

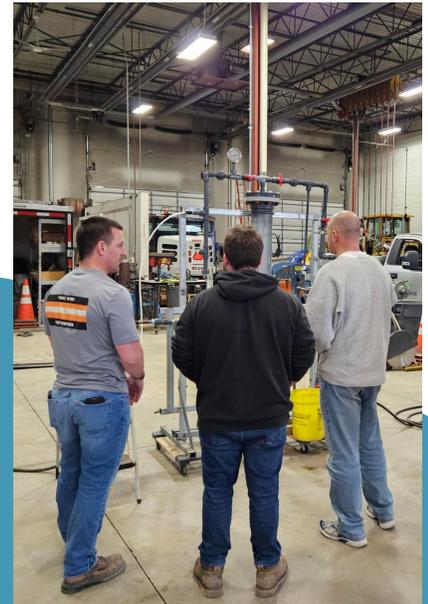


City of Warrenville

# FY 2027 BUDGET



[www.warrenville.il.us](http://www.warrenville.il.us)





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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 2027 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 2027 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 2027 Financial Activity Summary for all Funds, and FY 2027 Snapshot.

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

The Financial Activity Summary table found on page 25 provides an overview of estimated FY 2027 revenues, expenditures, and use of fund balance/net assets. The fund balance refers to the difference between revenue collected and money spent. Also, on the title page for each fund section is a statement of fund purpose, which provides a brief general statement about how that specific fund is utilized.

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

### ***Decision Packages***

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

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

# COMMUNITY PROFILE

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

Warrenville's growing population of 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

**ANDREW JOHNSON, 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



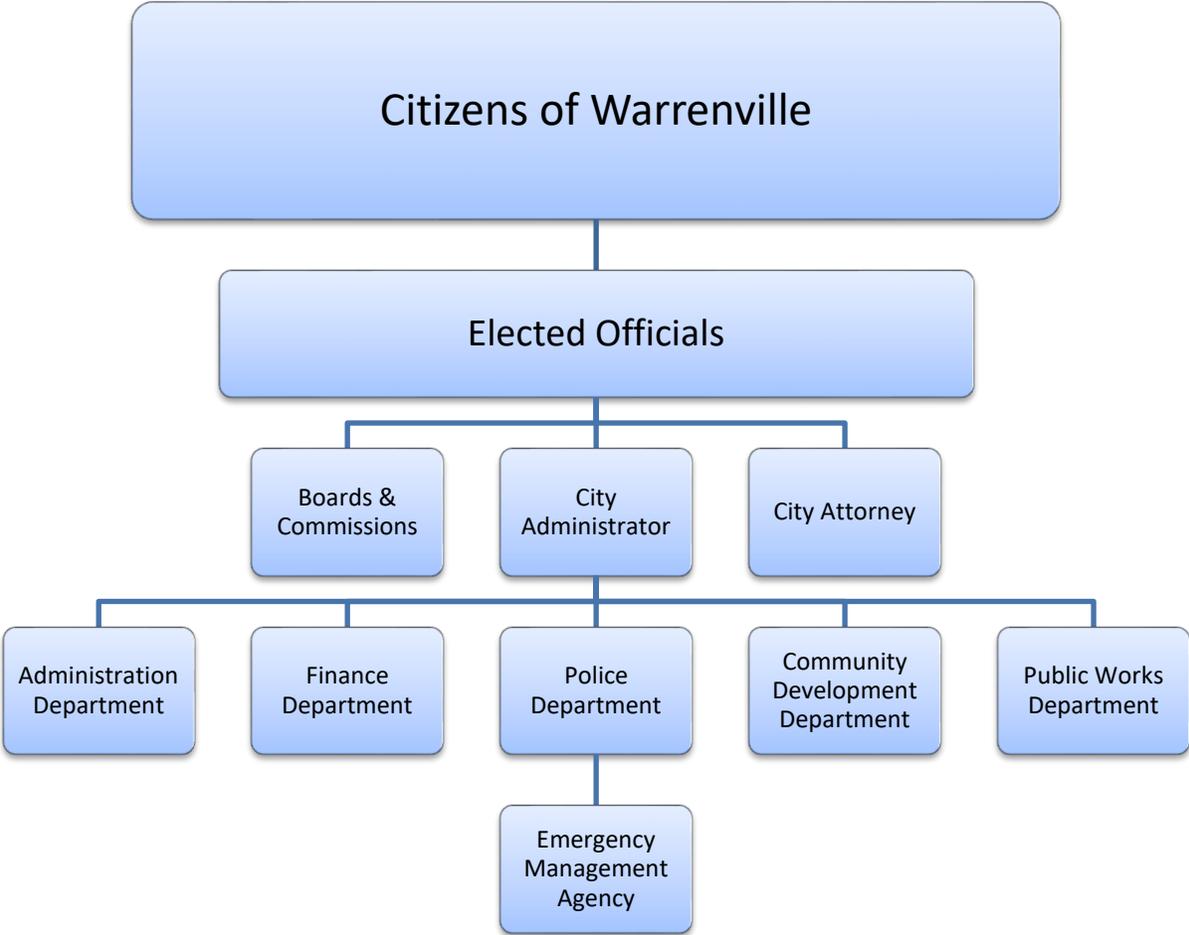
### 5. Safe and Healthy Neighborhoods

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 2027 BUDGET MESSAGE***

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Mayor and Aldermen: The Fiscal Year (FY) 2027 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 faces budgetary challenges, including significant pension obligations, fluctuating revenue, and costly litigation and conflicts with the Federal government. The State Budget indicates a decrease in Local Government Distributive Fund (LGDF). While there are positive indicators, 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 difficult to predict, and the cost of goods and services continue to be high. 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 2025 forecast indicates a wait and see approach on further adjustments to interest rates. Factors like trade policy, immigration, and regulatory policy at the national level have both short- and long-term impacts on economic conditions.

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 2024 proves we are a destination in DuPage County, and we appreciate the economic opportunities this growth has been providing. In FY 2026, the City continued to work closely with local businesses and to build business relationships to help support economic vitality. Many of the unoccupied restaurant spaces in Cantera have been filled and others are expected to open in the coming months. The focus in FY 2027 will continue to be on economic development to address vacant retail spaces, promote entrepreneurial investment, and provide more destination spaces for residents and visitors.

Before looking at the next fiscal year, it helps to review the City's FY 2026 accomplishments.

## **CITYWIDE FY 2026 ACCOMPLISHMENTS**

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City staff are guided by the City Council adopted 2024 Strategic Plan, and other City Council plans, priorities, goals, and objectives. Below are some of the accomplishments of the current fiscal year.

- Implementation of a new ERP system, including software enhancements for Finance, Community Development, and Public Works. This included a Citizen Engagement application for viewing and paying utility bills and submitting service requests from a phone or device, and FOIA software to track requests and responses.
- Completion of the site clean-up and public improvements at the Old-Town Redevelopment Site #2 and approval of a Purchase and Sale Agreement with a preferred developer.
- Partnership with Warrenville Park District to complete transfer of Harding Field and reach an agreement for transfer of Cerny Park after completion of park upgrades.
- A commitment for a total of \$1.2 million in OSLAD grants for the two phases of improvement to Cerny Park. Phase one is substantially complete and phase two construction is planned for summer 2026.
- Expansion of police and community engagement efforts, including a greater presence in Warrenville schools through the resource officer and DARE programs.
- Enhanced building security with the installation of a new card reading system for building access and completion of phase one upgrades to the security camera systems.
- Adoption of a public tree preservation ordinance, participation and adoption of an EV readiness program, and installation of 280 new trees over two planting seasons supported in part by grant funding of approximately \$19k.
- Warrenville is the first City in Illinois to be designated an “Autism Friendly Community” thanks to the assistance of a local partner, Little Friends, and the efforts of the Inclusion, Diversity, Equity, and Awareness Commission.
- Transfer of River Road at Warrenville Road from the County to the City, installation of road improvements, and reduction of speed limit.
- Launch of the Merry Market and the Warrenville Mercantile (pop-up market) to support local entrepreneurs and home-based businesses. The Warrenville Mercantile was funded in part by a \$25,000 grant.

**CITYWIDE FY 2026 ACCOMPLISHMENTS (continued)**

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- Increased engagement and transparency with the community by improving the quality and quantity of public messaging via the City’s social media account, including the addition of the live YouTube viewing option for City Council meetings.
- Initiated market assessments to evaluate local business viability and identify targets for economic development opportunities, including more active partnerships with Choose DuPage and the Chamber of Commerce.
- Established an amendment to the City’s IGA with Naperville to address repayment of the City’s portion of the wastewater treatment plan capital improvements to minimize the impact on customers by spreading the repayment schedule up to a 20-year term.
- Completed assessments of various departments to continue to adapt to service demand changes without increasing staffing numbers.
- Enhanced Business Registration and Licensing to further engage directly with local businesses
- Researched and developed a commercial façade and interior buildout improvement grant pilot program
- Initiated the Facility and Space Needs study to identify City building improvements to meet current and future needs.
- Initiated a Water and Sanitary Sewer Rate study
- Completed a Traffic Study to evaluate residential speed limits and develop tools to better and more consistently assess traffic safety initiatives.
- Issued an employee engagement and benefits survey and identify feasibility of recommendations
- Developed a prioritized list of legacy infrastructure issues (i.e. private streets, sewer only accounts, unincorporated islands, etc.) and a schedule to address them
- Developed a plan for the City Council preferred option for the Veterans Memorial rehabilitation.

**CITYWIDE FY 2027 GOALS**

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During FY 2027, 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 2024 Strategic Plan. Some new projects are delineated in the decision packages, which are included in the proposed FY 2027 Budget.

**Energetic and Healthy Economy**

- Identify funding mechanisms to implement facility improvements identified as top priority in the Facilities and Space Needs study
- Implement commercial façade and/or interior buildout improvement grant pilot program.
- IL Route 59 corridor study to evaluate focus areas and potential market-based development or redevelopment opportunities
- Complete Streets Workgroup to meet quarterly to explore potential funding mechanisms for future sidewalk and path projects, and how to prioritize those projects

**Engaged and Connected Community**

- Complete entitlement approvals and site construction of City-owned property at the northeast corner of Batavia and Warrenville Roads
- Establish the first full season of the Warrenville Mercantile, including construction, marketing, application administration, etc.
- Identify City services that could benefit from autism friendly instructional signage and work with Little Friends to develop the signage. (ex: how to pay a water bill)
- Evaluate participation and costs of current City managed events (i.e. National Night Out, Arbor Day, Bike Rodeo, Public Works Open House, etc.).

**Quality City Services**

- Upgrade security camera systems at City Hall and install new cameras at the Tavern and Mercantile
- Expand Keyless Entry and Camera systems to remote City facilities.
- Identify budget needs for improvements identified as top priorities in the Facilities and Space Needs study. Begin implementation of upgrades that are feasible.
- Establish method to track and report on cost of maintenance and repair of infrastructure to improve projections of CMRP and EMRP future costs using the asset management software

**CITYWIDE FY 2027 GOALS (continued)**

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- Conduct a City-wide Technology Audit and Cyber Security Assessment
- Separate Water and Sewer into distinct Enterprise Funds
- Continue evaluating revenue needs specific to the Capital Maintenance and Replacement plan

**Safe and Healthy Neighborhoods**

- The Bicyclist and Pedestrian Advisory Commission will review the Bikeway Implementation plan and provide recommendations to staff on the priority of projects, subject to available funding.
- Develop implementation plan for changes resulting from Citywide speed limit evaluation
- Implement City Council approved speed limit changes, as needed

**Supportive and Responsive Workforce**

- Identify and prioritize recommendations to be implemented from the employee engagement survey, including feasibility, policy considerations, and budgetary impact.
- Continue working towards updates to the City's Emergency Management Preparedness planning and implement a training exercise for staff.
- Identify recommended Elected Official annual or biannual training programs and incorporate resources into the City's budget
- Evaluate Microsoft O365 Suite of Services and identify modules that will improve and enhance internal collaboration, communications and workflows.
- Evaluate a High School internship program in collaboration with the CUSD 200 Job Shadow Program

**CONCERNS AND CHALLENGES**

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***Fiscal Challenges***

The City is in a healthy financial position overall through a tradition of responsible financial management and long-term planning efforts. That noted, there are several challenges, which are discussed in the “Economic Outlook and Trends” section below.

One continuing concern is the long-term public pension funding, specifically public safety pensions. Through both meeting its actuarial recommended contributions and at various times making additional investment into the public safety pension plan, the City’s police pension fund continues to see movement towards the 90% funded by 2040 obligation. However, 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. Those changes would significantly increase the City’s pension liability.

The unexpected increases in health care cost are another challenge. This year, the City’s health care premium costs are increasing by 16%, with an anticipated additional 20% increase in FY 2028. Healthcare coverage is an important and necessary employee benefit. The City is a member of the Illinois Public Benefits Cooperative (IPBC), which is intended to help spread the risks and costs of healthcare across all member agencies in Illinois. For many years this model successfully maintained insurance premium increases to single digits that the City would not have been able to secure in the market on its own. However, the high cost of prescription drugs, high cost of hospitalization and treatment, and various other factors are contributing to healthcare costs rising at a rate that is unsustainable across the country for both the public and private sector.

Ongoing high costs for materials and labor have added pressure to the City’s budget, impacting capital project costs and costs of goods and materials the City purchases. Inflation remains slightly higher than the desired rate, and there is continued uncertainty about the economic condition resulting from federal policy changes.

Finally, the Governor recently announced plans to incentivize new housing construction across the state, which included reducing local authority over zoning provisions. He also announced a reduction to the Local Government Distributive Fund (LGDF), which is the local share of income tax. 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 to LGDF in recent years, but it is still well below the 10% agreed upon rate. A reduction in the upcoming year sets local communities further back from the goal of seeing the restoration of the 10% share that was agreed upon, 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.

**CONCERNS AND CHALLENGES (continued)**

<b>Fiscal Year</b>	<b>Income Tax</b>	<b>Use Tax</b>	<b>State Motor Fuel</b>
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 <sup>1</sup>
2021	\$1,594,964	\$586,837	\$903,455 <sup>2</sup>
2022 <sup>3</sup>	\$2,125,867	\$517,681	\$812,482
2023	\$2,085,690	\$560,145	\$691,955
2024	\$2,255,495	\$511,183	\$595,246
2025 <sup>4</sup>	\$2,581,800	\$378,414	649,189
2026* <sup>5</sup>	\$2,745,129	\$135,325	\$700,489
2027* <sup>5</sup>	\$2,755,765	\$ 40,571	\$705,352

\*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 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
5. Due to changes in State legislation how use taxes are submitted to the use taxes are projected to have a significant decline, and going forward those tax dollars are now received through sales and home rule sales taxes

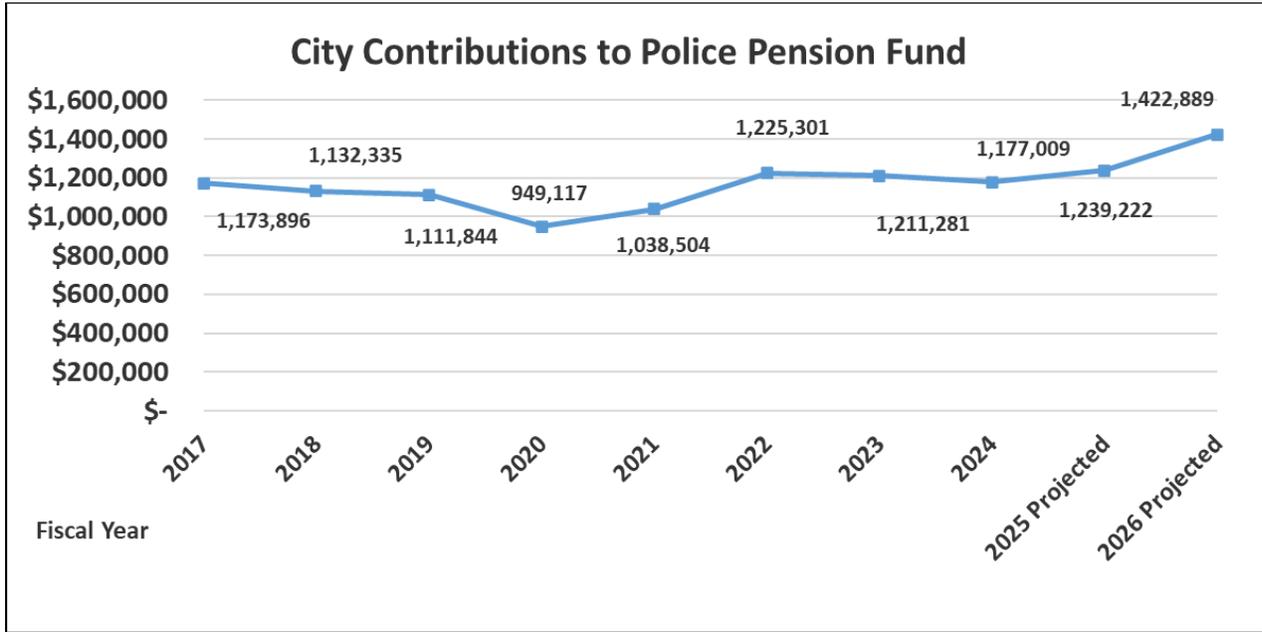
***Municipal Public Safety Pensions***

Background:

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

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

**CONCERNS AND CHALLENGES (continued)**

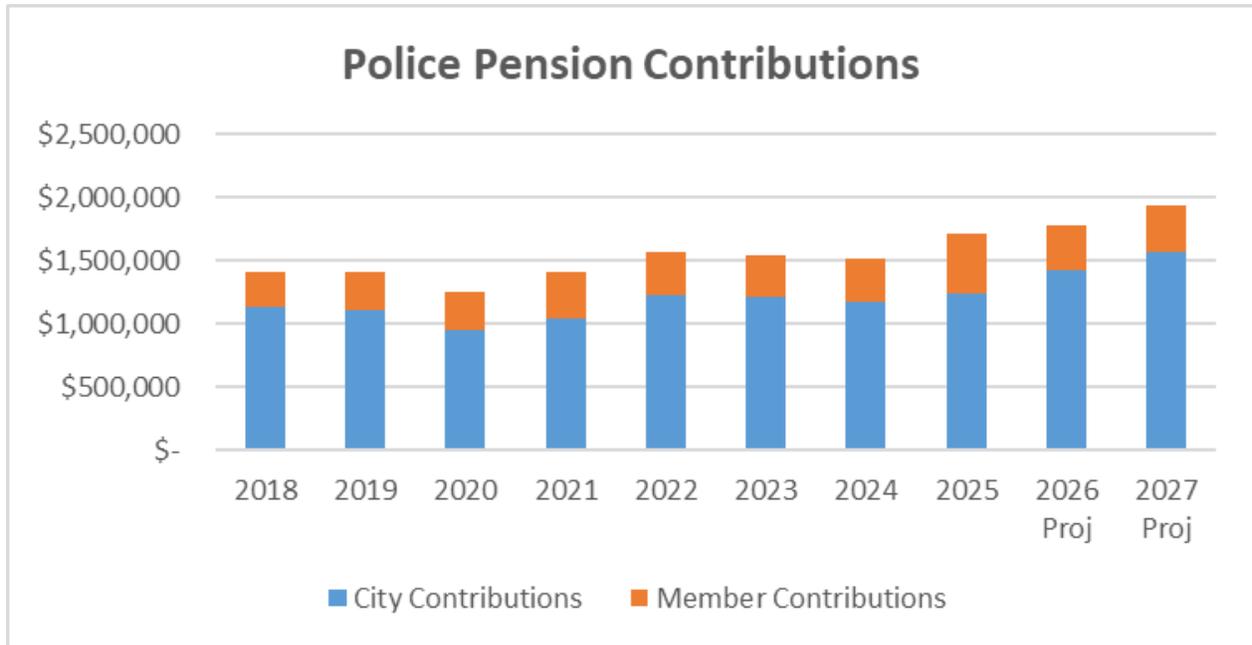


INCREASING COSTS OF POLICE PENSION FUND CONTRIBUTIONS				
Fiscal Year	Sworn Police Officer Contributions	Annual Required City Contribution	Actual City Contribution	Percent Funded
2017	\$273,581	\$859,923	\$1,173,896	66.85
2018	\$285,759	\$926,044	\$1,132,232	71.70
2019	\$298,461	\$887,304	\$1,137,304	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	71.27
2025*	\$479,820	\$1,239,322	\$1,239,448	73.87
2026*	\$373,262	\$1,422,889	\$1,422,889	TBD

\*Projected

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

**CONCERNS AND CHALLENGES (continued)**



There are ongoing concerns about pension cost growth trends, which each year consume greater amounts of revenues.

The Warrenville Police Pension fund was 73.87% funded as of April 2025 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 2027 Budget, the next section will provide an overview of the current economic conditions and the City’s financial outlook.

## **ECONOMIC OUTLOOKS AND TRENDS**

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

On January 8, 2026, Dr. Kristen Broady, Senior Economist and Economic Advisor and Director of the Economic Mobility Project with the Federal Reserve Bank of Chicago, made a presentation at the Illinois Financial Forum, entitled “Economic and Industry Perspectives.” Some of the key perspectives on the national and State economic factors follow.

Real GDP growth is slowing, unemployment is up slightly, but especially among teens, and inflation in 2026 remains above the 2% target. Employment growth has dropped, there is an expected decrease in population growth due to death, birth rate declines, and immigration policy, and average tariffs on imported goods was about 21% at that point in time. Tariffs have continued to fluctuate due to policy changes and Supreme Court rulings.

### **DuPage County Economic Indicators**

The following economic information is from *Choose DuPage 2025 Q4 Economic Indicators Report*:

#### **UNEMPLOYMENT RATE**

During the fourth quarter (Q4) of 2025, the unemployment rate in DuPage County dropped to 3.9% from 4% in the fourth quarter of 2024. This continues to trend lower than the Illinois unemployment rate (4.6%) and US unemployment (4.3%).

#### **INDUSTRIAL VACANCY RATE**

The industrial vacancy rate increased to 4.4% in Q4 of 2025, compared to 3.7% at this time last year. Industrial vacancy continues to be at an historic low for DuPage County, and asking rents are continuing to rise to their highest levels. Currently, there is over 1.2 million square feet of industrial space under construction in DuPage and 11.5 million square feet under construction in the Chicago Area.

#### **RETAIL VACANCY RATE**

The overall retail vacancy rate in Q4 of 2025 rose to 5.8% compared to 5.1% in the previous year.

#### **OFFICE VACANCY RATE**

The office vacancy rate increased to 18.3% at the end of Q4 of 2025, compared to 16.1% in the last quarter of 2024. Class-A office vacancy increased to 23.1% in Q4 of 2025, compared to 21.7% in Q4 of last year.

#### **COST OF LIVING**

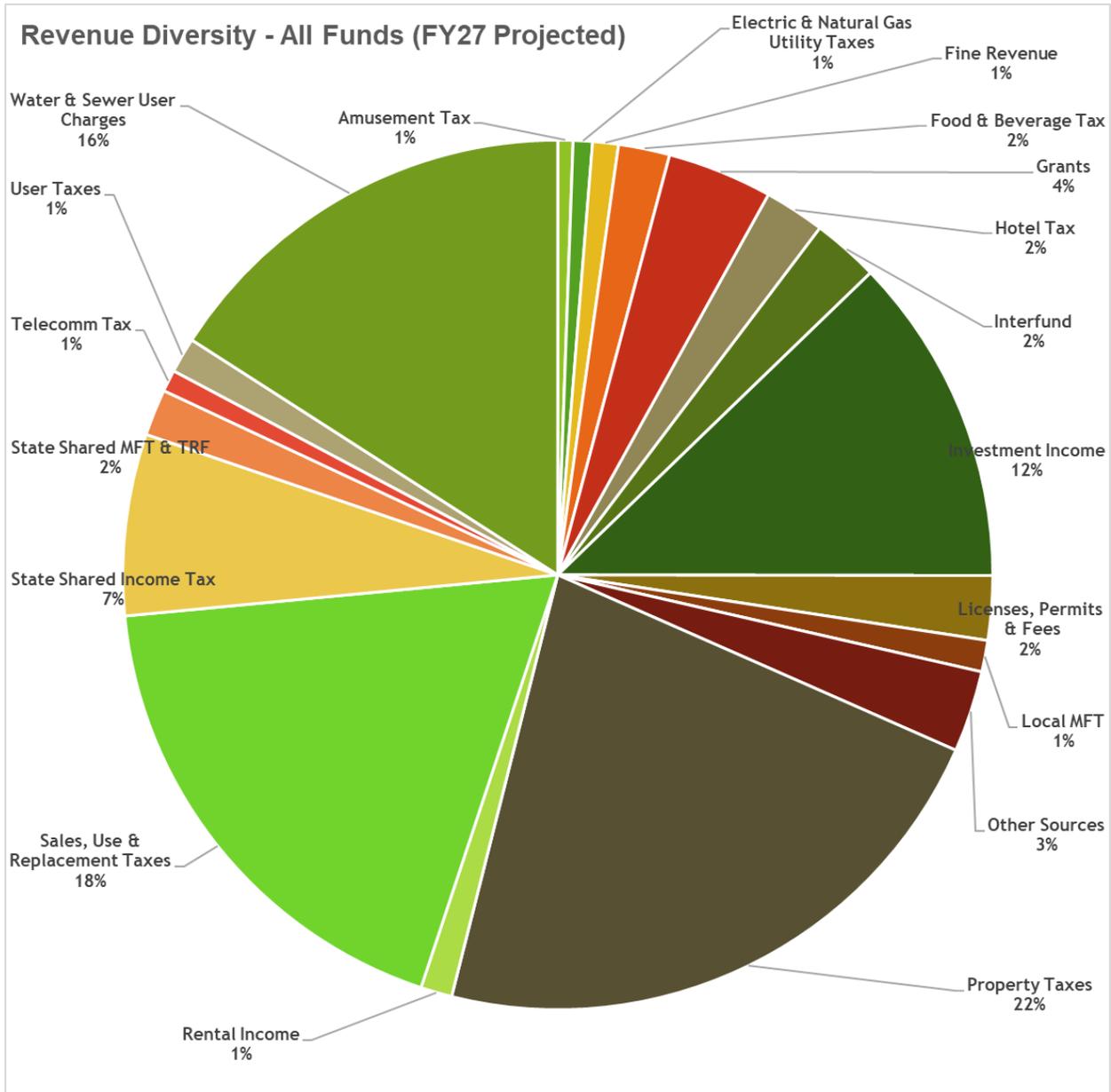
The cost-of-living index estimates the relative price levels for consumer goods and services. The cost of living in DuPage County is 17.2% higher than the U.S. average and 13.1% higher than the State average.

## WARRENVILLE ECONOMIC 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.



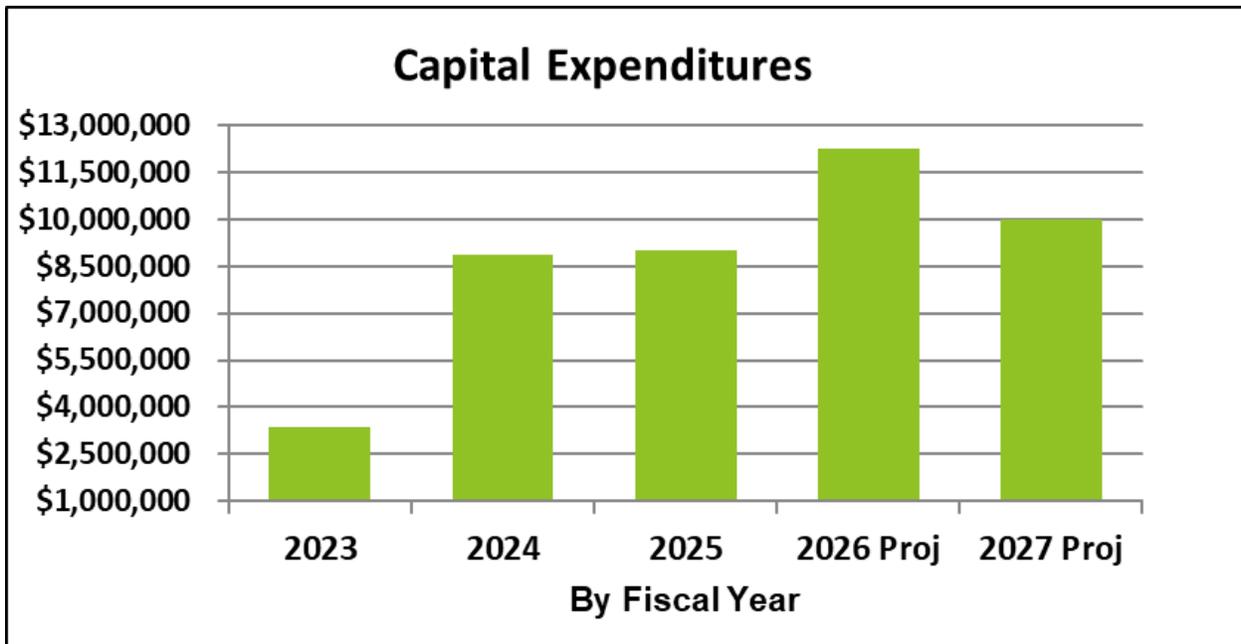
**WARRENVILLE ECONOMIC OUTLOOK (continued)**

**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 are typical of public service-based organizations. During FY 2027, 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.

