280	5,597	6.00%
020-700-706-43301	S O&M Expense	INSURANCE - LIABILITY	2,084	2,209	2,330	2,412	2,412	2,557	6.01%
020-700-706-43302	S O&M Expense	INSURANCE - WORKERS COMP	17,895	22,428	29,323	39,396	29,014	34,794	19.92%
020-700-706-43400	S O&M Expense	TELEPHONE	12,389	12,587	14,412	5,142	6,500	6,500	0.00%
020-700-706-43800	S O&M Expense	UTILITIES	21,352	22,587	21,462	25,500	25,500	25,500	0.00%
020-700-706-44300	S O&M Expense	RENT EXPENSE	6,063	6,134	6,352	6,350	6,350	6,350	0.00%
020-700-706-44400	S O&M Expense	TRAVEL, TRAINING & MEETINGS	1,985	2,416	6,037	4,825	3,113	7,400	137.71%
020-700-706-44600	S O&M Expense	POSTAGE	6,805	6,252	692	14,675	7,875	7,875	0.00%
020-700-706-44700	S O&M Expense	PRINTING / PUBLISHING	7,027	6,613	6,055	6,700	6,700	6,700	0.00%
020-700-706-45010	S O&M Expense	LIENS	147	231	216	200	200	200	0.00%
020-700-706-45100	S O&M Expense	LEGAL SERVICES	-	-	-	9,250	9,250	9,250	0.00%
020-700-706-45200	S O&M Expense	AUDIT EXPENSE	2,091	2,142	2,191	2,500	2,500	2,600	4.00%
020-700-706-45300	S O&M Expense	ENGINEERING	-	-	-	2,500	-	2,500	-

WATER and SEWER FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021	Budget 2022	21-22 Growth
020-700-706-45400	S O&M Expense	OTHER PROFESSIONAL SERVICE	2,280	51	6,159	7,725	6,350	1,350	-78.74%
020-700-706-45401	S O&M Expense	J.U.L.I.E.	879	1,060	980	2,650	2,825	2,830	0.18%
020-700-706-45420	S O&M Expense	NAPERVILLE SEWAGE TREATMENT	992,573	992,030	1,040,746	1,172,931	993,952	1,004,825	1.09%
020-700-706-46900	S O&M Expense	DUES, SUBSCRIPTIONS & BOOKS	1,323	1,072	1,630	1,700	1,592	1,825	14.64%
020-700-706-47100	S O&M Expense	OFFICE SUPPLIES	52	-	-	-	-	-	-
020-700-706-47200	S O&M Expense	OTHER SUPPLIES	654	747	590	550	550	550	0.00%
020-700-706-47220	S O&M Expense	SMALL TOOLS	439	771	1,817	2,000	774	10,000	1191.99%
020-700-706-47300	S O&M Expense	UNIFORMS	1,859	1,920	2,279	2,500	2,500	2,500	0.00%
020-700-706-47600	S O&M Expense	GAS / OIL EXPENSE	5,150	5,873	1,780	6,100	8,623	8,700	0.89%
020-700-706-48300	S O&M Expense	ADMINISTRATIVE CHARGES	20,070	20,070	20,070	20,070	20,070	20,070	0.00%
020-700-706-48410	S O&M Expense	DEPRECIATION EXPENSE	179,818	196,503	196,502	196,503	196,502	196,502	0.00%
020-700-706-48700	S O&M Expense	MISCELLANEOUS EXPENSE	4	219	224	250	-	-	-
020-700-706-49500	S O&M Expense	EQUIPMENT PURCHASE	1,197	-	-	-	-	-	-
020-700-706-49503	S O&M Expense	EQUIPMENT MAINTENANCE SPRVSR	1,715	2,272	241	3,500	-	-	-
020-700-706-49700	S O&M Expense	METERS	65,770	123,584	126,862	15,000	25,000	15,000	-40.00%
Totals			1,908,518	2,095,504	2,148,514	2,253,273	2,037,925	2,086,913	2.40%

	Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021
	020-700-705-37700	Water Capital	INTEREST INCOME	(2,784)	22,220	25,770	7,089	1,000
	Totals			(2,784)	22,220	25,770	7,089	1,000
	020-700-707-37700	Sewer Capital	INTEREST INCOME	(1,859)	14,830	17,203	4,704	1,000
	Totals			(1,859)	14,830	17,203	4,704	1,000
			Fund Total Rev	3,857,987	3,857,106	4,357,206	3,646,573	3,837,988
			Fund Total Exp	4,060,572	4,424,640	3,864,721	5,151,775	4,069,815
			Variance	(202,585)	(567,534)	492,485	(1,505,202)	(231,827)
			Total Net Position	22,048,855	21,481,321	21,973,806		21,741,979
			Investment in Capital Assets	17,167,854	17,501,124	17,923,508		17,923,508
			Non-spendable net-position			198,000		198,000
			Unrestricted Net Position @ 4/30	4,881,001	3,980,197	3,852,298	3,375,799	3,620,471

CITY OF WARRENVILLE
FISCAL YEAR 2022
ACCRUED SICK/COMP TIME EXPENSE- 20-00-40600
(ACCOUNT NUMBER IN D365 020-700-704-40600)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 9,847	\$ 10,000	Annual Accounting Entry for Payroll Related Accrued Expenses	\$ 10,300	
\$ 9,847	\$ 10,000	Total	\$ 10,300	

CITY OF WARRENVILLE
FISCAL YEAR 2022
ACCRUED VACATION TIME EXPENSE- 20-00-40604
(ACCOUNT NUMBER IN D365 020-700-704-40604)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 928	\$ 1,000	Annual Accounting Entry for Payroll Related Accrued Expenses	\$ 1,030	
\$ 928	\$ 1,000	Total	\$ 1,030	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - BUILDING - 20-00-41000
(ACCOUNT NUMBER IN D365 020-700-704-41000)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 11,601	\$ 17,000	General Upkeep of Public Works Garage (Includes mat service and janitorial services)	\$ 17,000	
\$ 11,601	\$ 17,000	Total	\$ 17,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - WATER TOWERS - 20-00-41001
(ACCOUNT NUMBER IN D365 020-700-704-41001)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	-	Chemical Clean and Washout East and West Towers (Maecliff and Country Ridge)	\$ 9,000	
	-	Exterior Wash East and West Towers (Maecliff and Country Ridge)	11,000	
	-	Removal of Bower Ground Storage Tank	30,000	
	261,475	Renovate, Paint Interior, and Repair South Tower (West Street)	-	
	-	Visual Inspection South Tower (West Street)	4,925	
\$ -	\$ 261,475	Total	\$ 54,925	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - GROUNDS - 20-00-41300
(ACCOUNT NUMBER IN D365 020-700-704-41300)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 3,864	\$ 3,000	Mowing and Landscape Maintenance	\$ 3,500	
Total			\$ 3,500	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - UTILITY SYSTEM - 20-00-41400
(ACCOUNT NUMBER IN D365 020-700-704-41400)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 76,177	\$ 76,000	Utility Repairs and General Maintenance <i>(Includes landscape restoration for water main breaks)</i>	\$ 70,000	
	16,000	Paint Fire Hydrants	3,000	
Total			\$ 73,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
INSURANCE - GENERAL - 20-00-43300
(ACCOUNT NUMBER IN D365 020-700-704-43300)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 3,659	\$ 3,787	General Insurance * CY 2022 Renewal Assumes a 6% Increase - But Actual Loss Experience will Contribute to Actual Increase	\$ 4,014	
\$ 3,659	\$ 3,787	Total	\$ 4,014	

CITY OF WARRENVILLE
FISCAL YEAR 2022
INSURANCE - LIABILITY - 20-00-43301
(ACCOUNT NUMBER IN D365 020-700-704-43301)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 8,708	\$ 9,013	Liability Insurance * CY 2022 Renewal Assumes a 6% Increase - But Actual Loss Experience will Contribute to Actual Increase	\$ 9,554	
\$ 8,708	\$ 9,013	Total	\$ 9,554	

CITY OF WARRENVILLE
FISCAL YEAR 2022
INSURANCE - WORKERS COMP - 20-00-43302
(ACCOUNT NUMBER IN D365 020-700-704-43302)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 29,323	\$ 18,141 10,873	<u>Water Operations Share</u> <u>CY 2021</u> (May through December 2020) (January - April 2021) Assumes a 40% Increase for 01/01/2021 But Actual Loss Experience will Contribute to Actual Increase	\$ -	-
		<u>CY 2022 Renewal</u> (May through December 2021) (January - April 2022) Assumes a 20% Increase for 01/01/2022 But Actual Loss Experience will Contribute to Actual Increase	\$ 21,746 13,048	
		(See also General Fund 01-70-43302/001-350-351-43302)		
\$ 29,323	\$ 29,014	Total	\$ 34,794	

CITY OF WARRENVILLE
FISCAL YEAR 2022
TELEPHONE - 20-00-43400
(ACCOUNT NUMBER IN D365 020-700-704-43400)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 18,190	\$ 6,500	Verizon Phone Costs - SCADA System	\$ 6,500	
Total			\$ 6,500	

CITY OF WARRENVILLE
FISCAL YEAR 2022
UTILITIES - 20-00-43800
(ACCOUNT NUMBER IN D365 020-700-704-43800)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 70,426	\$ 71,000	Electric and Natural Gas Expenses (Includes pumping stations)	\$ 71,000	
Total			\$ 71,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRAVEL & MEETINGS - 20-00-44400
(ACCOUNT NUMBER IN D365 020-700-704-44400)

DEPARTMENT: Water Operations			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 6,385	\$ 1,875	Executive Coaching / Training (Public Works Director shared with Street and Sewer - 001-700-701-44400 and 020-700-706-44400. Utility Maintenance Superintendent 100% here.)	\$ 5,625
	125	IAFSM Conference (Public Works Director shared with Street and Sewer - 001-700-701-44400 and 020-700-706-44400.)	125
	50	I-Pass Replenishment	50
	363	IPSI - Utility Maintenance Superintendent	500
	500	Miscellaneous Meetings and Training (Includes Public Works Onsite Team and Crew Leader Training)	3,000
	250	Miscellaneous Technical Training (Total \$1,000 cost split 50/50 Sewer - 020-700-706-44400)	500
	-	Monthly APWA Meetings (Also shared with Street and Sewer - 001-700-701-44400 and 020-700-706-44400.)	150
	350	Training - BBP, CPR, ETC CEU Training Classes	350
\$ 6,385	\$ 3,513	Total	\$ 10,300

CITY OF WARRENVILLE
FISCAL YEAR 2022
PRINTING/PUBLISHING - 20-00-44700
(ACCOUNT NUMBER IN D365 020-700-70444700)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 8,493	\$ 500	Public Notices, Door Hangers, Boil Order Notices, etc.	\$ 500	
	6,600	Utility Bill and Late Notice Processing (Third Millennium)	6,600	
	1,000	Water Quality Report	1,000	
\$ 8,493	\$ 8,100	Total	\$ 8,100	

CITY OF WARRENVILLE
FISCAL YEAR 2022
LEGAL EXPENSE- 20-00-45100
(ACCOUNT NUMBER IN D365 020-700-704-45100)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 5,506	\$ 12,000	Legal Coverage (if necessary)	\$ 12,000	
	4,250	Monthly Legal Services - City Attorney on Retainer (Total \$162,000 annual cost split with 001-250-251-45100 - \$153,500 020-700-706-45100 - \$4,250)	4,250	
\$ 5,506	\$ 16,250	Total	\$ 16,250	

CITY OF WARRENVILLE
FISCAL YEAR 2022
AUDIT EXPENSE - 20-00-45200
(ACCOUNT NUMBER IN D365 020-700-704-45200)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 2,191	\$ 2,500	Enterprise Share of Annual Audit (Shared with 001-400-401-45200 \$16,500 020-700-706-45200 \$2,500 103-100-150-45200 \$350 104-100-150-45200 \$350)	\$ 2,600	
\$ 2,191	\$ 2,500	Total	\$ 2,600	

CITY OF WARRENVILLE
FISCAL YEAR 2022
COMPUTER SOFTWARE - 20-00-45210
(ACCOUNT NUMBER IN D365 020-700-704-45210)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	\$ -	Unbudgeted for FY 2021 RFP to acquire billing system will be necessary following conclusion of Enterprise Resource Planning (ERP) System Implementation During FY 2019	\$ -	
\$ -	\$ -	Total	\$ -	

CITY OF WARRENVILLE
FISCAL YEAR 2022
ENGINEERING - 20-00-45300
(ACCOUNT NUMBER IN D365 020-700-704-45300)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 13,960	\$ 6,000	As Needed for General Engineering Reports	\$ 6,000	
	25,000	Develop Risk and Resilience Plan (FY 2021 Decision Package - PUB 21.06)	-	
	-	Engineering West Water Tower (Country Ridge Drive)	30,000	
	-	Update Emergency Response Plan (FY 2021 Decision Package - PUB 21.06)	25,000	
\$ 13,960	\$ 31,000	Total	\$ 61,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER PROFESSIONAL SERVICES - 20-00-45400
(ACCOUNT NUMBER IN D365 020-700-704-45400)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 31,906	\$ 100	CDL Reimbursements	\$ 100	
	1,500	City Sample Supplies for Testing	1,500	
	5,000	EMRP Asset Valuation Consultation Services (Also see 020-700-706-45400)	-	
	1,250	GIS Database - Miscellaneous	1,250	
	-	IEPA Required Backflow Survey Consultant (\$6,500 every 3 years, next mailing is FY 2023)	-	
	9,500	Standard Water Testing Charges	9,500	
\$ 31,906	\$ 17,350	Total	\$ 12,350	

CITY OF WARRENVILLE
FISCAL YEAR 2022
JULI.E. - 20-00-45401
(ACCOUNT NUMBER IN D365 020-700-704-45401)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 1,035	\$ 1,325	JULIE Locate Fee	\$ 1,330	
	1,500	Locate Flags	1,500	
Total			\$ 2,830	

CITY OF WARRENVILLE
FISCAL YEAR 2022
EDUCATION REIMBURSEMENT - 20-00-45710
(ACCOUNT NUMBER IN D365 020-700-704-45710)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -		Unbudgeted for FY 2021		
		Employee Continued Education Costs		
		State Certification Classes		
Total			\$ -	

CITY OF WARRENVILLE
FISCAL YEAR 2022
DUES, SUBSCRIPTIONS & BOOKS - 20-00-46900
(ACCOUNT NUMBER IN D365 020-700-704-46900)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 1,980	\$ 175	APWA Dues (Utility Maintenance Superintendent - 50%, Public Works Director - 25%, Management Analyst - 25%).	\$ 300	
	375	AWWA Membership (Entire Division)	375	
	250	Books for Education Reimbursement	500	
	-	Professional Engineer License Registration (Public Works Director, budget every other year, and share with Street 001-700-701-46900 and Sewer 020-700-706-46900)	25	
\$ 1,980	\$ 800	Total	\$ 1,200	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OFFICE SUPPLIES - 20-00-47100
(ACCOUNT NUMBER IN D365 020-700-704-47100)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	\$ -	As Needed	\$ -	
\$ -	\$ -	Total	\$ -	

CITY OF WARRENVILLE
FISCAL YEAR 2022
SMALL TOOLS - 20-00-47220
(ACCOUNT NUMBER IN D365 020-700-704-47220)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 847	\$ -	Mechanics Tools Wrenches, Diagnostic Tools, etc.	\$ 10,000	
\$ 847	\$ -	Total	\$ 10,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
GAS/OIL EXPENSE - 20-00-47600
(ACCOUNT NUMBER IN D365 020-700-704-47600)

DEPARTMENT: Water Operations					
	(ACCOUNT NUMBER IN ROWS) 020-700-704-7000)				
PROGRAM: On-Going					
2020 Actual	2021 Estimated	Description of Cost	2022 Budget		
\$ 1,780	\$ 8,623	Fuel and Oil Cost for Vehicles and Equipment <i>(Costs fluctuate with market)</i>	\$ 8,700		
\$ 1,780	\$ 8,623	Total	\$ 8,700		

CITY OF WARRENVILLE
FISCAL YEAR 2022
CHLORINATION SUPPLIES - 20-00-47700
(ACCOUNT NUMBER IN D365 020-700-704-47700)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 42,654	\$ 56,000	Chlorination Supplies (Sodium Hypochlorite, Fluoride, Ora-Cle, Phosphate)	\$ 56,000	
	-	In-pipe Chlorine Analyzer - Well No. 9 (Maeclyff)	3,600	
\$ 42,654	\$ 56,000	Total	\$ 59,600	

CITY OF WARRENVILLE
FISCAL YEAR 2022
ADMINISTRATIVE CHARGES - 20-00-48300
(ACCOUNT NUMBER IN D365 020-700-704-48300)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 20,070	\$ 20,070	City Overhead Charge	\$ 20,070	
\$ 20,070	\$ 20,070	Total	\$ 20,070	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MISCELLANEOUS EXPENSE - 20-00-48700
(ACCOUNT NUMBER IN D365 020-700-704-48700)

[illegible]

CITY OF WARRENVILLE
FISCAL YEAR 2022
BUILDING IMPROVEMENTS - 20-00-49300
(ACCOUNT NUMBER IN D365 020-700-704-49300)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 320	\$ -	Replace Furnace - Well No. 9 (Maeccliff)	\$ 5,000	
	10,000	Replace Furnaces - Well No. 10 and 11 (Batavia Road and Bower School)	-	
	-	Re-side Well No. 11 (Bower School)	15,000	
Total			\$ 20,000	
\$ 320	\$ 10,000			

CITY OF WARRENVILLE
FISCAL YEAR 2022
EQUIPMENT PURCHASE - 20-00-49500
(ACCOUNT NUMBER IN D365 020-700-704-49500)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	\$ -	Unbudgeted for FY 2021	\$ -	
Total			\$ -	
\$ -	\$ -			

CITY OF WARRENVILLE
FISCAL YEAR 2022
EQUIPMENT-MAINTENANCE SPRVSR - 20-00-49503
(ACCOUNT NUMBER IN D365 020-700-704-49503)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 239	\$ -	Equipment, As Needed (for new Fleet Management Technician)	\$ -	-
\$ 239	\$ -	Total	\$ -	-

CITY OF WARRENVILLE
FISCAL YEAR 2022
METERS - 20-00-49700
(ACCOUNT NUMBER IN D365 020-700-704-49700)

DEPARTMENT: Water Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 126,862	\$ 25,000	Meter Change-Out and Replacement Program (Share with Sewer 020-700-706-49700)	\$ 15,000	
\$ 126,862	\$ 25,000	Total	\$ 15,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
WATER MAIN IMPROVEMENTS - 20-02-49422
(ACCOUNT NUMBER IN D365 020-700-705-49422)

DEPARTMENT: Water Capital Reserve				
ACCOUNT NUMBER IN D2003 020-700-700-47922				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 218,506	\$ -	IDOT Route 56 Add-Lanes Construction Project (State billed up to 80% until final invoice issues are resolved)	\$ 84,000	
	23,551	Landon Avenue Water Extension (FY 2020 Decision Package - PUB 20.03)	-	
		Main Replacements (to be performed by Public Works Utility Division staff)	10,000	
\$ 218,506	\$ 23,551	Total	\$ 94,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
CAPITAL OPERATING COSTS - 20-02-49495
(ACCOUNT NUMBER IN D365 020-700-705-49495)

DEPARTMENT: Water Capital Reserve			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 21,252	\$ 26,329	Abandon Well #8 Country Ridge	\$ -
	63,136	Filter Media	34,000
	-	Replace Filter Controls Well No. 9 (Maecliff)	26,000
	-	Well Inspections	5,000
\$ 21,252	\$ 89,465	Total	\$ 65,000

CITY OF WARRENVILLE
FISCAL YEAR 2022
EQUIPMENT PURCHASE - 20-02-49500
(ACCOUNT NUMBER IN D365 020-700-705-49500)

DEPARTMENT: Water Capital Reserve			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 30,631	\$ -	Unbudgeted in FY 2022	\$ -
\$ 30,631	\$ -	Total	\$ -

CITY OF WARRENVILLE
FISCAL YEAR 2022
ENGINEERING - 20-03-45300
(ACCOUNT NUMBER IN D365 020-700-707-45300)

DEPARTMENT: Sewer Capital Reserve				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 48,297	\$ 54,382	I / I Reduction Program, Basins 1 and 2, Phase 2 (West 2 and 3 Basins)	\$ -	
	61,900	I / I Reduction Program, Basin 3, Phase 1 (Central Basin)	-	
	-	I / I Reduction Program, Basin 3, Phase 2 (Central Basin)	141,350	
	-	I/I Reduction Program - Basin 4, Phase 1 (West 1 Basin)	60,300	
	10,995	Manhole Inspections	-	
	3,000	Update Interceptor Capacity Analysis (FY 2019 Decision Package - PUB 19.06)	3,000	
\$ 48,297	\$ 130,277	Total	\$ 204,650	

CITY OF WARRENVILLE
FISCAL YEAR 2022
LAND PURCHASE - 20-03-49200
(ACCOUNT NUMBER IN D365 020-700-707-49200)

