



CITY OF WARRENVILLE
FY 2026 BUDGET

INTEGRITY • TEAMWORK • INCLUSIVITY • CUSTOMER SERVICE • TRANSPARENCY



NAVIGATING FUTURE CHANGE
WITH SOUND GOVERNANCE AND SMART PLANNING

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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 2025 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 2026 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 2026 Financial Activity Summary for all Funds, and FY 2026 Snapshot.

Budgets by Fund

The Financial Activity Summary table found on page 26 provides an overview of estimated FY 2026 revenues, expenditures, and use of fund balance/net assets. The fund balance refers to the difference between revenue collected and money spent. Also, on the title page for each fund section is a statement of fund purpose, which provides a brief general statement about how that specific fund is utilized.

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

Decision Packages

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

Additional information on the City's financial condition is available in the Comprehensive Annual Financial Report (CAFR), which can be viewed at City Hall, or online at www.warrenville.il.us under 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 15,195 (2024 special 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 2024 Special U.S. Census, the median age of residents is 38.4, continuing an upward rise from the 2010 census media age of 36.6 years, and the 2020 media age of 37.9. The U.S. Census reported a median home value of owner-occupied housing of \$266,500 in 2023 (most recent dataset available). This represents a significant increase of 20% from the 2020 figure of \$221,700.

Warrenville is 5.6 square miles with 42.5% residential land, 14% commercial/industrial land, 12% open space, 7.5% 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 Warrentville 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 Warrentville 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**

**JUDY WILKIE
ALDERMAN WARD 3**

**CLARE BARRY
ALDERMAN WARD 4**

**J.P. AUGUSTYNOWICZ
ALDERMAN WARD 4**

JULIE CLARK, CITY CLERK

MAURY GOODMAN, CITY TREASURER

SENIOR STAFF

**CRISTINA WHITE
CITY ADMINISTRATOR AND BUDGET OFFICER**

**ALMA MORGAN
ASSISTANT CITY ADMINISTRATOR**

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

**PHILIP KUCHLER
PUBLIC WORKS DIRECTOR**

**AMY EMERY
COMMUNITY AND ECONOMIC
DEVELOPMENT DIRECTOR**

**SAMUEL BONILLA
CHIEF OF POLICE**

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

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Strategic Plan



Vision

Warrenville is a welcoming and safe community of neighbors focused on preserving a unique hometown feel while creating a path for future success.

Organizational Mission

Caring public servants committed to providing the highest quality service while protecting the safety and well-being of all who live, work, and visit the City of Warrenville.

Organizational Values

- + **Integrity:** Committed to ethical and responsible stewardship of all resources
- + **Teamwork:** Engaging with and recognizing the contributions of elected officials, staff, volunteers, and the community
- + **Inclusivity:** Respecting the diversity and dignity of all
- + **Customer Service:** Delivering high-quality and professional City services
- + **Transparency:** Honest and responsive communication

Key Focus Areas and Strategic Priorities



1. Energetic and Healthy Economy

Warrenville encourages an energetic economy by meeting the variety of changing trends to enhance our existing diversified tax base.

- + Actively monitor and respond to economic trends of the current state of the community
- + Conduct outreach with local businesses to support retention and expansion efforts
- + Maintain and diversify revenue streams to support City services



2. Engaged and Connected Community

Warrenville has small town heart where neighbors engage, volunteer, and support one another. At community events, along the trail, in a store – no matter the place – Warrenville provides opportunities to connect.

- + Create and encourage spaces for the community to engage
- + Support unique programs and events that encourage community connection
- + Provide meaningful and convenient ways to engage with Warrenville
- + Invite new residents of different cultures and backgrounds to promote participation and sense of belonging by all



3. Quality City Service

Warrenville maintains the highest level of service consistent with our resources, the expectations of the community, and statutory and legal requirements.

- + Evaluate and update effectiveness of approved financial policies to ensure compliance
- + Invest in the maintenance and replacement of City infrastructure
- + Incorporate a lense of sustainability in delivery of City services
- + Consider usefulness of current code structure and practices for building and life safety



4. Supported and Responsive Workforce

Warrenville recruits and retains outstanding, public service minded professionals who are committed to high quality customer service and being ambassadors of the City's values.

- + Offer competitive salary and benefits for City employees
- + Identify and invest in training opportunities for staff and elected officials
- + Promote a positive work culture
- + Evaluate staffing levels to meet growing service needs



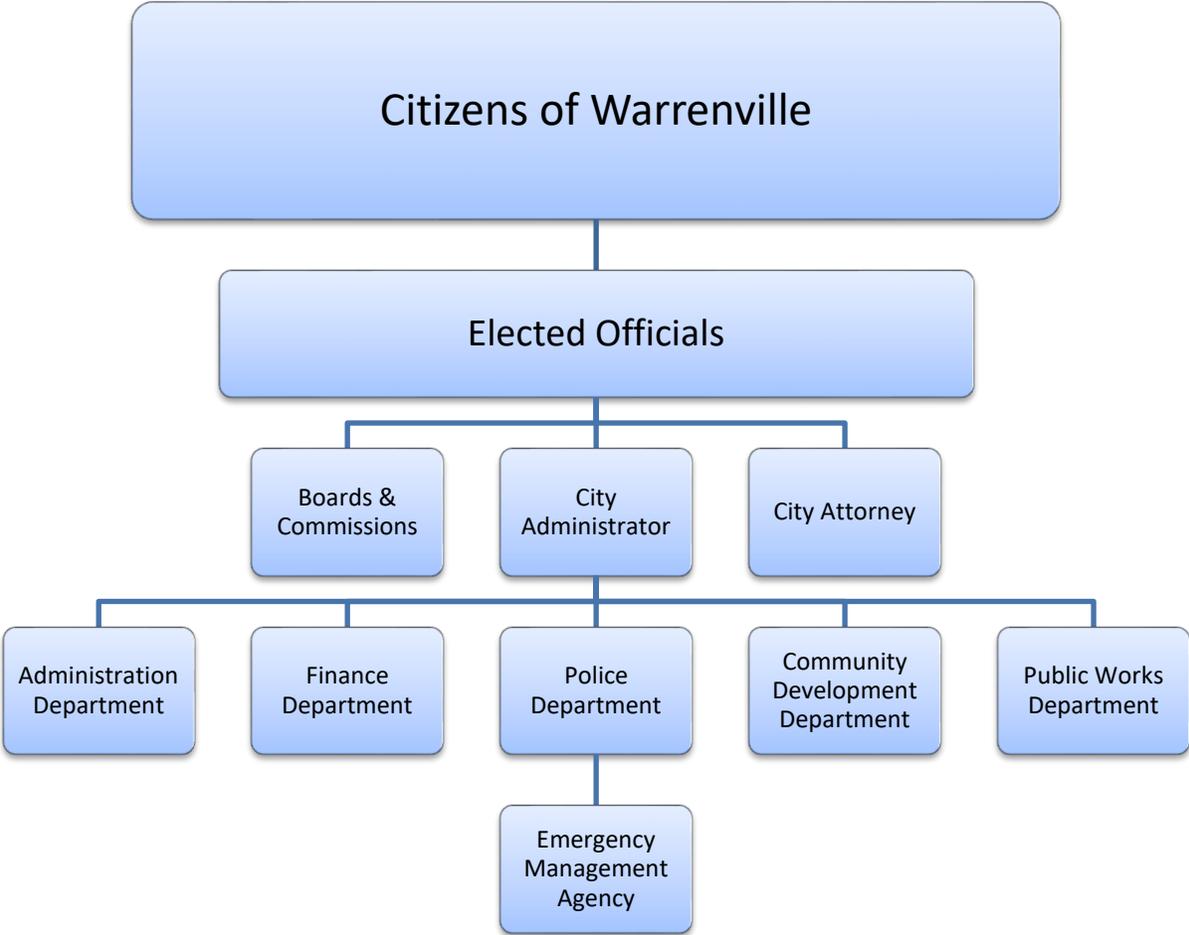
5. Safe and Healthy Neighborhoods

Warrenville ensures a safe and healthy community by providing public safety services, educational opportunities, and unbiased policies for residents, businesses, and visitors.

- + Engage in proactive education to public about promoting health and safety
- + Respond to changing market conditions to promote a variety of housing options
- + Address legacy private infrastructure issues

CITY OF WARRENVILLE

Organizational Chart





FY 2026 BUDGET MESSAGE

Mayor and Aldermen: The Fiscal Year (FY) 2026 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 2024 Strategic Plan, 2015 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.

This budget reflects a conservative outlook, emphasizing careful planning and disciplined spending, while continuing to further the strategic priorities of the City. While the City of Warrenville's overall budget outlook is healthy, there are factors outside of the City's control that impact economic conditions.

The recent State of the State address indicates the State of Illinois expects to see a surplus in their FY 2026 Budget, however, Illinois continues to face budgetary challenges, including significant pension obligations and fluctuating revenue streams. The State Budget indicates no change in the Local Government Distributive Fund (LGDF). While the State's economy has shown signs of gradual recovery, including decreasing the overall debt and boosting the reserve fund, the ongoing uncertainty around State funding and the potential for changes in federal policies require a cautious approach to revenue forecasting and spending commitments.

Nationally, economic conditions remain unpredictable, with inflation still affecting consumer prices and the cost of goods and services. The Federal Reserve's ongoing actions to manage interest rates in response to inflationary pressures contribute to a complex economic environment. The Federal Open Market Committee's (FOMC) December 2024 forecast included assumptions of slower growth in real Gross Domestic Product (GDP), higher unemployment, and ongoing high inflation expected in 2025. Factors like trade policy, immigration, and regulatory policy at the national level have both short- and long-term impacts on economic conditions.

Given these factors, the City of Warrenville is prioritizing essential services and ongoing projects while ensuring that we remain flexible to address needs as they arise. Revenue projections for FY 2026 have been conservatively estimated, as has been our policy for many years. We will continue to evaluate our financial position regularly, adjusting as needed to safeguard the City's long-term financial health.

The goal is to maintain Warrenville's reputation as a fiscally responsible community, prepared to face economic challenges while delivering excellent service for our residents.

Even in the context of the challenges, Warrenville remains strong. New development inquiries for both residential and non-residential uses have continued at a steady pace. Hotel occupancies and revenues have recovered from COVID-19 and continue to grow. The Special Census completed in



the last year proves we are a destination in DuPage County, and we appreciate the economic opportunities this growth has been providing. In FY 2026, the City has placed a premium on business relations to help support economic vitality by focusing energies on addressing vacant retail spaces and promoting entrepreneurial investment.

Before looking at the next fiscal year, it helps to review the City’s FY 2025 accomplishments.

CITYWIDE FY 2025 ACCOMPLISHMENT HIGHLIGHTS

In 2024, the City adopted a new Strategic Plan. The first part of the accomplishments below indicate projects completed from previous fiscal years under the goals of the 2015 Strategic Plan. The second half identifies the work completed under the new 2024 Strategic Plan.

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)

AREA	PROJECT	STATUS
CANTERA	STEM School	Approved
	NWM Campus Expansion	Approved
SOUTHWEST DISTRICT	Prairie Cannabis	Open
	Everton Commercial Lot	Popeyes expected to submit application in FY 25
	4M Plaza Redevelopment	Under Construction
	Stahelin Property	Starbucks and DreamClean Car Wash expected to submit application in FY 25
	OSRX	Purchase and license agreements approved
OLD TOWN/CIVIC CENTER	OTRS #2	Remediation and public infrastructure improvements complete. Request for proposals issued in FY 25.

Other Economic Development Initiatives & Regulatory Updates

- Creation of the Holly Days Merry Market – spotlighting local entrepreneurs
- Completion of Warrenville by Design
- Zoning updates and annual fee ordinance adoption
- Transfer of ownership of the Warren Tavern



FISCAL CONSERVATISM

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

GRANTS AND OTHER FUNDING	
OTRS #2	Received approximately \$309,075 in Illinois Leaking Underground Storage Tank (LUST) fund payments and \$299,671 in RLF Loan reimbursements
MACK ROAD	
CERNY PARK	Phase two of the Cerny Park Improvements was approved for Open Space Lands Acquisition and Development (OSLAD) funding in the amount of \$600,000

Fiscal Administration and fiscal condition monitoring

- SPECIAL CENSUS – Captured new population growth impacting State shared per capita revenues, and other elastic revenue

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 likely in FY 2026
- Construction likely on hold until late FY 2026 or early FY 2027

Route 59 Path

- Final engineering and property acquisition likely in 2026
- Construction likely on hold until 2027

Cerny Park Improvements

- Partnership with the Park District to complete designs and enter into an intergovernmental agreement to transfer ownership.

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)

Planned City Infrastructure Projects

- 2025 Road Program Completion
- Continued Sanitary Sewer Flow Monitoring (previously referred to as Inflow and Infiltration Reduction Program)
- Construction of new water tower and design of Water Treatment Building - Southwest District – likely to be completed in early FY 2026
- Design of Water Treatment Building at Estes
- Valve Assessment Program
- Resurfaced Batavia Road (Rt. 56 to Warrenville Rd)
- OTRS #2 – Water and Sewer Extensions; Street Lights and Tree Planting
- Upgraded Keyless Entry System at City Buildings

Other Projects

- Cerny Park Improvement Project – completed Phase 1 planning and secured grant funding; construction to begin in FY 2026; facilitated intergovernmental agreements to arrange transfer of Cerny Park to the Warrenville Park District
- Implementation of citywide software, including Public Works Asset Management software
- Facilitated jurisdictional transfer of River and Warrenville Roads from DuPage County

PUBLIC SAFETY

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

Emergency Management

- Updated the emergency plan for City buildings
- Participated in National Night Out Against Crime and Neighborhood Roll Calls

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)

Autism Friendly Community Status

- Partnered with Little Friends to host introductory training programs for all City staff and designated staff from Warrenville taxing districts

OTHER CITY SERVICES AND PROJECT

- Completed contract negotiations with Public Works and began negotiations with MAP 213 – Police Officers unit
- Continued working through recruitment challenges and workforce shortages
- Technology updates and enhancements – Paperless agenda packets for City Council and AV upgrades to City Council Chambers
- Implemented new Strategic Plan and identified annual action items
- Began implementation of the Enterprise Resource Planning (ERP) software
- Completed launch of new Citizen Engagement tool, FOIA tracking software, and integration with other software tools.
- Collaborated with Community Development and implemented a successful communications strategy to get the community engaged with the Special Census.

CITYWIDE FY 2026 GOALS

City staff is guided by the City Council adopted 2024 Strategic Plan, and other City Council plans, priorities, goals, and objectives. Staff continuously looks for opportunities to seek grants, which would continue progress on other existing plans. During FY 2026, staff will continue to focus on the highest priorities, as identified in the Citywide Work Plan and department work plans based on the priorities outlined in the Strategic Plan. Some new projects are delineated in the decision packages, which are included in the proposed FY 2026 Budget.

Energetic and Healthy Economy

- Develop a standardized economic development report to release semi-annually that measures marketplace changes, opportunities, and demands
- Enhance Business Registration / Licensing to further engage directly with local businesses
- Research and consider adoption of commercial façade and/or interior buildout improvement grant program
- Identify funding mechanisms to implement facility improvements identified as top priority in the Facilities and Space Needs study

Engaged and Connected Community

- Technology launch to engage residents and businesses in new ways
- Survey registered Warrenville home based businesses to gather information relative to challenges, needs, and opportunities desired
- Develop programs and train officers to better engage with the schools by utilizing direct police liaison for DARE program and School Resource Officer.
- Develop Purchase and Sale Agreement with developer, complete entitlement approvals and site construction of city-owned property at the northeast corner of Batavia and Warrenville Roads
- Develop and release an RFP/RFQ to solicit consultant services to facilitate updates to the Cantera SubArea Plan and Zoning Regulations
- TAC to evaluate the overall grant program, for possible revisions to how grants are awarded as well as stronger emphasis on grants that foster additional hotel stays.
- TAC to encourage grant funding for events in areas of the community not-contiguous to the Civic Center or Cerny park areas.

- Initiate contact with local faith-based organizations and neighborhood associations to connect new residents with welcoming information and services available in Warrenville
- Increase participation in boards and commissions by residents of different cultures and backgrounds
- Identify and attend City-sponsored events and provide Autism Friendly Kits for attendees at City-sponsored public events

Quality City Services

- With the completion of the ERP, provide quarterly financial updates on revenue performance and expense allocations compared to budget
- Establish a mechanism to forecast City fiscal performance on a five-year trend and consider multi-year budget cycle
- Conduct a water and sanitary sewer rate study
- Provide monthly financial reporting and dashboard information to staff and Elected Officials
- Evaluate the Enterprise Fleet contract and report on cost savings or performance of the program
- Identify funding mechanisms to implement facility improvements identified as top priority in the Facilities and Space Needs study
- Upgrade security camera system across City properties
- Evaluate and adopt update to the Building Code to maintain current requirements for construction, safety and inspection
- EAC to collaborate with the Staff Liaison to develop a communication strategy targeted to new residents about local environmental programs and initiatives

Supported and Responsive Workforce

- Issue an employee engagement and benefits survey and identify feasibility of recommendations
- Evaluate the City's time-off benefits and recommend changes, if needed
- Evaluate the City's health and wellness benefits and recommend changes, if needed
- Evaluate training and education tools that are cost effective and increase access to future leaders
- Update training and development policies and procedures to include executive coaching
- All City staff to successfully complete appropriate ICS Training
- Coordinate joint emergency response training exercise with first responders (Police and Fire) and City staff
- Establish a process to ensure joint emergency training exercise occurs every three years
- Review the findings of the staffing studies completed in the last five years and determine what remaining recommendations should be implemented, including budgetary analysis and other impacts
- Evaluate an internship program for Administration and Finance Departments

Safe and Healthy Neighborhoods

- Develop a prioritized list of legacy infrastructure issues (i.e. private streets, sewer only accounts, unincorporated islands, etc) and a schedule to address them
- Evaluate Private Drainage Assistance Program
- Implement the City Council preferred option for the Veterans Memorial rehabilitation.

- Create and engage in proactive education on living with hard water
- BPAC will consider community events they can attend with Police Department staff to coordinate safety efforts for bicyclists, pedestrians, and motorists including:
 - Develop education and encouragement outreach methods that target families, women, seniors, low-income, and non-English speaking communities.
 - Develop social media content, especially during the warmer months of safe bicycle and pedestrian rules.

CONCERNS AND CHALLENGES

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, these were modest steps that will only slow the growth rate. There is renewed interest in pensions within the Illinois legislature, including some interest in eliminating or substantially modifying Tier Two, which was put in place to stabilize pension burdens and ensure employers could meet funding obligations in the future while providing this promised benefit to public employees.

The unexpected increase to the City’s share of the Naperville Wastewater Treatment Plant upgrades required the City to be more aggressive with sewer rate increases and the implementation of a special fee to sewer customers entering into FY 2024. Looking at FY 2026, no increase is proposed to the fee, and the City is on track with current information to meet obligations. Staff continues to monitor the health of the fund as we model future expenses required to maintain this critical infrastructure.

High inflation, workforce shortages, and supply chain issues across the country have added pressure to the City’s budget, impacting both project costs and payroll costs. While economists indicated the federal government’s intervention created a “soft landing”, which indicates a stabilizing of the economy without causing unemployment to go up and the Gross Domestic Product (GDP) growth to go negative, there is still uncertainty about the economic condition resulting from federal policy changes. Current predictions as of January 2025 indicate inflation will likely remain at 2024 levels.

Finally, the State has frequently looked to tapping the revenues that are supposed to be shared with the municipalities to address financial problems in the past. With threats from the President and Federal Office of Management and Budget (OBM) to pull federal funding and grants from states and local governments, this is a concern moving into FY 2026. The City, through its joint efforts with the DuPage Mayors and Managers Conference (DMMC) as well as other local government agencies, has seen marginal increases in the local share of income tax known as the Local Government Distributive Fund (LGDF) in recent years, but it is still well below the 10% agreed upon rate. There was no change last year and the State budget does not indicate a change for the upcoming year. The City will continue to work with DMMC and other groups to advocate for a



CONCERNS AND CHALLENGES (continued)

return to 10% on LGDF, which is necessary to fund services that are provided within the community and offset the unfunded mandates passed on by the State.

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

Fiscal Year	Income Tax	Use Tax	State Motor Fuel
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 ¹
2021	\$1,594,964	\$586,837	\$903,455 ²
2022 ³	\$2,125,867	\$517,681	\$812,482
2023	\$2,085,690	\$560,145	\$691,955
2024	\$2,255,495	\$511,183	\$595,246
2025* ⁴	\$2,369,652	\$571,666	\$590,911 ⁴
2026*	\$2,708,813	\$481,380	\$662,818

*Projected

Notes to State Shared Revenues Table (above):

1. Beginning with October 2019, this funding includes State of Illinois implemented Transportation Renewal Fund (TRF) capital funding, which is also provided on a per-capita basis.
2. Included 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
3. Beginning in FY 2022, revenues include distributions based upon the City’s 2020 certified population of 13,553.
4. Beginning in mid FY 2025, revenues include distributions based upon the City’s 2024 Special Census certified population of 15,195

CONCERNS AND CHALLENGES

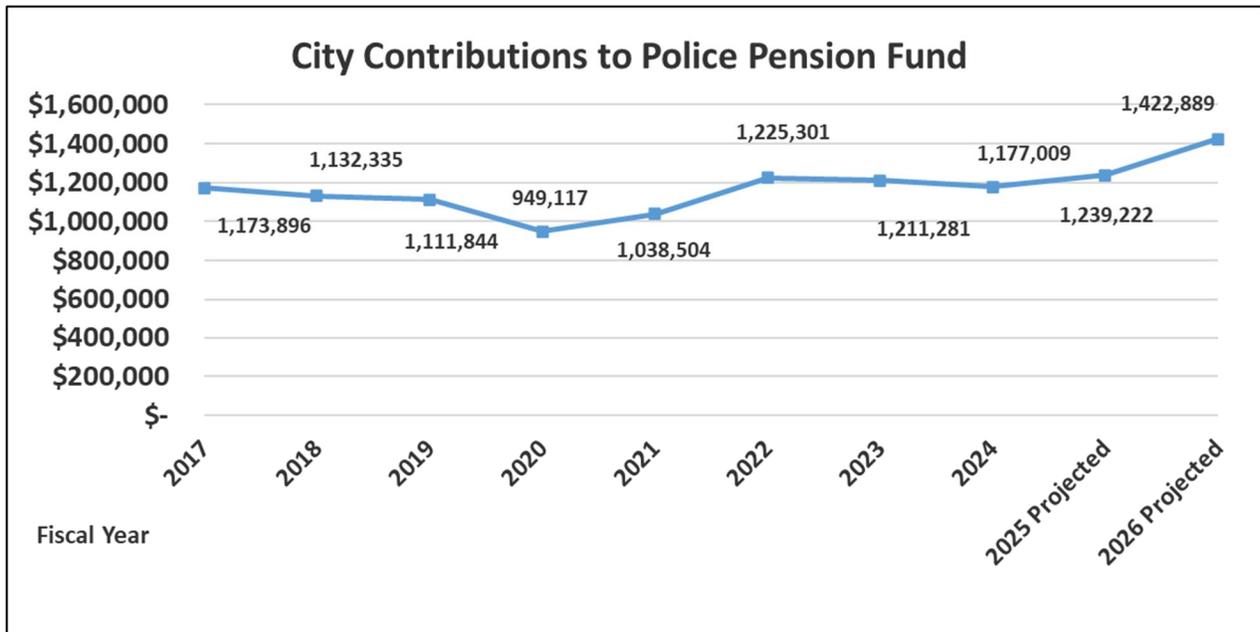
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Municipal Public Safety Pensions

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.

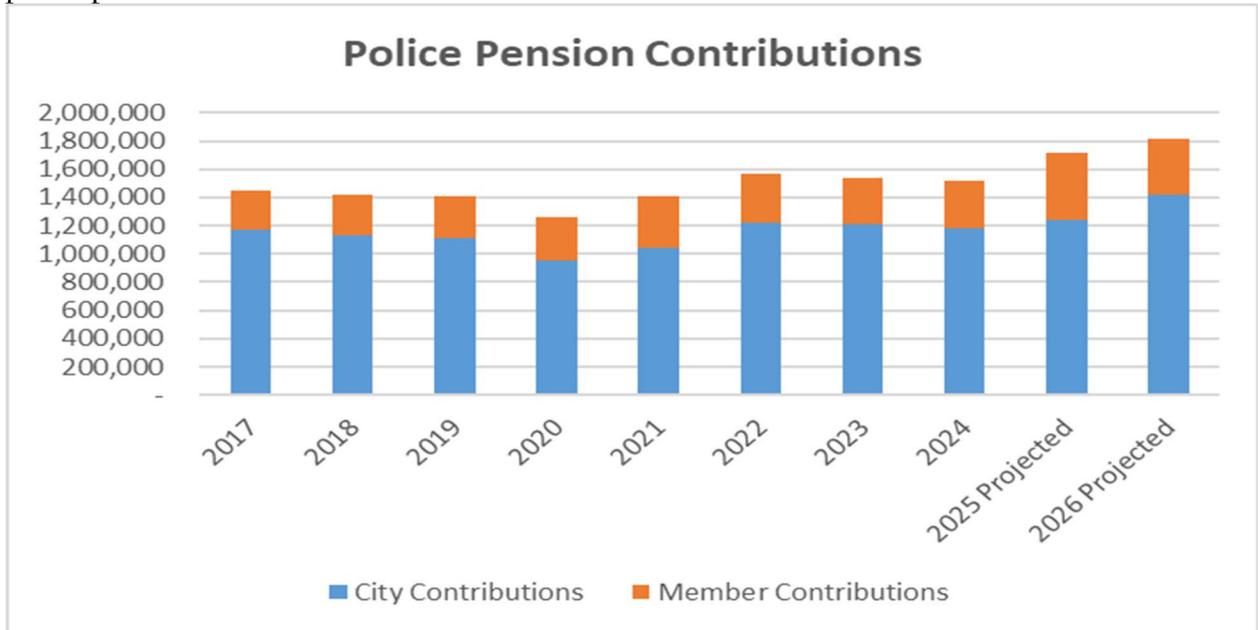


INCREASING COSTS OF POLICE PENSION FUND CONTRIBUTIONS				
Fiscal Year	Sworn Police Officer Contributions	Annual Required City Contribution	Actual City Contribution	Percent Funded
2017	\$273,581	\$859,923	\$1,173,896	66.85
2018	\$285,759	\$926,044	\$1,132,232	71.70
2019	\$298,461	\$887,304	\$1,137,304	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	\$326,780	\$1,173,058	\$1,211,281	74.95
2024	\$344,429	\$1,178,167	\$1,177,009	73.80
2025*	\$479,820 ¹	\$1,239,322	TBD	TBD
2026*	390,487	\$1,422,889	TBD	TBD

*Projected

CONCERNS AND CHALLENGES (continued)

The following chart shows the combined contributions from the City and the sworn officers into police pension.



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 2024 and is progressing toward the statutory requirement of a 90% funded level by the year 2040.

To complete the big picture context for the FY 2026 Budget, the next section will provide an overview of the current economic conditions and the City’s financial outlook.

ECONOMIC OUTLOOK AND TRENDS

National and Regional Economic Conditions

On January 15, 2025, Thomas Walstrum, Principal Business Economist with the Federal Reserve Bank of Chicago, made a presentation at the Illinois Financial Forum, entitled “Economic Outlook for the US, Midwest, and Illinois.” Some of the key perspectives on the national and State economic factors follow.

The Federal Reserve projects Real GDP growth to be slightly slower than previously forecasted, unemployment to be slightly higher, and inflation in 2025 to remain similarly high to 2024. The labor force participation across the country is trending down. This forecast includes the share of people 16 and over with a job or actively looking. It is not inclusive of students or retirees. This trend is largely linked to the aging population. Job growth is also projected to slow.

The Midwest has generally lagged on these factors with slower growth than the national. These trends are expected to continue into 2025.

DuPage County Economic Indicators

The following economic information is from *Choose DuPage 2024 Q4 Economic Indicators Report*:

UNEMPLOYMENT RATE

During the fourth quarter (Q4) of 2024, the unemployment rate in DuPage County rose to 4.0% from 3.5% in the fourth quarter of 2023. This is lower than the Illinois unemployment rate and in line with US unemployment.

INDUSTRIAL VACANCY RATE

The industrial vacancy rate increased to 3.7% in Q4 of 2024, compared to 2.8% at this time last year. Industrial vacancy is at an historic low for DuPage County, and asking rents are continuing to rise to their highest levels. Currently, there is over 673,000 square feet of industrial space under construction in DuPage.

RETAIL VACANCY RATE

The overall retail vacancy rate in Q4 of 2024 dropped to 5.1% compared to 5.5% in the previous year.

OFFICE VACANCY RATE

The office vacancy rate decreased slightly to 16.1 at the end of Q4 of 2024, compared to 16.3% in the last quarter of 2023. Class-A office vacancy rose slightly to 21.7% in Q4 of 2024, compared to 20.6% in Q4 of last year.

COST OF LIVING

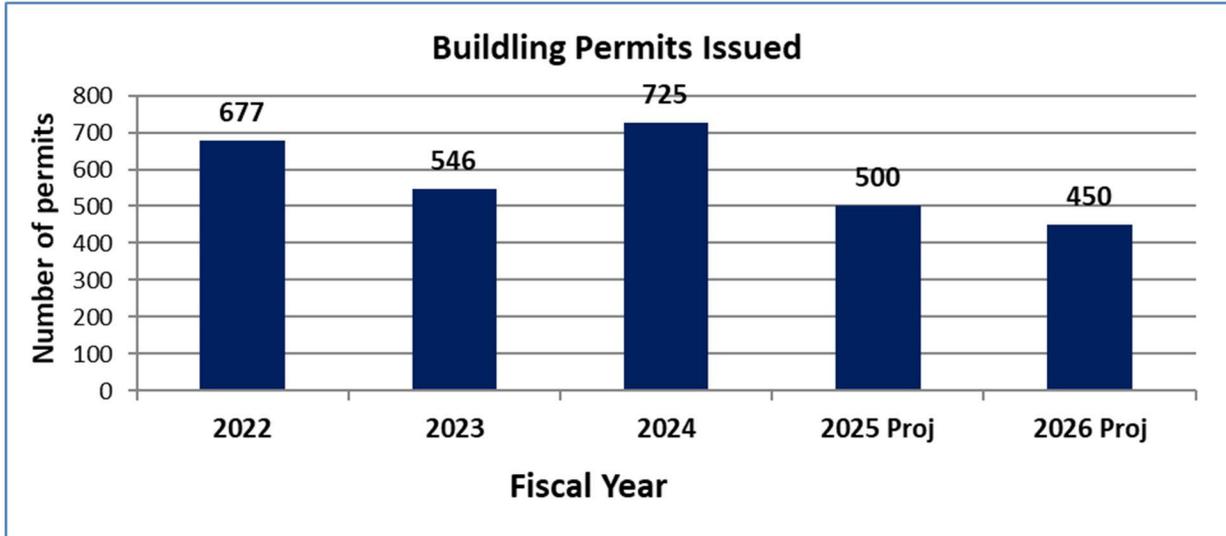
The cost-of-living index estimates the relative price levels for consumer goods and services. The cost of living in DuPage County is 16.1% higher than the U.S. average and 12.9% higher than the State average.

ECONOMIC OUTLOOK AND TRENDS *(continued)*

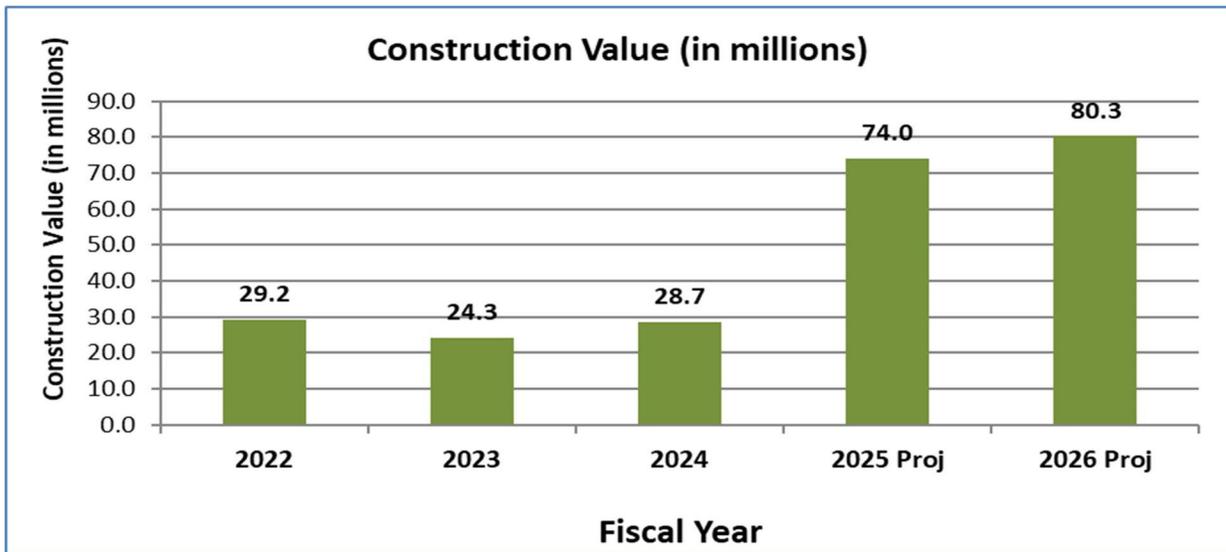
WARRENVILLE ECONOMIC ACTIVITY

Warrenville Building Permit Activity

The City issued 487 building permits thus far during FY 2025, with an additional 13 anticipated to be issued before the end of the fiscal year. For FY 2026, it is projected that a total of 450 building permits will be issued, a slight decrease from FY 2025, but that is based upon a conservative projection of future activity.



Warrenville Construction Value



New residential construction in FY 2025 (as of 2/19/2025)

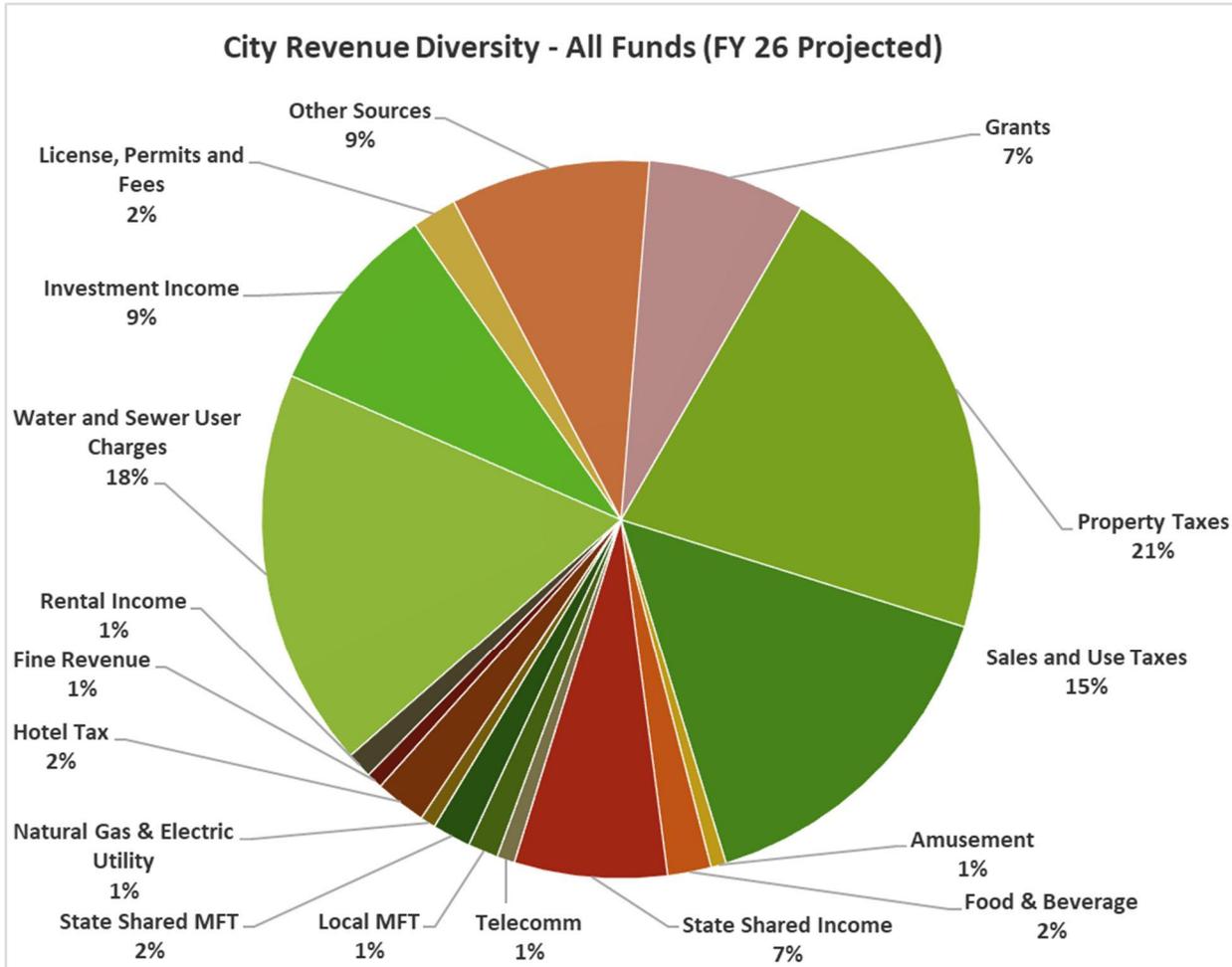
Residential Development Type	No. of permits	Certificates of occupancy
New attached single-family units (townhomes)	0	34 units

FINANCIAL OUTLOOK

Revenues

Property Tax Cap: As it has since become 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.

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



Expenses

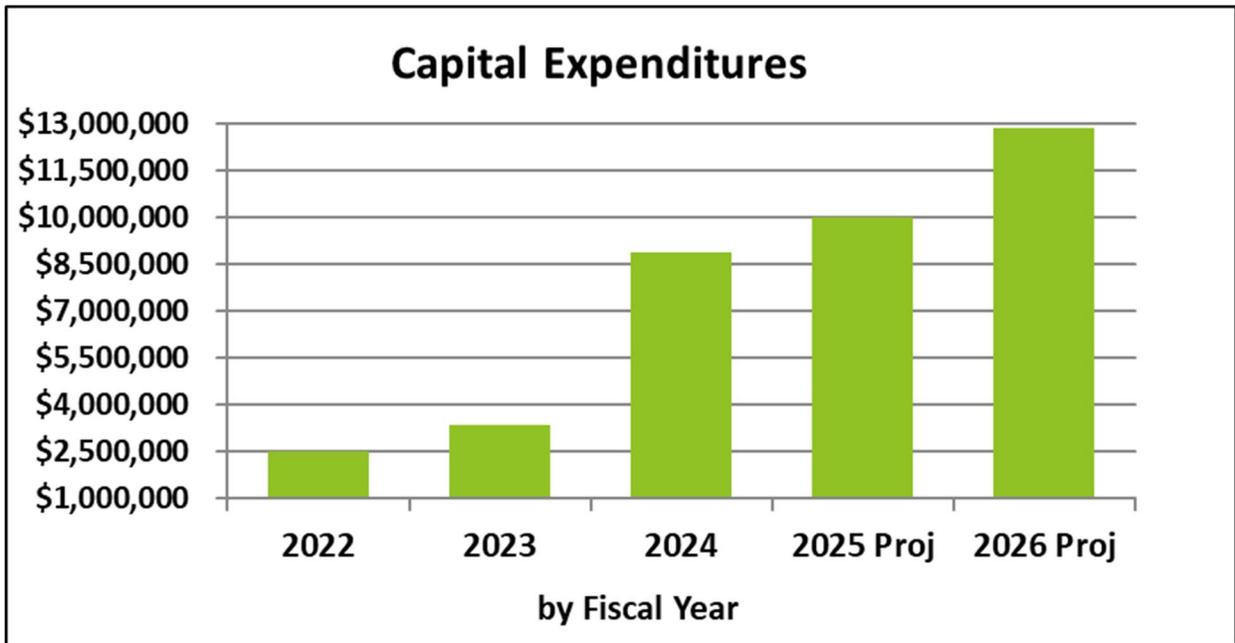
The City’s operational expenses are largely related to personnel costs, which are essential to the continuation of quality City services and operations and typical for public service-based organizations. During FY 2026, City personnel-related costs will make up 65% of the operating expenses in the General Fund, and 28% of the operating expenses in the Water and Sewer Enterprise Fund.

FINANCIAL OUTLOOK *(continued)*

Other major expenses are related to large capital projects for FY 2026, 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 2026 deficit is a short-term concern, a portion of the deficit is a result of planned one-time projects.

The City plans include a number of capital projects in FY 2026. 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.



FINANCIAL OUTLOOK (*continued*)

Water and Sewer Rates

Water operations and maintenance are primarily supported through the rates charged to water users. For FY 2026, staff is proposing a water rate increase of 7.5%, from a current rate of \$2.49, to \$2.68 per 1,000 gallons of water used. Additionally, the residential monthly base charge will increase from \$8.10 to \$8.72. Previous projections had a 10% increase planned for FY 2026, but upon review of the projected revenues and expenditures, the Enterprise Maintenance and Replacement Plan Work Group agreed to reduce this to 7.5%.

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 2026 Budget includes a proposed 2.5% rate increase from the current \$5.49 per 1,000 gallons of water used, to \$5.63. In addition, the monthly base charge will increase from \$21.19 to \$21.72. Previous projections had a 5% increase planned for FY 2026, but upon review of the projected revenues and expenditures, the Enterprise Maintenance and Replacement Plan Work Group agreed to reduce this to 2.5%.

Additionally, beginning in FY 2024 a Naperville Wastewater Treatment Plant Upgrade fee was implemented 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 City staff is working with Naperville officials, in an effort to spread the repayment over a 20-year period. The initial fee was established at \$3.08 per 1,000 gallons of water used, and was not changed for FY 2025, with no fee change again recommended for FY 2026.

Long-Term Fiscal Stability

Over the 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)*

- 3) Adopted the Capital Maintenance and Replacement Plan (CMRP) and established the Capital Maintenance and Replacement Fund to provide for long-term maintenance and replacement funding of critical 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 and the two designated aldermen continue to review and update the CMRP annually since its inception in FY 2011.

- 4) The Enterprise Maintenance and Replacement Plan (EMRP) provides for the funding of the long-term maintenance and replacement of the water and sewer utility infrastructure and systems. The EMRP and funding allocations enable the City to avoid delays of regular utility system maintenance and replacement, which would ultimately cost more in the future. When compared to surrounding communities, the City’s sewer rates are comparable and the water rates are among the lowest in the area, saving money for residents and businesses alike. Staff and the two designated aldermen continue to ensure the long-term sustainability of the plan and the related enterprise fund by reviewing and updating it annually.

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, and electric 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

The proposed FY 2026 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 15, 2025. 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 2026 Budget and the related ordinance is scheduled for the City Council meeting on April 21, 2025.

BUDGET DESCRIPTION AND BUDGETING AUTHORITY

The actual budget is simply an estimate of revenues and expenditures for a set period, 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.

ACKNOWLEDGEMENTS

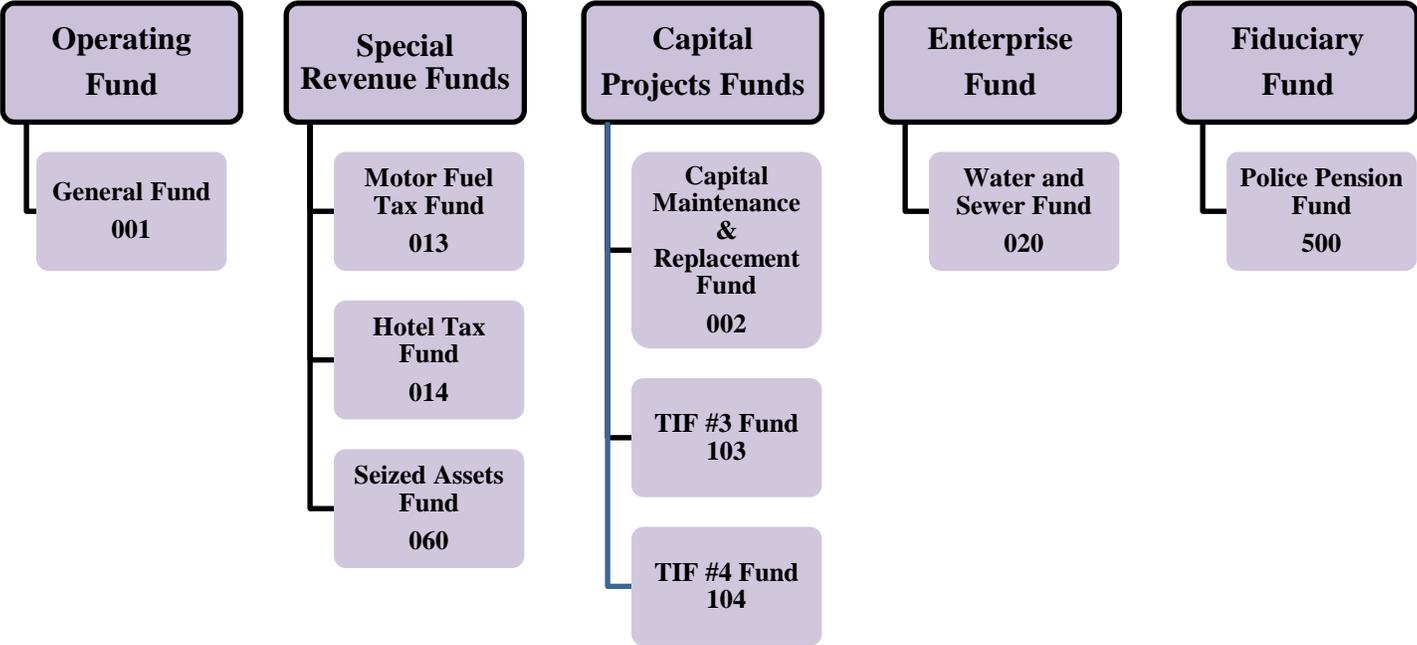
The FY 2026 Budget required a significant amount of time to prepare due to the many ongoing high priority City projects, staffing changes, and the challenges of outside market influences. The proposed FY 2026 Budget is the result of innumerable hours of planning, data input, forecasting, and review by 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 Administration staff, Finance Department staff, and the City's other senior staff put forth a significant amount of time and energy into 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

FUND STRUCTURE



Fiscal Year 2026
Financial Activity Summary
All Funds

Revenue

	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budget 2026	Percent of Total
Tax Revenue	\$ 15,579,340	\$ 17,438,319	\$ 19,143,625	\$ 20,441,076	\$ 21,203,427	53.83%
License, Permit & Fee Revenue	4,918,271	5,471,698	6,969,264	7,622,967	7,842,181	19.91%
Administrative Charges & Reimbursements	-	528	13,630	3,063	6,625	0.02%
Penalties, Fines & Forfeiture Revenue	330,031	294,414	265,661	337,304	287,459	0.73%
Rental Revenue	381,957	266,455	287,461	442,777	460,048	1.17%
Transfers & Interfund Revenue	418,850	590,364	762,822	835,579	842,342	2.14%
Grant Revenue	304,516	574,588	1,127,250	898,178	2,790,586	7.08%
Miscellaneous Revenue	2,003,847	12,346,705	1,729,693	3,105,596	2,512,894	6.38%
Interest Revenue	(2,519,402)	1,358,396	3,780,646	4,457,749	3,446,450	8.75%
Totals	\$ 21,417,410	\$ 38,341,467	\$ 34,080,052	\$ 38,144,289	\$ 39,392,012	99.12%
Net (Use)/Add of Fund Bal./Retained Earnings	\$ 1,019,340	\$ 14,380,852	\$ 2,510,810	\$ 4,965,709	\$ (350,463)	0.88%
Total Resources	\$ 20,398,070	\$ 23,960,615	\$ 31,569,242	\$ 33,178,580	\$ 39,742,476	100.00%

Expenditure/Expense

	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budget 2026	Percent of Total
Capital	\$ 2,474,353	\$ 3,346,824	\$ 8,844,250	\$ 10,005,684	\$ 12,835,531	32.30%
Personnel	11,959,357	13,013,635	13,341,237	13,862,436	15,135,242	38.08%
Supplies and Services	4,526,696	5,491,862	6,799,961	7,012,969	8,389,463	21.11%
Maintenance	1,437,664	2,108,294	2,583,794	2,297,491	3,382,240	8.51%
Totals	\$ 20,398,070	\$ 23,960,615	\$ 31,569,242	\$ 33,178,580	\$ 39,742,476	100.00%

*City of Warrenville
Fiscal Year 2026 Snapshot*

	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budget 2026	% Change '24 Actual to Projected '25	% Change Projected '25 to Budget '26
General							
Beginning Unassigned Balance	\$ 3,852,827	\$ 4,502,780	\$ 4,657,392	\$ 6,087,792	\$ 5,515,995	30.71%	-9.39%
Revenues	13,278,854	14,136,264	14,428,825	15,861,459	16,676,070	19.45%	5.14%
Expenses	12,315,857	13,735,879	14,818,334	15,761,071	18,006,770	27.97%	14.25%
Add to/(Use of) Fund Balance	962,997	400,385	(389,509)	100,388	(1,330,700)	-125.77%	-1425.56%
Total Fund Balance	13,185,426	13,585,811	13,196,302	13,296,690	11,965,990	0.76%	-10.01%
Non-spendable Fund Balance	5,283,756	5,529,528	4,177,094	5,357,639	4,908,732	28.26%	-8.38%
Assigned Fund Balance	3,398,890	3,398,891	2,931,416	2,423,056	2,036,056	-17.34%	-15.97%
Ending Unassigned Fund Balance	\$ 4,502,780	\$ 4,657,392	\$ 6,087,792	\$ 5,515,995	\$ 5,021,202	-9.39%	-8.97%
Capital Maintenance							
Beginning Balance	\$ 1,411,614	\$ 1,725,544	\$ 3,266,990	\$ 692,491	\$ 1,688,024	-78.80%	143.76%
Revenue	1,705,227	2,178,198	3,205,732	3,298,693	3,003,369	2.90%	-8.95%
Expenses	1,391,297	636,752	5,780,231	2,303,160	3,309,337	-60.15%	43.69%
Add to/(Use of) Fund Balance	313,930	1,541,446	(2,574,499)	995,533	(305,968)		
Ending Assigned Fund Balance	\$ 1,725,544	\$ 3,266,990	\$ 692,491	\$ 1,688,024	\$ 1,382,056	143.76%	-18.13%
Police Pension							
Beginning Balance	\$ 27,501,098	\$ 25,418,770	\$ 26,324,446	\$ 28,917,639	\$ 32,142,721	9.85%	11.15%
Additions	(320,744)	2,368,215	4,016,075	4,694,555	4,213,376	16.89%	-10.25%
Deductions	1,761,584	1,462,539	1,422,882	1,469,474	1,492,925	3.27%	1.60%
Add to/(Use of) Fund Balance	(2,082,328)	905,676	2,593,193	3,225,081	2,720,451		
Ending Net Position	\$ 25,418,770	\$ 26,324,446	\$ 28,917,639	\$ 32,142,721	\$ 34,863,172	26.45%	8.46%
Motor Fuel							
Beginning Balance	\$ 1,129,051	\$ 1,752,644	\$ 1,765,637	\$ 1,867,860	\$ 2,234,296	5.79%	19.62%
Revenue	813,902	994,610	693,664	854,944	742,324	23.25%	-13.17%
Expenses	190,309	981,617	591,441	488,508	2,097,822	-17.40%	329.43%
Add to/(Use of) Fund Balance	623,593	12,993	102,223	366,436	(1,355,498)		
Ending Restricted Fund Balance	\$ 1,752,644	\$ 1,765,637	\$ 1,867,860	\$ 2,234,296	\$ 878,798	19.62%	-60.67%
Hotel Tax							
Beginning Balance	\$ 1,483,183	\$ 1,593,264	\$ 1,639,951	\$ 1,717,640	\$ 1,774,885	4.74%	3.33%
Revenue	591,472	757,845	888,270	910,061	923,223	2.45%	1.45%
Expenses	481,391	711,158	810,581	852,816	945,257	5.21%	10.84%
Add to/(Use of) Fund Balance	110,081	46,687	77,689	57,245	(22,034)		
Total Fund Balance	1,593,264	1,639,951	1,717,640	1,774,885	1,752,851	3.33%	-1.24%
Non-spendable Fund Balance	782,465	782,466	-	-	-		
Ending Committed Fund Balance	\$ 1,593,264	\$ 1,639,951	\$ 1,717,640	\$ 1,774,885	\$ 1,752,851	3.33%	-1.24%
Water/Sewer							
Beginning Unrestricted Position	\$ 4,626,006	\$ 5,650,043	\$ 6,842,139	\$ 8,910,714	\$ 11,617,748	30.23%	30.38%
Revenue	4,480,294	5,490,038	7,083,140	7,674,595	9,313,505	8.35%	21.36%
Expenses	3,857,048	4,809,364	5,446,229	4,967,560	7,535,827	-8.79%	51.70%
Add to/(Use) of Net Assets	623,247	680,674	1,636,911	2,707,035	1,777,678		
Total Net Position	22,931,410	23,612,084	25,248,995	27,956,029	29,733,708	10.72%	6.36%
Non-spendable	198,000						
Investment in Capital Assets	17,083,367	16,769,945	16,338,281	16,338,281	16,338,281	0.00%	0.00%
Ending Unrestricted Net Assets	\$ 5,650,043	\$ 6,842,139	\$ 8,910,714	\$ 11,617,748	\$ 13,395,427	30.38%	15.30%

City of Warrenville
Fiscal Year 2026 Snapshot

	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budget 2026	% Change '24 Actual to Projected '25	% Change Projected '25 to Budget '26
Seized Assets							
Beginning Balance	\$ 214,200	\$ 209,744	\$ 172,149	\$ 94,831	\$ 62,947	-44.91%	-33.62%
Revenue	36,954	4,441	6,701	10,152	6,108	51.50%	-39.83%
Expenses	41,410	42,036	84,019	42,036	43,036	-49.97%	2.38%
Add to/(Use of) Fund Balance	(4,456)	(37,595)	(77,318)	(31,884)	(36,928)		
Ending Restricted Fund Balance	\$ 209,744	\$ 172,149	\$ 94,831	\$ 62,947	\$ 26,019	-33.62%	-58.67%
TIF 3							
Beginning Balance	\$ (3,606,569)	\$ (3,398,483)	\$ (3,142,473)	\$ (3,142,473)	\$ (4,308,636)	0.00%	37.11%
Revenue	448,353	439,908	632,758	1,038,954	620,177	64.19%	-40.31%
Expenses	240,267	183,898	993,426	2,205,117	171,270	121.97%	-92.23%
Add to/(Use of) Fund Balance	208,086	256,010	(360,668)	(1,166,163)	448,907		
Ending Unassigned Fund Balance	\$ (3,398,483)	\$ (3,142,473)	\$ (3,503,141)	\$ (4,308,636)	\$ (3,859,729)	22.99%	-10.42%
TIF 4							
Beginning Balance	\$ (2,159,903)	\$ (1,879,886)	\$ 8,694,690	\$ 8,694,690	\$ 7,406,728	0.00%	-14.81%
Revenue	398,924	11,971,948	3,124,887	3,800,876	3,893,860	21.63%	2.45%
Expenses	118,907	1,397,372	1,622,099	5,088,838	6,140,232	213.72%	20.66%
Add to/(Use of) Fund Balance	280,017	10,574,576	1,502,788	(1,287,962)	(2,246,372)		
Ending Unassigned Fund Balance	\$ (1,879,886)	\$ 8,694,690	\$ 10,197,478	\$ 7,406,728	\$ 5,160,356	-27.37%	-30.33%
SUMMARY							
All Funds Beginning Balances	\$ 34,451,507	\$ 35,574,420	\$ 50,220,921	\$ 53,841,184	\$ 58,134,708	7.21%	7.97%
Revenue	21,433,236	38,341,467	34,080,052	38,144,289	39,392,012	11.93%	3.27%
Expenses	20,398,070	23,960,615	31,569,242	33,178,580	39,742,476	5.10%	19.78%
Add to/(Use of) Fund Balance	1,035,167	14,380,852	2,510,810	4,965,709	(350,463)		
Ending Balances							
Non-spendable	5,283,756	5,529,528	4,177,094	5,357,639	4,908,732	28.26%	-8.38%
Assigned	5,124,434	6,665,881	3,623,907	4,111,080	3,418,112	13.44%	-16.86%
Restricted	1,962,388	1,937,786	1,962,691	2,297,243	904,817	17.05%	-60.61%
Committed	1,593,264	1,639,951	1,717,640	1,774,885	1,752,851	3.33%	-1.24%
Unassigned	(775,589)	10,209,609	12,782,129	8,614,087	6,321,829	-32.61%	-26.61%
Enterprise Unrestricted	5,650,043	6,842,139	8,910,714	11,617,748	13,395,427	30.38%	15.30%
Enterprise Capital Assets	17,083,367	16,769,945	16,338,281	16,338,281	16,338,281	0.00%	0.00%
Police Pension Net Position	25,418,770	26,324,446	28,917,639	32,142,721	34,863,172	11.15%	8.46%
Net Ending Fund Balances	\$ 61,340,433	\$ 75,919,285	\$ 78,430,095	\$ 82,253,684	\$ 81,903,221	34.09%	-0.43%

CITY OF WARRENVILLE, ILLINOIS

Transfer Matrix
FY 2026

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

		TO						
FUND NAME	FUND #	001	002	005	014	020	060	Sub Totals
FROM	General	001	186,914					\$ 186,914
	CMRP	002						-
	Hotel Tax	014	71,927	500,000				571,927
	Water & Sewer	020	40,140					40,140
	Seized Assets	060	42,036					42,036
SubTotals		\$ 154,103	\$ 686,914	-	-	-	-	\$ 841,017

EXPLANATION CHART

FUND NAME	FUND #	TO			
FROM	General	001	CMRP	002	\$ 186,914 Capital subsidy of Road & Bridge Taxes
	Hotel Tax	014	General	001	71,927 Reimbursement - TAC Grants in-kind support Partial funding of Communciation Coordinator
		014	CMRP	002	500,000 Capital subsidy
	Water & Sewer	020	General	001	40,140 For Administrative Charges.
	Seized Assets	060	General	001	42,036 To Cover Allowable Enforcement Activity expenditures and Lease of Body Worn Cameras

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 28% of budgeted expenditures across all funds for FY 2026.

Capital Expenditure Distribution

	Actual 2022	Actual 2023	Actual 2024	Proj 2025	Budget 2026	Growth 25-26
General	74,882	250,858	174,531	480,992	428,298	-10.96%
Capital Maintenance	1,150,534	352,776	5,282,389	1,843,623	2,843,900	54.26%
Motor Fuel	-	808,913	386,872	240,508	1,772,322	636.91%
Hotel Tax	4,514	6,103	53,118	9,532	67,200	604.99%
Enterprise	1,010,199	679,244	837,433	813,318	1,813,259	122.95%
TIF 3	130,982	71,354	759,075	1,949,569	158,545	-91.87%
TIF 4	103,242	1,177,576	1,350,832	4,668,142	5,752,007	23.22%
Totals	\$2,474,353	\$3,346,824	\$8,844,250	\$10,005,684	\$12,835,531	28.28%

Approximately 44% of FY 2026 capital expenditures are accounted for in the TIF #4 fund, another 22% in the Capital Maintenance and Replacement Fund, 14% in the Motor Fuel Tax Fund, and 14% in the Water and Sewer Fund. The remaining 6% is from the General Fund, TIF #3, and Hotel Tax 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 2026, the City will utilize the fund for the following expenditures:

- 1) Vehicle Lease payments for 8 vehicles – \$155,000
- 2) Replacement Bobcat Skidsteer (cost share split with other funds) – \$50,000
- 3) Annual road program, including inspections – \$547,500
- 4) River Road curb, storm sewer, and ditch improvements, including engineering – \$970,000
- 5) Shaw Drive area streets rehabilitation project, including engineering – \$1,352,000

- 6) Two-ton trailer replacement (cost share split with other funds) – \$20,000
- 7) Six-wheel dump truck replacement dump truck – \$95,000
- 8) Building maintenance – \$30,000
- 9) Street sweeper lease – year-five – \$43,780
(Note: FY 2026 is the final payment due on this lease agreement)

The Water Capital Reserve expenditures for FY 2026 total \$554,661 and include the following planned capital expenses, in addition to other smaller capital expenses.

