



# FY 2024 Budget

*Guiding the community to a sustainable future*



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**Appendix : Financial Practices and Policies**

# 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, a list of Elected Officials and Senior Staff, Council Vision, Values, and Mission Statements, Warrenville's Strategic Plan Priorities, an Organizational Chart of the City, Capital Expenditures Summary, and the City's Budgetary Policy. Most importantly, it contains the FY 2024 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 2024 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 2024 Financial Activity Summary for all Funds, and FY 2024 Snapshot.

### ***Budgets by Fund***

The Financial Activity Summary table found on page 43 provides an overview of estimated FY 2024 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](http://www.warrenville.il.us) under City Government > 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 13,553 (2020 census), 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 2020 U.S. Census, the median age of residents is 37.9, slightly above the 2010 census median age of 36.6 years, and the median home value is \$221,700. 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 City of Warrenville is divided into four wards, and the City Council is comprised 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**

**JOHN LOCKETT  
ALDERMAN WARD 1**

**STUART ASCHAUER  
ALDERMAN WARD 1**

**WILLIAM WEIDNER  
ALDERMAN WARD 2**

**CRAIG KRUCKENBERG  
ALDERMAN WARD 2**

**KATHRYN DAVOLOS  
ALDERMAN WARD 3**

**JEFFREY KRISCHEL  
ALDERMAN WARD 3**

**CLARE BARRY  
ALDERMAN WARD 4**

**LEAH GOODMAN  
ALDERMAN WARD 4**

**JULIE CLARK, CITY CLERK**

## **SENIOR STAFF**

**CRISTINA WHITE  
CITY ADMINISTRATOR AND BUDGET OFFICER**

**ALMA MORGAN  
ASSISTANT CITY ADMINISTRATOR**

**KEVIN DAHLSTRAND  
DIRECTOR OF FINANCE/  
DEPUTY CITY TREASURER**

**PHILIP KUCHLER  
DIRECTOR OF PUBLIC WORKS**

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

**SAMUEL BONILLA  
CHIEF OF POLICE**

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

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# 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*



**2015 Strategic Plan**  
***Executive Summary***

## **INTRODUCTION**

The City of Warrentonville 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 Warrentonville.
- 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**

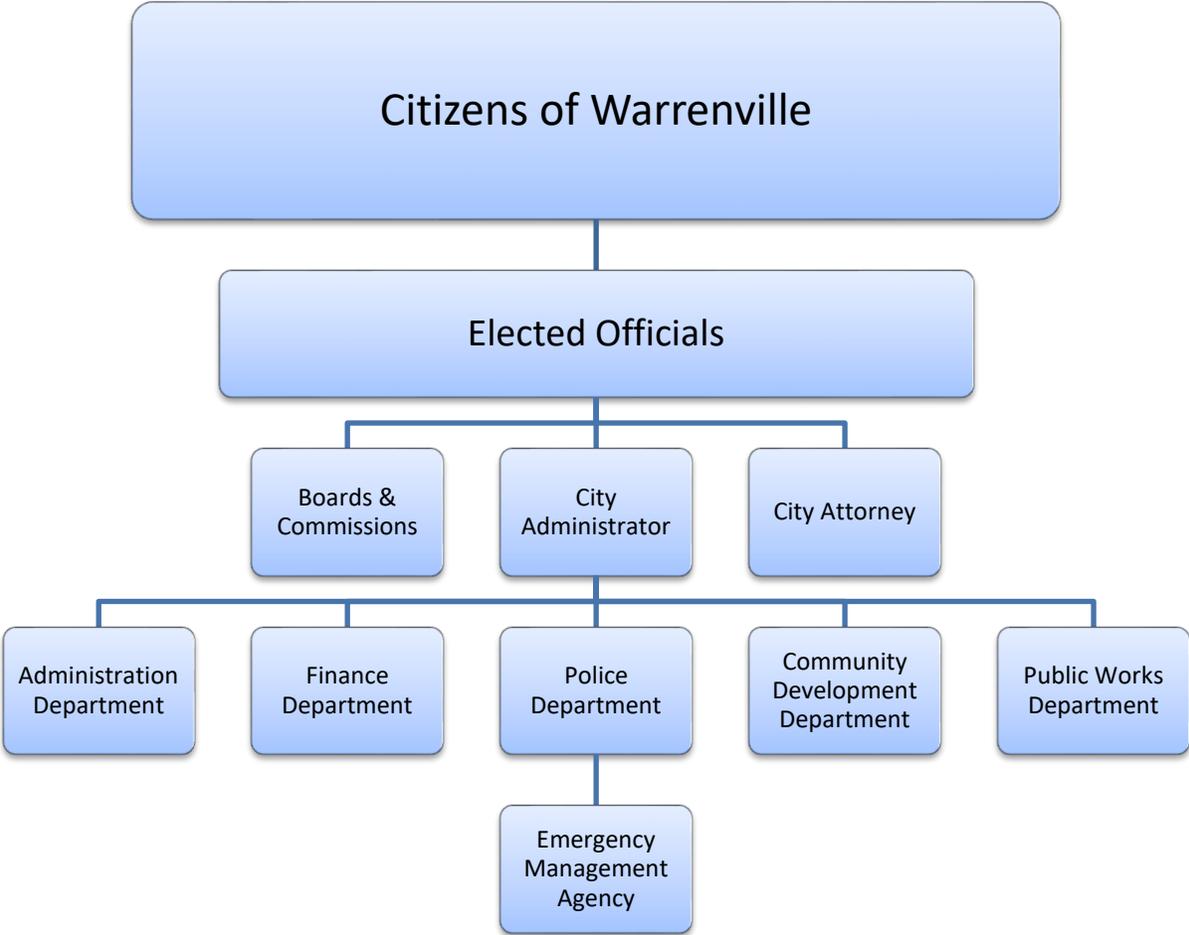
*Goal #6: Create a culture that is inclusive of all residents of the community, with specific emphasis on outreach to the Latino/Hispanic residents to be included in City events and programs and represented on City boards and commissions.*

## 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 29% of budgeted expenditures across all funds for FY 2024.

### Capital Expenditure Distribution

	Actual 2020	Actual 2021	Actual 2022	Proj 2023	Budget 2024	23-24 Growth
General	27,459	39,955	74,882	490,825	412,990	-15.86%
Capital Maintenance	1,970,852	849,502	1,150,534	554,852	3,513,000	533.14%
Motor Fuel	800,150	-	-	588,800	1,646,010	179.55%
Hotel Tax	43,523	3,082	4,514	7,000	78,000	1014.29%
Enterprise	553,127	654,186	1,010,199	894,346	1,643,026	83.71%
TIF 3	65,745	187,844	130,982	77,080	686,288	790.36%
TIF 4	1,707,859	156,390	26,580	693,445	2,521,588	263.63%
<b>Totals</b>	<b>\$ 5,168,715</b>	<b>\$ 1,890,959</b>	<b>\$ 2,397,691</b>	<b>\$ 3,306,348</b>	<b>\$ 10,500,902</b>	<b>217.60%</b>

Approximately 33% of FY 2024 capital expenditures are accounted for in the Capital Maintenance and Replacement Fund. The remainder are allocated as follows: TIF #4 fund at 24%, Motor Fuel Tax fund at about 16%, Water and Sewer Enterprise Fund at about 16%, General Fund at 4%, and the remaining 7% in the Hotel Tax Fund and TIF #3 Fund.

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 2024, the City will utilize the fund for the following expenditures:

- 1) Replacement of four Police vehicles – \$200,000
- 2) Cerny Park basketball court resurfacing – \$9,000
- 3) City Hall pool car replacement (Hybrid) – \$40,000
- 4) Dump truck with snow plow body– \$85,000
- 5) One-ton dump truck - \$47,500

- 6) High-speed garage doors – Public Work Garage (Decision Package PUB 23.01) – \$140,000
- 7) Batavia Rd. inspection and sidewalks – \$65,000
- 8) East-side storm sewer – \$845,100  
Includes: engineering and project costs for Central and Virginia, and West St.
- 9) Summerlakes Square Courts engineering and resurfacing – \$880,563  
*Note: Partially funded with \$600,000 CBDG funding (net cost budgeted)*
- 10) Pipe lining in the Winchester and Summerlakes subdivisions – \$255,000
- 11) Road program inspections and construction program – \$1,454,000
- 12) Street sweeper lease – year-three – \$43,780  
*(Note: Additional two years at same cost)*

The Water and Sewer Enterprise Fund includes the following planned capital expenditures, in addition to other smaller capital expenditures for FY 2024.

- 1) Water main replacement or lining – \$125,000

Sewer Capital Reserve expenditures for FY 2024 total \$459,810, and include the following expenditures:

- 2) Pump replacements – \$45,000
- 3) Phase 3 I/I Reduction Program, Central 1 & West 1 Basins – \$706,100

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

- 1) **Motor Fuel Tax – \$1,646,010**  
*Mack Road Bridge and multi-use path and bridge project  
Engineering, ROW Acquisition, and construction  
Funded by Rebuild Illinois Grant Funds*
- 2) **Hotel Tax Fund – \$78,000**  
*Design and purchase of signage for public art, and Aesthetic Enhancements installations*
- 3) **TIF #3 – \$686,288**  
*Including: remediation on City-owned property, final Route 56 widening project billing from the State and overlapping district impact payments*

4) **TIF #4 – \$2,521,588**

*Including TIF impact payments to overlapping districts, construction of well and water tower, principal and interest costs on Lexington Trace developer note payable and on general obligation debt issued for well and water tower*

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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## ***FY2024 BUDGET MESSAGE***

Mayor and Aldermen: The Fiscal Year (FY) 2024 Budget is presented for City Council consideration. 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 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, City Services and Staffing Study Recommendations, Climate Action Plan, and Bikeway Implementation and Sidewalk Priority Plans.

The local economy continues to recover with most market-sensitive revenues at or near pre-pandemic levels (FY 2019), with some exceptions. Despite this recovery, the City will need to use some reserved fund balance for the General Fund to cover expenses.

There is some economic uncertainty with predictions of slow growth or possibly a mild recession ahead. Staff will continue to monitor the local economic risks and the City's fiscal health until more static economic conditions return.

Before looking at the next fiscal year, it helps to review the City's FY 2023 accomplishments.



## **CITYWIDE FY 2023 ACCOMPLISHMENT HIGHLIGHTS**

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### **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. (Additional Strategic Plan Goals listed below where applicable)

#### Development during FY 2023

➤ *Strategic Plan Goal #1 Economic Development*

#### **CANTERA**

- Westlyn Apartments

#### **SOUTHWEST DISTRICT**

A number of residential units were constructed and occupied in the following developments:

- Lexington Trace Townhomes
- Lexington Trace Units 2 and 3 – construction in progress
- Riverview West Phase II
- Everton Townhomes

#### **OLD TOWN/CIVIC CENTER TIF #3**

- Arden Apartments - senior living complex
- Progress on Old Town Redevelopment Site #2 (former Citgo Property)
  - *SP Goals #1 Economic Development and #3 Open Space and Environment*
    - > Adopted preferred redevelopment plan
    - > Prepare engineering plan and design visualizations

#### **OTHER ACTIVITIES**

- Zoning Overlay District Planning Process
  - > Develop new zoning overlay district to attract and facilitate small scale mixed-use and “missing middle housing” projects in and adjacent to Old Town/Civic Center subarea

### **FISCAL CONSERVATISM**

Goal Statement #2: Uphold the City's record of fiscal conservatism. (Additional Strategic Plan Goals listed below where applicable)

Grants and Other Funding (many of these grants are also listed under FY 2024 Goals due to the ongoing nature of the project)

#### **OLD TOWN REDEVELOPMENT SITE (OTRS) #2 FUNDING**

- *SP Goals #1 Economic Development and #3 Open Space and Environment*
  - Up to \$775,000 in no-interest, partially-forgivable Illinois Environmental Protection Agency (IEPA) loan funding, used to pay for the demolition and site remediation over the duration of the project



***FY 2023 Accomplishments (continued)***

- In FY 2023, \$13,904 in Illinois Leaking Underground Storage Tank (LUST) fund payments were received for the fuel tank removal project.

**FEDERAL AMERICAN RESCUE PLAN ACT (ARPA)**

- The City received \$896,389, in the second of two payments in American Rescue Plan Act (ARPA) funding.

**ILLINOIS PUBLIC RISK FUND (IPRF) 2022 SAFETY GRANT**

- The City received \$23,371, which was used for a hydraulic trench shoring system kit, ballistic helmets, personal protective equipment, subscription services for online training programs, and ergonomic office equipment and accessories.

**CONTINUED SURFACE TRANSPORTATION PROGRAM (STP) CONSTRUCTION FUNDING**

- *SP Goals #3 Open Space and Environment and #4 City Infrastructure*
  - Mack Road Bridge and Path in the amount of \$3,575,000
  - Route 59 Multi-Use Paths in the amount of \$701,000
  - Batavia Road Resurfacing in the amount of \$303,080

**OPEN SPACE AND ENVIRONMENT**

Goal Statement #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. (Additional Strategic Plan Goals listed below where applicable)

Plans developed for two City projects with solar panels:

- *Strategic Plan Goals #3 Open Space and Environment and #4 City Infrastructure*
  - The new well house to be constructed in the Southwest District
  - The Trail Head facility in the Civic Center near City Hall along the Illinois Prairie Path

**Pedestrian and Bicycle Access**

- Illinois Prairie Path Trail Head Project – construction completed with final landscaping in Spring 2023
- Mack Road Path final engineering
- Route 59 Multi Use Paths preliminary engineering

**City-Supported Green Projects**

- Solar improvements to the Illinois Prairie Path Trail Head Project



## *FY 2023 Accomplishments (continued)*

### **CITY INFRASTRUCTURE**

Goal Statement #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. (Additional Strategic Plan Goals listed below where applicable)

- Southwest District well, water tower, and iron removal system.  
(properties acquired – design engineering in FY 2024)
- Mack Road Bridge final engineering
- Infiltration and Inflow (I/I) Reduction Program
  - > flow monitoring and engineering analysis
- South water tower exterior painted

### **PUBLIC SAFETY**

Goal Statement #5: Provide high quality, proactive, public safety service throughout the community. (Additional Strategic Plan Goals listed below where applicable)

- Recycled discarded prescription medications
  - *Strategic Plan Goals #3 Open Space and Environment and #5 Public Safety*
- Implemented Body Worn Cameras
- Implemented Flock License Plate Readers

### **DIVERSITY** (Revised October 4, 2021)

Goal Statement #6: Create and promote an inclusive environment through outreach, education, and engagement that removes barriers and supports diversity; where all are welcomed, respected, treated equitably and valued within the community. (Additional Strategic Plan Goals listed below where applicable)

- Participated in several community events to increase awareness of the Inclusion, Diversity, Equity and Awareness Commission and the City's diversity goals
- Continued to highlight additional holidays, including Martin Luther King, Jr. Day, Women's History Month, Black History Month, Chinese New Year, International Women's Day, and Irish American Heritage Month.

### ***CITY SERVICES, PERSONNEL, AND FINANCES***

- New Police Chief hired in November 2022
- Staffing changes in Administration
  - > City Administrator and Assistant City Administrator positions filled with internal promotions
  - > Communications Coordinator hired in July 2022
  - > Human Resources Coordinator hired in January 2023



### ***FY 2023 Accomplishments (continued)***

- Staffing changes in Community Development
  - Chief Code Official hired in July 2022
  - Permit and Zoning Technician hired in August 2022
  - Planner/GIS Technician hired in September 2022
- Staffing changes in Finance
  - Senior Accountant hired in March 2023
- Significant progress on Public Works Department Reorganization and Succession Plans
  - New positions added – one Street Division Worker and one Water Utility Worker
- Over 60 employment interviews conducted in FY 2023 to fill 10 open positions

### ***AWARDS AND RECOGNITIONS***

- 2022 National Night Out Award recognition
  - *Strategic Plan Goal #5 Public Safety*
- Lexipol Connect Silver Level – recognition for Excellence in Law Enforcement Policy Management and Training
  - *Strategic Plan Goal #5 Public Safety*
- The City's FY 2021 Comprehensive Annual Financial Report received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 28th consecutive year.
  - *Strategic Plan Goal #2 Fiscal Conservatism*
- The FY 2022 Comprehensive Annual Financial Report was submitted to GFOA
  - *Strategic Plan Goal #2 Fiscal Conservatism*

Moving on from the current year's accomplishments, the next section focuses on FY 2024 goals.

## *CITYWIDE FY 2024 GOALS*

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City Staff is guided by the City Council’s Strategic Plan, and other City Council-adopted plans priorities, goals, and objectives. Staff continuously looks for opportunities to seek grants, which would continue progress on other existing plans. During FY 2024, staff will continue to focus on the highest priorities, as identified in the Citywide Work Plan and department work plans. Many new projects are delineated in the decision packages, which are included in the proposed FY 2024 Budget.

### **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. (Additional Strategic Plan Goals listed below where applicable)

#### FY 2024 Anticipated Development

##### CANTERA

- Riverview West Phase III Apartments
- Redevelopment of BP Training Center
- Potential Chicken N Pickle in Cantera Theater Complex

##### SOUTHWEST DISTRICT TIF #4

- Lexington Trace – completion of units 2 and 3
- 4M Plaza Restaurant Redevelopment
- Two Brothers Property at Routes 59 and 56

##### OLD TOWN/CIVIC CENTER TIF #3

- Progress on Old Town Redevelopment Site #2 (former Citgo Property)
  - *SP Goals #1 Economic Development and #3 Open Space and Environment*
    - > Property exchange and improvement agreement with Voegtle’s ownership
    - > Finalize and implement LUST remediation
    - > Finalize and implement SRP remediation
    - > Demolition of existing garage

## ***FY 2024 Goals (continued)***

### **FISCAL CONSERVATISM**

Goal Statement #2: Uphold the City's record of fiscal conservatism. (Additional Strategic Plan Goals listed below where applicable)

#### FY 2024 Grants and Other Funding

Old Town Redevelopment Site (OTRS) #2 funding

➤ *SP Goals #1 Economic Development and #3 Open Space and Environment*

- Up to \$775,000 in no-interest, partially-forgivable Illinois Environmental Protection Agency (IEPA) loan funding, used to pay for the demolition and site remediation over the duration of the project.
- Approximately \$23,000 in LUST payments are anticipated.

Substantial Surface Transportation Program (STP) funding for ongoing City projects (see FY 2023 accomplishments – grants and other funding).

#### Fiscal Administration and fiscal condition monitoring

- Special Census to be completed to capture new population growth impacting State shared per capita revenues, and other elastic revenues
- Staff will continue to monitor the City's fiscal condition, revenues, and expenditures as the local economic conditions stabilize.

### **OPEN SPACE AND ENVIRONMENT**

Goal Statement #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. (Additional Strategic Plan Goals listed below where applicable)

- Mack Road Bridge Replacement and Multi-Use Trail
  - > Final engineering and property acquisition
  - > Construction likely in FY 2025
- Route 59 Multi-Use Path Improvement
  - > Preliminary engineering for a new 10-foot wide multi-use hard surface trail along both sides of Route 59 between Batavia Road and Meadow Avenue
  - > Future construction to be funded by secured STP grant
- Implement the Coal Tar Ban Ordinance

### **CITY INFRASTRUCTURE**

Goal Statement #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. (Additional Strategic Plan Goals listed below where applicable)



## ***FY 2024 Goals (continued)***

### Planned City Infrastructure Projects

- 2023 Road Program
- Infiltration and Inflow (I/I) Reduction Program
  - > Construction on two basins
- Painting interior and exterior of water tower on Country Ridge Drive
- New water tower and well construction
- Private drainage and storm sewer replacement construction (Virginia and Central)
- Square Courts
- Mack Road Bridge and Trail
- Lining storm sewers – Winchester, Summerlakes, and culverts on Landon, Aurora, and Home
- Resurfacing Batavia Road (Rt. 59 to Fermi Lab)

### City Engineering Projects

- Continued engineering analysis in the I/I Reduction Program
- Final engineering of Mack Road Bridge and Trail
- Route 59 paths (Continental Drive / Meadow Avenue to Batavia Road)

### Other Projects

- Update water system model and sewer system capacity

## **PUBLIC SAFETY**

Goal Statement #5: Provide high quality, proactive, public safety service throughout the community. (Additional Strategic Plan Goals listed below where applicable)

- Continue Emergency Management disaster training exercises
- Participate in National Night Out Against Crime and Neighborhood Roll Calls
- Recruit additional officers
- Implement new web-based ticket writing software
- Purchase new utility terrain vehicle

## **DIVERSITY (REVISED OCTOBER 4, 2021)**

Goal Statement #6: Create and promote an inclusive environment through outreach, education, and engagement that removes barriers and supports diversity; where all are welcomed, respected, treated equitably and valued within the community. (Additional Strategic Plan Goals listed below where applicable)

- Determine opportunities to interact with the community through established and new events, programs, etc.
- Evaluate current methods of communication to identify barriers.
- Consider opportunities to engage the community to gather feedback, including surveys, listening posts, and focus groups.
- Determine how the City measures effectiveness and progress towards diversity and inclusion goals.



*FY 2024 Goals (continued)*

***CITY SERVICES, PERSONNEL, AND FINANCES***

- Begin negotiations with Public Works and Patrol Officers
- Continue working through recruitment challenges and workforce shortages
- Technology updates and enhancements – City Council Dais Tablets (Decision Package # ADM 23.05), AV upgrades, and security improvements

**CONCERNS AND CHALLENGES**

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***Fiscal Challenges***

The City’s overall revenues have steadily recovered and returned to pre-pandemic levels, circa FY 2019 for the most part with some exceptions. That noted, there are a number of challenges, which are discussed in the “Economic Outlook and Trends” section below.

One continuing concern is the long-term public safety pension funding. While Warrenville is doing better than many Illinois municipalities, and is on track to meet statutory funding requirements, pension obligations consume a large part of the City’s revenues. Despite some recent actions by the state to reduce local government pension pressures, they were modest steps that will only slow the growth rate.

The unexpected increase to the City’s share of the Naperville Wastewater Treatment Plant upgrades requires the City to be more aggressive with sewer rate increases and the implementation of a special fee to sewer customers.

High inflation, workforce shortages, and supply chain issues across the country continue to add pressure to the City’s budget, impacting both project costs and payroll costs.

Finally, the State legislature and Governor have not committed to municipal shared revenues at consistent rates. Too frequently the state has looked to tapping the revenues that are supposed to be shared with the municipalities to address the state’s own financial problems.

The following table provides data on Warrenville’s major state-shared revenues.



*Concerns and Challenges (continued)*

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	\$1,594,964	\$586,837	\$903,455**
2022	\$2,125,867	\$517,681	\$812,482***
2023 (Projected)	\$2,192,469	\$542,120	\$698,648***
2024 (Projected)	\$2,106,136	\$555,673	\$575,867

Notes to State Shared Revenues Table (above):

- \* As of October 2019, this funding includes State of Illinois implemented Transportation Renewal Fund (TRF) capital funding, which is also provided on a per-capita basis.
- \*\* Includes Re-Build Illinois capital funding distributed by the State of Illinois, \$432,989, \$288,659, and \$144,330, for FY 2021, 2022, and 2023 respectively
- \*\*\* Beginning in FY 2022, revenues include distributions based upon the City’s 2020 certified population of 13,553.

***Municipal Public Safety Pensions***

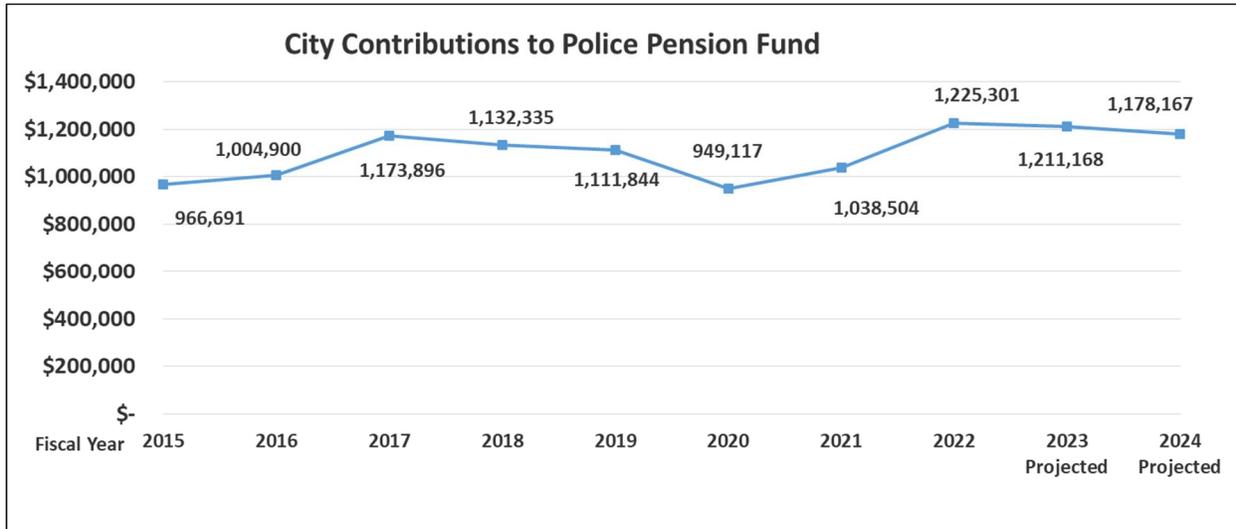
*Background:*

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.

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.



**Concerns and Challenges (continued)**



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	\$374,243	\$1,038,677	\$1,038,504	74.22
2022	\$340,141	\$1,190,032	\$1,225,301	75.03
2023*	\$326,593	\$1,173,058	\$1,211,168	TBD
2024*	\$332,285	\$1,178,167	TBD	TBD

\* Projected

Despite some relief due to recent legislative actions changing the way local public safety pension funds are invested, there are ongoing concerns about pension cost growth trends, which each year consume greater amounts of revenues. Despite years of work to change the systems, the municipal public safety pension funds are not sustainable in their current form. As a result, the Illinois Municipal League, along with DuPage Mayors and Managers Conference and other regional councils of government continue to work with state legislators to extend the deadline for 90% funding levels and for structural changes to the local public safety pension systems.

The Warrenville Police Pension fund was 75.03% funded as of April 2022, 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 2024 Budget, the next section will provide an overview of the current economic conditions and the City’s financial outlook.



## **ECONOMIC OUTLOOK AND TRENDS**

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### ***National and Regional Economic Conditions***

On January 20, 2023, Thomas Walstrum, Senior Business Economist with the Federal Reserve Bank of Chicago, made a presentation at the Illinois Financial Forum, entitled “Economic Outlook for the US and Illinois.” Some of the key perspectives on the national and state economic factors follow.

Overall the labor force participation rate is expected to continue on a downward trend as employers continue struggling to find workers. These conditions are contributing to rising wages. High inflation continues to present challenges even with the Federal Reserve taking actions to reduce inflation. Risks in the forecast include a mild recession or slow growth period, ongoing inflation, the war in Europe escalating, or another COVID wave.

### ***Illinois***

The State’s finances are in better shape than in past years due to stronger than expected revenues and federal relief from the American Rescue Plan as reported by Moody’s State of Illinois Forecast report. While the State economy is recovering, the report notes several risks, including the labor shortage, high inflation, rising interest rates, tightening financial conditions, and persistent population migration out of the State.

In addition to the slow economic recovery, the State of Illinois fiscal problems still are of major concern. Despite having balanced budgets for the past several fiscal years, the State still has significant fiscal challenges to meet its ever-growing pension debt, fully fund infrastructure, and develop sustainable fiscal management.

### ***DuPage County Economic Indicators***

The following economic information is from *Choose DuPage 2022 Q3 Economic Indicators Report*:

#### **UNEMPLOYMENT RATE**

During the third quarter (Q3) of 2022, the unemployment rate in DuPage County increased to 3.3% from 3% in the fourth quarter of 2021. This is among the lowest unemployment rates in Northern Illinois.

#### **INDUSTRIAL VACANCY RATE**

The industrial vacancy rate dropped to 2.8% in Q3 of 2022, compared to 3.2% in Q4 of 2021. During this time last year, the industrial vacancy rate was 3.5%. Industrial vacancy is at an historic low for DuPage County, and asking rents are continuing to rise to their highest levels. Currently, there is 3.3 million square feet of industrial space under construction in DuPage.

**Economic Outlook and Trends (continued)**

**RETAIL VACANCY RATE**

The overall retail vacancy rate in Q3 of 2022 dropped to 7.1% compared to 7.4% in the previous quarter. For the same period in 2021, the overall retail vacancy rate in DuPage County was 7.6%.

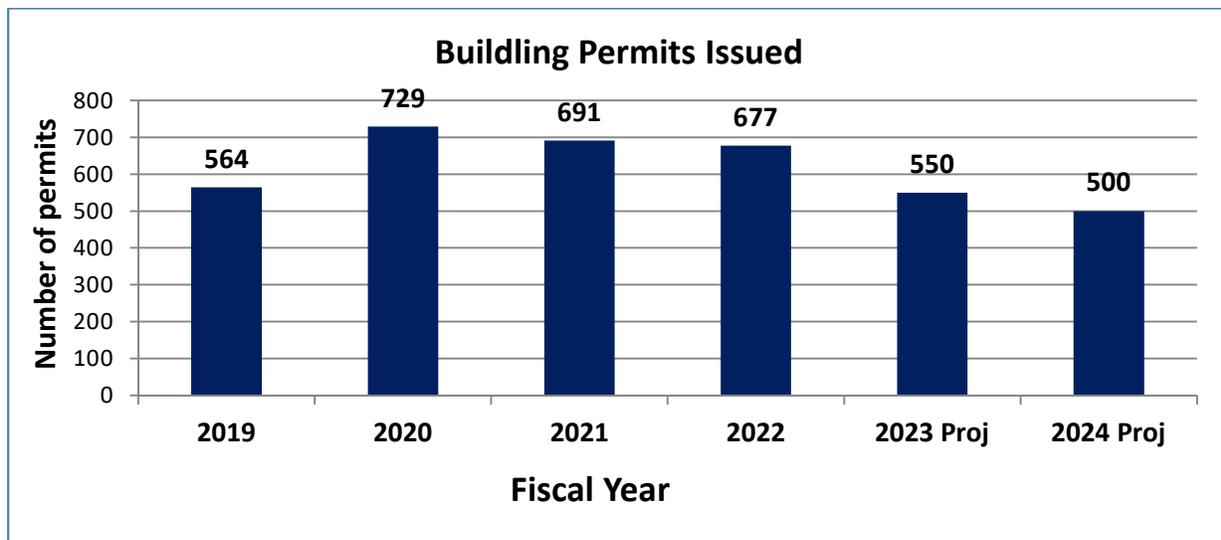
**OFFICE VACANCY RATE**

The office vacancy rate increased slightly to 16.9% at the end of Q3 of 2022, compared to 16.8% in the previous quarter. At this time last year, the office vacancy rate was 16.5%. Class-A office vacancy dropped slightly to 24.5% in Q3 in 2022, compared to 24.6% in Q2. For the same period in 2021, Class-A office vacancy was 23.2%.

**WARRENVILLE ECONOMIC ACTIVITY**

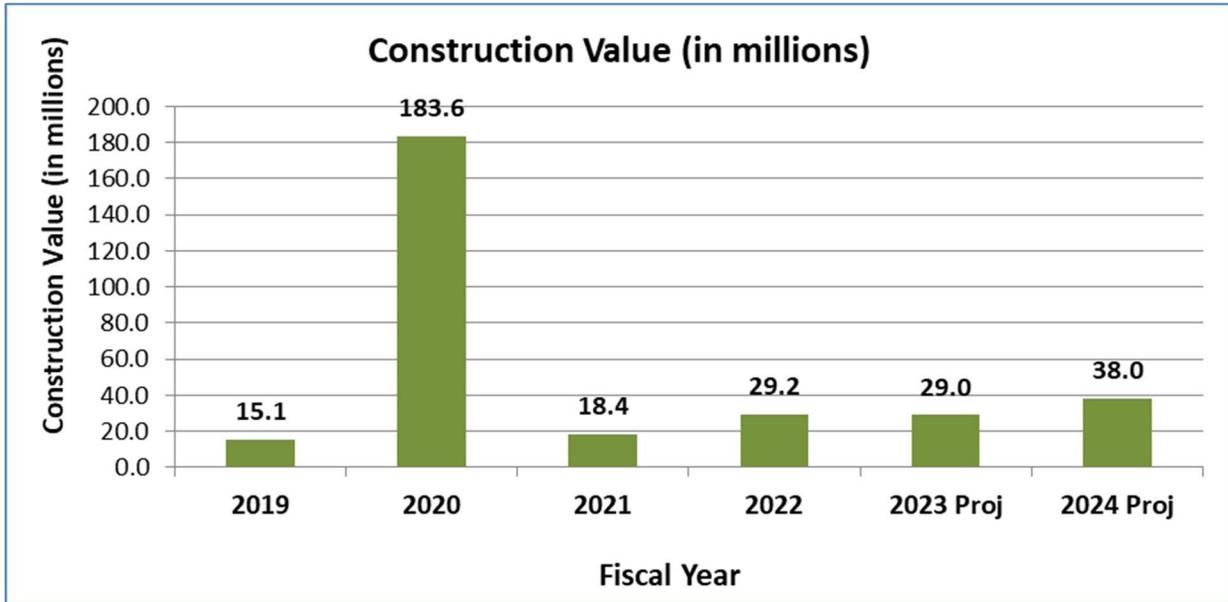
**Warrenville Building Permit Activity**

As of January 31, 2023, 449 building permits have been issued during the fiscal year-to-date, with a total of 550 permits projected to be issued by the end of the fiscal year. This is a decrease of 20% from the FY 2022 total. For FY 2024, it is projected that a total of 500 building permits will be issued, a decrease of 9% from the FY 2023 projected total.



*Economic Outlook and Trends (continued)*

**Warrenville Construction Value**



*New residential construction in FY 2023 (as of 1/31/2023)*

Residential Development Type	No. of permits	Certificates of occupancy Issued
New detached single-family units (homes)	4	5 new homes
New attached single-family units (townhomes)	29	45 units
New multifamily units (apartments)	None	213 units



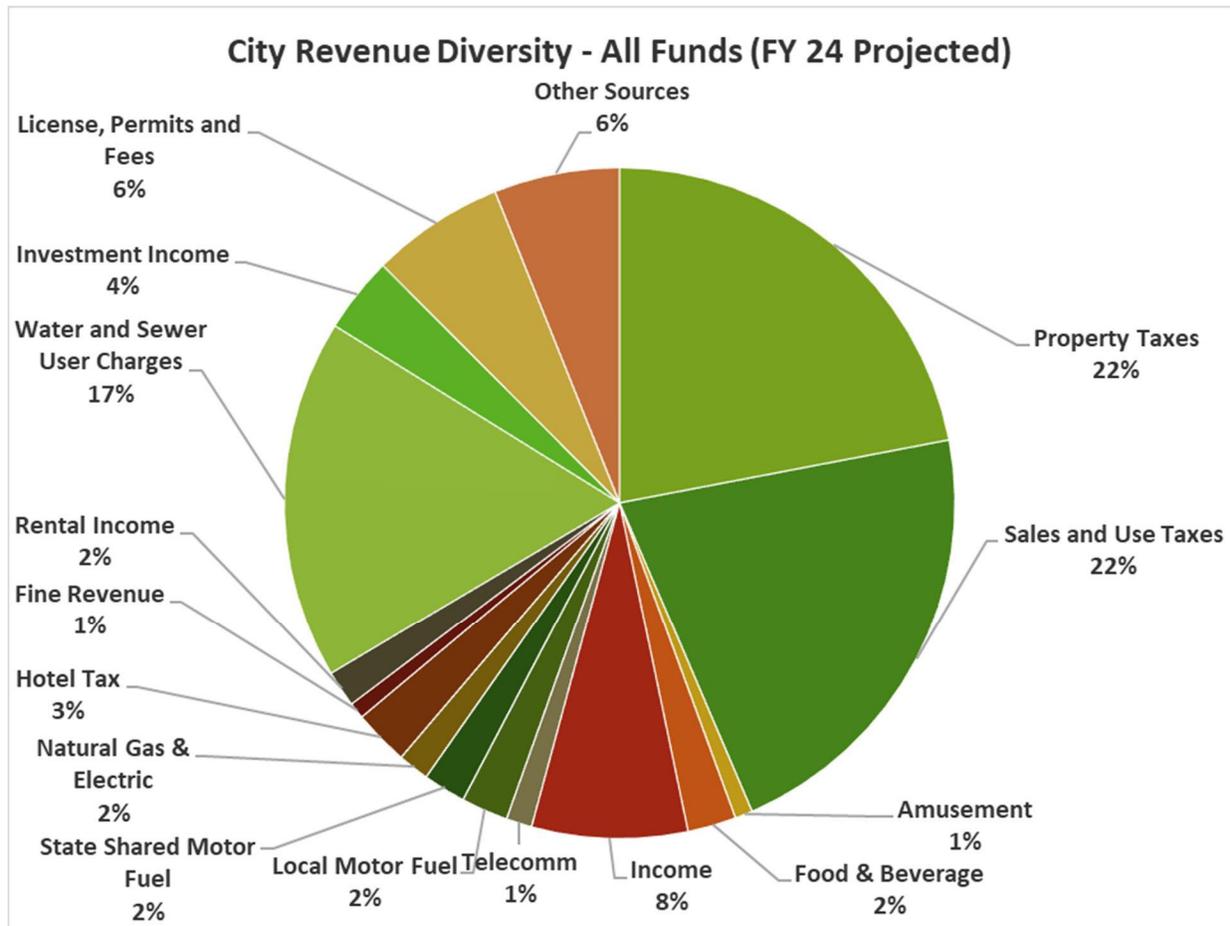
## **FINANCIAL OUTLOOK**

### **Revenues**

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 taxpayers will note the City’s portion of their property taxes remains less than 9% 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 2024, City personnel-related costs will make up 66% of the operating expenses in the General Fund, and 34% of the operating expenses in the Water and Sewer Enterprise Fund. Of course, these City personnel are essential to the continuation of quality City services and operations.



**Financial Outlook (continued)**

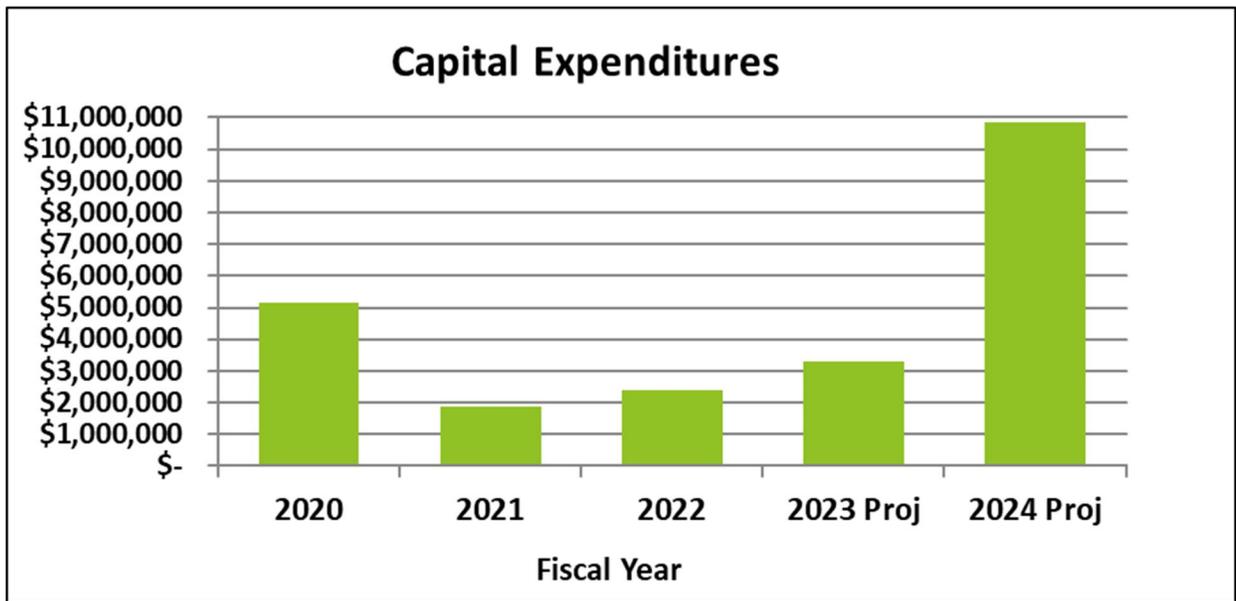
Other major expenses are related to large capital projects for FY 2024, which are the result of long-term planning and part of mandatory activity, safety, or grant funding agreements. Therefore, it is typically more cost-effective to continue with those projects, rather than to delay or cancel them.

While the FY 2024 deficit is a concern for the short term, some of the deficit is a result of projects re-budgeted from FY 2023, and will be mitigated by continuing expenditure controls. The special census will assist the City with capturing additional revenue, including state shared per capita revenue, from new residents in the numerous new developments. Additionally, the City will continue to repay the inter-fund loans to rebuild the General Fund reserves.

➤ *Strategic Plan Goal #2 Fiscal Conservatism*

The City plans include a number of capital projects in FY 2024. Sufficient funding will be available for these projects, through the Capital Maintenance and Replacement Fund and Water and Sewer Enterprise Fund. Additional fees and increased rates will be required to repay the City’s portion of some of these projects. 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 2024, staff is proposing a water rate increase of 5%, from a current rate of \$2.15, to \$2.25 per 1,000 gallons of water used. Additionally, the residential bi-monthly base charge will increase from \$14.02 to \$ 14.72.



## ***Financial Outlook (continued)***

For FY 2024, the water rate increase is due to increasing operating costs and to appropriately fund the long-term system maintenance and replacement costs identified by the Enterprise Maintenance and Replacement Plan (EMRP). It is anticipated that water rates will increase annually.

Sewer operations and maintenance are primarily supported through the rates charged to sewer system users. The proposed FY 2024 Budget includes a 10% rate increase from the current \$4.75 per 1,000 gallons of water used, to \$5.23. In addition, the bi-monthly base charge will increase from \$36.69, to \$40.36.

The proposed FY 2024 sewer rate increase will continue the process of funding an ongoing storm water I/I analysis and reduction program, as required by the long-term 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 EMRP.

Additionally, a Naperville Wastewater Treatment Plant Upgrade fee is proposed to pay the City's portion of the costs in this Naperville project. The most recent projection of the Warrenville share is more than \$22 million, including \$15 million in project costs plus applicable interest as the City is working with Naperville officials, in an effort to spread the repayment over a 20-year period. The proposed fee, which will be collected with each bi-monthly bill, is projected to be determined by meter size, as well as single family and townhomes versus commercial and non- residential users.

### ***Long-Term Fiscal Stability***

#### ***➤ Strategic Plan Goal #2 Fiscal Conservatism***

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 and past economic downturns. Examples of the City's fiscally prudent actions include:

- 1) Long-range financial planning work was re-initiated in FY 2021, as an ongoing effort 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.

## ***Financial Outlook (continued)***

- 1) 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. Staff continues 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 revenue losses from the pandemic. This year, staff has proposed the inclusion of a \$750,000, minimum fund balance, to assure the fund is not over spent and to provide for any unforeseen emergencies.
  - *Strategic Plan Goals #2 Fiscal Conservatism; and #4 City Infrastructure*
  
- 2) 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. When compared to surrounding communities, the City's sewer rates are comparable and the water rates are the lowest in the area, saving money for residents and businesses alike. Staff continues to ensure the long-term sustainability of the plan and the related enterprise fund.
  - *Strategic Plan Goals #2 Fiscal Conservatism and #4 City Infrastructure*

### ***Fiscal Bright Spots***

The new residents and businesses will continue to provide growing revenues in terms of state shared per capita income taxes and motor fuel taxes, and state-shared sales tax. Food and beverage, local motor fuel, home rule sales, electric utility, and natural gas utility taxes will also increase over the next few years. Finally, hotel tax revenues are also increasing as business travel returns.

## **BUDGET REVIEW AND ADOPTION**

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The proposed FY 2024 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 18, 2023. 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 2024 Budget and the related ordinance is scheduled for the City Council meeting on April 17, 2023.

## **BUDGET DESCRIPTION AND BUDGETING AUTHORITY**

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The actual budget is simply an estimate of revenues and expenditures for a set period of time, covering the City's fiscal year, from May 1 to April 30. Each fund includes its own description under that section of the budget. In well-managed, professional organizations, the budget should be more than many pages filled with numbers. Instead, it should represent a fiscal snapshot, along with extensive context, including 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**

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The FY 2024 Budget required a significantly greater amount of time to prepare due to the many ongoing high priority City projects, staffing changes, and the challenges of outside market influences. The proposed FY 2024 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 Department staff, Administration staff, and the City's other senior staff, put forth a significant amount of time and energy in the preparation of this budget to ensure the accuracy of the data and analysis included within it.

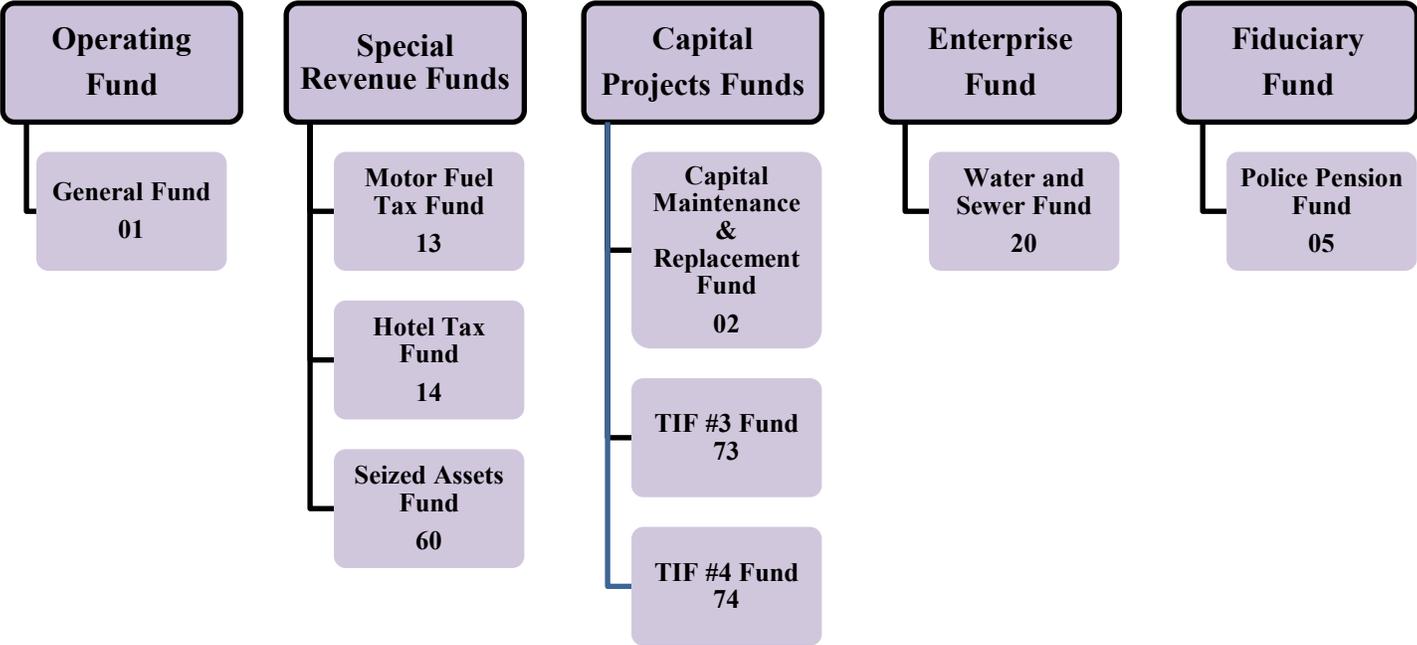
Respectfully submitted,



Cristina White  
City Administrator/Budget Officer

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# FUND STRUCTURE



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**Fiscal Year 2024**  
**Financial Activity Summary**  
**All Funds**

**Revenue**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Projected 2023</b>	<b>Budget 2024</b>	<b>Percent of Total</b>
Tax Revenue	\$ 12,614,793	\$ 12,321,757	\$ 15,579,340	\$ 17,482,859	\$ 18,283,102	59.66%
License, Permit & Fee Revenue	5,879,644	3,994,809	4,918,271	5,285,078	6,671,958	21.77%
Administrative Charges & Reimbursements	1,895	258	-	-	100	0.00%
Penalties, Fines & Forfeiture Revenue	348,413	176,853	330,031	236,513	218,370	0.71%
Rental Revenue	418,957	400,608	381,957	472,963	491,442	1.60%
Transfers & Interfund Revenue	409,059	386,600	418,850	579,962	832,120	2.72%
Grant Revenue	18,847	1,204,447	304,516	1,082,893	911,065	2.97%
Miscellaneous Revenue	699,386	361,665	438,405	12,424,179	2,204,825	7.19%
Interest Revenue	835,276	4,620	(633,216)	1,610,552	1,033,760	3.37%
<b>Totals</b>	<b>\$ 21,226,270</b>	<b>\$ 18,851,617</b>	<b>\$ 21,738,154</b>	<b>\$ 39,174,999</b>	<b>\$ 30,646,742</b>	<b>84.93%</b>
Net (Use)/Add of Fund Bal./Retained Earnings	\$ (1,533,493)	\$ 893,346	\$ 3,178,330	\$ 15,111,845	\$ (5,437,487)	15.07%
<b>Total Resources</b>	<b>\$ 22,759,763</b>	<b>\$ 17,958,271</b>	<b>\$ 18,559,824</b>	<b>\$ 24,063,154</b>	<b>\$ 36,084,229</b>	<b>100.00%</b>

**Expenditure/Expense**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Projected 2023</b>	<b>Budget 2024</b>	<b>Percent of Total</b>
Capital	\$ 5,168,715	\$ 1,890,959	\$ 2,397,691	\$ 3,447,935	\$ 11,059,240	30.65%
Personnel	10,328,439	10,059,274	10,297,717	12,835,212	13,752,264	38.11%
Supplies and Services	5,556,090	4,180,115	4,426,752	5,582,417	8,309,326	23.03%
Maintenance	1,706,519	1,827,923	1,437,664	2,197,590	2,963,399	8.21%
<b>Totals</b>	<b>\$ 22,759,763</b>	<b>\$ 17,958,271</b>	<b>\$ 18,559,824</b>	<b>\$ 24,063,154</b>	<b>\$ 36,084,229</b>	<b>100.00%</b>

**City of Warrenville**  
**Fiscal Year 2024 Snapshot**

<b>General</b>	Actual 2020	Actual 2021	Actual 2022	Projected 2023	Budget 2024	% Change '22 Actual to Projected '23	% Change Projected '23 to Budget '24
Beginning Unassigned Balance	\$ 7,945,815	\$ 3,524,367	\$ 3,852,827	\$ 4,502,780	\$ 5,367,620	16.87%	19.21%
Revenues	13,065,089	11,702,844	13,278,854	14,279,257	13,942,736	7.53%	-2.36%
Expenses	13,293,223	11,714,503	12,315,857	13,976,735	15,965,093	13.49%	14.23%
Add to/(Use of) Fund Balance	(228,134)	(11,659)	962,997	302,522	(2,022,357)	-68.59%	-768.50%
Total Fund Balance	12,234,088	12,222,429	13,185,426	13,487,948	11,465,591	2.29%	-14.99%
Non-spendable Fund Balance	5,310,831	4,970,712	5,283,756	4,904,392	3,899,307	-7.18%	-20.49%
Assigned Fund Balance	3,398,890	<b>3,398,890</b>	<b>3,398,890</b>	<b>3,215,936</b>	2,650,936		
<b>Ending Unassigned Fund Balance</b>	<b>\$ 3,524,367</b>	<b>\$ 3,852,827</b>	<b>\$ 4,502,780</b>	<b>\$ 5,367,620</b>	<b>\$ 4,915,348</b>	19.21%	-8.43%
<b>Capital Maintenance</b>							
Beginning Balance	\$ 1,759,107	\$ 1,323,910	\$ 1,411,614	\$ 1,725,544	\$ 3,132,644	22.24%	81.55%
Revenue	1,642,796	1,562,954	1,705,227	2,114,916	2,399,072	24.03%	13.44%
Expenses	2,077,993	1,475,250	1,391,297	707,816	4,337,211	-49.13%	512.76%
Add to/(Use of) Fund Balance	(435,197)	87,704	313,930	1,407,100	(1,938,139)		
<b>Ending Assigned Fund Balance</b>	<b>\$ 1,323,910</b>	<b>\$ 1,411,614</b>	<b>\$ 1,725,544</b>	<b>\$ 3,132,644</b>	<b>\$ 1,194,505</b>	81.55%	-61.87%
<b>Police Pension</b>							
Beginning Balance	\$ 22,350,872	\$ 22,825,768	\$ 27,501,098	\$ 25,418,770	\$ 27,032,784	-7.57%	6.35%
Additions	1,525,264	5,812,362	(320,744)	3,009,520	2,510,452	-1038.29%	-16.58%
Deductions	1,050,368	1,137,032	1,761,584	1,395,506	1,460,754	-20.78%	4.68%
Add to/(Use of) Fund Balance	474,896	4,675,330	(2,082,328)	1,614,014	1,049,698		
Ending Net Position	\$ 22,825,768	\$ 27,501,098	\$ 25,418,770	\$ 27,032,784	<b>\$ 28,082,482</b>	6.35%	3.88%
<b>Motor Fuel</b>							
Beginning Balance	\$ 939,287	\$ 480,165	\$ 1,129,051	\$ 1,752,644	\$ 1,582,320	55.23%	-9.72%
Revenue	498,266	904,756	813,902	735,226	577,867	-9.67%	-21.40%
Expenses	957,388	255,870	190,309	905,550	1,957,760	375.83%	116.20%
Add to/(Use of) Fund Balance	(459,122)	648,886	623,593	(170,324)	(1,379,893)		
<b>Ending Restricted Fund Balance</b>	<b>\$ 480,165</b>	<b>\$ 1,129,051</b>	<b>\$ 1,752,644</b>	<b>\$ 1,582,320</b>	<b>\$ 202,427</b>	-9.72%	-87.21%
<b>Hotel Tax</b>							
Beginning Balance	\$ 1,511,198	\$ 1,630,315	\$ 1,483,183	\$ 1,593,264	\$ 987,403	7.42%	-38.03%
Revenue	751,265	306,085	591,472	944,569	749,296	59.70%	-20.67%
Expenses	632,148	453,217	481,391	767,965	842,295	59.53%	9.68%
Add to/(Use of) Fund Balance	119,117	(147,132)	110,081	176,604	(92,999)		
Total Fund Balance	1,630,315	1,483,183	1,593,264	1,769,868	1,676,869	11.08%	-5.25%
Non-spendable Fund Balance			782,465	782,465	782,465		0.00%
<b>Ending Committed Fund Balance</b>	<b>\$ 1,630,315</b>	<b>\$ 1,483,183</b>	<b>\$ 1,593,264</b>	<b>\$ 987,403</b>	<b>\$ 894,404</b>	-38.03%	-9.42%
<b>Water/Sewer</b>							
Beginning Unrestricted Position	\$ 3,980,197	\$ 3,852,298	\$ 4,186,655	\$ 4,186,655	\$ 6,933,193	0.00%	65.60%
Revenue	4,357,206	3,863,417	4,480,294	5,846,978	7,448,074	30.50%	27.38%
Expenses	3,864,721	3,529,059	3,857,048	4,761,828	7,122,496	23.46%	49.57%
Add to/(Use) of Net Assets	492,485	334,358	623,246	1,085,150	325,578		
Total Net Position	21,973,806	22,308,164	22,931,410	24,016,560	24,342,138	4.73%	1.36%
Non-spendable	198,000	198,000	198,000				
Investment in Capital Assets	17,923,508	17,923,509	17,083,367	17,083,367	17,083,367	0.00%	0.00%
<b>Ending Unrestricted Net Assets</b>	<b>\$ 3,852,298</b>	<b>\$ 4,186,655</b>	<b>\$ 5,650,043</b>	<b>\$ 6,933,193</b>	<b>\$ 7,258,771</b>	22.71%	4.70%

**City of Warrentville**  
**Fiscal Year 2024 Snapshot**

	Actual 2020	Actual 2021	Actual 2022	Projected 2023	Budget 2024	% Change '22 Actual to Projected '23	% Change Projected '23 to Budget '24
<b>Seized Assets</b>							
Beginning Balance	\$ 207,599	\$ 217,149	\$ 214,200	\$ 209,744	\$ 170,256	-2.08%	-18.83%
Revenue	20,732	5,211	36,954	2,548	2,710	-93.10%	6.36%
Expenses	11,182	8,160	41,410	42,036	89,019	1.51%	111.77%
Add to/(Use of) Fund Balance	9,550	(2,949)	(4,456)	(39,488)	(86,309)		
<b>Ending Restricted Fund Balance</b>	<b>\$ 217,149</b>	<b>\$ 214,200</b>	<b>\$ 209,744</b>	<b>\$ 170,256</b>	<b>\$ 83,947</b>	<b>-18.83%</b>	<b>-50.69%</b>
<b>TIF 3</b>							
Beginning Balance	\$ (3,503,991)	\$ (3,603,390)	\$ (3,606,569)	\$ (3,398,483)	\$ (3,222,451)	-5.77%	-5.18%
Revenue	99,231	302,150	448,353	439,907	1,084,724	-1.88%	146.58%
Expenses	198,630	305,329	240,267	263,875	972,763	9.83%	268.65%
Add to/(Use of) Fund Balance	(99,399)	(3,179)	208,086	176,032	111,961		
<b>Ending Unassigned Fund Balance</b>	<b>\$ (3,603,390)</b>	<b>\$ (3,606,569)</b>	<b>\$ (3,398,483)</b>	<b>\$ (3,222,451)</b>	<b>\$ (3,110,490)</b>	<b>-5.18%</b>	<b>-3.47%</b>
<b>TIF 4</b>							
Beginning Balance	\$ (945,141)	\$ (2,147,220)	\$ (2,159,903)	\$ (1,879,886)	\$ 8,680,349	-12.96%	-561.75%
Revenue	522,399	204,200	398,924	11,802,078	1,931,811	2858.48%	-83.63%
Expenses	1,724,478	216,883	118,907	1,241,843	3,336,838	944.38%	168.70%
Add to/(Use of) Fund Balance	(1,202,079)	(12,683)	280,017	10,560,235	(1,405,027)		
<b>Ending Unassigned Fund Balance</b>	<b>\$ (2,147,220)</b>	<b>\$ (2,159,903)</b>	<b>\$ (1,879,886)</b>	<b>\$ 8,680,349</b>	<b>\$ 7,275,322</b>	<b>-561.75%</b>	<b>-16.19%</b>
<b>SUMMARY</b>							
<b>All Funds Beginning Balances</b>	<b>\$ 34,244,943</b>	<b>\$ 28,103,362</b>	<b>\$ 34,012,156</b>	<b>\$ 34,111,032</b>	<b>\$ 50,664,118</b>	<b>0.29%</b>	<b>48.53%</b>
<b>Revenue</b>	<b>22,482,248</b>	<b>24,663,979</b>	<b>21,433,236</b>	<b>39,174,999</b>	<b>30,646,742</b>	<b>82.78%</b>	<b>-21.77%</b>
<b>Expenses</b>	<b>23,810,131</b>	<b>19,095,303</b>	<b>20,398,070</b>	<b>24,063,154</b>	<b>36,084,229</b>	<b>17.97%</b>	<b>49.96%</b>
<b>Add to/(Use of) Fund Balance</b>	<b>(1,327,883)</b>	<b>5,568,676</b>	<b>1,035,166</b>	<b>15,111,845</b>	<b>(5,437,487)</b>		
<b>Ending Balances</b>							
Non-spendable	5,310,831	4,970,712	5,283,756	5,686,857	4,681,772	7.63%	-17.67%
Assigned	4,722,800	4,810,504	5,124,434	6,348,580	3,845,441	23.89%	-39.43%
Restricted	697,314	1,343,251	1,962,388	1,752,576	286,374	-10.69%	-83.66%
Committed	1,630,315	1,483,183	1,593,264	987,403	894,404	-38.03%	-9.42%
Unassigned	(2,226,243)	(1,913,645)	(775,589)	10,825,518	9,080,180	-1495.78%	-16.12%
Enterprise Unrestricted	3,852,298	4,186,655	5,650,043	6,933,193	7,258,771	22.71%	4.70%
Enterprise Capital Assets	17,923,508	17,923,509	17,083,367	17,083,367	17,083,367	0.00%	0.00%
Police Pension Net Position	22,825,768	27,501,098	25,418,770	27,032,784	28,082,482	6.35%	3.88%
<b>Net Ending Fund Balances</b>	<b>\$ 54,736,591</b>	<b>\$ 60,305,267</b>	<b>\$ 61,340,433</b>	<b>\$ 76,650,278</b>	<b>\$ 71,212,791</b>	<b>24.96%</b>	<b>-7.09%</b>

**CITY OF WARRENVILLE, ILLINOIS**

***Transfer Matrix  
FY 2024***

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

		<b>TO</b>							
	FUND NAME	FUND #	01	02	05	14	20	60	Sub Totals
<b>FROM</b>	General	01		<b>232,345</b>					<b>\$ 232,345</b>
	CMRP	02							-
	Hotel Tax	14	<b>69,516</b>	<b>400,000</b>					<b>469,516</b>
	Water & Sewer	20	<b>40,140</b>						<b>40,140</b>
	Seized Assets	60	<b>42,036</b>						<b>42,036</b>
SubTotals			<b>\$ 151,692</b>	<b>\$ 632,345</b>	-	-	-	-	<b>\$ 784,037</b>

***EXPLANATION CHART***

		<b>TO</b>							
	FUND NAME	FUND #							
<b>FROM</b>	General	01	CMRP	02	\$ 232,345	Capital subsidy of Road & Bridge Taxes			
	Hotel Tax	14	General	01	69,516	Reimbursement - TAC Grants in-kind support Partial funding of Communciation Coordinator			
		14	CMRP	02	400,000	Capital subsidy			
	Water & Sewer	20	General	01	40,140	For Administrative Charges.			
	Seized Assets	60	General	01	42,036	To Cover Allowable Enforcement Activity expenditures and Lease of Body Worn Camera			



# **GENERAL**

## **FUND 01**

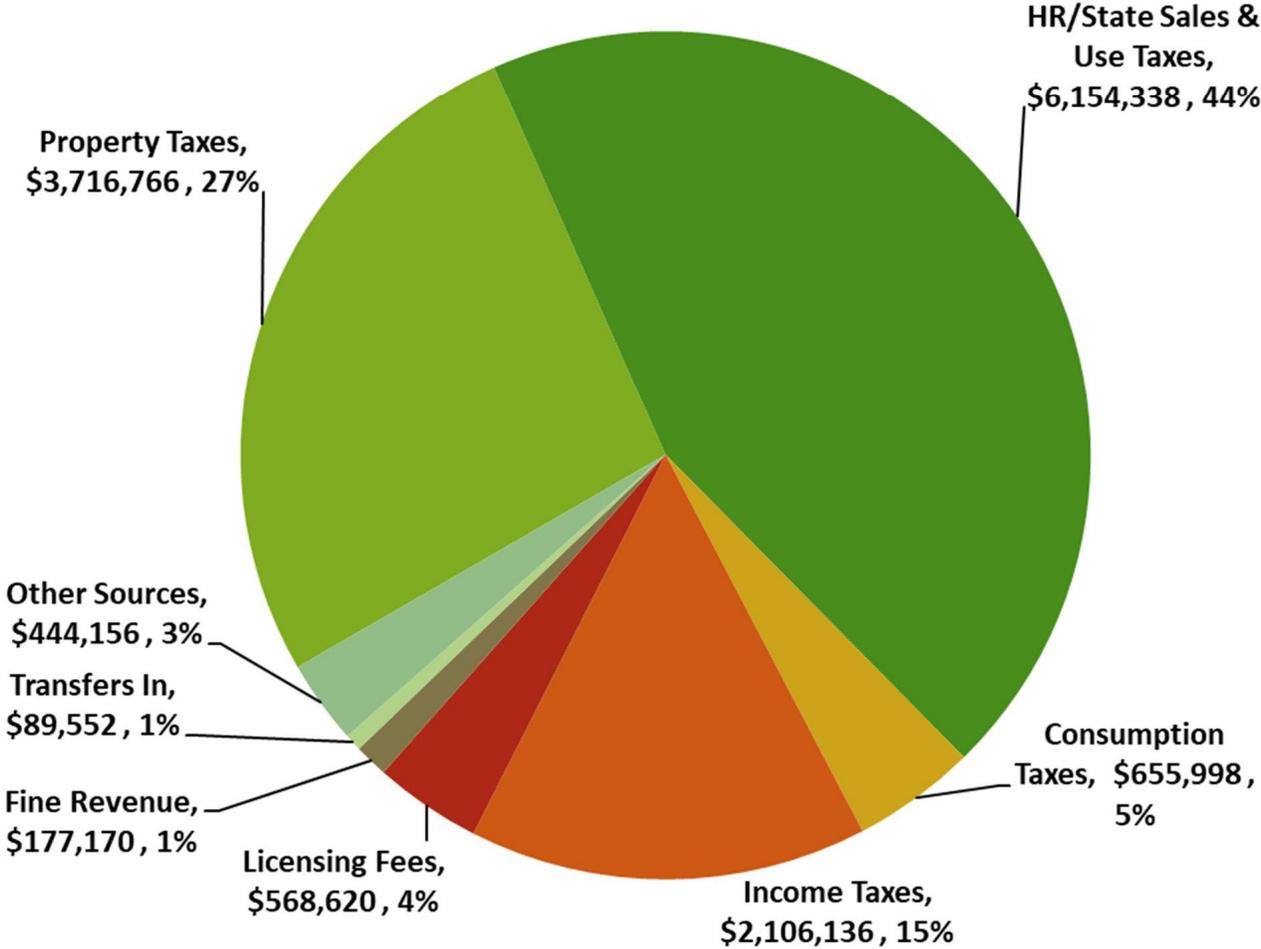
***FUND TYPE: Operating***

***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

	2023 Budget	2023 Projected	2024 Budget
Revenue	\$13,200,169	\$14,279,257	\$13,942,736
Expenditures	\$15,242,807	\$13,976,735	\$15,965,093
Surplus/(Deficit)	(\$2,038,616)	\$302,522	(\$2,022,357)

General Fund Revenue  
FY 2024



### Revenue Sources

General Fund revenue for FY 2023 is projected to end the fiscal year with a total of \$14,279,257, an increase of 7.53% over the audited FY 2022 figure of \$13,278,854. FY 2024, budgeted revenue of \$13,942,736, would represent a slight decrease of 2.36%, or approximately \$336,521.