DEPARTMENT: Sewer Capital Reserve				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -		Not Budgeted for FY 2022 (Delay until at least FY 2025) Property Acquisition for Sanitary Sewer Holding Tank (FY 2019 Decision Package - PUB 19.05) (See also 74-00-49200) (Orig Amount = \$430,000)		
\$ -	\$ -	Total	\$ -	

CITY OF WARRENVILLE
FISCAL YEAR 2022
SEWER MAIN IMPROVEMENTS - 20-03-49422
(ACCOUNT NUMBER IN D365 020-700-707-49422)

DEPARTMENT: Sewer Capital Reserve				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 101,225	\$ -	I / I Reduction Program - Basins 1 and 2, Phase 3 (West 2 and 3 Basins)	\$ 450,000	
	-	IDOT Route 56 Add-Lanes Construction Project (State billed up to 80% until final invoice issues are resolved)	10,750	
	30,000	Grouting Manholes to address I/I Issues	30,000	
	-	New Lift Station Traffic Box and Controls (Warren Avenue)	30,000	
\$ 101,225	\$ 30,000	Total	\$ 520,750	

CITY OF WARRENVILLE
FISCAL YEAR 2022
EQUIPMENT PURCHASE - 20-03-49500
(ACCOUNT NUMBER IN D365 020-700-707-49500)

DEPARTMENT: Sewer Capital Reserve				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 150 \$	-	Unbudgeted for FY 2022	\$	-
\$ 150 \$	-	Total	\$	-

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - BUILDINGS - 20-04-41000
(ACCOUNT NUMBER IN D365 020-700-706-41000)

DEPARTMENT: Sewer Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 7,263	\$ 6,000	General Upkeep of Public Works Garage (Includes mat service and janitorial services)	\$ 6,500	
\$ 7,263	\$ 6,000	Total	\$ 6,500	

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - SOFTWARE - 20-04-41103
(ACCOUNT NUMBER IN D365 020-700-706-41103)

[illegible]

CITY OF WARRENVILLE
FISCAL YEAR 2022
MAINTENANCE - GROUNDS - 20-04-41300
(ACCOUNT NUMBER IN D365 020-700-706-41300)

[illegible]

DEPARTMENT: Sewer Operations					
	(ACCOUNT NUMBER IN DDCS) 020-700-700-91200)				
PROGRAM: On-Going					
2020 Actual	2021 Estimated	Description of Cost	2022 Budget		
\$ 2,943	\$ 3,000	Mowing and Landscape Maintenance	\$ 4,000		
				Total	4,000

CITY OF WARRENVILLE
FISCAL YEAR 2022
INSURANCE - GENERAL- 20-04-43300
(ACCOUNT NUMBER IN D365 020-700-706-43300)

DEPARTMENT: Sewer Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 5,101	\$ 5,280	General Insurance	\$ 5,597	
		* CY 2022 Renewal Assumes a 6% Increase - But Actual Loss Experience will Contribute to Actual Increase		
\$ 5,101	\$ 5,280	Total	\$ 5,597	

CITY OF WARRENVILLE
FISCAL YEAR 2022
INSURANCE - WORKERS COMP- 20-04-43302
(ACCOUNT NUMBER IN D365 020-700-706-43302)

DEPARTMENT: Sewer Operations			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 29,323	\$ 18,141 10,873	<u>Water Operations Share</u> <u>CY 2021</u> (May through December 2020) (January - April 2021) Assumes a 40% Increase for 01/01/2021 But Actual Loss Experience will Contribute to Actual Increase	\$ -
		<u>CY 2022 Renewal</u> (May through December 2021) (January - April 2022) Assumes a 20% Increase for 01/01/2022 But Actual Loss Experience will Contribute to Actual Increase <i>(See also General Fund 01-70-43302/001-350-351-43302)</i>	\$ 21,746 13,048
\$ 29,323	\$ 29,014	Total	\$ 34,794

CITY OF WARRENVILLE
FISCAL YEAR 2022
UTILITIES - 20-04-43800
(ACCOUNT NUMBER IN D365 020-700-706-43800)

[illegible]

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRAVEL & MEETINGS - 20-04-44400
(ACCOUNT NUMBER IN D365 020-700-706-44400)

DEPARTMENT: Sewer Operations			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 6,037	\$ 1,875	Executive Coaching / Training (Public Works Director shared with Street and Sewer - 001-700-701-44400 and 020-700-706-44400. Utility Maintenance Superintendent 100% here.)	\$ 5,625
	125	IAFSM Conference (Public Works Director shared with Street and Sewer - 001-700-701-44400 and 020-700-706-44400.)	125
	363	IPSI - Capital Maintenance Superintendent	500
	500	Miscellaneous Meetings and Training (Includes Public Works Onsite Team and Crew Leader Training)	500
	250	Miscellaneous Technical Training (Total \$1,000 cost split 50/50 Water - 020-700-704-44400)	500
	-	Monthly APWA Meetings (Also shared with Street and Water - 001-700-701-44400 and 020-700-706-44400)	150
\$ 6,037	\$ 3,113	Total	\$ 7,400

CITY OF WARRENVILLE
FISCAL YEAR 2022
PRINTING/PUBLISHING - 20-04-44700
(ACCOUNT NUMBER IN D365 020-700-706-44700)

DEPARTMENT: Sewer Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 6,055	\$ 6,700	Utility Bill and Late Notice Processing (Third Millennium)	\$ 6,700	
\$ 6,055	\$ 6,700	Total	\$ 6,700	

CITY OF WARRENVILLE
FISCAL YEAR 2022
LEGAL EXPENSE - 20-04-45100
(ACCOUNT NUMBER IN D365 020-700-706-45100)

DEPARTMENT: Sewer Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	\$ 5,000	Legal Coverage (If necessary)	\$ 5,000	
	4,250	Monthly Legal Services - City Attorney on Retainer (Total \$162,000 annual cost split with 001-250-251-45100 - \$153,500 020-700-704-45100 - \$4,250)	4,250	
\$ -	\$ 9,250	Total	\$ 9,250	

CITY OF WARRENVILLE
FISCAL YEAR 2022
COMPUTER SOFTWARE - 20-04-45210
(ACCOUNT NUMBER IN D365 020-700-706-45210)

DEPARTMENT: Sewer Operations			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
		Unbudgeted for FY 2022 RFP to acquire billing system will be necessary following conclusion of Enterprise Resource Planning (ERP) System Implementation During FY 2019	
\$ -	\$ -	Total	\$ -

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER PROFESSIONAL SERVICES - 20-04-45400
(ACCOUNT NUMBER IN D365 020-700-706-45400)

DEPARTMENT: Sewer Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 6,159	\$ 100	CDL Reimbursements	\$ 100	
	5,000	EMRP Asset Valuation Consultation Services (Also see 020-700-704-45400)	-	
	1,250	GIS Database - Miscellaneous	1,250	
\$ 6,159	\$ 6,350	Total	\$ 1,350	

CITY OF WARRENVILLE
FISCAL YEAR 2022
NAPERVILLE SEWERAGE TREATMENT - 20-04-45420
(ACCOUNT NUMBER IN D365 020-700-706-45420)

DEPARTMENT: Sewer Operations			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 1,040,746	\$ 993,952	Naperville Commodity Charges True-up costs (Historical only - coming year cannot be determined at time of budget preparation) Capital improvements at Naperville Treatment Plant of \$10 Million Naperville renewal process for NPDS permit for treatment plant was summer of 2016 Permit will require phosphate removal at the plant estimated cost of 40 - 50 million dollars Naperville will notify Warrenville when they have the permit and all variables are known regarding treatment	\$ 1,004,825
\$ 1,040,746	\$ 993,952	Total	\$ 1,004,825

CITY OF WARRENVILLE
FISCAL YEAR 2022
DUES, SUBSCRIPTIONS & BOOKS - 20-04-46900
(ACCOUNT NUMBER IN D365 020-700-706-46900)

DEPARTMENT: Sewer Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 1,630	\$ 175	APWA Dues (Utility Maintenance Superintendent - 50%, Public Works Director - 25%, Management Analyst - 25%).	\$ 300	
	1,417	DuPage River Salt Creek Workgroup Dues	1,500	
	-	Professional Engineer License Registration (Public Works Director, budget every other year, and share with Street 001-700-701-46900 and Sewer 020-700-706-46900)	25	
\$ 1,630	\$ 1,592	Total	\$ 1,825	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OFFICE SUPPLIES - 20-04-47100
(ACCOUNT NUMBER IN D365 020-700-706-47100)

DEPARTMENT: Sewer Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -		As Needed		
\$ -	\$ -	Total	\$ -	

CITY OF WARRENVILLE
FISCAL YEAR 2022
SMALL TOOLS - 20-04-47220
(ACCOUNT NUMBER IN D365 020-700-706-47220)

DEPARTMENT: Sewer Operations					
PROGRAM: On-Going					
	2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$	590	\$ 550	Hardware Supplies, Coffee, Paper Towels, etc.	\$	550
\$	590	\$ 550	Total	\$	550

DEPARTMENT: Sewer Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 1,817	\$ 774	Mechanics Tools Wrenches, Diagnostic Tools, etc.	\$ 10,000	
\$ 1,817	\$ 774	Total	\$ 10,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
GAS/OIL EXPENSE - 20-04-47600
(ACCOUNT NUMBER IN D365 020-700-706-47600)

[illegible]

CITY OF WARRENVILLE
FISCAL YEAR 2022
DEPRECIATION CHARGE - 20-04-48410
(ACCOUNT NUMBER IN D365 020-700-706-48410)

DEPARTMENT: Sewer Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 20,070	\$ 20,070	City Overhead Charge	\$ 20,070	
\$ 20,070	\$ 20,070	Total	\$ 20,070	

[illegible]

CITY OF WARRENVILLE
FISCAL YEAR 2022
EQUIPMENT- MAINT SUPVR - 20-04-49503
(ACCOUNT NUMBER IN D365 020-700-706-49503)

DEPARTMENT: Sewer Operations				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 239	\$ -	Equipment, As Needed (for new Fleet Management Technician)	\$ -	
\$ 239	\$ -	Total	\$ -	

020-700-706-49700)

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City of Warrenville
Water and Sewer Enterprise Fund - Projections

Revenues	Fiscal Year	Actual	Actual	Projected	Projected	Projected	Projected	Projected
		2018	2019	2020	2021	2022	2023	2024
Tax Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License, Permit & Fee Revenue		2,983,906	2,984,619	3,730,039	3,403,948	3,871,990	4,646,388	5,575,666
Fine Revenue		35,458	31,126	28,577	3,896	10,530	10,530	10,530
Reimbursement Revenue		-	-	-	-	1,000	1,000	1,000
Rental Revenue		358,629	371,778	383,319	401,825	417,898	417,898	417,898
Intrafund Revenue		-	-	-	-	-	-	-
Interest Revenue		(30,779)	146,547	144,555	6,080	19,000	19,000	19,000
Grant Revenue		-	-	-	-	-	-	-
Miscellaneous Revenue		510,773	323,036	70,716	22,239	15,000	15,000	15,000
Total Revenue		\$ 3,857,987	\$ 3,857,106	\$ 4,357,206	\$ 3,837,988	\$ 4,335,418	\$ 5,109,816	\$ 6,039,094
Growth from Previous Year		12.2%	0.0%	12.9%	-11.9%	13.0%	17.9%	18.2%
Expenses	Fiscal Year	Actual	Actual	Projected	Projected	Projected	Projected	Projected
		2018	2019	2020	2021	2022	2023	2024
Total Salary & Wage Expense		\$ 887,358	\$ 959,181	\$ 984,135	\$ 983,688	\$ 1,037,986	\$ 1,095,075	\$ 1,095,075
Total Fringe Benefit Expense		422,901	620,988	433,845	460,088	488,392	514,277	514,277
Total Maintenance Expense		142,559	196,863	158,359	479,135	247,915	247,915	247,915
Total Supplies and Service Expense		1,909,589	1,788,143	1,735,255	1,592,449	1,716,322	1,716,322	1,716,322
Total Capital Expense		698,165	859,465	553,127	554,455	1,098,755	1,098,755	1,098,755
Total Expenses		\$ 4,060,572	\$ 4,424,640	\$ 3,864,721	\$ 4,069,815	\$ 4,589,370	\$ 4,672,344	\$ 4,672,344
Growth from Previous Year		-10.7%	9.0%	-4.8%	5.3%	12.8%	1.8%	0.0%
Revenues - Expenditures		\$ (202,585)	\$ (567,534)	\$ 492,485	\$ (231,827)	\$ (253,952)	\$ 437,472	\$ 1,366,750
Net Adj for Net Capitalized Assets		(1,730,708)	(333,270)	(422,384)				
Non-Spendable Fund Balance				\$ 198,000	\$ 198,000	\$ 198,000	\$ 198,000	\$ 198,000
Unrestricted Net Position		\$ 4,881,001	\$ 3,980,197	\$ 3,852,298	\$ 3,422,471	\$ 3,168,519	\$ 3,605,991	\$ 4,972,741
UNFB Expenditure Coverage		120%	90%	100%	84%	69%	77%	106%



TAX INCREMENT FINANCE DISTRICT #3

FUND 103

FUND TYPE: Capital Projects

FUND PURPOSE – To account for the activities associated with improvements within the Tax Increment Financing (TIF) Districts #3

TAX INCREMENT FINANCING DISTRICT No. 3 FUND HIGHLIGHTS

	2021 Budget	2021 Projected	2022 Proposed
Revenue	\$157,727	\$302,150	\$445,974
Expenditures	\$421,975	\$455,762	\$463,181
Surplus/(Deficit)	(\$264,248)	(\$153,612)	(\$17,207)

The Tax Increment Financing (TIF) District #3 Fund is a Capital Projects fund utilized to account for the incremental property tax revenues received from the City's designated Old Town Civic Center TIF District (TIF #3), established during calendar year 2013. These funds are restricted by statute for certain types of development-related expenditures in the designated TIF district.

Revenue

The TIF #3 Fund annually receives incremental property tax revenue, above the frozen property equalized assessed valuation (EAV). For FY 2022 the incremental property tax revenue is projected to total \$445,974.

For the 2019 levy year, which was collected during FY 2021, the most recent year available, the TIF #3 EAV was \$9,311,737, with a revised frozen value of \$6,546,459. The resulting incremental property tax revenue is projected at \$212,150. At the time this document was being written, final 2020 levy year EAV and property tax extensions were not yet available. However, staff has projected that the 2020 levy will result in FY 2022 incremental property tax revenue of approximately \$446,000.

Also, during FY 2021, the City received revenue of \$90,000, from the Phillips 66 Company as their required financial commitment to the environment cleanup of the former Citgo gas station site, located at the intersection of Warrenville Road and Batavia Road. This site will be addressed further later in this summary.

Expenditures

Budgeted expenditures for FY 2022 include legal services for TIF #3 matters, potential property acquisition, environmental remediation consultation services, annual audit expenses, payment of impact fees to the Warrenville Public Library District and School District #200, and a prorated share of the Illinois Tax Increment Association (ITIA) annual dues.

Professional Services

FY 2022 expenditures include site development planning services, costs associated with the cleanup and remediation of the former Citgo gas station property purchased during FY 2021. The expenditures also includes IEPA charges for review of the offsite cleanup of contamination

adjacent to Civic Center Redevelopment Site #1 (CCRS #1), now known as *Stafford Place*, by Airhart Construction.

City Projects

The FY 2022 expenditures still include \$86,560, for costs associated with the final phase of the Route 56 Streetscape Enhancement project, which will continue to be re-budgeted until the State invoices the City for those FY 2020 and prior expenses.

This category of expenditures also includes other costs with the remediation of environmental issues on the former Citgo property as noted above. These expenditures will be partially funded by the funds from Phillips 66, through the use of a portion of the City share of park developer donations collected, and finally, through an Illinois Environmental Protection Agency (IEPA) low-interest revolving loan fund, part of which may be forgiven in the future.

Fund Balance

At the end of FY 2020, the TIF #3 Fund had an audited deficit fund balance of \$3,603,390. By the end of FY 2021, the balance deficit is projected to total \$3,757,002.

Given, that the City Council has authorized interfund loans to the TIF #3 Fund to cover expenditures up to a maximum of \$4.35 million, it will not be necessary for the City Council to authorize additional loans for FY 2021, or to cover the proposed FY 2022 expenditures. The interfund loans will be repaid overtime as sufficient incremental TIF property tax revenue is generated. Based on a projected repayment schedule, those TIF #3 repayments to the General Fund would begin in FY 2023, and potentially be completed by FY 2031.

CITY OF WARRENVILLE, ILLINOIS

*Tax Increment Finance Fund Activity -TIF #3**FY 2022*

Projected Beginning Fund Balance	<u>\$ (3,757,002)</u>
Revenues	
Property Taxes	\$ 445,974
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	-
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
Total FY 2022 Revenue	<u>\$ 445,974</u>
Expenses/Expenditures	
Personnel	\$ -
Capital	260,446
Supplies and Services	202,735
Maintenance	-
Total FY 2022 Expenses/Expenditures	<u>\$ 463,181</u>
Variance - Add to/(Use of) Fund Balance	\$ (17,207)
End Fund Balance	<u>\$ (3,774,209)</u>
Percent Change	<u>0.46%</u>

OLD TOWN/CIVIC CENTER TIF 3 FUND LINE ITEMS

Acct #	Cost Center	Description	Actual		Budget		Projected Year-End
			2018	2019	2020	2021	
103-100-000-30100	Revenue	PROPERTY TAX-TIF #3	15,722	52,960	99,231	157,727	212,150
103-100-000-37700	Revenue	INTEREST INCOME	(1,390)				
103-100-000-39900	Revenue	MISCELLANEOUS					90,000
103-100-000-39925	Revenue	SALE OF LAND					
Totals			14,332	52,960	99,231	157,727	302,150

Acct #		Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021
103-100-150-45100	Administration	LEGAL		28,144	2,133	19,651	7,000	24,500
103-100-150-45105	Finance	OVERLAPPING DISTRICT PAYMENTS						24,834
103-100-150-45200	Administration	AUDIT EXPENSE		317	655	1,010	1,350	1,350
103-100-150-45400	Administration	OTHER PROFESSIONAL SERVICES		3,663	10,562	111,899	158,000	229,060
103-100-150-46900	Administration	DUES, SUBSCRIPTIONS., BOOKS		325	325	325	325	325
103-100-150-48735	Streets	CITY PROJECTS		-	202,948	65,745	166,500	112,000
103-100-150-49200	Administration	LAND PURCHASE		2,000	2,000	-	88,800	63,693
103-100-150-49476	Streets	ROAD PROJECTS						
Totals				34,449	218,623	198,630	421,975	455,762
Fund Total Rev				14,332	52,960	99,231	157,727	302,150
Fund Total Exp				34,449	218,623	198,630	421,975	455,762
Variance				(20,117)	(165,663)	(99,399)	(264,248)	(153,612)
Unassigned Fund Balance @ 4/30				(3,338,328)	(3,503,991)	(3,603,390)		(3,757,002)

CITY OF WARRENVILLE
FISCAL YEAR 2022
LEGAL - 73-00-45100
(ACCOUNT NUMBER IN D365 103-100-150-45100)

DEPARTMENT: Administration - TIF #3				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 19,651	\$ 4,000	Legal Services - General	\$ 24,000	
	13,000	<u>Citgo Property Legal Services</u> Property Acquisition Related (FY 2019 Decision Package - COM 19.03) (Rebudget in FY 2020)		
	2,500	LUST - Remediation related		
	5,000	Demolition related RLF related	2,000	
\$ 19,651	\$ 24,500	Total	\$ 26,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OVERLAPPING DISTRICT PAYMENTS - 73-00-45105
(ACCOUNT NUMBER IN D365 103-100-150-45105)

DEPARTMENT: Administration - TIF #3				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
		Projected required Payments to:		
	1,601	<u>Warrenville Public Library District</u> (Capped at 2% of total estimated TIF increment generated by Stafford Place) FY 2021 (Levy Year 2019) in FY 2022 (Levy Year 2020)		4,245
	23,233	<u>Community Unit School District #200</u> FY 2021 (\$11,616.49 per student) - Two Confirmed Students FY 2022 (\$11,616.49 per student) - Six Projected Students		69,701
\$ -	\$ 24,834	Total	\$ 73,946	

CITY OF WARRENVILLE
FISCAL YEAR 2022
AUDIT EXPENSE - 73-00-45200
(ACCOUNT NUMBER IN D365 103-100-150-45200)

DEPARTMENT: Administration - TIF #3				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 1,010	\$ 1,000	Share of Annual Audit Expense	\$ 1,050	
	350	Annual TIF Compliance Report & Letter (If necessary)	360	
\$ 1,010	\$ 1,350	Total	\$ 1,410	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER PROFESSIONAL SERVICES - 73-00-45400
(ACCOUNT NUMBER IN D365 103-100-150-45400)