- 1) Water main improvements – \$200,000
Main replacement or lining
- 2) Valve replacements and exercising – \$80,000
- 3) Well motor replacement – \$50,000
- 4) SCADA system upgrades – \$125,000
- 5) 20-Ton trailer – \$10,000
Shared cost with sewer capital reserve and CMRP
- 6) Six-wheel dump truck – \$47,500
Shared cost with sewer capital reserve and CMRP
- 7) Bobcat Skidsteer – \$25,000
Shared cost with sewer capital reserve and CMRP

Sewer Capital Reserve expenditures for FY 2026 total \$801,500, and include the following expenditures:

- 1) SCADA system upgrades – \$175,000
- 1) Sanitary sewer maintenance program phase III – \$369,000
- 2) Natural Gas generator – Emerald Green Lift Station – \$75,000
- 3) Manhole grouting work; I/I Reduction Program – \$60,000
- 4) Wet well rehab – \$40,000
- 8) 20-Ton trailer – \$10,000
Shared cost with water capital reserve and CMRP

9) Six-wheel dump truck – \$47,500
Shared cost with water capital reserve and CMRP

10) Bobcat Skidsteer – \$25,000
Shared cost with water capital reserve and CMRP

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

1) Motor Fuel Tax

Mack Road Bridge and multi-use path *and bridge project* – **\$342,500**
Engineering, Right-of-way Acquisition, and construction
Funded partially by Rebuild Illinois Grant Funds

2025 Road Program – **\$1,421,250**
Funding shared with the CMRP and the use of Rebuild Illinois grant funding

Batavia Road STP Project – **\$8,572**

2) Hotel Tax Fund – \$67,200

Includes \$60,000 Aesthetics Enhancements program funding

3) TIF #3

Naperville Treatment Plant capital expenses – **\$78,102**
Proportional share, overall expenses shared with TIF #4 and Water and Sewer Fund

Overlapping District impact payments – **\$80,443**

4) TIF #4

Well #13 construction and treatment facilities construction – **\$3,704,000**

Proportional share of Naperville Treatment plant upgrades – \$363,343

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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GENERAL

FUND 001

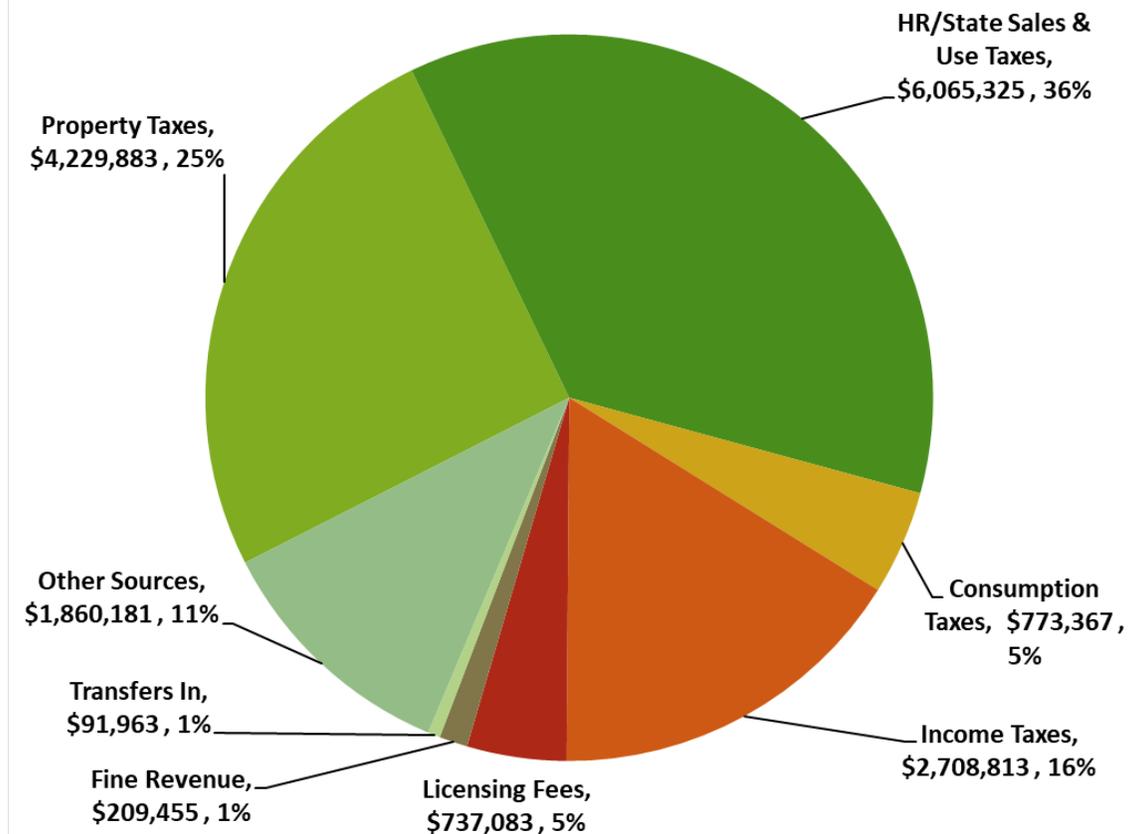
FUND TYPE: Operating

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

GENERAL FUND HIGHLIGHTS

	2025 Budget (Amended)	2025 Projected	2026 Budget
Revenue	\$16,084,021	\$15,861,459	\$16,676,070
Expenditures	\$17,684,750	\$15,761,071	\$18,006,770
Surplus/(Deficit)	(\$1,600,729)	\$100,388	(\$1,330,700)

**General Fund Revenue
FY 2026**



Revenue Sources

The General Fund is projected to end FY 2025 with a total revenue of \$15,861,459, an increase of 9.9% over the audited FY 2024 figure of \$14,428,182. For FY 2026, budgeted revenue is projected to total \$16,676,070, which would represent a projected fiscal year to fiscal year increase of 5.14%, or approximately \$814,611.

Total property tax revenue for FY 2025 is projected to total approximately \$4,002,200 for the collection of the 2023 property tax levy. For FY 2026, which accounts for the collection of the 2024 property tax levy, the projected total is \$4,282,313. There is an increase in the Police Pension-related levy figure of about \$186,000, based upon the most recent actuarially determined required City contribution. Property Tax revenue represents approximately 25% of total budgeted General Fund revenue. As of publication of the proposed FY 2026 budget, the final 2024 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 2024 property tax levy, which will be collected during FY 2026.

State Shared Sales Tax revenue for FY 2025 is projected to total \$2,798,231, about 1.7% or \$46,400, over the audited FY 2024 figure of \$2,751,793. Projected FY 2026 state shared sales tax revenue is projected to increase by an additional 2%, to a figure of \$2,854,196, based upon current remittances trending. This revenue source represents about 17% of total General Fund budgeted revenue for FY 2026.

Home Rule Sales Tax revenue for FY 2025 is projected to total \$2,804,781, an increase of \$210,123 over the audited FY 2024 figure of \$2,594,658. For FY 2026, this revenue source is also projected to increase 2%, to a projected fiscal year total of \$2,860,877. This revenue source represents another 17% of total General Fund budgeted revenue for FY 2026.

The next two revenue sources are distributed by the State of Illinois to the City on a per capita basis. As the result of the City’s 2024 Special Census, the population count for the City has increased by 1,642 residents from 13,553 to 15,195. Distributions based upon the new population figure began with distributions received in October 2024.

Sales Use Tax revenue, distributed by the State of Illinois on a per capita basis as noted above, for FY 2025 is projected to total \$481,380, or \$31.68 per capita, annualized. FY 2026 is projected at \$19.60 per capita, for a projected total of \$297,822, a significant decrease of about 38% from the FY 2025 projected figure. These figures for FY 2025 and FY 2026, are based upon projections provided by the Illinois Municipal League in the February 2025 edition of *IML Review* magazine, in which IML projects that use tax revenue will decline significantly based upon a number of factors, including: changes to the Leveling the Playing Field Act which went into effect January 1, 2025, and a continued decline in distributions averaging 3% for the coming fiscal year.

State-Shared Income Tax, also known as the Local Government Distributive Fund (LGDF), is also distributed by the State of Illinois on a per capita basis. The following projections are also based upon the figures provided by the Illinois Municipal League in the February 2025 edition of *IML Review* magazine. For FY 2025, the per capita figure is projected at an annualized \$155.95, leading to projected fiscal year revenue of \$2,369,652. For FY 2026, the per capita figure is projected to increase to \$178.27, for a projected budget total of \$2,708,813, an increase of \$339,161 or about 14% over the FY 2025 projected total.

Food and Beverage Tax Revenue for FY 2025 is projected to total \$761,938, an increase of just 1% over the audited FY 2024 figure of \$757,977, while for FY 2026 this revenue stream is projected to increase 1.5% to a figure of \$773,367. For FY 2025, fiscal-year-to-date, there have been a combined total of 54 establishments remitting this tax. Food and Beverage Tax is projected to provide approximately 4.6% of all budgeted General Fund revenue for FY 2026.

Building permit related (including building, electrical, and plumbing permits, plan review, engineering review and inspection fees, as well as stormwater management fees, etc.) revenue for FY 2025 is projected to total about \$660,000 in permit revenue. For FY 2026, this same group of revenues is projected to total \$625,308 in permit fee revenue. This represents a budgetary permit revenue decrease of about 5% from the projected FY 2025 figure.

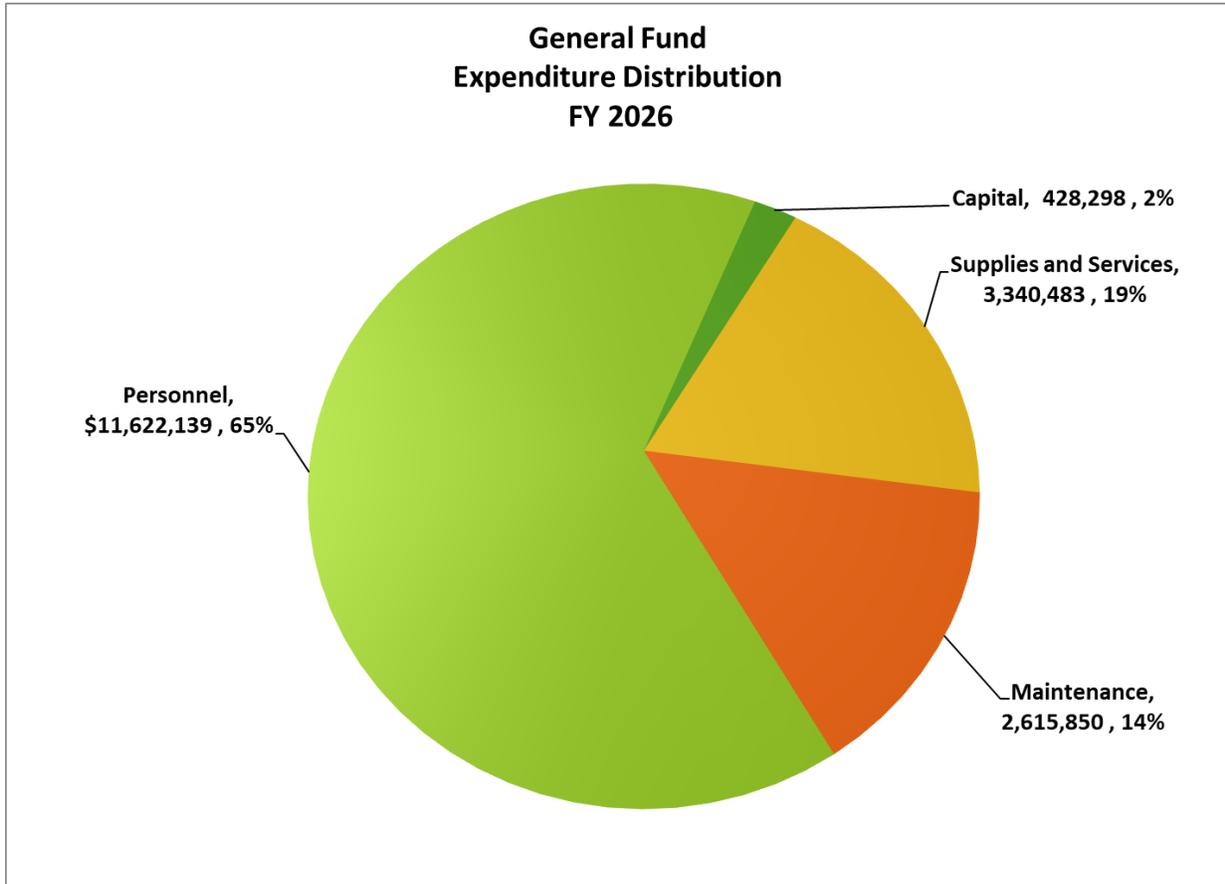
Grant revenue for FY 2025 is projected to total \$333,199, made up of “pull tabs and jar games” grant funding from the State, OSLAD Cerny Park Phase I funding 50% advance of \$300,000, and IPRF Safety award of \$30,865. For FY 2026, projected grant revenue totals \$600,000, composed of the second half of the OSLAD Cerny Park Phase I funding of \$300,000, an additional 50% advance of \$300,000 for a second OSLAD Cerny Park grant, this one for Phase II.

The proposed budget includes various transfers-in to the fund totaling \$155,428. The transfers-in include approximately \$68,660, from the Hotel Tax Fund, to provide 50% funding support for the Communications Coordinator position and reimbursements for City staff and services provided in support of Summer Daze and the Fourth of July celebration. Additionally, the Seized Assets Fund transfers funding projected at \$42,036 for the body cameras lease, radar re-certifications, directed patrols, and vehicle maintenance. And finally, \$40,140 in administrative cost transfers from the Water & Sewer Fund.

Miscellaneous Income for FY 2025 is projected to total \$300,915 including the use of \$233,393, of the City’s share of Park Developer Donations through the end of FY 2024 to pay for the City portions of the Illinois Prairie Path Trailhead construction engineering and actual construction costs. The remaining \$67,522 is comprised of the annual Nicor *Fee-in-Lieu-of-Therms* revenue recognition for 2025 of \$34,548 and other general miscellaneous receipts. For FY 2026, this is projected to total \$630,316 for the use of \$600,000 in City share Park Developer Donations in support of the Cerny Park project, and an estimated \$30,316 for the Nicor *Fee-in-Lieu-of-Therms* under the City’s franchise agreement with the utility provider.

Expenditures

FY 2025 General Fund expenditures are projected to finish the fiscal year at a total of \$15,761,071, an increase of \$942,373, or approximately 6.4%, over the FY 2024 audited year-end expenditures of \$14,818,334. For FY 2026, the budgeted expenditures are projected to total \$18,006,770, an increase of \$2,245,699 or about 14.25% over the FY 2025 projected expenditures of \$15,761,071.



Personnel costs have historically made up approximately 60-70% of total General Fund expenditures. For FY 2026 personnel expenses totaling a projected \$11,622,139, comprise 65% of total General Fund expenditures. These projected costs include merit and market-based wage increases for non-union employees, contracted wage increases for public works IBEW employees, and estimated wages for Police Patrol Officers (MAP #213), as the collective bargaining agreement for this union expired on April 30, 2025, and as of the writing of this document remains unsettled. Additionally, Police Sergeants (MAP #214) wages are also estimated, as the collective bargaining for this union expires on April 30, 2025, and as of late February 2025 also remained unsettled.

This category of expenditures also includes City contributions to the Police Pension Fund for the actuarially determined pension levy amount which for the 2024 levy, to be collected during FY 2026, increased by about \$186,000. Also included were 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 19% of all proposed FY 2026 General Fund expenditures at a projected budget cost of \$3,340,483.

This expenditure category includes the cost of legal services for corporate counsel, the city prosecutor and labor attorneys, totaling an estimated \$293,400. Additionally, liability insurance and workers compensation premiums projected at about \$532,941, and engineering services. For FY 2026, this category also includes \$65,000 for a *Citywide Traffic Study*, a \$60,000 decision package for **(PUB 26.02)** *GIS Management Services*, \$50,000 for a *Citywide Facilities and Space Needs Study* which has been delayed from previous fiscal years, and a \$50,000 decision package **(POL 26.03)** for a *Police Department Operation and Data Analysis Report*. Other expenses for FY 2026 include one of the largest expenditures in this category, the cost of Police Communications Services through DuCOMM, at a projected \$460,993.

Other expenses in this category include the cost of gas and oil for non-water and sewer fund vehicles, travel, training and meetings, education reimbursements, and other professional services.

Beginning with FY 2024, this category also includes increased transfers of road and bridge related property taxes as a capital subsidy to the Capital Maintenance and Replacement fund, to fund the CMRP. Prior to FY 2024 this transfer was just \$37,000, after FY 2024 100% of road and bridge related property taxes received are transferred. For FY 2025 this amount totaled a projected \$180,763, and for FY 2026 it is projected at \$186,908.

Maintenance expenditures make up another 14% of total projected fund expenditures in FY 2026, totaling \$2,615,825. This category of expenditures includes: maintenance of buildings including contractual cleaning/janitorial services, maintenance of equipment, vehicles, streets and grounds, and information technology (IT) systems maintenance.

In most previous years, this expense category averaged about \$1,100,000 per year. However, for FY 2026, this category also includes \$1,263,623 for the *Cerny Park Improvement Project* phases I and II, funded by a total \$1,200,000 Open Space Lands Acquisition and Development (OSLAD) grants, over three years, and the use of another \$600,000 from the City Share of Park Developer Donations.

Capital expenditures totaling \$428,298, make up just 2% of all FY 2026 budgeted expenditures in this fund. These expenditures include annual computer replacements, police vehicle mobile data terminal replacements, Multi-Factor Authentication (Open VPN), and PD server replacement. Also included is a \$65,3136 FY 2026 decision package **(POL 26.01)** for *Security Camera Upgrades and Installations*.

Overall summary revenues versus expenditures

It is projected that for FY 2025 projected revenues will exceed projected expenditures by \$100,388, and for FY 2026 projected expenditures will exceed projected revenues by a planned \$1,330,700.

Fund Balance

The total audited fund balance at the end of FY 2024 totaled \$13,196,302. This represented a decrease of about 3% or about \$390,000, from the FY 2023, total fund balance of \$13,585,811.

By the end of FY 2025, it is projected that the total fund balance will be \$13,296,690, after a projected small addition to fund balance of \$100,388. By the end of FY 2026 it is projected that the total fund balance will decrease to \$11,965,990 in available fund balance, with the budgetarily planned use of \$1,330,700 of fund balance.

FY 2024 ended with \$2,931,416 in *Assigned Fund Balance*, which is fund balance intended to be utilized for funding one-time, non-recurring expenditures for special projects. For FY 2025, staff is recommending that a total of \$508,360 for one-time project costs will be allocated from the Assigned Fund Balance, and for FY 2026 an additional \$380,000 in one-time project costs be allocated against the Assigned Fund Balance. As a result, by the end of FY 2025, the projected Assigned Fund Balance would total \$2,423,056, and by the end of FY 2026, \$2,036,056 for a total combined use of Assigned Fund Balance of \$895,360 over the two fiscal years.

Additionally, a portion of the overall fund balance includes *Non-spendable* balances consisting of projected total interfund advances (loans) to TIF #3 and pre-paid expenses. At the end of FY 2024, the *Non-Spendable* fund balance totaled \$4,177,094, with \$3,766,960 from TIF#3, and pre-paid expenses of \$410,134. By the end of FY 2025 the *Non-Spendable* fund balance is projected total \$5,357,639 and by the end of FY 2026 fall to \$4,908,732. This will require approval of an updated loan amount from the General Fund to TIF #3.

The final portion of the General fund balance is the Unassigned balance, or that portion of fund balance available for discretionary use for any purpose. The financial policies of the City require that portion of fund balance to be a minimum of 25% of expenditures, for the given fiscal year. As of the end of FY 2025 that balance is projected to be \$5,515,995 or 35%, and by the end of FY 2026, \$5,021,202 or 28%.

Therefore, in summary, it is currently projected that by the end of FY 2026, the fund balance would total \$11,965,200, made up of: 1) Non-spendable balances of \$4,908,732 consisting of projected total interfund advances (loans) to TIF #3 and estimated pre-paid expenses, 2) assigned fund balance of \$2,036,056 and 3) unassigned fund balance of \$5,021,202.

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CITY OF WARRENVILLE, ILLINOIS

General Fund Activity
Fund 00

FY 2026

Projected Beginning Unassigned Fund Balance	\$ 5,515,995
Revenues	
Property Taxes	\$ 4,229,883
Sales and Use Taxes	6,065,325
Amusement Taxes	-
Consumption Taxes	773,367
Income Taxes	2,708,813
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	41,465
Consumption Fees	-
Franchise Fees	-
Licensing Fees	737,083
Interest Income	450,000
Financing Proceeds	-
Misc. Revenues	674,718
Grant Revenue	622,700
Rental Income	44,498
Reimbursement Revenues	26,800
Fine Revenue	209,455
Transfers In	91,963
Total FY 2026 Revenue	\$ 16,676,070
Expenses/Expenditures	
Personnel	\$ 11,622,139
Capital	428,298
Supplies and Services	3,340,483
Maintenance	2,615,850
Total FY 2026 Expenses/Expenditures	\$ 18,006,770
Total Variance - Add to/(Use of) Fund Balance	\$ (1,330,700)
Breakdown:	
Add to/(Use of) Assigned Fund Balance	\$ (387,000)
Add to/(Use of) Unassigned Fund Balance	\$ (943,700)
(Increase)/Decrease Unspendable Balance	\$ 448,907
Projected Ending Unassigned Fund Balance	\$ 5,021,202
Percent Change	-8.97%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-100-000-30100	Revenue	PROPERTY TAX - GENERAL CORP	1,230,696	1,259,466	1,332,501	1,397,969	1,400,127	1,447,731	3.40%
001-100-000-30102	Revenue	PROPERTY TAX-POLICE PROTECTION	351,082	357,551	379,745	399,158	398,299	411,841	3.40%
001-100-000-30103	Revenue	PROPERTY TAXES-SOCIAL SECURITY	265,458	270,972	287,052	301,879	301,511	311,762	3.40%
001-100-000-30105	Revenue	PROPERTY TX - POLICE PENSION	1,225,322	1,201,410	1,176,945	1,239,322	1,236,806	1,422,889	15.05%
001-100-000-30106	Revenue	PROPERTY TAX - IMRF	176,972	179,620	191,770	201,644	201,430	208,279	3.40%
001-100-000-30108	Revenue	PROPERTY TAX- AUDIT	15,264	15,832	17,368	17,650	17,736	18,339	3.40%
001-100-000-30110	Revenue	PROP TAX - NON CURRENT	49	399	129	-	237	245	3.38%
001-100-000-30111	Revenue	PROPERTY TAX - TORT & LIAB	91,587	93,285	99,142	104,359	104,135	107,676	3.40%
001-100-000-30114	Revenue	PROPERTY TAX-WORKERS COMP	60,819	61,865	66,094	69,573	69,930	72,308	3.40%
001-100-000-30116	Revenue	PROPERTY TAX - CROSSING GUARDS	35,299	36,291	38,595	40,682	40,539	41,917	3.40%
001-100-000-30162	Revenue	PROPERTY TAX - ROAD & BRIDGE	157,892	160,752	119,256	125,218	129,129	133,519	3.40%
001-100-000-30163	Revenue	PROP TX - TOWNSHIP RD & BR	51,220	49,175	51,730	54,316	51,622	53,377	3.40%
001-100-000-30164	Revenue	PROP TX - NON CRRNT / RD & BR	1	12	17	-	-	-	-
001-100-000-30200	Revenue	PERSONAL PROPERTY REPLCMNT TAX	94,940	124,457	89,993	85,054	41,068	42,464	3.40%
001-100-000-30262	Revenue	PPRT - TOWNSHIP RD & BR	16,788	29,284	19,984	23,086	9,638	9,966	3.40%
001-100-000-30270	Revenue	SALES TAX	2,655,233	2,792,440	2,751,793	2,851,223	2,798,231	2,854,196	2.00%
001-100-000-30701	Revenue	HOME RULE SALES TAX	2,432,382	2,487,157	2,594,658	2,547,642	2,804,781	2,860,877	2.00%
001-100-000-30702	Revenue	SALES USE TAX	517,681	560,145	511,183	571,666	481,380	297,822	-38.13%
001-100-000-30708	Revenue	FOOD & BEVERAGE TAX	606,395	685,902	757,977	784,102	761,938	773,367	1.50%
001-100-000-30709	Revenue	AUTOMOBILE RENTAL TAX	-	-	9	-	-	-	-
001-100-000-30900	Revenue	STATE INCOME TAX	2,125,867	2,085,690	2,255,495	2,317,563	2,369,652	2,708,813	14.31%
001-100-000-32000	Revenue	ACORN VAN PASS	-	-	-	-	-	-	-
001-100-000-32100	Revenue	LIQUOR LICENSE	51,035	44,085	63,835	53,735	52,355	52,355	0.00%
001-100-000-32200	Revenue	BUSINESS LICENSES	4,635	4,215	4,075	12,900	3,240	20,000	517.28%
001-100-000-32400	Revenue	REFUSE COLLECTION LICENSES	750	6,000	4,500	6,000	4,500	4,500	0.00%
001-100-000-32600	Revenue	DOG LICENSES	708	536	521	520	420	420	0.00%
001-100-000-32700	Revenue	OTHER BUSINESS LICENSES	21,410	19,817	19,938	55,000	17,335	30,000	73.06%
001-100-000-32900	Revenue	BUILDING PERMIT FEES	305,684	208,093	168,422	310,694	342,306	320,936	-6.24%
001-100-000-32901	Revenue	ELECTRIC PERMIT FEES	17,395	13,868	11,046	24,980	16,781	12,373	-26.27%
001-100-000-32902	Revenue	PLUMBING PERMIT FEES	38,586	13,059	9,446	10,650	4,931	11,551	134.25%
001-100-000-32903	Revenue	BUILDING PLAN REVIEW FEES	149,501	97,068	76,341	151,233	161,789	152,028	-6.03%
001-100-000-32904	Revenue	TRAFFIC IMPACT FEE CREDITS	-	-	-	-	-	-	-
001-100-000-33100	Revenue	OTHER PERMITS	10,462	5,367	6,688	300	2,075	2,075	0.00%
001-100-000-34200	Revenue	OVERWEIGHT PERMIT FEE	2,470	2,740	4,950	2,920	4,400	4,500	2.27%
001-100-000-34300	Revenue	CIRCUIT CLERK FINES	177,108	135,243	115,051	118,900	157,916	137,930	-12.66%
001-100-000-34500	Revenue	PARKING VIOLATIONS	39,614	43,566	23,625	37,000	33,362	34,000	1.91%
001-100-000-34550	Revenue	POLICE-MV COMPLIANCE FINE	6,700	5,450	800	1,200	-	-	-
001-100-000-34700	Revenue	OTHER FINES	378	250	220	225	300	300	0.00%
001-100-000-34800	Revenue	ADMINISTRATIVE TOWING FEES	35,500	26,500	44,500	34,775	35,500	32,500	-8.45%
001-100-000-34850	Revenue	BOOKING FEES	930	660	450	400	480	500	4.17%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-100-000-35600	Revenue	ADMINISTRATIVE CHARGES - WATER	40,140	40,140	40,140	40,140	40,140	40,140	0.00%
001-100-000-35601	Revenue	ADMINISTRATIVE CHARGES - OTHER	300	2,900	800	1,000	3,975	1,325	-66.67%
001-100-000-35603	Revenue	SALARY REIMB-HOTEL TAX GRANTS	-	18,288	22,000	22,000	22,000	22,000	0.00%
001-100-000-35605	Revenue	SALARY REIMB - INTERGOVERNMENTAL	-	528	13,630	-	3,063	4,800	56.71%
001-100-000-36000	Revenue	PRINTING CHARGES	2,686	1,926	2,900	2,000	2,727	2,400	-11.99%
001-100-000-36400	Revenue	RE-INSPECTION FEES	50	210	195	140	175	175	0.00%
001-100-000-36500	Revenue	ANNEXATION FEES	-	-	-	-	-	-	-
001-100-000-36600	Revenue	SENIOR TAXICOUPOONS	-	-	-	-	-	-	-
001-100-000-36602	Revenue	SITE PLAN REVIEW FEES	3,320	5,040	15,300	14,120	1,200	18,120	1410.00%
001-100-000-36700	Revenue	ENGR RVW & INSPCTN FEES	500	36,265	2,929	46,000	66,934	52,000	-22.31%
001-100-000-36800	Revenue	PUBLIC HEARING FEES	960	6,000	6,760	6,880	18,300	13,100	-28.42%
001-100-000-36850	Revenue	RECORDING FEES	504	410	-	350	-	-	-
001-100-000-36900	Revenue	STORMWATER MANAGEMENT FEES	38,731	18,650	11,796	26,300	29,738	21,800	-26.69%
001-100-000-37000	Revenue	PRELIMINARY CONSULTATIVE FEES	9,874	3,206	3,140	12,500	7,600	9,500	25.00%
001-100-000-37400	Revenue	NEW ELEVATOR REVIEW & INSPECT	5,335	10,302	6,690	7,000	4,157	7,000	68.39%
001-100-000-37440	Revenue	VACANT BUILDING REGISTRATION	450	275	525	750	700	750	7.14%
001-100-000-37445	Revenue	CODE ENFORCEMENT ADJUDICATION	875	750	2,303	1,400	1,400	1,500	7.14%
001-100-000-37450	Revenue	RENTAL REGIST& INSPECT FEE	-	-	-	-	-	-	-
001-100-000-37500	Revenue	RENTAL INCOME-WATER FUND	11,004	11,004	11,004	11,004	11,004	11,004	0.00%
001-100-000-37503	Revenue	RENTAL INCOME - CELL TOWERS	26,732	14,099	30,967	29,000	32,206	33,494	4.00%
001-100-000-37700	Revenue	INTEREST INCOME	(376,229)	289,240	474,528	75,000	668,823	450,000	-32.72%
001-100-000-38000	Revenue	CABLE FRANCHISE FEES	213,135	211,017	186,142	194,073	165,778	-	-100.00%
001-100-000-38600	Revenue	TRANSFERS IN - HOTEL TAX	-	50,000	44,877	46,660	46,660	49,927	7.00%
001-100-000-38660	Revenue	TRANSFERS IN - Serzed Assets Fund	41,410	42,036	37,036	42,036	42,036	42,036	0.00%
001-100-000-39309	Revenue	GRANTS - (Incl. Charitable Games, Pull-tabs)	15,857	183,182	78,514	627,500	333,199	622,700	-86.89%
001-100-000-39600	Revenue	PENALTY INCOME	325	200	400	150	50	100	100.00%
001-100-000-39900	Revenue	MISCELLANEOUS INCOME	236,962	72,753	69,312	885,000	239,902	630,316	162.74%
001-100-000-39920	Revenue	SALE SURPLUS PROPERTY-M & MGR	3,981	2,930	-	-	-	-	-
001-100-000-39930	Revenue	REIMBURSEMENT - INS/WC/LIAB	1,863	11,596	50,000	10,000	40,389	23,500	-41.82%
001-100-000-39935	Revenue	FALSE ALARM CALLS	10,050	8,456	3,900	6,725	3,100	4,125	33.06%
001-100-000-39940	Revenue	FINGERPRINTING	950	1,145	2,585	8,300	905	900	-0.55%
001-100-000-39954	Revenue	REFUSE STICKERS	15,276	15,494	14,608	14,455	19,419	20,002	3.00%
Totals			13,278,854	14,136,264	14,428,825	16,084,021	15,861,459	16,676,070	5.14%

General Fund Line Items
Fiscal Year 2026

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual	Actual	Actual	Budget	Projected	Budget 2026	25-26 Growth
			2022	2023	2024	2025	2025		
001-200-201-40000	Elected Officials	SALARIES-MAYOR & COUNCIL	73,600	72,400	73,200	72,400	72,400	76,800	6.08%
001-200-201-40100	Elected Officials	FICA EXPENSE	4,563	4,489	4,538	4,489	4,489	4,762	6.08%
001-200-201-40101	Elected Officials	MEDICARE EXPENSE	1,067	1,050	1,061	1,050	1,050	1,114	6.10%
001-200-201-43700	Elected Officials	NOTARY FEE	128					250	
001-200-201-44400	Elected Officials	TRAVEL, TRAINING & MEETINGS	1,528	1,152	3,420	7,300	1,700	9,200	441.18%
001-200-201-44601	Elected Officials	POSTAGE-NEWSLETTER	14,296	17,112	20,204	20,221	18,910	20,500	8.41%
001-200-201-44700	Elected Officials	PRINTING/PUBLISHING	1,045	989	1,098	1,750	1,450	1,450	0.00%
001-200-201-44701	Elected Officials	PRINTING NEWSLETTER	13,599	20,280	21,810	22,763	22,440	22,440	0.00%
001-200-201-45400	Elected Officials	OTHER PROFESSIONAL SERVICES	-484	1,773	0	100	2,400	-	-100.00%
001-200-201-44605	Elected Officials	TRAINING & SEMINARS	2,940	5,059	4,672	6,500	8,500	8,500	0.00%
001-200-201-46800	Elected Officials	CODIFICATION	4,157	3,930	4,451	2,565	4,810	5,250	9.15%
001-200-201-46900	Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	280	28	100	500	250	500	100.00%
001-200-201-47200	Elected Officials	OTHER SUPPLIES	801	37	811	1,000	500	500	0.00%
001-200-201-48700	Elected Officials	MISCELLANEOUS EXPENSE	3,204	5,232	4,318	7,050	5,450	6,000	10.09%
001-200-201-48710	Elected Officials	EMPLOYEE & VOLUNTEER APPRECIATION	0	500	900	1,500	1,500	1,500	0.00%
001-200-201-48711	Elected Officials	COUNCIL SPONSORSHIPS							
Totals			120,724	134,031	140,583	149,188	145,849	158,766	8.86%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-250-251-45100	Legal	LEGAL - CORPORATE	178,937	176,740	189,104	242,200	211,300	250,900	18.74%
001-250-251-45101	Legal	LEGAL - CITY PROSECUTOR	11,640	14,090	15,755	10,000	16,000	15,000	-6.25%
001-250-251-45102	Legal	LEGAL - LITIGATION	-	14,942	12,825	2,500	13,722	2,500	-81.78%
001-250-251-45103	Legal	LEGAL - LABOR RELATIONS	20,659	20,161	7,946	25,000	15,000	25,000	66.67%
Totals			211,236	225,933	225,630	279,700	256,022	293,400	14.60%

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-400-401-40000	Finance	SALARIES - FINANCE DEPT	241,827	254,297	247,718	339,524	292,924	361,397	23.38%
001-400-401-40001	Finance	OVERTIME - FINANCE DEPT	-	103	441	1,500	500	1,500	200.00%
001-400-401-40100	Finance	FICA EXPENSE	14,152	15,267	15,097	21,144	17,897	22,500	25.72%
001-400-401-40101	Finance	MEDICARE EXPENSE	3,310	3,570	3,531	4,945	4,186	5,262	25.70%
001-400-401-40200	Finance	IMRF EXPENSE	23,076	21,005	19,177	28,782	25,806	36,072	39.78%
001-400-401-40705	Finance	TELECOMMUNICATION TAX REBATES	400	444	571	600	670	750	11.94%
001-400-401-42950	Finance	CREDIT CARD FEES	12,289	23,412	20,602	23,536	24,405	25,000	2.44%
001-400-401-44400	Finance	TRAVEL, TRAINING & MEETINGS	5,258	1,920	4,268	5,500	2,550	5,250	105.88%
001-400-401-45200	Finance	AUDIT EXPENSE	14,700	15,100	15,380	18,200	19,350	20,000	3.36%
001-400-401-45210	Finance	COMPUTER SOFTWARE	-	-	-	-	-	-	-
001-400-401-45400	Finance	OTHER PROFESSIONAL SERVICES	33,577	28,946	88,165	49,730	58,043	28,460	-50.97%
001-400-401-45710	Finance	EDUCATION REIMBURSEMENT	-	-	-	-	-	4,300	-
001-400-401-46900	Finance	DUES, SUBSCRIPTIONS & BOOKS	659	390	525	490	615	615	0.00%
001-400-401-47150	Finance	IT ACCESSORIES	-	-	-	-	-	500	-
001-400-401-47200	Finance	OTHER SUPPLIES	461	115	118	125	125	125	0.00%
001-400-401-48700	Finance	MISCELLANEOUS EXPENSE	459	90	(37)	300	400	500	25.00%
001-400-401-48703	Finance	GFOA REVIEW FEE	460	460	460	460	460	460	0.00%
001-400-401-49500	Finance	EQUIPMENT PURCHASE	-	1,457	865	4,000	6,275	17,729	182.53%
001-400-401-49954	Finance	REFUSE STICKERS	19,330	17,140	14,730	18,000	25,500	26,265	3.00%
Totals			369,958	383,777	431,611	516,836	479,706	556,685	16.05%

General Fund Line Items
Fiscal Year 2026

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-300-301-40000	Administration	SALARIES - ADMINISTRATION	354,485	474,749	477,173	505,452	478,169	551,757	15.39%
001-300-301-40001	Administration	OVERTIME - ADMINISTRATION	8,890	7,807	6,986	10,000	5,732	8,000	39.57%
001-300-301-40006	Administration	UNEMPLOYMENT INSURANCE	-	-	-	-	-	34,705	18.92%
001-300-301-40100	Administration	FICA EXPENSE	20,432	27,312	29,181	31,959	29,184	8,116	14.67%
001-300-301-40101	Administration	MEDICARE EXPENSE	5,175	6,967	7,033	7,475	7,078	55,640	44.73%
001-300-301-40200	Administration	IMRF EXPENSE	36,033	38,664	38,110	43,504	38,443	13,300	-9.68%
001-300-301-40500	Administration	COMMITTEES / COMMISSIONS	3,913	6,765	7,743	26,650	14,725	23,300	20.31%
001-300-301-44400	Administration	TRAVEL, TRAINING & MEETINGS	15,562	14,344	24,480	23,350	19,366	85,000	-40.46%
001-300-301-45400	Administration	OTHER PROFESSIONAL SERVICES	2,287	46,390	56,042	158,500	142,750	22,100	0.00%
001-300-301-45450	Administration	RECRUITMENT EXPENSES	1,613	731	1,200	1,200	1,200	1,200	0.00%
001-300-301-45710	Administration	EDUCATION REIMBURSEMENT	6,195	30,064	40,347	45,000	40,000	45,000	12.50%
001-300-301-46600	Administration	SENIOR SERVICES	36,989	70,503	14,588	22,530	19,971	23,685	18.60%
001-300-301-46900	Administration	DUES, SUBSCRIPTIONS & BOOKS	-	-	-	-	-	1,000	0.00%
001-300-301-47150	Administration	IT ACCESSORIES	-	-	-	-	-	1,000	0.00%
001-300-301-47200	Administration	OTHER SUPPLIES	236	646	350	1,000	500	3,400	0.00%
001-300-301-48700	Administration	MISCELLANEOUS EXPENSE	1,021	2,169	3,180	2,400	3,400	1,000	0.00%
001-300-301-49500	Administration	EQUIPMENT PURCHASE	795	930	930	1,000	1,000	1,000	0.00%
Totals			493,626	727,111	706,143	879,020	801,518	878,203	9.57%

General Fund Line Items
Fiscal Year 2026

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-500-501-40000	Police	SALARIES - POLICE SWORN	3,259,709	3,578,081	3,722,815	3,835,766	3,936,110	4,426,768	12.47%
001-500-501-40001	Police	OVERTIME - POLICE	327,641	376,202	459,095	340,000	405,186	340,000	-16.09%
001-500-501-40004	Police	SALARIES-CROSSING GUARDS	34,637	35,434	30,172	43,553	38,454	49,414	28.50%
001-500-501-40005	Police	POLICE-NON-SWORN	404,119	413,821	487,491	507,548	488,572	524,612	7.38%
001-500-501-40006	Police	UNEMPLOYMENT INSURANCE	12,325	193	-	-	4,976	-	-100.00%
001-500-501-40100	Police	FICA EXPENSE	242,287	256,904	272,852	293,054	278,706	331,129	18.81%
001-500-501-40101	Police	MEDICARE EXPENSE	56,937	60,413	63,950	68,537	64,927	77,442	19.28%
001-500-501-40200	Police	IMRF EXPENSE	41,166	34,884	40,979	44,272	43,686	53,837	23.24%
001-500-501-40401	Police	CITY CONTR. TO POLICE PENSION	1,225,301	1,201,374	1,177,009	1,239,332	1,236,806	1,422,889	15.05%
001-500-501-41100	Police	MAINTENANCE - EQUIPMENT	20,069	12,614	9,743	25,080	24,040	24,040	0.00%
001-500-501-41110	Police	MAINTENANCE - AUTOS	58,698	72,407	111,800	109,600	108,133	99,300	-8.17%
001-500-501-42800	Police	COMMUNICATIONS SERVICES	400,351	405,325	438,713	468,001	468,001	460,993	-1.50%
001-500-501-42900	Police	ANIMAL CONTROL	2,064	1,042	1,354	2,000	2,000	2,500	25.00%
001-500-501-43400	Police	TELEPHONE	14,858	22,738	25,147	26,086	24,801	25,000	0.80%
001-500-501-43700	Police	NOTARY FEE	133	-	67	196	61	276	352.46%
001-500-501-44300	Police	RENT EXPENSE	3,307	33,242	42,167	42,803	73,262	75,902	3.60%
001-500-501-44400	Police	TRAVEL, TRAINING & MEETINGS	28,716	33,859	45,506	79,080	55,640	69,290	24.53%
001-500-501-44700	Police	PRINTING/PUBLISHING	590	2,821	3,395	8,500	8,500	8,700	2.35%
001-500-501-44850	Police	ADMINISTRATIVE TOWING EXPENSE	686	370	822	2,000	2,000	2,000	0.00%
001-500-501-45400	Police	OTHER PROFESSIONAL SERVICES	28,748	66,322	27,414	41,380	35,976	90,280	150.95%
001-500-501-45402	Police	PROFESSIONAL ADJUDICATION SVCS	5,063	4,758	4,821	6,000	6,000	6,180	3.00%
001-500-501-45710	Police	EDUCATION REIMBURSEMENT	4,572	665	378	-	-	-	-
001-500-501-46900	Police	DUES, SUBSCRIPTIONS & BOOKS	59,739	18,413	76,317	77,810	75,060	75,360	0.40%
001-500-501-47150	Police	IT ACCESSORIES	-	-	-	-	-	1,500	-
001-500-501-47200	Police	OTHER SUPPLIES	13,321	7,116	17,753	37,520	18,270	23,920	30.93%
001-500-501-47210	Police	AMMUNITION & SUPPLIES	2,998	11,067	7,301	29,860	25,608	26,630	3.99%
001-500-501-47300	Police	UNIFORMS	40,649	45,152	50,731	52,100	46,650	56,157	20.38%
001-500-501-47304	Police	UNIFORMS-CROSSING GUARDS	670	-	120	1,000	1,000	1,100	10.00%
001-500-501-47600	Police	GAS/OIL EXPENSE	70,832	72,763	68,705	80,000	90,592	100,000	10.39%
001-500-501-48401	Police	COLLECTION AGENCY FEES	35	-	-	375	100	300	200.00%
001-500-501-48700	Police	MISCELLANEOUS EXPENSE	4,897	1,049	749	3,000	3,000	4,300	43.33%
001-500-501-48701	Police	INVESTIGATIONS	1,253	1,336	1,399	4,000	3,200	4,000	25.00%
001-500-501-48702	Police	PUBLIC RELATIONS	9,396	10,909	11,224	22,250	22,730	30,250	33.08%
001-500-501-49500	Police	EQUIPMENT PURCHASE	-	37,239	47,445	57,700	54,700	134,193	145.33%
Totals			6,375,767	6,818,513	7,247,434	7,548,203	7,646,747	8,548,262	11.79%

General Fund Line Items
Fiscal Year 2026

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-700-701-40000	Streets	SALARIES - STREETS	610,146	678,031	748,617	800,167	809,896	830,625	2.56%
001-700-701-40001	Streets	OVERTIME - STREETS	72,353	64,413	83,808	90,000	75,322	90,000	19.49%
001-700-701-40100	Streets	FICA EXPENSE	40,440	43,405	49,420	55,190	51,462	57,078	10.91%
001-700-701-40101	Streets	MEDICARE EXPENSE	9,458	10,151	11,558	12,907	12,464	13,350	7.11%
001-700-701-40200	Streets	IMRF EXPENSE	67,387	60,254	62,101	75,130	77,035	91,511	18.79%
001-700-701-41100	Streets	MAINTENANCE - EQUIPMENT	119,205	137,706	163,807	110,000	102,604	55,000	-46.40%
001-700-701-41110	Streets	MAINTENANCE - AUTOS						55,000	
001-700-701-41200	Streets	MAINTENANCE - STREETS	119,617	122,581	161,231	255,000	50,000	85,000	70.00%
001-700-701-41300	Streets	MAINTENANCE - GROUNDS	77,850	123,043	112,711	115,400	79,482	94,550	18.96%
001-700-701-41315	Streets	MAINTENANCE-TREES	18,298	33,399	46,831	60,000	78,205	37,500	-52.05%
001-700-701-41316	Streets	MAINTENANCE - STREAMS	-	-	-	4,000	4,000	4,000	0.00%
001-700-701-43800	Streets	UTILITIES	47,232	57,714	41,723	30,000	28,790	30,000	4.20%
001-700-701-44000	Streets	MAINTENANCE - STREET LIGHTS	39,127	53,135	22,282	55,000	55,000	55,000	0.00%
001-700-701-44300	Streets	RENT EXPENSE	8,608	9,157	9,911	12,200	10,700	11,700	9.35%
001-700-701-44400	Streets	TRAVEL, TRAINING & MEETINGS	21,985	24,001	37,673	25,300	21,000	23,600	12.38%
001-700-701-44700	Streets	PRINTING/PUBLISHING			(9,059)				
001-700-701-45300	Streets	ENGINEERING	126,097	222,603	87,851	8,000	21,836	75,000	243.47%
001-700-701-45400	Streets	OTHER PROFESSIONAL SERVICES	7,781	3,162	4,191	93,000	83,000	63,500	-23.49%
001-700-701-45401	Streets	J.U.L.I.E.	2,636	2,838		7,000	9,000	9,500	5.56%
001-700-701-46900	Streets	DUES, SUBSCRIPTIONS & BOOKS	3,559	4,162	131	590	1,035	810	-21.74%
001-700-701-47150	Streets	IT ACCESSORIES						1,000	
001-700-701-47200	Streets	OTHER SUPPLIES	1,919	1,822	3,101	3,200	3,200	3,200	0.00%
001-700-701-47220	Streets	SMALL TOOLS	12,272	16,778	15,895	20,000	20,000	20,000	0.00%
001-700-701-47300	Streets	UNIFORMS	4,206	6,969	7,042	8,000	8,000	10,800	35.00%
001-700-701-47600	Streets	GAS/OIL EXPENSE	26,971	29,157	24,096	45,000	26,409	40,000	51.46%
001-700-701-48700	Streets	MISCELLANEOUS EXPENSE	56,213	47,493	205,962	313,920	219,863	227,908	3.66%
001-700-701-49476	Streets	ROAD PROJECTS	(4,554)	165,017	50,753	260,000	235,380	45,000	-80.88%
001-700-701-49500	Streets	EQUIPMENT PURCHASE	103		1,310	7,000	2,000	2,000	0.00%
Totals			1,488,909	1,916,991	1,942,946	2,466,004	2,085,683	2,032,632	-2.54%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual			Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
			2022	2023	2024					
001-600-601-40000	Community Dev	SALARIES - COMMUNITY DVLPMT	707,066	788,366	891,336	913,507	762,192	860,521	12.90%	
001-600-601-40001	Community Dev	OVERTIME - COMMUNITY DVLPMT	1,665	402	-	2,000	1,656	2,000	20.77%	
001-600-601-40003	Community Dev	SALARIES - PLAN COMMISSION	2,670	2,640	2,790	2,600	2,595	2,600	0.19%	
001-600-601-40100	Community Dev	FICA EXPENSE	42,102	45,717	53,215	56,761	46,053	53,477	16.12%	
001-600-601-40101	Community Dev	MEDICARE EXPENSE	10,033	11,008	12,445	13,275	10,793	12,507	15.88%	
001-600-601-40200	Community Dev	IMRF EXPENSE	66,267	60,692	64,612	71,381	63,628	80,102	25.89%	
001-600-601-41110	Community Dev	MAINTENANCE - AUTOS	904	12,684	2,028	3,500	3,000	2,000	-33.33%	
001-600-601-43700	Community Dev	NOTARY FEE	10		63	75	60	75	25.00%	
001-600-601-44400	Community Dev	TRAVEL, TRAINING & MEETINGS	23,950	33,550	22,792	34,050	26,450	29,700	12.29%	
001-600-601-44700	Community Dev	PRINTING / PUBLISHING	3,351	3,870	3,789	5,000	6,000	4,500	-25.00%	
001-600-601-45000	Community Dev	RECORDING FEES					2,500	2,500	0.00%	
001-600-601-45300	Community Dev	ENGINEERING	40,714	51,816	22,207	50,000	30,000	80,000	166.67%	
001-600-601-45400	Community Dev	OTHER PROFESSIONAL SERVICES	15,445	30,429	509,384	125,500	38,000	75,000	97.37%	
001-600-601-45404	Community Dev	BLDG PERMIT REVIEW & INSPECT	19,586	6,948	90	18,500	10,000	22,000	120.00%	
001-600-601-45405	Community Dev	ELEVATOR INSPECTIONS	4,423	6,773	4,769	12,500	10,000	10,000	0.00%	
001-600-601-45406	Community Dev	LANDSCAPE REVIEW & INSPECTIONS	4,323	3,153	1,265	5,000	7,500	7,500	0.00%	
001-600-601-45701	Community Dev	TRAINING - PLAN COMMISSION	80	137	325	1,250	500	500	0.00%	
001-600-601-45710	Community Dev	EDUCATION REIMBURSEMENT			300			11,000		
001-600-601-45900	Community Dev	STORMWATER MANAGEMENT								
001-600-601-46000	Community Dev	PRELIMINARY CONSULT	-			7,500	2,500	5,000	100.00%	
001-600-601-46900	Community Dev	DUES, SUBSCRIPTIONS & BOOKS	6,310	8,526	6,026	9,013	10,646	12,273	15.28%	
001-600-601-47150	Community Dev	IT ACCESSORIES						750		
001-600-601-47200	Community Dev	OTHER SUPPLIES	934	1,060	256	2,825	210	1,000	376.19%	
001-600-601-47300	Community Dev	UNIFORMS	1,008		150	600	600	650	8.33%	
001-600-601-47600	Community Dev	GAS/OIL EXPENSE					3,500	3,500	0.00%	
001-600-601-48700	Community Dev	MISCELLANEOUS EXPENSE	4,460	5,203	9,440	6,350	3,225	3,600	11.63%	
001-600-601-49500	Community Dev	EQUIPMENT PURCHASE	1,536	20	2,230	4,000	4,000	4,000	0.00%	
Totals			956,837	1,072,994	1,609,512	1,345,187	1,045,608	1,286,755	23.06%	

GENERAL FUND LINE ITEMS

Cost Center	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-500-502-40000	27,016	11,009	7,518	30,844	8,640	17,106	97.99%
001-500-502-40100	1,675	683	466	1,913	533	1,061	99.06%
001-500-502-40101	392	160	109	448	125	248	98.40%
001-500-502-41100	3,074	4,386	4,564	6,821	6,321	6,821	7.91%
001-500-502-41110	100	542	762	3,500	1,500	5,000	233.33%
001-500-502-42700	-	2,753	3,142	1,750	1,750	1,750	0.00%
001-500-502-43400	2,054	2,753	3,142	3,020	3,020	3,020	0.00%
001-500-502-44400	1,270	550	103	4,500	1,500	4,500	200.00%
001-500-502-46900	-	-	-	500	500	500	0.00%
001-500-502-47200	40	651	651	3,700	3,700	3,200	-13.51%
001-500-502-47300	-	291	291	1,000	900	1,000	11.11%
001-500-502-47600	218	151	146	300	200	250	25.00%
001-500-502-48700	29	481	1,592	2,000	2,000	2,000	0.00%
001-500-502-49500	590	350	350	1,000	1,080	9,340	764.81%
Totals	36,458	20,715	19,694	61,296	31,769	55,796	75.63%

Cost Center	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-500-504-44400	-	2,472	400	2,800	800	800	0.00%
001-500-504-44700	1,643	6,835	147	2,000	-	2,000	0.00%
001-500-504-45100	6,835	495	500	500	500	500	0.00%
001-500-504-45400	475	2,250	400	400	-	-	0.00%
001-500-504-45800	1,385	2,979	21,983	12,000	-	9,845	157.50%
001-500-504-46900	750	575	596	730	400	1,030	157.50%
Totals	11,088	8,771	23,126	18,430	1,700	14,175	733.82%

Cost Center	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-700-702-41000	4,958	6,946	6,181	7,700	7,700	8,500	10.39%
001-700-702-41100	1,444	-	331	1,205,500	106,704	1,266,623	1087.04%
001-700-702-41300	24,197	10,155	8,118	19,825	20,329	21,825	7.36%
001-700-702-41315	-	-	-	1,000	106	1,000	843.40%
001-700-702-43800	3,068	3,327	3,757	5,000	3,600	5,000	38.89%
001-700-702-45400	25,057	13,122	22,636	-	46,741	-	-100.00%
001-700-702-46700	311	5,051	7,242	16,000	8,274	6,100	-26.28%
001-700-702-48700	204	259	448	800	2,490	2,500	0.40%
001-700-702-48800	7,626	9,478	4,840	12,700	400	800	100.00%
001-700-702-49500	66,865	48,338	53,553	1,268,525	201,684	12,380	131.84%
Totals	66,865	48,338	53,553	1,268,525	201,684	1,324,728	556.83%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual	Actual	Actual	Budget	Projected	25-26 Growth
			2022	2023	2024	2025	2025	
001-700-703-40000	Bldgs & Grnds	SALARIES - BUILDINGS & GROUNDS	86,303	87,331	99,473	107,271	103,052	7.55%
001-700-703-40001	Bldgs & Grnds	OVERTIME - BUILDINGS & GROUNDS	2,698	4,607	1,367	3,000	3,729	-19.55%
001-700-703-40100	Bldgs & Grnds	FICA EXPENSE	5,393	5,576	6,138	6,837	6,546	7.82%
001-700-703-40101	Bldgs & Grnds	MEDICARE EXPENSE	1,261	1,304	1,435	1,599	1,531	7.84%
001-700-703-40200	Bldgs & Grnds	IMRF EXPENSE	7,703	6,977	6,855	7,763	8,321	14.12%
001-700-703-41000	Bldgs & Grnds	MAINTENANCE - BUILDINGS	137,439	182,799	184,983	314,700	268,675	-2.11%
001-700-703-41110	Bldgs & Grnds	MAINTENANCE - AUTO	-	-	40	1,000	350	185.71%
001-700-703-41300	Bldgs & Grnds	MAINTENANCE - GROUNDS	-	-	-	-	780	28.21%
001-700-703-44400	Bldgs & Grnds	TRAVEL, TRAINING & MEETINGS	595	557	744	3,000	2,000	150.00%
001-700-703-46900	Bldgs & Grnds	DUES & SUBSCRIPTIONS	403	238	1,241	450	350	42.86%
001-700-703-47150	Bldgs & Grnds	IT ACCESSORIES	-	-	-	-	750	-
001-700-703-47200	Bldgs & Grnds	OTHER SUPPLIES	2,706	2,402	371	5,000	4,500	22.22%
001-700-703-47300	Bldgs & Grnds	UNIFORMS	847	893	1,018	1,000	-	-
001-700-703-47600	Bldgs & Grnds	GAS/OIL EXPENSE	662	952	619	800	750	6.67%
001-700-703-49300	Bldgs & Grnds	BUILDING IMPROVEMENTS	-	-	-	-	-	-
001-700-703-49500	Bldgs & Grnds	EQUIPMENT PURCHASE	20	296	1,605	2,000	61	3178.69%
Totals			246,030	293,932	305,889	454,420	400,645	2.98%

Budget 2026	25-26 Growth
110,830	7.55%
3,000	-19.55%
7,058	7.82%
1,651	7.84%
9,496	14.12%
263,000	-2.11%
1,000	185.71%
1,000	28.21%
5,000	150.00%
500	42.86%
750	-
5,500	22.22%
1,000	-
800	6.67%
2,000	3178.69%
412,585	2.98%

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-350-351-40400	Central Svcs	EMPLOYEE INSURANCE	928,843	856,091	879,902	1,021,448	947,967	980,527	3.43%
001-350-351-40403	Central Svcs	INSURANCE OPT-OUT PAYMENTS	5,250	11,374	20,515	18,368	2,529	3,675	45.31%
001-350-351-41100	Central Svcs	MAINTENANCE - EQUIPMENT	132,757	151,103	129,877	261,702	176,343	198,907	12.80%
001-350-351-41103	Central Svcs	MAINTENANCE - SOFTWARE	343,041	501,267	408,971	549,466	524,147	319,234	-39.09%
001-350-351-43301	Central Svcs	INSURANCE - LIABILITY	115,803	129,966	59,623	172,935	179,841	201,422	12.00%
001-350-351-43302	Central Svcs	INSURANCE - WORKERS COMP	245,209	246,698	205,197	269,868	282,640	331,519	17.29%
001-350-351-43303	Central Svcs	INSURANCE - EE LIFE	2,473	3,837	3,007	2,586	3,012	3,024	0.40%
001-350-351-43400	Central Svcs	TELEPHONE	57,679	59,523	57,280	64,817	60,955	62,232	2.09%
001-350-351-44300	Central Svcs	RENT EXPENSE	1,414	1,826	766	704	704	704	0.00%
001-350-351-44600	Central Svcs	POSTAGE	7,074	6,030	6,464	5,000	5,250	5,772	9.94%
001-350-351-44700	Central Svcs	PRINTING/PUBLISHING	1,263	1,693	1,448	2,000	1,192	1,600	34.23%
001-350-351-45400	Central Svcs	OTHER PROFESSIONAL SERVICES	17,561	73,006	270,686	51,107	314,378	138,611	-55.91%
001-350-351-47100	Central Svcs	OFFICE SUPPLIES	16,183	17,359	22,571	21,000	22,300	20,000	-10.31%
001-350-351-47150	Central Svcs	IT ACCESSORIES						3,000	
001-350-351-49500	Central Svcs	EQUIPMENT PURCHASE	63,809	25,000	45,906	256,940	142,882	174,556	22.17%
Totals			1,938,359	2,084,773	2,112,213	2,697,941	2,664,140	2,444,783	-8.23%
Fund Total Rev			13,278,854	14,136,264	14,428,825	16,084,021	15,861,459	16,676,070	5.14%
Fund Total Exp			12,315,857	13,735,879	14,818,334	17,684,750	15,761,071	18,006,770	14.25%
Fiscal Year Variance			962,997	400,385	(389,509)	(1,600,729)	100,388	(1,330,700)	
Total Fund Balance - Fiscal Year End			13,185,426	13,585,811	13,196,302	13,296,690	11,965,990		
Non-Spendable Fund Balance			5,283,756	5,529,528	4,177,094	5,357,639	4,908,732		
Assigned Fund Balance-Fiscal Year End			3,398,890	3,398,890	2,931,416	2,423,056	2,036,056		
Unassigned Fund Balance @ 4/30			4,502,780	4,657,393	6,087,792	5,515,995	5,021,202		

General Fund Line Items
Fiscal Year 2026

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual	Actual	Actual	Budget	Projected	Budget 2026	25-26 Growth
			2022	2023	2024	2025	2025		
001-200-201-40000	Elected Officials	SALARIES-MAYOR & COUNCIL	73,600	72,400	73,200	72,400	72,400	76,800	6.08%
001-200-201-40100	Elected Officials	FICA EXPENSE	4,563	4,489	4,538	4,489	4,489	4,762	6.08%
001-200-201-40101	Elected Officials	MEDICARE EXPENSE	1,067	1,050	1,061	1,050	1,050	1,114	6.10%
001-200-201-43700	Elected Officials	NOTARY FEE	128					250	
001-200-201-44400	Elected Officials	TRAVEL, TRAINING & MEETINGS	1,528	1,152	3,420	7,300	1,700	9,200	441.18%
001-200-201-44601	Elected Officials	POSTAGE-NEWSLETTER	14,296	17,112	20,204	20,221	18,910	20,500	8.41%
001-200-201-44700	Elected Officials	PRINTING/PUBLISHING	1,045	989	1,098	1,750	1,450	1,450	0.00%
001-200-201-44701	Elected Officials	PRINTING NEWSLETTER	13,599	20,280	21,810	22,763	22,440	22,440	0.00%
001-200-201-45400	Elected Officials	OTHER PROFESSIONAL SERVICES	-484	1,773	0	100	2,400	-	-100.00%
001-200-201-44605	Elected Officials	TRAINING & SEMINARS	2,940	5,059	4,672	6,500	8,500	8,500	0.00%
001-200-201-46800	Elected Officials	CODIFICATION	4,157	3,930	4,451	2,565	4,810	5,250	9.15%
001-200-201-46900	Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	280	28	100	500	250	500	100.00%
001-200-201-47200	Elected Officials	OTHER SUPPLIES	801	37	811	1,000	500	500	0.00%
001-200-201-48700	Elected Officials	MISCELLANEOUS EXPENSE	3,204	5,232	4,318	7,050	5,450	6,000	10.09%
001-200-201-48710	Elected Officials	EMPLOYEE & VOLUNTEER APPRECIATION	0	500	900	1,500	1,500	1,500	0.00%
001-200-201-48711	Elected Officials	COUNCIL SPONSORSHIPS							
Totals			120,724	134,031	140,583	149,188	145,849	158,766	8.86%

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Elected Officials	General Fund	Elected Officials	SALARIES & WAGES	01-40-40000 001-200-201-40000	SALARIES & WAGES	All Elected Officials - Note: City Treasurer has opted to serve Unpaid - FY26 includes outgoing Mayor for final payout and Mayor-Elect	\$ 72,400	\$ 76,800
			Sub total by SALARIES & WAGES	01-40-40000 001-200-201-40000			\$ 72,400	\$ 76,800
	General Fund	Elected Officials	FICA EXPENSE	01-40-40100 001-200-201-40100	FICA Expenses		\$ 4,489	\$ 4,762
			Sub total by FICA EXPENSE	01-40-40100 001-200-201-40100			\$ 4,489	\$ 4,762
	General Fund	Elected Officials	MEDICARE EXPENSE	01-40-40101 001-200-201-40101	Medicare Expenses		\$ 1,050	\$ 1,114
			Sub total by MEDICARE EXPENSE	01-40-40101 001-200-201-40101			\$ 1,050	\$ 1,114
	General Fund	Elected Officials	NOTARY FEE	01-40-43700 001-200-201-43700	Notary Renewal	Clerk and Deputy Clerk - includes \$5000 bond, stamp, filing fee, as required. Renew again in FY26	\$ -	\$ 250
			Sub total by NOTARY FEE	01-40-43700 001-200-201-43700			\$ -	\$ 250
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400 001-200-201-44400	Illinois Municipal League (IML) Annual Conference	September - Mayor, Clerk and Deputy Clerk	\$ -	\$ 1,000
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400 001-200-201-44400	Municipal Clerks of DuPage County (MCDC)	Bi-monthly meeting attendance Clerk and Deputy Clerk	\$ 300	\$ 600
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400 001-200-201-44400	Municipal Clerks of Illinois (MC) Annual Seminar	Annual Certification Seminar - Clerk and Deputy Clerk	\$ -	\$ 2,000
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400 001-200-201-44400	Municipal Clerks of Illinois (MC) Quarterly Meetings	Clerk and Deputy Clerk	\$ 400	\$ 600
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400 001-200-201-44400	Northern Illinois Municipal Clerks (NIMCA)	Bi-monthly meeting attendance - Deputy Clerk	\$ -	\$ 500
	General Fund	Elected Officials	TRAVEL & MEETINGS	01-40-44400 001-200-201-44400	Various Conferences, Training, and Meetings	IML Conference, DMMC Meetings (Mayor and City Council) - Includes extra for new Mayor	\$ 1,000	\$ 4,500
			Sub total by TRAVEL & MEETINGS	01-40-44400 001-200-201-44400			\$ 1,700	\$ 9,200
	General Fund	Elected Officials	POSTAGE-NEW LETTER	01-40-44601 001-200-201-44601	Annual Permit Renewal - Postmaster		\$ -	\$ -
	General Fund	Elected Officials	POSTAGE-NEW LETTER	01-40-44601 001-200-201-44601	Hometown Happenings	\$1,685 x 12 Monthly Mailings. Includes the EAC Resource.	\$ 18,910	\$ 20,500

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
			Sub total by POSTAGE-NEWLETTER	01-40-44601 001-200-201-44601			\$ 18,910	\$ 20,500
General Fund		Elected Officials	PRINTING/PUBLISHING	01-40-44700 001-200-201-44700	Required Public Notices	Publications of required notices and bids	\$ 300	\$ 300
General Fund		Elected Officials	PRINTING/PUBLISHING	01-40-44700 001-200-201-44700	Tax Levy Notification	Daily Herald	\$ 300	\$ 300
General Fund		Elected Officials	PRINTING/PUBLISHING	01-40-44700 001-200-201-44700	Treasurer's Report	Daily Herald	\$ 850	\$ 850
			Sub total by PRINTING/PUBLISHING	01-40-44700 001-200-201-44700			\$ 1,450	\$ 1,450
General Fund		Elected Officials	PRINTING-NEWSLETTER	01-40-44701 001-200-201-44701	Hometown Happenings - 12 Monthly Printed Editions	3-yr contract beginning Jan. 2023. Includes The EAC Resource.	\$ 22,440	\$ 22,440
			Sub total by PRINTING-NEWSLETTER	01-40-44701 001-200-201-44701			\$ 22,440	\$ 22,440
General Fund		Elected Officials	OTHER PROFESSIONAL SERVICES	01-40-45400 001-200-201-45400	FY25: Land Surveying		\$ 2,400	
			Sub total by OTHER PROFESSIONAL SERVICES	01-40-45400 001-200-201-45400			\$ 2,400	\$ -
General Fund		Elected Officials	CODIFICATION	01-40-46800 001-200-201-46800	Code Annual Hosting Fee - American Legal Publishing Corp	formerly known as Sterling Codifiers	\$ 500	\$ 500
General Fund		Elected Officials	CODIFICATION	01-40-46800 001-200-201-46800	Quarterly Code Revision - Supplements		\$ 8,000	\$ 8,000
			Sub total by CODIFICATION	01-40-46800 001-200-201-46800			\$ 8,500	\$ 8,500
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900 001-200-201-46900	Arbor Day Foundation (EAC)		\$ 50	\$ 50
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900 001-200-201-46900	Chicago Metropolitan Planning Council		\$ 600	\$ 600
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900 001-200-201-46900	Daily Herald	Mayor	\$ 1,100	\$ 1,300
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900 001-200-201-46900	Illinois Municipal League Membership	FY26 membership = \$1,500 Books = \$200/yr	\$ 1,500	\$ 1,700
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900 001-200-201-46900	Illinois Prairie Path Membership (TAC)		\$ 25	\$ 25
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900 001-200-201-46900	Metropolitan Mayors Caucus		\$ 610	\$ 650
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900 001-200-201-46900	Municipal Clerks of DuPage County (MCDC)	Clerk and Deputy Clerk	\$ 40	\$ 40
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900 001-200-201-46900	Municipal Clerks of Illinois (MCI)	Clerk and Deputy Clerk	\$ 130	\$ 130
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900 001-200-201-46900	Northwestern Illinois Municipal Clerks (NIMCA)	Deputy Clerk	\$ 55	\$ 55
General Fund		Elected Officials	DUES, SUBSCRIPTIONS & BOOKS	01-40-46900 001-200-201-46900	Western DuPage Chamber of Commerce		\$ 700	\$ 700

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-250-251-45100	Legal	LEGAL - CORPORATE	178,937	176,740	189,104	242,200	211,300	250,900	18.74%
001-250-251-45101	Legal	LEGAL - CITY PROSECUTOR	11,640	14,090	15,755	10,000	16,000	15,000	-6.25%
001-250-251-45102	Legal	LEGAL - LITIGATION	-	14,942	12,825	2,500	13,722	2,500	-81.78%
001-250-251-45103	Legal	LEGAL - LABOR RELATIONS	20,659	20,161	7,946	25,000	15,000	25,000	66.67%
Totals			211,236	225,933	225,630	279,700	256,022	293,400	14.60%

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Protection	FY 2026 Budget Request
Legal	General Fund	Legal	LEGAL FEES	01-43-45100 001-250-251-45100	Monthly Legal Services	City Attorney - \$14,525 Retainer thru 04/30/25; Retainer increases to \$15,075 effective 05/01/2025	\$ 174,300	\$ 180,900
	General Fund	Legal	LEGAL FEES	01-43-45100 001-250-251-45100	Non-Retainer Legal Expenses		\$ 37,000	\$ 50,000
	General Fund	Legal	LEGAL FEES	01-43-45100 001-250-251-45100	18th District for Code Enforcement		\$ -	\$ 20,000
			Sub total by LEGAL - CORPORATE	01-43-45100 001-250-251-45100			\$ 211,300	\$ 250,900
	General Fund	Legal	LEGAL - CITY PROSECUTOR	01-43-45101 001-250-251-45101	Fees for City Prosecutor		\$ 16,000	\$ 15,000
			Sub total by LEGAL - CITY PROSECUTOR	01-43-45101 001-250-251-45101			\$ 16,000	\$ 15,000
	General Fund	Legal	LEGAL - LITIGATION	01-43-45102 001-250-251-45102	Litigation and Trial Expenses		\$ 13,722	\$ 2,500
			Sub total by LEGAL - LITIGATION	01-43-45102 001-250-251-45102			\$ 13,722	\$ 2,500
	General Fund	Legal	LEGAL - LABOR RELATIONS	01-43-45103 001-250-251-45103	Labor Relations/Personnel Legal Fees		\$ 15,000	\$ 25,000
			Sub total by LEGAL - LABOR RELATIONS	01-43-45103 001-250-251-45103			\$ 15,000	\$ 25,000
		Sub total by Legal					\$ 256,022	\$ 293,400
Grand Total Legal							\$ 256,022	\$ 293,400

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 recommendations, intergovernmental relations, administration of special projects, human resources and labor relations, information technology, risk management, requests for proposals and contract negotiation, and meeting agenda preparation. The Department consists of five full time employees: the City Administrator, Assistant City Administrator, Executive Assistant / Deputy City Clerk, Communications Coordinator, and Human Resources Generalist.