Property Tax revenue for FY 2023 will total \$3,687,921. For FY 2024, it is projected at \$3,716,766, which represents a net increase of less than one-percent from FY 2023 total. There was a very slight increase in the Police Pension-related levy figure of just \$5,109, based upon the actuarially-determined required contribution. Property Tax revenue represents approximately 27% of total budgeted General Fund revenue. As of publication of the proposed budget booklet, the final 2022 levy extensions were not yet available.

Warrenville has self-imposed 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. Accordingly, this self-imposed limitation was continued with the 2022 property tax levy, which will be collected during FY 2024.

State Shared Sales Tax revenue for FY 2023, is projected to total \$2,745,693, an increase of 3.41%, from the audited FY 2022, total revenue of \$2,655,233. The projected FY 2023 figure would represent an increase of 29% over the FY 2019, pre-pandemic figure of \$2,128,301. The FY 2024 sales tax revenue is projected to increase by 2%, to a figure of \$2,800,607, based upon current trending, despite the on-going effects of inflation on prices. This revenue source represents about 20% of total General Fund budgeted revenue for FY 2024.

Home Rule Sales Tax revenue for FY 2023 is projected to total \$2,631,110, which is an 8% improvement from the audited FY 2022 figure of \$2,432,382. This also represents an increase of 59% from the FY 2019, pre-pandemic total of \$1,652,599. For FY 2024, this revenue source is projected to increase 2%, to a projected fiscal year total of \$2,683,732. This revenue source represents about 19% of total General Fund budgeted revenue for FY 2024.

Use Tax revenue is distributed by the State of Illinois on a per capita basis, and is projected to total \$542,120, or \$40 per capita, for FY 2023, and \$41 per capita, for FY 2024 for a projected total of \$555,673, an increase of about 2.5% from the FY 2023 projected figure. The projected figures for FY 2023 and FY 2024, are based upon the projections provided by the Illinois Municipal League in the February 2023 edition of *IML Review*.

During the pandemic, Food and Beverage Tax revenue was hard hit by the restrictions on indoor dining and the temporary or permanent closure of restaurants that could not accommodate outdoor dining. As a result, this tax yielded audited revenue of just \$390,081 in FY 2021, or just 58% of the last pre-pandemic fiscal year of 2019, when revenue totaled \$664,142. Revenue for FY 2023 is projected to total \$634,355, an increase of 4.6% over the audited FY 2022 figure of \$606,395. For FY 2024 this revenue stream is projected to increase 3% to a figure of \$655,998. If achieved projected figure would mean that this revenue source has recovered at about 94% of the aforementioned FY 2019 figure, During the course of FY 2022, year-to-date, there have been 54 local establishments remitting this tax. Food and Beverage Tax is projected to provide approximately 4.7% of all budgeted General Fund revenue for FY 2024.

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. The following projections are based upon the figures provided by the Illinois Municipal League in the February 2023 edition of *IML Review*. For FY 2023, the per capita figure is projected at \$161.77, leading to projected fiscal year revenue of \$2,192,469. For FY 2024, the per capita figure decreases to \$155.40, for a budgeted total of \$2,106,136, a decrease of \$86,333 or about 4% from the FY 2023 projection.

Building permit related (building, electrical, and plumbing permits, as well as stormwater management fees, etc.) revenue for FY 2023 is projected to total \$481,617, and therefore, exceed the budgeted figure of \$244,928 by 96%. FY 2023 was the second consecutive year of very strong numbers of permits issued, with over 550 permits issued. For FY 2024, this same group of revenues is projected to total \$455,885, a decrease of just 5% from the projected FY 2023 figure, and it is anticipated that the number of permits which will be very similar to FY 2023, with a projected 500+ permits expected to be issued in FY 2024.

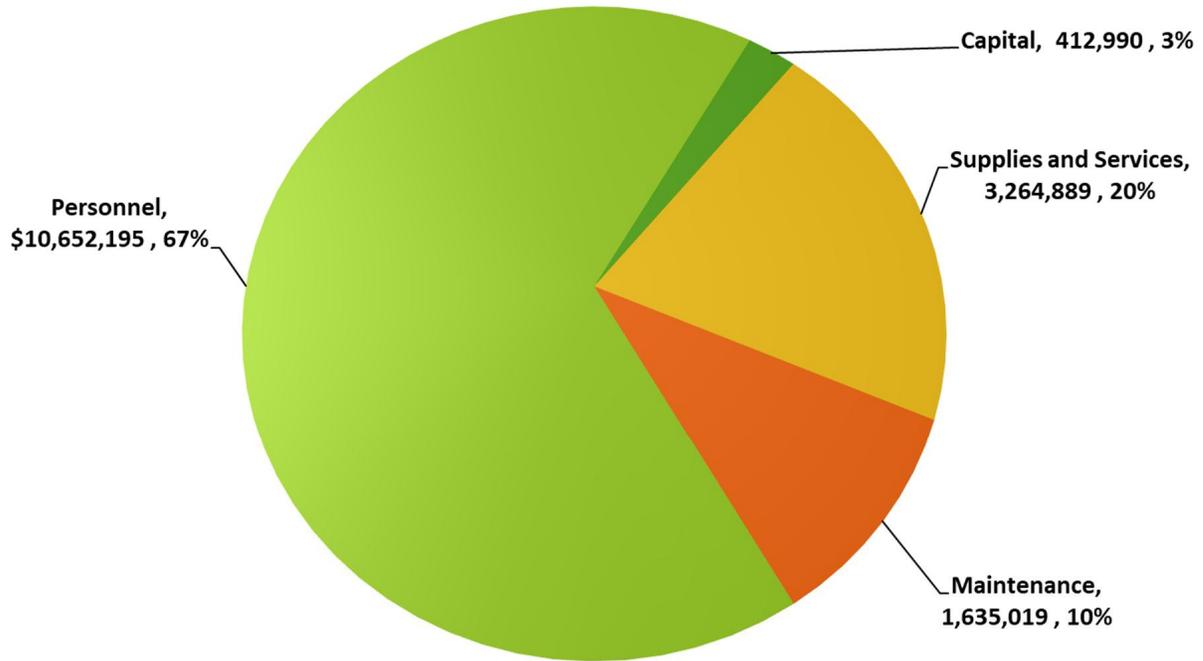
The proposed budget includes various transfers-in to the fund totaling \$152,792. The transfers-in include \$69,516, from the Hotel Tax Fund, to provide 50% funding support for the Communications Coordinator position and reimbursement for City staff and services provided in support of Summer Daze and the Fourth of July celebration. Additionally the Seized Assets Fund transfers funding for the body cameras lease and for radar re-certifications, directed patrols, and vehicle maintenance. And finally, \$41,240 in administrative cost transfers from the Water & Sewer Fund.

Miscellaneous Income for FY 2023, is projected to total \$391,352, including the use of \$329,235, of the City's share of Park Developer Donations to pay for the City portions of the Illinois Prairie Path Trailhead construction engineering and actual construction costs. The remaining \$33,770 represents the Nicor Fee-in-Lieu-of-Therms revenue recognition for 2023. For FY 2024, the miscellaneous income drops to a total of \$103,873, largely as a result of not needing to utilize any additional City share of Park Developer Donations. However, this figure does again include the estimated revenue from Nicor, for Fee-in-Lieu-of-Therms revenue recognition, in the amount of \$30,000, under the City's franchise agreement with that utility.

### **Expenditures**

The 2024 Budget projects total General Fund expenditures of \$15,965,093, representing an increase of \$1,988,358, or approximately 14.2%, over the FY 2023 projected year-end expenditures of \$13,976,735.

**General Fund  
Expenditure Distribution  
FY 2024**



Personnel costs have historically made up approximately 75% of total General Fund expenditures. For FY 2024, that percentage is approximately 67%, or a little over \$10,652,195. These projected costs include no new staffing, but does include: merit and market-based wage increases for non-union employees, wage increases resulting from the tenants of the three collective bargaining agreements, including contractual increases for public works IBEW employees, and increases resulting from a market-based survey for Police Department Sergeants and Patrol Officers, as required by their respective collective bargaining agreements, which were settled during FY 2023, after having expired in FY 2020.

This category of expenditures also includes City transfers to the Police Pension Fund for the actuarially-determined pension levy contribution amount, City contributions to IMRF (the non-public safety employee retirement plan), and the City share of employee health insurance premiums.

Supplies and Services expenditures make up 20% of all proposed FY 2024 General Fund expenditures at a projected budget cost of \$3,264,889. This expenditure category includes the cost of legal services, general liability insurance and workers compensation premiums, and engineering services. For FY 2024, this group of expenditures includes \$150,000 to fund a Special Census (*Decision Package COM 24.07*), to capture all of the new residents from residential developments that have been occupied since the conclusion of the 2020 Census. Each additional resident added to the City population would mean approximately \$240 per year in state shared revenue. In FY

2024, this category also includes the transfer of \$232,345, in road and bridge related property taxes as a capital subsidy to the Capital Maintenance and Replacement fund, to fund the CMRP. In previous years this transfer was just \$37,000.

Maintenance expenditures, for FY 2024 are projected to total \$1,635,019, and makes up another 10% of all budgeted General Fund expenditures. This category of expenditures includes: building maintenance, including contractual cleaning/janitorial services, equipment and vehicle maintenance, information technology (IT) systems maintenance, and computer networks maintenance.

Included is replacement of the Keyless Entry System for City buildings (***Decision Package PUB 24.04***) - \$63,000, Batavia Road Path Connection (***Decision Package PUB 24.01***) - \$100,000, Storm Sewer Improvements at Batavia Road and Rt. 59 (***Decision Package PUB 24.02***) - \$100,000, and RoW Acquisition related to the Rt. 59 Multi-use Path (***Decision Package PUB 24.06***) - \$100,000. Many of these one-time expenditures will be covered by the use of General Fund assigned fund balances, meant to be used for specifically these type of expenditures.

Capital expenditures totaling \$412,990, make up just 3% of all FY 2024 budgeted expenditures in this fund. These expenditures include increased annual computer replacements, mobile data terminal replacements in police vehicles, and \$35,000 for a Multi-Factor Authentication server (***Decision Package ADM 23.04***) re-budgeted from FY 2023 due to project delays. It also includes \$34,080 for the acquisition of an all-terrain utility vehicle for the Police Department (***Decision Package POL 24.02***) - \$34,080.

### ***Fund Balance***

The total fund balance is projected to total \$13,487,948 by the end of FY 2023. This represents an increase of 2.3% or about \$302,000, from the FY 2022, total fund balance of \$13,158,426. By the end of FY 2024, it is projected that the total fund balance will be \$11,465,591, after the projected use of \$2,022,357 in available fund balance.

FY 2022 ended with \$3,398,890 in *Assigned Fund Balance*, which is fund balance intended to be utilized for funding one-time, non-recurring expenditures for special projects. For FY 2023, \$182,954 of one-time project costs will be allocated from the Assigned Fund Balance, and for FY 2024 an additional \$705,000 in one-time project costs will also allocated from the Assigned Fund Balance. By the end of FY 2024, the projected Assigned Fund Balance will total \$2,510,936.

As a result, the Unassigned Fund Balance, or that part of fund balance available to meet operational needs, if necessary, are projected to be \$5,367,620 and \$5,016,119, by the end of FY 2023 and FY 2024 respectively.

Finally, a portion of the overall fund balance includes *Non-spendable* balances consisting of projected total interfund advances (loans) to TIF #3 and TIF #4, and estimated pre-paid expenses. At the end of FY 2022, those *Non-Spendable* fund balances totaled \$5,283,756, with \$3,341,474 due from TIF#3, \$1,714,593 due from TIF#4, and \$227,689 in prepaid expenses. By the end of FY 2023, the *Non-Spendable* fund balance is projected to fall to \$4,904,392, with \$3,165,442 due

from TIF#3, after a partial repayment of \$176,032, and \$1,511,261 from TIF#4 following a partial repayment of \$203,332, and the estimated pre-paid expense of \$227,689. Finally by the end of FY 2024, the *Non-Spendable* fund balance is projected to fall to \$3,821,286, following repayments of \$190,081 and \$893,025, from TIF#3 and TIF#4, respectively.

Therefore, in summary, it is currently projected that by the end of FY 2024, the fund balance would total \$11,465,591, made up of: 1) Non-spendable balances of \$3,899,307, consisting of projected total interfund advances (loans) to TIF #3 and TIF #4 totaling \$3,593,597, and estimated pre-paid expenses \$227,689, 2) projected assigned fund balance of \$2,650,396, and 3) unassigned fund balance of \$4,915,348.

CITY OF WARRENVILLE, ILLINOIS

*General Fund Activity*  
*Fund 01*

*FY 2024*

<b>Projected Beginning Unassigned Fund Balance</b>	<b>\$ 5,367,620</b>
<b>Revenues</b>	
Property Taxes	\$ 3,716,766
Sales and Use Taxes	6,154,338
Amusement Taxes	-
Consumption Taxes	655,998
Income Taxes	2,106,136
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	41,240
Consumption Fees	-
Franchise Fees	212,000
Licensing Fees	568,620
Interest Income	25,000
Financing Proceeds	-
Misc. Revenues	103,873
Grant Revenue	30,600
Rental Income	39,443
Reimbursement Revenues	22,000
Fine Revenue	177,170
Transfers In	89,552
<b>Total FY 2024 Revenue</b>	<b>\$ 13,942,736</b>
<b>Expenses/Expenditures</b>	
Personnel	\$ 10,652,195
Capital	412,990
Supplies and Services	3,264,889
Maintenance	1,635,019
<b>Total FY 2024 Expenses/Expenditures</b>	<b>\$ 15,965,093</b>
<b>Total Variance - Add to/(Use of) Fund Balance</b>	<b>\$ (2,022,357)</b>
<b>Breakdown:</b>	
<b>Add to/(Use of) Assigned Fund Balance</b>	<b>\$ (565,000)</b>
<b>Add to/(Use of) Unassigned Fund Balance *</b>	<b>\$ (1,457,357)</b>
<b>(Increase)/Decrease Unspendable Balance</b>	<b>\$ 1,005,085</b>
<b>Projected Ending Unassigned Fund Balance</b>	<b>\$ 4,915,348</b>
<b>Percent Change</b>	<b>-8.43%</b>

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-00-30100	Revenue	PROPERTY TAX - GENERAL CORP	1,284,778	1,277,437	1,230,696	1,297,866	1,251,603	1,282,893	2.50%
01-00-30102	Revenue	PROPERTY TAX-POLICE PROTECTION	367,794	366,186	351,082	370,209	357,331	366,264	2.50%
01-00-30103	Revenue	PROPERTY TAXES-SOCIAL SECURITY	283,477	282,350	265,458	280,057	270,340	277,099	2.50%
01-00-30105	Revenue	PROPERTY TX - POLICE PENSION	949,117	1,036,105	1,225,322	1,173,058	1,211,168	1,178,167	-2.72%
01-00-30106	Revenue	PROPERTY TAX - IMRF	187,650	186,819	176,972	186,705	180,227	184,733	2.50%
01-00-30108	Revenue	PROPERTY TAX- AUDIT	17,014	17,159	15,264	16,003	15,831	16,227	2.50%
01-00-30110	Revenue	PROP TAX - NON CURRENT	138	249	49	-	72	-	-100.00%
01-00-30111	Revenue	PROPERTY TAX - TORT & LIAB	97,828	97,512	91,587	96,553	93,280	95,612	2.50%
01-00-30114	Revenue	PROPERTY TAX-WORKERS COMP	62,800	62,868	60,819	64,013	61,861	63,408	2.50%
01-00-30116	Revenue	PROPERTY TAX - CROSSING GUARDS	38,531	38,804	35,299	37,341	36,289	37,196	2.50%
01-00-30162	Revenue	PROPERTY TAX - ROAD & BRIDGE	162,130	158,732	157,892	166,434	160,742	164,761	2.50%
01-00-30163	Revenue	PROP TX - TWNShp RD & BR	51,549	50,883	51,220	51,337	49,177	50,406	2.50%
01-00-30164	Revenue	PROP TX - NON CRRNT / RD & BR	3	6	1	-	-	-	-
01-00-30200	Revenue	PERSONAL PROPERTY RPLCMNT TAX	43,316	40,842	94,940	75,169	125,321	97,148	-22.48%
01-00-30262	Revenue	PPRT - TWNShp RD & BR	9,005	8,611	16,788	13,495	22,160	17,178	-22.48%
01-00-30700	Revenue	SALES TAX	2,086,252	2,035,606	2,655,233	2,779,372	2,745,693	2,800,607	2.00%
01-00-30701	Revenue	HOME RULE SALES TAX	1,690,374	1,602,201	2,432,382	2,337,449	2,631,110	2,683,732	2.00%
01-00-30702	Revenue	SALES USE TAX	469,647	586,837	517,681	508,238	542,120	555,673	2.50%
01-00-30704	Revenue	AMUSEMENT TAX	-	-	-	-	-	-	-
01-00-30706	Revenue	SIMPLIFIED TELECOMM TAX	-	-	-	-	-	-	-
01-00-30708	Revenue	FOOD & BEVERAGE TAX	599,536	390,081	606,395	627,614	634,355	655,998	3.41%
01-00-30709	Revenue	AUTOMOBILE RENTAL TAX	10,973	2,897	-	-	-	-	-
01-00-30900	Revenue	STATE INCOME TAX	1,292,779	1,594,964	2,125,867	1,793,062	2,192,469	2,106,136	-3.94%
01-00-32000	Revenue	ACORN VAN PASS	2,019	-	-	-	-	-	-
01-00-32100	Revenue	LIQUOR LICENSE	35,685	34,835	51,035	51,835	51,835	51,835	0.00%
01-00-32200	Revenue	BUSINESS LICENSES	4,540	4,320	4,635	4,135	4,500	4,500	0.00%
01-00-32400	Revenue	REFUSE COLLECTION LICENSES	-	7,500	750	4,500	3,750	3,750	0.00%
01-00-32600	Revenue	DOG LICENSES	670	708	708	760	650	650	0.00%
01-00-32700	Revenue	OTHER BUSINESS LICENSES	23,290	21,735	21,410	22,500	22,145	22,000	-0.65%
01-00-32900	Revenue	BUILDING PERMIT FEES	1,304,074	206,876	305,684	93,858	244,880	194,252	-20.67%
01-00-32901	Revenue	ELECTRIC PERMIT FEES	68,126	16,277	17,395	9,279	14,692	11,579	-21.19%
01-00-32902	Revenue	PLUMBING PERMIT FEES	96,113	17,095	38,586	4,974	16,728	13,242	-20.84%
01-00-32903	Revenue	BUILDING PLAN REVIEW FEES	167,329	113,082	149,501	53,307	114,717	80,887	-29.49%
01-00-32904	Revenue	TRAFFIC IMPACT FEE CREDITS	-	-	-	-	-	-	-
01-00-33100	Revenue	OTHER PERMITS	64,339	18,924	10,462	-	10,000	10,200	2.00%
01-00-34200	Revenue	OVERWEIGHT PERMIT FEE	8,520	6,025	2,470	4,000	2,300	2,350	2.17%
01-00-34300	Revenue	CIRCUIT CLERK FINES	173,653	104,325	177,108	157,725	112,097	105,500	-5.89%
01-00-34500	Revenue	PARKING VIOLATIONS	50,688	26,642	39,614	33,724	39,916	37,745	-5.44%
01-00-34550	Revenue	POLICE-MV COMPLIANCE FINE	20,825	2,550	6,700	3,275	4,600	3,475	-24.46%
01-00-34700	Revenue	OTHER FINES	340	310	378	1,500	120	200	66.67%
01-00-34800	Revenue	ADMINISTRATIVE TOWING FEES	49,780	20,200	35,500	25,000	22,100	23,000	4.07%
01-00-34850	Revenue	BOOKING FEES	3,570	270	930	2,930	540	500	-7.41%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-00-35600	Revenue	ADMINISTRATIVE CHARGES - WATER	40,140	40,140	40,140	40,140	40,140	40,140	0.00%
01-00-35601	Revenue	ADMINISTRATIVE CHARGES - OTHER	950	1,300	300	1,600	1,850	1,100	-40.54%
01-00-35603	Revenue	SALARY REIMB-HOTEL TAX GRANTS	22,809	-	-	22,000	22,000	22,000	0.00%
01-00-35605	Revenue	SALARY REIMB - INTERGOVERNMENTAL	1,895	258	-	-	-	-	-
01-00-36000	Revenue	PRINTING CHARGES	3,576	2,166	2,686	2,000	1,974	2,000	1.32%
01-00-36400	Revenue	RE-INSPECTION FEES	-	-	50	500	500	500	0.00%
01-00-36500	Revenue	ANNEXATION FEES	-	-	-	250	-	1,000	-
01-00-36600	Revenue	SENIOR TAXI COUPONS	-	-	-	-	-	-	-
01-00-36602	Revenue	SITE PLAN REVIEW FEES	6,160	10,656	3,320	7,750	1,560	21,820	1298.72%
01-00-36700	Revenue	ENGR RVW & INSPCTN FEES	234,437	16,436	500	30,000	22,520	37,500	66.52%
01-00-36800	Revenue	PUBLIC HEARING FEES	4,321	6,240	960	8,160	5,040	10,560	109.52%
01-00-36850	Revenue	RECORDING FEES	(291)	63	504	100	285	395	38.60%
01-00-36900	Revenue	STORMWATER MANAGEMENT FEES	108,111	28,981	38,731	26,500	34,165	45,150	32.15%
01-00-37000	Revenue	PRELIMINARY CONSULTATIVE FEES	1,643	2,000	9,874	2,500	3,206	15,500	383.47%
01-00-37400	Revenue	NEW ELEVATOR REVIEW & INSPECT	14,143	7,397	5,335	-	7,300	7,200	-1.37%
01-00-37440	Revenue	VACANT BUILDING REGISTRATION	975	350	450	750	750	750	0.00%
01-00-37445	Revenue	CODE ENFORCEMENT ADJUDICATION	1,825	1,500	875	1,000	1,000	1,000	0.00%
01-00-37450	Revenue	RENTAL REGIST& INSPECT FEE	-	-	-	-	-	30,000	-
01-00-37500	Revenue	RENTAL INCOME-WATER FUND	11,004	11,004	11,004	11,004	11,004	11,004	0.00%
01-00-37503	Revenue	RENTAL INCOME - CELL TOWERS	24,634	25,703	26,732	27,345	27,345	28,439	4.00%
01-00-37700	Revenue	INTEREST INCOME	361,109	6,897	(376,229)	40,000	100,000	25,000	-75.00%
01-00-38000	Revenue	CABLE FRANCHISE FEES	206,663	201,654	213,135	210,000	217,046	212,000	-2.32%
01-00-38600	Revenue	TRANSFERS IN - HOTEL TAX	-	-	-	54,022	36,936	47,516	28.64%
01-00-38660	Revenue	TRANSFERS IN - Seized Assets Fund	8,160	8,160	41,410	42,036	42,036	42,036	0.00%
01-00-39309	Revenue	GRANTS - (Incl. Charitable Games, Pull-tabs)	18,847	729,154	15,857	-	57,173	30,600	46.48%
01-00-39311	Revenue	STATE GRANT-TOBACCO COMPLIANCE	-	-	-	-	-	-	-
01-00-39600	Revenue	PENALTY INCOME	225	-	325	150	200	150	-25.00%
01-00-39900	Revenue	MISCELLANEOUS INCOME	91,897	90,874	236,962	296,267	363,005	80,000	-77.96%
01-00-39920	Revenue	SALE SURPLUS PROPERTY-M & MGR	2,117	22,637	3,981	2,000	2,529	4,500	77.94%
01-00-39930	Revenue	REIMBURSEMENT - INS/WC/LIAB	53,231	13,562	1,863	5,000	7,316	-	-100.00%
01-00-39935	Revenue	FALSE ALARM CALLS	100	900	10,050	3,000	7,156	6,600	-7.77%
01-00-39940	Revenue	FINGERPRINTING	1,960	-	950	200	315	750	138.10%
01-00-39951	Revenue	SPECIAL POLICE DETAILS	-	-	-	-	-	-	-
01-00-39954	Revenue	REFUSE STICKERS	66,196	35,989	15,276	22,640	18,187	18,623	2.40%
<b>Totals</b>			<b>13,065,089</b>	<b>11,702,844</b>	<b>13,278,854</b>	<b>13,204,191</b>	<b>14,279,257</b>	<b>13,942,736</b>	<b>-2.36%</b>

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-40-40000	Elected Officials	SALARIES-MAYOR & COUNCIL	75,200	74,400	73,600	74,800	72,400	75,600	4.42%
01-40-40100	Elected Officials	FICA EXPENSE	4,663	4,613	4,563	4,638	4,489	4,688	4.43%
01-40-40101	Elected Officials	MEDICARE EXPENSE	1,090	1,079	1,067	1,085	1,050	1,096	4.38%
01-40-40200	Elected Officials	IMRF EXPENSE	0	0	0	0	0	-	
01-40-43700	Elected Officials	NOTARY FEE	0	128	128				
01-40-44400	Elected Officials	TRAVEL, TRAINING & MEETINGS	4,646	104	1,528	7,300	7,300	7,300	0.00%
01-40-44601	Elected Officials	POSTAGE-NEWSLETTER	11,082	13,346	14,296	14,750	16,925	18,575	9.75%
01-40-44700	Elected Officials	PRINTING/PUBLISHING	1,388	1,550	1,045	1,750	1,750	1,750	0.00%
01-40-44701	Elected Officials	PRINTING NEWSLETTER	11,758	13,100	13,599	14,000	20,000	24,000	20.00%
01-40-45400	Elected Officials	OTHER PROFESSIONAL SERVICES	46	777	-484	100	100	100	0.00%
01-40-46800	Elected Officials	CODIFICATION	2,996	7,068	2,940	9,000	9,000	10,000	11.11%
01-40-46900	Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	4,349	3,641	4,157	4,375	4,375	4,260	-2.63%
01-40-47200	Elected Officials	OTHER SUPPLIES	1,039	0	280	500	500	500	0.00%
01-40-48700	Elected Officials	MISCELLANEOUS EXPENSE	-15	138	801	1,000	1,000	1,000	0.00%
01-40-48710	Elected Officials	EMPLOYEE & VOLUNTEER APPRECIATION	3,960	2,391	3,204	5,500	5,500	5,400	-1.82%
01-40-48711	Elected Officials	COUNCIL SPONSORSHIPS	500	0	0	1,000	1,000	1,000	0.00%
<b>Totals</b>			122,702	122,207	120,724	139,798	145,389	155,269	6.80%

GENERAL FUND LINE ITEMS

Budget 2024	23-24 Growth
222,200	16.52%
10,000	-22.60%
2,500	
25,000	0.00%
<b>259,700</b>	<b>13.59%</b>

Budget 2024	23-24 Growth
280,636	21.77%
2,000	300.00%
17,709	9.30%
4,142	25.02%
24,136	-2.30%
600	0.33%
<b>20,000</b>	<b>-17.35%</b>
51	0.00%
4,725	228.81%
17,650	16.89%
28,995	16.86%
490	0.00%
125	9.65%
250	177.78%
460	0.00%
-	-100.00%
17,460	3.37%
<b>419,429</b>	<b>16.54%</b>

Cost Center	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023
Legal	223,092	194,568	178,937	222,200	190,700
Legal	10,085	8,890	11,640	10,000	12,920
Legal			-	2,500	-
Legal	44,294	38,796	20,659	25,000	25,000
<b>Totals</b>	<b>277,471</b>	<b>242,254</b>	<b>211,236</b>	<b>259,700</b>	<b>228,620</b>

Cost Center	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023
Finance	272,386	252,136	241,827	269,819	230,459
Finance	8,542	9	-	5,000	500
Finance	16,413	14,952	14,152	17,039	16,202
Finance	3,839	3,497	3,310	3,985	3,313
Finance	27,321	26,829	23,076	24,816	24,703
Finance	619	584	400	675	598
Finance					
Finance					
Finance					
Finance	12,574	8,766	12,289	16,230	24,197
Finance					
Finance	54	10	-	-	51
Finance	727	183	5,258	9,315	1,437
Finance					
Finance	15,938	14,500	14,700	17,200	15,100
Finance					
Finance	158,294	8,085	33,577	31,955	24,812
Finance	397	934	659	634	490
Finance	192	113	461	100	114
Finance	506	3,419	459	500	90
Finance	460	460	460	460	460
Finance	1,104	650	-	4,500	500
Finance	60,480	20,703	19,330	22,640	16,890
<b>Totals</b>	<b>579,846</b>	<b>355,830</b>	<b>369,958</b>	<b>424,868</b>	<b>359,916</b>

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-50-40000	Administration	SALARIES - ADMINISTRATION	327,548	336,367	354,485	459,237	459,563	465,371	1.26%
01-50-40001	Administration	OVERTIME - ADMINISTRATION	6,144	6,596	8,890	10,000	9,684	10,000	3.26%
01-50-40006	Administration	UNEMPLOYMENT INSURANCE		14,030	-	-			
01-50-40100	Administration	FICA EXPENSE	18,170	19,283	20,432	29,093	26,483	29,473	11.29%
01-50-40101	Administration	MEDICARE EXPENSE	4,692	4,925	5,175	6,804	6,772	6,893	1.79%
01-50-40200	Administration	IMRF EXPENSE	31,829	37,679	36,033	42,372	40,362	40,169	-0.48%
01-50-40500	Administration	COMMITTEES / COMMISSIONS	5,967	7,437	3,913	27,950	27,950	27,950	0.00%
01-50-44400	Administration	TRAVEL, TRAINING & MEETINGS	12,656	9,593	15,562	36,250	36,450	39,850	9.33%
01-50-45400	Administration	OTHER PROFESSIONAL SERVICES	31,217	4,006	2,287	65,000	65,000	151,000	132.31%
01-50-45710	Administration	EDUCATION REIMBURSEMENT	995	1,872	1,613	3,000	2,500	1,500	-40.00%
01-50-46600	Administration	SENIOR SERVICES	16,867	17,509	6,195	70,000	70,000	40,000	-42.86%
01-50-46900	Administration	DUES, SUBSCRIPTIONS & BOOKS	15,941	13,555	36,989	9,015	9,015	22,275	147.09%
01-50-47200	Administration	OTHER SUPPLIES	66	1,558	236	1,000	1,000	1,000	0.00%
01-50-48700	Administration	MISCELLANEOUS EXPENSE	1,955	79,643	1,021	2,400	2,400	2,400	0.00%
01-50-49500	Administration	EQUIPMENT PURCHASE	650	913	795	-	-	5,000	
<b>Totals</b>			475,550	554,966	493,626	762,121	757,179	842,881	11.32%

GENERAL FUND LINE ITEMS

Cost Center	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-51-4000	3,250,183	3,137,218	3,259,709	3,743,415	3,642,795	3,929,505	7.87%
01-51-4001	332,171	267,649	327,641	340,000	402,116	350,000	-12.96%
01-51-4004	42,287	39,553	34,637	56,523	44,027	55,334	25.68%
01-51-4005	440,952	408,770	404,119	457,241	414,478	486,359	17.34%
01-51-4006	11,391	12,325	12,325	-	193	-	-100.00%
01-51-4010	238,626	229,438	242,287	285,025	276,880	298,294	7.73%
01-51-4011	56,256	54,074	56,937	66,659	65,166	69,762	7.05%
01-51-4020	43,820	44,838	41,166	42,824	37,555	42,534	13.26%
01-51-4041	949,117	1,038,504	1,225,301	1,173,058	1,211,168	1,178,167	-2.72%
01-51-4100	21,049	19,942	20,069	34,240	34,240	25,080	-26.75%
01-51-4110	52,028	32,544	58,698	41,675	41,675	56,826	36.36%
01-51-4111	384,452	291,892	400,351	404,825	404,825	438,114	8.22%
01-51-4280	4,256	1,158	2,064	1,500	1,500	1,500	0.00%
01-51-4290	24,113	27,086	14,858	13,000	23,885	24,000	0.48%
01-51-4340	162	172	133	-	138	552	300.00%
01-51-4370	2,191	5,440	3,307	36,334	36,334	46,699	28.53%
01-51-4400	17,700	7,069	28,716	29,045	27,605	52,985	91.94%
01-51-4470	3,892	1,682	590	6,500	5,725	6,350	10.92%
01-51-4485	2,710	360	686	4,000	4,000	4,000	0.00%
01-51-4540	22,981	20,747	28,748	23,940	23,240	35,400	52.32%
01-51-4542	2,482	2,180	5,063	3,200	3,200	6,000	87.50%
01-51-4571	5,424	12,726	4,572	3,000	3,000	3,000	0.00%
01-51-4690	82,476	63,415	59,739	19,315	18,675	73,135	291.62%
01-51-4720	7,148	6,140	13,321	17,400	16,000	15,520	-3.00%
01-51-4721	8,099	1,173	2,998	14,340	14,340	19,314	34.69%
01-51-4730	29,751	31,143	40,649	46,150	54,210	58,650	8.19%
01-51-4734	135	670	670	1,000	250	1,000	300.00%
01-51-4760	14,425	58,284	70,832	64,000	71,510	75,000	4.88%
01-51-4840	-	35	35	375	100	375	275.00%
01-51-4870	288	3,471	4,897	12,300	2,305	1,800	-21.91%
01-51-4871	1,354	1,526	1,253	4,000	4,000	4,000	0.00%
01-51-4872	9,798	-	9,396	10,400	11,243	13,125	16.74%
01-51-4950	9,250	22,385	-	49,893	49,965	122,902	145.98%
01-51-4953	316	-	-	-	-	-	-
<b>Totals</b>	<b>6,059,892</b>	<b>5,841,970</b>	<b>6,375,767</b>	<b>7,005,177</b>	<b>6,946,343</b>	<b>7,495,282</b>	<b>7.90%</b>

Acct #	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023
01-51-4000	SALARIES - POLICE SWORN	3,250,183	3,137,218	3,259,709	3,743,415	3,642,795
01-51-4001	OVERTIME - POLICE	332,171	267,649	327,641	340,000	402,116
01-51-4004	SALARIES-CROSSING GUARDS	42,287	39,553	34,637	56,523	44,027
01-51-4005	POLICE-NON-SWORN	440,952	408,770	404,119	457,241	414,478
01-51-4006	UNEMPLOYMENT INSURANCE	11,391	12,325	12,325	-	193
01-51-4010	FICA EXPENSE	238,626	229,438	242,287	285,025	276,880
01-51-4011	MEDICARE EXPENSE	56,256	54,074	56,937	66,659	65,166
01-51-4020	IMRF EXPENSE	43,820	44,838	41,166	42,824	37,555
01-51-4041	CITY CONTR. TO POLICE PENSION	949,117	1,038,504	1,225,301	1,173,058	1,211,168
01-51-4100	MAINTENANCE - BUILDING	21,049	19,942	20,069	34,240	34,240
01-51-4110	MAINTENANCE - EQUIPMENT	52,028	32,544	58,698	41,675	41,675
01-51-4111	MAINTENANCE - AUTOS	384,452	291,892	400,351	404,825	404,825
01-51-4280	COMMUNICATIONS SERVICES	4,256	1,158	2,064	1,500	1,500
01-51-4290	ANIMAL CONTROL	24,113	27,086	14,858	13,000	23,885
01-51-4340	TELEPHONE	162	172	133	-	138
01-51-4370	NOTARY FEE	2,191	5,440	3,307	36,334	36,334
01-51-4400	TRAVEL, TRAINING & MEETINGS	17,700	7,069	28,716	29,045	27,605
01-51-4470	PRINTING/PUBLISHING	3,892	1,682	590	6,500	5,725
01-51-4485	ADMINISTRATIVE TOWING EXPENSE	2,710	360	686	4,000	4,000
01-51-4540	OTHER PROFESSIONAL SERVICES	22,981	20,747	28,748	23,940	23,240
01-51-4542	PROFESSIONAL ADJUDICATION SVCS	2,482	2,180	5,063	3,200	3,200
01-51-4571	EDUCATION REIMBURSEMENT	5,424	12,726	4,572	3,000	3,000
01-51-4690	DUES, SUBSCRIPTIONS & BOOKS	82,476	63,415	59,739	19,315	18,675
01-51-4720	OTHER SUPPLIES	7,148	6,140	13,321	17,400	16,000
01-51-4721	AMMUNITION & SUPPLIES	8,099	1,173	2,998	14,340	14,340
01-51-4730	UNIFORMS	29,751	31,143	40,649	46,150	54,210
01-51-4734	UNIFORMS-CROSSING GUARDS	135	670	670	1,000	250
01-51-4760	GAS/OIL EXPENSE	14,425	58,284	70,832	64,000	71,510
01-51-4840	COLLECTION AGENCY FEES	-	35	35	375	100
01-51-4870	MISCELLANEOUS EXPENSE	288	3,471	4,897	12,300	2,305
01-51-4871	INVESTIGATIONS	1,354	1,526	1,253	4,000	4,000
01-51-4872	PUBLIC RELATIONS	9,798	-	9,396	10,400	11,243
01-51-4950	EQUIPMENT PURCHASE	9,250	22,385	-	49,893	49,965
01-51-4953	EQUIPMENT-MAINTENANCE SUPRV	316	-	-	-	-
<b>Totals</b>		<b>6,059,892</b>	<b>5,841,970</b>	<b>6,375,767</b>	<b>7,005,177</b>	<b>6,946,343</b>

GENERAL FUND LINE ITEMS

Cost Center	Acct #	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
Streets	01-52-40000	SALARIES - STREETS	574,203	579,989	610,146	700,954	672,197	758,451	12.83%
Streets	01-52-40001	OVERTIME - STREETS	82,837	109,040	72,353	90,000	70,994	90,000	26.77%
Streets	01-52-40100	FICA EXPENSE	38,053	40,830	40,440	49,039	46,078	52,603	14.16%
Streets	01-52-40101	MEDICARE EXPENSE	8,900	9,549	9,458	11,469	10,776	12,303	14.17%
Streets	01-52-40200	IMRF EXPENSE	62,772	74,063	67,387	71,423	61,262	71,694	17.03%
Streets	01-52-41100	MAINTENANCE - EQUIPMENT	128,799	112,703	119,205	70,000	100,000	110,000	10.00%
Streets	01-52-41200	MAINTENANCE - STREETS	486,758	(28,483)	119,617	199,000	125,000	344,000	175.20%
Streets	01-52-41300	MAINTENANCE - GROUNDS	26,238	57,730	77,850	137,700	120,450	119,200	-1.04%
Streets	01-52-41315	MAINTENANCE-TREES	10,180	6,130	18,298	30,000	30,000	60,000	100.00%
Streets	01-52-41316	MAINTENANCE - STREAMS	-	-	-	4,000	4,000	4,000	0.00%
Streets	01-52-42600	GARBAGE REMOVAL	2,310	2,050	-	1,500	-	-	-
Streets	01-52-43800	UTILITIES	21,832	28,253	47,232	30,000	30,000	30,000	0.00%
Streets	01-52-44000	MAINTENANCE - STREET LIGHTS	19,795	11,218	39,127	55,000	55,000	63,000	14.55%
Streets	01-52-44300	RENT EXPENSE	5,731	6,210	8,608	9,250	9,600	11,700	21.88%
Streets	01-52-44400	TRAVEL, TRAINING & MEETINGS	11,154	6,156	21,985	17,900	19,050	25,600	34.38%
Streets	01-52-44700	PRINTING/PUBLISHING	-	-	-	-	-	-	-
Streets	01-52-45300	ENGINEERING	190,916	119,910	126,097	264,650	154,879	85,300	-44.92%
Streets	01-52-45400	OTHER PROFESSIONAL SERVICES	99,218	553	7,781	3,500	8,500	13,250	55.88%
Streets	01-52-45401	J.U.L.I.E.	743	4,912	2,636	6,200	6,200	6,500	4.84%
Streets	01-52-45700	TRAINING & SEMINARS	-	-	-	-	-	-	-
Streets	01-52-46900	DUES, SUBSCRIPTIONS & BOOKS	724	2,992	3,559	760	760	810	6.58%
Streets	01-52-47200	OTHER SUPPLIES	1,908	922	1,919	1,725	3,000	3,200	6.67%
Streets	01-52-47220	SMALL TOOLS	2,708	2,087	12,272	20,000	20,000	20,000	0.00%
Streets	01-52-47300	UNIFORMS	4,017	3,884	4,206	8,000	8,000	8,000	0.00%
Streets	01-52-47600	GAS/OIL EXPENSE	3,332	27,394	26,971	34,170	45,000	45,000	0.00%
Streets	01-52-48700	MISCELLANEOUS EXPENSE	34,632	42,110	56,213	144,000	72,300	339,645	369.77%
Streets	01-52-49476	ROAD PROJECTS	-	-	(4,554)	214,000	181,258	65,315	-63.97%
Streets	01-52-49500	EQUIPMENT PURCHASE	-	4,336	103	7,000	5,000	7,000	40.00%
Streets	01-52-49503	EQUIPMENT-MAINTENANCE SUPPR VR	702	-	-	-	-	-	-
<b>Totals</b>			1,818,462	1,224,538	1,488,909	2,181,240	1,859,304	2,346,571	26.21%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-53-40000	Community Dev	SALARIES - COMMUNITY DVLPMNT	735,217	734,488	707,066	826,994	796,614	895,660	12.43%
01-53-40001	Community Dev	OVERTIME - COMMUNITY DVLPMNT	1,141	1,146	1,665	2,000	700	1,000	42.86%
01-53-40003	Community Dev	SALARIES - PLAN COMMISSION	2,590	2,335	2,670	2,500	2,230	2,500	12.11%
01-53-40100	Community Dev	FICA EXPENSE	42,520	43,279	42,102	51,398	43,329	55,655	28.45%
01-53-40101	Community Dev	MEDICARE EXPENSE	10,216	10,306	10,033	12,020	11,065	13,016	17.63%
01-53-40200	Community Dev	IMRF EXPENSE	70,010	75,048	66,267	69,001	61,217	70,086	14.49%
01-53-41110	Community Dev	MAINTENANCE - AUTOS	1,847	2,963	904	4,500	15,500	6,500	-58.06%
01-53-43700	Community Dev	NOTARY FEE	-	54	10	100	200	-	-100.00%
01-53-44400	Community Dev	TRAVEL, TRAINING & MEETINGS	24,558	2,718	23,950	39,650	35,450	39,100	10.30%
01-53-44700	Community Dev	PRINTING / PUBLISHING	1,229	1,962	3,351	2,000	2,500	4,500	80.00%
01-53-45210	Community Dev	COMPUTER SOFTWARE	3,564	-	-	-	-	-	0.00%
01-53-45300	Community Dev	ENGINEERING	276,199	101,390	40,714	50,000	50,000	50,000	0.00%
01-53-45400	Community Dev	OTHER PROFESSIONAL SERVICES	51,652	27,148	15,445	18,000	12,000	217,200	1710.00%
01-53-45404	Community Dev	BLDG PERMIT REVIEW & INSPECT	8,850	28,200	19,586	26,000	12,500	25,000	100.00%
01-53-45405	Community Dev	ELEVATOR INSPECTIONS	8,723	5,931	4,423	12,500	12,500	12,500	0.00%
01-53-45406	Community Dev	LANDSCAPE REVIEW & INSPECTIONS	3,371	8,713	4,323	8,000	6,500	12,500	92.31%
01-53-45701	Community Dev	TRAINING - PLAN COMMISSION	-	225	80	1,200	1,200	1,250	4.17%
01-53-46000	Community Dev	PRELIMINARY CONSULT	-	182	-	1,500	1,500	1,500	0.00%
01-53-46900	Community Dev	DUES, SUBSCRIPTIONS & BOOKS	6,523	5,346	6,310	8,730	7,910	5,870	-25.79%
01-53-47200	Community Dev	OTHER SUPPLIES	89	-	934	4,000	4,000	4,000	0.00%
01-53-47300	Community Dev	UNIFORMS	314	40	1,008	550	550	550	0.00%
01-53-48700	Community Dev	MISCELLANEOUS EXPENSE	2,753	942	4,460	2,900	5,600	6,100	8.93%
01-53-49200	Community Dev	LAND PURCHASE	-	-	-	1,500	1,500	1,500	0.00%
01-53-49500	Community Dev	EQUIPMENT PURCHASE	-	1,995	1,536	-	-	-	-
<b>Totals</b>			1,251,366	1,054,411	956,837	1,145,043	1,084,565	1,425,987	31.48%

GENERAL FUND LINE ITEMS

Cost Center	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-54-40000	2,400	12,950	27,016	27,900	11,519	28,400	146.55%
01-54-40100	149	803	1,675	1,730	714	1,761	146.64%
01-54-40101	35	188	392	405	167	412	146.71%
01-54-41100	6,014	1,062	3,074	1,809	4,668	6,821	46.12%
01-54-41110	400	257	100	7,300	4,800	3,500	-27.08%
01-54-42700	-	1,437	-	1,750	1,750	1,750	0.00%
01-54-43400	1,150	-	2,054	1,500	1,500	1,500	0.00%
01-54-44400	-	-	1,270	4,500	1,000	4,500	350.00%
01-54-46900	-	-	-	100	-	100	
01-54-47200	631	26	40	2,700	1,700	2,700	58.82%
01-54-47300	5,393	670	-	1,000	240	1,000	316.67%
01-54-47600	87	87	218	750	750	750	0.00%
01-54-48700	718	29	29	1,500	1,500	1,500	0.00%
01-54-49500	7,992	590	590	1,700	1,700	500	-70.59%
<b>Totals</b>	<b>24,969</b>	<b>17,480</b>	<b>36,458</b>	<b>54,644</b>	<b>32,008</b>	<b>55,194</b>	<b>72.44%</b>

Cost Center	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-55-44400	-	-	-	2,800	550	2,800	409.09%
01-55-44700	4,265	10,422	1,643	500	-	2,000	0.00%
01-55-45100	-	-	6,835	500	500	500	0.00%
01-55-45400	25	475	475	400	400	400	0.00%
01-55-45800	1,365	20,669	1,385	11,100	11,100	36,000	224.32%
01-55-46900	125	250	750	730	730	730	0.00%
<b>Totals</b>	<b>5,780</b>	<b>31,341</b>	<b>11,088</b>	<b>15,130</b>	<b>12,880</b>	<b>42,430</b>	<b>229.43%</b>

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-60-40000	Muni Van	SALARIES - MUNICIPAL VAN	21,369						
01-60-40100	Muni Van	FICA EXPENSE	1,325						
01-60-40101	Muni Van	MEDICARE EXPENSE	310						
01-60-41110	Muni Van	MAINTENANCE - AUTO	3,783						
01-60-44300	Muni Van	RENT EXPENSE	9,350						
01-60-44700	Muni Van	PRINTING/PUBLISHING							
01-60-47200	Muni Van	OTHER SUPPLIES							
01-60-47600	Muni Van	GAS/OIL EXPENSE	496						
01-60-48700	Muni Van	MISCELLANEOUS EXPENSE	986						
<b>Totals</b>			37,619	-	-	-	-	-	-

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-62-40000	Streets R&B	SALARIES-ROAD & BRIDGE	16,955						
01-62-40001	Streets R&B	OVERTIME-ROAD & BRIDGE	153						
01-62-40100	Streets R&B	FICA EXPENSE	965						
01-62-40101	Streets R&B	MEDICARE EXPENSE	226						
01-62-40200	Streets R&B	IMRF EXPENSE	1,178						
01-62-44500	Streets R&B	CAPITAL FUND SUBSIDY	37,000						
<b>Totals</b>			56,477	-	-	-	-	-	-

GENERAL FUND LINE ITEMS

Cost Center	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
Parks & Rec	2,447	31,811	4,958	15,000	6,500	16,200	149.23%
Parks & Rec	1,790	5,645	1,444	5,200	5,200	5,500	5.77%
Parks & Rec	22,714	7,425	24,197	18,000	12,000	12,000	0.00%
Parks & Rec	-	-	-	1,000	1,000	1,000	0.00%
Parks & Rec	2,831	2,661	3,068	3,500	3,500	4,500	28.57%
Parks & Rec	11,875	9,695	25,057	12,000	12,000	12,000	0.00%
Parks & Rec	2,191	7,522	311	10,000	5,000	27,000	440.00%
Parks & Rec	-	122	204	800	800	800	0.00%
Parks & Rec	14,537	4,588	7,626	19,050	19,050	25,150	32.02%
Parks & Rec	-	-	-	-	-	-	-
<b>Totals</b>	<b>58,385</b>	<b>69,469</b>	<b>66,865</b>	<b>84,550</b>	<b>65,050</b>	<b>104,150</b>	<b>60.11%</b>

Cost Center	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
Bldgs & Grnds	77,674	79,198	86,303	96,781	86,201	103,177	19.69%
Bldgs & Grnds	2,571	4,424	2,698	3,000	4,653	3,000	-35.53%
Bldgs & Grnds	4,850	5,062	5,393	6,186	5,887	6,583	11.82%
Bldgs & Grnds	1,135	1,184	1,261	1,447	1,377	1,540	11.84%
Bldgs & Grnds	7,321	8,300	7,703	7,437	7,194	7,492	4.14%
Bldgs & Grnds	149,269	81,641	137,439	243,250	197,250	369,500	87.33%
Bldgs & Grnds	-	-	-	1,000	1,000	1,000	0.00%
Bldgs & Grnds	-	-	595	3,000	3,000	3,000	0.00%
Bldgs & Grnds	205	390	403	400	400	450	12.50%
Bldgs & Grnds	2,399	2,336	2,706	4,500	4,500	5,000	11.11%
Bldgs & Grnds	1,012	703	847	900	900	1,000	11.11%
Bldgs & Grnds	127	669	662	800	800	800	0.00%
Bldgs & Grnds	-	-	-	-	-	-	-
Bldgs & Grnds	67	67	20	1,500	1,500	2,000	33.33%
<b>Totals</b>	<b>246,563</b>	<b>183,974</b>	<b>246,030</b>	<b>370,201</b>	<b>314,662</b>	<b>504,542</b>	<b>60.34%</b>

Cost Center	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
Bldgs & Grnds	77,674	79,198	86,303	96,781	86,201	103,177	19.69%
Bldgs & Grnds	2,571	4,424	2,698	3,000	4,653	3,000	-35.53%
Bldgs & Grnds	4,850	5,062	5,393	6,186	5,887	6,583	11.82%
Bldgs & Grnds	1,135	1,184	1,261	1,447	1,377	1,540	11.84%
Bldgs & Grnds	7,321	8,300	7,703	7,437	7,194	7,492	4.14%
Bldgs & Grnds	149,269	81,641	137,439	243,250	197,250	369,500	87.33%
Bldgs & Grnds	-	-	-	1,000	1,000	1,000	0.00%
Bldgs & Grnds	-	-	595	3,000	3,000	3,000	0.00%
Bldgs & Grnds	205	390	403	400	400	450	12.50%
Bldgs & Grnds	2,399	2,336	2,706	4,500	4,500	5,000	11.11%
Bldgs & Grnds	1,012	703	847	900	900	1,000	11.11%
Bldgs & Grnds	127	669	662	800	800	800	0.00%
Bldgs & Grnds	-	-	-	-	-	-	-
Bldgs & Grnds	67	67	20	1,500	1,500	2,000	33.33%
<b>Totals</b>	<b>246,563</b>	<b>183,974</b>	<b>246,030</b>	<b>370,201</b>	<b>314,662</b>	<b>504,542</b>	<b>60.34%</b>

Cost Center	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
Bldgs & Grnds	77,674	79,198	86,303	96,781	86,201	103,177	19.69%
Bldgs & Grnds	2,571	4,424	2,698	3,000	4,653	3,000	-35.53%
Bldgs & Grnds	4,850	5,062	5,393	6,186	5,887	6,583	11.82%
Bldgs & Grnds	1,135	1,184	1,261	1,447	1,377	1,540	11.84%
Bldgs & Grnds	7,321	8,300	7,703	7,437	7,194	7,492	4.14%
Bldgs & Grnds	149,269	81,641	137,439	243,250	197,250	369,500	87.33%
Bldgs & Grnds	-	-	-	1,000	1,000	1,000	0.00%
Bldgs & Grnds	-	-	595	3,000	3,000	3,000	0.00%
Bldgs & Grnds	205	390	403	400	400	450	12.50%
Bldgs & Grnds	2,399	2,336	2,706	4,500	4,500	5,000	11.11%
Bldgs & Grnds	1,012	703	847	900	900	1,000	11.11%
Bldgs & Grnds	127	669	662	800	800	800	0.00%
Bldgs & Grnds	-	-	-	-	-	-	-
Bldgs & Grnds	67	67	20	1,500	1,500	2,000	33.33%
<b>Totals</b>	<b>246,563</b>	<b>183,974</b>	<b>246,030</b>	<b>370,201</b>	<b>314,662</b>	<b>504,542</b>	<b>60.34%</b>

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-70-40400	Central Svcs	EMPLOYEE INSURANCE	986,782	983,179	928,843	1,125,271	936,650	1,092,564	16.65%
01-70-40403	Central Svcs	INSURANCE OPT-OUT PAYMENTS	5,353	2,996	5,250	5,702	10,999	12,430	13.01%
01-70-41100	Central Svcs	MAINTENANCE - EQUIPMENT	257,112	182,001	132,757	215,736	215,736	222,040	2.92%
01-70-41103	Central Svcs	MAINTENANCE - SOFTWARE	183,834	232,719	343,041	314,603	308,191	182,452	-40.80%
01-70-42850	Central Svcs	CITY NETWORK							
01-70-43300	Central Svcs	INSURANCE - GENERAL	81,977	101,020	115,803	123,909	127,403	133,775	5.00%
01-70-43301	Central Svcs	INSURANCE - LIABILITY							
01-70-43302	Central Svcs	INSURANCE - WORKERS COMP	205,444	232,112	245,209	242,206	228,224	239,635	5.00%
01-70-43303	Central Svcs	INSURANCE - EE LIFE	2,420	2,363	2,473	4,876	3,836	3,200	-16.58%
01-70-43400	Central Svcs	TELEPHONE	79,631	37,515	57,679	70,909	59,180	60,660	2.50%
01-70-44300	Central Svcs	RENT EXPENSE	896	1,094	1,414	717	717	732	2.09%
01-70-44600	Central Svcs	POSTAGE	24,822	3,626	7,074	15,400	12,000	14,000	16.67%
01-70-44700	Central Svcs	PRINTING/PUBLISHING	2,624	2,074	1,263	3,000	1,700	2,000	17.65%
01-70-45210	Central Svcs	COMPUTER SOFTWARE							
01-70-45400	Central Svcs	OTHER PROFESSIONAL SERVICES	426,452	218,065	17,561	376,104	25,374	147,647	481.88%
01-70-47100	Central Svcs	OFFICE SUPPLIES	20,794	17,299	16,183	18,500	16,407	18,000	9.71%
01-70-49500	Central Svcs	EQUIPMENT PURCHASE			63,809	283,402	224,402	161,773	-27.91%
<b>Totals</b>			2,278,141	2,016,063	1,938,359	2,800,335	2,170,819	2,290,908	5.53%
<b>Fund Total Rev</b>			13,065,089	11,702,844	13,278,854	13,204,191	14,279,257	13,942,736	-2.36%
<b>Fund Total Exp</b>			13,293,223	11,714,503	12,315,857	15,242,807	13,976,735	15,942,343	14.06%
<b>Fiscal Year Variance</b>			(228,134)	(11,659)	962,997	(2,038,616)	302,522	(1,999,607)	
Total Fund Balance - Fiscal Year End			12,234,088	12,222,429	13,185,426		13,487,948	11,488,341	
Non-Spendable Fund Balance			5,310,831	4,970,712	5,283,756		4,904,392	3,821,286	
<b>Assigned Fund Balance-Fiscal Year End (2)</b>			<b>3,398,890</b>	<b>3,398,890</b>	<b>3,398,890</b>		<b>3,215,936</b>	<b>2,650,936</b>	
<b>Unassigned Fund Balance @ 4/30</b>			<b>3,524,367</b>	<b>3,852,827</b>	<b>4,502,780</b>		<b>5,367,620</b>	<b>5,016,119</b>	

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-40-40000	Elected Officials	SALARIES-MAYOR & COUNCIL	75,200	74,400	73,600	74,800	72,400	75,600	4.42%
01-40-40100	Elected Officials	FICA EXPENSE	4,663	4,613	4,563	4,638	4,489	4,688	4.43%
01-40-40101	Elected Officials	MEDICARE EXPENSE	1,090	1,079	1,067	1,085	1,050	1,096	4.38%
01-40-40200	Elected Officials	IMRF EXPENSE	0	0	0	0	0	-	
01-40-43700	Elected Officials	NOTARY FEE	0	128	128				
01-40-44400	Elected Officials	TRAVEL, TRAINING & MEETINGS	4,646	104	1,528	7,300	7,300	7,300	0.00%
01-40-44601	Elected Officials	POSTAGE-NEWSLETTER	11,082	13,346	14,296	14,750	16,925	18,575	9.75%
01-40-44700	Elected Officials	PRINTING/PUBLISHING	1,388	1,550	1,045	1,750	1,750	1,750	0.00%
01-40-44701	Elected Officials	PRINTING NEWSLETTER	11,758	13,100	13,599	14,000	20,000	24,000	20.00%
01-40-45400	Elected Officials	OTHER PROFESSIONAL SERVICES	46	777	-484	100	100	100	0.00%
01-40-46800	Elected Officials	CODIFICATION	2,996	7,068	2,940	9,000	9,000	10,000	11.11%
01-40-46900	Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	4,349	3,641	4,157	4,375	4,375	4,260	-2.63%
01-40-47200	Elected Officials	OTHER SUPPLIES	1,039	0	280	500	500	500	0.00%
01-40-48700	Elected Officials	MISCELLANEOUS EXPENSE	-15	138	801	1,000	1,000	1,000	0.00%
01-40-48710	Elected Officials	EMPLOYEE & VOLUNTEER APPRECIATION	3,960	2,391	3,204	5,500	5,500	5,400	-1.82%
01-40-48711	Elected Officials	COUNCIL SPONSORSHIPS	500	0	0	1,000	1,000	1,000	0.00%
<b>Totals</b>			122,702	122,207	120,724	139,798	145,389	155,269	6.80%