DEPARTMENT: Administration - TIF #3				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 111,899	\$ -	Misc. TIF Development Consultation Services	\$ 5,000	
	19,000	<u>CCRS #1</u> Off site environmental investigation, remediation oversight and IEPA reporting		
		IEPA review charges for off-site remediation closeout	5,000	
	9,893	<u>Prairie Path Trailhead Project</u> Preliminary Engineering		
	91,000	Final Engineering		
	3,167	<u>Citgo Property Consulting Assistance</u> Consulting assistance and site investigation activities during acquisition process (FY 2019 Decision Package - Rebudget in FY 2020)		
	72,000	UST/pump island removal (City projected to receive an estimated \$40,000 reimbursement payment from IEPA LUST Program in FY22)		
	15,000	Concept Site Development/Park Planning Process, including evaluation of potential intersection and on-street parking modifications	10,000	
		IEPA LUST Program related (Estimated 60% of projected expense to be reimbursed by IEPA LUST Program in FY 2023)	61,000	
	11,500	IEPA Site Remediation Program related (FY 2022 Decision Package)	80,000	
	7,500	Asbestos/hazardous building material remediation and building demolition related (FY 2022 Decision Package)	14,000	
\$ 111,899	\$ 229,060	Total	\$ 175,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
CITY PROJECTS - 73-00-48735
(ACCOUNT NUMBER IN D365 103-100-150-48735)

DEPARTMENT: Administration - TIF #3			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 65,745	\$ -	Final Phase Route 56 Streetscape Enhancements Local cost share reimbursement (FY 2018 - Decision Package rebudget remaining expenses in FY 2021) Rt 56 Wayfinding Sign Permitting and Construction (FY 2020 - Decision Package - COM 20.04) delayed indefinitely due to COVID-19 Budget impacts <u>Citgo Property Related Demolition/Remediation Costs</u> Asbestos Remediation and Structure Demolition (FY 2022 Decision Package) *Assumes City Council approves use of fee in lieu of detention funds for majority of project costs Underground Storage Tank/ Gas Pump Island Demolition (70% projected to be reimbursed by IEPA LUST program in FY 2022) LUST program Clean-up related work close-out of LUST incidents	\$ 86,500
\$ 65,745	\$ 112,000	Total	\$ 186,500

CITY OF WARRENVILLE
FISCAL YEAR 2022
LAND PURCHASE - 73-00-49200
(ACCOUNT NUMBER IN D365 103-100-150-49200)

DEPARTMENT: Administration - TIF #3				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	\$ 63,693	Citgo Property Land Purchase (See also: 73-00-45100/103-100-150-45100)	\$ -	
		Unbudgeted for FY 2022		
\$ -	\$ 63,693	Total	\$ -	

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TAX INCREMENT FINANCE DISTRICT #4

FUND 104

FUND TYPE: Capital Projects

FUND PURPOSE – To account for the activities associated with improvements within the Tax Increment Financing (TIF) Districts #4

TAX INCREMENT FINANCING DISTRICT No. 4 FUND HIGHLIGHTS

	2021 Budget	2021 Projected	2022 Proposed
Revenue	\$200,000	\$204,202	\$353,131
Expenditures	\$493,675	\$182,764	\$479,032
Surplus/(Deficit)	(\$293,675)	\$21,438	(\$125,901)

The TIF District # 4 (TIF #4) Fund is a Capital Projects fund, utilized to account for the incremental property tax revenues received from the City's designated Southwest/Route 59 Corridor TIF district established during calendar year 2016. These funds are restricted for TIF-related expenditures within the designated area.

Revenue

The TIF #4 Fund annually receives incremental property tax revenue above the frozen equalized assessed valuation (EAV).

For the 2019 levy year, the most recent year available at this time, the TIF #4 EAV totaled \$10,436,590, with a revised frozen value of \$7,791,940, yielding \$204,200, in incremental property tax revenue for FY 2021. This figure brings the total TIF #4 increment received since its inception to \$460,413.

At the time this document was being written, levy year 2020 EAV and property tax extensions were not yet available. However, staff has projected \$353,000 in incremental property tax revenue from the redevelopment progress made in the Route 59/Southwest District TIF #4, specifically by the Lexington Trace and Everton developments.

Expenditures

Budgeted expenditures for FY 2022, total \$479,032, and include legal services for TIF #4 redevelopment negotiations, general TIF legal assistance, legal assistance for the acquisition of the site for the new water tower, payment of impact fees to the Warrenville Public Library District and Unit School District #200, a prorated share of the Illinois Tax Increment Association (ITIA) membership dues, annual audit expenses, engineering services, and land acquisition.

Land purchase

\$240,000 has been budgeted for land acquisition for the Southwest District well and water tower, near the recently opened Thornton's gas station at Route 59 and Duke Parkway.

Fund Balance

At the end of FY 2020, the audited TIF #4 und-balance deficit was \$2,147,220. The fund deficit balance is projected to decrease slightly to a fiscal year-end 2021 total of \$2,125,782, and then rise by the end of FY 2022 to a projected total of \$2,251,683.

Given that the City Council has authorized interfund loans to the TIF #4 Fund to cover expenditures up to a maximum of \$2.8 million, it will not be necessary for the City Council to authorize additional loans for FY 2021, or to cover the proposed FY 2022 expenses. The interfund loans will be repaid overtime as sufficient incremental TIF property tax revenue is generated. Based on a projected repayment schedule, repayments to the General Fund would begin in FY 2025 and potentially be completed by FY 2027.

CITY OF WARRENVILLE, ILLINOIS

*Tax Increment Finance Fund Activity-TIF #4**FY 2022*

Projected Beginning Fund Balance	\$ (2,125,782)
Revenues	
Property Taxes	\$ 353,131
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	-
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
Total FY 2022 Revenue	\$ 353,131
Expenses/Expenditures	
Personnel	\$ -
Capital	451,797
Supplies and Services	27,235
Maintenance	-
Total FY 2022 Expenses/Expenditures	\$ 479,032
Variance - Add to/(Use of) Fund Balance	\$ (125,901)
End Fund Balance	\$ (2,251,683)
Percent Change	5.92%

SOUTHWEST/ROUTE 59 CORRIDOR TIF 4 FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021
104-100-000-30100	Revenue	PROPERTY TAX-TIF #4	47,712	92,283	116,216	200,000	204,202
104-100-000-37700	Revenue	INTEREST INCOME					
104-100-000-38600	Revenue	TRANSFERS IN					
104-100-000-39900	Revenue	MISCELLANEOUS	7,500	16,023	406,183		
Totals			55,212	108,306	522,399	200,000	204,202
						353,131	72.93%

Budget 2022	21-22 Growth
\$ 353,131	72.93%

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021
104-100-150-44700	Administration	PRINTING/PUBLISHING	1,391	697	-	1,000	500
104-100-150-45100	Administration	LEGAL	12,010	15,691	5,218	30,000	30,000
104-100-150-45105	Finance	OVERLAPPING DISTRICT PAYMENTS					-
104-100-150-45200	Administration	AUDIT EXPENSE		655	1,010	1,350	1,350
104-100-150-45300	Streets	ENGINEERING	17,967	84,198	10,066	191,000	15,763
104-100-150-45400	Administration	OTHER PROFESSIONAL SERVICES	27,175	-	-	-	
104-100-150-46900	Administration	DUES, SUBSCRIPTIONS,, BOOKS	325	325	325	325	325
104-100-150-48600	Finance	TRANSFERS OUT		298,286			
104-100-150-48735	Streets	CITY PROJECTS	-	13,837	1,707,859	20,000	124,826
104-100-150-49200	Administration	LAND PURCHASE	251,775	231,653		250,000	10,000
104-100-150-49476	Streets	ROAD PROJECTS					
Totals			310,643	645,342	1,724,478	493,675	182,764

Budget 2022	21-22 Growth
\$ 500	
25,000	
64,481	
1,410	
-	
325	0.00%
147,316	
240,000	

Fund Total Rev	55,212	108,306	522,399	200,000	204,202
Fund Total Exp	310,643	645,342	1,724,478	493,675	182,764
Variance	(255,431)	(537,036)	(1,202,079)	(293,675)	21,438

Unassigned Fund Balance @ 4/30	(408,105)	(945,141)	(2,147,220)	(2,125,782)

(2,251,683)

CITY OF WARRENVILLE
FISCAL YEAR 2022
LEGAL - 74-00-45100
NUMBER IN D365 104-100-150-45100)

DEPARTMENT: Administration - TIF #4				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 5,218	\$ 15,000	General TIF Legal Assistance	\$ 5,000	
	-	Redevelopment/TIF Agreement Negotiations these expenses will be reimbursed by private developers	5,000	
	15,000	Southwest District Water Tower Well #13, and Iron Filtration Legal Fee	15,000	
\$ 5,218	\$ 30,000	Total	\$ 25,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OVERLAPPING DISTRICT PAYMENTS - 74-00-45105
(ACCOUNT NUMBER IN D365 104-100-150-45105)

DEPARTMENT: Administration - TIF #4				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
		Projected required Payments to:		
		<u>Warrenville Public Library District</u> (Capped at 2% of total estimated TIF increment generated by Lexington Trace and Everton residential units in FY 2022 (Levy Year 2020)	3,071	
		<u>Community Unit School District #200</u> (Capped at 40% of total estimated TIF increment generated by Lexington Trace and Everton residential units in FY 2022 (Levy year 2020)	61,410	
\$ -	\$ -	Total	\$ 64,481	

CITY OF WARRENVILLE
FISCAL YEAR 2022
AUDIT EXPENSE - 74-00-45200
(ACCOUNT NUMBER IN D365 104-100-150-45200)

DEPARTMENT: Administration - TIF #4				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 1,010	\$ 1,000	Share of Annual Audit Expense	\$ 1,050	
	350	Annual TIF Compliance Report & Letter (If Necessary)	360	
\$ 1,010	\$ 1,350	Total	\$ 1,410	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER PROFESSIONAL SERVICES - 74-00-45400
(ACCOUNT NUMBER IN D365 104-100-150-45400)

DEPARTMENT: Administration - TIF#4				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 10,065	\$ 4,513	Southwest District Water Tower Well #13, and Iron Filtration	\$ -	-
	11,250	Landon Avenue Sewer Main Upsizing (FY 2018 Decision Package Rebudget remaining expenses in FY 2021)		-
		Not Budgeted for FY 2022		
\$ 10,065	\$ 15,763	Total	\$ -	-

DEPARTMENT: Administration				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	\$ -	Not Budgeted for FY 2022	\$ -	-
\$ -	\$ -	Total	\$ -	-

CITY OF WARRENVILLE
FISCAL YEAR 2022
CITY PROJECTS - 74-00-48735
(ACCOUNT NUMBER IN D365 104-100-150-48735)

DEPARTMENT: Administration			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 1,550,246	\$ -	Final Phase Route 56 Streetscape Enhancements (FY 2018 Decision Package - Rebudget remaining expenses in FY 2022) Rt 56 Wayfinding Sign Permitting and Construction (FY 2020 - Decision Package - COM 20,04) Delayed indefinitely due to COVID-19 budget impacts <u>Lexington Trace Redevelopment Agreement</u>	- 20,000
\$ 1,550,246	\$ 124,826	Total	\$ 147,316

CITY OF WARRENVILLE
FISCAL YEAR 2022
LAND PURCHASE - 74-00-49200

(ACCOUNT NUMBER IN D365 104-100-150-49200)

DEPARTMENT: Administration - TIF #4				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ -	\$ 10,000	Southwest District Water Tower Well #13, and Iron Filtration Property Acquisition	\$	240,000
\$ -	\$ 10,000	Total	\$	240,000



POLICE PENSION

FUND 500

FUND TYPE: Fiduciary

FUND PURPOSE – To account for the accumulation of resources to be used for future disability or retirement annuity payments to sworn police department personnel. Resources are contributed by employees at rates fixed by law and by the City at amounts determined by an independent actuary from a specific property tax levy.

CITY OF WARRENVILLE, ILLINOIS

*Police Pension Fund Activity**FY 2022*

Projected Beginning Fund Balance	\$ 25,964,810
Revenues	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	1,500,000
Financing Proceeds	-
Misc. Revenues	1,506,804
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
Total FY 2022 Revenue	\$ 3,006,804
Expenses/Expenditures	
Personnel (Pension payments)	\$ 1,073,161
Capital	-
Supplies and Services	72,795
Maintenance	-
Total FY 2022 Expenses/Expenditures	\$ 1,145,956
Variance - Add to/(Use of) Fund Balance	\$ 1,860,848
Projected Ending Fund Balance	\$ 27,825,658
Percent Change	7.17%

POLICE PENSION FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021	Budget 2022	21-22 Growth
500-100-000-31900	Revenue	MEMBER CONTRIBUTIONS	285,759	298,954	306,732	304,172	307,863	316,772	2.89%
500-100-000-31901	Revenue	CITY CONTRIBUTION	1,132,335	1,111,844	949,246	1,038,677	1,038,677	1,190,032	14.57%
500-100-000-37700	Revenue	INVESTMENT INCOME	1,260,787	1,346,585	269,286	1,360,000	2,914,245	1,500,000	-48.53%
Totals			2,678,881	2,757,383	1,525,264	2,702,849	4,260,785	3,006,804	-29.43%

Acct #	Cost Center	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected Year-End 2021	Budget 2022	21-22 Growth
500-100-195-44400	Pension Admin.	TRAVEL & MEETINGS	2,832	3,558	4,006	5,000	2,474	4,500	81.89%
500-100-195-45100	Pension Admin.	LEGAL EXPENSE	6,600	4,200	4,750	7,000	12,932	12,500	-3.34%
500-100-195-45400	Pension Admin.	OTHER PROFESSIONAL SERVICES	53,857	56,870	22,710	55,000	55,000	55,000	0.00%
500-100-195-46900	Pension Admin.	DUES, SUBSCRIPTIONS & BOOKS	795	795	795	795	795	795	0.00%
500-100-195-47400	Pension Admin.	PENSION REFUNDS		13,058			8,638	1,073,161	-100.00%
500-100-195-47500	Pension Admin.	PENSION PAYMENTS	961,986	995,914	1,018,107	1,041,904	1,041,904	1,073,161	3.00%
Totals			1,026,070	1,074,395	1,050,368	1,109,699	1,121,743	1,145,956	2.16%
Fund Total Rev			2,678,881	2,757,383	1,525,264	2,702,849	4,260,785	3,006,804	-29.43%
Fund Total Exp			1,026,070	1,074,395	1,050,368	1,109,699	1,121,743	1,145,956	2.16%
Variance			1,652,811	1,682,988	474,896	1,593,150	3,139,042	1,860,848	
Net Position @ April 30			20,667,884	22,350,872	22,825,768	23,944,022	25,964,810	27,825,658	

CITY OF WARRENVILLE
FISCAL YEAR 2022
OTHER PROFESSIONAL SERVICES - 05-00-45400
(ACCOUNT NUMBER IN D365 500-100-195-45400)

DEPARTMENT: FIS				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 22,710	\$ 55,000	Actuary Services Tax Levy Actuarial Valuation GASB 67/68 Actuarial Valuation Minute Taker Banking & Investment Services Compliance Fee - State of Illinois Municipal Compliance Report Preparation Accounting Services (Lauterbach and Amen) Inc. Municipal Compliance Report Preparation	\$ 55,000	
\$ 22,710	\$ 55,000	Total	\$ 55,000	

CITY OF WARRENVILLE
FISCAL YEAR 2022
DUES, SUBSCRIPTIONS & BOOKS - 05-00-46900
(ACCOUNT NUMBER IN D365 500-100-195-46900)

DEPARTMENT: FIS				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 795	\$ 795	IPPPA Dues	\$ 795	
\$ 795	\$ 795	Total	\$ 795	

**CITY OF WARRENVILLE
FISCAL YEAR 2022
PENSION PAYMENTS - 05-00-47500
(ACCOUNT NUMBER IN D365 500-100-195-47500)**

DEPARTMENT: POLICE			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 1,018,017	\$ 1,041,904	Annual Pension Payments to Retirees	\$ 1,073,161
\$ 1,018,017	\$ 1,041,904	TOTAL	\$ 1,073,161



SEIZED ASSETS

FUND 060

FUND TYPE: Special Revenue

FUND PURPOSE – To account for the monetary and physical assets seized during drug-related arrests. This fund is statutorily required for this purpose.

CITY OF WARRENVILLE, ILLINOIS

*Seized Assets Activity**FY 2022*

Projected Beginning Fund Balance	\$ 134,730
Revenues	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	50
Financing Proceeds	-
Misc. Revenues	3,000
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	4,000
Transfers In	-
Total FY 2022 Revenue	\$ 7,050
Expenses/Expenditures	
Personnel	\$ -
Capital	-
Supplies and Services	42,910
Maintenance	-
Total FY 2022 Expenses/Expenditures	\$ 42,910
Variance - Add to/(Use of) Fund Balance	\$ (35,860)
Projectd Ending Fund Balance	\$ 98,870
Percent Change	-26.62%

SEIZED ASSETS FUND LINE ITEMS

Cost Center		Actual		Actual		Actual		Budget		Projected	
Acct #	Description	2018	2019	2020	2021	2021	Year-End				
060-500-000-34310	Revenue DRUG FINES	2,104	153								
060-500-000-34400	Revenue FEDERAL FORFEITURE										
060-500-000-34401	Revenue STATE FORFEITURE	1,974	377	11,908							
060-500-000-34404	Revenue DUITC	1,871	1,756	4,258	1,000	1,084					
060-500-000-34405	Revenue COURT SUPERVISION FEE	9,689	9,254	4,489	5,000	840					
060-500-000-37700	Revenue INTEREST INCOME	42	41	77	100	55					
060-500-000-39920	Revenue SALE OF SURPLUS PROPERTY	3,767	12,225		7,000	1,503					
Totals		19,447	23,806	20,732	13,100	3,482					
Cost Center		Actual		Actual		Actual		Budget		Projected	
Acct #	Description	2018	2019	2020	2021	2021	Year-End				
060-500-503-48600	Police TRANSFERS OUT	8,160	8,160	8,160	8,160	84,701					
060-500-503-48700	Police MISCELLANEOUS	437	999	3,022	4,200	1,200					
Totals		8,597	9,159	11,182	12,360	85,901					
Fund Total Rev		19,447	23,806	20,732	13,100	3,482					
Fund Total Exp		8,597	9,159	11,182	12,360	85,901					
Variance		10,850	14,647	9,550	740	(82,419)					
Restricted Fund Balance @ 4/30		192,952	207,599	217,149		134,730					

Seized Assets Fund Line Items
Fiscal Year 2022

CITY OF WARRENVILLE
FISCAL YEAR 2022
TRANSFER OUT - 60-00-48600
(ACCOUNT NUMBER IN D365 060-500-503-48600)

DEPARTMENT: POLICE			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 5,000	\$ 5,000	Transfers to General Fund Reimbursement for Police Vehicle Maintenance (Annually)	\$ 5,000
660	660	Transfers to General Fund Reimbursement for Radar Re-certification Costs (Annually)	660
2,500	2,500	Transfers to General Fund Directed patrols	2,500
	76,541	Transfers to General Fund To cover lease cost of Body Warn Cameras Year 1 Note: years 2-5 Annual Cost of \$33,250 FY 2022-2025	33,250
\$ 8,160	\$ 84,701	Total	\$ 41,410

CITY OF WARRENVILLE
FISCAL YEAR 2022
MISCELLANEOUS EXPENSE - 60-00-48700
(ACCOUNT NUMBER IN D365 060-500-503-48700)

DEPARTMENT: POLICE			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 713	\$ 1,200	Undercover Transactions (Only if needed)	\$ 1,000
\$ 713	\$ 1,200	Total	\$ 1,000

CITY OF WARRENVILLE
FISCAL YEAR 2022
DRUG EXPENSES - 60-00-48750
(ACCOUNT NUMBER IN D365 060-500-503-48750)

DEPARTMENT: POLICE			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ -	\$ -	Undercover Transactions	\$ 500
Total			\$ 500

CITY OF WARRENVILLE
FISCAL YEAR 2022
DUI EXPENSES - 60-00-48780
(ACCOUNT NUMBER IN D365 060-500-503-48780)

DEPARTMENT: POLICE			
PROGRAM: On-Going			
2020 Actual	2021 Estimated	Description of Cost	2022 Budget
\$ 2,009	\$ -	DUI Expenses	\$ -
Total			\$ -

CITY OF WARRENVILLE
FISCAL YEAR 2022
COURT SUPERVISION EXPENSES - 60-00-48790
(ACCOUNT NUMBER IN D365 060-500-503-48790)

DEPARTMENT: POLICE				
PROGRAM: On-Going				
2020 Actual	2021 Estimated	Description of Cost	2022 Budget	
\$ 300	\$ -	Court Supervision Expenses	\$ -	
\$ 300	\$ -	Total	\$ -	



DECISION PACKAGES

The following, present requests made by City staff and individual elected officials for funding consideration. These requests are made for all personnel, programming, equipment, one-time funding requests generally exceeding \$25,000, and significant modifications to existing programs or services.

The requesting party is required to answer a series of questions, and provide specific details, which allow the City Administrator the ability to review the merits of the request. Meetings with department heads, or elected official, who initiated the idea, are held with the City Administrator to discuss the request and determine if it can be recommended or if additional information is needed.