City Operations – The City Administrator is the Chief Administrative Officer of the City and oversees operations of all departments 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 assists with local elections. The position also processes FOIA requests, prepares minutes, posts meeting and public hearing notices, prepares agenda packets, and maintains City ordinances, resolutions, agreements, proclamations, and other City records.

Media Relations – The City Administrator is the City’s official spokesperson and Public Information Officer. The Communications Coordinator oversees the regular updates to the City website, social media, monthly Hometown Happenings newsletter, and other communications to the public.

Human Resources – The Assistant City Administrator and Human Resources Generalist provide 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 – The Assistant City Administrator oversees and manages the City’s contracted IT Managed Services Provider (MSP). The MSP provides service support and guidance in all aspects of the City’s information technology infrastructure, including managing the servers and network, telephone system, cyber security, public access channel, mobile devices, office hardware, and administering various software applications.

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-300-301-40000	Administration	SALARIES - ADMINISTRATION	354,485	474,749	477,173	505,452	478,169	551,757	15.39%
001-300-301-40001	Administration	OVERTIME - ADMINISTRATION	8,890	7,807	6,986	10,000	5,732	8,000	39.57%
001-300-301-40006	Administration	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-
001-300-301-40100	Administration	FICA EXPENSE	20,432	27,312	29,181	31,959	29,184	34,705	18.92%
001-300-301-40101	Administration	MEDICARE EXPENSE	5,175	6,967	7,033	7,475	7,078	8,116	14.67%
001-300-301-40200	Administration	IMRF EXPENSE	36,033	38,664	38,110	43,504	38,443	55,640	44.73%
001-300-301-40500	Administration	COMMITTEES / COMMISSIONS	3,913	6,765	7,743	26,650	14,725	13,300	-9.68%
001-300-301-44400	Administration	TRAVEL, TRAINING & MEETINGS	15,562	14,344	24,480	23,350	19,366	23,300	20.31%
001-300-301-45400	Administration	OTHER PROFESSIONAL SERVICES	2,287	46,390	56,042	158,500	142,750	85,000	-40.46%
001-300-301-45450	Administration	RECRUITMENT EXPENSES	-	-	-	-	-	22,100	-
001-300-301-45710	Administration	EDUCATION REIMBURSEMENT	1,613	731	-	1,200	1,200	1,200	0.00%
001-300-301-46600	Administration	SENIOR SERVICES	6,195	30,064	40,347	45,000	40,000	45,000	12.50%
001-300-301-46900	Administration	DUES, SUBSCRIPTIONS & BOOKS	36,989	70,503	14,588	22,530	19,971	23,685	18.60%
001-300-301-47150	Administration	IT ACCESSORIES	-	-	-	-	-	1,000	-
001-300-301-47200	Administration	OTHER SUPPLIES	236	646	350	1,000	500	1,000	100.00%
001-300-301-48700	Administration	MISCELLANEOUS EXPENSE	1,021	2,169	3,180	2,400	3,400	3,400	0.00%
001-300-301-49500	Administration	EQUIPMENT PURCHASE	795	-	930	-	1,000	1,000	0.00%
Totals			493,626	727,111	706,143	879,020	801,518	878,203	9.57%

General Fund Line Items
Fiscal Year 2026

City of Warrentville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Administration	General Fund	Administration	SALARIES & WAGES	01-50-40000 001-300-301-40000	SALARIES & WAGES		\$ 478,169	\$ 551,757
			Sub total by SALARIES & WAGES	01-50-40000 001-300-301-40000			\$ 478,169	\$ 551,757
General Fund	Administration	Administration	OVERTIME	01-50-40001 001-300-301-40001	OVERTIME		\$ 5,732	\$ 8,000
			Sub total by OVERTIME	01-50-40001 001-300-301-40001			\$ 5,732	\$ 8,000
General Fund	Administration	Administration	FICA EXPENSE	01-50-40100 001-300-301-40100	FICA EXPENSE		\$ 29,184	\$ 34,705
			Sub total by FICA EXPENSE	01-50-40100 001-300-301-40100			\$ 29,184	\$ 34,705
General Fund	Administration	Administration	MEDICARE EXPENSE	01-50-40101 001-300-301-40101	MEDICARE EXPENSE		\$ 7,078	\$ 8,116
			Sub total by MEDICARE EXPENSE	01-50-40101 001-300-301-40101			\$ 7,078	\$ 8,116
General Fund	Administration	Administration	IMRF EXPENSE	01-50-40200 001-300-301-40200	IMRF EXPENSE		\$ 38,443	\$ 55,640
			Sub total by IMRF EXPENSE	01-50-40200 001-300-301-40200			\$ 38,443	\$ 55,640
General Fund	Administration	Administration	COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500	BPAC Bike Rodeo Supplies		\$ 2,300	\$ 2,500
General Fund	Administration	Administration	COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500	BPAC Educational Materials		\$ 500	\$ 500
General Fund	Administration	Administration	COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500	BPAC National Night Out Supplies	Includes supplies for additional community events (ie. Bike to School, Spring Fling, etc.)- EXPENSE MOVED TO 14-00-48702 Beginning FY26	\$ 875	\$ -
General Fund	Administration	Administration	COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500	EAC Arbor Day	Tablecloth, food, door prizes, trees, and other giveaways- EXPENSE MOVED TO 14-00-48702 Beginning FY26	\$ 1,000	\$ -
General Fund	Administration	Administration	COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500	EAC Battery Recycling	Boxes for battery recycling	\$ 1,300	\$ 1,300
General Fund	Administration	Administration	COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500	EAC Trainings or Conferences		\$ -	
General Fund	Administration	Administration	COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500	Employee Health and Wellness committee	Wellness Fair Incentives and other health and wellness initiatives	\$ 1,000	\$ 1,000
General Fund	Administration	Administration	COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500	IDEC Educational Materials	Printing and other costs related to creating educational materials	\$ 1,000	\$ 2,000
General Fund	Administration	Administration	COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500	IDEC Miscellaneous Expenses	Table materials and giveaways. Autism Awareness materials - EXPENSE MOVED TO 14-00-48702 Beginning FY26	\$ 2,000	\$ -

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Administration	COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500	IDEC Training Recommendations	Diversity, Autism Awareness, etc. for staff and elected.	\$ 1,000	\$ 2,000
	General Fund	Administration	COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500	Safety Committee	Annual Safety Award (75 employees x \$50) Future recognition pizza party	\$ 3,750	\$ 4,000
			Sub total by COMMITTEES/COMMISSIONS	01-50-40500 001-300-301-40500			\$ 14,725	\$ 13,300
	General Fund	Administration	NOTARY FEE	01-50-43700 001-300-301-43700		Not budgeted for FY 2026	\$ -	\$ -
			Sub total by NOTARY FEE	01-50-43700 001-300-301-43700			\$ -	\$ -
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	Auto Allowance for City Business	\$500/mo x 12 months (beginning 09/2022)	\$ 6,000	\$ 6,000
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	Chamber Meetings and Events	Ticketed events	\$ 100	\$ 300
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	DMMC Legislative Drive Down		\$ 385	\$ 400
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	DMMC Meetings and Events		\$ 500	\$ 600
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	IAMMA Luncheon		\$ 200	\$ 200
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	ICMA Annual Conferences	CA, ACA, EA/DC	\$ 1,206	\$ 2,000
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	ILCMA Conferences - Multiple		\$ 470	\$ 2,000
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	IPELRA Conferences & Seminars	ACA and HRG	\$ 2,005	\$ 3,600
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	ITIA Conference	CA	\$ -	\$ 400
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	Legacy Project Conference		\$ -	\$ 500
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	Metro Manager Luncheons	CA and ACA	\$ -	\$ 300
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	NPELRA Annual Conference	Hold for 2027	\$ 2,000	\$ -
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	ADP Pro Summit Conference	ACA and HRG - Holding until FY27 (\$3,500)	\$ -	\$ -
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	Other Professional Training	CC trainings or certifications as needed.	\$ 1,500	\$ 2,000
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	Staff Professional Development	Laserfiche Training - EA/DC	\$ 3,000	\$ 2,000
	General Fund	Administration	TRAVEL & MEETINGS	01-50-44400 001-300-301-44400	Staff Professional Development	Leadership Training	\$ 2,000	\$ 3,000
			Sub total by TRAVEL & MEETINGS	01-50-44400 001-300-301-44400			\$ 19,366	\$ 23,300
	General Fund	Administration	PRINTING/PUBLISHING	01-50-44700 001-300-301-44700			\$ -	\$ -
			Sub total by PRINTING/PUBLISHING	01-50-44700 001-300-301-44700			\$ -	\$ -

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Administration	OTHER PROFESSIONAL SERVICES	01-50-45400	Executive Coaching	Executive Coaching for two employees - approx. \$7,500 per	\$ 15,000	\$ 15,000
	General Fund	Administration	OTHER PROFESSIONAL SERVICES	01-50-45400	Temporary Contractual Support	HR Source Consulting and Interim HR project support	\$ 25,000	\$ 20,000
	General Fund	Administration	OTHER PROFESSIONAL SERVICES	01-50-45400	Citywide Facilities and Space Needs Study	FY 24 DP Adm 24.01 - delayed to FY25 Citywide Facilities and	\$ 100,000	\$ 50,000
	General Fund	Administration	OTHER PROFESSIONAL SERVICES	001-300-301-45400	Strategic Planning Facilitator	FY 24.02 DP - Strategic Plan Facilitator	\$ 2,750	\$ -
	General Fund	Administration	OTHER PROFESSIONAL SERVICES	01-50-45400	Miscellaneous			
	General Fund	Administration	OTHER PROFESSIONAL SERVICES	001-300-301-45400				
			Sub total by OTHER PROFESSIONAL SERVICES	01-50-45400			\$ 142,750	\$ 85,000
	General Fund	Administration	RECRUITMENT EXPENSES	01-50-45450		Advertisements	\$	\$ 10,000
	General Fund	Administration	RECRUITMENT EXPENSES	001-300-301-45450		Backgrounds	\$	\$ 1,500
	General Fund	Administration	RECRUITMENT EXPENSES	01-50-45450		Pre-Employment Skill Assessment Testing	\$	\$ 600
	General Fund	Administration	RECRUITMENT EXPENSES	001-300-301-45450		Pre-employment Medical Exams/Physicals	\$	\$ 10,000
			Sub total by RECRUITMENT EXPENSES	01-50-45450			\$ -	\$ 22,100
				001-300-301-45450				
	General Fund	Administration	EDUCATION REIMBURSEMENT	01-50-45710	Tuition Reimbursement	A. Morgan	\$ 1,200	\$ 1,200
			Sub total by EDUCATION REIMBURSEMENT	01-50-45710			\$ 1,200	\$ 1,200
				001-300-301-45710				
	General Fund	Administration	SENIOR SERVICES	01-50-46600	DuPage Senior Citizen's Council	Annual Contribution - Meals on Wheels and Senior Chore Days	\$ 15,000	\$ 15,000
	General Fund	Administration	SENIOR SERVICES	001-300-301-46600	Ride DuPage (PACE)	City Subsidy - Includes ADA Paratransit and Uber rides	\$ 25,000	\$ 30,000
			Sub total by SENIOR SERVICES	01-50-46600			\$ 40,000	\$ 45,000
				001-300-301-46600				

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	DuPage Mayors and Managers Conference (DMMC)		\$ 12,525	\$ 15,000
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	GMIS International		\$ 200	\$ 250
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	HR Source	HR and Labor Relations Resource	\$ 1,500	\$ 1,500
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	ICMA	CA (\$1,300), ACA, EA/DC (\$200)	\$ 2,400	\$ 3,000
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	ILCMA	Includes Legacy Project and IAMMA (CA. ACA. EA/DC)	\$ 611	\$ 700
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	Metro Managers		\$ 380	\$ 380
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	Miscellaneous Books and Dues		\$ -	\$ 500
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	NPELRA/IPELRA		\$ 425	\$ 425
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	Personnel Concepts Compliance Service Subscription	REMOVE	\$ -	\$ 0
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	Public Risk Management Association		\$ 385	\$ 385
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	Public Salary (City Tech)		\$ 390	\$ 390
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	Society for Human Resources Management (SHRM)	ACA & HRG	\$ 530	\$ 530
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	NAGW National Association of Government Web Professionals	Comm. Coordinator Dues	\$ 225	\$ 225
General Fund	Administration		DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900	3CMA	Comm. Coordinator Dues	\$ 400	\$ 400
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	01-50-46900 001-300-301-46900			\$ 19,971	\$ 23,685
General Fund	Administration		IT ACCESSORIES	01-50-47150 001-300-301-47150		headset w/mic for EA/DC and other misc accessories	\$ -	\$ 1,000
			Sub total by IT ACCESSORIES	01-50-47150 001-300-301-47150			\$ -	\$ 1,000
General Fund	Administration		OTHER SUPPLIES	01-50-47200 001-300-301-47200	Anniversary Recognition Awards - Employees		\$ 500	\$ 1,000
			Sub total by OTHER SUPPLIES	01-50-47200 001-300-301-47200			\$ 500	\$ 1,000
General Fund	Administration		MISCELLANEOUS EXPENSE	01-50-48700 001-300-301-48700	Meeting and Event Food	Admin Mtgs & Special Events hosted by Admin	\$ 2,400	\$ 2,400
General Fund	Administration		MISCELLANEOUS EXPENSE	01-50-48700 001-300-301-48700	Miscellaneous Flower Arrangements/Memorial Donations		\$ 1,000	\$ 1,000
			Sub total by MISCELLANEOUS EXPENSE	01-50-48700 001-300-301-48700			\$ 3,400	\$ 3,400
General Fund	Administration		EQUIPMENT PURCHASE	01-50-49500 001-300-301-49500		Tabletop scanner to laserfiche EA/DC	\$ 1,000	\$ 1,000
			Sub total by EQUIPMENT PURCHASE	01-50-49500 001-300-301-49500			\$ 1,000	\$ 1,000
			Sub total by				\$ 801,518	\$ 878,203
Grand Total Administration							\$ 801,518	\$ 878,203

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-350-351-40400	Central Svcs	EMPLOYEE INSURANCE	928,843	856,091	879,902	1,021,448	947,967	980,527	3.43%
001-350-351-40403	Central Svcs	INSURANCE OPT-OUT PAYMENTS	5,250	11,374	20,515	18,368	2,529	3,675	45.31%
001-350-351-41100	Central Svcs	MAINTENANCE - EQUIPMENT	132,757	151,103	129,877	261,702	176,343	198,907	12.80%
001-350-351-41103	Central Svcs	MAINTENANCE - SOFTWARE	343,041	501,267	408,971	549,466	524,147	319,234	-39.09%
001-350-351-43301	Central Svcs	INSURANCE - LIABILITY	115,803	129,966	59,623	172,935	179,841	201,422	12.00%
001-350-351-43302	Central Svcs	INSURANCE - WORKERS COMP	245,209	246,698	205,197	269,868	282,640	331,519	17.29%
001-350-351-43303	Central Svcs	INSURANCE - EE LIFE	2,473	3,837	3,007	2,586	3,012	3,024	0.40%
001-350-351-43400	Central Svcs	TELEPHONE	57,679	59,523	57,280	64,817	60,955	62,232	2.09%
001-350-351-44300	Central Svcs	RENT EXPENSE	1,414	1,826	766	704	704	704	0.00%
001-350-351-44600	Central Svcs	POSTAGE	7,074	6,030	6,464	5,000	5,250	5,772	9.94%
001-350-351-44700	Central Svcs	PRINTING/PUBLISHING	1,263	1,693	1,448	2,000	1,192	1,600	34.23%
001-350-351-45400	Central Svcs	OTHER PROFESSIONAL SERVICES	17,561	73,006	270,686	51,107	314,378	138,611	-55.91%
001-350-351-47100	Central Svcs	OFFICE SUPPLIES	16,183	17,359	22,571	21,000	22,300	20,000	-10.31%
001-350-351-47150	Central Svcs	IT ACCESSORIES	-	-	-	-	-	3,000	-
001-350-351-49500	Central Svcs	EQUIPMENT PURCHASE	63,809	25,000	45,906	256,940	142,882	174,556	22.17%
Totals			1,938,359	2,084,773	2,112,213	2,697,941	2,664,140	2,444,783	-8.23%

General Fund Line Items
Fiscal Year 2026

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Central Services	General Fund	Central Services	EMPLOYEE INSURANCE	01-70-40400 001-350-351-40400	General Fund Share of Group Health Insurance	Net of employee contributions; additional amounts charged to water and sewer fund	\$ 947,967	\$ 980,527
			Sub total by EMPLOYEE INSURANCE	01-70-40400 001-350-351-40400			\$ 947,967	\$ 980,527
General Fund		Central Services	INSURANCE OPT-OUT PAYMENTS	01-70-40403 001-350-351-40403	Annual Employee Health Insurance Optout payments	Payment to employees who have opted out of City Insurance	\$ 2,529	\$ 3,675
			Sub total by INSURANCE OPT-OUT PAYMENTS	01-70-40403 001-350-351-40403			\$ 2,529	\$ 3,675
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	Additional IT Support	Special Projects as recommended by Orbis - Comcast Box in AV Room	\$ -	\$ 20,000
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	IT Managed Support Services (Orbis) includes annual support, Email Security, EDR, Training, SIEM, and Datto	Year 2 support	\$ 115,260	\$ 118,716
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	AV Room Annual Telvue Hardware Support	Orbis provides support under annual managed support	\$ -	\$ 2,000
		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41101	AV Room / Council Chambers Hardware	Adhoc expenses, if needed	\$ -	\$ 3,000
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	Cannon I-825 Large Format Printer Maintenance	Community Development	\$ 600	\$ 600
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41101	Internet Service - Backup Provider	Backup citywide internet service. Provider TBD	\$ 10,000	\$ 20,000
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	Manning Copier Maintenance	BizHub 754e	\$ 225	\$ 225
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	Security Camera Maintenance	Platinum CCTV annual service plan (PD - \$13,464, CH - 3264)	\$ 16,728	\$ 17,564
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	Stafford Copier Maintenance	BizHub 808	\$ 567	\$ 567
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	Telephone System Maintenance (Avaya)	Ficek (5 yr discounted price ended in 2024)	\$ 8,100	\$ 8,100
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	Xerox Phaser Maint. Agreement	Community Development	\$ -	\$ -
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	Axon PD Security Camera Maintenance	PD Interview Room recording system. 5 yr contract at \$38,074.14 (\$7614.83 p/yr) FY25 is yr 2 of 5	\$ 7,615	\$ 7,615
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	Watchfire Digital City Message Board	Rt 56 and Batavia Rd sign support plan	\$ 520	\$ 520
General Fund		Central Services	MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100	Server Maintenance Surveillance System (*anticipated replacement w/new AXIS cameras-FY26. PD Dec. Pkg)	Platinum CCTV Surveillance camera system server replacement for City Hall and Police Dept.	\$ 16,728	\$ -
			Sub total by MAINTENANCE - EQUIPMENT	01-70-41100 001-350-351-41100			\$ 176,343	\$ 198,907

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	ADP	HR On-boarding & Talent modules	\$ 4,900	\$ 5,520	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Annual ESRI (GIS) Maintenance	2 desktop licenses; 7 online licenses, and user credits (CD)	\$ 5,300	\$ 7,500	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	APBnet (critical reach)	PD	\$ 515	\$ 600	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Adobe Illustrator	Administration, graphics	\$ 264	\$ 264	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Archive Social	social media archiving (Facebook, Youtube)	\$ 4,188	\$ 5,200	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	AutoCad	3 yr license of \$5048.46 paid 6/21/22. Renew in FY26	\$ 5,049	\$ 5,049	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	BEAST Maintenance & Licenses	Police Evidence Software and Licenses (2)	\$ 3,680	\$ 3,864	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	BS&A ERP software		\$ 198,190	\$ 43,670	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Citrix FileShare	Sharefile - 1 personal use license	\$ 200	\$ 200	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Quisitive Microsoft D365 Licensing	Quisitive microsoft billing @ \$3,200 per mo. Included 2 mo's for FY 26. These charges should go away after BS&A go live	\$ 39,000	\$ 6,400	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	DTS VUEWorks EAM Software	Public Works software. \$88,750 yr 1 (FY24), \$44,150 yr 2 (FY25) \$29,900 yrs 3-5 (FY 26,27,28)not-to-exceed \$222,600	\$ 44,150	\$ 29,900	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	GoDaddy	GoDaddy Domain subscriptions and SSL licences (2) \$100 each tbd	\$ 200	\$ 200	
General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Granicus Web Hosting Subscription Fees	FY 24 Initial set up fees. FY 25 - annual subscription fees. FY 26 - \$34,550.05. FY 27 - \$35,586.56	\$ 23,835	\$ 34,551	

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Granicus GovQA FOIA	Annual subscription fees. FY 24 initial setup. \$9,000. FY25, year 2 - \$9,270. FY 26 - \$9,548.10	\$ 9,270	\$ 9,549
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Granicus Software	Website / Citizen Engagement	\$ 69,463	\$ 52,005
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Entersect On-Line Background/Investigations tool		\$ 1,200	\$ 1,260
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41104	Emergency Alert Community Notification System	I.E. Code Red, CivicPlus Mass notification, etc.	\$ -	\$ 5,000
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Frontline Training Tracker	PD all-in-one training tracker	\$ 2,550	\$ 2,677
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41104	Fortinet Firewall and Switch Annual Maintenance	Includes Fortinet VPN	\$ -	\$ 6,000
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Frontline FTO Tracker	PD Field Training Officer Tracking	\$ 1,275	\$ 1,275
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Touch Maintenance	fingerprinting (PD)	\$ 5,080	\$ 5,080
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Open VPN Licensing	Transitioned to Fortinet VPN (this line can be removed after FY26)	\$ 1,092	\$ -
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Laserfiche Annual Renewal	Upgrade to Cloud FY25. Annual renewal subscription \$16,335	\$ 20,525	\$ 16,335
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	LEADS Online	PD	\$ 4,037	\$ 4,158
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Lexipol (PD)	PD (7,580 - training & policy 4,893 management support)	\$ 12,473	\$ 13,097
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Lexipol LocalGovU Full Library	Full training library for all depts.	\$ 2,480	\$ 2,480
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Microsoft Azure Fees	Billed to Finance Credit Card (\$2,800 per mo.)	\$ 33,600	\$ 33,600
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	MSI/Harris Software Maintenance	Assumes 7% increase for modules utilized	\$ -	\$ -
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Microsoft O365 Annual Licensing through Dell		\$ 17,469	\$ 18,500
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	Pace Scheduler Software	Police	\$ 4,095	\$ 4,300
	General Fund	Central Services	MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103	VMWare Subscription	Purchased by Broadcom.com. Per Orbis, high renewal rate anticipated.	\$ 67	\$ 1,000
			Sub total by MAINTENANCE - SOFTWARE	01-70-41103 001-350-351-41103			\$ 514,147	\$ 319,234

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Central Services	INSURANCE - LIABILITY	01-70-43301 001-350-351-43301	INSURANCE - LIABILITY	Assumes 12% increase 01/2026	\$ 179,841	\$ 201,422
			Sub total by INSURANCE - LIABILITY	01-70-43301 001-350-351-43301			\$ 179,841	\$ 201,422
	General Fund	Central Services	INSURANCE - WORKERS COMP	01-70-43302 001-350-351-43302	INSURANCE - WORKERS COMP	Assumes 12% increase 01/26	\$ 282,640	\$ 331,519
			Sub total by INSURANCE - WORKERS COMP	01-70-43302 001-350-351-43302			\$ 282,640	\$ 331,519
	General Fund	Central Services	INSURANCE - EE LIFE	01-70-43303 001-350-351-43303	Employee Life Insurance	Coverage \$50k per employee insured	\$ 3,012	\$ 3,024
			Sub total by INSURANCE - EE LIFE	01-70-43303 001-350-351-43303			\$ 3,012	\$ 3,024
	General Fund	Central Services	TELEPHONE	01-70-43400	Cell Phone Services		\$ 19,798	\$ 20,000
	General Fund	Central Services	TELEPHONE	001-350-351-43400	Comcast - CH Services		\$ 255	\$ 280
	General Fund	Central Services	TELEPHONE	001-350-351-43400	Comcast - PD Services and IP Addresses		\$ 22,375	\$ 23,046
	General Fund	Central Services	TELEPHONE	001-350-351-43400	Comcast - PW Services and IP Addresses		\$ 1,445	\$ 1,481
	General Fund	Central Services	TELEPHONE	001-350-351-43400	Comcast for Business - Fiber	PEERLESS Networks	\$ 17,082	\$ 17,425
			Sub total by TELEPHONE	01-70-43400 001-350-351-43400			\$ 60,955	\$ 62,232
	General Fund	Central Services	RENT EXPENSE	01-70-44300	Pitney Bowes Postage Machine	City Hall	\$ 704	\$ 704
			Sub total by RENT EXPENSE	01-70-44300 001-350-351-44300			\$ 704	\$ 704
	General Fund	Central Services	POSTAGE	01-70-44600	City Wide, Less W&S		\$ 5,250	\$ 5,772
			Sub total by POSTAGE	01-70-44600 001-350-351-44600			\$ 5,250	\$ 5,772
	General Fund	Central Services	PRINTING/PUBLISHING	01-70-44700	Citywide Stationary and Publishing Costs	Letterhead, Envelopes, Business cards, etc	\$ 1,192	\$ 1,600
			Sub total by PRINTING/PUBLISHING	01-70-44700 001-350-351-44700			\$ 1,192	\$ 1,600

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
		Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400 001-350-351-45400	ERP Project Management	Baecore Fees for BS&A	\$ 251,695	\$ 52,595
		Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400 001-350-351-45400	ERP and EAM Integrations with Granicus	CGS fees to build integrations, if necessary		\$ 40,000
		Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400 001-350-351-45400	Citizen Engagement, FOIA, and Website Project Management	Baecore fees for Granicus	\$ 32,500	\$ -
General Fund		Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400 001-350-351-45400	Communications Training	Dardis or Other- All Depts	\$ -	\$ 24,000
General Fund		Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400 001-350-351-45400	DOT/Non-DOT Random Program and Pre Employment Physicals		\$ 6,000	\$ 11,000
General Fund		Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400 001-350-351-45400	Flu Shots and Wellness Assessments	Eligible for partial reimbursement from Gallagher/IPBC	\$ 6,500	\$ 7,000
General Fund		Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400 001-350-351-45400	Language Testing Service	Per MAP 213 CBA and Employee Personnel Manual	\$ 620	\$ 800
General Fund		Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400 001-350-351-45400	Cyber Security Risk Assessment	Orbis Solutions - Follows CIS 20 Critical Controls framework and best practices.	\$ 14,000	\$ -
General Fund		Central Services	OTHER PROFESSIONAL SERVICES	01-70-45400 001-350-351-45400	TASC Flexible Spending - Admin Fee	Anticipates a 5% increase	\$ 3,063	\$ 3,216
			Sub total by OTHER PROFESSIONAL SERVICES	01-70-45400 001-350-351-45400			\$ 314,378	\$ 138,611
General Fund		Central Services	OFFICE SUPPLIES	01-70-47100 001-350-351-47100	General Fund Office Supplies		\$ 22,300	\$ 20,000
			Sub total by OFFICE SUPPLIES	01-70-47100 001-350-351-47100			\$ 22,300	\$ 20,000
General Fund		Central Services	IT ACCESSORIES	01-70-47150 001-350-351-47150	General Fund Office Supplies	Includes general printer replacements	\$ -	\$ 3,000
			Sub total by IT ACCESSORIES	01-70-47150 001-350-351-47150			\$ -	\$ 3,000
General Fund		Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Annual Computer Replacement	On a 3 yr schedule. Approximately 1/3 of computers replaced annually	\$ 5,000	\$ 30,000
General Fund		Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Investigations Data Analysis Computer	Completed in FY25	\$ 5,015	\$ -
General Fund		Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Itouch Biometrics Computer	Completed in FY25	\$ 1,500	\$ -
General Fund		Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Annual MDT Replacement	Switched to Getac in-car computers (2 per yr) FY26 will do 3 total (squads 210.215.219)	\$ 11,500	\$ 19,500
General Fund		Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Annual Mobile Device Replacements	Cell Phones, pocket wifi, etc. Under Verizon billing.	\$ 500	\$ 2,000
General Fund		Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Axon Squad Car Camera Replacements - Annual	Squads 315 & 319 (formerly squads 215 & 219) at \$6,446 annually over 5 yrs beginning	\$ 6,110	\$ 6,446

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Axon Squad Car Camera Replacements - Annual	Squads 216 & 217 at \$4,593 annually over 5 yrs beginning FY23	\$ 4,593	\$ 4,593
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Axon Squad Car Camera Replacements - Annual	Squads 211 & 213 at \$4,993 and Squads 210, 312 & 314 at \$6,888 beginning FY 23	\$ 11,881	\$ 11,881
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	AV Room Equipment Upgrades	Completed in FY25	\$ 53,360	\$ -
		Central Services	EQUIPMENT PURCHASE	01-70-49500	AV Room Comcast Broadcast Transmitter	Channel 10 Broadcast Transmitter replacement	\$ -	\$ 5,000
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Council Chambers - DAIS Tablets	Completed in FY25	\$ 12,975	\$ -
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Fortinet Firewall and Switch Replacements	Completed in FY25	\$ 30,288	\$ -
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Miscellaneous (*ea dept now has their own IT miscellaneous)	keyboards, mice, monitors, etc.	\$ 160	\$ -
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Multi-Factor Authentication (MFA) - Certificate Server	Completed in FY25	\$ -	\$ -
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Security Camera Upgrades and Installations	Decision Package POL 26.01	\$ -	\$ 65,136
	General Fund	Central Services	EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500	Server Replacement Project	FY22 DP: \$30,000 allocated for PD server. Pushed to FY26	\$ -	\$ 30,000
			Sub total by EQUIPMENT PURCHASE	01-70-49500 001-350-351-49500			\$ 142,882	\$ 174,556
		Sub total by					\$ 2,654,140	\$ 2,444,783
Grand Total							\$ 2,654,140	\$ 2,444,783
Central Services							\$ 2,654,140	\$ 2,444,783

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
- 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 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-400-401-40000	Finance	SALARIES - FINANCE DEPT	241,827	254,297	247,718	339,524	292,924	361,397	23.38%
001-400-401-40001	Finance	OVERTIME - FINANCE DEPT	-	103	441	1,500	500	1,500	200.00%
001-400-401-40100	Finance	FICA EXPENSE	14,152	15,267	15,097	21,144	17,897	22,500	25.72%
001-400-401-40101	Finance	MEDICARE EXPENSE	3,310	3,570	3,531	4,945	4,186	5,262	25.70%
001-400-401-40200	Finance	IMRF EXPENSE	23,076	21,005	19,177	28,782	25,806	36,072	39.78%
001-400-401-40705	Finance	TELECOMMUNICATION TAX REBATES	400	444	571	600	670	750	11.94%
001-400-401-42950	Finance	CREDIT CARD FEES	12,289	23,412	20,602	23,536	24,405	25,000	2.44%
001-400-401-44400	Finance	TRAVEL, TRAINING & MEETINGS	5,258	1,920	4,268	5,500	2,550	5,250	105.88%
001-400-401-45200	Finance	AUDIT EXPENSE	14,700	15,100	15,380	18,200	19,350	20,000	3.36%
001-400-401-45210	Finance	COMPUTER SOFTWARE							
001-400-401-45400	Finance	OTHER PROFESSIONAL SERVICES	33,577	28,946	88,165	49,730	58,043	28,460	-50.97%
001-400-401-45710	Finance	EDUCATION REIMBURSEMENT						4,300	
001-400-401-46900	Finance	DUES, SUBSCRIPTIONS & BOOKS	659	390	525	490	615	615	0.00%
001-400-401-47150	Finance	IT ACCESSORIES						500	
001-400-401-47200	Finance	OTHER SUPPLIES	461	115	118	125	125	125	0.00%
001-400-401-48700	Finance	MISCELLANEOUS EXPENSE	459	90	(37)	300	400	500	25.00%
001-400-401-48703	Finance	GFOA REVIEW FEE	460	460	460	460	460	460	0.00%
001-400-401-49500	Finance	EQUIPMENT PURCHASE	-	1,457	865	4,000	6,275	17,729	182.53%
001-400-401-49954	Finance	REFUSE STICKERS	19,330	17,140	14,730	18,000	25,500	26,265	3.00%
Totals			369,958	383,777	431,611	516,836	479,706	556,685	16.05%

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Finance	General Fund	Finance	SALARIES & WAGES	01-45-40000 001-400-401-40000	SALARIES & WAGES		\$ 292,924	\$ 361,397
			Sub total by SALARIES & WAGES	01-45-40000 001-400-401-40000			\$ 292,924	\$ 361,397
	General Fund	Finance	OVERTIME	01-45-40001 001-400-401-40001	OVERTIME		\$ 500	\$ 1,500
			Sub total by OVERTIME	01-45-40001 001-400-401-40001			\$ 500	\$ 1,500
	General Fund	Finance	FICA EXPENSE	01-45-40100 001-400-401-40100	FICA EXPENSES		\$ 17,897	\$ 22,500
			Sub total by FICA EXPENSE	01-45-40100 001-400-401-40100			\$ 17,897	\$ 22,500
	General Fund	Finance	MEDICARE EXPENSE	01-45-40101 001-400-401-40101	MEDICARE EXPENSE		\$ 4,186	\$ 5,262
			Sub total by MEDICARE EXPENSE	01-45-40101 001-400-401-40101			\$ 4,186	\$ 5,262
	General Fund	Finance	IMRF EXPENSE	01-45-40200 001-400-401-40200	IMRF EXPENSES		\$ 25,806	\$ 36,072
			Sub total by IMRF EXPENSE	01-45-40200 001-400-401-40200			\$ 25,806	\$ 36,072
	General Fund	Finance	TELECOMMUNICATIONS TAX REBATE	01-45-40705 001-400-401-40705	Local Government Telecom Tax Rebates	WPLD	\$ 370	\$ 400
	General Fund	Finance	TELECOMMUNICATIONS TAX REBATE	01-45-40705 001-400-401-40705	Senior Citizen Telecom Tax Rebates		\$ 300	\$ 350
			Sub total by TELECOMMUNICATIONS TAX REBATE	01-45-40705 001-400-401-40705			\$ 670	\$ 750
	General Fund	Finance	CREDIT CARD FEES	01-45-42950 001-400-401-42950	Credit Card Processing Fee	WORLDPAY - MID 4445038868956/BS&A INTEGRATED PAYMENTS	\$ 24,405	\$ 25,000
			Sub total by CREDIT CARD FEES	01-45-42950 001-400-401-42950			\$ 24,405	\$ 25,000
	General Fund	Finance	NOTARY FEE	01-45-43700 001-400-401-43700	Herrera - Renewal Tina-Renewal	Expires 06/26/2027 (Budget Again in FY 2028) Expires 11/05/2027 (Budget Again in FY 2028)	\$ -	\$ -
			Sub total by NOTARY FEE	01-45-43700 001-400-401-43700			\$ -	\$ -

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Finance	TRAVEL & MEETINGS	01-45-44400 001-400-401-44400	Daily Bank Deposits - Mileage		\$ 400	\$ 450
	General Fund	Finance	TRAVEL & MEETINGS	01-45-44400 001-400-401-44400	Director Conferences and Training		\$ 500	\$ 2,000
	General Fund	Finance	TRAVEL & MEETINGS	01-45-44400 001-400-401-44400	Accounting Supervisor Conferences and Training		\$ 1,350	\$ 1,600
	General Fund	Finance	TRAVEL & MEETINGS	01-45-44400 001-400-401-44400	Technical Staff Training		\$ 300	\$ 1,200
			Sub total by TRAVEL & MEETINGS	01-45-44400 001-400-401-44400			\$ 2,550	\$ 5,250
	General Fund	Finance	AUDIT EXPENSE	01-45-45200 001-400-401-45200	FY 2025 Audit	Cost also allocated to Water and Sewer Fund (\$6,000), TIF#3 (\$1,500), and TIF#4 (\$1,500)	\$ -	\$ 15,000
	General Fund	Finance	AUDIT EXPENSE	01-45-45200 001-400-401-45200	FY 2024 Audit	Cost also allocate to Water and Sewer Fund (\$5,400), TIF#3 (\$1,100), and TIF#4 (\$1,100)	\$ 16,950	
	General Fund	Finance	AUDIT EXPENSE	01-45-45200 001-400-401-45200	Single Audit Fees (Only if Required)		\$ 2,400	\$ 5,000
			Sub total by AUDIT EXPENSE	01-45-45200 001-400-401-45200			\$ 19,350	\$ 20,000
	General Fund	Finance	OTHER PROFESSIONAL SERVICES	01-45-45400 001-400-401-45400	ADP Payroll Processing Fees	Includes time and attendance starting late FY 23	\$ 10,398	\$ 16,000
	General Fund	Finance	OTHER PROFESSIONAL SERVICES	01-45-45400 001-400-401-45400	Contractual Temporary Staffing	Gov Temps or similar professional financial assistance	\$ 34,115	\$ -
	General Fund	Finance	OTHER PROFESSIONAL SERVICES	01-45-45400 001-400-401-45400	OPEB Valuation (GASB 74/75)	Performed by L&A- Required Limited Valuation- FY 26. Full Valuation FY 25 (Full in alternating years)	\$ 3,030	\$ 960
	General Fund	Finance	OTHER PROFESSIONAL SERVICES	01-45-45400 001-400-401-45400	Executive Coaching	Accounting Supervisor	\$ 5,000	\$ 5,500
	General Fund	Finance	OTHER PROFESSIONAL SERVICES	01-45-45400 001-400-401-45400	Executive Coaching	Finance Director	\$ 5,500	\$ 6,000
			Sub total by OTHER PROFESSIONAL SERVICES	01-45-45400 001-400-401-45400			\$ 58,043	\$ 28,460
	General Fund	Finance	EDUCATION REIMBURSEMENT	01-45-45710 001-400-401-45710	Anthony Aguilar-CPA		\$ -	\$ 4,300
			Sub total by EDUCATION REIMBURSEMENT	01-45-45710 001-400-401-45710			\$ -	\$ 4,300

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Finance	DUES, SUBSCRIPTIONS & BOOKS	01-45-46900 001-400-401-46900	GFOA Membership - Director		\$ 190	\$ 190
	General Fund	Finance	DUES, SUBSCRIPTIONS & BOOKS	01-45-46900 001-400-401-46900	IGFOA Membership - Director		\$ 225	\$ 225
	General Fund	Finance	DUES, SUBSCRIPTIONS & BOOKS	01-45-46900 001-400-401-46900	IGFOA Membership - Accounting Supervisor		\$ 100	\$ 100
	General Fund	Finance	DUES, SUBSCRIPTIONS & BOOKS	01-45-46900 001-400-401-46900	IGFOA Membership - Accountant		\$ 100	\$ 100
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	01-45-46900 001-400-401-46900			\$ 615	\$ 615
	General Fund	Finance	IT ACCESSORIES	01-45-47150 001-400-401-47150	Mice, keyboards, printers		\$ -	\$ 500
			Sub total by IT ACCESSORIES	01-45-47150 001-400-401-47150			\$ -	\$ 500
	General Fund	Finance	OTHER SUPPLIES	01-45-47200 001-400-401-47200	Dog Tags		\$ 125	\$ 125
			Sub total by OTHER SUPPLIES	01-45-47200 001-400-401-47200			\$ 125	\$ 125
	General Fund	Finance	MISCELLANEOUS EXPENSE	01-45-48700 001-400-401-48700	Miscellaneous Expenses	Departmental team building meetings	\$ 400	\$ 500
			Sub total by MISCELLANEOUS EXPENSE	01-45-48700 001-400-401-48700			\$ 400	\$ 500
	General Fund	Finance	GFOA REVIEW FEE	01-45-48703 001-400-401-48703	GFOA CERTIFICATE OF ACHIEVEMENT		\$ 460	\$ 460
			Sub total by GFOA REVIEW FEE	01-45-48703 001-400-401-48703			\$ 460	\$ 460
	General Fund	Finance	EQUIPMENT PURCHASE	01-45-49500 001-400-401-49500	First Floor Copier Replacement (replaces three existing printer/copiers with a single solution 754e No Longer serviceable)	Konica Minolta C751i Color Copier	\$ -	\$ 11,029
	General Fund	Finance	EQUIPMENT PURCHASE	01-45-49500 001-400-401-49500	FY25 - Document Scanners (400x5), Barcode Scanners (3x75), Credit card terminals (3x700) Receipt Printers \$650 (x3) (Fin,PD,CD) PLUS Document Scanners (400x5) in FY26	Finance/CD/Police	\$ 6,275	\$ 2,000
	General Fund	Finance	EQUIPMENT PURCHASE	01-45-49500 001-400-401-49500	Vari Desk - Front Counter	Customer Service Specialist desk space	\$ -	\$ 700

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Finance	EQUIPMENT PURCHASE	01-45-49500 001-400-401-49500	Finance Conference Room - Monitor and Screen sharing equipment	Set-up conference Room with group meeting capabilities similar to Community Development and and Gallyry - but on a slightly smaller scale due to room size		\$ 4,000
			Sub total by EQUIPMENT PURCHASE	01-45-49500 001-400-401-49500			\$ 6,275	\$ 17,729
	General Fund	Finance	REFUSE STICKERS	01-45-49954 001-400-401-49954	Purchase of Refuse Stickers for Re-sale	FY 25 8,500 @\$3.00 Per Sticker Effective 05/01/2024 FY 26 8,500 @ 3.09 Per Sticker Effective 05/01/2025	\$ 25,500	\$ 26,265
			Sub total by REFUSE STICKERS	01-45-49954 001-400-401-49954			\$ 25,500	\$ 26,265
		Sub total by Finance					\$ 479,706	\$ 556,685
Grand Total Finance							\$ 479,706	\$ 556,685

City of Warrenville Department Overview Police Department

The Police Department is responsible for the delivery of law enforcement services to the community 24-hours per day, each day, and is comprised of several Divisions. Those Divisions include Administration, Investigations, Operations, and Records.

The Administration Division consists of the Chief of Police, two Deputy Chiefs of Police, and an Administrative Assistant. Police Chief Bonilla was hired in November 2022 and has 28 years of law enforcement service. He is a licensed attorney and the Program Coordinator for the Suburban Law Enforcement Academy (SLEA), which the training academy uses to train and certify newly hired police officers. Chief Bonilla's legal specialties are Constitutional Law, Municipal Defense, Police Use of Force and Police Liability; and he is licensed before the U.S. District Court for the Northern and Central Districts of Illinois. Chief Bonilla 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.

Deputy Chief Jacobson has 26 years of law enforcement service and oversees the Operations Division (Patrol), which consists of Patrol Sergeants, Corporals, officers, Community Service Officers, and school Crossing Guards. Along with routine duties and calls for service, Division personnel earn and maintain specialty training and certifications, and participate in multi-jurisdictional task forces to ensure expert law enforcement incident response to the city and other agencies. The Division includes a Traffic Safety Enforcement Unit (TSEU) and Bike Unit.

Deputy Chief Dawson has 26 years of law enforcement service and oversees the Investigations and Records divisions, which consists of a Detective Sergeant, Detectives, Records Supervisor, Records Assistants; and also oversees the Community Service Technician (evidence) and Emergency Management Agency (EMA) Coordinator. Like with Operations, Division personnel earn and maintain specialty training and certifications, and participate in multi-jurisdictional task forces. The Investigations Division also includes a Problem Oriented Policing (POP) Unit to address gang, drug and quality of life crimes, and provide assistance to the Detectives during surveillance and major investigations.

The lobby serves as an Internet Transaction Safe Zone providing a safe space to conduct internet sale transactions, and contains a prescription medication recycling drop-box for residents to safely dispose of unused medications. On display is the *Adoption of Ten Shared Principles* poster, signed by Command Staff and sworn personnel as a pledge to uphold these NAACP and Illinois Association of Chiefs of Police policing values.

The Department is actively involved in community outreach and charitable events like Special Olympics Illinois, Park District Bicycle Rodeo, National Night Out Against Crime, shredding and electronics recycling events, the U.S. Marine Corps Toys for Tots campaign, and the DuPage County Shop with a Cop for underprivileged children.

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-500-501-40000	Police	SALARIES - POLICE SWORN	3,259,709	3,578,081	3,722,815	3,835,766	3,936,110	4,426,768	12.47%
001-500-501-40001	Police	OVERTIME - POLICE	327,641	376,202	459,095	340,000	405,186	340,000	-16.09%
001-500-501-40004	Police	SALARIES-CROSSING GUARDS	34,637	35,434	30,172	43,553	38,454	49,414	28.50%
001-500-501-40005	Police	POLICE-NON-SWORN	404,119	413,821	487,491	507,548	488,572	524,612	7.38%
001-500-501-40006	Police	UNEMPLOYMENT INSURANCE	12,325	193	-	-	4,976	-	-100.00%
001-500-501-40100	Police	FICA EXPENSE	242,287	256,904	272,852	293,054	278,706	331,129	18.81%
001-500-501-40101	Police	MEDICARE EXPENSE	56,937	60,413	63,950	68,537	64,927	77,442	19.28%
001-500-501-40200	Police	IMRF EXPENSE	41,166	34,884	40,979	44,272	43,686	53,837	23.24%
001-500-501-40401	Police	CITY CONTR. TO POLICE PENSION	1,225,301	1,201,374	1,177,009	1,239,332	1,236,806	1,422,889	15.05%
001-500-501-41100	Police	MAINTENANCE - EQUIPMENT	20,069	12,614	9,743	25,080	24,040	24,040	0.00%
001-500-501-41110	Police	MAINTENANCE - AUTOS	58,698	72,407	111,800	109,600	108,133	99,300	-8.17%
001-500-501-42800	Police	COMMUNICATIONS SERVICES	400,351	405,325	438,713	468,001	468,001	460,993	-1.50%
001-500-501-42900	Police	ANIMAL CONTROL	2,064	1,042	1,354	2,000	2,000	2,500	25.00%
001-500-501-43400	Police	TELEPHONE	14,858	22,738	25,147	26,086	24,801	25,000	0.80%
001-500-501-43700	Police	NOTARY FEE	133	-	67	196	61	276	352.46%
001-500-501-44300	Police	RENT EXPENSE	3,307	33,242	42,167	42,803	73,262	75,902	3.60%
001-500-501-44400	Police	TRAVEL, TRAINING & MEETINGS	28,716	33,859	45,506	79,080	55,640	69,290	24.53%
001-500-501-44700	Police	PRINTING/PUBLISHING	590	2,821	3,395	8,500	8,500	8,700	2.35%
001-500-501-44850	Police	ADMINISTRATIVE TOWING EXPENSE	686	370	822	2,000	2,000	2,000	0.00%
001-500-501-45400	Police	OTHER PROFESSIONAL SERVICES	28,748	66,322	27,414	41,380	35,976	90,280	150.95%
001-500-501-45402	Police	PROFESSIONAL ADJUDICATION SVCS	5,063	4,758	4,821	6,000	6,000	6,180	3.00%
001-500-501-45710	Police	EDUCATION REIMBURSEMENT	4,572	665	378	-	-	-	-
001-500-501-46900	Police	DUES, SUBSCRIPTIONS & BOOKS	59,739	18,413	76,317	77,810	75,060	75,360	0.40%
001-500-501-47150	Police	IT ACCESSORIES	-	-	-	-	-	1,500	-
001-500-501-47200	Police	OTHER SUPPLIES	13,321	7,116	17,753	37,520	18,270	23,920	30.93%
001-500-501-47210	Police	AMMUNITION & SUPPLIES	2,998	11,067	7,301	29,860	25,608	26,630	3.99%
001-500-501-47300	Police	UNIFORMS	40,649	45,152	50,731	52,100	46,650	56,157	20.38%
001-500-501-47304	Police	UNIFORMS-CROSSING GUARDS	670	-	120	1,000	1,000	1,100	10.00%
001-500-501-47600	Police	GAS/OIL EXPENSE	70,832	72,763	68,705	80,000	90,592	100,000	10.39%
001-500-501-48401	Police	COLLECTION AGENCY FEES	35	-	-	375	100	300	200.00%
001-500-501-48700	Police	MISCELLANEOUS EXPENSE	4,897	1,049	749	3,000	3,000	4,300	43.33%
001-500-501-48701	Police	INVESTIGATIONS	1,253	1,336	1,399	4,000	3,200	4,000	25.00%
001-500-501-48702	Police	PUBLIC RELATIONS	9,396	10,909	11,224	22,250	22,730	30,250	33.08%
001-500-501-49500	Police	EQUIPMENT PURCHASE	-	37,239	47,445	57,700	54,700	134,193	145.33%
Totals			6,375,767	6,818,513	7,247,434	7,548,203	7,646,747	8,548,262	11.79%

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Police	General Fund	Police Department	SALARIES & WAGES	01-51-40000 001-500-501-40000	Salaries and Wages - Sworn		\$ 3,936,110	\$ 4,426,768
			Sub total by SALARIES & WAGES	01-51-40000 001-500-501-40000			\$ 3,936,110	\$ 4,426,768
	General Fund	Police Department	OVERTIME	01-51-40001 001-500-501-40001	Overtime - Full Department		\$ 405,186	\$ 340,000
			Sub total by OVERTIME	01-51-40001 001-500-501-40001			\$ 405,186	\$ 340,000
	General Fund	Police Department	SALARIES - CROSSING GUARDS	01-51-40004 001-500-501-40004	Salaries & Wages - School Crossing Guards		\$ 38,454	\$ 49,414
			Sub total by SALARIES - CROSSING GUARDS	01-51-40004 001-500-501-40004			\$ 38,454	\$ 49,414
	General Fund	Police Department	SALARIES - POLICE (NON-SWORN)	01-51-40005 001-500-501-40005	Sales & Wages - Non-Sworn		\$ 488,572	\$ 524,612
			Sub total by SALARIES - POLICE (NON-SWORN)	01-51-40005 001-500-501-40005			\$ 488,572	\$ 524,612
	General Fund	Police Department	UNEMPLOYMENT EXPENSE	01-51-40006 001-500-501-40006	Unemployment Expenses		\$ 4,976	\$ -
			Sub total by UNEMPLOYMENT EXPENSE	01-51-40006 001-500-501-40006			\$ 4,976	\$ -
	General Fund	Police Department	FICA EXPENSE	01-51-40100 001-500-501-40100	FICA Expense - Full Department		\$ 278,706	\$ 331,129
			Sub total by FICA EXPENSE	01-51-40100 001-500-501-40100			\$ 278,706	\$ 331,129
	General Fund	Police Department	MEDICARE EXPENSE	01-51-40101 001-500-501-40101	Medicare Expense - Full Department		\$ 64,927	\$ 77,442
			Sub total by MEDICARE EXPENSE	01-51-40101 001-500-501-40101			\$ 64,927	\$ 77,442

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Police Department	IMRF EXPENSE	01-51-40200 001-500-501-40200	IMRF Expense - Full Department	Applies to Non-Sworn staff	\$ 43,686	\$ 53,837
			Sub total by IMRF EXPENSE	01-51-40200 001-500-501-40200			\$ 43,686	\$ 53,837
	General Fund	Police Department	CITY CONTR TO POLICE PENSION	01-51-40401 001-500-501-40401	FY 25 - Levy Yr. 2023 - Actuarially Determined Contribution		\$ 1,236,806	\$ -
	General Fund	Police Department	CITY CONTR TO POLICE PENSION	01-51-40401 001-500-501-40401	FY 26 - Levy Yr. 2024 - Actuarially Determined Contribution		\$ -	\$ 1,422,889
			Sub total by CITY CONTR TO POLICE PENSION	01-51-40401 001-500-501-40401			\$ 1,236,806	\$ 1,422,889
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100 001-500-501-41100	Bike Unit - tune-ups/repairs	Patrol Division bikes x5	\$ 800	\$ 800
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100 001-500-501-41100	Car Washes / Detailing	Car washes \$16 ea x20, per month (\$3840) / Car detailing \$90 ea x20, twice per year (\$3600)	\$ 7,440	\$ 7,440
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100 001-500-501-41100	Equipment Maintenance-Time & Materials	Exradar/lidar units, telephone system, LiveScan printer, and miscellaneous	\$ 2,700	\$ 2,700
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100 001-500-501-41100	Patrol and Records Divisions - Maintenance/Supply contracts		\$ 12,000	\$ 12,000
	General Fund	Police Department	MAINTENANCE - EQUIPMENT	01-51-41100 001-500-501-41100	Radar Recertification	Cost reimbursed by Transfer-In Revenue from Seized Assets Fund	\$ 1,100	\$ 1,100
			Sub total by MAINTENANCE - EQUIPMENT	01-51-41100 001-500-501-41100			\$ 24,040	\$ 24,040
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110 001-500-501-41110	On-site squad Service Calls	On-site service calls, labor, equipment	\$ -	\$ 4,000
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110 001-500-501-41110	Purchase of Parts	TBD/entered by Fin.	\$ 25,000	\$ 20,000
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110 001-500-501-41110	Purchase of tires, alignments and balancing - Time & Material	TBD/entered by Finance. Cost reimbursed by Transfer-In Revenue from Seized Assets Fund	\$ 25,000	\$ 20,000
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110 001-500-501-41110	Repairs at Car Dealer or outside Vendors	FY25: TBD/ entered by Finance	\$ 40,000	\$ 30,000
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110 001-500-501-41110	Remove old equip. install of new equipment, equipment & setup	FY26: Unmarked squad 201 and marked squad 215 and 219	\$ 14,200	\$ 22,500
	General Fund	Police Department	MAINTENANCE - AUTOS	01-51-41110 001-500-501-41110	Vehicle decalling / striping	FY26 x2 @ \$1400, squad 215 and 219	\$ 3,933	\$ 2,800
			Sub total by MAINTENANCE - AUTOS	01-51-41110 001-500-501-41110			\$ 108,133	\$ 99,300

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Police Department	COMMUNICATION SERVICES	01-51-42800 001-500-501-42800	DuComm Fiscal Year Contract x32	FY23: Year 4 of 10 (FY20) FY24: Year 5 of 10 (FY20) FY25: Year 6 of 10 (FY20) FY26: Year 7 of 10 (FY20)	\$ 450,112	\$ 444,701
	General Fund	Police Department	COMMUNICATION SERVICES	01-51-42800 001-500-501-42800	DuComm new facility - City Share of costs	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) FY25: x32 (\$17,889.00) FY26: x32 (\$16,292.00)	\$ 17,889	\$ 16,292
			Sub total by COMMUNICATION SERVICES	01-51-42800 001-500-501-42800			\$ 468,001	\$ 460,993
	General Fund	Police Department	ANIMAL CONTROL	01-51-42900 001-500-501-42900	General Equipment & Veterinary Charges		\$ 2,000	\$ 2,500
			Sub total by ANIMAL CONTROL	01-51-42900 001-500-501-42900			\$ 2,000	\$ 2,500
	General Fund	Police Department	TELEPHONE	01-51-43400 001-500-501-43400	Cellular Services		\$ 24,801	\$ 25,000
			Sub total by TELEPHONE	01-51-43400 001-500-501-43400			\$ 24,801	\$ 25,000
	General Fund	Police Department	NOTARY FEE	01-51-43700 001-500-501-43700	Notary Commissions costs (Records Division Personnel)	FY26: Bonding, State registration and stamp fees x2 @ \$89 (\$178) /- ST training exams x2 @ \$49 (\$98)	\$ 61	\$ 276
			Sub total by NOTARY FEE	01-51-43700 001-500-501-43700			\$ 61	\$ 276