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
Elected Officials	General Fund	Elected Officials	SALARIES & WAGES	01-40-40000	SALARIES & WAGES	FY24 Includes 05/23 Pay for 2 outgoing Elected Officials & FY23 projection include vacant City Treasurer positions	\$72,400.00	\$75,600.00
			<b>Sub total by SALARIES &amp; WAGES</b>				<b>\$72,400.00</b>	<b>\$75,600.00</b>
	General Fund	Elected Officials	FICA EXPENSE	01-40-40100	FICA Expenses		\$4,489.00	\$4,688.00
			<b>Sub total by FICA EXPENSE</b>				<b>\$4,489.00</b>	<b>\$4,688.00</b>
	General Fund	Elected Officials	MEDICARE EXPENSE	01-40-40101	Medicare Expenses		\$1,050.00	\$1,096.00
			<b>Sub total by MEDICARE EXPENSE</b>				<b>\$1,050.00</b>	<b>\$1,096.00</b>
	General Fund	Elected Officials	NOTARY FEE	01-40-43700	Notary Renewal	Clerk and Deputy Clerk - includes \$5000 bond, stamp, filing fee, as required. Renewed through 2024	\$0.00	\$0.00
			<b>Sub total by NOTARY FEE</b>				<b>\$0.00</b>	<b>\$0.00</b>
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400	Illinois Municipal League Annual Conference	September - Clerk and Deputy Clerk	\$650.00	\$650.00
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400	Municipal Clerks of DuPage County	Bi-monthly meeting attendance Clerk and Deputy Clerk	\$500.00	\$500.00
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400	Municipal Clerks of Illinois (MC) Annual Seminar	Annual Certification Seminar - Clerk and Deputy Clerk	\$550.00	\$550.00
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400	Municipal Clerks of Illinois (MC) Quarterly Meetings	Clerk and Deputy Clerk	\$1,000.00	\$1,000.00
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400	Northern Illinois Municipal Clerks (NIMCA)	Bi-monthly meeting attendance - Deputy Clerk and Clerk	\$600.00	\$600.00
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400	Various Conferences, Training, and Meetings	IML Conference, DMMC Meetings (Mayor and City Council)	\$4,000.00	\$4,000.00
			<b>Sub total by TRAVEL &amp; MEETINGS</b>				<b>\$7,300.00</b>	<b>\$7,300.00</b>
	General Fund	Elected Officials	POSTAGE-NEWLETTER	01-40-44601	Annual Permit Renewal - Postmaster		\$275.00	\$275.00
	General Fund	Elected Officials	POSTAGE-NEWLETTER	01-40-44601	Hometown Happenings	\$1,500 x 12 Monthly Mailings	\$16,650.00	\$18,300.00
			<b>Sub total by POSTAGE-NEWLETTER</b>				<b>\$16,925.00</b>	<b>\$18,575.00</b>
	General Fund	Elected Officials	PRINTING/PUBLISHING	01-40-44700	Required Public Notices	Publications of required notices and bids	\$600.00	\$600.00
	General Fund	Elected Officials	PRINTING/PUBLISHING	01-40-44700	Tax Levy Notification	Daily Herald	\$300.00	\$300.00
	General Fund	Elected Officials	PRINTING/PUBLISHING	01-40-44700	Treasurer's Report	Daily Herald	\$850.00	\$850.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
			Sub total by PRINTING/PUBLISHING				\$1,750.00	\$1,750.00
General Fund		Elected Officials	PRINTING-NEWSLETTER	01-40-44701	Hometown Happenings - 12 Monthly Printed Editions	RFP issued Dec 2022	\$20,000.00	\$24,000.00
			Sub total by PRINTING-NEWSLETTER				\$20,000.00	\$24,000.00
General Fund		Elected Officials	OTHER PROFESSIONAL SERVICES	01-40-45400	Mayor's Fitness Challenge		\$100.00	\$100.00
			Sub total by OTHER PROFESSIONAL SERVICES				\$100.00	\$100.00
General Fund		Elected Officials	CODIFICATION	01-40-46800	Code Annual Hosting Fee - American Legal Publishing Corp	formerly known as Sterling Codifiers	\$500.00	\$500.00
General Fund		Elected Officials	CODIFICATION	01-40-46800	Quarterly Code Revision - Supplements		\$4,000.00	\$5,000.00
General Fund		Elected Officials	CODIFICATION	01-40-46800	Subdivision Codification		\$4,500.00	\$4,500.00
			Sub total by CODIFICATION				\$9,000.00	\$10,000.00
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900	Arbor Day Foundation (EAC)		\$50.00	\$50.00
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900	Chicago Metropolitan Planning Council		\$550.00	\$550.00
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900	Daily Herald	Mayor	\$550.00	\$650.00
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900	Illinois Municipal League Membership		\$1,375.00	\$1,375.00
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900	Illinois Prairie Path Membership (TAC)		\$25.00	\$25.00
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900	Metropolitan Mayors Caucus		\$650.00	\$650.00
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900	Municipal Clerks of DuPage County	Clerk and Deputy Clerk	\$65.00	\$40.00
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900	Municipal Clerks of Illinois	Clerk and Deputy Clerk	\$250.00	\$250.00
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900	Northwestern Illinois Municipal Clerks	Deputy Clerk	\$110.00	\$25.00
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900	Western DuPage Chamber of Commerce		\$750.00	\$645.00
			Sub total by DUES, SUBSCRIPTIONS & BOOKS				\$4,375.00	\$4,260.00
General Fund		Elected Officials	OTHER SUPPLIES	01-40-47200	As needed	nameplates, engravings, etc.	\$500.00	\$500.00
			Sub total by OTHER SUPPLIES				\$500.00	\$500.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Elected Officials	MISCELLANEOUS EXPENSE	01-40-48700	As Needed	Community Calendar expenditures will only occur if a contributing sponsor to cover the cost cannot be located	\$1,000.00	\$1,000.00
			<b>Sub total by MISCELLANEOUS EXPENSE</b>				<b>\$1,000.00</b>	<b>\$1,000.00</b>
	General Fund	Elected Officials	EMPLOYEE APPRECIATION & RECOGNITION	01-40-48710	Employee and Volunteer Appreciation	Dinner or Apparel items	\$2,000.00	\$2,000.00
	General Fund	Elected Officials	EMPLOYEE APPRECIATION & RECOGNITION	01-40-48710	Employee Appreciation Annual Lunch		\$2,200.00	\$2,200.00
	General Fund	Elected Officials	EMPLOYEE APPRECIATION & RECOGNITION	01-40-48710	Employee Excellence Award	May be awarded to more than 1 person at \$50 each	\$100.00	\$100.00
	General Fund	Elected Officials	EMPLOYEE APPRECIATION & RECOGNITION	01-40-48710	Misc Volunteer Recognition Awards		\$250.00	\$250.00
	General Fund	Elected Officials	EMPLOYEE APPRECIATION & RECOGNITION	01-40-48710	Monthly Employee Luncheons		\$950.00	\$850.00
			<b>Sub total by EMPLOYEE APPRECIATION &amp; RECOGNITION</b>				<b>\$5,500.00</b>	<b>\$5,400.00</b>
	General Fund	Elected Officials	COUNCIL SPONSORSHIPS	01-40-48711	Operation Safe Celebration		\$500.00	\$500.00
	General Fund	Elected Officials	COUNCIL SPONSORSHIPS	01-40-48711	WWHS Chorus	Listing of local businesses and attractions in annual chorus booklet	\$500.00	\$500.00
			<b>Sub total by COUNCIL SPONSORSHIPS</b>				<b>\$1,000.00</b>	<b>\$1,000.00</b>
		<b>Sub total by Elected Officials</b>					<b>\$145,389.00</b>	<b>\$155,269.00</b>
<b>Grand Total Elected Officials</b>							<b>\$145,389.00</b>	<b>\$155,269.00</b>

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-43-45100	Legal	LEGAL - CORPORATE	223,092	194,568	178,937	222,200	190,700	222,200	16.52%
01-43-45101	Legal	LEGAL - CITY PROSECUTOR	10,085	8,890	11,640	10,000	12,920	10,000	-22.60%
01-43-45102	Legal	LEGAL - LITIGATION			-	2,500	-	2,500	0.00%
01-43-45103	Legal	LEGAL - LABOR RELATIONS	44,294	38,796	20,659	25,000	25,000	25,000	0.00%
<b>Totals</b>			277,471	242,254	211,236	259,700	228,620	259,700	13.59%

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
Legal	General Fund	Legal	LEGAL FEES	01-43-45100	Monthly Legal Services	City Attorney on \$14,100 Retainer;	\$163,200.00	\$169,200.00
	General Fund	Legal	LEGAL FEES	01-43-45100	Non-Retainer Legal Expenses		\$27,500.00	\$53,000.00
			<b>Sub total by LEGAL FEES</b>				<b>\$190,700.00</b>	<b>\$222,200.00</b>
	General Fund	Legal	LEGAL - CITY PROSECUTOR	01-43-45101	Fees for City Prosecutor		\$12,920.00	\$10,000.00
			<b>Sub total by LEGAL - CITY PROSECUTOR</b>				<b>\$12,920.00</b>	<b>\$10,000.00</b>
	General Fund	Legal	LEGAL - LITIGATION	01-43-45102	Litigation and Trial Expenses		\$0.00	\$2,500.00
			<b>Sub total by LEGAL - LITIGATION</b>				<b>\$0.00</b>	<b>\$2,500.00</b>
	General Fund	Legal	LEGAL - LABOR RELATIONS	01-43-45103	Labor Relations/Personnel Legal Fees		\$25,000.00	\$25,000.00
			<b>Sub total by LEGAL - LABOR RELATIONS</b>				<b>\$25,000.00</b>	<b>\$25,000.00</b>
		<b>Sub total by Legal</b>					<b>\$228,620.00</b>	<b>\$259,700.00</b>
<b>Grand Total Legal</b>							<b>\$228,620.00</b>	<b>\$259,700.00</b>

# 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 five full time employees: the City Administrator, Assistant Administrator, Executive Assistant, Communications Coordinator, and Human Resources Generalist.

**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, the various advisory commissions, and Employee Safety and Wellness Committees, 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. Administration Department staff oversees the regular updates to the City website, social media, monthly Hometown Happenings newsletter, and other communications to the public.

**Human Resources** – Administration Department staff provides support related to training, recruitment, Family Medical Leave Act, fitness for duty, Commercial Driver’s 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 all aspects of the City’s information technology infrastructure, including managing the telephone system, public access channel, mobile devices, office hardware, and administering various software applications.

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-50-40000	Administration	SALARIES - ADMINISTRATION	327,548	336,367	354,485	459,237	459,563	465,371	1.26%
01-50-40001	Administration	OVERTIME - ADMINISTRATION	6,144	6,596	8,890	10,000	9,684	10,000	3.26%
01-50-40006	Administration	UNEMPLOYMENT INSURANCE		14,030	-	-			
01-50-40100	Administration	FICA EXPENSE	18,170	19,283	20,432	29,093	26,483	29,473	11.29%
01-50-40101	Administration	MEDICARE EXPENSE	4,692	4,925	5,175	6,804	6,772	6,893	1.79%
01-50-40200	Administration	IMRF EXPENSE	31,829	37,679	36,033	42,372	40,362	40,169	-0.48%
01-50-40500	Administration	COMMITTEES / COMMISSIONS	5,967	7,437	3,913	27,950	27,950	27,950	0.00%
01-50-44400	Administration	TRAVEL, TRAINING & MEETINGS	12,656	9,593	15,562	36,250	36,450	39,850	9.33%
01-50-45400	Administration	OTHER PROFESSIONAL SERVICES	31,217	4,006	2,287	65,000	65,000	151,000	132.31%
01-50-45710	Administration	EDUCATION REIMBURSEMENT	995	1,872	1,613	3,000	2,500	1,500	-40.00%
01-50-46600	Administration	SENIOR SERVICES	16,867	17,509	6,195	70,000	70,000	40,000	-42.86%
01-50-46900	Administration	DUES, SUBSCRIPTIONS & BOOKS	15,941	13,555	36,989	9,015	9,015	22,275	147.09%
01-50-47200	Administration	OTHER SUPPLIES	66	1,558	236	1,000	1,000	1,000	0.00%
01-50-48700	Administration	MISCELLANEOUS EXPENSE	1,955	79,643	1,021	2,400	2,400	2,400	0.00%
01-50-49500	Administration	EQUIPMENT PURCHASE	650	913	795	-	-	5,000	
<b>Totals</b>			475,550	554,966	493,626	762,121	757,179	842,881	11.32%

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
Administration	General Fund	Administration	SALARIES & WAGES	01-50-40001	SALARIES & WAGES		\$459,563.00	\$465,371.00
			Sub total by SALARIES & WAGES				\$459,563.00	\$465,371.00
General Fund		Administration	OVERTIME	01-50-40006	OVERTIME		\$9,684.00	\$10,000.00
			Sub total by OVERTIME				\$9,684.00	\$10,000.00
General Fund		Administration	UNEMPLOYMENT EXPENSE	01-50-40100	UNEMPLOYMENT EXPENSE		\$0.00	\$0.00
			Sub total by UNEMPLOYMENT EXPENSE				\$0.00	\$0.00
General Fund		Administration	FICA EXPENSE	01-50-40101	FICA EXPENSE		\$26,483.00	\$29,473.00
			Sub total by FICA EXPENSE				\$26,483.00	\$29,473.00
General Fund		Administration	MEDICARE EXPENSE	01-50-40200	MEDICARE EXPENSE		\$6,772.00	\$6,893.00
			Sub total by MEDICARE EXPENSE				\$6,772.00	\$6,893.00
General Fund		Administration	IMRF EXPENSE	01-50-40500	IMRF EXPENSE		\$40,362.00	\$40,169.00
			Sub total by IMRF EXPENSE				\$40,362.00	\$40,169.00
General Fund		Administration	COMMITTEES/COMMISSIONS	01-50-40500	BPAC Bike Rodeo Supplies		\$2,000.00	\$2,000.00
General Fund		Administration	COMMITTEES/COMMISSIONS	01-50-40500	BPAC Educational Materials		\$800.00	\$800.00
General Fund		Administration	COMMITTEES/COMMISSIONS	01-50-40500	BPAC National Night Out Supplies		\$800.00	\$800.00
General Fund		Administration	COMMITTEES/COMMISSIONS	01-50-40500	BPAC Ride Illinois Bike Summit Registration		\$400.00	\$400.00
General Fund		Administration	COMMITTEES/COMMISSIONS	01-50-40500	Diversity Training for staff and Elected	IDEC Recommended	\$8,000.00	\$8,000.00
General Fund		Administration	COMMITTEES/COMMISSIONS	01-50-40500	EAC Arbor Day		\$2,500.00	\$2,500.00
General Fund		Administration	COMMITTEES/COMMISSIONS	01-50-40500	EAC Battery Recycling	Boxes for battery recycling	\$2,300.00	\$2,300.00
General Fund		Administration	COMMITTEES/COMMISSIONS	01-50-40500	EAC Resource Newsletter		\$1,300.00	\$1,300.00
General Fund		Administration	COMMITTEES/COMMISSIONS	01-50-40500	EAC Tree City USA Conference		\$100.00	\$100.00
General Fund		Administration	COMMITTEES/COMMISSIONS	01-50-40500	Employee Health and Wellness committee	Wellness Fair and other health and wellness initiatives	\$1,000.00	\$1,000.00
General Fund		Administration	COMMITTEES/COMMISSIONS		IDEC Educational Materials	Printing and other costs related to creating educational materials and a survey	\$2,500.00	\$2,500.00
General Fund		Administration	COMMITTEES/COMMISSIONS		IDEC Miscellaneous Expenses	Table materials and giveaways	\$2,500.00	\$2,500.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Administration	COMMITTEES/COMMISSIONS	01-50-44400	Safety Committee	Annual Safety Award (75 employees x \$50)	\$3,750.00	\$3,750.00
			<b>Sub total by COMMITTEES/COMMISSIONS</b>				<b>\$27,950.00</b>	<b>\$27,950.00</b>
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	Auto Allowance for City Business	\$500/mo x 12 months (beginning 09/2022)	\$5,400.00	\$6,000.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	Chamber Meetings and Events	Ticketed events	\$0.00	\$300.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	DMMC Legislative Drive Down		\$450.00	\$450.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	DMMC Meetings and Events		\$500.00	\$500.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	Executive Coaching	Executive Coaching for two employees - approx. \$7,500 per person	\$15,000.00	\$15,000.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	IAMMA Luncheon		\$200.00	\$200.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	ICMA Annual Conference	CA, ACA, EA/DC	\$3,500.00	\$3,500.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	ILCMA Summer Conference		\$1,000.00	\$1,000.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	ILCMA Winter Conference		\$1,000.00	\$1,000.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	IPELRA Annual Conference	ACA and HRG	\$1,400.00	\$2,400.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	IPELRA Employment Law Seminar	ACA and HRG	\$800.00	\$800.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	ITIA Conference		\$400.00	\$400.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	Legacy Project Conference		\$500.00	\$500.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400	Metro Manager Luncheons	CA and ACA	\$300.00	\$300.00
	General Fund	Administration	TRAVEL & MEETINGS		NPELRA Annual Conference		\$2,000.00	\$2,000.00
	General Fund	Administration	TRAVEL & MEETINGS		Other Professional Training	Includes \$1,500 for Communications Coordinator to attend trainings or certifications as needed.	\$1,500.00	\$3,000.00
	General Fund	Administration	TRAVEL & MEETINGS	01-50-45400	Staff Professional Development	Leadership Training	\$2,500.00	\$2,500.00
			<b>Sub total by TRAVEL &amp; MEETINGS</b>	01-50-45400			<b>\$36,450.00</b>	<b>\$39,850.00</b>
	General Fund	Administration	OTHER PROFESSIONAL SERVICES	01-50-45400	Community Input Survey - Strategic Planning	Outsource coordination of community input survey to inform future strategic planning. DP ADM 23.01	\$45,000.00	\$0.00
	General Fund	Administration	OTHER PROFESSIONAL SERVICES	01-50-45400	Temporary Contractual Support Services	HR Source Consulting and Interim HR project support	\$20,000.00	\$20,000.00
	General Fund	Administration	OTHER PROFESSIONAL SERVICES		Citywide Facilities and Space Needs Study	FY 24 Decision Pkg. Citywide Facilities and Space Needs Study	\$0.00	\$100,000.00
	General Fund	Administration	OTHER PROFESSIONAL SERVICES		Strategic Planning Facilitator	FY 24 Decision Pkg. Strategic Plan Facilitator	\$0.00	\$30,000.00
	General Fund	Administration	OTHER PROFESSIONAL SERVICES	01-50-45710	Miscellaneous	Per EA/DC request	\$0.00	\$1,000.00
			<b>Sub total by OTHER PROFESSIONAL SERVICES</b>				<b>\$65,000.00</b>	<b>\$151,000.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Administration	EDUCATION REIMBURSEMENT	01-50-46600	Tuition Reimbursement	A. Morgan	\$2,500.00	\$1,500.00
			<b>Sub total by EDUCATION REIMBURSEMENT</b>	01-50-46600			<b>\$2,500.00</b>	<b>\$1,500.00</b>
	General Fund	Administration	SENIOR SERVICES	01-50-46600	DuPage Senior Citizen's Council	Annual Contribution - Meals on Wheels and Senior Chore Days	\$15,000.00	\$15,000.00
	General Fund	Administration	SENIOR SERVICES		DuPage Senior Citizen's Council (Additional funding)	Additional Funding for both FY 22 and FY 23 - Use of ARPA Grants funding-FY22 rolled over to FY 23	\$30,000.00	\$0.00
	General Fund	Administration	SENIOR SERVICES	01-50-46900	Ride DuPage	City Subsidy	\$25,000.00	\$25,000.00
			<b>Sub total by SENIOR SERVICES</b>	01-50-46900			<b>\$70,000.00</b>	<b>\$40,000.00</b>
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-46900	Chicago Tribune	\$30 per month	\$100.00	\$360.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-46900	Chicago Wilderness Membership		\$85.00	\$85.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-46900	DuPage Mayors and Managers Conference (DMIMC)		\$0.00	\$13,000.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-46900	GMIS International		\$200.00	\$200.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-46900	HR Source	HR and Labor Relations Resource	\$1,200.00	\$1,200.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-46900	ICMA	CA, ACA, EA/DC	\$3,800.00	\$3,800.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-46900	ILCMA	Includes Legacy Project and IAMMA (CA, ACA, EA/DC)	\$800.00	\$800.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-46900	Metro Managers		\$380.00	\$380.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-46900	Miscellaneous Books and Dues		\$500.00	\$500.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-46900	NPELRA/IPELRA		\$425.00	\$425.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-46900	Public Risk Management Association		\$385.00	\$385.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS		Public Salary (City Tech)		\$390.00	\$390.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS		Society for Human Resources Management (SHRM)		\$500.00	\$500.00
	General Fund	Administration	DUES, SUBSCRIPTIONS & BOOKS	01-50-47200	THE Conservation Foundation		\$250.00	\$250.00
			<b>Sub total by DUES, SUBSCRIPTIONS &amp; BOOKS</b>				<b>\$9,015.00</b>	<b>\$22,275.00</b>
	General Fund	Administration	OTHER SUPPLIES	01-50-48700	Anniversary Recognition Awards - Employees		\$1,000.00	\$1,000.00
			<b>Sub total by OTHER SUPPLIES</b>	01-50-48700			<b>\$1,000.00</b>	<b>\$1,000.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Administration	MISCELLANEOUS EXPENSE		Meeting and Event Food		\$1,200.00	\$1,200.00
	General Fund	Administration	MISCELLANEOUS EXPENSE	01-50-49500	Miscellaneous Flower Arrangements/Memorial Donations		\$1,200.00	\$1,200.00
			<b>Sub total by MISCELLANEOUS EXPENSE</b>	01-50-49500			<b>\$2,400.00</b>	<b>\$2,400.00</b>
	General Fund	Administration	EQUIPMENT PURCHASE	01-50-49500	Miscellaneous	Replace staff table chairs in CC	\$0.00	\$5,000.00
	General Fund	Administration	EQUIPMENT PURCHASE	01-50-49500	Varidesk		\$0.00	\$0.00
			<b>Sub total by EQUIPMENT PURCHASE</b>				<b>\$0.00</b>	<b>\$5,000.00</b>
		<b>Sub total by Administration</b>					<b>\$757,179.00</b>	<b>\$842,881.00</b>
<b>Grand Total Administration</b>							<b>\$757,179.00</b>	<b>\$842,881.00</b>

# 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:
  - In person with cash, check, or credit card
  - By regular mail – to City Hall or Lock box
  - Via direct debit through the Auto Pay program
  - Use of customer on-line banking through their personal financial institution
  - Online - via credit card (with an associated convenience fee based upon the payment amount, charged by the State of Illinois not the city)

### Services Provided

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

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-45-40000	Finance	SALARIES - FINANCE DEPT	272,386	252,136	241,827	269,819	230,459	280,636	21.77%
01-45-40001	Finance	OVERTIME - FINANCE DEPT	8,542	9	-	5,000	500	2,000	300.00%
01-45-40100	Finance	FICA EXPENSE	16,413	14,952	14,152	17,039	16,202	17,709	9.30%
01-45-40101	Finance	MEDICARE EXPENSE	3,839	3,497	3,310	3,985	3,313	4,142	25.02%
01-45-40200	Finance	IMRF EXPENSE	27,321	26,829	23,076	24,816	24,703	24,136	-2.30%
01-45-40705	Finance	TELECOMMUNICATION TAX REBATES	619	584	400	675	598	600	0.33%
01-45-42950	Finance	CREDIT CARD FEES	12,574	8,766	12,289	16,230	24,197	20,000	-17.35%
01-45-43700	Finance	NOTARY FEE	54	10	-	-	51	51	0.00%
01-45-44400	Finance	TRAVEL, TRAINING & MEETINGS	727	183	5,258	9,315	1,437	4,725	228.81%
01-45-45200	Finance	AUDIT EXPENSE	15,938	14,500	14,700	17,200	15,100	17,650	16.89%
01-45-45400	Finance	OTHER PROFESSIONAL SERVICES	158,294	8,085	33,577	31,955	24,812	28,995	16.86%
01-45-46900	Finance	DUES, SUBSCRIPTIONS & BOOKS	397	934	659	634	490	490	0.00%
01-45-47200	Finance	OTHER SUPPLIES	192	113	461	100	114	125	9.65%
01-45-48700	Finance	MISCELLANEOUS EXPENSE	506	3,419	459	500	90	250	177.78%
01-45-48703	Finance	GFOA REVIEW FEE	460	460	460	460	460	460	0.00%
01-45-49500	Finance	EQUIPMENT PURCHASE	1,104	650	-	4,500	500	-	-100.00%
01-45-49954	Finance	REFUSE STICKERS	60,480	20,703	19,330	22,640	16,890	17,460	3.37%
<b>Totals</b>			579,846	355,830	369,958	424,868	359,916	419,429	16.54%

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
Finance	General Fund	Finance	SALARIES & WAGES	01-45-40000	SALARIES & WAGES		\$230,459.00	\$280,636.00
			Sub total by SALARIES & WAGES					\$230,459.00
Finance	General Fund	Finance	OVERTIME	01-45-40001	OVERTIME		\$500.00	\$2,000.00
			Sub total by OVERTIME					\$500.00
Finance	General Fund	Finance	FICA EXPENSE	01-45-40100	FICA EXPENSES		\$16,202.00	\$17,709.00
			Sub total by FICA EXPENSE					\$16,202.00
Finance	General Fund	Finance	MEDICARE EXPENSE	01-45-40101	MEDICARE EXPENSE		\$3,313.00	\$4,142.00
			Sub total by MEDICARE EXPENSE					\$3,313.00
Finance	General Fund	Finance	IMRF EXPENSE	01-45-40200	IMRF EXPENSES		\$24,703.00	\$24,136.00
			Sub total by IMRF EXPENSE					\$24,703.00
Finance	General Fund	Finance	TELECOMMUNICATIONS TAX REBATE	01-45-40705	Local Government Telecom Tax Rebates	WPLD	\$298.00	\$300.00
			TELECOMMUNICATIONS TAX REBATE	01-45-40705	Senior Citizen Telecom Tax Rebates			\$300.00
Finance	General Fund	Finance	Sub total by TELECOMMUNICATIONS TAX REBATE				\$598.00	\$600.00
			CREDIT CARD FEES	01-45-42950	Credit Card Processing Fee - WorldPay	WORLDPAY - MID 4445038868956	\$24,197.00	\$20,000.00
Finance	General Fund	Finance	Sub total by CREDIT CARD FEES				\$24,197.00	\$20,000.00
			NOTARY FEE	01-45-43700	Gasparas-Renewal	Renew FY 23	\$51.00	\$0.00
Finance	General Fund	Finance	NOTARY FEE	01-45-43700	Herrera - Renewal	Expires 06/26/2023 (Budget Again in FY 2024)	\$0.00	\$51.00
			NOTARY FEE	01-45-43700	Schwerdtner- Renewal I	Expires 10/2024 (Budget Again FY 2025)	\$0.00	\$0.00
Finance	General Fund	Finance	Sub total by NOTARY FEE				\$51.00	\$51.00
			TRAVEL & MEETINGS	01-45-44400	Daily Bank Deposits - Mileage		\$180.00	\$425.00
Finance	General Fund	Finance	TRAVEL & MEETINGS	01-45-44400	Director Conferences and Training		\$10.00	\$2,400.00
			TRAVEL & MEETINGS	01-45-44400	Senior Accountant Conferences and Training		\$267.00	\$1,600.00
Finance	General Fund	Finance	Sub total by TRAVEL & MEETINGS	01-45-44400	Technical Staff Training		\$980.00	\$300.00
			AUDIT EXPENSE	01-45-45200	FY 2023 Audit	Cost also allocate to Water and Sewer Fund (\$5,560), TIF#3 (\$1,120), and TIF#4 (\$1,120)	\$0.00	\$15,300.00
Finance	General Fund	Finance	Sub total by TRAVEL & MEETINGS				\$1,437.00	\$4,725.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Finance	AUDIT EXPENSE	01-45-45200	FY 2022 Audit	Cost also allocate to Water and Sewer Fund (\$5,400), TIF#3 (\$1100), and TIF#4 (\$1,100)	\$15,100.00	\$0.00
	General Fund	Finance	AUDIT EXPENSE	01-45-45200	Single Audit Fees (Only if Required)	FY 23 & FY 24 - Possibly necessary due to ARPA Funding	\$0.00	\$2,350.00
			<b>Sub total by AUDIT EXPENSE</b>				<b>\$15,100.00</b>	<b>\$17,650.00</b>
	General Fund	Finance	OTHER PROFESSIONAL SERVICES	01-45-45400	Actuarial - Change in Amortization Period Projections		\$0.00	\$0.00
	General Fund	Finance	OTHER PROFESSIONAL SERVICES	01-45-45400	ADP Payroll Processing Fees	Includes time and attendance starting late FY 23	\$5,892.00	\$11,585.00
	General Fund	Finance	OTHER PROFESSIONAL SERVICES	01-45-45400	Contractual Temporary Staffing	Gov Temps or similar professional financial assistance	\$10,560.00	\$10,000.00
	General Fund	Finance	OTHER PROFESSIONAL SERVICES	01-45-45400	OPEB Valuation-FY23	Performed by L&A- Required Limited Valuation	\$0.00	\$910.00
	General Fund	Finance	OTHER PROFESSIONAL SERVICES	01-45-45400	OPEB Valuation-FY22	Performed by L&A - Required Full Valuation - Alternating years	\$2,860.00	\$0.00
	General Fund	Finance	OTHER PROFESSIONAL SERVICES	01-45-45400	Executive Coaching	Finance Director	\$5,500.00	\$6,500.00
			<b>Sub total by OTHER PROFESSIONAL SERVICES</b>				<b>\$24,812.00</b>	<b>\$28,995.00</b>
	General Fund	Finance	DUES, SUBSCRIPTIONS & BOOKS	01-45-46900	Crain's Subscription		\$0.00	\$0.00
	General Fund	Finance	DUES, SUBSCRIPTIONS & BOOKS	01-45-46900	GFOA Membership - Director	Anticipates October Renewal	\$190.00	\$190.00
	General Fund	Finance	DUES, SUBSCRIPTIONS & BOOKS	01-45-46900	IGFOA Membership - Director		\$200.00	\$200.00
	General Fund	Finance	DUES, SUBSCRIPTIONS & BOOKS	01-45-46900	IGFOA Membership - Sr Accountant		\$100.00	\$100.00
			<b>Sub total by DUES, SUBSCRIPTIONS &amp; BOOKS</b>				<b>\$490.00</b>	<b>\$490.00</b>
	General Fund	Finance	OTHER SUPPLIES	01-45-47200	Dog Tags		\$114.00	\$125.00
			<b>Sub total by OTHER SUPPLIES</b>				<b>\$114.00</b>	<b>\$125.00</b>
	General Fund	Finance	MISCELLANEOUS EXPENSE	01-45-48700	Miscellaneous Expenses		\$90.00	\$250.00
			<b>Sub total by MISCELLANEOUS EXPENSE</b>				<b>\$90.00</b>	<b>\$250.00</b>
	General Fund	Finance	GFOA REVIEW FEE	01-45-48703	GFOA CERTIFICATE OF ACHIEVEMENT		\$460.00	\$460.00
			<b>Sub total by GFOA REVIEW FEE</b>				<b>\$460.00</b>	<b>\$460.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Finance	EQUIPMENT PURCHASE	01-45-49500	Heavy Duty Scanner for AP Clerk		\$0.00	\$0.00
	General Fund	Finance	EQUIPMENT PURCHASE	01-45-49500	Vardesk	Director	\$500.00	\$0.00
			<b>Sub total by EQUIPMENT PURCHASE</b>				<b>\$500.00</b>	<b>\$0.00</b>
	General Fund	Finance	REFUSE STICKERS	01-45-49954	Purchase of Refuse Stickers for Re-sale	FY24 Groot - 6,000 @ \$2.91 Per Sticker Effective 05/01/23	\$16,890.00	\$17,460.00
			<b>Sub total by REFUSE STICKERS</b>				<b>\$16,890.00</b>	<b>\$17,460.00</b>
		<b>Sub total by Finance</b>					<b>\$359,916.00</b>	<b>\$419,429.00</b>
<b>Grand Total Finance</b>							<b>\$359,916.00</b>	<b>\$419,429.00</b>

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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 utilize 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, Crisis Negotiations, Major Case Investigations, Public Integrity Investigations, Major Traffic Crash Reconstruction, and Forensic Computer Analysis, K-9 Tracking Capabilities and Drone Teams 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 and neighborhood streets.
- Forensic Evidence Technicians assist the Investigations Division and process crime scenes for the identification, collection, and preservation of forensic evidence.
- Police Department officers serve on the DuPage Metropolitan Emergency Response and Investigations Team (DuPage MERIT), a multi-jurisdictional task force that serves all municipalities in DuPage County during major crimes investigations and specializes in 11 other fields. (See: [MERITalwaysready.com](http://MERITalwaysready.com) for additional information.)
- The Chief of Police has 25 years of police service and came to the City in November 2022 from the Village of Bloomingdale. The Chief is a licensed attorney (2005) and the Program Coordinator for the Suburban Law Enforcement Academy (SLEA), which the City uses to train and certify their newly-hired police officers. The Chief's legal specialty is Constitutional Law, Municipal Defense, Police Use of Force and Police Liability; and, is licensed before the U.S. District Court for the Northern and Central Districts of Illinois. He is a member of the International Chiefs of Police Association, the DuPage County Chiefs of Police Association, and a veteran of the United States Marine Corps.
- Instituted an Internet Transaction Safe Zone in the Department lobby, which operates during normal business hours. This service allows residents to utilize the lobby of the Department as a safe space to conduct internet sale transactions.
- The Department is involved in a number of Community outreach and charitable activities such as Special Olympics Coffee for Champions and Polar Plunge, Warrenville Park District Bicycle Rodeo, National Night Out Against Crime, Police Neighborhood Roll Calls, neighborhood bicycle registration and dog licensing events, prescription drug recycling, Community shredding and electronics recycling events, the U.S. Marine Corps Toys for Tots, and DuPage County Shop With a Cop.

GENERAL FUND LINE ITEMS

Cost Center	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-51-4000	3,250,183	3,137,218	3,259,709	3,743,415	3,642,795	3,929,505	7.87%
01-51-4001	332,171	267,649	327,641	340,000	402,116	350,000	-12.96%
01-51-4004	42,287	39,553	34,637	56,523	44,027	55,334	25.68%
01-51-4005	440,952	408,770	404,119	457,241	414,478	486,359	17.34%
01-51-4006	11,391	12,325	12,325	-	193	-	-100.00%
01-51-4010	238,626	229,438	242,287	285,025	276,880	298,294	7.73%
01-51-4011	56,256	54,074	56,937	66,659	65,166	69,762	7.05%
01-51-4020	43,820	44,838	41,166	42,824	37,555	42,534	13.26%
01-51-4041	949,117	1,038,504	1,225,301	1,173,058	1,211,168	1,178,167	-2.72%
01-51-4100	21,049	19,942	20,069	34,240	34,240	25,080	-26.75%
01-51-4110	52,028	32,544	58,698	41,675	41,675	51,326	23.16%
01-51-4111	384,452	291,892	400,351	404,825	404,825	438,114	8.22%
01-51-4280	4,256	1,158	2,064	1,500	1,500	1,500	0.00%
01-51-4290	24,113	27,086	14,858	13,000	23,885	24,000	0.48%
01-51-4340	162	172	133	-	138	552	300.00%
01-51-4370	2,191	5,440	3,307	36,334	36,334	46,699	28.53%
01-51-4400	17,700	7,069	28,716	29,045	27,605	52,985	91.94%
01-51-4470	3,892	1,682	590	6,500	5,725	6,350	10.92%
01-51-4485	2,710	360	686	4,000	4,000	4,000	0.00%
01-51-4540	22,981	20,747	28,748	23,940	23,240	35,400	52.32%
01-51-4542	2,482	2,180	5,063	3,200	3,200	6,000	87.50%
01-51-4571	5,424	12,726	4,572	3,000	3,000	3,000	0.00%
01-51-4690	82,476	63,415	59,739	19,315	18,675	73,135	291.62%
01-51-4720	7,148	6,140	13,321	17,400	16,000	15,520	-3.00%
01-51-4721	8,099	1,173	2,998	14,340	14,340	19,314	34.69%
01-51-4730	29,751	31,143	40,649	46,150	54,210	58,650	8.19%
01-51-4734	135	670	670	1,000	250	1,000	300.00%
01-51-4760	14,425	58,284	70,832	64,000	71,510	75,000	4.88%
01-51-4840	-	35	35	375	100	375	275.00%
01-51-4870	288	3,471	4,897	12,300	2,305	1,800	-21.91%
01-51-4871	1,354	1,526	1,253	4,000	4,000	4,000	0.00%
01-51-4872	9,798	-	9,396	10,400	11,243	13,125	16.74%
01-51-4950	9,250	22,385	-	49,893	49,965	122,902	145.98%
01-51-4953	316	-	-	-	-	-	-
<b>Totals</b>	<b>6,059,892</b>	<b>5,841,970</b>	<b>6,375,767</b>	<b>7,005,177</b>	<b>6,946,343</b>	<b>7,489,782</b>	<b>7.82%</b>

Acct #	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023
01-51-4000	SALARIES - POLICE SWORN	3,250,183	3,137,218	3,259,709	3,743,415	3,642,795
01-51-4001	OVERTIME - POLICE	332,171	267,649	327,641	340,000	402,116
01-51-4004	SALARIES-CROSSING GUARDS	42,287	39,553	34,637	56,523	44,027
01-51-4005	POLICE-NON-SWORN	440,952	408,770	404,119	457,241	414,478
01-51-4006	UNEMPLOYMENT INSURANCE	11,391	12,325	12,325	-	193
01-51-4010	FICA EXPENSE	238,626	229,438	242,287	285,025	276,880
01-51-4011	MEDICARE EXPENSE	56,256	54,074	56,937	66,659	65,166
01-51-4020	IMRF EXPENSE	43,820	44,838	41,166	42,824	37,555
01-51-4041	CITY CONTR. TO POLICE PENSION	949,117	1,038,504	1,225,301	1,173,058	1,211,168
01-51-4100	MAINTENANCE - BUILDING	21,049	19,942	20,069	34,240	34,240
01-51-4110	MAINTENANCE - EQUIPMENT	52,028	32,544	58,698	41,675	41,675
01-51-4111	MAINTENANCE - AUTOS	384,452	291,892	400,351	404,825	404,825
01-51-4280	COMMUNICATIONS SERVICES	4,256	1,158	2,064	1,500	1,500
01-51-4290	ANIMAL CONTROL	24,113	27,086	14,858	13,000	23,885
01-51-4340	TELEPHONE	162	172	133	-	138
01-51-4370	NOTARY FEE	2,191	5,440	3,307	36,334	36,334
01-51-4400	TRAVEL, TRAINING & MEETINGS	17,700	7,069	28,716	29,045	27,605
01-51-4470	PRINTING/PUBLISHING	3,892	1,682	590	6,500	5,725
01-51-4485	ADMINISTRATIVE TOWING EXPENSE	2,710	360	686	4,000	4,000
01-51-4540	OTHER PROFESSIONAL SERVICES	22,981	20,747	28,748	23,940	23,240
01-51-4542	PROFESSIONAL ADJUDICATION SVCS	2,482	2,180	5,063	3,200	3,200
01-51-4571	EDUCATION REIMBURSEMENT	5,424	12,726	4,572	3,000	3,000
01-51-4690	DUES, SUBSCRIPTIONS & BOOKS	82,476	63,415	59,739	19,315	18,675
01-51-4720	OTHER SUPPLIES	7,148	6,140	13,321	17,400	16,000
01-51-4721	AMMUNITION & SUPPLIES	8,099	1,173	2,998	14,340	14,340
01-51-4730	UNIFORMS	29,751	31,143	40,649	46,150	54,210
01-51-4734	UNIFORMS-CROSSING GUARDS	135	670	670	1,000	250
01-51-4760	GAS/OIL EXPENSE	14,425	58,284	70,832	64,000	71,510
01-51-4840	COLLECTION AGENCY FEES	-	35	35	375	100
01-51-4870	MISCELLANEOUS EXPENSE	288	3,471	4,897	12,300	2,305
01-51-4871	INVESTIGATIONS	1,354	1,526	1,253	4,000	4,000
01-51-4872	PUBLIC RELATIONS	9,798	-	9,396	10,400	11,243
01-51-4950	EQUIPMENT PURCHASE	9,250	22,385	-	49,893	49,965
01-51-4953	EQUIPMENT-MAINTENANCE SUPRV	316	-	-	-	-
<b>Totals</b>		<b>6,059,892</b>	<b>5,841,970</b>	<b>6,375,767</b>	<b>7,005,177</b>	<b>6,946,343</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
Police	General Fund	Police Department	SALARIES & WAGES	01-51-40000	Salaries and Wages - Sworn		\$3,642,795.00	\$3,929,505.00
			Sub total by SALARIES & WAGES				\$3,642,795.00	\$3,929,505.00
	General Fund	Police Department	OVERTIME	01-51-40001	Overtime - Full Department		\$402,116.00	\$350,000.00
			Sub total by OVERTIME				\$402,116.00	\$350,000.00
	General Fund	Police Department	SALARIES - CROSSING GUARDS	01-51-40004	Salaries & Wages - School Crossing Guards		\$44,027.00	\$55,334.00
			Sub total by SALARIES - CROSSING GUARDS				\$44,027.00	\$55,334.00
	General Fund	Police Department	SALARIES - POLICE (NON-SWORN)	01-51-40005	Sales & Wages - Non-Sworn		\$414,478.00	\$486,359.00
			Sub total by SALARIES - POLICE (NON-SWORN)				\$414,478.00	\$486,359.00
	General Fund	Police Department	UNEMPLOYMENT EXPENSE	01-51-40006	Unemployment Expenses		\$193.00	\$0.00
			Sub total by UNEMPLOYMENT EXPENSE				\$193.00	\$0.00
	General Fund	Police Department	FICA EXPENSE	01-51-40100	FICA Expense - Full Department		\$276,880.00	\$298,294.00
			Sub total by FICA EXPENSE				\$276,880.00	\$298,294.00
	General Fund	Police Department	MEDICARE EXPENSE	01-51-40101	Medicare Expense - Full Department		\$65,166.00	\$69,762.00
			Sub total by MEDICARE EXPENSE				\$65,166.00	\$69,762.00
	General Fund	Police Department	IMRF EXPENSE	01-51-40200	IMRF Expense - Full Department	Applies to Non-Sworn staff	\$37,555.00	\$42,534.00
			Sub total by IMRF EXPENSE				\$37,555.00	\$42,534.00
	General Fund	Police Department	CITY CONTR TO POLICE PENSION	01-51-40401	FY 24 - Levy Yr 2022 - Actuarially Determined Contribution		\$0.00	\$1,178,167.00
	General Fund	Police Department	CITY CONTR TO POLICE PENSION	01-51-40401	FY 23 - Levy Yr 2021 - Actuarially Determined Contribution		\$1,211,168.00	\$0.00
			Sub total by CITY CONTR TO POLICE PENSION				\$1,211,168.00	\$1,178,167.00
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100	Bike Unit - tune-ups/repairs	includes bikes x4	\$400.00	\$800.00
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100	Car Washes / Detailing	Car washes \$16 ea x20, per month (\$3840) / Car detailing \$85 ea x20, twice per year (\$3400)	\$3,600.00	\$7,240.00
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100	Equipment Maintenance-Time & Materials	Ex: fire extinguishers, radar/lidar units, telephone system, LiveScan printer, and miscellaneous	\$2,740.00	\$2,740.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100	IL Dept of Agriculture	Traffic Safety Enforcement Unit (TSEU) scale certification	\$1,200.00	\$1,200.00
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100	Patrol and Records Divisions - Maintenance/Supply contracts		\$12,000.00	\$12,000.00
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100	Radar Recertification	Cost reimbursed by Transfer-In Revenue from Seized Assets Fund	\$1,100.00	\$1,100.00
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100	Surveillance Equipment - Internal	Maintenance and monthly contractual services agreements. Includes data storage & retrieval (x12 months @ \$1,100 per month) FY24: Moving to Central Services	\$13,200.00	\$0.00
			<b>Sub total by MAINTENANCE - EQUIPMENT</b>				<b>\$34,240.00</b>	<b>\$25,080.00</b>
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110	Installation of Axon squad light sensors	FY24 - None	\$675.00	\$0.00
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110	On-site Service Calls - Ultra Strobe	Wiring / Connectors for MDT's, cameras	\$2,000.00	\$4,000.00
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110	Purchase of Parts	*FY23 amounts TBD and added by Finance *FY24 amounts TBD and added by Finance	\$12,000.00	\$0.00
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110	Purchase of tires, alignments and balancing - Time & Materia	*FY23 amounts TBD and added by Finance Cost reimbursed by Transfer-In Revenue from Seized Assets Fund *FY24 TBD and added by Finance Cost	\$12,000.00	\$0.00
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110	Repairs at Car Dealer or outside Vendor	*FY23 amounts TBD and added by Finance *FY24 amounts TBD and added by Finance	\$15,000.00	\$0.00
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110	Installation of squad covert interior light bars	Squads 211 / 214 (unmarked), front, rear and running board lightbars x2 @ \$2298	\$0.00	\$4,596.00
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110	Installation of squad equipment and setup	x4 @ \$2800 ea.: squads 204, 210, 212, 214	\$0.00	\$28,000.00
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110	Vehicle decaling / striping	x3 @ \$1400 ea: squads 210, 212, 214	\$0.00	\$4,200.00
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110	Ford Telematics Fleet Maintenance software and GPS	FY24: Software and device x21 vehicles @ \$130 ea (\$2730); GPS monitoring x21 vehicles @ \$20 ea (\$420) x12 months (\$5040 total GPS); Analytics ports x6 vehicles and hardware radar units \$460 ea (\$2760)	\$0.00	\$10,530.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
			Sub total by MAINTENANCE - AUTOS				\$41,675.00	\$51,326.00
General Fund	Police Department		COMMUNICATION SERVICES	01-51-42800	DuComm Fiscal Year Contract x32	Includes full-time officers only. Part-time officers not included in Share calculations by DuComm. FY23: x32 @ \$12,081.69 FY24: x32 @ \$13,127.60	\$386,614.00	\$420,084.00
General Fund	Police Department		COMMUNICATION SERVICES	01-51-42800	DuComm new facility - City Share of costs	FY23: Year 4 of 10 (Began in FY20) FY24: Year 5 of 10 (Began in FY20)	\$18,211.00	\$18,030.00
			Sub total by COMMUNICATION SERVICES				\$404,825.00	\$438,114.00
General Fund	Police Department		ANIMAL CONTROL		General Equipment & Veterinary Charges		\$1,500.00	\$1,500.00
			Sub total by ANIMAL CONTROL				\$1,500.00	\$1,500.00
General Fund	Police Department		TELEPHONE		Cellular Services		\$23,885.00	\$24,000.00
			Sub total by TELEPHONE				\$23,885.00	\$24,000.00
General Fund	Police Department		NOTARY FEE	01-51-43700	Various cost for Notary Commissions	FY24: Bonding, State & stamp fees x8 @ \$59 (\$472) / County registration x8 @ \$10 (\$80)	\$138.00	\$552.00
			Sub total by NOTARY FEE				\$138.00	\$552.00
General Fund	Police Department		RENT EXPENSE	01-51-44300	Airgas Cylinder Rentals	Portion cost for torch gas for vehicle maintenance	\$1,750.00	\$0.00
General Fund	Police Department		RENT EXPENSE	01-51-44300	AXON Body Worn Cameras - Lease Package	Cameras, Hardware, Software, Storage & Maintenance. FY24: Year 3 of 5. To be offset by transfers from Seized Assets Fund, otherwise full General Fund expense.	\$33,876.00	\$33,876.00
General Fund	Police Department		RENT EXPENSE	01-51-44300	Postage Machine rental	(\$177 per Quarter)	\$708.00	\$708.00
General Fund	Police Department		RENT EXPENSE	01-51-44300	Suburban Law Enforcement Academy (SLEA) facility	FY23: (**Credit TBD, and added to this section**) Use of Range, VIRTRA, and Mat Room	\$0.00	\$4,500.00
General Fund	Police Department		RENT EXPENSE	01-51-44300	AXON Interview Room Recording System 5-year contract	Contract total: \$38,074.15 as 5 annual payments of \$7614.83 (post-installation). FY24 scheduled install: \$7614.83 (Annual payment 1 of 5)	\$0.00	\$7,615.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description Sub total by RENT EXPENSE	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
							\$36,334.00	\$46,699.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	Advanced Evidence Technician - NWU Center for Public Safety	x2 attendees @ \$1,375	\$2,750.00	\$2,750.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	Crash Investigation I & II - NWU Center for Public Safety		\$2,400.00	\$2,400.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	DuPage Juveniles Ofcs Assoc (DJOA) conference	x3 attendees @ \$75	\$225.00	\$225.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	FY21 Details - to balance		\$0.00	\$0.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	IL Assoc of Technical Accident Investigators (IATAI) conf.	x2 attendees @ \$340	\$680.00	\$680.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	IL Drug Enforcement Ofcs Assoc (IDEOA) Conference	x2 @ \$275	\$550.00	\$550.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	IL Homicide Seminar	x5 attendees @ \$250	\$1,000.00	\$1,250.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	IL Law Enforcement Admin Professionals conference	x1 attendee	\$0.00	\$240.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	IL Tactical Ofcs Assoc (ITOA) conference	Dues/Training/Conference (x2 @ \$750)	\$1,500.00	\$1,500.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	Illinois Chiefs of Police Conference	x3 attendees	\$0.00	\$900.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	Lodging costs for Training		\$1,000.00	\$3,000.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	NEMRT - expenses	FY24: combined with "One/Two-day Seminars" and going forward (new "Training" line item)	\$3,000.00	\$0.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	One / Two-day Seminars	FY24: combined with "NEMRT - expenses" as "Training" and going forward (new "Training" line item)	\$1,000.00	\$0.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	Records Division training	FY24: Combining into "NEMRT and Other" line item, and moving forward.	\$800.00	\$0.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	Reimbursement for Meals and Mileage	Training, conferences, and other work-related travel.	\$8,500.00	\$9,500.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	Staff & Command course - NWU Center for Public Safety	x1 attendee	\$4,200.00	\$0.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	Suburban Law Enforcement Academy - Tuition	FY24: Changing to "Leadership Development" (as a new line item)	\$0.00	\$14,100.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	IL Crisis Negotiators Conference	x3 Recruit Officers @ \$4700 ea / begin 16-week course sessions	\$0.00	\$600.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	Leadership Development	x2 attendees @ \$300 ea	\$0.00	\$5,000.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	Training (NEMRT and Other)	Replaces FY23 "Staff & Command course -NWU Center for Public Safety"	\$0.00	\$7,000.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400	Cellbrite Training (cellphone data retrieval)	FY24: Replaces "NEMRT - expenses", "One/Two-day Seminars", and "Records Division training (\$800)" line items, going forward	\$0.00	\$3,290.00
General Fund		Police Department	TRAVEL & MEETINGS	01-51-44400		x1 attendee	\$0.00	\$0.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description Sub total by TRAVEL & MEETINGS	Ledger Dimension	Description	Notes	Current FY	Next Year Budget
							Projection	Request
							\$27,605.00	\$52,985.00
General Fund		Police Department	PRINTING/PUBLISHING	01-51-44700	Adjudication and Traffic tickets		\$2,000.00	\$2,000.00
General Fund		Police Department	PRINTING/PUBLISHING	01-51-44700	Advertisement		\$500.00	\$1,000.00
General Fund		Police Department	PRINTING/PUBLISHING	01-51-44700	Crime Alert hangers		\$0.00	\$250.00
General Fund		Police Department	PRINTING/PUBLISHING	01-51-44700	Forms - fees to update		\$2,000.00	\$2,000.00
General Fund		Police Department	PRINTING/PUBLISHING	01-51-44700	General Printing needs	Includes Business Cards, Arrest Jacket Envelopes, etc.	\$1,100.00	\$1,100.00
General Fund		Police Department	PRINTING/PUBLISHING	01-51-44700	Inmate Property cards - Booking Room	x1500 (x2 @ \$125) FY24: do not include - keep line item for FY25	\$125.00	\$0.00
			<b>Sub total by PRINTING/PUBLISHING</b>				<b>\$5,725.00</b>	<b>\$6,350.00</b>
General Fund		Police Department	ADMINISTRATIVE TOWING EXPENSE		Administrative towing fees paid to Contractor		\$4,000.00	\$4,000.00
			<b>Sub total by ADMINISTRATIVE TOWING EXPENSE</b>				<b>\$4,000.00</b>	<b>\$4,000.00</b>
General Fund		Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	Department Employee Photograph Session(s)	Individual employee professional photos - sitting fee only FY24: Keep line item available for FY25	\$150.00	\$0.00
General Fund		Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	Destruction of Records		\$500.00	\$750.00
General Fund		Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	Document Shredding Service (on-site)		\$1,000.00	\$1,740.00
General Fund		Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	DUI Testing (Blood Draws)		\$1,000.00	\$2,125.00
General Fund		Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	DuPage County CUIIS Monthly fees	x12 months @ \$250	\$3,000.00	\$3,000.00
General Fund		Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	Medical Safety Mask online Fit Test(s)	x37 @ \$38 ea	\$1,406.00	\$0.00
General Fund		Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	Prescription Recycling service	bi-weekly disposal pick-ups	\$13,375.00	\$14,712.00
General Fund		Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	S.O.S. Title fees - Seized Vehicles	FY23: not being budgeted FY24: remove line item due to State facilitation of program	\$0.00	\$0.00
General Fund		Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	S.O.S. Title/Registration fees	Department vehicles FY24: Titles x4 @ \$155 ea (\$620) Transfer of plates \$10 ea (\$40) / LPN renewal x9 @ \$151 ea (\$1359) FY22: Titles x3 @ \$150 ea / LPN renewal x9 @ \$151 ea	\$1,959.00	\$2,019.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	WYFS COMPASS Program		\$850.00	\$850.00
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	Wellness Checks	Mandated per Safe-T Act x32 @ \$175 ea. (1 Hour ea. once per Year)	\$0.00	\$5,600.00
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400	OnSolve/CoderED (Reverse 911)	FY24: Community emergency alert notification service (new line item)	\$0.00	\$4,604.00
			<b>Sub total by OTHER PROFESSIONAL SERVICES</b>				<b>\$23,240.00</b>	<b>\$35,400.00</b>
	General Fund	Police Department	PROFESSIONAL ADJUDICATION FEES	01-51-45402	Professional Adjudication Services	Contractual Administrative Law Judge fees - includes adjudication of Code violation issues	\$3,200.00	\$6,000.00
			<b>Sub total by PROFESSIONAL ADJUDICATION FEES</b>				<b>\$3,200.00</b>	<b>\$6,000.00</b>
	General Fund	Police Department	EDUCATION REIMBURSEMENT	01-51-45710	Reimbursement requests for Personnel	Completion of various Degrees. Garcia - \$3,000 *Finance to provide approved personnel and amounts information*	\$3,000.00	\$3,000.00
			<b>Sub total by EDUCATION REIMBURSEMENT</b>				<b>\$3,000.00</b>	<b>\$3,000.00</b>
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	BASSET Licensing		\$0.00	\$250.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	Court Smart: Legal Updates & Case Law	Annual subscription	\$1,700.00	\$1,700.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	DuJIS installment	FY23: Not budgeted	\$0.00	\$37,000.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	DuPage County Chiefs of Police Assoc	x3 @ \$275 ea (Chief / Deputy Chiefs x2)	\$825.00	\$825.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	DuPage County Children's Advocacy Center	Annual Municipal Contribution	\$4,000.00	\$4,000.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	DuPage MERIT		\$6,500.00	\$6,500.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	DuPage Senior Management	x2 @ \$125	\$250.00	\$250.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	DuPage/Ilinois Juvenile Ofcs Assoc	x3 @ \$30	\$90.00	\$90.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	Explorer Charter Fees (Three Fires Council)	FY23: not budgeted, program temporarily suspended due to COVID-19	\$0.00	\$0.00
						FY24: not budgeted, program temporarily on hold, keep line item		
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	IL Association of Chiefs of Police	x3 (Chief / Deputy Chief x2)	\$525.00	\$525.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	IL Law Enforcement Admin Professionals (ILEAP)	Chief Admin Assistant	\$50.00	\$50.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	IL Law Enforcement Alarm System (ILEAS)		\$120.00	\$120.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	International Association of Chiefs of Police		\$200.00	\$200.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	International Association of Chiefs of Police Online.net		\$875.00	\$875.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	Law Enforcement Records Mgmt Information (LERMI)	x3 @ \$40	\$120.00	\$120.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	NEMRT Regional Training	x42 @ \$95	\$3,420.00	\$3,990.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	NeIRMS (Maintenance of current system)	FY23: Not budgeted FY24: Remove as line item and moving forward	\$0.00	\$0.00
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900	DUMEG	32 SWORN X \$520/EA	\$0.00	\$16,640.00
			<b>Sub total by DUES, SUBSCRIPTIONS &amp; BOOKS</b>				<b>\$18,675.00</b>	<b>\$73,135.00</b>
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200	Digital Media	(DVDs/CDs/Flash Drives)	\$2,000.00	\$2,000.00
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200	Evidence Technician supplies		\$6,000.00	\$6,000.00
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200	Flares	FY24: Not budgeted	\$0.00	\$0.00
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200	Miscellaneous supplies		\$2,000.00	\$2,000.00
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200	Office Chairs		\$0.00	\$0.00
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200	Office Equipment		\$3,500.00	\$3,500.00
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200	PPE (COVID-19 related only)	FY24: remove line item from budget	\$1,500.00	\$0.00
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200	Sanitizer Replacements		\$1,000.00	\$500.00
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200	AED supplies	Replacement Batteries x4 @ \$180 ea (\$720) / Pads x8 @ \$100 ea (\$800)	\$0.00	\$1,520.00
			<b>Sub total by OTHER SUPPLIES</b>				<b>\$16,000.00</b>	<b>\$15,520.00</b>
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210	3-Volt batteries (Weapon lights)		\$200.00	\$200.00
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210	Handguns - Training rounds		\$3,960.00	\$4,000.00
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210	Less than Lethal shotgun	Bean bags x170 rounds	\$650.00	\$1,360.00
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210	Part Replacement - general	Weapon repair, cleaning equipment, Target material, AR-15 parts	\$850.00	\$850.00
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210	Red Dot Sight rifle battery		\$100.00	\$100.00
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210	Rifle - training rounds	Purchased through SLEA	\$5,600.00	\$6,050.00
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210	Taser - Batteries XP26	FY23: batteries x5 @ \$130 ea FY24: Not budgeted	\$650.00	\$0.00
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210	Taser - Duty Rounds		\$680.00	\$680.00
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210	Taser - Training cartridges	x70	\$1,650.00	\$2,170.00
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210	Taser XP26 with SPPM batteries	x2 @ \$1342 ea	\$0.00	\$2,684.00
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210	Taser - Batteries SPPM	x10 @ \$122 ea	\$0.00	\$1,220.00
			<b>Sub total by AMMUNITION &amp; SUPPLIES</b>				<b>\$14,340.00</b>	<b>\$19,314.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Police Department	UNIFORMS	01-51-47300	Bike Unit uniforms		\$700.00	\$700.00
	General Fund	Police Department	UNIFORMS	01-51-47300	Clothing Allowance - Investigations	(Detectives x4 / POP Ofcs x2)	\$7,000.00	\$7,000.00
	General Fund	Police Department	UNIFORMS	01-51-47300	Explorer Uniforms	FY22: Not budgeted since this FY FY23: Program temporarily suspended due to COVID FY24: Program temporarily on hold, keep line item in budget	\$0.00	\$0.00
	General Fund	Police Department	UNIFORMS	01-51-47300	Footwear Replacement	x29 @ \$200 ea	\$3,750.00	\$3,750.00
	General Fund	Police Department	UNIFORMS	01-51-47300	Police Patches		\$700.00	\$700.00
	General Fund	Police Department	UNIFORMS	01-51-47300	Quartermaster Replacement - Spring & Fall	FY24: Includes Recruit Ofc. full uniforms x3 @ \$3,000	\$29,000.00	\$33,500.00
	General Fund	Police Department	UNIFORMS	01-51-47300	Replacement Body Armor Vests	FY24: x10 @ \$800 ea (includes addition of new hires x3)	\$8,060.00	\$8,000.00
	General Fund	Police Department	UNIFORMS	01-51-47300	SWAT Officer equipment (if applicable)	FY23: not budgeted FY24: not budgeted, keep line item in budget	\$0.00	\$0.00
	General Fund	Police Department	UNIFORMS	01-51-47300	Uniform Cleaning Contract		\$5,000.00	\$5,000.00
			<b>Sub total by UNIFORMS</b>				<b>\$54,210.00</b>	<b>\$58,650.00</b>
	General Fund	Police Department	UNIFORMS - CROSSING GUARDS	01-51-47304	Uniforms	Raincoats, Lighted STOP paddles, cones	\$250.00	\$1,000.00
			<b>Sub total by UNIFORMS - CROSSING GUARDS</b>				<b>\$250.00</b>	<b>\$1,000.00</b>
	General Fund	Police Department	GAS/OIL EXPENSE	01-51-47600	Annual Gas/Oil Expense		\$71,510.00	\$75,000.00
			<b>Sub total by GAS/OIL EXPENSE</b>				<b>\$71,510.00</b>	<b>\$75,000.00</b>
	General Fund	Police Department	COLLECTION AGENCY FEES	01-51-48401	Fees Associated with Adjudication Collections		\$100.00	\$375.00
			<b>Sub total by COLLECTION AGENCY FEES</b>				<b>\$100.00</b>	<b>\$375.00</b>
	General Fund	Police Department	MISCELLANEOUS EXPENSE	01-51-48700	Awards & Recognition		\$255.00	\$1,000.00
	General Fund	Police Department	MISCELLANEOUS EXPENSE	01-51-48700	Miscellaneous		\$250.00	\$300.00
	General Fund	Police Department	MISCELLANEOUS EXPENSE	01-51-48700	Petty Cash Expenses		\$500.00	\$500.00
	General Fund	Police Department	MISCELLANEOUS EXPENSE	01-51-48700	Sanitizing Police Building and Squads	FY23: Building, as needed (\$3,500), and Squads x12 @ \$650 per month x12 months (\$7,800) FY24: Remove line item from budget	\$1,300.00	\$0.00
			<b>Sub total by MISCELLANEOUS EXPENSE</b>				<b>\$2,305.00</b>	<b>\$1,800.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Police Department	INVESTIGATIONS	01-51-48701	Background Checks	Massage business licenses and renewals, cleaning/outside vendor personnel, etc.	\$2,000.00	\$2,000.00
	General Fund	Police Department	INVESTIGATIONS Sub total by INVESTIGATIONS	01-51-48701	Investigations Costs	Subpoena Fees / Records	\$2,000.00 <b>\$4,000.00</b>	\$2,000.00 <b>\$4,000.00</b>
	General Fund	Police Department	PUBLIC RELATIONS	01-51-48702	National Night Out	FY24: Inclusion of Food Truck(s)	\$6,593.00	\$7,000.00
	General Fund	Police Department	PUBLIC RELATIONS	01-51-48702	Public Relations Materials	(Crime Prevention, 4th of July safety, Summer Daze, etc.)	\$3,275.00	\$4,000.00
	General Fund	Police Department	PUBLIC RELATIONS	01-51-48702	Shop With a Cop	x1 child	\$125.00	\$125.00
	General Fund	Police Department	PUBLIC RELATIONS	01-51-48702	Shredding Day Event (Paper and Electronics)		\$1,250.00	\$2,000.00
			<b>Sub total by PUBLIC RELATIONS</b>				<b>\$11,243.00</b>	<b>\$13,125.00</b>
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	APX 4000 Radios	FY23: x5 @ \$536 ea (CSOs x2 / EMA x3), new for this budget FY24: x6 @ \$* ea (CSOs x2 / Records x2, EMA x2), includes chargers, batteries and belt clip x2 ea	\$2,677.00	\$10,937.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	APX 4000 Stand-alone chargers	FY23: x5 @ \$56 ea (CSOs x2 / EMA x3) FY24: Remove this line item (combined above)	\$280.00	\$0.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	APX 8500 Encrypted radios	FY23: xTBD, @ \$TBD (Sworn officers / Command Staff), new for this budget FY24: Admin/Investigations x6, Sergeant squad x1	\$0.00	\$35,462.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	APX-Next Radio single bay chargers	FY23: x5 @ \$115 ea, new for this budget FY24: x3 Investigation Division squads x2 / Det. Sgt. x1	\$575.00	\$1,191.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	Bike Unit bicycles	FY23: x3 @ \$1167 ea, new for this budget FY24: x2 @ \$1180 ea	\$3,573.00	\$2,360.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	City-Band Replacement Radios	FY23: x3 @ 1,000 (approximately 15 years+ old)	\$3,000.00	\$0.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	FLOCK License Plate Reading Cameras and accessories	FY23: Initial subscription for cameras x9 @ \$2,500 ea, implementation fee x9 @ \$250 ea, search feature x9 @ \$2500 ea. FY24: Annual contract renewal: Cameras x9 @ \$2500 ea and implementation, and search feature (\$2500)	\$27,250.00	\$25,000.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	Intoximeter mouthpieces	x500	\$110.00	\$110.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	Solar Speed Signs	New: 4 x \$3,125 FY24: Remove line item	\$12,500.00	\$0.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	AV Equipment - Sonny Mack Room	Includes 75" Smart TV, wireless presentation system, hardware, labor, removal of old equipment	\$0.00	\$6,200.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	Stop Sticks	x3 @ \$670 ea (\$2010)	\$0.00	\$2,010.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	Defensive Tactics Training Mats	x3 @ \$420 ea (\$1260)	\$0.00	\$1,260.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	Utility Terrain Vehicle	Decision Package (POL 24.02)		\$34,080.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	Traffic Cones	x40 @ \$9.80 (\$392)	\$0.00	\$392.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	Ambidextrous shotgun slings & side ammunition carriers		\$0.00	\$1,100.00
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500	Television(s)	x4 @ \$700 ea, (\$2800) Office locations: Chief, Deputy Chiefs x2, Det. Sergeant	\$0.00	\$2,800.00
			<b>Sub total by EQUIPMENT PURCHASE</b>				<b>\$49,965.00</b>	<b>\$122,902.00</b>
			<b>Sub total by Police Department</b>				<b>\$6,946,343.00</b>	<b>\$7,489,782.00</b>