Other major expenses are related to large capital projects for FY 2027, 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. The FY 2027 budget projects a small deficit at the end of the fiscal year, which if it is realized, there is sufficient fund balance to make up this difference. However, the City typically projects revenues conservatively and does not spend at the level of expenses as budgeted.

The City plans include a number of capital projects in FY 2027. Sufficient funding will be available for these projects, through the Capital Maintenance and Replacement Fund and Water and Sewer Enterprise Fund. The City is proposing to add some additional revenue sources and increase the level of transfers from other funds to support the Capital Maintenance and Replacement 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.



## **WARRENVILLE ECONOMIC OUTLOOK *(continued)***

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### **Water and Sewer Rates**

Water operations and maintenance are primarily supported through the rates charged to water users. For FY 2027, staff is proposing a water rate increase of 2.5%, from a current rate of \$2.68, to \$2.75 per 1,000 gallons of water used. Additionally, the residential monthly base charge will increase from \$8.72 to \$8.95.

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 2027 Budget includes a proposed 2.5% rate increase from the current \$5.63 per 1,000 gallons of water used, to \$5.77. In addition, the monthly base charge will increase from \$21.72 to \$22.26.

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. The City has a repayment plan with Naperville that would spread that cost over a 20-year period. The initial fee was established at \$3.08 per 1,000 gallons of water used, and no change is recommended at this time.

The Enterprise Maintenance and Replacement Plan Workgroup meets annually to review revenue and expense projections and make rate recommendations. In FY 2027, the City will complete a rate study that will help inform the structure of rates for both water and sewer service going forward.

### **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.

## **WARRENVILLE ECONOMIC OUTLOOK *(continued)***

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- 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**

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The proposed FY 2027 Budget revenues and expenses will be discussed and reviewed during the regular meetings of the City Council during March and April. Further, there is a City Council budget workshop meeting scheduled for Saturday, March 14, 2026. 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 2027 Budget and the related ordinance is scheduled for the City Council meeting on April 20, 2026.

**BUDGET DESCRIPTION AND BUDGETING AUTHORITY**

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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**

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The FY 2027 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 2027 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.

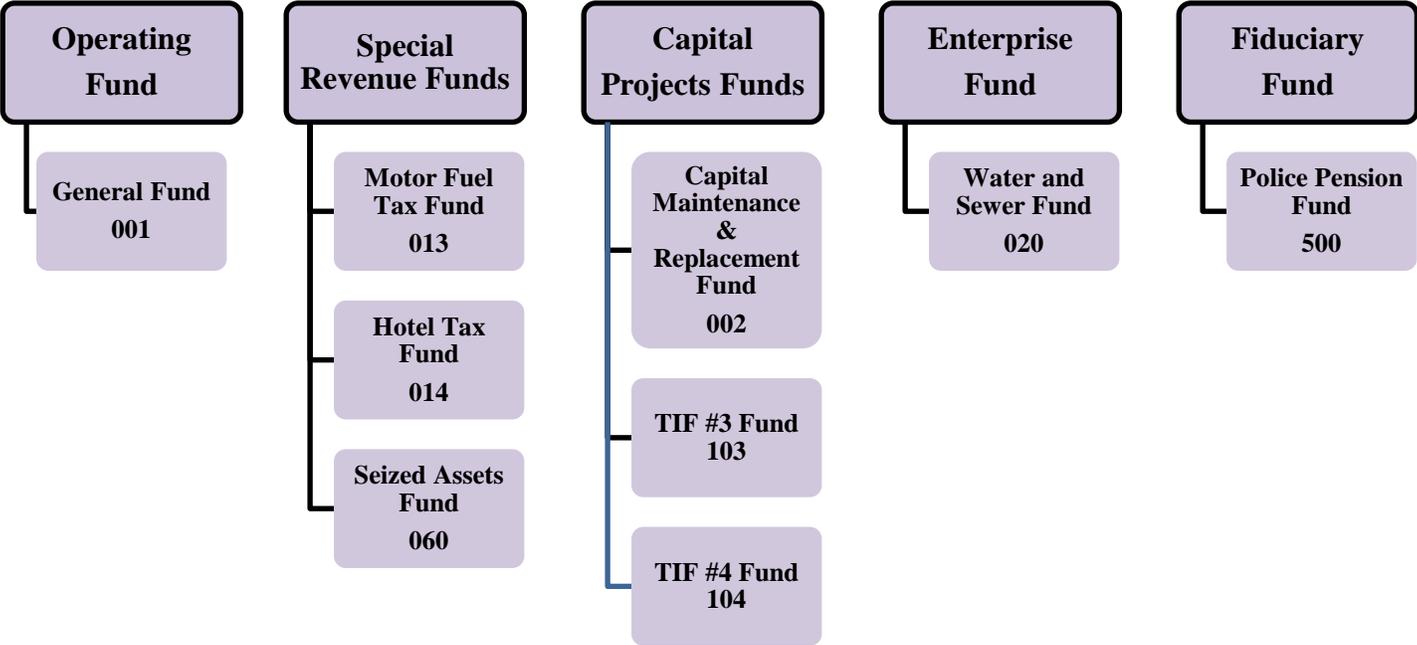
The Administration staff, Finance Department staff, and the City's other senior staff put forth a significant amount of time and energy into the preparation of this budget to ensure the accuracy of the data and analysis included within it.

Respectfully submitted,



Cristina White  
City Administrator/Budget Officer

# FUND STRUCTURE



**Fiscal Year 2027  
Financial Activity Summary  
All Funds**

**Revenue**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Actual 2025</b>	<b>Projected 2026</b>	<b>Budget 2027</b>	<b>Percent of Total</b>
Tax Revenue	\$ 17,438,319	\$ 19,143,625	\$ 20,874,726	\$ 23,014,091	\$ 23,804,200	51.88%
License, Permit & Fee Revenue	5,471,698	6,969,264	7,399,632	7,169,380	7,484,038	16.31%
Administrative Charges & Reimbursements	528	13,630	4,750	10,452	10,334	0.02%
Penalties, Fines & Forfeiture Revenue	294,414	265,661	405,972	422,759	388,204	0.85%
Rental Revenue	266,455	287,461	49,637	459,048	476,970	1.04%
Transfers & Interfund Revenue	590,364	762,822	823,562	830,400	1,012,051	2.21%
Grant Revenue	574,588	1,127,250	994,914	1,766,161	1,595,986	3.48%
Miscellaneous Revenue	12,346,705	1,729,693	3,380,591	1,925,489	2,638,142	5.75%
Interest Revenue	1,358,396	3,780,646	6,810,942	7,365,935	5,004,452	10.91%
<b>Totals</b>	<b>\$ 38,341,467</b>	<b>\$ 34,080,052</b>	<b>\$ 40,744,726</b>	<b>\$ 42,963,715</b>	<b>\$ 42,414,377</b>	<b>92.44%</b>
Net (Use)/Add of Fund Bal./Retained Earnings	\$ 14,380,852	\$ 2,510,810	\$ 9,356,338	\$ 5,117,343	\$ 3,466,290	7.56%
<b>Total Resources</b>	<b>\$ 23,960,615</b>	<b>\$ 31,569,242</b>	<b>\$ 50,101,064</b>	<b>\$ 48,081,058</b>	<b>\$ 45,880,667</b>	<b>100.00%</b>

**Expenses**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Actual 2025</b>	<b>Projected 2026</b>	<b>Budget 2027</b>	<b>Percent of Total</b>
Capital	\$ 3,346,824	\$ 8,844,250	\$ 9,007,536	\$ 12,267,657	\$ 10,014,348	25.71%
Personnel	13,013,635	13,341,237	13,613,019	14,142,583	15,372,075	39.47%
Supplies and Services	5,491,862	6,799,961	6,795,269	8,260,155	10,103,302	25.94%
Maintenance	2,108,294	2,583,794	1,972,564	3,175,976	3,458,362	8.88%
<b>Totals</b>	<b>\$ 23,960,615</b>	<b>\$ 31,569,242</b>	<b>\$ 31,388,388</b>	<b>\$ 37,846,372</b>	<b>\$ 38,948,087</b>	<b>100.00%</b>

**City of Warrenville  
Fiscal Year 2027 Snapshot**

	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Budget 2027	% Change '25 Actual to Projected '26	% Change Projected '26 to Budget '27
<b>General</b>							
Beginning Unassigned Balance	\$ 4,502,780	\$ 4,657,392	\$ 6,087,792	\$ 6,937,348	\$ 9,116,880	13.96%	31.42%
Revenues	14,136,264	14,428,825	16,509,893	17,748,012	18,517,095	7.50%	4.33%
Expenses	13,735,879	14,818,334	14,875,773	16,720,373	18,773,963	12.40%	12.28%
Add to/(Use of) Fund Balance	400,385	(389,509)	1,634,120	1,027,639	(256,868)	-37.11%	-125.00%
Total Fund Balance	<b>13,585,811</b>	<b>13,196,302</b>	<b>15,345,613</b>	<b>16,373,252</b>	<b>16,116,384</b>	6.70%	-1.57%
Non-spendable Fund Balance	5,529,528	4,177,094	5,922,059	5,044,423	4,660,576	-14.82%	-7.61%
Assigned Fund Balance	<b>3,398,891</b>	<b>2,931,416</b>	2,486,206	2,211,949	1,861,949	-11.03%	-15.82%
<b>Ending Unassigned Fund Balance</b>	<b>\$ 4,657,392</b>	<b>\$ 6,087,792</b>	<b>\$ 6,937,348</b>	<b>\$ 9,116,880</b>	<b>\$ 9,593,859</b>	31.42%	5.23%
<b>Capital Maintenance</b>							
Beginning Balance	\$ 1,725,544	\$ 3,266,990	\$ 692,491	\$ 2,125,245	\$ 3,213,200	206.90%	51.19%
Revenue	2,178,198	3,205,732	3,377,395	2,387,097	3,544,744	-29.32%	48.50%
Expenses	636,752	5,780,231	1,944,641	1,299,142	4,040,267	-33.19%	211.00%
Add to/(Use of) Fund Balance	1,541,446	(2,574,499)	1,432,754	1,087,955	(495,523)		
<b>Ending Assigned Fund Balance</b>	<b>\$ 3,266,990</b>	<b>\$ 692,491</b>	<b>\$ 2,125,245</b>	<b>\$ 3,213,200</b>	<b>\$ 2,717,677</b>	51.19%	-15.42%
<b>Police Pension</b>							
Beginning Balance	\$ 25,418,770	\$ 26,324,446	\$ 28,917,639	\$ 31,969,243	\$ 38,267,542	10.55%	19.70%
Additions	2,368,215	4,016,075	4,517,058	7,707,444	5,939,207	70.63%	-22.94%
Deductions	1,462,539	1,422,882	1,465,454	1,409,144	1,579,000	-3.84%	12.05%
Add to/(Use of) Fund Balance	905,676	2,593,193	3,051,604	6,298,300	4,360,207		
<b>Ending Net Position</b>	<b>\$ 26,324,446</b>	<b>\$ 28,917,639</b>	<b>\$ 31,969,243</b>	<b>\$ 38,267,542</b>	<b>\$ 42,627,749</b>	19.70%	11.39%
<b>Motor Fuel Tax</b>							
Beginning Balance	\$ 1,752,644	\$ 1,765,637	\$ 1,867,860	\$ 2,420,445	\$ 1,631,068	29.58%	-32.61%
Revenue	994,610	693,664	875,214	994,519	765,352	13.63%	-23.04%
Expenses	981,617	591,441	322,629	1,783,896	1,657,500	452.92%	-7.09%
Add to/(Use of) Fund Balance	12,993	102,223	552,585	(789,377)	(892,148)		
<b>Ending Restricted Fund Balance</b>	<b>\$ 1,765,637</b>	<b>\$ 1,867,860</b>	<b>\$ 2,420,445</b>	<b>\$ 1,631,068</b>	<b>\$ 738,920</b>	-32.61%	-54.70%
<b>Hotel Tax</b>							
Beginning Balance	\$ 1,593,264	\$ 1,639,951	\$ 1,717,640	\$ 1,808,501	\$ 1,799,124	5.29%	-0.52%
Revenue	757,845	888,270	939,346	935,930	1,111,549	-0.36%	18.76%
Expenses	711,158	810,581	848,485	945,307	1,062,970	11.41%	12.45%
Add to/(Use of) Fund Balance	46,687	77,689	90,861	(9,377)	48,579		
Total Fund Balance	1,639,951	1,717,640	1,808,501	1,799,124	1,847,703	-0.52%	2.70%
Non-spendable Fund Balance	782,466	-	-	-	-		
<b>Ending Committed Fund Balance</b>	<b>\$ 1,639,951</b>	<b>\$ 1,717,640</b>	<b>\$ 1,808,501</b>	<b>\$ 1,799,124</b>	<b>\$ 1,847,703</b>	-0.52%	2.70%
<b>Water/Sewer</b>							
Beginning Unrestricted Position	\$ 5,650,043	\$ 6,842,139	\$ 8,910,714	\$ 12,466,532	\$ 14,097,859	39.90%	13.09%
Revenue	5,490,038	7,083,140	7,783,157	8,425,113	7,484,848	8.25%	-11.16%
Expenses	4,809,364	5,446,229	4,466,605	6,793,786	8,418,503	52.10%	23.91%
Add to/(Use) of Net Assets	680,674	1,636,911	3,316,552	1,631,327	(933,655)		
Total Net Position	23,612,084	25,248,995	28,565,547	30,196,874	29,263,219	5.71%	-3.09%
Non-spendable							
Investment in Capital Assets	16,769,945	16,338,281	16,099,015	16,099,015	16,099,015	0.00%	0.00%
<b>Ending Unrestricted Net Assets</b>	<b>\$ 6,842,139</b>	<b>\$ 8,910,714</b>	<b>\$ 12,466,532</b>	<b>\$ 14,097,859</b>	<b>\$ 13,164,204</b>	13.09%	-6.62%

**City of Warrenville  
Fiscal Year 2027 Snapshot**

	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Budget 2027	% Change '25 Actual to Projected '26	% Change Projected '26 to Budget '27
<b>Seized Assets</b>							
Beginning Balance	\$ 209,744	\$ 172,149	\$ 94,831	\$ 75,494	\$ 51,001	-20.39%	-32.44%
Revenue	4,441	6,701	10,759	10,043	9,510	-6.65%	-5.31%
Expenses	42,036	84,019	30,096	34,536	55,060	14.75%	59.43%
Add to/(Use of) Fund Balance	(37,595)	(77,318)	(19,337)	(24,493)	(45,550)		
Ending <b>Restricted</b> Fund Balance	<b>\$ 172,149</b>	<b>\$ 94,831</b>	<b>\$ 75,494</b>	<b>\$ 51,001</b>	<b>\$ 5,451</b>	-32.44%	-89.31%
<b>TIF 3</b>							
Beginning Balance	\$ (3,398,483)	\$ (3,142,473)	\$ (3,503,141)	\$ (5,316,388)	\$ (4,932,541)	51.76%	-7.22%
Revenue	439,908	632,758	1,048,084	650,123	678,588	-37.97%	4.38%
Expenses	183,898	993,426	2,346,143	266,277	246,319	-88.65%	-7.50%
Add to/(Use of) Fund Balance	256,010	(360,668)	(1,298,059)	383,846	432,269		
Ending <b>Unassigned Fund Balance</b>	<b>\$ (3,142,473)</b>	<b>\$ (3,503,141)</b>	<b>\$ (5,316,388)</b>	<b>\$ (4,932,541)</b>	<b>\$ (4,500,272)</b>	-7.22%	-8.76%
<b>TIF 4</b>							
Beginning Balance	\$ (1,879,886)	\$ 8,694,690	\$ 10,197,478	\$ 9,094,831	\$ 4,606,355	-10.81%	-49.35%
Revenue	11,971,948	3,124,887	3,985,915	4,105,434	4,363,484	3.00%	6.29%
Expenses	1,397,372	1,622,099	5,088,562	8,593,911	3,114,505	68.89%	-63.76%
Add to/(Use of) Fund Balance	10,574,576	1,502,788	(1,102,647)	(4,488,477)	1,248,979		
Ending <b>Unassigned Fund Balance</b>	<b>\$ 8,694,690</b>	<b>\$ 10,197,478</b>	<b>\$ 9,094,831</b>	<b>\$ 4,606,355</b>	<b>\$ 5,855,333</b>	-49.35%	27.11%
<b>SUMMARY</b>							
All Funds Beginning Balances	\$ 35,574,420	\$ 50,220,921	\$ 54,983,304	\$ 61,581,252	\$ 67,850,488	12.00%	10.18%
Revenue	38,341,467	34,080,052	39,046,821	42,963,715	42,414,377	10.03%	-1.28%
Expenses	23,960,615	31,569,242	31,388,388	37,846,372	38,948,087	20.57%	2.91%
Add to/(Use of) Fund Balance	14,380,852	2,510,810	7,658,433	5,117,343	3,466,290		
<b>Ending Balances</b>							
Non-spendable	5,529,528	4,177,094	5,922,059	5,044,423	4,660,576	-14.82%	-7.61%
Assigned	6,665,881	3,623,907	4,611,451	5,425,149	4,579,626	17.65%	-15.59%
Restricted	1,937,786	1,962,691	11,590,770	6,288,424	6,599,704	-45.75%	4.95%
Committed	1,639,951	1,717,640	1,808,501	1,799,124	1,847,703	-0.52%	2.70%
Unassigned	10,209,609	12,782,129	1,620,960	4,184,339	5,093,587	158.14%	21.73%
Enterprise Unrestricted	6,842,139	8,910,714	12,466,532	14,097,859	13,164,204	13.09%	-6.62%
Enterprise Capital Assets	16,769,945	16,338,281	16,099,015	16,099,015	16,099,015	0.00%	0.00%
Police Pension Net Position	26,324,446	28,917,639	31,969,243	38,267,542	42,627,749	19.70%	11.39%
<b>Net Ending Fund Balances</b>	<b>\$ 75,919,285</b>	<b>\$ 78,430,095</b>	<b>\$ 86,088,531</b>	<b>\$ 91,205,875</b>	<b>\$ 94,672,165</b>	<b>5.94%</b>	<b>3.80%</b>

CITY OF WARRENVILLE, ILLINOIS

**Transfer Matrix  
FY 2027**

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

			<b>TO</b>					
	<b>FUND NAME</b>	<b>FUND #</b>	<b>001</b>	<b>002</b>	<b>014</b>	<b>020</b>	<b>060</b>	<b>Sub Totals</b>
<b>FROM</b>	General	001		\$ 191,847				\$ 191,847
	CMRP	002						-
	Hotel Tax	014	74,204	650,000				724,204
	Water & Sewer	020	40,140					40,140
	Seized Assets	060	55,060					55,060
SubTotals			\$ 169,404	\$ 841,847	\$ -	\$ -	\$ -	\$ 1,011,251

**EXPLANATION TABLE**

			<b>TO</b>				
	<b>FUND NAME</b>	<b>FUND #</b>					
<b>FROM</b>	General	001	CMRP	002	\$ 191,847	Capital subsidy ALL	Road & Bridge Taxes
	Hotel Tax	014	General	001	74,204	Reimbursement - TAC Grants in-kind support	Partial funding of Communciation Coordinator
		014	CMRP	002	650,000	Capital subsidy	
	Water & Sewer	020	General	001	40,140	For Administrative Charges.	
	Seized Assets	060	General	001	55,060	To Cover Allowable Enforcement Activity	expenditures- inc Axon Body 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 25.5% of FY 2027 budgeted expenditures across all funds.

	<b>CAPITAL EXPENDITURES DISTRIBUTION</b>					
	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Actual 2025</b>	<b>Projected 2026</b>	<b>Budget 2027</b>	<b>Growth 26-27</b>
General	250,858	174,531	200,325	225,735	431,933	91.35%
Capital Maintenance	352,776	5,282,389	1,572,903	896,822	3,613,292	302.90%
Motor Fuel	808,913	386,872	158,945	1,528,396	1,332,000	-12.85%
Hotel Tax	6,103	53,118	11,392	60,000	-	-100.00%
Enterprise	679,244	837,433	546,947	1,255,299	1,574,247	25.41%
TIF 3	71,354	759,075	2,087,119	210,149	223,584	6.39%
TIF 4	1,177,576	1,350,832	4,429,905	8,091,256	2,839,292	-64.91%
<b>Totals</b>	<b>\$ 3,346,824</b>	<b>\$ 8,844,250</b>	<b>\$ 9,007,536</b>	<b>\$ 12,267,657</b>	<b>\$ 10,014,348</b>	<b>-18.37%</b>

Approximately 28% of FY 2027 capital expenditures are accounted for in the TIF #4 fund, 36% in the Capital Maintenance and Replacement Fund, 13% in the Motor Fuel Tax Fund, and almost 16% in the Water and Sewer Fund. The remaining 7% is in the General Fund, and TIF #3.

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.

Capital expenditures for FY 2027 included the following budgeted expenditures:

- 1) Vehicle Lease payments (Enterprise Fleet Management) – \$258,000
- 2) Annual road program – \$1,500,000
- 3) Citywide Sidewalk Trip Hazard maintenance - \$50,000
- 4) Shaw Drive area streets rehabilitation project – \$1,570,292
- 5) 45 Foot Boom Lift #303 - \$80,000
- 6) Woodchipper #301 – \$75,000

7) Replacement Bobcat Skidsteer– \$30,000

8) Pipe lining - \$50,000

The Water Capital Reserve **(020-700-705)** expenditures for FY 2027 total \$559,235 and includes the following planned capital expenses, in addition to other smaller capital expenses.

1) Water main improvements – \$200,000

*Main replacement or lining*

2) Valve exercising and replacement – \$80,000

3) Well site keyless entry and surveillance – \$91,568 **(DP PUB 27.02 & 27.03)**

4) Well tank cathodic protection – \$24,667

5) Well motor replacement - \$50,000

6) Utility trailer – \$12,000

*Shared cost with sewer capital reserve and CMRP*

7) Vehicle lease payments – \$86,000

*Shared cost with sewer capital reserve and CMRP*

8) Bobcat Skid steer – \$15,000

*Shared cost with sewer capital reserve and CMRP*

Sewer Capital Reserve **(020-700-707)** expenditures for FY 2027 total \$797,388, and include the following expenditures:

1) Vehicle lease payments – \$95,000

2) Sanitary sewer maintenance program phase III – \$369,000

3) Natural Gas generator replacement – \$70,000

4) Manhole grouting work; I/I Reduction Program – \$75,000

5) Wet well rehab – \$75,000

6) Lift station pump - \$25,000

7) Utility trailer – \$12,000

*Shared cost with water capital reserve and CMRP*

8) Fox Hollow generator replacement - \$61,388

9) Bobcat – \$15,000

*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* – **\$332,000**

*Engineering, Right-of-way Acquisition, and construction*

*Funded partially by Rebuild Illinois Grant Funds*

2026 Road Program – **\$1,000,000**

*Funding shared with the CMRP and the use of Rebuild Illinois grant funding*

**2) TIF #3**

Naperville Treatment Plant capital expenses – **\$18,932**

*Proportional share, overall expenses shared with TIF #4 and Water and Sewer Fund*

Overlapping District impact payments – **\$91,820**

**3) TIF #4**

Well #13 construction, keyless entry and surveillance – **\$834,933**

*Proportional share of Naperville Treatment plant upgrades* – **\$250,000**

*Proportional share, overall expenses shared with TIF #3 and Water and Sewer Fund*

*Overlapping District payments* - **\$ 921,909**

*Project debt service* - **\$ 832,450**

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.***



24% of total budgeted General Fund revenue. As of publication of the proposed FY 2027 budget final 2025 levy extension figures 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 2025 property tax levy, which will be collected during FY 2027.

State Shared Sales Tax revenue for FY 2026 is projected to total \$3,700,122, an increase of \$716,287 over FY 2025 revenue of \$2,983,835. Projected FY 2027 state shared sales tax revenue is projected to total \$3,755,624, an increase of \$55,502, and represents about 20% of total projected fund revenue. It should be noted that there has been an increase in this revenue stream because of changes made at the State level regarding the collection of sales use taxes through the *Leveling the Playing Field Act* legislation which will be addressed in an upcoming section of this document.

Home Rule Sales Tax revenue for FY 2026 is projected to total \$3,755,580, an increase of \$690,166 over the audited FY 2025 figure of \$2,909,387. For FY 2027, this revenue stream is projected to increase by 2%, to a projected fiscal year total of \$2,860,877. This revenue 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 a result of the City’s 2024 Special Census, the population count for the City stands at 15,195. Distributions based upon the new population figure began with distributions received in October 2024 (FY 2025).

Sales Use Tax revenue for FY 2026 is projected to total just \$135,235, or \$8.90 per capita. FY 2027 is projected at just \$2.67 per capita, for a projected FY 2027 total of just \$40,571, a significant decrease of about \$94,664 or 70% from the projected FY 2026 figure. The figures for the FY 2026 and FY 2027 projections, are based upon projections provided by the Illinois Municipal League in the February 2026 edition of *IML Review* magazine, in which IML projects that use tax revenue will continue to decline based upon a number of factors, including: changes to the *Leveling the Playing Field Act* which went into effect January 1, 2025, and newer legislation that went onto effect on January 1, 2026, regarding how out-of-state service people report and submit use tax.

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 2026 edition of *IML Review* magazine as previously noted. For FY 2026, the per capita figure is projected at \$180.66, leading to projected fiscal year revenue of \$2,745,129, and for FY 2027, the per capita figure is projected to increase to \$181.36, for projected budget revenue of \$2,755,765, an increase of \$10,636 of less than 1% over the FY 2026 projected total.

Food and Beverage Tax Revenue for FY 2026 is projected to total \$768,155, an increase of almost 2% over the audited FY 2025 figure of \$757,53,713, while for FY 2027 this revenue stream is projected to increase 1.4% to a figure of \$779,677. For FY 2026, fiscal-year-to-date, there have been approximately 56 establishments collecting and remitting this tax during the fiscal year. Food and Beverage Tax is projected to provide approximately 4.2% of all budgeted General Fund revenue for FY 2027.

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 2026 is projected to total about \$634,755. For FY 2027, this same group of revenues is projected to total \$805,867 in permit fee revenue. This represents a budgetary permit revenue increase of about 27% from the projected FY 2026 figure.

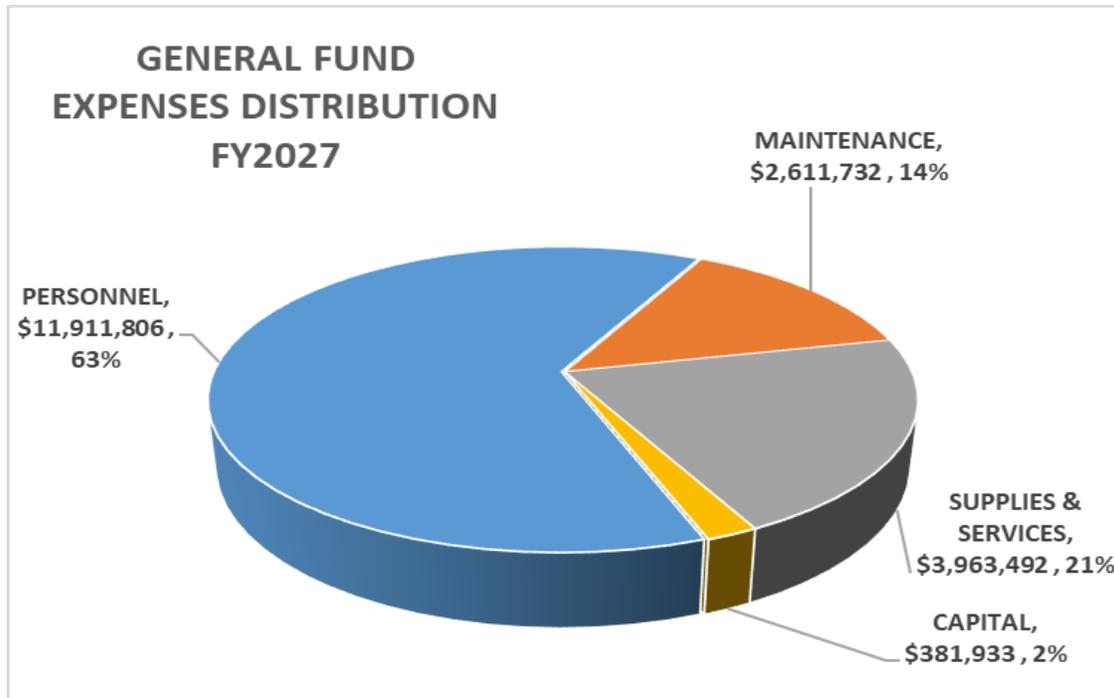
Grant revenue for FY 2026 is projected to total \$478,661, including “pull tabs and jar games” grant funding from the State, OSLAD Cerny Park Phase I final funding of \$300,000, AND Phase II of \$86,800, State LUST funding of almost \$29,000. For FY 2027, projected grant revenue includes OSLAD Cerny Park Phases I & II funding of \$530,600.

The proposed budget includes various transfers-in to the fund totaling \$143,961. The transfers-in include approximately \$74,204, from the Hotel Tax Fund, to provide 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 celebrations, and \$40,140 in administrative cost transfers from the Water & Sewer Fund.