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Police Department	RENT EXPENSE	01-51-44300 001-500-501-44300	AXON Body Worn Cameras - Lease Package	Cameras, hardware, software, storage & main-tenance. FY24: Year 3 of 5 FY25: Year 4 of 5 FY26: Year 5 of 5 *To be offset by transfers from Seized Assets Fund, otherwise full General Fund expense.*	\$ 33,876	\$ 33,876
	General Fund	Police Department	RENT EXPENSE	01-51-44300 001-500-501-44300	ETSB I/Net annual maintenance		\$ 604	\$ 604
	General Fund	Police Department	RENT EXPENSE	01-51-44300 001-500-501-44300	Postage Machine rental	\$177 quarterly	\$ 708	\$ 708
	General Fund	Police Department	RENT EXPENSE	01-51-44300 001-500-501-44300	Outdoor Range rental	x33 @ \$80 per officer	\$	\$ 2,640
	General Fund	Police Department	RENT EXPENSE	01-51-44300 001-500-501-44300	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 / Payment 1 of 5 FY25: Payment 2 of 5 FY26: Payment 3 of 5	\$ 38,074	\$ 38,074
			Sub total by RENT EXPENSE	01-51-44300 001-500-501-44300			\$ 73,262	\$ 75,902
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	Advanced Evidence Technician	1 attendee @ \$1,400	\$ -	\$ 1,400
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	Crash Investigation I & II - NWU Center for Public Safety	Not budgeted for FY26 (Note: leave line item.)	\$ 600	\$ -
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	DuPage Juveniles Ofcs Assoc (DJOA) conference	3 attendees @ \$75	\$ 225	\$ 225
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	IL Assoc of Technical Accident Investigators (ATAI) conf.	x1 attendees @ \$340	\$ 340	\$ 340
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	IL Drug Enforcement Ofcs Assoc (IDEOA) Conference	x2 @ \$325	\$ 650	\$ 650
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	IL Homicide Seminar	FY25: attendees x7 @ \$275 FY26: attendees x7 @ \$345	\$ 2,070	\$ 2,415
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	IL Law Enforcement Admin Professionals conference	x1 attendee	\$ -	\$ 250
			TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	IL Police Memorial	x3 Attendees	\$ -	\$ 500
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	IL Tactical Ofcs Assoc (ITOA) conference	Dues/Training/Conference (x4 @ \$390)	\$ 1,560	\$ 1,560
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	Illinois Chiefs of Police Conference	x3 attendees	\$ -	\$ 1,000
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	Lodging costs for Training		\$ 3,600	\$ 3,000

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	Suburban Law Enforcement Academy Tuition (16 week session)	FY25: x2 Recruit Officers @ \$4700 ea (not spent) FY26: x1 Recruit Officer @ \$4750	\$ -	4,750
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	IL Crisis Negotiators Conference	x2 attendees @ \$375 ea	\$ 650	750
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	Leadership Development	Sergeants x5 / Corporals x4	\$ 15,000	15,000
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	Training (NEMRT and Other)	Includes all Divisions: Training, seminars and conferences	\$ 11,160	12,000
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	Tactical Instructor Development	Includes: GRACIE Survival Tactics Instr x2 x1 @ \$1500; Multi-Assault Counter Terrorism Action Capabilities (MACTAC) x2 @ \$600 (\$1200); Rapid Deployment Instructor x2 @ \$600 (\$1,200); Tazer Instructor recertifications x2 @ \$500 (\$1,000); The Site-Warrant Service Team/Instructor Development all-inclusive trng (\$5,750)	\$ 8,370	9,450
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	Continuing Education	x3 @ \$2500 ea	\$ 7,500	7,500
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	Drone Pilot certifications / trng	FY26: None, keep line item.	\$ 1,000	-
	General Fund	Police Department	TRAVEL & MEETINGS	01-51-44400 001-500-501-44400	International Assoc of Chiefs of Police Conference(Denver, CO)	x3 attendees, air fare, lodging, registration	\$ 2,915	8,500
			Sub total by TRAVEL & MEETINGS	01-51-44400 001-500-501-44400			\$ 55,640	\$ 69,290
	General Fund	Police Department	PRINTING/PUBLISHING	01-51-44700 001-500-501-44700	Adjudication and Traffic tickets		\$ 3,000	3,200
	General Fund	Police Department	PRINTING/PUBLISHING	01-51-44700 001-500-501-44700	General Printing needs (all)	FY25: Includes in-house forms, yard signs, business cards, artwork set up fees, etc.	\$ 5,500	5,500
			Sub total by PRINTING/PUBLISHING	01-51-44700 001-500-501-44700			\$ 8,500	\$ 8,700
	General Fund	Police Department	ADMINISTRATIVE TOWING EXPENSE	01-51-44850 001-500-501-44850	Administrative towing fees paid to Contractor		\$ 2,000	2,000
			Sub total by ADMINISTRATIVE TOWING EXPENSE	01-51-44850 001-500-501-44850			\$ 2,000	\$ 2,000

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400 001-500-501-45400	Destruction of Department Records	(Not associated with shredding event or monthly on-site service)	\$ 350	\$ 750
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400 001-500-501-45400	Document Shredding Service (on-site)	On-site, based on a 4-week cycle and locking bins x3	\$ 1,740	\$ 1,800
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400 001-500-501-45400	DUI Testing (Blood Draws)		\$ 2,000	\$ 2,000
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400 001-500-501-45400	DuPage County CJS Monthly fees	\$750 x4 (billed quarterly)	\$ 3,000	\$ 3,000
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400 001-500-501-45400	Gas Mask online Fit Test(s)	x37 @ \$38 ea	\$ 1,406	\$ 1,406
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400 001-500-501-45400	Prescription Recycling service	Bi-weekly disposal pick-ups	\$ 15,655	\$ 17,000
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400 001-500-501-45400	Police Department Operations and Data Analysis Report	FY26 Decision Package POL 26.03	\$ -	\$ 50,000
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400 001-500-501-45400	S.O.S. Title/Registration fees	Department vehicles FY25: Titles x2 @ \$155 ea (\$310) Transfer of plates \$10 ea (\$20) / LPN renewal x9 @ \$155 ea (\$1395) FY26: LPN renewals x9 @ \$151 (\$1,359), Titles x2 @ \$165 (\$330), Transfer of license plates x2 @ \$10 ea (\$20)	\$ 1,725	\$ 1,709
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400 001-500-501-45400	Wellness Checks	Wellness Checks x39 @ \$185 ea. (1 Hour ea. once per year)	\$ 5,600	\$ 7,215
	General Fund	Police Department	OTHER PROFESSIONAL SERVICES	01-51-45400 001-500-501-45400	Suburban Law Enforcement Academy (SLEA) facility	Use of Range, VIRTRA, and Mat Room	\$ 4,500	\$ 5,400
			Sub total by OTHER PROFESSIONAL SERVICES	01-51-45400 001-500-501-45400			\$ 35,976	\$ 90,280
	General Fund	Police Department	PROFESSIONAL ADJUDICATION FEES	01-51-45402 001-500-501-45402	Professional Adjudication Services	Contractual Administrative Law Judge fees - includes adjudication of Code violation issues	\$ 6,000	\$ 6,180
			Sub total by PROFESSIONAL ADJUDICATION FEES	01-51-45402 001-500-501-45402			\$ 6,000	\$ 6,180

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Police Department	EDUCATION REIMBURSEMENT	01-51-45710 001-500-501-45710	Reimbursement requests for Personnel	Completion of various Degrees. *Finance to provide approved personnel and amounts information*	\$ -	\$ -
			Sub total by EDUCATION REIMBURSEMENT	01-51-45710 001-500-501-45710		FY26: No requests, keep detail line	\$ -	\$ -
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	Court Smart: Legal Updates & Case Law	Annual subscription	\$ 1,700	\$ 1,700
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	DuJIS installment	Annual PRMS Operating and System Costs	\$ 37,500	\$ 37,500
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	DuPage County Chiefs of Police Assoc	x3 @ \$275 ea (Chief / Deputy Chiefs x2)	\$ 825	\$ 825
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	DuPage County Children's Advocacy Center	Annual Municipal Contribution	\$ 4,000	\$ 4,000
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	DuPage MERIT		\$ 6,500	\$ 6,500
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	DuPage Senior Management	2 Dc's and 5 Sgts. @ \$125	\$ 875	\$ 875
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	DuPage/Illinois Juvenile Ofcs Assoc	x3 @ \$30	\$ 90	\$ 90
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	Explorer Charter Fees (Three Fires Council)	FY23-FY26: program temporarily suspended, keep detail line	\$ -	\$ -
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	IL Association of Chiefs of Police	x3 @ \$265	\$ 795	\$ 795
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	IL Law Enforcement Admin Professionals (ILEAP)	Chief Admin Assistant	\$ 75	\$ 75
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	IL Law Enforcement Alarm System (ILEAS)	Annual membership	\$ 120	\$ 120
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	International Association of Chiefs of Police	Annual membership x3 @ \$190	\$ 570	\$ 570
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	International Association of Chiefs of Police Online.net	Annual online subscription	\$ 875	\$ 875
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	National Assoc of Town Watch (NATW)	Annual membership renewal (re: NNO)	\$ 35	\$ 35
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	Misc. professional magazine subscriptions and books		\$ 500	\$ 500
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	Law Enforcement Records Mgmt Information (LERMI)	Annual memberships x4 @ \$40	\$ 160	\$ 160
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	Mid-States Organized Crime Information Center	Annual Association Cost	\$ -	\$ 300

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	NEMRT Regional Training	Annual training fee x40 members @ \$95	\$ 3,800	\$ 3,800
	General Fund	Police Department	DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900	DUMEG	32 SWORN X \$520/EA	\$ 16,640	\$ 16,640
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	01-51-46900 001-500-501-46900			\$ 75,060	\$ 75,360
	General Fund	Police Department	IT ACCESSORIES	01-51-47150 001-500-501-47150		Keyboard, mice, flash drives, charging ports, etc.	\$ -	\$ 1,500
			IT ACCESSORIES	01-51-47150 001-500-501-47150			\$ -	\$ 1,500
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200 001-500-501-47200	Digital Media		\$ 2,000	\$ 2,000
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200 001-500-501-47200	Evidence Technician supplies		\$ 6,000	\$ 6,000
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200 001-500-501-47200	PI-LIT rechargeable/reusable lighting system	x12 sets of 10 w/docking station @ \$825. For marked and CSO squads	\$ -	\$ 9,900
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200 001-500-501-47200	Miscellaneous supplies		\$ 3,000	\$ 3,000
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200 001-500-501-47200	Office Equipment	FY25: Reupholster partition panels (Admin)	\$ 250	\$ -
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200 001-500-501-47200	Office Equipment	Sergeants' and Report Writing Room areas - updating and upgrading of workspaces	\$ 5,000	\$ 1,000
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200 001-500-501-47200	Sanitizer Replacements		\$ 500	\$ 500
	General Fund	Police Department	OTHER SUPPLIES	01-51-47200 001-500-501-47200	AED supplies	Replacement batteries x4 @ \$180 ea (\$720) / Pads x8 @ \$100 ea (\$800). For squads.	\$ 1,520	\$ 1,520
			Sub total by OTHER SUPPLIES	01-51-47200 001-500-501-47200			\$ 18,270	\$ 23,920

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210 001-500-501-47210	Batteries (Weapon lights, Axon, Taser)	Weapon lights (3-Volt) (\$200), Rifle Red Dot Sight (\$100) Axon Signal Side-Arm (\$200) Taser SPPM x2 @ \$125 (\$250);	\$ 300	\$ 750
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210 001-500-501-47210	Ammunition (training rounds, Rifle/Handgun/Taser)	Handgun x20,000 rds (\$7,000) Rifle x5,000 rds (\$7,500)	\$ 14,450	\$ 14,500
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210 001-500-501-47210	Ammunition (other rounds)	Less than Lethal x170 (\$1360) Marking Projectiles (Force on Force) x500 (\$500) Duty Handgun x1000 (\$600) Duty Rifle-x1000 @ \$720)	\$ 3,860	\$ 3,180
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210 001-500-501-47210	Armory supplies	Weapon repair parts, cleaning, targets, paint, tools, etc.	\$ 1,000	\$ 1,000
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210 001-500-501-47210	Duty weapon lights	x2 @ \$150	\$ 300	\$ 300
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210 001-500-501-47210	Red Dot Sight rifle battery	Combined with Batteries above	\$ 100	
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210 001-500-501-47210	Taser - Batteries	FY25: SPPM x2 @ \$125	\$ 250	
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210 001-500-501-47210	Taser - Cartridges	Training x70 (\$2200) Duty x10 (500)	\$ 2,700	\$ 2,700
	General Fund	Police Department	AMMUNITION & SUPPLIES	01-51-47210 001-500-501-47210	Taser XP26	x3 with SPPM batteries @ \$1400	\$ 2,648	\$ 4,200
			Sub total by AMMUNITION & SUPPLIES	01-51-47210 001-500-501-47300			\$ 25,608	\$ 26,630
	General Fund	Police Department	UNIFORMS	01-51-47300 001-500-501-47300	Specialty Unit uniforms	Bike Unit (\$2,500) Honor Guard (\$1,587)	\$ 500	\$ 4,087
	General Fund	Police Department	UNIFORMS	01-51-47300 001-500-501-47300	Clothing Allowance - Investigations	(Detectives x4 / POP Ofcs x2)	\$ 7,000	\$ 7,000
	General Fund	Police Department	UNIFORMS	01-51-47300 001-500-501-47300	Explorer Uniforms	Program temporarily on hold, keep line item in budget	\$ -	\$ -
	General Fund	Police Department	UNIFORMS	01-51-47300 001-500-501-47300	Footwear Replacement	x29 @ \$200 ea	\$ 3,750	\$ 3,750
	General Fund	Police Department	UNIFORMS	01-51-47300 001-500-501-47300	Police Patches		\$ 1,300	\$ 1,500
	General Fund	Police Department	UNIFORMS	01-51-47300 001-500-501-47300	Quartermaster Replacement - Spring & Fall		\$ 30,500	\$ 30,500
	General Fund	Police Department	UNIFORMS	01-51-47300 001-500-501-47300	Replacement Body Armor Vests	x4 @ \$1,080 ea (1 spare)	\$ -	\$ 4,320
	General Fund	Police Department	UNIFORMS	01-51-47300 001-500-501-47300	SWAT Officer equipment (if applicable)	Not budgeted for FY26, keep line item	\$ -	\$ -
	General Fund	Police Department	UNIFORMS	01-51-47300 001-500-501-47300	Uniform Cleaning Contract		\$ 3,600	\$ 5,000
			Sub total by UNIFORMS	01-51-47300 001-500-501-47300			\$ 46,650	\$ 56,157

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Police Department	UNIFORMS - CROSSING GUARDS	01-51-47304 001-500-501-47304	Uniforms	Raincoats/hats, lighted STOP paddles x1 replacements 12"x12", cones	\$ 1,000	\$ 1,100
			Sub total by UNIFORMS - CROSSING GUARDS	01-51-47304 001-500-501-47304			\$ 1,000	\$ 1,100
	General Fund	Police Department	GAS/OIL EXPENSE	01-51-47600 001-500-501-47600	Annual Gas/Oil Expense		\$ 90,592	\$ 100,000
			Sub total by GAS/OIL EXPENSE	01-51-47600 001-500-501-47600			\$ 90,592	\$ 100,000
	General Fund	Police Department	COLLECTION AGENCY FEES	01-51-48401 001-500-501-48401	Adjudication Collections	Associated fees	\$ 100	\$ 300
			Sub total by COLLECTION AGENCY FEES	01-51-48401 001-500-501-48401			\$ 100	\$ 300
	General Fund	Police Department	MISCELLANEOUS EXPENSE	01-51-48700 001-500-501-48700	Awards & Recognition	National Police Week team meals, Challenge Coins, etc.	\$ 2,000	\$ 3,000
	General Fund	Police Department	MISCELLANEOUS EXPENSE	01-51-48700 001-500-501-48700	Miscellaneous		\$ 600	\$ 800
	General Fund	Police Department	MISCELLANEOUS EXPENSE	01-51-48700 001-500-501-48700	Petty Cash Expenses		\$ 400	\$ 500
			Sub total by MISCELLANEOUS EXPENSE	01-51-48700 001-500-501-48700			\$ 3,000	\$ 4,300
	General Fund	Police Department	INVESTIGATIONS	01-51-48701 001-500-501-48701	Background Checks	Massage business licenses and renewals, cleaning/outside vendor personnel, etc.	\$ 2,000	\$ 2,000
	General Fund	Police Department	INVESTIGATIONS	01-51-48701 001-500-501-48701	Investigations Costs	Subpoena Fees / Records	\$ 1,200	\$ 2,000
			Sub total by INVESTIGATIONS	01-51-48701 001-500-501-48701			\$ 3,200	\$ 4,000

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Police Department	PUBLIC RELATIONS	01-51-48702 001-500-501-48702	National Night Out	Includes addition of one food truck (x2 total), giveaways, vendor services, and other event setup purchases	\$ 9,000	\$ 12,500
	General Fund	Police Department	PUBLIC RELATIONS	01-51-48702 001-500-501-48702	Public Relations Materials (all non-NNO)	All public event promotional and giveaway items and related purchases. Includes PD Thank You cards, front desk children's giveaways and children's comfort toys, holiday safety promotion, Citizen Police Academy course, 4th of July, Summer Daze, PD Fall Open House, Breakfast with the Chief, Fire Dist Open House, Senior Fair, and all other events as invited to participate.	\$ 11,000	\$ 15,000
	General Fund	Police Department	PUBLIC RELATIONS	01-51-48702 001-500-501-48702	Shop With a Cop	x2 children	\$ 250	\$ 250
	General Fund	Police Department	PUBLIC RELATIONS	01-51-48702 001-500-501-48702	Shredding Day with Electronics Recycling event	Document Shredding and electronics recycling costs	\$ 2,480	\$ 2,500
			Sub total by PUBLIC RELATIONS	01-51-48702 001-500-501-48702			\$ 22,730	\$ 30,250
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Evidence Tech Camera replacements	Canon EOS 90D DSLR x3 @ \$1,600 ea. (\$4,800); and Sony A7III Mirrorless x1 @ \$2,000	\$ -	\$ 6,800
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	GreyKey Phone Analysis	Celphone data extraction software	\$ -	\$ 13,000
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Evidence Room Vault	Gun, currency, and drug cage upgrade equipment	\$ -	\$ 10,000
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	APX-Next Radios	CSO's x2 @ \$6,485 ea	\$ -	\$ 12,970
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Gas Masks	Replacements & Filters FY26 & FY26 - \$0 Rebudget in FY27	\$ -	\$ -
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Bike Unit bicycle outfitting	Emergency lighting pkg x3 @ \$335 ea (\$1005)	\$ -	\$ 1,005
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Payment Box (PD entrance)	Wall-mounted ticket payment dropbox	\$ -	\$ 800
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Portable Message Board Trailer		\$ -	\$ 19,518
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	City-Band Replacement Radios	FY26: x2 @ \$1,000 (\$2,000) - over 15 year old	\$ 1,000	\$ 2,000

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	FLOCK License Plate Reading Cameras and accessories	FY26: Year 3 of 5 (\$37,000) contract re: Advanced Search x19, FlockOS, Flock Safety Falcon x14	\$ 42,000	\$ 40,000
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Intoximeter mouthpieces	FY26: not budgeted, Maintain detail line	\$ -	\$ -
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Spike Stinger	Vehicle stopping device- x4 @ \$4,500 ea	\$ 4,500	\$ 18,000
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Defensive Tactics Training Mats	x1	\$ -	\$ 500
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Utility Terrain Vehicle	Decision Package (POL 24.02) - \$34,080 (on hold keep in budget)	\$ -	\$ -
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Duty Weapons	Glock 17 handgun with light x2 @ \$500; RDS Glock handguns x2	\$ 1,000	\$ 2,600
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Command Post Center (in-squad)	Mobile emergency command center and accessories	\$ 1,300	\$ 6,000
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500		Tent w/ PD logo x2 @ \$750 ea; Tablecloths with PD logo x2 x1 stretchable @ \$250, x1 standard @ \$(150)	\$ 1,900	\$ -
	General Fund	Police Department	EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500	Police Department History Art Wall	Interior art wall. Phase 2: Completion of project	\$ 3,000	\$ 1,000
			Sub total by EQUIPMENT PURCHASE	01-51-49500 001-500-501-49500			\$ 54,700	\$ 134,193
		Total by Police Department					\$ 7,646,747	\$ 8,548,262

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-500-502-40000	EMA	SALARIES - E.M.A.	27,016	11,009	7,518	30,844	8,640	17,106	97.99%
001-500-502-40100	EMA	FICA EXPENSE	1,675	683	466	1,913	533	1,061	99.06%
001-500-502-40101	EMA	MEDICARE EXPENSE	392	160	109	448	125	248	98.40%
001-500-502-41100	EMA	MAINTENANCE - EQUIPMENT	3,074	4,386	4,564	6,821	6,321	6,821	7.91%
001-500-502-41110	EMA	MAINTENANCE - AUTO	100	542	762	3,500	1,500	5,000	233.33%
001-500-502-42700	EMA	MAINTENANCE - COMMUNICATIONS	-	-	-	1,750	1,750	1,750	0.00%
001-500-502-43400	EMA	TELEPHONE	2,054	2,753	3,142	3,020	3,020	3,020	0.00%
001-500-502-44400	EMA	TRAVEL, TRAINING & MEETINGS	1,270	550	103	4,500	1,500	4,500	200.00%
001-500-502-46900	EMA	DUES, SUBSCRIPTIONS & BOOKS	-	-	-	500	500	500	0.00%
001-500-502-47200	EMA	OTHER SUPPLIES	40	651	651	3,700	3,700	3,200	-13.51%
001-500-502-47300	EMA	UNIFORMS	-	291	291	1,000	900	1,000	11.11%
001-500-502-47600	EMA	GAS / OIL EXPENSE	218	151	146	300	200	250	25.00%
001-500-502-48700	EMA	MISCELLANEOUS EXPENSE	29	481	1,592	2,000	2,000	2,000	0.00%
001-500-502-49500	EMA	EQUIPMENT PURCHASE	590	350	350	1,000	1,080	9,340	764.81%
Totals			36,458	20,715	19,694	61,296	31,769	55,796	75.63%

General Fund Line Items
Fiscal Year 2026

City of Warrenville

Budget plan FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Police	General Fund	Emergency Management Agency	SALARIES & WAGES	01-54-40000 001-500-502-40000	SALARIES & WAGES - EMA		\$ 8,640	\$ 17,106
			Sub total by SALARIES & WAGES	01-54-40000 001-500-502-40000			\$ 8,640	\$ 17,106
General Fund	Emergency Management Agency		FICA EXPENSE	01-54-40100 001-500-502-40100	FICA EXPENSES		\$ 533	\$ 1,061
			Sub total by FICA EXPENSE	01-54-40100 001-500-502-40100			\$ 533	\$ 1,061
General Fund	Emergency Management Agency		MEDICARE EXPENSE	01-54-40101 001-500-502-40101	MEDICARE EXPENSES		\$ 125	\$ 248
			Sub total by MEDICARE EXPENSE	01-54-40101 001-500-502-40101			\$ 125	\$ 248
General Fund	Emergency Management Agency		MAINTENANCE - EQUIPMENT	01-54-41100 001-500-502-41100	General Maintenance Equipment		\$ 500	\$ 1,000
General Fund	Emergency Management Agency		MAINTENANCE - EQUIPMENT	01-54-41100 001-500-502-41100	Siren System monitoring fees		\$ 413	\$ 413
General Fund	Emergency Management Agency		MAINTENANCE - EQUIPMENT	01-54-41100 001-500-502-41100	Starcom21 Network		\$ 408	\$ 408
General Fund	Emergency Management Agency		MAINTENANCE - EQUIPMENT	01-54-41100 001-500-502-41100	Siren System - annual maintenance		\$ 5,000	\$ 5,000
			Sub total by MAINTENANCE - EQUIPMENT	01-54-41100 001-500-502-41100			\$ 6,321	\$ 6,821
General Fund	Emergency Management Agency		MAINTENANCE - AUTOS	01-54-41110 001-500-502-41110	General Vehicle Maintenance		\$ 1,500	\$ 3,500
General Fund	Emergency Management Agency		MAINTENANCE - AUTOS	01-54-41110 001-500-502-41110	Vehicle Decal / Striping	FY26: Not budgeted, keep detail line	\$ -	\$ -
General Fund	Emergency Management Agency		MAINTENANCE - AUTOS	01-54-41110 001-500-502-41110	Vehicle equipment	LED Worklights x4 (for vans x2 ea)	.	\$ 1,500
			Sub total by MAINTENANCE - AUTOS	01-54-41110 001-500-502-41110			\$ 1,500	\$ 5,000
General Fund	Emergency Management Agency		MAINTENANCE - COMMUNICATIONS	01-54-42700 001-500-502-42700	Walkie-Talkies, Mobile Radios	Batteries / Radio air-time fee	\$ 1,750	\$ 1,750
			Sub total by MAINTENANCE - COMMUNICATIONS	01-54-42700 001-500-502-42700			\$ 1,750	\$ 1,750
General Fund	Emergency Management Agency		TELEPHONE	01-54-43400 001-500-502-43400	General telephone	Cellular Services	\$ 3,020	\$ 3,020
			Sub total by TELEPHONE	01-54-43400 001-500-502-43400			\$ 3,020	\$ 3,020

City of Warrenville

Budget plan FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Emergency Management Agency	TRAVEL & MEETINGS	01-54-44400 001-500-502-44400	Coordinator and Member Training and Conferences	Director COD Cert program	\$ 1,500	\$ 4,500
			Sub total by TRAVEL & MEETINGS	01-54-44400 001-500-502-44400			\$ 1,500	\$ 4,500
	General Fund	Emergency Management Agency	DUES, SUBSCRIPTIONS & BOOKS	01-54-46900 001-500-502-46900	EMA-related source books		\$ 500	\$ 500
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	01-54-46900 001-500-502-46900			\$ 500	\$ 500
	General Fund	Emergency Management Agency	OTHER SUPPLIES	01-54-47200 001-500-502-47200	Emergency Response supplies	Emergency incident / natural disaster occurrence(s) emergency supplies, as needed	\$ 1,500	\$ 1,500
	General Fund	Emergency Management Agency	OTHER SUPPLIES	01-54-47200 001-500-502-47200	Printed Materials		\$ 500	\$ -
	General Fund	Emergency Management Agency	OTHER SUPPLIES	01-54-47200 001-500-502-47200	Training- supplies and public relations giveaways	Training event supplies (\$1,700)	\$ 1,700	\$ 1,700
	General Fund	Emergency Management Agency	OTHER SUPPLIES	01-54-47200 001-500-502-47200	Reflective Cones	Not budgeted, keep line item	\$ -	\$ -
			Sub total by OTHER SUPPLIES	01-54-47200 001-500-502-47200			\$ 3,700	\$ 3,200
	General Fund	Emergency Management Agency	UNIFORMS	01-54-47300 001-500-502-47300	Volunteer Uniforms	Includes High-visibility shirts and reflective vests	\$ 900	\$ 1,000
			Sub total by UNIFORMS	01-54-47300 001-500-502-47300			\$ 900	\$ 1,000
	General Fund	Emergency Management Agency	GAS/OIL EXPENSE	01-54-47600 001-500-502-47600	Vehicle Use		\$ 200	\$ 250
			Sub total by GAS/OIL EXPENSE	01-54-47600 001-500-502-47600			\$ 200	\$ 250
	General Fund	Emergency Management Agency	MISCELLANEOUS EXPENSE	01-54-48700 001-500-502-48700	Miscellaneous		\$ 2,000	\$ 2,000
			Sub total by MISCELLANEOUS EXPENSE	01-54-48700 001-500-502-48700			\$ 2,000	\$ 2,000

City of Warrenville

Budget plan FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Emergency Management Agency	EQUIPMENT PURCHASE	01-54-49500	Defibrillator	Battery replacement x2 @ \$500 ea	\$ 500	\$ 1,000
	General Fund	Emergency Management Agency	EQUIPMENT PURCHASE	001-500-502-49500	Other Equipment	\$ s needed	\$ 580	\$ 500
	General Fund	Emergency Management Agency	EQUIPMENT PURCHASE	001-500-502-49500	Generator (Portable)	Honda suitcase generator x2 @ \$1,300	\$ -	\$ 2,600
	General Fund	Emergency Management Agency	EQUIPMENT PURCHASE	001-500-502-49500	Office Lockers	EMA Office lockers x6 @ \$740, plus freight charges	\$ -	\$ 5,000
	General Fund	Emergency Management Agency	EQUIPMENT PURCHASE	001-500-502-49500	Weather Radios	Radios x6 for City Hall, Police Dept. and Public Works Dept., x2 ea (\$40)	\$ -	\$ 240
			Sub total by EQUIPMENT PURCHASE	01-54-49500			\$ 1,080	\$ 9,340
				001-500-502-49500				
		Total by Emergency Management Agency					\$ 31,769	\$ 55,796

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual	Actual	Actual	Actual	Budget	Projected	Budget 2026	25-26 Growth
			2022	2023	2024	2025	2025			
001-500-504-44400	Police Comm.	TRAVEL, TRAINING & MEETINGS	-		400		2,800	800	800	0.00%
001-500-504-44700	Police Comm.	PRINTING / PUBLISHING	1,643	2,472			2,000	-	2,000	0.00%
001-500-504-45100	Police Comm.	LEGAL SERVICES	6,835	495	147		500	500	500	0.00%
001-500-504-45400	Police Comm.	OTHER PROFESSIONAL SERVICES	475	2,250			400	-	-	0.00%
001-500-504-45800	Police Comm.	TESTING	1,385	2,979	21,983		12,000	-	9,845	157.50%
001-500-504-46900	Police Comm.	DUES, SUBSCRIPTIONS & BOOKS	750	575	596		730	400	1,030	157.50%
Totals			11,088	8,771	23,126		18,430	1,700	14,175	733.82%

General Fund Line Items
Fiscal Year 2026

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Police	General Fund	Board of Police and Fire Commission	TRAVEL & MEETINGS	01-55-44400 001-500-504-44400	IL Police Commission Annual Conference & Training Seminars	Includes registration, meals, mileage	\$ 800	\$ 800
			Sub total by TRAVEL & MEETINGS	01-55-44400 001-500-504-44400			\$ 800	\$ 800
	General Fund	Board of Police and Fire Commission	PRINTING/PUBLISHING	01-55-44700 001-500-504-44700	Testing (required) Advertisements		\$ -	\$ 1,000
	General Fund	Board of Police and Fire Commission	PRINTING/PUBLISHING	01-55-44700 001-500-504-44700	Miscellaneous Recruiting Materials		\$ -	\$ 1,000
			Sub total by PRINTING/PUBLISHING	01-55-44700 001-500-504-44700			\$ -	\$ 2,000
	General Fund	Board of Police and Fire Commission	LEGAL FEES	01-55-45100 001-500-504-45100	Legal Services, as needed		\$ 500	\$ 500
			Sub total by LEGAL FEES	01-55-45100 001-500-504-45100			\$ 500	\$ 500
	General Fund	Board of Police and Fire Commission	TESTING	01-55-45800 001-500-504-45800	Patrol Medical Exams	Patrol Officer-Testing process	\$ -	\$ -
	General Fund	Board of Police and Fire Commission	TESTING	01-55-45800	Patrol Polygraph Exams	Job Application processing, Exam Provision & Scoring, Event-based Administrations. (based on 50 applications purchased, 40 written exams, \$25 application fee.) NOTE: Credit for reimbursed application fee \$1,250, based on 50 applications.	\$ -	\$ 2,250
	General Fund	Board of Police and Fire Commission	TESTING	01-55-45800 001-500-504-45800	Patrol Psychological Exams	x20 @ \$175 ea	\$ -	\$ 3,500
			Sub total by TESTING	01-55-45800 001-500-504-45800			\$ -	\$ 4,095
	General Fund	Board of Police and Fire Commission	TESTING	01-55-46900 001-500-504-46900	Police Sergeant Promotional Exam	Stanard & Assocs. (Next budgeted FY27, keep line item)	\$ -	\$ -
			Sub total by TESTING	01-55-46900 001-500-504-46900			\$ -	\$ 9,845
	General Fund	Board of Police and Fire Commission	DUES, SUBSCRIPTIONS & BOOKS	01-55-46900 001-500-504-46900	Annual Association Dues - IL Fire & Police Comm. (IFPCA)	Membership renewal level: City/Town	\$ 400	\$ 400
	General Fund	Board of Police and Fire Commission	DUES, SUBSCRIPTIONS & BOOKS	01-55-46900 001-500-504-46900	Annual IL Police Commission Manuals and Handbooks	x4 @ \$105 ea	\$ -	\$ 420
	General Fund	Board of Police and Fire Commission	DUES, SUBSCRIPTIONS & BOOKS	01-55-46900 001-500-504-46900	Miscellaneous Training Manuals/Legal Updates	x3 members	\$ -	\$ 210
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	01-55-46900 001-500-504-46900			\$ 400	\$ 1,030
			Total by Board of Police and Fire Commission				\$ 1,700	\$ 14,175

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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 Salt 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 Environmental 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. Work includes investigating and responding to resident, business, elected and appointed official inquiries and complaints related to these policy and regulatory documents. The Division coordinates 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 Warrenville 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 businesses, and help existing businesses succeed. This division is also responsible for Tax Increment Finance reporting, business licensing, business grant program development and administration, and special market/business promotion events.

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-600-601-40000	Community Dev	SALARIES - COMMUNITY DVLPMT	707,066	788,366	891,336	913,507	762,192	860,521	12.90%
001-600-601-40001	Community Dev	OVERTIME - COMMUNITY DVLPMT	1,665	402	-	2,000	1,656	2,000	20.77%
001-600-601-40003	Community Dev	SALARIES - PLAN COMMISSION	2,670	2,640	2,790	2,600	2,595	2,600	0.19%
001-600-601-40100	Community Dev	FICA EXPENSE	42,102	45,717	53,215	56,761	46,053	53,477	16.12%
001-600-601-40101	Community Dev	MEDICARE EXPENSE	10,033	11,008	12,445	13,275	10,793	12,507	15.88%
001-600-601-40200	Community Dev	IMRF EXPENSE	66,267	60,692	64,612	71,381	63,628	80,102	25.89%
001-600-601-41110	Community Dev	MAINTENANCE - AUTOS	904	12,684	2,028	3,500	3,000	2,000	-33.33%
001-600-601-43700	Community Dev	NOTARY FEE	10		63	75	60	75	25.00%
001-600-601-44400	Community Dev	TRAVEL, TRAINING & MEETINGS	23,950	33,550	22,792	34,050	26,450	29,700	12.29%
001-600-601-44700	Community Dev	PRINTING / PUBLISHING	3,351	3,870	3,789	5,000	6,000	4,500	-25.00%
001-600-601-45000	Community Dev	RECORDING FEES					2,500	2,500	0.00%
001-600-601-45300	Community Dev	ENGINEERING	40,714	51,816	22,207	50,000	30,000	80,000	166.67%
001-600-601-45400	Community Dev	OTHER PROFESSIONAL SERVICES	15,445	30,429	509,384	125,500	38,000	75,000	97.37%
001-600-601-45404	Community Dev	BLDG PERMIT REVIEW & INSPECT	19,586	6,948	90	18,500	10,000	22,000	120.00%
001-600-601-45405	Community Dev	ELEVATOR INSPECTIONS	4,423	6,773	4,769	12,500	10,000	10,000	0.00%
001-600-601-45406	Community Dev	LANDSCAPE REVIEW & INSPECTIONS	4,323	3,153	1,265	5,000	7,500	7,500	0.00%
001-600-601-45701	Community Dev	TRAINING - PLAN COMMISSION	80	137	325	1,250	500	500	0.00%
001-600-601-45710	Community Dev	EDUCATION REIMBURSEMENT			300			11,000	
001-600-601-45900	Community Dev	STORMWATER MANAGEMENT							
001-600-601-46000	Community Dev	PRELIMINARY CONSULT	-			7,500	2,500	5,000	100.00%
001-600-601-46900	Community Dev	DUES, SUBSCRIPTIONS & BOOKS	6,310	8,526	6,026	9,013	10,646	12,273	15.28%
001-600-601-47150	Community Dev	IT ACCESSORIES						750	
001-600-601-47200	Community Dev	OTHER SUPPLIES	934	1,060	256	2,825	210	1,000	376.19%
001-600-601-47300	Community Dev	UNIFORMS	1,008		150	600	600	650	8.33%
001-600-601-47600	Community Dev	GAS/OIL EXPENSE					3,500	3,500	0.00%
001-600-601-48700	Community Dev	MISCELLANEOUS EXPENSE	4,460	5,203	9,440	6,350	3,225	3,600	11.63%
001-600-601-49500	Community Dev	EQUIPMENT PURCHASE	1,536	20	2,230	4,000	4,000	4,000	0.00%
Totals			956,837	1,072,994	1,609,512	1,345,187	1,045,608	1,286,755	23.06%

General Fund Line Items
Fiscal Year 2026

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Community Development	General Fund	Community Development	SALARIES & WAGES	01-53-40000 001-600-601-40000	SALARIES & WAGES		\$ 762,192	\$ 860,521
			Sub total by SALARIES & WAGES	01-53-40000 001-600-601-40000			\$ 762,192	\$ 860,521
	General Fund	Community Development	OVERTIME	01-53-40001 001-600-601-40001	OVERTIME		\$ 1,656	\$ 2,000
			Sub total by OVERTIME	01-53-40001 001-600-601-40001			\$ 1,656	\$ 2,000
	General Fund	Community Development	STIPENDS - PLANNING COMMISSION	01-53-40003 001-600-601-40003	STIPENDS - PLANNING COMMISSION		\$ 2,595	\$ 2,600
			Sub total by STIPENDS - PLANNING COMMISSION	01-53-40003 001-600-601-40003			\$ 2,595	\$ 2,600
	General Fund	Community Development	FICA EXPENSE	01-53-40100 001-600-601-40100	FICA EXPENSE		\$ 46,053	\$ 53,477
			Sub total by FICA EXPENSE	01-53-40100 001-600-601-40100			\$ 46,053	\$ 53,477
	General Fund	Community Development	MEDICARE EXPENSE	01-53-40101 001-600-601-40101	MEDICARE EXPENSE		\$ 10,793	\$ 12,507
			Sub total by MEDICARE EXPENSE	01-53-40101 001-600-601-40101			\$ 10,793	\$ 12,507
	General Fund	Community Development	IMRF EXPENSE	01-53-40200 001-600-601-40200	IMRF EXPENSE		\$ 63,628	\$ 80,102
			Sub total by IMRF EXPENSE	01-53-40200 001-600-601-40200			\$ 63,628	\$ 80,102
	General Fund	Community Development	MAINTENANCE - AUTOS	01-53-41110 001-600-601-41110	Brakes, minor tune-up, tires, maintenance;		\$ 3,000	\$ 2,000
			Sub total by MAINTENANCE AUTOS	01-53-41110 001-600-601-41110			\$ 3,000	\$ 2,000

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Community Development	NOTARY FEE	01-53-443700 001-600-601-43700	Permit and Zoning Tech. Santos		\$ 60	\$ 75
			Sub total by NOTARY FEE	01-53-443700 001-600-601-43700			\$ 60	\$ 75
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	1 - P/Z Tech Attendance at training opps		\$ 400	\$ 700
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	Bldg Insp., Code Enf. Off. in-state training and ICC Exam		\$ 1,800	\$ 1,800
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	Economic Development Specialist	ADDITION FOR NEW STAFF MEMBER	\$ 300	\$ 800
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	Asst. CD Dir. APA-IL state conf. IAFSM Conf. seminars and training		\$ 1,800	\$ 2,000
			TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	Legacy Annual Conference - CEDD + One		\$ 250	\$ 250
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	Chief Code Off. ICC Training Conf (midwest), ICC Training and Exam		\$ 1,800	\$ 1,800
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	Civil Eng. Training/Seminars		\$ 1,800	\$ 1,800
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	DISC Training		\$ 500	\$ 250
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	Executive Coaching - Asst. CD Dir, CCO, Department Head		\$ 11,000	\$ 12,000
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	Misc. Training. Team Building		\$ 1,000	\$ 1,000
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	Community Planner APA Training		\$ 1,000	\$ 2,000
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	Mileage Reimburse - Dept staff use of pers vehicles		\$ 800	\$ 800
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	Misc Professional Development		\$ 1,000	\$ 1,300
	General Fund	Community Development	TRAVEL & MEETINGS	01-53-44400 001-600-601-44400	CEDD IL-APA conf., seminar and event attendance		\$ 3,000	\$ 3,200
			Sub total by TRAVEL & MEETINGS	01-53-44400 001-600-601-44400			\$ 26,450	\$ 29,700
								NOTE: Category includes Training and Exams

City of Warrentville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Community Development	PRINTING/PUBLISHING	01-53-44700 001-600-601-44700	Repro Costs for Ords, Lg Format Maps, Color Exh, Spec Report		\$ 3,500	\$ 2,000
	General Fund	Community Development	PRINTING/PUBLISHING	01-53-44700 001-600-601-44700	Program Related Printing		\$ 2,500	\$ 2,500
			Sub total by PRINTING/PUBLISHING	01-53-44700 001-600-601-44700			\$ 6,000	\$ 4,500
	General Fund	Community Development	RECORDING FEES	01-53-45000 001-600-601-45000			\$ 2,500	\$ 2,500
			Sub total by RECORDING FEES	01-53-45000 001-600-601-45000			\$ 2,500	\$ 2,500
	General Fund	Community Development	ENGINEERING	01-53-45300 00-600-601-45300	Consulting Engineering Services		\$ 30,000	\$ 75,000
	General Fund	Community Development	ENGINEERING	01-53-45300 00-600-601-45300	Develop Comprehensive Engineering and Public Infrastructure Specifications Manual	Shared expense with Streets, and Water & Sewer	\$ -	\$ 5,000
			Sub total by ENGINEERING	01-53-45300 00-600-601-45300			\$ 30,000	\$ 80,000
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400 001-600-601-45400	Codification of Ordinances + Court Reporter		\$ 1,500	\$ 1,500
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400 001-600-601-45400	Ec. Dev./Re-Dev. Consultation Services		\$ 30,000	\$ 30,000
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400 001-600-601-45400	GIS Management Service	DY26 Decision Package PUB 26.02	\$ -	\$ 30,000
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400 001-600-601-45400	Retail Recruitment Plan	NO BUDGET FOR FY26 - HOLD FOR FUTURE EXPENDITURE	\$ -	\$ -
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400 001-600-601-45400	ROW/Easement Survey, Plat, Legal Assist.		\$ 2,000	\$ 2,000
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400 001-600-601-45400	Scanning of historical dev paper files & lg format dev plans		\$ 4,500	\$ 3,500
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400 001-600-601-45400	Intern - Code and Scanning - Inventory and Programming; E-Permits and File; Code Assistance Documentation; Finance duties;EDS Promotion Assistance	Opportunity to Promote Local Gov Careers?		\$ 8,000
	General Fund	Community Development	OTHER PROFESSIONAL SERVICES	01-53-45400 001-600-601-45400	BCGES Rating Process		\$ -	\$ -
			Sub total by OTHER PROFESSIONAL SERVICES	01-53-45400 001-600-601-45400			\$ 38,000	\$ 75,000

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Community Development	BLDG PERMIT REVIEW & INSPECT	01-53-45404 001-600-601-45404	Consulting Building Inspection Services		\$ 5,000	\$ 12,000
	General Fund	Community Development	BLDG PERMIT REVIEW & INSPECT	01-53-45404 001-600-601-45404	Outside Consultant Plan Review Costs		\$ 5,000	\$ 10,000
			Sub total by BLDG PERMIT REVIEW & INSPECT	01-53-45404 001-600-601-45404			\$ 10,000	\$ 22,000
	General Fund	Community Development	ELEVATOR INSPECTIONS	01-53-45405 001-600-601-45405	Exp assoc w review and inspect new & exist elevators		\$ 10,000	\$ 10,000
			Sub total by ELEVATOR INSPECTIONS	01-53-45405 001-600-601-45405			\$ 10,000	\$ 10,000
	General Fund	Community Development	LANDSCAPE REVIEW & INSPECTIONS	01-53-45406 001-600-601-45406	Outside consult to perform ltd LS plan revws, inspections		\$ 7,500	\$ 7,500
			Sub total by LANDSCAPE REVIEW & INSPECTIONS	01-53-45406 001-600-601-45406			\$ 7,500	\$ 7,500
	General Fund	Community Development	TRAINING - PLAN COMMISSION	01-53-45701 001-600-601-45701	City Funded Training Opps for PC/ZBA		\$ 500	\$ 500
			Sub total by TRAINING - PLAN COMMISSION	01-53-45701 001-600-601-45701			\$ 500	\$ 500
	General Fund	Community Development	EDUCATION REIMBURSEMENT	01-53-45710 001-600-601-45710	CCO obtain Tuition Reimbursement in Pursuit of Masters in Public Administration from NIU		\$ -	\$ 11,000
			Sub total by EDUCATION REIMBURSEMENT	01-53-45710 001-600-601-45710			\$ -	\$ 11,000
	General Fund	Community Development	PRELIMINARY CONSULT	01-53-46000 001-600-601-46000	Consult Eng expenses assoc w/review of prelim eng design		\$ 2,500	\$ 5,000
			Sub total by PRELIMINARY CONSULT	01-53-46000 001-600-601-46000			\$ 2,500	\$ 5,000

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	2021 Int. Code Council Code books, const. standards		\$ 818	\$ 850
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	IL APA Memberships (CEDD, Community Planner, ACD., Engineer)		\$ 250	\$ 200
			DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	APA & AICP Memberships (CEDD & Community Planner)		\$ 700	\$ 1,400
			DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	APA Speciality Specialty Divisions - CEDD & Community Planner		\$ 60	\$ 120
			DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	Economic Development Specialist		\$ 200	\$ 600
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	APA Zoning Practice Subscription		\$ 75	\$ 75
			DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	Legacy Project Membership - CD/ED Dir., Asst. Dir AND CCO		\$ 120	\$ 160
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	Area Bldg. Coord. of IL and Permit TechNation		\$ 160	\$ 50
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	DuPage River Salt Creek Workgroup City Membership		\$ 1,595	\$ 1,643
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	Intl Code Council Memberships (CCO, Bldg Insp)		\$ 300	\$ 300
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	ICMA - CEDD		\$ 200	\$ 200
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	Misc. books and ref. materials		\$ 500	\$ 500
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	State of Ill. Prof. Eng. Lic. Registrations (Assist Director, Eng)		\$ 300	\$ 300
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	Strong Towns Membership		\$ 100	\$ 100
	General Fund	Community Development	DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	NWBOCA, Suburban Bldg Officials Council, and NPFA Membership (CCO, Bldg Insp)		\$ 268	\$ 275
			DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900	Economic Devt Resources and Marketing Materials		\$ 5,000	\$ 5,500
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	01-53-46900 001-600-601-46900			\$ 10,646	\$ 12,273

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Community Development	IT ACCESSORIES	01-53-47150 001-600-601-47150		Misc. peripherals, thunnm drives, etc	\$ -	\$ 750
			Sub total by IT ACCESSORIES	01-53-47150 001-600-601-47150			\$ -	\$ 750
	General Fund	Community Development	OTHER SUPPLIES	01-53-47200 001-600-601-47200	Misc. Office Supplies, Specialty Printer Cartridges, Specialty Larger Format Printer Paper		\$ 210	\$ 1,000
			Sub total by OTHER SUPPLIES	01-53-47200 001-600-601-47200			\$ 210	\$ 1,000
	General Fund	Community Development	UNIFORMS	01-53-47300 001-600-601-47300	New boots for field inspection employee	Spending Per Employee Policy (David & Chris R , John only - \$150)	\$ 175	\$ 225
	General Fund	Community Development	UNIFORMS	01-53-47300 001-600-601-47300	New safety vests & COW shirts, coats and gloves - field inspectors	Spending Per Employee Policy (David, John, Bruce & Chris R only - 300/employee)	\$ 425	\$ 425
			Sub total by UNIFORMS	01-53-47300 001-600-601-47300			\$ 600	\$ 650
	General Fund	Community Development	GAS/OIL EXPENSE	01-53-47600 001-600-601-47600	GAS/OIL EXPENSE		\$ 3,500	\$ 3,500
			Sub total by GAS/OIL EXPENSE	01-53-47600 001-600-601-47600			\$ 3,500	\$ 3,500
	General Fund	Community Development	MISCELLANEOUS EXPENSE	01-53-48700 001-600-601-48700	Food & Beverage for special meetings		\$ 1,125	\$ 1,200
	General Fund	Community Development	MISCELLANEOUS EXPENSE	01-53-48700 001-600-601-48700	Lawn cut services for Property Maint. Code Violations		\$ 1,500	\$ 1,800
	General Fund	Community Development	MISCELLANEOUS EXPENSE	01-53-48700 001-600-601-48700	Misc. safety and measuring equipment		\$ 400	\$ 400
	General Fund	Community Development	MISCELLANEOUS EXPENSE	01-53-48700 001-600-601-48700	Staff & PCZBA Nameplates, mounting of lg format maps		\$ 200	\$ 200
			Sub total by MISCELLANEOUS EXPENSE	01-53-48700 001-600-601-48700			\$ 3,225	\$ 3,600

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Community Development	EQUIPMENT PURCHASE	01-53-49500 001-600-601-49500	Misc file cabinets, desks, shelves, chairs, screens, white boards		\$ 4,000	\$ 4,000
			Sub total by EQUIPMENT PURCHASE	01-53-49500 001-600-601-49500			\$ 4,000	\$ 4,000
		Sub total by Community Development					\$ 1,045,608	\$ 1,286,755
Grand Total Community Development							\$ 1,045,608	\$ 1,286,755

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 an Asset 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 78 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 53 miles of City streets, 50 miles of sidewalks and bike paths, 47 miles of storm sewers, 891 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 such as 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, the Albright Building (museum), and the Warren Tavern. The parks and public areas are Cerny Park, Leone Schmidt Heritage Park, Bob Walters Commons, Albright Park (Gazebo area on Stafford Place), the Trailhead, 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 78 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

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-700-701-40000	Streets	SALARIES - STREETS	610,146	678,031	748,617	800,167	809,896	830,625	2.56%
001-700-701-40001	Streets	OVERTIME - STREETS	72,353	64,413	83,808	90,000	75,322	90,000	19.49%
001-700-701-40100	Streets	FICA EXPENSE	40,440	43,405	49,420	55,190	51,462	57,078	10.91%
001-700-701-40101	Streets	MEDICARE EXPENSE	9,458	10,151	11,558	12,907	12,464	13,350	7.11%
001-700-701-40200	Streets	IMRF EXPENSE	67,387	60,254	62,101	75,130	77,035	91,511	18.79%
001-700-701-41100	Streets	MAINTENANCE - EQUIPMENT	119,205	137,706	163,807	110,000	102,604	55,000	-46.40%
001-700-701-41110	Streets	MAINTENANCE - AUTOS						55,000	
001-700-701-41200	Streets	MAINTENANCE - STREETS	119,617	122,581	161,231	255,000	50,000	85,000	70.00%
001-700-701-41300	Streets	MAINTENANCE - GROUNDS	77,850	123,043	112,711	115,400	79,482	94,550	18.96%
001-700-701-41315	Streets	MAINTENANCE-TREES	18,298	33,399	46,831	60,000	78,205	37,500	-52.05%
001-700-701-41316	Streets	MAINTENANCE - STREAMS	-	-	-	4,000	4,000	4,000	0.00%
001-700-701-43800	Streets	UTILITIES	47,232	57,714	41,723	30,000	28,790	30,000	4.20%
001-700-701-44000	Streets	MAINTENANCE - STREET LIGHTS	39,127	53,135	22,282	55,000	55,000	55,000	0.00%
001-700-701-44300	Streets	RENT EXPENSE	8,608	9,157	9,911	12,200	10,700	11,700	9.35%
001-700-701-44400	Streets	TRAVEL, TRAINING & MEETINGS	21,985	24,001	37,673	25,300	21,000	23,600	12.38%
001-700-701-44700	Streets	PRINTING/PUBLISHING			(9,059)				
001-700-701-45300	Streets	ENGINEERING	126,097	222,603	87,851	8,000	21,836	75,000	243.47%
001-700-701-45400	Streets	OTHER PROFESSIONAL SERVICES	7,781	3,162	4,191	93,000	83,000	63,500	-23.49%
001-700-701-45401	Streets	J.U.L.I.E.	2,636	2,838		7,000	9,000	9,500	5.56%
001-700-701-46900	Streets	DUES, SUBSCRIPTIONS & BOOKS	3,559	4,162	131	590	1,035	810	-21.74%
001-700-701-47150	Streets	IT ACCESSORIES						1,000	
001-700-701-47200	Streets	OTHER SUPPLIES	1,919	1,822	3,101	3,200	3,200	3,200	0.00%
001-700-701-47220	Streets	SMALL TOOLS	12,272	16,778	15,895	20,000	20,000	20,000	0.00%
001-700-701-47300	Streets	UNIFORMS	4,206	6,969	7,042	8,000	8,000	10,800	35.00%
001-700-701-47600	Streets	GAS/OIL EXPENSE	26,971	29,157	24,096	45,000	26,409	40,000	51.46%
001-700-701-48700	Streets	MISCELLANEOUS EXPENSE	56,213	47,493	205,962	313,920	219,863	227,908	3.66%
001-700-701-49476	Streets	ROAD PROJECTS	(4,554)	165,017	50,753	260,000	235,380	45,000	-80.88%
001-700-701-49500	Streets	EQUIPMENT PURCHASE	103		1,310	7,000	2,000	2,000	0.00%
Totals			1,488,909	1,916,991	1,942,946	2,466,004	2,085,683	2,032,632	-2.54%

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Public Works	General Fund	Streets Department	SALARIES & WAGES	01-52-40000 001-700-701-40000	SALARIES & WAGES		\$ 809,896	\$ 830,625
			Sub total by SALARIES & WAGES	01-52-40000 001-700-701-40000			\$ 809,896	\$ 830,625
	General Fund	Streets Department	OVERTIME	01-52-40001 001-700-701-40001	OVERTIME		\$ 75,322	\$ 90,000
			Sub total by OVERTIME	01-52-40001 001-700-701-40001			\$ 75,322	\$ 90,000
	General Fund	Streets Department	FICA EXPENSE	01-52-40100 001-700-701-40100	FICA EXPENSE		\$ 51,462	\$ 57,078
			Sub total by FICA EXPENSE	01-52-40100 001-700-701-40100			\$ 51,462	\$ 57,078
	General Fund	Streets Department	MEDICARE EXPENSE	01-52-40101 001-700-701-40101	MEDICARE EXPENSE		\$ 12,464	\$ 13,350
			Sub total by MEDICARE EXPENSE	01-52-40101 001-700-701-40101			\$ 12,464	\$ 13,350
	General Fund	Streets Department	IMRF EXPENSE	01-52-40200 001-700-701-40200	IMRF EXPENSE		\$ 77,035	\$ 91,511
			Sub total by IMRF EXPENSE	01-52-40200 001-700-701-40200			\$ 77,035	\$ 91,511
	General Fund	Streets Department	MAINTENANCE - EQUIPMENT	01-52-41100 001-700-701-41100	Maintenance Equipment		\$ 102,604	\$ 55,000
			Sub total by MAINTENANCE - EQUIPMENT	01-52-41100 001-700-701-41100			\$ 102,604	\$ 55,000
	General Fund	Streets Department	MAINTENANCE - AUTOS	01-52-41110 001-700-701-41110	Maintenance Vehicles		\$ -	\$ 55,000
			Sub total by MAINTENANCE - AUTOS	01-52-41110 001-700-701-41110			\$ -	\$ 55,000
	General Fund	Streets Department	MAINTENANCE - STREETS	01-52-41200 001-700-701-41200	Private Property Drainage Assistance		\$ -	\$ 35,000
	General Fund	Streets Department	MAINTENANCE - STREETS	01-52-41200 001-700-701-41200	R.O.W. Repairs and Maintenance		\$ 50,000	\$ 50,000
			Sub total by MAINTENANCE - STREETS	01-52-41200 001-700-701-41200			\$ 50,000	\$ 85,000

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300 001-700-701-41300	Mowing and Landscape Maintenance	City-owned properties and Rt. 56 corridor, excludes parks, lift stations, and well-houses.	\$ 69,082	\$ 83,000
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300 001-700-701-41300	Wetland Maintenance Home Avenue		\$ 1,350	\$ 1,350
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300 001-700-701-41300	Wetland Maintenance Meadow Avenue		\$ 1,350	\$ 1,350
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300 001-700-701-41300	Wetland Maintenance Public Works		\$ 3,150	\$ 3,150
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300 001-700-701-41300	Wetland Maintenance Second Street Rain Gardens		\$ 2,850	\$ 4,000
	General Fund	Streets Department	MAINTENANCE - GROUNDS	01-52-41300 001-700-701-41300	Wetland Maintenance Williams Road Bridge		\$ 1,700	\$ 1,700
			Sub total by MAINTENANCE GROUNDS	01-52-41300 001-700-701-41300			\$ 79,482	\$ 94,550
	General Fund	Streets Department	MAINTENANCE - TREES	01-52-41315 001-700-701-41315	Tree Trimming, Removal, and Replacement	Shared with MFT 013-700-709-45410	\$ 30,000	\$ 30,000
	General Fund	Streets Department	MAINTENANCE - TREES	01-52-41315 001-700-701-41315	Parkway Tree Planting Program	City Council Approved 12-19-22	\$ 48,205	\$ 7,500
			Sub total by MAINTENANCE TREES	01-52-41315 001-700-701-41315			\$ 78,205	\$ 37,500
	General Fund	Streets Department	MAINTENANCE - STREAMS	01-52-41316 001-700-701-41316	Stream Debris Removal and Wildlife Relocation		\$ 4,000	\$ 4,000
			Sub total by MAINTENANCE STREAMS	01-52-41316 001-700-701-41316			\$ 4,000	\$ 4,000
	General Fund	Streets Department	UTILITIES	01-52-43800 001-700-701-4800	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	\$ 28,790	\$ 30,000
			Sub total by UTILITIES	01-52-43800 001-700-701-4800			\$ 28,790	\$ 30,000
	General Fund	Streets Department	MAINTENANCE - STREET LIGHTS	01-52-44000 001-700-701-44000	Street Light Knock Down Replacement	Usually reimbursed from drivers insurance.	\$ 25,000	\$ 25,000
	General Fund	Streets Department	MAINTENANCE - STREET LIGHTS	01-52-44000 001-700-701-44000	Street light Maintenance		\$ 30,000	\$ 30,000
			Sub total by MAINTENANCE STREET LIGHTS	01-52-44000 001-700-701-44000			\$ 55,000	\$ 55,000

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Streets Department	RENT EXPENSE	01-52-44300 001-700-701-44300	2 Golf Carts for 3rd and 4th of July Celebration		\$ 600	\$ 700
	General Fund	Streets Department	RENT EXPENSE	01-52-44300 001-700-701-44300	Aerial Lift for Holiday Decorations	Police Station and Prairie Path trees require use of an eighty-foot	\$ 7,100	\$ 8,000
	General Fund	Streets Department	RENT EXPENSE	01-52-44300 001-700-701-44300	Welding tanks and Specialty Equip.		\$ 3,000	\$ 3,000
			Sub total by RENT EXPENSE	01-52-44300 001-700-701-44300			\$ 10,700	\$ 11,700
	General Fund	Streets Department	TRAVEL & MEETINGS		Executive Coaching	PWD & AMA shared with Water and Sewer 020-700-704-44400 and 020-700-706-44400. CMS & SDCL 100% here.	\$ 11,000	\$ 11,000
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400 001-700-701-44400	IAFSM Conference	PWD shared with Water and Sewer 020-700-704-44400 and 020-700-706-44400.	\$ 500	\$ 300
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400 001-700-701-44400	IPSI - Street Maintenance Worker	Street Division Laborer Year 1 of 3	\$ 2,000	\$ 2,000
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400 001-700-701-44400	IPSI - Crew Leader		\$ 2,000	\$ -
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400 001-700-701-44400	IPSI - Asset Management Analyst	Year 1 of 3 AMA shared with: 01-52-44400 - 50%, 20-00-44400 - 25% & 20-04-44400 - 25%	\$ 1,000	\$ 1,000
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400 001-700-701-44400	VUEworks Conference	AMA shared with: 01-52-44400 - 50%, 20-00-44400 - 25% & 20-04-44400 - 25%	\$ -	\$ 1,500
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400 001-700-701-44400	Monthly APWA Meetings	Shared with Water and Sewer 020-700-704-44400 and 020-700-706-44400.	\$ 300	\$ 300
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400 001-700-701-44400	Road Scholar APWA	Street Maintenance Worker	\$ 2,000	\$ -
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400 001-700-701-44400	Work Truck Conference	Capital Maintenance Superintendent	\$ 2,000	\$ 2,000
	General Fund	Street Department	TRAVEL & MEETINGS	01-52-44400 001-700-701-44400	APWA National PWX Conference - McCormick Place, Chicago	Three Full Conference and Seven Trade Show Registrations	\$ -	\$ 5,500
	General Fund	Streets Department	TRAVEL & MEETINGS	01-52-44400 001-700-701-44400	Illinois Arborist Association Conference	Arborist CEU / Recertification	\$ 200	\$ -
			Sub total by TRAVEL & MEETINGS	01-52-44400 001-700-701-44400			\$ 21,000	\$ 23,600