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-54-40000	EMA	SALARIES - E.M.A.	2,400	12,950	27,016	27,900	11,519	28,400	146.55%
01-54-40100	EMA	FICA EXPENSE	149	803	1,675	1,730	714	1,761	146.64%
01-54-40101	EMA	MEDICARE EXPENSE	35	188	392	405	167	412	146.71%
01-54-41100	EMA	MAINTENANCE - EQUIPMENT	6,014	1,062	3,074	1,809	4,668	6,821	46.12%
01-54-41110	EMA	MAINTENANCE - AUTO	400	257	100	7,300	4,800	3,500	-27.08%
01-54-42700	EMA	MAINTENANCE - COMMUNICATIONS	-	-	-	1,750	1,750	1,750	0.00%
01-54-43400	EMA	TELEPHONE	1,150	1,437	2,054	1,500	1,500	1,500	0.00%
01-54-44400	EMA	TRAVEL, TRAINING & MEETINGS	-	-	1,270	4,500	1,000	4,500	350.00%
01-54-46900	EMA	DUES, SUBSCRIPTIONS & BOOKS	-	-	-	100	-	100	
01-54-47200	EMA	OTHER SUPPLIES	631	26	40	2,700	1,700	2,700	58.82%
01-54-47300	EMA	UNIFORMS	5,393	670	-	1,000	240	1,000	316.67%
01-54-47600	EMA	GAS / OIL EXPENSE	87	87	218	750	750	750	0.00%
01-54-48700	EMA	MISCELLANEOUS EXPENSE	718	-	29	1,500	1,500	1,500	0.00%
01-54-49500	EMA	EQUIPMENT PURCHASE	7,992	-	590	1,700	1,700	500	-70.59%
<b>Totals</b>			24,969	17,480	36,458	54,644	32,008	55,194	72.44%

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Emergency Management Agency	SALARIES & WAGES Sub total by SALARIES & WAGES	01-54-40000	SALARIES & WAGES - EMA		\$11,519.00 <b>\$11,519.00</b>	\$28,400.00 <b>\$28,400.00</b>
	General Fund	Emergency Management Agency	FICA EXPENSE Sub total by FICA EXPENSE	01-54-40100	FICA EXPENSES		\$714.00 <b>\$714.00</b>	\$1,761.00 <b>\$1,761.00</b>
	General Fund	Emergency Management Agency	MEDICARE EXPENSE Sub total by MEDICARE EXPENSE	01-54-40101	MEDICARE EXPENSES		\$167.00 <b>\$167.00</b>	\$412.00 <b>\$412.00</b>
	General Fund	Emergency Management Agency	MAINTENANCE - EQUIPMENT	01-54-41100	General Maintenance Equipment		\$1,000.00	\$1,000.00
	General Fund	Emergency Management Agency	MAINTENANCE - EQUIPMENT	01-54-41100	Siren System monitoring fees		\$413.00	\$413.00
	General Fund	Emergency Management Agency	MAINTENANCE - EQUIPMENT	01-54-41100	Starcom21 Network		\$408.00	\$408.00
	General Fund	Emergency Management Agency	MAINTENANCE - EQUIPMENT	01-54-41100	Siren System - annual maintenance		\$2,847.00	\$5,000.00
			Sub total by MAINTENANCE - EQUIPMENT				<b>\$4,668.00</b>	<b>\$6,821.00</b>
	General Fund	Emergency Management Agency	MAINTENANCE - AUTOS	01-54-41110	General Vehicle Maintenance		\$3,500.00	\$3,500.00
	General Fund	Emergency Management Agency	MAINTENANCE - AUTOS	01-54-41110	Vehicle Decal / Stripping		\$1,300.00	\$0.00
	General Fund	Emergency Management Agency	MAINTENANCE - AUTOS	01-54-41110	Vehicle equipment	FY23: new for this budget - Re-outfit repurposed replacement vehicle	\$0.00	\$0.00
			Sub total by MAINTENANCE - AUTOS				<b>\$4,800.00</b>	<b>\$3,500.00</b>
	General Fund	Emergency Management Agency	MAINTENANCE - COMMUNICATIONS	01-54-42700	Walkie-Talkies, Mobile Radios	Batteries / Radio air-time fee	\$1,750.00	\$1,750.00
			Sub total by MAINTENANCE - COMMUNICATIONS				<b>\$1,750.00</b>	<b>\$1,750.00</b>
	General Fund	Emergency Management Agency	TELEPHONE	01-54-43400	General telephone	Cellular Services FY24: TBD and entered by Finance	\$1,500.00	\$1,500.00
			Sub total by TELEPHONE				<b>\$1,500.00</b>	<b>\$1,500.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Emergency Management Agency	TRAVEL & MEETINGS	01-54-44400	Member Training - all	**FY23: Dependent upon COVID-19 restrictions. Includes: Homeland Security, IL EMA Annual Trng Summit, IL Emergency Svcs Mgmt Assoc conference, Formal Traffic Control, Disaster Preparedness.	\$1,000.00	\$4,500.00
			<b>Sub total by TRAVEL &amp; MEETINGS</b>				<b>\$1,000.00</b>	<b>\$4,500.00</b>
	General Fund	Emergency Management Agency	DUES, SUBSCRIPTIONS & BOOKS		As needed items		\$0.00	\$100.00
			<b>Sub total by DUES, SUBSCRIPTIONS &amp; BOOKS</b>				<b>\$0.00</b>	<b>\$100.00</b>
	General Fund	Emergency Management Agency	OTHER SUPPLIES	01-54-47200	Emergency Response Supplies		\$1,000.00	\$1,000.00
	General Fund	Emergency Management Agency	OTHER SUPPLIES	01-54-47200	Printed Materials		\$200.00	\$200.00
	General Fund	Emergency Management Agency	OTHER SUPPLIES	01-54-47200	Public Training events	Miscellaneous training giveaway items	\$500.00	\$1,500.00
	General Fund	Emergency Management Agency	OTHER SUPPLIES	01-54-47200	Reflective Cones	FY23: Not budgeted, keep FY24: Not budgeted, keep line item	\$0.00	\$0.00
			<b>Sub total by OTHER SUPPLIES</b>				<b>\$1,700.00</b>	<b>\$2,700.00</b>
	General Fund	Emergency Management Agency	UNIFORMS	01-54-47300	Volunteer Uniforms	Includes High-visibility shirts	\$240.00	\$1,000.00
			<b>Sub total by UNIFORMS</b>				<b>\$240.00</b>	<b>\$1,000.00</b>
	General Fund	Emergency Management Agency	GAS/OIL EXPENSE	01-54-47600	Vehicle Use		\$750.00	\$750.00
			<b>Sub total by GAS/OIL EXPENSE</b>				<b>\$750.00</b>	<b>\$750.00</b>
	General Fund	Emergency Management Agency	MISCELLANEOUS EXPENSE	01-54-48700	Miscellaneous		\$1,500.00	\$1,500.00
			<b>Sub total by MISCELLANEOUS EXPENSE</b>				<b>\$1,500.00</b>	<b>\$1,500.00</b>
	General Fund	Emergency Management Agency	EQUIPMENT PURCHASE	01-54-49500	Defibrillator	for EMA Vehicle	\$1,200.00	\$0.00
	General Fund	Emergency Management Agency	EQUIPMENT PURCHASE	01-54-49500	Miscellaneous Equipment		\$500.00	\$500.00
			<b>Sub total by EQUIPMENT PURCHASE</b>				<b>\$1,700.00</b>	<b>\$500.00</b>
			<b>Sub total by Emergency Management Agency</b>				<b>\$32,008.00</b>	<b>\$55,194.00</b>

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-55-44400	Police Comm.	TRAVEL, TRAINING & MEETINGS	-	-	-	2,800	550	2,800	409.09%
01-55-44700	Police Comm.	PRINTING / PUBLISHING	4,265	1,643	1,643	-	-	2,000	0.00%
01-55-45100	Police Comm.	LEGAL SERVICES	-	10,422	6,835	500	500	500	0.00%
01-55-45400	Police Comm.	OTHER PROFESSIONAL SERVICES	25	475	475	-	-	400	0.00%
01-55-45800	Police Comm.	TESTING	1,365	20,669	1,385	11,100	11,100	36,000	224.32%
01-55-46900	Police Comm.	DUES, SUBSCRIPTIONS & BOOKS	125	250	750	730	730	730	0.00%
<b>Totals</b>			5,780	31,341	11,088	15,130	12,880	42,430	229.43%

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Board of Police and Fire Commission	TRAVEL & MEETINGS	01-55-44400	IL Police Commission Annual Conference & Training Seminars	Includes registration, meals, mileage	\$550.00	\$2,800.00
			<b>Sub total by TRAVEL &amp; MEETINGS</b>				<b>\$550.00</b>	<b>\$2,800.00</b>
	General Fund	Board of Police and Fire	PRINTING/PUBLISHING	01-55-44700	Testing (required) Advertisements	FY23: Not budgeted	\$0.00	\$1,000.00
	General Fund	Board of Police and Fire	PRINTING/PUBLISHING	01-55-44700	Recruiting Materials	FY24: New item	\$0.00	\$1,000.00
			<b>Sub total by PRINTING/PUBLISHING</b>				<b>\$0.00</b>	<b>\$2,000.00</b>
	General Fund	Board of Police and Fire	LEGAL FEES	01-55-45100	Legal Services, as needed		\$500.00	\$500.00
			<b>Sub total by LEGAL FEES</b>				<b>\$500.00</b>	<b>\$500.00</b>
	General Fund	Board of Police and Fire Commission	OTHER PROFESSIONAL SERVICES	01-55-45400	Candidate background checks	Credit / SSN	\$0.00	\$400.00
			<b>Sub total by OTHER PROFESSIONAL SERVICES</b>				<b>\$0.00</b>	<b>\$400.00</b>
	General Fund	Board of Police and Fire	TESTING	01-55-45800	Patrol Medical Exams		\$2,200.00	\$2,200.00
	General Fund	Board of Police and Fire	TESTING	01-55-45800	Patrol Officer Written Exam		\$3,100.00	\$4,000.00
	General Fund	Board of Police and Fire	TESTING	01-55-45800	Patrol Polygraph Exams		\$4,500.00	\$4,500.00
	General Fund	Board of Police and Fire	TESTING	01-55-45800	Patrol Psychological Exams		\$1,300.00	\$1,300.00
	General Fund	Board of Police and Fire Commission	TESTING	01-55-45800	Police Sergeant Promotional Exam	FY23: Not budgeted FY24: P4 Security Solutions (Vendor)	\$0.00	\$24,000.00
			<b>Sub total by TESTING</b>				<b>\$11,100.00</b>	<b>\$36,000.00</b>
	General Fund	Board of Police and Fire Commission	DUES, SUBSCRIPTIONS & BOOKS	01-55-46900	Annual Association Dues - IL Fire & Police Comm. (IFPCA)	x3 @ \$125 ea	\$375.00	\$375.00
	General Fund	Board of Police and Fire Commission	DUES, SUBSCRIPTIONS & BOOKS	01-55-46900	Annual IL Police Commission Manuals and Handbooks	x3 @ \$85 ea	\$255.00	\$255.00
	General Fund	Board of Police and Fire Commission	DUES, SUBSCRIPTIONS & BOOKS	01-55-46900	Miscellaneous Training Manuals/Legal Updates		\$100.00	\$100.00
			<b>Sub total by DUES, SUBSCRIPTIONS &amp; BOOKS</b>				<b>\$730.00</b>	<b>\$730.00</b>
		<b>Sub total by Board of Police and Fire Commission</b>					<b>\$12,880.00</b>	<b>\$42,430.00</b>

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# 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 and temporary structures. 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. New addresses are also assigned by this Division.

#### 2. Engineering and Stormwater/Flood Plain Management

The Engineering Division administers and enforces the DuPage Countywide Stormwater and Flood Plain Ordinance, reviews private development civil engineering plans, inspects privately constructed infrastructure improvements, collects security deposits and letters of credit developers post to guarantee the proper construction of required public improvements, and manages special City projects from planning to construction. 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 Municipal Engineers Discussion Group and DuPage River Salk Creek Workgroup.

#### 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 preparation, revision, 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 Warrenton 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 private investment, new business, and help existing businesses succeed.

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-53-40000	Community Dev	SALARIES - COMMUNITY DVLPMNT	735,217	734,488	707,066	826,994	796,614	895,660	12.43%
01-53-40001	Community Dev	OVERTIME - COMMUNITY DVLPMNT	1,141	1,146	1,665	2,000	700	1,000	42.86%
01-53-40003	Community Dev	SALARIES - PLAN COMMISSION	2,590	2,335	2,670	2,500	2,230	2,500	12.11%
01-53-40100	Community Dev	FICA EXPENSE	42,520	43,279	42,102	51,398	43,329	55,655	28.45%
01-53-40101	Community Dev	MEDICARE EXPENSE	10,216	10,306	10,033	12,020	11,065	13,016	17.63%
01-53-40200	Community Dev	IMRF EXPENSE	70,010	75,048	66,267	69,001	61,217	70,086	14.49%
01-53-41110	Community Dev	MAINTENANCE - AUTOS	1,847	2,963	904	4,500	15,500	6,500	-58.06%
01-53-43700	Community Dev	NOTARY FEE	-	54	10	100	200	-	-100.00%
01-53-44400	Community Dev	TRAVEL, TRAINING & MEETINGS	24,558	2,718	23,950	39,650	35,450	39,100	10.30%
01-53-44700	Community Dev	PRINTING / PUBLISHING	1,229	1,962	3,351	2,000	2,500	4,500	80.00%
01-53-45210	Community Dev	COMPUTER SOFTWARE	3,564	-	-	-	-	-	0.00%
01-53-45300	Community Dev	ENGINEERING	276,199	101,390	40,714	50,000	50,000	50,000	0.00%
01-53-45400	Community Dev	OTHER PROFESSIONAL SERVICES	51,652	27,148	15,445	18,000	12,000	220,200	1735.00%
01-53-45404	Community Dev	BLDG PERMIT REVIEW & INSPECT	8,850	28,200	19,586	26,000	12,500	25,000	100.00%
01-53-45405	Community Dev	ELEVATOR INSPECTIONS	8,723	5,931	4,423	12,500	12,500	12,500	0.00%
01-53-45406	Community Dev	LANDSCAPE REVIEW & INSPECTIONS	3,371	8,713	4,323	8,000	6,500	12,500	92.31%
01-53-45701	Community Dev	TRAINING - PLAN COMMISSION	-	225	80	1,200	1,200	1,250	4.17%
01-53-46000	Community Dev	PRELIMINARY CONSULT	-	182	-	1,500	1,500	1,500	0.00%
01-53-46900	Community Dev	DUES, SUBSCRIPTIONS & BOOKS	6,523	5,346	6,310	8,730	7,910	5,870	-25.79%
01-53-47200	Community Dev	OTHER SUPPLIES	89	-	934	4,000	4,000	4,000	0.00%
01-53-47300	Community Dev	UNIFORMS	314	40	1,008	550	550	550	0.00%
01-53-48700	Community Dev	MISCELLANEOUS EXPENSE	2,753	942	4,460	2,900	5,600	6,100	8.93%
01-53-49200	Community Dev	LAND PURCHASE	-	-	-	1,500	1,500	1,500	0.00%
01-53-49500	Community Dev	EQUIPMENT PURCHASE	-	1,995	1,536	-	-	-	-
<b>Totals</b>			1,251,366	1,054,411	956,837	1,145,043	1,084,565	1,428,987	31.76%

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
Community Development	General Fund	Community Development	SALARIES & WAGES	01-53-40000	SALARIES & WAGES		\$796,614.00	\$895,660.00
			<b>Sub total by SALARIES &amp; WAGES</b>				<b>\$796,614.00</b>	<b>\$895,660.00</b>
	General Fund	Community Development	OVERTIME	01-53-40001	OVERTIME		\$700.00	\$1,000.00
			<b>Sub total by OVERTIME</b>				<b>\$700.00</b>	<b>\$1,000.00</b>
	General Fund	Community Development	STIPENDS - PLANNING COMMISSION	01-53-40003	STIPENDS - PLANNING COMMISSION		\$2,230.00	\$2,500.00
			<b>Sub total by STIPENDS - PLANNING COMMISSION</b>				<b>\$2,230.00</b>	<b>\$2,500.00</b>
	General Fund	Community Development	FICA EXPENSE	01-53-40100	FICA EXPENSE		\$43,329.00	\$55,655.00
			<b>Sub total by FICA EXPENSE</b>				<b>\$43,329.00</b>	<b>\$55,655.00</b>
	General Fund	Community Development	MEDICARE EXPENSE	01-53-40101	MEDICARE EXPENSE		\$11,065.00	\$13,016.00
			<b>Sub total by MEDICARE EXPENSE</b>				<b>\$11,065.00</b>	<b>\$13,016.00</b>
	General Fund	Community Development	IMRF EXPENSE	01-53-40200	IMRF EXPENSE		\$61,217.00	\$70,086.00
			<b>Sub total by IMRF EXPENSE</b>				<b>\$61,217.00</b>	<b>\$70,086.00</b>
	General Fund	Community Development	MAINTENANCE - AUTOS	01-53-41110	Brakes, minor tune-up, tires, maintenance	FY 23 projection accounts for unexpected "restoration" work on repurposed police vehicles	\$15,500.00	\$6,500.00
			<b>Sub total by MAINTENANCE - AUTOS</b>				<b>\$15,500.00</b>	<b>\$6,500.00</b>
	General Fund	Community Development	NOTARY FEE	01-53-43700	Admin Asst. Swinden		\$100.00	\$0.00
	General Fund	Community Development	NOTARY FEE	01-53-43700	Permit and Zoning Tech. Santos		\$100.00	\$0.00
			<b>Sub total by NOTARY FEE</b>				<b>\$200.00</b>	<b>\$0.00</b>
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Admin. Assist. and P/Z Tech Attendance at training opps		\$400.00	\$800.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Bldg Insp., Code Enf. Off. in-state training and ICC Courses		\$500.00	\$1,700.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Assist. CD Dir. APA conf, seminar attendance, AICP Exam		\$1,200.00	\$1,200.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Chief Code Off. ICC Tran Conf, B&F Training Courses		\$550.00	\$1,500.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Civil Eng. Training/Seminars		\$800.00	\$1,500.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	DISC Training for Entire Dept.		\$2,000.00	\$250.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Executive Coaching - Asst. CD Dir, CCO, Sr. CE		\$18,000.00	\$18,000.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Executive Coaching - Dept. Head		\$6,000.00	\$6,000.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Misc. Mgmt. Trng./Exec. Coaching - Dept. Leadership Team		\$1,000.00	\$1,000.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	GIS Training		\$250.00	\$500.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	GIS Tch/Plnr in-state trng., AICP Cert., Planetizen course		\$600.00	\$600.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Mgmt Training/Coaching		\$0.00	\$0.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Mileage Reimburse - Dept staff use of pers vehicles		\$1,250.00	\$1,250.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Misc Professional Development		\$1,000.00	\$1,000.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	Sr. Civ. Eng. attendance training IAFSM Conf, IPSI		\$1,200.00	\$1,800.00
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400	CDD/ED Dir. APA conf., seminar attendance		\$400.00	\$2,000.00
			<b>Sub total by TRAVEL &amp; MEETINGS</b>				<b>\$35,450.00</b>	<b>\$39,100.00</b>
	General Fund	Community Development	PRINTING/PUBLISHING	01-53-44700	Recording Fees		\$2,000.00	\$1,500.00
	General Fund	Community Development	PRINTING/PUBLISHING	01-53-44700	Repro Costs for Ords, Lg Format Maps, Color Exh, Spec Report		\$500.00	\$500.00
	General Fund	Community Development	PRINTING/PUBLISHING	01-53-44700	Program Related Printing & Publishing	FY24 Decision Package COM 24.04 - Rental Registration and Inspection Program Phase 1a	\$0.00	\$2,500.00
			<b>Sub total by PRINTING/PUBLISHING</b>				<b>\$2,500.00</b>	<b>\$4,500.00</b>
	General Fund	Community Development	ENGINEERING	01-53-45300	Consulting Engineering Services		\$50,000.00	\$50,000.00
			<b>Sub total by ENGINEERING</b>				<b>\$50,000.00</b>	<b>\$50,000.00</b>
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400	ERP System Software Selection Consultation Services	FY24 Decision Package - PUB 24.03	\$0.00	\$16,000.00
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400	Codification of Subdivision Ord		\$3,500.00	\$0.00
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400	Cost associated w/Admin. Law Judge processes Code Violat		\$1,500.00	\$1,500.00
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400	Ec. Dev./Re-Dev. Consultation Services		\$2,500.00	\$20,000.00
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400	Fire/Blgd Code/Plan Review consultant services		\$0.00	\$0.00
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400	GIS Consulting Services		\$2,500.00	\$2,500.00
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400	ROW/Easement Survey, Plat, Legal Assist.		\$2,000.00	\$1,200.00
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400	Scanning of historical dev paper files & lg format dev plans		\$0.00	\$12,000.00
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400	Special Census	FY24 Decision Package COM 24.07	\$0.00	\$150,000.00
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400	Consulting Inspection Services	FY24 Decision Package COM 24.04 - Rental Registration and Inspection Program Phase 1a	\$0.00	\$17,000.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
			Sub total by OTHER PROFESSIONAL SERVICES				\$12,000.00	\$217,200.00
General Fund		Community Development	BLDG PERMIT REVIEW & INSPECT	01-53-45404	Consulting Building Inspection Services	When Building Insp. position vacant or Building Insp. on vacation	\$2,500.00	\$5,000.00
General Fund		Community Development	BLDG PERMIT REVIEW & INSPECT	01-53-45404	IL Lic Plumb Insp Consultant		\$10,000.00	\$10,000.00
General Fund		Community Development	BLDG PERMIT REVIEW & INSPECT	01-53-45404	Outside Consultant Plan Revw Costs		\$0.00	\$10,000.00
			Sub total by BLDG PERMIT REVIEW & INSPECT				\$12,500.00	\$25,000.00
General Fund		Community Development	ELEVATOR INSPECTIONS	01-53-45405	Exp. assoc w review and inspect new & exist elevators		\$12,500.00	\$12,500.00
			Sub total by ELEVATOR INSPECTIONS				\$12,500.00	\$12,500.00
General Fund		Community Development	LANDSCAPE REVIEW & INSPECTIONS	01-53-45406	Outside consult to perform ltd LS plan revws, inspections		\$6,500.00	\$12,500.00
			Sub total by LANDSCAPE REVIEW & INSPECTIONS				\$6,500.00	\$12,500.00
General Fund		Community Development	TRAINING - PLAN COMMISSION	01-53-45701	City Funded Training Opps for PC/ZBA		\$1,200.00	\$1,250.00
			Sub total by TRAINING - PLAN COMMISSION				\$1,200.00	\$1,250.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Community Development	PRELIMINARY CONSULT	01-53-46900	Consult Eng expenses assoc w/review of prelim eng design		\$1,500.00	\$1,500.00
			<b>Sub total by PRELIMINARY CONSULT</b>				<b>\$1,500.00</b>	<b>\$1,500.00</b>
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	2021 Int. Code Council Code books, const. standards		\$1,500.00	\$0.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	American Institute of Architects		\$720.00	\$0.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	APA Memberships (CD/ED Dir, Asst. Dir, Planner I		\$1,750.00	\$1,850.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	APA Monthly Zoning Newsletter		\$75.00	\$75.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	Area Bldg. Coord. of IL and Permit TechNation		\$80.00	\$160.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	Congress for New Urbanism Membership		\$125.00	\$125.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	DuPage River Salt Creek Workgroup City Membership		\$1,600.00	\$1,600.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	IL Assoc Floodplain & Stormwater Mngrs (Sr. Eng., Eng.)		\$0.00	\$0.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	Incremental Dev. Alliance membership		\$75.00	\$75.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	Internat. Code Council Certification Exams		\$0.00	\$0.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	Intl Code Council Memberships		\$300.00	\$300.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	ICMA - Local Gov. Hispanic Ntwk. ( Assist. CD Dir.)		\$100.00	\$100.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	Misc. books and ref. materials		\$750.00	\$750.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	State of Ill. Prof. Eng. Lic. Registrations (Sr. Eng, Eng.)		\$300.00	\$300.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	Strong Towns Membership		\$100.00	\$100.00
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	Suburban Bldg Officials Council Membership (CCO, Bldg Insp)		\$75.00	\$75.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900	Urban Land Institute Annual Dues		\$360.00	\$360.00
			<b>Sub total by DUES, SUBSCRIPTIONS &amp; BOOKS</b>				<b>\$7,910.00</b>	<b>\$5,870.00</b>
	General Fund	Community Development	OTHER SUPPLIES	01-53-47200	Misc. Office Supplies		\$3,000.00	\$3,000.00
	General Fund	Community Development	OTHER SUPPLIES	01-53-47200	Specialty Larger Format Printer Paper		\$500.00	\$500.00
	General Fund	Community Development	OTHER SUPPLIES	01-53-47200	Specialty Printer Cartridges		\$500.00	\$500.00
			<b>Sub total by OTHER SUPPLIES</b>				<b>\$4,000.00</b>	<b>\$4,000.00</b>
	General Fund	Community Development	UNIFORMS	01-53-47300	New boots for field inspection employee		\$150.00	\$150.00
	General Fund	Community Development	UNIFORMS	01-53-47300	New safety vests & COW shirts, coats for field inspectors		\$400.00	\$400.00
			<b>Sub total by UNIFORMS</b>				<b>\$550.00</b>	<b>\$550.00</b>
	General Fund	Community Development	GAS/OIL EXPENSE	01-53-47600	GAS/OIL EXPENSE		\$3,000.00	\$3,500.00
			<b>Sub total by GAS/OIL EXPENSE</b>				<b>\$3,000.00</b>	<b>\$3,500.00</b>
	General Fund	Community Development	MISCELLANEOUS EXPENSE	01-53-48700	Food & Beverage for special meetings		\$1,000.00	\$1,000.00
	General Fund	Community Development	MISCELLANEOUS EXPENSE	01-53-48700	Lawn cut services for Property Maint. Code Violations		\$1,000.00	\$1,000.00
	General Fund	Community Development	MISCELLANEOUS EXPENSE	01-53-48700	Misc. safety and measuring equipment		\$400.00	\$400.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Community Development	MISCELLANEOUS EXPENSE	01-53-48700	Staff & PCZBA Nameplates, mounting of lg format maps		\$200.00	\$200.00
			Sub total by MISCELLANEOUS EXPENSE				\$2,600.00	\$2,600.00
	General Fund	Community Development	EQUIPMENT PURCHASE	01-53-48500	Misc file cabinets, desks, shelves, chairs		\$1,500.00	\$1,500.00
			Sub total by EQUIPMENT PURCHASE				\$1,500.00	\$1,500.00
		Sub total by Community Development					\$1,084,565.00	\$1,425,987.00
Grand Total Community Development							\$1,084,565.00	\$1,428,987.00

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# City of Warrenville Department Overview

## Public Works

The Warrenville Public Works Department is 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 Department has 18 full-time employees including a Public Works Director, who oversees the day-to-day operations of the Department. The Utility Maintenance Superintendent is responsible for the Utility Division. The Capital Maintenance Superintendent oversees Street Division, Facilities Division, and the entire fleet.

The remaining supervisory and administrative staff consists of a Management Analyst, Facilities Maintenance Supervisor, Street Division Crew leader, and Utility Division Crew Leader. Utility Division is comprised of six Utility Maintenance Workers, and Street Division is comprised of five Street Maintenance Workers.

### Utility Division

- Operates and maintains 77 miles of water main, 4 wells, 3 water towers, 59 miles of sanitary sewer, and 11 sanitary lift stations
- 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

### Street Division

- Maintains 54 miles of City streets, 41 miles of sidewalks, 5 miles of pathways, 48 miles of storm sewers, 867 street lights, and street signage
- Maintains storm water lift stations and backflow prevention valves in the storm sewer
- 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

### **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). The parks and public areas are Cerny Park, Leone Schmidt Heritage Park, Bob Walters Commons, 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.

### **Vehicle Maintenance Division**

The Vehicle Maintenance Division is responsible for the City's entire fleet, which contains 67 pieces of equipment, including Public Works trucks and small equipment and Police Department vehicles, and Code Enforcement vehicles. The Capital Maintenance Superintendent coordinates all repair work and purchases of the fleet with the other departments, in accordance with the City's CMRP.

GENERAL FUND LINE ITEMS

Cost Center	Acct #	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
Streets	01-52-40000	SALARIES - STREETS	574,203	579,989	610,146	700,954	672,197	758,451	12.83%
Streets	01-52-40001	OVERTIME - STREETS	82,837	109,040	72,353	90,000	70,994	90,000	26.77%
Streets	01-52-40100	FICA EXPENSE	38,053	40,830	40,440	49,039	46,078	52,603	14.16%
Streets	01-52-40101	MEDICARE EXPENSE	8,900	9,549	9,458	11,469	10,776	12,303	14.17%
Streets	01-52-40200	IMRF EXPENSE	62,772	74,063	67,387	71,423	61,262	71,694	17.03%
Streets	01-52-41100	MAINTENANCE - EQUIPMENT	128,799	112,703	119,205	70,000	100,000	110,000	10.00%
Streets	01-52-41200	MAINTENANCE - STREETS	486,758	(28,483)	119,617	199,000	125,000	344,000	175.20%
Streets	01-52-41300	MAINTENANCE - GROUNDS	26,238	57,730	77,850	137,700	120,450	119,200	-1.04%
Streets	01-52-41315	MAINTENANCE-TREES	10,180	6,130	18,298	30,000	30,000	60,000	100.00%
Streets	01-52-41316	MAINTENANCE - STREAMS	-	-	-	4,000	4,000	4,000	0.00%
Streets	01-52-42600	GARBAGE REMOVAL	2,310	2,050	-	1,500	-	-	-
Streets	01-52-43800	UTILITIES	21,832	28,253	47,232	30,000	30,000	30,000	0.00%
Streets	01-52-44000	MAINTENANCE - STREET LIGHTS	19,795	11,218	39,127	55,000	55,000	63,000	14.55%
Streets	01-52-44300	RENT EXPENSE	5,731	6,210	8,608	9,250	9,600	11,700	21.88%
Streets	01-52-44400	TRAVEL, TRAINING & MEETINGS	11,154	6,156	21,985	17,900	19,050	25,600	34.38%
Streets	01-52-44700	PRINTING/PUBLISHING	-	-	-	-	-	-	-
Streets	01-52-45300	ENGINEERING	190,916	119,910	126,097	264,650	154,879	85,300	-44.92%
Streets	01-52-45400	OTHER PROFESSIONAL SERVICES	99,218	553	7,781	3,500	8,500	15,500	82.35%
Streets	01-52-45401	J.U.L.I.E.	743	4,912	2,636	6,200	6,200	6,500	4.84%
Streets	01-52-45700	TRAINING & SEMINARS	-	-	-	-	-	-	-
Streets	01-52-46900	DUES, SUBSCRIPTIONS & BOOKS	724	2,992	3,559	760	760	810	6.58%
Streets	01-52-47200	OTHER SUPPLIES	1,908	922	1,919	1,725	3,000	3,200	6.67%
Streets	01-52-47220	SMALL TOOLS	2,708	2,087	12,272	20,000	20,000	20,000	0.00%
Streets	01-52-47300	UNIFORMS	4,017	3,884	4,206	8,000	8,000	8,000	0.00%
Streets	01-52-47600	GAS/OIL EXPENSE	3,332	27,394	26,971	34,170	45,000	45,000	0.00%
Streets	01-52-48700	MISCELLANEOUS EXPENSE	34,632	42,110	56,213	144,000	72,300	339,645	369.77%
Streets	01-52-49476	ROAD PROJECTS	-	4,336	(4,554)	214,000	181,258	65,315	-63.97%
Streets	01-52-49500	EQUIPMENT PURCHASE	-	-	103	7,000	5,000	7,000	40.00%
Streets	01-52-49503	EQUIPMENT-MAINTENANCE SUPRVR	702	-	-	-	-	-	-
<b>Totals</b>			<b>1,818,462</b>	<b>1,224,538</b>	<b>1,488,909</b>	<b>2,181,240</b>	<b>1,859,304</b>	<b>2,348,821</b>	<b>26.33%</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
Public Works	General Fund	Streets Department	SALARIES & WAGES	01-52-40000	SALARIES & WAGES		\$672,197.00	\$758,451.00
			Sub total by SALARIES & WAGES				\$672,197.00	\$758,451.00
	General Fund	Streets Department	OVERTIME	01-52-40001	OVERTIME		\$70,994.00	\$90,000.00
			Sub total by OVERTIME				\$70,994.00	\$90,000.00
	General Fund	Streets Department	FICA EXPENSE	01-52-40100	FICA EXPENSE		\$46,078.00	\$52,603.00
			Sub total by FICA EXPENSE				\$46,078.00	\$52,603.00
	General Fund	Streets Department	MEDICARE EXPENSE	01-52-40101	MEDICARE EXPENSE		\$10,776.00	\$12,303.00
			Sub total by MEDICARE EXPENSE				\$10,776.00	\$12,303.00
	General Fund	Streets Department	IMRF EXPENSE	01-52-40200	IMRF EXPENSE		\$61,262.00	\$71,694.00
			Sub total by IMRF EXPENSE				\$61,262.00	\$71,694.00
	General Fund	Streets Department	MAINTENANCE - EQUIPMENT	01-52-41100	Maintenance Equipment		\$100,000.00	\$110,000.00
			MAINTENANCE - EQUIPMENT	01-52-41100	DELETE		\$0.00	\$0.00
				Sub total by MAINTENANCE - EQUIPMENT			\$100,000.00	\$110,000.00
	General Fund	Streets Department	MAINTENANCE - STREETS	01-52-41200	Diehl Road Turn Lanes City Share	Waiting for IDOT Final Invoice (STP - 70%, City - 15%, DuDOT - 15%)	\$0.00	\$19,000.00
MAINTENANCE - STREETS			01-52-41200	Private Property Drainage Assistance		\$0.00	\$35,000.00	
MAINTENANCE - STREETS			01-52-41200	R.O.W. Repairs and Maintenance		\$50,000.00	\$50,000.00	
MAINTENANCE - STREETS			01-52-41200	Route 56 Streetscape Enhancements		\$0.00	\$30,000.00	
MAINTENANCE - STREETS			01-52-41200	Route 59 Multi-Use Path ROW Acquisition		\$0.00	\$100,000.00	
MAINTENANCE - STREETS			01-52-41200	Storm Sewer Improvements	Batavia Rd and Rt.59 Intersection Storm DP PUB 24.02 - Enclose ditch drainage on private property, along Route 59 between Batavia Road and Country Ridge Drive.Sewer Improvements	\$75,000.00	\$0.00	
MAINTENANCE - STREETS			01-52-41200	Batavia Road Path Connection	DP PUB 24.01 - Connection between Alden Horizon and Blackwell Forest Preserve	\$0.00	\$110,000.00	
Sub total by MAINTENANCE - STREETS						\$125,000.00	\$344,000.00	

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300	Mowing and Landscape Maintenance	City-owned properties and Rt. 56 corridor, excludes parks, lift stations, and well-houses.	\$100,000.00	\$100,000.00
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300	Route 56 Replacement Plantings		\$7,200.00	\$7,500.00
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300	Weiland Maintenance Home Avenue		\$1,850.00	\$1,300.00
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300	Weiland Maintenance Meadow Avenue		\$1,850.00	\$1,300.00
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300	Weiland Maintenance Public Works		\$4,900.00	\$5,200.00
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300	Weiland Maintenance Second Street Rain Gardens		\$2,200.00	\$2,200.00
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300	Weiland Maintenance Williams Road Bridge		\$2,450.00	\$1,700.00
			<b>Sub total by MAINTENANCE - GROUNDS</b>				<b>\$120,450.00</b>	<b>\$119,200.00</b>
	General Fund	Streets Department	MAINTENANCE - TREES	01-52-41315	Tree Trimming, Removal, and Replacement	Shared with MFT 013-700-709-45410	\$30,000.00	\$30,000.00
	General Fund	Streets Department	MAINTENANCE - TREES	01-52-41315	Parkway Tree Planting Program	City Council Approved 12-19-22	\$0.00	\$30,000.00
			<b>Sub total by MAINTENANCE - TREES</b>				<b>\$30,000.00</b>	<b>\$60,000.00</b>
	General Fund	Streets Department	MAINTENANCE - STREAMS	01-52-41316	Stream Debris Removal and Wildlife Relocation		\$4,000.00	\$4,000.00
			<b>Sub total by MAINTENANCE - STREAMS</b>				<b>\$4,000.00</b>	<b>\$4,000.00</b>
	General Fund	Streets Department	UTILITIES	01-52-43800	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	\$30,000.00	\$30,000.00
			<b>Sub total by UTILITIES</b>				<b>\$30,000.00</b>	<b>\$30,000.00</b>
	General Fund	Streets Department	MAINTENANCE - STREET LIGHTS	01-52-44000	Street Light Knock Down Replacement	Usually reimbursed from drivers insurance.	\$25,000.00	\$25,000.00
	General Fund	Streets Department	MAINTENANCE - STREET LIGHTS	01-52-44000	Street light Maintenance		\$30,000.00	\$30,000.00
	General Fund	Streets Department	MAINTENANCE - STREET LIGHTS	01-52-44000	Upgrade Special Events Panels	Replace boxes, transfer equipment, and paint 4 special events panels black to match decorative City street lights.	\$0.00	\$8,000.00
			<b>Sub total by MAINTENANCE - STREET LIGHTS</b>				<b>\$55,000.00</b>	<b>\$63,000.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Streets Department	RENT EXPENSE	01-52-44300	2 Golf Carts for 3rd and 4th of July Celebration		\$600.00	\$1,200.00
	General Fund	Streets Department	RENT EXPENSE	01-52-44300	Aerial Lift for Holiday Decorations	Police Station and Prairie Path trees require use of an eighty-foot aerial lift.	\$6,000.00	\$7,000.00
	General Fund	Streets Department	RENT EXPENSE	01-52-44300	Welding tanks and Specialty Equip.		\$3,000.00	\$3,500.00
			<b>Sub total by RENT EXPENSE</b>				<b>\$9,600.00</b>	<b>\$11,700.00</b>
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400	Executive Coaching	PWD & MA shared with Water and Sewer 020-700-704-44400 and 020-700-706-44400. CMS & SDCL 100% here.	\$10,000.00	\$11,000.00
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400	IAFSM Conference	PWD shared with Water and Sewer 020-700-704-44400 and 020-700-706-44400.	\$500.00	\$300.00
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400	IPSI - Street Laborer	Street Division Laborer Year 1 of 3	\$0.00	\$2,000.00
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400	IPSI - Crew Leader	Street Division Crew Leader - Year 2 of 3	\$1,500.00	\$2,000.00
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400	Miscellaneous Meetings and Training	Includes Public Works Onsite Team and Crew Leader Training	\$2,500.00	\$5,000.00
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400	Monthly APWA Meetings	Shared with Water and Sewer 020-700-704-44400 and 020-700-706-44400.	\$300.00	\$300.00
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400	Road Scholar APWA	Street Division Laborer Year 3 of 3	\$1,500.00	\$2,000.00
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400	Work Truck Conference	Capital Maintenance Superintendent	\$2,000.00	\$2,000.00
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400	IPSI - Management Analyst	Shared with Water and Sewer 020-700-704-44400 and 020-700-706-44400. Year 2 of 3.	\$750.00	\$1,000.00
			<b>Sub total by TRAVEL &amp; MEETINGS</b>				<b>\$19,050.00</b>	<b>\$25,600.00</b>
	General Fund	Streets Department	ENGINEERING	01-52-45300	Bridge Inspections	Mack Rd. - Monthly, Williams Rd. Calendar year 2023	\$7,650.00	\$4,800.00
	General Fund	Streets Department	ENGINEERING	01-52-45300	Mack Road Bridge Preliminary Engineering		\$8,000.00	\$0.00
	General Fund	Streets Department	ENGINEERING	01-52-45300	Mack Road Path Preliminary Engineering		\$9,954.28	\$0.00
	General Fund	Streets Department	ENGINEERING	01-52-45300	Private Property Drainage Assistance Engineering		\$0.00	\$5,000.00
	General Fund	Streets Department	ENGINEERING	01-52-45300	Route 59 Multi-Use Path Final Engineering	DP COM 23.03	\$0.00	\$70,000.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Streets Department	ENGINEERING	01-52-45300	Route 59 Multi-Use Path Preliminary Engineering	DP COM 23.02	\$90,000.00	\$0.00
	General Fund	Streets Department	ENGINEERING	01-52-45300	Route 59 Multi-Use Path ROW Acquisition	City share of construction to occur in fall 2022. Intended to be reimbursed with Park Developer Donations.	\$0.00	\$0.00
	General Fund	Streets Department	ENGINEERING	01-52-45300	Trailhead Construction Engineering		\$26,775.00	\$0.00
	General Fund	Streets Department	ENGINEERING	01-52-45300	Batavia Road Sidewalk Design and Easement Exhibits	Cleanup and reconstruction of mixture of Public and Private sidewalk on "east" side of Batavia Road, to become all Public sidewalk between Tracy Place and the Illinois Prairie Path.	\$12,500.00	\$5,500.00
			<b>Sub total by ENGINEERING</b>				<b>\$154,879.28</b>	<b>\$85,300.00</b>
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400	GIS Database - Miscellaneous		\$2,500.00	\$2,500.00
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400	NPDES Permit Fees Yearly (IEPA)		\$1,000.00	\$1,000.00
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400	ERP System Software Selection Consultation Services	DP PW 24.0X - Consultant to assist the City with selection of new ERP software.	\$0.00	\$12,000.00
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400	Harding Field / Public Works Resubdivision	Professional Land Surveyor - Plat of Resubdivision	\$5,000.00	\$0.00
			<b>Sub total by OTHER PROFESSIONAL SERVICES</b>				<b>\$8,500.00</b>	<b>\$15,500.00</b>
	General Fund	Streets Department	J.U.L.I.E.	01-52-45401	JULIE Locate Fee	Shared with Water and Sewer 020-700-704-45401 and 020-700-706-45401	\$2,200.00	\$2,500.00
	General Fund	Streets Department	J.U.L.I.E.	01-52-45401	Locate flags and Paint		\$4,000.00	\$4,000.00
			<b>Sub total by J.U.L.I.E.</b>				<b>\$6,200.00</b>	<b>\$6,500.00</b>
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900	APWA Dues	CMS, SDCL, PWD-50%, MA-50%	\$550.00	\$550.00
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900	IAMMA Dues	Management Analyst	\$50.00	\$50.00
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900	ILCMA Membership	Management Analyst	\$120.00	\$120.00
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900	Legacy Dues	Management Analyst	\$40.00	\$40.00
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900	Professional Engineer License Registration	PWD, budget even fiscal years, and share with Water 001-700-704-46900 and Sewer 020-700-706-46900. \$50.00 in FY 2024	\$0.00	\$50.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
			Sub total by DUES, SUBSCRIPTIONS & BOOKS				\$760.00	\$810.00
General Fund	Streets Department		OTHER SUPPLIES	01-52-47200	Hardware Supplies, Coffee, Paper Towels, etc.		\$3,000.00	\$3,200.00
			Sub total by OTHER SUPPLIES				\$3,000.00	\$3,200.00
General Fund	Streets Department		SMALL TOOLS	01-52-47220	Fleet & Street Tools	Wrenches, diagnostic tools, etc. Tools need to be purchased for vehicle and equipment maintenance.	\$20,000.00	\$20,000.00
			Sub total by SMALL TOOLS				\$20,000.00	\$20,000.00
General Fund	Streets Department		UNIFORMS	01-52-47300	City Supplied Uniforms	Increased to cover the cost of one additional Street Division personnel.	\$8,000.00	\$8,000.00
			Sub total by UNIFORMS				\$8,000.00	\$8,000.00
General Fund	Streets Department		GAS/OIL EXPENSE	01-52-47600	Fuel and Oil Costs for Vehicles and Equipment	Costs fluctuate with market	\$45,000.00	\$45,000.00
			Sub total by GAS/OIL EXPENSE				\$45,000.00	\$45,000.00
General Fund	Streets Department		MISCELLANEOUS EXPENSE	01-52-48700	Capital Subsidy to Capital Maintenance and Replacement Fund	Transfer of all GF R&B Property Tax Revenue from 010030162, 010030163 & 30262	\$37,000.00	\$232,345.00
General Fund	Streets Department		MISCELLANEOUS EXPENSE	01-52-48700	Holiday Decorations Replacement and Expansion		\$20,000.00	\$20,000.00
General Fund	Streets Department		MISCELLANEOUS EXPENSE	01-52-48700	Mosquito Larvicide for Catch basin		\$5,000.00	\$5,000.00
General Fund	Streets Department		MISCELLANEOUS EXPENSE	01-52-48700	Public Works Week Open House		\$1,000.00	\$1,000.00
General Fund	Streets Department		MISCELLANEOUS EXPENSE	01-52-48700	River Road Path	Design and const. costs (per IGA with DuPage County, this cost will only be incurred if the City is required to issue a check)	\$0.00	\$72,000.00
General Fund	Streets Department		MISCELLANEOUS EXPENSE	01-52-48700	Small Unforeseen Items - Not in other categories		\$2,000.00	\$2,000.00
General Fund	Streets Department		MISCELLANEOUS EXPENSE	01-52-48700	Special Events	Porta-potty's for 3rd and 4th of July Celebration, and Summer Daze	\$7,000.00	\$7,000.00
General Fund	Streets Department		MISCELLANEOUS EXPENSE	01-52-48700	IPASS	IPASS Replenishment	\$300.00	\$300.00
			Sub total by MISCELLANEOUS EXPENSE				\$72,300.00	\$339,645.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Streets Department	ENGINEERING	01-52-45300	Route 59 Multi-Use Path Preliminary Engineering	DP COM 23.02	\$90,000.00	\$0.00
	General Fund	Streets Department	ENGINEERING	01-52-45300	Route 59 Multi-Use Path ROW Acquisition	City share of construction to occur in fall 2022. Intended to be reimbursed with Park Developer Donations.	\$0.00	\$0.00
	General Fund	Streets Department	ENGINEERING	01-52-45300	Trailhead Construction Engineering		\$26,775.00	\$0.00
	General Fund	Streets Department	ENGINEERING	01-52-45300	Batavia Road Sidewalk Design and Easement Exhibits	Cleanup and reconstruction of mixture of Public and Private sidewalk on "east" side of Batavia Road, to become all Public sidewalk between Tracy Place and the Illinois Prairie Path.	\$12,500.00	\$5,500.00
			<b>Sub total by ENGINEERING</b>				<b>\$154,879.28</b>	<b>\$85,300.00</b>
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400	GIS Database - Miscellaneous		\$2,500.00	\$2,500.00
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400	NPDES Permit Fees Yearly (IEPA)		\$1,000.00	\$1,000.00
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400	ERP System Software Selection Consultation Services	DP PW 24.0X - Consultant to assist the City with selection of new ERP software.	\$0.00	\$12,000.00
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400	Harding Field / Public Works Resubdivision	Professional Land Surveyor - Plat of Resubdivision	\$5,000.00	\$0.00
			<b>Sub total by OTHER PROFESSIONAL SERVICES</b>				<b>\$8,500.00</b>	<b>\$15,500.00</b>
	General Fund	Streets Department	J.U.L.I.E.	01-52-45401	JULIE Locate Fee	Shared with Water and Sewer 020-700-704-45401 and 020-700-706-45401	\$2,200.00	\$2,500.00
	General Fund	Streets Department	J.U.L.I.E.	01-52-45401	Locate flags and Paint		\$4,000.00	\$4,000.00
			<b>Sub total by J.U.L.I.E.</b>				<b>\$6,200.00</b>	<b>\$6,500.00</b>
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900	APWA Dues	CMS, SDCL, PWD-50%, MA-50%	\$550.00	\$550.00
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900	IAMMA Dues	Management Analyst	\$50.00	\$50.00
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900	ILCMA Membership	Management Analyst	\$120.00	\$120.00
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900	Legacy Dues	Management Analyst	\$40.00	\$40.00
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900	Professional Engineer License Registration	PWD, budget even fiscal years, and share with Water 001-700-704-46900 and Sewer 020-700-706-46900. \$50.00 in FY 2024	\$0.00	\$50.00

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-63-41000	Parks & Rec	MAINTENANCE - BUILDING	2,447	31,811	4,958	15,000	6,500	16,200	149.23%
01-63-41100	Parks & Rec	MAINTENANCE-EQUIPMENT	1,790	5,645	1,444	5,200	5,200	5,500	5.77%
01-63-41300	Parks & Rec	MAINTENANCE GROUNDS	22,714	7,425	24,197	18,000	12,000	12,000	0.00%
01-63-41315	Parks & Rec	MAINTENANCE-TREES	-	-	-	1,000	1,000	1,000	0.00%
01-63-43800	Parks & Rec	UTILITIES	2,831	2,661	3,068	3,500	3,500	4,500	28.57%
01-63-45400	Parks & Rec	OTHER PROFESSIONAL SERVICES	11,875	9,695	25,057	12,000	12,000	12,000	0.00%
01-63-46700	Parks & Rec	VETERANS MEMORIAL	2,191	7,522	311	10,000	5,000	27,000	440.00%
01-63-48700	Parks & Rec	MISCELLANEOUS EXPENSE	-	122	204	800	800	800	0.00%
01-63-48800	Parks & Rec	ALBRIGHT STUDIO EXPENSES	14,537	4,588	7,626	19,050	19,050	25,150	32.02%
01-63-49500	Parks & Rec	EQUIPMENT PURCHASE	-	-	-	-	-	-	-
<b>Totals</b>			58,385	69,469	66,865	84,550	65,050	104,150	60.11%

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Park & Recreation	MAINTENANCE - BUILDING	01-63-41000	Janitorial Service		\$4,500.00	\$4,700.00
	General Fund	Park & Recreation	MAINTENANCE - BUILDING	01-63-41000	Maintenance and Repairs		\$2,000.00	\$3,000.00
	General Fund	Park & Recreation	MAINTENANCE - BUILDING	01-63-41000	Security Camera System-Cerny Park		\$0.00	\$8,500.00
			<b>Sub total by MAINTENANCE - BUILDING</b>				<b>\$6,500.00</b>	<b>\$16,200.00</b>
	General Fund	Park & Recreation	MAINTENANCE - EQUIPMENT	01-63-41100	Certified Playground Mulch		\$2,200.00	\$2,500.00
	General Fund	Park & Recreation	MAINTENANCE - EQUIPMENT	01-63-41100	Playground Repairs		\$3,000.00	\$3,000.00
			<b>Sub total by MAINTENANCE - EQUIPMENT</b>				<b>\$5,200.00</b>	<b>\$5,500.00</b>
	General Fund	Park & Recreation	MAINTENANCE - GROUNDS	01-63-41300	Mulch Installation as needed		\$2,000.00	\$2,000.00
	General Fund	Park & Recreation	MAINTENANCE - GROUNDS	01-63-41300	Portion Grounds Maint. Contract		\$10,000.00	\$10,000.00
			<b>Sub total by MAINTENANCE - GROUNDS</b>				<b>\$12,000.00</b>	<b>\$12,000.00</b>
	General Fund	Park & Recreation	MAINTENANCE - TREES	01-63-41315	Adjusting Mulch around Trees		\$500.00	\$500.00
	General Fund	Park & Recreation	MAINTENANCE - TREES	01-63-41315	Trimming, Replacement of Trees at All City Parks, as needed		\$500.00	\$500.00
			<b>Sub total by MAINTENANCE - TREES</b>				<b>\$1,000.00</b>	<b>\$1,000.00</b>
	General Fund	Park & Recreation	UTILITIES	01-63-43800	Electricity, Park lights / Pavilion		\$2,500.00	\$3,000.00
	General Fund	Park & Recreation	UTILITIES	01-63-43800	Natural Gas Service Pavilion	N. Gas rate to increase estimated 35%	\$1,000.00	\$1,500.00
			<b>Sub total by UTILITIES</b>				<b>\$3,500.00</b>	<b>\$4,500.00</b>
	General Fund	Park & Recreation	OTHER PROFESSIONAL SERVICES	01-63-45400	Natural Areas Burns & Maintenance	Several Sites	\$12,000.00	\$12,000.00
			<b>Sub total by OTHER PROFESSIONAL SERVICES</b>				<b>\$12,000.00</b>	<b>\$12,000.00</b>
	General Fund	Park & Recreation	VETERANS MEMORIAL	01-63-46700	General Memorial Maintenance		\$5,000.00	\$6,000.00
	General Fund	Park & Recreation	VETERANS MEMORIAL	01-63-46700	Renovation Planning	Consulting for rehabilitation of hard surfaces, irrigation, fountain. Construction to occur in FY 2024.	\$0.00	\$5,000.00
	General Fund	Park & Recreation	VETERANS MEMORIAL	01-63-46700	New irrigation		\$0.00	\$10,000.00
	General Fund	Park & Recreation	VETERANS MEMORIAL	01-63-46700	Replace handrails (Gazebo)		\$0.00	\$6,000.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
			Sub total by VETERANS MEMORIAL				\$5,000.00	\$27,000.00
General Fund		Park & Recreation	MEMORIALS	01-63-46750	MEMORIALS		\$0.00	\$0.00
			Sub total by MEMORIALS				\$0.00	\$0.00
General Fund		Park & Recreation	MISCELLANEOUS EXPENSE	01-63-48700	Install, Maintain, and Repair	Flowers , Bush Replacement etc.	\$800.00	\$800.00
			Sub total by MISCELLANEOUS EXPENSE				\$800.00	\$800.00
General Fund		Park & Recreation	ALBRIGHT EXPENSES	01-63-48800	Cleaning Services		\$1,000.00	\$1,200.00
General Fund		Park & Recreation	ALBRIGHT EXPENSES	01-63-48800	Fire Alarm Monitoring Service		\$750.00	\$800.00
General Fund		Park & Recreation	ALBRIGHT EXPENSES	01-63-48800	Fire Alarm Testing / Repair		\$600.00	\$700.00
General Fund		Park & Recreation	ALBRIGHT EXPENSES	01-63-48800	Fire Extinguisher Maintenance		\$200.00	\$250.00
General Fund		Park & Recreation	ALBRIGHT EXPENSES	01-63-48800	Install Flag Pole	Repurpose from Cigo Site	\$0.00	\$3,000.00
General Fund		Park & Recreation	ALBRIGHT EXPENSES	01-63-48800	Natural Gas Service	Museum and Tavern Natural Gas increase 35%	\$12,500.00	\$15,000.00
General Fund		Park & Recreation	ALBRIGHT EXPENSES	01-63-48800	Pest Control		\$350.00	\$400.00
General Fund		Park & Recreation	ALBRIGHT EXPENSES	01-63-48800	Security Alarm Service	Monitoring	\$900.00	\$1,000.00
General Fund		Park & Recreation	ALBRIGHT EXPENSES	01-63-48800	Supplies / Maintenance		\$2,000.00	\$2,000.00
General Fund		Park & Recreation	ALBRIGHT EXPENSES	01-63-48800	Wireless Fire Alarm Monitoring	security ADS	\$750.00	\$800.00
			Sub total by ALBRIGHT EXPENSES				\$19,050.00	\$25,150.00
		Sub total by Park & Recreation					\$65,050.00	\$104,150.00

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-65-40000	Bldgs & Grnds	SALARIES - BUILDINGS & GROUNDS	77,674	79,198	86,303	96,781	86,201	103,177	19.69%
01-65-40001	Bldgs & Grnds	OVERTIME - BUILDINGS & GROUNDS	2,571	4,424	2,698	3,000	4,653	3,000	-35.53%
01-65-40100	Bldgs & Grnds	FICA EXPENSE	4,850	5,062	5,393	6,186	5,887	6,583	11.82%
01-65-40101	Bldgs & Grnds	MEDICARE EXPENSE	1,135	1,184	1,261	1,447	1,377	1,540	11.84%
01-65-40200	Bldgs & Grnds	IMRF EXPENSE	7,321	8,300	7,703	7,437	7,194	7,492	4.14%
01-65-41000	Bldgs & Grnds	MAINTENANCE - BUILDINGS	149,269	81,641	137,439	243,250	197,250	369,500	87.33%
01-65-41110	Bldgs & Grnds	MAINTENANCE - AUTO	-	-	-	1,000	1,000	1,000	0.00%
01-65-44400	Bldgs & Grnds	TRAVEL, TRAINING & MEETINGS	-	-	595	3,000	3,000	3,000	0.00%
01-65-46900	Bldgs & Grnds	DUES & SUBSCRIPTIONS	205	390	403	400	400	450	12.50%
01-65-47200	Bldgs & Grnds	OTHER SUPPLIES	2,399	2,336	2,706	4,500	4,500	5,000	11.11%
01-65-47300	Bldgs & Grnds	UNIFORMS	1,012	703	847	900	900	1,000	11.11%
01-65-47600	Bldgs & Grnds	GAS/OIL EXPENSE	127	669	662	800	800	800	0.00%
01-65-49300	Bldgs & Grnds	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
01-65-49500	Bldgs & Grnds	EQUIPMENT PURCHASE	67	67	20	1,500	1,500	2,000	33.33%
<b>Totals</b>			246,563	183,974	246,030	370,201	314,662	504,542	60.34%