It is from the responses listed on the Decision Package sheets, the meetings with applicable personnel, and a review of the status of available funding from which the City Administrator's recommendation to fund a request, or not, is made.

Whether or not the item is recommended for inclusion in the budget – the City Council makes the final determination on all decision packages. It is with this in mind that these packages are presented, in effect to “call out” certain expenses within the budget.

A spreadsheet lists the individual requests, which summarizes all the requests that follow. Because the requests vary in detail, questions should be directed to the City Administrator.

**CITY OF WARRENVILLE
DECISION PACKAGES SUBMISSION SUMMARY
FISCAL YEAR 2022**

<u>ADMINISTRATION</u>	DECISION	PG		REQUEST	FUNDED	
ITEM REQUESTED	PKG REF #	REF.	FUND	AMOUNT	YES	NO
Server Replacements	<i>ADM 22.01</i>		General	\$ 128,290	\$ 128,290	
Communications Coordinator	<i>ADM 22.02</i>		General	99,572		99,572

<u>COMMUNITY DEVELOPMENT</u>				REQUEST	FUNDED	
ITEM REQUESTED			FUND	AMOUNT	YES	NO
Public Property Improvements- Commercial Areas of Old Town/Civic Center Subarea	<i>COM 22.01</i>		TIF #3	\$ 32,500		32,500
Old Town RedevelopmEnt Site #2 Asbestos Remediation and Demolition Project	<i>COM 22.02</i>		TIF #3	68,000	68,000	
Old Town Redevelopment Site #2 Non-LUST Related Soil Remediation	<i>COM 22.03</i>		TIF #3	80,000	80,000	
Mack Road Bridge and Path ROW and Easement Acquisition	<i>COM 22.04</i>		MFT	70,000	70,000	
Prairie Path Trailhead Project Construction Engineering and Construction	<i>COM 22.05</i>		General	628,000	628,000	

<u>PUBLIC WORKS</u>				REQUEST	FUNDED	
ITEM REQUESTED			FUND	AMOUNT	YES	NO
Capital Maintenance Superintendent	<i>PUB 22.01</i>		General	\$ 16,898	16,898	
Street Crew Leader	<i>PUB 22.02</i>		General	2,240	2,240	
Square Courts CDBG Engineering Design	<i>PUB 22.03</i>		CM&R	40,000	40,000	
Utility Crew Leader	<i>PUB 22.04</i>		Water & Sewer	2,240	2,240	
Utility Maintenance Superintendent	<i>PUB 22.05</i>		Water & Sewer	20,767	20,767	

\$ 1,188,507	\$1,056,435	\$ 132,072

**CITY OF WARRENVILLE
DECISION PACKAGES
RECOMMENDED FOR FUNDING
SUMMARY - BY SUBMITTING DEPARTMENT
FISCAL YEAR 2022**

<u>ADMINISTRATION (350)</u>	DECISION				
ITEM REQUESTED	PKG REF #	COST	ACCOUNT #	ALLOCATION	AMOUNT
Server Replacements	ADM 22.01	\$ 128,290	001-350-351-41100	100.0%	\$ 128,290

Department Subtotal \$ 128,290

<u>COMMUNITY DEVELOPMENT (600)</u>	DECISION				
ITEM REQUESTED	PKG REF #	COST	ACCOUNT #	ALLOCATION	AMOUNT
Old Town Redevelopemnt Site #2 Asbestos Remediation and Demolition Project	COM 22.02	68,000	103-100-150-48735	77.0%	52,000
			103-100-150-45400	20.0%	14,000
			103-100-150-45400	3.0%	2,000
Old Town Redevelopment Site #2 Soil Remediation Actions	COM 22.03	80,000	103-100-150-45400	100.0%	80,000
Mack Road Bridge and Path ROW and Easement Acquisition	COM 22.04	70,000	013-700-709-49476	100.0%	70,000
Prairie Path Trailhead Project Construction Engineering and Construction	COM 22.05	628,000	001-700-701-45300	16.0%	100,000
			001-700-701-48700	84.0%	528,000

Department Subtotal \$ 846,000

<u>PUBLIC WORKS (700)</u>	DECISION				
ITEM REQUESTED	PKG REF #	COST	ACCOUNT #	ALLOCATION	AMOUNT
Capital Maintenance Superintendent	PUB 22.01	\$ 16,898	001-700-701-40XXX	100.0%	\$ 16,898
Street Crew Leader	PUB 22.02	2,240	001-700-701-40XXX	100.0%	2,240
Square Courts CDBG Engineering Design	PUB 22.03	40,000	002-100-101-45300	100.0%	40,000
Utility Crew Leader	PUB 22.04	2,240	020-700-704-40XXX	50.0%	1,120
			020-700-706-40XXX	50.0%	1,120
Utility Maintenance Superintendent	PUB 22.05	20,767	020-700-704-40XXX	50.0%	10,384
			020-700-706-40XXX	50.0%	10,384

Department Subtotal \$ 82,145

Total Decision Packages Recommended for Funding \$ 1,056,435

Note: Where account numbers end in 4xxxx, this is an indication that multiple line items within this department are used to budget the overall expense

**CITY OF WARRENVILLE
DECISION PACKAGES
RECOMMENDED FOR FUNDING
SUMMARY - BY FUND
FISCAL YEAR 2022**

GENERAL FUND - (01/001)

ITEM REQUESTED	DECISION PKG REF #	COST	ACCOUNT #	ALLOCATION	AMOUNT
Server Replacements	ADM 22.01	\$ 128,290	001-350-351-41100	100.0%	\$ 128,290
Capital Maintenance Superintendent	PUB 22.01	16,898	001-700-701-40XXX	100.0%	16,898
Street Crew Leader	PUB 22.02	2,240	001-700-701-40XXX	100.0%	2,240
Prairie Path Trailhead Project Construction	COM 22.05	628,000	001-700-701-45300	16.0%	100,000
Engineering and Construction			001-700-701-48700	84.0%	528,000
Fund Subtotal					\$ 775,428

CAPITAL MAINTENANCE AND REPLACEMENT (002)

ITEM REQUESTED		COST	ACCOUNT #	ALLOCATION	AMOUNT
Square Courts CDBG Engineering Design	PUB 22.03	\$ 40,000	002-100-101-45300	100.0%	\$ 40,000
Fund Subtotal					\$ 40,000

MOTOR FUEL TAX (013)

ITEM REQUESTED		COST	ACCOUNT #	ALLOCATION	AMOUNT
Mack Road Bridge and Path ROW and Easement Acquisition	COM 22.04	0 \$ 70,000	013-700-709-49476	100.0%	\$ 70,000
Fund Subtotal					\$ 70,000

WATER AND SEWER FUND (020)

ITEM REQUESTED		COST	ACCOUNT #	ALLOCATION	AMOUNT
Utility Crew Leader	PUB 22.04	2,240	020-700-704-40XXX	50.0%	1,120
			020-700-706-40XXX	50.0%	1,120
Utility Maintenance Superintendent	PUB 22.05	20,767	020-700-704-40XXX	50.0%	10,384
			020-700-706-40XXX	50.0%	10,384
Fund Subtotal					\$ 23,007

TIF #3 (103)

ITEM REQUESTED		COST	ACCOUNT #	ALLOCATION	AMOUNT
Old Town Redevelopemnt Site #2 Asbestos Remediation and Demolition Project	COM 22.02	68,000	103-100-150-48735	77.0%	52,000
			103-100-150-45400	20.0%	14,000
			103-100-150-45400	3.0%	2,000
Old Town Redevelopment Site #2 Soil Remediation Actions	COM 22.03	80,000	103-100-150-45400	100.0%	80,000
Fund Subtotal					\$ 148,000

Total Decision Packages Recommended for Funding **\$ 1,056,435**

**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

ADM 22.01

Title of Request : Server Replacements

Department: Administration

Division: IT

Prepared by: Cristina White

Request Type : Project

Request Frequency:

Total 2022 Request (\$):	128,290
On-going Costs (\$):	42,750
On-going Costs Period:	

Total Estimated Revenue/Savings (\$):		Savings Period
If Cost Increase over Prior FY, enter (\$):		

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

The City's Technology Maintenance and Replacement Plan includes the replacement of the City's servers every 5 years. The City's fileshare server, email server, and virtual server (which houses the lock system) and police server are all nearing end of life. In addition, the City's Microsoft Office licenses (Word, Excel, Outlook, etc.) were last updated in 2013 and no longer supported. Included in the above cost is an upgrade to the Office 365 cloud-based version of Microsoft Office licensing, which would resolve this issue as well. Finally, this server upgrade would also include Active Directory Federation Services (ADFS), which is a Microsoft solution that simplifies management of users and improves security across the City's web based applications.

2. Describe the anticipated outcomes should this request be funded:

New servers will allow the City to be prepared for upcoming software upgrades, are designed to enhance efficiency, workflow and service delivery. New servers will allow the City to avoid the disastrous effects of the existing servers no longer functioning. Upgrading to Office 365 will provide more advanced security and compliance, and allow for better collaboration between City staff.

3. Describe the impact of not funding this request:

Technology has become indispensable to the City's ability to function and deliver services. The pace at which technology develops is rapid and five years is the maximum amount of time a server can last before it starts having issues or fails. If the City were not to replace the servers, eventually they would stop functioning and the City would risk data loss as well as lose its ability to deliver many services, communicate electronically, or provide information in a short timeframe.

4. Describe the on-going costs associated with this request:

The City's IT consultants will monitor the health of the servers and do periodic updates under the manages services contract. The new servers, Office 365, and ADFS all require the purchase of additional licenses that renew annually. The licensing costs included are worst case scenario. Staff anticipates the ongoing license costs will be less than what was included in the budget.

5. Identify the relation to specific adopted plans and/or City Council priorities:

This complies with the Technology Maintenance and Replacement Plan.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

The City's IT consultant conducted a review of the network and provided the attached budget proposal.

7. **Does the request involve new technology or automation?**

Yes

If yes, explain how.

The items included in this decision package would move the City's email exchange server, and office applications off the local hardware and onto a cloud based server.

8. **Is the program/project fully or partially funded by a grant?**

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

**Type of fund(s) or in-kind
services used for match:**

9. **If request results in revenue or on-going savings:**

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	128,290
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
General	001	350	351	41100	Maintenance - Equipment	100%	128,290	

CITY ADMINISTRATOR'S NOTES:

The server replacements are recommended for FY 2022. This work was already delayed by a year and further delays will likely result in significant operational problems should the servers fail and would cost more to replace the equipment in a piecemeal manner.

City Administrator Use:

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

COM 22.02

Title of Request : Old Town Redevelopment Site #2 Asbestos Remediation and Demolition Project

Department: Community Development

Division: Economic Development

Prepared by: Community and Economic Development Director Mentzer

Request Type : Project

Request Frequency:

One-Time

Total 2022 Request (\$): 68,000

On-going Costs (\$):

On-going Costs Period:

Total Estimated Revenue/Savings (\$):

If Cost Increase over Prior FY, enter (\$):

Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

Demolishing the existing building improvements on the former Citgo Property is a critical step in the process of redeveloping the property with a combination of mixed-use private redevelopment along the street frontages and a public open-space amenity in the floodplain portion of the property. The existing building improvements on the property are in disrepair, uninhabitable and have a negative impact on the economic character of the area. Once these building improvements are removed from the property, the area will immediately become more attractive to desirable private investment.

2. Describe the anticipated outcomes should this request be funded:

Asbestos and other hazardous building materials would be removed from the existing structures in accordance with IEPA remediation requirements and then the buildings/structures would be removed from the property so that necessary soil remediation activities can be implemented and the property can ultimately be redeveloped with the adjacent City owned properties to the north in a manner consistent with what is reflected in the Old Town/Civic Center Subarea Plan.

3. Describe the impact of not funding this request:

The existing structures would remain on the property and would either continue to deteriorate and have a negative impact on the economic character of the surrounding area or the City would need to invest a more significant amount of money into the repair and rehabilitation of these structures in order to bring them up to minimum City of Warrenville Property Maintenance Code and occupancy standards.

4. Describe the on-going costs associated with this request:

Not applicable.

5. Identify the relation to specific adopted plans and/or City Council priorities:

Demolishing the existing gas station structures on the property and ultimately redevelopment of this property with desirable private mixed-uses along the adjacent street frontages and public open space in the floodplain portion of the property is identified as a Tier 1 Priority in the City's Old Town/Civic Center Subarea Plan. Stimulating desirable mixed-use redevelopment and new community gathering places in the Old Town area is defined as one of the City's top 8 objectives in the City's Economic Development Plan.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

The proposed asbestos/hazardous building material remediation and demolition activities will be bid out through the City's standard competitive bid process.

7. **Does the request involve new technology or automation?**

If yes, explain how.

No

8. **Is the program/project fully or partially funded by a grant?**

If yes, provide the following information:

No

Grant Funding Source:

Potential funding from an IEPA partially forgivable Revolving Loan Fund the City is actively working to obtain

When will Funds be Available?

Early summer 2021

Type of fund(s) or in-kind services used for match:

City TIF funds and fee-in-lieu of detention funds the City has on file

9. **If request results in revenue or on-going savings:**

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	68,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
TIF #3	103	100	150	48735	City Projects	62%	42,000	
TIF #3	103	100	150	48735	City Projects	15%	10,000	
TIF #3	103	100	150	45400	Other Professional Services	20%	14,000	
TIF #3	103	100	150	45100	Legal	3%	2,000	

CITY ADMINISTRATOR'S NOTES:

This decision package is recommended subject to receiving IEPA Revolving Loan (RLF) funding for this expenditure or another source of revenue that is not dependent on the City's General Fund.

City Administrator Use:

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

COM 22.03

Title of Request : Old Town Redevelopment Site #2 Non-LUST Related Soil Remediation Actions

Department: Community Development

Division: Economic Development

Prepared by: Community and Economic Development Director Mentzer

Request Type :

Project

Request Frequency:

One-Time

Total 2022 Request (\$):

80,000

On-going Costs (\$):

TBD

On-going Costs Period:

FY 2023

Total Estimated Revenue/Savings (\$):

If Cost Increase over Prior FY, enter (\$):

Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

This request is one of the many actions the City needs to complete in order to facilitate the clean-up and redevelopment of the dilapidated and contaminated gas station facility at the northeast corner of Batavia Road and Warrenville Road with a mixture of land uses that would enhance the character, improve the vitality, and make this area of the community significantly more attractive for additional private investment and improvement. A key component of the redevelopment vision for this property includes remediating the contamination on the property to residential remediation standards so the portion of the property located in the 100-yr. floodplain can be combined with adjacent City owned properties to the north and redeveloped with a public open space amenity.

2. Describe the anticipated outcomes should this request be funded:

Complete the environmental engineering and consulting work necessary to obtain IEPA approval to perform the non-leaking underground storage tank related soil remediation activities required to allow the property to be redeveloped with a combination of private mixed uses along the Batavia and Warrenville Road frontages of the property and a public open space amenity in the floodplain portion of the property.

3. Describe the impact of not funding this request:

The City would not be able to obtain IEPA approval of its plan to remediate the non-LUST contamination on the property to residential standards. Without this approval, the City would not be able to effectively demonstrate the property is safe to redevelop and use for a public open space amenity and/or private mixed uses.

4. Describe the on-going costs associated with this request:

Once the City's proposed site remediation plan is approved by the IEPA, the City can then move forward with implementing the remediation actions contained in the plan. Actual soil remediation work and related expenses not anticipated until FY 2023. The cost of this work cannot be established until after the IEPA approves the City's remediation plan.

5. Identify the relation to specific adopted plans and/or City Council priorities:

Remediating the non-LUST related contamination on OTRS #2 to residential standards and then redeveloping the property with desirable private mixed-uses along Batavia and Warrenville Roads and a public open space amenity in the floodplain portion of the property is identified as a Tier 1 Priority in the City's Old Town/Civic Center Subarea Plan. Stimulating desirable mixed-use redevelopment and new community gathering places in the Old Town area is identified as one of the City's top 8 objectives in the City's Economic Development Plan.

6. Identify the analysis done to determine the need and cost effectiveness of the request:

Not applicable.

7. Does the request involve new technology or automation?

If yes, explain how.

No

8. Is the program/project fully or partially funded by a grant?

If yes, provide the following information:

No

Grant Funding Source:

When will Funds be Available?

Type of fund(s) or in-kind
services used for match:

9. If request results in revenue or on-going savings:

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	80,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
TIF #3	103	100	150	45400	Other Professional Services	100%	80,000	TBD

CITY ADMINISTRATOR'S NOTES:

This decision package is recommended subject to receiving IEPA Revolving Loan (RLF) funding for this expenditure.

City Administrator Use:

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

COM 22.04

Title of Request : Mack Road Bridge and Path ROW and Easement Acquisition

Department: Community Development

Division: Engineering

Prepared by: Kristine Hocking, Senior Civil Engineer

Request Type : Project

Request Frequency: On-Going

Total 2022 Request (\$):	70,000
On-going Costs (\$):	\$ 70,000
On-going Costs Period:	FY2023

Total Estimated Revenue/Savings (\$):
If Cost Increase over Prior FY, enter (\$):

Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

This request would allow the reconstruction of the Mack Road bridge and associated multi-use path to be constructed. The easement is required to construct both items as there is not enough right-of-way to do so. The Mack Road bridge is deteriorating and needs to be replaced. There are currently weight limits on the bridge that don't allow vehicles like garage trucks to cross it. The multi-use path was identified as a high need in the Bikeway Implementation Plan. This path would connect users from the west side of Route 59 to the West Branch Regional Trail system in the McKee Marsh on a safe, off road path.

2. Describe the anticipated outcomes should this request be funded:

All vehicles will be able to use the Mack Road bridge again. Residents and non-residents could safely cross Route 59 and access the West Branch Regional Trail system.

3. Describe the impact of not funding this request:

The Mack Road bridge would close and traffic would be re-routed causing traffic issues for residents, emergency responders, garbage pickup, school busses, mail delivery, and non-residents. The Mack Road multi-use trail connection would not be built which would not allow residents to access the West Branch Regional Trail in the McKee Marsh from the west side of Route 59.

4. Describe the on-going costs associated with this request:

The ROW/Easement Acquisition costs were split between FY22 and FY23 due to anticipated actual spending of these dollars. Total costs for ROW/Easement Acquisition is anticipate to be \$140,000 (\$70,000 in FY22 and \$70,000 in FY23).

5. Identify the relation to specific adopted plans and/or City Council priorities:

The multi-use path is identified as a high priority in the City's Bikeway Implementation Plan.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

Preliminary engineering has been completed that identified the need for the reconstruction of the bridge and associated area of need for easement acquisition. The multi-use path easement areas were reviewed by City staff, City consultants, and affected residents to minimize where possible.

7. **Does the request involve new technology or automation?**

No

If yes, explain how.

8. **Is the program/project fully or partially funded by a grant?**

Yes

If yes, provide the following information:

Grant Funding Source: Surface Transportation Program - Bridge

When will Funds be Available? Currently available.

Type of fund(s) or in-kind services used for match: MFT Rebuild Illinois

9. **If request results in revenue or on-going savings:**

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	264,000
b	Grant Funding Amount		124,000
c	Grant Match Amount		140,000

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
MFT	013	700	709	49476	Road Projects	100%	70,000	70,000

CITY ADMINISTRATOR'S NOTES:

This work and expenditures are recommended for FY 2022 because they are necessary to proceed with the grant-funded projects for the new path and the bridge replacement. Delays may jeopardize the grant funding for these projects and would not address the safety concerns in a timely manner.

City Administrator Use:

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

COM 22.05

Title of Request : Prairie Path Trailhead Project Design, Engineering, and Construction

Department: Community Development

Division: Engineering

Prepared by: Senior Civil Engineer Kristine Hocking

Request Type : Project

Request Frequency: One-Time

Total 2022 Request (\$): 628,000
On-going Costs (\$):
On-going Costs Period:

Total Estimated Revenue/Savings (\$):
If Cost Increase over Prior FY, enter (\$):

Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

This request involves the design and construction of the proposed Illinois Prairie Path (IPP) Trailhead Project. The total estimated cost of the high quality, permanent restroom structure and pavilion, landscape enhancements, electrical upgrades, bike work station and bike racks, ADA upgrades to the gazebo, pedestrian lighting, re-establishment of butterfly garden, rain garden and inclusion of IPP History Heritage Display is approximately \$60,000 for preliminary engineering, \$91,000 for final engineering, and \$100,000 for construction engineering, and \$955,000 for construction. \$377,500 will be paid for by Surface Transportation Program funding and approximately \$50,000 will be paid for by the Illinois Prairie Path not-for-profit corporation (IPPC). The funding and construction of this project would further enhance the character and vitality of the Civic Center area of the City and will attract more users to the segment of the IPP within the Civic Center. These trail users will support existing business in the adjacent commercial areas and make the area more attractive to other desirable commercial businesses.

2. Describe the anticipated outcomes should this request be funded:

Construction includes high quality building materials, landscaping, pedestrian lighting, colored stamped concrete and other amenities. The former portable outhouse will be permanently replaced with a high quality, permanent, restroom/pavilion structure.