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Streets Department	ENGINEERING	01-52-45300 001-700-701-45300	Private Property Drainage Assistance Engineering		\$ -	\$ 5,000
	General Fund	Streets Department	ENGINEERING	01-52-45300 001-700-701-45300	Citywide Traffic Study	Evaluate speed limits and standardize speed limits on City streets	\$ -	\$ 65,000
	General Fund	Streets Department	ENGINEERING	01-52-45300 001-700-701-45300	Develop Comprehensive Engineering and Public Infrastructure Specifications Manual	Shared expense with Comm Dev, and Water & Sewer	\$ -	\$ 5,000
	General Fund	Streets Department	ENGINEERING	01-52-45300 001-700-701-45300	Jurisdictionally Transferred Roads Traffic Study	Evaluate speed limits on River Road and Warrenville Road	\$ 15,000	\$ -
	General Fund	Streets Department	ENGINEERING	01-52-45300 001-700-701-45300	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	\$ 6,836	\$ -
			Sub total by ENGINEERING	01-52-45300 001-700-701-45300			\$ 21,836	\$ 75,000
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400 001-700-701-45400	GIS Management Services for ERP / EAM	FY26 Decision Package - PUB 26.02	\$ 50,000	\$ 60,000
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400 001-700-701-45400	NPDES Permit Fees Yearly (IEPA)		\$ 1,000	\$ 1,000
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400 001-700-701-45400	Scanning of historical large format plan sets		\$ -	\$ 2,500
	General Fund	Streets Department	OTHER PROFESSIONAL SERVICES	01-52-45400 001-700-701-45400	DTS VUEWorks EAM Software Project Management		\$ 32,000	\$ -
			Sub total by OTHER PROFESSIONAL SERVICES	01-52-45400 001-700-701-45400			\$ 83,000	\$ 63,500
	General Fund	Streets Department	J.U.L.I.E.	01-52-45401 001-700-701-45401	JULIE Locate Fee	Shared with Water and Sewer 020-700-704-45401 and 020-700-706-45401	\$ 5,000	\$ 5,500
	General Fund	Streets Department	J.U.L.I.E.	01-52-45401 001-700-701-45401	Locate flags and Paint		\$ 4,000	\$ 4,000
			Sub total by J.U.L.I.E.	01-52-45401 001-700-701-45401			\$ 9,000	\$ 9,500

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900 00-700-701-46900	APWA Dues	CMS, SDCL, PWD-50%, AMA-50%	\$ 995	\$ 550
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900 00-700-701-46900	IAMMA Dues	Asset Management Analyst	-	\$ 50
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900 00-700-701-46900	ILCMA Membership	Asset Management Analyst	-	\$ 120
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900 00-700-701-46900	Legacy Dues	Asset Management Analyst	40	\$ 40
	General Fund	Streets Department	DUES, SUBSCRIPTIONS & BOOKS	01-52-46900 00-700-701-46900	Professional Engineer License Registration	PWD, budget even fiscal years, and share with	-	\$ 50
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	01-52-46900 00-700-701-46900			\$ 1,035	\$ 810
	General Fund	Streets Department	IT ACCESSORIES	01-52-47150 00-700-701-47150			-	\$ 1,000
			Sub total by IT ACCESSORIES	01-52-47150 00-700-701-47150			-	\$ 1,000
	General Fund	Streets Department	OTHER SUPPLIES	01-52-47200 001-700-701-47200	Hardware Supplies, Coffee, Paper Towels, etc.		3,200	\$ 3,200
			Sub total by OTHER SUPPLIES	01-52-47200 001-700-701-47200			3,200	\$ 3,200
	General Fund	Streets Department	SMALL TOOLS	01-52-47220 001-700-701-47220	Fleet & Street Tools	Wrenches, diagnostic tools, etc. Tools need to be purchased for vehicle and equipment	20,000	\$ 20,000
			Sub total by SMALL TOOLS	01-52-47220 001-700-701-47220			20,000	\$ 20,000
	General Fund	Streets Department	UNIFORMS	01-52-47300 001-700-701-47300	City Supplied Uniforms	\$1,200 per person possible if all employees needed total allowance. Six union and three	8,000	\$ 10,800
			Sub total by UNIFORMS	01-52-47300 001-700-701-47300			8,000	\$ 10,800
	General Fund	Streets Department	GAS/OIL EXPENSE	01-52-47600 001-700-701-47600	Fuel and Oil Costs for Vehicles and Equipment	Costs fluctuate with market	26,409	\$ 40,000
			Sub total by GAS/OIL EXPENSE	01-52-47600 001-700-701-47600			26,409	\$ 40,000

City of Warrentville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Streets Department	MISCELLANEOUS EXPENSE	01-52-48700 001-700-701-48700	Capital Subsidy to Capital Maintenance and Replacement Fund	Transfer of all GF R&B Property Tax Revenue from 010030162, 010030163 & 30262	\$ 180,763	\$ 186,908
	General Fund	Streets Department	MISCELLANEOUS EXPENSE	01-52-48700 001-700-701-48700	Holiday Decorations Replacement		\$ 20,000	\$ 20,000
	General Fund	Streets Department	MISCELLANEOUS EXPENSE	01-52-48700 001-700-701-48700	Mosquito Larvicide for Catch Basins		\$ 5,000	\$ 5,000
	General Fund	Streets Department	MISCELLANEOUS EXPENSE	01-52-48700 001-700-701-48700	Public Works Participation in National Night Out		\$ 2,500	\$ 3,000
	General Fund	Streets Department	MISCELLANEOUS EXPENSE	01-52-48700 001-700-701-48700	Small Unforeseen Items - Not in other categories		\$ 2,000	\$ 2,000
	General Fund	Streets Department	MISCELLANEOUS EXPENSE	01-52-48700 001-700-701-48700	Special Events	Porta-potty's for 3rd and 4th of July Celebration, and Summer Daze	\$ 9,600	\$ 11,000
	General Fund	Streets Department	MISCELLANEOUS EXPENSE	01-52-48700 001-700-701-48700	IPASS	IPASS Replenishment	\$ -	\$ -
			Sub total by MISCELLANEOUS EXPENSE	01-52-48700 001-700-701-48700			\$ 219,863	\$ 227,908
	General Fund	Streets Department	ROAD PROJECTS	01-52-49476 001-700-701-49476	Prairie Path Solar Project	Intended to be reimbursed with community project funds from Electric	\$ 30,380	\$ -
	General Fund	Streets Department	ROAD PROJECTS	01-52-49476 001-700-701-49476	OTRS #2 Non-SRP Related Work	Funded with \$205K in Developer Park Donations Used for	\$ 205,000	\$ -
	General Fund	Streets Department	ROAD PROJECTS	01-52-49476 001-700-701-49476	Prairie Path Trailhead Project Construction	Intended to be reimbursed with Park Developer Donations. Waiting for Final Invoice	\$ -	\$ 45,000
			Sub total by ROAD PROJECTS	01-52-49476 001-700-701-49476			\$ 235,380	\$ 45,000
	General Fund	Streets Department	EQUIPMENT PURCHASE	01-52-49500 001-700-701-49500	Type III Barricades		\$ 2,000	\$ 2,000
			Sub total by EQUIPMENT PURCHASE	01-52-49500 001-700-701-49500			\$ 2,000	\$ 2,000
		Total by Streets Department					\$ 2,085,683	\$ 2,032,632

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-700-702-41000	Parks & Rec	MAINTENANCE - BUILDING	4,958	6,946	6,181	7,700	7,700	8,500	10.39%
001-700-702-41100	Parks & Rec	MAINTENANCE-EQUIPMENT	1,444	-	331	1,205,500	106,704	1,266,623	1087.04%
001-700-702-41300	Parks & Rec	MAINTENANCE GROUNDS	24,197	10,155	8,118	19,825	20,329	21,825	7.36%
001-700-702-41315	Parks & Rec	MAINTENANCE-TREES	-	-	-	1,000	106	1,000	843.40%
001-700-702-43800	Parks & Rec	UTILITIES	3,068	3,327	3,757	5,000	3,600	5,000	38.89%
001-700-702-45400	Parks & Rec	OTHER PROFESSIONAL SERVICES	25,057	13,122	22,636	-	46,741	-	-100.00%
001-700-702-46700	Parks & Rec	VETERANS MEMORIAL	311	5,051	7,242	16,000	8,274	6,100	-26.28%
001-700-702-48700	Parks & Rec	MISCELLANEOUS EXPENSE	204	259	448	800	2,490	2,500	0.40%
001-700-702-48800	Parks & Rec	ALBRIGHT STUDIO EXPENSES	7,626	9,478	4,840	12,700	400	800	100.00%
001-700-702-49500	Parks & Rec	EQUIPMENT PURCHASE	-	-	-	-	5,340	12,380	131.84%
Totals			66,865	48,338	53,553	1,268,525	201,684	1,324,728	556.83%

General Fund Line Items
Fiscal Year 2026

City of Warrenville

Budget plan
cycle:

FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Public Works	General Fund	Park & Recreation	MAINTENANCE - BUILDING	01-63-41000 001-700-702-41000	Janitorial Service		\$ 4,700	\$ 5,000
	General Fund	Park & Recreation	MAINTENANCE - BUILDING	01-63-41000 001-700-702-41000	Maintenance and Repairs	New Furnace 2023	\$ 3,000	\$ 3,500
			Sub total by MAINTENANCE - BUILDING	01-63-41000 001-700-702-41000			\$ 7,700	\$ 8,500
	General Fund	Park & Recreation	MAINTENANCE - EQUIPMENT	01-63-41100 001-700-702-41100	Certified Playground Mulch		\$ 960	\$ 2,000
			MAINTENANCE - EQUIPMENT	01-63-41100 001-700-702-41100	Cerny Park Improvement Project - Phase 1	FY 25 Decision Package PUB 25.04. Funded with \$600K OSLAD Grant and \$600K City Share Park Developer Donations	\$ 105,244	\$ 1,158,623
			MAINTENANCE - EQUIPMENT	01-63-41100 001-700-702-41100	Cerny Park Improvement Project - Phase 2	Project Funded with \$600K OSLAD Grant and \$600K City Share 100% Reimbursed by Warrenville Park District	\$ -	\$ 105,000
	General Fund	Park & Recreation	MAINTENANCE - EQUIPMENT	01-63-41100 001-700-702-41100	Playground Repairs		\$ 500	\$ 1,000
			Sub total by MAINTENANCE - EQUIPMENT	01-63-41100 001-700-702-41100			\$ 106,704	\$ 1,266,623
	General Fund	Park & Recreation	MAINTENANCE - GROUNDS	01-63-41300 001-700-702-41300	Mulch Installation as needed	4th July Prep.	\$ 1,900	\$ 2,000
	General Fund	Park & Recreation	MAINTENANCE - GROUNDS	01-63-41300 001-700-702-41300	Portion Grounds Maint. Contract		\$ 10,604	\$ 12,000
	General Fund	Park & Recreation	MAINTENANCE - GROUNDS	01-63-41300 001-700-702-41300	Natural Areas Maintenance	Cerny Park, Police Department, & Porter's Landing	\$ 7,825	\$ 7,825
			Sub total by MAINTENANCE - GROUNDS	01-63-41300 001-700-702-41300			\$ 20,329	\$ 21,825
	General Fund	Park & Recreation	MAINTENANCE - TREES	01-63-41315 001-700-702-41315	Adjusting Mulch around Trees		\$ 106	\$ 500
	General Fund	Park & Recreation	MAINTENANCE - TREES	01-63-41315 001-700-702-41315	Trimming, Replacement of Trees at All City Parks, as needed		\$ -	\$ 500
			Sub total by MAINTENANCE - TREES	01-63-41315 001-700-702-41315			\$ 106	\$ 1,000
General Fund	Park & Recreation	UTILITIES	01-63-43800 001-700-702-43800	Electricity, Park lights / Pavilion		\$ 2,400	\$ 3,000	
General Fund	Park & Recreation	UTILITIES	01-63-43800 001-700-702-43800	Natural Gas Service Pavilion	N. Gas rate to increase estimated 35%	\$ 1,200	\$ 2,000	
		Sub total by UTILITIES	01-63-43800 001-700-702-43800			\$ 3,600	\$ 5,000	

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Park & Recreation	OTHER PROFESSIONAL SERVICES	01-63-45400 001-700-702-45400	Veterans Memorial Alternatives	Development of options for Workgroup	\$ 46,741	\$ -
			Sub total by OTHER PROFESSIONAL SERVICES	01-63-45400 001-700-702-45400			\$ 46,741	\$ -
	General Fund	Park & Recreation	VETERANS MEMORIAL & TRAILHEAD	01-63-46700 001-700-702-46700	General Memorial Maintenance	Cleaning , Flags	\$ 5,574	\$ 6,000
	General Fund	Park & Recreation	VETERANS MEMORIAL	01-63-46700 001-700-702-46700	New irrigation		\$ -	\$ 100
	General Fund	Park & Recreation	VETERANS MEMORIAL	01-63-46700 001-700-702-46700	Replace handrails (Gazebo)		\$ 2,700	\$ -
			Sub total by VETERANS MEMORIAL	01-63-46700 001-700-702-46700			\$ 8,274	\$ 6,100
	General Fund	Park & Recreation	MEMORIALS	01-63-46750 001-700-701-46750	MEMORIALS	Flags , Misc.	\$ 2,490	\$ 2,500
			Sub total by MEMORIALS	01-63-46750 001-700-701-46750			\$ 2,490	\$ 2,500
	General Fund	Park & Recreation	MISCELLANEOUS EXPENSE	01-63-48700 001-700-702-48700	Install, Maintain, and Repair	Flowers , Bush Replacement etc.	\$ 400	\$ 800
			Sub total by MISCELLANEOUS EXPENSE	01-63-48700 001-700-702-48700			\$ 400	\$ 800
	General Fund	Park & Recreation	ALBRIGHT EXPENSES	01-63-48800 001-700-702-48800	Cleaning Services		\$ 2,000	\$ 2,000
	General Fund	Park & Recreation	ALBRIGHT EXPENSES	01-63-48800 001-700-702-48800	Fire Alarm Monitoring Service		\$ 800	\$ 880
	General Fund	Park & Recreation	ALBRIGHT EXPENSES	01-63-48800 001-700-702-48800	Fire Alarm Testing / Repair		\$ 500	\$ 750
	General Fund	Park & Recreation	ALBRIGHT EXPENSES	01-63-48800 001-700-702-48800	Fire Extinguisher Maintenance		\$ 350	\$ 500
	General Fund	Park & Recreation	ALBRIGHT EXPENSES	01-63-48800 001-700-702-48800	Natural Gas Service	Museum and Tavern Natural Gas increase 35%	\$ -	\$ 5,000
	General Fund	Park & Recreation	ALBRIGHT EXPENSES	01-63-48800 001-700-702-48800	Pest Control		\$ 250	\$ 400
	General Fund	Park & Recreation	ALBRIGHT EXPENSES	01-63-48800 001-700-702-48800	Security Alarm Service	Monitoring ADS	\$ 600	\$ 1,000
	General Fund	Park & Recreation	ALBRIGHT EXPENSES	01-63-48800 001-700-702-48800	Supplies / Maintenance		\$ 240	\$ 1,000
	General Fund	Park & Recreation	ALBRIGHT EXPENSES	01-63-48800 001-700-702-48800	Wireless Fire Alarm Monitoring		\$ 600	\$ 850
			Sub total by ALBRIGHT EXPENSES	01-63-48800 001-700-702-48800			\$ 5,340	\$ 12,380

GENERAL FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026	25-26 Growth
001-700-703-40000	Bldgs & Grnds	SALARIES - BUILDINGS & GROUNDS	86,303	87,331	99,473	107,271	103,052	110,830	7.55%
001-700-703-40001	Bldgs & Grnds	OVERTIME - BUILDINGS & GROUNDS	2,698	4,607	1,367	3,000	3,729	3,000	-19.55%
001-700-703-40100	Bldgs & Grnds	FICA EXPENSE	5,393	5,576	6,138	6,837	6,546	7,058	7.82%
001-700-703-40101	Bldgs & Grnds	MEDICARE EXPENSE	1,261	1,304	1,435	1,599	1,531	1,651	7.84%
001-700-703-40200	Bldgs & Grnds	IMRF EXPENSE	7,703	6,977	6,855	7,763	8,321	9,496	14.12%
001-700-703-41000	Bldgs & Grnds	MAINTENANCE - BUILDINGS	137,439	182,799	184,983	314,700	268,675	263,000	-2.11%
001-700-703-41110	Bldgs & Grnds	MAINTENANCE - AUTO	-	-	40	1,000	350	1,000	185.71%
001-700-703-41300	Bldgs & Grnds	MAINTENANCE - GROUNDS	-	-	-	-	780	1,000	28.21%
001-700-703-44400	Bldgs & Grnds	TRAVEL, TRAINING & MEETINGS	595	557	744	3,000	2,000	5,000	150.00%
001-700-703-46900	Bldgs & Grnds	DUES & SUBSCRIPTIONS	403	238	1,241	450	350	500	42.86%
001-700-703-47150	Bldgs & Grnds	IT ACCESSORIES	-	-	-	-	750	750	-
001-700-703-47200	Bldgs & Grnds	OTHER SUPPLIES	2,706	2,402	371	5,000	4,500	5,500	22.22%
001-700-703-47300	Bldgs & Grnds	UNIFORMS	847	893	1,018	1,000	-	1,000	-
001-700-703-47600	Bldgs & Grnds	GAS/OIL EXPENSE	662	952	619	800	750	800	6.67%
001-700-703-49300	Bldgs & Grnds	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
001-700-703-49500	Bldgs & Grnds	EQUIPMENT PURCHASE	20	296	1,605	2,000	61	2,000	3178.69%
Totals			246,030	293,932	305,889	454,420	400,645	412,585	2.98%

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Public Works	General Fund	Building & Grounds	SALARIES & WAGES	01-65-40000 001-700-703-40000	Salaries & wages	Includes Season Part-time Workers	\$ 103,052	\$ 110,830
			Sub total by SALARIES & WAGES	01-65-40000 001-700-703-40000			\$ 103,052	\$ 110,830
	General Fund	Building & Grounds	OVERTIME	01-65-40001 001-700-703-40001	Overtime		\$ 3,729	\$ 3,000
			Sub total by OVERTIME	01-65-40001 001-700-703-40001			\$ 3,729	\$ 3,000
	General Fund	Building & Grounds	FICA EXPENSE	01-65-40100 001-700-703-40100	FICA EXPENSE		\$ 6,546	\$ 7,058
			Sub total by FICA EXPENSE	01-65-40100 001-700-703-40100			\$ 6,546	\$ 7,058
	General Fund	Building & Grounds	MEDICARE EXPENSE	01-65-40101 001-700-703-40101	MEDICARE EXPENSE		\$ 1,531	\$ 1,651
			Sub total by MEDICARE EXPENSE	01-65-40101 001-700-703-40101			\$ 1,531	\$ 1,651
	General Fund	Building & Grounds	IMRF EXPENSE	01-65-40200 001-700-703-40200	IMRF EXPENSE		\$ 8,321	\$ 9,496
			Sub total by IMRF EXPENSE	01-65-40200 001-700-703-40200			\$ 8,321	\$ 9,496
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Backflow Testing and Repair	All Buildings & Irrigation + Trailhead & Cerny Park	\$ 3,500	\$ 5,500
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Building Repair and Maintenance	All Buildings	\$ 25,000	\$ 30,000
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Carpet Cleanings	City Hall & Police Dept.	\$ 2,000	\$ 2,000
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Cleaning Services	City Hall , Police Department, Public Works add Trailhead & Tavern (New Contract)	\$ 60,000	\$ 85,000
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Dry Cleaning	Table Cloths	\$ 2,000	\$ 2,500
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Co2 / No2 Sensors Testing	Replacement (10qty) 2 to 5 yr life span	\$ -	\$ 3,500
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Elevator Service and Repairs	City Hall , Police Station Quarterly PM's , HYD Testing , Fire Testing	\$ 11,000	\$ 12,000
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Fire & Panic Alarm Monitoring	24/7 -365	\$ 1,500	\$ 1,500
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Fire Alarm Testing and Service	Replacement of bad devices & Batteries.	\$ 4,000	\$ 5,000
	General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Fire Extinguisher Service	Buildings & Vehicles	\$ 4,000	\$ 4,500
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Fire Sprinkler Testing and Repair	All Buildings	\$ 1,800	\$ 4,000	
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Floor Mat Service	Change from rental to owning	\$ 6,000	\$ 3,000	

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Furniture	replacement chairs , file cabinets , new desks ,etc. chair mats		\$ 5,500	\$ 5,500
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Overhead Garage Door and Gates	Service & Repair		\$ 8,000	\$ 8,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Emergency Power Generator	All buildings service & repair, oil testing		\$ 5,000	\$ 7,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Green Building Enhancements	LED Lights ,Etc.		\$ 1,500	\$ 3,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	HVAC Maintenance & Repairs	Addition of the Tavern		\$ 400	\$ 5,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Heated Sidewalk - Manning Ave. Entrance	DECISION PACKAGE PUB 26.06		\$ -	\$ 25,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Medical Supplies & AED, Eyewash	O.S.H.A compliance		\$ 1,800	\$ 3,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Miscellaneous	Locksmith , New Electronic lock , Keys, Etc.(Replacements)		\$ 2,600	\$ 4,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Miscellaneous Safety Issues	O.S.H.A etc.		\$ 8,000	\$ 10,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Pest Control	All Buildings		\$ 825	\$ 1,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Signage - Police Department	Interior , exterior , Nameplate		\$ 2,000	\$ -
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Roof	All Buildings Inspections & Repairs		\$ 2,800	\$ 4,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Plumbing	Licensed plumbing required work		\$ 2,000	\$ 5,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Softener Salt	all buildings		\$ 450	\$ 1,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Exterior lighting - New	Police Dept.		\$ 2,300	\$ -
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Security Enhancements	Window Film @ Police Dept. Warren and Tracy sides		\$	\$ 5,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	VCT Plank Flooring	Police (Lunch room , Evidence room , stairwell)		\$ 14,700	\$ -
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	HVAC - Public Works	Air system		\$ 600	\$ 2,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Painting	as needed , FY 2025 P.W garage Doors , P.D Stainwell		\$ 6,400	\$ 10,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Garage Floor Resurface / New Drain	Police Department Epoxy non-Slip		\$ 3,000	\$ -
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Ice Machine Replacement	15yr old unit with a more hygenic cube type.		\$ -	\$ 6,000
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Carpet Replacement	Chief ,Deputy Chief , Conference Rm.		\$ 5,000	\$ -
General Fund	Building & Grounds	MAINTENANCE - BUILDING	01-65-41000 001-700-703-41000	Keyless Entry Upgrades for City Buildings	DP PUB 24.04 - Replace hardware and software for keypads for City Hall, Police, and Public Works.		\$ 75,000	\$ -
		Sub total by MAINTENANCE BUILDING	01-65-41000 001-700-703-41000				\$ 268,675	\$ 263,000

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Building & Grounds	MAINTENANCE - AUTOS	01-65-41110 001-700-703-41110	Maintenance of Supervisor's Vehicle	service & repairs	\$ 350	\$ 1,000
			Sub total by MAINTENANCE AUTOS	01-65-41110 001-700-703-41110			\$ 350	\$ 1,000
	General Fund	Building & Grounds	MAINTENANCE - GROUNDS	01-65-41300 001-700-703-41300			\$ 780	\$ 1,000
			Sub total by MAINTENANCE GROUNDS	01-65-41300 001-700-703-41300			\$ 780	\$ 1,000
	General Fund	Building & Grounds	TRAVEL & MEETINGS	01-65-44400 001-700-703-44400	Training and Seminars	AHR , online , seminar	\$ 2,000	\$ 5,000
			Sub total by TRAVEL & MEETINGS	01-65-44400 001-700-703-44400			\$ 2,000	\$ 5,000
	General Fund	Building & Grounds	DUES, SUBSCRIPTIONS & BOOKS	01-65-46900 001-700-703-46900	Certifications, etc.	R.S.E.S , Stationary Engineer etc.	\$ 350	\$ 500
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	01-65-46900 001-700-703-46900			\$ 350	\$ 500
	General Fund	Building & Grounds	IT ACCESSORIES	01-65-47150 001-700-703-47150			\$ -	\$ 750
			Sub total by IT ACCESSORIES	01-65-47150 001-700-703-47150			\$ -	\$ 750
	General Fund	Building & Grounds	OTHER SUPPLIES	01-65-47200 001-700-703-47200	Supplies for Buildings		\$ 2,000	\$ 2,500
	General Fund	Building & Grounds	OTHER SUPPLIES	01-65-47200 001-700-703-47200	Tools, Ladders, Misc.		\$ 2,500	\$ 3,000
			Sub total by OTHER SUPPLIES	01-65-47200 001-700-703-47200			\$ 4,500	\$ 5,500
	General Fund	Building & Grounds	UNIFORMS	01-65-47300 001-700-703-47300	Uniforms	Hi-Visibility clothing, Safety Boots	\$ -	\$ 1,000
			Sub total by UNIFORMS	01-65-47300 001-700-703-47300			\$ -	\$ 1,000
	General Fund	Building & Grounds	GAS/OIL EXPENSE	01-65-47600 001-700-703-47600	Maintenance Van	new setup / KV body	\$ 750	\$ 800
			Sub total by GAS/OIL EXPENSE	01-65-47600 001-700-703-47600			\$ 750	\$ 800

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	General Fund	Building & Grounds	BUILDING IMPROVEMENTS	01-65-49300 001-700-703-49300			\$ -	\$ -
			Sub total by BUILDING IMPROVEMENTS	01-65-49300 001-700-703-49300			\$ -	\$ -
	General Fund	Building & Grounds	EQUIPMENT PURCHASE	01-65-49500 001-700-703-49500	Equipment Purchase	Replacement of existing equipment	\$ 61	\$ 2,000
			Sub total by EQUIPMENT PURCHASE	01-65-49500 001-700-703-49500			\$ 61	\$ 2,000
		Total by Building & Grounds					\$ 400,645	\$ 412,585

City of Warrenville
General Fund Projections
Fiscal Year 2026

Revenues	Fiscal Year		
	Actual 2022	Actual 2023	Actual 2024
Tax Revenue	\$ 12,324,082	\$ 12,662,722	\$ 12,927,578
License, Permit & Fee Revenue	665,921	497,882	422,300
Fine Revenue	270,605	220,325	188,946
Reimbursement Revenue	-	528	13,630
Rental Revenue	37,736	25,103	41,971
Intrafund Revenue	81,850	153,364	144,853
Interest Revenue	(376,229)	289,240	474,528
Grant Revenue	15,857	183,182	78,514
Miscellaneous Revenue	259,032	103,918	136,505
Total Revenue	\$ 13,278,854	\$ 14,136,264	\$ 14,428,825
Growth from Previous Year	13.5%	6.5%	2.1%

Expenses	Fiscal Year		
	Actual 2022	Actual 2023	Actual 2024
Total Salary & Wage Expense	\$ 6,214,825	\$ 6,849,693	\$ 7,340,000
Total Fringe Benefit Expense	2,872,028	2,785,484	2,841,289
Total Maintenance Expense	1,111,110	1,436,647	1,379,471
Total Supplies and Service Expense	2,043,012	2,413,197	3,083,043
Total Capital Expense	74,882	250,858	174,531
Total Expenditures	\$ 12,315,857	\$ 13,735,879	\$ 14,818,334
Growth from Previous Year	5.1%	11.5%	7.9%

Revenues Greater/(Less Than) - Expenditures	Fiscal Year		
	Actual 2022	Actual 2023	Actual 2024
Personnel proportion of Total	\$ 962,997	\$ 400,385	\$ (389,509)
Total Ending Fund Balance	\$ 13,185,426	\$ 13,585,811	\$ 13,196,302
Non-Spendable Fund Balance for PrePays	227,689	245,439	410,134
Assigned Fund Balance	3,398,890	3,398,890	2,931,416
Non-Spendable Fund Balance	5,056,067	5,284,089	3,766,960
Unassigned Ending Fund Balance	\$ 4,502,780	\$ 4,657,393	\$ 6,087,792
UFB Expenditure Coverage	37%	34%	41%

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CAPITAL MAINTENANCE AND REPLACEMENT

FUND 002

FUND TYPE: Capital Projects

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

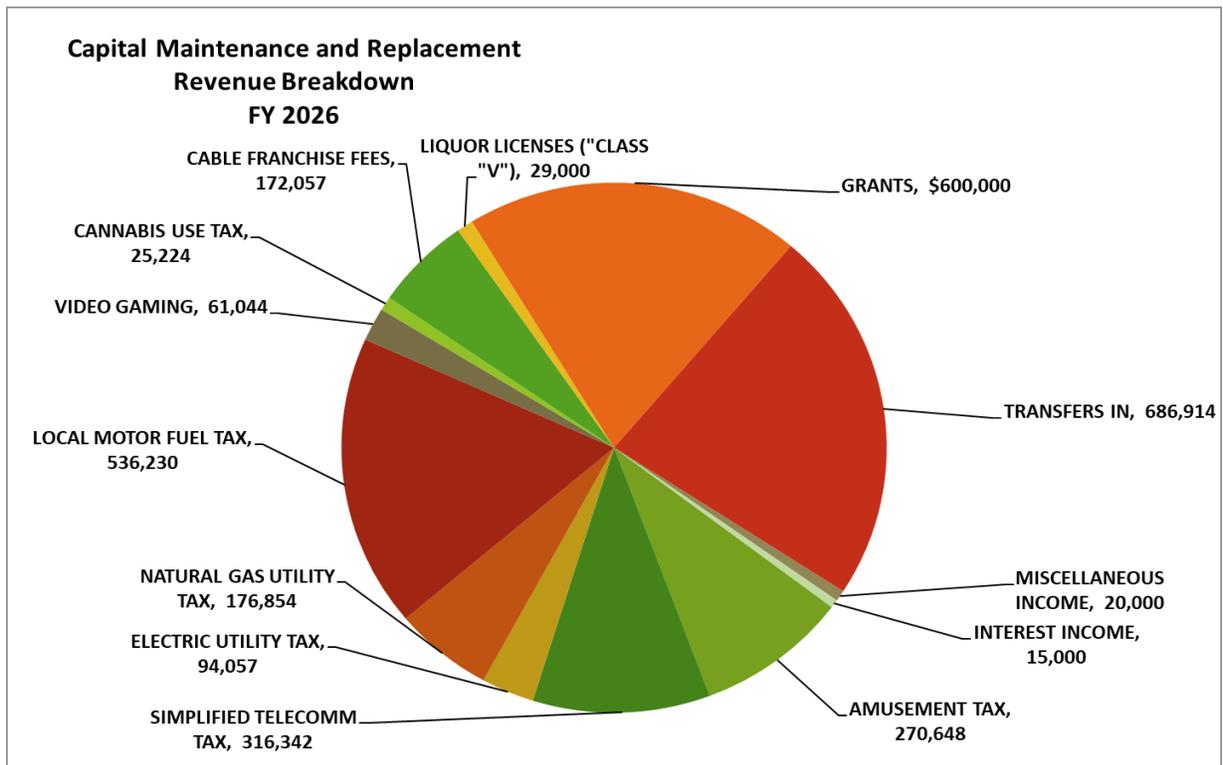
CAPITAL MAINTENANCE AND REPLACEMENT FUND HIGHLIGHTS

	2025 Budget	2025 Projected	2026 Proposed
Revenue	\$2,388,572	\$3,298,693	\$3,003,369
Expenditures	\$2,141,880	\$2,303,160	\$3,309,337
Surplus/(Deficit) ¹	\$246,692	\$995,533	(\$305,968)

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 projected average annual expenditures in the CMRP total \$3,338,026.

Revenue Sources



Revenue Breakdown

FY 2025 total revenue is projected to total \$3,298,693, which represents an increase of about 3% from FY 2024 audited total revenue of \$3,205,732. The FY 2025 total revenue includes the receipt of a one-time contractual payment of \$1,030,000 from the DuPage County to assist with costs associated with the jurisdictional transfer of River Road from the County to the City. Without this receipt, the total revenue for the fiscal year is projected to total \$2,268,693. This would represent an operational negative revenue budget variance of approximately \$119,879, or about 5%, from the original budget figure of \$2,388,572.

Amusement Tax revenue for FY 2025 is projected to total \$267,968, a year-to-year decrease of about 6.7% or \$19,251 from the FY 2024 total of \$287,219. Projected revenue from this source for FY 2026 is projected 1% higher for a total of \$270,648 over the FY 2025 projected figure. Main Event and Cinemark Theaters (previously Regal Cinemas) generally produce about 98% of the annual revenue in this stream, with no new venues which would collect and remit this tax foreseen, no additional revenue has been projected from this source.

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 2025 is projected to total \$329,523, a decline of 3% from FY 2024 when total revenue was \$339,715. For FY 2026, it is projected that revenue source will continue to decline, with a 4% decrease in total projected revenue of \$316,342.

FY 2025 Electric Utility Tax revenue is projected to total \$94,129, while FY 2026 revenue is projected to total \$94,057. The original CMRP annual assumption for this revenue source was approximately \$104,600 per year. The revenue from this stream continues to show little year-to-year variance, with an average yearly revenue, since inception, of \$95,853. As noted in previous budgets, the City may see additional revenue in the coming years due to population increases, but it remains possible the new revenues are being offset by increased efficiency of appliances and decreased usage across all customers, but particularly in the newer residences.

The Natural Gas Utility and Use Taxes are projected to end FY 2025 with total revenue of \$172,450, a year-to-year decrease of 3.2%, from the FY 2024 total of \$178,249, and for FY 2026 is projected to total \$176,854. The projected decreases are likely due to much milder than normal winter weather, and fewer sustained cold weather periods, which would have led to lower use of gas for heating. The original CMRP assumption for this revenue source was \$138,675, in annual revenue, an assumption made well before any of the recent residential development, mostly in the southwest section of the community, but in other areas of the community as well.

The City's original 4¢ per gallon Local Motor Fuel Tax was increased to 6¢ per gallon effective June 1, 2023. The FY 2025 revenue from this source is projected to total \$525,716, and for FY 2026, is projected to total \$536,230. 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.

Before FY 2023, the CM&R fund was receiving a \$300,000 capital subsidy transfer from the Hotel Tax Fund. However, the annual capital subsidy transfer was increased to \$400,000 for FY 2023 and FY 2024 and increased to \$500,000 for FY 2025 and FY 2026. The amount of this transfer will be reassessed again for the FY 2027 budget. The ability to make this transfer from the Hotel Tax Fund in future fiscal years will depend on the hotel tax revenue collections, which is addressed in the Hotel Tax Fund Highlights.

This fund receives all licensing and resulting tax revenue from Video Gaming which was first instituted in the City in FY 2022. For FY 2025 the revenue is projected to total \$58,137, and for FY 2026, \$61,044. As of the end of FY 2025, there are four establishments that hold video gaming licenses, with a combined total of 21 video gaming terminals.

As mentioned previously, during FY 2025 the City received \$1,030,000 from DuPage County, as the result of a required supporting payment following the jurisdictional transfer of River Road from the County to the City. This funding will ultimately be utilized during FY 2026 to make required roadway and right-of way improvements to River Road.

Beginning with FY 2024, State shared Cannabis Use Tax revenue is accounted for in this fund. It is projected that FY 2025 revenue from this source will total \$21,154. For FY 2026 this revenue is projected to total \$25,224, or \$1.66 capita, based upon estimates provided by the Illinois Municipal League. It should be noted that the FY 2026 revenue projections do not include revenue from a cannabis dispensary which only opened in February 2025, all resulting revenue from the City's 3% Retailers Occupation Tax will be directed into this fund per City Council direction.

As a part of the continued effort to properly fund this capital maintenance fund, beginning with the FY 2026 budget, the City's receipt of Cable Franchise Fee revenue will be redirected to this fund, when it had previously been accounted for in the City's General Fund. The projected total revenue from this stream for FY 2026 is \$172,057.

The FY 2026 revenue budget includes \$600,000 in Community Development Block Grant (CDBG) funding for the Shaw Drive area streets rehabilitation project.

This fund also receives Road and Bridge funding from the property tax levy, which through FY 2023, was done annually via a transfer from the General Fund in the amount of \$37,000. However, beginning with FY 2024, the Long-Range Financial Planning workgroup recommended, and City Council approved transferring 100% of the road and bridge property tax collections the General fund receives to this fund. For FY 2025, that amount is projected to total \$180,768, and for FY 2026, \$186,914.

Expenditure Breakdown

For FY 2025, fund expenditures are projected to total \$2,303,160, but were initially budgeted for \$2,141,880.

The proposed FY 2026 expenditures total \$3,309,337 and includes the following:

- 1) Vehicle Lease payments for 8 vehicles – \$155,000
- 2) Replacement Bobcat Skidsteer (cost share split with other funds) – \$50,000
- 3) Annual road program, including inspections – \$547,500
- 4) River Road curb, storm sewer, and ditch improvements, including engineering – \$970,000
- 5) Shaw Drive area streets rehabilitation project, including engineering – \$1,352,000
- 6) Two-Ton trailer replacement (cost share split with other funds) – \$20,000
- 7) Six-Wheel dump truck replacement dump truck – \$95,000
- 8) Building maintenance – \$30,000
- 9) Street sweeper lease (year-five) – \$43,780
(Note: FY 2026 is the final payment due on this lease agreement)

The planned increase in budgeted expenditures is the result of careful staff planning, and project and equipment purchase assessments by staff, in the continuing effort to manage resources in this fund. Careful analysis and updating of all asset valuations and replacement schedules on the expense side, in an effort to live within the means of the revenues constraints of this fund is an ongoing effort of the staff and the Capital Maintenance and Replacement Workgroup.

Overall Fund Assessment

The CMRP plan was originally designed for expenditures to vary from year-to-year. 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 2025 is projected with total expenditures of \$2,303,160 but was initially budgeted with total FY 2025 expenditures of \$2,141,880. FY 2026 is projected with total budgeted expenditures of \$3,309,337 just 28,689, less than the annual average expenditure of \$3,338,026.

With the FY 2025 expenditure figure as noted above, and FY 2025 revenue exceeding budget by about \$910,121, a total of \$995,533 will be added to the fund balance, with the projected year end fund balance finishing at \$1,688,024. FY 2026, on the other hand, will see a relatively small use of fund balance of \$305,968, with total planned expenditures, leading to a projected year end fund balance of \$1,382,056.

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. As has been an on-going concern, 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 time to address the structural problems of this fund, and the CMRP workgroup (staff and designated elected officials) will continue working to address the long-term structural deficit, which could include recommending revenue adjustments to existing revenue streams, and the identification of potential new revenue streams.

CITY OF WARRENVILLE, ILLINOIS

Capital Maintenance and Replacement Fund Activity
Fund 002

FY 2026

Projected Beginning Fund Balance	\$ 1,688,024
Revenues	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	270,648
Consumption Taxes	1,381,808
Income Taxes	-
Hotel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	29,000
Interest Income	15,000
Financing Proceeds	-
Misc. Revenues	20,000
Grant Revenue	600,000
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	686,914
	<hr/>
Total FY 2026 Revenue	\$ 3,003,369
Expenses/Expenditures	
Personnel	\$ -
Capital	2,843,900
Supplies and Services	435,437
Maintenance	30,000
	<hr/>
Total FY 2026 Expenses/Expenditures	\$ 3,309,337
 Variance - Add to/(Use of) Fund Balance	 \$ (305,968)
 Projected Ending Fund Balance	 \$ 1,382,056
Percent Change	-18.13%

CAPITAL MAINTENANCE AND REPLACEMENT FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
002-100-000-30704	Revenues	AMUSEMENT TAX	179,668	277,683	287,219	312,179	267,968	270,648	1.00%
002-100-000-30706	Revenues	SIMPLIFIED TELECOMM TAX	387,366	365,502	339,715	334,374	329,523	316,342	-4.00%
002-100-000-30710	Revenues	ELECTRIC UTILITY TAX	95,396	93,278	93,423	93,105	94,129	94,057	-0.08%
002-100-000-30711	Revenues	NATURAL GAS TAX	214,435	250,698	178,249	207,802	172,540	176,854	2.50%
002-100-000-30713	Revenues	LOCAL MOTOR FUEL TAX	501,510	669,161	578,053	649,485	525,716	536,230	2.00%
002-100-000-30720	Revenues	CANNABIS USE TAX			19,676	21,143	21,154	25,224	
002-100-000-32100	Revenues	LIQUOR LICENSES ("CLASS "V")	15,826	20,000	29,000	20,000	29,000	29,000	0.00%
002-100-000-32101	Revenues	VIDEO GAMING		29,819	41,865	40,864	58,137	61,044	
002-100-000-37700	Revenues	INTEREST INCOME	(40,217)	12,770	16,771	5,000	38,869	15,000	-61.41%
002-100-000-38000	Revenues	CABLE FRANCHISE FEES						172,057	0.00%
002-100-000-38600	Revenues	TRANSFERS IN	300,000	400,000	446,983	500,000	500,000	500,000	0.00%
002-100-000-38602	Revenues	TRANSFERS IN - ROAD & BRIDGE	37,000	37,000	170,986	202,620	180,768	186,914	3.40%
002-100-000-39309	Revenues	GRANTS	-	-	938,255	-	-	600,000	
002-100-000-39900	Revenues	MISCELLANEOUS INCOME	-	-	-	-	1,030,000	5,000	-99.51%
002-100-000-39920	Revenues	SALE OF SURPLUS PROPERTY	12,734	17,249	7,261	500	5,490	15,000	173.22%
002-100-000-39931	Revenues	REIMBURSEMENT - POLICE AUTOS	1,509	5,038	58,276	1,500	45,399	-	
Totals			1,705,227	2,178,198	3,205,732	2,388,572	3,298,693	3,003,369	-8.95%

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
002-100-101-41000	Streets	MAINTENANCE - BUILDINGS	20,566	75,435	13,146	95,000	92,450	30,000	-67.55%
002-100-101-44300	Streets	RENT EXPENSE	43,780	43,907	43,780	43,780	49,700	43,780	
002-100-101-45300	Streets	ENGINEERING	176,417	164,634	440,916	143,100	317,387	391,657	23.40%
002-100-101-49402	Streets	SIDEWALKS	900						
002-100-101-49476	Streets	ROAD PROJECTS	1,074,961	211,955	4,718,974	1,625,000	1,586,623	2,523,900	59.07%
002-100-101-49500	Streets/Police	EQUIPMENT PURCHASE	74,673	140,821	563,415	235,000	257,000	320,000	24.51%
Totals			1,391,297	636,752	5,780,231	2,141,880	2,303,160	3,309,337	43.69%
Fund Total Rev			1,705,227	2,178,198	3,205,732	2,388,572	3,298,693	3,003,369	-8.95%
Fund Total Exp			1,391,297	636,752	5,780,231	2,141,880	2,303,160	3,309,337	43.69%
Variance			313,930	1,541,446	(2,574,499)	246,692	995,533	(305,968)	
Assigned Fund Balance @ 04/30			1,725,544	3,266,990	692,491		1,688,024	1,382,056	

Capital Maintenance and Replacement Fund Line Items
Fiscal Year 2026

City of Warrenville

Budget plan cycle: **FY2026**

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
General Government	Capital Maintenance and Replacement Fund	Expenditures	MAINTENANCE - BUILDING	02-00-41000 002-700-710-41000	Two HVAC Units Museum		\$ -	\$ 30,000
	Capital Maintenance and Replacement Fund	Expenditures	MAINTENANCE - BUILDING	02-00-41000 002-700-710-41000	Four RTU's Public Works		\$ 90,000	\$ -
	Capital Maintenance and Replacement Fund	Expenditures	MAINTENANCE - BUILDING	02-00-41000 002-700-710-41000	Public Works Paint Exterior Overhead Doors	Paint to match high speed doors.	\$ 2,450	\$ -
			Sub total by MAINTENANCE - BUILDING	02-00-41000 002-700-710-41000			\$ 92,450	\$ 30,000
	Capital Maintenance and Replacement Fund	Expenditures	RENT EXPENSE	02-00-44300 002-700-710-44300	STREET SWEEPER LEASE PAYMENTS	FY 25 - PAYMENT #4 FY 26 - FINAL PAYMENT #5	\$ 43,780	\$ 43,780
	Capital Maintenance and Replacement Fund	Expenditures	RENT EXPENSE	02-00-44300 002-700-710-44300		FY 25 - Message Board	\$ 4,820	
	Capital Maintenance and Replacement Fund	Expenditures	RENT EXPENSE	02-00-44300 002-700-710-44300		FY 25 - Crane Rental	\$ 1,100	
			Sub total by RENT EXPENSE	02-00-44300 002-700-710-44300			\$ 49,700	\$ 43,780
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	2023 Road Program Inspection		\$ 700	\$ -
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	2024 Road Program Inspection		\$ 138,100	\$ -
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	2025 Road Program Design		\$ 36,200	\$ -
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	2025 Road Program Construction		\$ -	\$ 144,000
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	2026 Road Program Design		\$ -	\$ 25,000
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	Shaw Drive Area Streets Rehabilitation Project Design		\$ 60,000	\$ 8,000
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	Shaw Drive Area Streets Rehabilitation Project Construction		\$ -	\$ 144,000

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	Survey of Veterans Memorial		\$ 2,942	\$ -
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	Batavia Road Inspection - STP Project	Route 59 - Ferrellab, construction paid for by STP and MFT funding	\$ 9,000	\$ 2,682
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	Bridge Inspections	Mack Rd - Monthly, Williams Rd. Calendar year 2026	\$ 10,845	\$ 7,975
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	River Road Curb Storm Sewer and Ditch Improvements Design	Funded by \$1,030,000 DuPage County Jurisdictional Transfer Payment	\$ 59,600	\$ -
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	River Road Curb Storm Sewer and Ditch Improvements Construction	Funded by \$1,030,000 DuPage County Jurisdictional Transfer Payment	\$ -	\$ 60,000
	Capital Maintenance and Replacement Fund	Expenditures	ENGINEERING	02-00-45300 002-700-710-45300	Pavement Evaluation Update	Update/pavement evaluation study in FY 28.	\$ -	\$ -
			Sub total by ENGINEERING	02-00-45300 002-700-710-45300			\$ 317,387	\$ 391,657

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476 002-700-710-49476	2024 Road Program	Branch and Courts and East Side	\$ 1,450,000	\$ -
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476 002-700-710-49476	2025 Road Program	Sanchez and Courts - share with \$421,250 RBI and \$1,000,000 MFT Funding	\$ -	\$ 378,500
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476 002-700-710-49476	CMRP Share of Batavia Road STP Project	For work outside project limits (west of CNRR and near Route 59)	\$ 23,385	\$ -
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476 002-700-710-49476	Shaw Drive Area Streets Rehabilitation Project	POSSIBLE \$600,000 of CDBG grant funding to pay for 50%	\$ -	\$ 1,200,000
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476 002-700-710-49476	River Road Curb Storm Sewer and Ditch Improvements	Funded by \$1,030,000 DuPage County Jurisdictional Transfer Payment	\$ -	\$ 910,400
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476 002-700-710-49476	Sidewalk Repairs		\$ 35,000	\$ 35,000
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476 002-700-710-49476	2023 Road Program	Woodland Rd., Ivan Albright St., Patterman Rd., Chase Ct., Beila Vista, Weaver Pkwy., Connector Rd. Needham Ct., and Bulger Ct. Curb Repairs and Patching	\$ 78,238	
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476 002-700-710-49476		Continental Dr. Johnson School Area Curb Replacement and Patching		
	Capital Maintenance and Replacement Fund	Expenditures	ROAD PROJECTS	02-00-49476 002-700-710-49476		Police Parking Replacement and Stairs Tracy Place Side of Building		
			Sub total by ROAD PROJECTS	02-00-49476 002-700-710-49476			\$ 1,586,623	\$ 2,523,900

City of Warrenville

Budget plan cycle: **FY2026**

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500 002-700-710-49500	Enterprise Lease Payments	Vehicle #'s 95, 108, 118, 210, 223, CH1, CH2, CH3	\$ 82,000	\$ 155,000
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500 002-700-710-49500	6 Wheeler Dump #105	Split 25% Sewer / 25% Water / 50% CMRP	\$ -	\$ 95,000
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500 002-700-710-49500	One Ton Dump #106	Split 25% Sewer / 25% Water / 50% CMRP	\$ 75,000	\$ -
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500 002-700-710-49500	20 Ton Trailer #404	Split 25% Sewer / 25% Water / 50% CMRP	\$ -	\$ 20,000
	Capital Maintenance and Replacement Fund	Expenditures	EQUIPMENT PURCHASE	02-00-49500 002-700-710-49500	Cerny Park Stormwater Lift Station Pump & Control Panel	Third pump of three.	\$ 50,000	\$ -
	Capital Maintenance and Replacement Fund	Expenditures	Equipment Purchase	02-00-49500 002-700-710-49500	New Small Articulated Loader (Bobcat LZ8)	FY25 Decision Package - PUB 25.02	\$ 50,000	\$ -
	Capital Maintenance and Replacement Fund	Expenditures	Equipment Purchase	02-00-49500 002-700-710-49500	Bobcat Skidsteer #320	Split 25% Sewer / 25% Water / 50% CMRP (Replacement)	\$ -	\$ 50,000
			Sub total by EQUIPMENT PURCHASE	02-00-49500 002-700-710-49500			\$ 257,000	\$ 320,000
		Sub total by Expenditures					\$ 2,303,160	\$ 3,309,337
	Total by Capital Maintenance and Replacement Fund						\$ 2,303,160	\$ 3,309,337

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

Revenues	Fiscal Year					
	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Projected 2026	Projected 2027
Tax Revenue	\$ 1,378,375	\$ 1,686,141	\$ 1,538,200	\$ 1,469,167	\$ 1,652,455	\$ 1,682,505
License, Permit & Fee Revenue	15,826	20,000	29,000	29,000	29,000	29,000
Fine Revenue	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-
Rental Revenue	-	-	-	-	-	-
Intrafund Revenue	337,000	437,000	617,969	680,768	686,914	586,914
Interest Revenue	(40,217)	12,770	16,771	38,869	15,000	15,000
Grant Revenue	-	-	938,255	-	600,000	-
Miscellaneous Revenue	14,243	22,287	65,537	1,080,889	20,000	20,000
Total Revenue	\$ 1,705,227	\$ 2,178,198	\$ 3,205,732	\$ 3,298,693	\$ 3,003,369	\$ 2,333,419
	9.1%	27.7%	47.2%	2.9%	-9.0%	-22.3%

Expenses	Fiscal Year					
	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Projected 2026	Projected 2027
Total Salary & Wage Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fringe Benefit Expense	-	-	-	-	-	-
Total Maintenance Expense	20,566	75,435	13,146	92,450	30,000	25,000
Total Supplies and Service Expense	220,197	208,541	484,696	367,087	435,437	160,434
Total Capital Expense	1,150,534	352,776	5,282,389	1,843,623	2,843,900	2,531,040
Total Expenses	\$ 1,391,297	\$ 636,752	\$ 5,780,231	\$ 2,303,160	\$ 3,309,337	\$ 2,716,474
	-5.7%	-54.2%	807.8%	-60.2%	43.7%	-17.9%

Revenues Greater/(Less Than) - Expenditures

	\$ 313,930	\$ 1,541,446	\$ (2,574,499)	\$ 995,533	\$ (305,968)	\$ (383,055)
Assigned Fund Balance	\$ 1,725,544	\$ 3,266,990	\$ 692,491	\$ 1,688,024	\$ 1,382,056	\$ 999,001
Expenditure Coverage	124%	513%	12%	73%	42%	37%

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MOTOR FUEL TAX

FUND 013

FUND TYPE: Special Revenue

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

MOTOR FUEL TAX FUND HIGHLIGHTS

	2025 Budget	2025 Projected	2026 Budget
Revenue	\$661,161	\$854,944	\$742,324
Expenditures	\$1,110,758	\$488,508	\$1,772,322
Surplus/(Deficit)	(\$449,597)	\$366,436	(\$1,355,498)

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 (MFT) imposed by the State of Illinois. For FY 2025, it is projected that Illinois municipalities, including Warrenville, will receive an allocation of \$22.48 per capita. For FY 2026, the MFT per capita figure is projected to be \$21.57. Additionally, the City receives State-shared Transportation Renewal Fund (TRF) revenue on a per-capita basis. For FY 2025, the projected per-capita revenue estimate is \$20.44, while for FY 2026 the per-capita figure is projected at \$23.17.

The combined MFT and TRF revenue for FY 2025 is projected to total \$662,818, and for FY 2026 is projected to total \$679,824, based upon the City population of 15,195 resulting from the 2024 special census. The 2024 “special census” indicated that the City gained a total of 1,642 new residents since the 2020 decennial census, and beginning in September 2024, the City began receiving the State shared per-capita revenues based upon that new population figure.

The estimates of the municipal share of MFT and TRF funding are determined by obtained and provided by the Illinois Municipal League, with the most current updates appearing in the February 2025 issue of the IML’s *Illinois Municipal Review* magazine.

Additionally, interest income for FY 2025 is projected to total \$66,317, and for FY 2026 \$25,000 due to a decreased fund balance over the course of the year, while fund balance is being expended on projects during FY 2026.

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. Road salt is the largest single budgeted annual maintenance expense. The FY 2025 maintenance expenses are projected to total \$163,500, while the FY 2026 maintenance expenses are projected to total \$241,000.

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 2025 and FY 2026, are projected to total \$84,500 for street lighting per year.

Capital Expenditures

For FY 2025, total capital expenditures are projected to total \$240,508, with the Mack Road bridge and path engineering.

For FY 2026, capital expenditures are projected to total \$1,772,322 to complete the Mack Road ROW acquisition, bridge and trail construction engineering. The funding for the Mack Road related capital expenditures is coming from REBUILD Illinois grant funding currently a part of fund balance.

Expenditures Summary

Overall expenditures for FY 2025 are projected to total \$488,508, and \$2,097,822 for FY 2026.

Fund Balance

The audited fund balance at the end of FY 2024 totaled \$1,867,860. By the end of FY 2025 the fund balance is projected to total of \$2,234,296, building for planned increased expenditures on capital projects during FY 2026. As a result of those capital expenditures, the fund balance is projected to decrease to \$878,798 by the end of FY 2026.

CITY OF WARRENVILLE, ILLINOIS

Motor Fuel Tax Fund Activity
Fund 013

FY 2026

Projected Beginning Fund Balance	\$ 2,234,296
Revenues	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	679,824
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	25,000
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	37,500
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
	<hr/>
Total FY 2026 Revenue	\$ 742,324
Expenses/Expenditures	
Personnel	\$ -
Capital	1,772,322
Supplies and Services	84,500
Maintenance	241,000
	<hr/>
Total FY 2026 Expenses/Expenditures	\$ 2,097,822
Variance - Add to/(Use of) Fund Balance	\$ (1,355,498)
Projected Ending Fund Balance	\$ 878,798
Percent Change	-60.67%

MOTOR FUEL TAX FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
013-100-000-31100	Revenue	MOTOR FUEL ALLOTMENT	523,823	547,625	595,246	590,911	662,818	679,824	2.57%
013-100-000-31500	Revenue	INSURANCE REIMBURSEMENT		945					
013-100-000-37700	Revenue	INTEREST INCOME	1,420	54,634	98,418	70,250	66,317	25,000	-62.30%
013-100-000-39309	Revenue	GRANTS	288,659	391,406			125,809	37,500	-70.19%
Totals			813,902	994,610	693,664	661,161	854,944	742,324	-13.17%

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
013-700-709-41200	Streets	MAINTENANCE - STREETS	-			17,500	5,000	17,500	250.00%
013-700-709-41201	Streets	MAINTENANCE STREETS-STRIPING	18,700	17,334	19,000	19,500	19,500	19,500	0.00%
013-700-709-41205	Streets	MAINTENANCE STR-SWEEPING	-						
013-700-709-41210	Streets	MAINTENANCE STS-SALT	87,371	79,061	87,059	180,000	116,000	180,000	55.17%
013-700-709-44000	Streets	MAINTENANCE-STREET LIGHTS	6,149	6,947	3,087	8,500	7,000	8,000	14.29%
013-700-709-44010	Streets	MAINTENANCE STREET SIGNS	9,838	15,541	20,620	15,250	16,000	16,000	0.00%
013-700-709-44020	Streets	STREET LIGHTING-COMM ED	49,271	44,871	64,965	50,000	65,000	65,000	0.00%
013-700-709-45410	Streets	TREE REMOVAL	18,980	8,950	9,838	19,500	19,500	19,500	0.00%
013-700-709-48600	Streets	TRANSFER OUT							
013-700-709-49476	Streets	ROAD PROJECTS	-	808,913	386,872	800,508	240,508	1,772,322	636.91%
Totals			190,309	981,617	591,441	1,110,758	488,508	2,097,822	329.43%
		Fund Total Rev	813,902	994,610	693,664	661,161	854,944	742,324	-13.17%
		Fund Total Exp	190,309	981,617	591,441	1,110,758	488,508	2,097,822	329.43%
		Variance	623,593	12,993	102,223	(449,597)	366,436	(1,355,498)	
		Restricted Fund Balance @ 4/30	1,752,644	1,765,637	1,867,860		2,234,296	878,798	

Motor Fuel Tax Fund Line Items
Fiscal Year 2026

City of Warrenville

Budget plan
cycle: **FY2026**

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Public Works	Motor Fuel Tax	Motor Fuel	MAINTENANCE - STREETS	13-00-41200	Storm Inlet Repair, Street Patching		\$ 5,000	\$ 17,500
			Sub total by MAINTENANCE - STREETS	013-700-709-41200 13-00-41200 013-700-709-41200			\$ 5,000	\$ 17,500
	Motor Fuel Tax	Motor Fuel	MAINTENANCE-STREETS/STRIPING	13-00-41201	Road Striping		\$ 19,500	\$ 19,500
			Sub total by MAINTENANCE-STREETS/STRIPING	013-700-709-41201 13-00-41201 013-700-709-41201			\$ 19,500	\$ 19,500
	Motor Fuel Tax	Motor Fuel	MAINTENANCE STS- SALT	13-00-41210	Rock Salt and Liquid Enhancer		\$ 116,000	\$ 180,000
			Sub total by MAINTENANCE STS- SALT	013-700-709-41210 13-00-41210 013-700-709-41210			\$ 116,000	\$ 180,000
	Motor Fuel Tax	Motor Fuel	MAINTENANCE - TREES	13-00-41315			\$ 19,500	\$ 19,500
			Sub total by MAINTENANCE TREES	013-700-709-41315 13-00-41315 013-700-709-41315			\$ 19,500	\$ 19,500
	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.	\$ 7,000	\$ 8,000
			Sub total by MAINTENANCE - STREET LIGHTS	013-700-709-44000 13-00-44000 013-700-709-44000			\$ 7,000	\$ 8,000
	Motor Fuel Tax	Motor Fuel	MAINTENANCE - STREET SIGNS	13-00-44010	Replacement of Regulatory and Information Signs		\$ 16,000	\$ 16,000
			Sub total by MAINTENANCE - STREET SIGNS	013-700-709-44010 13-00-44010 013-700-709-44010			\$ 16,000	\$ 16,000
	Motor Fuel Tax	Motor Fuel	STREET LIGHTING - COMED	13-00-44020	Electric Cost	Electric for City street lights	\$ 65,000	\$ 65,000
			Sub total by STREET LIGHTING - COMED	013-700-709-44020 13-00-44020 013-700-709-44020			\$ 65,000	\$ 65,000
Motor Fuel Tax	Motor Fuel	ENGINEERING	13-00-45300			\$ -	\$ -	
		Sub total by ENGINEERING	013-700-709-45300 13-00-45300 013-700-709-45300			\$ -	\$ -	

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476 013-700-709-49476	MFT - 2025 Road Program	Sanchez and Courts - share with \$378,500 CMRP and \$421,500 RBI Funding	\$ -	\$ 1,000,000
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476 013-700-709-49476	MFT - Batavia Road STP Project	MFT Route 59 to Fermilab - Final Contract Amount is \$597,588, STP Maximum Funding is \$303,080.	\$ 94,508	\$ 8,572
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476 013-700-709-49476	RI - 2025 Road Program	REBUILD ILLINOIS FUNDS Sanchez and Courts - share with \$378,500 CMRP and \$1,000,000 MFT Funding	\$ -	\$ 421,250
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476 013-700-709-49476	RI - Mack Road Final Engineering - Bridge	REBUILD ILLINOIS FUNDS	\$ 126,000	\$ 38,000
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476 013-700-709-49476	RI - Mack Road Final Engineering - Trail	REBUILD ILLINOIS FUNDS	\$ 20,000	\$ 5,000
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476 013-700-709-49476	RI - Mack Road ROW Acquisition - Bridge	REBUILD ILLINOIS FUNDS	\$ -	\$ 27,000
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476 013-700-709-49476	RI - Mack Road ROW Acquisition - Trail	REBUILD ILLINOIS FUNDS	\$ -	\$ 159,000
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476 013-700-709-49476	RI - Mack Road Construction Engineering - Bridge	REBUILD ILLINOIS FUNDS	\$ -	\$ -
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476 013-700-709-49476	RI - Mack Road Construction Engineering - Trail	REBUILD ILLINOIS FUNDS	\$ -	\$ 50,000
	Motor Fuel Tax	Motor Fuel	ROAD PROJECTS	13-00-49476 013-700-709-49476	RI - Mack Road Construction - Trail	REBUILD ILLINOIS FUNDS	\$ -	\$ 63,500
			Sub total by ROAD PROJECTS	13-00-49476 013-700-709-49476			\$ 240,508	\$ 1,772,322
		Sub total by Motor Fuel					\$ 488,508	\$ 2,097,822
	Total by Motor Fuel Tax						\$ 488,508	\$ 2,097,822

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

Revenues	Fiscal Year					
	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Projected 2026	Projected 2027
Tax Revenue	\$ 523,823	\$ 547,625	\$ 595,246	\$ 662,818	\$ 679,824	\$ 679,824
License, Permit & Fee Revenue	-	-	-	-	-	-
Fine Revenue	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-
Rental Revenue	-	-	-	-	-	-
Intrafund Revenue	-	-	-	-	-	-
Interest Revenue	1,420	54,634	98,418	66,317	25,000	18,750
Grant Revenue	288,659	391,406	-	125,809	37,500	-
Miscellaneous Revenue	-	945	-	-	-	-
Total Revenue	\$ 813,902	\$ 994,610	\$ 693,664	\$ 854,944	\$ 742,324	\$ 698,574
	-10.0%	22.2%	-30.3%	23.3%	-13.2%	-5.9%

Growth from Previous Year

Expenses	Fiscal Year					
	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Projected 2026	Projected 2027
Total Salary & Wage Expense	-	-	-	-	-	-
Total Fringe Benefit Expense	-	-	-	-	-	-
Total Maintenance Expense	122,058	118,883	129,766	163,500	241,000	241,000
Total Supplies and Service Expense	68,251	53,821	74,803	84,500	84,500	84,500
Total Capital Expense	-	808,913	386,872	240,508	1,772,322	500,000
Total Expenses	\$ 190,309	\$ 981,617	\$ 591,441	\$ 488,508	\$ 2,097,822	\$ 825,500
	-25.6%	415.8%	-39.7%	-17.4%	329.4%	-60.6%

Growth from Previous Year

Revenues - Expenditures	\$ 623,593	\$ 12,993	\$ 102,223	\$ 366,436	\$(1,355,498)	\$ (126,926)
Restricted Fund Balance for Roadways	\$1,752,644	\$ 1,765,637	\$ 1,867,860	\$2,234,296	\$ 878,798	\$ 751,872
Expenditure Coverage	921%	180%	316%	457%	42%	91%



HOTEL TAX

FUND 014

FUND TYPE: Special Revenue

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

HOTEL TAX FUND HIGHLIGHTS

	2025 Budget	2025 Projected	2026 Proposed
Revenue	\$880,406	\$886,983	\$923,223
Expenditures	\$887,587	\$852,816	\$945,257
Surplus/(Deficit)	(\$7,181)	\$57,245	(\$22,034)

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

Revenue Sources

The City imposes a five percent (5%) tax on hotel stays of less than 30 days. There are currently six hotels located within Warrenville, which collect and remit this tax monthly. For FY 2025, this tax is projected to total \$886,983, exceeding by about 37% FY 2019 pre-pandemic fiscal year total of \$863,374. FY 2026, revenue from this tax is projected to total \$904,723, based upon the current trend of collected and remitted hotel tax revenue.