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Building & Grounds	SALARIES & WAGES	01-65-40000	Salaries & wages		\$86,201.00	\$103,177.00
			<b>Sub total by SALARIES &amp; WAGES</b>				<b>\$86,201.00</b>	<b>\$103,177.00</b>
	General Fund	Building & Grounds	OVERTIME	01-65-40001	Overtime		\$4,653.00	\$3,000.00
			<b>Sub total by OVERTIME</b>				<b>\$4,653.00</b>	<b>\$3,000.00</b>
	General Fund	Building & Grounds	FICA EXPENSE	01-65-40100	FICA EXPENSE		\$5,887.00	\$6,583.00
			<b>Sub total by FICA EXPENSE</b>				<b>\$5,887.00</b>	<b>\$6,583.00</b>
	General Fund	Building & Grounds	MEDICARE EXPENSE	01-65-40101	MEDICARE EXPENSE		\$1,377.00	\$1,540.00
			<b>Sub total by MEDICARE EXPENSE</b>				<b>\$1,377.00</b>	<b>\$1,540.00</b>
	General Fund	Building & Grounds	IMRF EXPENSE	01-65-40200	IMRF EXPENSE		\$7,194.00	\$7,492.00
			<b>Sub total by IMRF EXPENSE</b>				<b>\$7,194.00</b>	<b>\$7,492.00</b>
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Backflow Testing and Repair	All Buildings & Irrigation	\$2,000.00	\$2,500.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Building Repair and Maintenance	City Hall , Police Department , Public Works	\$15,000.00	\$16,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Carpet Cleanings (City Hall, Police)		\$1,650.00	\$2,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Cleaning Services	City Hall , Police Department , Public Works add Trailhead	\$55,000.00	\$65,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Cleaning Table Cloths		\$1,000.00	\$1,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Co2 / No2 Sensors Testing	Replacement ( 10 )	\$3,000.00	\$3,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Elevator Service and Repairs	City Hall , Police Station Quarterly PM's , HYD Testing , Fire Testing	\$9,000.00	\$10,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Exterior Garbage Cans, City Hall		\$3,000.00	\$5,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Fire & Panic Alarm Monitoring		\$1,500.00	\$1,500.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Fire Alarm Testing and Service	15yr heat detector replacement (15 )	\$4,500.00	\$4,500.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Fire Extinguisher Service		\$3,500.00	\$4,500.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Fire Sprinkler Testing and Repair	All Buildings	\$3,200.00	\$3,500.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Floor Mat Service		\$10,000.00	\$10,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Furniture	replacement chairs , file cabinets etc.	\$2,000.00	\$10,000.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Garage Door and Gate Service and Repairs	Overhead Garage Doors	\$4,400.00	\$5,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Generator Service & Repair	New Radiator Police Department	\$10,000.00	\$10,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Green Building Enhancements		\$3,000.00	\$3,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	HVAC Maintenance & Repairs	New Mini Split @ P.D 2021	\$25,000.00	\$25,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	IAQ Study City Hall	Contractual air quality assessment	\$3,000.00	\$0.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Medical Supplies & AED	O.S.H.A compliance	\$3,000.00	\$3,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Miscellaneous	Locksmith , New Electronic lock P.D , Etc.	\$5,000.00	\$5,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Miscellaneous Safety Issues	O.S.H.A etc.	\$10,000.00	\$10,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Office Furniture , Carpet	Police Department Request for the Evidence Technician	\$9,000.00	\$0.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Pest Control		\$1,000.00	\$1,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Exterior Signage - Police Department		\$0.00	\$15,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Roof Inspections and Repairs		\$3,500.00	\$4,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Replace Work Stations-Police Department	Report Writing Room Sergeants/Corporals Office	\$0.00	\$0.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Snowmelt System	New Bond Call Entrance	\$0.00	\$12,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Softener Salt	all buildings	\$500.00	\$1,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	TV and Wall Mount P.W	Training , Zoom Meeting	\$1,000.00	\$0.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Water Softener Police Dept.		\$4,500.00	\$0.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	VCT Plank Flooring	Police ( Lunch room , Evidence room , stairwell )	\$0.00	\$15,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Install air cleaning system	All Buildings	\$0.00	\$16,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Painting		\$0.00	\$10,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Garage Floor Resurface / Drain	Police Department Epoxy non-Slip	\$0.00	\$10,000.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Office Furniture	New Chairs / Carpet protectors Records & Detective areas	\$0.00	\$7,500.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Carpet Replacement	Chief ,Deputy Chief , Conference Rm.	\$0.00	\$15,500.00
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000	Keyless Entry Upgrades for City Buildings	DP PUB 24.04 - Replace hardware and software for keypads for City Hall, Police, and Public Works.	\$0.00	\$63,000.00
			<b>Sub total by MAINTENANCE - BUILDING</b>				<b>\$197,250.00</b>	<b>\$369,500.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Building & Grounds	MAINTENANCE - AUTOS	01-65-41110	Maintenance of Supervisor's Vehicle		\$1,000.00	\$1,000.00
			Sub total by MAINTENANCE - AUTOS				\$1,000.00	\$1,000.00
	General Fund	Building & Grounds	TRAVEL & MEETINGS	01-65-44400	Training and Seminars		\$3,000.00	\$3,000.00
			Sub total by TRAVEL & MEETINGS				\$3,000.00	\$3,000.00
	General Fund	Building & Grounds	DUES, SUBSCRIPTIONS & BOOKS	01-65-46900	Certifications, etc.	R.S.E.S , Stationary Engineer etc.	\$400.00	\$450.00
			Sub total by DUES, SUBSCRIPTIONS & BOOKS				\$400.00	\$450.00
	General Fund	Building & Grounds	OTHER SUPPLIES	01-65-47200	Supplies for Buildings		\$2,250.00	\$2,500.00
	General Fund	Building & Grounds	OTHER SUPPLIES	01-65-47200	Tools, Ladders, Misc.		\$2,250.00	\$2,500.00
			Sub total by OTHER SUPPLIES				\$4,500.00	\$5,000.00
	General Fund	Building & Grounds	UNIFORMS	01-65-47300	Uniforms	Hi-Visibility clothing, Safety Boots	\$900.00	\$1,000.00
			Sub total by UNIFORMS				\$900.00	\$1,000.00
	General Fund	Building & Grounds	GAS/OIL EXPENSE	01-65-47600	Maintenance Van	new tires 2021	\$800.00	\$800.00
			Sub total by GAS/OIL EXPENSE				\$800.00	\$800.00
	General Fund	Building & Grounds	EQUIPMENT PURCHASE	01-65-49500	Equipment Purchase		\$1,500.00	\$2,000.00
			Sub total by EQUIPMENT PURCHASE				\$1,500.00	\$2,000.00
			Sub total by Building & Grounds				\$314,662.00	\$504,542.00

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	23-24 Growth
01-70-40400	Central Svcs	EMPLOYEE INSURANCE	986,782	983,179	928,843	1,125,271	936,650	1,092,564	16.65%
01-70-40403	Central Svcs	INSURANCE OPT-OUT PAYMENTS	5,353	2,996	5,250	5,702	10,999	12,430	13.01%
01-70-41100	Central Svcs	MAINTENANCE - EQUIPMENT	257,112	182,001	132,757	215,736	215,736	222,040	2.92%
01-70-41103	Central Svcs	MAINTENANCE - SOFTWARE	183,834	232,719	343,041	314,603	308,191	182,452	-40.80%
01-70-42850	Central Svcs	CITY NETWORK							
01-70-43300	Central Svcs	INSURANCE - GENERAL	81,977	101,020	115,803	123,909	127,403	133,775	5.00%
01-70-43301	Central Svcs	INSURANCE - LIABILITY	205,444	232,112	245,209	242,206	228,224	239,635	5.00%
01-70-43302	Central Svcs	INSURANCE - WORKERS COMP	2,420	2,363	2,473	4,876	3,836	3,200	-16.58%
01-70-43303	Central Svcs	INSURANCE - EE LIFE	79,631	37,515	57,679	70,909	59,180	60,660	2.50%
01-70-43400	Central Svcs	TELEPHONE	896	1,094	1,414	717	717	732	2.09%
01-70-44300	Central Svcs	RENT EXPENSE	24,822	3,626	7,074	15,400	12,000	14,000	16.67%
01-70-44600	Central Svcs	POSTAGE	2,624	2,074	1,263	3,000	1,700	2,000	17.65%
01-70-44700	Central Svcs	PRINTING/PUBLISHING							
01-70-45210	Central Svcs	COMPUTER SOFTWARE	426,452	218,065	17,561	376,104	25,374	170,647	572.53%
01-70-45400	Central Svcs	OTHER PROFESSIONAL SERVICES	20,794	17,299	16,183	18,500	16,407	18,000	9.71%
01-70-47100	Central Svcs	OFFICE SUPPLIES			63,809	283,402	224,402	161,773	-27.91%
01-70-49500	Central Svcs	EQUIPMENT PURCHASE							
<b>Totals</b>			2,278,141	2,016,063	1,938,359	2,800,335	2,170,819	2,313,908	6.59%

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
Central Services	General Fund	Central Services	EMPLOYEE INSURANCE	01-70-40400	General Fund Share of Group Health Insurance	Net of employee contributions; additional amounts charged to water and sewer fund	\$936,650.00	\$1,092,564.00
			<b>Sub total by EMPLOYEE INSURANCE</b>				<b>\$936,650.00</b>	<b>\$1,092,564.00</b>
General Fund	General Fund	Central Services	INSURANCE OPT-OUT PAYMENTS	01-70-40403	Annual Employee Health Insurance Optout payments	Payment to employees who have opted out of City insurance - 6 @ 01/23	\$10,999.00	\$12,430.00
			<b>Sub total by INSURANCE OPT-OUT PAYMENTS</b>				<b>\$10,999.00</b>	<b>\$12,430.00</b>
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Additional IT Support	Special Projects	\$20,000.00	\$20,000.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Additional memory storage	external hard drives - billed by AIS	\$500.00	\$500.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Annual Network Maintenance (AIS)	IT Managed Services	\$105,840.00	\$117,264.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	AV Room Maintenance and Support		\$25,000.00	\$25,000.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Cannon I-825 Large Format Printer Maintenance	Community Development	\$600.00	\$600.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Fiber Internet Service	100 MBPS - annual cost for 5 year contract with Comcast Business	\$19,472.00	\$19,472.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Manning Copier Maintenance	BizHub 754e	\$500.00	\$500.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	OCE TDS400 Maint. Agreement	Freund Service Co. agreement ended 12/31/2022. Machine no longer in service. (Community Development IPLAN)	\$1,600.00	\$0.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Security Camera Maint.	CCI agreement ends 06/30/2023. City Hall and Police - FY 23 combine into Central Services from PD Budget	\$35,904.00	\$0.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Security Camera Maintenance	Platinum CCTV annual service plan (PD - #9384, CH - 3264)	\$0.00	\$12,648.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Stafford Copier Maintenance	BizHub 808	\$720.00	\$720.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Telephone System Maintenance		\$5,000.00	\$5,000.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Xerox Phaser Maint. Agreement	Community Development	\$600.00	\$600.00
General Fund	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Security Camera Maint. FY24	Axon - PD Interview Room recording system. 5 yr contract \$38,074.14 (\$7614.83 per year) Pending Council approval 01/16/23.	\$0.00	\$7,615.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Central Services	MAINTENANCE - EQUIPMENT	01-70-41100	Server Maintenance Surveillance System	Platinum CCTV Surveillance camera system server replacement for City Hall and Police Dept.	\$0.00	\$12,121.00
			<b>Sub total by MAINTENANCE EQUIPMENT</b>				<b>\$215,736.00</b>	<b>\$222,040.00</b>
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Annual ESRI (GIS) Maintenance	2 desktop licenses; 7 online licenses, and user credits (CD)	\$5,100.00	\$5,100.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	APBnet (critical reach)	PD	\$440.00	\$440.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Arbitrator Software (Squad Camera)		\$8,000.00	\$8,000.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Evidence Cloud Storage	Police Department	\$0.00	\$12,000.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Archive Social	social media archiving	\$2,988.00	\$2,988.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	AutoCad	two user licenses - CD 3 yr license of \$5048.46 paid 6/21/22. Renew in FY26	\$5,048.00	\$0.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	BEAST Maintenance Agreement	Evidence Software - Police	\$780.00	\$780.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Citrix FileShare	Sharefile - 1 personal use license	\$200.00	\$200.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Continuum Disaster Recovery	Backup system for offsite data duplication.	\$28,090.00	\$28,090.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	D365 Licensing	To be determined for FY24	\$122,500.00	\$0.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	D365 Software Maintenance	\$1,000 per month as a placeholder for FY24	\$0.00	\$12,000.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	DNS Hosting	licensed through AIS	\$42.00	\$42.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Domain Registration	licensed through AIS	\$35.00	\$35.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Door lock system maintenance	CH, PD, and PW - includes version upgrade and support in FY23	\$13,052.00	\$11,000.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Entersect On-Line Background/Investigations tool		\$1,200.00	\$1,200.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	FTO Software	PD Field Training Officer tracking	\$750.00	\$785.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Internet Monitoring	licensed through AIS	\$3,600.00	\$3,600.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Itouch Maintenance	finger printing PD	\$4,580.00	\$5,080.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Juniper J-Care 1 Year Extended Service EX3300-48P	(7) licensed through AIS	\$3,028.00	\$3,353.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Juniper J-Care 1 Year Extended Service SRX220	(2) licensed through AIS	\$274.00	\$274.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Laserfiche- Version Upgrade	Originally for D365 integration - replaced with version upgrade and training in FY23	\$3,100.00	\$0.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	LEADS Online	PD	\$3,021.00	\$3,021.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Lexipol (PD)	PD	\$10,896.00	\$11,767.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Managed Security Information and Event Monitoring	Annual maintenance-\$4,500 After Yr 1 - Project delayed to FY 23	\$7,500.00	\$7,500.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Mimecast Annual Service Cost (recurring)	licensed through AIS	\$4,725.00	\$4,725.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	MSI/Harris Software Maintenance	Assumes 7% increase for modules utilized	\$12,924.00	\$13,047.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Multiple Domain UCC SSL 1 Year	licensed through AIS	\$259.00	\$325.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Municipal Services, Inc (PD MSI)	Implementation Delayed... originally 3 months budgeted - will be replaced by Quicket	\$2,850.00	\$2,850.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	O365 Licensing	Year 2 of 3 year agreement with Dell for O365 licensing	\$27,700.00	\$13,286.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Pace Scheduler Software	Police	\$3,710.00	\$3,710.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Quicket	Implementation Delayed.. NEW Ticket writing software PD - Implementation \$4,200; annual maintenance \$19,800	\$24,000.00	\$24,000.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Server Replacement	Server replacement and Office 365 upgrades.	\$0.00	\$0.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Single Domain Non-UCC SSL 1 Year	licensed through AIS	\$104.00	\$124.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Spam Titan Email Spam Filter	licensed through AIS	\$1,380.00	\$1,725.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	SSL Certificate (CivicPlus)		\$300.00	\$325.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Uniform Criminal Complaint (Yearly)		\$500.00	\$500.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	Virtual Local Area Network (VLAN) upgrade	Configure VLANs for CH - AIS	\$4,935.00	\$0.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	VMWare Subscription	licensed through AIS	\$80.00	\$80.00
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103	VPN		\$500.00	\$500.00
			<b>Sub total by MAINTENANCE SOFTWARE</b>				<b>\$308,191.00</b>	<b>\$182,452.00</b>
	General Fund	Central Services	INSURANCE - LIABILITY	01-70-43301	INSURANCE - LIABILITY	Assumes 5% increase 01/2024	\$127,403.00	\$133,775.00
			<b>Sub total by INSURANCE - LIABILITY</b>				<b>\$127,403.00</b>	<b>\$133,775.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
General Fund	Central Services	INSURANCE - WORKERS COMP	01-70-43302	INSURANCE - WORKERS COMP	Assumes 5% increase 01/24	\$228,224.00	\$239,635.00	
General Fund	Central Services	Sub total by INSURANCE - WORKERS COMP				\$228,224.00	\$239,635.00	
General Fund	Central Services	INSURANCE - EE LIFE	01-70-43303	Employee Life Insurance	Coverage \$50k per employee insured	\$3,836.00	\$3,200.00	
General Fund	Central Services	Sub total by INSURANCE - EE LIFE				\$3,836.00	\$3,200.00	
General Fund	Central Services	TELEPHONE	01-70-43400	Cell Phone Services		\$24,468.00	\$25,000.00	
General Fund	Central Services	TELEPHONE	01-70-43400	Comcast - CH Services		\$260.00	\$260.00	
General Fund	Central Services	TELEPHONE	01-70-43400	Comcast - PD Services and IP Addresses		\$18,110.00	\$19,000.00	
General Fund	Central Services	TELEPHONE	01-70-43400	Comcast - PW Services and IP Addresses		\$1,342.00	\$1,400.00	
General Fund	Central Services	TELEPHONE	01-70-43400	Comcast for Business - Fiber	PEERLESS Networks	\$15,000.00	\$15,000.00	
General Fund	Central Services	Sub total by TELEPHONE				\$59,180.00	\$60,660.00	
General Fund	Central Services	RENT EXPENSE	01-70-44300	Pitney Bowes Postage Machine	Assumes 2% increase	\$717.00	\$732.00	
General Fund	Central Services	Sub total by RENT EXPENSE				\$717.00	\$732.00	
General Fund	Central Services	POSTAGE	01-70-44600	City Wide, Less W&S		\$12,000.00	\$14,000.00	
General Fund	Central Services	Sub total by POSTAGE				\$12,000.00	\$14,000.00	
General Fund	Central Services	PRINTING/PUBLISHING	01-70-44700	Citywide Stationary and Publishing Costs	Letterhead, Envelopes, Business cards, etc	\$1,700.00	\$2,000.00	
General Fund	Central Services	Sub total by PRINTING/PUBLISHING				\$1,700.00	\$2,000.00	
General Fund	Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400	Communications Training	Staff from multiple departments will participate	\$0.00	\$22,000.00	
General Fund	Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400	DOT/Non-DOT Program and Post Offer Physicals		\$9,000.00	\$9,000.00	
General Fund	Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400	ERP System Software Selection Consultation Services	FY24 Decision Package - PUB 24.03	\$0.00	\$97,000.00	
General Fund	Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400	Flu Shots and Wellness Assessments	Eligible for partial reimbursement from Gallagher/IPBC	\$7,000.00	\$7,000.00	
General Fund	Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400	Language Testing Service	Per MAP 213 CBA and Employee Personnel Manual	\$600.00	\$800.00	
General Fund	Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400	New Employee Background Checks		\$1,500.00	\$1,500.00	
General Fund	Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400	Pre-Employment Competency Testing		\$2,500.00	\$2,500.00	
General Fund	Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400	Reconfigure Network to Fiber	AIS Project - reconfigure internet City fiber.	\$0.00	\$2,835.00	
General Fund	Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400	TASC Flexible Spending - Admin Fee	Anticipates a 5% increase	\$3,128.00	\$3,284.00	
General Fund	Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400	TASC Flexible Spending - Annual Renewal Fee	Anticipates a 5% increase	\$648.00	\$680.00	

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	General Fund	Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400	TASC Flexible Spending - Claim Card Fee	Anticipates a 5% increase	\$998.00	\$1,048.00
			Sub total by OTHER PROFESSIONAL SERVICES				\$25,374.00	\$170,647.00
	General Fund	Central Services	OFFICE SUPPLIES	01-70-47100	General Fund Office Supplies		\$16,407.00	\$18,000.00
			Sub total by OFFICE SUPPLIES				\$16,407.00	\$18,000.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Annual Computer Replacement	On a 3 yr schedule. Approximately 1/3 of computers replaced annually.	\$48,760.00	\$30,000.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Annual MDT Replacement	Switched to Getac in-car computers (3 per year)	\$13,000.00	\$22,400.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Annual Mobile Device Replacements	Cell Phones, pocket wifi, etc	\$3,000.00	\$3,000.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Annual Squad Car Camera Replacements	Switched to Axon Fleet 3 in car cameras FY 2023-#216 & 217 @ 4592.65 annually over 5 years FY 24 FY23 PLYS #211 & 213 @ 4,992.09 & #210, #212 & 214 - @ 6,887.84	\$4,592.00	\$16,473.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Backup Power Supply	Replace surge strips and power backups with PDU (power distribution unit)	\$3,810.00	\$0.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Council Chambers - DAIS Tablets	DP ADMIN 23.059 continued. Tablets plus AIS labor to configure to network -	\$0.00	\$25,000.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	General Printer Replacements		\$4,000.00	\$4,000.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Miscellaneous	keyboards, mice, monitors, etc.	\$1,500.00	\$2,000.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Multi-Factor Authentication (MFA) - Certificate Server	For all users - desktops, phones, tablets DP ADM 23.04	\$0.00	\$35,000.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Quicket Implementation	AIS labor cost to migrate ticket writing software	\$1,050.00	\$0.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Server Replacement Project	FY 2022 DP: Not completed in FY 22 - Re-budgeted for FY23 in April 2022	\$128,290.00	\$15,000.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Surface Pro 7	7 new surfaces for PW staff, 1 for CD (8 total) - \$12k for tablets; \$3000 AIS labor	\$15,000.00	\$0.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Konica Minolta bizhub 224e	Public Works Copier purchase	\$0.00	\$7,500.00
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500	Galaxy Android Tablets	Public Works 2@ \$700 each	\$1,400.00	\$1,400.00
			Sub total by EQUIPMENT PURCHASE				\$224,402.00	\$161,773.00

**City of Warrenville  
General Fund Projections**

<b>Revenues</b>	<b>Fiscal Year</b>	Actual	Actual	Actual	Projected	Projected	Projected	Projected
		2020	2021	2022	2023	2024	2025	2026
Tax Revenue	\$	9,911,354	10,038,803	12,324,082	12,798,195	12,845,238	12,895,263	13,339,418
License, Permit & Fee Revenue		2,149,605	523,166	665,921	564,497	568,620	436,309	436,309
Fine Revenue		299,181	155,197	270,605	186,729	177,170	177,584	178,003
Reimbursement Revenue		1,895	258	-	-	-	-	-
Rental Revenue		35,638	36,707	37,736	38,349	39,443	40,581	41,764
Intrafund Revenue		72,059	49,600	81,850	142,962	152,792	152,792	152,792
Interest Revenue		361,109	6,897	(376,229)	100,000	25,000	25,000	25,000
Grant Revenue		18,847	729,154	15,857	57,173	30,600	30,600	30,600
Miscellaneous Revenue		215,401	163,062	259,032	391,352	103,873	48,873	49,506
<b>Total Revenue</b>	<b>\$</b>	<b>13,065,089</b>	<b>11,702,844</b>	<b>13,278,854</b>	<b>14,279,257</b>	<b>13,942,736</b>	<b>13,807,002</b>	<b>14,253,392</b>
<b>Growth from Previous Year</b>		<b>11.4%</b>	<b>-10.4%</b>	<b>13.5%</b>	<b>9.3%</b>	<b>-2.4%</b>	<b>-1.0%</b>	<b>3.2%</b>

<b>Expenses</b>	<b>Fiscal Year</b>	Actual	Actual	Actual	Projected	Projected	Projected	Projected
		2020	2021	2022	2023	2024	2025	2026
Total Salary & Wage Expense	\$	6,272,523	6,046,268	6,214,825	6,921,130	7,536,993	7,913,843	8,309,535
Total Fringe Benefit Expense		2,637,936	2,759,919	2,872,028	2,911,051	3,115,202	3,270,962	3,434,510
Total Maintenance Expense		1,439,843	764,232	1,111,110	1,307,510	1,635,019	1,252,000	1,377,200
Total Supplies and Service Expense		2,915,462	2,104,129	2,043,012	2,346,219	3,264,889	1,787,136	1,858,621
Total Capital Expense		27,459	39,955	74,882	490,825	412,990	120,576	124,193
<b>Total Expenditures</b>	<b>\$</b>	<b>13,293,223</b>	<b>11,714,503</b>	<b>12,315,857</b>	<b>13,976,735</b>	<b>15,965,093</b>	<b>14,344,517</b>	<b>15,104,060</b>
<b>Growth from Previous Year</b>		<b>3.9%</b>	<b>-11.9%</b>	<b>5.1%</b>	<b>19.3%</b>	<b>14.2%</b>	<b>-10.2%</b>	<b>5.3%</b>

<b>Revenues Greater/(Less Than) - Expenditures</b>	<b>\$</b>	<b>(228,134)</b>	<b>(11,659)</b>	<b>962,997</b>	<b>302,522</b>	<b>(2,022,357)</b>	<b>(537,515)</b>	<b>(850,668)</b>
<b>Personnel proportion of Total</b>		<b>67%</b>	<b>75%</b>	<b>74%</b>	<b>70%</b>	<b>67%</b>	<b>78%</b>	<b>78%</b>
<b>Total Ending Fund Balance</b>	<b>\$</b>	<b>12,234,088</b>	<b>12,222,429</b>	<b>13,185,426</b>	<b>13,487,948</b>	<b>11,465,591</b>	<b>10,928,076</b>	<b>10,077,408</b>
<b>Non-Spendable Fund Balance for PrePays</b>		117,068	65,048	227,689	227,689	227,689	227,689	227,689
<b>Assigned Fund Balance</b>		3,398,890	3,398,890	3,398,890	3,215,936	2,650,936	2,650,936	2,650,936
<b>Non-Spendable Fund Balance</b>		5,193,763	4,905,664	5,056,067	4,676,703	3,593,597	2,739,149	1,693,883
<b>Unassigned Ending Fund Balance</b>	<b>\$</b>	<b>3,524,367</b>	<b>3,852,827</b>	<b>4,502,780</b>	<b>5,367,620</b>	<b>4,993,369</b>	<b>5,310,302</b>	<b>5,504,900</b>
<b>UFB Expenditure Coverage</b>		<b>27%</b>	<b>33%</b>	<b>37%</b>	<b>38%</b>	<b>31%</b>	<b>37%</b>	<b>36%</b>

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# **CAPITAL MAINTENANCE AND REPLACEMENT**

## **FUND 02**

***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).***

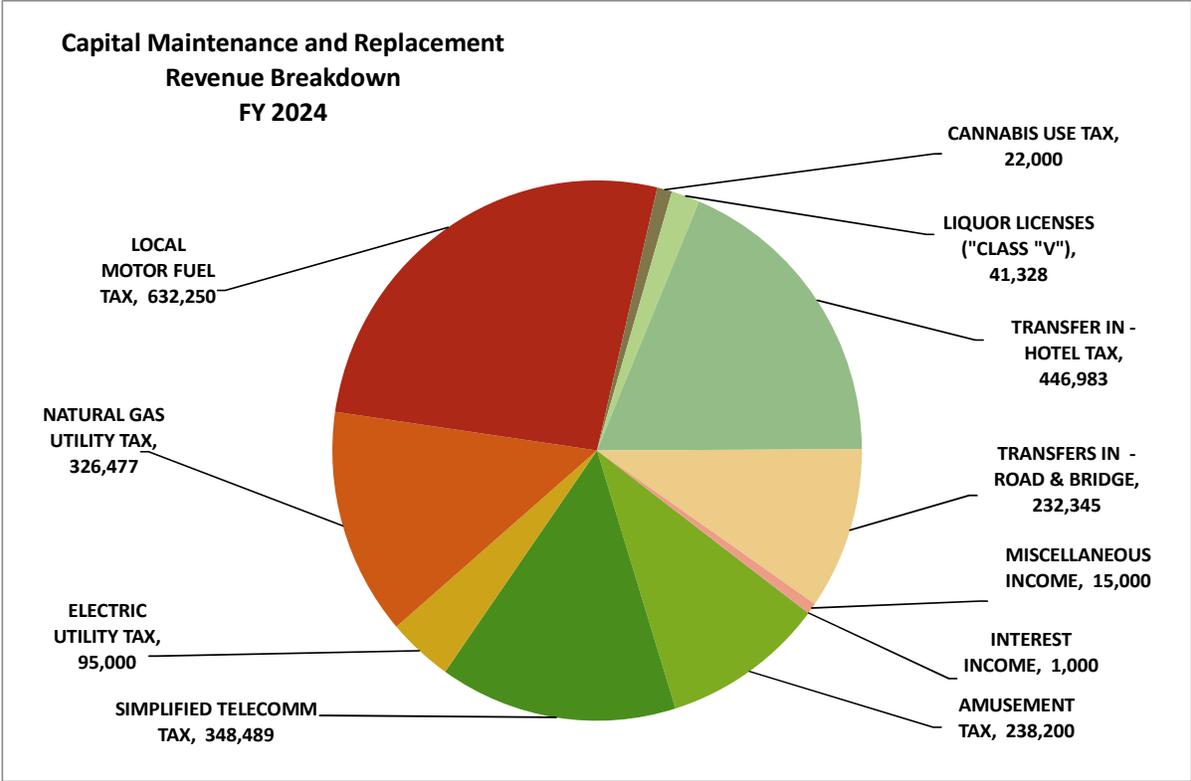
# CAPITAL MAINTENANCE AND REPLACEMENT FUND HIGHLIGHTS

	2023 Budget	2023 Projected	2024 Proposed
<b>Revenue</b>	<b>\$1,787,684</b>	<b>\$2,114,916</b>	<b>\$2,399,072</b>
<b>Expenditures</b>	<b>\$2,335,650</b>	<b>\$707,816</b>	<b>\$4,337,211</b>
<b>Surplus/(Deficit) <sup>1</sup></b>	<b>(\$547,966)</b>	<b>\$1,407,100</b>	<b>(\$1,938,139)</b>

*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 fund infrastructure, vehicles, and equipment capital assets. The CMRP is reviewed no less than annually, and usually more frequently, to address long-term changes in the overall anticipated expenditures, and revenue sources, some of which have been declining. The average annual anticipated expenditures in the CMRP total \$2,901,449.

**Revenue Sources**



## ***Revenue Breakdown***

FY 2023, is projected to end the fiscal year with total revenue of \$2,114,916, which represents an increase of 24% from FY 2022, when revenue totaled \$1,705,227. This the result of some year-to-year revenue increases, and an increase of supporting transfers-in from the City Hotel Tax Fund. For FY 2024, staff is projecting revenues will increase about 13%, with total projected revenue of \$2,399,072. Discussion of the individual revenues for this fund follows.

Amusement Tax revenue for FY 2023 is projected to total \$235,842, representing a 31% increase over FY 2022, which totaled \$179,668. Revenue from this source for FY 2024, is projected with slow growth of just 1% to a fiscal year total of \$238,200. During the height of the pandemic in FY 2021 revenue from this source fell to just \$35,535, when the closure of the two largest amusement tax generating businesses in the City, Regal Theaters and Main Event, significantly impacted this revenue source. These two businesses generally produce about 98% of the annual revenue in this stream.

Warrenville imposes a 6% Telecommunication Tax on telecommunications services. As noted in previous years, as recently as FY 2016, the revenue from this source was in excess of \$600,000. But since that time, has largely been on the decline. Revenue for FY 2023 is projected to total \$366,831, a further decline of 5% from FY 2022. For FY 2024, it is again anticipated that this revenue source will continue to decline, to a total of \$348,489, a further decline of about 5%. The original revenue assumptions for this fund from this tax revenue stream were in excess of \$550,000 per year.

Electric Utility Tax revenue is projected to end FY 2023, with total revenue of \$94,538, while FY 2024 revenue is projected to total about \$95,000. The year-to-year variation in this revenue stream is minimal. The original CMRP annual assumption for this revenue source was \$104,600. The revenue has not yet shown the anticipated increase of new residential and commercial developments coming online. The City may yet see additional revenue due to population increases, but it is also possible the new revenues are being offset by increased efficiency of appliances decreasing usage across all customers.

The Natural Gas Utility and Use Taxes are projected to end FY 2023 with total revenue of \$310,931, an increase of 45%, from the FY 2022 total of \$214,435, and is projected to total \$326,447, for FY 2024. These increases are generally due to population increases from the new, mostly residential, development which have been coming online. The original CMRP assumption for this revenue source was \$138,675, in annual revenue, an assumption made well before any of the recent development was even anticipated.

The City's 4¢ per gallon Local Motor Fuel Tax revenue totaled \$501,510, for FY 2022. During FY 2023, the Local Motor Fuel Tax was increased to 6¢ per gallon effective June 1, 2023. As a result the FY 2023 revenue from this source is projected to total \$596,986, and for FY 2024, is projected to total \$632,250. There are six stations collecting and remitting this tax. The original revenue assumption for the CMRP from this revenue source was \$409,116 per year.

The CMRP has annually received a \$300,000, subsidy transfer from the Hotel Tax Fund. However, beginning with FY 2023, the annual capital subsidy transfer has increased to \$400,000 annually. The ability of the Hotel Tax Fund to make this transfer in future fiscal years will depend on the hotel tax revenue collections. This will be addressed in greater detail in the Hotel Tax Fund Highlights.

This fund receives all licensing and resulting tax revenue from Video Gaming which was first instituted during City FY 2022. For FY 2023 and FY 2024 the revenue is anticipated to be just \$41,328, as some of the eligible establishment have struggled to obtain their required State licenses, and therefore, the number of establishments actually licenses has not experienced much change.

Beginning, with FY 2024, State shared Cannabis Use Tax revenue will be accounted for in this fund. Previously, this revenue source was accounted for in the General Fund. It is projected that FY 2024 revenue for this source could total \$22,000. It should be further noted, that should a cannabis dispensary open with the City of Warrentville, and resulting revenue would also be directed into this fund.

This fund also receives Road and Bridge funding from the property tax levy, which up and through FY 2023, was done annually via a transfer from the General Fund in the amount of \$37,000. However, beginning with FY 2024, based upon a recommendation from the Long-Range Financial Planning workgroup to transfer 100% of the road and bridge property tax collections the General fund receives to this fund, staff has included a total of \$232,345 in the proposed budget.

### ***Expenditure Breakdown***

For FY 2022, fund expenditures totaled \$1,391,297, and for FY 2023 are projected to total \$707,816. FY 2024 expenditures are projected to total \$4,337,211. This anticipated increase in budgeted expenditures is the result of careful staff planning, and project and equipment purchase hold-backs during FY 2021 – FY 2023, as a means of conserving resources in response to the effects of the pandemic effects on supporting revenues.

The proposed FY 2024 expenditures include the following:

- 1) Replacement of eight Police vehicle – \$396,983
- 2) Cerny Park basketball court resurfacing – \$9,000
- 3) City Hall pool car replacement (Hybrid) – \$40,000
- 4) Dump truck with snow plow body– \$85,000
- 5) One-ton dump truck - \$47,500
- 6) High-speed garage doors – Public Work Garage (**Decision Package PUB 23.01**) – \$140,000

- 7) Batavia Rd. inspection and sidewalks – \$65,000
- 8) East-side storm sewer – \$845,100  
Includes: engineering and project costs for Central and Virginia, and West St.
- 9) Summerlakes Square Courts engineering and resurfacing – \$880,563  
*Note: Partially funded with \$600,000 CBDG funding (net cost budgeted)*
- 10) Pipe lining in the Winchester and Summerlakes subdivisions – \$255,000
- 11) Road program inspections and construction program – \$1,454,000
- 12) Street sweeper lease – year-three – \$43,780  
*(Note: Additional two years at same cost)*

### **Overall Fund Assessment**

The CMRP plan was originally designed for expenditures to vary from year to year, and in some years those expenditures could exceed the planned average annual expenditures, while in other years, they could fall short of the planned average annual expenditures. FY 2023 is projected with expenditures falling well short of budget, with total projected expenditures of just \$857,816., as previously noted. This the result of delaying some projects, which are being pushed out to FY 2024, as well as some catch-up efforts on some expenditures which were previously held back during the pandemic years, and some supply chain issues particularly with vehicle purchases.

With the relatively small FY 2023 expenditure figure, and FY 2023 revenue exceeding budget by \$327,232, FY 2023 is projected to add \$1,257,100 to the overall *assigned* fund balance, with a year-end total fund balance figure of \$2,982,644, an increase of 72.8% over the FY 2022, year-end fund balance of \$1,725,544.

FY 2024, on the other hand, will see a significant use of fund balance, with total planned expenditures of \$4,089,943, and revenues of \$2,293,825, thereby, decreasing the overall fund balance by \$1,796,118, to a projected FY 2024 year-end fund balance of \$1,186,526.

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, as noted previously, revenues have not kept pace with the original plan assumptions and are no longer sufficient to provide for the overall fund average annual expenditures. Given the long-term nature of this plan, there is still plenty of time to address structural problems of this fund, and the CMRP workgroup (staff and designated elected officials) continue to meet to discuss the tenants of the overall plan, and how best to address the identified CMRP gaps in revenue streams supporting this fund. The workgroup will also be proposing to the City Council for consideration, a new minimum fund balance of \$750,000, where no such minimum has previously been established. This proposed floor would further tighten up planning efforts for this fund, and the overall CMRP.

CITY OF WARRENVILLE, ILLINOIS

*Capital Maintenance and Replacement Fund Activity*  
*Fund 02*

*FY 2024*

<b>Projected Beginning Fund Balance</b>	<b>\$ 3,132,644</b>
<b>Revenues</b>	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	238,200
Consumption Taxes	1,424,216
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	41,328
Interest Income	1,000
Financing Proceeds	-
Misc. Revenues	15,000
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	679,328
	<hr/>
<b>Total FY 2024 Revenue</b>	<b>\$ 2,399,072</b>
<b>Expenses/Expenditures</b>	
Personnel	\$ -
Capital	3,709,983
Supplies and Services	482,228
Maintenance	145,000
	<hr/>
<b>Total FY 2024 Expenses/Expenditures</b>	<b>\$ 4,337,211</b>
 <b>Variance - Add to/(Use of) Fund Balance</b>	 <b>\$ (1,938,139)</b>
 <b>Projected Ending Fund Balance</b>	 <b>\$ 1,194,505</b>
<b>Percent Change</b>	<b>-61.87%</b>
	<hr/> <hr/>

CAPITAL MAINTENANCE AND REPLACEMENT FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
02-00-30704	Revenues	AMUSEMENT TAX	222,708	35,535	179,668	149,443	235,842	238,200	1.00%
02-00-30706	Revenues	SIMPLIFIED TELECOMM TAX	443,416	413,319	387,366	371,036	366,831	348,489	-5.00%
02-00-30710	Revenues	ELECTRIC UTILITY TAX	92,931	91,531	95,396	96,000	94,358	95,000	0.68%
02-00-30711	Revenues	NATURAL GAS TAX	144,576	146,454	214,435	178,765	310,931	326,477	5.00%
02-00-30713	Revenues	LOCAL MOTOR FUEL TAX	360,590	404,242	501,510	514,790	596,986	632,250	5.91%
02-00-30720	Revenues	CANNABIS USE TAXE						22,000	
02-00-34600	Revenues	PHOTO ENFORCEMENT FINES							
02-00-32100	Revenues	LQUOR LICENSES ("CLASS "v")			15,826	9,000	41,328	41,328	0.00%
02-00-37700	Revenues	INTEREST INCOME	34,489	2,861	(40,217)	1,000	1,000	1,000	0.00%
02-00-38600	Revenues	TRANSFER IN - HOTEL TAX	300,000	300,000	300,000	400,000	400,000	446,983	11.75%
02-00-38602	Revenues	TRANSFERS IN - ROAD & BRIDGE	37,000	37,000	37,000	37,000	37,000	232,345	527.96%
02-00-39309	Revenues	GRANTS		42,305					
02-00-39900	Revenues	MISCELLANEOUS INCOME		70,906		12,650			
02-00-39920	Revenues	SALE OF SURPLUS PROPERTY	7,086	12,455	12,734	18,000	12,640	15,000	18.67%
02-00-39931	Revenues	REIMBURSEMENT - POLICE AUTOS		6,346	1,509		18,000		
<b>Totals</b>			1,642,796	1,562,954	1,705,227	1,787,684	2,114,916	2,399,072	13.44%

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
02-00-41000	Streets	MAINTENANCE - BUILDINGS		519,540	20,566	230,000	95,000	145,000	52.63%
02-00-41200	Streets	MAINTENANCE-STREETS	691						
02-00-41230	Streets	PAVEMENT PRESERVATION		43,780	43,780	43,780	43,780	43,780	
02-00-44300	Streets	RENT EXPENSE		62,428	176,417	290,832	164,184	438,448	167.05%
02-00-45300	Streets	ENGINEERING	106,450						
02-00-49402	Streets	SIDEWALKS			900				
02-00-49476	Streets	ROAD PROJECTS	1,464,315	780,046	1,074,961	1,321,538	254,852	3,140,500	1132.28%
02-00-49500	Streets/Police	EQUIPMENT PURCHASE	506,537	69,456	74,673	449,500	150,000	569,483	279.66%
<b>Totals</b>			2,077,993	1,475,250	1,391,297	2,335,650	707,816	4,337,211	512.76%
Fund Total Rev			1,642,796	1,562,954	1,705,227	1,787,684	2,114,916	2,399,072	13.44%
Fund Total Exp			2,077,993	1,475,250	1,391,297	2,335,650	707,816	4,337,211	512.76%
Variance			(435,197)	87,704	313,930	(547,966)	1,407,100	(1,938,139)	
<b>Assigned Fund Balance @ 04/30</b>			<b>1,323,910</b>	<b>1,411,614</b>	<b>1,725,544</b>	<b>3,132,644</b>	<b>1,194,505</b>		

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Capital Maintenance and Replacement Fund	Expenditures	MAINTENANCE - BUILDING	02-00-41000	Carpet , Police Dept.	CMRP , 25 yrs old	\$45,000.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	MAINTENANCE - BUILDING	02-00-41000	Cerny Park Special Events Electric Panel		\$20,000.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	MAINTENANCE - BUILDING	02-00-41000	High Speed Garage Doors (2) at Public Works	FY 2023 Decision Package PUB 23.01	\$0.00	\$140,000.00
	Capital Maintenance and Replacement Fund	Expenditures	MAINTENANCE - BUILDING	02-00-41000	Police Department Flooring Replacement	Patrol Area	\$30,000.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	MAINTENANCE - BUILDING	02-00-41000	Public Works Paint Exterior Overhead Doors	Paint to match high speed doors.	\$0.00	\$5,000.00
			<b>Sub total by MAINTENANCE - BUILDING</b>				<b>\$95,000.00</b>	<b>\$145,000.00</b>
	Capital Maintenance and Replacement Fund	Expenditures	RENT EXPENSE	02-00-44300	STREET SWEEPER LEASE PAYMENTS	FY 23 - PAYMENT #2 FY 24 - PAYMENT #3 FY 25 - PAYMENT #4	\$43,780.00	\$43,780.00
			<b>Sub total by RENT EXPENSE</b>				<b>\$43,780.00</b>	<b>\$43,780.00</b>
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300	2022 Road Program Inspection		\$94,184.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300	Batavia Road Resurfacing Design	Construction to occur in FY 2024.	\$15,000.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300	City Hall Flat Roof (A) Engineering	Design and Bid documents	\$25,000.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300	HVAC Engineering City Hall	Design estimate. FY 24 Construction	\$15,000.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300	Square Courts Design	Construction depends on timing of release of funds.	\$15,000.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300	Square Courts Inspection		\$0.00	\$134,848.00
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300	2023 Road Program Inspection		\$0.00	\$97,550.00
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300	East Side Storm Sewer (Central & Virginia) Inspection		\$0.00	\$94,550.00
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300	Batavia Road Inspection - STP Project	Route 59 - Fermlab, construction paid for by STP and MFT funding	\$0.00	\$91,500.00
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300	Pavement Evaluation Update	Update original 2019 pavement evaluation study.	\$0.00	\$20,000.00
			<b>Sub total by ENGINEERING</b>				<b>\$164,184.00</b>	<b>\$438,448.00</b>
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476	2021 Road Program		\$29,852.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS		2022 Road Program	Also using \$500,000 of MFT funding. East Side streets, north of Galusha (Greenview, Haylett, Parkview, Virginia). Includes \$50,000 each for Citywide Patching and Citywide Concrete.	\$200,000.00	\$50,000.00
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476	Cerny Park Basketball Court Resurfacing	Asphalt overlay and hoops in FY 2022, striping and coating resurface in FY 2023.	\$0.00	\$9,000.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476	Concrete Street Light Pole Replacement		\$25,000.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476	East Side Storm Replacement - West St.	Project performed by City staff. Dead end of West St.	\$0.00	\$60,000.00
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476	Pipe Lining - Culverts	Aurora Way Landon Dr. and Home Ave.	\$0.00	\$150,000.00
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476	Pipe Lining - Winchester		\$0.00	\$105,000.00
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476	Square Courts Resurfacing	Budgeted amount is net cost reflecting \$600,000 CDBG Funding.	\$0.00	\$755,000.00
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS		2023 Road Program	Woodland Rd., Ivan Albright St., Patterman Rd., Chase Ct., Bella Vista, Weaver Pwky., Connector Rd. Needham Ct., and Bulger Ct. Curb Repairs and Patching	\$0.00	\$1,300,000.00
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476		Continental Dr. Johnson School Area Curb Replacement and Patching Police Parking Replacement and Stairs Tracy Place Side of Building		
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS		East Side Storm Central Ave. and Virginia Ave.	ARPA Grant of 50/50 Maximum of \$343,500. \$300,000 to reconstruct Virginia Ave. and Central Ave. Adjacent to Storm Sewer Project	\$0.00	\$701,500.00
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476	Batavia Road Sidewalk	Sidewalk in front of 28W530 Batavia Road	\$0.00	\$10,000.00
			<b>Sub total by ROAD PROJECTS</b>				<b>\$254,852.00</b>	<b>\$3,140,500.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#104) LT7501 Dump Snow Plow	City Council authorized staff to order cab and chassis for \$83,972 in November 2021, to be paid upon delivery in FY 2023. Additional \$66,000 to add body and make ready for snow.	\$0.00	\$85,000.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#106) Ford LCS - 1 Ton Dump	50/50 shared cost with Water and Sewer.	\$0.00	\$47,500.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#112) Ford F-350 Convert Body	Convert body from pickup bed to service body for sign maintenance.	\$23,000.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#211) Ford Utility Police Interceptor AWD	Hybrid	\$0.00	\$50,000.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#213) Ford Utility Police Interceptor AWD	Hybrid	\$0.00	\$50,000.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#204) Ford Utility Police Interceptor AWD	Hybrid	\$0.00	\$50,000.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#214) Ford Utility Police Interceptor AWD	Hybrid	\$0.00	\$50,000.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#221) Police CSO Vehicle	Hybrid	\$0.00	\$50,000.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#314) Komatsu PC78US-6NO Excavator	50/50 shared cost with Water and Sewer.	\$53,000.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	Cemy Park Stormwater Lift Station Pump & Control Panel	Third pump of three.	\$74,000.00	\$0.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	City Hall Pool Car	Replacement pool car being evaluated.	\$0.00	\$40,000.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#212) Ford Utility Police Interceptor AWD	Hybrid	\$0.00	\$50,000.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#210) Ford Utility Police Interceptor AWD	Hybrid	\$0.00	\$50,000.00
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500	(#205) Ford Utility Police Interceptor AWD - Funded by Seized Assets Fund transfer	Hybrid	\$0.00	\$46,983.00
			<b>Sub total by EQUIPMENT PURCHASE</b>				<b>\$150,000.00</b>	<b>\$569,483.00</b>
			<b>Sub total by Expenditures</b>				<b>\$857,816.00</b>	<b>\$4,337,221.00</b>

**City of Warrenville**  
**Capital Maintenance and Replacement Fund- Projections**

<b>Revenues</b>	<b>Fiscal Year</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Projected 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>
Tax Revenue		\$ 1,264,221	\$ 1,091,081	\$ 1,378,375	\$ 1,604,948	\$ 1,662,416	\$ 1,833,896	\$ 2,055,395
License, Permit & Fee Revenue		-	-	15,826	41,328	41,328	41,328	41,328
Fine Revenue		-	-	-	-	-	-	-
Reimbursement Revenue		-	-	-	-	-	-	-
Rental Revenue		-	-	-	-	-	-	-
Intrafund Revenue		337,000	337,000	337,000	437,000	679,328	632,345	632,345
Interest Revenue		34,489	2,861	(40,217)	1,000	1,000	1,000	1,000
Grant Revenue		-	42,305	-	-	-	-	-
Miscellaneous Revenue		7,086	89,707	14,243	30,640	15,000	20,000	20,000
<b>Total Revenue</b>		<u>\$ 1,642,796</u>	<u>\$ 1,562,954</u>	<u>\$ 1,705,227</u>	<u>\$ 2,114,916</u>	<u>\$ 2,399,072</u>	<u>\$ 2,528,569</u>	<u>\$ 2,750,068</u>
<b>Growth from Previous Year</b>		<u>-11.8%</u>	<u>-18.3%</u>	<u>9.1%</u>	<u>24.0%</u>	<u>13.4%</u>	<u>5.4%</u>	<u>8.8%</u>

<b>Expenses</b>	<b>Fiscal Year</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Projected 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>
Total Salary & Wage Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fringe Benefit Expense		-	-	-	-	-	-	-
Total Maintenance Expense		691	519,540	20,566	95,000	145,000	145,000	145,000
Total Supplies and Service Expense		106,450	106,208	220,197	207,964	482,228	482,228	482,228
Total Capital Expense		1,970,852	849,502	1,150,534	404,852	3,709,983	2,106,493	1,929,189
<b>Total Expenses</b>		<u>\$ 2,077,993</u>	<u>\$ 1,475,250</u>	<u>\$ 1,391,297</u>	<u>\$ 707,816</u>	<u>\$ 4,337,211</u>	<u>\$ 2,733,721</u>	<u>\$ 2,556,417</u>
<b>Growth from Previous Year</b>		<u>70.1%</u>	<u>-27.8%</u>	<u>-5.7%</u>	<u>-49.1%</u>	<u>512.8%</u>	<u>-37.0%</u>	<u>-6.5%</u>

<b>Revenues Greater/(Less Than) - Expenditures</b>		\$ (435,197)	\$ 87,704	\$ 313,930	\$ 1,407,100	\$ (1,938,139)	\$ (205,152)	\$ 193,651
<b>Assigned Fund Balance</b>		\$ 1,323,910	\$ 1,411,614	\$ 1,725,544	\$ 3,132,644	\$ 1,194,505	\$ 989,353	\$ 1,183,004
<b>Expenditure Coverage</b>		64%	96%	124%	443%	28%	36%	46%

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# **MOTOR FUEL TAX**

## **FUND 13**

***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

	2023 Budget	2023 Projected	2024 Proposed
<b>Revenue</b>	<b>\$704,714</b>	<b>\$721,648</b>	<b>\$577,867</b>
<b>Expenditures</b>	<b>\$1,057,550</b>	<b>\$905,550</b>	<b>\$1,957,760</b>
<b>Surplus/(Deficit)</b>	<b>(\$352,836)</b>	<b>(\$183,902)</b>	<b>(\$1,379,893)</b>

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 2023, it is estimated that Illinois municipalities, including Warrenville, will receive an allocation of \$22.87 per capita. For FY 2024, the MFT per capita figure is projected to be \$23.37.

The City also receives State-shared Transportation Renewal Fund (TRF) revenue on a per-capita basis. For FY 2023, the projected per-capita revenue estimate is \$17.21, and \$19.12 for FY 2024.

The combined MFT and TRF revenue for FY 2023 is projected to total \$554,318, and for FY 2024 is projected to total \$575,867, based upon the 2020 census City population of 13,553.

The estimates of the municipal share of MFT and TRF funding are determined and supplied by the Illinois Municipal League.

During FY 2021, the City received the first three of six allotments from the State REBUILD Illinois grant funding, which totaled \$462,988, during FY 2022, two additional allocations were received which totaled \$288,660. During FY 2023, the City received the final allocation of \$144,330. The City received almost \$866,000, over the three-year period.

### ***Expenditures***

#### **Maintenance expenditures**

The regular expenditures accounted for in this fund include roadway-related maintenance costs, such as storm inlet repairs, street patching, lane striping, traffic signal maintenance for four signalized intersections, maintenance of regulatory and informational street signs, as well as right-of-way tree removal, trimming, and replacement throughout the City. Finally, road salt is the largest single budgeted annual maintenance expense. The projected FY 2023 maintenance expenses total \$247,250, and \$242,250 for FY 2024.

### **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 2023 and FY 2024, are projected to total \$69,500 for street lighting per year.

### **Capital Expenditures**

For FY 2023, total capital expenditures are projected to total \$588,800, with \$500,000 for the 2022 road program, and \$88,800 for Mack Road bridge and trail engineering. For FY 2024, a total of \$1,646,010 has been budgeted for final engineering, right-of-way acquisition, and construction of the Mack Road bridge project, and final engineering, right-of-way acquisition, and construction of the Mack Road multi-use path project. The funding for the Mack Road related capital expenditures will come from the aforementioned REBUILD Illinois grant funding, and STP funding.

### **Fund Balance**

The fund balance at the end of FY 2022 totaled \$1,752,644, and is projected to finish FY 2023 at a total of \$1,568,742, and by the end of FY 2024, to a total of \$188,849. As previously noted, the decrease in total fund balance is due to the planned use of the REBUILD Illinois funding.

*Motor Fuel Tax Fund Activity*  
*Fund 13*

FY 2024

<b>Projected Beginning Fund Balance</b>	<b>\$ 1,582,320</b>
<b>Revenues</b>	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	575,867
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	2,000
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
<b>Total FY 2024 Revenue</b>	<b>\$ 577,867</b>
<b>Expenses/Expenditures</b>	
Personnel	\$ -
Capital	1,646,010
Supplies and Services	69,500
Maintenance	242,250
<b>Total FY 2024 Expenses/Expenditures</b>	<b>\$ 1,957,760</b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ (1,379,893)</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 202,427</b>
<b>Percent Change</b>	<b>-87.21%</b>

MOTOR FUEL TAX FUND LINE ITEMS

Acct #	Cost Center	Description	Actual			Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
			2020	2021	2022				
13-00-31100	Revenue	MOTOR FUEL ALLOTMENT	484,888	470,466	523,823	558,384	575,867	3.89%	
13-00-37700	Revenue	INTEREST INCOME	13,378	1,302	1,420	2,000	2,000	-94.53%	
13-00-39309	Revenue	GRANTS		432,988	288,659	144,330		-100.00%	
<b>Totals</b>			498,266	904,756	813,902	704,714	577,867	-21.40%	

Acct #	Cost Center	Description	Actual			Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
			2020	2021	2022				
13-00-41200	Streets	MAINTENANCE - STREETS	15,022		-	17,500	17,500	0.00%	
13-00-41201	Streets	MAINTENANCE STREETS-STRIPING	22,612	19,850	18,700	19,500	19,500	0.00%	
13-00-41205	Streets	MAINTENANCE STR-SWEEPING			-				
13-00-41210	Streets	MAINTENANCE STS-SALT	50,334	151,136	87,371	180,000	180,000	0.00%	
13-00-44000	Streets	MAINTENANCE-STREET LIGHTS	8,199	8,199	6,149	15,000	10,000	-33.33%	
13-00-44010	Streets	MAINTENANCE STREET SIGNS	11,459	14,093	9,838	15,250	15,250	0.00%	
13-00-44020	Streets	STREET LIGHTING-COMM ED	46,982	41,802	49,271	50,000	50,000	0.00%	
13-00-45410	Streets	TREE REMOVAL	2,630	20,790	18,980	19,500	19,500	0.00%	
13-00-48600	Streets	TRANSFER OUT							
13-00-49476	Streets	ROAD PROJECTS	800,150		-	740,800	1,646,010	179.55%	
<b>Totals</b>			957,388	255,870	190,309	1,057,550	1,957,760	116.20%	
Fund Total Rev			498,266	904,756	813,902	704,714	577,867	-21.40%	
Fund Total Exp			957,388	255,870	190,309	1,057,550	1,957,760	116.20%	
Variance			(459,122)	648,886	623,593	(352,836)	(1,379,893)		
<b>Restricted Fund Balance @ 4/30</b>			<b>480,165</b>	<b>1,129,051</b>	<b>1,752,644</b>	<b>1,582,320</b>	<b>202,427</b>		

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Motor Fuel Tax	Motor Fuel	MAINTENANCE - STREETS	13-00-41200	Storm Inlet Repair, Street Patching		\$17,500.00	\$17,500.00
			Sub total by MAINTENANCE - STREETS				\$17,500.00	\$17,500.00
	Motor Fuel Tax	Motor Fuel	MAINTENANCE- STREETS/STRIPING	13-00-41201	Road Striping		\$19,500.00	\$19,500.00
			Sub total by MAINTENANCE- STREETS/STRIPING				\$19,500.00	\$19,500.00
	Motor Fuel Tax	Motor Fuel	MAINTENANCE STS- SALT	13-00-41210	Rock Salt and Liquid Enhancer		\$180,000.00	\$180,000.00
			Sub total by MAINTENANCE STS- SALT				\$180,000.00	\$180,000.00
	Motor Fuel Tax	Motor Fuel	MAINTENANCE - STREET LIGHTS	13-00-44000	Maintenance Contract for Shared traffic Signals	Rt.59 and Mack Rd., Rt.59 and Batavia Rd., Rt.59 and Continental Dr./Meadow Ave., Rt. 56 and Batavia Rd.	\$10,000.00	\$10,000.00
	Motor Fuel Tax	Motor Fuel	MAINTENANCE - STREET LIGHTS	13-00-44000	Street Light Installation	Additional street light Sanchez and Arlington.	\$5,000.00	\$0.00
			Sub total by MAINTENANCE - STREET LIGHTS				\$15,000.00	\$10,000.00
	Motor Fuel Tax	Motor Fuel	MAINTENANCE - STREET SIGNS	13-00-44010	Replacement of Regulatory and Information Signs		\$15,250.00	\$15,250.00
			Sub total by MAINTENANCE - STREET SIGNS				\$15,250.00	\$15,250.00
	Motor Fuel Tax	Motor Fuel	STREET LIGHTING - COMED	13-00-44020	Electric Cost	Electric for City street lights	\$50,000.00	\$50,000.00
			Sub total by STREET LIGHTING - COMED				\$50,000.00	\$50,000.00
	Motor Fuel Tax	Motor Fuel	TREE REMOVAL	13-00-45410	Tree Removal, Replacement and Trimming		\$19,500.00	\$19,500.00
			Sub total by TREE REMOVAL				\$19,500.00	\$19,500.00
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476	MFT - 2022 Road Program	MFT Supplement CMRP funding for project.	\$500,000.00	\$0.00
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476	RI - Mack Road Final Engineering - Bridge	REBUILD ILLINOIS FUNDS	\$42,400.00	\$10,000.00
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476	RI - Mack Road Final Engineering - Trail	REBUILD ILLINOIS FUNDS	\$46,400.00	\$10,000.00
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476	RI - Mack Road ROW Acquisition - Bridge	REBUILD ILLINOIS FUNDS	\$0.00	\$32,000.00
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476	RI - Mack Road ROW Acquisition - Trail	REBUILD ILLINOIS FUNDS	\$0.00	\$120,000.00



**City of Warrenville  
Motor Fuel Tax Fund - Projections**

<i>Revenues</i>	<i>Fiscal Year</i>					
	Actual 2020	Actual 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
Tax Revenue	\$ 484,888	\$ 470,466	\$ 523,823	\$ 554,318	\$ 575,867	\$ 575,867
License, Permit & Fee Revenue	-	-	-	-	-	-
Fine Revenue	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-
Rental Revenue	-	-	-	-	-	-
Intrafund Revenue	-	-	-	-	-	-
Interest Revenue	13,378	1,302	1,420	36,578	2,000	2,000
Grant Revenue	-	432,988	288,659	144,330	-	-
Miscellaneous Revenue	-	-	-	-	-	-

**Total Revenue**  
**Growth from Previous Year**

	\$ 498,266	\$ 904,756	\$ 813,902	\$ 735,226	\$ 577,867	\$ 577,867
	40.7%	162.6%	-10.0%	-9.7%	-21.4%	0.0%

<i>Expenses</i>	<i>Fiscal Year</i>					
	Actual 2020	Actual 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
Total Salary & Wage Expense	-	-	-	-	-	-
Total Fringe Benefit Expense	-	-	-	-	-	-
Total Maintenance Expense	107,626	193,278	122,058	247,250	242,250	242,250
Total Supplies and Service Expense	49,612	62,592	68,251	69,500	69,500	69,500
Total Capital Expense	800,150	-	-	588,800	1,646,010	-

**Total Expenses**  
**Growth from Previous Year**

	\$ 957,388	\$ 255,870	\$ 190,309	\$ 905,550	\$ 1,957,760	\$ 311,750
	277.9%	49.7%	-25.6%	375.8%	116.2%	-84.1%

**Revenues - Expenditures**

	\$ (459,122)	\$ 648,886	\$ 623,593	\$ (170,324)	\$ (1,379,893)	\$ 266,117
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**Restricted Fund Balance for Roadways  
Expenditure Coverage**

	\$ 480,165	\$1,129,051	\$1,752,644	\$ 1,582,320	\$ 202,427	\$ 468,544
	50%	441%	921%	175%	10%	150%



# **HOTEL TAX**

## **FUND 14**

***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

	2023 Budget	2023 Projected	2024 Proposed
<b>Revenue</b>	<b>\$864,994</b>	<b>\$944,569</b>	<b>\$749,296</b>
<b>Expenditures</b>	<b>\$820,558</b>	<b>\$767,965</b>	<b>\$842,295</b>
<b>Surplus/(Deficit)</b>	<b>\$44,436</b>	<b>\$176,604</b>	<b>(\$92,999)</b>

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. During FY 2021 Hotel Taxes dropped to a fiscal year total of just \$305,057, as a result of the significant decrease in business travel resulting from the global COVID-19 pandemic. For FY 2022, however, this revenue source did improve, with total revenue of \$605,908, an increase of 98%, from FY 2021. For FY 2023, this tax is projected to increase an additional 21% to a total of \$733,869, and an additional 2% for FY 2024, to a total of \$748,546.