3. Describe the impact of not funding this request:

The proposed Illinois Prairie Path Trailhead Project would not move forward and the City would potentially lose the \$377,500 STP funding commitment.

4. Describe the on-going costs associated with this request:

Increased landscape maintenance costs (annually): \$4,000
 Increased electrical costs (annually): \$1,000
 Increased CMRP costs (annually): \$2,000

5. Identify the relation to specific adopted plans and/or City Council priorities:

Funding the construction of trailhead improvements is consistent with the TIF #3 redevelopment plan objective to "provide resources for streetscaping, landscaping and a coordinated package of identification, special event, wayfinding monument signage to improve the image, attractiveness, and accessibility" for this area of the City and the Old Town/Civic Center Subarea Plan objective to support "Enhancements within and along the Butterfield Road right-of-way that improve bicycle, pedestrian, and vehicular access to the District and provide it with a distinct identity."

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

The City Council created the Trailhead Workgroup to evaluate and develop recommendations on the scope, cost, and design of the final phase of the project. The workgroup worked closely with Engineering Resource Associates (ERA) and Hitchcock Design Group (HDG) as it performed this evaluation and developed its recommendations. In FY2020, the Workgroup's final phase recommendations were presented to and approved by the City Council. ERA and HDG are currently finalizing the construction documents for the approved final phase of streetscape enhancements. The City applied for and obtained Surface Transportation Program Grant funding for a portion of the project costs. The City also worked with and ultimately secured a \$50,000 funding commitment for the project from the Illinois Prairie Path

7. **Does the request involve new technology or automation?**

No

If yes, explain how.

8. **Is the program/project fully or partially funded by a grant?**

Yes

If yes, provide the following information:

Grant Funding Source: \$377,000 Surface Transportation Program (STP) and \$50,000 IPPc funding contribution

When will Funds be Available? Now (October 1, 2020 - September 30, 2022)

Type of fund(s) or in-kind services used for match: Use of City Share - Park DeveloperDonations

9. **If request results in revenue or on-going savings:**

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	1,206,000
b	Grant/Outside Funding Amount		427,000
c	Grant Match Amount		779,000

* \$628,000 in FY 2022

* \$151,000 in FY 2021

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
General	001	700	701	45300	Engineering	16%	100,000	
General	001	700	701	48700	Miscellaneous	84%	528,000	

CITY ADMINISTRATOR'S NOTES:

This decision package is recommended subject to the use of the Park Developer Donation funds.

City Administrator Use:

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

PUB 22.01

Title of Request : Capital Maintenance Superintendent

Department: Public Works

Division: Street

Prepared by: Philip Kuchler, Deputy Public Works Director

Request Type : Personnel

Request Frequency: On-Going

Total 2022 Request (\$): 16,898

On-going Costs (\$): Annual

On-going Costs Period: Annual

Total Estimated Revenue/Savings (\$):

If Cost Increase over Prior FY, enter (\$):

Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

The current Street Division Lead Supervisor is a working supervisor, splitting time approximately 50/50 between the office and the field. The Lead Supervisor's office time is primarily spent responding to residents, scheduling daily work assignments for Street Division staff, and reviewing and approving invoices. This leaves little time to proactively manage the Street Division, project contractors and consultants, keep up to date on new and evolving regulations and technologies, and plan for future infrastructure maintenance and replacement projects. The result is the Public Works Director (PWD) and the Senior Civil Engineer (SCE) manage most of the construction projects, from design to bidding to construction. The Capital Maintenance Superintendent would be able to take some of this significant work load from the PWD and SCE. As capital infrastructure continues to age, there will be an increasing need for maintenance and replacement projects.

2. Describe the anticipated outcomes should this request be funded:

Creation of a Capital Maintenance Superintendent is the first step to restructure the Street, Fleet and Facilities Divisions as part of the Public Works Reorganization Plan (PW Plan) approved by City Council on December 21, 2020. Once the recommendations for FY 2021, 2022, and 2023 are implemented, the Capital Maintenance Superintendent will be able to perform the duties listed above, and will also lessen the load on the Public Works Director, by taking over management of the regular capital projects and their associated design consultants, bidding, and contractors. The new structure will allow for succession planning and continuity of department leadership. It is anticipated that the Capital Maintenance Superintendent will train and prepare the eventual crew leader to succeed the Capital Maintenance Superintendent upon likely retirement in the next 5-8 years.

3. Describe the impact of not funding this request:

The department would continue to function as it does today, largely reactive and putting out fires. Projects will not be managed as well as they should be, as the PWD and SCE are relied on to manage most of these projects, among their other duties. The Lead Supervisors are all likely to retire in the next 5-8 years. Without taking this first step of creating a Capital Maintenance Superintendent, the ability for the department to appropriately plan and prepare for succession will be Capital Maintenance Superintendent, the ability for the department to appropriately plan and prepare for succession will be greatly reduced. Asking one of the existing Laborers to step up to a retiring Lead Supervisor position is a big jump with a big learning curve that will cause a long transition, and make the Street Division less effective during that time. The department will function less efficiently than it should.

4. Describe the on-going costs associated with this request:

There will be ongoing salary and health benefit costs; travel, meetings and training expense associated with this position's attendance at technical and professional development opportunities; involvement in professional organizations; and supplies, dues, subscriptions, and software expenses associated with this position.

5. Identify the relation to specific adopted plans and/or City Council priorities:

Creating this position will allow for Street Division staff and the infrastructure for which it is responsible to be managed in a proactive manner, which relates to the 2015 Public Works Service Levels and Staffing Study. That study recognized that Public Works operates in a reactive manner. This change from managing infrastructure in a reactive manner to proactively managing and planning for infrastructure relates to Strategic Plan Goal #4 - City Infrastructure. Additionally, the 2020 Analysis of City Services and Impacts on Staffing Needs recognizes the non-standard structure of Public Works, and the need for additional staffing.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

Creating this position will allow the department to be managed in a more proactive way, allowing staff to research and find outside funding opportunities to save money on Capital Maintenance and Replacement Plan projects, or to assist the City with advancing new projects and technology which could result in additional savings. The current structure and workload hamper staff's ability to seek and take advantage of these opportunities. The salary of the Capital Maintenance Superintendent was calculated, based on the current Lead Supervisor base wages plus the average annual hours of overtime worked in fiscal years 2016-20 at 1.5 times the current hourly rate for the position. It is anticipated that the total compensation for this position will be the same as the current total compensation for the Street Division Lead Supervisor.

7. **Does the request involve new technology or automation?**

No

If yes, explain how.

8. **Is the program/project fully or partially funded by a grant?**

No

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

Type of fund(s) or in-kind
services used for match:

9. **If request results in revenue or on-going savings:**

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	16,898
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
General	001	700	701	40000	Salary	84%	14,276	
General	001	700	701	40100	FICA	6%	885	
General	001	700	701	40101	Medicare	1%	207	
General	001	700	701	40200	IMRF	9%	1,530	

CITY ADMINISTRATOR'S NOTES:

Recommended as part of the phased Public Works re-organization, and recommended by the 2020 Matrix Services and Staffing Study. It is necessary to begin the process with the promotion of the supervisory personnel in advance of adding personnel in future fiscal years.

City Administrator Use:

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

PUB 22.02

Title of Request : Street Crew Leader

Department: Public Works

Division: Street

Prepared by: Philip Kuchler, Deputy Public Works Director

Request Type : Personnel

Request Frequency: On-Going

Total 2022 Request (\$):	2,240
On-going Costs (\$):	
On-going Costs Period:	Annual

Total Estimated Revenue/Savings (\$):		Savings Period
If Cost Increase over Prior FY, enter (\$):		

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

When the Capital Maintenance Superintendent position is created, there will be a need for a working supervisor to direct and participate in the work of the crew. The Street Crew Leader would fill that role. A crew leader would work in the field an estimated 700 hours more per year than the existing Street Division Lead Supervisor, who works in the field approximately half of the time. Eventually, when a new laborer is hired to replace the laborer promoted to crew leader, and the division returns to a full staff of laborers, the division will gain an estimated 700 hours per year of capacity over the capacity it currently has. That is due to the crew leader working in the field most of the time, rather than just half-time like the existing lead supervisor. This change in combination with creating a superintendent in FY 2022 and hiring a laborer in FY 2023, will create more capacity for work in the field, as well as more efficient and proactive management of the Street, Fleet, and Facilities Divisions in the office.

2. Describe the anticipated outcomes should this request be funded:

Instead of a Street Division Lead Supervisor, there will be a Street Crew Leader directing and participating in the field work with Street Division crew. Promoting one of the existing laborers to Street Crew Leader in the second half of FY 2022, coupled with the eventual hiring of a laborer to replace the promoted Crew Leader will allow the Capital Maintenance Superintendent to proactively manage Street, Fleet, and Facilities, project contractors and consultants, keep up to date on new and evolving technologies, and plan for future infrastructure maintenance and replacement projects. With the Superintendent free to perform all of those duties, that will lighten the load of the Public Works Director (PWD) and Senior Civil Engineer (SCE), as well. Promoting a laborer to Street Crew Leader will create an opportunity for succession planning for the eventual retirement of the Capital Maintenance Superintendent anticipated in the next 5-8 years. This will allow for a replacement to be trained and prepared to assume those duties, creating a smooth transition and a continuity of leadership.

3. Describe the impact of not funding this request:

The department would continue to function as it does today, largely reactive and putting out fires. Projects will not be managed as well as they should be, as the PWD and SCE are relied on to manage most of these projects, among their other duties. The Lead Supervisors are all likely to retire in the next 5-8 years. Without taking this second step of creating a Street Crew Leader, the ability for the department to appropriately plan and prepare for succession will be greatly reduced. Asking one of the existing Laborers to step up to a retiring Lead Supervisor position is a big jump with a big learning curve that will cause a long transition, and make the Street Division less effective during that time. The department will function less efficiently than it should.

4. Describe the on-going costs associated with this request:

There will be ongoing salary and health benefit costs; travel, meetings and training expense associated with this position's attendance at technical and professional development opportunities; involvement in professional organizations; and supplies, dues, subscriptions, and software expenses associated with this position.

5. Identify the relation to specific adopted plans and/or City Council priorities:

Creating this position will allow for Street Division staff and the infrastructure for which it is responsible to be managed in a proactive manner, which relates to the 2015 Public Works Service Levels and Staffing Study. That study recognized that Public Works operates in a reactive manner. This change from managing infrastructure in a reactive manner to proactively managing and planning for infrastructure relates to Strategic Plan Goal #4 - City Infrastructure. Additionally, the 2020 Analysis of City Services and Impacts on Staffing Needs recognizes the non-standard structure of Public Works, and the need for additional staffing.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

Creating this position will allow the department to be managed in a more proactive way, allowing staff to research and find outside funding opportunities to save money on Capital Maintenance and Replacement Plan projects, or to assist the City with advancing new projects and technology which could result in additional savings. The current structure and workload hamper staff's ability to seek and take advantage of these opportunities. It is anticipated that whichever Laborer is ultimately promoted to Street Crew Leader will receive a 5% raise. It is important to note that the City and the union will need to determine whether this position will be a union position or not.

7. **Does the request involve new technology or automation?**

No

If yes, explain how.

8. **Is the program/project fully or partially funded by a grant?**

No

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

Type of fund(s) or in-kind
services used for match:

9. **If request results in revenue or on-going savings:**

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	2,240
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
General	001	700	701	40000	Salary	85%	1,892	
General	001	700	701	40100	FICA	5%	118	
General	001	700	701	40101	Medicare	1%	27	
General	001	700	701	40200	IMRF	9%	203	

CITY ADMINISTRATOR'S NOTES:

Recommended as part of the phased Public Works re-organization, and recommended by the 2020 Matrix Services and Staffing Study. It is necessary to begin the process with the promotion of the supervisory personnel in advance of adding personnel in future fiscal years.

City Administrator Use:

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

PUB 22.03

Title of Request : Square Courts CDBG Engineering Design

Department: Public Works

Division: Street

Prepared by: Philip Kuchler, Deputy Public Works Director

Request Type : Project

Request Frequency:

One-Time

Total 2022 Request (\$): 40,000

On-going Costs (\$):

On-going Costs Period:

Total Estimated Revenue/Savings (\$):

If Cost Increase over Prior FY, enter (\$):

Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

The curb and gutter on the square courts streets is due for replacement and the roads are due for resurfacing, so staff applied for and was awarded \$220,000 in Community Development Block Grant (CDBG) funds through DuPage County. The \$575,250 of construction costs are scheduled to be paid for with City Capital Maintenance and Replacement Plan (CMRP) funds, so the \$220,000 of CDBG funds will save the CMRP money. To access those funds, the City will need to retain the services of an engineering consultant to survey the project area, and produce the documents required by DuPage County for CDBG funded projects, including plans and bid documents.

2. Describe the anticipated outcomes should this request be funded:

The City will replace the curb and gutter and patch and resurface the roads, but will save CMRP expenses by using \$220,000 in CDBG funds for part of the construction expenses.

3. Describe the impact of not funding this request:

The City will pay for 100% of the \$575,250 of construction costs for this project, instead of accessing the \$220,000 of CDBG funds awarded for this construction project.

4. Describe the on-going costs associated with this request:

There are no new on-going costs associated with this request. The maintenance and replacement costs of the roadway elements are already included in the City's CMRP.

5. Identify the relation to specific adopted plans and/or City Council priorities:

The CMRP was adopted by the City Council in 2011, and includes funding for the maintenance and replacement of the asphalt roadway surface and the concrete curb and gutters.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

The City was awarded \$220,000 of CDBG funding through DuPage County, to be used for construction in FY 2023 / calendar year 2022. The estimated construction cost is \$575,250, that would otherwise be entirely paid out of CMRP funds. The City will spend \$30,000 of CMRP funds for engineering, so it can utilize \$220,000 of CDBG funds, which is a net savings of \$190,000 to the CMRP.

7. **Does the request involve new technology or automation?**

No

If yes, explain how.

8. **Is the program/project fully or partially funded by a grant?**

Yes

If yes, provide the following information:

Grant Funding Source:

Community Development Block Grant (CDBG)

When will Funds be Available?

Calendar Year 2022

Type of fund(s) or in-kind services used for match:

City pays for 100% of engineering, and construction costs that exceed the \$220,000 of CDBG funds.

9. **If request results in revenue or on-going savings:**

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	40,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
CM&R	002	100	101	45300	Engineering	100%	40,000	

CITY ADMINISTRATOR'S NOTES:

The funding for this design work and the actual project work will come from CDBG funds, which will reduce fiscal pressure on the CMRP and Capital Maintenance and Replacement Fund for work that is necessary and would otherwise be paid out of the CMRP Fund.

City Administrator Use:

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

PUB 22.04

Title of Request : Utility Crew Leader

Department: Public Works

Division: Utility

Prepared by: Philip Kuchler, Deputy Public Works Director

Request Type : Personnel

Request Frequency: On-Going

Total 2022 Request (\$): 2,240
On-going Costs (\$):
On-going Costs Period: Annual

Total Estimated Revenue/Savings (\$):
If Cost Increase over Prior FY, enter (\$):

Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

When the Utility Maintenance Superintendent position is created, there will be a need for a working supervisor to direct and participate in the work of the crew. The Utility Crew Leader would fill that role. A crew leader would work in the field an estimated 700 hours more per year than the existing Utility Division Lead Supervisor, who works in the field approximately half of the time. Eventually, when a new laborer is hired to replace the laborer promoted to crew leader, and the division returns to a full staff of laborers, the division will gain an estimated 700 hours per year of capacity over the capacity it currently has. That is due to the crew leader working in the field most of the time, rather than just half-time like the existing lead supervisor. This change in combination with creating a superintendent in FY 2022 and hiring a laborer in FY 2023, will create more capacity for work in the field, as well as more efficient and proactive management of the Utility Division in the office.

2. Describe the anticipated outcomes should this request be funded:

Instead of a Utility Division Lead Supervisor, there will be a Utility Crew Leader directing and participating in the field work with Utility Division crews. Promoting one of the existing laborers to Utility Crew Leader in the second half of FY 2022, coupled with the eventual hiring of a laborer to replace the promoted Crew Leader will allow the Utility Maintenance Superintendent to proactively manage the Utility Division, project contractors and consultants, keep up to date on new and evolving technologies, and plan for future infrastructure maintenance and replacement projects. With the Superintendent free to perform all of those duties, that will lighten the load of the Public Works Director (PWD) and Senior Civil Engineer (SCE), as well. Promoting a laborer to Utility Crew Leader will create an opportunity for succession planning for the eventual retirement of the Utility Maintenance Superintendent anticipated in the next 5-8 years. This will allow for a replacement to be trained and prepared to assume those duties, creating a smooth transition and a continuity of leadership.

3. Describe the impact of not funding this request:

The department would continue to function as it does today, largely reactive and putting out fires. Projects will not be managed as well as they should be, as the PWD and SCE are relied on to manage most of these projects, among their other duties. The Lead Supervisors are all likely to retire in the next 5-8 years. Without taking this second step of creating a Utility Crew Leader, the ability for the department to appropriately plan and prepare for succession will be greatly reduced. Asking one of the existing Laborers to step up to a retiring Lead Supervisor position is a big jump with a big learning curve that will cause a long transition, and make the Utility Division less effective during that time. The department will function less efficiently than it should.

4. Describe the on-going costs associated with this request:

There will be ongoing salary and health benefit costs; travel, meetings and training expense associated with this position's attendance at technical and professional development opportunities; involvement in professional organizations; and supplies, dues, subscriptions, and software expenses associated with this position.

5. Identify the relation to specific adopted plans and/or City Council priorities:

Creating this position will allow for Utility Division staff and the infrastructure for which it is responsible to be managed in a proactive manner, which relates to the 2015 Public Works Service Levels and Staffing Study. That study recognized that Public Works operates in a reactive manner. This change from managing infrastructure in a reactive manner to proactively managing and planning for infrastructure relates to Strategic Plan Goal #4 - City Infrastructure. The City also committed to its Infiltration and Inflow Reduction Program, to reduce stormwater flows in Warrenton's sanitary sewer system, as well as Naperville's sanitary sewer system and treatment plant. Finally, the 2020 Analysis of City Services and Impacts on Staffing Needs recognizes the non-standard structure of Public Works, and the need for additional staffing.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

Creating this position will allow the department to be managed in a more proactive way, allowing staff to research and find outside funding opportunities to save money on Enterprise Maintenance and Replacement Plan projects, or to assist the City with advancing new projects and technology which could result in additional savings. The current structure and workload hamper staff's ability to seek and take advantage of these opportunities. It is anticipated that whichever Laborer is ultimately promoted to Utility Crew Leader will receive a 5% raise. It is important to note that the City and the union will need to determine whether this position will be a union position or not.

7. **Does the request involve new technology or automation?**

No

If yes, explain how.

8. **Is the program/project fully or partially funded by a grant?**

No

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

Type of fund(s) or in-kind
services used for match:

9. **If request results in revenue or on-going savings:**

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	2,240
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
Water-Sewer	020	700	704	40000	Salary	43%	952	
Water-Sewer	020	700	704	40100	FICA	3%	56	
Water-Sewer	020	700	704	40101	Medicare	0.5%	11	
Water-Sewer	020	700	704	40200	IMRF	4.5%	101	
Water-Sewer	020	700	706	40000	Salary	42.5%	952	
Water-Sewer	020	700	706	40100	FICA	3%	56	
Water-Sewer	020	700	706	40101	Medicare	0.5%	11	
Water-Sewer	020	700	706	40200	IMRF	4.5%	101	

CITY ADMINISTRATOR'S NOTES:

Recommended as part of the phased Public Works re-organization, and recommended by the 2020 Matrix Services and Staffing Study. It is necessary to begin the process with the promotion of the supervisory personnel in advance of adding personnel in future fiscal years.

City Administrator Use:

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

PUB 22.05

Title of Request : Utility Maintenance Superintendent

Department: Public Works

Division: Utility

Prepared by: Philip Kuchler, Public Works Director

Request Type : Personnel

Request Frequency: On-Going

Total 2022 Request (\$): 20,767

On-going Costs (\$):

On-going Costs Period: Annual

Total Estimated Revenue/Savings (\$):

If Cost Increase over Prior FY, enter (\$):

Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

The current Utility Division Lead Supervisor is a working supervisor, splitting time approximately 50/50 between the office and the field. The Lead Supervisor's office time is primarily spent responding to residents, scheduling daily work assignments for Utility Division staff, and reviewing and approving invoices. This leaves little time to proactively manage the Utility Division, project contractors and consultants, keep up to date on new and evolving regulations and technologies, and plan for future infrastructure maintenance and replacement projects. The result is the Public Works Director (PWD) and the Senior Civil Engineer (SCE) manage most of the construction projects, from design to bidding to construction. The Utility Maintenance Superintendent would be able to take some of this significant work load from the PWD and SCE. As utility infrastructure continues to age, there will be an increasing need for maintenance and replacement projects.