Additionally, the average annual interest income earned has been approximately \$6,800 per year. For FY 2025 it is currently projected that interest income will total \$23,078, and \$18,500 for FY 2026.

Expenditures

Interfund Transfers

The largest expenditure line items in this fund are transfers to other City funds. For FY 2023 and FY 2024, a transfer of \$400,000 was made to the Capital Maintenance and Replacement Fund as a capital subsidy to help fund the maintenance of the City assets through the Capital Maintenance and Replacement Plan (CMRP). Beginning with FY 2025 and continuing into FY 2026, the transfer to the Capital Maintenance and Replacement Fund Plan was set the transfer at \$500,000 per year. As indicated previously, the amount of the transfer will be reassessed for FY 2027. The level of the recommended transfer in future fiscal years remains contingent upon the on-going assessment of the needs of the Capital Maintenance and Replacement fund and the CMRP.

It should also be noted that beginning with FY 2023, the annual budget will include the transfer of approximately fifty percent (50%) of the Communication Coordinator position salary, to the General Fund to partially fund that position. The related transfer totals \$46,600, for FY 2025, and is projected at \$48,480 for FY 2026.

Community Events Programming Grants

The next largest expenditure is Hotel Tax grants, as recommended by the Tourism and Arts Commission, and approved annually by the City Council in February 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 the six Warrentville hotels. A total of 16 events, including one new event, were recommended for funding in the FY 2026 budget, totaling \$123,728.

Outside of the grant process, annually, 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 event.

Additionally, this fund, is utilized to annually support the *Holly Days* community event with a funding commitment of \$6,000 and provides funding to the Warrentville Historical Society to support the costs associated with the museum curator/director position in an amount of \$25,000. This represents an increase of \$5,000 over previous years in support of this position.

Promoting Tourism

The FY 2025 expenditures included \$42,666, in funding for the renewal of the City partnership with the DuPage Convention and Visitors Bureau (DCVB) to promote tourism and hotel stays within Warrentville. The partnership fees are equal to 25% of one-percentage point of the City's hotel tax revenue collected. The projected partnership fees of \$44,349 for FY 2026 represent an increase of approximately 4%, or \$1,683, over the FY 2025 figure.

Other FY 2026 expenditures include \$35,200, to fund the continued promotion of the City through its branding program and officials and employees apparel items. Additionally, the FY 2026 budget includes \$60,000 in funding for the bi-annual Aesthetics Enhancement program to promote public works of art.

Fund Balance

At the end of FY 2024, the overall audited total fund balance was \$1,717,640, and by the end of FY 2025 the fund balance is projected to rise to a total of \$1,774,88. For FY 2026 the fund balance is projected to show a slight decrease of about \$22,000, or about 1%, resulting in a fiscal year-end balance of \$1,752,851.

CITY OF WARRENVILLE, ILLINOIS

Hotel Tax Fund Activity
Fund 014

FY 2026

Projected Beginning Fund Balance	<u>\$ 1,774,885</u>
Revenues	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	904,723
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	18,500
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
	<u>-</u>
Total FY 2026 Revenue	<u>\$ 923,223</u>
Expenses/Expenditures	
Personnel	\$ -
Capital	67,200
Supplies and Services	878,057
Maintenance	-
	<u>-</u>
Total FY 2026 Expenses/Expenditures	<u>\$ 945,257</u>
Variance - Add to/(Use of) Fund Balance	\$ (22,034)
Non-Spendable Fund Balance	-
Projected Ending Fund Balance	<u>\$ 1,752,851</u>
Percent Change	<u>-1.24%</u>

HOTEL TAX FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
014-100-000-30703	Revenue	HOTEL TAX	605,908	749,106	853,311	873,051	886,983	904,723	2.00%
014-100-000-37700	Revenue	INTEREST INCOME	(14,436)	8,739	9,959	7,355	23,078	18,500	1.00%
014-100-000-39309	Revenue	GRANTS		25,000					
Totals			591,472	757,845	888,270	880,406	910,061	923,223	1.45%
				24%	14%		4%		

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
014-100-101-46401	Finance	CITY WEB PAGE	7,828	8,219	3,397	8,000	10,402	10,500	0.94%
014-100-101-46810	Council	GRANTS	135,366	218,836	232,906	268,650	235,901	246,728	4.59%
014-100-101-48600	Council	TRANSFERS OUT	300,000	450,000	466,876	546,660	546,660	548,480	0.33%
014-100-101-48702	Council	PUB. RELATIONS & PROMOTION	33,683	28,000	54,284	47,677	50,321	72,349	43.77%
014-100-101-48735	Council	CITY PROJECTS	4,514	6,103	53,118	16,600	9,532	67,200	604.99%
Totals			481,391	711,158	810,581	887,587	852,816	945,257	10.84%
Fund Total Rev			591,472	757,845	888,270	880,406	910,061	923,223	1.45%
Fund Total Exp			481,391	711,158	810,581	887,587	852,816	945,257	10.84%
Variance			110,081	46,687	77,689	(7,181)	57,245	(22,034)	
Total Fund Balance			1,593,264	1,639,951	1,717,640	1,774,885	1,774,885	1,752,851	
Non-spendable Fund Balance			782,465	782,466			-	-	
Committed Fund Balance @ 4/30			810,799	857,485	1,717,640	1,774,885	1,774,885	1,752,851	

*Hotel Tax Fund Line Items
Fiscal Year 2026*

City of Warrenville

Budget plan
Cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Protection	FY 2026 Budget Request
	Hotel Tax	Expenditures	SALARY REIMBURSEMENT - CITY	14-00-45603 014-100-101-45603		To Assist In Funding 50% Of Communications Coordinator Wages & Roll-Up Costs	\$ 46,660	\$ 48,480
			Sub total by SALARY REIMBURSEMENT-CITY	14-00-45603 014-100-101-45603			\$ 46,660	\$ 48,480
	Hotel Tax	Expenditures	CITY WEB PAGE	14-00-46401 014-100-101-46401	City Website	Maintenance and Hosting of the website - CivicPlus/Granicus	\$ 10,402	\$ 10,500
			Sub total by CITY WEB PAGE	14-00-46401 014-100-101-46401			\$ 10,402	\$ 10,500
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	4TH OF JULY CELEBRATION	OUTSIDE OF TAC GRANT CYCLE-INCLUDES UP TO \$11K IN CITY SERVICES	\$ 51,000	\$ 51,000
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	ACTIVATING HISTORY (NEW)	TAC RECOMMENDATION	\$ 2,100	\$ -
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	ART ON THE PRAIRIE WARRENVILLE PARK DISTRICT	TAC RECOMMENDATION	\$ 16,560	\$ 18,261
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	ALBRIGHT INSPIRED WARRENVILLE HISTORICAL SOCIETY	TAC RECOMMENDATION	\$ 2,100	\$ 2,000
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	CEMETERY WALK WARRENVILLE HISTORICAL SOCIETY	TAC RECOMMENDATION	\$ 225	\$ 225
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	COFFEE-CON	TAC RECOMMENDATION (UNUSED IN FY25 - NOT REQUESTED FY 26)	\$ -	\$ -
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	CONCERTS IN THE COMMONS WARRENVILLE PUBLIC LIBRARY DISTRICT	TAC RECOMMENDATION	\$ 11,096	\$ 12,746
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	WARRENVILLE PARK DISTRICT FALL FEST	TAC RECOMMENDATION	\$ 10,485	\$ 12,343
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	HISTORICAL SOCIETY CURATOR	OUTSIDE OF TAC GRANT CYCLE-PER CITY COUNCIL APPROVAL - INCREASE BEGINNING FY26	\$ 20,000	\$ 25,000
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	HISTORIC WARRENVILLE MOBILE WARRENVILLE HISTORICAL SOCIETY	TAC RECOMMENDATION	\$ -	\$ 2,312
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	HOLLY DAYS WARRENVILLE PARK DISTRICT	ANNUAL EVENT	\$ 6,000	\$ 6,000
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	LUNCHTIME LIVE WARRENVILLE PARK DISTRICT	TAC RECOMMENDATION	\$ 3,275	\$ 3,225
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	MOBILE WALKING TOUR	TAC RECOMMENDATION	\$ 2,112	\$ -
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	MOVIES IN THE PARK WARRENVILLE PARK DISTRICT	TAC RECOMMENDATION	\$ 1,643	\$ 1,801

City of Warrenville

Budget plan FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Protection	FY 2026 Budget Request
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	MULTI-CULTURAL FESTIVAL WARRENVILLE PARK DISTRICT	TAC RECOMMENDATION	\$ 20,668	\$ 23,336
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	MUSICAL MATINEES WARRENVILLE PUBLIC LIBRARY DISTRICT	TAC RECOMMENDATION	\$ 3,871	\$ 4,471
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	SPRING TEA WARRENVILLE HISTORICAL	TAC RECOMMENDATION	\$ 750	\$ 700
					STORY WALK WARRENVILLE PARK DISTRICT	TAC RECOMMENDATION	\$ -	\$ 6,419
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	SUMMER DAZE WARRENVILLE PARK DISTRICT	OUTSIDE OF TAC GRANT CYCLE-INCLUDES UP TO \$11K IN CITY SERVICES	\$ 41,000	\$ 41,000
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	WARREN TAVERN	PER COUNCIL APPROVAL - INCLUDED LIABILITY INSURANCE FUNDING	\$ 3,736	\$ -
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	WARRENVILLE IN BLOOM	TAC RECOMMENDATION	\$ 30,830	\$ 30,189
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	WARRENVILLE IN BLOOM	CALENDAR (NEW - FY 25)	\$ 4,500	\$ 4,700
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	PAINT THE VILLE WARRENVILLE HISTORICAL SOCIETY	TAC RECOMMENDATION	\$ 1,150	\$ 1,000
	Hotel Tax	Expenditures	GRANTS	14-00-46810 014-100-101-46810	PROJECTING ART	TAC RECOMMENDATION	\$ 2,800	\$ -
			Sub total by GRANTS	14-00-46810 014-100-101-46810			\$ 235,901	\$ 246,728
	Hotel Tax	Expenditures	TRANSFERS OUT	14-00-48600 014-100-101-48600	TRANSFER TO CMRP	Increase to \$500K for FY25 & FY26 - ReAssess for FY27	\$ 500,000	\$ 500,000
			Sub total by TRANSFERS OUT	14-00-48600 014-100-101-48600			\$ 500,000	\$ 500,000
	Hotel Tax	Expenditures	PUBLIC RELATIONS		DCVB Contribution	Based on 25% of 1 percentage point of the tax FY25 - based upon FY24 actual of \$853,311 FY 26 based upon projected FY 25 revenue of \$886,983	\$ 42,666	\$ 44,349
	Hotel Tax	Expenditures	PUBLIC RELATIONS	14-00-48702 014-100-101-48702	DCVB - Annual Promotional Ad	Annual Ad Promoting the City	\$ -	\$ 2,500
	Hotel Tax	Expenditures	PUBLIC RELATIONS	14-00-48702 014-100-101-48702	Branding & Promotional Items	For distribution at Health and Wellness Fair, NNO, Job Shadowing, Citizens Police Academy, Senior Fair, PD Fall Open House, EMA related giveaways, BPAC supplies, Abor Day and IDEAC Table materials and Autism Awareness and Community Events (BPAC 1,000), (EAC 1,000), (IDEAC 2,000)	\$ 939	\$ 24,500

City of Warrenville

Budget plan FY2026

Cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Hotel Tax	Expenditures	PUBLIC RELATIONS	14-00-48702 014-100-101-48702	TAC Visitor Guides/PR Ads		\$ 6,716	\$ 1,000
			Sub total by PUBLIC RELATIONS	14-00-48702 014-100-101-48702			\$ 50,321	\$ 72,349
	Hotel Tax	Expenditures	CITY PROJECTS	14-00-48735 014-100-101-48735	Aesthetic Enhancement	Budget again in FY 2026 (\$60,000)	\$ -	\$ 60,000
	Hotel Tax	Expenditures	CITY PROJECTS	14-00-48735 014-100-101-48735	Officials And Employees Apparel Items	\$50 per apparel item	\$ 4,600	\$ 7,200
	Hotel Tax	Expenditures	CITY PROJECTS	14-00-48735 014-100-101-48735	Signage	Design and Purchase of Signage for Public Art	\$ 4,932	\$ -
			Sub total by CITY PROJECTS	14-00-48735 014-100-101-48735			\$ 9,532	\$ 67,200
		Sub total by Expenditures					\$ 852,816	\$ 945,257
Total by							\$ 852,816	\$ 945,257

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

Revenues	Fiscal Year					
	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Projected 2026	Projected 2027
Tax Revenue	\$ 605,908	\$ 749,106	\$ 853,311	\$ 886,983	\$ 904,723	913,770
License, Permit & Fee Revenue	-	-	-	-	-	-
Fine Revenue	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-
Rental Revenue	-	-	-	-	-	-
Intrafund Revenue	-	-	-	-	-	-
Interest Revenue	(14,436)	8,739	9,959	23,078	18,500	18,778
Grant Revenue	-	-	25,000	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-

Total Revenue	\$ 591,472	\$ 757,845	\$ 888,270	\$ 910,061	\$ 923,223	\$ 932,548
Growth from Previous Year	93.2%	28.1%	17.2%	2.5%	1.4%	1.0%

Expenses	Fiscal Year					
	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Projected 2026	Projected 2027
Total Salary & Wage Expense	-	-	-	-	-	-
Total Fringe Benefit Expense	-	-	-	-	-	-
Total Maintenance Expense	-	-	-	-	-	-
Total Supplies and Service Expense	476,877	705,055	757,463	843,284	878,057	818,057
Total Capital Expense	4,514	6,103	53,118	9,532	67,200	7,200

Total Expenses	\$ 481,391	\$ 711,158	\$ 810,581	\$ 852,816	\$ 945,257	\$ 825,257
Growth from Previous Year	6.2%	47.7%	14.0%	5.2%	10.8%	-12.7%

Revenues - Expenditures	\$ 110,081	\$ 46,687	\$ 77,689	\$ 57,245	\$ (22,034)	\$ 107,291
	7.42%					
Total Fund Balance	\$ 1,593,264	\$ 1,639,951	\$ 1,717,640	\$ 1,774,885	\$ 1,752,851	\$ 1,860,142
Non-spendable Balance	782,465	782,465	-	-	-	-
Committed Fund Balance	\$ 810,799	\$ 857,486	\$ 1,717,640	\$ 1,774,885	\$ 1,752,851	\$ 1,860,142
Expenditure Coverage	168%	121%	212%	208%	185%	225%

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WATER AND SEWER

FUND 020

FUND TYPE: Enterprise

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

WATER AND SEWER FUND

HIGHLIGHTS

	2025 Budget	2025 Projected	2026 Proposed
Revenue	\$6,981,179	\$7,674,595	\$9,313,505
Expenditures	\$6,202,966	\$4,967,560	\$7,535,827
Surplus/(Deficit)	\$778,213	\$2,707,035	\$1,777,678

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 2026 is \$9,313,505 and is divided among the four major areas.

It is important to note that beginning in May 2024, the City switched from a bi-monthly billing cycle, with approximately 2,600 accounts billed one month, and the other 2,600 accounts billed the next month, to a monthly billing cycle with all 5,200 accounts billed monthly.

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 2025, revenue from water sales is projected to total \$1,708,676. 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, 2024, are \$2.49 per 1,000 gallons of water used, plus a monthly base charge of \$8.10. Rates for commercial accounts and users vary based upon meter and service size. The FY 2026 Budget includes a proposed seven point five percent (7.5%) water rate increase to \$2.68, per 1,000 gallons of water used, and monthly base charge of \$8.72. The FY 2026 rate increase had previously anticipated to be ten percent (10%), but through the work of the EMRP Workgroup, it was determined that only a seven point five percent (7.5%) is necessary. Water sales revenue for FY 2026 is projected to total \$1,836,827.

For FY 2026, this budget includes the use of \$765,193 of American Recovery Plan Act (ARPA) also known as State Local Fiscal Recovery Funds (SLRF) funding for costs associated with water treatment and operations.

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 2025 is \$399,567, and \$415,550 for FY 2026. This cell tower rental income

helps the City maintain lower water rates, than would otherwise be achievable. 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 \$93.670.

Water Capital Reserve revenue for FY 2025, largely from tap-on fee (water system connections) revenue, is projected to total \$2,000, for both FY 2025 and FY 2026. The projected FY 2025 figure of \$2,000 is a 95% decrease from the FY 2024 figure of \$43,018. FY 2024 included tap-on fee revenue from development activity that was wrapping up, while FY 2025 and FY 2026 see a much lower anticipated level of redevelopment. Additional revenue is received from interest income, projected at \$67,572 for FY 2025, and budgeted at \$45,635 for 2026. Water tap-on surcharge recapture payments are projected at \$2,237 for 2025, and \$2,400 for FY 2026.

Sewer Capital Reserve revenue shows projected sewer connection (tap-on) fee revenue of \$2,000 for both FY 2025 and FY 2026. Additional revenue is received from interest income which for FY 2025 is projected at \$90,924 and \$26,250 for FY 2026.

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 2025, is projected to total \$3,872,496. The current sewer rates for most residential customers that went into effect May 1, 2024, are \$5.49 per 1,000 gallons of water used, plus a monthly base charge of \$21.19. Rates for commercial accounts and users vary based upon meter and service size. The FY 2026 Budget includes a proposed two-and-a-half percent (2.5%) sewer rate increase to \$5.63, per 1,000 gallons of water used, and monthly base charge of \$21.72. The FY 2026 budget projects revenue from user fees of \$3,969,308.

Charges for “sewer-only” customers will also increase two-and-a-half percent (2.5%), from \$77.19 to \$79.12., including the Naperville Treatment Plant fee.

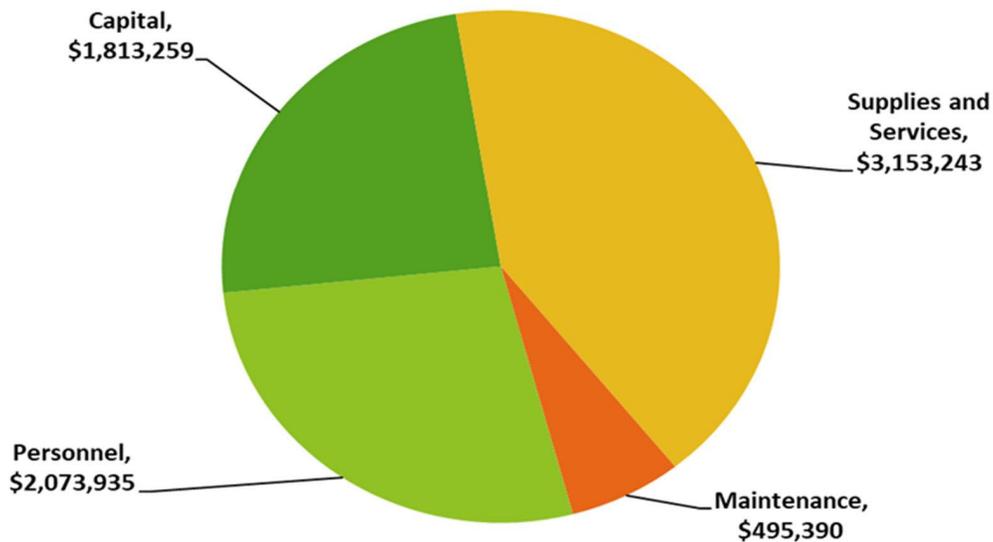
For FY 2026, this budget includes the use of \$765,193 of American Recovery Plan Act (ARPA) also known as State Local Fiscal Recovery Funds (SLRF) funding for costs associated with waste water treatment operations, including the cost associated with the treatment of waste water by the City of Naperville.

Beginning with FY 2024, the City implemented a new user commodity fee to address the City’s contractual share of fees associated with the City of Naperville Wastewater Treatment Capital Plan fee. The fee is 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 have been working with City of Naperville staff to allow the City to spread the City’s share of the fees over as many years as possible, currently projected at 20 years. Those efforts will allowed the commodity fee to remain unchanged for FY 2025 and FY 2026 as well. For FY 2025 and FY 2026 the projected revenue from this fee is \$1,246,363 for each year.

Expenditures

Budgeted Water and Sewer Fund expenditures across all fund categories for FY 2025, are projected to total \$4,967,560, while for FY 2026 expenditures are projected at \$7,535,827, a budgeted increase of 51.7%, or \$2,568,267 over the 2025 projected figure.

**Water & Sewer Fund
Expenses/Expenditures
FY 2026**



Water Operations and Maintenance (O&M) (020-700-704) provides for the operations and maintenance of the potable (drinking) water system within the City. The City operates a series of four wells, located at various points around the City. A fifth well is being built in the southwest district of the City, which is slated to be on-line within the next couple of years. The costs associated with operating the water system for FY 2025 are projected to total \$2,084,306, and for FY 2026 are projected to total of 2,224,532, an increase of about 6.7%, or \$140,226, over the projected FY 2025 figure.

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

Water Capital Reserve (020-700-705) expenditures are projected to total \$664,661 for FY 2026, including the following, including engineering costs where applicable:

- 1) Water main Improvements – \$200,000

Main replacement or lining

- 2) Valve replacements or exercising - \$130,000
- 3) SCADA Upgrades (**Decision Package PUB 26.01**) – cost allocated also to CMRP and Sewer Capital Reserve - \$125,000
- 4) 20-ton trailer replacement cost allocated also to CMRP and Sewer - \$10,000
- 5) Six Wheel dump truck and 1-ton dump truck – cost allocated also to CMRP and Sewer – \$57,500
- 6) Bobcat skidsteer – cost allocated also to CMRP and Sewer \$25,000
- 7) Vehicles lease payments (Vehicle #125)- \$17,161

Sewer Capital Reserve (020-700-707) expenditures for FY 2026 are projected to total \$976,670, and include the following expenditures:

- 1) Engineering - \$145,170
- 2) Water and Sewer Rate Study - \$30,000 (**Decision Package PUB 26.05**)
- 3) Sanitary sewer maintenance – Central 2 Basin - \$369,000
- 4) SCADA Upgrades (**Decision Package PUB 26.01**) – cost shared with Sewer Capital Reserve - \$175,000
- 5) Natural Gas generator – Emerald Green Lift Station - \$75,000
- 6) Manhole grouting work; I/I Reduction Program – \$60,000
- 7) Six Wheel dump truck– cost allocated also to CMRP and Sewer – \$47,500
- 8) Bobcat skidsteer – cost allocated also to CMRP and Water Capital Reserve \$25,000
- 9) 20-ton trailer replacement cost allocated also to CMRP and Sewer - \$10,000
- 10) Wet well rehab -\$40,000

Note: the Water Capital Reserve (020-705) and Sewer Capital Reserve (020-707) account groups also 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 (020-700-706) 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.

For FY 2025, the projected expenditures will total \$2,304,942, while for FY 2026 the total expenditures are projected to total \$3,669,964. Within this account group, personnel costs make up approximately 23% of the total, while costs associated with the treatment of wastewater make up approximately 60% of the expenditures, projected at \$2,200,000, for FY 2026. 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 17% 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.

FY 2025 included budgeted expenditures for the City’s contractual share, approximately 9%, of City of Naperville Wastewater Treatments Plant upgrades, which for FY2025 were projected to total \$1,808,555 out of this account group. City staff have continued working with the City of Naperville to achieve a long-range financial plan to address this cost, which was not finalized during FY 2025, but is projected to extend out approximately 20 years. Based upon those on-going efforts, the annual amount the City is anticipated to need to pay Naperville could be \$1,250,000 annually, of which \$1,250,000 will come from this account group for FY 2026, once the agreement is finalized and will be supplemented with additional amounts from the TIF#3 and TIF #4 for FY 2026, with no payment due to Naperville for FY 2024, as of mid-February 2025.

Fund Balance (Net position)

The Total Net position as of the end of FY 2024 was \$25,248,995, with Investment in Capital Assets totaling \$16,338,281. For FY 2025 the Total Net Position is projected to total \$27,956,030, 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. By the end of FY 2026 the fund is projected with a Total Net Position of \$29,733,708.

At the end of FY 2024, the *Unrestricted* Net Position in this fund totaled \$8,910,714. By the end of FY 2025 is projected to total \$11,617,749, and by the end of FY 2026, \$13,395,427. The current increases in fund balance are due in largest part to collection of the aforementioned Naperville Wastewater Treatment Capital Plan fee (NPRVIL-WTC on the actual bills) which will be fully utilized in the coming years to make the determined City payments due to Naperville, thereby leading to a significant decrease in the Unrestricted Net Position.

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 by staff and the City's EMRP workgroup, comprised of staff and elected officials, to address the long-term fiscal health of the enterprise fund. The EMRP updates include changes to the comprehensive inventory of fund assets, system replacement costs, and service-life projections, and the establishment of a long-term rate structure plan, for water and sewer rates, and the Naperville Wastewater Treatment Capital Plan fee.

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, including covering the City share of the aforementioned Naperville Treatment plant upgrades.

Costs associated with the sanitary sewer maintenance program will continue as the program identifies and addresses deficiencies in the sanitary sewer system. A byproduct of the program is the reduction of total volume of storm water in the sanitary sewer system from Warrenville to the City of Naperville for treatment. The program typically includes data collection and evaluation work in two separate basins. Construction projects to line pipe or manholes occur every two to three years, grouping two or three basins together to create more cost-effective projects. Staff perform repairs annually that can be handled in-house. This work could ultimately lead to a reduction in wastewater treatment costs as the volume of flows to Naperville is reduced.

Based on the long-term planning and fiscal projections, both water and sewer rates will continue to increase each year for a sustained period to meet that long-term need for sustaining the enterprise fund. As of the writing of this document, the Naperville Wastewater Treatment Capital Plan fee is not currently anticipated to need to increase for FY 2026. 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 Wastewater Treatment Capital Plan fee accordingly.

CITY OF WARRENVILLE, ILLINOIS

Water and Sewer Fund Activity
Fund 020

FY 2026

Projected Beginning Unrestricted Net Assets \$ 11,617,749

Revenues

Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	4,000
Administrative Charges	1,825
Consumption Fees	7,072,098
Franchise Fees	-
Licensing Fees	-
Interest Income	212,940
Financing Proceeds	-
Misc. Revenues	4,800
Grant Revenue	1,530,386
Rental Income	415,550
Reimbursement Revenues	-
Fine Revenue	71,906
Transfers In	-

Total FY 2026 Revenue \$ 9,313,505

Expenses/Expenditures

Personnel	\$ 2,073,935
Capital	1,813,259
Supplies and Services	3,153,243
Maintenance	495,390

Total FY 2026 Expenses/Expenditures \$ 7,535,827

Variance - Add to/(Use of) Fund Balance \$ 1,777,678

Projected Ending Unrestricted Net Assets \$ 13,395,427

Percent Change 15.30%

WATER and SEWER FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
020-700-704-35100	Water Revenue	WATER SALES	1,268,375	1,457,072	1,535,529	1,681,143	1,708,676	1,836,827	7.50%
020-700-704-35200	Water Revenue	TURN-ON FEES - WATER	1,363	1,713	2,250	1,880	3,075	2,100	-31.71%
020-700-704-35300	Water Revenue	PROCESSING FEE - WATER	6,050	12,400	17,650	8,300	11,573	12,500	8.01%
020-700-704-37503	Water Revenue	RENTAL-INCOME - CELL TOWERS	344,221	241,352	245,490	399,567	399,567	415,550	4.00%
020-700-704-37700	Water Revenue	INTEREST INCOME	(43,305)	132,070	143,296	24,000	57,107	58,000	1.56%
020-700-704-37900	Water Revenue	METER SALES	20,470	21,928	27,017	10,000	4,721	5,000	5.91%
020-700-704-39309	Water Revenue	GRANTS						765,193	
020-700-704-39600	Water Revenue	PENALTY INCOME	12,351	13,460	13,570	10,136	17,603	14,245	-19.08%
020-700-704-39900	Water Revenue	MISCELLANEOUS INCOME	435	3,935	(1,980)	1,200	4,907	1,825	-62.81%
Totals			1,609,960	1,883,930	1,982,822	2,136,226	2,207,229	3,111,240	40.96%

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
020-700-704-40000	WO&M Expense	SALARIES - WATER	559,274	626,700	657,035	701,082	723,994	739,814	2.19%
020-700-704-40001	WO&M Expense	OVERTIME - WATER	42,129	43,741	60,575	46,000	51,688	50,000	-3.27%
020-700-704-40100	WO&M Expense	FICA EXPENSE	35,880	39,887	43,202	46,319	47,906	48,968	2.22%
020-700-704-40101	WO&M Expense	MEDICARE EXPENSE	8,604	9,463	10,134	10,833	11,002	11,452	4.09%
020-700-704-40200	WO&M Expense	IMRF EXPENSE	(119,054)	116,015	32,058	93,054	65,147	78,508	20.51%
020-700-704-40400	WO&M Expense	EMPLOYEE INSURANCE	117,857	172,665	175,329	175,000	166,440	170,000	2.14%
020-700-704-40600	WO&M Expense	ACCRUED SICK / COM TIME EXPENSE	62,505	9,216	51,601	32,000	32,000	25,000	-21.88%
020-700-704-40601	WO&M Expense	ACCRUED OPEB EXPENSE	-	142,102	(16,511)	125,000	30,000	30,000	0.00%
020-700-704-41000	WO&M Expense	MAINTENANCE - BUILDING	2,868	20,808	10,377	53,250	71,020	62,200	-12.42%
020-700-704-41001	WO&M Expense	MAINTENANCE - WATER TOWERS	34,242	312,157	701,802	71,250	53,650	98,650	83.88%
020-700-704-41100	WO&M Expense	MAINTENANCE - EQUIPMENT	8,840	24,363	56,567	55,000	25,000	45,000	80.00%
020-700-704-41110	WO&M Expense	MAINTENANCE - AUTOS					31,000	45,000	45.16%
020-700-704-41103	WO&M Expense	MAINTENANCE - SOFTWARE	13,144	13,263	41,652	25,123	22,629	9,970	-55.94%
020-700-704-41300	WO&M Expense	MAINTENANCE - GROUNDS	2,800	5,166	4,648	4,600	15,180	18,275	20.39%
020-700-704-41400	WO&M Expense	MAINTENANCE - UTILITY SYSTEM	64,458	49,468	120,646	80,000	85,000	100,000	17.65%
020-700-704-42700	WO&M Expense	MAINTENANCE - COMMUNICATIONS	8,047	25,175	64,367	19,408	18,544	19,344	4.31%
020-700-704-43300	WO&M Expense	INSURANCE - GENERAL	3,862	3,953	1,272	4,046	5,691	6,374	12.00%
020-700-704-43301	WO&M Expense	INSURANCE - LIABILITY	9,192	9,418	3,333	10,600	2,601	2,913	12.00%
020-700-704-43302	WO&M Expense	INSURANCE - WORKERS COMP	32,257	31,154	25,333	27,717	32,576	36,485	12.00%
020-700-704-43400	WO&M Expense	TELEPHONE	4,750	5,379	7,724	6,000	5,000	5,000	0.00%
020-700-704-43800	WO&M Expense	UTILITIES	53,245	38,630	68,124	65,000	75,800	75,800	0.00%
020-700-704-44300	WO&M Expense	RENT EXPENSE	6,776	7,017	7,088	8,650	7,500	10,500	40.00%
020-700-704-44400	WO&M Expense	TRAVEL, TRAINING & MEETINGS	8,388	9,951	18,527	16,700	12,250	21,500	75.51%
020-700-704-44600	WO&M Expense	POSTAGE	7,076	10,114	10,020	11,455	17,443	18,446	5.75%
020-700-704-44700	WO&M Expense	PRINTING/PUBLISHING	7,536	7,329	10,159	9,500	20,139	20,139	0.00%
020-700-704-45010	WO&M Expense	LIENS	195	460	1,254	275	600	600	0.00%
020-700-704-45100	WO&M Expense	LEGAL EXPENSE	-	-	-	7,000	6,000	6,000	0.00%
020-700-704-45200	WO&M Expense	AUDIT EXPENSE	2,600	2,600	2,660	2,725	3,000	3,000	10.09%

Water and Sewer Fund Line Items
Fiscal Year 2026

WATER and SEWER FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025
020-700-704-45300	WO&M Expense	ENGINEERING	20,669	26,726	25,064	15,000	15,000
020-700-704-45400	WO&M Expense	OTHER PROFESSIONAL SERVICES	28,752	23,064	39,731	78,490	70,800
020-700-704-45401	WO&M Expense	J.U.L.I.E.	984	1,530	839	2,500	2,500
020-700-704-45710	WO&M Expense	EDUCATION REIMBURSEMENT					
020-700-704-46900	WO&M Expense	DUES, SUBSCRIPTIONS & BOOKS	591	1,798	494	4,150	1,300
020-700-704-47150	WO&M Expense	IT ACCESSORIES					
020-700-704-47200	WO&M Expense	OTHER SUPPLIES	582	623	7,752	2,000	1,600
020-700-704-47220	WO&M Expense	SMALL TOOLS	750	995	5,550	6,000	6,000
020-700-704-47300	WO&M Expense	UNIFORMS	3,996	3,208	2,755	4,000	5,021
020-700-704-47600	WO&M Expense	GAS / OIL EXPENSE	9,142	10,926	13,895	10,600	10,600
020-700-704-47700	WO&M Expense	CHLORINATION SUPPLIES	75,704	53,501	66,745	76,650	83,650
020-700-704-48300	WO&M Expense	ADMINISTRATIVE CHARGES	20,070	20,070	20,070	20,070	20,070
020-700-704-48410	WO&M Expense	DEPRECIATION EXPENSE	215,432	201,731	201,262	201,731	216,299
020-700-704-48700	WO&M Expense	MISCELLANEOUS EXPENSE	1,845	788	30,291	1,000	3,941
020-700-704-49300	WO&M Expense	BUILDING IMPROVEMENTS	1,482				
020-700-704-49500	WO&M Expense	EQUIPMENT PURCHASE		5,366	1,778		
020-700-704-49503	WO&M Expense	EQUIPMENT-MAINTENANCE SUPRV	2,773	-	101		
020-700-704-49700	WO&M Expense	METERS	31,866	37,362	60,497	14,000	15,000
Totals			1,392,109	2,123,882	2,645,920	2,143,778	2,084,306

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025
020-700-705-35400	Water	WATER CONNECTIONS	62,000	64,000	43,018	10,000	2,000
020-700-705-37700	Capital	INTEREST INCOME	(60,075)	14,545	23,593	500	67,572
020-700-705-39404	Revenue	RECAPTURE PAYMENTS - WATER	15,002	6,685	6,023	6,023	2,237
Totals			16,927	85,230	72,634	16,523	71,809

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025
020-700-705-45300	W. Cap Res. Expense	ENGINEERING	4,437	-	2,810	50,000	77,310
020-700-705-49422	W. Cap Res. Expense	WATER MAIN IMPROVEMENTS	160,033	27,301	120,535	216,250	150,000
020-700-705-49495	W. Cap Res. Expense	CAPITAL OPERATING COSTS	58,350	57,236	1,311	60,000	25,000
020-700-705-49500	W. Cap Res. Expense	EQUIPMENT PURCHASE				102,500	43,220
Totals			222,820	84,537	124,656	428,750	295,530

*Water and Sewer Fund Line Items
Fiscal Year 2026*

WATER and SEWER FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
020-700-707-35400	Sewer Capital Res	SEWER CONNECTIONS	64,000	70,000	37,000	10,000	2,000	2,000	0.00%
020-700-707-37700	Revenue	INTEREST INCOME	(45,730)	27,983	31,746	4,200	90,924	26,250	-71.13%
020-700-707-39309	Sewer Capital Res	GRANTS			22,394		-	-	
020-700-707-39404	Revenue	RECAPTURE PAYMENTS - SEWER	20,579	22,928	2,170	2,500	-	2,400	
Totals			38,849	120,911	93,310	16,700	92,924	30,650	-67.02%
020-700-707-45300	S. Cap Res. Expense	ENGINEERING	107,796	58,344	104,178	120,000	120,282	175,170	45.63%
020-700-707-49401	S. Cap Res. Expense	INFILTRATION ANALYSIS	1,475						
020-700-707-49422	S. Cap Res. Expense	SEWER MAIN IMPROVEMENTS	352,362	185,878	283,775	165,000	125,000	469,000	275.20%
020-700-707-49500	S. Cap Res. Expense	EQUIPMENT PURCHASED	5,633		27,241	177,500	37,500	332,500	786.67%
Totals			467,266	244,222	415,194	462,500	282,782	976,670	245.38%
020-700-706-35100	Sewer Revenue	SEWER SALES	2,802,209	3,310,307	3,642,423	3,548,783	3,872,496	3,969,308	2.50%
020-700-706-35150	Sewer Revenue	NAPERVILLE TREATMENT PLANT FEE			1,213,077	1,196,491	1,246,363	1,246,363	0.00%
020-700-706-35200	Sewer Revenue	TURN-ON FEES - SEWER	1,363	513	-	-	-		
020-700-706-35300	Sewer Revenue	PROCESSING FEE - SEWER	6,050	4,075	-	4,425			
020-700-706-37700	Sewer Revenue	INTEREST INCOME	(3,695)	1,155	1,517	500	7,443	4,480	-39.81%
020-700-706-37702	Sewer Revenue	INTEREST INCOME - SEWER SURPLUS							
020-700-706-37900	Sewer Revenue	METER SALES - SEWER	20,470	11,808		-	-		
020-700-706-39309	Sewer Revenue	GRANTS						765,193	
020-700-706-39600	Sewer Revenue	PENALTY INCOME	39,129	56,202	56,459	40,463	78,855	57,661	-26.88%
Totals			2,865,526	3,384,060	4,913,476	4,790,662	5,205,157	6,043,005	16.10%
020-700-706-40000	S O&M Expense	SALARIES - SEWER	422,919	471,338	482,616	535,721	535,618	568,336	6.11%
020-700-706-40001	S O&M Expense	OVERTIME - SEWER	28,435	30,339	48,478	40,000	34,736	45,000	29.55%
020-700-706-40100	S O&M Expense	FICA EXPENSE	27,195	29,466	31,914	35,695	35,280	38,027	7.79%
020-700-706-40101	S O&M Expense	MEDICARE EXPENSE	6,358	7,077	7,494	8,348	8,084	8,894	10.02%
020-700-706-40200	S O&M Expense	IMRF EXPENSE	(135,470)	101,869	17,767	78,590	48,394	60,966	25.98%
020-700-706-40400	S O&M Expense	EMPLOYEE INSURANCE	89,718	129,538	130,850	73,822	121,560	126,000	3.65%
020-700-706-41000	S O&M Expense	MAINTENANCE - BUILDING	2,376	4,185	917	13,500	22,200	16,200	-27.03%
020-700-706-41100	S O&M Expense	MAINTENANCE - EQUIPMENT	19,443	15,657	62,672	90,000	14,325	35,000	144.33%
020-700-706-41110	S O&M Expense	MAINTENANCE - AUTOS					20,114	10,000	-50.28%

Water and Sewer Fund Line Items
Fiscal Year 2026

WATER and SEWER FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025
020-700-706-41103	S O&M Expense	MAINTENANCE - SOFTWARE	10,306	9,931	32,955	8,559	19,597
020-700-706-41300	S O&M Expense	MAINTENANCE - GROUNDS	3,395	2,950	3,073	4,000	4,257
020-700-706-41400	S O&M Expense	MAINTENANCE - UTILITY SYSTEM	19,285	19,381	26,001	30,000	30,000
020-700-706-41450	S O&M Expense	MAINTENANCE - PUMPS					
020-700-706-42700	S O&M Expense	MAINTENANCE - COMMUNICATIONS	5,270	6,755	9,270	10,624	10,600
020-700-706-42850	S O&M Expense	CITY NETWORK					
020-700-706-43300	S O&M Expense	INSURANCE - GENERAL	5,385	5,523	1,956	6,219	5,691
020-700-706-43301	S O&M Expense	INSURANCE - LIABILITY	2,461	2,523	894	2,842	2,601
020-700-706-43302	S O&M Expense	INSURANCE - WORKERS COMP	32,257	31,154	25,333	27,717	32,576
020-700-706-43400	S O&M Expense	TELEPHONE	4,726	5,379	4,158	6,000	5,000
020-700-706-43800	S O&M Expense	UTILITIES	25,115	32,034	44,996	41,000	49,038
020-700-706-44300	S O&M Expense	RENT EXPENSE	6,776	7,143	7,088	8,650	8,000
020-700-706-44400	S O&M Expense	TRAVEL, TRAINING & MEETINGS	7,749	10,455	14,852	9,650	8,000
020-700-706-44600	S O&M Expense	POSTAGE	7,065	8,931	9,689	11,455	17,443
020-700-706-44700	S O&M Expense	PRINTING / PUBLISHING	7,187	7,329	10,159	8,000	16,746
020-700-706-45010	S O&M Expense	LIENS	206	460	1,254	275	600
020-700-706-45100	S O&M Expense	LEGAL SERVICES	-	-	-	7,000	-
020-700-706-45200	S O&M Expense	AUDIT EXPENSE	2,600	2,600	2,660	2,725	2,725
020-700-706-45210	S O&M Expense	COMPUTER SOFTWARE					
020-700-706-45300	S O&M Expense	ENGINEERING	64	-	-	2,500	1,000
Budget 2026			17,700	17,584	216,299	216,299	216,299
2025-26 Growth			-47.16%	60.00%	133.31%	0.00%	0.00%
020-700-706-45400	S O&M Expense	OTHER PROFESSIONAL SERVICE	2,174	704	28,509	36,190	33,500
020-700-706-45401	S O&M Expense	J.U.L.I.E.	984	806	638	2,500	2,500
020-700-706-45420	S O&M Expense	NAPERVILLE SEWAGE TREATMENT	895,475	1,136,101	1,009,324	1,808,555	942,938
020-700-706-45700	S O&M Expense	TRAINING & SEMINARS					
020-700-706-45710	S O&M Expense	EDUCATION REIMBURSEMENT					
020-700-706-46900	S O&M Expense	DUES, SUBSCRIPTIONS & BOOKS	591	1,834	1,772	1,000	1,850
020-700-706-47100	S O&M Expense	OFFICE SUPPLIES	160	58	-	-	-
020-700-706-47150	S O&M Expense	IT ACCESSORIES					
020-700-706-47200	S O&M Expense	OTHER SUPPLIES	577	623	870	1,500	1,500
020-700-706-47220	S O&M Expense	SMALL TOOLS	1,475	2,661	-	5,000	5,000
020-700-706-47300	S O&M Expense	UNIFORMS	366	1,805	2,829	2,500	2,500
020-700-706-47600	S O&M Expense	GAS / OIL EXPENSE	9,142	10,917	13,835	11,000	10,600
020-700-706-48100	S O&M Expense	CONTINGENCY					
020-700-706-48300	S O&M Expense	ADMINISTRATIVE CHARGES	20,070	20,070	20,070	20,070	20,070
020-700-706-48410	S O&M Expense	DEPRECIATION EXPENSE	215,432	201,732	201,262	201,731	216,299
020-700-706-48700	S O&M Expense	MISCELLANEOUS EXPENSE	385	33	-	1,000	-
020-700-706-49300	S O&M Expense	BUILDING IMPROVEMENTS					
020-700-706-49500	S O&M Expense	EQUIPMENT PURCHASE			269		
020-700-706-49503	S O&M Expense	EQUIPMENT MAINTENANCE SPRVSR					
020-700-706-49700	S O&M Expense	METERS	27,201	37,362	4,035	14,000	14,000
Totals			1,774,853	2,356,723	2,260,459	3,167,938	2,304,942

**Water and Sewer Fund Line Items
Fiscal Year 2026**

City of Warrentville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Public Works								
	Water and Sewer Fund	Water - O&M	SALARIES & WAGES	20-00-40000 020-700-704-40000	Salaries - Water		\$ 723,994	\$ 739,814
			Sub total by SALARIES & WAGES	20-00-40000 020-700-704-40000			\$ 723,994	\$ 739,814
	Water and Sewer Fund	Water - O&M	OVERTIME	20-00-40001 020-700-704-40001	Overtime		\$ 51,688	\$ 50,000
			Sub total by OVERTIME	20-00-40001 020-700-704-40001			\$ 51,688	\$ 50,000
	Water and Sewer Fund	Water - O&M	UNEMPLOYMENT TAX	20-00-40006 020-700-704-40006			\$ -	\$ -
			Sub total by UNEMPLOYMENT TAX	20-00-40006 020-700-704-40006			\$ -	\$ -
	Water and Sewer Fund	Water - O&M	FICA EXPENSE	20-00-40100 020-700-704-40100	FICA Expense		\$ 47,906	\$ 48,968
			Sub total by FICA EXPENSE	20-00-40100 020-700-704-40100			\$ 47,906	\$ 48,968
	Water and Sewer Fund	Water - O&M	MEDICARE EXPENSE	20-00-40101 020-700-704-40101	Medicare Expenses		\$ 11,002	\$ 11,452
			Sub total by MEDICARE EXPENSE	20-00-40101 020-700-704-40101			\$ 11,002	\$ 11,452
	Water and Sewer Fund	Water - O&M	IMRF EXPENSE	20-00-40200 020-700-704-40200	IMRF Expense		\$ 65,147	\$ 78,508
			Sub total by IMRF EXPENSE	20-00-40200 020-700-704-40200			\$ 65,147	\$ 78,508
	Water and Sewer Fund	Water - O&M	EMPLOYEE INSURANCE	20-00-40400 020-700-704-40400	City Share of Employee Health Insurance		\$ 166,440	\$ 170,000
			Sub total by EMPLOYEE INSURANCE	20-00-40400 020-700-704-40400			\$ 166,440	\$ 170,000
	Water and Sewer Fund	Water - O&M	ACCRUED SICK/COMP TIME EXPENSE	20-00-40600 020-700-704-40600	ACCRUED SICK/COMP TIME EXPENSE		\$ 32,000	\$ 25,000
			Sub total by ACCRUED SICK/COMP TIME EXPENSE	20-00-40600 020-700-704-40600			\$ 32,000	\$ 25,000
	Water and Sewer Fund	Water - O&M	ACCRUED OPEB EXPENSE	20-00-40601 020-700-704-40601	OPEB EXPENSE		\$ 25,000	\$ 25,000
			Sub total by ACCRUED OPEB EXPENSE	20-00-40601 020-700-704-40601			\$ 25,000	\$ 25,000

City of Warrenville

Budget plan
cycle: **FY2026**

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Water - O&M	ACCRUED VACATION TIME EXPENSE	20-00-40604 020-700-704-40604			\$ 5,000	\$ 5,000
			Sub total by ACCRUED VACATION TIME EXPENSE	20-00-40604 020-700-704-40604			\$ 5,000	\$ 5,000
	Water and Sewer Fund	Water - O&M	MAINTENANCE - BUILDING	20-00-41000 020-700-704-41000	General Upkeep of Public Works Garage	Includes mat service and janitorial services	\$ 16,200	\$ 16,200
	Water and Sewer Fund	Water - O&M	MAINTENANCE - BUILDING	20-00-41000 020-700-704-41000	Keyless Entry Upgrades for City Buildings	PUB 24.04 - Replace hardware and software for keypads for City Hall, Police, and Public Works.	\$ 6,000	\$ -
	Water and Sewer Fund	Water - O&M	MAINTENANCE - BUILDING	20-00-41000 020-700-704-41000	Wells		\$ 21,500	\$ 26,000
	Water and Sewer Fund	Water - O&M	MAINTENANCE - BUILDING	20-00-41000 020-700-704-41000	Filter Media	This is for the iron removal at the well sites	\$ 27,320	\$ 20,000
			Sub total by MAINTENANCE - BUILDING	20-00-41000 020-700-704-41000			\$ 71,020	\$ 62,200
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001 020-700-704-41001	SCADA Controls East EWST	Warrenville Road Water Tower	\$ -	\$ 15,000
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001 020-700-704-41001	SCADA Controls South EWST	West Street water tower	\$ -	\$ 15,000
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001 020-700-704-41001	SCADA Controls West EWST	Country Ridge water tower	\$ -	\$ 15,000
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001 020-700-704-41001	Visual Inspection West ESWT	Country Ridge water tower	\$ 4,325	\$ 4,325
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001 020-700-704-41001	Visual Inspection South ESWT	West Street water tower	\$ 4,325	\$ 4,325
	Water and Sewer Fund	Water - O&M	MAINTENANCE - WATER TOWERS	20-00-41001 020-700-704-41001	Maintenance and Repairs	Security Upgrades - Fences Video Cameras, Ex.	\$ 45,000	\$ 45,000
			Sub total by MAINTENANCE - WATER TOWERS	20-00-41001 020-700-704-41001			\$ 53,650	\$ 98,650
	Water and Sewer Fund	Water - O&M	MAINTENANCE - EQUIPMENT	20-00-41100 020-700-704-41100	Repair of Water Equipment	Generators for wells - 4 generators and operational equipment- IEPA Inspect	\$ 25,000	\$ 45,000
			Sub total by MAINTENANCE - EQUIPMENT	20-00-41100 020-700-704-41100			\$ 25,000	\$ 45,000

City of Warrentville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Water - O&M	MAINTENANCE - AUTOS	20-00-41110 020-700-704-41110	Repair of Water Vehicles	Also shared equipment and Vehicles with Streets.	\$ 31,000	\$ 45,000
			Sub total by MAINTENANCE - AUTOS	20-00-41110 020-700-704-41110			\$ 31,000	\$ 45,000
	Water and Sewer Fund	Water - O&M	MAINTENANCE - SOFTWARE	20-00-41103 020-700-704-41103	Financial System Annual Maintenance Agreement	Harris/MSI - Share with Sewer 20-04-41103	\$ 9,096	\$ -
	Water and Sewer Fund	Water - O&M	MAINTENANCE - SOFTWARE	20-00-41103 020-700-704-41103	Waterworth Software Annual Subscription	Share with Sewer 020-700-706-41103	\$ 2,495	\$ 2,495
	Water and Sewer Fund	Water - O&M	MAINTENANCE - SOFTWARE	20-00-41103 020-700-704-41103	DTS VUEWorks EAM Software	Share with 01-70-41103 and 20-04-41103	\$ 11,038	\$ 7,475
			Sub total by MAINTENANCE - SOFTWARE	20-00-41103 020-700-704-41103			\$ 22,629	\$ 9,970
	Water and Sewer Fund	Water - O&M	MAINTENANCE - GROUNDS	20-00-41300 020-700-704-41300	Mowing and Landscape Maintenance		\$ 15,180	\$ 18,275
			Sub total by MAINTENANCE - GROUNDS	20-00-41300 020-700-704-41300			\$ 15,180	\$ 18,275
	Water and Sewer Fund	Water - O&M	MAINTENANCE - UTILITY SYSTEM	20-00-41400 020-700-704-41400	Leak Detection	Services to locate water leaks for repair		\$ 5,000
	Water and Sewer Fund	Water - O&M	MAINTENANCE - UTILITY SYSTEM	20-00-41400 020-700-704-41400	Utility Repairs and General Maintenance	Includes landscape restoration for water main breaks. This was not typically paid out of this account.	\$ 85,000	\$ 95,000
			Sub total by MAINTENANCE - UTILITY SYSTEM	20-00-41400 020-700-704-41400			\$ 85,000	\$ 100,000
	Water and Sewer Fund	Water - O&M	MAINTENANCE - COMMUNICATIONS	20-00-42700 020-700-704-42700	Neptune Annual Maintenance - Gateways and Portable Collector	Split with 20-04-42700	\$ 8,600	\$ 8,600
	Water and Sewer Fund	Water - O&M	MAINTENANCE - COMMUNICATIONS	20-00-42700 020-700-704-42700	Neptune Annual Hosting Fee	Split with 20-04-42700	\$ 500	\$ 500
	Water and Sewer Fund	Water - O&M	MAINTENANCE - COMMUNICATIONS	20-00-42700 020-700-704-42700	SCADA Metropolitan (Monthly fees)	Split with 20-04-42700	\$ 5,700	\$ 6,500
	Water and Sewer Fund	Water - O&M	MAINTENANCE - COMMUNICATIONS	20-00-42700 020-700-704-42700	Verizon	Verizon fees are around \$310.80 per month.	\$ 3,744	\$ 3,744
			Sub total by MAINTENANCE - COMMUNICATIONS	20-00-42700 020-700-704-42700			\$ 18,544	\$ 19,344
	Water and Sewer Fund	Water - O&M	INSURANCE - GENERAL	20-00-43300 020-700-704-43300	INSURANCE - GENERAL	Assumes a 12% increase at 01/26	\$ 5,691	\$ 6,374
			Sub total by INSURANCE - GENERAL	20-00-43300 020-700-704-43300			\$ 5,691	\$ 6,374

City of Warrenville

Budget plan
cycle:

FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Water - O&M	INSURANCE - LIABILITY	20-00-43301 020-700-704-43301	INSURANCE - LIABILITY	Assumes a 12% increase at 01/26	\$ 2,601	\$ 2,913
			Sub total by INSURANCE - LIABILITY	20-00-43301 020-700-704-43301			\$ 2,601	\$ 2,913
	Water and Sewer Fund	Water - O&M	INSURANCE - WORKERS COMP	20-00-43302 020-700-704-43302	Workers Comp	Assumes a 12% increase at 01/26	\$ 32,576	\$ 36,485
			Sub total by INSURANCE - WORKERS COMP	20-00-43302 020-700-704-43302			\$ 32,576	\$ 36,485
	Water and Sewer Fund	Water - O&M	TELEPHONE	20-00-43400 020-700-704-43400	Verizon Phone Cost - SCADA System	Increase due to switching to phone calls for alarms, instead of text messages.	\$ 5,000	\$ 5,000
			Sub total by TELEPHONE	20-00-43400 020-700-704-43400			\$ 5,000	\$ 5,000
	Water and Sewer Fund	Water - O&M	UTILITIES	20-00-43800 020-700-704-43800	Electric and Natural Gas Expenses	Includes pumping stations.	\$ 75,800	\$ 75,800
			Sub total by UTILITIES	20-00-43800 020-700-704-43800			\$ 75,800	\$ 75,800
	Water and Sewer Fund	Water - O&M	RENT EXPENSE	20-00-44300 020-700-704-44300	Airgas - Cylinder rentals / Equipment		\$ 2,000	\$ 5,000
	Water and Sewer Fund	Water - O&M	RENT EXPENSE	20-00-44300 020-700-704-44300	Rent to City (Office / Building Space Usage)	Split \$11,000 annual cost 50/50 with Sewer 020-700-706-44300	\$ 5,500	\$ 5,500
			Sub total by RENT EXPENSE	20-00-44300 020-700-704-44300			\$ 7,500	\$ 10,500
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400 020-700-704-44400	Executive Coaching / Training	PWD & AMA shared with Street and Sewer - 01-52-44400 and 20-04-44400. UMS & UDCL 50/50 Water / Sewer.	\$ 6,750	\$ 6,750
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400 020-700-704-44400	IAFSM Conference	PWD shared with Street and Sewer - 001-700-701-44400 and 020-700-706-44400	\$ 250	\$ 250
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400 020-700-704-44400	I-Pass Replenishment		\$ 50	\$ 100
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400 020-700-704-44400	IPSI - Kevin McGovern (Fall)	Shared with 20-04-44400	\$ 500	\$ 500
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	01-52-44400 20-00-44400 20-04-44400	IPSI - Asset Management Analyst (Fall)	Year 1 of 3 AMA shared with: 01-52-44400 - 50%, 20-00-44400 - 25% & 20-04-44400 - 25%	\$ 500	\$ 500

City of Warrenville

Budget plan
cycle: **FY2026**

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	01-52-44400 20-00-44400 20-04-44401	VUEworks Conference	AMA shared with: 01-52-44400 – 50%, 20-00-44400 – 25% & 20-04-44400 – 25%	\$ -	\$ 750
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400 020-700-704-44400	MAPSI - Utility Maintenance Superintendent	Shared with 20-04-44400	\$ -	\$ 650
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400 020-700-704-44400	Miscellaneous Meetings and Training	Includes Public Works Onsite Team and Crew Leader Training	\$ 1,500	\$ 1,000
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400 020-700-704-44400	Water Conference - Utility Maintenance Superintendent and Crew Leader / Water Certified Employee	Water Conference and AWWA's 2026 Annual Conference & Expo Water Solutions/ PWX - Cert Classes	\$ 1,750	\$ 7,850
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400 020-700-704-44400	Miscellaneous Technical Training	Split with Sewer - 20-04-44400.	\$ -	\$ 500
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400 020-700-704-44400	Monthly APWA Meetings	Also shared with Street 01-52-44400 and Sewer - and 20-04-44400.	\$ 150	\$ 150
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400 020-700-704-44400	Road Scholar APWA	Utility Division Laborer - Yr. 1 of 3	\$ 800	\$ 2,000
	Water and Sewer Fund	Water - O&M	TRAVEL & MEETINGS	20-00-44400 020-700-704-44400	Training - BBP, CPR, ETC	CEU Training Classes	\$ -	\$ 500
			Sub total by TRAVEL & MEETINGS	20-00-44400 020-700-704-44400			\$ 12,250	\$ 21,500
	Water and Sewer Fund	Water - O&M	POSTAGE	20-00-44600 020-700-704-44600	Annual Lock Box Fee	Split with Sewer - 20-04-44600.	\$ 730	\$ 730
	Water and Sewer Fund	Water - O&M	POSTAGE	20-00-44600 020-700-704-44600	General Mail Cost for Late Notices & Utility Bills		\$ 16,713	\$ 17,716
			Sub total by POSTAGE	20-00-44600 020-700-704-44600			\$ 17,443	\$ 18,446
	Water and Sewer Fund	Water - O&M	PRINTING/PUBLISHING	20-00-44700 020-700-704-44700	Public Notices, Door Hangers, Boil Order notices, etc.		\$ -	\$ -
	Water and Sewer Fund	Water - O&M	PRINTING/PUBLISHING	20-00-44700 020-700-704-44700	Utility Bill and Late Notice Processing	Third Millennium	\$ 19,139	\$ 19,139
	Water and Sewer Fund	Water - O&M	PRINTING/PUBLISHING	20-00-44700 020-700-704-44700	Water Quality Report		\$ 1,000	\$ 1,000
			Sub total by PRINTING/PUBLISHING	20-00-44700 020-700-704-44700			\$ 20,139	\$ 20,139
	Water and Sewer Fund	Water - O&M	LIENS	20-00-45010 020-700-704-45010	Lien Charge for Delinquent Accounts		\$ 600	\$ 600
			Sub total by LIENS	20-00-45010 020-700-704-45010			\$ 600	\$ 600

City of Warrenville

Budget plan cycle: **FY2026**

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Water - O&M	LEGAL FEES	20-00-45100 020-700-704-45100	Legal Coverage (if necessary)		\$ -	\$ 2,000
	Water and Sewer Fund	Water - O&M	LEGAL FEES	20-00-45100 020-700-704-45100	Monthly Legal Services - City Attorney on Retainer	Share of Monthly Retainer if needed	\$ -	\$ 4,000
			Sub total by LEGAL FEES	20-00-45100 020-700-704-45100			\$ -	\$ 6,000
	Water and Sewer Fund	Water - O&M	AUDIT EXPENSE	20-00-45200 020-700-704-45200	Share of Annual Audit	Shared with (01-45-45200), (20-04-45400), (73-00-45200), (74-00-45200)	\$ 2,725	\$ 3,000
			Sub total by AUDIT EXPENSE	20-00-45200 020-700-704-45200			\$ 2,725	\$ 3,000
	Water and Sewer Fund	Water - O&M	ENGINEERING	20-00-45300 020-700-704-45300	As needed for General Engineering Reports		\$ 15,000	\$ 15,000
			Sub total by ENGINEERING	20-00-45300 020-700-704-45300			\$ 15,000	\$ 15,000
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400 020-700-704-45400	CDL Reimbursements		\$ -	\$ 200
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400 020-700-704-45400	City Sample Supplies for Testing		\$ 20,000	\$ 20,000
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400 020-700-704-45400	Landscape Architect Consulting	Work with staff to recommend landscaping replacements / improvements at water tower and well sites.	\$ -	\$ 5,000
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400 020-700-704-45400	GIS Management Services for ERP / EAM	FY25 Decision Package - PUB 25.01/PUB 26.02	\$ 12,500	\$ 15,000
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400 020-700-704-45400	IEPA Required Backflow Survey Consultant	Mailing every 3 years. Next mailing is FY26.	\$ -	\$ 6,000
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400 020-700-704-45400	Standard Water Testing Charges & UCMR - 5 Sampling	Waiting on Suburban labs	\$ 22,300	\$ 22,300
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400 020-700-704-45400	Scanning of historical large format plan sets		\$ -	\$ 2,500
	Water and Sewer Fund	Water - O&M	OTHER PROFESSIONAL SERVICES	20-00-45400 020-700-704-45400	DTS VUEWorks EAM Software Project Management		\$ 16,000	\$ -
	Water and Sewer Fund	Water - O&M	Sub total by OTHER PROFESSIONAL SERVICES	20-00-45400 020-700-704-45400			\$ 70,800	\$ 71,000