The City was the recipient of approximately \$1,791,000, in American Rescue Plan Act (ARPA) funding, during FY 2022 and 2023. The City Council originally approved the use of \$210,000, of the funding received, to replace lost revenue, and fund efforts intended to increase economic tourism recovery during FY 2023. The Long Range Financial Workgroup proposed an additional \$180,000 would be directed into this fund for FY 2024, as well. However, due to more pressing financial needs in the Water and Sewer Fund beginning in FY 2024, the Workgroup has recommended that the additional \$180,000, of that be re-directed to the Water and Sewer Fund. Based on that recommendation it is not included in the projections for the Hotel Tax fund.

### ***Expenditures***

#### **Interfund Transfers**

The largest expenditure line items in this fund are transfers to other City funds. Annually, beginning with FY 2023, a transfer of \$400,000, is made to the Capital Maintenance and Replacement Fund to help fund the maintenance of the City assets. The ability to make that transfer in future fiscal years remains in question, contingent upon the continued recovery of the local hotels and the related hotel tax revenue from the effects of the global pandemic on business travel.

Also beginning with FY 2023, the budget also includes the transfer of fifty-percent (50%) to the General Fund to partially fund the Communication Coordinator position salary. The related transfers total \$36,936 and \$47,516, for FY 2023, and FY 2024, respectively.

### **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 15 events, including one new event, were recommended and approved for FY 2024 totaling \$138,896.74 in funding.

Apart from the grants, the City directly funds two major and long-standing community events: the annual Fourth of July celebration, and Summer Daze, with funding of \$40,000 and \$30,000, respectively, plus up to \$11,000 for City in-kind support services for each festival. Both events were canceled during the summer of 2020, made somewhat diminished returns during the summer of 2021, and returned in full during the summer of 2022. It is anticipated that the summer of 2023 event will again be presented in its full form.

The City, through this fund, annually supports Holly Days community event with a funding commitment of \$6,000, and 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.

Finally, for FY 2024, funding totaling \$10,000, and been included in support of the Warren Tavern, with \$6,643 to cover capital improvement the costs, and \$3,357 to cover the increased liability insurance premium expense.

### **Promoting Tourism**

The FY 2024 expenditures include an estimated \$37,427, 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. The partnership fees are equal to 25% of one-percentage point of the hotel tax revenue collected. When the revenue increases, as is currently the case, so does the DCVB partnership cost. The FY 2024 amount represents a slight increase from the projected FY 2023, figure of \$36,693.

Other FY 2024 expenditures include \$7,000, to fund the continued promotion of the City through its branding program, \$12,000, for public art signage, \$5,000, for Visitor Guides, \$8,000, for City website support, maintenance, and online hosting.

Finally, \$60,000, has been budgeted for Aesthetic enhancements, including community artwork, landscaping, or other beautification efforts enhancing community pride, and making Warrenville more inviting.

### **Fund Balance**

The total Hotel Tax fund balance is projected to show positive growth for FY 2023, with a projected year-end *committed and spendable* fund balance of \$987,403. It is projected that by the end of FY 2024, that *committed and spendable* fund balance will decrease to a total of \$894,404. That projected fund balance is the result of a number of factors, including projected revenue, while continuing to recover from the pandemic years, and the decreased influx of ARPA funding for FY 2024.

Finally, staff previously anticipated a repayment of \$400,000 in fund balance from TIF #4 to the Hotel Tax fund in FY 2024, previously advanced to the TIF #4 fund, in support of redevelopment activities within that TIF district. Staff and the Long Range Financial Workgroup recommend delaying that repayment by one year and beginning in FY 2025, instead. It is currently projected that TIF #4 will return all loaned fund balances from the Hotel Tax fund by the end of FY 2026.

The overall total fund balance, will increase from \$1,593,264 at the end of FY 2022, to a projected balance of \$1,769,868 at the end of FY 2023, and a slight decrease by the end of FY 2024 to a total of \$1,676,869.

*Hotel Tax Fund Activity*  
*Fund 14*

*FY 2024*

<b>Projected Beginning Fund Balance</b>	<b>\$ 1,769,868</b>
<b>Revenues</b>	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	748,546
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	750
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
<b>Total FY 2024 Revenue</b>	<b>\$ 749,296</b>
<b>Expenses/Expenditures</b>	
Personnel	\$ -
Capital	78,000
Supplies and Services	764,295
Maintenance	-
<b>Total FY 2024 Expenses/Expenditures</b>	<b>\$ 842,295</b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ (92,999)</b>
<b>Non-Spendable Fund Balance</b>	<b>782,465</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 894,404</b>
<b>Percent Change</b>	<b>-5.25%</b>

**HOTEL TAX FUND LINE ITEMS**

<b>Cost Center</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Projected Year-End 2023</b>
14-00-30703 Revenue HOTEL TAX	738,883	305,057	605,908	684,294	733,869
14-00-37700 Revenue INTEREST INCOME	12,382	1,028	(14,436)	700	700
14-00-39309 Revenue GRANTS				180,000	210,000
14-00-39900 Revenue MISCELLANEOUS INCOME					
<b>Totals</b>	<b>751,265</b>	<b>306,085</b>	<b>591,472</b>	<b>864,994</b>	<b>944,569</b>

<b>Acct #</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Projected Year-End 2023</b>
14-00-30703	Revenue HOTEL TAX	738,883	305,057	605,908	684,294	733,869
14-00-37700	Revenue INTEREST INCOME	12,382	1,028	(14,436)	700	700
14-00-39309	Revenue GRANTS				180,000	210,000
14-00-39900	Revenue MISCELLANEOUS INCOME					
	<b>Totals</b>	<b>751,265</b>	<b>306,085</b>	<b>591,472</b>	<b>864,994</b>	<b>944,569</b>

<b>Cost Center</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Projected Year-End 2023</b>
14-00-46401 Finance CITY WEB PAGE	7,700	7,455	7,828	8,000	8,000
14-00-46810 Council GRANTS	199,534	127,427	135,366	257,821	231,836
14-00-48600 Council TRANSFERS OUT	300,000	300,000	300,000	454,022	436,936
14-00-48702 Council PUB. RELATIONS & PROMOTION	81,391	15,253	33,683	81,715	84,193
14-00-48735 Council CITY PROJECTS	43,523	3,082	4,514	19,000	7,000
<b>Totals</b>	<b>632,148</b>	<b>453,217</b>	<b>481,391</b>	<b>820,558</b>	<b>767,965</b>

<b>Acct #</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Projected Year-End 2023</b>
14-00-46401	Finance CITY WEB PAGE	7,700	7,455	7,828	8,000	8,000
14-00-46810	Council GRANTS	199,534	127,427	135,366	257,821	231,836
14-00-48600	Council TRANSFERS OUT	300,000	300,000	300,000	454,022	436,936
14-00-48702	Council PUB. RELATIONS & PROMOTION	81,391	15,253	33,683	81,715	84,193
14-00-48735	Council CITY PROJECTS	43,523	3,082	4,514	19,000	7,000
	<b>Totals</b>	<b>632,148</b>	<b>453,217</b>	<b>481,391</b>	<b>820,558</b>	<b>767,965</b>

<b>Cost Center</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Projected Year-End 2023</b>
Fund Total Rev	751,265	306,085	591,472	864,994	944,569
Fund Total Exp	632,148	453,217	481,391	820,558	767,965
Variance	119,117	(147,132)	110,081	44,436	176,604
<b>Total Fund Balance</b>	<b>1,630,315</b>	<b>1,483,183</b>	<b>1,593,264</b>		<b>1,769,868</b>
<b>Non-spendable Fund Balance</b>	<b>673,787</b>	<b>673,788</b>	<b>782,465</b>		<b>782,465</b>
<b>Committed Fund Balance @ 4/30</b>	<b>956,528</b>	<b>809,395</b>	<b>810,799</b>		<b>987,403</b>

<b>Cost Center</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Projected Year-End 2023</b>
14-00-46401	8,000				0.00%
14-00-46810	268,852				15.97%
14-00-48600	447,516				2.42%
14-00-48702	39,927				-52.58%
14-00-48735	78,000				1014.29%
<b>Totals</b>	<b>842,295</b>				<b>9.68%</b>

<b>Budget 2024</b>	<b>23-24 Growth</b>
748,546	2.00%
750	7.14%
749,296	-20.67%

<b>Budget 2024</b>	<b>23-24 Growth</b>
8,000	0.00%
268,852	15.97%
447,516	2.42%
39,927	-52.58%
78,000	1014.29%
<b>842,295</b>	<b>9.68%</b>
749,296	-20.67%
842,295	9.68%
<b>(92,999)</b>	

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Hotel Tax	Expenditures	CITY WEB PAGE	14-00-46401	City Website	Maintenance and Hosting of the website - CivicPlus	\$8,000.00	\$8,000.00
			Sub total by CITY WEB PAGE				<b>\$8,000.00</b>	<b>\$8,000.00</b>
	Hotel Tax	Expenditures	GRANTS	14-00-46810	4TH OF JULY CELEBRATION	OUTSIDE OF TAC GRANT CYCLE-INCLUDED UP TO \$11K IN CITY SERVICES	\$51,000.00	\$51,000.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	ART ON THE PRAIRIE	TAC RECOMMENDATION	\$15,262.00	\$18,544.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	ARTISIT IN RESIDENCE	TAC RECOMMENDATION	\$0.00	\$1,800.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	ARTIST TALK & WORKSHOP	TAC RECOMMENDATION	\$1,223.00	\$0.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	BOY SCOUTS NOVA BADGE PROGRAM	TAC RECOMMENDATION	\$1,619.53	\$0.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	CELEBRATION BANNERS	TAC RECOMMENDATION	\$4,800.00	\$0.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	CEMETERY WALK	TAC RECOMMENDATION	\$225.00	\$225.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	COFFEE-CON	TAC RECOMMENDATION (Coffee Con did not take place in FY23)	\$0.00	\$35,000.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	CONCERTS IN THE COMMONS	TAC RECOMMENDATION	\$9,775.52	\$9,021.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	FALL FEST	TAC RECOMMENDATION	\$9,633.00	\$11,205.63
	Hotel Tax	Expenditures	GRANTS	14-00-46810	HISTORICAL SOCIETY CURATOR	PER COUNCIL APPROVAL	\$20,000.00	\$20,000.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	HOLLY DAYS	ANNUAL EVENT	\$6,000.00	\$6,000.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	LUNCHTIME LIVE	TAC RECOMMENDATION	\$2,450.00	\$3,125.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	MOBILE WALKING TOUR	TAC RECOMMENDATION	\$2,257.00	\$2,112.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	MOVIES IN THE PARK	TAC RECOMMENDATION	\$1,462.98	\$1,594.88
	Hotel Tax	Expenditures	GRANTS	14-00-46810	MULTI-CULTURAL FESTIVAL	TAC RECOMMENDATION	\$16,518.00	\$18,233.73
	Hotel Tax	Expenditures	GRANTS	14-00-46810	MUSICAL MATINEES	TAC RECOMMENDATION	\$3,654.52	\$3,871.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	SPRING TEA	TAC RECOMMENDATION	\$700.00	\$750.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	SUMMER DAZE	INCLUDES UP TO \$11K IN CITY SERVICES	\$41,000.00	\$41,000.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	WARREN TAVERN	PER COUNCIL APPROVAL - INCLUDED LIABILITY	\$14,849.00	\$10,000.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	WARRENVILLE IN BLOOM	INSURANCE FUNDING	\$26,656.73	\$31,419.50
	Hotel Tax	Expenditures	GRANTS	14-00-46810	WARRENVILLE INSPIRED 2.0	TAC RECOMMENDATION	\$2,749.80	\$0.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	PAINT THE VILLE	TAC RECOMMENDATION	\$0.00	\$1,150.00
	Hotel Tax	Expenditures	GRANTS	14-00-46810	PROJECTING ART (NEW)	TAC RECOMMENDATION	\$0.00	\$2,800.00
			Sub total by GRANTS				<b>\$231,836.08</b>	<b>\$268,851.74</b>
	Hotel Tax	Expenditures	TRANSFERS OUT	14-00-48600	TRANSFER TO CMRP	Increase to \$400K Effective FY 2023	\$400,000.00	\$400,000.00
	Hotel Tax	Expenditures	TRANSFERS OUT	14-00-48600	TRANSFER TO GENERAL FUND	TO ASSIST IN FUNDING 50% of COMMUNICATIONS COORDINATOR WAGES & ROLL-UP COSTS	\$36,936.00	\$47,516.00
			Sub total by TRANSFERS OUT				<b>\$436,936.00</b>	<b>\$447,516.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Hotel Tax	Expenditures	PUBLIC RELATIONS	14-00-48702	DCVB Contribution	Based on 25% of 1 percentage point of the tax FY23 - based upon projected revenue of \$733,869 FY 24 based upon projected revenue of \$748,546	\$36,693.00	\$37,427.00
	Hotel Tax	Expenditures	PUBLIC RELATIONS	14-00-48702	Economic Tourism Efforts-ARPA Funding	\$30K from FY 22 rolled over into FY23 plus \$15K for FY23	\$45,000.00	\$0.00
	Hotel Tax	Expenditures	PUBLIC RELATIONS	14-00-48702	TAC Visitor Guides/PR Ads		\$2,500.00	\$2,500.00
			<b>Sub total by PUBLIC RELATIONS</b>				<b>\$84,193.00</b>	<b>\$39,927.00</b>
	Hotel Tax	Expenditures	CITY PROJECTS	14-00-48735	Aesthetic Enhancement	Budget again if FY 2026 (\$60,000)	\$0.00	\$60,000.00
	Hotel Tax	Expenditures	CITY PROJECTS	14-00-48735	Branding and Promotional Items	Includes promotional giveaway items and employee apparel items.	\$7,000.00	\$6,000.00
	Hotel Tax	Expenditures	CITY PROJECTS	14-00-48735	Signage	Design and Purchase of Signage for Public Art - carried over from FY23	\$0.00	\$12,000.00
			<b>Sub total by CITY PROJECTS</b>				<b>\$7,000.00</b>	<b>\$78,000.00</b>
			<b>Sub total by Expenditures</b>				<b>\$767,965.08</b>	<b>\$842,294.74</b>
	<b>Sub total by Hotel Tax</b>						<b>-\$176,603.92</b>	<b>\$92,998.74</b>

**City of Warrenville  
Hotel Tax Fund - Projections**

<b>Revenues</b>	<b>Fiscal Year</b>					
	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>
Tax Revenue	\$ 738,883	\$ 305,057	\$ 605,908	\$ 733,869	\$ 748,546	\$ 748,546
License, Permit & Fee Revenue	-	-	-	-	-	-
Fine Revenue	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-
Rental Revenue	-	-	-	-	-	-
Intrafund Revenue	-	-	-	-	-	-
Interest Revenue	12,382	1,028	(14,436)	700	750	750
Grant Revenue	-	-	-	210,000	-	-
Miscellaneous Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 751,265</b>	<b>\$ 306,085</b>	<b>\$ 591,472</b>	<b>\$ 944,569</b>	<b>\$ 749,296</b>	<b>\$ 749,296</b>
	<b>-14.0%</b>	<b>-66.4%</b>	<b>93.2%</b>	<b>59.7%</b>	<b>-20.7%</b>	<b>0.0%</b>
<b>Growth from Previous Year</b>						
<b>Expenses</b>	<b>Fiscal Year</b>					
	<b>Actual 2020</b>	<b>Projected 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>
Total Salary & Wage Expense	-	-	-	-	-	-
Total Fringe Benefit Expense	-	-	-	-	-	-
Total Maintenance Expense	-	-	-	-	-	-
Total Supplies and Service Expense	588,625	450,135	476,877	760,965	764,295	764,295
Total Capital Expense	43,523	3,082	4,514	7,000	78,000	78,000
<b>Total Expenses</b>	<b>\$ 632,148</b>	<b>\$ 453,217</b>	<b>\$ 481,391</b>	<b>\$ 767,965</b>	<b>\$ 842,295</b>	<b>\$ 842,295</b>
	<b>10.0%</b>	<b>-24.1%</b>	<b>6.2%</b>	<b>59.5%</b>	<b>9.7%</b>	<b>0.0%</b>
<b>Growth from Previous Year</b>						
<b>Revenues - Expenditures</b>	\$ 119,117	\$ (147,132)	\$ 110,081	\$ 176,604	\$ (92,999)	\$ (92,999)
			7.42%			
<b>Total Fund Balance</b>	<b>\$ 1,630,315</b>	<b>\$ 1,483,183</b>	<b>\$ 1,593,264</b>	<b>\$ 1,769,868</b>	<b>\$ 1,676,869</b>	<b>\$ 1,583,870</b>
<b>Non-spendable Balance</b>	<b>673,787</b>	<b>830,177</b>	<b>782,465</b>	<b>782,465</b>	<b>782,465</b>	<b>382,465</b>
<b>Committed Fund Balance</b>	<b>\$ 956,528</b>	<b>\$ 653,006</b>	<b>\$ 810,799</b>	<b>\$ 987,403</b>	<b>\$ 894,404</b>	<b>\$ 1,201,405</b>
<b>Expenditure Coverage</b>	<b>151%</b>	<b>144%</b>	<b>168%</b>	<b>129%</b>	<b>106%</b>	<b>143%</b>

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# **WATER AND SEWER**

## **FUND 20**

***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.***

# WATER AND SEWER FUND HIGHLIGHTS

	2023 Budget	2023 Projected	2024 Proposed
<b>Revenue</b>	<b>\$5,555,522</b>	<b>\$5,846,978</b>	<b>\$7,448,074</b>
<b>Expenditures</b>	<b>\$5,143,121</b>	<b>\$4,761,828</b>	<b>\$7,122,496</b>
<b>Surplus/(Deficit)</b>	<b>\$412,401</b>	<b>\$1,085,150</b>	<b>\$327,828</b>

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 the fund and allow the water and sewer rates (consumption fees), to be less volatile to short-term influences. The 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 revenue for FY 2024, is \$7,447,574, 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 2023, revenue from water sales is projected at \$1,491,052. 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 for most residential customers that went into effect May 1, 2022, are \$2.15 per 1,000 gallons of water used, plus a bi-monthly base charge of \$14.02. Rates for commercial accounts and users vary based upon meter and service size. The FY 2024 Budget includes a proposed five percent (5%) water rate increase to \$2.25, per 1,000 gallons of water used, and a bi-monthly base charge of \$14.72. Water sales revenue for FY 2024 is projected to total \$1,565,605.

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 2023 is \$434,614, and \$451,999 for FY 2024. 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, and are projected at \$19,300.

Water Capital Reserve revenue for FY 2023, largely from tap-on fee (water system connections) revenue, is projected to total \$69,685, and \$10,000, for FY 2024. The projected FY 2023 figure of \$64,000, is a 3.2% increase from the FY 2022 figure of \$62,000, while the 2024 projected figure of \$10,000 is an 84% decrease from the FY 2023 projected figure. FY 2023 included tap-on fee revenue at a higher-than-average level, due to the various developments around the community,

which will not be as plentiful in FY 2024. 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 2023 saw higher-than-normal connection fee revenue of \$69,000, due to revenue received from the fees associated with the various development activities around the community. FY 2024, sewer connection (tap-on) fee revenue is projected at a much lower level, as development activities lessen, and as such, is budgeted at \$10,000.

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 for FY 2023, is projected to total \$3,006,803. The proposed FY 2024 Budget includes a ten-percent (10%) rate increase from the current \$4.75, per 1,000 gallons of water used, plus a bi-monthly base charge of \$40.36, to a rate of \$5.23, per 1,000 gallons of water used, plus a bi-monthly base charge of \$40.36. Sewer sales revenue for FY 2023 is projected to total \$3,307,483.

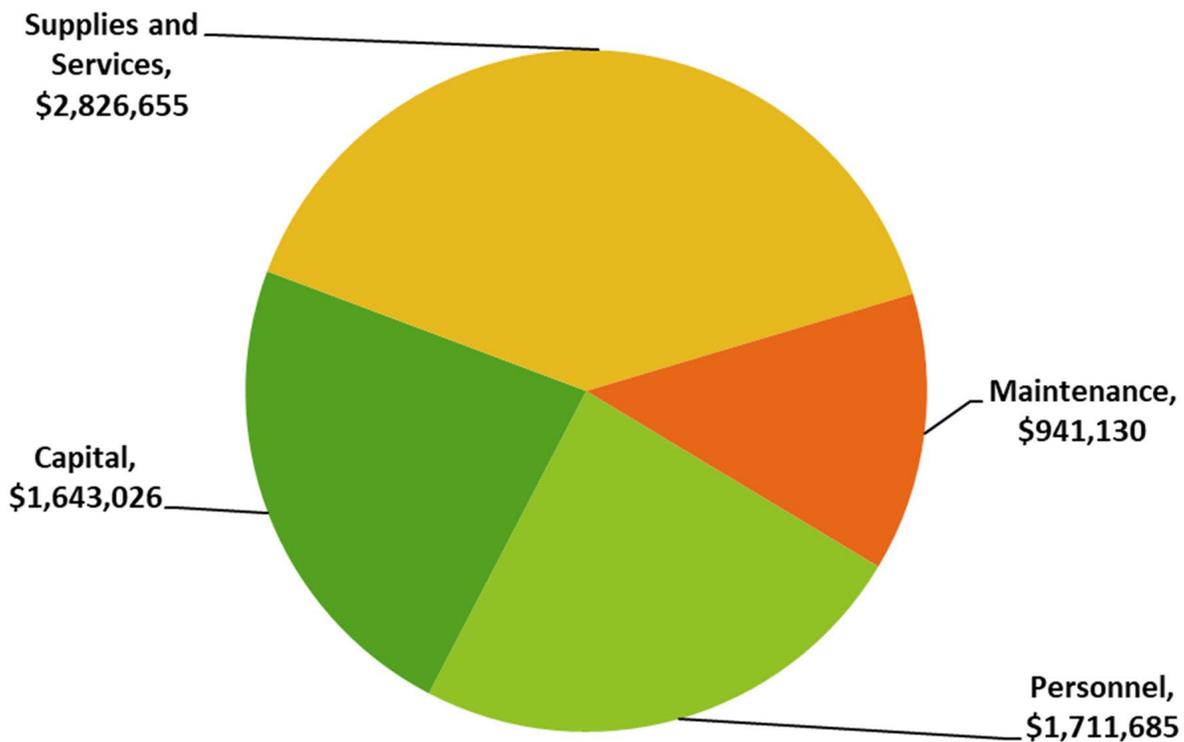
In addition, beginning with FY 2024, the City will need to implement a new fee, to address the City’s contractual share of fees associated with the City of Naperville Wastewater Treatment Plant Upgrades. The unexpected increase to the City’s share of the Naperville Wastewater Treatment Plant upgrades requires the City to be more aggressive with sewer rate increases and the implementation of a special fee to sewer customers. The new fee will be a flat fee charged to each utility billing customer, and will vary by water meter size. This fee will be on-going for a number of years, as City staff has worked with City of Naperville staff to allow the City to spread-out the City’s share of the fees over as many years as possible, currently projected at 20 years.

During FY 2022, the City was the recipient of approximately \$896,000, in American Rescue Plan Act (ARPA) funding, through the first of two tranches the City will receive. The City Council, based upon a staff and Long-Range Financial Planning workgroup recommendation, authorized the FY 2023 use of \$671,390 of the initial tranche to help fund sewer system capital projects, including the on-going infiltration and inflow (I/I) reduction program required by the City’s intergovernmental agreement for wastewater treatment with the City of Naperville. A second tranche allocation in the amount of \$700,465, has been authorized to be utilized during FY 2024, for similar sewer system improvements. The City’s long range Financial Planning Workgroup, is recommending that an additional \$180,000 of the ARPA funding, be redirected to the Water and Sewer Fund, as an additional means of helping minimize the impacts of the aforementioned Naperville Treatment Plant upgrade costs. The total ARPA money going into the Water and Sewer Fund will total \$1,551,855.

***Expenditures***

Budgeted Water and Sewer Fund expenditures across all fund categories for FY 2023, are projected to total \$4,761,828. Expenditures are projected at \$7,122,496, for FY 2024, an increase of \$2,360,668 or about 49.5% over FY 2023.

**Water & Sewer Fund  
Expenses/Expenditures  
FY 2024**



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 2023 are projected to total \$1,994,905, and for FY 2024 increase about 20%, or \$404,000, to a projected total of \$2,399,065. The largest part of this increase is attributable to water tower maintenance on the Country Ridge Drive water tower (\$728,375). Excluding these non-annually recurring costs, the expenses for FY 2024, would project with a slight decrease of a projected \$135,843, or 6.8%.

Approximately 39% of Water O&M expenses are personnel related, including wages, benefits, and other related employment costs. The remaining 61% 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 \$196,250, for FY 2023, and include the following: expenditures and engineering costs where applicable:

- 1) Water main improvements – \$125,000  
*For un-invoiced costs from the State of Illinois, for costs associated with the Route 56 widening project completed a number of years ago*
- 2) Valve replacements - \$25,000
- 3) Dump Snow Plow and 1-ton dump truck – cost allocated also to CMRP and Sewer – \$66,250

Sewer Capital Reserve expenditures for FY 2024 are projected to total \$1,084,675, and include the following expenditures:

- 1) Dump Snow Plow and one-ton dump truck – cost allocated also to CMRP and Water – \$66,250
- 2) Phase 1 engineering for the I/I Reduction Program, Central 2 Basin – \$86,625
- 3) Phase 3 improvements for the I/I Reduction Program, Central 1 and West 1 Basins – \$706,100
- 4) Natural Gas generator – Fox Hollow Lift Station \$55,000
- 5) Manhole grouting work; I/I Reduction Program – \$60,000
- 6) City share (9%) of Naperville Treatment Plant upgrades design engineering – \$90,000

*Note: the Water Capital Reserve (20-02) and Sewer Capital Reserve (20-03) account groups include expenditures that are not classified as “capital” expenditures, such as engineering design. However, these figures are included within each account group.*

Sewer operation and maintenance provides funding for the City’s sanitary sewer collection and transmission system, as well as the cost of wastewater treatment under the existing intergovernmental agreement with the City of Naperville. As noted previously, beginning with FY 2024, will include the City’s contractual share, approximately, 9%, of the City of Naperville Waste Water Treatments Plant upgrades, totaling approximately \$1,525,158.

For FY 2023, the projected expenditures will total \$2,182,649, while in FY 2024 the total projected net expenditures are projected to total \$3,350,956. Within this account group, personnel costs make up approximately 21% of the total, while costs associated with the treatment of wastewater make up approximately 64% of the expenditures, projected at \$2,137,269, for FY 2024. 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 15% 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 2022, the fund had a Total Net position of \$22,931,410, with Investment in Capital Assets totaling \$17,083,367, and an ending Unrestricted Net Position of \$5,848,043. By the end of FY 2023, the Total Net position is projected to be a little over \$24,016,560, with the final Investment in Capital Assets projected to be determined during the annual audit process, after accounting for all expenditures for the fiscal year. FY 2024 is projected to finish the fiscal year with a little over \$24,300,000 in total net position.

FY 2023, will see the repayment of \$198,000, in previously non-spendable net position (fund balance) from TIF #4 from tap-on fees which were waived, and thus not immediately collected. The payback will eliminate the interfund debt owed to the Water and Sewer Fund by the TIF #4 Fund.

## **Fund notes**

The City's long-term capital plan for Water and Sewer Fund assets, the *Enterprise Maintenance and Replacement Plan* (EMRP) was adopted in August 2015, and is reviewed and updated no less than annually, to address the long-term fiscal 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 established 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.

Costs associated with the stormwater inflow and infiltration (I / I) reduction program will continue as the program progresses toward the reduction of total volume of storm water in the sanitary sewer system from Warrenville to the City of Naperville for treatment. In any given year, analysis in three basins will be 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 as the work to reduce flows to Naperville progresses.

Based on the long-term planning and fiscal projections, both water and sewer rates will need to increase each year for a sustained period of time to meet that long-term need for sustaining the enterprise fund. Additionally, the new Naperville Treatment Plant Upgrades Fee may also increase annually. The overall fund health will require the need for the ongoing work by the EMRP workgroup to review and update the *Enterprise Maintenance and Replacement Plan* (EMRP), and adjust user rates and the Naperville fee accordingly.

*Water and Sewer Fund Activity*  
*Fund 20*

*FY 2024*

<b>Projected Beginning Unrestricted Net Assets</b>	<b>\$ 6,933,193</b>
<b>Revenues</b>	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	20,000
Administrative Charges	100
Consumption Fees	6,042,010
Franchise Fees	-
Licensing Fees	-
Interest Income	5,000
Financing Proceeds	-
Misc. Revenues	10,000
Grant Revenue	880,465
Rental Income	451,999
Reimbursement Revenues	-
Fine Revenue	38,500
Transfers In	-
<b>Total FY 2024 Revenue</b>	<b>\$ 7,448,074</b>
<b>Expenses/Expenditures</b>	
Personnel	\$ 1,711,685
Capital	1,643,026
Supplies and Services	2,826,655
Maintenance	941,130
<b>Total FY 2024 Expenses/Expenditures</b>	<b>\$ 7,122,496</b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ 325,578</b>
<b>Projected Ending Unrestricted Net Assets</b>	<b>\$ 7,258,771</b>
<b>Percent Change</b>	<b>4.70%</b>
<b>173</b>	

WATER and SEWER FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
20-00-35100	Water Revenue	WATER SALES	1,086,334	1,087,698	1,268,375	1,369,710	1,491,052	1,565,605	5.00%
20-00-35200	Water Revenue	TURN-ON FEES - WATER	1,500	2,563	1,363	2,000	1,516	1,500	-1.06%
20-00-35300	Water Revenue	PROCESSING FEE - WATER	2,488	3,650	6,050	8,500	8,150	8,200	0.61%
20-00-37503	Water Revenue	RENTAL-INCOME - CELL TOWERS	383,319	363,901	344,221	434,614	434,614	451,999	4.00%
20-00-37700	Water Revenue	INTEREST INCOME	(13,232)	6,148	(43,305)	1,000	(4,000)	1,000	-125.00%
20-00-37900	Water Revenue	METER SALES	35,135	30,203	20,470	8,000	18,016	10,000	-44.49%
20-00-39600	Water Revenue	PENALTY INCOME	2,562	4,323	12,351	8,500	14,585	8,500	-41.72%
20-00-39900	Water Revenue	MISCELLANEOUS INCOME	850	1,233	435	500	601	100	-83.36%
20-00-39920	Water Revenue	SALE OF SURPLUS PROPERTY	47,831						
<b>Totals</b>			1,546,787	1,499,719	1,609,960	1,832,824	1,964,534	2,046,904	4.19%

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
20-00-40000	WO&M Expense	SALARIES - WATER	526,118	526,685	559,274	633,729	622,543	659,737	5.97%
20-00-40001	WO&M Expense	OVERTIME - WATER	35,367	36,272	42,129	39,000	37,797	39,000	3.18%
20-00-40100	WO&M Expense	FICA EXPENSE	33,222	33,684	35,880	41,709	39,118	43,322	10.75%
20-00-40101	WO&M Expense	MEDICARE EXPENSE	7,825	7,929	8,604	9,755	9,275	10,132	9.24%
20-00-40200	WO&M Expense	IMRF EXPENSE	53,974	(21,291)	(119,054)	95,000	84,126	85,000	1.04%
20-00-40400	WO&M Expense	EMPLOYEE INSURANCE	90,123	88,548	117,857	97,529	97,529	97,267	-0.27%
20-00-40600	WO&M Expense	ACCRUED SICK / COM TIME EXPENSE	10,775	19,671	62,505	20,000	20,000	-	-100.00%
20-00-40601	WO&M Expense	ACCRUED OPEB EXPENSE	(1,310)	19,454	-	20,000	20,000	-	-100.00%
20-00-41000	WO&M Expense	MAINTENANCE - BUILDING	11,061	8,605	2,868	23,000	37,000	23,000	-37.84%
20-00-41001	WO&M Expense	MAINTENANCE - WATER TOWERS	-	226,725	34,242	612,525	342,000	753,300	120.26%
20-00-41100	WO&M Expense	MAINTENANCE - EQUIPMENT	11,349	10,374	8,840	7,000	17,000	17,000	0.00%
20-00-41103	WO&M Expense	MAINTENANCE - SOFTWARE	12,475	15,359	13,144	20,595	10,595	10,595	0.00%
20-00-41300	WO&M Expense	MAINTENANCE - GROUNDS	3,864	2,700	2,800	3,100	3,600	3,600	0.00%
20-00-41400	WO&M Expense	MAINTENANCE - UTILITY SYSTEM	76,177	37,278	64,458	70,000	70,000	70,000	0.00%
20-00-42700	WO&M Expense	MAINTENANCE - COMMUNICATIONS	11,045	4,532	8,047	9,319	12,244	12,363	0.97%
20-00-43300	WO&M Expense	INSURANCE - GENERAL	3,659	3,787	3,862	4,132	3,953	3,775	-4.50%
20-00-43301	WO&M Expense	INSURANCE - LIABILITY	8,708	9,013	9,192	9,835	9,418	9,889	5.00%
20-00-43302	WO&M Expense	INSURANCE - WORKERS COMP	29,323	29,014	32,257	31,608	28,526	29,953	5.00%
20-00-43400	WO&M Expense	TELEPHONE	18,190	5,344	4,750	7,250	5,142	6,000	16.69%
20-00-43800	WO&M Expense	UTILITIES	70,426	64,429	53,245	71,000	59,222	88,834	50.00%
20-00-44300	WO&M Expense	RENT EXPENSE	6,352	6,410	6,776	6,350	6,350	6,350	0.00%
20-00-44400	WO&M Expense	TRAVEL, TRAINING & MEETINGS	6,386	3,151	8,388	11,300	11,475	12,450	8.50%
20-00-44600	WO&M Expense	POSTAGE	717	7,377	7,076	7,875	11,875	11,875	0.00%
20-00-44700	WO&M Expense	PRINTING/PUBLISHING	8,493	6,103	7,536	8,100	8,385	9,000	7.33%
20-00-45010	WO&M Expense	LIENS	216	255	195	200	204	200	-1.96%
20-00-45100	WO&M Expense	LEGAL EXPENSE	5,506	1,034	-	16,500	4,500	9,500	111.11%
20-00-45200	WO&M Expense	AUDIT EXPENSE	2,191	2,500	2,600	2,600	2,600	2,660	2.31%

**WATER and SEWER FUND LINE ITEMS**

Acct #	WO&M Expense	COMPUTER SOFTWARE	13,960	6,108	20,669	38,500	38,500	6,000	-84.42%
20-00-45210	WO&M Expense	ENGINEERING	13,960	6,108	20,669	38,500	38,500	6,000	-84.42%
20-00-45300	WO&M Expense	OTHER PROFESSIONAL SERVICES	31,906	11,306	28,752	20,850	20,850	20,225	-3.00%
20-00-45400	WO&M Expense	J.U.L.I.E.	1,035	1,664	984	2,673	2,673	2,500	-6.47%
20-00-45401	WO&M Expense	DUES, SUBSCRIPTIONS & BOOKS	1,980	711	591	1,175	1,175	1,200	2.13%
20-00-46900	WO&M Expense	OFFICE SUPPLIES	-	-	-	-	-	-	-
20-00-47100	WO&M Expense	OTHER SUPPLIES	1,051	373	582	1,155	1,155	1,155	0.00%
20-00-47200	WO&M Expense	SMALL TOOLS	847	1,207	750	1,000	1,500	1,300	-13.33%
20-00-47220	WO&M Expense	UNIFORMS	1,958	2,477	3,996	4,050	4,050	4,000	-1.23%
20-00-47300	WO&M Expense	GAS / OIL EXPENSE	1,780	7,798	9,142	9,000	10,600	10,600	0.00%
20-00-47600	WO&M Expense	CHLORINATION SUPPLIES	42,654	37,465	75,704	81,810	68,010	65,000	-4.43%
20-00-47700	WO&M Expense	CONTINGENCY	-	-	-	-	-	-	-
20-00-48100	WO&M Expense	ADMINISTRATIVE CHARGES	20,070	20,070	20,070	20,070	20,070	20,070	0.00%
20-00-48300	WO&M Expense	DEPRECIATION EXPENSE	196,503	234,713	215,432	234,713	234,713	234,713	0.00%
20-00-48410	WO&M Expense	MISCELLANEOUS EXPENSE	2,101	113	1,845	1,500	800	1,000	25.00%
20-00-48700	WO&M Expense	BUILDING IMPROVEMENTS	320	1,482	-	-	-	-	-
20-00-49300	WO&M Expense	IMPROVEMENTS OTHER THAN BLDG	-	-	-	-	-	-	-
20-00-49301	WO&M Expense	EQUIPMENT PURCHASE	-	-	-	-	-	-	-
20-00-49500	WO&M Expense	EQUIPMENT-MAINTENANCE SUPRV	239	2,773	-	-	-	-	-
20-00-49503	WO&M Expense	METERS	126,862	26,632	31,866	14,000	16,332	16,500	1.03%
20-00-49700	WO&M Expense								
<b>Totals</b>			<b>1,485,498</b>	<b>1,505,579</b>	<b>1,392,109</b>	<b>2,309,507</b>	<b>1,994,905</b>	<b>2,399,065</b>	<b>20.26%</b>

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
20-02-35400	Water	WATER CONNECTIONS	268,592	68,500	62,000	10,000	64,000
20-02-37700	Capital	INTEREST INCOME	73,503	(6,338)	(60,075)	5,000	(1,000)
20-02-39404	Revenue	RECAPTURE PAYMENTS - WATER	10,220	15,597	15,002	5,000	6,685
<b>Totals</b>			<b>352,315</b>	<b>77,759</b>	<b>16,927</b>	<b>20,000</b>	<b>69,685</b>

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
20-02-45300	W. Cap Res. Expense	ENGINEERING	22,610	4,437	4,437	125,000	190,510
20-02-49422	W. Cap Res. Expense	WATER MAIN IMPROVEMENTS	6,544	160,033	160,033	15,000	15,000
20-02-49495	W. Cap Res. Expense	CAPITAL OPERATING COSTS	21,252	139,150	58,350	56,250	32,500
20-02-49500	W. Cap Res. Expense	EQUIPMENT PURCHASE	30,631	222,820	222,820	196,250	238,010
<b>Totals</b>			<b>81,037</b>	<b>139,150</b>	<b>222,820</b>	<b>196,250</b>	<b>238,010</b>

WATER and SEWER FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
20-03-35400	Sewer Capital Res	SEWER CONNECTIONS	206,382	65,500	64,000	20,000	69,000	10,000	-85.51%
20-03-37700	Revenue	INTEREST INCOME	38,193	(3,301)	(45,730)	2,000	3,200	1,000	-68.75%
20-03-39309	Sewer Capital Res	GRANTS				671,390	671,390	880,465	
20-03-39404	Revenue	RECAPTURE PAYMENTS - SEWER	11,815	563	20,579	5,000	6,684	5,000	-25.19%
20-03-39927	Capital	DEVELOPER CONTRIBUTIONS							
<b>Totals</b>			256,390	62,762	38,849	698,390	750,274	896,465	19.49%

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
20-03-45300	S. Cap Res. Expense	ENGINEERING	48,297	58,012	107,796	249,150	160,354	127,325	-20.60%
20-03-49401	S. Cap Res. Expense	INFILTRATION ANALYSIS	-	19,259	1,475				
20-03-49422	S. Cap Res. Expense	SEWER MAIN IMPROVEMENTS	101,225	26,352	352,362	154,410	154,410	811,100	425.29%
20-03-49500	S. Cap Res. Expense	EQUIPMENT PURCHASED	150		5,633	56,250	32,500	146,250	350.00%
<b>Totals</b>			149,672	103,623	467,266	459,810	347,264	1,084,675	212.35%

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
20-04-35100	Sewer Revenue	SEWER SALES	2,090,481	2,180,509	2,802,209	2,963,025	3,006,803	3,307,483	10.00%
20-04-35150	Sewer Revenue	NAPERVILLE TREATMENT PLANT FEE						1,135,272	
20-04-35200	Sewer Revenue	TURN-ON FEES - SEWER	1,500	2,313	1,363	2,000	758	750	-1.06%
20-04-35300	Sewer Revenue	PROCESSING FEE - SEWER	2,492	3,150	6,050	4,000	8,150	8,200	0.61%
20-04-37700	Sewer Revenue	INTEREST INCOME	3,118	(270)	(3,695)	250	155	500	222.58%
20-04-37900	Sewer Revenue	METER SALES - SEWER	35,135	27,557	20,470	8,000	11,808	5,000	-57.66%
20-04-39600	Sewer Revenue	PENALTY INCOME	26,015	13,636	39,129	25,033	32,661	30,000	-8.15%
<b>Totals</b>			2,158,741	2,226,895	2,865,526	3,002,308	3,060,335	4,487,205	46.62%

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
20-04-40000	S O&M Expense	SALARIES - SEWER	398,905	398,632	422,919	481,381	466,455	501,778	7.57%
20-04-40001	S O&M Expense	OVERTIME - SEWER	23,745	24,605	28,435	28,000	27,160	28,000	3.09%
20-04-40100	S O&M Expense	FICA EXPENSE	24,970	25,274	27,195	31,582	29,265	32,846	12.24%
20-04-40101	S O&M Expense	MEDICARE EXPENSE	5,895	5,962	6,358	7,386	7,182	7,682	6.96%
20-04-40200	S O&M Expense	IMRF EXPENSE	83,296	(36,307)	(135,470)	79,000	71,436	75,000	4.99%
20-04-40400	S O&M Expense	EMPLOYEE INSURANCE	66,429	65,941	89,718	71,801	89,718	72,015	-19.73%
20-04-41000	S O&M Expense	MAINTENANCE - BUILDING	7,263	3,227	2,376	6,500	6,500	12,500	92.31%
20-04-41100	S O&M Expense	MAINTENANCE - EQUIPMENT	7,097	15,422	19,443	13,000	18,000	10,000	-44.44%

**WATER and SEWER FUND LINE ITEMS**

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
20-04-41103	S O&M Expense	MAINTENANCE - SOFTWARE	5,240	5,388	10,306	7,895	9,895
20-04-41300	S O&M Expense	MAINTENANCE - GROUNDS	2,943	3,235	3,395	3,000	3,240
20-04-41400	S O&M Expense	MAINTENANCE - UTILITY SYSTEM	20,410	22,560	19,285	30,000	30,000
20-04-42700	S O&M Expense	MAINTENANCE - COMMUNICATIONS	8,270	2,232	5,270	9,320	8,900
20-04-43300	S O&M Expense	INSURANCE - GENERAL	5,101	5,280	5,385	5,762	5,523
20-04-43301	S O&M Expense	INSURANCE - LIABILITY	2,330	2,412	2,461	2,633	2,523
20-04-43302	S O&M Expense	INSURANCE - WORKERS COMP	29,323	29,014	32,257	31,608	28,526
20-04-43400	S O&M Expense	TELEPHONE	14,412	14,467	4,726	7,250	5,142
20-04-43800	S O&M Expense	UTILITIES	21,462	21,905	25,115	26,000	30,581
20-04-44300	S O&M Expense	RENT EXPENSE	6,352	6,383	6,776	6,350	6,350
20-04-44400	S O&M Expense	TRAVEL, TRAINING & MEETINGS	6,037	3,130	7,749	8,400	8,575
20-04-44600	S O&M Expense	POSTAGE	692	7,377	7,065	7,875	7,955
20-04-44700	S O&M Expense	PRINTING / PUBLISHING	6,055	6,103	7,187	6,700	8,100
20-04-45010	S O&M Expense	LIENS	216	255	206	200	203
20-04-45100	S O&M Expense	LEGAL SERVICES	-	-	-	9,500	9,500
20-04-45200	S O&M Expense	AUDIT EXPENSE	2,191	2,500	2,600	2,600	2,600
20-04-45300	S O&M Expense	ENGINEERING	-	161	64	2,500	2,500
<b>Budget 2024</b>						<b>7,895</b>	<b>23-24 Growth</b>
						<b>5,975</b>	<b>497.50%</b>
						<b>2,500</b>	<b>-6.47%</b>
						<b>2,137,269</b>	<b>113.34%</b>
						<b>1,925</b>	<b>4.05%</b>
						<b>1,155</b>	<b>0.00%</b>
						<b>2,500</b>	<b>-7.41%</b>
						<b>2,500</b>	<b>4.17%</b>
						<b>11,000</b>	<b>0.00%</b>
						<b>20,070</b>	<b>0.00%</b>
						<b>234,713</b>	<b>0.00%</b>
						<b>1,000</b>	<b>900.00%</b>
						<b>16,500</b>	<b>1.03%</b>
						<b>3,350,956</b>	<b>53.60%</b>

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
20-04-45400	S O&M Expense	OTHER PROFESSIONAL SERVICE	6,159	706	2,174	1,350	1,000
20-04-45401	S O&M Expense	J.U.L.I.E.	980	1,274	984	2,673	2,673
20-04-45420	S O&M Expense	NAPERVILLE SEWAGE TREATMENT	1,040,746	854,374	895,475	1,000,000	1,001,827
20-04-45700	S O&M Expense	TRAINING & SEMINARS	-	-	-	-	-
20-04-46900	S O&M Expense	DUES, SUBSCRIPTIONS & BOOKS	1,630	1,739	591	1,850	1,850
20-04-47100	S O&M Expense	OFFICE SUPPLIES	-	24	160	1,155	1,155
20-04-47200	S O&M Expense	OTHER SUPPLIES	590	1,498	577	2,500	2,700
20-04-47220	S O&M Expense	SMALL TOOLS	1,817	2,391	1,475	2,500	2,400
20-04-47300	S O&M Expense	UNIFORMS	2,279	2,428	366	2,500	2,400
20-04-47600	S O&M Expense	GAS / OIL EXPENSE	1,780	7,798	9,142	9,000	11,000
20-04-48100	S O&M Expense	CONTINGENCY	-	-	-	-	-
20-04-48300	S O&M Expense	ADMINISTRATIVE CHARGES	20,070	20,070	20,070	20,070	20,070
20-04-48410	S O&M Expense	DEPRECIATION EXPENSE	196,502	234,712	215,432	234,713	234,713
20-04-48700	S O&M Expense	MISCELLANEOUS EXPENSE	224	113	385	1,500	100
20-04-49700	S O&M Expense	METERS	126,862	18,422	27,201	14,000	16,332
<b>Totals</b>			<b>2,148,514</b>	<b>1,780,707</b>	<b>1,774,853</b>	<b>2,177,554</b>	<b>2,181,649</b>

**WATER and SEWER FUND LINE ITEMS**

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
20-06-37700	Water Capital	INTEREST INCOME	25,770	(2,230)	(30,569)	1,000	1,289
<b>Totals</b>			25,770	(2,230)	(30,569)	1,000	1,289

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
20-07-37700	Sewer Capital	INTEREST INCOME	17,203	(1,488)	(20,399)	1,000	861
<b>Totals</b>			17,203	(1,488)	(20,399)	1,000	861

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
		<b>Fund Total Rev</b>	4,357,206	3,863,417	4,480,294	5,555,522	5,846,978
		<b>Fund Total Exp</b>	3,864,721	3,529,059	3,857,048	5,143,121	4,761,828
		<b>Variance</b>	492,485	334,358	623,246	412,401	<b>1,085,150</b>

		Total Net Position	21,973,806	22,308,164	22,931,410		24,016,560
		Investment in Capital Assets	17,923,508	17,484,157	17,083,367		17,083,367
		Non-spendable net-position	198,000	198,000	198,000		

		<b>Unrestricted Net Position @ 4/30</b>	<b>3,852,298</b>	<b>4,626,007</b>	<b>5,650,043</b>		<b>6,933,193</b>
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Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
		<b>Budget 2024</b>				<b>1,000</b>	
		<b>23-24 Growth</b>					<b>-22.42%</b>

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
		<b>Budget 2024</b>				<b>1,000</b>	
		<b>23-24 Growth</b>					<b>-22.42%</b>

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
		<b>Budget 2024</b>				<b>1,000</b>	
		<b>23-24 Growth</b>					<b>16.14%</b>

		<b>Budget 2024</b>	7,448,074				24,344,388
		<b>23-24 Growth</b>	7,120,246				17,083,367
		<b>Total</b>	<b>327,828</b>				<b>7,261,021</b>

		<b>Budget 2024</b>	7,448,074				24,344,388
		<b>23-24 Growth</b>	7,120,246				17,083,367
		<b>Total</b>	<b>327,828</b>				<b>7,261,021</b>

		<b>Budget 2024</b>	7,448,074				24,344,388
		<b>23-24 Growth</b>	7,120,246				17,083,367
		<b>Total</b>	<b>327,828</b>				<b>7,261,021</b>

		<b>Budget 2024</b>	7,448,074				24,344,388
		<b>23-24 Growth</b>	7,120,246				17,083,367
		<b>Total</b>	<b>327,828</b>				<b>7,261,021</b>

		<b>Budget 2024</b>	7,448,074				24,344,388
		<b>23-24 Growth</b>	7,120,246				17,083,367
		<b>Total</b>	<b>327,828</b>				<b>7,261,021</b>

		<b>Budget 2024</b>	7,448,074				24,344,388
		<b>23-24 Growth</b>	7,120,246				17,083,367
		<b>Total</b>	<b>327,828</b>				<b>7,261,021</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Water - O&M	WATER/SEWER SALES	20-00-35100	WATER SALES	5% INCREASE	-\$1,491,052.00	-\$1,565,605.00
			Sub total by WATER/SEWER SALES				-\$1,491,052.00	-\$1,565,605.00
	Water and Sewer Fund	Water - O&M	TURN-ON FEES	20-00-35200	TURN-ON FEES		-\$1,516.00	-\$1,500.00
			Sub total by TURN-ON FEES				-\$1,516.00	-\$1,500.00
	Water and Sewer Fund	Water - O&M	PROCESSING FEES - WATER	20-00-35300	PROCESSING FEES - WATER		-\$8,150.00	-\$8,200.00
			Sub total by PROCESSING FEES - WATER				-\$8,150.00	-\$8,200.00
	Water and Sewer Fund	Water - O&M	SALARY REIMBURSEMENTS	20-00-35605	SALARY REIMBURSEMENTS		\$0.00	\$0.00
			Sub total by SALARY REIMBURSEMENTS				\$0.00	\$0.00
	Water and Sewer Fund	Water - O&M	RENTAL INCOME - CELL TOWERS	20-00-37503	RENTAL INCOME - CELL TOWERS		-\$434,614.00	-\$451,999.00
			Sub total by RENTAL INCOME - CELL TOWERS				-\$434,614.00	-\$451,999.00
	Water and Sewer Fund	Water - O&M	INTEREST INCOME	20-00-37700	INTEREST INCOME		\$4,000.00	-\$1,000.00
			Sub total by INTEREST INCOME				\$4,000.00	-\$1,000.00
	Water and Sewer Fund	Water - O&M	UNREALIZED GAIN(LOSS) - INVEST	20-00-37705	UNREALIZED GAIN(LOSS) - INVEST NETS WITH 37700		\$0.00	\$0.00
			Sub total by UNREALIZED GAIN(LOSS) - INVEST				\$0.00	\$0.00
	Water and Sewer Fund	Water - O&M	METER SALES - WATER	20-00-37900	METER SALES - WATER		-\$18,016.00	-\$10,000.00
			Sub total by METER SALES - WATER				-\$18,016.00	-\$10,000.00
	Water and Sewer Fund	Water - O&M	PENALTY INCOME	20-00-39600	PENALTY INCOME		-\$14,585.00	-\$8,500.00
			Sub total by PENALTY INCOME				-\$14,585.00	-\$8,500.00
	Water and Sewer Fund	Water - O&M	MISCELLANEOUS INCOME	20-00-39900	MISCELLANEOUS INCOME		-\$601.00	-\$100.00
			Sub total by MISCELLANEOUS INCOME				-\$601.00	-\$100.00
	Water and Sewer Fund	Water - O&M	SALARIES & WAGES	20-00-40000	Salaries - Water		\$622,543.00	\$659,737.00
			Sub total by SALARIES & WAGES				\$622,543.00	\$659,737.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Water - O&M	OVERTIME	20-00-40001	Overtime		\$37,797.00	\$39,000.00
			<b>Sub total by OVERTIME</b>				<b>\$37,797.00</b>	<b>\$39,000.00</b>
	Water and Sewer Fund	Water - O&M	FICA EXPENSE	20-00-40100	FICA Expense		\$39,118.00	\$43,322.00
			<b>Sub total by FICA EXPENSE</b>				<b>\$39,118.00</b>	<b>\$43,322.00</b>
	Water and Sewer Fund	Water - O&M	MEDICARE EXPENSE	20-00-40101	Medicare Expenses		\$9,275.00	\$10,132.00
			<b>Sub total by MEDICARE EXPENSE</b>				<b>\$9,275.00</b>	<b>\$10,132.00</b>
	Water and Sewer Fund	Water - O&M	IMRF EXPENSE	20-00-40200	IMRF Expense		\$84,126.00	\$85,000.00
			<b>Sub total by IMRF EXPENSE</b>				<b>\$84,126.00</b>	<b>\$85,000.00</b>
	Water and Sewer Fund	Water - O&M	EMPLOYEE INSURANCE	20-00-40400	City Share of Employee Health Insurance		\$97,529.00	\$97,267.00
			<b>Sub total by EMPLOYEE INSURANCE</b>				<b>\$97,529.00</b>	<b>\$97,267.00</b>
	Water and Sewer Fund	Water - O&M	ACCRUED SICK/COMP TIME EXPENSE	20-00-40600	ACCRUED SICK/COMP TIME EXPENSE		\$20,000.00	\$0.00
			<b>Sub total by ACCRUED SICK/COMP TIME EXPENSE</b>				<b>\$20,000.00</b>	<b>\$0.00</b>
	Water and Sewer Fund	Water - O&M	ACCRUED OPEB EXPENSE	20-00-40601	OPEB EXPENSE		\$20,000.00	\$0.00
			<b>Sub total by ACCRUED OPEB EXPENSE</b>				<b>\$20,000.00</b>	<b>\$0.00</b>
	Water and Sewer Fund	Water - O&M	MAINTENANCE - BUILDING	20-00-41000	General Upkeep of Public Works Garage	Includes mat service and janitorial services	\$17,000.00	\$17,000.00
	Water and Sewer Fund	Water - O&M	MAINTENANCE - BUILDING	20-00-41000	New Roof Well # 11 (Bower School)		\$20,000.00	\$0.00
	Water and Sewer Fund	Water - O&M	MAINTENANCE - BUILDING	20-00-41000	Keyless Entry Upgrades for City Buildings	DP PW 24.0X - Replace hardware and software for keypads for City Hall, Police, and Public Works.	\$0.00	\$6,000.00
			<b>Sub total by MAINTENANCE - BUILDING</b>				<b>\$37,000.00</b>	<b>\$23,000.00</b>
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001	Mixer for South EWST	West Street water tower.	\$10,000.00	\$0.00
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001	Renovate/Paint Exterior South EWST	West Street water tower	\$311,000.00	\$0.00
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001	SCADA Controls South EWST	West Street water tower	\$15,000.00	\$0.00
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001	SCADA Controls West EWST	Country Ridge water tower - utilizing controls pulled from Warren Avenue, after upgrade.	\$6,000.00	\$0.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001	Visual Inspection South ESWT	West Street water tower	\$0.00	\$4,925.00
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001	West EWST Renovation	West Water Tower. Country Ridge Drive. Complete Renovation.	\$0.00	\$728,375.00
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001	Fence for West EWST	West water tower. Country Ridge Drive.	\$0.00	\$20,000.00
			<b>Sub total by MAINTENANCE - WATER TOWERS</b>				<b>\$342,000.00</b>	<b>\$753,300.00</b>
	Water and Sewer Fund	Water - O&M	MAINTENANCE - EQUIPMENT	20-00-41100	Repair of Water Equipment		\$7,000.00	\$7,000.00
			<b>Sub total by MAINTENANCE - EQUIPMENT</b>				<b>\$7,000.00</b>	<b>\$7,000.00</b>
	Water and Sewer Fund	Water - O&M	MAINTENANCE - SOFTWARE	20-00-41103	Financial System Annual Maintenance Agreement	Harris/MSI - Share with Sewer 020-700-706-41103	\$8,100.00	\$8,100.00
	Water and Sewer Fund	Water - O&M	MAINTENANCE - SOFTWARE	20-00-41103	Waterworth Software Annual Subscription	Share with Sewer 020-700-706-41103	\$2,495.00	\$2,495.00
			<b>Sub total by MAINTENANCE - SOFTWARE</b>				<b>\$10,595.00</b>	<b>\$10,595.00</b>
	Water and Sewer Fund	Water - O&M	MAINTENANCE - AUTOS	20-00-41110	Repair of Water Vehicles	Also shared equipment and Vehicles with Streets.	\$10,000.00	\$10,000.00
			<b>Sub total by MAINTENANCE - AUTOS</b>				<b>\$10,000.00</b>	<b>\$10,000.00</b>
	Water and Sewer Fund	Water - O&M	MAINTENANCE - GROUNDS	20-00-41300	Mowing and Landscape Maintenance		\$3,600.00	\$3,600.00
			<b>Sub total by MAINTENANCE - GROUNDS</b>				<b>\$3,600.00</b>	<b>\$3,600.00</b>
	Water and Sewer Fund	Water - O&M	MAINTENANCE - UTILITY SYSTEM	20-00-41400	Paint Fire Hydrants		\$0.00	\$0.00
	Water and Sewer Fund	Water - O&M	MAINTENANCE - UTILITY SYSTEM	20-00-41400	Utility Repairs and General Maintenance	Includes landscape restoration for water main breaks.	\$70,000.00	\$70,000.00
			<b>Sub total by MAINTENANCE - UTILITY SYSTEM</b>				<b>\$70,000.00</b>	<b>\$70,000.00</b>
	Water and Sewer Fund	Water - O&M	MAINTENANCE - COMMUNICATIONS	20-00-42700	Neptune Annual Maintenance - Gateways and Portable Collector	Split with 020-700-706-42700	\$1,700.00	\$1,700.00
	Water and Sewer Fund	Water - O&M	MAINTENANCE - COMMUNICATIONS	20-00-42700	Neptune Monthly Hosting Fee	Split with 020-700-706-42700	\$6,800.00	\$6,919.00
	Water and Sewer Fund	Water - O&M	MAINTENANCE - COMMUNICATIONS	20-00-42700	Verizon	Verizon fees are around \$310.80 per month.	\$3,744.00	\$3,744.00
			<b>Sub total by MAINTENANCE - COMMUNICATIONS</b>				<b>\$12,244.00</b>	<b>\$12,363.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Water - O&M	INSURANCE - GENERAL	20-00-43300	INSURANCE - GENERAL	Assumes a 5% increase at 01/24	\$3,953.00	\$3,775.00
			<b>Sub total by INSURANCE - GENERAL</b>				<b>\$3,953.00</b>	<b>\$3,775.00</b>
	Water and Sewer Fund	Water - O&M	INSURANCE - LIABILITY	20-00-43301	INSURANCE - LIABILITY	Assumes a 5% increase at 01/24	\$9,418.00	\$9,889.00
			<b>Sub total by INSURANCE - LIABILITY</b>				<b>\$9,418.00</b>	<b>\$9,889.00</b>
	Water and Sewer Fund	Water - O&M	INSURANCE - WORKERS COMP	20-00-43302	Workers Comp	Assumes a 5% increase for 01/24	\$28,526.00	\$29,953.00
			<b>Sub total by INSURANCE - WORKERS COMP</b>				<b>\$28,526.00</b>	<b>\$29,953.00</b>
	Water and Sewer Fund	Water - O&M	TELEPHONE	20-00-43400	Verizon Phone Cost - SCADA System	Increase due to switching to phone calls for alarms, instead of text messages.	\$5,142.00	\$6,000.00
			<b>Sub total by TELEPHONE</b>				<b>\$5,142.00</b>	<b>\$6,000.00</b>
	Water and Sewer Fund	Water - O&M	UTILITIES	20-00-43800	Electric and Natural Gas Expenses	Includes pumping stations.	\$59,222.00	\$88,834.00
			<b>Sub total by UTILITIES</b>				<b>\$59,222.00</b>	<b>\$88,834.00</b>
	Water and Sewer Fund	Water - O&M	RENT EXPENSE	20-00-44300	Airgas - Cylinder rentals		\$850.00	\$850.00
	Water and Sewer Fund	Water - O&M	RENT EXPENSE	20-00-44300	Rent to City (Office / Building Space Usage)	Split \$11,000 annual cost 50/50 with Sewer 020-700-706-44300	\$5,500.00	\$5,500.00
			<b>Sub total by RENT EXPENSE</b>				<b>\$6,350.00</b>	<b>\$6,350.00</b>
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400	Executive Coaching / Training	PWD & MA shared with Street and Sewer - 001-700-701-44400 and 020-700-706-44400. JMS & UDCL 50/50 Water / Sewer.	\$6,250.00	\$6,750.00
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400	IAFSM Conference	PWD shared with Street and Sewer - 001-700-701-44400 and 020-700-706-44400	\$250.00	\$150.00
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400	I-Pass Replenishment	Shared with 020-700-706-44400 - Year 1 of 3	\$50.00	\$50.00
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400	IPSI - Utility Crew Leader		\$750.00	\$1,000.00
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400	MAPSI - Utility Maintenance Superintendent	Shared with 020-700-706-44400	\$0.00	\$0.00
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400	Miscellaneous Meetings and Training	Includes Public Works Onsite Team and Crew Leader Training	\$3,000.00	\$3,000.00
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400	Miscellaneous Technical Training	Split with Sewer - 020-700-706-44400.	\$500.00	\$500.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400	Monthly APWA Meetings	Also shared with Street and Sewer - 001-700-701-44400 and 020-700-706-44400.	\$150.00	\$150.00
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400	Training - BBP, CPR, ETC	CEU Training Classes	\$350.00	\$350.00
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400	IPSI - Management Analyst	Shared with Street and Sewer - 001-700-701-44400 and 020-700-706-44400.	\$175.00	\$500.00
			<b>Sub total by TRAVEL &amp; MEETINGS</b>				<b>\$11,475.00</b>	<b>\$12,450.00</b>
	Water and Sewer Fund	Water - O&M	POSTAGE	20-00-44600	Annual Lock Box Fee	Split with Sewer - 020-700-706-44600.	\$575.00	\$575.00
	Water and Sewer Fund	Water - O&M	POSTAGE	20-00-44600	General Mail Cost for Late Notices		\$800.00	\$800.00
	Water and Sewer Fund	Water - O&M	POSTAGE	20-00-44600	General Mail Cost for Utility Bills		\$6,500.00	\$6,500.00
	Water and Sewer Fund	Water - O&M	POSTAGE	20-00-44600	Shipping Water Samples	Shipping samples down state now.	\$4,000.00	\$4,000.00
			<b>Sub total by POSTAGE</b>				<b>\$11,875.00</b>	<b>\$11,875.00</b>
	Water and Sewer Fund	Water - O&M	PRINTING/PUBLISHING	20-00-44700	Public Notices, Door Hangers, Boil Order notices, etc.		\$0.00	\$500.00
	Water and Sewer Fund	Water - O&M	PRINTING/PUBLISHING	20-00-44700	Utility Bill and Late Notice Processing	Third Millennium	\$7,385.00	\$7,500.00
	Water and Sewer Fund	Water - O&M	PRINTING/PUBLISHING	20-00-44700	Water Quality Report		\$1,000.00	\$1,000.00
			<b>Sub total by PRINTING/PUBLISHING</b>				<b>\$8,385.00</b>	<b>\$9,000.00</b>
	Water and Sewer Fund	Water - O&M	LIENS	20-00-45010	Lien Charge for Delinquent Accounts		\$204.00	\$200.00
			<b>Sub total by LIENS</b>				<b>\$204.00</b>	<b>\$200.00</b>
	Water and Sewer Fund	Water - O&M	LEGAL FEES	20-00-45100	Legal Coverage (if necessary)		\$0.00	\$5,000.00
	Water and Sewer Fund	Water - O&M	LEGAL FEES	20-00-45100	Monthly Legal Services - City Attorney on Retainer	Share of Monthly Retainer if needed	\$4,500.00	\$4,500.00
			<b>Sub total by LEGAL FEES</b>				<b>\$4,500.00</b>	<b>\$9,500.00</b>
	Water and Sewer Fund	Water - O&M	AUDIT EXPENSE	20-00-45200	Enterprise Share of Annual Audit	Share with (001-400-401-45200 \$16,500) (020-700-706-45400 \$2,500) (103-100-150-45200 \$350) (104-100-150-45200 \$350)	\$2,600.00	\$2,660.00
			<b>Sub total by AUDIT EXPENSE</b>				<b>\$2,600.00</b>	<b>\$2,660.00</b>
	Water and Sewer Fund	Water - O&M	ENGINEERING	20-00-45300	As needed for General Engineering Reports		\$6,000.00	\$6,000.00
	Water and Sewer Fund	Water - O&M	ENGINEERING	20-00-45300	Nitrification Action Plan		\$2,500.00	\$0.00
	Water and Sewer Fund	Water - O&M	ENGINEERING	20-00-45300	Source Water Protection Plan	IEPA mandated	\$30,000.00	\$0.00
			<b>Sub total by ENGINEERING</b>				<b>\$38,500.00</b>	<b>\$6,000.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400	CDL Reimbursements		\$100.00	\$100.00
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400	City Sample Supplies for Testing		\$3,500.00	\$4,500.00
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400	GIS Database - Miscellaneous		\$1,250.00	\$1,250.00
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400	IEPA Required Backflow Survey Consultant	Mailing every three years, next mailing is FY 2026.	\$6,500.00	\$0.00
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400	Standard Water Testing Charges		\$9,500.00	\$9,500.00
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400	ERP System Software Selection Consultation Services	DP PUB 24.03 - Consultant to assist the City with selection of new ERP software.	\$0.00	\$6,000.00
			<b>Sub total by OTHER PROFESSIONAL SERVICES</b>				<b>\$20,850.00</b>	<b>\$21,350.00</b>
	Water and Sewer Fund	Water - O&M	J.U.L.I.E.	20-00-45401	JULIE Locate Fee	Split with 020-700-706-45401, and Street Division.	\$1,173.00	\$1,000.00
	Water and Sewer Fund	Water - O&M	J.U.L.I.E.	20-00-45401	Locate Flags	Split with 020-700-706-45401.	\$1,500.00	\$1,500.00
			<b>Sub total by J.U.L.I.E.</b>				<b>\$2,673.00</b>	<b>\$2,500.00</b>
	Water and Sewer Fund	Water - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-00-46900	APWA Dues	Utility Maintenance Superintendent - 50%, Public Works Director - 25%, Management Analyst - 25%	\$300.00	\$300.00
	Water and Sewer Fund	Water - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-00-46900	AWWA Membership	Entire Division	\$375.00	\$375.00
	Water and Sewer Fund	Water - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-00-46900	Books for Education Reimbursement		\$500.00	\$500.00
	Water and Sewer Fund	Water - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-00-46900	Professional Engineer License Registration	PWD, budget even fiscal years, and share with Street 001-700-701-46900 and Sewer 020-700-706-46900. \$25.00 in FY 2024	\$0.00	\$25.00
			<b>Sub total by DUES, SUBSCRIPTIONS &amp; BOOKS</b>				<b>\$1,175.00</b>	<b>\$1,200.00</b>
	Water and Sewer Fund	Water - O&M	OTHER SUPPLIES	20-00-47200	Hardware Supplies, Coffee, Paper Towels, etc..		\$1,155.00	\$1,155.00
			<b>Sub total by OTHER SUPPLIES</b>				<b>\$1,155.00</b>	<b>\$1,155.00</b>
	Water and Sewer Fund	Water - O&M	SMALL TOOLS	20-00-47220	Small Tools as Needed	Had to replace more tools than expected this year.	\$1,500.00	\$1,300.00
			<b>Sub total by SMALL TOOLS</b>				<b>\$1,500.00</b>	<b>\$1,300.00</b>