Miscellaneous Income for FY 2026 is projected to total \$123,209, including annual Nicor *Fee-in-Lieu-of-Therms* revenue recognition for 2025 of \$28,114 and other general miscellaneous receipts. For FY 2027, this is projected to total \$665,336 including the use of \$600,000 in City share Park Developer Donations in support of the Cerny Park project, and an estimated \$32,000 for the Nicor *Fee-in-Lieu-of-Therms* under the City’s franchise agreement with the utility provider. This also includes estimated insurance recoveries and the sale of yard-waste stickers.

### **Expenditures**

FY 2026 General Fund expenditures are projected to finish the fiscal year at a total of \$16,720,373, an increase of \$1,844,600, or approximately 12.4%, over the FY 2025 audited year-end expenditures of \$14,875,773. For FY 2027, the budgeted expenditures are projected to total \$18,868,963, an increase of \$2,148,590 or about 12.8% over the FY 2026 projected total expenditures of \$16,720,373.



Personnel costs have historically made up approximately 60-70% of total General Fund expenditures. For FY 2027 personnel expenses totaling a projected \$12,161,806 comprise 63% 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. FY 2027 also includes a Decision Package (**ADMIN 27.02**) for a proposed Administrative Intern position in the Administration Department.

This category of expenditures also includes City contributions to the Police Pension Fund for the actuarially determined pension levy amount for the 2025 levy, to be collected during FY 2026, increased by about \$157,148. This category also includes required City contributions to IMRF (the non-public safety employee retirement plan), and the City share of employee health insurance premiums.

Maintenance expenditures make up another 13.6% of total projected fund expenditures in FY 2027, totaling \$2,611,732. 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 2027, this category also includes \$1,324,574 for the *Cerny Park Improvement Project* phase II, funded by a total \$600,000 Open Space Lands Acquisition and Development (OSLAD) grants, over three years, and the use of \$600,000 from the City Share of Park Developer Donations.

Supplies and Services expenditures make up 21% of all proposed FY 2027 General Fund expenditures at a projected budget cost of \$3,963,492.

This expenditure category includes the cost of legal services for corporate counsel, the city prosecutor and labor attorneys, totaling \$375,500. Additionally, liability insurance and workers compensation premiums projected at about \$516,978, engineering services, and auditing services. Also included in this category of expenses is the City's liability insurance expenses of approximately \$212,000, Workers Compensation insurance coverage of \$304,522, managed IT services of about \$186,000, and annual DUCOMM operations and facilitates costs totaling \$469,279. Additionally, the cost of vehicle fuel and oil largely for the Police fleet and Public Works vehicles and truck fall in this group at a budgeted total of \$121,653.

For FY 2027, this category also includes \$50,537 for a decision package (**POL 27.02**) for the City to participate in a partnered services agreement with other local departments in the *Northeast DuPage Family & Youth Services* shared services contract, and another decision package (**FIN 27.01**) for the City to contract with specialized auditors to audit the various tax revenue streams received by the City to determine if the City is receiving all of the revenue it should be receiving.

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.

This category also includes increased transfers of all road and bridge related property taxes as a capital subsidy to the Capital Maintenance and Replacement Fund, to fund the CMRP. For FY 2026 this amount totals a projected \$186,439, and for FY 2027 it is projected at \$191,847.

Maintenance expenditures make up another 14% of total projected fund expenditures in FY 2027, totaling \$2,611,732. 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.

This expense category includes expenses for the *Cerny Park Improvement Project* with \$1,222,793 for FY 2026 for phases I completion and the start of phase II, and \$1,324,574 for phase II of the work being done under Open Space Lands Acquisition and Development (OSLAD) grants.

Capital expenditures totaling \$381,933, make up 2% of all FY 2027 budgeted expenditures in this fund. These expenditures include annual computer replacements, police vehicle mobile data terminal replacements, and a proposed FY 2027 Decision Package (**ADM 27.01**) of \$78,500 for VM Servers and Array Replacement in the police department.

### **Overall summary revenues versus expenditures**

It is projected that for FY 2026 projected revenues will exceed projected expenditures by \$1,027,639, while for FY 2027 projected expenditures will exceed projected revenues by \$256,868.

### ***Fund Balance***

The total audited fund balance at the end of FY 2025 totaled \$15,345,613. This represented an increase of about 16% or about \$2,149,311, which included a correction to recognize \$515,189 in cumulative interest due from the TIF #3 Fund for advances made to the Fund since inception of TIF#3. By the end of FY 2026, it is projected that the total fund balance will be \$16,373,252, as the result of a projected fiscal year end budgetary surplus of \$1,027,639. By the end of FY 2027 it is projected that the total fund balance will decrease to \$16,116,384, with a planned use of \$256,868 of available fund balance during the fiscal year.

FY 2025 ended with \$2,486,206 in *Assigned Fund Balance*, which is fund balance intended to be utilized for funding one-time, non-recurring expenditures for special projects. For FY 2026, staff is projecting that a total of \$274,258 for one-time project costs will be allocated from the Assigned Fund Balance, and for FY 2027 an additional \$350,000 in one-time project costs be allocated against the Assigned Fund Balance. As a result, by the end of FY 2026, the projected Assigned Fund Balance would total \$2,211,949, and by the end of FY 2027, \$1,861,949 for a total combined use of Assigned Fund Balance of \$624,258 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 2025, the *Non-Spendable* fund balance totaled \$5,922,059, with \$5,491,947 due from TIF#3, and pre-paid expenses of \$430,112. By the end of FY 2026 the *Non-Spendable* fund balance is projected to fall to a total of \$5,044,423 and by the end of FY 2027 fall to \$4,228,307.

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 2026 that balance is projected to be \$9,116,880 or 55%, and by the end of FY 2027, \$9,593,859 or 51%.

It is projected that by the end of FY 2027, the fund balance would total \$16,116,384 made up of: 1) Non-spendable balances of \$4,660,576 consisting of projected total interfund advances (loans) to TIF #3 and estimated pre-paid expenses, 2) assigned fund balance of \$1,861,949, and 3) unassigned fund balance of \$4,230,464.

**CITY OF WARRENVILLE, ILLINOIS**

**General Fund Activity  
Fund 001**

**FY 2027**

Projected Beginning Total Fund Balance	<u>\$16,373,252</u>
<b>Projected Beginning Unassigned Fund Balance</b>	<b><u>\$ 9,116,880</u></b>
<b>Revenues</b>	
Property Taxes	\$ 4,496,436
Sales and Use Taxes	7,443,678
Amusement Taxes	-
Consumption Taxes	779,677
Income Taxes	2,755,765
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	904,844
Interest Income	425,000
Financing Proceeds	-
Misc. Revenues	665,336
Grant Revenue	530,600
Rental Income	45,838
Reimbursement Revenues	10,334
Fine Revenue	289,383
Transfers In	<u>170,204</u>
<b>Total FY 2027 Revenue</b>	<b><u>\$ 18,517,095</u></b>
<b>Expenses/Expenditures</b>	
Personnel	\$ 11,911,806
Capital	431,933
Supplies and Services	3,818,492
Maintenance	<u>2,611,732</u>
<b>Total FY 2027 Expenses/Expenditures</b>	<b><u>\$ 18,773,963</u></b>
<b>Total Variance - Add to/(Use of) Fund Balance</b>	<b><u>\$ (256,868)</u></b>
<b>Breakdown:</b>	
<b>Projected Ending Total Fund Balance</b>	<b><u>\$16,116,384</u></b>
<b>Projected Ending Non-spendable Fund Balance</b>	<b><u>\$ 4,660,576</u></b>
<b>Projected Ending Assigned Fund Balance</b>	<b><u>\$ 1,861,949</u></b>
<b>Projected Ending Unassigned Fund Balance</b>	<b><u>\$ 9,593,859</u></b>
<b>Percent Change Unassigned Fund Balance</b>	5.23%

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



25-26  
Projected Dept Requested

25-26  
Activity

24-25  
Activity Amended Budget

25-26  
Amended Budget

26-27  
Dept Requested

GL Number	Description	24-25 Activity Amended Budget	25-26 Activity	25-26 Projected Dept Requested	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>					
<b>Department: 100-000 REVENUES - ALL FUNDS</b>					
Estimated Revenues					
<b>TAX REVENUE</b>					
001-100-000-30100	PROPERTY TAX - GENERAL CORP	1,447,731	1,440,225	1,451,366	1,469,189
001-100-000-30102	PROPERTY TAX - POLICE PROT	411,841	408,333	411,491	420,698
001-100-000-30103	PROPERTY TAX - SOCIAL SECURITY	311,762	309,177	311,569	318,458
001-100-000-30105	PROPERTY TAX - POLICE PENSION	1,422,889	1,408,254	1,408,254	1,565,945
001-100-000-30106	PROPERTY TAX - IMRF	208,279	206,639	208,237	212,955
001-100-000-30108	PROPERTY TAX - AUDIT	18,339	18,998	19,145	19,537
001-100-000-30110	PROPERTY TAX - NON CURRENT	245	46	0	0
001-100-000-30111	PROPERTY TAX - TORT & LIAB	107,676	106,703	107,528	110,059
001-100-000-30114	PROPERTY TAX - WORKERS COMP	72,308	72,089	72,647	74,241
001-100-000-30116	PROPERTY TAX - CROSSING GUARDS	41,917	40,339	40,651	41,679
001-100-000-30162	PROPERTY TAX - ROAD & BRIDGE	133,519	51,424	51,424	52,914
001-100-000-30163	PROPERTY TAX - TOWNSHIP RD & BR	53,377	135,009	135,011	138,926
001-100-000-30164	PROPERTY TX-NON CRRNT/RD & BR	33	8	0	0
001-100-000-30200	PERSONAL PROPERTY RPLCMNT TAX	55,254	45,872	59,917	61,655
001-100-000-30262	PPRT - TOWNSHIP RD & BR	12,163	7,684	9,893	10,180
001-100-000-30700	SALES TAX	2,983,835	1,685,846	3,700,122	3,755,624
STATE SHARED (1%)					
001-100-000-30701	HOME RULE SALES TAX	2,909,414	1,644,294	3,700,122	3,755,624
TAX RATE - 1.5%					
001-100-000-30702	SALES USE TAX	378,392	77,237	3,599,580	3,647,483
PER IML 02/26 PROJ OF \$8.90/CAPITA					
PER IML 02/26 PROJ OF \$2.67/CAPITA					
001-100-000-30708	FOOD & BEVERAGE TAX	753,713	570,130	768,155	40,571
001-100-000-30709	AUTO RENTAL TAX	22	0	0	0
001-100-000-30900	STATE INCOME TAX	2,581,800	1,637,469	2,745,129	2,755,765
PER IML 02/26 PROJ OF \$180.66/CAPITA					
PER IML 02/26 PROJ OF \$181.36/CAPITA					
001-100-000-38000	CABLE FRANCHISE FEES	162,794	0	0	2,755,765
<b>TAX REVENUE</b>		<b>13,788,921</b>	<b>9,865,836</b>	<b>15,235,354</b>	<b>15,475,556</b>
<b>LICENSES, PERMITS &amp; FEES</b>					
001-100-000-32100	LIQUOR LICENSE	50,735	7,300	48,935	48,935
001-100-000-32200	BUSINESS LICENSE/REGISTRATION	3,960	11,610	20,875	22,300
001-100-000-32400	REFUSE COLLECTION LICENSE	2,250	2,250	2,250	2,250

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 100-000 REVENUES - ALL FUNDS</b>						
Estimated Revenues						
<b>LICENSES, PERMITS &amp; FEES</b>						
001-100-000-32600	DOG LICENSE	489	420	401	425	425
001-100-000-32700	OTHER BUSINESS LICENSE	18,830	30,000	14,005	13,080	20,322
001-100-000-32900	BUILDING PERMIT FEE	296,481	320,936	79,679	278,914	367,791
001-100-000-32901	ELECTRIC PERMIT FEE	11,592	12,373	9,729	20,556	28,008
001-100-000-32902	PLUMBING PERMIT FEE	4,094	11,551	4,130	10,841	24,302
001-100-000-32903	BUILDING PLAN REVIEW FEE	146,043	152,028	15,221	113,752	183,726
001-100-000-33100	OTHER PERMITS	3,650	2,075	6,250	5,200	4,425
001-100-000-34200	OVERWEIGHT PERMIT FEE	4,355	4,500	3,525	5,130	4,745
001-100-000-36000	COPY CHARGES	2,590	2,400	2,390	3,192	2,890
001-100-000-36400	RE-INSPECTION FEES	175	175	0	0	175
001-100-000-36602	SITE PLAN REVIEW FEES	2,575	18,120	0	0	0
001-100-000-36700	ENGINEER RVW & INSPCTN FEES	26,940	52,000	45,516	112,000	111,000
001-100-000-36800	PUBLIC HEARING FEES	20,180	13,100	10,058	26,000	17,500
001-100-000-36900	STORMWATER MANAGEMENT FEES	12,888	21,800	21,224	61,000	57,200
001-100-000-37000	PRELIMINARY CONSULTATIVE FEES	1,800	9,500	0	0	0
001-100-000-37400	NEW ELEVATOR REVIEW & INSPECTN	7,975	7,000	5,775	7,000	7,000
001-100-000-37401	ELEVATOR RE-INSPECTION	1,043	0	0	0	0
001-100-000-37440	VACANT BUILDING REGISTRATION	350	750	0	0	350
001-100-000-37445	CODE ENFORCEMENT ADJUDICATION	2,275	1,500	5,100	1,500	1,500
	<b>LICENSES, PERMITS &amp; FEES</b>	<b>621,270</b>	<b>737,083</b>	<b>244,163</b>	<b>730,650</b>	<b>904,844</b>
<b>FINES &amp; FORFEITURES</b>						
001-100-000-34300	CIRCUIT CLERK FINES	193,413	137,930	169,268	213,020	203,216
001-100-000-34500	PARKING VIOLATIONS	29,025	34,000	21,125	27,018	28,022
001-100-000-34550	POLICE-MV COMPLIANCE FINE	0	0	(25)	0	0
001-100-000-34700	OTHER FINES	440	300	325	350	395
001-100-000-34800	ADMINISTRATIVE TOWING FEE	49,400	32,500	39,650	55,050	52,225
001-100-000-34850	BOOKING FEES	600	500	420	420	500
001-100-000-39600	PENALTY INCOME	2,870	100	0	0	0
001-100-000-39935	FALSE ALARM CALLS	4,100	4,125	6,550	5,950	5,025
	<b>FINES &amp; FORFEITURES</b>	<b>279,848</b>	<b>209,455</b>	<b>237,313</b>	<b>301,808</b>	<b>289,383</b>
<b>REIMBURSEMENTS</b>						
001-100-000-35605	SALARY REIMB - INTERGOVERNMENT	4,750	4,800	0	4,800	10,334
INCLUDES POLICE OFFICER TRAINING REIMBURSEMENTS						
001-100-000-39951	SPECIAL POLICE DETAIL	0	0	6,898	4,800	10,334
	<b>REIMBURSEMENTS</b>	<b>4,750</b>	<b>4,800</b>	<b>6,898</b>	<b>10,452</b>	<b>10,334</b>
<b>RENTAL INCOME</b>						

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 100-000 REVENUES - ALL FUNDS</b>						
Estimated Revenues						
<b>RENTAL INCOME</b>						
001-100-000-37500	RENTAL INCOME - WATER FUND	11,004	11,004	8,253	11,004	11,004
SPACE RENTAL						
001-100-000-37503	RENTAL INCOME - CELL TOWERS	32,121	33,494	30,338	11,004	11,004
<b>RENTAL INCOME</b>						
		<b>43,125</b>	<b>44,498</b>	<b>38,591</b>	<b>44,498</b>	<b>45,838</b>
<b>INTERFUND TRANSFERS</b>						
001-100-000-35600	ADMINISTRATIVE CHARGES - WATER	40,140	40,140	30,105	40,140	40,140
FROM W&S FUND						
001-100-000-35601	ADMINISTRATIVE CHARGES - OTHER	1,000	1,325	925	40,140	40,140
001-100-000-35603	SALARY REIMBURSEMENTS-HOTEL TAX	22,000	22,000	22,000	625	800
FROM SPECIAL EVENT STAFF TIME						
001-100-000-38600	TRANSFERS IN	49,558	49,927	34,995	22,000	22,000
001-100-000-38660	TRANSFERS IN - SEIZED ASSETS	30,096	42,036	0	46,660	52,204
TRANSFER OF REIMBURSEABLE ENFORCEMENT COSTS						
					34,536	55,060
<b>INTERFUND TRANSFERS</b>						
		<b>142,794</b>	<b>155,428</b>	<b>88,025</b>	<b>143,961</b>	<b>170,204</b>
<b>GRANT INCOME</b>						
001-100-000-39309	GRANTS	121,133	622,700	68,384	65,611	17,400
IPRF SAFETY GRANT						
CHARITABLE GAMES & PULL TABS FROM STATE						
					15,291	15,000
					2,434	2,400
OTRS#2 ILEPA LUST - FINAL						
					28,887	0
URBAN & COMMUNITY FORESTRY GRANT						
001-100-000-39309CERNYPK	GRANTS	0	0	326,800	19,000	0
PHASE I - PAYMENT #2 (\$540,000 TTL AS OF 02/18/26)						
					386,800	513,200
PHASE I - FINAL (ESTIMATED TO \$300K TTL)						
					240,000	0
PHASE II - (\$300K LESS EXPENSED FY26 EST \$86,800)						
					60,000	0
					86,800	213,200
PHASE II - FINAL						
001-100-000-39309POPUP26	GRANTS	0	0	26,250	0	300,000
PHASE II - FINAL						
					26,250	0

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 100-000 REVENUES - ALL FUNDS</b>						
Estimated Revenues						
<b>GRANT INCOME</b>						
	<b>GRANT INCOME</b>	<b>121,133</b>	<b>622,700</b>	<b>421,434</b>	<b>478,661</b>	<b>530,600</b>
<b>MISCELLANEOUS INCOME</b>						
	001-100-000-39900 MISCELLANEOUS INCOME	368,287	630,316	33,616	33,160	632,000
	001-100-000-39920 SALE SURPLUS PROPERTY	1,186	0	0	0	0
	001-100-000-39930 REIMBURSEMENT - INS/MC/LIAB	40,389	23,500	59,421	72,063	15,000
	001-100-000-39940 FINGERPRINTING	1,435	900	935	1,316	1,000
	001-100-000-39954 REFUSE STICKERS	15,840	20,002	14,770	16,670	17,336
	<b>MISCELLANEOUS INCOME</b>	<b>427,137</b>	<b>674,718</b>	<b>108,742</b>	<b>123,209</b>	<b>665,336</b>
<b>INTEREST INCOME</b>						
	001-100-000-37700 INTEREST INCOME	643,959	450,000	338,963	488,549	425,000
	001-100-000-37705 UNREALIZED GAIN(LOSS) - INVEST	436,956	0	113,435	190,870	0
	<b>INTEREST INCOME</b>	<b>1,080,915</b>	<b>450,000</b>	<b>452,398</b>	<b>679,419</b>	<b>425,000</b>
	Estimated Revenues	16,509,893	16,676,070	11,463,400	17,748,012	18,517,095
	<b>Total Department 100-000:</b>	<b>16,509,893</b>	<b>16,676,070</b>	<b>11,463,400</b>	<b>17,748,012</b>	<b>18,517,095</b>



BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 200-201 ELECTED OFFICIALS</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
PORTRAITS / PHOTOS						
001-200-201-46800	CODIFICATION	8,214	8,500	6,751	1,000	0
	CITY CODE ANNUAL HOSTING FEE				7,333	8,500
	QUARTERLY CODE REVISIONS - SUPPLEMENTS				333	500
001-200-201-46900	DUES, SUBSCRIPTIONS & BOOKS	4,280	5,250	4,048	7,000	8,000
	ARBOR DAY FOUNDATION (EAC)				4,250	3,950
	CMAP - CHICAGO METRO PLANNING COUNCIL				50	50
	DAILY HERALD SUBSCRIPTION - MAYOR BRUMMEL				600	600
	IML MEMBERSHIP (\$1500) + BOOKS (\$700)				300	0
	IL PRAIRIE PATH MEMBERSHIP (TAC)				1,700	1,700
	MMC - METRO MAYORS CAUCUS MEMBERSHIP				25	25
	MCDC - MUNICIPAL CLERKS DUPAGE CO				650	650
	MCI - MUNICIPAL CLERKS OF IL (CLERK + D. CLERK)				40	40
	NIMCA - NW IL MUNICIPAL CLERKS ASSN (D. CLERK)				130	130
	WESTERN DUPAGE CHAMBER OF COMMERCE				55	55
001-200-201-47200	OTHER SUPPLIES	296	500	425	700	700
	NAMEPLATES, ENGRAVINGS, ETC				600	500
001-200-201-48700	MISCELLANEOUS EXPENSE	0	500	151	600	500
	AS NEEDED (LOBBY DECORATIONS FY27)				50	500
001-200-201-48710	EMPLOYEE & VOLUNTEER APPRECIATIO	4,901	6,000	5,245	50	500
	VOLUNTEER APPRECIATION APPAREL (FY27 MOVED TO FD 014)				5,850	5,200
	EMPLOYEE APPRECIATION HOLIDAY LUNCH				1,600	0
	EMPLOYEE EXCELLENCE AWARD				2,200	3,000

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 200-201 ELECTED OFFICIALS</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
	MISC VOLUNTEER RECOGNITION AWARDS				50	100
	MONTHLY EMPLOYEE LUNCHES, EVENTS, RECEPTIONS, HALLOWEEN DECOR CONTEST, ETC				0	100
					2,000	2,000
<b>001-200-201-48711</b>	<b>COUNCIL SPONSORSHIPS</b>	<b>0</b>	<b>1,500</b>	<b>500</b>	<b>1,500</b>	<b>2,000</b>
	WWHS CHOIR AD					
	OPERATION SAFE CELEBRATION (POST-PROM)				500	500
	VFW VETERANS GRAVESTONES				500	500
	CITY COUNCIL SPONSORSHIP REQUEST(S)				500	500
					0	500
	<b>SUPPLIES &amp; SERVICES</b>	<b>70,302</b>	<b>76,090</b>	<b>55,955</b>	<b>67,112</b>	<b>76,400</b>
	Appropriations	148,241	158,766	116,564	147,164	156,922
	<b>Total Department 200-201:</b>	<b>(148,241)</b>	<b>(158,766)</b>	<b>(116,564)</b>	<b>(147,164)</b>	<b>(156,922)</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 250-251 LEGAL</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
001-250-251-45100	LEGAL - CORPORATE	218,128	250,900	151,568	221,766	240,500
	RETAINER (\$15,075/MO FY26) (\$15,8765/MO FY27)				180,900	190,500
	NON-RETAINER LEGAL EXPENSES				40,866	50,000
					0	20,000
001-250-251-45100DIST18	LEGAL EXPENSE	0	0	0	0	0
	18TH DISTRICT CODE ENFORCEMENT EXPENSES					20,000
001-250-251-45101	LEGAL - CITY PROSECUTOR	20,925	15,000	15,110	15,000	15,000
	FEES FOR CITY PROSECUTOR					15,000
					90,000	70,000
001-250-251-45102	LEGAL - LITIGATION	27,723	2,500	101,365	90,000	15,000
	LITIGATION & TRIAL EXPENSES					70,000
001-250-251-45103	LEGAL - LABOR RELATIONS	29,219	25,000	23,359	90,000	70,000
	LABOR RELATIONS/PERSONNEL LEGAL FEES				43,000	30,000
					43,000	30,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>295,995</b>	<b>293,400</b>	<b>291,402</b>	<b>369,766</b>	<b>375,500</b>
	Appropriations	295,995	293,400	291,402	369,766	375,500
	<b>Total Department 250-251:</b>	<b>(295,995)</b>	<b>(293,400)</b>	<b>(291,402)</b>	<b>(369,766)</b>	<b>(375,500)</b>

## **City of Warrenville Department Overview Administration**

Under the direction of the City Administrator, the Administration Department is responsible for operations of all City departments, management of capital projects, presentation and management of the City budget, Tax Increment Financing (TIF) district administration, support of elected officials and public meetings, support of 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. 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, the various advisory commissions, 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 under the direct supervision of the Assistant City Administrator.

**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.

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 300-301 ADMINISTRATION</b>						
Appropriations						
<b>PERSONNEL</b>						
001-300-301-40000	SALARIES - ADMINISTRATION	479,719	551,757	419,323	542,615	619,432
SALARY/WAGES						
INCLUDES DP ADM 27.02 - INTERN						
001-300-301-40001	OVERTIME - ADMINISTRATION	6,258	8,000	5,973	7,834	8,000
OVERTIME SALARY/WAGES						
001-300-301-40100	FICA EXPENSE	29,001	34,705	24,143	7,834	8,000
6.2% OF SALARY/WAGES						
001-300-301-40101	MEDICARE EXPENSE	7,035	8,116	6,023	34,127	36,064
1.45% SALARY/WAGES						
001-300-301-40200	IMRF EXPENSE	38,280	55,640	36,057	54,147	58,400
9.78%-CY 2025/9.94% CY 2026						
<b>PERSONNEL</b>		<b>560,293</b>	<b>658,218</b>	<b>491,519</b>	<b>646,705</b>	<b>730,330</b>
<b>SUPPLIES &amp; SERVICES</b>						
001-300-301-40500	COMMITTEES/COMMISSIONS	9,875	13,300	3,566	12,050	13,300
EMPLOYEE HEALTH & WELLNESS COMMITTEE (INCENTIVES AND INITIATIVES)						
IDEC EDUCATIONAL MATERIALS						
IDEC TRAINING RECOMMENDATIONS FOR STAFF AND ELECTED OFFICIALS (AUTISM AWARENESS, DIVERSITY, ETC)						
SAFETY COMMITTEE (ANNUAL SAFETY AWARD & FUTURE RECOGNITION PIZZA PARTY)						
BPAC BIKE RODEO SUPPLIES						
BPAC EDUCATIONAL MATERIALS						
EAC BATTERY RECYCLING BOXES						
001-300-301-44400	TRAVEL, TRAINING & MEETINGS	16,116	23,300	14,173	1,300	1,300
CC 3CMA CONFERENCE DENVER (REGISTRATION, HOTEL 3 NIGHTS, FLIGHT, MEALS)						
CA AUTO ALLOWANCE						
ICMA ANNUAL CONFERENCE & MID-YEAR TRAININGS OR EVENTS (CA & ACA)						

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 300-301 ADMINISTRATION</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
	IILMA CONFERENCES (MULTIPLE)				1,800	2,000
	IPELRA CONFERENCES & SEMINARS (ACA & HRG) (HRG ONLY FY27)				1,000	2,000
	LEGACY PROJECT CONFERENCE & EVENTS				3,400	1,800
	METRO MANAGER LUNCHEONS (CA & ACA)				250	500
	NPELRA ANNUAL CONFERENCE (ACA)				0	300
	ADP PRO SUMMIT CONFERENCE (HRG- HOTEL, FLIGHT, EVENT, CAR RENTAL))				2,400	2,400
	OTHER PROFESSIONAL TRAINING (ADMIN STAFF)				0	3,500
	STAFF PROFESSIONAL DEVELOPMENT (LASERFICHE TRAINING FOR EA/DC @\$2,000, LEADERSHIP @\$3,000)				0	1,500
	<b>001-300-301-45400</b> OTHER PROFESSIONAL SERVICES	<b>47,013</b>	<b>85,000</b>	<b>14,752</b>	<b>83,550</b>	<b>157,000</b>
	EXECUTIVE COACHING FOR TWO @ APPROX \$6,000 EA					
	HR CONSULTING, TRAINING, OR PROJECT SUPPORT (IPBC DEPENDENT AUDIT @\$4,000)				11,550	12,000
	CITYWIDE FACILITIES & SPACE NEEDS STUDY - FY24 DP ADM 24.01				7,000	15,000
	FACILITY STUDY BUILDING IMPROVEMENTS				65,000	30,000
	<b>001-300-301-45450</b> RECRUITMENT EXPENSES	<b>0</b>	<b>22,100</b>	<b>5,300</b>	<b>6,700</b>	<b>100,000</b>
	JOB ADVERTISEMENTS					22,500
	PRE-EMPLOYMENT BACKGROUND CHECKS				4,500	10,000
	PRE-EMPLOYMENT SKILL ASSESSMENT TESTING				600	1,500
	PRE-EMPLOYMENT MEDICAL EXAMS/PHYSICALS				600	1,000
	<b>001-300-301-45710</b> EDUCATION REIMBURSEMENT	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>1,000</b>	<b>10,000</b>
	TUITION REIMBURSEMENT (2 EMPLOYEES)				1,200	6,000
	<b>001-300-301-46600</b> SENIOR SERVICES	<b>19,625</b>	<b>45,000</b>	<b>25,689</b>	<b>1,200</b>	<b>6,000</b>
	DUPAGE SENIOR CITIZEN'S COUNCIL ANNUAL CONTRIB - MEALS ON WHEELS, SENIOR CHORE DAYS				65,000	81,000