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Water and Sewer Fund	Water - O&M	J.U.L.I.E.	20-00-45401 020-700-704-45401	JULIE Locate Fee	Split with 020-700-706-45401, and Street Division.	\$ 1,500	\$ 1,500	
Water and Sewer Fund	Water - O&M	J.U.L.I.E.	20-00-45401 020-700-704-45401	Locate Flags and paint	Split with 020-700-706-45401.	\$ 1,000	\$ 2,500	
		Sub total by J.U.L.I.E.	20-00-45401 020-700-704-45401			\$ 2,500	\$ 4,000	
Water and Sewer Fund	Water - O&M	EDUCATION REIMBURSEMENT	20-00-45710 020-700-704-45710			\$ -	\$ 1,500	
		Sub total by EDUCATION REIMBURSEMENT	20-00-45710 020-700-704-45710			\$ -	\$ 1,500	
Water and Sewer Fund	Water - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-00-46900 020-700-704-46900	APWA Dues	Utility Maintenance Superintendent - 50%, Public Works Director - 25%, Management Analyst - 25%	\$ 300	\$ 300	
Water and Sewer Fund	Water - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-00-46900 020-700-704-46900	AWWA Membership	Entire Division	\$ 500	\$ 800	
Water and Sewer Fund	Water - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-00-46900 020-700-704-46900	Books for Education Reimbursement	Water Certification	\$ 500	\$ 500	
Water and Sewer Fund	Water - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-00-46900 020-700-704-46900	Professional Engineer License Registration	PWD, budget even fiscal years, and share with Street 01-52-46900 and Sewer 20-04-46900. \$25.00 in FY 2026	\$ -	\$ 25	
		Sub total by DUES, SUBSCRIPTIONS & BOOKS	20-00-46900 020-700-704-46900			\$ 1,300	\$ 1,625	
Water and Sewer Fund	Water - O&M	IT ACCESSORIES	20-00-47150 020-700-704-47150	New computer accessories as needed.		\$ -	\$ 2,000	
		Sub total by IT ACCESSORIES	20-00-47150 020-700-704-47150			\$ -	\$ 2,000	
Water and Sewer Fund	Water - O&M	OTHER SUPPLIES	20-00-47200 020-700-704-47200	Hardware Supplies, Coffee, Paper Towels, etc..		\$ 1,600	\$ 2,000	
		Sub total by OTHER SUPPLIES	20-00-47200 020-700-704-47200			\$ 1,600	\$ 2,000	
Water and Sewer Fund	Water - O&M	SMALL TOOLS	20-00-47220 020-700-704-47220	Small Tools as Needed	Tool replacements and outfitting vehicles with tools	\$ 6,000	\$ 6,000	
		Sub total by SMALL TOOLS	20-00-47220 020-700-704-47220			\$ 6,000	\$ 6,000	

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Water and Sewer Fund	Water - O&M	UNIFORMS	20-00-47300 020-700-704-47300	City Supplied Uniforms - Annual		\$ 5,021	\$ 5,000	
		Sub total by UNIFORMS	20-00-47300 020-700-704-47300			\$ 5,021	\$ 5,000	
Water and Sewer Fund	Water - O&M	GAS/OIL EXPENSE	20-00-47600 020-700-704-47600	Fuel and Oil Cost for Vehicles and Equipment		\$ 10,600	\$ 10,600	
		Sub total by GAS/OIL EXPENSE	20-00-47600 020-700-704-47600			\$ 10,600	\$ 10,600	
Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700 020-700-704-47700	Chemical Feed Pump	For polymer at well # 9	\$ 2,500	\$ 3,000	
Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700 020-700-704-47700	Chemical Feed Tank	For polymer at well # 9	\$ 650	\$ 750	
Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700 020-700-704-47700	Chemical Scale	For polymer at well # 9	\$ 4,500	\$ 4,750	
Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700 020-700-704-47700	Chlorination Supplies	Sodium Hypochlorite, Fluoride, Polymer, Phosphate	\$ 72,000	\$ 72,000	
Water and Sewer Fund	Water - O&M	CHLORINATION SUPPLIES	20-00-47700 020-700-704-47700	Monitor Reagents		\$ 4,000	\$ 6,500	
		Sub total by CHLORINATION SUPPLIES	20-00-47700 020-700-704-47700			\$ 83,650	\$ 87,000	
Water and Sewer Fund	Water - O&M	ADMINISTRATIVE CHARGES	20-00-48300 020-700-704-48300	City Overhead Charge		\$ 20,070	\$ 20,070	
		Sub total by ADMINISTRATIVE CHARGES	20-00-48300 020-700-704-48300			\$ 20,070	\$ 20,070	
Water and Sewer Fund	Water - O&M	DEPRECIATION EXPENSE	20-00-48410 020-700-704-48410	DEPRECIATION AND AMORTIZATION EXPENSE	Amortization per GASB 83 - started FY 21	\$ 216,299	\$ 216,299	
		Sub total by DEPRECIATION EXPENSE	20-00-48410 020-700-704-48410			\$ 216,299	\$ 216,299	
Water and Sewer Fund	Water - O&M	MISCELLANEOUS EXPENSE	20-00-48700 020-700-704-48700	Miscellaneous Expense		\$ 3,941	\$ 1,500	
		Sub total by MISCELLANEOUS EXPENSE	20-00-48700 020-700-704-48700			\$ 3,941	\$ 1,500	

City of Warrenville

Budget plan cycle: **FY2026**

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Water - O&M	EQUIPMENT PURCHASE	20-00-49500 020-700-704-49500	2-3" Trash Pumps		\$ -	\$ 4,500
			Sub total by EQUIPMENT PURCHASE	20-00-49500 020-700-704-49500			\$ -	\$ 4,500
	Water and Sewer Fund	Water - O&M	METER PURCHASES	20-00-49700 020-700-704-49700	Meter Change-Out and Replacement Program	Share with Sewer 20-00-04-49700	\$ 15,000	\$ 17,500
		Sub total by Water-O&M	Sub total by METER PURCHASES	20-00-49700 020-700-704-49700			\$ 15,000	\$ 17,500
		Total by Water - O&M					\$ 2,084,306	\$ 2,224,532

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Public Works	Water and Sewer Fund	Water - Capital Reserve	ENGINEERING	20-02-45300 020-700-705-45300	Water System Model Updates	DECISION PACKAGE PUB 24.05	\$ 77,310	\$ -
	Water and Sewer Fund	Water - Capital Reserve	ENGINEERING	20-02-45300 020-700-705-45300	Develop Comprehensive Engineering and Public Infrastructure		\$ -	\$ 5,000
	Water and Sewer Fund	Water - Capital Reserve	ENGINEERING	20-02-45300 020-700-705-45300	Water System Model - System Improvements - Zones	DECISION PACKAGE PUB 26.04	\$ -	\$ 75,000
	Water and Sewer Fund	Water - Capital Reserve	ENGINEERING	20-02-45300 020-700-705-45300	Water and Sewer Rate Study	DECISION PACKAGE PUB 26.05 - Share with 20-03-45300	\$ -	\$ 30,000
				Sub total by ENGINEERING			\$ 77,310	\$ 110,000
	Water and Sewer Fund	Water - Capital Reserve	WATER MAIN IMPROVEMENTS	20-02-49422 020-700-705-49422	Water Main Replacement or Lining		\$ 100,000	\$ 200,000
	Water and Sewer Fund	Water - Capital Reserve	WATER MAIN IMPROVEMENTS	20-02-49422 020-700-705-49422	Valve Exercising (4-year cycle)	FY25 Decision Package - PUB 25.03	\$ 50,000	\$ 50,000
				Sub total by WATER MAIN IMPROVEMENTS			\$ 150,000	\$ 250,000
	Water and Sewer Fund	Water - Capital Reserve	CAPITAL OPERATING COSTS	20-02-49495 020-700-705-49495	Well / pump Inspections / 60Hp Motor 460v, 8" well motor	Place Holder	\$ -	\$ 50,000
	Water and Sewer Fund	Water - Capital Reserve	CAPITAL OPERATING COSTS	20-02-49495 020-700-705-49495	Replace Valves at Wells		\$ 25,000	\$ 30,000
				Sub total by CAPITAL OPERATING COSTS			\$ 25,000	\$ 80,000
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500 020-700-705-49500	SCADA Upgrades	FY 26 Decision Package PUB 26.01 (Split 50% Water / 50% Sewer)	\$ -	\$ 125,000
Water and Sewer Fund	Water - Capital Reserve	EQUIPMENT PURCHASE	20-02-49500 020-700-705-49500	Enterprise Lease Payments	Vehicle #125	\$ 5,720	\$ 17,161	
Water and Sewer Fund	Water - Capital Reserve	EQUIPMENT PURCHASE	20-02-49500 020-700-705-49500	20-Ton Trailer	Split 25% Sewer / 25% Water / 50% CMRP	\$ -	\$ 10,000	
Water and Sewer Fund	Water - Capital Reserve	EQUIPMENT PURCHASE	20-02-49500 020-700-705-49500	6 Wheeler Dump #105	Split 25% Sewer / 25% Water / 50% CMRP	\$ -	\$ 47,500	
Water and Sewer Fund	Water - Capital Reserve	EQUIPMENT PURCHASE	20-02-49500 020-700-705-49500	One Ton Dump #106	Split 25% Sewer / 25% Water / 50% CMRP	\$ 37,500	\$ -	
Water and Sewer Fund	Water - Capital Reserve	EQUIPMENT PURCHASE	20-02-49500 020-700-705-49500	Bobcat Skid Steer #320	Split 25% Sewer / 25% Water / 50% CMRP	\$ -	\$ 25,000	
			Sub total by EQUIPMENT PURCHASE			\$ 43,220	\$ 224,661	
		Sub total by Water-Capital Reserve				\$ 295,530	\$ 664,661	
		Total by Water - Capital Reserve				\$ 295,530	\$ 664,661	

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Protection	FY 2026 Budget Request
Public Works	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300 020-700-707-45300	Engineering Emerald Green Lift Station	Lining Wet Well and Force Main	\$ -	\$ 40,000
	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300 020-700-707-45300	Develop Comprehensive Engineering and Public Infrastructure Specifications Manual		\$ -	\$ 5,000
	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300 020-700-707-45300	Sanitary Sewer Maintenance Program Phase 1	East Basin 1 Phase 1	\$ -	\$ 51,030
	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300 020-700-707-45300	Sanitary Sewer Maintenance Program Phase 1	West 4 Basin Phase 1	\$ -	\$ 49,140
	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300 020-700-707-45300	Sanitary Sewer System Flow Monitoring	Evaluate progress of sanitary sewer maintenance program and impact of new developments.	\$ 120,282	\$ -
	Water and Sewer Fund	Sewer - Capital Reserve	ENGINEERING	20-03-45300 020-700-707-45300	Water and Sewer Rate Study	DECISION PACKAGE PUB 26.05 - Share with 20-02-45300	\$ -	\$ 30,000
				Sub total by ENGINEERING	20-03-45300 020-700-707-45300		\$ 120,282	\$ 175,170
	Water and Sewer Fund	Sewer - Capital Reserve	SEWER MAIN IMPROVEMENTS	20-03-49422 020-700-707-49422	Grouting Manholes to address I/I Issues	Staff will be doing more repairs.	\$ 60,000	\$ 60,000
	Water and Sewer Fund	Sewer - Capital Reserve	SEWER MAIN IMPROVEMENTS	20-03-49422 020-700-707-49422	Spare Pump for Cantera Sanitary Sewer Lift Station		\$ 25,000	\$ -
	Water and Sewer Fund	Sewer - Capital Reserve	SEWER MAIN IMPROVEMENTS	20-03-49422 020-700-707-49422	Wet Well Rehab	Lift Station	\$ 20,000	\$ 40,000
	Water and Sewer Fund	Sewer - Capital Reserve	SEWER MAIN IMPROVEMENTS	20-03-49422 020-700-707-49422	Sanitary Sewer Pump	Spare for shelf	\$ 20,000	\$ -
	Water and Sewer Fund	Sewer - Capital Reserve	SEWER MAIN IMPROVEMENTS	20-03-49422 020-700-707-49422	Sanitary Sewer Maintenance Program Phase 3	Central 2 Basin	\$ -	\$ 369,000
				Sub total by SEWER MAIN IMPROVEMENTS	20-03-49422 020-700-707-49422		\$ 125,000	\$ 469,000

City of Warrenville

Budget plan FY2026

Department:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500 020-700-707-49500	20 - Ton Trailer	Split 25% Sewer / 25% Water / 50% CMRP	\$ -	\$ 10,000
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500 020-700-707-49500	SCADA Upgrades	FY 26 Decision Package PUB 26.01 (Split 50% Water / 50% Sewer)	\$ -	\$ 175,000
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500 020-700-707-49500	Natural Gas Generator	Lift Station - Emerald Green (Replacement)	\$ -	\$ 75,000
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500 020-700-707-49500	Enterprise Lease Payments		\$ -	\$ -
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500 020-700-707-49500	6 Wheeler Dump #105	Split 25% Sewer / 25% Water / 50% CMRP	\$ -	\$ 47,500
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500 020-700-707-49500	One Ton Dump #106	Split 25% Sewer / 25% Water / 50% CMRP	\$ 37,500	\$ -
	Water and Sewer Fund	Sewer - Capital Reserve	EQUIPMENT PURCHASE	20-03-49500 020-700-707-49500	Bobcat Skid Steer #320	Split 25% Sewer / 25% Water / 50% CMRP	\$ -	\$ 25,000
			Sub total by EQUIPMENT PURCHASE	20-03-49500 020-700-707-49500			\$ 37,500	\$ 332,500
		Sub total by Sewer-Capital Reserve					\$ 282,782	\$ 976,670
		Total by Sewer - Capital Reserve					\$ 282,782	\$ 976,670

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
Public Works	Water and Sewer Fund	Sewer - O&M	SALARIES & WAGES	20-04-40000 020-700-706-40000	Salaries & Wages		\$ 535,618	\$ 568,336
			Sub total by SALARIES & WAGES	20-04-40000 020-700-706-40000			\$ 535,618	\$ 568,336
	Water and Sewer Fund	Sewer - O&M	OVERTIME	20-04-40001 020-700-706-40001	Overtime		\$ 34,736	\$ 45,000
			Sub total by OVERTIME	20-04-40001 020-700-706-40001			\$ 34,736	\$ 45,000
	Water and Sewer Fund	Sewer - O&M	UNEMPLOYMENT EXPENSE	20-04-40006 020-700-706-40006			\$ -	\$ -
			Sub total by UNEMPLOYMENT EXPENSE	20-04-40006 020-700-706-40006			\$ -	\$ -
	Water and Sewer Fund	Sewer - O&M	FICA EXPENSE	20-04-40100 020-700-706-40100	FICA Expense		\$ 35,280	\$ 38,027
			Sub total by FICA EXPENSE	20-04-40100 020-700-706-40100			\$ 35,280	\$ 38,027
	Water and Sewer Fund	Sewer - O&M	MEDICARE EXPENSE	20-04-40101 020-700-706-40101	Medicare Expense		\$ 8,084	\$ 8,894
			Sub total by MEDICARE EXPENSE	20-04-40101 020-700-706-40101			\$ 8,084	\$ 8,894
	Water and Sewer Fund	Sewer - O&M	IMRF EXPENSE	20-04-40200 020-700-706-40200	IMRF Expense		\$ 48,394	\$ 60,966
			Sub total by IMRF EXPENSE	20-04-40200 020-700-706-40200			\$ 48,394	\$ 60,966
	Water and Sewer Fund	Sewer - O&M	EMPLOYEE INSURANCE	20-04-40400 020-700-706-40400	City Share of Employee Health Insurance		\$ 121,560	\$ 126,000
			Sub total by EMPLOYEE INSURANCE	20-04-40400 020-700-706-40400			\$ 121,560	\$ 126,000
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - BUILDING	20-04-41000 020-700-706-41000	General Upkeep of Public Works Garage	Includes mat service and janitorial services	\$ 16,200	\$ 16,200
			MAINTENANCE - BUILDING	20-04-41000 020-700-706-41000	Keyless Entry Upgrades for City Buildings	PUB 24.04 - Replace hardware and software for keypads for City Hall, Police, and Public Works.	\$ 6,000	\$ -
			Sub total by MAINTENANCE - BUILDING	20-04-41000 020-700-706-41000			\$ 22,200	\$ 16,200

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - EQUIPMENT	20-04-41100 020-700-706-41100	Generator Maintenance (Lift Stations)	Load testing and repairs 9 generators	\$ 4,325	\$ 15,000
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - EQUIPMENT	20-04-41100 020-700-706-41100	Repair of Sewer Equipment		\$ 10,000	\$ 20,000
			Sub total by MAINTENANCE - EQUIPMENT	20-04-41100 020-700-706-41100			\$ 14,325	\$ 35,000
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - EQUIPMENT	20-04-41110 020-700-706-41110	Truck #115	Repairs - Sewer Only vehicle	\$ 10,114	\$ -
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - AUTOS	20-04-41110 020-700-706-41110	Repair of Sewer Vehicles		\$ 10,000	\$ 10,000
			Sub total by MAINTENANCE - AUTOS	20-04-41100 020-700-706-41110			\$ 20,114	\$ 10,000
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - SOFTWARE	20-04-41103 020-700-706-41103	Financial System Annual maintenance Agreement	Harris/MSI - Share with Water 020-700-704-41103	\$ 6,064	\$ -
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - SOFTWARE	20-04-41103 020-700-706-41103	Waterworth Software Annual Subscription	Share with Water 020-700-704-41103	\$ 2,495	\$ 2,495
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - SOFTWARE	20-04-41103 020-700-706-41103	DTS VUEWorks EAM Software	Share with 01-70-41103 and 20-00-41103	\$ 11,038	\$ 7,475
			Sub total by MAINTENANCE - SOFTWARE	20-04-41103 020-700-706-41103			\$ 19,597	\$ 9,970
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - GROUNDS	20-04-41300 020-700-706-41300	Mowing and Landscape Maintenance		\$ 4,257	\$ 5,125
			Sub total by MAINTENANCE - GROUNDS	20-04-41300 020-700-706-41300			\$ 4,257	\$ 5,125
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - UTILITY SYSTEM	20-04-41400 020-700-706-41400	General Utility System Maintenance		\$ 30,000	\$ 30,000
			Sub total by MAINTENANCE - UTILITY SYSTEM	20-04-41400 020-700-706-41400			\$ 30,000	\$ 30,000
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - PUMPS	20-04-41450 020-700-706-41450	Pump Maintenance - existing pumps		\$ -	\$ 10,000
			Sub total by MAINTENANCE - PUMPS	20-04-41450 020-700-706-41450			\$ -	\$ 10,000
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - COMMUNICATIONS	20-04-42700 020-700-706-42700	Neptune Annual Maintenance - Gateways and Portable Collector	Split with 020-700-704-42700	\$ 8,600	\$ 8,600
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - COMMUNICATIONS	20-04-42700 020-700-706-42700	Neptune Annual Hosting Fee	Split with Water - 020-700-704-42700.	\$ 500	\$ 500
	Water and Sewer Fund	Sewer - O&M	MAINTENANCE - COMMUNICATIONS	20-04-42700 020-700-706-42700	Verizon		\$ 1,500	\$ 1,500
			Sub total by MAINTENANCE - COMMUNICATIONS	20-04-42700 020-700-706-42700			\$ 10,600	\$ 10,600

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Sewer - O&M	INSURANCE - GENERAL	20-04-43300 020-700-706-43300	INSURANCE GENERAL	Assumes a 12% increase at 01/26	\$ 5,691	\$ 6,374
			Sub total by INSURANCE - GENERAL	20-04-43300 020-700-706-43300			\$ 5,691	\$ 6,374
	Water and Sewer Fund	Sewer - O&M	INSURANCE - LIABILITY	20-04-43301 020-700-706-43301	INSURANCE - LIABILITY	Assumes a 12% increase at 01/26	\$ 2,601	\$ 2,913
			Sub total by INSURANCE - LIABILITY	20-04-43301 020-700-706-43301			\$ 2,601	\$ 2,913
	Water and Sewer Fund	Sewer - O&M	INSURANCE - WORKERS COMP	20-04-43302 020-700-706-43302	Workers Comp	Assumes a 12% increase at 01/26	\$ 32,576	\$ 36,485
			Sub total by INSURANCE - WORKERS COMP	20-04-43302 020-700-706-43302			\$ 32,576	\$ 36,485
	Water and Sewer Fund	Sewer - O&M	TELEPHONE	20-04-43400 020-700-706-43400	Verizon Phone Cost - SCADA System		\$ 5,000	\$ 5,000
			Sub total by TELEPHONE	20-04-43400 020-700-706-43400			\$ 5,000	\$ 5,000
	Water and Sewer Fund	Sewer - O&M	UTILITIES	20-04-43800 020-700-706-43800	Electricity Cost for Pumping Stations		\$ 49,038	\$ 50,000
			Sub total by UTILITIES	20-04-43800 020-700-706-43800			\$ 49,038	\$ 50,000
	Water and Sewer Fund	Sewer - O&M	RENT EXPENSE	20-04-44300 020-700-706-44300	Airgas - Cylinder Rentals/ Equipment		\$ 2,500	\$ 5,000
	Water and Sewer Fund	Sewer - O&M	RENT EXPENSE	20-04-44300 020-700-706-44300	Rent to City (Office / Building Space Usage)		\$ 5,500	\$ 5,500
			Sub total by RENT EXPENSE	20-04-44300 020-700-706-44300			\$ 8,000	\$ 10,500
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400 020-700-706-44400	Executive Coaching / Training	PWD & AMA shared with Street and Water - 01-52-44400 and 20-00-44400. UMS & UDCL 50/50 Water / Sewer.	\$ 6,750	\$ 6,750
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400 020-700-706-44400	IPSI - Kevin McGovern (Fall)	Shared with 20-00-44400	\$ 500	\$ 500
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	01-52-44400 20-00-44400 20-04-44400	IPSI- Asset Management Analyst (Fall)	Year 1 of 3 AMA shared with: 01-52-44400 – 50%, 20-00-44400 – 25% & 20-04-44400 – 25%	\$ 500	\$ 500
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	01-52-44400 20-00-44400 20-04-44401	VUEWorks Conference	AMA shared with: 01-52-44400 – 50%, 20-00-44400 – 25% & 20-04-44400 – 25%		\$ 750
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400 020-700-706-44400	IAFSM Conference	Public Works Director shared with Streets 01-52-44400, and Water 20-00-44400	\$ 250	\$ 250

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400 020-700-706-44400	MAPSI - Utility Maintenance Superintendent	Shared with 20-00-44400	\$ -	\$ 650
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400 020-700-706-44400	Miscellaneous Meetings and Training	Includes Public Works Onsite Team and Crew Leader Training/ PWX	\$ -	\$ 3,750
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400 020-700-706-44400	Miscellaneous Technical Training	Split with 20-00-44400	\$ -	\$ 500
	Water and Sewer Fund	Sewer - O&M	TRAVEL & MEETINGS	20-04-44400 020-700-706-44400	Monthly APWA Meetings	Also shared with Streets and Water - 01-52-44400 and 20-00-44400	\$ -	\$ 150
			Sub total by TRAVEL & MEETINGS	20-04-44400 020-700-706-44400			\$ 8,000	\$ 13,800
	Water and Sewer Fund	Sewer - O&M	POSTAGE	20-04-44600 020-700-706-44600	Annual lock Box Fee	Split with Water 20-00-44600	\$ 730	\$ 730
	Water and Sewer Fund	Sewer - O&M	POSTAGE	20-04-44600 020-700-706-44600	General Mail Cost for Late Notices & Utility Bills		\$ 16,713	\$ 17,716
			Sub total by POSTAGE	20-04-44600 020-700-706-44600			\$ 17,443	\$ 18,446
	Water and Sewer Fund	Sewer - O&M	PRINTING/PUBLISHING	20-04-44700 020-700-706-44700	Utility Bill and Late Notice Processing	Third Millennium	\$ 16,746	\$ 17,584
			Sub total by PRINTING/PUBLISHING	20-04-44700 020-700-706-44700			\$ 16,746	\$ 17,584
	Water and Sewer Fund	Sewer - O&M	LIENS	20-04-45010 020-700-706-45010	Lien Charge for Delinquent Accounts		\$ 600	\$ 600
			Sub total by LIENS	20-04-45010 020-700-706-45010			\$ 600	\$ 600
	Water and Sewer Fund	Sewer - O&M	LEGAL FEES	20-04-45100 020-700-706-45100	Legal Coverage (if necessary)		\$ -	\$ 2,000
	Water and Sewer Fund	Sewer - O&M	LEGAL FEES	20-04-45100 020-700-706-45100	Monthly Legal Services - City Attorney on Retainer	Share of Monthly Retainer if needed	\$ -	\$ 4,000
			Sub total by LEGAL FEES	20-04-45100 020-700-706-45100			\$ -	\$ 6,000
	Water and Sewer Fund	Sewer - O&M	AUDIT EXPENSE	20-04-45200 020-700-706-45200	Enterprise Share of Annual Audit	Shared with Finance (01-45-45200), Water TIF#3 (73-00-45400), TIF#4 (74-00-45200)	\$ 2,725	\$ 3,000
			Sub total by AUDIT EXPENSE	20-04-45200 020-700-706-45200			\$ 2,725	\$ 3,000
	Water and Sewer Fund	Sewer - O&M	ENGINEERING	20-04-45300 020-700-706-45300	For General Engineering Requests		\$ 1,000	\$ 2,500
			Sub total by ENGINEERING	20-04-45300 020-700-706-45300			\$ 1,000	\$ 2,500

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Sewer - O&M	OTHER PROFESSIONAL SERVICES	20-04-45400 020-700-706-45400	CDL Reimbursements		\$ -	\$ 200
	Water and Sewer Fund	Sewer - O&M	OTHER PROFESSIONAL SERVICES	20-04-45400 020-700-706-45400	Landscaping Architect Consulting	Work with staff to recommend landscaping replacements / improvements at lift stations	\$ 5,000	\$ -
	Water and Sewer Fund	Sewer - O&M	OTHER PROFESSIONAL SERVICES	20-04-45400 020-700-706-45400	GIS Management Services for ERP / EAM	FY26 Decision Package - PUB 26.02	\$ 12,500	\$ 15,000
	Water and Sewer Fund	Sewer - O&M	OTHER PROFESSIONAL SERVICES	20-04-45400 020-700-706-45400	Scanning of historical large format plan sets		\$ -	\$ 2,500
	Water and Sewer Fund	Sewer - O&M	OTHER PROFESSIONAL SERVICES	20-04-45400 020-700-706-45400	DTS VUEWorks EAM Software Project Management		\$ 16,000	\$ -
			Sub total by OTHER PROFESSIONAL SERVICES	20-04-45400 020-700-706-45400			\$ 33,500	\$ 17,700
	Water and Sewer Fund	Sewer - O&M	J.U.L.I.E.	20-04-45401 020-700-706-45401	JULIE Locate Fee	Split with 20-00-45401, and Street Division.	\$ 1,500	\$ 1,500
	Water and Sewer Fund	Sewer - O&M	J.U.L.I.E.	20-04-45401 020-700-706-45401	Locate Flags and paint		\$ 1,000	\$ 2,500
			Sub total by J.U.L.I.E.	20-04-45401 020-700-706-45401			\$ 2,500	\$ 4,000
	Water and Sewer Fund	Sewer - O&M	NAPERVILLE SEWAGE TREATMENT	20-04-45420 020-700-706-45420	Naperville Sewage Treatment		\$ 942,938	\$ 950,000
	Water and Sewer Fund	Sewer - O&M	NAPERVILLE SEWAGE TREATMENT	20-04-45420 020-700-706-45420	Naperville Treatment Plant Upgrades	City share (Approx 9%) of Naperville costs.	\$ -	\$ 1,250,000
			Sub total by NAPERVILLE SEWAGE TREATMENT	20-04-45420 020-700-706-45420			\$ 942,938	\$ 2,200,000
	Water and Sewer Fund	Sewer - O&M	EDUCATION REIMBURSEMENT	20-04-45710 020-700-706-45710			\$ -	\$ 1,500
			Sub total by EDUCATION REIMBURSEMENT	20-04-45710 020-700-706-45710			\$ -	\$ 1,500
	Water and Sewer Fund	Sewer - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-04-46900 020-700-706-46900	APWA Dues	Utility Maintenance Superintendent - 50%, Public Works Director - 25%, Management Analyst - 25%.	\$ 300	\$ 300
	Water and Sewer Fund	Sewer - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-04-46900 020-700-706-46900	DuPage River Salt Creek Workgroup Dues	Split 50% here and 50% in 01-53-46900.	\$ 1,550	\$ 1,650
	Water and Sewer Fund	Sewer - O&M	DUES, SUBSCRIPTIONS & BOOKS	20-04-46900 020-700-706-46900	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 2026	\$ -	\$ 25
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	20-04-46900 020-700-706-46900			\$ 1,850	\$ 1,975

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Sewer - O&M	IT ACCESSORIES	20-04-47150 020-700-706-47150	New computer accessories as needed.		\$ -	\$ 1,000
			Sub total by IT ACCESSORIES	20-04-47150 020-700-706-47150			\$ -	\$ 1,000
	Water and Sewer Fund	Sewer - O&M	OTHER SUPPLIES	20-04-47200 020-700-706-47200	Hardware Supplies, Coffee, Paper Towels, etc.	Split with 020-700-706-47200.	\$ 1,500	\$ 1,500
			Sub total by OTHER SUPPLIES	20-04-47200 020-700-706-47200			\$ 1,500	\$ 1,500
	Water and Sewer Fund	Sewer - O&M	SMALL TOOLS	20-04-47220 020-700-706-47220	Shovels, Wrenches, Diagnostic Tools, etc.		\$ 5,000	\$ 5,000
			Sub total by SMALL TOOLS	20-04-47220 020-700-706-47220			\$ 5,000	\$ 5,000
	Water and Sewer Fund	Sewer - O&M	UNIFORMS	20-04-47300 020-700-706-47300	City Supplied Uniforms - Annual		\$ 2,500	\$ 5,000
			Sub total by UNIFORMS	20-04-47300 020-700-706-47300			\$ 2,500	\$ 5,000
	Water and Sewer Fund	Sewer - O&M	GAS/OIL EXPENSE	20-04-47600 020-700-706-47600	Fuel and Oil Cost for Vehicles and Equipment	Costs fluctuate with market.	\$ 10,600	\$ 10,600
			Sub total by GAS/OIL EXPENSE	20-04-47600 020-700-706-47600			\$ 10,600	\$ 10,600
	Water and Sewer Fund	Sewer - O&M	ADMINISTRATIVE CHARGES	20-04-48300 020-700-706-48300	City Overhead Charge		\$ 20,070	\$ 20,070
			Sub total by ADMINISTRATIVE CHARGES	20-04-48300 020-700-706-48300			\$ 20,070	\$ 20,070
	Water and Sewer Fund	Sewer - O&M	DEPRECIATION EXPENSE	20-04-48410 020-700-706-48410	DEPRECIATION AND AMORTIZATION		\$ 216,299	\$ 216,299
			Sub total by DEPRECIATION EXPENSE	20-04-48410 020-700-706-48410			\$ 216,299	\$ 216,299
	Water and Sewer Fund	Sewer - O&M	MISCELLANEOUS EXPENSE	20-04-48700 020-700-706-48700	Miscellaneous Expense		\$ -	\$ 500
			Sub total by MISCELLANEOUS EXPENSE	20-04-48700 020-700-706-48700			\$ -	\$ 500
	Water and Sewer Fund	Sewer - O&M	BUILDING IMPROVEMENTS	20-04-49300 020-700-706-49300	Lift Station Sites	Site - fencing, driveways - maintenance & replacement	\$ -	\$ 20,000
			Sub total by BUILDING IMPROVEMENTS	20-04-49300 020-700-706-49300			\$ -	\$ 20,000

City of Warrenville

Budget plan FY2026

cycle:

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Water and Sewer Fund	Sewer - O&M	EQUIPMENT PURCHASE	20-04-49500 020-700-706-49500			\$ -	\$ -
			Sub total by EQUIPMENT PURCHASE	20-04-49500 020-700-706-49500			\$ -	\$ -
	Water and Sewer Fund	Sewer - O&M	METER PURCHASES	20-04-49700 020-700-706-49700	Meter Change-Out and Replacement Program	Shared with Water 020-700-704-49700	\$ 14,000	\$ 17,500
			Sub total by METER PURCHASES	20-04-49700 020-700-706-49700			\$ 14,000	\$ 17,500
		Sub total by Sewer-O&M					\$ 2,304,942	\$ 3,669,964
		Total Water & Sewer Fund					\$ 2,304,942	\$ 3,669,964

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

Revenues	Fiscal Year					
	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Projected 2026	Projected 2027
Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License, Permit & Fee Revenue	4,252,350	4,953,816	6,517,964	6,850,904	7,076,098	7,293,334
Fine Revenue	51,480	69,662	70,029	96,458	71,906	71,906
Reimbursement Revenue	-	-	-	-	1,825	1,825
Rental Revenue	344,221	241,352	245,490	399,567	415,550	415,550
Intrafund Revenue	-	-	-	-	-	-
Interest Revenue	(203,773)	191,660	221,050	320,522	212,940	212,940
Grant Revenue	-	-	22,394	-	1,530,386	-
Miscellaneous Revenue	36,016	33,548	6,213	7,144	4,800	4,800
Total Revenue	\$ 4,480,294	\$ 5,490,038	\$ 7,083,140	\$ 7,674,595	\$ 9,313,505	\$ 8,000,355
Growth from Previous Year	16.0%	22.5%	58.1%	8.4%	21.4%	-14.1%

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Expenses	Fiscal Year					
	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Projected 2026	Projected 2027
Total Salary & Wage Expense	\$ 1,052,757	\$ 1,172,118	\$ 1,248,704	\$ 1,346,036	\$ 1,403,150	\$ 1,459,276
Total Fringe Benefit Expense	158,107	819,606	534,504	630,965	670,785	697,616
Total Maintenance Expense	183,930	477,329	1,061,411	413,972	495,390	520,160
Total Supplies and Service Expense	1,452,055	1,661,067	1,764,177	1,763,269	3,153,243	3,310,905
Total Capital Expense	1,010,199	679,244	837,433	813,318	1,813,259	1,813,259
Total Expenses	\$ 3,857,048	\$ 4,809,364	\$ 5,446,229	\$ 4,967,560	\$ 7,535,827	\$ 7,801,216
Growth from Previous Year	9.3%	24.7%	41.2%	-8.8%	51.7%	3.5%

Revenues - Expenditures	\$ 623,246	\$ 680,674	\$ 1,636,911	\$ 2,707,035	\$ 1,777,678	\$ 199,139
<i>Net Adj for Net Capitalized Assets</i>						
Total Fund Balance	\$ 22,931,410	\$ 23,612,084	\$ 25,248,995	\$ 27,956,030	\$ 29,733,708	\$ 29,932,846
Investment in Capital Assets	17,083,367	16,769,945	16,338,281	16,338,281	16,338,281	16,338,281
Non-Spendable Fund Balance	198,000	-	-	-	-	-
Unrestricted Net Position	\$ 5,650,043	\$ 6,842,139	\$ 8,910,714	\$ 11,617,749	\$ 13,395,427	\$ 13,594,566

UNP Expenditure Coverage	146%	142%	164%	234%	178%	174%
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TAX INCREMENT FINANCE DISTRICT #3

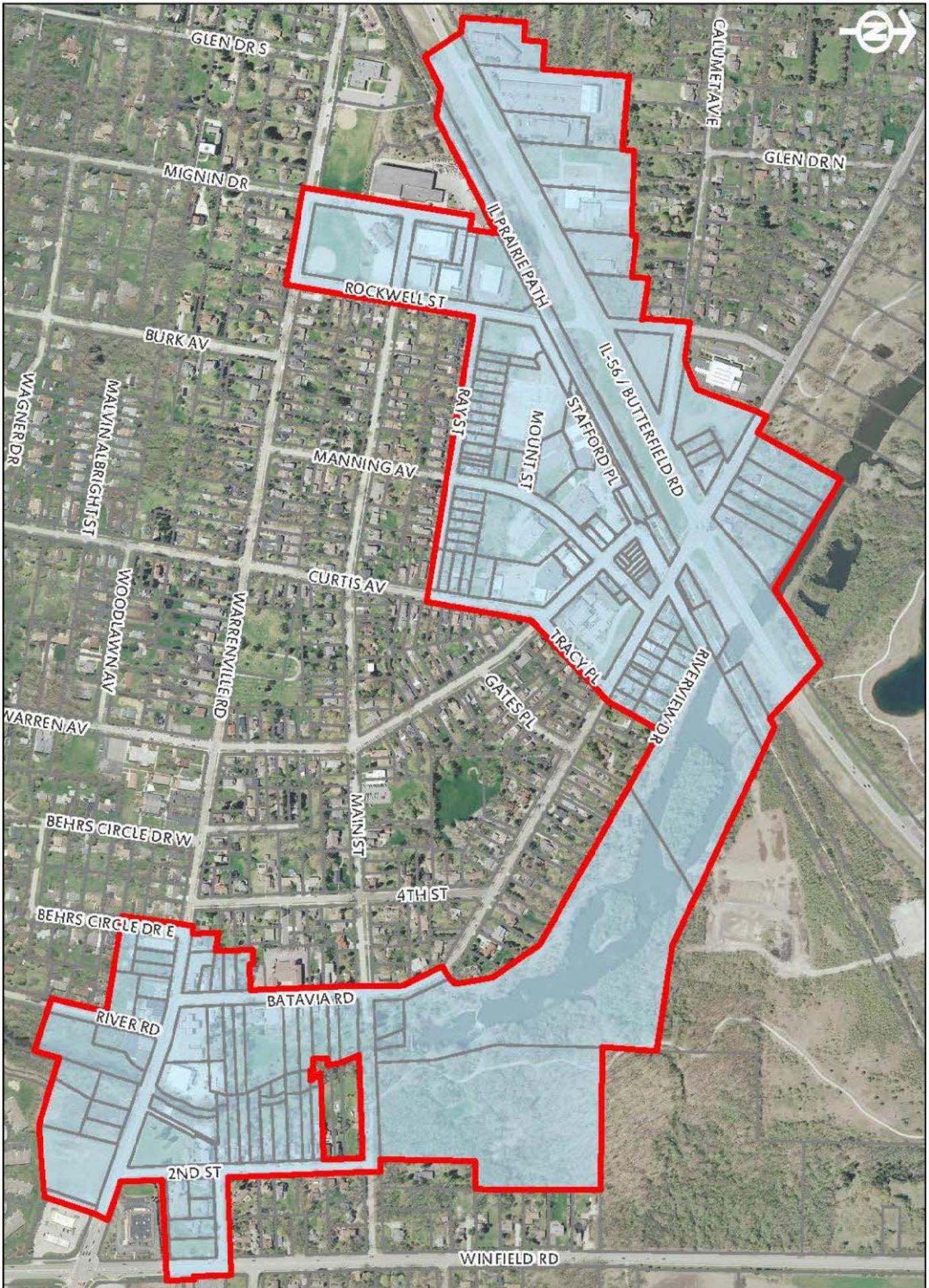
FUND 103

FUND TYPE: Capital Projects

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

TIF #3

1 in = 600 ft



TAX INCREMENT FINANCING DISTRICT No. 3 FUND HIGHLIGHTS

	2025 Budget	2025 Projected	2026 Proposed
Revenue	\$1,234,602	\$1,038,854	\$620,177
Expenditures	\$2,468,455	\$2,205,117	\$171,270
Surplus/(Deficit)	(\$1,233,853)	(\$1,166,163)	\$448,907

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 2023 levy year, which was collected during FY 2025, the most recent year available, the TIF #3 EAV was \$14,325,601, with a revised frozen value of \$6,480,464. The resulting incremental EAV resulted in \$599,784 in incremental property tax revenue. At the time this document was drafted, final 2024 levy year EAV and property tax extensions were not yet available. However, staff has projected that the 2024 levy will result in FY 2025 incremental property tax revenue of approximately \$620,000.

During FY 2025, the City received \$439,170 in State grant funding revenue in support of the Batavia Rd resurfacing project.

Expenditures

Expenditures for FY 2025 are projected to total \$2,205,117, including general legal services for TIF #3 matters, environmental remediation services, roadway projects, annual audit expenses, and a prorated share of the Illinois Tax Increment Association (ITIA) annual dues.

Total expenditures for FY 2026 are projected to decrease to just \$171,270 and will be addressed in the following paragraphs.

Professional Services

FY 2025 projected total expenses include \$125,663 for costs associated with the related reporting and completion of the environmental remediation and site restoration of the former Citgo gas station property (OTRS #2). These costs have been fully, or partially, funded through the use of Leaking Underground Storage Tank (LUST) funding, and 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. Finally, this group of budgeted expenditures includes \$114,050 for the construction inspection for the Batavia Road, Warrenville Road, and River Road rights-of-way improvements.

For FY 2026, following the completion of the OTRS#2 environmental remediation and restoration work and the completion of the Batavia Road project during FY 2025, budgeted expenditures include only relatively minimal costs associated with economic development consultation services, legal services, audit services, and the prorated share of the City's membership dues associated with the Illinois Tax Increment Association.

City Projects

FY 2025 City Projects expenditures are projected to total \$1,886,123, as the result of the completion of the environmental remediation and restoration work on the OTRS#2 site, and the completion of the Batavia Road resurfacing project.

For FY 2026, this category of expenditures includes a proportional share of Naperville Treatment Plant Capital upgrade charges, which will supplement fees also budgeted in the TIF#4 and Water and Sewer Funds. There are no major projects budgeted to occur with this TIF district during FY 2026.

Overlapping District Impact Payments

The TIF #3 fund is required to annually remit TIF impact payments to Community Unit School District 200 (CUSD #200), and the Warrenville Public Library District. For FY 2025, the amounts were \$57,535 and \$5,911 respectively. For FY 2026, the projected figures are \$74,418 for CUSD #200 based upon the anticipated addition of one additional student, and \$6,025 for the Library district.

Fund Balance

At the end of FY 2024, the TIF #3 Fund had an audited deficit fund balance of \$3,503,141. By the end of FY 2025 the fund balance deficit is projected to increase to \$4,669,304, but by the end of FY 2026 that deficit fund balance is projected to decrease by \$448,907 to a total of \$4,220,397.

The City Council previously authorized interfund loans to the TIF #3 Fund to cover expenditures. Based upon current projections, the return of the complete balance of the interfund loan from the General fund is still projected to be complete by the end of FY 2032, but that timeframe could adjust with the addition of any new development within the TIF #3 redevelopment area.

CITY OF WARRENVILLE, ILLINOIS

Tax Increment Financing Fund Activity -TIF #3
Fund 103

FY 2026

Projected Beginning Fund Balance	<u>\$ (4,669,304)</u>
Revenues	
Property Taxes	\$ 620,177
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	-
	<hr/>
Total FY 2026 Revenue	<u>\$ 620,177</u>
Expenses/Expenditures	
Personnel	\$ -
Capital	158,545
Supplies and Services	12,725
Maintenance	0
	<hr/>
Total FY 2026 Expenses/Expenditures	<u>\$ 171,270</u>
Variance - Add to/(Use of) Fund Balance	\$ 448,907
End Fund Balance	<u>\$ (4,220,397)</u>
Percent Change	<u>-9.61%</u>

OLD TOWN/CIVIC CENTER TIF 3 FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
103-100-000-30100	Revenue	PROPERTY TAX-TIF #3	348,228	439,908	569,671	786,302	599,784	620,177	3.40%
103-100-000-37700	Revenue	INTEREST INCOME							
103-100-000-39309	Revenue	GRANTS		63,087		448,300	439,170	-	
103-100-000-39900	Revenue	MISCELLANEOUS	100,125						
103-100-000-39925	Revenue	SALE OF LAND							
Totals			448,353	439,908	632,758	1,234,602	1,038,954	620,177	-40.31%

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
103-100-150-45100	Administration	LEGAL	5,651	515	754	6,000	7,500	5,500	-26.67%
103-100-150-45105	Finance	OVERLAPPING DISTRICT PAYMENTS	63,158	71,354	75,426	85,578	63,446	80,443	26.79%
103-100-150-45200	Administration	AUDIT EXPENSE	1,410	1,470	1,530	1,690	1,690	1,900	12.43%
103-100-150-45400	Administration	OTHER PROFESSIONAL SERVICES	101,899	110,234	231,742	215,260	246,033	5,000	-97.97%
103-100-150-46900	Administration	DUES, SUBSCRIPTIONS., BOOKS	325	325	325	325	325	325	0.00%
103-100-150-48735	Streets	CITY PROJECTS	67,824		683,649	2,159,602	1,886,123	78,102	-95.86%
103-100-150-49200	Administration	LAND PURCHASE							
103-100-150-49476	Streets	ROAD PROJECTS							
Totals			240,267	183,898	993,426	2,468,455	2,205,117	171,270	-92.23%
		Fund Total Rev	448,353	439,908	632,758	1,234,602	1,038,954	620,177	-40.31%
		Fund Total Exp	240,267	183,898	993,426	2,468,455	2,205,117	171,270	-92.23%
		<i>Variance</i>	208,086	256,010	(360,668)	(1,233,853)	(1,166,163)	448,907	
Unassigned Fund Balance @ 4/30			(3,398,483)	(3,142,473)	(3,503,141)	(4,669,304)	(4,669,304)	(4,220,397)	

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
TIF #3								
	TIF # 3 Old Town / Civic Center	TIF	LEGAL FEES	73-00-45100 103-100-150-45100	General Legal Assistance		\$ 2,000	\$ 2,000
	TIF # 3 Old Town / Civic Center	TIF	LEGAL FEES	73-00-45100 103-100-150-45100	OTRS #2/Vogtle Property/Easement Acquisition Agreement Related	Actual agreement FY24, ongoing assistance FY25	\$ 3,500	\$ 1,500
	TIF # 3 Old Town / Civic Center	TIF	LEGAL FEES	73-00-45100 103-100-150-45100	TIF #3 OTRS #2 Property General Legal Services	Related to any private redevelopment	\$ 2,000	\$ 2,000
			Sub total by LEGAL FEES	73-00-45100 103-100-150-45100			\$ 7,500	\$ 5,500
	TIF # 3 Old Town / Civic Center	TIF	OVERLAPPING DISTRICT PMTS	73-00-45105 103-100-150-45105	CUSD 200 - IMPACT PAYMENTS	1 Student Graduate in FY25. Assuming increase by one again in FY26.	\$ 57,535	\$ 74,418
	TIF # 3 Old Town / Civic Center	TIF	OVERLAPPING DISTRICT PMTS	73-00-45105 103-100-150-45105	WPLD - IMPACT PAYMENTS		\$ 5,911	\$ 6,025
			Sub total by OVERLAPPING DISTRICT PMTS	73-00-45105 103-100-150-45105			\$ 63,446	\$ 80,443
	TIF # 3 Old Town / Civic Center	TIF	AUDIT EXPENSE	73-00-45200 103-100-150-45200	Annual TIF #3 Compliance Report & Letter		\$ 390	\$ 400
	TIF # 3 Old Town / Civic Center	TIF	AUDIT EXPENSE	73-00-45200 103-100-150-45200	TIF #3 Share of Annual Audit Expense		\$ 1,300	\$ 1,500
			Sub total by AUDIT EXPENSE	73-00-45200 103-100-150-45200			\$ 1,690	\$ 1,900
	TIF # 3 Old Town / Civic Center	TIF	ENGINEERING	73-00-45300 103-100-150-45300		Unbudgeted for FY26	\$ -	\$ -
			Sub total by ENGINEERING	73-00-45300 103-100-150-45300			\$ -	\$ -
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400 103-100-150-45400	CCRS #1 Off-site 4Y Close-Out Activities with IEPA		\$ -	\$ -
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400 103-100-150-45400	Misc. TIF Economic Dev. / Admin. Consultation Services		\$ 5,000	\$ 5,000
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400 103-100-150-45400	OTRS #2 IEPA RLF Admin./Reporting	These costs will be 100% reimbursed by IEPA RLF loan/funding	\$ 5,000	\$ -
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400 103-100-150-45400	OTRS #2 LUST CAP, Reporting, CACR, NFR and closeout	Decision Package COM 24.02 - Estimate that approx. 75% of these costs will be reimbursed by IEPA LUST Program - Work expected in FY 24 and in FY25	\$ 12,000	\$ -
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400 103-100-150-45400	TIF #3 Zoning Overlay District Planning Process	DP COM 23.04	\$ 1,320	\$ -

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400 103-100-150-45400	OTRS #2 SRP Construction Bidding, Oversight, Reporting and RACR	Decision Package COM 24.03 - A substantial portion of these costs will be reimbursed by the RLF. CD 24.03 DP	\$ 63,000	\$ -
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400 103-100-150-45400	Construction Inspection for OTRS #2 Water and Sanitary Sewer Extensions - Batavia, Warrenville, River Rd	This work is part of remediation construction project.	\$ 25,663	\$ -
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400 103-100-150-45400	OTRS #2 NFR and closeout		\$ 20,000	\$ -
	TIF # 3 Old Town / Civic Center	TIF	OTHER PROFESSIONAL SERVICES	73-00-45400 103-100-150-45400	Construction Inspection for Batavia, Warrenville, River Rd ROW Improvements	Includes sidewalk and parking area replacement on Tracy Place by Police Department.	\$ 114,050	\$ -
			Sub total by OTHER PROFESSIONAL SERVICES	73-00-45400 103-100-150-45400			\$ 246,033	\$ 5,000
	TIF # 3 Old Town / Civic Center	TIF	DUES, SUBSCRIPTIONS & BOOKS	73-00-46900 103-100-150-46900	TIF #3 ITIA Membership Dues	SPLIT 50/50 WITH TIF#4	\$ 325	\$ 325
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	73-00-46900 103-100-150-46900			\$ 325	\$ 325
	TIF # 3 Old Town / Civic Center	TIF	CITY PROJECTS	73-00-48735 103-100-150-48735	OTRS #2 SRP Related Remediation Work	COM 24.03 DP. Covered by RLF loan - Work expected to overlap FY 24 and in FY25. \$273k total.	\$ 104,000	\$ -
	TIF # 3 Old Town / Civic Center	TIF	CITY PROJECTS	73-00-48735 103-100-150-48735	OTRS #2 Non-SRP Related Work	FY 25 NOT funded by Park Developer Donations.	\$ 165,000	\$ -
	TIF # 3 Old Town / Civic Center	TIF	CITY PROJECTS	73-00-48735 103-100-150-48735	OTRS #2 Misc. Roadwork (curb, pavement patch, sidewalk) - Batavia, Warrenville, River Rd	This work is part of remediation construction project. - Work expected to overlap FY 24 and in FY25. \$152k total.	\$ 56,000	\$ -
	TIF # 3 Old Town / Civic Center	TIF	CITY PROJECTS	73-00-48735 103-100-150-48735	OTRS #2 Water and Sanitary Sewer Extensions - Batavia, Warrenville, River Rd	This work is part of remediation construction project. - Work expected to overlap FY 24 and in FY25. \$376K total.	\$ 314,141	\$ -
	TIF # 3 Old Town / Civic Center	TIF	CITY PROJECTS	73-00-48735 103-100-150-48735	Naperville Treatment Plant Upgrades	Based upon Proportional Share of estimated population-220 of 15,803	\$ -	\$ 78,102

City of Warrenville

Budget plan
cycle:

FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	TIF # 3 Old Town / Civic Center	TIF	CITY PROJECTS	73-00-48735 103-100-150-48735	Batavia, Warrenville, River Rd ROW Improvements (Road, Parking, Sidewalk)	Batavia Rd. resurface special RT.56 to Warrenville Rd., Sidewalk and parking area replacement Tracy Pl. to Riverview. Police Station Tracy Pl. parking replacement. Budget amount to be partially funded with \$448,300.00 State Capital Bill funding. Net anticipated expense is \$1,056,200	\$ 1,246,982	\$ -
			Sub total by CITY PROJECTS	73-00-48735 103-100-150-48735			\$ 1,886,123	\$ 78,102
		Sub total by TIF					\$ 2,205,117	\$ 171,270
	Total by TIF # 3 Old Town / Civic Center						\$ 2,205,117	\$ 171,270

**City of Warrenville
Tax Increment Finance Fund -TIF #3 - Projections**

Revenues	Fiscal Year			
	Actual 2022	Actual 2023	Actual 2024	Projected 2025
Tax Revenue	\$ 348,228	\$ 439,908	\$ 569,671	\$ 599,784
License, Permit & Fee Revenue	-	-	-	-
Fine Revenue	-	-	-	-
Reimbursement Revenue	-	-	-	-
Rental Revenue	-	-	-	-
Intrafund Revenue	-	-	-	-
Interest Revenue	-	-	-	-
Grant Revenue	-	-	63,087	439,170
Miscellaneous Revenue	100,125	-	-	-
Total Revenue	\$ 448,353	\$ 439,908	\$ 632,758	\$ 1,038,954
Growth from Previous Year	48.4%	-1.9%	41.1%	64.2%
				Projected 2026
				\$ 620,177
				Projected 2027
				\$ 799,257

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Expenses	Fiscal Year			
	Actual 2022	Actual 2023	Actual 2024	Projected 2025
Total Salary & Wage Expense		\$ -	\$ -	\$ -
Total Fringe Benefit Expense		-	-	-
Total Maintenance Expense		-	-	-
Total Supplies and Service Expense	109,285	112,544	234,351	255,548
Total Capital Expense	130,982	71,354	759,075	1,949,569
Total Expenses	\$ 240,267	\$ 183,898	\$ 993,426	\$ 2,205,117
Growth from Previous Year	-21.3%	-23.5%	313.5%	122.0%
				Projected 2026
				\$ 171,270
				Projected 2027
				\$ 133,223
Revenues - Expenditures	\$ 208,086	\$ 256,010	\$ (360,668)	\$ (1,166,163)
				Projected 2026
				\$ 448,907
				Projected 2027
				\$ (3,554,363)
Total Fund Balance	\$ (3,398,483)	\$ (3,142,473)	\$ (3,503,141)	\$ (4,669,304)
				Projected 2026
				\$ (4,220,397)
				Projected 2027
				\$ 666,034



TAX INCREMENT FINANCE DISTRICT #4

FUND 104

FUND TYPE: Capital Projects

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

TAX INCREMENT FINANCING DISTRICT No. 4 FUND HIGHLIGHTS

	2025 Budget	2025 Projected	2026 Proposed
Revenue	\$3,353,076	\$3,800,876	\$3,893,860
Expenditures	\$5,315,513	\$5,088,838	\$6,140,232
Surplus/(Deficit)	(\$1,962,437)	(\$1,287,962)	(\$2,246,372)

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 2023 property tax levy year, which was collected during FY 2025, the most recent year available based on the State property tax cycle, the TIF #4 EAV was \$52,808,549, with a revised frozen value of \$7,618,3894, yielding an incremental EAV of \$45,190,165 and \$3,438,357, in incremental property tax revenue. This figure brings the total TIF #4 increment received since its inception to \$8,310,128.

At the time this document was being written, levy year 2024 EAV and property tax extensions were not yet available. However, staff has projected \$3,568,860 in incremental property tax revenue for FY 2026.

Finally, interest income for FY 2025 is projected at \$362,519 and \$325,000 for FY 2026, largely through the investment of the proceeds from the 2023 bond issue.

Expenditures

Expenditures for FY 2025 are projected to total \$5,088,838 which includes payment of impact fees to the Warrenville Public Library District of \$59,673, and \$647,269 to Community Unit School District #200. For FY 2026, those impact payments are projected to be \$63,276 and \$744,188, respectively. Additional expenses include a prorated share of the Illinois Tax Increment Association (ITIA) membership dues of \$325 for both FY 2025 and FY 2026, and annual audit expenses of \$1,690 and \$1,900 for the respective fiscal years.

For FY 2025 engineering expenditures related to the Well No. 13, Water Tower, and Iron filtration project are projected to total \$395,000, and for FY 2026 those expenses are projected to total another \$341,000.

Construction costs of the well, water towers and iron filtration projects are projected to total \$3,125,000 for FY 2025, and another \$3,729,000 for FY 2026. For FY 2026, \$363,343 has been budgeted to assist the Water and Sewer Fund, as a proportional share of the costs associated with Naperville Treatment Plant Upgrades.

Finally, beginning in FY 2023, expenditures in this fund include principal and interest debt service payments, for the debt issued in late FY 2023. For FY 2025, two debt service interest payments were made totaling \$456,200. For FY 2026 the debt service interest payments will total \$437,200, for interest payments of \$218,600 each to be made 06/15 and 12/15 of 2025.

Additionally, a debt service principal payment was made on 12/15/2024 in the amount of \$380,000, and for FY 2026 the principal debt service payment to be made 12/15/2025 will total \$395,000.

The 2023 bonds were 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.

Fund Balance

At the end of FY 2024, TIF #4 had an audited year-end fund balance of \$10,197,478. The fund balance at the end of FY 2025 is projected to total \$8,909,516 and \$6,663,144 by the end of FY 2025. This is in keeping with plans made for this TIF district through FY 2040, when the district expires.