City of Warrenville

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Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Water - O&M	UNIFORMS	20-00-47300	City Supplied Uniforms - Annual	Includes adding a new Utility Maintenance Worker.	\$4,050.00	\$4,000.00
			<b>Sub total by UNIFORMS</b>				<b>\$4,050.00</b>	<b>\$4,000.00</b>
	Water and Sewer Fund	Water - O&M	GAS/OIL EXPENSE	20-00-47600	Fuel and Oil Cost for Vehicles and Equipment		\$10,600.00	\$10,600.00
			<b>Sub total by GAS/OIL EXPENSE</b>				<b>\$10,600.00</b>	<b>\$10,600.00</b>
	Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700	ATI Nitrite Monitors	4 @3.450/ea. Per Nitrification Plan	\$0.00	\$0.00
	Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700	Chemical Feed Pump	For polymer at well # 10.	\$1,000.00	\$0.00
	Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700	Chemical Feed Tank	For polymer at well # 10	\$350.00	\$0.00
	Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700	Chemical Mixer	For polymer at well # 10.	\$1,400.00	\$0.00
	Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700	Chemical Scale	For polymer at well # 10.	\$3,500.00	\$0.00
	Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700	Chlorination Supplies	Sodium Hypochlorite, Fluoride, Polymer, Phosphate	\$56,000.00	\$65,000.00
	Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700	Monitor Reagents		\$5,760.00	\$0.00
			<b>Sub total by CHLORINATION SUPPLIES</b>				<b>\$68,010.00</b>	<b>\$65,000.00</b>
	Water and Sewer Fund	Water - O&M	ADMINISTRATIVE CHARGES	20-00-48300	City Overhead Charge		\$20,070.00	\$20,070.00
			<b>Sub total by ADMINISTRATIVE CHARGES</b>				<b>\$20,070.00</b>	<b>\$20,070.00</b>
	Water and Sewer Fund	Water - O&M	DEPRECIATION EXPENSE	20-00-48410	DEPRECIATION AND AMORTIZATION EXPENSE	Amortization per GASB 83 - started FY 21	\$234,713.00	\$234,713.00
			<b>Sub total by DEPRECIATION EXPENSE</b>				<b>\$234,713.00</b>	<b>\$234,713.00</b>
	Water and Sewer Fund	Water - O&M	MISCELLANEOUS EXPENSE	20-00-48700	Miscellaneous Expense		\$800.00	\$1,000.00
			<b>Sub total by MISCELLANEOUS EXPENSE</b>				<b>\$800.00</b>	<b>\$1,000.00</b>
	Water and Sewer Fund	Water - O&M	METER PURCHASES	20-00-49700	Meter Change-Out and Replacement Program	Share with Sewer 020-700-706-49700	\$16,332.00	\$16,500.00
			<b>Sub total by METER PURCHASES</b>				<b>\$16,332.00</b>	<b>\$16,500.00</b>
			<b>Sub total by Water - O&amp;M</b>				<b>\$30,371.00</b>	<b>\$352,161.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Water - Capital Reserve	WATER/SEWER CONNECTIONS	20-02-35400	WATER/SEWER CONNECTIONS		-\$64,000.00	-\$10,000.00
			Sub total by WATER/SEWER CONNECTIONS				-\$64,000.00	-\$10,000.00
	Water and Sewer Fund	Water - Capital Reserve	INTEREST INCOME	20-02-37700	INTEREST INCOME		\$1,000.00	-\$500.00
			Sub total by INTEREST INCOME				\$1,000.00	-\$500.00
	Water and Sewer Fund	Water - Capital Reserve	UNREALIZED GAIN(LOSS) - INVEST	20-02-37705	UNREALIZED GAIN(LOSS) - INVEST	NETS WITH 37700	\$0.00	\$0.00
			Sub total by UNREALIZED GAIN(LOSS) - INVEST				\$0.00	\$0.00
	Water and Sewer Fund	Water - Capital Reserve	RECAPTURE PAYMENTS - WATER	20-02-39404	RECAPTURE PAYMENTS - WATER		-\$6,685.00	-\$5,000.00
			Sub total by RECAPTURE PAYMENTS - WATER				-\$6,685.00	-\$5,000.00
	Water and Sewer Fund	Water - Capital Reserve	ENGINEERING	20-02-45300	UPDATE WATER SYSTEM MODEL	DECISION PACKAGE PUB 24.05	\$0.00	\$69,300.00
			Sub total by ENGINEERING				\$0.00	\$69,300.00
	Water and Sewer Fund	Water - Capital Reserve	WATER MAIN IMPROVEMENTS	20-02-49422	Water Main Replacement or Lining	Contractor work	\$125,000.00	\$125,000.00
	Water and Sewer Fund	Water - Capital Reserve	WATER MAIN IMPROVEMENTS	20-02-49422	Well #12 Pitless Unit for well	Baker Unit Model 6PS1618WBWE06F6ES Installed by Layne 11/22	\$37,410.00	\$0.00
	Water and Sewer Fund	Water - Capital Reserve	WATER MAIN IMPROVEMENTS	20-02-49422	Service Grounding Repairs	Well # 12 grounding repairs and new feeder wire. Frank Marshall Electric	\$15,000.00	\$0.00
	Water and Sewer Fund	Water - Capital Reserve	WATER MAIN IMPROVEMENTS	20-02-49422	Well #12 60Hp Motor	60Hp, 460v, 3600rpm 8" submersible motor, 3-year warranty.	\$13,100.00	\$0.00
			Sub total by WATER MAIN IMPROVEMENTS				\$190,510.00	\$125,000.00
	Water and Sewer Fund	Water - Capital Reserve	CAPITAL OPERATING COSTS	20-02-49495	Demolish Well #8 Building		\$15,000.00	\$0.00
	Water and Sewer Fund	Water - Capital Reserve	CAPITAL OPERATING COSTS	20-02-49495	Replace Filter Media		\$0.00	\$0.00
	Water and Sewer Fund	Water - Capital Reserve	CAPITAL OPERATING COSTS	20-02-49495	Well inspections		\$0.00	\$0.00
	Water and Sewer Fund	Water - Capital Reserve	CAPITAL OPERATING COSTS	20-02-49495	Replace Valves at Wells		\$0.00	\$25,000.00
			Sub total by CAPITAL OPERATING COSTS				\$15,000.00	\$25,000.00
	Water and Sewer Fund	Water - Capital Reserve	EQUIPMENT PURCHASE	20-02-49500	(#106) Ford LCS - 1 Ton Dump	Split 25% Sewer / 25% Water / 50% CMRP	\$0.00	\$23,750.00
	Water and Sewer Fund	Water - Capital Reserve	EQUIPMENT PURCHASE	20-02-49500	(#314) Komatsu PC78US-6NO Excavator	Split 25% Sewer / 25% Water / 50% CMRP	\$32,500.00	\$0.00

City of Warrenville

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Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Water - Capital Reserve	EQUIPMENT PURCHASE	20-02-49500	(#104) Sterling LT7501 Dump Snow Plow	Split 25% Sewer / 25% Water / 50% CMRP	\$0.00	\$42,500.00
			Sub total by EQUIPMENT PURCHASE				\$32,500.00	\$66,250.00
		<b>Sub total by Water - Capital</b>					<b>\$168,325.00</b>	<b>\$270,050.00</b>
	Water and Sewer Fund	Sewer - O&M	WATER/SEWER SALES	20-04-35100	SEWER SALES	FY24 BASED UPON 5% RATE INCREASE	-\$3,006,803.00	-\$3,307,483.00
			Sub total by WATER/SEWER SALES				-\$3,006,803.00	-\$3,307,483.00
	Water and Sewer Fund	Sewer - O&M	NAPERVILLE TREATMENT PLANT FEE	20-04-35150	NAPERVILLE TREATMENT PLANT FEE REVENUE	FY 2024 - YEAR 1	\$0.00	-\$1,135,272.00
			Sub total by NAPERVILLE TREATMENT PLANT FEE				\$0.00	-\$1,135,272.00
	Water and Sewer Fund	Sewer - O&M	TURN-ON FEES	20-04-35200	TURN-ON FEES		-\$758.00	-\$750.00
			Sub total by TURN-ON FEES				-\$758.00	-\$750.00
	Water and Sewer Fund	Sewer - O&M	PROCESSING FEES - WATER	20-04-35300	PROCESSING FEES - WATER		-\$8,150.00	-\$8,200.00
			Sub total by PROCESSING FEES - WATER				-\$8,150.00	-\$8,200.00
	Water and Sewer Fund	Sewer - O&M	INTEREST INCOME	20-04-37700	INTEREST INCOME		-\$155.00	-\$500.00
			Sub total by INTEREST INCOME				-\$155.00	-\$500.00
	Water and Sewer Fund	Sewer - O&M	UNREALIZED GAIN(LOSS) - INVEST	20-04-37705	UNREALIZED GAIN(LOSS) - INVEST NETS WITH 37700		\$0.00	\$0.00
			Sub total by UNREALIZED GAIN(LOSS) - INVEST				\$0.00	\$0.00
	Water and Sewer Fund	Sewer - O&M	METER SALES - WATER	20-04-37900	METER SALES - WATER		-\$11,808.00	-\$5,000.00
			Sub total by METER SALES - WATER				-\$11,808.00	-\$5,000.00
	Water and Sewer Fund	Sewer - O&M	PENALTY INCOME	20-04-39600	PENALTY INCOME		-\$32,661.00	-\$30,000.00
			Sub total by PENALTY INCOME				-\$32,661.00	-\$30,000.00
	Water and Sewer Fund	Sewer - O&M	SALARIES & WAGES	20-04-40000	Salaries & Wages		\$466,455.00	\$501,778.00
			Sub total by SALARIES & WAGES				\$466,455.00	\$501,778.00
	Water and Sewer Fund	Sewer - O&M	OVERTIME	20-04-40001	Overtime		\$27,160.00	\$28,000.00
			Sub total by OVERTIME				\$27,160.00	\$28,000.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Sewer - O&M	FICA EXPENSE	20-04-40100	FICA Expense		\$29,265.00	\$32,846.00
			<b>Sub total by FICA EXPENSE</b>				<b>\$29,265.00</b>	<b>\$32,846.00</b>
	Water and Sewer Fund	Sewer - O&M	MEDICARE EXPENSE	20-04-40101	Medicare Expense		\$7,182.00	\$7,682.00
			<b>Sub total by MEDICARE EXPENSE</b>				<b>\$7,182.00</b>	<b>\$7,682.00</b>
	Water and Sewer Fund	Sewer - O&M	IMRF EXPENSE	20-04-40200	IMRF Expense		\$71,436.00	\$75,000.00
			<b>Sub total by IMRF EXPENSE</b>				<b>\$71,436.00</b>	<b>\$75,000.00</b>
	Water and Sewer Fund	Sewer - O&M	EMPLOYEE INSURANCE	20-04-40400	City Share of Employee Health Insurance		\$89,718.00	\$72,015.00
			<b>Sub total by EMPLOYEE INSURANCE</b>				<b>\$89,718.00</b>	<b>\$72,015.00</b>
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - BUILDING	20-04-41000	General Upkeep of Public Works Garage		\$6,500.00	\$6,500.00
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - BUILDING	20-04-41000	Keyless Entry Upgrades for City Buildings	DP PW 24.0X - Replace hardware and software for keypads for City Hall, Police, and Public Works.	\$0.00	\$6,000.00
			<b>Sub total by MAINTENANCE - BUILDING</b>				<b>\$6,500.00</b>	<b>\$12,500.00</b>
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - EQUIPMENT	20-04-41100	Generator Maintenance (Lift Stations)	Had to replace transfer switch at Emerald Green Cost \$ 4,786.08	\$8,000.00	\$5,000.00
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - EQUIPMENT	20-04-41100	Repair of Sewer Equipment		\$5,000.00	\$0.00
			<b>Sub total by MAINTENANCE - EQUIPMENT</b>				<b>\$13,000.00</b>	<b>\$5,000.00</b>
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - SOFTWARE	20-04-41103	Financial System Annual maintenance Agreement	Harris/MSI - Share with Water 020-700-704-41103	\$5,400.00	\$5,400.00
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - SOFTWARE	20-04-41103	Waterworth Software Annual Subscription	Share with Water 020-700-704-41103	\$2,495.00	\$2,495.00
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - SOFTWARE	20-04-41103	POSM Software Update		\$2,000.00	\$0.00
			<b>Sub total by MAINTENANCE - SOFTWARE</b>				<b>\$9,895.00</b>	<b>\$7,895.00</b>
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - AUTOS	20-04-41110	Repair and Maintenance Sewer Vehicles		\$5,000.00	\$5,000.00
			<b>Sub total by MAINTENANCE - AUTOS</b>				<b>\$5,000.00</b>	<b>\$5,000.00</b>
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - GROUNDS	20-04-41300	Mowing and Landscape Maintenance		\$3,240.00	\$3,240.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
			Sub total by MAINTENANCE - GROUNDS				\$3,240.00	\$3,240.00
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - UTILITY SYSTEM	20-04-41400	General Utility System Maintenance		\$30,000.00	\$30,000.00
			Sub total by MAINTENANCE - UTILITY SYSTEM				\$30,000.00	\$30,000.00
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - COMMUNICATIONS	20-04-42700	Neptune Annual Maintenance - Gateways and Portable Collector	Split with 020-700-704-42700	\$1,700.00	\$1,700.00
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - COMMUNICATIONS	20-04-42700	Neptune Monthly Hosting Fee	Split with Water - 020-700-704-42700.	\$6,500.00	\$6,500.00
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - COMMUNICATIONS	20-04-42700	Verizon		\$700.00	\$700.00
			Sub total by MAINTENANCE - COMMUNICATIONS				\$8,900.00	\$8,900.00
	Water and Sewer Fund	Sewer - O&M	INSURANCE - GENERAL	20-04-43300	INSURANCE GENERAL	Assumes a 5% increase at 01/24	\$5,523.00	\$5,800.00
			Sub total by INSURANCE - GENERAL				\$5,523.00	\$5,800.00
	Water and Sewer Fund	Sewer - O&M	INSURANCE - LIABILITY	20-04-43301	INSURANCE - LIABILITY	Assumes a 5% increase at 01/24	\$2,523.00	\$2,650.00
			Sub total by INSURANCE - LIABILITY				\$2,523.00	\$2,650.00
	Water and Sewer Fund	Sewer - O&M	INSURANCE - WORKERS COMP	20-04-43302	Workers Comp	ASSUMES A 5% INCREASE AT 01/24	\$28,526.00	\$29,953.00
			Sub total by INSURANCE - WORKERS COMP				\$28,526.00	\$29,953.00
	Water and Sewer Fund	Sewer - O&M	TELEPHONE	20-04-43400	Verizon Phone Cost - SCADA System		\$5,142.00	\$6,000.00
			Sub total by TELEPHONE				\$5,142.00	\$6,000.00
	Water and Sewer Fund	Sewer - O&M	UTILITIES	20-04-43800	Electricity Cost for Pumping Stations		\$30,581.00	\$35,000.00
			Sub total by UTILITIES				\$30,581.00	\$35,000.00
	Water and Sewer Fund	Sewer - O&M	RENT EXPENSE	20-04-44300	Airgas - Cylinder Rentals		\$850.00	\$850.00
	Water and Sewer Fund	Sewer - O&M	RENT EXPENSE	20-04-44300	Rent to City (Office / Building Space Usage)		\$5,500.00	\$5,500.00
			Sub total by RENT EXPENSE				\$6,350.00	\$6,350.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400	Executive Coaching / Training	PWD & MA shared with Street and Water - 001-700-701-44400 and 020-700-704-44400. UMS & UDCL 50/50 Water / Sewer.	\$6,250.00	\$6,750.00
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400	IPSI - Utility Division Crew Leader	Shared with 020-700-704-44400 - Year 1 of 3	\$750.00	\$1,000.00
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400	IAFSM Conference	Public Works Director shared with Streets and sewer 001-700-706-44400 and 020-700-704-44400	\$250.00	\$150.00
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400	MAPSI - Utility Maintenance Superintendent	Shared with 020-700-704-44400	\$0.00	\$0.00
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400	Miscellaneous Meetings and Training	Includes Public Works Onsite Team and Crew Leader Training	\$500.00	\$500.00
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400	Miscellaneous Technical Training	Split with 020-700-704-44400	\$500.00	\$500.00
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400	Monthly APWA Meetings	Also shared with Streets and Water - 001-700-701-44400 and 020-700-704-44400	\$150.00	\$150.00
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400	IPSI - Management Analyst	Shared with Street and Water - 001-700-701-44400 and 020-700-704-44400.	\$175.00	\$500.00
			<b>Sub total by TRAVEL &amp; MEETINGS</b>				<b>\$8,575.00</b>	<b>\$9,550.00</b>
	Water and Sewer Fund	Sewer - O&M	POSTAGE	20-04-44600	Annual lock Box Fee	Split with Water 020-700-704-44600	\$655.00	\$655.00
	Water and Sewer Fund	Sewer - O&M	POSTAGE	20-04-44600	General Mail Cost for Late Notices		\$800.00	\$800.00
	Water and Sewer Fund	Sewer - O&M	POSTAGE	20-04-44600	General Mail Cost for Utility Bills		\$6,500.00	\$6,500.00
			<b>Sub total by POSTAGE</b>				<b>\$7,955.00</b>	<b>\$7,955.00</b>
	Water and Sewer Fund	Sewer - O&M	PRINTING/PUBLISHING	20-04-44700	Utility Bill and Late Notice Processing	Third Millennium	\$8,100.00	\$8,375.00
			<b>Sub total by PRINTING/PUBLISHING</b>				<b>\$8,100.00</b>	<b>\$8,375.00</b>
	Water and Sewer Fund	Sewer - O&M	LIENS	20-04-45010	Lien Charge for Delinquent Accounts		\$203.00	\$200.00
			<b>Sub total by LIENS</b>				<b>\$203.00</b>	<b>\$200.00</b>
	Water and Sewer Fund	Sewer - O&M	LEGAL FEES	20-04-45100	Legal Coverage (if necessary)		\$5,000.00	\$5,000.00
	Water and Sewer Fund	Sewer - O&M	LEGAL FEES	20-04-45100	Monthly Legal Services - City Attorney on Retainer	Share of Monthly Retainer if needed	\$4,500.00	\$4,500.00
			<b>Sub total by LEGAL FEES</b>				<b>\$9,500.00</b>	<b>\$9,500.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Sewer - O&M	AUDIT EXPENSE	20-04-45200	Enterprise Share of Annual Audit	Shared with - (01-45-45200 \$15,300) (20-00-00-45200 \$2,660) (20-04-45200 - \$2,660 (73-00-45200 \$1,530) (74-00-45200 \$1,530)	\$2,600.00	\$2,660.00
			<b>Sub total by AUDIT EXPENSE</b>				<b>\$2,600.00</b>	<b>\$2,660.00</b>
	Water and Sewer Fund	Sewer - O&M	ENGINEERING	20-04-45300	For General Engineering Requests		\$2,500.00	\$0.00
			<b>Sub total by ENGINEERING</b>				<b>\$2,500.00</b>	<b>\$0.00</b>
	Water and Sewer Fund	Sewer - O&M	OTHER PROFESSIONAL SERVICES	20-04-45400	CDL Reimbursements		\$100.00	\$100.00
	Water and Sewer Fund	Sewer - O&M	OTHER PROFESSIONAL SERVICES	20-04-45400	GIS Database - Miscellaneous		\$900.00	\$1,000.00
	Water and Sewer Fund	Sewer - O&M	OTHER PROFESSIONAL SERVICES	20-04-45400	ERP System Software Selection Consultation Services	DP PW 24.0X - Consultant to assist the City with selection of new ERP software.	\$0.00	\$6,000.00
			<b>Sub total by OTHER PROFESSIONAL SERVICES</b>				<b>\$1,000.00</b>	<b>\$7,100.00</b>
	Water and Sewer Fund	Sewer - O&M	J.U.L.I.E.	20-04-45401	JULIE Locate Fee	Split with 20-00-45401, and Street Division.	\$1,173.00	\$1,000.00
	Water and Sewer Fund	Sewer - O&M	J.U.L.I.E.	20-04-45401	Locate Flags		\$1,500.00	\$1,500.00
			<b>Sub total by J.U.L.I.E.</b>				<b>\$2,673.00</b>	<b>\$2,500.00</b>
	Water and Sewer Fund	Sewer - O&M	NAPERVILLE SEWAGE TREATMENT	20-04-45420	Naperville Sewage Treatment		\$1,001,827.00	\$1,002,000.00
	Water and Sewer Fund	Sewer - O&M	NAPERVILLE SEWAGE TREATMENT	20-04-45420	Naperville Treatment Plant Upgrades	City share (9%) of Naperville costs.	\$0.00	\$1,135,269.00
			<b>Sub total by NAPERVILLE SEWAGE TREATMENT</b>				<b>\$1,001,827.00</b>	<b>\$2,137,269.00</b>
	Water and Sewer Fund	Sewer - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-04-46900	APWA Dues	Utility Maintenance Superintendent - 50%. Public Works Director - 25%. Management Analyst - 25%.	\$300.00	\$300.00
	Water and Sewer Fund	Sewer - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-04-46900	DuPage River Salt Creek Workgroup Dues	Split 50% here and 50% in 01-53--46900.	\$1,550.00	\$1,600.00
	Water and Sewer Fund	Sewer - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-04-46900	Professional Engineer License Registration	PWD, budget even fiscal years, and share with Street 01-52--46900 and Water 20-00-46900. \$25.00 in FY 2024	\$0.00	\$25.00
			<b>Sub total by DUES, SUBSCRIPTIONS &amp; BOOKS</b>				<b>\$1,850.00</b>	<b>\$1,925.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Sewer - O&M	OTHER SUPPLIES	20-04-47200	Hardware Supplies, Coffee, Paper Towels, etc.	Split with 020-700-706-47200.	\$1,155.00	\$1,155.00
			<b>Sub total by OTHER SUPPLIES</b>				<b>\$1,155.00</b>	<b>\$1,155.00</b>
	Water and Sewer Fund	Sewer - O&M	SMALL TOOLS	20-04-47220	Shovels, Wrenches, Diagnostic Tools, etc.		\$2,700.00	\$2,500.00
			<b>Sub total by SMALL TOOLS</b>				<b>\$2,700.00</b>	<b>\$2,500.00</b>
	Water and Sewer Fund	Sewer - O&M	UNIFORMS	20-04-47300	City Supplied Uniforms - Annual		\$2,400.00	\$2,500.00
			<b>Sub total by UNIFORMS</b>				<b>\$2,400.00</b>	<b>\$2,500.00</b>
	Water and Sewer Fund	Sewer - O&M	GAS/OIL EXPENSE	20-04-47600	Fuel and Oil Cost for Vehicles and Equipment	Costs fluctuate with market.	\$11,000.00	\$11,000.00
			<b>Sub total by GAS/OIL EXPENSE</b>				<b>\$11,000.00</b>	<b>\$11,000.00</b>
	Water and Sewer Fund	Sewer - O&M	ADMINISTRATIVE CHARGES	20-04-48300	City Overhead Charge		\$20,070.00	\$20,070.00
			<b>Sub total by ADMINISTRATIVE CHARGES</b>				<b>\$20,070.00</b>	<b>\$20,070.00</b>
	Water and Sewer Fund	Sewer - O&M	DEPRECIATION EXPENSE	20-04-48410	DEPRECIATION AND AMORTIZATION		\$234,713.00	\$234,713.00
			<b>Sub total by DEPRECIATION EXPENSE</b>				<b>\$234,713.00</b>	<b>\$234,713.00</b>
	Water and Sewer Fund	Sewer - O&M	MISCELLANEOUS EXPENSE	20-04-48700	Miscellaneous Expense		\$100.00	\$1,000.00
			<b>Sub total by MISCELLANEOUS EXPENSE</b>				<b>\$100.00</b>	<b>\$1,000.00</b>
	Water and Sewer Fund	Sewer - O&M	METER PURCHASES	20-04-49700	Meter Change-Out and Replacement Program	Shared with Water 020-700-704-49700	\$16,332.00	\$16,500.00
			<b>Sub total by METER PURCHASES</b>				<b>\$16,332.00</b>	<b>\$16,500.00</b>
			<b>Sub total by Sewer - O&amp;M</b>				<b>-\$878,686.00</b>	<b>-\$1,136,249.00</b>
	Water and Sewer Fund	Sewer - Capital Reserve	WATER/SEWER CONNECTIONS	20-03-35400	WATER/SEWER CONNECTIONS		-\$69,000.00	-\$10,000.00
			<b>Sub total by WATER/SEWER CONNECTIONS</b>				<b>-\$69,000.00</b>	<b>-\$10,000.00</b>
	Water and Sewer Fund	Sewer - Capital Reserve	INTEREST INCOME	20-03-37700	INTEREST INCOME		-\$3,200.00	-\$1,000.00
			<b>Sub total by INTEREST INCOME</b>				<b>-\$3,200.00</b>	<b>-\$1,000.00</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Sewer - Capital Reserve	UNREALIZED GAIN(LOSS) - INVEST	20-03-37705	UNREALIZED GAIN(LOSS) - INVEST	NETS WITH 37700	\$0.00	\$0.00
			<b>Sub total by UNREALIZED GAIN(LOSS) - INVEST</b>				<b>\$0.00</b>	<b>\$0.00</b>
	Water and Sewer Fund	Sewer - Capital Reserve	GRANTS	20-03-39309	ARPA FUNDING	FY 23 YR 1 OF 2 = \$671,390 FY 24 YR 2 OF 2 = \$880,465	-\$671,390.00	-\$880,465.00
			<b>Sub total by GRANTS</b>				<b>-\$671,390.00</b>	<b>-\$880,465.00</b>
	Water and Sewer Fund	Sewer - Capital Reserve	RECAPTURE PAYMENTS - WATER	20-03-39404	RECAPTURE PAYMENTS - WATER		-\$6,684.00	-\$5,000.00
			<b>Sub total by RECAPTURE PAYMENTS - WATER</b>				<b>-\$6,684.00</b>	<b>-\$5,000.00</b>
	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300	I/I Reduction Program - Basin 4, Phase 2	West 1 Basin	\$104,850.00	\$0.00
	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300	I/I Reduction Program - Basin 5, Phase 1	Central 2 Basin	\$55,504.00	\$0.00
	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300	Naperville Treatment Plant Upgrades Design	Moved all Naperville Treatment Plant Upgrade expenses to 020-700-706-45420.	\$0.00	\$0.00
	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300	Update Interceptor Capacity Analysis		\$0.00	\$0.00
	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300	I/I Reduction Program - Basin 5, Phase 2	Central 2 Basin	\$0.00	\$86,625.00
	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300	Sanitary Sewer System Capacity Calculations	DP PUB 24.05	\$0.00	\$40,700.00
			<b>Sub total by ENGINEERING</b>				<b>\$160,354.00</b>	<b>\$127,325.00</b>
	Water and Sewer Fund	Sewer - Capital Reserve	WATER MAIN IMPROVEMENTS	20-03-49422	Grouting Manholes to address I/I Issues	Staff will be doing more repairs so phase 3 cost will be lower.	\$60,000.00	\$60,000.00
	Water and Sewer Fund	Sewer - Capital Reserve	WATER MAIN IMPROVEMENTS	20-03-49422	Install New 3rd Pump at Cantera Lift Station	Controls are already in place for this pump. Station has previously only had two pumps.	\$19,410.00	\$0.00
	Water and Sewer Fund	Sewer - Capital Reserve	WATER MAIN IMPROVEMENTS	20-03-49422	River Oaks Lift Station Rehabilitation	Staff to perform, like Fox Hollow	\$75,000.00	\$0.00
	Water and Sewer Fund	Sewer - Capital Reserve	WATER MAIN IMPROVEMENTS	20-03-49422	Spare Pump for Ray Street Sanitary Sewer Lift Station		\$0.00	\$14,000.00
	Water and Sewer Fund	Sewer - Capital Reserve	WATER MAIN IMPROVEMENTS	20-03-49422	Sanitary Sewer Pump (Warren Avenue)	Spare for shelf	\$0.00	\$14,000.00
	Water and Sewer Fund	Sewer - Capital Reserve	WATER MAIN IMPROVEMENTS	20-03-49422	Spare Pump for Emerald Green Sanitary Sewer Lift Station		\$0.00	\$17,000.00
	Water and Sewer Fund	Sewer - Capital Reserve	WATER MAIN IMPROVEMENTS	20-03-49422	I/I Reduction Program Phase 3	Central 1 & West 1 Basins.	\$0.00	\$706,100.00
			<b>Sub total by WATER MAIN IMPROVEMENTS</b>				<b>\$154,410.00</b>	<b>\$811,100.00</b>

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Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500	(#106) Ford LCS - 1 Ton Dump	Split 25% Sewer / 25% Water / 50% CMRP	\$0.00	\$23,750.00
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500	(#314) Komatsu PC78US-6NO Excavator	Split 25% Sewer / 25% Water / 50% CMRP	\$32,500.00	\$0.00
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500	(#104) Sterling LT7501 Dump Snow Plow	Split 25% Sewer / 25% Water / 50% CMRP	\$0.00	\$42,500.00
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500	Natural Gas Generator	Fox Hollow Lift Station	\$0.00	\$55,000.00
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500	Sewer Flow Monitors		\$0.00	\$25,000.00
			<b>Sub total by EQUIPMENT PURCHASE</b>				<b>\$32,500.00</b>	<b>\$146,250.00</b>
		<b>Sub total by Sewer - Capital</b>					<b>-\$403,010.00</b>	<b>\$188,210.00</b>
	<b>Sub total by Water and Sewer Fund</b>						<b>-\$1,083,000.00</b>	<b>-\$325,828.00</b>

**City of Warrenville  
Water and Sewer Enterprise Fund - Projections**

<b>Revenues</b>	<b>Fiscal Year</b>					
	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>
Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License, Permit & Fee Revenue	3,730,039	3,471,643	4,252,350	4,679,253	6,062,010	6,248,114
Fine Revenue	28,577	17,959	51,480	47,246	38,500	38,500
Reimbursement Revenue	-	-	-	-	100	100
Rental Revenue	383,319	363,901	344,221	434,614	451,999	451,999
Intrafund Revenue	-	-	-	-	-	-
Interest Revenue	144,555	(7,479)	(203,773)	505	5,000	5,000
Grant Revenue	-	-	-	671,390	880,465	-
Miscellaneous Revenue	70,716	17,393	36,016	13,970	10,000	10,000
<b>Total Revenue</b>	<b>\$ 4,357,206</b>	<b>\$ 3,863,417</b>	<b>\$ 4,480,294</b>	<b>\$ 5,846,978</b>	<b>\$ 7,448,074</b>	<b>\$ 6,753,713</b>
<b>Growth from Previous Year</b>	<b>12.9%</b>	<b>-11.3%</b>	<b>16.0%</b>	<b>30.5%</b>	<b>27.4%</b>	<b>-9.3%</b>

<b>Expenses</b>	<b>Fiscal Year</b>					
	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>
Total Salary & Wage Expense	\$ 984,135	\$ 986,194	\$ 1,052,757	\$ 1,153,955	\$ 1,228,515	\$ 1,277,656
Total Fringe Benefit Expense	433,845	266,893	158,107	524,701	483,170	502,497
Total Maintenance Expense	158,359	350,873	183,930	547,830	941,130	988,187
Total Supplies and Service Expense	1,735,255	1,270,913	1,452,055	1,640,996	2,826,655	2,967,988
Total Capital Expense	553,127	654,186	1,010,199	894,346	1,643,026	1,643,026
<b>Total Expenses</b>	<b>\$ 3,864,721</b>	<b>\$ 3,529,059</b>	<b>\$ 3,857,048</b>	<b>\$ 4,761,828</b>	<b>\$ 7,122,496</b>	<b>\$ 7,379,353</b>
<b>Growth from Previous Year</b>	<b>-4.8%</b>	<b>-8.7%</b>	<b>9.3%</b>	<b>23.5%</b>	<b>49.6%</b>	<b>3.6%</b>

<b>Revenues - Expenditures</b>	<b>\$ 492,485</b>	<b>\$ 334,358</b>	<b>\$ 623,246</b>	<b>\$ 1,085,150</b>	<b>\$ 325,578</b>	<b>\$ (625,640)</b>
<i>Net Adj for Net Capitalized Assets</i>	(422,384)	-	-	-	-	-
<b>Total Fund Balance</b>	<b>\$ 21,973,806</b>	<b>\$ 22,308,163</b>	<b>\$ 22,931,410</b>	<b>\$ 24,016,559</b>	<b>\$ 24,342,136</b>	<b>\$ 23,716,495</b>
<b>Investment in Capital Assets</b>	<b>17,923,508</b>	<b>17,484,157</b>	<b>17,083,367</b>	<b>17,083,367</b>	<b>17,083,367</b>	<b>17,083,367</b>
<b>Non-Spendable Fund Balance</b>	<b>198,000</b>	<b>198,000</b>	<b>198,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unrestricted Net Position</b>	<b>\$ 3,852,298</b>	<b>\$ 4,626,006</b>	<b>\$ 5,650,043</b>	<b>\$ 6,933,192</b>	<b>\$ 7,258,769</b>	<b>\$ 6,633,129</b>

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# **TAX INCREMENT FINANCE DISTRICT #3**

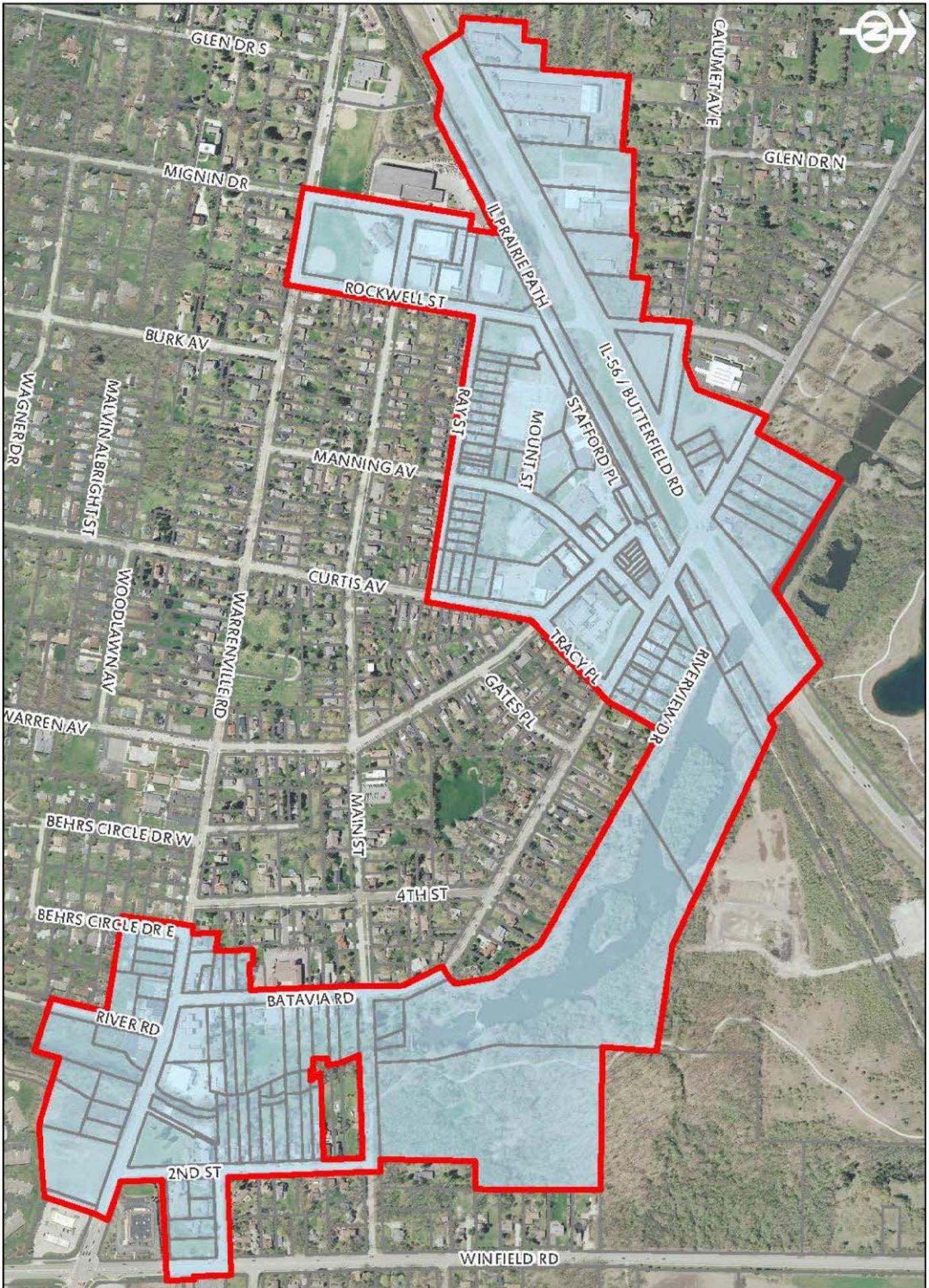
## **FUND 73**

***FUND TYPE: Capital Projects***

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

# TIF #3

1 in = 600 ft



# TAX INCREMENT FINANCING DISTRICT No. 3 FUND HIGHLIGHTS

	2023 Budget	2023 Projected	2024 Proposed
<b>Revenue</b>	<b>\$591,572</b>	<b>\$439,907</b>	<b>\$1,084,724</b>
<b>Expenditures</b>	<b>\$481,875</b>	<b>\$263,875</b>	<b>\$972,763</b>
<b>Surplus/(Deficit)</b>	<b>\$109,697</b>	<b>\$176,032</b>	<b>\$111,961</b>

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 produced on the equalized assessed valuation (EAV) of all taxable properties within the district, above the frozen property equalized assessed valuation (EAV) that existed prior to the establishment of the TIF district.

For the 2021 levy year, which was collected during FY 2023, the most recent year available, the TIF #3 EAV was \$12,276,080, with a revised frozen value of \$6,522,499. The resulting incremental property tax revenue is \$439,907. At the time this document was being written, final 2022 levy year EAV and property tax extensions were not yet available. However, staff has projected that the 2022 levy will result in FY 2024 incremental property tax revenue of approximately \$519,224.

During FY 2024, the City is projected to request reimbursements totaling \$565,500, from the State Revolving Loan Fund (RLF) funding and Leaking Underground Storage Tank (LUST) funding. These reimbursement will result from the cleanup and remediation work on the former Citgo gas station site, known as Old Town Redevelopment Site #2 (OTRS #2).

***Expenditures***

Budgeted expenditures for FY 2024 include legal services for TIF #3 matters, environmental remediation consultation services, annual audit expenses, and a prorated share of the Illinois Tax Increment Association (ITIA) annual dues.

### **Professional Services**

FY 2024 expenditures again include costs associated with the related reporting and planning for the ongoing environmental remediation of the former Citgo gas station property, which was purchased during FY 2021. Many of these costs will be fully, or partially, covered through the use of Leaking Underground Storage Tank (LUST) funding, or through the use of State Revolving Loan Fund (RLF) funding, as previously mentioned. Portions of the RLF funding will be forgivable loans and not require future repayment.

The budgeted expenditures for FY 2024, also include \$45,000, for the TIF #3 Zoning Overlay District Planning Process, a continuation of the project begun in FY 2023 (Decision Package COM 23.04).

### **City Projects**

The FY 2024, expenditures again 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 associated with the ongoing remediation of environmental issues on the former Citgo property as noted above, including \$90,000 for LUST clean-up work, and \$425,000 for SRP related remediation work. These expenditures will be partially funded by an Illinois Environmental Protection Agency (IEPA) low-interest revolving loan fund, part of which will be forgiven in the future, as previously noted.

Includes a proportional share of Naperville Treatment Plant upgrade charges which go into effect during FY 24, and will supplement fees also budgeted in the TIF#4 and Water and Sewer Funds.

Finally, the TIF #3 fund will remit required TIF impact payments to Community Unit School District 200 (CUSD #200), and The Warrenville Public Library District. For FY 2023, the projected amounts are \$72,000 and \$5,080, respectively. While, for FY 2024, the projected figures are \$79,200 and \$5,588.

### **Fund Balance**

At the end of FY 2022, the TIF #3 Fund had an audited, deficit fund balance of \$3,398,483. By the end of FY 2023, the balance deficit is projected to decrease to \$3,222,451, and \$3,110,490 by the end of FY 2024.

The City Council previously authorized interfund loans to the TIF #3 Fund to cover expenditures up to a maximum of \$4.35 million. Because of the redevelopment success and sizable TIF increment now being generated, the TIF #3 fund should be in position to return (payback) \$176,032 of the interfund loan balance to the General Fund, for FY 2023, and another \$111,961 for FY 2024. Based upon current projections, the return of the complete balance of the interfund loan from the General fund should be completed by FY 2031.

***Tax Increment Finance Fund Activity -TIF #3  
Fund 73***

***FY 2024***

<b>Projected Beginning Fund Balance</b>	<b>\$ (3,222,451)</b>
<b>Revenues</b>	
Property Taxes	\$ 519,224
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	565,500
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
<b>Total FY 2024 Revenue</b>	<b>\$ 1,084,724</b>
<b>Expenses/Expenditures</b>	
Personnel	\$ -
Capital	764,408
Supplies and Services	208,355
Maintenance	0
<b>Total FY 2024 Expenses/Expenditures</b>	<b>\$ 972,763</b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ 111,961</b>
<b>End Fund Balance</b>	<b>\$ (3,110,490)</b>
<b>Percent Change</b>	<b>-3.47%</b>

OLD TOWN/CIVIC CENTER TIF 3 FUND LINE ITEMS

Budget 2024	23-24 Growth
519,224	18.03%
565,500	
<b>1,084,724</b>	<b>146.58%</b>

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
73-00-30100	Revenue	PROPERTY TAX-TIF #3	99,231	212,150	348,228	449,275	439,907
73-00-37700	Revenue	INTEREST INCOME					
73-00-39900	Revenue	MISCELLANEOUS		90,000	100,125	142,297	
73-00-39925	Revenue	SALE OF LAND					
<b>Totals</b>			99,231	302,150	448,353	591,572	439,907

Budget 2024	23-24 Growth
9,000	125.00%
84,788	10.00%
1,530	4.08%
197,500	9.12%
325	0.00%
679,620	
<b>972,763</b>	<b>268.65%</b>
1,084,724	146.58%
972,763	268.65%
<b>111,961</b>	
<b>(3,110,490)</b>	

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023
73-00-45100	Administration	LEGAL	19,651	19,385	5,651	11,000	4,000
73-00-45105	Finance	OVERLAPPING DISTRICT PAYMENTS		23,233	63,158	77,080	77,080
73-00-45200	Administration	AUDIT EXPENSE	1,010	1,350	1,410	1,470	1,470
73-00-45400	Administration	OTHER PROFESSIONAL SERVICES	111,899	96,425	101,899	277,500	181,000
73-00-46900	Administration	DUES, SUBSCRIPTIONS., BOOKS	325	325	325	325	325
73-00-48735	Streets	CITY PROJECTS	65,745	100,918	67,824	114,500	-
73-00-49200	Administration	LAND PURCHASE	-	63,693	-	-	-
73-00-49476	Streets	ROAD PROJECTS					
<b>Totals</b>			198,630	305,329	240,267	481,875	263,875
Fund Total Rev			99,231	302,150	448,353	591,572	439,907
Fund Total Exp			198,630	305,329	240,267	481,875	263,875
<i>Variance</i>			(99,399)	(3,179)	208,086	109,697	176,032
<b>Unassigned Fund Balance @ 4/30</b>			<b>(3,603,390)</b>	<b>(3,606,569)</b>	<b>(3,398,483)</b>		<b>(3,222,451)</b>

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	TIF # 3 Old Town / Civic Center	TIF	LEGAL FEES	73-00-45100	General Legal Assistance		\$2,000.00	\$4,000.00
	TIF # 3 Old Town / Civic Center	TIF	LEGAL FEES	73-00-45100	OTRS #2 Demolition-related		\$0.00	\$0.00
	TIF # 3 Old Town / Civic Center	TIF	LEGAL FEES	73-00-45100	OTRS #2/Vogtle Property/Easement Acquisition Agreement Related		\$1,000.00	\$2,000.00
	TIF # 3 Old Town / Civic Center	TIF	LEGAL FEES	73-00-45100	OTRS IEPA RLF related		\$0.00	\$0.00
	TIF # 3 Old Town / Civic Center	TIF	LEGAL FEES	73-00-45100	Public Improvement Agmt. w/Bank Bldg. Tenants		\$0.00	\$0.00
	TIF # 3 Old Town / Civic Center	TIF	LEGAL FEES	73-00-45100	TIF #3 OTRS #2 Property General Legal Services		\$1,000.00	\$3,000.00
			<b>Sub total by LEGAL FEES</b>				<b>\$4,000.00</b>	<b>\$9,000.00</b>
	TIF # 3 Old Town / Civic Center	TIF	OVERLAPPING DISTRICT PMTS	73-00-45105	CUSD 200 - IMPACT PAYMENTS		\$72,000.00	\$79,200.00
	TIF # 3 Old Town / Civic Center	TIF	OVERLAPPING DISTRICT PMTS	73-00-45105	WPLD - IMPACT PAYMENTS		\$5,080.00	\$5,588.00
			<b>Sub total by OVERLAPPING DISTRICT PMTS</b>				<b>\$77,080.00</b>	<b>\$84,788.00</b>
	TIF # 3 Old Town / Civic Center	TIF	AUDIT EXPENSE	73-00-45200	Annual TIF #3 Compliance Report & Letter		\$370.00	\$380.00
	TIF # 3 Old Town / Civic Center	TIF	AUDIT EXPENSE	73-00-45200	TIF #3 Share of Annual Audit Expense		\$1,100.00	\$1,150.00
			<b>Sub total by AUDIT EXPENSE</b>				<b>\$1,470.00</b>	<b>\$1,530.00</b>
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	CCRS #1 Off-site 4Y Close-Out Activities with IEPA		\$2,500.00	\$2,500.00
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	Misc. TIF Economic Dev. / Admin. Consultation Services		\$5,000.00	\$10,000.00
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	OTRS #2 Detailed Prelim. Civil/Env. Eng. Redev. Plan Prep.	Estimate approximately \$15,000 reimbursed by IEPA RLF loan/funding - DP COM 23.01	\$66,500.00	\$5,000.00
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	OTRS #2 IEPA LUST Prog. Stage I/II Invst./Reporting	Estimate that approx. 75% of these costs will be reimbursed by IEPA LUST Program	\$0.00	\$0.00
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	OTRS #2 IEPA LUST Program, Stage III Invst./Reporting/Const.	Estimate that approx. 75% of these costs will be reimbursed by IEPA LUST Program - Projected to receive in FY 24	\$40,000.00	\$0.00
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	OTRS #2 IEPA RLF Admin./Reporting	These costs will be 100% reimbursed by IEPA RLF loan/funding	\$5,000.00	\$10,000.00
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	OTRS #2 IEPA SRP Coord./reporting./Gmnd. H20 Iron Study	These costs will be 100% reimbursed by IEPA RLF loan/funding	\$27,000.00	\$15,000.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	OTRS #2 LUST Const. Design, Bidding, Oversight, Reporting	Decision Package COM 24.02 - Estimate that approx. 75% of these costs will be reimbursed by IEPA LUST Program - Projected for FY 25 Most work expected in FY 24	\$15,000.00	\$30,000.00
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	OTRS #2 Preliminary Site Planning Process		\$0.00	\$0.00
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	OTRS #2 Related Traffic Engineering Assistance		\$5,000.00	\$5,000.00
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	TIF #3 Zoning Overlay District Planning Process	DP COM 23.04	\$15,000.00	\$45,000.00
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400	OTRS #2 SRP Construction Bidding, Oversight, Reporting	Decision Package COM 24.03 - A substantial portion of these costs will be reimbursed by the RLF. CD 24.0? DP	\$0.00	\$75,000.00
			<b>Sub total by OTHER PROFESSIONAL SERVICES</b>				<b>\$181,000.00</b>	<b>\$197,500.00</b>
	TIF # 3 Old Town / Civic Center	TIF	DUES, SUBSCRIPTIONS & BOOKS		TIF #3 ITIA Membership Dues	SPLIT 50/50 WITH TIF#4	\$325.00	\$325.00
			<b>Sub total by DUES, SUBSCRIPTIONS &amp; BOOKS</b>				<b>\$325.00</b>	<b>\$325.00</b>
	TIF # 3 Old Town / Civic Center	TIF	CITY PROJECTS	73-00-48735	OTRS #2 LUST Program Clean-up related work	COM 24.02 DP. Estimate that approx. 75% of these costs will be reimbursed by IEPA LUST Program -Projected to be received FY24. Most work expected in FY 24	\$0.00	\$90,000.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Protection	Next Year Budget Request
	TIF # 3 Old Town / Civic Center	TIF	CITY PROJECTS	73-00-48735	OTRS #2 SRP Related Remediation Work	COM 24,03 DP. Significant amount of these costs covered by RLF funding.	\$0.00	\$425,000.00
	TIF # 3 Old Town / Civic Center	TIF	CITY PROJECTS	73-00-48735	Proportional share of Naperville Treatment Plant Upgrades		\$0.00	\$78,120.00
	TIF # 3 Old Town / Civic Center	TIF	CITY PROJECTS	73-00-48735	Route 56 Wayfinding Signage Permitting and Construction	FY20 Decision package delayed indefinitely due to COVID 19 Budget Impacts. Reevaluate in FY 25	\$0.00	\$0.00
	TIF # 3 Old Town / Civic Center	TIF	CITY PROJECTS	73-00-48735	TIF #3 Final Ph. Rt 56 Streetscape Enhancement Local Cst Shar	Rebudgeted from FY 22 awaiting final invoicing from IDOT	\$0.00	\$86,500.00
			<b>Sub total by CITY PROJECTS</b>				<b>\$0.00</b>	<b>\$679,620.00</b>
		<b>Sub total by TIF</b>					<b>\$263,875.00</b>	<b>\$972,763.00</b>

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# **TAX INCREMENT FINANCE DISTRICT #4**

## **FUND 74**

***FUND TYPE: Capital Projects***

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

TIF #4



# TAX INCREMENT FINANCING DISTRICT No. 4 FUND HIGHLIGHTS

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
<b>Revenue</b>	<b>\$1,342,888</b>	<b>\$11,802,078</b>	<b>\$1,931,811</b>
<b>Expenditures</b>	<b>\$312,458</b>	<b>\$1,241,843</b>	<b>\$3,336,838</b>
<b>Surplus/(Deficit)</b>	<b>\$1,012,430</b>	<b>\$10,560,235</b>	<b>(\$1,405,027)</b>

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 produced on the equalized assessed valuation (EAV) of all taxable properties within the district, above the frozen equalized assessed valuation (EAV) that existed prior to the establishment of the TIF district.

For the 2021 levy year, which was collected during FY 2023, the most recent year available, the TIF #4 EAV was \$25,384,983, with a revised frozen value of \$7,696,250, yielding \$1,351,622, in incremental property tax revenue for FY 2023. This figure brings the total TIF #4 increment received since its inception to \$859,335.

At the time this document was being written, levy year 2022 EAV and property tax extensions were not yet available. However, staff has projected \$1,931,811, in incremental property tax revenue for FY 2024.

Additionally, in late FY 2023 the City issued General Obligation Debt, resulting in \$10,450,456, in bond proceeds. The use of these proceeds will be discussed in the following expenditures section.

***Expenditures***

Budgeted expenditures for FY 2023 are projected to total \$1,241,843, and include legal services for TIF #4 redevelopment negotiations, general TIF legal assistance, 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, and annual audit expenses.

Engineering expenditures related to the Well No. 13, Water Tower, and Iron filtration project are projected to total \$236,510 for FY 2023, and also \$520,160 has also been budgeted in FY 2024

for this project. Additionally, \$1,858,000 has been budgeted for construction of the well, water towers and iron filtration projects. These are partial costs of this project, for which the aforementioned General Obligation Bonds were issued, with a total estimated cost of \$10,450,456. While the bonds are being issued as general obligation bonds, it is the intent of the City to utilize the incremental revenue generated by this TIF district, to make the principal and interest payments on the bonds, through the end of this TIF district in FY 2040.

Expenditures include the final payout of the TIF Note Payable issued for Lexington Trace, with principal and interest payments totaling approximately \$370,532 for FY 2023, and as result no related expense for FY 2024.

The TIF #4 fund remits impact payments to Community Unit School District 200 (CUSD 200), and The Warrenville Public Library District. For FY 2023, the projected amounts are \$107,000, and \$10,000, respectively. For FY 2024, the projected figures are \$165,000, and \$14,000.

### **Fund Balance**

At the end of FY 2022, TIF #4 had an audited year-end fund balance deficit of \$1,879,886. The fund balance is projected to total \$8,680,349 at the end of FY 2023 year-end, and decrease by the end of FY 2024 to \$7,275,322. The increase in total fund balance from FY 2022 to FY 2023 is the result of bond issuance proceeds as detailed above.

The City Council previously authorized interfund loans to the TIF #4 Fund to cover expenditures up to a maximum of \$2.8 million. Because of the redevelopment success and sizable TIF increment now being generated, as well as the debt proceeds, it will not be necessary for the City Council to authorize additional loans for FY 2023, or for the proposed FY 2024 budget.

The TIF #4 fund is projected to repay \$3749 of previous inter fund loans as follows: \$198,000, to the Water and Sewer Fund, and \$203,332, to the General Fund, for FY 2023, and \$893,025, to the General fund for FY 2024. The balance of 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 could be completed by FY 2026.