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 300-301 ADMINISTRATION</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
	RIDE DUPAGE (PACE) - CITY SUBSIDY INCLUDES ADA PARATRANSIT & UBER RIDES				15,000	15,000
001-300-301-46900	DUES, SUBSCRIPTIONS & BOOKS	19,178	23,685	22,033	50,000	66,000
	CC DUES NATIONAL ASSOCIATION OF GOVERNMENT WEB PROFESSIONALS				16,520	20,495
	CC DUES CITY COUNTY COMMUNICATIONS & MARKETING ASSOCIATION				225	225
	HR SOURCE MEMBERSHIP				400	400
	NPELRA/IPELRA MEMBERSHIP				1,575	1,575
	PUBLIC RISK MANAGEMENT ASSOC (PRIMA)				230	230
	PUBLIC SALARY (CITY TECH)				425	425
	SOCIETY FOR HUMAN RESOURCES MGMT (SHRM-ACA & HRG))				390	390
	DMMC - DUPAGE MAYORS & MANAGERS CONF				600	600
	GMIS INTERNATIONAL				9,500	12,500
	ICMA - CA, \$1,300; ACA; EA/DC \$200				225	250
	ILCMA - LEGACY PROJECT & IAMMA				2,000	2,500
	MISC. DUES, SUBSCRIPTS, BOOKS				850	900
001-300-301-47150	IT ACCESSORIES	0	1,000	35	100	500
	MISC IT ACCESSORIES FOR ADMIN DEPT				200	1,000
001-300-301-47200	OTHER SUPPLIES	452	1,000	379	200	1,000
	ANNIVERSARY RECOGNITION AWARDS - EMPLOYEES				0	0
001-300-301-48700	MISCELLANEOUS EXPENSE	5,846	3,400	2,475	3,000	3,400
	MEETINGS 7 EVENT FOOD/SUPPLIES				2,000	2,400
	MISC FLOWERS & MEMORIAL DONATIONS				1,000	1,000

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 300-301 ADMINISTRATION</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
		118,105	218,985	88,402	203,070	332,495
<b>CAPITAL</b>						
001-300-301-49200	LAND PURCHASE - INT EXP	2,816	0	0	0	0
001-300-301-49500	EQUIPMENT PURCHASE	0	1,000	1,470	0	0
	<b>CAPITAL</b>	<b>2,816</b>	<b>1,000</b>	<b>1,470</b>	<b>0</b>	<b>0</b>
Appropriations		681,214	878,203	581,391	849,775	1,062,825
<b>Total Department 300-301:</b>		<b>(681,214)</b>	<b>(878,203)</b>	<b>(581,391)</b>	<b>(849,775)</b>	<b>(1,062,825)</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 350-351 CENTRAL SERVICES</b>						
Appropriations						
<b>PERSONNEL</b>						
001-350-351-40400	EMPLOYEE INSURANCE	826,479	980,527	702,034	961,885	1,109,310
FY26						
FY27 (ASSUMES +20% EFF 01/27 - 4 MO IN FY27)						
					961,885	0
001-350-351-40403	INSURANCE OPT-OUT PAYMENTS	10,192	3,675	6,824	0	1,109,310
ANNUAL EMPLOYEE HEALTH INSURANCE OPTOUT PAYMENTS						
					6,824	10,593
INSURANCE OPT OUT REFUNDED IN FY 2026						
					9,211	10,593
					(2,387)	0
<b>PERSONNEL</b>		<b>836,671</b>	<b>984,202</b>	<b>708,858</b>	<b>968,709</b>	<b>1,119,903</b>
<b>54 MAINTENANCE</b>						
001-350-351-41100	MAINTENANCE - EQUIPMENT	279,448	198,907	173,149	232,137	241,698
SECURITY CAMERA MAINTENANCE, PLATINUM CCTV ANNUAL SERVICE CITY HALL						
					3,264	3,264
					7,615	7,615
AXON PD SECURITY CAMERA MAINTENANCE. INTERVIEW RM. 5YR CONTRACT (\$38,074.14 / \$7,614.83 EA YR) FY27=4 OF 5						
ADDITIONAL IT SUPPORT OR PROJECTS						
					20,000	20,000
IT MONTHLY MANAGED SUPPORT (INCLUDES EMAIL SECURITY, EDR, TRAINING, SIEM, & DATTO)						
					180,834	186,608
ANNUAL TELVUE HARDWARE SUPPORT (AV ROOM-ORBIS PROVIDES SUPPORT UNDER MANAGED SERVICES CONTRACT)						
					2,000	2,000
AV ROOM OR COUNCIL CHAMBERS ADHOC EXPENSES						
INTERNET SERVICE BACKUP PROVIDER						
					3,120	10,000
MANNING COPIER MAINTENANCE FROM KONICA MINOLTA (\$115 PER MO)						
STAFFORD COPIER MAINTENANCE FOR BIZHUB 808						
					225	1,380
TELEPHONE SYSTEM MAINTENANCE & SUPPORT (IPO SOLUTIONS)						
					567	567
DIGITAL CITY MESSAGE BOARD MAINTENANCE, IF NEEDED						
					6,500	6,500
PLATINUM CCTV - SURVEILLANCE CAMERA MAINTENANCE (PD ENDED 8/25, CH ANTICIPATED TO END IN FY27 AFTER NEW AXIS CAMERA INSTALL)						
					1,450	500
					6,562	3,264
001-350-351-41103	MAINTENANCE - SOFTWARE	300,112	319,234	376,654	249,582	225,199
APBNET (PD CRITICAL REACH BULLETINS)						
					605	700

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



24-25 25-26 25-26 26-27  
Activity Amended Budget Activity Projected Dept Requested

GL Number Description

Fund: 001 GENERAL  
Department: 350-351 CENTRAL SERVICES  
Appropriations  
MAINTENANCE

BEAST EVIDENCE MAINTENANCE SOFTWARE LICENSES X3, PRINTER, SCANNER, (PD)			3,864		6,306
TARGET SOLUTIONS LEARNING (FKA FRONTLINE) FIELD TRNG & FIELD TRNG OFC TRACKERS (PD)			4,218		4,218
LEADS ONLINE (PD)			4,158		4,300
LEXIPOL (PD) TRNG & POLICY MANAGEMENT SUPPORT			13,284		14,000
PACE SCHEDULER SOFTWARE (PD)			4,300		4,400
ITOUCH BIOMETRICS FINGERPRINTING ANNUAL SOFTWARE & REMOTE CLIENT LICENSE			4,580		5,080
IL LAW ENFORCEMENT ACCREDITATION PROGRAM TIER 2 SOFTWARE MODULE (\$550 ANNUALLY). SEE ALSO OTHER PROFESSIONAL SERVICES & MEMBERSHIP DUES.			0		550
ADP HR ONBOARDING & PERFORMANCE MGMT MODULES			5,520		5,520
ESRI (GIS) ANNUAL MAINTENANCE & LICENSES (2 DESKTOP, 7 ONLINE AND USER CREDITS			7,500		7,500
ADOBE ILLUSTRATOR (ADMIN GRAPHICS)			264		264
CIVIC PLUS ARCHIVE SOCIAL - MEDIA ARCHIVING (COST SHARED W/ LIBRARY - APPROX \$2,406)			4,397		4,400
AUTOCAD (2 USER LICENSES) 3YR LICENSE - RENEW IN APR 2028 THRU CDWG			5,901		5,901
BS&A ERP SOFTWARE (YR 2025 \$34,755; YR 3 (2026) \$35,797; YR 4 (2027) \$35,872; YR 5 (2028) \$37,977 - YR 3-5 ARE ESTIMATED)			35,797		35,872
QUISITIVE MICROSOFT D365 LICENSING			17,604		0
DATA TRANSFER SOLUTIONS (VUEWORKS - PW SOFTWARE) \$29,900 EA YEAR, FY 27 & 28 REMAINING			29,900		29,900
CITRIX FILESHARE - ACCOUNT CLOSED			200		0
GO DADDY DOMAIN SUBSCRIPTIONS & SSL LICENSES			200		200
GRANICUS WEB HOSTING SUBSCRIPTION (CONTRACT ENDED FY26)			5,400		0
GRANICUS FOIA & CE APP ANNUAL SUBSCRIPTION FEES (FY26: \$27,727.25, FY27: \$29,668.16, FY28: \$31,744.93)			27,727		29,668
CIVICPLUS MASS NOTIFICATION SYSTEM					

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 350-351 CENTRAL SERVICES</b>						
Appropriations						
<b>MAINTENANCE</b>						
	FORTINET FIREWALL & SWITCH ANNUAL MAINTENANCE (INCLUDES FORTINET VPN)				4,500	4,500
	LASERFICHE CLOUD ANNUAL RENEWAL (TKB ASSOC)				6,000	6,000
	LEXIPOL LOCALGOVU FULL LIBRARY SUBSCRIPTION				17,140	17,140
	MICROSOFT D365 AZURE FEES (FINANCE CREDIT CARD - ACCOUNT CANCELLED)				2,480	2,480
	DELL - MICROSOFT O365 ANNUAL TRUE UP RENEWAL LICENSING				16,800	0
	VMWARE 3YR SUBSCRIPTION (\$3949.92 EA YR, RENEWS MARCH 2028 WITH CDWG)				18,734	18,900
	AVAYA PHONE SYSTEM IPOSS SUPPORT (RENEWS 10/31/26)				3,950	3,950
	ENTERSECT ONLINE (PD BACKGROUND INVESTIGATIONS TOOL)				2,200	2,200
	BLUEBEAM SOFTWARE (3 POSITIONS: CCO, CP, CE)				1,368	1,260
	ANNUAL ORBIS SECURITY CAMERA MAINTENANCE (C/H/TRAILHEAD/WARREN TAVERN, WV MERCHANTILE)				990	990
					0	9,000
	<b>MAINTENANCE</b>	<b>579,560</b>	<b>518,141</b>	<b>549,803</b>	<b>481,719</b>	<b>466,897</b>
<b>SUPPLIES &amp; SERVICES</b>						
001-350-351-43301	INSURANCE - LIABILITY	165,686	201,422	325,217	202,339	212,456
	CY26 RENEWAL				202,339	0
	CY27 RENEWAL				0	212,456
001-350-351-43302	INSURANCE - WORKERS COMP	262,982	331,519	290,517	312,362	304,522
	CALENDAR YEAR COVERAGE				312,362	304,522
001-350-351-43303	INSURANCE - EE LIFE	3,054	3,024	2,615	3,155	3,155
	LIFE & AD&D				3,155	3,155
001-350-351-43400	TELEPHONE & INTERNET	61,298	62,232	49,280	675	2,100
	COMCAST INTERNET - CITY MUSEUM FOR SECURITY CAMERAS \$167.90 PER MONTH				675	2,100
001-350-351-44300	RENT EXPENSE	707	704	589	675	2,100
	PITNEY BOWES-POSTAGE MACHINE CH				731	802

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 350-351 CENTRAL SERVICES</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
001-350-351-44600	POSTAGE	6,705	5,772	4,001	731	802
CITY MAILINGS						
001-350-351-44700	PRINTING/PUBLISHING	1,636	1,600	68	4,300	4,600
VARIOUS MAILINGS-SPECIFICS TBD						
001-350-351-45400	OTHER PROFESSIONAL SERVICES	268,356	138,611	78,656	500	1,000
COMMUNICATIONS TRAINING - ALL DEPTS (DARDIS)						
ERP PROJECT MGMT BAECORE FEES FOR BS&A						
ERP & EAM INTEGRATIONS W/GRANICUS (CGS FEES)						
DOT/NON-DOT RANDOM PROGRAM & PRE EMPLOYMENT PHYSICALS						
FLU SHOTS & WELLNESS ASSESSMENTS						
LANGUAGE TESTING-PER MAP 213 CBA & EPM						
001-350-351-47100	OFFICE SUPPLIES	20,987	20,000	9,887	17,636	17,750
OFFICE SUPPLIES						
001-350-351-47150	IT ACCESSORIES	0	3,000	386	17,636	17,750
OFFICE IT SUPPLIES / INCLUDES GENERAL PRINTER REPLACEMENTS						
<b>SUPPLIES &amp; SERVICES</b>		<b>791,411</b>	<b>767,884</b>	<b>761,216</b>	<b>649,242</b>	<b>566,485</b>
<b>CAPITAL</b>						
001-350-351-49500	EQUIPMENT PURCHASE	96,710	174,556	113,045	76,420	222,750
ANNUAL MDT REPLACEMENTS: PD SQUADS (216, 217, 219, 222, 311, 313) X6 @ \$6,500 EA						
ANNUAL AXON CAMERA REPLACEMENTS: PD SQUADS 2/315 & 2/319 @ \$6,446 ANNUALLY FOR 5 YRS. FY27=3 OF 5						
ANNUAL AXON CAMERA REPLACEMENTS: PD SQUADS 216 & 217 @ \$4,593 ANNUALLY FOR 5 YRS. FY27=5 OF 5						
ANNUAL AXON CAMERA REPLACEMENTS: PD SQUADS 211 & 213 @ \$4,593; & SQUADS 210, 2/312, 2/314 @ \$6,888 ANNUALLY FOR 5 YRS. FY27=5 OF 5						
SECURITY CAMERA UPGRADES & INSTALLATION (C/H, TRAILHEAD, WARREN TAVERN, WV MERCANTILE)						
ANNUAL ORBIS SECURITY CAMERA MAINTENANCE (C/H, TRAILHEAD, WARREN TAVERN WV MERCANTILE)						
					0	36,930

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 350-351 CENTRAL SERVICES</b>						
Appropriations						
<b>CAPITAL</b>						
	ANNUAL COMPUTER REPLACEMENT (5YR SCHEDULE INCLUDES APPROX 1/4 OF DEVICES REPLACED EA YR. (DESKTOPS, LAPTOPS, MONITORS, ETC.)				0	3,900
	ANNUAL MOBILE DEVICE REPLACEMENTS THROUGH VERIZON (CAN INCLUDE TABLETS)				35,000	40,000
	AV ROOM COMCAST BROADCAST TRANSMITTER				1,500	1,500
	DP ADM 27.01 VMWARE SERVER AND ARRAY UPGRADE (LOCATED IN PD SERVER ROOM)				4,000	0
	<b>CAPITAL</b>	<b>96,710</b>	<b>174,556</b>	<b>113,045</b>	<b>76,420</b>	<b>222,750</b>
	Appropriations	2,304,352	2,444,783	2,132,922	2,176,090	2,376,035
<b>58</b>	<b>Total Department 350-351:</b>	<b>(2,304,352)</b>	<b>(2,444,783)</b>	<b>(2,132,922)</b>	<b>(2,176,090)</b>	<b>(2,376,035)</b>

# City of Warrenville Department Overview

## Finance Department

The Finance Department is located on the first floor of City Hall and is generally the first point of contact for most business conducted at City Hall, with service hours of 8:00 a.m. – 5:00 p.m. Monday through Friday. The department includes five authorized full-time positions, with one shared position with Community Development.

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 residents 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 is 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 users, 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 via a link on the City website or through BS&A payment portal citizen engagement app

### 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

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 400-401 FINANCE DEPARTMENT</b>						
Appropriations						
<b>PERSONNEL</b>						
001-400-401-40000	SALARIES - FINANCE DEPT	300,328	361,397	276,351	356,185	380,342
SALARY/WAGES						
001-400-401-40001	OVERTIME - FINANCE DEPT	481	1,500	392	692	1,500
OVERTIME-FINANCE						
001-400-401-40100	FICA EXPENSE	18,300	22,500	17,035	22,126	23,674
6.2% OF SALARY/WAGES						
001-400-401-40101	MEDICARE EXPENSE	4,280	5,262	3,984	5,175	5,537
1.45% OF SALARY/WAGES						
60	001-400-401-40200	26,557	36,072	26,471	35,109	38,337
IMRF EXPENSE						
9.78 % CY 2025/9.94% CY 2026						
<b>PERSONNEL</b>		<b>349,946</b>	<b>426,731</b>	<b>324,233</b>	<b>419,287</b>	<b>449,390</b>
<b>SUPPLIES &amp; SERVICES</b>						
001-400-401-40705	TELECOMMUNICATIONS TAX REBATE	417	750	0	760	760
WPLD						
RESIDENT SENIORS						
001-400-401-42950	CREDIT CARD FEES	23,655	25,000	48,880	63,558	65,000
BS&A ABSORBED FEES						
WORLD PAY & VANTIVE FEES						
001-400-401-44400	TRAVEL, TRAINING & MEETINGS	3,114	5,250	9,168	8,182	13,870
DAILY BANK DEPOSITS- MILEAGE						
DIRECTOR CONFERENCES & TRAININGS						
ACCOUNTING SUPERVISOR CONFERENCE & TRAININGS						
BS&A CONFERENCE- FY 2027 (2)						
ACCOUNTANT IGFOA CONFERENCE						
TECHNICAL STAFF TRAINING						

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 400-401 FINANCE DEPARTMENT</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
001-400-401-45200	AUDIT EXPENSE	19,350	20,000	15,000	1,565	2,500
FY25 AUDIT (SUMMER 2025)					15,000	18,700
FY25 SINGLE AUDIT-(IF NECESSARY)					15,000	0
FY26 AUDIT (SUMMER 26)				0	0	13,500
FY26 SINGLE AUDIT-(IF NECESSARY)				0	0	5,200
001-400-401-45400	OTHER PROFESSIONAL SERVICES	61,612	28,460	23,874	22,436	72,465
OPEB VALUATION-LIMITED ODD FY AUDITS					960	0
OPEB VALUATION-FULL EVEN FY AUDITS					0	3,225
ADP PAYROLL PROCESSING FEES					5,526	5,640
EXECUTIVE COACHING-ACCOUNTING SUPERVISOR					6,600	6,800
EXECUTIVE COACHING-FINANCE DIRECTOR					6,600	6,800
SPECIAL PROJECT-VALUATION					2,750	0
DP FIN 27.01 REVENUE COLLECTIONS AUDITING (1YR ONLY)					0	50,000
001-400-401-45710	EDUCATION REIMBURSEMENT	0	4,300	0	0	0
001-400-401-46900	DUES, SUBSCRIPTIONS & BOOKS	638	615	1,000	900	1,000
GFOA MEMBERSHIP/RENEWAL						
IGFOA MEMBERSHIP					500	550
001-400-401-47150	IT ACCESSORIES	0	500	566	400	450
DESKTOP SCANNERS					0	1,000
001-400-401-47200	OTHER SUPPLIES	125	125	138	116	1,000
DOG TAGS						125
001-400-401-48700	MISCELLANEOUS EXPENSE	(1,375)	500	416	116	125
DEPT MEETINGS FOOD OR OTHER SUPPLIES					424	425
001-400-401-48703	GFOA REVIEW FEE	460	460	590	424	425
					590	620

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 400-401 FINANCE DEPARTMENT</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
AWARD FOR EXCELLENCE IN FINANCIAL REPORTING						
001-400-401-49954	REFUSE STICKERS	13,680	26,265	7,725	590	620
GROOT - \$3.09/STICKER X 5,000					15,450	16,200
GROOT - \$3.24 X 5,000					15,450	0
<b>SUPPLIES &amp; SERVICES</b>		<b>121,676</b>	<b>112,225</b>	<b>107,357</b>	<b>127,416</b>	<b>190,165</b>
<b>CAPITAL</b>						
001-400-401-49500	EQUIPMENT PURCHASE	0	17,729	17,168	17,168	1,000
1ST FLOOR COPIER REPLACEMENT						
CONF ROOM - AUDIO/VIDEO EQUIPMENT					11,029	0
FRONT COUNTER - VARI DESK					6,139	0
<b>CAPITAL</b>		<b>0</b>	<b>17,729</b>	<b>17,168</b>	<b>17,168</b>	<b>1,000</b>
Appropriations		471,622	556,685	448,758	563,871	640,555
<b>Total Department 400-401:</b>		<b>(471,622)</b>	<b>(556,685)</b>	<b>(448,758)</b>	<b>(563,871)</b>	<b>(640,555)</b>

## **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 department leadership, which consists of the Chief of Police and two Deputy Chiefs are responsible for oversight of the department, policy development, maintaining effective labor and management relationships, carrying out the mission, vision, and values of the City Council, and ensuring everyone in the department operates in accordance to its adopted mission. *“To remain dedicated to serving the community with uncompromising integrity and moral values. With professionalism and compassion, the department strives to reduce crime, foster community partnership, and sustain public trust.”*

The Administration Division consists of one Administrative Assistant, a Records Supervisor, two Records Assistants, one Community Service Technician, and one part-time Emergency Management Coordinator. This division is responsible for general administrative support, maintaining records, responding to Freedom of Information Act requests, evidence management, and the City’s emergency management preparedness

The Operations Division (Patrol), which consists of four Patrol Sergeants, four Corporals, 17 patrol officers, two Community Service Officers, and six school Crossing Guards responds to 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.

The Investigations division, which consists of a Detective Sergeant and four Detectives, is responsible for investigating crimes against persons and property, financial crimes, juvenile offenses, and cyber-crimes. The detectives receive and are responsible for maintaining 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 aid the Detectives during surveillance and major investigations.

The lobby of the police department 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.

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 500-501 POLICE</b>						
Appropriations						
<b>PERSONNEL</b>						
001-500-501-40000	SALARIES - POLICE (SWORN)	3,847,344	4,426,768	2,961,245	3,734,138	4,220,595
	SALARIES & WAGES - SWORN					
001-500-501-40001	OVERTIME - POLICE	391,355	340,000	317,564	391,658	4,220,595
	OVERTIME-FULL DEPARTMENT					350,000
001-500-501-40004	SALARIES - CROSSING GUARDS	27,974	49,414	26,853	391,658	350,000
	SALARIES & WAGES-SCHOOL CROSSING GUARDS				39,836	56,998
001-500-501-40005	SALARIES - POLICE (NON-SWORN)	493,182	524,612	406,507	39,836	56,998
	SALARIES & WAGES - NON SWORN				526,603	554,139
64-001-500-501-40006	UNEMPLOYMENT EXPENSE	5,013	0	0	0	0
001-500-501-40100	FICA EXPENSE	280,503	331,129	215,037	290,919	321,267
	FICA EXPENSE - FULL DEPARTMENT					
001-500-501-40101	MEDICARE EXPENSE	65,347	77,442	50,503	290,919	321,267
	MEDICARE EXPENSE - FULL DEPARTMENT				68,037	75,135
001-500-501-40200	IMRF EXPENSE	44,614	53,837	40,859	68,037	75,135
	IMRF EXPENSE - FULL DEPARTMENT				53,000	57,393
001-500-501-40401	CITY CONTR TO POLICE PENSION	1,239,332	1,422,889	1,408,254	1,408,254	1,565,945
	ACTUARIALLY DETERMINED FUNDING					
	<b>PERSONNEL</b>	<b>6,394,664</b>	<b>7,226,091</b>	<b>5,426,822</b>	<b>6,512,445</b>	<b>7,201,472</b>
<b>MAINTENANCE</b>						
001-500-501-41100	MAINTENANCE - EQUIPMENT	9,483	24,040	3,464	12,040	12,490
	BIKE UNIT TUNE-UP & REPAIRS X5 BIKES				800	800
	CAR WASHES (MONTHLY) & DETAILING, (TWICE PER YEAR)				7,440	7,890
	GENERAL EQUIPMENT MAINTENANCE (EX: RADAR/LIDAR UNITS, LIVESCAN PRINTER, MISC.)				2,700	2,700
	RADAR/LIDAR RECERTIFICATION (COST REIMBURSED BY TRANSFER-IN-REVENUE FROM SEIZED ASSETS FUND)				1,100	1,100
001-500-501-41110	MAINTENANCE - AUTOS	80,711	99,300	40,984	55,300	54,000
	ON-SITE SQUAD SERVICE CALLS, LABOR, EQUIPMENT				0	4,000

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 500-501 POLICE</b>						
Appropriations						
<b>MAINTENANCE</b>						
	PURCHASE OF PARTS					
	PURCHASE OF TIRES, ALIGNMENTS, BALANCING (LABOR/MATERIALS) (TBD-ENTERED BY FINANCE, TRANSFER IN REVENUE FROM SEIZED ASSETS FUND)				0	20,000
	REPAIRS (DEALERSHIP/OUTSIDE VENDORS) (TBD-ENTERED BY FINANCE)				30,000	30,000
	REMOVE OLD/INSTALL NEW EQUIPMENT, SQUADS 201, 215 & 219 MOVED TO CMRP				22,500	0
	VEHICLE DECALING/STRIPING SQUADS 215 & 219 @ \$1,400 EA - MOVED TO CMRP				2,800	0
	<b>MAINTENANCE</b>	<b>90,194</b>	<b>123,340</b>	<b>44,448</b>	<b>67,340</b>	<b>66,490</b>
<b>SUPPLIES &amp; SERVICES</b>						
<b>65</b>	<b>001-500-501-42800</b>					
	COMMUNICATION SERVICES		460,993	444,701	460,993	469,279
	DUCOMM FISCAL YEAR OPERATIONS CONTRACT X33 OFCS (FY27: YEAR 8 OF 10 (FY20))				444,701	452,572
	DUCOMM ANNUAL FACILITY COST (SHARE OF COSTS CALCULATIONS INCLUDE FT OFCS ONLY)				16,292	16,707
	001-500-501-42900		2,500	1,602	2,500	2,500
	ANIMAL CONTROL					
	ALL (EX: KENNEL SUPPLIES, VETERINARY CHARGES, EQUIPMENT, ETC.)				2,500	2,500
	001-500-501-43400		24,793	17,558	23,516	25,000
	TELEPHONE & INTERNET					
	CELLULAR SERVICES				23,516	25,000
	001-500-501-43700		0	329	329	0
	NOTARY FEE		276			
	NOTARY COMMISSIONS - RECORDS DIV & MISC PERSONNEL (REQ'D STATE TRNG EXAMS/JOURNALS & ALL ASSOCIATED COSTS) (FEES=\$89 EA, EXAMS=\$49 EA). FY27=\$0. KEEP LINE DETAIL.					
	001-500-501-44300		31,088	62,147	45,443	66,007
	RENT EXPENSE		75,902		329	0
	AXON BODY WORN CAMERAS LEASE PKG, FY27: YR 1 OF 5 (\$272,195.64 OVER 5 YRS) FOR CAMERAS, HARDWARE, SOFTWARE, STORAGE, MAINTENANCE), TO BE OFFSET BY SEIZED ASSETS FUND TRANSFERS, OTHERWISE GENERAL FUND EXPENSE.				45,443	66,007
	ETSB I/NET ANNUAL MAINTENANCE				33,876	54,440
	POSTAGE MACHINE RENTAL (\$177 QUARTERLY)				604	604
	OUTDOOR RANGE RENTAL (X33 @ \$80 EA OFC)				708	708
	AXON INTERVIEW ROOM RECORDING SYSTEM 5-YR CONTRACT (\$38,074.15 AS 5 ANNUAL PAYMENTS OF \$7,614.83. BEGIN FY24 W/INSTALL. FY27= YR 4 OF 5				2,640	2,640
					7,615	7,615

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 500-501 POLICE</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
<b>001-500-501-44400</b>	TRAVEL, TRAINING & MEETINGS					
	ADVANCED EVIDENCE TECHNICAL X1 ATTENDEE @ \$1,400	53,736	69,290	60,164	58,655	72,394
	CRASH INV 1 & II - NMU CENTER FOR PUBLIC SAFETY				1,400	1,400
	DUPAGE JUVENILE OFCS ASSOC (DJOA) CONF X3 ATTENDEES @ \$250 EA				0	3,800
	IL ASSOC OF TECHNICAL ACCIDENT INVESTIGATORS (IATAI) CONF X3 ATTENDEES @ \$400 EA				250	1,350
	IL DRUG ENFORCEMENT OFCS ASSOC (IDEOA) CONF X2 @ \$325				650	1,050
	IL HOMICIDE SEMINAR X5 ATTENDEES @ \$300 EA				2,065	1,500
	IL LAW ENFORCEMENT ADMIN PROFESSIONALS CONF (FY27: NOT BUDGETED)				500	500
	IL POLICE MEMORIAL X3 ATTENDEES				390	1,560
	IL TACTICAL OFCS ASSOC (ITOA) CONF, TRNG, & DUES X3 @400				0	1,000
	IL CHIEFS OF POLICE CONF (PUBLIC SAFETY EXPO)				0	650
	IL ASSOC OF PROPERTY MANAGERS CONF (EVIDENCE TECH)				0	4,700
	CELEBRITE CELLPHONE EXTRACTION TRAINING X1				0	4,000
	AXIOM CELLPHONE EXTRACTION TRAINING X1				0	4,000
	SUBURBAN LAW ENFORCEMENT ACADEMY - TUITION X2 RECRUITS @ \$5,167 EA (16 WEEK SESSION)				4,750	10,334
	IL CRISIS NEGOTIATORS CONFERENCE X2 ATTENDEES @ \$850 EAI				700	1,700
	LEADERSHIP DEVELOPMENT, SGTS X5/CRPLS X4				15,000	15,000
	TRAINING, ALL PERSONNEL (INCLUDES NEMRT, SEMINARS, CONFERENCES, ETC.)				12,000	12,000
	TACTICAL INSTRUCTOR DEVELOPMENT (INCLUDES RAPID DEPLOYMENT X2 @ \$600, GRACIE SURVIVAL TACTICS, X1 @ \$850 TASER INSTR RECERTIFICATIONS X2 @ \$500)				9,450	3,050
	CONTINUING EDUCATION (CHIEF)				3,000	3,000
	INTERNATIONAL ASSOC OF CHIEFS OF POLICE CONF X2 @ \$2,900 EA, ORLANDO FL , AIR FARE, LODGING, REG				8,500	5,800



BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 500-501 POLICE</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
	DUJIS ANNUAL PRMS OPERATING & SYSTEM COSTS				40,856	41,000
	DUPAGE COUNTY CHIEFS OF POLICE ASSOC X3 @ \$275 (CHIEF X1, DC X2)				825	825
	DUPAGE COUNTY CHILDREN'S ADVOCACY CENTER ANNUAL MUNICIPAL CONTRIBUTION				4,000	4,000
	DUPAGE METROPOLITAN EMERGENCY RESPONSE & INVESTIGATIONS TEAM (MERIT) ANNUAL AGENCY DUES				6,500	9,500
	DUPAGE SENIOR MANAGEMENT (DCS X2, SGTS X5 @ \$125 EA)				875	875
	DUPAGE/IL JUVENILE OFCS ASSOC DUES X3 @ 30				25	90
	EXPLORER CHARTER FEES (THREE FIRES COUNCIL) (FY:27 NOT BUDGETED, KEEP DETAIL LINE)					
	IL ASSOCIATION OF CHIEFS OF POLICE X3 @ \$265 EA (CHIEF X1, DCS X2)				795	795
	IL LAW ENFORCEMENT ADMIN PROFESSIONALS (ILEAP), CHIEF ADMINISTRATIVE ASSISTANT, ANNUAL MEMBERSHIP				75	75
	IL LAW ENFORCEMENT ALARM SYSTEM (ILEAS) ANNUAL MEMBERSHIP				120	120
	INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE, ANNUAL MEMBERSHIP X3 @ \$190				570	570
	INTERNATIONAL ASSOC OF CHIEFS OF POLICE ONLINE.NET, ANNUAL ONLINE SUBSCRIPTION				875	875
	NATIONAL ASSOC OF TOWN WATCH (NATW), ANNUAL MEMBERSHIP RENEWAL (RE: NATI'L NIGHT OUT)				35	35
	MISC. PROFESSIONAL MAGAZINE SUBSCRIPTIONS AND BOOKS				500	500
	LAW ENFORCEMENT RECORDS MGMT INFORMATION (LERMI), ANNUAL MEMBERSHIPS X4 @ \$40 (RECORDS X3, CST X1)				160	160
	MID-STATES ORGANIZED CRIME INFORMATION CENTER, ANNUAL ASSOCIATION FEE				300	300
	DOLAN CONSULTING GROUP, TRAINING VIDEOS (ONGOING \$2,247 COST EACH YEAR)				0	2,995
	NORTH EAST MULTI-REGIONAL TRAINING (NEMRT), ANNUAL TRNG FEE X40 @ \$95 EA				3,800	3,800
	DUPAGE METROPOLITAN ENFORCEMENT GROUP, FAIR SHARE AMOUNT (X33 @ \$520 EA)				17,600	17,160
	IL LAW ENFORCEMENT ACCREDITATION PROGRAM TIER 2 MEMBERSHIP (\$100 ANNUALLY). SEE ALSO OTHER PROFESSIONAL SERVICES & CENTRAL SERVICES.				0	100
<b>001-500-501-47150</b>	<b>IT ACCESSORIES</b>		<b>0</b>	<b>1,214</b>	<b>2,000</b>	<b>2,000</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 500-501 POLICE</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
IT ACCESSORIES (KEYBOARDS, MICE, FLASH DRIVES, CHARGING PORTS, ETC.)						
001-500-501-47200	OTHER SUPPLIES	14,271	23,920	14,775	2,000	2,000
	DIGITAL MEDIA (ET)				24,689	14,500
	EVIDENCE TECHNICIAN SUPPLIES (ET)				2,000	2,000
	MISCELLANEOUS OFFICE/OTHER SUPPLIES				6,000	6,000
	OFFICE EQUIPMENT (FY27: NONE REQUESTED, KEEP DETAIL LINE)				3,600	4,500
	SANITIZER REPLACEMENTS				500	500
	AED SUPPLIES REPLACEMENT BATTERIES X4 @ \$180 EA (\$720) / PADS X8 @ \$100 EA (\$800). FOR SQUADS.				1,520	1,500
	PI LIT RECHARGEABLE/REUSABLE LIGHTING SYSTEM X12 SETS OF 10 W/DOCKING STATION @ \$825 EA. MARKED & CSO SQUADS				10,469	0
	OFFICE EQUIPMENT - SGTS' OFFICE & REPORT WRITING ROOM - UPDATING AND UPGRADING OF WORKSPACES.				600	0
001-500-501-47210	AMMUNITION & SUPPLIES	23,219	26,630	13,756	26,630	28,028
	BATTERIES: 3-VOLT WEAPON LIGHTS (\$200), RIFLE RED DOT SIGHTS (\$100), AXON SIGNAL SIDE-ARM (\$200), TASER SPPM X8 @ \$122 (\$976)				750	1,476
	TASER XP26 (X2 W/SPPM BATTERIES @ \$1,910				4,200	3,820
	DUTY WEAPON LIGHTS X2 @ \$150				300	300
	AMMUNITION TRNG ROUNDS (HANDGUN X20,000 (\$7,000), RIFLE X5,000 (\$7,500)				14,500	14,500
	TASER CARTRIDGES: TRAINING X70 (\$3,122), DUTY X10 (\$450)				2,700	3,752
	AMMUNITION OTHER: LESS THAN LETHAL X170 (\$1,360), MARKING PROJECTILES X500 (\$500), DUTY HANDGUN X1000 (\$600), DUTY RIFLE X1000 (\$720)				3,180	3,180
	ARMORY SUPPLIES: WEAPON REPAIR PARTS, CLEANING, TARGETS, PAINT, TOOLS, ETC.				1,000	1,000
001-500-501-47300	UNIFORMS	45,304	56,157	23,497	58,373	61,750
	QUARTERMASTER REPLACEMENT (INCLUDES RECRUIT OFCS X2)				33,000	33,000
	SPECIALTY UNIT UNIFORMS (BIKE UNIT / HONOR GUARD)				4,087	1,000
	INVESTIGATIONS DIVISION CLOTHING ALLOWANCE (DETECTIVES X4 / POP UNIT OFCS X2)				7,000	7,000

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 500-501 POLICE</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
	EXPLORER PROGRAM UNIFORMS (FY:27=\$0. KEEP LINE ITEM)				3,750	3,750
	SHOEWARE ALLOWANCE X29 @ \$200 EA				5,836	10,500
	BODY ARMOR & OUTER VEST CARRIERS (X7 @ \$1,500 EA. INCLUDES RECRUITS X2) (FY26=OFCS X3 / RECRUIT XI)				1,500	1,500
	SWAT OFC EQUIPMENT (FY27=\$0, KEEP LINE ITEM)				3,200	5,000
	POLICE PATCHES				1,100	1,100
	UNIFORM CLEANING					
001-500-501-47304	UNIFORMS - CROSSING GUARDS	600	1,100	0	1,100	1,100
	CROSSING GUARD UNIFORMS & EQUIPMENT				83,776	92,153
001-500-501-47600	GAS/OIL EXPENSE	81,329	100,000	53,410	83,776	92,153
	MAINLY THRU FPDDC					
001-500-501-48401	COLLECTION AGENCY FEES	0	300	0	83,776	92,153
	ADJUDICATION COLLECTIONS - ASSOCIATED FEES				300	300
001-500-501-48700	MISCELLANEOUS EXPENSE	2,932	4,300	1,773	300	300
	AWARDS & RECOGNITION (TEAM BUILDING, CHALLENGE COINS, NAT'L POLICE WEEK, ETC.)				4,300	5,300
	MISCELLANEOUS				3,000	4,000
001-500-501-48701	INVESTIGATIONS	1,813	4,000	698	1,300	1,300
	BACKGROUND CHECKS (MESSAGE BUSINESS LICENSES/RENEWALS, OUTSIDE VENDOR PERSONNEL, ETC.)				4,000	4,000
	INVESTIGATION COSTS (SUBPOENA & ASSOCIATED RECORDS FEES)				2,000	2,000
001-500-501-48702	PUBLIC RELATIONS	16,913	30,250	11,632	2,000	2,000
	NATIONAL NIGHT OUT (INCLUDES FOOD TRUCKS X2, VENDOR SERVICES, AND OTHER EVENT & SETUP PURCHASES)				15,330	16,200
	SHOP WITH A COP (X2 CHILDREN)				12,500	12,500
	DOCUMENT SHREDDING DAY AND ELECTRONICS RECYCLING EVENT				300	300
	D.A.R.E. PROGRAM TEACHING SUPPLIES				2,530	2,600
	<b>SUPPLIES &amp; SERVICES</b>	<b>891,956</b>	<b>1,064,638</b>	<b>867,407</b>	<b>1,001,395</b>	<b>1,059,205</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 500-501 POLICE</b>						
Appropriations						
<b>CAPITAL</b>						
001-500-501-49500	EQUIPMENT PURCHASE	49,259	134,193	121,201	108,807	81,693
	GAS MASKS (REPLACEMENTS & FILTERS. FY27=0, LEAVE IN LINE DETAIL)				1,005	1,005
	BIKE UNIT - BICYCLE OUTFITTING (EMERGENCY LIGHTING PKG X3 @ \$335 EA)				37,500	40,000
	FLOCK LICENSE PLATE READING CAMERAS & ACCESSORIES (FY27: CONTRACT YEAR 4 OF 5 (\$37,000), ADV'D SEARCH X19 FLOCK OS, FLOCK SAFETY FALCON X14)				1,000	1,000
	DEPARTMENT INTERIOR ART HISTORY WALL CONTINUATION OF PROJECT				0	200
	INTOXIMETER & PBT MOUTHPIECES				2,600	0
	DUTY WEAPONS (GLOCK 17 HANDGUN WITH LIGHT X2; RDS GLOCK HANDGUNS X2. FY27=\$0. KEEP DETAIL LINE.				0	1,000
	SIMUNITIONS HANDGUNS X2 @ \$500 EA				6,000	12,616
	MOBILE RADIO REPLACEMENTS X2 (SQUAD 219 (\$7,133) AND SQUAD 201 (\$5,483)				3,257	0
	EVIDENCE TECH CAMERA REPLACEMENTS (CANON EOS 00D DSLR X3 @ \$1,600 EA (\$4,800); AND SONY A711 MIRRORLESS X1 @ \$2,000					
	GREYKEY PHONE ANALYSIS (CELLPHONE DATA EXTRACTION SOFTWARE)				10,000	0
	EVIDENCE ROOM VAULT (GUN, CURRENCY, AND DRUG CAGE, UPGRADE EQUIPMENT				95	0
	APX NEXT RADIOS (CSO'S X2 @ \$6,486 EA)				20,850	0
	WALL-MOUNTED TICKET PAYMENT DROPOFF (PD ENTRANCE & DECALS) SEE PW BUILDING MAINTENANCE BUDGET FOR MAILBOX PORTION.				2,000	2,000
	PORTABLE MESSAGE BOARD TRAILER				18,000	0
	CITY BAND REPLACEMENT RADIOS (FY26: X2 @\$1,000, OVER 15 YEARS OLD)				500	0
	SPIKE STINGER VEHICLE STOPPING DEVICES X4 @ \$4,500 EA					
	DEFENSIVE TACTICS TRNG MAT X1					
	UTILITY TERRAIN VEHICLE (DECISION PKG FY 24 \$34,080, ON HOLD)					
	COMMAND POST CENTER (IN-SQUAD SETUP) MOBILE EMERGENCY COMMAND CTR & ACCESSORIES. *FY27: ASSUMING VEH IS NOT RECEIVED BEFORE END OF FY26.				6,000	6,000
	ETSB RADIOS - NOT COVERED BY 911 SURCHARGE				0	17,872
	<b>CAPITAL</b>	<b>49,259</b>	<b>134,193</b>	<b>121,201</b>	<b>108,807</b>	<b>81,693</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
 FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected Dept	26-27 Requested
Fund: 001 GENERAL						
Department: 500-501 POLICE						
Appropriations						
	Appropriations	7,426,073	8,548,262	6,459,878	7,689,987	8,408,860
	<b>Total Department 500-501:</b>	<b>(7,426,073)</b>	<b>(8,548,262)</b>	<b>(6,459,878)</b>	<b>(7,689,987)</b>	<b>(8,408,860)</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 500-502 E.M.A.</b>						
Appropriations						
<b>PERSONNEL</b>						
001-500-502-40000	SALARIES - EMA	7,696	17,106	6,176	17,105	17,546
	SALARIES & WAGES - EMA					
001-500-502-40100	FICA EXPENSE	477	1,061	383	1,061	1,088
	6.2% OF WAGES					
001-500-502-40101	MEDICARE EXPENSE	107	248	90	1,061	1,088
	1.45% OF WAGES				248	254
					248	254
	<b>PERSONNEL</b>	<b>8,280</b>	<b>18,415</b>	<b>6,649</b>	<b>18,414</b>	<b>18,888</b>
<b>MAINTENANCE</b>						
001-500-502-41100	MAINTENANCE - EQUIPMENT	4,220	6,821	1,107	6,413	8,821
	GENERAL MAINTENANCE EQUIPMENT					
	SIREN SYSTEM MONITORING FEES				1,000	1,000
	SIREN SYSTEM ANNUAL MAINTENANCE				413	413
	STARCOM21 NETWORK				5,000	7,000
001-500-502-41110	MAINTENANCE - AUTOS	0	5,000	1,379	0	408
	GENERAL VEHICLE MAINTENANCE				5,000	3,500
	VEHICLE DECALING/STRIPING				3,500	3,500
	VEHICLE EQUIPMENT - LED WORKLIGHTS X4 (2 FOR EACH VAN)				1,500	0
001-500-502-42700	MAINTENANCE - COMMUNICATIONS	0	1,750	0	1,750	1,750
	WALKIE-TALKIES, MOBILE RADIOS (BATTERIES/RADIO AIR TIME)				1,750	1,750
	<b>MAINTENANCE</b>	<b>4,220</b>	<b>13,571</b>	<b>2,486</b>	<b>13,163</b>	<b>14,071</b>
<b>SUPPLIES &amp; SERVICES</b>						
001-500-502-43400	TELEPHONE & INTERNET	3,528	3,020	2,603	3,485	3,500
	GENERAL TELEPHONE (CELLULAR SERVICES) TBD BY FINANCE					
001-500-502-44400	TRAVEL, TRAINING & MEETINGS	0	4,500	0	3,485	3,500
	COORDINATOR/MEMBER TRAINING & CONFERENCES OR DIRECTOR COD CERTIFICATION PROGRAM				0	3,000
001-500-502-46900	DUES, SUBSCRIPTIONS & BOOKS	0	500	352	0	3,000
					500	500

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 500-502 E.M.A.</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
EMA-RELATED SOURCE BOOKS						
001-500-502-47200	OTHER SUPPLIES	722	3,200	2,693	500	500
	EMERGENCY RESPONSE SUPPLIES (EMERGENCY INCIDENT, NATURAL DISASTER OCCURRENCES; EMERGENCY SUPPLIES AS NEEDED)				3,200	3,200
	PRINTED MATERIALS (NOT BUDGETED, LEAVE IN)				1,500	1,500
	TRAINING EVENT SUPPLIES & PUBLIC RELATIONS GIVEAWAYS				1,700	1,700
	REFLECTIVE CONES (NOT BUDGETED, LEAVE IN)				1,000	1,000
001-500-502-47300	UNIFORMS	581	1,000	0	1,000	1,000
	VOLUNTEER UNIFORM ITEMS, INCLUDES HIGH-VISIBILITY SHIRTS AND REFLECTIVE VESTS				1,000	1,000
74 001-500-502-47600	GAS/OIL EXPENSE	134	250	0	150	200
	FROM FPDDC					
001-500-502-48700	MISCELLANEOUS EXPENSE	71	2,000	0	2,000	2,000
	MISCELLANEOUS					
	<b>SUPPLIES &amp; SERVICES</b>	<b>5,036</b>	<b>14,470</b>	<b>5,648</b>	<b>10,335</b>	<b>13,400</b>
<b>CAPITAL</b>						
001-500-502-49500	EQUIPMENT PURCHASE	0	9,340	5,399	9,340	5,490
	DEFIBRILLATOR, BATTERY REPLACEMENT X2 @ \$500 EA				1,000	1,000
	OTHER EQUIPMENT, AS NEEDED				500	500
	PI LIT FLARES X3 @ \$930 EA				0	2,790
	FLASHLIGHTS X6 @ \$150 EA				0	900
	BULLHORNS X3 @ \$100 EA				0	300
	GENERATOR (PORTABLE) HONDA SUITCASE GENERATOR X2 @ \$1,300				2,600	0
	OFFICE LOCKERS X6 @ \$740 PLUS FREIGHT CHARGES				5,000	0
	WEATHER RADIOS X6 (CITY HALL, PD, PW X2 @ \$40 EA				240	0
	<b>CAPITAL</b>	<b>0</b>	<b>9,340</b>	<b>5,399</b>	<b>9,340</b>	<b>5,490</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
 FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
Fund: 001 GENERAL						
Department: 500-502 E.M.A.						
Appropriations						
Appropriations		17,536	55,796	20,182	51,252	51,849
<b>Total Department 500-502:</b>		<b>(17,536)</b>	<b>(55,796)</b>	<b>(20,182)</b>	<b>(51,252)</b>	<b>(51,849)</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 500-504 POLICE COMMISSION</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
001-500-504-44400	TRAVEL, TRAINING & MEETINGS	400	800	400	400	800
IL POLICE COMMISSION ANNUAL CONFERENCE & TRAINING SEMINARS AND EXPENSES						
001-500-504-44700	PRINTING/PUBLISHING	0	2,000	0	0	0
TESTING - REQUIRED ADVERTISEMENTS (KEEP LINE ITEM DETAIL)						
MISCELLANEOUS RECRUITING MATERIALS						
001-500-504-45100	LEGAL EXPENSE	63	500	156	1,000	500
LEGAL SERVICES, AS NEEDED						
001-500-504-45800	TESTING	0	9,845	1,125	1,000	500
PATROL OFFICER TESTING PROCESS: APPLICATION PROCESSING, EXAM PROVISIONS & SCORING. BASED ON 50 APPS @ \$25 EA, EXAMS X40. CREDIT FOR REIMBURSED APP FEE X50 OF \$1,250						
PATROL MEDICAL EXAMS (TESTING)						
PATROL OFFICER TESTING POLYGRAPH EXAMS X20 @ 175 EA						
PATROL OFFICER TESTING PSYCHOLOGICAL EXAMS X7 @ \$585 EA						
POLICE SERGEANT PROMOTIONAL EXAM (STANDARD & ASSOC)						
001-500-504-46900	DUES, SUBSCRIPTIONS & BOOKS	400	1,030	400	0	24,105
IL FIRE & POLICE COMM ANNUAL ASSOC DUES (MEMBERSHIP LEVEL: CITY/TOWN)						
ANNUAL IL POLICE COMMISSION MANUALS / HANDBOOKS X4 @ \$105 EA						
MISC TRAINING MANUALS / LEGAL UPDATES X3 MEMBERS						
001-500-504-48700	MISCELLANEOUS EXPENSE	0	0	0	0	100
MISCELLANEOUS						
<b>SUPPLIES &amp; SERVICES</b>		<b>863</b>	<b>14,175</b>	<b>2,081</b>	<b>6,970</b>	<b>33,920</b>
Appropriations		863	14,175	2,081	6,970	33,920
<b>Total Department 500-504:</b>		<b>(863)</b>	<b>(14,175)</b>	<b>(2,081)</b>	<b>(6,970)</b>	<b>(33,920)</b>

# **City of Warrentville**

## **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 Warrentville, 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 Warrentville 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 Warrentville 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 Civil Engineer represents the City on the Municipal Engineers Discussion Group and DuPage River Salt Creek Workgroup.

#### 3. GIS

The City of Warrentville 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 Warrentville and maintain its outstanding quality of life by promoting it as an ideal location for business growth and success. The Division works closely with other economic development organizations such as Choose DuPage, the DuPage Convention and Visitors Bureau, and the Western DuPage Chamber of Commerce to attract 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, including the Warrentville Mercantile.

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 600-601 COMMUNITY DEVELOPMENT</b>						
Appropriations						
<b>PERSONNEL</b>						
001-600-601-40000	SALARIES - COMMUNITY DVLPMNT	773,540	860,521	639,206	824,416	893,057
SALARY/WAGES						
001-600-601-40001	OVERTIME - COMMUNITY DVLPMNT	325	2,000	776	1,901	2,000
SALARY/WAGES OVERTIME						
001-600-601-40003	SALARIES - PLANNING COMMISSION	2,800	2,600	2,230	1,901	2,000
STIPENDS-PLANNING COMMISSION						
001-600-601-40100	FICA EXPENSE	46,302	53,477	38,579	3,100	3,300
FICA EXPENSE- COMMUNITY DEV & PLAN COMM						
001-600-601-40101	MEDICARE EXPENSE	10,829	12,507	9,023	51,424	55,494
MEDICARE EXPENSE-COMMUNITY DEV & PLAN COMM						
001-600-601-40200	IMRF EXPENSE	63,619	80,102	58,961	12,027	12,978
IMRF EXPENSE						
		<b>897,415</b>	<b>1,011,207</b>	<b>748,775</b>	<b>974,189</b>	<b>1,050,832</b>
<b>PERSONNEL</b>						
<b>MAINTENANCE</b>						
001-600-601-41110	MAINTENANCE - AUTOS	6,187	2,000	1,341	2,000	2,000
BRAKES, MINOR TUNE-UP, TIRES, MAINTENANCE						
		<b>6,187</b>	<b>2,000</b>	<b>1,341</b>	<b>2,000</b>	<b>2,000</b>
<b>MAINTENANCE</b>						
<b>SUPPLIES &amp; SERVICES</b>						
001-600-601-43700	NOTARY FEE	29	75	32	50	50
PERMIT AND ZONING TECH, SANTOS						
001-600-601-44400	TRAVEL, TRAINING & MEETINGS	21,999	29,700	22,712	31,700	38,250
CEDD - APA-IL CONF, SEMINAR AND EVENT ATTENDANCE						
ACEDD - APA-IL CONF, AFSM CONF, SEMINARS AND TRAINING						
CCO - ICC TRAINING CONF, ICC TRAINING AND EXAMS, BSA CONFERENCE (\$2,000)						
COMMUNITY PLANNER - APA-IL, APA NATIONAL, ESRI						
ENGINEER - TRAINING AND SEMINARS						

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 600-601 COMMUNITY DEVELOPMENT</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
	BUILDING INSPECTOR - IN-STATE TRAINING, ICC EXAMS AND TRAINING				1,800	1,800
	ECONOMIC DEVELOPMENT SPECIALIST				1,300	1,300
	P/Z TECH - TRAINING AND TESTING				800	1,000
	CODE ENFORCEMENT OFFICER & PLUMBING INSPECTOR - TRAINING AND TESTING				700	700
	LEGACY ANNUAL CONFERENCE - CEDD + 1				500	500
	DISC TRAINING				250	250
	EXECUTIVE COACHING - CEDD, ACEDD, CCO				250	200
	MISC TRAINING AND TEAM BUILDING				14,000	15,000
	MILEAGE REIMBURSEMENT - PERSONAL VEHICLES USED FOR TRAVEL				1,000	1,000
	MISC PROFESSIONAL DEVELOPMENT				800	800
	MIDWEST LEADERSHIP INSTITUTE (ACDD FALL 26)				1,300	1,300
					0	3,400
	001-600-601-44700 PRINTING/PUBLISHING	6,684	4,500	2,609	4,500	4,500
	REPRO COSTS FOR ORDS, LG FORMAT MAPS, COLOR EXH, SPEC REPORT				2,000	2,000
	PROGRAM RELATED PRINTING				2,500	2,500
	001-600-601-45000 RECORDING FEES	2,365	2,500	1,943	2,500	2,500
	RECORDING FEES				2,500	2,500
	001-600-601-45300 ENGINEERING	28,361	80,000	29,663	55,000	80,750
	CONSULTING ENGINEERING SERVICES				50,000	80,000
	DEVELOP COMPREHENSIVE ENGINEERING & PW DESIGN MANUAL.				5,000	750
	001-600-601-45300POPUP26 ENGINEERING	0	0	12,400	0	0
	001-600-601-45400 OTHER PROFESSIONAL SERVICES	56,656	75,000	23,158	43,500	114,300
	CODIFICATION OF ORDINANCES & COURT REPORTER AND AI MINUTES SUBSCRIPTION				500	1,500

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 600-601 COMMUNITY DEVELOPMENT</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
	ECON. DEV/REDV CONSULTATION SERVICES (REDUCED DUE TO RECOVERABLE FEE ORD)				0	25,000
	DP PUB 27.01: GIS MANAGEMENT SERVICES.				30,000	60,000
	ROW/EASEMENT SURVEY, PLAT, LEGAL ASSISTANCE				0	2,000
	SCANNING OF HISTORICAL PAPER FILES				5,000	5,000
	INTERN FOR SCANNING				8,000	8,000
	BCGES RATING PROCESS (HOLD FOR FY28)				0	7,800
	COUNCIL REQUEST - RECORDING PC/ZBA MEETINGS				0	5,000
	I88 CORRIDOR BRANDING W/NAPERVILLE				0	75,000
<b>001-600-601-45400D15T18</b>	<b>OTHER PROFESSIONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	DEMO GARAGE AND SMALL HOME				0	40,000
	ROOF REPAIR LARGE HOME				0	20,000
	INSPECTION				0	5,000
	GLOBETROTTERS CONTRACT				0	10,000
<b>001-600-601-45400POPUP26</b>	<b>OTHER PROFESSIONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>55,045</b>	<b>0</b>	<b>180,000</b>
	DECISION PACKAGE - STOREFRONT BUILDOUT				0	175,000
	MARKET VENDOR PROGRAMMING				0	5,000
<b>001-600-601-45404</b>	<b>BLDG PERMIT REVIEW &amp; INSPECT</b>	<b>3,019</b>	<b>22,000</b>	<b>1,921</b>	<b>1,000</b>	<b>10,000</b>
	CONSULTANT INSPECTION SERVICES				1,000	5,000
	CONSULTANT PLAN REVIEW SERVICES				8,000	10,000
<b>001-600-601-45405</b>	<b>ELEVATOR INSPECTIONS</b>	<b>7,056</b>	<b>10,000</b>	<b>4,684</b>	<b>8,000</b>	<b>10,000</b>
	REVIEW AND INSPECT NEW & EXISTING ELEVATORS				8,000	10,000
<b>001-600-601-45406</b>	<b>LANDSCAPE REVIEW &amp; INSPECTIONS</b>	<b>5,146</b>	<b>7,500</b>	<b>2,559</b>	<b>5,000</b>	<b>7,500</b>
	CONSULTANT LANDSCAPE PLAN REVIEW AND INSPECTIONS				5,000	7,500

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 600-601 COMMUNITY DEVELOPMENT</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
001-600-601-45701	TRAINING - PLAN COMMISSION TRAINING OPPORTUNITIES FOR PC/ZBA	100	500	25	100	100
001-600-601-45710	EDUCATION REIMBURSEMENT CCO OBTAIN TUITION REIMBURSEMENT IN PURSUIT OF MPA FROM NIU	0	11,000	0	100 4,000	100 12,000
001-600-601-46000	PRELIMINARY CONSULT CONSULTANT EXPENSES ASSOCIATED WITH CONCEPT REVIEW	0	5,000	0	4,000 3,000	12,000 5,000
001-600-601-46900	DUES, SUBSCRIPTIONS & BOOKS 2021 INT CODE COUNCIL BOOKS, CONS. STANDARDS	8,384	12,273	2,358	3,000 12,273	5,000 13,090
IL APA MEMBERSHIP (CEDD, COMM PLANNER, ACDD, ENGINEER)						
APA & ATCP MEMBERSHIP (CEDD& COMM PLANNER)						
APA SPECIALITY DIVISIONS (CEDD & COMM PLANNER)						
ECONOMIC DEVT SPECIALIST						
AP ZONING PRACTICE						
LEGACY PROJECT (CEDD, ACDD, CCO)						
AREA BLDG COORD OF IL AND PERMIT TECHNATION						
DUPAGE RIVER SALT CREEK WORKGROUP CITY MEMBERSHIP						
INTL CODE COUNCIL MEMBERSHIPS (CCO, BLD INSP)						
ICMA - CEDD						
MISC BOOKS & REF MATERIALS						
STATE OF IL PROF END LIC REGISTRATIONS (ACDD, ENG)						
STRONG TOWNS						
NWBOCA, SUBURBAN BLDG OFFICIALS COUNCIL, AND NPFA MEMBERSHIP (CCO, BLD INSP)						
					850 200 1,400 120 600 75 160 50 1,643 300 200 500 300 100 275	850 250 1,450 120 750 75 160 50 1,700 300 200 500 300 100 285

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 600-601 COMMUNITY DEVELOPMENT</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
ECONOMIC DEVT SOFTWARE/MARKET RESEARCH						
001-600-601-47150	IT ACCESSORIES	0	750	384	5,500	6,000
	MICE, PERIPHERALS, DRIVES, ETC.				750	500
001-600-601-47200	OTHER SUPPLIES	290	1,000	367	750	500
	MISC OFFICE SUPPLIES, SPECIALITY PRINTER CARTRIDGES, SPECIALITY LARGER FORMAT PRINTER PAPER, POSTER PRINTING, ED MARKETING SUPPLIES				1,000	1,000
001-600-601-47300	UNIFORMS	0	650	0	1,000	1,000
	NEW BOOTS - SPENDING PER EMPLOYEE POLICY DAVID, CHRIS R, JOHN				650	650
	SAFETY GLOVES - SPENDING PER POLICY - DAVID, JOHN, BRUCE & CHRIS R ONLY (\$300/EMPLOYEE)				225	225
001-600-601-47600	GAS/OIL EXPENSE	2,991	3,500	1,388	425	425
	MAINLY FROM FPDDC				3,500	3,500
001-600-601-48700	MISCELLANEOUS EXPENSE	1,285	3,600	23,963	3,500	3,500
	FOOD & BEVERAGE FOR SPECIAL MEETINGS				3,600	78,600
	LAWN CUT SERVICES FOR CODE VIOLATIONS				1,200	1,200
	STAFF & PC NAME PLATES, MOUNTIN & LG FORMAT MAPS				1,800	1,800
	MISC SAFETY AND MEASURING EQUIPMENT				200	200
	DP COM 26.02 - PILOT BUSINESS IMPROVEMENT GRANT PROG				400	400
001-600-601-48700POPUP26	MISCELLANEOUS EXPENSE	0	0	32,514	0	75,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>144,365</b>	<b>269,548</b>	<b>217,725</b>	<b>180,123</b>	<b>637,290</b>
<b>CAPITAL</b>						
001-600-601-45210	COMPUTER SOFTWARE	3,822	0	0	0	0
	BLUEBEAM CORE - MOVED CENTRAL SERVICES					
001-600-601-49500	EQUIPMENT PURCHASE	350	4,000	0	4,000	16,000
	DESKS, SHELVES, CHAIRS, SCREENS, EASELS					
	LARGE FORMAT PRINTER/SCANNER				4,000	4,000
	<b>CAPITAL</b>	<b>4,172</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>16,000</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
 FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
Fund: 001 GENERAL						
Department: 600-601 COMMUNITY DEVELOPMENT						
Appropriations						
Appropriations		1,052,139	1,286,755	967,841	1,160,312	1,706,122
<b>Total Department 600-601:</b>		<b>(1,052,139)</b>	<b>(1,286,755)</b>	<b>(967,841)</b>	<b>(1,160,312)</b>	<b>(1,706,122)</b>

## **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 79 miles of water main, 4 wells, 4 water towers, 60 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, 908 streetlights, 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.