2. Describe the anticipated outcomes should this request be funded:

Creation of a Utility Maintenance Superintendent is the first step to restructure the Utility Division, as part of the Public Works Reorganization Plan (PW Plan) approved by City Council on December 21, 2020. Once the recommendations for FY 2021, 2022, and 2023 are implemented, the Utility Maintenance Superintendent will be able to perform the duties listed above, and will also lessen the load on the Public Works Director, by taking over management of the regular utility projects and their associated design consultants, bidding, and contractors. The new structure will allow for succession planning and continuity of department leadership. It is anticipated that the Utility Maintenance Superintendent will train and prepare the eventual crew leader to succeed the Utility Maintenance Superintendent upon likely retirement in the next 5-8 years. This first step will prepare the Utility Division for the following steps when those are ready to be taken.

3. Describe the impact of not funding this request:

The department would continue to function as it does today, largely reactive and putting out fires. Projects will not be managed as well as they should be, as the PWD and SCE are relied on to manage most of these projects, among their other duties. The Lead Supervisors are all likely to retire in the next 5-8 years. Without taking this first step of creating a Utility Maintenance Superintendent, the ability for the department to appropriately plan and prepare for succession will be greatly reduced. Asking one of the existing Laborers to step up to a retiring Lead Supervisor position is a big jump with a big learning curve that will cause a long transition, and make the Utility Division less effective during that time. The department will function less efficiently than it should.

4. Describe the on-going costs associated with this request:

There will be ongoing salary and health benefit costs; travel, meetings and training expense associated with this position's attendance at technical and professional development opportunities; involvement in professional organizations; and supplies, dues, subscriptions, and software expenses associated with this position.

5. Identify the relation to specific adopted plans and/or City Council priorities:

Creating this position will allow for Utility Division staff and the infrastructure for which it is responsible to be managed in a proactive manner, which relates to the 2015 Public Works Service Levels and Staffing Study. That study recognized that Public Works operates in a reactive manner. This change from managing infrastructure in a reactive manner to proactively managing and planning for infrastructure relates to Strategic Plan Goal #4 - City Infrastructure. The City also committed to its Infiltration and Inflow Reduction Program, to reduce stormwater flows in Warrenville's sanitary sewer system, as well as Naperville's sanitary sewer system and treatment plant. Finally, the 2020 Analysis of City Services and Impacts on Staffing Needs recognizes the non-standard structure of Public Works, and the need for additional staffing.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

Creating this position will allow the department to be managed in a more proactive way, allowing staff to research and find outside funding opportunities to save money on Enterprise Maintenance and Replacement Plan projects, or to assist the City with advancing new projects and technology which could result in additional savings. The current structure and workload hamper staff's ability to seek and take advantage of these opportunities. The salary of the Utility Maintenance Superintendent was calculated, based on the current Lead Supervisor base wages plus the average annual hours of overtime worked in fiscal years 2016-20 at 1.5 times the current hourly rate for the position. It is anticipated that the total compensation for this position will be the same as the current total compensation for the Utility Division Lead Supervisor.

7. **Does the request involve new technology or automation?**

No

If yes, explain how.

8. **Is the program/project fully or partially funded by a grant?**

No

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

Type of fund(s) or in-kind
services used for match:

9. **If request results in revenue or on-going savings:**

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	20,767
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
Water-Sewer	020	700	704	40000	Salary	41%	8,773	
Water-Sewer	020	700	704	40100	FICA	3%	544	
Water-Sewer	020	700	704	40101	Medicare	1%	127	
Water-Sewer	020	700	704	40200	IMRF	5%	940	
Water-Sewer	020	700	706	40000	Salary	41%	8,772	
Water-Sewer	020	700	706	40100	FICA	3%	544	
Water-Sewer	020	700	706	40101	Medicare	1%	127	
Water-Sewer	020	700	706	40200	IMRF	5%	940	

CITY ADMINISTRATOR'S NOTES:

Recommended as part of the phased Public Works re-organization, and recommended by the 2020 Matrix Services and Staffing Study. It is necessary to begin the process with the promotion of the supervisory personnel in advance of adding personnel in future fiscal years.

City Administrator Use:

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE
 DECISION PACKAGES
 NOT RECOMMENDED FOR FUNDING
 SUMMARY - BY FUND
 FISCAL YEAR 2022**

<u>GENERAL FUND - (001)</u>	DECISION	
<u>ITEM REQUESTED</u>	PKG REF #	COST
Communications Coordinator	<i>ADM 22.02</i>	99,572
	Fund Subtotal	<u>\$ 99,572</u>

<u>TIF #3 (103)</u>		
<u>ITEM REQUESTED</u>		COST
Public Property Improvements- Commercial Areas of Old Town/Civic Center Subarea	<i>COM 22.01</i>	32,500
	Fund Subtotal	<u>\$ 32,500</u>

Total Decision Packages Not Recommended for Funding	<u><u>\$ 132,072</u></u>

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**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

ADM 22.02

Title of Request : Communications Coordinator

Department: Administration

Division: _____

Prepared by: Cristina White, Assistant City Administrator

Request Type : Personnel

Request Frequency: One-Time

Total 2022 Request (\$): 99,572

On-going Costs (\$): _____

On-going Costs Period: _____

Total Estimated Revenue/Savings (\$): _____

If Cost Increase over Prior FY, enter (\$): _____

Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

This position would be primarily responsible for the City's communication and outreach efforts, including social media, website management, public access channel, newsletter, and other forms of communication channels to the public. Additionally, the position would help support the functions of the Administration department with data collection and analysis, research, and assist on special projects.

2. Describe the anticipated outcomes should this request be funded:

This position would provide for a more centralized, focused, and proactive communication effort. This position would be charged with collaborating with all City departments to create and disseminate information to engage with the public on City programs, projects, and events. Additionally, the support of this position in the department would allow for projects that have been on hold to be progressed, including evaluating options for live streaming meetings on social media, evaluating benefits and options for a City smart phone application, review and analysis of the effectiveness of City communication methods, and advancing the Strategic Plan diversity initiative.

3. Describe the impact of not funding this request:

Communication to the public will continue to be a decentralized function that is handled in a reactive manner as time allows. The substantial advancement of any of the projects mentioned above will likely not occur until FY 2024 or later, given the the current backlog of projects.

4. Describe the on-going costs associated with this request:

Staff is recommending the addition of a regular, full-time Communications Coordinator in Administration. Ongoing costs will include annual salary increases, increased benefit costs, taxes, and other employment-related expenses.

5. Identify the relation to specific adopted plans and/or City Council priorities:

The City Council has expressed a desire to increase the City's presence on social media, expand communication efforts with the public, and for the City to take a more proactive approach to educating and informing the public about various City projects, programs, and initiatives. The Services and Staffing Study commissioned in FY 2020, confirmed that a better communication strategy is desired by stakeholders within and outside the organization.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

The services and staffing study commissioned in FY 2020 met with employees, elected officials, and community stakeholders, which confirmed the need for a more proactive, efficient communication strategy.

7. **Does the request involve new technology or automation?**
If yes, explain how.

No

8. **Is the program/project fully or partially funded by a grant?**
If yes, provide the following information:

No

Grant Funding Source:

When will Funds be Available?

Type of fund(s) or in-kind
services used for match:

9. **If request results in revenue or on-going savings:**

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	99,572
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
General	001	300	301	40000	Salaries - Administration	64%	64,166	
General	001	300	301	40100	FICA Expense	4%	3,978	
General	001	300	301	40101	Medicare Expense	1%	930	
General	001	300	301	40200	IMRF Expense	7%	7,142	
General	001	350	351	43303	Insurance - EE Life	0%	34	
General	001	350	351	40400	Employee Insurance	24%	23,322	

CITY ADMINISTRATOR'S NOTES:

Although this position is needed now and for the future, it is not recommended due to funding limitations resulting from the pandemic, the associated economic downturn, and a decline in City revenues. It should be reconsidered for FY 2023.

City Administrator Use:

Recommended:	
Not Recommended:	X
Other:	

**CITY OF WARRENVILLE
2022
DECISION PACKAGE**

COM 22.01

Title of Request : Public Property Improvements in Commercial Areas of Old Town/Civic Center Subarea

Department: Community Development

Division: Economic Development

Prepared by: Community and Economic Development Director Mentzer

Request Type : Capital Outlay

Request Frequency: One-Time

Total 2022 Request (\$): 32,500

On-going Costs (\$):

On-going Costs Period: annually/CMRP

Total Estimated Revenue/Savings (\$):

If Cost Increase over Prior FY, enter (\$):

Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. Describe the organizational need/benefit of this request:

A new boutique type of business that supports community gathering and interaction and offers outdoor seating renovated and opened in the northeast corner of the former Bank Building located at the corner of Stafford Place and Batavia Road in 2020. A bike shop is planning to move into the building in early 2021. A local group is interested in leasing and renovating the Southeast corner of the same building for a cafe and pub. Some of these business owners have expressed a desire for the City to make improvements to the public space adjacent to the building that would support enhanced outdoor business functions and community interaction. Supporting unique, desirable, and successful businesses in this building and other similar TIF #3 commercial areas will improve the overall image of the Old Town/Civic Center Subarea of the community and make it a more desirable location for other desirable and tax generating businesses to locate in.

2. Describe the anticipated outcomes should this request be funded:

Provide a source of funding the City could use to fund public property upgrades that would support existing business success, facilitate community interaction and gathering, and make the business areas in TIF #3 more attractive to other desirable businesses and private investment. If this funding request is approved, a more formal program and process will need to be developed to support and informed decision process on where the limited amount of funding can and should be invested.

3. Describe the impact of not funding this request:

No significant public property improvements will be able to be made by the City to support existing business success or make the commercial areas in TIF #3 more attractive to other new desirable businesses.

4. Describe the on-going costs associated with this request:

None until additional public infrastructure improvements are actually constructed. CMRP costs would likely be incurred if additional public improvements are constructed. The amount of additional CMRP Costs will be project specific.

5. Identify the relation to specific adopted plans and/or City Council priorities:

Funding the upgrade and enhancement of public property in the Commercial areas within TIF #3 is consistent with the TIF #3 Redevelopment Plan objective to "provide resources for streetscaping, landscaping, and a coordinated package of identification, special event, wayfinding monument signage to improve the image, attractiveness, and accessibility of this area of the City, the Old Town/Civic Center Subarea Plan Goal to "Enhance the activity and vitality in the Subarea by expanding the scope and diversity of retail and service uses...", and the following objectives of the City's Economic Development Plan: Objective #6 - "Stimulate desirable mixed-use redevelopment and new community gathering places in the Old Town/Civic Center Subarea", Objective #7: "Promote the rehabilitation, improvement and occupancy of older commercial properties throughout the Community", and Objective #8 - "Assist and encourage

6. Identify the analysis done to determine the need and cost effectiveness of the request:

Not applicable

7. Does the request involve new technology or automation?

If yes, explain how.

No

8. Is the program/project fully or partially funded by a grant?

If yes, provide the following information:

No

Grant Funding Source:

When will Funds be Available?

Type of fund(s) or in-kind
services used for match:

9. If request results in revenue or on-going savings:

Describe revenue source -

Describe savings and account # -

BUDGET IMPACT

a	Total Cost or (Total Savings)	\$	32,500
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2022 Amount \$	On-Going Amount \$
TIF #3	103	100	150	48735	City Projects	92%	30,000	
TIF #3	103	100	150	45100	Legal	8%	2,500	

CITY ADMINISTRATOR'S NOTES:

This decision package is not recommended for FY 2022 due to the limited TIF #3 funds overall. Additionally, due to the pandemic and the associated economic downturn, the General Fund would not be able to provide financial support through an inter-fund loan to the TIF for this expense during FY 2022.

City Administrator Use:

Recommended:	
Not Recommended:	X
Other:	

GLOSSARY

Amusement Tax: a locally administered tax on all persons operating amusements within the corporate limits of the City, and upon all persons operating places of amusement or amusement facilities

Assigned Fund Balance: the portion of the City's net assets that are constrained by the government's intent to utilize fund balance for a specific purpose. An example would be the use of General Fund balances designated for one-time projects or purchases.

Balanced Budget: a budget is balanced when planned revenues of existing fund balances equal or exceed planned expenditures, that is, total outlays or disbursements

Budget: a financial plan for a specific period of time, which matches projected revenue and planned expenditures to City services, goals and objectives. The City of Warrenville utilizes a budget covering one fiscal year, May 1 through the following April 30.

Budget Message: provides the City Council and the public with a general summary and overview of the most important aspects of the budget, and the views and recommendations of the City Administrator/Budget Officer

Capital Asset: City infrastructure, equipment, or other item with a life-expectancy generally exceeding three years for vehicles or ten years for infrastructure and a value equal to or greater than \$10,000

Capital Expenditure: any expense which results in the acquisition of capital assets such as equipment, vehicles, or infrastructure

Capital Maintenance and Replacement Plan (CMRP): a multi-year financial plan for the systematic maintenance and replacement of City capital assets, including: equipment, vehicles, and infrastructure

Capitalization: an accounting method used to delay the recognition of expenses by recording the expense as long-term assets

City Code: a collection of City Council approved ordinances which are currently in effect

Committed Fund Balance - the portion of the City's net assets that are subject to self-imposed constraints on spending due to formal action of the highest level of decision making authority (the City Council). An example would be the Hotel Tax fund balance committed for tourism related activities

Consumption Taxes: a tax on the purchase of a good or service, where users are taxed based upon how much they consume rather than how much they add to the economy

Cost Center: any unit of activity, group of employees, or set of programs, etc. (other than specific departments) isolated in order to assign costs more clearly

Electric Utility Tax: a user tax imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the City

Enterprise Resource Planning (ERP): a process which manages and integrates the important parts of a business. An ERP management information system integrates areas such as planning, purchasing, inventory, finance and human resources

Expenditure: the outflow of funds paid or to be paid for an asset, good, or service obtained, without regard to when the expense is actually paid

Fiduciary Fund: used to account for assets held on behalf of outside parties, or on behalf of other funds within the government

Fiscal Year: a 12-month period of time to which the budget applies; the fiscal year for the City of Warrenville is May 1st through the following April 30th

Fund: a self-balancing set of accounts, which is an independent fiscal and accounting entity used to record the financial transactions related to the specific purpose for which the fund was established

Fund Balance: the amount of financial resources available for use, defined as the excess of assets over liabilities

General Accepted Accounting Principles (GAAP): uniform minimum standards and guidelines for financial accounting and reporting

Grant: contributions of cash or other assets from another entity, usually governmental, to be used or expended for a specific purpose

Hotel Tax: a tax imposed upon all persons engaged in the business of renting, leasing, or letting rooms in a hotel in the City

Income Tax: tax revenue collected by the State of Illinois on personal income, and distributed to municipalities on a per capita basis (*See Local Government Distributive Fund*)

Interfund Transfers: monies moved from one fund to another; money is transferred to provide funding for the operations of another fund or to reimburse the fund for expenses incurred

Local Government Distributive Fund (LGDF): the State repository of state income tax dollars that each municipality receives based on its population in proportion to the total state population.

Local Motor Fuel Tax: a per gallon tax imposed and collected by each dealer upon the privilege of purchasing motor fuel at retail in the City

Modified Accrual Basis of Accounting: an adaptation of the accrual basis of accounting for governmental fund types – revenues and other funding sources are recognized when they become available to finance expenditures of the current period

Motor Fuel Tax (State Shared): tax revenue collected by the State of Illinois and shared with municipalities on a per capita basis

Natural Gas Use Tax: a tax imposed on the privilege of using or consuming gas that is purchased in a sale at retail in the City

Natural Gas Utility Tax: a tax imposed on all persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the City

Non-spendable Fund Balance – that portion of a the City’s net assets that are not in a spendable form (i.e. land, prepaid items, loans, etc.) or which are legally or contractually required to be maintained intact.

Operating Budget: Annual allocation of funds for ongoing programs and services

Ordinance: a formal legislative enactment by the City Council, which is the full force and effect of law within the City boundaries

Personal Property Replacement Tax: revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. Corporations, partnerships, trusts, S corporations and public utilities pay these taxes

Property tax: tax assessed on real estate, which is based on the value of the property (including the land) owned

Reserves: the amount of financial resources available for use, defined as the excess of assets over liabilities (*see Fund Balance*)

Restricted Fund Balance - the portion of the City’s net assets that are subject to externally enforceable limitations by law, enabling legislation or limitations imposed by creditors or grantors.

Revenue: amounts received for taxes, fees, permits, licenses, interest and intergovernmental sources during the given fiscal year

Sales Tax: an occupation tax imposed on a seller’s receipts from sales of tangible personal property for use or consumption. Tangible personal property does not include real estate, stocks, bonds, or other “paper” assets representing an interest

Simplified Telecommunications Tax: a tax on the act or privilege of originating or receiving telecommunications in the City, typically for cellular and land lines phones and data transmission

Tax Increment Financing (TIF): is a public financing method that is used as a subsidy for redevelopment, infrastructure, and other community-improvement projects

Traffic Impact Fee Credit: a fee charged by the County to developers at the time of building permit issuance to account for the impacts the additional traffic generated by the new development will have on the County roadway infrastructure

Road and Bridge Property Tax: a component of property tax revenue which is utilized to provide support funding for road and bridge work

Unassigned Fund Balance - the portion of a Governmental Fund's net assets that are available expendable resources; generally, the remaining fund balance

User Fees: payment of a fee or direct receipt of a public service by benefitting from the service for a specific purpose and is, therefore, not available for general

Use Tax: taxes that are imposed on amounts paid by purchasers of goods from outside the state, for use within the state

***CITY OF
WARRENVILLE***

***FINANCIAL
PRACTICES***

and

POLICIES

Introduction

The Government Finance Officers Association (GFOA) has endorsed the National Advisory Council on State and Local Budgeting's (NACSLB) comprehensive set of recommended budget practices recommendation. GFOA recommends that, at a minimum, financial policies regarding Financial Planning, Revenues, and Expenditures be developed by professional staff and formally adopted by the jurisdiction's governing board. The adopted financial policies should then be used to frame major policy initiatives and be summarized in the budget document. It is further recommended that these policies be reviewed during the budget process. Professional staff should review the policies to ensure continued relevance and to identify any gaps that should be addressed with new policies.

A governmental entity with financial policies in place aide in the public transparency related to the use of taxpayer dollars. In addition, such policies provide the framework for a stable financial condition and allow for proactive decision-making by the governing board. Lending institutions look more favorably on any organization with comprehensive financial policies. For these reasons, the City of Warrenville has adopted a Financial Practices and Policies document, which is reviewed annually by staff and City Council.

General Financial Policies

Independent Audit

An audit, performed by an independent auditing firm will be conducted annually.

Annual Financial Statements

The City will produce an annual Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

Accounting Fund Guidelines

See “Appendix A” for the Purpose and Use of City Funds, including a detailed description of fund names, fund types, recommended minimum and maximum fund balances, major sources of revenue, traditional areas of expenditures, and fund limitations.

Cash Management

In order for the City to properly manage the funds of the City, a “Concentration Account” is maintained and contains comingled cash accounts for various City “funds”. From time-to-time it is necessary to utilize and short-term interfund transfers to cover negative cash balances that occur during the normal flow of everyday financial activity. The Finance Director is authorized to make such interfund transfers as necessary to eliminate negative cash balances.

Collection Policy

The City will take an aggressive approach when pursuing all revenues due for services, and ensure that all fines and permits due to the City are collected in a reasonable fashion. This policy will hold true for all revenue due to the City, without regard to destination fund.

Funding for Day-to-Day Operations

Funding for day-to-day operation shall not come from one-time revenues, but from sustainable, on-going and well diversified revenue sources.

Budgetary Policy

Overview

The City of Warrenville operates under the Budget Officer Act of the Illinois Municipal Code (65 ILCS 5/8-2-9). (City Ordinance 1025, March 6, 1989). The City has designated the City Administrator as the Budget Officer.

Balanced Budget

Each fund within the City Budget will be balanced, meaning that expenditures cannot exceed estimated revenues plus the use of any undesignated fund balance at the beginning of the year. Further, the operating expenditures should not exceed operating revenues, on an annualized basis, in order to maintain the structural stability of each fund.

Purpose and Objective of the Budget Process

Through the budget process, the City will seek to maintain service levels, given the financial constraints of current economic trends, the City's existing financial condition, and the priorities determined through the City Council's adopted plans and priorities. Requests for new, on-going programs made outside the budget process will be discouraged, unless specifically authorized by action of the City Council.

Budget Preparation Process

Each department and division prepares its own budget for review by the City Administrator.

The proposed budget for the coming fiscal year will be presented for any required Public Hearing, and a first reading of the adopting ordinance no later than the first City Council meeting in April. The adopting ordinance is to be presented at the second City Council meeting in April.

Submission of Requests for new Expenditures

Decision Packages

Decision Packages are requests for consideration of the addition of new or significantly expanded programs, services, personnel, projects and capital expenditures for the next year's overall budget.

Decision Package submissions are required for new expenditures of \$25,000 or more, and for all proposed personnel additions. Decision Packages will be presented individually as a part of the budget proposal, for consideration of inclusion in the final budget document.