CITY OF WARRENVILLE, ILLINOIS

Tax Increment Finance Fund Activity-TIF #4
Fund 104

FY 2026

Projected Beginning Fund Balance	\$ 8,909,516
Revenues	
Property Taxes	\$ 3,568,860
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	\$ 325,000
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	-
	<hr/>
Total FY 2026 Revenue	\$ 3,893,860
Expenses/Expenditures	
Personnel	\$ -
Capital	5,752,007
Supplies and Services	388,225
Maintenance	0
	<hr/>
Total FY 2026 Expenses/Expenditures	\$ 6,140,232
Variance - Add to/(Use of) Fund Balance	\$ (2,246,372)
End Fund Balance	\$ 6,663,144
Percent Change	-25.21%

SOUTHWEST/ROUTE 59 CORRIDOR TIF 4 FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
104-100-000-30100	Revenue	PROPERTY TAX-TIF #4	398,924	1,352,817	2,659,619	3,053,076	3,438,357	3,568,860	3.80%
104-100-000-37700	Revenue	INTEREST INCOME		(28,815)	465,268	300,000	362,519	325,000	
104-100-000-39900	Revenue	MISCELLANEOUS		10,647,946		-			
Totals			398,924	11,971,948	3,124,887	3,353,076	3,800,876	3,893,860	2.45%

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
104-100-150-45100	Administration	LEGAL	2,956	21,838	487	10,000	4,956	10,000	101.78%
104-100-150-45105	Finance	OVERLAPPING DISTRICT PAYMENTS	26,580	126,553	280,095	354,055	706,942	807,464	14.22%
104-100-150-45200	Administration	AUDIT EXPENSE	1,410	1,470	1,530	1,590	1,690	1,900	12.43%
104-100-150-45300	Streets	ENGINEERING	10,624	196,141	268,059	385,000	410,000	371,000	-9.51%
104-100-150-45400	Administration	OTHER PROFESSIONAL SERVICES	350	22	866		3,725	5,000	34.23%
104-100-150-46900	Administration	DUES, SUBSCRIPTIONS., BOOKS	325	325	325	325	325	325	0.00%
104-100-150-48735	Streets	CITY PROJECTS		244,221	762,802	3,728,343	3,125,000	4,092,343	30.95%
104-100-150-49101	Finance	PRINCIPAL EXPENSE	55,108	351,075		380,000	380,000	395,000	3.95%
104-100-150-49101	Finance	INTEREST EXPENSE	21,554	23,575	307,935	456,200	456,200	457,200	0.22%
104-100-150-49200	Administration	LAND PURCHASE		432,152					
Totals			118,907	1,397,372	1,622,099	5,315,513	5,088,838	6,140,232	20.66%
		Fund Total Rev	398,924	11,971,948	3,124,887	3,353,076	3,800,876	3,893,860	2.45%
		Fund Total Exp	118,907	1,397,372	1,622,099	5,315,513	5,088,838	6,140,232	20.66%
		<i>Variance</i>	280,017	10,574,576	1,502,788	(1,962,437)	(1,287,962)	(2,246,372)	
		Unassigned Fund Balance @ 4/30	(1,879,886)	8,694,690	10,197,478		8,909,516	6,663,144	

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	TIF # 4 Southwest / RT-59 Corridor	TIF	LEGAL FEES	74-00-45100 104-100-150-45100	General TIF Legal Assistance		\$ 4,956	\$ 10,000
			Sub total by LEGAL FEES	74-00-45100 104-100-150-45100			\$ 4,956	\$ 10,000
	TIF # 4 Southwest / RT-59 Corridor	TIF	OVERLAPPING DISTRICT PMTS	74-00-45105 104-100-150-45105	School District 200 TIF Assisted Housing Reimb. Payment	Buildout Lexington, Modest Student Increase based on 2024 Reimbursement	\$ 647,269	\$ 744,188
	TIF # 4 Southwest / RT-59 Corridor	TIF	OVERLAPPING DISTRICT PMTS	74-00-45105 104-100-150-45105	Warrenville Library TIF Assisted Housing Reimb. Payment	Limited by 2% total TIF Revenue Cap	\$ 59,673	\$ 63,276
			Sub total by OVERLAPPING DISTRICT PMTS	74-00-45105 104-100-150-45105			\$ 706,942	\$ 807,464
	TIF # 4 Southwest / RT-59 Corridor	TIF	AUDIT EXPENSE	74-00-45200 104-100-150-45200	ANNUAL TIF COMPLIANCE REPORT & LETTER		\$ 390	\$ 400
	TIF # 4 Southwest / RT-59 Corridor	TIF	AUDIT EXPENSE	74-00-45200 104-100-150-45200	SHARE OF ANNUAL AUDIT EXPENSE		\$ 1,300	\$ 1,500
			Sub total by AUDIT EXPENSE	74-00-45200 104-100-150-45200			\$ 1,690	\$ 1,900
	TIF # 4 Southwest / RT-59 Corridor	TIF	ENGINEERING	74-00-45300 104-100-150-45300	Water Tower Construction Engineering		\$ 250,000	\$ 150,000
	TIF # 4 Southwest / RT-59 Corridor	TIF	ENGINEERING	74-00-45300 104-100-150-45300	Iron Filtration Building Design Engineering		\$ 135,000	\$ -
	TIF # 4 Southwest / RT-59 Corridor	TIF	ENGINEERING	74-00-45300 104-100-150-45300	Iron Filtration Building Construction Engineering		\$ 10,000	\$ 191,000
	TIF # 4 Southwest / RT-59 Corridor	TIF	ENGINEERING	74-00-45300 104-100-150-45300	Water System Emergency Interconnection w/City of Aurora	FY 26 Decision Package PUB 26.07	\$ -	\$ 40,000
	TIF # 4 Southwest / RT-59 Corridor	TIF	ENGINEERING	74-00-45300 104-100-150-45300	Well No. 13 Ongoing Well Monitoring	Private well monitoring after construction to drill well.	\$ 15,000	\$ 10,000
			Sub total by ENGINEERING	74-00-45300 104-100-150-45300			\$ 410,000	\$ 391,000
	TIF # 4 Southwest / RT-59 Corridor	TIF	OTHER PROFESSIONAL SERVICES	74-00-45400 104-100-150-45400	Other Services	FY25 - Tree Removal	\$ 3,725	\$ 5,000
	TIF # 4 Southwest / RT-59 Corridor	TIF	OTHER PROFESSIONAL SERVICES	74-00-45400 104-100-150-45400	Annual Bond Disclosure Services	Speer Financial	\$ 150	\$ 150
			Sub total by OTHER PROFESSIONAL SERVICES	74-00-45400 104-100-150-45400			\$ 3,725	\$ 5,000
	TIF # 4 Southwest / RT-59 Corridor	TIF	DUES, SUBSCRIPTIONS & BOOKS	74-00-46900 104-100-150-46900	ITIA MEMBERSHIP SHARE		\$ 325	\$ 325
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	74-00-46900 104-100-150-46900			\$ 325	\$ 325

City of Warrenville

Budget plan
cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	TIF # 4 Southwest / RT-59 Corridor	TIF	CITY PROJECTS	74-00-48735 104-100-150-48735	Water Tower Construction		\$ 3,000,000	\$ 1,235,000
	TIF # 4 Southwest / RT-59 Corridor	TIF	CITY PROJECTS	74-00-48735 104-100-150-48735	Well No. 13 Water Treatment Construction		\$ 100,000	\$ 2,469,000
	TIF # 4 Southwest / RT-59 Corridor	TIF	CITY PROJECTS	74-00-48735 104-100-150-48735	New Masonry City Entry Sign in Front of Everton Project	COM 24.05 DP	\$ 25,000	\$ 25,000
	TIF # 4 Southwest / RT-59 Corridor	TIF	CITY PROJECTS	74-00-48735 104-100-150-48735	Naperville Treatment Plant Upgrades	Based upon Proportional Share of estimated population-1,002 of 15,803	\$ -	\$ 363,343
			Sub total by CITY PROJECTS	74-00-48735 104-100-150-48735			\$ 3,125,000	\$ 4,092,343
	TIF # 4 Southwest / RT-59 Corridor	TIF	PRINCIPAL EXPENSE	74-00-49101 104-100-150-49101	GO Bonds 2023 Series	FY25- 12/15/24 - \$380,000 FY26 - 12/15/25 - \$395,000	\$ 380,000	\$ 395,000
			Sub total by PRINCIPAL EXPENSE	74-00-49101 104-100-150-49101			\$ 380,000	\$ 395,000
	TIF # 4 Southwest / RT-59 Corridor	TIF	INTEREST EXPENSE	74-00-49102 104-100-150-49102	GO Bonds 2023 Series	FY25-6/15/24 - \$228,100 AND 12/15/24 - \$228,100 FY26 6/15/25 - \$218,600AND 12/15/25 - \$218,600	\$ 456,200	\$ 437,200
			Sub total by INTEREST EXPENSE	74-00-49102 104-100-150-49102			\$ 456,200	\$ 437,200
			Sub total by TIF				\$ 5,088,838	\$ 6,140,232
	Total by TIF # 4 Southwest / RT-59 Corridor						\$ 5,088,838	\$ 6,140,232

**City of Warrenville
Tax Increment Finance Fund -TIF #4 - Projections**

Revenues	Fiscal Year	Actual	Actual	Actual	Projected	Projected	Projected
		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Tax Revenue	\$	398,924	\$ 1,352,817	\$ 2,659,619	\$ 3,438,357	\$ 3,568,860	\$ 3,610,447
License, Permit & Fee Revenue		-	-	-	-	-	-
Fine Revenue		-	-	-	-	-	-
Reimbursement Revenue		-	-	-	-	-	-
Rental Revenue		-	-	-	-	-	-
Intrafund Revenue		-	-	-	-	-	-
Interest Revenue		-	(28,815)	465,268	362,519	325,000	250,000
Grant Revenue		-	-	-	-	-	-
Miscellaneous Revenue		-	10,647,946	-	-	-	-
Total Revenue	\$	<u>398,924</u>	<u>11,971,948</u>	<u>3,124,887</u>	<u>3,800,876</u>	<u>3,893,860</u>	<u>3,860,447</u>
Growth from Previous Year		<u>95.4%</u>	<u>2901.1%</u>	<u>683.3%</u>	<u>21.6%</u>	<u>2.4%</u>	<u>-0.9%</u>

Expenses	Fiscal Year	Actual	Actual	Actual	Projected	Projected	Projected
		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Total Salary & Wage Expense	\$	-	-	-	-	-	-
Total Fringe Benefit Expense		-	-	-	-	-	-
Total Maintenance Expense		-	-	-	-	-	-
Total Supplies and Service Expense	15,665	219,796	271,267	420,696	420,696	388,225	80,491
Total Capital Expense	103,242	1,177,576	1,350,832	4,668,142	4,668,142	5,752,007	3,813,995
Total Expenses	\$	<u>118,907</u>	<u>1,397,372</u>	<u>1,622,099</u>	<u>5,088,838</u>	<u>6,140,232</u>	<u>3,894,486</u>
Growth from Previous Year		<u>-45.2%</u>	<u>1075.2%</u>	<u>1264.2%</u>	<u>213.7%</u>	<u>20.7%</u>	<u>-36.6%</u>

Revenues - Expenditures	\$	<u>280,017</u>	<u>10,574,576</u>	<u>1,502,788</u>	<u>(1,287,962)</u>	<u>(2,246,372)</u>	<u>(34,039)</u>
Total Fund Balance	\$	<u>(1,879,886)</u>	<u>8,694,690</u>	<u>10,197,478</u>	<u>8,909,516</u>	<u>6,663,144</u>	<u>6,629,104</u>

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POLICE PENSION

FUND 500

FUND TYPE: Fiduciary

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

CITY OF WARRENVILLE, ILLINOIS

Police Pension Fund Activity
Fund 500

FY 2026

Projected Beginning Fund Balance	\$ 32,142,721
Revenues	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	2,400,000
Financing Proceeds	-
Misc. Revenues	1,813,376
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
	<hr/>
Total FY 2026 Revenue	\$ 4,213,376
Expenses/Expenditures	
Personnel (Pension payments)	\$ 1,439,168
Capital	-
Supplies and Services	53,757
Maintenance	-
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Total FY 2026 Expenses/Expenditures	\$ 1,492,925
Variance - Add to/(Use of) Fund Balance	\$ 2,720,451
Projected Ending Fund Balance	\$ 34,863,172
Percent Change	8.46%

POLICE PENSION FUND LINE ITEMS

Acct #	Cost Center	Description	Actual			Budget		Projected Year-End 2025	25-26 Growth
			2022	2023	2024	2025	2026		
500-100-000-31900	Revenue	MEMBER CONTRIBUTIONS	340,141	326,780	344,429	366,838	479,820	-18.62%	
500-100-000-31901	Revenue	CITY CONTRIBUTION	1,225,301	1,211,281	1,177,009	1,239,322	1,237,128	15.02%	
500-100-000-37700	Revenue	INVESTMENT INCOME	(1,886,186)	830,154	2,494,637	1,500,000	2,977,607	-19.40%	
Totals			(320,744)	2,368,215	4,016,075	3,106,160	4,694,555	-10.25%	

Acct #	Cost Center	Description	Actual			Budget		Projected Year-End 2025	25-26 Growth
			2022	2023	2024	2025	2026		
500-100-195-44400	Pension Admin.	TRAVEL & MEETINGS	1,971	2,350	7,414	4,100	4,134	1.60%	
500-100-195-45100	Pension Admin.	LEGAL EXPENSE	17,931	4,500	4,100	10,000	4,200	107.14%	
500-100-195-45400	Pension Admin.	OTHER PROFESSIONAL SERVICES	79,247	68,160	33,833	69,300	46,230	-13.41%	
500-100-195-46900	Pension Admin.	DUES, SUBSCRIPTIONS & BOOKS	795	795	795	795	825	0.00%	
500-100-195-47400	Pension Admin.	PENSION REFUNDS	444,966	76,729	-	-	-	-	
500-100-195-47500	Pension Admin.	PENSION PAYMENTS	1,216,674	1,310,005	1,376,740	1,412,962	1,414,085	1.77%	
Totals			1,761,584	1,462,539	1,422,882	1,497,157	1,469,474	1.60%	
Fund Total Rev			(320,744)	2,368,215	4,016,075	3,106,160	4,694,555	-10.25%	
Fund Total Exp			1,761,584	1,462,539	1,422,882	1,497,157	1,469,474	1.60%	
Variance			(2,082,328)	905,676	2,593,193	1,609,003	3,225,081		
Net Position @ April 30			25,418,770	26,324,446	28,917,639		32,142,721		
Totals									

City of Warrenville

Budget plan cycle: FY2026

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Police Pension	Police Pension	TRAVEL & MEETINGS	05-00-44400 500-100-195-44440	REQUIRED TRAINING AND TRAVEL EXPENSES - INCL IPPFA CONF		\$ 4,134	\$ 4,200
			Sub total by TRAVEL & MEETINGS	05-00-44400 500-100-195-44440			\$ 4,134	\$ 4,200
	Police Pension	Police Pension	LEGAL FEES	05-00-45100 500-100-195-45100	ATTORNEY CHARGES TO PENSION BOARD		\$ 4,200	\$ 8,700
			Sub total by LEGAL FEES	05-00-45100 500-100-195-45100			\$ 4,200	\$ 8,700
	Police Pension	Police Pension	OTHER PROFESSIONAL SERVICES	05-00-45400 500-100-195-45400	PROFESSIONAL SERVICES	ACTUARIAL, COMPLIANCE FEE, ACCOUNTING SERVICES, BANKING AND INVESTMENT SERVICES	\$ 46,230	\$ 40,032
			Sub total by OTHER PROFESSIONAL SERVICES	05-00-45400 500-100-195-45400			\$ 46,230	\$ 40,032
	Police Pension	Police Pension	DUES, SUBSCRIPTIONS & BOOKS	05-00-46900 500-100-195-46900	IPPFA DUES		\$ 825	\$ 825
			Sub total by DUES, SUBSCRIPTIONS & BOOKS	05-00-46900 500-100-195-46900			\$ 825	\$ 825
	Police Pension	Police Pension	PENSION REFUNDS	05-00-47400 500-100-195-47400	PENSION REFUNDS AND TRANSFERS		\$ -	\$ -
			Sub total by PENSION REFUNDS	05-00-47400 500-100-195-47400			\$ -	\$ -
	Police Pension	Police Pension	PENSION PAYMENTS	05-00-47500 500-100-195-47500	ANNUAL PENSION PAYMENTS TO RETIREES		\$ 1,414,085	\$ 1,439,168
			Sub total by PENSION PAYMENTS	05-00-47500 500-100-195-47500			\$ 1,414,085	\$ 1,439,168
		Sub total by Police Pension					\$ 1,469,474	\$ 1,492,925



SEIZED ASSETS

FUND 060

FUND TYPE: Special Revenue

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

CITY OF WARRENVILLE, ILLINOIS

Seized Assets Activity
Fund 060

FY 2026

Projected Beginning Fund Balance	\$ 62,947
Revenues	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	10
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	6,098
Transfers In	-
	<hr/>
Total FY 2026 Revenue	\$ 6,108
Expenses/Expenditures	
Personnel	\$ -
Capital	-
Supplies and Services	43,036
Maintenance	-
	<hr/>
Total FY 2026 Expenses/Expenditures	\$ 43,036
Variance - Add to/(Use of) Fund Balance	\$ (36,928)
Projectd Ending Fund Balance	\$ 26,019
Percent Change	-58.67%

SEIZED ASSETS FUND LINE ITEMS

Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
060-500-000-34310	Revenue	DRUG FINES							
060-500-000-34400	Revenue	FEDERAL FORFEITURE			48				
060-500-000-34401	Revenue	STATE FORFEITURE	1,214		6,638	5,300	10,138	6,098	-39.85%
060-500-000-34404	Revenue	DUI/C	6,346	4,269				10	-28.57%
060-500-000-34405	Revenue	COURT SUPERVISION FEE	386	158					
060-500-000-37700	Revenue	INTEREST INCOME	19	14	15	15	14		
060-500-000-39920	Revenue	SALE OF SURPLUS PROPERTY	28,989						
Totals			36,954	4,441	6,701	5,315	10,152	6,108	-39.83%
Acct #	Cost Center	Description	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected Year-End 2025	Budget 2026	25-26 Growth
060-500-503-48600	Police	TRANSFERS OUT	41,410	42,036	84,019	42,036	42,036	42,036	0.00%
060-500-503-48700	Police	MISCELLANEOUS				1,000	-	1,000	
060-500-503-49500	Police	EQUIPMENT PURCHASE							
Totals			41,410	42,036	84,019	43,036	42,036	43,036	2.38%
Fund Total Rev			36,954	4,441	6,701	5,315	10,152	6,108	-39.83%
Fund Total Exp			41,410	42,036	84,019	43,036	42,036	43,036	2.38%
Variance			(4,456)	(37,595)	(77,318)	(37,721)	(31,884)	(36,928)	
Restricted Fund Balance @ 4/30			209,744	172,149	94,831		62,947	26,019	

Seized Assets Fund Line Items
Fiscal Year 2026

City of Warrenville

Budget plan
cycle: **FY2026**

Department	Fund Name	Sub Department	Main Account Description	Ledger Dimension	Description	Notes	FY 2025 Projection	FY 2026 Budget Request
	Seized Assets	Seized Assets	TRANSFERS OUT	60-00-48600 060-500-503-48600	TRANSFER TO GENERAL FUND-BODY WORN CAMERAS LEASE REIMB	FY 22 - AXON YR 1=\$75,243 FY 23 - AXON YR 2 =\$33,876 FY 24 - AXON YR 3=\$33,876 FY 25 - AXON YR 4 = \$33,876	\$ 33,876	\$ 33,876
	Seized Assets	Seized Assets	TRANSFERS OUT	60-00-48600	TRANSFER TO GENERAL FUND-DIRECTED PATROLS		\$ 2,500	\$ 2,500
	Seized Assets	Seized Assets	TRANSFERS OUT	60-00-48600	TRANSFER TO GENERAL FUND-POLICE VEHICLE MAINT		\$ 5,000	\$ 5,000
	Seized Assets	Seized Assets	TRANSFERS OUT	60-00-48600	TRANSFER TO GENERAL FUND-RADAR RE-CERTS		\$ 660	\$ 660
	Seized Assets	Seized Assets	TRANSFERS OUT	60-00-48600 060-500-503-48600	TRANSFER TO CAPITAL MAINTENANCE AND REPLACEMENT FUND - FOR VEHICLE REPLACEMENT	NONE FOR FY2026	\$ -	\$ -
			Sub total by TRANSFERS OUT	60-00-48600 060-500-503-48600			\$ 42,036	\$ 42,036
	Seized Assets	Seized Assets	MISCELLANEOUS EXPENSE	60-00-48700 060-500-503-48700	MISCELLANEOUS EXPENSE		\$ -	\$ 1,000
			Sub total by MISCELLANEOUS EXPENSE	60-00-48700 060-500-503-48700			\$ -	\$ 1,000
		Sub Total by Seized Assets					\$ 42,036	\$ 43,036
	Total by Seized Assets						\$ 42,036	\$ 43,036



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 2026**

<u>POLICE (001-500-501)</u> ITEM REQUESTED	DECISION PKG REF #	FUND	REQUEST AMOUNT	FUNDED YES NO
Security Camera Installations - Police Department and Museum	<i>POL 26.01</i>	General Fund	\$ 65,136	X
Mobile Surveillance System	<i>POL 26.02</i>	General Fund	80,437	X
Police Department Operational Analysis	<i>POL 26.03</i>	General Fund	50,000	X
<u>PUBLIC WORKS (0XX-700-70X)</u> ITEM REQUESTED	DECISION PKG REF #	FUND	REQUEST AMOUNT	FUNDED YES NO
SCADA Upgrades	<i>PUB 26.01</i>	Water & Sewer Fund	\$ 300,000	X
GIS Managment Services	<i>PUB 26.02</i>	General Fund & Water and Sewer	120,000	X
Warren Tavern Fire Alarm System	<i>PUB 26.03</i>	General	36,000	X
Water Model Zone Pressures	<i>PUB 26.04</i>	Water and Sewer	75,000	X
Water and Sewer Rate Study	<i>PUB 26.05</i>	Water and Sewer	60,000	X
Snow Melt System for Manning Ave Entrance to City Hall	<i>PUB 26.06</i>	General Fund	25,000	X
Water System Emergency Interconnect	<i>PUB 26.07</i>	TIF #4	40,000	X
DECISION PACKAGES TOTAL			\$ 851,573	

**CITY OF WARRENVILLE
 DECISION PACKAGES
 RECOMMENDED FOR FUNDING
 SUMMARY - BY SUBMITTING DEPARTMENT
 FISCAL YEAR 2026**

<u>POLICE (001-500-501)</u>	DECISION				
<u>ITEM REQUESTED</u>	<u>PKG REF #</u>	<u>COST</u>	<u>ACCOUNT #</u>	<u>ALLOCATION</u>	<u>AMOUNT</u>
Security Camera Installations - Police Department and Museum	<i>POL 26.01</i>	\$ 65,136	001-350-351-49500	100.0%	\$ 65,136
Police Department Operational Analysis	<i>POL 26.03</i>	50,000	001-500-501-45400	100.0%	\$ 50,000
Department Subtotal					\$ 115,136
<u>PUBLIC WORKS (0XX-700-70X)</u>	DECISION				
<u>ITEM REQUESTED</u>	<u>PKG REF #</u>	<u>COST</u>	<u>ACCOUNT #</u>	<u>ALLOCATION</u>	<u>AMOUNT</u>
SCADA Upgrades	<i>PUB 26.01</i>	\$ 300,000	020-700-705-49422	42%	125,000
			020-700-707-49422	58%	175,000
GIS Managment Services	<i>PUB 26.02</i>	120,000	001-700-701-45400	50%	60,000
			001-600-601-45400	25%	30,000
			020-700-704-45400	12.5%	15,000
			020-700-706-45400	12.5%	15,000
Water Model Zone Pressures	<i>PUB 26.04</i>	75,000	020-700-705-45300	100%	75,000
Water and Sewer Rate Study	<i>PUB 26.05</i>	60,000	020-700-705-45300	50%	30,000
			020-700-707-45300	50%	30,000
Snow Melt System for Manning Ave Entrance to City Hall	<i>PUB 26.06</i>	25,000	001-700-705-41100	100%	25,000
Water System Emergency Interconnect	<i>PUB 26.07</i>	40,000	104-100-150-45300	100%	40,000
Department Subtotal					\$ 620,000
Total Decision Packages Recommended for Funding					\$ 735,136

**CITY OF WARRENVILLE
 DECISION PACKAGES
 RECOMMENDED FOR FUNDING
 SUMMARY - BY FUND
 FISCAL YEAR 2026**

<u>GENERAL FUND - (01)</u>	DECISION				
<u>ITEM REQUESTED</u>	<u>PKG REF #</u>	<u>COST</u>	<u>ACCOUNT #</u>	<u>ALLOCATION</u>	<u>AMOUNT</u>
Security Camera Installations - Police Department and Museum	<i>POL 26.01</i>	\$ 65,136	001-350-351-49500	100.0%	\$ 65,136
Police Department Operational Analysis	<i>POL 26.03</i>	\$ 50,000	001-500-501-45400	100.0%	\$ 50,000
GIS Managment Services	<i>PUB 26.02</i>	\$ 120,000	001-700-701-45400	50.0%	\$ 60,000
			001-600-601-45400	25.0%	\$ 30,000
Snow Melt System for Manning Ave Entrance to City Hall	<i>PUB 26.06</i>	\$ 25,000	001-700-705-41100	100.0%	25,000
				Fund Subtotal	\$ 230,136

<u>WATER AND SEWER FUND (20)</u>	DECISION				
<u>ITEM REQUESTED</u>	<u>PKG REF #</u>				
SCADA Upgrades	<i>PUB 26.01</i>	\$ 300,000	020-700-705-49422	42%	\$ 125,000
			- 020-700-707-49422	58%	\$ 175,000
GIS Managment Services	<i>PUB 26.02</i>	\$ 120,000	020-700-704-45400	50%	\$ 15,000
			020-700-706-45400	25%	\$ 15,000
Water Model Zone Pressures	<i>PUB 26.04</i>	75,000.00	020-700-705-45300	100%	\$ 75,000
Water and Sewer Rate Study	<i>PUB 26.05</i>	60,000.00	020-700-705-45300	50%	\$ 30,000
			020-700-707-45300	50%	\$ 30,000
				Fund Subtotal	\$ 465,000

<u>TIF #4 (104)</u>					
<u>ITEM REQUESTED</u>		<u>COST</u>	<u>ACCOUNT #</u>	<u>ALLOCATION</u>	<u>AMOUNT</u>
Water System Emergency Interconnect	<i>PUB 26.07</i>	40,000	104-100-150-45300	100%	\$ 40,000
				Fund Subtotal	\$ 40,000

Total Decision Packages Recommended for Funding \$ 735,136

**CITY OF WARRENVILLE
2026
DECISION PACKAGE**

POL 26.01

Title of Request : SECURITY CAMERA UPGRADES AND INSTALLATIONS - POLICE DEPARTMENT AND MUSEUM

Department: Police Division: _____

Prepared by: Deputy Chief Ken Dawson

Request Type :

Request Frequency:

Total 2026 Request (\$):	65,136	Total Estimated Revenue/Savings (\$):	
On-going Costs (\$):	\$ 9,000	If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:	Annual		
		Savings Period	

JUSTIFICATION

Complete the following questions that are applicable to your request

1. **Describe the organizational need/benefit of this request:**
 The upgrade of existing security cameras and installation of new security cameras at the Police Department and the Warrenville Historical Museum serves a crucial organizational need by enhancing overall safety and security. Security cameras act as a deterrent to criminal activities, can reduce liability concerns, and contribute to a safer work environment. The visible presence of surveillance equipment can discourage potential criminals from engaging in illegal activities around these buildings. They provide continuous monitoring of the premises and contribute to the safety of residents, visitors, and employees.

2. **Describe the anticipated outcomes should this request be funded:**
 Anticipated outcomes include deterring crime and enhancing public safety in and around the Police Department and the Historical Museum. Visibility of security cameras deters criminal acts, will help with identification of potential criminal activity, for example, during online based transactions that occur in the parking spaces in front of the Police Department (PD), and will contribute to the protection of City assets. Security cameras can help foster a safer work environment, instill community confidence, and overall create a secure municipal setting, promoting operational efficiency and well-being.

3. **Describe the impact of not funding this request:**
 Safety and security of the Police Department and the Historical Museum property may be at risk. Current cameras are outdated and no longer fully functional. Without surveillance, there is potential of heightened risk of unauthorized access, theft, and vandalism. Valuable assets are left vulnerable.

4. **Describe the on-going costs associated with this request:**
 The ongoing cost for the security camera systems annual software maintenance contract is estimated to be \$9,000. In addition, this is phase one of a multi-phase continuing project that is set to include City Hall, Public Works, the Trail Head, and Warren Tavern in future fiscal years to be determined.

5. **Identify the relation to specific adopted plans and/or City Council priorities:**
 1. #3 - Quality City Services - Maintain and Replace City Infrastructure; and
 By updating and maintaining the security of the Police Department and the Historical Museum through use of additional security cameras, the City takes an active role in deterring crime, and protecting the public, employees, and volunteers who utilize the resources it provides. Using security cameras that are current by technology standards should generally provide an overall sense of safety to the community, and will assist in the investigation/solving of any criminal activity should it occur.

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

The City's IT Managed Services provider, Orbis Solutions, provided the project cost estimates based on their experience implementing similar projects in other communities. Several estimates were obtained in 2022 for replacement of the security camera systems at the Police Department and City Hall, which show Orbis's estimates to be in line with other vendors.

**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)	\$	65,136
b	Grant Funding Amount		-
c	Grant Match Amount		-

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2026 Amount \$	On-Going Amount \$
General	001	350	351	49500	EQUIPMENT PURCHASES	100%	65,136	
					EQUIPMENT MAINTENANCE			9,000

K:\Budget\Budget FY 26\Decision Packages\FINAL FORM\FY26 DP-POL 26.01 Security Camera Upgrades and Installations_final.xls]Sheet1

CITY ADMINISTRATOR'S NOTES:

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

**CITY OF WARRENVILLE
2026
DECISION PACKAGE**

POL 26.03

Title of Request : **POLICE DEPARTMENT OPERATIONS AND DATA ANALYSIS REPORT**

Department: **Police** Division: **Patrol and Investigations**

Prepared by: **Chief Sam Bonilla**

Request Type : Request Frequency:

Total 2026 Request (\$):	50,000	Total Estimated Revenue/Savings (\$):	<input type="text"/>
On-going Costs (\$):	<input type="text"/>	If Cost Increase over Prior FY, enter (\$):	<input type="text"/>
On-going Costs Period:	<input type="text"/>	Savings Period	<input type="text"/>

JUSTIFICATION

Complete the following questions that are applicable to your request

1. **Describe the organizational need/benefit of this request:**
To ensure the police department is operating as efficiently as possible for the community, the Chief recommends engaging a consulting company to do a comprehensive analysis of the police department operations. The assessment would involve evaluating current data on call volume and performance metrics, operations and culture, and identify goals and improvements based on national policing strategies and community goals.

2. **Describe the anticipated outcomes should this request be funded:**
There are several outcomes should this request be funded. The consultant will provide 1) data-driven analysis of current workload, 2) identify and recommend appropriate staffing and deployment levels for the various functions within the department, 3) recommend changes to the department's organizational structure and culture, 4) identify performance management improvements to ensure accountability, and 5) identify goals for developing department staff.

3. **Describe the impact of not funding this request:**
Without a comprehensive assessment, the department would continue to operate as it does, progress towards future-oriented policing models would be delayed.

4. **Describe the on-going costs associated with this request:**
There are no foreseeable ongoing costs associated with this request. However, there may be costs based on the recommendations the City Council chooses to implement (new technology, changes in personnel, training, etc).

5. **Identify the relation to specific adopted plans and/or City Council priorities:**
Strategic Plan Goals #4 Supportive and Responsive Workforce and #5 Safe and Healthy Neighborhoods.

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

Staff contacted three (3) companies that specialize in Operational Data Analysis: 1) Center for Public Safety Management (CPSM), 2) Etico Solutions and 3) Jensen Hughes; all of which have provided estimated proposals in line with the request.

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)	\$	50,000
b	Grant Funding Amount		-
c	Grant Match Amount		-

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2026 Amount \$	On-Going Amount \$
General	001	500	501	45400	OTHER PROFESSIONAL SERVICES	100%	50,000	

K:\Budget\FY 26\Decision Packages\FINAL FORM\FY26 DP-POL 26.03 PD Operational Analysis_Final.xls]Sheet1

CITY ADMINISTRATOR'S NOTES:

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

**CITY OF WARRENVILLE
2026
DECISION PACKAGE**

PUB 26.01

Title of Request : SCADA UPGRADES

Department: Public Works

Division: Utility

Prepared by: Zachery T. Jardine

Request Type :

Request Frequency:

Total 2026 Request (\$):	300,000
On-going Costs (\$):	
On-going Costs Period:	Annual

Total Estimated Revenue/Savings (\$):
If Cost Increase over Prior FY, enter (\$):

		Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. **Describe the organizational need/benefit of this request:**
 Supervisory Control and Data Acquisition (SCADA) systems are integral to modern water and wastewater management. These systems facilitate real-time monitoring, control, and data analysis, which are essential for maintaining the efficiency, safety, and compliance of sewer and water systems. As technology evolves, upgrading SCADA systems becomes necessary to meet increasing demands for operational efficiency, regulatory compliance, and enhanced security. The City's SCADA infrastructure is over 20 years old, past its useful life, and in need of replacement. This will be a multi-year project with a total estimated cost of \$400,000.

2. **Describe the anticipated outcomes should this request be funded:**
 By improving monitoring accuracy and response times through upgraded systems, the City can ensure a more reliable supply of clean water while effectively managing wastewater collection processes. Advanced analytics provided by modern SCADA systems allow the City to manage resources more effectively by optimizing chemical dosing in treatment processes based on real-time conditions rather than fixed schedules. Timely detection of contaminants or system failures ensures that public health is prioritized by preventing unsafe drinking water from reaching consumers. Improved monitoring capabilities help the City comply with environmental regulations.

3. **Describe the impact of not funding this request:**
 Neglecting funding for SCADA system upgrades has far-reaching implications that affect system reliability, cybersecurity resilience, regulatory compliance, operational costs, future technological integration capabilities, and public trust.

4. **Describe the on-going costs associated with this request:**
 The ongoing costs include software licensing fees, hardware upgrades, training expenses, technical support services, integration needs, and compliance requirements. Those are not expected to change significantly from the current ongoing costs, except that updated hardware and software is less likely to fail and require emergency repairs or replacements.

5. **Identify the relation to specific adopted plans and/or City Council priorities:**
 The City's 2024 Strategic Plan Key Focus Areas and Strategic Priorities include #3, Quality City Services, which includes strategic priorities to ensure compliance with all approved financial policies, and invest in the maintenance and replacement of City infrastructure. The upgrades to the SCADA systems for sewer and water management will also facilitate the collection of data that will inform data-driven decisions regarding future infrastructure enhancements.

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

Assessing the current system's performance metrics, including response times, data processing capabilities, and reliability. This often involves benchmarking against industry standards. Evaluating new technologies that enhance functionality, such as improved data analytics, machine learning integration, and enhanced cybersecurity features. Analyzing operational costs associated with maintaining outdated systems versus potential savings from upgraded solutions.

7. Does the request involve new technology or automation?

Yes

If yes, explain how.

The implementation of advanced automation will enable us to access more comprehensive information, resulting in reduced repair costs and minimizing potential equipment damage. Additionally, it will provide us with enhanced data insights, greater control over lift stations and well house operations, and improved preparedness against cyber security threats.

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)	\$	300,000
b	Grant Funding Amount		-
c	Grant Match Amount		-

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2026 Amount \$	On-Going Amount \$
Water-Sewer	020	700	705	49422	WATER MAIN IMPROVEMENTS	42%	125,000	
Water-Sewer	020	700	707	49422	SEWER MAIN IMPROVEMENTS	58%	175,000	

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CITY ADMINISTRATOR'S NOTES:

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

**CITY OF WARRENVILLE
2026
DECISION PACKAGE**

PUB 26.02

Title of Request : GIS MANAGEMENT SERVICES

Department: Public Works

Division: Streets and Utility

Prepared by: Public Works Director - Phil Kuchler

Request Type : Other

Request Frequency: On-Going

Total 2026 Request (\$):	120,000
On-going Costs (\$):	\$ 100,000
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:**
 City Council approved a \$50,000 contract for Geographic Information System (GIS) Management Services for the last four months of FY24 and a \$120,000 contract for FY25. The purpose of these services is to evaluate and update the City's GIS maps to support the implementation of the BS&A Enterprise Resource Planning (ERP) software, the VUEWorks Enterprise Asset Management (EAM) software, and the Granicus citizen engagement software solutions. The updated GIS will also support the Community Development and Public Works departments in performance of their regular duties.

2. **Describe the anticipated outcomes should this request be funded:**
 Improved data in the City's GIS mapping, and development of a strategic plan to build on the existing data, and development of dashboards to meet staff needs. The ERP, EAM, and Citizen Engagement software solutions rely on accurate and complete GIS data to fully utilize those software solutions. Creation of dashboards that will extract and summarize data from the new ERP, EAM, and Citizen Engagement software solutions will be included in this year's contract. These dashboards will be utilized by senior staff to monitor, evaluate, and report on information from the software systems.

3. **Describe the impact of not funding this request:**
 The City will not be able to fully utilize the ERP, EAM, and Citizen Engagement solutions, resulting in the City paying money for software features it would not be using. Residents and staff would not benefit from the convenience that accurate mapping, data, and dashboards will provide.

4. **Describe the on-going costs associated with this request:**
 The City spent \$50,000 in FY24 for these services, is spending \$120,000 in FY25 for these services, and staff is recommending evaluating the needs for these services annually, so the City can adequately budget expenses based on the actual needs for these services each year. It is anticipated that the annual costs for these services will be \$100,000 for FY27, and FY28. These could change, based on the amount of progress in FY25 and FY26, or if City staff capabilities evolve.

5. **Identify the relation to specific adopted plans and/or City Council priorities:**
 One key focus area of the City Strategic Plan is Quality City Services, which includes strategic priorities to ensure compliance with all approved financial policies, and invest in the maintenance and replacement of City infrastructure. An accurate and complete GIS is critical to supporting the significant investments the City is making in these ERP, EAM, and Citizen Engagement software solutions.

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

Utilizing a consultant that has depth of experience in the different components of GIS, as well as coordinating with ERP, EAM, and Citizen Engagement software solutions is a more efficient use of City dollars than hiring staff. Existing City staff does not have the depth of knowledge or experience to effectively evaluate and update the City's GIS. Spending an average of \$100,000 per year for FY24 - FY28 on a consultant is less expensive than hiring one person fulltime on staff, and the consultant has far more experience and knowledge than any one person on staff would possess.

**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)	\$	120,000
b	Grant Funding Amount		-
c	Grant Match Amount		-

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2026 Amount \$	On-Going Amount \$
General	001	700	701	45400	OTHER PROFESSIONAL SERVICE	50%	60,000	
General	001	600	601	45400	OTHER PROFESSIONAL SERVICE	25%	30,000	
Water-Sewer	020	700	704	45400	OTHER PROFESSIONAL SERVICE	12.5%	15,000	
Water-Sewer	020	700	706	45400	OTHER PROFESSIONAL SERVICE	12.5%	15,000	

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CITY ADMINISTRATOR'S NOTES:

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

**CITY OF WARRENVILLE
2026
DECISION PACKAGE**

PUB 26.04

Title of Request : WATER MODEL (ZONES/PRESSURES)

Department: Public Works

Division: Utility Division

Prepared by: Utility Maintenance Superintendent Zachary T. Jardine

Request Type :

Request Frequency:

Total 2026 Request (\$):	75,000
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 City's water system operates on a single pressure zone, which is controlled by the consistent water elevation in each of its water towers. The current water model suggests the creation of a second pressure zone might benefit the entire system. Through detailed analysis, modeling can reveal whether additional zones could enhance service delivery. This is important in growing communities where demand patterns may change over time. Creating new zones can manage flow more effectively and ensure that all areas receive adequate pressure and quality. One of the primary benefits of water modeling is its ability to pinpoint locations within the system that experience low pressure. By analyzing flow rates, pipe diameters, and elevation changes, engineers can design targeted interventions—such as making operational changes, or infrastructure improvements—to provide consistent pressure in the system.

2. **Describe the anticipated outcomes should this request be funded:**
 The study will provide staff and elected officials with a plan to support decisions on operational changes and identifying necessary water system improvements to enhance pressure and quality, support regulatory compliance, promote cost efficiency, and facilitate stakeholder communication.

3. **Describe the impact of not funding this request:**
 The lack of funding for water modeling would result in no changes to current operational practices and no knowledge of what, if any, system improvements would be necessary to achieve optimal operation of the City's water system. This would make it difficult to efficiently plan for long-term system and operational improvements, and could create financial strain on the Enterprise Maintenance and Replacement Plan (EMRP) and the City's water customers.

4. **Describe the on-going costs associated with this request:**
 The ongoing expenses will be established based on the outcomes of the water modeling, which specifically addresses enhancements in water quality, designated zones, and water pressures within the water system.

5. **Identify the relation to specific adopted plans and/or City Council priorities:**
 The City's 2024 Strategic Plan Key Focus Areas and Strategic Priorities include #3, Quality City Services, which includes strategic priorities to ensure compliance with all approved financial policies, and invest in the maintenance and replacement of City infrastructure. Performing this study will result in an analysis with recommendations to making financially responsible operational and infrastructure improvements for the present and for the future, in the best interest of the City of Warrenville and its water customers.

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

Staff has been working with the City's engineering consultant, Engineering Enterprises, Inc. (EEI) to update the model of the existing water system, to incorporate new infrastructure installed by developers and the City, and to help evaluate and plan for new development. The scope of work did not include analysis of operating the system on a single pressure zone versus creating a second pressure zone. Staff obtained a budget number from EEI to evaluate the current system and make recommendations regarding staff operations of the current system, or physical system improvements, including cost estimates.

**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	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2026 Amount \$	On-Going Amount \$
Water-Sewer	020	700	705	45300	ENGINEERING	100%	75,000	

K:\Budget\Budget FY 26\Decision Packages\FINAL FORM\FY26 DP-PUB 26.04 Water Model Zones Pressures_Final.xls\Sheet1

CITY ADMINISTRATOR'S NOTES:

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

**CITY OF WARRENVILLE
2026
DECISION PACKAGE**

PUB 26.05

Title of Request : WATER AND SEWER RATE STUDY

Department: Public Works

Division: Utility Division

Prepared by: Public Works Director Phil Kuchler

Request Type : Project

Request Frequency: One-Time

Total 2026 Request (\$):	60,000
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 request is for professional assistance with performing a Water and Sewer Rate Study. The purpose of the study is to review the City's existing water and sewer rates and determine whether the established rates are equitable, reasonable, and nondiscriminatory as well as sufficient to cover its annual operational, maintenance, and capital expenditures for its Water and Sewer Fund. The study will evaluate the City's Water and Sewer Fund and determine the adequacy of its existing revenue stream against current and projected expenses over a five or ten-year projection. Alternative rate structures will be proposed for discussion with City staff. The study will evaluate the existing fee structure for water and sewer billing rates, as well as how connection fees and delinquency fees are calculated.

2. **Describe the anticipated outcomes should this request be funded:**
The study will provide the City with a plan to support decisions on setting water and sewer fees and charges that get updated annually.

3. **Describe the impact of not funding this request:**
The City would continue to utilize its current water and sewer billing structure.

4. **Describe the on-going costs associated with this request:**
There are no ongoing costs associated with this request.

5. **Identify the relation to specific adopted plans and/or City Council priorities:**
One key focus area of the City Strategic Plan is Quality City Services, which includes strategic priorities to ensure compliance with all approved financial policies, and invest in the maintenance and replacement of City infrastructure. Performing this study will result in a water and sewer rate structure that appropriately plans for future infrastructure improvements, expenses and reflects current best practices in the industry.

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

The Utility Maintenance Superintendent participated in a similar water and sewer rate study at his previous community, and staff has confirmed that the amount included in this request is consistent with other studies with a similar scope of work.

**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)	\$	60,000
b	Grant Funding Amount		-
c	Grant Match Amount		-

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2026 Amount \$	On-Going Amount \$
Water-Sewer	020	700	705	45300	ENGINEERING	50%	30,000	
Water-Sewer	020	700	707	45300	ENGINEERING	50%	30,000	

K:\Budget\Budget FY 26\Decision Packages\FINAL FORM\FY26 DP-PUB 26.05 Water Sewer Rate Study_final.xls]Sheet1

CITY ADMINISTRATOR'S NOTES:

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

**CITY OF WARRENVILLE
2026
DECISION PACKAGE**

PUB 26.06

Title of Request : SNOW MELT SYSTEM FOR MANNING AVE. ENTRANCE TO CITY HALL

Department: Public Works

Division: Facility Maintenance

Prepared by: Capital Maintenance Superintendent Jamie Clark

Request Type :

Request Frequency:

Total 2026 Request (\$):	25,000
On-going Costs (\$):	833
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 upgrade to heated sidewalk would improve pedestrian safety for visitors using the main public entrance to City Hall on Manning Avenue.

2. **Describe the anticipated outcomes should this request be funded:**
Public Works crews would spend less time removing snow and spreading salt in this area. This will reduce the chance of injuries to visitors and staff due to slips and falls, as well as reduce the use of salt.

3. **Describe the impact of not funding this request:**
Current snow removal methods would continue

4. **Describe the on-going costs associated with this request:**
This upgrade to the sidewalk system would cause an average annual impact of \$833 to the CMRP, to adequately fund replacement of it in 30 years.

5. **Identify the relation to specific adopted plans and/or City Council priorities:**
The City's 2024 Strategic Plan Key Focus Areas and Strategic Priorities include #3. Quality City Services and #5. Safe and Healthy Neighborhoods. This sidewalk upgrade would improve the safety of the sidewalks at the Manning Avenue entrance of City Hall for pedestrians, and increase the service life of those sidewalks by reducing the use of salt. Additionally, this will improve safety for staff performing the snow removal.

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

Staff estimates heating this sidewalk will save approximately 15 minutes of staff time per storm and an undetermined amount of salt per storm. On average, there are 15 storms per winter. Based on current staff hourly rates with benefits, this is approximately \$208 per winter. Reducing slips and falls in this area to employees and visitors would be the largest benefit.

**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)	\$	25,000
b	Grant Funding Amount		-
c	Grant Match Amount		-

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2026 Amount \$	On-Going Amount \$
General	001	700	705	41100	MAINTENANCE - BUILDING	100%	25,000	
CM&R	002	700	710	41100	MAINTENANCE - BUILDING			833

K:\Budget\Budget FY 26\Decision Packages\FINAL FORM\FY26 DP-PUB 26.06 Snow Melt System Manning Ave Entrance_final.xls]Sheet1

CITY ADMINISTRATOR'S NOTES:

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

**CITY OF WARRENVILLE
2026
DECISION PACKAGE**

PUB 26.07

Title of Request : WATER SYSTEM EMERGENCY INTERCONNECT (ENGINEERING)

Department: Public Works Division: Utility

Prepared by: Zachery T. Jardine

Request Type : Project Request Frequency: One-Time

Total 2026 Request (\$):	40,000	Total Estimated Revenue/Savings (\$):	
On-going Costs (\$):		If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:			Savings Period

JUSTIFICATION

Complete the following questions that are applicable to your request

1. **Describe the organizational need/benefit of this request:**
 The City has an agreement with Aurora to make an emergency interconnection using hose between fire hydrants, but there is no permanent piped interconnection for emergencies. City of Aurora staff is conceptually on board with making a permanent emergency connection along Duke Parkway. Establishing such a connection would enhance reliability and improve emergency backup capabilities. These measures would enable Warrenville to be better prepared in the event of any threats to its water supply. This request is for engineering to evaluate and design an emergency interconnection collaboratively with the City of Aurora and meeting I EPA requirements.

2. **Describe the anticipated outcomes should this request be funded:**
 Provides an alternative water supply if one community/faces disruptions like infrastructure damage, drought, or contamination, preventing shortages. Acts as a backup in emergencies, ensuring a continuous water supply during natural disasters or system failures. Offers cleaner water from another community if one source is compromised, safeguarding public health.

3. **Describe the impact of not funding this request:**
 Not funding this engineering request could result in immediate operational, economic, and environmental risks that could lead to long-term difficulties in managing the City's water resources. Investing in such infrastructure will ultimately help ensure water security and availability in an emergency.

4. **Describe the on-going costs associated with this request:**
 Conservatively, the estimated construction costs associated with this improvement are estimated to be \$585,000 in a future fiscal year. This request will refine the cost estimate based on I EPA requirements and City of Aurora input. If the interconnection can demonstrate benefit to the City of Aurora, cost-sharing of the project is possible.

5. **Identify the relation to specific adopted plans and/or City Council priorities:**
 City Strategic Plan is Quality City Services, which includes strategic priorities to ensure compliance with all approved financial policies, deliver services sustainably, and invest in the maintenance and replacement of City infrastructure.

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

Received an estimate from City consultant Engineering Enterprises, Inc. (EEI) for this engineering effort, which is generally consistent with private engineering consultant costs. A specific contract will be negotiated should this request move forward.

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

FUND NAME	FUND	DEPT	SUB DEPT	ACCT #	LINE ITEM TITLE	PCT	2026 Amount \$	On-Going Amount \$
TIF #4	104	100	150	45300	ENGINEERING	100%	40,000	

K:\Budget\Budget FY 26\Decision Packages\FINAL FORM\FY26 DP-PUB 26.07 Water System Emergency Interconnect Engineering_Final.xls]Sheet1

CITY ADMINISTRATOR'S NOTES:

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

**CITY OF WARRENVILLE
 DECISION PACKAGES
 NOT RECOMMENDED FOR FUNDING
 FISCAL YEAR 2026**

<u>GENERAL FUND - (01)</u> <u>ITEM REQUESTED</u>	DECISION PKG REF #	FUND	REQUEST AMOUNT	FUNDED YES NO
Mobile Surveillance System	<i>POL 26.02</i>	General Fund	80,437	X
Warren Tavern Fire Alarm System	<i>PUB 26.03</i>	General	36,000	X

Total Decision Packages Not Recommended for Funding \$ 116,437

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**CITY OF WARRENVILLE
2026
DECISION PACKAGE**

POL 26.02

Title of Request : MOBILE SECURITY SURVEILLANCE SYSTEM FOR PUBLIC EVENTS AND PROBLEM AREAS

Department: Police Division: Patrol and Investigations

Prepared by: Chief Sam Bonilla

Request Type : Request Frequency:

Total 2026 Request (\$):	80,437	Total Estimated Revenue/Savings (\$):	<input type="text"/>
On-going Costs (\$):	\$ 76,437	If Cost Increase over Prior FY, enter (\$):	<input type="text"/>
On-going Costs Period:	Annual		Savings Period
			<input type="text"/>
			<input type="text"/>

JUSTIFICATION

Complete the following questions that are applicable to your request

1. **Describe the organizational need/benefit of this request:**
 As part of the City's commitment to ensure the safety of the community and consider new technologies to accomplish this task, the police department is seeking approval to enter into 3-year lease agreement with LiveView Technologies, Inc. (LVT) for the utilization of two (2) mobile security surveillance trailers (D3 Security Units). The D3 Security Unit is a cutting edge, cloud-based security system providing turn-key mobile solutions for perimeter detection, crime deterrence and alert-based monitoring. This unit is completely portable and easy to deploy, relocate or remove because it does not require hard-wired connections. Instead, the D3 Security Unit combines solar power and batteries with cellular connectivity to provide surveillance and security for special events and specific problem areas.

2. **Describe the anticipated outcomes should this request be funded:**
 There are several anticipated outcomes should this request be funded. One anticipated outcome is the D3 Security Unit's ability to be used at public events. The D3 Security Unit is equipped with three (3) surveillance cameras elevated at twenty-two (22) feet to provide a wide area of coverage. The unit is also equipped with an emergency flood light, a loudspeaker for emergency announcements, and two (2) emergency strobe lights which can be utilized to designate rendezvous points (i.e., missing persons or emergency response personnel). A second anticipated outcome, would be the utilization of the D3 Security Unit in areas where a high number of traffic accidents occur. The unit can monitor traffic conditions 24/7 and provide live feedback of safety problems that need to be addressed. Lastly, the unit can be utilized to provide additional security and surveillance in specified locations in areas of "high-crime."

3. **Describe the impact of not funding this request:**
 The impact of not funding this request would mean continuing our best efforts in addressing the security and safety of the community utilizing the current tools we have. However, it is very difficult to monitor a specific location with 24/7 surveillance, whether it is a "high-crime" area or an area where a high number of traffic incidents occur. Currently, it is very difficult to quantify the impact of not funding this request as we have not considered this type of technology in the past.

4. **Describe the on-going costs associated with this request:**
 The only ongoing costs associated with this request is the annual lease payment of \$38,219.00. The annual lease plan for three (3) years covers maintenance, damage and any other incidentals that may arise. The smart generator subscription charges cover two (2) refueling events per every twelve (12) month term for a 2400 Unit and 1 (one) refueling event per every twelve (12) month term for a 2800 Unit. Any additional refueling event during a twelve (12) month term will be charged \$1,250 for a 2400 Unit and \$2,500 for a 2800 Unit. However, this is unlikely with normal usage.

5. **Identify the relation to specific adopted plans and/or City Council priorities:**
 The utilization of the D3 Security Unit has a direct relation to Strategic Plan Goal #5 Safe and Healthy Neighborhoods.

**CITY OF WARRENVILLE
2026
DECISION PACKAGE**

PUB 26.03

Title of Request : WARREN TAVERN FIRE ALARM INSTALLATION

Department: Public Works

Division: Buildings and Grounds

Prepared by: Capital Maintenance Superintendent Jamie Clark

Request Type :

Request Frequency:

Total 2026 Request (\$):	36,000
On-going Costs (\$):	\$ 1,200
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:**
 Ownership was transferred from the Warren Tavern Preservation Group to the City during FY25. Public Works and Community Development staff evaluated the needs of the building and identified installing a fire alarm system with monitoring services as the top priority. The Warren Tavern is a place of assembly and currently has no monitored fire alarm, only smoke detectors that alarm in the building. The new fire alarm will have detection, pull stations, and be monitored, which will allow for faster response by the Warrenville Fire Protection District (WFPD).

2. **Describe the anticipated outcomes should this request be funded:**
 Improved public safety at the Warren Tavern.

3. **Describe the impact of not funding this request:**
 Slower response times by the WFPD when smoke or fire conditions exist at the Warren Tavern which is a life safety hazard.

4. **Describe the on-going costs associated with this request:**
 Annual monitoring and system testing.

5. **Identify the relation to specific adopted plans and/or City Council priorities:**
 The City's 2024 Strategic Plan Key Focus Areas and Strategic Priorities include #3. Quality City Services and #5. Safe and Healthy Neighborhoods. Adding fire detection and monitoring services will improve safety at this public building in the event of a fire. Notification to the WFPD will facilitate a faster response and improve the chances of saving lives and the structure.

GLOSSARY

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

Cannabis Tax: Municipal Cannabis Retailers' Occupation tax is hereby imposed upon all cannabis retailers that sell cannabis

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.

Community Development Block Grant (CDBG): in Illinois is a federal program that provides grants to communities for economic and community development projects.

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

Debt Service: the funding required to cover interest and principal payments on an outstanding bond issuance other debt

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 2026)

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 recommendations. 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 proposed 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 three years, including the current fiscal year, the fiscal year budget being proposed, and one additional fiscal years, for a total of three years of projections, plus three year of previous fiscal year actuals. At a minimum, these projections are to be prepared for the General Fund, Capital Maintenance and Replacement Fund, Motor Fuel, Hotel Fund and Enterprise fund. Other funds may be presented as well, dependent upon the financial condition of the given fund(s).

User Fees and Charges

The City assesses user fees and charges based upon actual costs, market rates, and charges levied by other public and private organization for similar services. These fees and charges are to be re-evaluated no less than annually, but are generally to be reviewed by staff on a continual basis, as operating environments change.

Salary, Wage and Employee Benefit Budgeting and Management Policy

Overview

Historically, approximately 75% of the General Fund expenditures in any given fiscal year are committed to employee wage and benefit expenditures. Budgeted payroll projections are based on estimates of authorized positions. The City employee population is comprised of non-represented and represented full-time employees, as well as non-represented part-time employees.

Compensation Assumptions

The stated goal of the City's compensation plan is to pay Warrenville's employees at the 50th percentile of the City's 15 comparable communities. A bi-annual salary survey of the City's 15 comparable communities shall be conducted, in order to assess the City's non-represented, position-by-position, salary proximity to the 50th percentile. A list of the City's comparable communities is included as Appendix "B".

Appendix B-1, entitled "Bi-Annual Salary Survey for Non-Represented Positions Evaluation Guidelines Policy", details how the position classification ranges are to be adjusted as a result of the bi-annual salary survey

Cost of Living Adjustment (COLA) increases for non-represented employees are to be considered annually as a part of the annual budget process. The basis for COLA increases will be the December Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) figure obtained from the Federal Bureau of Labor Statistics, as well as comparisons to the increases contained in the City's union agreements, and local economic conditions. The City Administrator/Budget Officer typically presents a recommendation for the non-represented employee COLA increases effective the coming May 1, annually in March during a City Council meeting closed session.

Merit increases for non-represented employees are to be based upon an annual employee performance evaluation of the prior year and the City of Warrenville Employee Compensation Plan Merit Increase Matrix, attached as Appendix "C". Merit increases are to be paid out with the regularly scheduled City pay date that encompasses May 1st. Any employee that has not completed his/her probationary period by May 1, is eligible for a non-retroactive, merit increase as of the date of the successful completion of the probationary period, utilizing the same City of Warrenville Employee Compensation Plan Merit Increase Matrix and performance evaluation. Employees who are at the top of their range effective May 1st have the ability to receive a Top of the Range cash merit bonus payment, which is not included in the base hourly rate of pay. The amount of this lump sum payment is the difference between the top step for the given employee's position and the calculated annual wages following the completion of the annual performance evaluation process. The City's represented employee compensation plan is controlled by the collective bargaining agreements between the City and the respective unions.

Authorized Strength

Annually, and prior to the start of each fiscal year, the City Administrator/Budget Officer will present an Authorized Strength Ordinance, for City Council consideration and adoption. This ordinance is a listing of all city-wide positions (full-time and part-time) and the number of employees authorized to fill each position.

The Authorized Strength Ordinance may be revised at any time during the fiscal year when a position, or the number of employees for a given position, is to be permanently increased or decreased. A revised Authorized Strength Ordinance must be presented to the City Council for consideration.

Zero Based Staffing

During the course of a given fiscal year, a position may become vacant due to retirement, resignation, or layoff. Department Heads are required to complete a Zero Based Staffing form to justify the departmental and City-wide need for filling the vacant position. The form is submitted to the City Administrator for review and determination whether or not to authorize filling of the position.

Administrator Authority – Wage Adjustments

The City Administrator, with the consent of the Mayor, has the authority to adjust the wage rate of an existing employee up to 5% within their approved salary range and to grant one additional week of vacation for an existing employee or job candidate as deemed appropriate in order to attract or retain a quality employee. This authority is limited to non-union employees. Further, any adjustment to wages or vacation under this policy, is limited to one time per employee and must be reported to the City Council.

This policy is limited to special circumstances as determined by the City Administrator. Examples of special circumstances may include potential loss of a high performing employee, increase in job responsibilities, or some other unique circumstance.

For an existing employee, the department head shall provide the City Administrator 1) a brief memo identifying a special circumstance justifying the adjustment, and 2) a completed Pay Adjustment Request Form (Appendix A) or Vacation Benefit Adjustment Form (Appendix B). The City Administrator will review the request and make a recommendation to the Mayor. If both the City Administrator and Mayor approve the request, the City Administrator will initiate a payroll change form. A copy of the memo and forms will be maintained in the employee's personnel file.

If the City Administrator, with the consent of the Mayor, negotiates one additional week of vacation benefit time with a prospective employee, the Administrator will provide a copy of the completed Vacation Benefit Adjustment Form to the Assistant City Administrator. The Assistant City Administrator will note the negotiated benefit time in the employment offer letter, which will be maintained in the employee's personnel file. (Policy adopted by City Council October 4, 2010)

Revenue Policy

Revenue Diversification

The City of 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/Net Position – 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/Net Position – 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/Net Position - 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/Net Position –

Committed Fund Balance/Net Position - 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/Net Position - 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/Net Position - 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/Net Position – 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/Net Position – 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	\$500,000
General Fund	Capital Maintenance and Replacement Fund	\$355,249

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) Fifth Third Bank
- 4) Illinois Metropolitan Investment Fund (IMET)

**GENERAL CORPORATE FUND
(Fund 001)**

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 002)**

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.

MAXIMUM FUND BALANCE – Not Applicable.

SOURCES OF REVENUE – Amusement Taxes, Cable Franchise Fee, 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 and leases, 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 500)**

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 013)**

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 014)

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 020)**

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 NET POSITION – A sufficient amount of working capital (Current Assets minus Current Liabilities) to provide for operations, fixed assets acquisition and capital projects.

MAXIMUM NET POSITION 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 060)

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 – Radar recertifications, subsidies to the General Fund to assist with body camera lease costs, and directed patrols funding.

LIMITATIONS – All expenditures are required to be limited to items used in drug enforcement activities.

TIF DISTRICT #3 FUND
(Fund 103)

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 district eligible redevelopment expenses, infrastructure, municipal building improvements, and land acquisition. Impact payment to overlapping districts.

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 104)

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, investment income.

TRADITIONAL AREAS OF EXPENDITURES (DESIGNATED PROJECTS) –TIF district eligible redevelopment expenses, infrastructure, municipal building improvements, land acquisition, and debt service for 2023 General Obligation Debt issuance. Impact payments to overlapping districts (school district and library district).

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 interest and principal payments.

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
- Accounting Supervisor
- Community and Economic Development Director
- Assistant Community Development Director
- Chief Code Official
- 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.

Any transaction over your limit for a single item will be rejected by MasterCard. All purchases

must follow the City of Warrenville Purchasing Policies and Procedures.

A Monthly Statement copy, per card number, will be sent to the card holders Department Head for review and approval. The Monthly Statement will contain all charges from the previous month or billing period.

The card is to be used for official City of Warrenville **BUSINESS ONLY**.

If the cardholder needs assistance with a vendor, or unapproved/rejected transactions, please contact the Finance Director, who is the designated City Commercial Card program administrator.

B. APPROPRIATE USE OF THE COMMERCIAL CARD

A wide variety of goods and services can be purchased using the Commercial Card, including, but not limited to:

- | | |
|--|---|
| Maintenance | Flowers |
| Repairs | Rentals |
| Supplies | Training, Travel and Meetings (with appropriate pre-approval) |
| Gasoline (generally outside Warrenville) | Copying jobs |
| Subscriptions | Memberships (professional associations) |

C. INAPPROPRIATE USES OF THE COMMERCIAL CARD

THE CARD MUST NOT BE USED FOR:

- Capital purchases
- Alcohol or cigarettes
- Pornographic material
- Personal use

**HOW TO OBTAIN A CITY AUTHORIZED
COMMERCIAL CARD**

PROCEDURES

1. The initial step in obtaining a Commercial Card is for a Department Head to submit a request to the Finance Director.
2. Commercial Card limits will be set in accordance with the purchasing limits established by the City Code.
3. The Finance Department will forward a copy of the Policies and Procedures along with a Cardholder Agreement to the employee.
4. Once the Cardholder Agreement form has been completed and all the proper approvals obtained, the form must be returned to the Finance Department.
5. After the Finance Department receives the completed Cardholder Agreement, the Commercial Card will be delivered to Finance in accordance with the established policies and practices of the card issuing company, and generally occurs within one week.
6. Once the Finance Department receives the Commercial Card, a meeting will be scheduled with the employee and the Finance Director to review the Policies and Procedures and to answer any questions.
7. After this meeting has been completed, the Finance Department will present the card to the employee. The employee will sign the Cardholder Agreement. A copy of the Agreement will be kept with the employee personnel file and one copy of the Agreement will be given to the employee.
8. The employee can begin to use the Commercial Card., once the card activation process, as required by the Commercial Card issuer, has been completed.

PURCHASING PROCESS

PROCEDURES**A. MAKING A PURCHASE**

Only the cardholder named on the Commercial Card, or his or her expressly authorized designee can use that card. It is also the cardholder's responsibility to take the steps necessary to avoid payment of sales tax. A copy of the City Tax Exemption letter may be obtained from the Finance Department.

1. The cardholder will present the card at the cash register, sign, and obtain the charge receipt or cash register tape for filing and leave with the purchase. It is the responsibility of the card holder to code the purchase to the proper general ledger account number. Any incorrectly assigned general ledger account number will be corrected by the Finance Department.
2. The cardholder may also place an order over the phone. When a telephone order is placed, the cardholder should request from the vendor a receipt showing prices and quantities. When the goods are received, the cardholder should check the goods against the packing slip, and forward that packing slip to the Finance Department.
3. The cardholder may also place an order over the Internet. When an Internet order is placed, the cardholder should printout a copy of the order, and forward that copy to the Finance Department.

B. SHIPPING/RECEIVING

1. The cardholder must provide the vendor with the appropriate shipping information or a delay in the delivery of the shipment may occur. **All goods must be shipped to the City of Warrentville, 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 Warrenton
Commercial Card
Policies and Procedures**

The Commercial Card Policies and Procedures (CCCP) contain a general description of some of the

APPENDIX “C”

policies and procedures concerning use of the City of Warrenville 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 Warrenville. 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 Warrenville.

Please read the following statements and sign below to indicate your receipt and acknowledgment of the City of Warrenville, Commercial Card Policies and Procedures.

- I have received and read a copy of the City of Warrenville 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 Warrenville at any time.
- I understand that should the content be changed in any way, the City of Warrenville 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 Warrenville Commercial Card Policies and Procedures.

Employee’s Printed Name

Position

Employee’s Signature

Date

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

APPENDIX "D"

Class of Asset	Minimum Threshold for Capitalization	Type of Activity Capitalized	Depreciable Life	Asset Description	Description of Initial Asset Analysis
1. Governmental Funds (General Fund, Capital Maintenance Fund, TIF Fund)					
Land	All Land	Any Purchase/Donation of Land	N/A	Includes all parcels of land owned by City, not including public Right of Way.	A list of all parcels of land owned by City was compiled. A search was conducted 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 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.	

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

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.