### **Fleet Maintenance Division**

The Fleet 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.

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 700-701 STREETS</b>						
Appropriations						
<b>PERSONNEL</b>						
001-700-701-40000	SALARIES - STREETS	813,177	830,625	645,746	848,802	861,000
SALARIES & WAGES						
001-700-701-40001	OVERTIME - STREETS	78,948	90,000	84,427	83,700	90,000
OVERTIME						
001-700-701-40100	FICA EXPENSE	51,273	57,078	43,732	57,815	58,962
FICA EXPENSE						
001-700-701-40101	MEDICARE EXPENSE	12,425	13,350	10,228	57,815	58,962
MEDICARE EXPENSE						
001-700-701-40200	IMRF EXPENSE	77,819	91,511	71,430	13,521	13,790
9.78%-CY 2025/9.94% CY 2026						
<b>PERSONNEL</b>		<b>1,033,642</b>	<b>1,082,564</b>	<b>855,563</b>	<b>1,095,612</b>	<b>1,119,232</b>
<b>MAINTENANCE</b>						
001-700-701-41100	MAINTENANCE - EQUIPMENT	127,543	55,000	23,786	55,000	55,000
MAINTENANCE EQUIPMENT						
001-700-701-41110	MAINTENANCE - AUTOS	0	55,000	41,957	55,000	55,000
MAINTENANCE VEHICLES						
001-700-701-41200	MAINTENANCE - STREETS	50,497	85,000	41,732	55,000	55,000
PRIVATE PROPERTY DRAINAGE ASSISTANCE						
R.O.W. REPAIRS AND MAINTENANCE						
001-700-701-41300	MAINTENANCE - GROUNDS	73,844	94,550	91,384	50,000	50,000
MOWING AND LANDSCAPE MAINTENANCE						
WETLAND MAINTENANCE HOME AVENUE						
WETLAND MAINTENANCE MEADOW AVENUE						
WETLAND MAINTENANCE PUBLIC WORKS						
WETLAND MAINTENANCE SECOND STREET RAIN GARDENS						

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 700-701 STREETS</b>						
Appropriations						
<b>MAINTENANCE</b>						
	WETLAND MAINTENANCE WILLIAMS ROAD BRIDGE				1,700	1,300
	MAINTENANCE OF OTRS#2 COMPENSATORY STORAGE BASIN				5,000	10,000
001-700-701-41315	MAINTENANCE - TREES	61,387	37,500	23,823	37,500	44,500
	TREE TRIMMING, REMOVAL, AND REPLACEMENT				30,000	30,000
	PARKWAY TREE PLANTING PROGRAM				7,500	14,500
001-700-701-41316	MAINTENANCE - STREAMS	0	4,000	0	4,000	4,000
	STREAM DEBRIS REMOVAL AND WILDLIFE RELOCATION				4,000	4,000
8001-700-701-44000	MAINTENANCE - STREET LIGHTS	(5,012)	55,000	309	55,000	50,000
	STREET LIGHT KNOCK DOWN REPLACEMENT				25,000	25,000
	STREET LIGHT MAINTENANCE				30,000	25,000
	<b>MAINTENANCE</b>	<b>308,259</b>	<b>386,050</b>	<b>222,991</b>	<b>360,950</b>	<b>402,950</b>
<b>SUPPLIES &amp; SERVICES</b>						
001-700-701-43800	UTILITIES	36,463	30,000	33,728	40,000	40,000
	ELECTRIC AND GAS FOR CERNY PARK LIFT STA. AND CITY BUILDINGS				40,000	40,000
001-700-701-44300	RENT EXPENSE	11,817	11,700	6,747	12,260	12,700
	2 GOLF CARTS FOR 3RD AND 4TH OF JULY CELEBRATION				660	700
	AERIAL LIFT FOR HOLIDAY DECORATIONS				8,600	9,000
	WELDING TANKS AND SPECIALTY EQUIP.				3,000	3,000
001-700-701-44400	TRAVEL, TRAINING & MEETINGS	16,062	23,600	22,238	19,300	17,500
	EXECUTIVE COACHING				11,000	11,000
	IAFSM CONFERENCE				300	500
	IPSI - STREET MAINTENANCE WORKER				2,000	0
	IPSI- ASSET MANAGEMENT ANALYST				1,000	1,000
	VUEWORKS CONFERENCE					

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 700-701 STREETS</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
	MONTHLY APWA MEETINGS				1,500	1,500
	WORK TRUCK CONFERENCE				300	300
	APWA NATIONAL PMX CONFERENCE				2,000	2,000
	ILLINOIS ARBORIST ASSOCIATION CONFERENCE				1,000	1,000
					200	200
<b>001-700-701-45300</b>	<b>ENGINEERING</b>	<b>28,192</b>	<b>75,000</b>	<b>35,500</b>	<b>85,000</b>	<b>5,750</b>
	PRIVATE PROPERTY DRAINAGE ASSISTANCE ENGINEERING				0	5,000
	CITYWIDE TRAFFIC STUDY				80,000	0
	DEVELOP COMPREHENSIVE ENGINEERING AND PUBLIC INFRASTRUCTURE SPECIFICATIONS MANUAL				5,000	750
<b>001-700-701-45300ROUTE59</b>	<b>ENGINEERING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,000</b>
	DP COM 27.04 RE 59 PATH & SIDEWALK FINAL ENGINEERING.				0	76,000
<b>001-700-701-45400</b>	<b>OTHER PROFESSIONAL SERVICES</b>	<b>88,201</b>	<b>63,500</b>	<b>69,747</b>	<b>61,000</b>	<b>48,500</b>
	DP PUB 27.01: GIS MANAGEMENT SERVICES				60,000	30,000
	NPDES PERMIT FEES YEARLY (IEPA)				1,000	1,000
	SCANNING OF HISTORICAL LARGE FORMAT PLAN SETS				0	2,500
	EVALUATE TRAILHEAD AREA FOR NATURAL PLANTINGS				0	15,000
<b>001-700-701-45401</b>	<b>J.U.L.I.E.</b>	<b>3,387</b>	<b>9,500</b>	<b>4,373</b>	<b>9,500</b>	<b>11,000</b>
	JULIE LOCATE FEE				5,500	6,000
	LOCATE FLAGS AND PAINT				4,000	5,000
<b>001-700-701-46900</b>	<b>DUES, SUBSCRIPTIONS &amp; BOOKS</b>	<b>1,094</b>	<b>810</b>	<b>892</b>	<b>935</b>	<b>885</b>
	APWA DUES				650	650
	IAMMA DUES				60	60
	IILCMA MEMBERSHIP				125	125

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 700-701 STREETS</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
LEGACY DUES						
PROFESSIONAL ENGINEER LICENSE REGISTRATION						
					50	50
001-700-701-47150	IT ACCESSORIES	0	1,000	10	50	0
STREET DIVISION IT ACCESSORIES						
001-700-701-47200	OTHER SUPPLIES	2,826	3,200	3,294	3,400	1,000
HARDWARE SUPPLIES, COFFEE, PAPER TOWELS, ETC.						
001-700-701-47220	SMALL TOOLS	22,657	20,000	4,770	3,400	3,200
FLEET & STREET TOOLS						
001-700-701-47300	UNIFORMS	5,447	10,800	6,194	20,000	20,000
CITY SUPPLIED UNIFORMS						
001-700-701-47600	GAS/OIL EXPENSE	20,288	40,000	13,216	10,800	10,800
MAINLY FROM FPDDC						
001-700-701-48600	TRANSFERS OUT	180,768	0	0	22,038	25,000
TRANSFER R&B TAX REVENUE TO FD002						
001-700-701-48700	MISCELLANEOUS EXPENSE	16,525	227,908	218,124	186,439	191,847
HOLIDAY DECORATIONS REPLACEMENT						
MOSQUITO LARVICIDE FOR CATCH BASINS						
PUBLIC WORKS PARTICIPATION IN NATIONAL NIGHT OUT						
SMALL UNFORESEEN ITEMS - NOT IN OTHER CATEGORIES						
SPECIAL EVENTS						
IPASS					9,851	11,000
<b>SUPPLIES &amp; SERVICES</b>						
		<b>433,727</b>	<b>517,018</b>	<b>418,833</b>	<b>511,223</b>	<b>505,382</b>
<b>CAPITAL</b>						
001-700-701-49476	ROAD PROJECTS	30,993	45,000	0	0	45,000
PRAIRIE PATH TRAILHEAD PROJECT CONSTRUCTION -FINAL IDOT INVOICE						

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 700-701 STREETS</b>						
Appropriations						
<b>CAPITAL</b>						
001-700-701-49500	EQUIPMENT PURCHASE	6,963	2,000	1,659	2,000	45,000
BARRICADES						
DP 27.05: CITY MONUMENT SIGN					2,000	2,000
<b>CAPITAL</b>		<b>37,956</b>	<b>47,000</b>	<b>1,659</b>	<b>2,000</b>	<b>97,000</b>
Appropriations		1,813,584	2,032,632	1,499,046	1,969,785	2,124,564
<b>Total Department 700-701:</b>		<b>(1,813,584)</b>	<b>(2,032,632)</b>	<b>(1,499,046)</b>	<b>(1,969,785)</b>	<b>(2,124,564)</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 700-702 PARKS &amp; RECREATION</b>						
Appropriations						
<b>MAINTENANCE</b>						
001-700-702-41000	MAINTENANCE - BUILDING	5,909	8,500	6,367	7,500	8,500
JANITORIAL SERVICE						
MAINTENANCE AND REPAIRS						
001-700-702-41100	MAINTENANCE - EQUIPMENT				4,500	5,000
CERNY PARK IMPROVEMENT PROJECT - PHASE 1						
		91,889	1,266,623	84,350	3,000	3,500
					1,222,793	1,324,574
CERNY PARK IMPROVEMENT PROJECT - PHASE 2						
					1,135,993	0
001-700-702-41100CERNYPK	MAINTENANCE - EQUIPMENT	0	0	948,214	86,800	1,324,574
001-700-702-41300	MAINTENANCE - GROUNDS	17,016	21,825	18,321	0	0
MULCH INSTALLATION AS NEEDED						
					20,500	20,750
PORTION GROUNDS MAINT. CONTRACT						
					2,000	2,000
NATURAL AREAS MAINTENANCE						
					11,150	11,250
001-700-702-41315	MAINTENANCE - TREES	0	1,000	0	7,350	7,500
ADJUSTING MULCH AROUND TREES						
					0	1,000
TRIMMING, REPLACEMENT OF TREES AT ALL CITY PARKS, AS NEEDED						
					0	500
001-700-702-48800	ALBRIGHT EXPENSES	6,279	800	8,005	0	500
CLEANING SERVICES						
					8,750	12,800
FIRE ALARM MONITORING SERVICE						
					2,500	2,000
FIRE ALARM TESTING / REPAIR						
					500	800
FIRE EXTINGUISHER MAINTENANCE						
					650	750
NATURAL GAS SERVICE						
					375	500
PEST CONTROL						
					1,000	3,500
SECURITY ALARM SERVICE						
					275	400
WIRELESS SECURITY ALARM MONITORING						
					450	1,000
					700	850

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 700-702 PARKS &amp; RECREATION</b>						
Appropriations						
<b>MAINTENANCE</b>						
SUPPLIES / MAINTENANCE						
	<b>MAINTENANCE</b>	121,093	1,298,748	1,065,257	1,259,543	1,367,624
<b>SUPPLIES &amp; SERVICES</b>						
001-700-702-43800	UTILITIES	3,384	5,000	2,756	5,000	5,000
	ELECTRICITY, PARK LIGHTS / PAVILION				3,000	3,000
	NATURAL GAS SERVICE PAVILION				2,000	2,000
001-700-702-45400	OTHER PROFESSIONAL SERVICES	103,041	0	0	25,000	8,000
VETERANS MEMORIAL CONSTRUCTION DOCUMENTS						
001-700-702-48700	MISCELLANEOUS EXPENSE	0	2,500	1,494	25,000	8,000
	REPAIRS , INSTALL , MAINTENANCE				1,500	2,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>106,425</b>	<b>7,500</b>	<b>4,250</b>	<b>31,500</b>	<b>15,000</b>
<b>CAPITAL</b>						
001-700-702-46700	VETERANS MEMORIAL	7,091	6,100	6,745	6,000	6,000
GENERAL MEMORIAL MAINTENANCE						
001-700-702-49500	EQUIPMENT PURCHASE	0	12,380	0	6,000	6,000
	<b>CAPITAL</b>	<b>7,091</b>	<b>18,480</b>	<b>6,745</b>	<b>6,000</b>	<b>6,000</b>
Appropriations						
		234,609	1,324,728	1,076,252	1,297,043	1,388,624
<b>Total Department 700-702:</b>		<b>(234,609)</b>	<b>(1,324,728)</b>	<b>(1,076,252)</b>	<b>(1,297,043)</b>	<b>(1,388,624)</b>



BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 700-703 BUILDINGS &amp; GROUNDS</b>						
Appropriations						
<b>MAINTENANCE</b>						
	FLOOR MAT SERVICE		4,000		4,000	4,000
	FURNITURE		3,000		3,000	3,000
	OVERHEAD GARAGE DOOR AND GATES		5,000		5,000	5,500
	EMERGENCY POWER GENERATOR		7,500		7,500	8,000
	GREEN BUILDING ENHANCEMENTS		40,000		40,000	7,000
	HVAC MAINTENANCE & REPAIRS		3,000		3,000	3,000
	HEATED SIDEWALK - MANNING AVE. ENTRANCE		6,000		6,000	15,000
	MEDICAL SUPPLIES & AED, EYEWASH		25,000		25,000	25,000
	MISCELLANEOUS		3,000		3,000	3,000
	MISCELLANEOUS SAFETY ISSUES		4,000		4,000	4,200
	PEST CONTROL		9,900		9,900	10,000
	SIGNAGE - POLICE DEPARTMENT		950		950	1,000
	ROOF		977		977	1,000
	PLUMBING		4,000		4,000	4,500
	SOFTENER SALT		5,500		5,500	5,000
	EXTERIOR LIGHTING - NEW		900		900	1,000
	SECURITY ENHANCEMENTS		950		950	1,000
	HVAC - PUBLIC WORKS		2,800		2,800	5,000
	PAINTING		2,000		2,000	2,000
	ICE MACHINE REPLACEMENT		10,000		10,000	20,000

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 700-703 BUILDINGS &amp; GROUNDS</b>						
Appropriations						
<b>MAINTENANCE</b>						
	PRESSURE WASHER-REPLACEMENT		6,500			0
	DISHWASHER CITY HALL-REPLACEMENT		0			2,000
001-700-703-41110	MAINTENANCE - AUTOS	356	1,000	203	200	1,000
	MAINTENANCE OF SUPERVISOR'S VEHICLE					1,000
001-700-703-41300	MAINTENANCE - GROUNDS	779	1,000	943	1,000	1,000
	PLANT REPLACEMENT					1,000
	<b>MAINTENANCE</b>	<b>296,449</b>	<b>265,000</b>	<b>141,593</b>	<b>294,377</b>	<b>291,700</b>
<b>SUPPLIES &amp; SERVICES</b>						
001-700-703-44400	TRAINING AND SEMINARS	563	5,000	231	2,200	4,000
001-700-703-46900	DUES, SUBSCRIPTIONS & BOOKS	1,945	500	20	2,200	4,000
	CERTIFICATIONS, ETC.				500	500
001-700-703-47150	IT ACCESSORIES	0	750	0	500	750
	IT ACCESSORIES				750	750
001-700-703-47200	OTHER SUPPLIES	6,145	5,500	9,253	6,000	6,000
	SUPPLIES FOR BUILDINGS					
	TOOLS , LADDERS , MISC.				3,000	3,000
001-700-703-47300	UNIFORMS	1,134	1,000	1,016	3,000	3,000
	UNIFORMS				1,016	1,200
001-700-703-47600	GAS/OIL EXPENSE	614	800	435	1,016	1,200
	MAINLY FROM FPDDC				500	800
	<b>SUPPLIES &amp; SERVICES</b>	<b>10,401</b>	<b>13,550</b>	<b>10,955</b>	<b>10,966</b>	<b>13,250</b>
<b>CAPITAL</b>						
001-700-703-49500	EQUIPMENT PURCHASE	2,321	2,000	499	2,000	2,000
	TOOL REPLACEMENTS				2,000	2,000

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 001 GENERAL</b>						
<b>Department: 700-703 BUILDINGS &amp; GROUNDS</b>						
Appropriations						
		429,545	412,585	254,709	438,358	448,187
	<b>CAPITAL</b>	<b>2,321</b>	<b>2,000</b>	<b>499</b>	<b>2,000</b>	<b>2,000</b>
	<b>Total Department 700-703:</b>	<b>(429,545)</b>	<b>(412,585)</b>	<b>(254,709)</b>	<b>(438,358)</b>	<b>(448,187)</b>
<b>Fund 001 - GENERAL:</b>						
	<b>TOTAL ESTIMATED REVENUES</b>	16,509,893	16,676,070	11,463,400	17,748,012	18,517,095
	<b>TOTAL APPROPRIATIONS</b>	14,875,773	18,006,770	13,851,026	16,720,373	18,773,963
	<b>NET OF REVENUES &amp; APPROPRIATIONS:</b>	1,634,120	(1,330,700)	(2,387,626)	1,027,639	(256,868)
	<b>BEG. FUND BALANCE</b>	15,527,096	15,345,613	15,345,613	15,345,613	16,373,252
	<b>FUND BALANCE ADJUSTMENTS</b>	(1,815,604)		0		
	<b>END FUND BALANCE</b>	15,345,612	14,014,913	12,957,987	16,373,252	16,116,384

**City of Warrenville  
General Fund Projections  
Fiscal Year 2027**

<b>Revenues</b>	<b>Fiscal Year</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	
Tax Revenue	\$ 12,662,722	\$ 12,927,578	\$ 12,927,578	\$ 13,788,921	\$ 15,235,354	\$ 15,475,556	\$ 15,711,886	
License, Permit & Fee Revenue	497,882	422,300	422,300	621,270	730,650	904,844	906,855	
Fine Revenue	220,325	188,946	188,946	279,848	301,808	289,383	289,667	
Reimbursement Revenue	528	13,630	13,630	4,750	10,452	10,334	10,334	
Rental Revenue	25,103	41,971	41,971	43,125	44,498	45,838	47,231	
Intrafund Revenue	153,364	144,853	144,853	142,794	143,961	170,204	172,031	
Interest Revenue	289,240	474,528	474,528	1,080,915	679,419	425,000	350,000	
Grant Revenue	183,182	78,514	78,514	121,133	478,661	530,600	100,000	
Miscellaneous Revenue	103,918	136,505	136,505	427,137	123,209	665,336	83,925	
<b>Total Revenue</b>	<b>\$ 14,136,264</b>	<b>\$ 14,428,825</b>	<b>\$ 14,428,825</b>	<b>\$ 16,509,893</b>	<b>\$ 17,748,012</b>	<b>\$ 18,517,095</b>	<b>\$ 17,671,930</b>	
<b>Growth from Previous Year</b>	<b>6.5%</b>	<b>2.1%</b>		<b>14.4%</b>	<b>7.5%</b>	<b>4.3%</b>	<b>-4.6%</b>	
<b>Expenses</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	
	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	
Total Personnel Expenses	\$ 9,635,177	\$ 10,181,289	\$ 10,181,289	\$ 10,279,224	\$ 10,846,428	\$ 11,911,806	\$ 13,222,105	
Total Maintenance Expense	1,436,647	1,379,471	1,379,471	1,405,962	2,479,092	2,611,732	2,481,145	
Total Supplies and Service Expense	2,413,197	3,083,043	3,083,043	2,990,262	3,169,118	3,818,492	3,627,567	
Total Capital Expense	250,858	174,531	174,531	200,325	225,735	431,933	175,100	
<b>Total Expenditures</b>	<b>\$ 13,735,879</b>	<b>\$ 14,818,334</b>	<b>\$ 14,818,334</b>	<b>\$ 14,875,773</b>	<b>\$ 16,720,373</b>	<b>\$ 18,773,963</b>	<b>\$ 19,505,917</b>	
<b>Growth from Previous Year</b>	<b>11.5%</b>	<b>7.9%</b>		<b>0.4%</b>	<b>12.4%</b>	<b>12.3%</b>	<b>3.9%</b>	
<b>Revenues Greater/(Less Than) - Expenditures</b>	<b>\$ 400,385</b>	<b>\$ (389,509)</b>	<b>\$ (389,509)</b>	<b>\$ 1,634,120</b>	<b>\$ 1,027,639</b>	<b>\$ (256,868)</b>	<b>\$ (1,833,988)</b>	
<b>Personnel proportion of Total</b>	<b>70%</b>	<b>69%</b>	<b>69%</b>	<b>69%</b>	<b>65%</b>	<b>63%</b>	<b>68%</b>	
<b>Total Ending Fund Balance</b>	<b>\$ 13,585,811</b>	<b>\$ 13,196,302</b>	<b>\$ 13,196,302</b>	<b>\$ 15,345,613</b>	<b>\$ 16,373,252</b>	<b>\$ 16,116,384</b>	<b>\$ 14,282,396</b>	
<b>Non-Spendable Fund Balance for PrePaiDs</b>	245,439	410,134	410,134	430,112	430,112	430,112	430,112	
<b>Assigned Fund Balance</b>	<b>3,398,890</b>	<b>2,931,416</b>	<b>2,931,416</b>	<b>2,486,206</b>	<b>2,211,949</b>	<b>1,861,949</b>	<b>1,636,949</b>	
<b>Non-Spendable Fund Balance</b>	<b>5,284,089</b>	<b>3,766,960</b>	<b>3,766,960</b>	<b>5,491,947</b>	<b>4,614,311</b>	<b>4,230,464</b>	<b>3,798,195</b>	
<b>Ending Unassigned Fund Balance</b>	<b>\$ 4,657,393</b>	<b>\$ 6,087,792</b>	<b>\$ 6,087,792</b>	<b>\$ 6,937,348</b>	<b>\$ 9,116,880</b>	<b>\$ 9,593,859</b>	<b>\$ 8,417,140</b>	
<b>UFB Expenditure Coverage</b>	<b>34%</b>	<b>41%</b>	<b>41%</b>	<b>47%</b>	<b>55%</b>	<b>51%</b>	<b>43%</b>	

\* Included an error correction totaling \$515,189 to recognize interest due to the Genral Fund from TIF#3 for advances made to the fund.



# **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).***

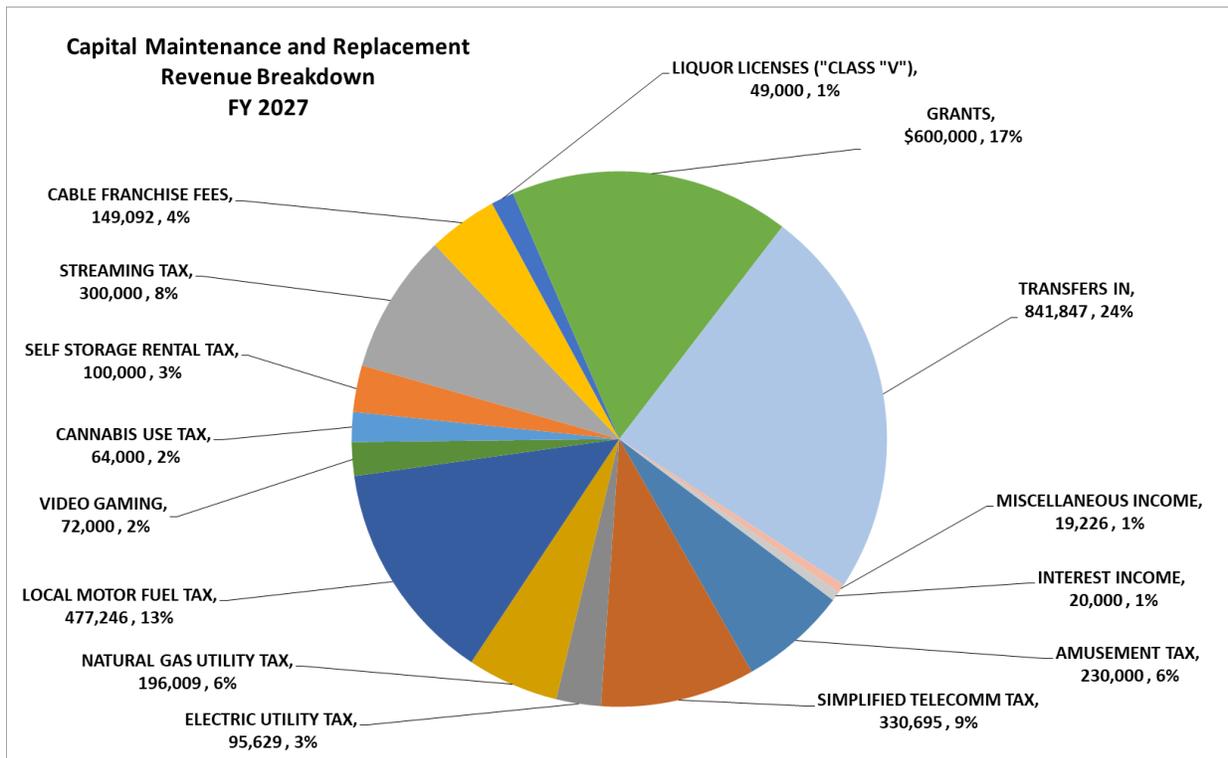
# CAPITAL MAINTENANCE AND REPLACEMENT FUND (002) HIGHLIGHTS

	2026 Budget	2026 Projected	2027 Proposed
<b>Revenue</b>	<b>\$3,003,370</b>	<b>\$2,387,097</b>	<b>\$3,544,744</b>
<b>Expenditures</b>	<b>\$3,309,337</b>	<b>\$1,299,142</b>	<b>\$4,040,267</b>
<b>Surplus/(Deficit) <sup>1</sup></b>	<b>(\$305,967)</b>	<b>\$1,087,955</b>	<b>(\$495,523)</b>

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

This fund is utilized to account for the revenues and expenditures for the Capital Maintenance and Replacement Plan (CMRP), a multi-year plan for all City non-enterprise fund infrastructure, vehicles, and equipment capital assets. The CMRP is reviewed no less than annually, and usually more frequently, to address long-term changes in the overall anticipated expenditures, and revenue sources, some of which have been declining. The projected average annual expenditures in the CMRP totals \$3,557,145.

## Revenue Sources



## **Revenue Breakdown**

FY 2026 total revenue is projected to total \$2,387,097, which represents a decrease of about 29% from FY 2025 audited total revenue of \$3,377,395. However, The FY 2025 total revenue included 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 that one-time receipt, the total revenue for FY 2025 totaled \$2,347,397. For FY 2027 projected revenue will total \$3,544,744. This increase will be addressed in the following paragraphs.

Amusement Tax revenue for FY 2026 is projected to total \$227,444, a year-to-year decrease of about 17% or \$47,797 from the FY 2025 total of \$275,241. Projected revenue from this source for FY 2027 is projected 1% higher for a total of \$230,000 over the FY 2026 projected figure. Main Event and Phoenix Theaters (previously Cinemark and 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 new 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 more than \$600,000. But since that time, it has largely been on the decline. Revenue for FY 2026 is projected to total \$330,695, a decline of about 1% from FY 2025 when total revenue was \$334,035. For FY 2027, this revenue source is projected to be flat with total revenue of \$330,695.