Decision Packages are initially recommended for inclusion within the proposed budget document by the City Administrator/Budget Officer, but any item may be removed from the budget by vote of the City Council.

Accountability and Expenditure Monitoring

As a part of the annual budget preparation and review process, the City will project revenue and expenditures, for each operating fund, for no less than four years, including the budget year, and compare those projected fund balances to the fund balance policy to identify any potential issues of concern early enough to provide sufficient time to make any corrections necessary to address the specific issue.

The Finance Director, shall submit a financial update to the City Council or Finance and Personnel Committee, no less than quarterly (more often if deemed necessary). This Financial Update will include the following information:

1. Summarized revenues and expenditures, by fund
2. A narrative providing context on the overall revenues and expenditures and listing any concerns which arise and explaining any significant variances from budgetary expectations.
3. No less than annually, General Fund multi-year projections, for a minimum of two years beyond the current fiscal year, including expenditures, revenues, and use of fund balance.

Development of Budgetary Revenue Estimates

The City will review revenue estimates no less than annually, as a part of the budgetary process. The revenue estimates should be based, in part, on past experience, current local economic conditions, current state economic conditions, and anticipated future economic trends.

The City will project revenues and expenditures for a period of four years, including the current fiscal year, the fiscal year budget being proposed, and two additional fiscal years, for a total of five years of projections. At a minimum, these projections are to be prepared for the General Fund, Capital Maintenance and Replacement Fund, Hotel Fund and Enterprise fund. Other funds may be presented as well, dependent upon the financial condition of the given fund(s).

User Fees and Charges

The City assesses user fees and charges based upon actual costs, market rates, and charges levied by other public and private organization for similar services. These fees and charges are to be re-evaluated no less than annually, but are generally to be reviewed by staff on a continual basis, as operating environments change.

Salary, Wage and Employee Benefit Budgeting and Management Policy

Overview

Historically, approximately 75% of the General Fund expenditures in any given fiscal year are committed to employee wage and benefit expenditures. Budgeted payroll projections are based on estimates of authorized positions. The City employee population is comprised of non-represented and represented full-time employees, as well as non-represented part-time employees.

Compensation Assumptions

The stated goal of the City's compensation plan is to pay Warrenville's employees at the 50th percentile of the City's 15 comparable communities. A bi-annual salary survey of the City's 15 comparable communities shall be conducted, in order to assess the City's non-represented, position-by-position, salary proximity to the 50th percentile. A list of the City's comparable communities is included as Appendix "B".

Appendix B-1, entitled "Bi-Annual Salary Survey for Non-Represented Positions Evaluation Guidelines Policy", details how the position classification ranges are to be adjusted as a result of the bi-annual salary survey

Cost of Living Adjustment (COLA) increases for non-represented employees are to be considered annually as a part of the annual budget process. The basis for COLA increases will be the December Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) figure obtained from the Federal Bureau of Labor Statistics, as well as comparisons to the increases contained in the City's union agreements, and local economic conditions. The City Administrator/Budget Officer typically presents a recommendation for the non-represented employee COLA increases effective the coming May 1, annually in March during a City Council meeting closed session.

Merit increases for non-represented employees are to be based upon an annual employee performance evaluation of the prior year and the City of Warrenville Employee Compensation Plan Merit Increase Matrix, attached as Appendix "C". Merit increases are to be paid out with the regularly scheduled City pay date that encompasses May 1st. Any employee that has not completed his/her probationary period by May 1, is eligible for a non-retroactive, merit increase as of the date of the successful completion of the probationary period, utilizing the same City of Warrenville Employee Compensation Plan Merit Increase Matrix and performance evaluation. Employees who are at the top of their range effective May 1st have the ability to receive a Top of the Range cash merit bonus payment, which is not included in the base hourly rate of pay. The amount of this lump sum payment is the difference between the top step for the given employee's position and the calculated annual wages following the completion of the annual performance evaluation process. The City's represented employee compensation plan is controlled by the collective bargaining agreements between the City and the respective unions.

Authorized Strength

Annually, and prior to the start of each fiscal year, the City Administrator/Budget Officer will present an Authorized Strength Ordinance, for City Council consideration and adoption. This ordinance is a listing of all city-wide positions (full-time and part-time) and the number of employees authorized to fill each position.

The Authorized Strength Ordinance may be revised at any time during the fiscal year when a position, or the number of employees for a given position, is to be permanently increased or decreased. A revised Authorized Strength Ordinance must be presented to the City Council for consideration.

Zero Based Staffing

During the course of a given fiscal year, a position may become vacant due to retirement, resignation, or layoff. Department Heads are required to complete a Zero Based Staffing form to justify the departmental and City-wide need for filling the vacant position. The form is submitted to the City Administrator for review and determination whether or not to authorize filling of the position.

Administrator Authority – Wage Adjustments

The City Administrator, with the consent of the Mayor, has the authority to adjust the wage rate of an existing employee up to 5% within their approved salary range and to grant one additional week of vacation for an existing employee or job candidate as deemed appropriate in order to attract or retain a quality employee. This authority is limited to non-union employees. Further, any adjustment to wages or vacation under this policy, is limited to one time per employee and must be reported to the City Council.

This policy is limited to special circumstances as determined by the City Administrator. Examples of special circumstances may include potential loss of a high performing employee, increase in job responsibilities, or some other unique circumstance.

For an existing employee, the department head shall provide the City Administrator 1) a brief memo identifying a special circumstance justifying the adjustment, and 2) a completed Pay Adjustment Request Form (Appendix A) or Vacation Benefit Adjustment Form (Appendix B). The City Administrator will review the request and make a recommendation to the Mayor. If both the City Administrator and Mayor approve the request, the City Administrator will initiate a payroll change form. A copy of the memo and forms will be maintained in the employee's personnel file.

If the City Administrator, with the consent of the Mayor, negotiates one additional week of vacation benefit time with a prospective employee, the Administrator will provide a copy of the completed Vacation Benefit Adjustment Form to the Assistant City Administrator. The Assistant City Administrator will note the negotiated benefit time in the employment offer letter, which will be maintained in the employee's personnel file. (Policy adopted by City Council October 4, 2010)

Revenue Policy

Revenue Diversification

The City of Warrenville will maintain a diversified and stable revenue stream, to the extent provided by law, in an effort to insulate the City from short-term fluctuations in any one revenue source. A balance will be sought in the revenue structure between those elastic (fluctuating amounts) revenues and those which are “inelastic” (static amounts).

Use of One-time Revenues

The City will not utilize one-time revenue sources to fund annual operating expenditures. One-time revenue sources will be utilized for non-recurring expenditures, such as capital improvements, capital expenditures for major equipment, or for use of outside professional services for one-time projects, generally tied to economic or capital project development and implementation.

User Fees and Charges

The City assesses user fees and charges based upon actual City costs of providing the service or program, with a comparison to the market rates, and charges levied by other public and private organizations for similar services. These fees and charges are to be re-evaluated annually, and reviewed by staff on a continual basis, as the operating environments change.

Fixed Assets Policy

Purpose

The City shall maintain fixed assets records to comply with generally accepted accounting principles (GAAP) governmental financial reporting standards, and to provide a basis for determining appropriate insurable values.

Definition

Fixed assets shall include land, infrastructure, buildings, park shelters, machinery, mobile equipment and vehicles. Infrastructure shall include: roads (including curb and gutter), sidewalks, pedestrian and bicycle paths, bridges, water mains, sewer mains, pumping stations, lift stations, and street lights.

Capitalization Threshold

The capitalization threshold sets the limit at which a given asset will be “capitalized” (reported as an asset rather than an expense), or expensed over multiple years versus expensed immediately. See Appendix “D”.

Depreciation Method

All assets will be depreciated using the straight-line method over the useful life of the given asset. “Straight line depreciation” is a method of calculating depreciation by taking an equal annual amount of the assets cost as an expense for each year of the assets useful service life. .

Fund Balance and Reserve Policy

Introduction

According to the Government Finance Officers Association (GFOA), “It is essential that governments maintain adequate levels of fund balance to mitigate risks and provide a back-up for revenue shortfalls.” The GFOA’s mission is to promote the professional management of government by identifying, developing, and advancing fiscal strategies, policies, and practices. Communities, like Warrenville, rely on the GFOA for guidance and best management practices.

Just like it is essential for individuals to have personal savings accounts if the primary income earner loses their job or unplanned expenditures come up, so it goes for municipalities. For a community, loss of state-shared revenue, closure of a large retailer, or an adverse judgement from litigation are examples of unplanned expenditures. Maintaining a fund balance also allows a community to take advantage of opportunities, such as cleaning up a brownfield for economic development in an effort to expand the tax base.

GFOA recommends that governments, regardless of size, have a fund balance in their general fund of no less than two months of operating expenditures. Twenty-five percent is a requirement of municipal bond rating agencies, so that the City can borrow money at a less expensive interest rate than those communities without a fund balance of 25%.

Purpose

To establish fund balance classifications for governmental funds which establish a hierarchy based upon the extent to which the City must observe constraints imposed upon the use of the resources of those funds.

The implementation of GASB statement #54, effective with the City’s 2012 fiscal year, beginning May 1, 2011, established the goal of increased disclosures which will aid readers of the City’s financial statements in understanding the City’s resource availability.

In keeping with the imposed requirements of GASB #54, the fund balance of Governmental Funds will be composed of three main components: 1) non-spendable fund balance, 2) restricted fund balance, and 3) unassigned fund balance.

Definitions

Governmental Funds – used to account for all or most of a government’s general activities, including the collection and disbursement of earmarked monies (such as special revenue funds – State Motor Fuel Tax, Seized Assets, and Hotel Tax), and the acquisition or construction of capital assets (capital projects funds – such as Capital Maintenance and Replacement, Tax Increment Financing (TIF #3 and TIF #4)). The General Fund is used to account for all activities of the City not accounted for in some other fund.

Fund Balance – the difference between assets (anything tangible or intangible that can be converted into cash) and liabilities (any claims against the assets) in a Governmental Fund.

Non-spendable Fund Balance – that portion of a the City’s net assets that are not in a spendable form (i.e. land, prepaid items, etc.) or which are legally or contractually required to be maintained intact.

Restricted Fund Balance - the portion of the City’s net assets that are subject to externally enforceable limitations by law, enabling legislation or limitations imposed by creditors or grantors.

Unrestricted Fund Balance –

Committed Fund Balance - the portion of the City’s net assets that are subject to self-imposed constraints on spending due to formal action of the highest level of decision making authority (the City Council). An example would be the Hotel Tax fund balance committed for tourism related activities

Assigned Fund Balance - the portion of the City’s net assets that are constrained by the government’s intent to utilize fund balance for a specific purpose. An example would be the use of General Fund balances designated for one-time projects or purchases.

Unassigned Fund Balance - the portion of a Governmental Fund’s net assets that are available expendable resources; generally, the remaining fund balance

Flow Assumptions

Some funds include revenues from a variety of resources, which may include both restricted and unrestricted (committed, assigned, and unassigned) sources. When restricted revenues exist, those are to be utilized first, followed by the use of unrestricted revenues. From unrestricted resources, committed resources are used first followed by assigned resources, and finally unassigned resources.

Purpose and Use of City Funds

Appendix “A” to this document entitled “Purpose and Use of City Funds”, details the specific fund balance policies on a fund-by-fund basis. This document shall be updated annually as a part of the annual budget process.

Authority to Encumber or Earmark Fund Balance

A. Committed Fund Balance – A self-imposed constraint on spending the fund balance of a Governmental Fund, which must be approved by ordinance or resolution of the City Council. Any modifications or removal of the self-imposed constraint must use the same action (ordinance or resolution) used to establish the original commitment. Any formal action to commit fund balance must occur *before the end of the fiscal year*, while the dollar amount of that commitment can be determined after year-end.

- B. Assigned Fund Balance – A constraint based upon the City’s intent to use the fund balance for a specific purpose which does not require formal action of the City Council. The authority to assign fund balance may be designated to the City Budget Officer by City Council action.

Interfund Transfers of fund balance

Annually, during the budget process, the City Council will consider and can authorize the use of interfund transfers of fund balance from one fund to another, as a subsidy to the receiving fund. These subsidies are not repaid to the originating fund. The following illustrates the use of these interfund transfers of fund balance:

<u>From</u>	<u>To</u>	<u>Amount</u>
Hotel Tax Fund	Capital Maintenance and Replacement Fund	\$300,000
General Fund	Capital Maintenance and Replacement Fund	\$37,000

Additional transfers are made between funds. However, these additional transfers are reimbursements for expenditures incurred by one fund, which are eligible expenditures of another fund. For example, the Seized Assets fund reimburses the General Fund for certain public safety related expenditures, such as radar re-certifications, costs associated with directed patrols, and certain vehicle maintenance costs. These transfers are also considered during the annual budget process.

Authorized Depositories

Purpose

To identify the authorized depositories for the investing of City funds in accordance with the Illinois Public Funds Investment Act.

Title 1, Chapter 8, Section 1, of the Warrenville City Code states:

“Monies received by the city shall be deposited in financial institutions approved by the city council pursuant to the public funds investment act as now existing or hereafter amended.”

Authorized Depositories

The City Council has designated the following authorized depositories for City monies:

- 1) The Illinois Funds (Financial Institution: US Bank)
- 2) JPMorgan Chase Bank, N.A.
- 3) MB Financial Bank/Fifth Third Bank
- 4) Illinois Metropolitan Investment Fund (IMET)

GENERAL CORPORATE FUND
(Fund 01)
(Fund 001 in Microsoft Dynamics 365)

FUND TYPE – GENERAL FUND – The General Corporate Fund accounts for all revenue and expenditures of a governmental unit that are not accounted for in other funds.

PURPOSE – The General Fund serves to finance the day-to-day operations of all the basic City services, except the Water and Sewer Enterprise Fund operations.

SUGGESTED MINIMUM UNASSIGNED FUND BALANCE – The City Council shall annually allocate a minimum of 25% of the current fiscal year’s operating expenditures budget to be reserved for emergencies or unplanned and significant revenue declines each fiscal year.

MAJOR SOURCES OF REVENUE – Local Property Taxes, Local Sales Taxes (1% of local retail sales), Home Rules Sales Tax, State Shared Taxes (on a per capita basis, including Income Tax and Use Tax), Building Permits, Fines and Fees (including Court Fines and administrative towing fees), Food and Beverage Tax, and Franchise Fees.

TRADITIONAL AREAS OF EXPENDITURES – Personnel Services and Benefits, Commodities, Contractual Services, Repairs and Maintenance, Equipment.

LIMITATIONS - Statutorily restricted to general purposes applicable to a home rule community.

**CAPITAL MAINTENANCE/REPLACEMENT FUND
(Fund 02)**

(Fund 002 in Microsoft Dynamics 365)

FUND TYPE –CAPITAL PROJECTS FUND - Capital Projects Funds are created to account for all resources used for the maintenance and replacement of major existing City owned capital and infrastructure assets. Currently classified as a non-major governmental fund for accounting classification purposes.

PURPOSE – Account for the acquisition and improvement of City property including infrastructure, major general assets and equipment. This fund is the fund that is utilized to account for the Capital Maintenance and Replacement Program (CMRP).

MINIMUM FUND BALANCE – Not Applicable.

MAXIMUM FUND BALANCE – Not Applicable.

SOURCES OF REVENUE – Amusement Taxes, Simplified Telecommunications Tax, Investment Income, Electric Utility Tax, Natural Gas Utility and Use Tax, Local Motor Fuel Tax, Sales of Surplus Property, and Transfers-in from the Hotel Tax Fund, and General Fund.

TRADITIONAL AREAS OF EXPENDITURES – Street maintenance and pavement preservation, sidewalk repair and replacement, road projects, and equipment replacement purchases, includes squad cars, and Public Works utility equipment and vehicles.

FUTURE NEEDS – Vehicle purchases, mainly in the areas of Public Safety and Public Works. Maintenance of existing roadways, storm sewers, curb, gutter and sidewalk, and equipment located within and supporting City buildings and facilities.

LIMITATIONS – The use of this fund is limited to the ongoing administration of the Capital Maintenance and Replacement Program (CMRP).

POLICE PENSION FUND
(Fund 05)
(Fund 500 in Microsoft Dynamics 365)

FUND TYPE – FIDUCIARY - PENSION TRUST – Fiduciary Pension Trusts funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefits, or other employee benefit plans.

PURPOSE – To account for the accumulation of resources to be used for disability or retirement annuity payments to sworn police department personnel in the future. Resources are contributed by employees at rates fixed by law and by the City at amounts determined by an independent actuary from a specific property tax levy.

MINIMUM FUND BALANCE – Not applicable.

MAXIMUM FUND BALANCE – Not Applicable.

SOURCES OF REVENUE – Member contributions, City Contributions via Property Taxes, and Investment Income.

TRADITIONAL AREAS OF EXPENDITURES – Pension Benefit Payments and refunds, and Administrative Expenses.

FUTURE NEEDS – Based upon future unknown events which could include retirements or disability claims.

LIMITATIONS - Limited to disability or retirement annuity payments to sworn police department personnel in the future.

MOTOR FUEL TAX FUND

(Fund 13)

(Fund 013 in Microsoft Dynamics 365)

FUND TYPE - SPECIAL REVENUE – Used to account for revenue derived from specific taxes or other earmarked revenue sources which are, by law, designated to finance particular functions or activities, and which cannot be diverted to other uses. Currently classified as a non-major governmental fund for accounting classification purposes.

PURPOSE – The maintenance and construction of City road and bridge improvement projects as approved by the Illinois Department of Transportation.

MINIMUM FUND BALANCE – Not applicable.

MAXIMUM FUND BALANCE – Not applicable.

SOURCES OF REVENUE – Motor Fuel Tax Allotments (these are based on volume fuel taxes partially reapportioned by the State of Illinois to local municipalities on a per capita basis), and Investment Income.

TRADITIONAL AREAS OF EXPENDITURES –Road maintenance, salt for snow removal, Street light, signal and sign maintenance, Street lighting electrical costs, Tree removal and qualifying road projects.

OTHER POSSIBLE AREAS OF EXPENDITURES – Not applicable.

LIMITATIONS - All projects must be authorized and approved by the Illinois Department of Transportation.

HOTEL TAX FUND
(Fund 14)
(Fund 014 in Microsoft Dynamics 365)

FUND TYPE – SPECIAL REVENUE - Used to account for revenue derived from specific taxes or other earmarked revenue sources which are, by law, designated to finance particular functions or activities, and which cannot be diverted to other uses. Currently classified as a non-major governmental fund for accounting classification purposes.

PURPOSE – To account for the costs of public relations, community events, civic promotion and tourism related activities.

MINIMUM FUND BALANCE – The City Council shall annually allocate \$150,000 of the current fiscal year’s Hotel tax expenditures equivalent to one year of grant funding and City expenditures for the coming fiscal year.

MAXIMUM FUND BALANCE – Not applicable.

SOURCES OF REVENUE – Hotel Tax and investment income.

TRADITIONAL AREAS OF EXPENDITURES – Grants, Transfers to other City funds, as approved by the City Council, and other City projects.

LIMITATIONS – Limited by City ordinance to the costs of public relations, community events, civic promotion, tourism related activities and transfers to other City funds.

WATER AND SEWER FUND
(Fund 20)
(Fund 020 in Microsoft Dynamics 365)

FUND TYPE - ENTERPRISE FUND – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

PURPOSE – Account for the provision of potable water and wastewater treatment services to the residents of the City. Activities necessary to provide such services in this fund are, including but not limited to, daily operations, maintenance, administration, billing and collection, the replacement and acquisition of fixed assets, and the long term capital replacement of the system.

MINIMUM RETAINED EARNINGS – A sufficient amount of working capital (Current Assets minus Current Liabilities) to provide for operations, fixed assets acquisition and capital projects.

MAXIMUM FUND BALANCE – Not applicable.

SOURCES OF REVENUE –Water and sewer sales, cell tower rental income, investment income, other sources including one-time non-operating revenue for Water & Sewer Connection fees and other miscellaneous income. This fund will not be supported by tax revenue in any way.

TRADITIONAL AREAS OF EXPENDITURES – Personnel and Benefits, Capital Investment, Supplies & Services, System Maintenance.

FUTURE NEEDS – Recurring replacement programs – fire hydrants, water meters, water mains, well maintenance, and operating equipment and vehicles, as well as water and sewer main extension projects.

LIMITATIONS – Revenue and expenditures are to be utilized exclusively for water and sewer system purposes.

SEIZED ASSETS FUND
(Fund 60)
(Fund 060 in Microsoft Dynamics 365)

FUND TYPE – SPECIAL REVENUE - Used to account for revenue derived from specific taxes or other earmarked revenue sources which are, by law, designated to finance particular functions or activities, and which cannot be diverted to other uses. Classified as a non-major governmental fund for accounting purposes.

PURPOSE – To account for the monetary and physical assets seized during drug-related arrests.

MINIMUM FUND BALANCE – Not Applicable

MAXIMUM FUND BALANCE – Not Applicable

SOURCES OF REVENUE – Drug related asset seizures, and the revenue from the sale of such assets during the year.