***Tax Increment Finance Fund Activity-TIF #4  
Fund 74***

***FY 2024***

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**Projected Beginning Fund Balance** **\$ 8,680,349**

**Revenues**

Property Taxes	\$ 1,931,811
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 2024 Revenue** **\$ 1,931,811**

**Expenses/Expenditures**

Personnel	\$ -
Capital	2,804,823
Supplies and Services	532,015
Maintenance	0

**Total FY 2024 Expenses/Expenditures** **\$ 3,336,838**

**Variance - Add to/(Use of) Fund Balance** **\$ (1,405,027)**

**End Fund Balance** **\$ 7,275,322**

**Percent Change** **-16.19%**

SOUTHWEST/ROUTE 59 CORRIDOR TIF 4 FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
74-00-30100	Revenue	PROPERTY TAX-TIF #4	116,216	204,200	398,924	1,324,888	1,351,622	1,931,811	42.93%
74-00-37700	Revenue	INTEREST INCOME							
74-00-38600	Revenue	TRANSFERS IN							
74-00-39900	Revenue	MISCELLANEOUS	406,183				10,450,456		
<b>Totals</b>			522,399	204,200	398,924	1,324,888	11,802,078	1,931,811	-83.63%

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
74-00-44700	Administration	PRINTING/PUBLISHING	-	19,560	2,956	12,000	18,506	10,000	-45.96%
74-00-45100	Administration	LEGAL	5,218		26,580	130,000	117,000	179,000	52.99%
74-00-45105	Finance	OVERLAPPING DISTRICT PAYMENTS	1,010	1,350	1,410	1,470	1,470	1,530	4.08%
74-00-45200	Administration	AUDIT EXPENSE	10,066	39,258	10,624	-	236,510	520,160	119.93%
74-00-45300	Streets	ENGINEERING	-	350	350	-	325	325	0.00%
74-00-45400	Administration	OTHER PROFESSIONAL SERVICES	325	325	325	325	325	325	0.00%
74-00-46900	Administration	DUES, SUBSCRIPTIONS., BOOKS							
74-00-48600	Finance	TRANSFERS OUT							
74-00-48735	Streets	CITY PROJECTS	1,707,859	156,390	55,108	144,826	45,000	2,311,273	5036.16%
74-00-49101	Finance	PRINCIPAL EXPENSE			21,554	23,837	346,695	-	-100.00%
74-00-49102	Finance	INTEREST EXPENSE					23,837	314,550	1219.59%
74-00-49200	Administration	LAND PURCHASE					452,500	-	-100.00%
74-00-49476	Streets	ROAD PROJECTS							
<b>Totals</b>			1,724,478	216,883	118,907	312,458	1,241,843	3,336,838	168.70%
Fund Total Rev			522,399	204,200	398,924	1,324,888	11,802,078	1,931,811	-83.63%
Fund Total Exp			1,724,478	216,883	118,907	312,458	1,241,843	3,336,838	168.70%
<i>Variance</i>			(1,202,079)	(12,683)	280,017	1,012,430	10,560,235	(1,405,027)	
<b>Unassigned Fund Balance @ 4/30</b>			(2,147,220)	(2,159,903)	(1,879,886)			7,275,322	

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	LEGAL FEES	74-00-45100	General TIF Legal Assistance		\$0.00	\$10,000.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	LEGAL FEES	74-00-45100	Redevelopment TIF Agreement Negotiations		\$0.00	\$0.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	LEGAL FEES	74-00-45100	Well No. 13 & Water Tower Land Acquisition		\$18,506.00	\$0.00
			<b>Sub total by LEGAL FEES</b>				<b>\$18,506.00</b>	<b>\$10,000.00</b>
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	OVERLAPPING DISTRICT PMTS	74-00-45105	School District 200 TIF Assisted Housing Reimb. Payment		\$107,000.00	\$165,000.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	OVERLAPPING DISTRICT PMTS	74-00-45105	Warrenville Library TIF Assisted Housing Reimb. Payment	Limited by 2% total TIF Revenue Cap	\$10,000.00	\$14,000.00
			<b>Sub total by OVERLAPPING DISTRICT PMTS</b>				<b>\$117,000.00</b>	<b>\$179,000.00</b>
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	AUDIT EXPENSE	74-00-45200	ANNUAL TIF COMPLIANCE REPORT & LETTER		\$370.00	\$380.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	AUDIT EXPENSE	74-00-45200	SHARE OF ANNUAL AUDIT EXPENSE		\$1,100.00	\$1,150.00
			<b>Sub total by AUDIT EXPENSE</b>				<b>\$1,470.00</b>	<b>\$1,530.00</b>
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	ENGINEERING	74-00-45300	Zoning / Site Design - Well No. 13, Water Tower, Filtration		\$70,000.00	\$0.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	ENGINEERING	74-00-45300	Soil Borings - Well No. 13 & Water Tower		\$49,670.00	\$0.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	ENGINEERING	74-00-45300	Water Tower Design Engineering		\$33,600.00	\$55,800.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	ENGINEERING	74-00-45300	Well No. 13 Construction Engineering & Well Monitoring	Includes private well monitoring during construction.	\$30,300.00	\$291,300.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	ENGINEERING	74-00-45300	Well No. 13 Design Engineering		\$52,940.00	\$52,860.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	ENGINEERING	74-00-45300	Water Tower Construction Engineering		\$0.00	\$35,000.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	ENGINEERING	74-00-45300	Iron Filtration Building Design Engineering		\$0.00	\$70,200.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	ENGINEERING	74-00-45300	Well No. 13 Ongoing Well Monitoring	Private well monitoring after construction to drill well.	\$0.00	\$15,000.00
			<b>Sub total by ENGINEERING</b>				<b>\$236,510.00</b>	<b>\$520,160.00</b>
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	DUES, SUBSCRIPTIONS & BOOKS	74-00-46900	ITIA MEMBERSHIP SHARE		\$325.00	\$325.00
			<b>Sub total by DUES, SUBSCRIPTIONS &amp; BOOKS</b>				<b>\$325.00</b>	<b>\$325.00</b>
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	CITY PROJECTS	74-00-48735	Development Expenditures-Not otherwise classified		\$20,000.00	\$20,000.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	CITY PROJECTS	74-00-48735	Well No. 13 Construction		\$0.00	\$1,420,000.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	CITY PROJECTS	74-00-48735	Water Tower Construction		\$0.00	\$438,000.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	CITY PROJECTS	74-00-48735	Well No. 13 Tree Removal		\$25,000.00	\$0.00
	TIF # 4 Southwest / RT-59 TIF Corridor	TIF	CITY PROJECTS	74-00-48735	New Masonry City Entry Sign in Front of Everton Project	COM 24.05 DP	\$0.00	\$40,000.00

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	TIF # 4 Southwest / RT-59 Corridor	TIF	CITY PROJECTS	74-00-48735	Property Taxes-City purchased properties	30W121 Estes-\$5,190-PIN 04-33-403-001 3S660 RT-59-\$24,740-Thornions Property-PIN 04-33-405-035	\$0.00	\$29,930.00
	TIF # 4 Southwest / RT-59 Corridor	TIF	CITY PROJECTS	74-00-48735	Naperville Treatment Plant Upgrades	Based upon Proportional Share of estimated population-1,002 of 15,803	\$0.00	\$363,343.00
			<b>Sub total by CITY PROJECTS</b>				<b>\$45,000.00</b>	<b>\$2,311,273.00</b>
	TIF # 4 Southwest / RT-59 Corridor	TIF	PRINCIPAL EXPENSE	74-00-49101	TIF NOTE PAYABLE	Balance of TIF Note paid off early during FY 2023	\$346,695.00	\$0.00
			<b>Sub total by PRINCIPAL EXPENSE</b>				<b>\$346,695.00</b>	<b>\$0.00</b>
	TIF # 4 Southwest / RT-59 Corridor	TIF	INTEREST EXPENSE	74-00-49102	TIF NOTE PAYABLE - INTEREST	Balance of TIF Note paid off early during FY 2023	\$23,837.00	\$0.00
	TIF # 4 Southwest / RT-59 Corridor	TIF	INTEREST EXPENSE		GO BONDS-SERIES 2023	Payment Due 12/15/23	\$0.00	\$314,550.00
			<b>Sub total by INTEREST EXPENSE</b>				<b>\$23,837.00</b>	<b>\$314,550.00</b>
	TIF # 4 Southwest / RT-59 Corridor	TIF	LAND PURCHASE	74-00-49200	30W121 Estes Street - Well No. 13 & Iron Filtration		\$202,500.00	\$0.00
	TIF # 4 Southwest / RT-59 Corridor	TIF	LAND PURCHASE	74-00-49200	3S660 Route 59 (Lot 2) - Water Tower on Thornions Site		\$250,000.00	\$0.00
			<b>Sub total by LAND PURCHASE</b>				<b>\$452,500.00</b>	<b>\$0.00</b>
			<b>Sub total by TIF</b>				<b>\$1,241,843.00</b>	<b>\$3,336,838.00</b>



## **POLICE PENSION**

### **FUND 05**

***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.***

***Police Pension Fund Activity  
Fund 05******FY 2024***

<b>Projected Beginning Fund Balance</b>	<b>\$ 27,032,784</b>
<b>Revenues</b>	
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	1,000,000
Financing Proceeds	-
Misc. Revenues	1,510,452
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
<b>Total FY 2024 Revenue</b>	<b>\$ 2,510,452</b>
<b>Expenses/Expenditures</b>	
Personnel (Pension payments)	\$ 1,388,384
Capital	-
Supplies and Services	72,370
Maintenance	-
<b>Total FY 2024 Expenses/Expenditures</b>	<b>\$ 1,460,754</b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ 1,049,698</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 28,082,482</b>
<b>Percent Change</b>	<b>3.88%</b>

POLICE PENSION FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
05-00-31900	Revenue	MEMBER CONTRIBUTIONS	306,732	374,243	340,141	331,282	326,593	332,285	1.74%
05-00-31901	Revenue	CITY CONTRIBUTION	949,246	1,038,504	1,225,301	1,173,058	1,211,168	1,178,167	-2.72%
05-00-37700	Revenue	INVESTMENT INCOME	269,286	4,399,615	(1,886,186)	1,250,000	1,471,759	1,000,000	-32.05%
<b>Totals</b>			1,525,264	5,812,362	(320,744)	2,754,340	3,009,520	2,510,452	-16.58%

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
05-00-44400	Pension Admin.	TRAVEL & MEETINGS	4,006	2,474	1,971	4,500	1,850	2,575	39.19%
05-00-45100	Pension Admin.	LEGAL EXPENSE	4,750	12,771	17,931	15,000	11,800	12,000	1.69%
05-00-45400	Pension Admin.	OTHER PROFESSIONAL SERVICES	22,710	69,509	79,247	55,000	56,686	57,000	0.55%
05-00-46900	Pension Admin.	DUES, SUBSCRIPTIONS & BOOKS	795	795	795	795	795	795	0.00%
05-00-47400	Pension Admin.	PENSION REFUNDS	1,018,107	8,638	444,966	1,289,414	14,370	-	-100.00%
05-00-47500	Pension Admin.	PENSION PAYMENTS	1,050,368	1,042,845	1,216,674	1,364,709	1,310,005	1,388,384	5.98%
<b>Totals</b>			1,050,368	1,137,032	1,761,584	1,364,709	1,395,506	1,460,754	4.68%
Fund Total Rev			1,525,264	5,812,362	(320,744)	2,754,340	3,009,520	2,510,452	-16.58%
Fund Total Exp			1,050,368	1,137,032	1,761,584	1,364,709	1,395,506	1,460,754	4.68%
Variance			474,896	4,675,330	(2,082,328)	1,389,631	1,614,014	1,049,698	
<b>Net Position @ April 30</b>			<b>22,825,768</b>	<b>27,501,098</b>	<b>25,418,770</b>		<b>27,032,784</b>	<b>28,082,482</b>	

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Police Pension	Police Pension	TRAVEL & MEETINGS	05-00-44400	REQUIRED TRAINING AND TRAVEL EXPENSES - INCL IPPFA CONF		\$1,850.00	\$2,575.00
			<b>Sub total by TRAVEL &amp; MEETINGS</b>				<b>\$1,850.00</b>	<b>\$2,575.00</b>
	Police Pension	Police Pension	LEGAL FEES	05-00-45100	ATTORNEY CHARGES TO PENSION BOARD		\$11,800.00	\$12,000.00
			<b>Sub total by LEGAL FEES</b>				<b>\$11,800.00</b>	<b>\$12,000.00</b>
	Police Pension	Police Pension	OTHER PROFESSIONAL SERVICES	05-00-45400	PROFESSIONAL SERVICES	ACTUARIAL, COMPLIANCE FEE, ACCOUNTING SERVICES, BANKING AND INVESTMENT SERVICES	\$56,686.00	\$57,000.00
			<b>Sub total by OTHER PROFESSIONAL SERVICES</b>				<b>\$56,686.00</b>	<b>\$57,000.00</b>
	Police Pension	Police Pension	DUES, SUBSCRIPTIONS & BOOKS	05-00-46900	IPPFA DUES		\$795.00	\$795.00
			<b>Sub total by DUES, SUBSCRIPTIONS &amp; BOOKS</b>				<b>\$795.00</b>	<b>\$795.00</b>
	Police Pension	Police Pension	PENSION REFUNDS	05-00-47400	PENSION REFUNDS AND TRANSFERS		\$14,370.00	\$0.00
			<b>Sub total by PENSION REFUNDS</b>				<b>\$14,370.00</b>	<b>\$0.00</b>
	Police Pension	Police Pension	PENSION PAYMENTS	05-00-47500	ANNUAL PENSION PAYMENTS TO RETIREES		\$1,310,005.00	\$1,388,384.00
			<b>Sub total by PENSION PAYMENTS</b>				<b>\$1,310,005.00</b>	<b>\$1,388,384.00</b>
		<b>Sub total by Police Pension</b>					<b>\$1,395,506.00</b>	<b>\$1,460,754.00</b>



## **SEIZED ASSETS**

### **FUND 60**

***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.***

*Seized Assets Activity*  
*Fund 60*

FY 2024

<b>Projected Beginning Fund Balance</b>	<b><u>\$ 170,256</u></b>
<b>Revenues</b>	
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	10
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	2,700
Transfers In	<u>-</u>
<b>Total FY 2024 Revenue</b>	<b><u>\$ 2,710</u></b>
<b>Expenses/Expenditures</b>	
Personnel	\$ -
Capital	-
Supplies and Services	89,019
Maintenance	<u>-</u>
<b>Total FY 2024 Expenses/Expenditures</b>	<b><u>\$ 89,019</u></b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ (86,309)</b>
<b>Projectd Ending Fund Balance</b>	<b><u>\$ 83,947</u></b>
<b>Percent Change</b>	<b>-50.69%</b>

SEIZED ASSETS FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
60-00-34310	Revenue	DRUG FINES							
60-00-34400	Revenue	FEDERAL FORFEITURE	11,908		1,214		2,395	2,500	4.38%
60-00-34401	Revenue	STATE FORFEITURE	4,258	3,101	6,346	3,000	143	200	39.86%
60-00-34404	Revenue	DUITC	4,489	596	386	2,500	10	10	0.00%
60-00-34405	Revenue	COURT SUPERVISION FEE	77	11	19	20			
60-00-37700	Revenue	INTEREST INCOME		1,503	28,989	-			
60-00-39920	Revenue	SALE OF SURPLUS PROPERTY							
<b>Totals</b>			20,732	5,211	36,954	5,520	2,548	2,710	6.36%
Acct #	Cost Center	Description	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected Year-End 2023	Budget 2024	23-24 Growth
60-00-48600	Police	TRANSFERS OUT	8,160	8,160	41,410	42,036	42,036	42,036	0.00%
60-00-48700	Police	MISCELLANEOUS	3,022			1,000	-		
60-00-49500	Police	EQUIPMENT PURCHASE							
<b>Totals</b>			11,182	8,160	41,410	43,036	42,036	42,036	0.00%
Fund Total Rev			20,732	5,211	36,954	5,520	2,548	2,710	6.36%
Fund Total Exp			11,182	8,160	41,410	43,036	42,036	42,036	0.00%
Variance			9,550	(2,949)	(4,456)	(37,516)	(39,488)	(39,326)	
<b>Restricted Fund Balance @ 4/30</b>			<b>217,149</b>	<b>214,200</b>	<b>209,744</b>		<b>170,256</b>	<b>130,930</b>	

Seized Assets Fund Line Items  
Fiscal Year 2024

City of Warrenville

Budget plan cycle: FY2024

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	Current FY Projection	Next Year Budget Request
	Seized Assets	Seized Assets	TRANSFERS OUT	60-00-48600	TRANSFER TO GENERAL FUND-BODY WORN CAMERAS LEASE REIMB	FY 22 - AXON YR 1=\$75,243 FY 23 - AXON YR 2 =\$33,876	\$33,876.00	\$33,876.00
	Seized Assets	Seized Assets	TRANSFERS OUT	60-00-48600	TRANSFER TO GENERAL FUND-DIRECTED PATROLS		\$2,500.00	\$2,500.00
	Seized Assets	Seized Assets	TRANSFERS OUT	60-00-48600	TRANSFER TO GENERAL FUND-POLICE VEHICLE MAINT		\$5,000.00	\$5,000.00
	Seized Assets	Seized Assets	TRANSFERS OUT	60-00-48600	TRANSFER TO GENERAL FUND-RADAR RE-CERTS		\$660.00	\$660.00
			TRANSFERS OUT	60-00-48600	TRANSFER TO CAPITAL MAINTENANCE AND REPLACEMENT FUND - FOR VEHICLE REPLACEMENT			\$46,983.00
			<b>Sub total by TRANSFERS OUT</b>				<b>\$42,036.00</b>	<b>\$89,019.00</b>
	Seized Assets	Seized Assets	MISCELLANEOUS EXPENSE	60-00-48700	MISCELLANEOUS EXPENSE		\$1,000.00	\$0.00
			<b>Sub total by MISCELLANEOUS EXPENSE</b>				<b>\$1,000.00</b>	<b>\$0.00</b>
			<b>Sub total by Seized Assets</b>				<b>\$43,036.00</b>	<b>\$89,019.00</b>



## **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 2024**

<u>ADMINISTRATION</u> ITEM REQUESTED	DECISION PKG REF #	FUND	REQUEST AMOUNT	FUNDED YES	NO
Citywide Facilities and Space Needs Study	<i>ADM 24.01</i>	<b>General</b>	\$ 100,000		
Strategic Planning Facilitator	<i>ADM 24.02</i>	<b>General</b>	30,000	X	
<u>COMMUNITY DEVELOPMENT</u> ITEM REQUESTED		FUND	REQUEST AMOUNT	FUNDED YES	NO
Mack Road Bridge and Path Construction	<i>COM 24.01</i>	<b>MFT</b>	\$ 980,000	X	
Old Town Revevelopment Site #2 LUST program Cleanup Work	<i>COM 24.02</i>	<b>TIF#3</b>	120,000	X	
Old Town Revevelopment Site #2 SPS related remediation work	<i>COM 24.03</i>	<b>TIF#3</b>	500,000	X	
Rental Registration and Inspection Program Phase 1a	<i>COM 24.04</i>	<b>General</b>	24,600		
Route 59 City Monument Sign	<i>COM 24.05</i>	<b>TIF #4</b>	40,000		
Route 59 Multi-Use Paths Easement Acquisition	<i>COM 24.06</i>	<b>General</b>	100,000	X	
Special Census	<i>COM 24.07</i>	<b>General</b>	150,000	X	
<u>POLICE</u> ITEM REQUESTED		FUND	REQUEST AMOUNT	FUNDED YES	NO
Replace Workstations	<i>POL 24.01</i>	<b>General</b>	\$ 40,000		X
Utility Terrain Vehicle	<i>POL 24.02</i>	<b>General</b>	34,080	X	
<u>PUBLIC WORKS</u> ITEM REQUESTED		FUND	REQUEST AMOUNT	FUNDED YES	NO
Batavia Rd Path Connection (Between Alden Horizon and Blackwell Preserve)	<i>PUB 24.01</i>	<b>General</b>	\$ 110,000	X	
Batavia Rd and Route 59 Drainage Improvements	<i>PUB 24.02</i>	<b>General</b>	100,000		X
Enterprise Resource Planning (ERP) System Software Selection Consultation Services	<i>PUB 24.03</i>	<b>General</b> <b>Water and Sewer</b>	120,250 9,750	X	
Keyless Entry Upgrades for City Buildings	<i>PUB 24.04</i>	<b>General</b> <b>Water and Sewer</b>	63,000 12,000	X	
Update Water System Model and Sewer System Capacity Calculations	<i>PUB 24.05</i>	<b>Water and Sewer</b>	80,000	X	
			<b>\$ 2,613,680</b>		

**CITY OF WARRENVILLE  
 DECISION PACKAGES  
 RECOMMENDED FOR FUNDING  
 SUMMARY - BY SUBMITTING DEPARTMENT  
 FISCAL YEAR 2024**

<b><u>ADMINISTRATION (50)</u></b>	<b>DECISION</b>				
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>
Citywide Facilities and Space Needs Study	<i>ADM 24.01</i>	\$ 100,000	01-70-45400	100.0%	\$ 100,000
Strategic Planning Facilitator	<i>ADM 24.02</i>	30,000	01-70-45400	100.0%	30,000
<b>Department Subtotal</b>					<b>\$ 130,000</b>

<b><u>COMMUNITY DEVELOPMENT (53)</u></b>	<b>DECISION</b>				
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>
Mack Road Bridge and Path Construction	<i>COM 24.01</i>	980,000	13-00-49476	100.0%	\$ 980,000
Old Town Revevelopment Site #2 LUST program	<i>COM 24.02</i>	120,000	73-00-XXXX	100.0%	120,000
Old Town Revevelopment Site #2 SPS related	<i>COM 24.03</i>	500,000	73-00-XXXX	100.0%	500,000
Rental Registration and Inspection Program Phase 1a	<i>COM 24.04</i>	24,600	01-XX-XXXX	100.0%	24,600
Route 59 City Monument Sign	<i>COM 24.05</i>	40,000	74-00-48735	100.0%	40,000
Route 59 Multi-Use Paths Easement Acquisition	<i>COM 24.06</i>	100,000	01-52--41200	100.0%	100,000
Special Census	<i>COM 24.07</i>	150,000	001-53-45400	100.0%	150,000
<b>Department Subtotal</b>					<b>\$ 1,914,600</b>

<b><u>POLICE (51)</u></b>	<b>DECISION</b>				
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>
Utility Terrain Vehicle	<i>POL 24.02</i>	34,080	01-51-49500	100.0%	34,080
<b>Department Subtotal</b>					<b>\$ 34,080</b>

<b><u>PUBLIC WORKS (52)</u></b>	<b>DECISION</b>				
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>
Batavia Rd & Rte 59 Drainage Improvements	<i>PUB 24.02</i>	100,000	01-52-41200	100.0%	100,000
Enterprise Resource Planning (ERP) System Software Selection Consultation Services	<i>PUB 24.03</i>	130,000	01-XX-XXXX 20-XX-XXXX	93.0% 7.0%	120,250 9,750
Keyless Entry Upgrades for City Buildings	<i>PUB 24.04</i>	75,000	01-65-41000 20-0X-41000	84.0% 16.0%	63,000 12,000
Update Water System Model and Sewer System	<i>PUB 24.05</i>	80,000	20-0X-45300	100.0%	80,000
<b>Department Subtotal</b>					<b>\$ 285,000</b>

**Total Decision Packages Recommended for Funding \$ 2,463,680**

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 2024**

<b><u>GENERAL FUND - (01)</u></b>					
<b>ITEM REQUESTED</b>	<b>DECISION PKG REF #</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>
Citywide Facilities and Space Needs Study	ADM 24.01	\$ 100,000	01-70-45400	100.0%	\$ 100,000
Strategic Planning Facilitator	ADM 24.02	30,000	01-70-45400	100.0%	30,000
Rental Registration and Inspection Program	COM 24.04	24,600	01-XX-XXXX	100.0%	24,600
Route 59 Multi-Use Paths Easement Acquisition	COM 24.06	100,000	01-52--41200	100.0%	100,000
Special Census	COM 24.07	150,000	001-53-45400	100.0%	150,000
Utility Terrain Vehicle	POL 24.02	34,080	01-51-49500	100.0%	34,080
Batavia Rd & Rte 59 Drainage Improvements	PUB 24.02	100,000	01-52-41200	100.0%	100,000
Enterprise Resource Planning (ERP) System	PUB 24.03	130,000	01-XX-XXXX	93.0%	120,250
Keyless Entry Upgrades for City Buildings	PUB 24.04	75,000	01-65-41000	84.0%	63,000
				<b>Fund Subtotal</b>	<b>\$ 721,930</b>

<b><u>MOTOR FUEL TAX FUND (13)</u></b>					
<b>ITEM REQUESTED</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>	
Mack Road Bridge and Path Construction	COM 24.01	\$ 980,000	13-00-49476	100.0%	\$ 980,000
				<b>Fund Subtotal</b>	<b>\$ 980,000</b>

<b><u>WATER AND SEWER FUND (20)</u></b>					
<b>ITEM REQUESTED</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>	
Enterprise Resource Planning (ERP) System Software Selection Consultation Services	PUB 24.03	\$ 130,000	20-XX-XXXX	7.0%	\$ 9,750
Keyless Entry Upgrades for City Buildings	PUB 24.04	\$ 75,000	20-0X-41000	16.0%	\$ 12,000
Update Water System Model and Sewer System	PUB 24.05	\$ 80,000	20-0X-45300	100.0%	\$ 80,000
				<b>Fund Subtotal</b>	<b>\$ 101,750</b>

<b><u>TIF #3 (73)</u></b>					
<b>ITEM REQUESTED</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>	
Old Town Revelopment Site #2 LUST program	COM 24.02	120,000	73-00-XXXX	100.0%	\$ 120,000
Old Town Revelopment Site #2 SPS related	COM 24.03	500,000	73-00-XXXX	100.0%	\$ 500,000
				<b>Fund Subtotal</b>	<b>\$ 620,000</b>

<b><u>TIF #4 (74)</u></b>					
<b>ITEM REQUESTED</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>	
Route 59 City Monument Sign	COM 24.05	40,000	74-00-48735	100.0%	\$ 40,000
				<b>Fund Subtotal</b>	<b>\$ 40,000</b>

**Total Decision Packages Recommended for Funding \$ 2,463,680**

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  
2024  
DECISION PACKAGE**

**ADM 24.01**

Title of Request : Citywide Facilities and Space Needs Study

Department: Administration

Division: \_\_\_\_\_

Prepared by: Cristina White

Request Type : Project

Request Frequency: One-Time

Total 2024 Request (\$):	100,000
On-going Costs (\$):	\$ -
On-going Costs Period:	N/A

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:**  
 After the completion of the services and staffing study, staff is recommending a facilities and space-needs study to assess and provide recommendations for the unique needs of each of the City's three main buildings: City Hall, Police Station, and Public Works Garage. Specifically, the Police Department has space limitations to meet their current and future operations. City Hall has plenty of overall space, but the layout of the building does not provide for additional usable work space without some remodeling or reconfiguration. The Public Works Garage is heavily utilized, and needs to be reviewed to determine if the existing space can be reconfigured for more efficient utilization.
  
2. **Describe the anticipated outcomes should this request be funded:**  
 The City would issue a Request for Proposals and Qualifications to ultimately hire a consultant to complete the study. At the end of the project, the City will receive a final report with recommendations based on the consultant's expertise, relevant data from the services and staffing study, as well as input from staff and the City Council. The resulting space needs and facilities study report and recommendations will enable the City to plan for additions or reconfiguration of the space at each building to meet current future needs.
  
3. **Describe the impact of not funding this request:**  
 Decisions about the City's facilities and space needs would be made with limited data and without the benefit of expert analysis and recommendations. Such decisions would likely be more costly and inefficient because they would be made absent the comprehensive study.
  
4. **Describe the on-going costs associated with this request:**  
 There are no on-going costs associated with the study itself. There will likely be significant costs associated with implementing the recommendations but those are unknown at this time.
  
5. **Identify the relation to specific adopted plans and/or City Council priorities:**  
 The facilities and space needs study is a result of the outcomes of the City's 2015 Strategic Plan, 2015 Economic Development Plan, and the TIF #3 and TIF #4 plans. New commercial and residential growth may impact the services, service levels, and staffing provided by the City. Consequently, the facilities should be reviewed to ensure they are able to house any new equipment and staff that may be necessary in the future.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

Research on what some other communities have paid for this type of project.

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)	\$	100,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
General	01	50	45400	Other Professional Services	100%	100,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**ADM 24.02**

Title of Request : Strategic Planning Facilitator

Department: Administration

Division: \_\_\_\_\_

Prepared by: Cristina White

Request Type : 

<i>Project</i>
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Request Frequency: 

<i>One-Time</i>
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Total 2024 Request (\$):	30,000
On-going Costs (\$):	\$ -
On-going Costs Period:	N/A

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 current strategic plan was finalized in 2015 and includes input from the 2013/2014 community survey. At the completion of the 2023 community survey, the City should consider a new strategic plan that considers the current and future goals of the City Council and incorporates the concerns of the community.
  
2. **Describe the anticipated outcomes should this request be funded:**  
The facilitator would coordinate planned activities to assist the City stakeholders in identifying the goals of the City and an action plan to reach those goals. At the end of the process, the City would have a strategic plan document with action items identified and metrics identified.
  
3. **Describe the impact of not funding this request:**  
Without a facilitator, it is unlikely the City could undertake a new strategic plan with the limited staff time available due to other priorities and projects.
  
4. **Describe the on-going costs associated with this request:**  
There may be some additional miscellaneous expenses associated with hosting meetings at City Hall, like food and supplies, but these costs should be minimal.
  
5. **Identify the relation to specific adopted plans and/or City Council priorities:**  
A new strategic plan sets to overarching goals of the City for the next five to seven years, guiding the City Council and staff's decisions on resource allocation and project prioritization.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

Research on facilitators used by other communities and related costs.

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)	\$	30,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
General	01	50	45400	Other Professional Services	100%	30,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**COM 24.01**

Title of Request :     Mack Road Bridge and Path Construction    

Department: Community Development

Division: Engineering

Prepared by: Kristine Hocking

Request Type : Project

Request Frequency: One-Time

Total 2024 Request (\$):	980,000
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 would allow the reconstruction of the Mack Road bridge and associated multi-use path to be constructed along with providing construction inspection/oversight. 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 City's 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. This request represents the City's share of Construction and Construction Engineering. Approximately \$3,900,000 will be paid for by the Surface Transportation Program funding and approximately \$42,000 will be paid for by the Forest Preserve District of DuPage County
  
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 will be able to 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 eventually be closed to vehicular use. This would create traffic and access 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 result in pedestrians and bicyclists having to use the existing road improvements 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:**  
 Long term maintenance and replacement obligations for the new trail and bridge improvements include approximately \$21,500 a year in annual CMRP maintenance costs.
  
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:**

Detailed engineering analysis has been completed which identified the need and estimated cost to reconstruct the bridge and defined the Additional easement and ROW areas that would need to be acquired in order to construct the project. The scope of easements required for the proposed multi-use path have been reviewed by City staff, City consultants, and affected residents.

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:

Yes

**Grant Funding Source:** Surface Transportation Program (Local and Bridge)

**When will Funds be Available?** Available November 2023 to October 2024

**Type of fund(s) or in-kind services used for match:** MFT Rebuild Illinois, City's MFT funds, Forest Preserve District contribution.

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)	\$	4,925,000
b	Grant Funding Amount		3,900,000
c	Grant Match Amount		980,000

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
MFT	13	00	49476	Road Projects	100%	980,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**COM 24.02**

Title of Request : Old Town Redevelopment Site #2 LUST Program Cleanup Work

Department: Community Development

Division: Economic Development

Prepared by: Senior Civil Engineer Hocking

Request Type : 

Project
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Request Frequency: 

One-Time
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			Savings Period
Total 2024 Request (\$):	120,000	Total Estimated Revenue/Savings (\$):	
On-going Costs (\$):		If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:			

**JUSTIFICATION**

Complete the following questions that are applicable to your request

1. **Describe the organizational need/benefit of this request:**  
 This request includes implementing the actions contained in the IEPA approved Leaking Underground Storage Tank (LUST) Corrective Action Plan for the former Citgo gas station property. It involves remediating the remaining petroleum based contamination on the property to residential 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. It is one of the final actions that the City needs to complete in order to facilitate the clean-up and redevelopment of the former dilapidated and contaminated gas station facility 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.
  
2. **Describe the anticipated outcomes should this request be funded:**  
 Perform the leaking underground storage (LUST) 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:**  
 As the owner of the site, not performing the LUST remediation activities could result in fines by the IEPA. Also, without performing the work, 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. Finally, the City is contractually obligated to a former owner of the property to complete the remediation activities required to properly close out the open IEPA LUST incidents on the property.
  
4. **Describe the on-going costs associated with this request:**  
 Once the remedial actions are completed, final closeout items can be completed including the issuance of a No Further Remediation (NFR) letter and final IEPA billing.
  
5. **Identify the relation to specific adopted plans and/or City Council priorities:**  
 Remediating the 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 eight 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:

Yes

Grant Funding Source: IEPA LUST PROGRAM

When will Funds be Available? IMMEDIATELY

Type of fund(s) or in-kind services used for match:

Staff Time

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)	\$	120,000	
b	Grant Funding Amount		84,000	EST
c	Grant Match Amount		36,000	

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
TIF #3	73	00	48735	City Projects	75%	90,000	
TIF #3	73	00	45400	Other Professional Services	25%	30,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**COM 24.03**

Title of Request : Old Town Redevelopment Site #2 SRP Related Remediation Work

Department: Community Development

Division: Economic Development

Prepared by: Senior Civil Engineer Hocking

Request Type : Project

Request Frequency: On-Going

Total 2024 Request (\$): 500,000  
 On-going Costs (\$):    
 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:**  
 This request includes implementing the actions contained in the IEPA approved Remedical Action Plan and the consulting assistance required to implement the plan. It involves remediating the contamination on the property to residential 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. It is one of the final actions that the City needs to perform in order to complete the clean-up and redevelopment of the dilapidated and contaminated gas station facility 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. This DP spans two fiscal years (FY24 and FY25).
  
2. **Describe the anticipated outcomes should this request be funded:**  
 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-use development 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:**  
 Without performing the work, 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-use development.
  
4. **Describe the on-going costs associated with this request:**  
 Once the remedial actions are completed, final closeout items can be completed including issuance of a No Further Remediation (NFR) letter and final IEPA billing.
  
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-use development 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 eight objectives in the City's Economic Development Plan.

**6. Identify the analysis done to determine the need and cost effectiveness of the request:**

The expense estimates included in this decision package were developed with extensive input from the environmental consultant that has been advising and assisting the City on all environmental contamination issues on this site for the past six years.

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)	\$	500,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
TIF #3	73	00	48735	City Projects	85%	425,000	
TIF #3	73	00	45400	Other Professional Services	15%	75,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
FY 2024  
DECISION PACKAGE**

**COM 24.04**

Title of Request : Rental Registration and Inspection Program Phase 1a

Department: Community Development

Division: Bldg. and Code Enforcement

Prepared by: Ronald Mentzer

Request Type : New Program

Request Frequency: On-Going

		Savings Period	
Total FY 2024 Request (\$):	24,600	Total Estimated Revenue/Savings (\$):	\$ 30,000 yr. 1
On-going Costs (\$):	TBD	If Cost Increase over Prior FY, enter (\$):	\$ 24,600
On-going Costs Period:	annually		

**JUSTIFICATION**

Complete the following questions that are applicable to your request

1. **Describe the organizational need/benefit of this request:**  
 This potential new program would be designed to increase the City's ability to proactively improve the quality and safety of older rental properties within the City of Warrenville, ensure that newly constructed rental properties are maintained in compliance with applicable City ordinances and PUD requirements and continue to be attractive and desirable places to live, minimize potential negative impacts rental properties can have on the adjacent neighborhood and the City, and reduce the amount of Police Department resources devoted to rental properties.
  
2. **Describe the anticipated outcomes should this request be funded:**  
 The implementation of Phase 1a of new rental property registration and inspection program sometime in FY 24. Phase 1a is anticipated to cover buildings containing more than four residential rental units. In total, staff estimates that approximately 1,500 rental units would be covered under Phase 1a. Phase 1b would be implemented in subsequent years and would expand the program to cover all remaining rental units in the community.
  
3. **Describe the impact of not funding this request:**  
 Continue to respond to code enforcement and crime related issues at rental properties in a reactionary manner.
  
4. **Describe the on-going costs associated with this request:**  
 The largest currently identified cost would be the potential use of outside building inspection consultants to assist in the inspection of rental properties. The exact amount of costs associated with the use of outside building inspection consultants will depend on the level of other building and code enforcement activity occurring in the community and therefore the amount of time existing in-house staff are able to devote to the annual inspection/reinspection requirements associated with this program.
  
5. **Identify the relation to adopted plans and/or City Council priorities:**  
 The evaluation and potential implementation of a mandatory rental registration, inspection, and crime free housing program is identified as a top Public Safety priority in the City's 2015 Strategic Plan.

**6. Identify the analysis done to determine the need and cost effectiveness of the request:**

The proposed application/licensing fee schedule for this potential new program will be structured to cover direct City costs associated with the normal day to day administrative functions and field inspections required under the program.

7. **Does the request involve new technology or automation?**

If yes, explain how.

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 - Registration and Inspection Fees

Describe savings and account # - Approximately \$30,000 in revenue during Phase 1a (year one).

**BUDGET IMPACT**

a	Total Cost or (Total Savings)	\$	24,600
b	Grant Funding Amount		
c	Grant Match Amount		

FUND	DEPT	ACCT #	DESCRIPTION	PCT	FY 2024 Amount \$	On-Going Amount \$
01	53	45400	Consulting Inspection Services	69%	17,000	tbd
01	53	44700	Printing and Publishing	10%	2,500	tbd
01	53	41110	Additional vehicle maintenance	2%	500	tbd
01	70	49500	Mobile tablet	3%	600	
01	70	41103	Software	16%	4,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**COM 24.05**

Title of Request : Route 59 City Monument Sign

Department: Community Development

Division: Economic Development

Prepared by: Kristine Hocking

Request Type : Project

Request Frequency: One-Time

Total 2024 Request (\$):	40,000
On-going Costs (\$):	
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:**  
Clearly identify and visually enhance the southern Route 59 entrance into the City.
  
2. **Describe the anticipated outcomes should this request be funded:**  
The wooden City entrance sign on east side of Route 59 north of Ferry Road was removed during the Duke Parkway & Route 59 Intersection Project in 2017. A new masonry monument sign is proposed, and would eliminate the need to reinstall the outdated wooden entrance sign at this location. The design of the new monument sign would include the City's current logo and would be consistent in appearance with the existing masonry City entrance monument signs along the south side of Route 56 near Briggs Avenue and the east side of Winfield Road, south of Butterfield Road. The monument sign will be located within an easement that MI Homes dedicated to the City during the design and development of the Everton project.
  
3. **Describe the impact of not funding this request:**  
Motorists traveling north along this stretch of Route 59 will have no notification that they are entering the City of Warrenville.
  
4. **Describe the on-going costs associated with this request:**  
Once the monument sign is installed, there will be minimal regular maintenance required other than landscaping. It is anticipated that it will be illuminated with solar powered lighting similar in nature to the other existing masonry City entrance signs. At some point in the future, the sign will need to be tuck-pointed, and the battery for the solar lighting system will need to be replaced. As has been done with the other new streetscape enhancements and signage along Route 56, the long term maintenance and replacement costs for this sign will be incorporated into the CMRP and is estimated to cost \$2,873 annually.
  
5. **Identify the relation to specific adopted plans and/or City Council priorities:**  
Installation of the monument sign is in line with Warrenville's new branding standards and related branding program rollout.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**  
 The estimated cost of this improvement is based upon the bid prices from the Route 56 Streetscape project.

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)	\$	40,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
TIF #4	74	00	48735	City Projects	100%	40,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**COM 24.06**

Title of Request : Route 59 Multi-Use Paths Easement Acquisition

Department: Community Development

Division: Engineering

Prepared by: Kristine Hocking

Request Type : Project

Request Frequency: One-Time

Total 2024 Request (\$):	100,000
On-going Costs (\$):	
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:**  
 This request would allow the City to construct a new 10-foot wide multi-use path along both the east and west sides of Route 59 from Continental/Meadow to Batavia Road and access up to \$770,000 in STP grant funding the City has secured for the construction of these paths. The easements are required to construct the path as there is not enough right-of-way to do so on public property along a number of adjacent parcels. The construction of this project would enable residents to safely walk, run, or bike along Route 59 from Continental Ave/ Meadow Ave to Batavia Road and access other multi-use trails and commercial developments in the area.
  
2. **Describe the anticipated outcomes should this request be funded:**  
 The State would acquire the easements required to construct the project.
  
3. **Describe the impact of not funding this request:**  
 Local users would continue to walk on the shoulder or along the side of the road which could lead to additional pedestrian/vehicle incidents along this section of Route 59.
  
4. **Describe the on-going costs associated with this request:**  
 Future estimated City costs for this project include construction - \$240,000, and construction engineering - \$24,000. The City secured a \$770,929 STP grant that can be used for construction related costs. Total construction costs for this project are estimated to be \$935,000. Staff anticipates the preliminary engineering, final engineering, and easement acquisition costs for this project to be paid out of the General with the construction and construction engineering costs being paid for with MFT funds.
  
5. **Identify the relation to specific adopted plans and/or City Council priorities:**  
 These multi-use paths are 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:**

The consultant who prepared the Bikeway Implementation Plan developed conceptual design and cost estimates for these improvements. City staff reviewed these costs and updated them based on actual recent project costs. Under the STP grant program, easement acquisition costs are 100% local costs. If constructed, it is estimated that it will have a \$10,000 annual impact to the CMRP.

**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:**

Yes

**Grant Funding Source:**      *Surface Transportation Program*

**When will Funds be Available?**                      Available for construction and contraction eng in Nov 2024-October 2025

**Type of fund(s) or in-kind services used for match:**

MFT

**9. If request results in revenue or on-going savings:**

**Describe revenue source -**

**Describe savings and account # -**

***BUDGET IMPACT***

<b>a</b>	Total Cost or (Total Savings)	\$	100,000
<b>b</b>	Grant Funding Amount		
<b>c</b>	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
General	01	700	41200	Maintenance - Streets	100%	100,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**COM 24.07**

Title of Request : Special Census

Department: Community Development

Division: Economic Development

Prepared by: Assistant Community Development Director Arguilles

Request Type : Project

Request Frequency: One-Time

			Savings Period
Total 2024 Request (\$):	150,000	Total Estimated Revenue/Savings (\$):	Future FY
On-going Costs (\$):		If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:			

**JUSTIFICATION**

*Complete the following questions that are applicable to your request*

1. **Describe the organizational need/benefit of this request:**  
 Proceeding with this request would ultimately result in the City receiving increased State shared revenues in the annual amount of approximately \$240 for each additional resident that moved into the various new residential developments in the community since the 2020 census was conducted. Conservatively, staff estimates that the City could receive more than \$180,000 in increased State shared revenues on an annual basis as a result of this effort.
  
2. **Describe the anticipated outcomes should this request be funded:**  
 This request includes coordinating with the U.S. Census Bureau to complete a special census. This would consist of performing a partial census of the areas of the City that experienced growth due to new housing development. Approximately 1,168 housing units were added in recent years that may not have been fully taken into account in the 2020 Census due to the completion and occupancy of many of the units taking place after the 2020 census was conducted. The estimated cost of the special census is estimated to be approximately \$150,000. The significant amount of increased State shared revenue the City would receive each year following the special census will far outweigh the One-time cost to perform the special census.
  
3. **Describe the impact of not funding this request:**  
 The City would not receive increased State shared revenues for the large number of new residents who moved into the community since the 2020 census was conducted.
  
4. **Describe the on-going costs associated with this request:**  
 There would be no on-going expenditures associated with implementing this initiative.
  
5. **Identify the relation to specific adopted plans and/or City Council priorities:**  
 The City's Strategic Plan goals and statements support this initiative. The economic development and diversity goals include a desire to enhance the City's tax base, support the growth of businesses, diversify the City's labor market, expand housing options, and create a culture culture that is inclusive of all residents of the community.

**6. Identify the analysis done to determine the need and cost effectiveness of the request:**

City staff has consulted with U.S. Census Bureau regarding the process and estimated cost to conduct a special census. Of the two different types of special census – full and partial- a partial makes the most sense in this case based on the number of developments that occurred in specific areas of the City and the expected cost. The cost of a special census is estimated to be around \$150,000. Staff estimates there are at least 750 new residents in these new developments that were not counted in the 2020 census.

**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 -** The City will receive approximately \$240 in additional State shared revenue each year going forward for each additional new resident counted in the special census.

**Describe savings and account # -**

**BUDGET IMPACT**

<b>a</b>	Total Cost or (Total Savings)	\$	150,000
<b>b</b>	Grant Funding Amount		
<b>c</b>	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
General	01	53	45400	Other Professional Services	100%	150,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**POL 24.02**

Title of Request : Utility Terrain Vehicle (UTV) for New Large Developments and Special Events

Department: Police

Division: Patrol and Investigations

Prepared by: Deputy Chief Jeff Jacobson

Request Type : Other

Request Frequency: One-Time

Total 2024 Request (\$):	34,080
On-going Costs (\$):	\$ -
On-going Costs Period:	0

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:**  
 Police Department personnel would be able to utilize the UTV in many different capacities. The UTV can be used in search and rescue efforts almost anywhere in Warrenville, looking for a missing person of any age. Officers can drive the UTV where a traditional emergency vehicle would not be able to travel. Using during search efforts would most likely be the highlight of it's use. Other highlighted uses of the vehicle would include the Illinois Prairie Path and trails throughout Warrenville. The DuPage County Forest Preserve Police is not available 24/7, so the use of a UTV would be necessary to travel the trails and paths that regular vehicles cannot travel. The UTV would also be beneficial in maneuvering around the new large developments in Warrenville. If the request was approved, it would also be a huge benefit during the City's special events; such as the 4th of July parade, 4th of July festivities, National Night Out, and Summer Daze. Officers would be able to move around pedestrian traffic quickly, without having to worry about a large vehicle.
  
2. **Describe the anticipated outcomes should this request be funded:**  
 One anticipated outcome if this request were it to be funded, would include the ability to search for a missing person in more places and in a quicker and more efficient manner than on foot or even on a bicycle. Another anticipated outcome would be to use it for any mission the the Police Department may have, by bringing equipment and personnel into tight places that a regular vehicle would not be suited for. A vehicle like this would allow personnel to move quickly from one location to another and from one need to another. For example: if a missing child was missing a Cerny Park during an event, the child could be taken quickly to a staging area and the personnel could then respond quickly to the other side of the park for a fight in progress. A UTV like this would be necessary to maneuver around debris during a natural disaster or major storm that caused fallen trees to block roads, preventing traditional emergency vehicles to get to those that may be injured. The UTV has the capability to transport cargo and equipment, as well as additional personnel. The UTV would be necessary to transport victims out of locations. The Police Department has bicycles in our fleet, however, officers cannot transport equipment or people on the bicycles. Another anticipated outcome would be positive public relations while utilizing the UTV at special events.
  
3. **Describe the impact of not funding this request:**  
 Not funding this request would mean we would continue to do our best with the current tools we have. I don't think there is a way to actually quantify the positive or even the negative impact, because it is something we haven't utilized one in the past. During any type of storm or disaster where roadways would be blocked to normal emergency vehicles, and if this request was not funded, could hinder our ability to get to locate stranded or injured people and transport them to safety and get medical attention.
  
4. **Describe the on-going costs associated with this request:**  
 The minimal on-going costs associated with this request would be the regular maintenance with a vehicle like this. This type of UTV would not need to be replaced as often as a normal squad car. This vehicle could be placed on a 10 year rotation into the CMRP.
  
5. **Identify the relation to specific adopted plans and/or City Council priorities:**  
 Having a UTV in the fleet of Department vehicles/tools, could have a positive reflection in the interactions with the Police Department personnel and residents of Warrenville.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

Communication with colleagues that have a UTV in their fleet has been positive. Most describe it as a huge benefit when searching for people and using it for special events in their respective jurisdictions.

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:

[Empty box for match information]

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)	\$	34,080
b	Grant Funding Amount		-
c	Grant Match Amount		-

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
General	01	51	49500	Equipment Purchase	100%	34,080	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**PUB 24.02**

Title of Request : Batavia Road and Route 59 Drainage Improvements

Department: Public Works

Division: Street

Prepared by: Phil Kuchler, Public Works Director

Request Type : Project

Request Frequency: On-Going

Total 2024 Request (\$):	100,000
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 roadway drainage from the intersection of Batavia Road and Route 59 drains into multiple IDOT and City storm sewer structures that empty into a ditch on private property, that eventually drains into the City storm sewer system in the River Oaks Subdivision. The City removed a large ball of tree roots in a pipe, and lined that storm sewer system to help maintain the drainage. This request involves Public Works staff installing approximately 460 feet of 30 inch diameter pipe and drainage structures to enclose the drainage system.
  
2. **Describe the anticipated outcomes should this request be funded:**  
 Enclosing this drainage system will help maintain the drainage, minimizing the periodic flooding of the intersection, and also reducing the number of plastic bags and other debris from getting into the system, where they can occasionally block the restrictors in the River Oaks detention ponds, which prevent them from draining.
  
3. **Describe the impact of not funding this request:**  
 The drainage would continue to function as it has for decades with regular flooding of the intersection and occasional plugging of the restrictors in the River Oaks detention ponds, which prevent them from draining.
  
4. **Describe the on-going costs associated with this request:**  
 This request would add approximately \$92 of average annual costs to the Capital Maintenance and Replacement Plan (CMRP).
  
5. **Identify the relation to specific adopted plans and/or City Council priorities:**  
 One of the Strategic Plan goals is City Infrastructure, specifically to 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. Enclosing this drainage ditch and connecting this gap in City storm sewer will improve drainage. Public Works performing the work is fiscally responsible.

**6. Identify the analysis done to determine the need and cost effectiveness of the request:**

Public Works staff worked with Community Development staff to evaluate stormwater requirements, and an engineering consultant to determine the pipe size and cost estimate for this work. Public Works staff performing the work will save the City significant money over hiring a contractor for the project.

**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)	\$	100,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
General	01	52	41200	Maintenance - Streets	100%	100,000	

CITY ADMINISTRATOR'S NOTES:                      DELAY UNTIL FY 2025

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**PUB 24.03**

Title of Request : Enterprise Resource Planning (ERP) System Software Selection Consultation Services

Department: Public Works

Division: \_\_\_\_\_

Prepared by: Phil Kuchler, Public Works Director

Request Type : Project

Request Frequency: One-Time

Total 2024 Request (\$): 130,000  
 On-going Costs (\$):    
 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 currently utilizes a software package for all of the various accounting (general ledger, payroll, accounts payable, accounts receivable, utility billing, cash register, business licensing), and permitting needs which was first installed in the mid 1990's, upgraded at various times over the years, but which does not offer all of the needed fully-integrated software solutions which have become standard in technologically and up-to-date software systems. After the failed implementation of replacement ERP software over the last four years, it is an even more urgent need to find software solutions that work for the City.
  
2. **Describe the anticipated outcomes should this request be funded:**  
 The consultant will assess the City's current software needs, including specific process assessments for Finance and Public Works. The consultant will develop quote instructions and information for vendors, functional requirements for the software, identify specific vendors that can provide software to meet the City's requirements, manage the selection process, review vendor responses, manage the software demonstration process, and assist staff with a recommendation for the software solution. Support for the City during contract negotiations will also be included.
  
3. **Describe the impact of not funding this request:**  
 The City will continue to operate with a combination of ERP software that is outdated and software from the attempted implementation that doesn't serve the City's needs. This setup is more labor intensive for staff, causing duplication of efforts by the Administration, Community Development, and Finance departments. Public Works will continue to operate without asset management software and a work order system.
  
4. **Describe the on-going costs associated with this request:**  
 The potential on-going costs associated with this request would be determined through the consultation and systems evaluation process. As experienced with the last attempted implementation, it is possible, that future ERP/software systems could cost as much as \$1,000,000, to purchase and implement, depending on the results of the assessment and selection process conducted under the lead of the consultant. The ongoing software support cost is estimated to be \$100,000 per year, though that will depend on the number of different pieces of software involved in the final solution.
  
5. **Identify the relation to specific adopted plans and/or City Council priorities:**  
 The City Strategic Plan has an objective of maintaining fiscal conservatism. Providing cost effective City services is a component of maintaining and improving that level of fiscal conservatism, through more cost effective use of City staff time to provide the services. Another Strategic Plan objective is City Infrastructure which will be more efficiently maintained and replaced with asset management software and a work order system.

**6. Identify the analysis done to determine the need and cost effectiveness of the request:**

The request for contractual assistance, will help determine the scope of a change in the City utilized software/ERP solution going forward. Though City staff learned a lot from the attempted ERP implementation, it does not have the technical expertise to properly evaluate the various software solutions and vendors available to meet the various needs of the City. Staff met with a consultant familiar with the City to estimate the amount of money included with this request.

**7. Does the request involve new technology or automation?**

Yes

**If yes, explain how.**

The various software solutions will include new enhancements, compared with the combination of ERP software that is outdated and software from the attempted implementation that doesn't serve the City's needs.

**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)	\$	130,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
General	01	70	351	45400	Other Professional Services	75%	97,500	
General	01	53	601	45400	Other Professional Services	10%	13,000	
General	01	52	701	45400	Other Professional Services	7.50%	9,750	
Water-Sewer	20	00	704	45400	Other Professional Services	3.75%	4,875	
Water-Sewer	20	04	706	45400	Other Professional Services	3.75%	4,875	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**PUB 24.04**

Title of Request : Keyless Entry Upgrades for City Buildings

Department: Public Works

Division: Facilities Maintenance

Prepared by: Phil Kuchler, Public Works Director

Request Type : 

Project
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Request Frequency: 

One-Time
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Total 2024 Request (\$):	75,000
On-going Costs (\$):	\$ 10,000
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 existing security keypads at City Hall and the Police Department are due for replacement. They are malfunctioning more frequently and causing access issues at both buildings. The request is to solicit bids to replace the keypads, panels and software at City Hall, the Police Department, and Public Works. Even though Public Work's system is newer, all three buildings should be on the same system. The intent is to utilize the existing wiring, and only replace the hardware. The software for the existing system is not user friendly, and one of the goals is to have a system with software that is easier to use, with better support.
  
2. **Describe the anticipated outcomes should this request be funded:**  
All three main City buildings will be on the same, updated system, with improved performance, software, and support from the vendor.
  
3. **Describe the impact of not funding this request:**  
The existing system with inconsistencies between the buildings and the outdated hardware at City Hall and the Police Department will require increasing levels of support, repairs, and replacement, will continue to be used.
  
4. **Describe the on-going costs associated with this request:**  
Hardware and software support estimated to be a maximum \$10,000 per year, consistent with the costs of support for the existing system.
  
5. **Identify the relation to specific adopted plans and/or City Council priorities:**  
One of the Strategic Plan goals is City Infrastructure, specifically to 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. The keypads are a critical part of building security and the hardware and software are due for replacement.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

Staff based its estimates on the 2018 costs for the system at Public Works, and the existing support agreements for each building.

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)	\$	75,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
General	01	52	41000	Maintenance - Building	84%	63,000	
Water-Sewer	20	00	41000	Maintenance - Building	8%	6,000	
Water-Sewer	20	04	41000	Maintenance - Building	8%	6,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**PUB 24.05**

Title of Request : Update Water System Model and Sewer System Capacity Calculations

Department: Public Works

Division: Utility

Prepared by: Phil Kuchler, Public Works Director

Request Type : Project

Request Frequency: One-Time

Total 2024 Request (\$): 80,000  
 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 project will update the City's water model and analyze the sanitary sewer capacity calculations. The water model will be updated with City utility atlas data has been transferred to the City's GIS, and reflects the recent development that has occurred in the City. It will incorporate the proposed Well No. 13 and water tower projects. The model will be utilized to evaluate new proposals from developers as well as City water system replacements and upgrades. The sanitary sewer calculations have been updated by staff with each development. The project will also evaluate new proposals from developers, relative to sanitary sewer system capacity.

**2. Describe the anticipated outcomes should this request be funded:**

An updated water model, utilizing the City's GIS utility atlas, and the ability to objectively evaluate the potential impacts of new proposals from developers on the City's water and sanitary sewer systems.

**3. Describe the impact of not funding this request:**

The City's water model will be out of date and staff will not have the ability to efficiently and objectively determine if the City's water and sanitary sewer systems can handle flows that would result from new development proposals.

**4. Describe the on-going costs associated with this request:**

The request includes the consultant evaluating 5-10 scenarios which will include evaluating specific development proposals. Depending on the number of proposals, there will likely be additional costs in the future, to evaluate new scenarios, but there would not be regular on-going costs related to this request.

**5. Identify the relation to specific adopted plans and/or City Council priorities:**

The Strategic Plan has placed Economic Development as the City's highest priority and as such, it is necessary to have an updated water system model and ability to efficiently and objectively evaluate water and sanitary sewer system capacities, in relation to new development proposals. City Infrastructure is another Strategic Plan goal, related to the City's water and sanitary sewer systems.

**6. Identify the analysis done to determine the need and cost effectiveness of the request:**

Staff worked with the City's consultant that prepared the existing water model and analyzed the water and sanitary sewer capacities when the development in the Southwest District was contemplated.

**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	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
Water-Sewer	20	00	45300	Engineering	88%	70,400	
Water-Sewer	20	04	45300	Engineering	12%	9,600	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
 DECISION PACKAGES  
 NOT RECOMMENDED FOR FUNDING  
 SUMMARY - BY FUND  
 FISCAL YEAR 2024**

<u>GENERAL FUND - (01)</u> ITEM REQUESTED	DECISION PKG REF #	COST
Replace Workstations	POL 24.01	40,000
Batavia Rd Path Connection	PUB 24.01	110,000
	<b>Fund Subtotal</b>	<b><u>\$ 150,000</u></b>
<b>Total Decision Packages Not Recommended for Funding</b>		<b><u><u>\$ 150,000</u></u></b>

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**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**POL 24.01**

Title of Request : Replace Work Stations - Police Department

Department: Police

Division: Operations/Patrol

Prepared by: Deputy Chief Jeff Jacobson

Request Type : Project

Request Frequency: One-Time

Total 2024 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 benefit would be, an overall decrease in the number of furniture items that are currently in the rooms. It would create more storage, while freeing up more floor space. Another benefit would be a seen investment on the City's part by Police Department members, providing a boost in morale.

**2. Describe the anticipated outcomes should this request be funded:**

Making these changes would have a major impact on boosting the morale of the Police Department members. Providing them a sense of commitment by the City. If this request would be funded, it would also decrease the number of things that take of floor space. It would create a more modern and professional work space.

**3. Describe the impact of not funding this request:**

The current layout and furniture in the Sergeants Office, Roll Call Room and Report Writing Room have been in place since the Police Department was built, approximately 25 years ago. The furniture has outlived its usefulness and storage capacity.

**4. Describe the on-going costs associated with this request:**

This would be a one time purchase with no on-going costs.

**5. Identify the relation to specific adopted plans and/or City Council priorities:**

Not applicable

6. Identify the analysis done to determine the need and cost effectiveness of the request:

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)	\$	40,000
b	Grant Funding Amount		-
c	Grant Match Amount		-

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
General	01	65	41000	Maintenance - Building	100%	40,000	-

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	
Not Recommended:	X
Other:	

**CITY OF WARRENVILLE  
2024  
DECISION PACKAGE**

**PUB 24.01**

Title of Request : Batavia Road Path Connection (Between Alden Horizon and Blackwell Forest Preserve)

Department: Public Works

Division: Street

Prepared by: Phil Kuchler, Public Works Director

Request Type : Project

Request Frequency: One-Time

Total 2024 Request (\$):	110,000
On-going Costs (\$):	\$ 1,413
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 Alden Horizon Senior Living facility was constructed at the northeast corner of Batavia Road and Route 56, an eight foot wide path was constructed along the Batavia Road frontage of the project. This request would connect that path to the existing Forest Preserve District path at Rockwell Street, leading into the old Cenacle property that is now part of the Blackwell Forest Preserve.
  
2. **Describe the anticipated outcomes should this request be funded:**  
 The eight foot wide concrete path extension would be constructed directly behind a new concrete curb and gutter, due to minimal space between the edge of pavement and the right-of-way line. The path extension would fill a gap in the City's path / sidewalk system, and would add a second connection from the Alden Horizon project to the Forest Preserve path system.
  
3. **Describe the impact of not funding this request:**  
 The gap in the City's sidewalk / path system would remain.
  
4. **Describe the on-going costs associated with this request:**  
 This request would add approximately \$1,413 of average annual costs to the Capital Maintenance and Replacement Plan (CMRP).
  
5. **Identify the relation to specific adopted plans and/or City Council priorities:**  
 The Strategic Plan has a goal related to Open Space and Environment, to 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. This proposed path connection enhances the network of trails and paths in and around the City of Warrenville. Installing the path directly behind a new curb and gutter minimizes impacts to existing vegetation in the Forest Preserve.

6. **Identify the analysis done to determine the need and cost effectiveness of the request:**

Staff evaluated the corridor to determine the proposed path alignment and based the cost estimate on recent construction costs and staff experience on similar recent projects.

7. **Does the request involve new technology or automation?**  
If yes, explain how.

Yes

8. **Is the program/project fully or partially funded by a grant?**  
If yes, provide the following information:

Yes

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)	\$	110,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2024 Amount \$	On-Going Amount \$
General	01	52	41200	Maintenance - Streets	100%	110,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Use:	
Recommended:	
Not Recommended:	X
Other:	

## GLOSSARY

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**Abatement:** A complete or partial cancellation of a tax bill imposed by a governmental unit; applicable to tax levies and special assessments.

**American Rescue Plan Act (ARPA):** The American Rescue Plan Act (ARPA) was signed into law by the President in March 2021. Section 9901 of ARPA amended Title VI of the Social Security Act to establish two Fiscal Recovery Funds with the intended purpose of providing support to State, local, and Tribal governments in responding to the impact of COVID-19 and in their efforts to contain COVID-19 on their communities, residents, and businesses.

**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 Tax:** 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 software system that 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 1 through the following April 30.

**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

**General Obligation (GO) Debt:** debt secured by the full faith and credit of the local government issuing the debt. The municipality pledges its tax revenues unconditionally to pay the interest and principal on the debt as it matures.

**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 allocated to each municipality 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 natural 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 natural 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 line 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, 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

**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***

*(Revised for FY 2024)*

## **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 aids 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 promptly pursue 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 1<sup>st</sup>. 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 Warrenton 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	\$400,000
General Fund	Capital Maintenance and Replacement Fund	\$232,345

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 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 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** – \$750,000 – FY 2024 Proposed.

**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 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 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 and Transportation Renewal Fund (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 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 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 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 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 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, land acquisition, and debt service for 2023 General Obligation Debt issuance.

**FUTURE NEEDS** – Improvements within the TIF District include, but are not limited to, Engineering and Consulting services, infrastructure improvements, possible land acquisition, and debt service.

**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
- Finance Director
- Senior Accountant
- Community and Economic Development Director
- Assistant Community Development Director
- Chief Code Official
- Senior Civil Engineer
- Police Chief
- Deputy Police Chief
- Public Works Director
- Capital Maintenance Superintendent
- Utility Maintenance Superintendent
- Lead Supervisor Facilities Maintenance

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 PROCESSPROCEDURESA. 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

City of Warrenville Capitalization Policy: Classes, Thresholds, and Description

APPENDIX "D"

<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>
<b>I. Governmental Funds (General Fund, Capital Maintenance Fund, TIF Fund)</b>					
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 of City and Township Records 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 from records. If a historic cost was not 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 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.

**2. Enterprise Fund**

**City of Warrenville Capitalization Policy: Classes, Thresholds, and Description**

**APPENDIX "D"**

<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.