FY 2026 Electric Utility Tax revenue is projected to total \$96,437, while FY 2027 revenue is projected to total \$95,629. 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 \$95,109. As noted in previous budgets, it was anticipated that the City may see additional revenue in the coming years due to population increases. However, that has not yet occurred, and it is possible any potential increases are being offset by increased efficiency of appliances and decreased usage across all customers.

The Natural Gas Utility and Use Taxes for FY 2026 are projected with total revenue of \$194,068, a year-to-year increase of 6%, from the FY 2025 total of \$182,230, and for FY 2027 is projected to total \$196,009. The original CMRP assumption for this revenue source was \$138,675, in annual revenue. The current level of revenue is associated with more recent residential development, mostly in the southwest section of the community, but in other areas of the community as well. It is also assumed that this revenue source has not risen to higher levels due to the recent trends toward warmer weather, and fewer period of sustained cold weather.

The City's original 4¢ per gallon Local Motor Fuel Tax was increased to 6¢ per gallon effective June 1, 2023. Revenue from this source is projected to total \$477,246 for FY 2026 and 2026, following the fiscal mid-year 2026 closure of one of the previous six

stations. The original revenue assumption for the CMRP from this revenue source was \$409,116 per year.

This fund receives all licensing and resulting tax revenue from Video Gaming which was first instituted in the City in FY 2022. For FY 2026 this revenue source is projected to total \$70,827, and for FY 2027, \$72,000. As of the end of FY 2026, there are four establishments that hold video gaming licenses, with a combined total of 20 video gaming terminals.

Beginning with FY 2024, State shared Cannabis Use Tax revenue is accounted for in this fund. The Illinois Municipal League (IML) has projected that FY 2026 revenue from this source will be \$1.54 per capita and will remain unchanged for FY 2027. Additionally, a cannabis dispensary opened in Warrenville in February 2025, and all resulting revenue from the City's 3% Retailers Occupation Tax is being directed into this fund per City Council direction. Total cannabis revenue is projected to total \$63,209 and \$64,000 for FY 2026 and FY 2027, respectively.

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 was 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 and Fy 2027 is \$149,092.

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

Before FY 2023, the CM&R fund was receiving a \$300,000 capital subsidy transfer from the Hotel Tax Fund. For FY 2023 and Fy 2024 the annual capital subsidy transfer was increased to \$400,000, and for FY 2025 and FY 2026 was increased to \$500,000. At the direction of the City Council the amount of this transfer was reassessed for FY 2027 and is proposed at \$650,000 per fiscal year through FY 2029, at which time it will again be reassessed. This capacity of the Hotel Tax Fund to make annual transfers in future fiscal years is dependent upon hotel tax revenue collections.

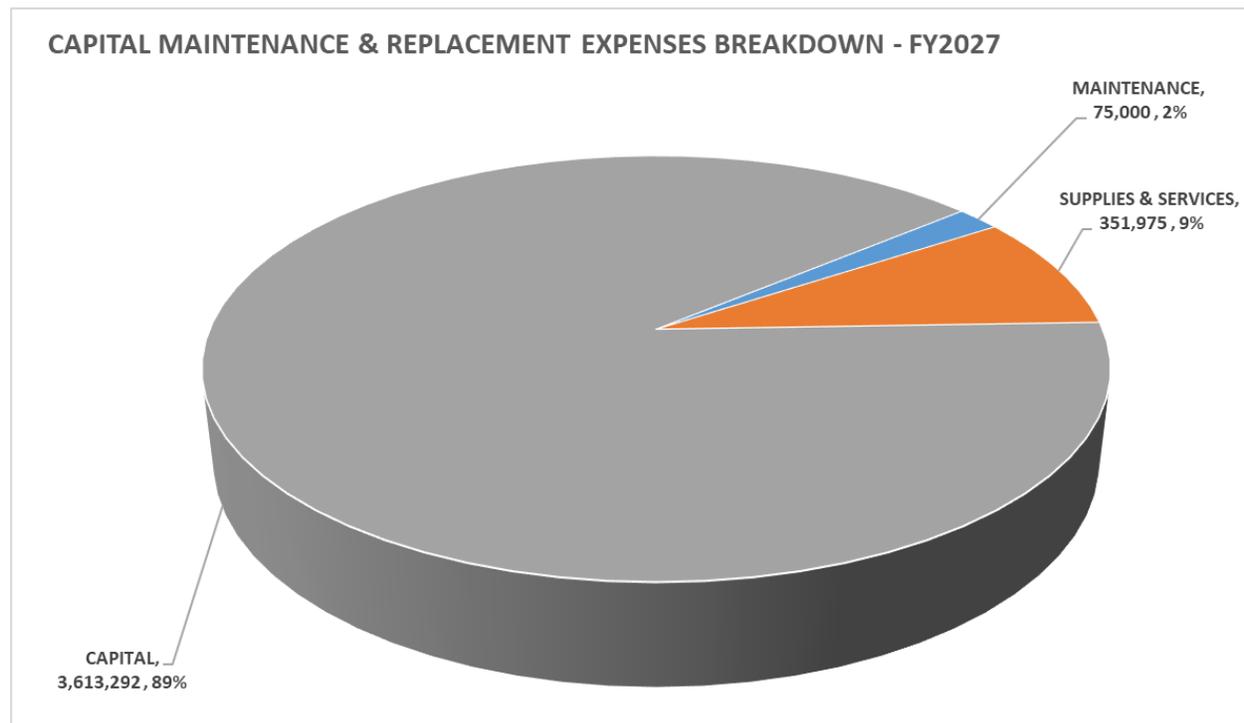
This fund also receives Road and Bridge funding from the property tax levy, which was a recommendation from the Long-Range Financial Planning workgroup, and approved by the City Council, for the transfer of 100% of the road and bridge property tax collections the General fund receives. For FY 2026, that amount is projected to total \$186,439, and for FY 2027, \$191,847.

Finally, in the ongoing effort to help stabilize funding and the CMRP, the Capital Maintenance and Replacement Plan (CMRP) and Long-Range Financial Planning (LRFP) workgroups have proposed two new taxes for FY 2027 implementation, a new 5% Streaming Tax and a 5% Self-Serve Storage Rental tax, with projected revenue of \$300,000 and \$100,000 respectively.

### **Expenditure Breakdown**

The FY 2027 expenditures being proposed totals \$4,040,267 and include the following:

- 1) Vehicle Lease payments (Enterprise Fleet Management) – \$258,000
- 2) Annual road program, including inspections – \$1,700,000
- 3) Citywide Sidewalk Trip Hazard maintenance - \$50,000
- 4) Shaw Drive area streets rehabilitation project, including engineering – \$1,714,292
- 5) 45 Foot Boom Lift #303 - \$80,000
- 6) Woodchipper #301 – \$75,000
- 7) Replacement Bobcat Skidsteer– \$30,000
- 8) Bridge inspections – \$7,975
- 9) Museum roof replacement - \$25,000
- 10) Pipe lining - \$50,000
- 11) Cantera Street light replacements (Year 1 of 3) - \$50,000



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 on-going 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 2026 is projected, as previously noted, with total expenditures of \$1,299,142. FY 2027 is projected with total budgeted expenditures of \$4,040,267, about 14% above the current annual average expenditures of \$3,557,145.

With the FY 2026 expenditure figure as noted above, and FY 2026 revenue falling short of budget by about \$616,000, a total of \$1,087,955 will be added to the fund balance, with the projected year-end fund balance of \$3,213,200. For FY 2027, expenditures are projected to exceed revenue by \$495,523, thereby resulting in a projected FY 2027 year-end fund balance of \$2,717,677.

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. This fund has been an ongoing concern, with revenues not keeping pace with the original plan assumptions. The current revenues are no longer sufficient to provide for the overall fund average annual expenditures. Given the long-term nature of this plan, various City work groups are continuing to work on addressing the structural deficit of this fund, 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 2027**

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**Projected Beginning Assigned Fund Balance** **\$ 3,213,200**

**Revenues**

Property Taxes	\$ -
Sales and Use Taxes	472,000
Amusement Taxes	230,000
Consumption Taxes	1,163,579
Income Taxes	-
Hotel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	149,092
Licensing Fees	29,000
Interest Income	20,000
Financing Proceeds	-
Misc. Revenues	39,226
Grant Revenue	600,000
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	841,847

**Total FY 2027 Revenue** **\$ 3,544,744**

**Expenses/Expenditures**

Personnel	\$ -
Capital	3,613,292
Supplies and Services	351,975
Maintenance	75,000

**Total FY 2027 Expenses/Expenditures** **\$ 4,040,267**

**Variance - Add to/(Use of) Fund Balance** **\$ (495,523)**

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**Projected Ending Assigned Fund Balance** **\$ 2,717,677**

**Percent Change** **-15.42%**

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BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 002 CAPITAL MAINTENANCE &amp; REPLCMNT</b>						
<b>Department: 100-000 REVENUES - ALL FUNDS</b>						
Estimated Revenues						
<b>TAX REVENUE</b>						
002-100-000-30704	AMUSEMENT TAX	275,241	270,648	176,794	227,444	230,000
002-100-000-30706	SIMPLIFIED COMMUNICATIONS TAX	334,035	316,342	165,852	330,695	330,695
CITY TAX PCT 6%						
002-100-000-30710	ELECTRIC UTILITY TAX	94,821	94,057	63,729	330,695	330,695
002-100-000-30711	NATURAL GAS TAX	182,230	176,854	95,551	96,437	95,629
002-100-000-30713	LOCAL MFT	529,466	536,230	348,085	194,068	196,009
SIX STATIONS THRU 11/25						
FIVE STATIONS BEGINNING 12/25						
002-100-000-30720	CANNABIS USE TAX	22,302	25,224	45,002	63,209	477,246
002-100-000-30722	SELF-SERVE STORAGE TAX	0	0	0	0	64,000
PROPOSED RATE 5%						
002-100-000-30725	STREAMING	0	0	0	0	100,000
PROPOSED RATE 5%-(AMUSEMENT TAX CODE AMENDMENT)						
002-100-000-32101	VIDEO GAMING REVENUE	60,374	61,044	39,011	70,827	300,000
002-100-000-38000	CABLE FRANCHISE FEES	0	172,057	110,508	149,092	72,000
<b>TAX REVENUE</b>		<b>1,498,469</b>	<b>1,652,456</b>	<b>1,044,532</b>	<b>1,609,018</b>	<b>2,014,671</b>
<b>LICENSES, PERMITS &amp; FEES</b>						
002-100-000-32100	LIQUOR LICENSE (CLASS V)	8,000	29,000	50	29,050	29,000
002-100-000-32700	OTHER BUSINESS LICENSES (VGT)	20,000	0	0	20,000	20,000
<b>LICENSES, PERMITS &amp; FEES</b>		<b>28,000</b>	<b>29,000</b>	<b>50</b>	<b>49,050</b>	<b>49,000</b>
<b>INTERFUND TRANSFERS</b>						
002-100-000-38600	TRANSFERS IN - HOTEL TAX	500,000	500,000	500,000	500,000	650,000
002-100-000-38602	TRANSFERS IN - ROAD & BRIDGE	180,768	186,914	186,441	186,439	191,847
<b>INTERFUND TRANSFERS</b>		<b>680,768</b>	<b>686,914</b>	<b>686,441</b>	<b>686,439</b>	<b>841,847</b>
<b>GRANT INCOME</b>						
002-100-000-39309	GRANTS	0	600,000	0	0	600,000
CDBG - SHAW DRIVE						
<b>GRANT INCOME</b>		<b>0</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>600,000</b>
<b>MISCELLANEOUS INCOME</b>						
002-100-000-39900	MISCELLANEOUS INCOME	1,041,000	5,000	0	0	0

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 002 CAPITAL MAINTENANCE &amp; REPLCMNT</b>						
<b>Department: 100-000 REVENUES - ALL FUNDS</b>						
Estimated Revenues						
<b>MISCELLANEOUS INCOME</b>						
002-100-000-39920	SALE SURPLUS PROPERTY	17,491	15,000	20,961	20,961	19,226
002-100-000-39931	REIMBURSEMENT-POLICE AUTOS	45,399	0	500	500	0
	<b>MISCELLANEOUS INCOME</b>	<b>1,103,890</b>	<b>20,000</b>	<b>21,461</b>	<b>21,461</b>	<b>19,226</b>
<b>INTEREST INCOME</b>						
002-100-000-37700	INTEREST INCOME	23,937	15,000	8,989	4,416	20,000
002-100-000-37705	UNREALIZED GAIN(LOSS) - INVEST	42,333	0	7,443	16,713	0
	<b>INTEREST INCOME</b>	<b>66,270</b>	<b>15,000</b>	<b>16,432</b>	<b>21,129</b>	<b>20,000</b>
	Estimated Revenues	3,377,397	3,003,370	1,768,916	2,387,097	3,544,744
	<b>Total Department 100-000:</b>	<b>3,377,397</b>	<b>3,003,370</b>	<b>1,768,916</b>	<b>2,387,097</b>	<b>3,544,744</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 002 CAPITAL MAINTENANCE &amp; REPLCMNT</b>						
<b>Department: 700-710 CAP. &amp; MAINT. &amp; REPLACE FUND - EXPENSES</b>						
Appropriations						
<b>MAINTENANCE</b>						
002-700-710-41000	MAINTENANCE - BUILDING	62,939	30,000	0	30,000	25,000
TWO HVAC UNITS MUSEUM						
CITY MUSEUM ROOF REPLACEMENT						
002-700-710-44000	MAINTENANCE - STREET LGHTS	0	0	0	0	25,000
CANTERA STREET LIGHTS REPLACEMENT - YR 1 OF 3						
<b>MAINTENANCE</b>		<b>62,939</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>75,000</b>
<b>SUPPLIES &amp; SERVICES</b>						
002-700-710-44300	RENT EXPENSE	66,276	43,780	0	43,780	0
STREET SWEEPER LEASE PAYMENTS						
002-700-710-45300	ENGINEERING	308,799	391,657	268,715	328,540	351,975
2025 ROAD PROGRAM CONSTRUCTION						
2026 ROAD PROGRAM DESIGN						
SHAW DRIVE AREA STREETS REHABILITATION PROJECT DESIGN						
SHAW DRIVE AREA STREETS REHABILITATION PROJECT CONSTRUCTION						
BATAVIA ROAD INSPECTION - STP PROJECT						
BRIDGE INSPECTIONS						
RIVER ROAD CURB STORM SEWER AND DITCH IMPROVEMENTS CONSTRUCTION						
2026 ROAD PROGRAM CONSTRUCTION						
<b>SUPPLIES &amp; SERVICES</b>		<b>375,075</b>	<b>435,437</b>	<b>268,715</b>	<b>372,320</b>	<b>351,975</b>
<b>CAPITAL</b>						
002-700-710-49402	SIDEWALKS - GENERAL	0	0	0	0	50,000
CITYWIDE SIDEWALK TRIP HAZARD MAINTENANCE						
002-700-710-49476	ROAD PROJECTS	1,364,878	2,523,900	566,137	576,822	1,550,000
2024 ROAD PROGRAM						
					72,542	0

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number Description 24-25 Activity Amended Budget 25-26 Activity Projected Dept Requested 26-27 Dept Requested

Fund: 002 CAPITAL MAINTENANCE & REPLCMNT  
Department: 700-710 CAP. & MAINT. & REPLACE FUND - EXPENSES  
Appropriations

CAPITAL

RIVER ROAD CURB STORM SEWER AND DITCH IMPROVEMENTS						
	SIDEWALK REPAIRS		454,280			0
	2026 ROAD PROGRAM		50,000			0
	PIPE LINING		0		1,500,000	
002-700-710-49476SHAWDR	ROAD PROJECTS	0	0	0	50,000	1,570,292
	SHAW DRIVE AREA STREETS REHABILITATION PROJECT					1,570,292
002-700-710-49500	EQUIPMENT PURCHASE	141,750	320,000	235,893	320,000	443,000
ENTERPRISE LEASE PAYMENTS						
	6 WHEELER DUMP #105		155,000			258,000
	20 TON TRAILER #404		95,000			0
	BOBCAT SKIDSTEER #320		20,000			0
	45 FOOT BOOM LIFT #303		50,000			0
	WOOD CHIPPER #301		0		80,000	
	BOBCAT E35I #306		0		75,000	
			0		30,000	
<b>CAPITAL</b>		<b>1,506,628</b>	<b>2,843,900</b>	<b>802,030</b>	<b>896,822</b>	<b>3,613,292</b>
Appropriations		1,944,642	3,309,337	1,070,745	1,299,142	4,040,267
<b>Total Department 700-710:</b>		<b>(1,944,642)</b>	<b>(3,309,337)</b>	<b>(1,070,745)</b>	<b>(1,299,142)</b>	<b>(4,040,267)</b>

Fund 002 - CAPITAL MAINTENANCE & REPLCMNT:

TOTAL ESTIMATED REVENUES	3,377,397	3,003,370	1,768,916	2,387,097	3,544,744
TOTAL APPROPRIATIONS	1,944,642	3,309,337	1,070,745	1,299,142	4,040,267
NET OF REVENUES & APPROPRIATIONS:	1,432,755	(305,967)	698,171	1,087,955	(495,523)
BEG. FUND BALANCE	692,492	2,125,245	2,125,245	2,125,245	3,213,200
END FUND BALANCE	2,125,247	1,819,278	2,823,416	3,213,200	2,717,677

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

<b>Revenues</b>	<b>Fiscal Year</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>		
Tax Revenue	\$ 1,686,141	\$ 1,538,200	\$ 1,498,469	\$ 1,609,018	\$ 2,014,671	\$ 2,048,484		
License, Permit & Fee Revenue	20,000	29,000	28,000	49,050	49,000	49,000		
Fine Revenue	-	-	-	-	-	-		
Reimbursement Revenue	-	-	-	-	-	-		
Rental Revenue	-	-	-	-	-	-		
Intrafund Revenue	437,000	617,969	680,768	686,439	841,847	845,684		
Interest Revenue	12,770	16,771	66,268	21,129	20,000	20,000		
Grant Revenue	-	938,255	-	-	600,000	-		
Miscellaneous Revenue	22,287	65,537	1,103,890	21,461	19,226	20,000		
<b>Total Revenue</b>	<b>\$ 2,178,198</b>	<b>\$ 3,205,732</b>	<b>\$ 3,377,395</b>	<b>\$ 2,387,097</b>	<b>\$ 3,544,744</b>	<b>\$ 2,983,167</b>		
<b>Growth from Previous Year</b>	<b>27.7%</b>	<b>47.2%</b>	<b>5.4%</b>	<b>-29.3%</b>	<b>48.5%</b>	<b>-15.8%</b>		

<b>Expenses</b>	<b>Fiscal Year</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>		
Total Personnel Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Maintenance Expense	75,435	13,146	62,939	30,000	75,000	75,000		
Total Supplies and Service Expense	208,541	484,696	308,799	372,320	351,975	351,975		
Total Capital Expense	352,776	5,282,389	1,572,903	896,822	3,613,292	3,130,170		
<b>Total Expenses</b>	<b>\$ 636,752</b>	<b>\$ 5,780,231</b>	<b>\$ 1,944,641</b>	<b>\$ 1,299,142</b>	<b>\$ 4,040,267</b>	<b>\$ 3,557,145</b>		
<b>Growth from Previous Year</b>	<b>-54.2%</b>	<b>807.8%</b>	<b>-66.4%</b>	<b>-33.2%</b>	<b>211.0%</b>	<b>-12.0%</b>		

<b>Revenues Greater/(Less Than) - Expenditures</b>	\$ 1,541,446	\$ (2,574,499)	\$ 1,432,754	\$ 1,087,955	\$ (495,523)	\$ (573,978)		
<b>Assigned Fund Balance Expenditure Coverage</b>	\$ 3,266,990	\$ 692,491	\$ 2,125,245	\$ 3,213,200	\$ 2,717,677	\$ 2,143,699		
	513%	12%	109%	247%	67%	60%		



# **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 (013) HIGHLIGHTS

	<b>2026 Budget</b>	<b>2026 Projected</b>	<b>2027 Budget</b>
<b>Revenue</b>	<b>\$742,324</b>	<b>\$994,519</b>	<b>\$765,352</b>
<b>Expenditures</b>	<b>\$2,097,822</b>	<b>\$1,783,896</b>	<b>\$1,657,500</b>
<b>Surplus/(Deficit)</b>	<b>(\$1,355,498)</b>	<b>(\$789,377)</b>	<b>(\$892,148)</b>

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

### **Revenue Sources**

The City receives a per capita share of Motor Fuel Taxes (MFT) imposed by the State of Illinois. For FY 2026, it is projected that Illinois municipalities, including Warrenville, will receive an allocation of \$22.10 per capita. For FY 2027, MFT is projected to fall slightly to \$21.74 per capita.

Additionally, the City receives State-shared Transportation Renewal Fund (TRF) revenue on a per-capita basis. For FY 2026, TRF the projected at \$24.00 per capita, while for FY 2027 TRF is projected at \$24.68 per capita.

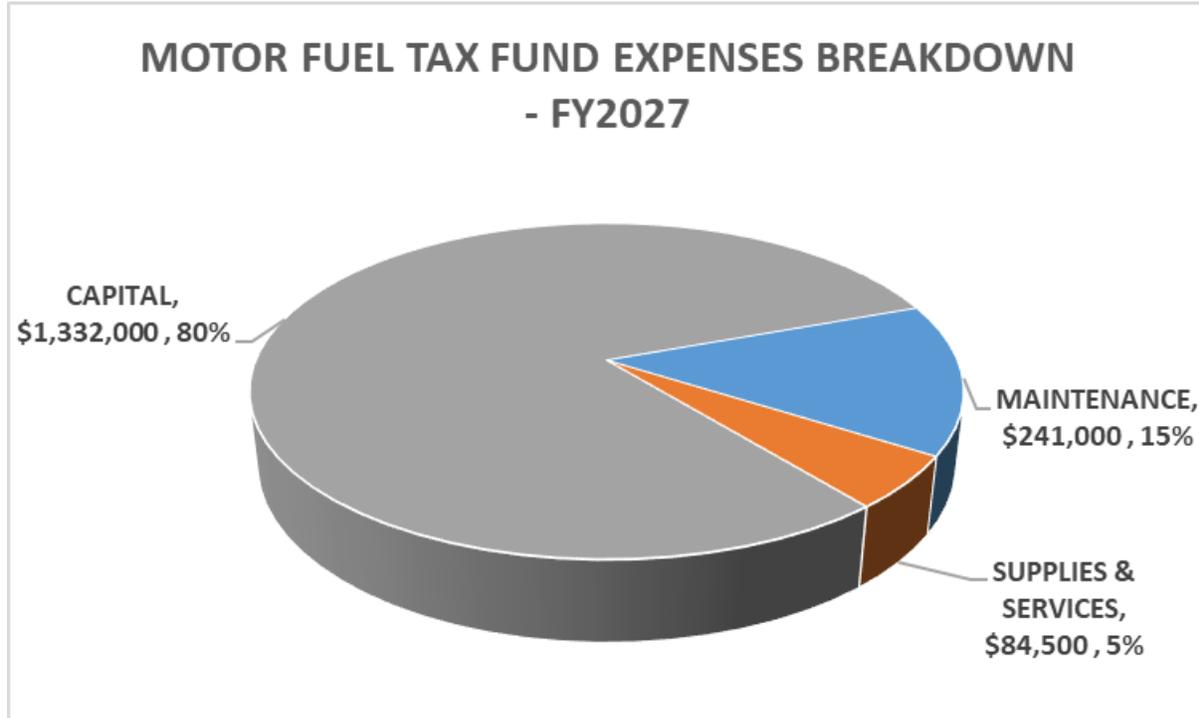
The combined MFT and TRF revenue for FY 2026 is projected to total \$700,849, and for FY 2027 is projected to total \$705,352, based upon the City population of 15,195.

The estimates of the municipal share of MFT and TRF funding are taken from the Illinois Municipal League, with the most current updates appearing in the February 2026 issue of the IML's *Illinois Municipal Review* magazine.

Additionally, interest income for FY 2026 is projected to total \$96,629, and \$60,000 for FY 2027 due to decreased fund balance over the course of the year while fund balance is being expended on projects during the end of FY 2026 and during FY 2027.

Finally, the City received two supplemental allotments totaling \$159,901 from the State of Illinois, under the High Growth City program. No additional allocation is anticipated.

## 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 2026 maintenance expenses are projected to total \$171,000, while the FY 2027 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, and tree removal, all of which for FY 2026 and FY 2027, are projected to total \$84,500.

### **Capital Expenditures**

For FY 2026, total capital expenditures are projected to total \$1,528,396, consisting of the annual road program for 2025, and expenditures for the Batavia Rd. STP Project.

For FY 2027, capital expenditures are projected to total \$1,332,000 for Mack Road engineering and ROW acquisition for both the bridge and the path projects. Funding for the Mack Road related capital expenditures is through the use of REBUILD Illinois grant funding currently retained in the total fund balance.

**Expenditures Summary**

Overall expenditures for FY 2026 are projected to total \$1,738,896, and \$1,657,500 for FY 2027.

**Fund Balance**

The audited fund balance at the end of FY 2025 totaled \$2,420,446. By the end of FY 2026 the fund balance is projected to total of \$1,631,068 and decrease to \$738,920 by the end of FY 2027, as the result of planned expenditures on capital projects during FY 2026 and FY 2027.