TRADITIONAL AREAS OF EXPENDITURES – Purchases of specific Police vehicles outside of the CMRP, as well as minor equipment, and enforcement activity funding.

LIMITATIONS – All expenditures are required to be limited to items used in drug enforcement activities.

TIF DISTRICT #3 FUND
(Fund 73)
(Fund 103 in Microsoft Dynamics 365)

FUND TYPE –CAPITAL PROJECTS FUND - Capital Project Funds are created to account for all resources used for the acquisition of major capital and infrastructure. Classified as a non-major governmental fund for accounting purposes.

PURPOSE – Account for the activities associated with improvements within the Tax Increment Financing District #3.

MINIMUM FUND BALANCE – Not applicable.

SOURCES OF REVENUE – Incremental property taxes.

TRADITIONAL AREAS OF EXPENDITURES (DESIGNATED PROJECTS) –TIF eligible redevelopment expenses, infrastructure, municipal building improvements, and land acquisition.

FUTURE NEEDS – Improvements within the TIF District include, but are not limited to, Engineering and Consulting services, infrastructure improvements, and possible land acquisition.

LIMITATIONS – Expenditures limited by the Illinois TIF Act.

TIF DISTRICT #4 FUND
(Fund 74)
(Fund 104 in Microsoft Dynamics 365)

FUND TYPE –CAPITAL PROJECTS FUND - Capital Project Funds are created to account for all resources used for the acquisition of major capital and infrastructure. Classified as a non-major governmental fund for accounting purposes.

PURPOSE – Account for the activities associated with improvements within the Tax Increment Financing District #4.

MINIMUM FUND BALANCE – Not applicable.

SOURCES OF REVENUE – Incremental property taxes.

TRADITIONAL AREAS OF EXPENDITURES (DESIGNATED PROJECTS) –TIF eligible redevelopment expenses, infrastructure, municipal building improvements, and land acquisition.

FUTURE NEEDS – Improvements within the TIF District include, but are not limited to, Engineering and Consulting services, infrastructure improvements, and possible land acquisition.

LIMITATIONS – Expenditures limited by the Illinois TIF Act.

FIFTEEN COMPARABLE COMMUNITIES
(Approved by City Council 02/06/2017)

Aurora

Clarendon Hills

Darien

Glen Ellyn

Lemont

Lisle

Montgomery

Naperville

North Aurora

Oakbrook Terrace

Roselle

South Elgin

West Chicago

Wheaton

Willowbrook

Bi-Annual Salary Survey for Non-Represented Positions Evaluation Guidelines Policy

City staff will conduct a salary survey of the City’s accepted comparable communities (currently 15 communities), for all non-represented employee position classifications. The salary survey will be conducted on a bi-annual (every other year) basis, with the actual survey conducted during the fall of even numbered calendar years, with the range adjustments to be implemented for the coming even numbered fiscal year. For example, in fall 2014, the salary survey was conducted and will be implemented for the fiscal year beginning May 1, 2015, which is City Fiscal Year 2016.

In keeping with the current City policy of maintaining the 50% percentile for employee pay, the Warrenville ranges are to be compared to the mean of the comparable communities’ maximum and minimum range values as of the preceding May 1st.

Where the salary survey results in a negative variance of five percent (5%) or more of the maximum salary, meaning the Warrenville maximum salary range is five-percent (5%) or more below the survey mean for a given position classification, the Warrenville position classification range maximum will be adjusted to the survey mean, and the corresponding minimum salary for that position classification will be set with a 37.5% spread.

Where the salary survey results in a positive variance of five percent (5%) or more of the maximum salary, meaning the Warrenville maximum salary range is five-percent (5%) or more above the survey mean for a given position classification, the Warrenville position classification range maximum will be frozen at its current level.

In all cases, the spread between the bottom and top of a given position classification range is to be maintained at 37.5%.

Finally, individual employee’s actual salaries are not adjusted based upon the results of any range adjustments made due to the bi-annual survey, unless the individual employee’s salary were to fall below the adjusted position classification range minimum. If that does occur, the employee’s actual salary will be adjusted to the position classification range minimum before any merit or COLA component is factored in to the employees May 1 salary.

**CITY OF WARRENVILLE
COMMERCIAL CARD
POLICIES AND PROCEDURES**

INTRODUCTION

The City of Warrenville utilizes a supplementary approach to purchase some products and services, through the use of a Commercial Card. The Commercial Card does not replace the normal purchasing procedures established by the City Code (Title 1, Chapter 8-4), but it can be used in instances where it is not advantageous or cost effective to make a purchase by other means.

The Commercial Card is a corporate liability charge card with certain restrictions and limitations imposed on the cardholder. Card privileges may be rescinded at any time at the discretion of the Department Head, Finance Director or City Administrator, if policies and/or procedures are not followed. Commercial Card usage will be audited by the City Administrator Department Head, Finance Director, and Accounts Payable. The cardholders will be personally liable for any unauthorized use, which occurs on their assigned Commercial Cards.

Guidelines under which cardholders may utilize their Commercial Cards are provided below. All cardholders should read it carefully. A cardholder's signature on the Cardholder Agreement or any use of the Commercial Card indicates that the cardholder understands the intent of the program and agrees to adhere to the guidelines.

Charges on the Commercial Card are billed on a Monthly Summary Invoice Statement. This cuts down on paperwork and streamlines the payment process. Each Commercial Card is assigned to a specific individual (position).

The cardholder must keep his/her assigned Commercial Card in a secure place as he/she does with their personal charge cards. Although the Commercial Card is issued in the cardholder's name, it is the property of the City of Warrenville, and is only to be used for City purchases as allowed by the program and the City's Purchasing Policies and Procedures. Remember, cardholders are committing City funds (taxpayer dollars) each time they use the Commercial Card. This is a responsibility that should not be taken lightly! The information regarding any and all purchases is subject to the Freedom of Information Act (FOIA) disclosure provisions

The attached information explains in further detail how the Commercial Card is used and how the cardholder's transactions are invoiced, as well as the many benefits of the Commercial Card.

It is the City of Warrenville's policy to maintain and practice the highest possible standards of business ethics, professional courtesy and competence in all purchases and business transactions. It is your responsibility to purchase only those goods or services that are necessary for City of Warrenville business purposes.

PURPOSE

The Commercial Card is a charge card, which provides the City of Warrenville with an alternate method of purchasing needed goods and services, with in the provisions of the City Purchasing Procedures.

- The Commercial Card enables employees to order and receive products or services directly from any MasterCard vendor.
- The Commercial Card gives employees the power and flexibility to purchase supplies and services when the organization needs them.
- The Commercial Card means employees may get faster delivery and low cost items, because there is less paperwork.

POLICES

A. GENERAL

City Commercial Cards are issued to the following positions with pre-approval of the Finance Director, Department Head and City Administrator:

- City Administrator
- Assistant City Administrator
- City Clerk
- Finance Director
- Senior Accountant
- Community Development Director
- Chief Code Official
- Senior Planner
- Senior Civil Engineer
- Police Chief
- Deputy Police Chief
- Deputy Public Works Director
- Streets Lead Supervisor
- Utility Lead Supervisor
- Buildings and Grounds Lead Supervisor

No person other than the person to whom the Commercial Card is issued, or his or her expressly authorized designee is authorized to use the assigned Commercial Card.

The Commercial Card is to be used for purchases within maximum various dollar limits for any single transaction, or number of transaction during a statement cycle. It is the card holder's responsibility to obtain and submit a receipt for all purchases made. The Department Head or Finance Director may set lower limits on the Commercial Card for the maximum dollar amount per transaction, as well as the maximum number of transactions that can occur within a billing period.

APPENDIX “C”

Any transaction over your limit for a single item will be rejected by MasterCard. All purchases must follow the City of Warrenville Purchasing Policies and Procedures.

A Monthly Statement copy, per card number, will be sent to the card holders Department Head for review and approval. The Monthly Statement will contain all charges from the previous month or billing period.

The card is to be used for official City of Warrenville **BUSINESS ONLY**.

If the cardholder needs assistance with a vendor, or unapproved/rejected transactions, please contact the Finance Director, who is the designated City Commercial Card program administrator.

B. **APPROPRIATE USE OF THE COMMERCIAL CARD**

A wide variety of goods and services can be purchased using the Commercial Card, including, but not limited to:

Maintenance	Flowers
Repairs	Rentals
Supplies	Training, Travel and Meetings (with appropriate pre-approval)
Gasoline (generally outside Warrenville)	Copying jobs
Subscriptions	Memberships (professional associations)

C. **INAPPROPRIATE USES OF THE COMMERCIAL CARD**

THE CARD MUST NOT BE USED FOR:

- Capital purchases
- Alcohol or cigarettes
- Pornographic material
- Personal use

**HOW TO OBTAIN A CITY AUTHORIZED
COMMERCIAL CARD**

PROCEDURES

1. The initial step in obtaining a Commercial Card is for a Department Head to submit a request to the Finance Director.
2. Commercial Card limits will be set in accordance with the purchasing limits established by the City Code.
3. The Finance Department will forward a copy of the Policies and Procedures along with a Cardholder Agreement to the employee.
4. Once the Cardholder Agreement form has been completed and all the proper approvals obtained, the form must be returned to the Finance Department.
5. After the Finance Department receives the completed Cardholder Agreement, the Commercial Card will be delivered to Finance in accordance with the established policies and practices of the card issuing company, and generally occurs within one week.
6. Once the Finance Department receives the Commercial Card, a meeting will be scheduled with the employee and the Finance Director to review the Policies and Procedures and to answer any questions.
7. After this meeting has been completed, the Finance Department will present the card to the employee. The employee will sign the Cardholder Agreement. A copy of the Agreement will be kept with the employee personnel file and one copy of the Agreement will be given to the employee.
8. The employee can begin to use the Commercial Card., once the card activation process, as required by the Commercial Card issuer, has been completed.

PURCHASING PROCESS**PROCEDURES****A. MAKING A PURCHASE**

Only the cardholder named on the Commercial Card, or his or her expressly authorized designee can use that card. It is also the cardholder’s responsibility to take the steps necessary to avoid payment of sales tax. A copy of the City Tax Exemption letter may be obtained from the Finance Department.

1. The cardholder will present the card at the cash register, sign, and obtain the charge receipt or cash register tape for filing and leave with the purchase. It is the responsibility of the card holder to code the purchase to the proper general ledger account number. Any incorrectly assigned general ledger account number will be corrected by the Finance Department.
2. The cardholder may also place an order over the phone. When a telephone order is placed, the cardholder should request from the vendor a receipt showing prices and quantities. When the goods are received, the cardholder should check the goods against the packing slip, and forward that packing slip to the Finance Department.
3. The cardholder may also place an order over the Internet. When an Internet order is placed, the cardholder should printout a copy of the order, and forward that copy to the Finance Department.

B. SHIPPING/RECEIVING

1. The cardholder must provide the vendor with the appropriate shipping information or a delay in the delivery of the shipment may occur. **All goods must be shipped to the City of Warrenville, and not to the cardholder’s home address.**

C. INCORRECT SHIPMENTS OR RETURNS

1. If a shipment is incorrect, the cardholder should contact the vendor to arrange for a return, exchange or refund (credit). If the vendor agrees to issue a refund, that information should be conveyed to the Finance Department, so it can be verified that the refund (credit) is properly reflected in the next Monthly Statement.
2. It is the cardholder’s responsibility to know the vendor’s return policy.

RECONCILING MONTHLY PURCHASES

PROCEDURES

A. CARDHOLDER RESPONSIBILITIES

1. The person named on the Commercial Card is responsible for keeping track of how the Card is used and for keeping it safe. Although the cardholder will not be responsible for actually paying the expense, the cardholder must obtain receipts for his/her purchases. And just like any credit card, the cardholder should protect against fraudulent use of the Card.
2. It is the cardholder’s responsibility to make certain that any and all, receipts for any purchase or transaction, made with their assigned card, is forwarded to the Finance Department, within in one week of that purchase or transaction.

B. MONTHLY STATEMENT/SUMMARY INVOICE STATEMENT

1. Monthly, the City receives an itemized statement, detailing all charges made by the cardholder. Submitted receipts will be reconciled to the monthly statement, by the Finance Department, and the cardholder may be contacted regarding any missing or incomplete purchase or transaction records.
2. The monthly statement will be reviewed and approved by the cardholder’s department head, thereby authorizing the cardholder’s transactions.
3. Following the aforementioned approval process, the monthly statement is presented to the City Council, for final payment authorization.

DISCREPANCIES OR UNAUTHORIZED USAGE

TYPES OF DISCREPANCIES

1. The amount of the transaction is incorrect.
2. A purchase appears on the Monthly Memo Statement that was not made by the authorized cardholder.
3. There is a product quality or service issue.

PROCEDURES

1. If there are any discrepancies on the cardholder’s Monthly Memo Statement, the vendor will need to be contacted immediately to try to resolve the issue(s) in question.
2. If the discrepancies cannot be resolved with the vendor, the cardholder will then need to contact the Finance Director within 15 days from the date of the statement on which the discrepancy appeared.

CARD DEACTIVATION**PROCEDURES****A. TERMINATION OF CARDHOLDER**

Upon voluntary or involuntary termination of employment of a cardholder, the Commercial Card must be turned in to the cardholder's Department Head and forwarded to the Finance Director

The Finance Director will immediately take the steps prescribed by the issuing company to deactivate the Commercial Card.

Upon successful deactivation of the cardholder account, the card is to be destroyed by the Finance Director.

B. MISUSE OF THE CARD BY THE CARDHOLDER

Whenever a Commercial Card is misused or the policies and procedures are violated, the Department Head will work with the City Administrator to determine appropriate disciplinary action. ***TERMINATION OF THE CARDHOLDER'S EMPLOYMENT IS A VIABLE OPTION.***

1. The Department Head or City Administrator may request suspension or cancellation of the Commercial Card at any time by notifying the Finance Director.
2. The Department Head along with the City Administrator or his designee will work together in determining the appropriate action. The Department Head will then inform the Finance Director if the Commercial Card should be deactivated.
3. The Finance Director may unilaterally suspend or cancel a Commercial Card if:
 - a. The City of Warrenville Commercial Card Policies and Procedures are not followed.
 - b. The cardholder makes unauthorized purchases, or continually tries **to exceed** the per purchase limit or the specified purchase frequency.
 - c. If the cardholder continually makes purchases with the City Commercial Card, when other means for making the specific purchase have been established,(i.e. use of the Commercial Card to purchase gasoline or diesel fuel for a City vehicle, instead of using a fleet gasoline purchasing card)

REPORTING LOST OR STOLEN CARDS

PROCEDURES

1. If a Commercial Card is lost or stolen, the cardholder must immediately inform the Finance Director and his/her Department Head.
2. The Finance Director will immediately suspend or deactivate the Commercial Card and will send an acknowledgement to the cardholder and Department Head informing them of this action.
4. In order to receive a replacement Commercial Card, the cardholder’s Department Head must complete a new Commercial Card Request Form and the cardholder must complete a new Cardholder Agreement.
5. The Finance Director will produce a replacement Commercial Card after the proper forms have been completed and returned.
6. The cardholder is responsible for review and reconciliation of the Monthly Memo Statement of the deactivated Commercial Card as well as the Monthly Memo Statement on the new Commercial Card.

**Receipt & Acknowledgement
Of the City of Warrentville
Commercial Card
Policies and Procedures**

The Commercial Card Policies and Procedures (CCCPP) contain a general description of some of the policies and procedures concerning use of the City of Warrentville Commercial Card, a MasterCard charge card. These policies and procedures will serve as a guide, but may not be the final word in all cases.

Changes in the CCCPP may occur and as a result the contents of the CCPP may change from time to time and may be changed at any time at the discretion of the City of Warrentville. No changes will be made without due consideration of the mutual advantages, disadvantages, benefits and responsibilities such changes will have on the employee of the City of Warrentville.

Please read the following statements and sign below to indicate your receipt and acknowledgment of the City of Warrentville, Commercial Card Policies and Procedures.

- I have received and read a copy of the City of Warrentville Commercial Card Policies and Procedures. I understand that the policies, rules and benefits described in it are subject to change at the sole discretion of the City of Warrentville at any time.
- I understand that should the content be changed in any way, the City of Warrentville may require an additional signature from me to indicate that I am aware of and understand any new policies.
- I understand that my signature below indicates that I have read and understand the above statements and have received a copy of the City of Warrentville Commercial Card Policies and Procedures.

Employee's Printed Name

Position

Employee's Signature

Date

Class of Asset	Minimum Threshold for Capitalization	Type of Activity Capitalized	Depreciable Life	Asset Description	Description of Initial Asset Analysis
1. Governmental Funds (General Fund, Capital Maintenance Fund, TIF Fund)					
Land	All Land	Any Purchase/Donation of Land	N/A	Includes all parcels of land owned by City, not including public Right of Way.	A list of all parcels of land owned by City was compiled. A search was conducted to determine if a acquisition date and historical cost was available. If a historic cost was not available, an estimated cost was calculated by using the date of acquisition and applying the following formula (Current Price Per Square Foot x Number of Square Feet x Deflator based on the CPI). If an exact acquisition year was not available, then the year was estimated based on knowledge of City Staff.
Rights-Of-Way	All Land	Any Purchase/Donation of Right-Of-Way	N/A	The rights of way owned by the City, typically the public roads and alleys in the City along with the parkway and the sidewalks, usually a width of either 60', 66', or 80'.	A list of all segments of Rights Of Way was compiled.
Bridges	\$20,000	Acquisition, Construction or Reconstruction in excess of \$20,000	40 Years	All acquisitions, construction, or reconstruction of a bridge that exceeds \$20,000	A list of bridges owned by the City was compiled. Historical costs were used if available, an estimated cost was calculated by using the date of construction or reconstruction and applying the following formula (Current Price for reconstruction x Deflator based on the Federal Highway Construction Price Index). If an exact acquisition year was not available, then the year was estimated based on knowledge of City Staff.
Buildings	\$20,000	Acquisition, Construction or Reconstruction in excess of \$20,000	40 Years	All acquisitions, construction, or reconstruction of buildings that exceed \$20,000	The historic cost to acquire or construct buildings was obtained from City records. If no historic cost was available, the original date the building was acquired or built was established, the current cost per square foot for reconstructing that building was estimated and then multiplied by the total square footage of the building to get a current replacement cost and this current replacement cost was deflated to the year of acquisition/construction using the historic trends of the US Department of Labor Consumer Price Index for Construction.
Streets	All Streets	Acquisition, Construction or Reconstruction	60 Years	All acquisitions, construction, or reconstruction of streets	A list of all City owned streets was compiled. The year of acquisition, construction, or reconstruction was determined or estimated based on City records. The square yardage of the segment of road was determined from City records and then a current cost per square yard to reconstruct that segment of road was determined by the Director of Finance or from the Capital Maintenance and Replacement Plan (CMRP). The cost per square yard to reconstruct was multiplied by the total square yardage and a current cost to reconstruct each segment was determined. This current cost was then deflated to the estimated year of acquisition, construction, reconstruction using the historic trends of the Federal Highway Road Construction Cost Index.
Vehicles & Equipment	\$20,000	Acquisition of Equipment with a cost exceeding \$20,000	Variable, Depending on Item	All City owned vehicles and equipment with an acquisition cost exceeding \$20,000	The cost of acquisition of each piece of equipment was determined from the City's financial records. Vehicles will be capitalized regardless of proximity to threshold. Equipment below the threshold may be capitalized upon the discretion of the Public Works Superintendent and Finance Director.
Stormsewer System	All Stormsewer Segments	Acquisition, Construction or Reconstruction	75 Years	All acquisitions, construction, or reconstruction of storm sewer segments	An average current cost to construct a linear foot of storm sewer was determined by the City Engineer. This current cost was then applied to the storm sewer segments to determine the current cost to construct the storm sewer segments in the City. This current cost was then deflated using the Federal Highway Administration's Highway Construction Price Trends Analysis
Traffic Signals	\$20,000				Traffic Signals will be treated as individual units.
Sidewalk	\$20,000				Sidewalks will be capitalized
Streetlights	\$20,000				Streetlights will be treated as individual units

<u>Class of Asset</u>	<u>Minimum Threshold for Capitalization</u>	<u>Type of Activity Capitalized</u>	<u>Depreciable Life</u>	<u>Asset Description</u>	<u>Description of Initial Asset Analysis</u>
Water Main	All Mains	Acquisition, Construction or Reconstruction	75 Years	All acquisitions, construction, or reconstruction of Water Main or Water System Segments	Determined by the current financial records of the City. These assets are owned by an Enterprise Fund, and the City has been required to record and depreciate these capital assets since the establishment of the Water and Sewer Fund.
Sewer Main	All Mains	Acquisition, Construction or Reconstruction	75 Years	All acquisitions, construction, or reconstruction of Sewer Main or Sewer System Segments	Determined by the current financial records of the City. These assets are owned by an Enterprise Fund, and the City has been required to record and depreciate these capital assets since the establishment of the Water and Sewer Fund.
Fixed assets for the Enterprise Fund that can be classified in a category already detailed under Governmental Funds are subject to the same thresholds and classifications as those assets in the Governmental Funds.					