CITY OF WARRENVILLE, ILLINOIS

**Motor Fuel Tax Fund Activity  
Fund 013**

**FY 2027**

**Projected Beginning Restricted Fund Balance** \$ 1,631,068

**Revenues**

Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel Taxes	-
Motor Fuel Taxes	705,352
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	60,000
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-

**Total FY 2027 Revenue** \$ 765,352

**Expenses/Expenditures**

Personnel	\$ -
Capital	1,332,000
Supplies and Services	84,500
Maintenance	241,000

**Total FY 2027 Expenses/Expenditures** \$ 1,657,500

**Variance - Add to/(Use of) Fund Balance** \$ (892,148)

**Projected Ending Restricted Fund Balance** \$ 738,920

**Percent Change** -55%

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 013 MOTOR FUEL TAX</b>						
<b>Department: 100-000 REVENUES - ALL FUNDS</b>						
Estimated Revenues						
<b>TAX REVENUE</b>						
<b>013-100-000-31100</b>	MOTOR FUEL ALLOTMENT	<b>649,189</b>	<b>679,824</b>	<b>473,331</b>	<b>700,489</b>	<b>705,352</b>
MFT 02/26	IML PROJ-22.10/CAPITA					
					335,809	0
MFT 02/26	IML PROJ-21.74/CAPITA				0	330,339
TRF 02/26	IML PROJ-24.00/CAPITA				364,680	0
TRF 02/26	IML PROJ-24.68/CAPITA				0	375,013
<b>013-100-000-31101</b>	SUPPLEMENTAL ALLOTMENT	<b>0</b>	<b>0</b>	<b>159,901</b>	<b>159,901</b>	<b>0</b>
	HIGH GROWTH SUPP ALLOTMENT				159,901	0
<b>116</b>	<b>TAX REVENUE</b>	<b>649,189</b>	<b>679,824</b>	<b>633,232</b>	<b>860,390</b>	<b>705,352</b>
<b>GRANT INCOME</b>						
<b>013-100-000-39309</b>	GRANTS	<b>125,809</b>	<b>37,500</b>	<b>14,755</b>	<b>37,500</b>	<b>0</b>
		<b>125,809</b>	<b>37,500</b>	<b>14,755</b>	<b>37,500</b>	<b>0</b>
<b>INTEREST INCOME</b>						
<b>013-100-000-37700</b>	INTEREST INCOME	<b>100,217</b>	<b>25,000</b>	<b>78,775</b>	<b>96,629</b>	<b>60,000</b>
		<b>100,217</b>	<b>25,000</b>	<b>78,775</b>	<b>96,629</b>	<b>60,000</b>
	Estimated Revenues	875,215	742,324	726,762	994,519	765,352
	<b>Total Department 100-000:</b>	<b>875,215</b>	<b>742,324</b>	<b>726,762</b>	<b>994,519</b>	<b>765,352</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 013 MOTOR FUEL TAX</b>						
<b>Department: 700-709 MOTOR FUEL TAX FUND - EXPENSES</b>						
Appropriations						
<b>MAINTENANCE</b>						
013-700-709-41200	MAINTENANCE - STREETS	0	17,500	12,280	17,500	17,500
STORM INLET REPAIR, STREET PATCHING						
013-700-709-41201	MAINTENANCE-STREETS/STRIPING	11,450	19,500	16,800	19,500	19,500
ROAD STRIPING						
013-700-709-41210	MAINTENANCE - STREETS/SALT	72,814	180,000	35,036	19,500	19,500
ROCK SALT AND LIQUID ENHANCER						
013-700-709-44000	MAINTENANCE - STREET LIGHTS	2,316	8,000	2,794	110,000	180,000
MAINTENANCE CONTRACT FOR SHARED TRAFFIC SIGNALS						
013-700-709-44010	MAINTENANCE - STREET SIGNS	12,284	16,000	3,937	110,000	180,000
REPLACEMENT OF REGULATORY AND INFORMATION SIGNS						
<b>MAINTENANCE</b>		<b>98,864</b>	<b>241,000</b>	<b>70,847</b>	<b>171,000</b>	<b>241,000</b>
<b>SUPPLIES &amp; SERVICES</b>						
013-700-709-44020	STREET LIGHTING	62,945	65,000	47,874	65,000	65,000
ELECTRIC COST						
013-700-709-45410	TREE REMOVAL	1,875	19,500	415	65,000	65,000
TREE REMOVAL						
<b>SUPPLIES &amp; SERVICES</b>		<b>64,820</b>	<b>84,500</b>	<b>48,289</b>	<b>84,500</b>	<b>84,500</b>
<b>CAPITAL</b>						
013-700-709-49476	ROAD PROJECTS	158,945	1,772,322	774,260	1,528,396	1,000,000
MFT - 2025 ROAD PROGRAM						
RI - 2025 ROAD PROGRAM					1,098,574	0
MFT - BATAVIA ROAD STP PROJECT					421,250	0
MFT - 2026 ROAD PROGRAM					8,572	0
013-700-709-49476MACKRD	ROAD PROJECTS	0	0	0	0	1,000,000
RI - MACK ROAD FINAL ENGINEERING - BRIDGE						
RI - MACK ROAD FINAL ENGINEERING - PATH					0	38,000

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 013 MOTOR FUEL TAX</b>						
<b>Department: 700-709 MOTOR FUEL TAX FUND - EXPENSES</b>						
Appropriations						
<b>CAPITAL</b>						
RI - MACK ROAD ROW ACQ - BRIDGE					0	5,000
RI - MACK ROAD ROW ACQ - PATH					0	32,000
RI - MACK ROAD CONSTRUCTION - BRIDGE					0	159,000
RI - MACK ROAD CONSTRUCTION - PATH					0	89,000
RI - MACK ROAD CONS. ENG - BRIDGE					0	9,000
RI - MACK ROAD CONS. ENG - PATH					0	9,000
<b>11</b>	<b>CAPITAL</b>	<b>158,945</b>	<b>1,772,322</b>	<b>774,260</b>	<b>1,528,396</b>	<b>1,332,000</b>
Appropriations		322,629	2,097,822	893,396	1,783,896	1,657,500
<b>Total department 700-709:</b>		<b>(322,629)</b>	<b>(2,097,822)</b>	<b>(893,396)</b>	<b>(1,783,896)</b>	<b>(1,657,500)</b>
<b>Fund 013 - MOTOR FUEL TAX:</b>						
TOTAL ESTIMATED REVENUES		875,215	742,324	726,762	994,519	765,352
TOTAL APPROPRIATIONS		322,629	2,097,822	893,396	1,783,896	1,657,500
NET OF REVENUES & APPROPRIATIONS:		552,586	(1,355,498)	(166,634)	(789,377)	(892,148)
BEG. FUND BALANCE		1,867,860	2,420,445	2,420,445	2,420,445	1,631,068
END FUND BALANCE		2,420,446	1,064,947	2,253,811	1,631,068	738,920

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

<b>Revenues</b>	<b>Fiscal Year</b>	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>	<b>Projected 2028</b>
Tax Revenue		\$ 547,625	\$ 595,246	\$ 649,189	\$ 860,390	\$ 705,352	\$ 705,352
License, Permit & Fee Revenue		-	-	-	-	-	-
Fine Revenue		-	-	-	-	-	-
Reimbursement Revenue		-	-	-	-	-	-
Rental Revenue		-	-	-	-	-	-
Intrafund Revenue		-	-	-	-	-	-
Interest Revenue		54,634	98,418	100,216	96,629	60,000	18,750
Grant Revenue		391,406	-	125,809	37,500	-	-
Miscellaneous Revenue		945	-	-	-	-	-
<b>Total Revenue</b>		<b>\$ 994,610</b>	<b>\$ 693,664</b>	<b>\$ 875,214</b>	<b>\$ 994,519</b>	<b>\$ 765,352</b>	<b>\$ 724,102</b>
	<b>Growth from Previous Year</b>	<b>22.2%</b>	<b>-30.3%</b>	<b>26.2%</b>	<b>13.6%</b>	<b>-23.0%</b>	<b>-5.4%</b>
<b>Expenses</b>	<b>Fiscal Year</b>	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>	<b>Projected 2028</b>
Total Personnel Expenses		-	-	-	-	-	-
Total Fringe Benefit Expense		-	-	-	-	-	-
Total Maintenance Expense		118,883	129,766	98,864	171,000	241,000	241,000
Total Supplies and Service Expense		53,821	74,803	64,820	84,500	84,500	84,500
Total Capital Expense		808,913	386,872	158,945	1,528,396	1,332,000	500,000
<b>Total Expenses</b>		<b>\$ 981,617</b>	<b>\$ 591,441</b>	<b>\$ 322,629</b>	<b>\$ 1,783,896</b>	<b>\$ 1,657,500</b>	<b>\$ 825,500</b>
	<b>Growth from Previous Year</b>	<b>415.8%</b>	<b>-39.7%</b>	<b>-45.5%</b>	<b>452.9%</b>	<b>-7.1%</b>	<b>-50.2%</b>
<b>Revenues - Expenditures</b>		\$ 12,993	\$ 102,223	\$ 552,585	\$ (789,377)	\$ (892,148)	\$ (101,398)
<b>Restricted Fund Balance for Roadways Expenditure Coverage</b>		\$ 1,765,637 180%	\$ 1,867,860 316%	\$ 2,420,445 750%	\$ 1,631,068 91%	\$ 738,920 45%	\$ 637,522 77%

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# **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 (014)

## HIGHLIGHTS

	2026 Budget	2026 Projected	2027 Proposed
<b>Revenue</b>	<b>\$923,223</b>	<b>\$935,930</b>	<b>\$1,111,549</b>
<b>Expenditures</b>	<b>\$945,257</b>	<b>\$945,307</b>	<b>\$1,062,970</b>
<b>Surplus/(Deficit)</b>	<b>(\$22,034)</b>	<b>(\$9,377)</b>	<b>\$45,579</b>

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 Warrenton, which collect and remit this monthly tax. For FY 2026, this tax is projected to total \$907,474. FY 2027, revenue from this tax is projected to total \$916,549, based upon the current trend of collected and remitted hotel tax revenue.

Additionally, for FY 2025 investment income totaled \$39,339 and that figure is projected to total \$28,456, and \$10,000, for FY 2026 and 2027 respectively.

Finally for FY 27 revenue includes the final allocation of ARPA/SLFRF funding in the amount of \$185,000.

### ***Expenditures***

#### **Interfund Transfers**

The largest expenditure line items in this fund are transfers to other City funds. Prior to FY 2025, an annual 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 FY 2026, the amount of the transfer to the Capital Maintenance and Replacement Fund Plan was set at \$500,000 per year, and the amount of the transfer was to be reassessed for FY 2027. Given the on-going assessment of the needs of the Capital Maintenance and Replacement fund and the CMRP, it is recommended the beginning with FY 2027 and for the following two fiscal years the amount of the transfer should be set to \$650,000 and be reviewed annually as a part of the annual budget process and review of the CMRP.

It should also be noted that annual budget includes the transfer of approximately fifty percent (50%) of the Communication Coordinator position salary to the General Fund to partially fund that position.

### **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 Warrenville hotels. A total of 15 events were recommended for funding in the FY 2027 budget, totaling \$134,614, a slight increase from the FY26 grants total of \$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 an additional \$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 Warrenville Historical Society to support the costs associated with the museum curator/director position in an amount of \$25,000.

### **Promoting Tourism**

The FY 2026 expenditures include \$45,003, in funding for the renewal of the City partnership with the DuPage Convention and Visitors Bureau (DCVB) to promote tourism and hotel stays within Warrenville. The partnership fees are equal to 25% of one-percentage point of the City's hotel tax revenue collected. The projected partnership fees of \$45,374 for FY 2027 represent a projected increase of approximately 1%, over the FY 2026 figure. Also included in the FY 2027 budget is \$10,000 to fund the DCVB Grant Incentive program which is utilized to support events and programs brought forward by DCVB to further encourage utilization of Warrenville hotels.

Other FY 2027 expenditures include \$29,580, to fund the continued promotion of the City through its branding program and officials and employees apparel items.

### **Fund Balance**

The FY 2025 audited fund balance total was \$1,808,502, and by the end of FY 2026 the fund balance is projected to fall very slightly to a total of \$1,799,124. For FY 2027 the fund balance is projected to show an increase of about \$48,579, to a projected fiscal year-end balance of \$1,847,703.

CITY OF WARRENVILLE, ILLINOIS

**Hotel Tax Fund Activity**  
**Fund 014**

**FY 2027**

<b>Projected Beginning Fund Balance</b>	<b><u>\$ 1,799,124</u></b>
<b>Revenues</b>	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel Taxes	916,549
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	10,000
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	185,000
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
	<u>-</u>
<b>Total FY 2027 Revenue</b>	<b><u>\$ 1,111,549</u></b>
<b>Expenses/Expenditures</b>	
Personnel	\$ -
Capital	-
Supplies and Services	1,062,970
Maintenance	-
	<u>-</u>
<b>Total FY 2027 Expenses/Expenditures</b>	<b><u>\$ 1,062,970</u></b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ 48,579</b>
<b>Non-Spendable Fund Balance</b>	<b>-</b>
<b>Projected Ending Fund Balance</b>	<b><u>\$ 1,847,703</u></b>
<b>Percent Change</b>	<b><u>2.70%</u></b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 014 HOTEL TAX</b>						
<b>Department: 100-000 REVENUES - ALL FUNDS</b>						
Estimated Revenues						
<b>TAX REVENUE</b>	<b>HOTEL TAX</b>					
014-100-000-30703	HOTELS - 6 TAX RATE 5%	900,007	904,723	716,877	907,474	916,549
	<b>TAX REVENUE</b>	<b>900,007</b>	<b>904,723</b>	<b>716,877</b>	<b>907,474</b>	<b>916,549</b>
<b>GRANT INCOME</b>						
014-100-000-39309	GRANTS	0	0	0	0	185,000
	FINAL SLFRF/ARPA FUNDING					185,000
	<b>GRANT INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,000</b>
<b>INTEREST INCOME</b>						
014-100-000-37700	INTEREST INCOME	14,211	18,500	5,337	10,614	10,000
014-100-000-37705	UNREALIZED GAIN(LOSS) - INVEST	25,130	0	4,420	17,842	0
	<b>INTEREST INCOME</b>	<b>39,341</b>	<b>18,500</b>	<b>9,757</b>	<b>28,456</b>	<b>10,000</b>
	Estimated Revenues	939,348	923,223	726,634	935,930	1,111,549
	<b>Total Department 100-000:</b>	<b>939,348</b>	<b>923,223</b>	<b>726,634</b>	<b>935,930</b>	<b>1,111,549</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 014 HOTEL TAX</b>						
<b>Department: 100-101 HOTEL TAX FUND - EXPENSES</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
<b>014-100-101-46401</b>	CITY WEB PAGE	10,262	10,500	18,171	16,050	16,050
	CIVICPLUS ANNUAL RENEWAL HOSTING & SUPPORT				11,237	11,237
	CIVICPLUS ACQUIA WEB ACCESSIBILITY COMPLIANCE			4,813	4,813	4,813
<b>014-100-101-46810</b>	GRANTS	203,457	246,728	176,248	246,115	257,614
	ART-ON-THE PRAIRIE (WPD)				18,006	17,288
	ALBRIGHT INSPIRED (WAHIS)				2,000	2,000
	CONCERTS ON THE COMMONS (WPLD)				12,746	16,799
	FALL FEST (WPD)				12,307	13,671
	LUNCHTIME LIVE (WPD)				3,225	3,200
	MOVIES-IN-THE-PARK (WPD)				1,801	1,158
	MULTI-CULTURAL FESTIVAL (WPD)				23,014	24,083
	PAINT THE VILLE (WAHIS)				1,000	1,000
	SPRING TEA (WAHIS)				700	700
	STORY WALK (WPD)				6,419	0
	MUSICAL MATINEES (WPLD)				4,471	4,399
	MOBILE WALKING TOUR (WAHIS)				2,312	3,524
	CEMETARY WALK (WAHIS)				225	0
	CALENDAR (WIB)				4,700	4,800
	WARRENVILLE-IN-BLOOM (WIB)				30,189	32,565
	FRIENDS OF THE FOURTH				51,000	51,000
	SUMMER DAZE (WPD)				41,000	41,000

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 014 HOTEL TAX</b>						
<b>Department: 100-101 HOTEL TAX FUND - EXPENSES</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
HISTORICAL SOCIETY DIRECTOR/CURATOR						
	HOLLY DAYS (WPD)			25,000		25,000
	COMMUNITY CELEBRATION BANNER (WAHIS)			6,000		6,000
	SCOUT PROGRAM (WAHIS)			0		5,565
				0		3,862
<b>014-100-101-48600</b>	TRANSFERS OUT	<b>571,558</b>	<b>548,480</b>	<b>534,995</b>	<b>548,480</b>	<b>701,852</b>
	CAPITAL SUBSIDY TO FD 002 (CMRP)					
	PARTIAL FUNDING-COMM COORDINATOR POSITION				500,000	650,000
					48,480	51,852
<b>014-100-101-48702</b>	PUBLIC RELATIONS	<b>51,816</b>	<b>72,349</b>	<b>58,108</b>	<b>74,662</b>	<b>87,454</b>
	BRANDING & PROMOTIONAL ITEMS FOR DISTRIBUTION AT HEALTH AND WELLNESS FAIR, JOB SHADOWING DAY, AND COMMUNITY EVENTS				24,500	3,880
	ELECTED OFFICIALS & EMPLOYEE APPAREL ITEMS (\$50 PER ITEM) INCLUDES NEW EMPLOYEES AT TIME OF HIRE (LIMITED TO 1 ITEM PER YR)				3,959	5,000
	DCVB CONTRIBUTION (25% OF 1 PT OF TAX) OF PRIOR FY TAX COLLECTED				45,003	45,374
	DCVB ANNUAL CITY PROMOTIONAL AD				1,200	2,500
	DCVB EVENTS-CITY GRANT PROGRAM				0	10,000
	BPAC-PROMOTIONAL ITEMS				0	1,000
	EAC - PROMOTIONAL ITEMS				0	1,000
	IDEAC-PROMOTIONAL ITEMS				0	2,000
	EMA-PROMOTIONAL ITEMS				0	1,700
	POLICE-NON NNO-PROMOTIONAL ITEMS-INC CITIZEN POLICE ACADEMY, FALL OPEN HOUSE, ETC				0	15,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>837,093</b>	<b>878,057</b>	<b>787,522</b>	<b>885,307</b>	<b>1,062,970</b>
<b>CAPITAL</b>						
<b>014-100-101-48735</b>	CITY PROJECTS	<b>11,392</b>	<b>67,200</b>	<b>33,959</b>	<b>60,000</b>	<b>0</b>
	AESTHETICS ENHANCEMENTS				<b>60,000</b>	<b>0</b>



BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET

GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 014 HOTEL TAX</b>						
<b>Department: 100-101 HOTEL TAX FUND - EXPENSES</b>						
Appropriations						
CAPITAL		11,392	67,200	33,959	60,000	0
	Appropriations	848,485	945,257	821,481	945,307	1,062,970
	<b>Total Department 100-101:</b>	<b>(848,485)</b>	<b>(945,257)</b>	<b>(821,481)</b>	<b>(945,307)</b>	<b>(1,062,970)</b>
<b>Fund 014 - HOTEL TAX:</b>						
	TOTAL ESTIMATED REVENUES	939,348	923,223	726,634	935,930	1,111,549
	TOTAL APPROPRIATIONS	848,485	945,257	821,481	945,307	1,062,970
	<b>NET OF REVENUES &amp; APPROPRIATIONS:</b>	<b>90,863</b>	<b>(22,034)</b>	<b>(94,847)</b>	<b>(9,377)</b>	<b>48,579</b>
	<b>BEG. FUND BALANCE</b>	<b>1,717,639</b>	<b>1,808,501</b>	<b>1,808,501</b>	<b>1,808,501</b>	<b>1,799,124</b>
	<b>END FUND BALANCE</b>	<b>1,808,502</b>	<b>1,786,467</b>	<b>1,713,654</b>	<b>1,799,124</b>	<b>1,847,703</b>

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

<i>Revenues</i>	<i>Fiscal Year</i>	<i>Actual 2023</i>	<i>Actual 2024</i>	<i>Actual 2025</i>	<i>Projected 2026</i>	<i>Projected 2027</i>	<i>Projected 2028</i>
Tax Revenue		\$ 749,106	\$ 853,311	\$ 900,006	\$ 907,474	916,549	925,714
License, Permit & Fee Revenue		-	-	-	-	-	-
Fine Revenue		-	-	-	-	-	-
Reimbursement Revenue		-	-	-	-	-	-
Rental Revenue		-	-	-	-	-	-
Intrafund Revenue		-	-	-	-	-	-
Interest Revenue		8,739	9,959	39,340	28,456	10,000	10,000
Grant Revenue		-	25,000	-	-	185,000	-
Miscellaneous Revenue		-	-	-	-	-	-
<b>Total Revenue</b>		<b>\$ 757,845</b>	<b>\$ 888,270</b>	<b>\$ 939,346</b>	<b>\$ 935,930</b>	<b>\$ 1,111,549</b>	<b>\$ 935,714</b>
<b>Growth from Previous Year</b>		<b>28.1%</b>	<b>17.2%</b>	<b>5.8%</b>	<b>-0.4%</b>	<b>18.8%</b>	<b>-15.8%</b>

<i>Expenses</i>	<i>Fiscal Year</i>	<i>Actual 2023</i>	<i>Actual 2024</i>	<i>Projected 2025</i>	<i>Projected 2026</i>	<i>Projected 2027</i>	<i>Projected 2027</i>
Total Salary & Wage Expense		-	-	-	-	-	-
Total Fringe Benefit Expense		-	-	-	-	-	-
Total Maintenance Expense		-	-	-	-	-	-
Total Supplies and Service Expense		705,055	757,463	837,093	885,307	1,062,970	983,000
Total Capital Expense		6,103	53,118	11,392	60,000	-	60,000
<b>Total Expenses</b>		<b>\$ 711,158</b>	<b>\$ 810,581</b>	<b>\$ 848,485</b>	<b>\$ 945,307</b>	<b>\$ 1,062,970</b>	<b>\$ 1,043,000</b>
<b>Growth from Previous Year</b>		<b>47.7%</b>	<b>14.0%</b>	<b>4.7%</b>	<b>11.4%</b>	<b>12.4%</b>	<b>-1.9%</b>
<b>Revenues - Expenditures</b>		\$ 46,687	\$ 77,689	\$ 90,861	\$ (9,377)	\$ 48,579	\$ (107,286)
<b>Total Fund Balance</b>		<b>\$ 1,639,951</b>	<b>\$ 1,717,640</b>	<b>\$ 1,808,501</b>	<b>\$ 1,799,124</b>	<b>\$ 1,847,703</b>	<b>\$ 1,740,417</b>
<b>Non-spendable Balance</b>		<b>782,465</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Committed Fund Balance</b>		<b>\$ 857,486</b>	<b>\$ 1,717,640</b>	<b>\$ 1,808,501</b>	<b>\$ 1,799,124</b>	<b>\$ 1,847,703</b>	<b>\$ 1,740,417</b>
<b>Expenditure Coverage</b>		<b>121%</b>	<b>212%</b>	<b>213%</b>	<b>190%</b>	<b>174%</b>	<b>167%</b>

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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 (020) HIGHLIGHTS

	2026 Budget	2026 Projected	2027 Proposed
<b>Revenue</b>	<b>\$9,313,505</b>	<b>\$8,425,113</b>	<b>\$7,484,848</b>
<b>Expenditures</b>	<b>\$7,535,827</b>	<b>\$6,793,786</b>	<b>\$8,418,503</b>
<b>Surplus/(Deficit)</b>	<b>\$1,777,678</b>	<b>\$1,631,327</b>	<b>(\$933,655)</b>

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

### ***Revenue Sources***

Total budgeted revenue for FY 2027 is \$7,484,848 and is divided among the four major areas. This is a decline from FY 2026 projections due the recognition of ARPA/SLFRF funding of \$1,250,000 in FY 2026, and only a little over \$280,000 of ARPA/SLFRF funding in FY 2027.

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 monthly base service charge. For FY 2026, revenue from water sales is projected to total \$1,715,236. Water sales revenue is a function of metered customer usage, which varies from year-to-year. The current water rates for most residential customers that went into effect May 1, 2025, are \$2.68 per 1,000 gallons of metered water used, plus a monthly base charge of \$8.72. Rates for commercial accounts and users vary based upon meter and service size. The FY 2027 Budget includes a proposed two-and-a-half percent (2.5%) water rate increase to \$2.75, per 1,000 gallons of metered water used, and a monthly base charge of \$8.95. Water sales revenue for FY 2027 is projected to total \$1,785,120.

Projected revenue includes the recognition of American Recovery Plan Act (ARPA) also known as State Local Fiscal Recovery Funds (SLRF) funding. FY 2026 includes recognition of \$1,250,000, and FY 2027, includes recognition of the final allocation of \$280,386. The specific use of which will be discussed later in the document.

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 2026 is \$414,550, and \$431,132 for FY 2027. 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 \$83,085.

Water Capital Reserve revenue for FY 2026 from tap-on fees (water system connections) and recapture fees is projected to total \$2,737, for both FY 2026 and FY 2027. Additional revenue is received from interest income, projected at \$86,946 for FY 2026, and \$52,167 for 2027.

Sewer Capital Reserve revenue shows projected sewer connection (tap-on) fee revenue of \$2,150 for FY 2026 and \$1,000 for FY 2027. Additional revenue is received from interest income which for FY 2026 is projected at \$96,536 and \$50,000 for FY 2027, as the balance for this account group declines due to some larger payments to the City of Naperville, which will be discussed in the expenses section of document. Revenue for this section of the Water & Sewer fund also accounts for the recognition of the use of previously deferred ARPA/SLFRF grant revenue funding of \$1,250,000 for FY 2026, and \$280,386 during FY 2027.

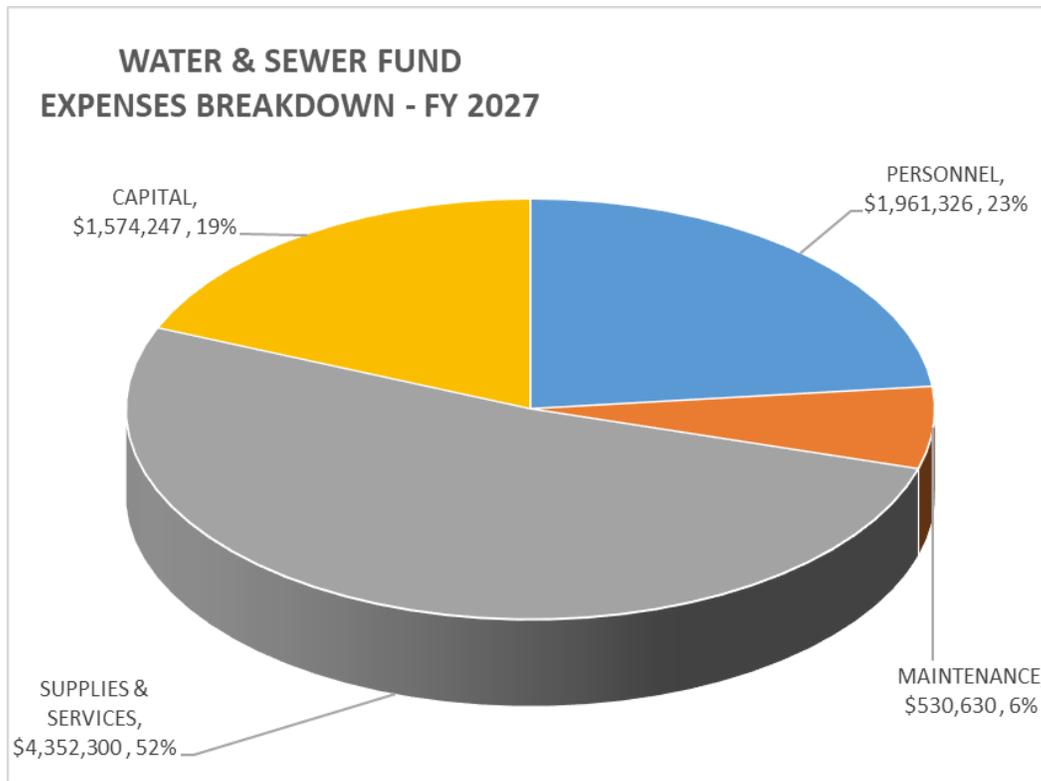
Sewer Operations and Maintenance is the final, and largest component of revenue for this fund. This revenue comes from rates charged to system users based on metered water usage. For specific instances where a residence is not connected to water, “sewer-only” customers are charged a flat bi-monthly rate. The largest component of this revenue comes from sewer-system user fees, which for FY 2026, is projected to total \$3,384,386. The current sewer rates for most residential customers that went into effect May 1, 2025, are \$5.63 per 1,000 gallons of water used, plus a monthly base charge of \$21.72. Rates for commercial accounts and users vary based upon meter and service size. The FY 2027 Budget includes a proposed two-and-a-half percent (2.5%) sewer rate increase to \$5.77, per 1,000 gallons of water used, and monthly base charge of \$22.26. The FY 2027 budget projects revenue from user fees of \$3,468,996.

Charges for “sewer-only” customers will also increase two-and-a-half percent (2.5%), from \$78.62 to \$80.10, including the Naperville Treatment Plant fee.

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 charged to each utility billing customer and will be on-going for several years, as City staff has finalized an agreement with the 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 allow the commodity fee to remain unchanged for FY 2027. For FY 2026 and FY 2027 the projected revenue from this fee is \$1,246,076 for each year.

## Expenses

Budgeted Water and Sewer Fund expenses across all fund categories for FY 2026 are projected to total \$7,367,063, while for FY 2027 expenses are projected at \$8,418,503, a budgeted increase of 14%, or \$1,051,440 over the 2026 projected expenses figure.



*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 anticipated to come on-line in early to mid-fall 2026. The costs associated with operating the water system for FY 2026 are projected to total \$2,055,830, and for FY 2027 are projected to total of \$2,097,648, an increase of approximately 2%, or \$41,818, over the projected FY 2026 figure.

Approximately 54% of Water O&M expenses are personnel related, including wages, benefits, and other related employment costs. The remaining 46% 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 \$633,493 for FY 2027, including the following, including engineering costs where applicable:

- 1) Water main Improvements – \$200,000  
*Main replacement or lining*
- 2) Valve replacements or exercising - \$80,000
- 3) Well pump inspections and motor -\$50,000
- 4) Well site security and surveillance - \$91,568 (decision package)
- 5) West tank cathodic protection - \$24,667
- 6) Engineering - \$59,258
- 7) Vehicle lease payments Enterprise - \$86,000
- 8) New utility repair trailer - \$12,000
- 9) Bobcat skid steer – cost allocated also to CMRP and Sewer \$15,000
  
- 10) Water and sewer rate study - \$15,000 (Decision Package PUB 26.05)

Sewer Capital Reserve (020-700-707) expenditures for FY 2027 are projected to total \$1,077,713, and include the following expenditures:

- 1) Engineering - \$265,325
- 2) Water and sewer rate study - \$15,000 (Decision Package PUB 26.05)
- 3) Sanitary sewer maintenance – Phase 3 - \$369,000
- 4) Vehicle lease payments Enterprise - \$95,000
- 5) Natural Gas generator replacement – \$70,000
- 6) Manhole grouting work; I/I Reduction Program – \$75,000
- 7) Fox Hollow generator - \$61,388
- 8) Bobcat skid steer – cost allocated also to CMRP and Water Capital Reserve \$15,000
- 9) Lift station pump - \$25,000
  
- 10) New utility repair trailer - \$12,000

11) Wet well rehab -\$75,000

*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 amended intergovernmental agreement with the City of Naperville.*

For FY 2026, the projected expenditures total \$3,573,681, while for FY 2027 the total budgeted expenditures are projected to total \$4,609,649. Within this account group, personnel costs make up approximately 18% of the total, while costs associated with the treatment of wastewater make up approximately 68% of the expenditures, projected at \$3,131,068, for FY 2027. 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 14% 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.

Beginning in FY 2025 budgeted expenditures in this fund included funding for the City’s contractual share, approximately 9%, of City of Naperville Wastewater Treatments Plant upgrades. However, by the end of FY 2025 an amendment to the City’s agreement with the City of Naperville had not been finalized for how the City would pay the City of Naperville for these costs. However, during FY 2026 City staff continued working with the City of Naperville to achieve a long-range financial plan to address these costs and were able to successfully execute an amendment to the City’s long-term wastewater treatment agreement with Naperville. The long-term financial arrangement with Naperville is to extend out the expense over approximately 20 years at an annual amount due to Naperville of \$1,250,000 annually. For FY 2026, the first payment of \$1,250,000 came from this fund and for FY 2027 the second and third payments will come from this fund as well as utilizing the final ARPA/SLFRF grant funding balance and collected billed fees but will also be supplemented with proportional amounts from TIF#3 and TIF #4 incremental funds.

**Fund Balance (Net position)**

The Total Net position as of the end of FY 2025 was \$28,565,547, with Investment in Capital Assets totaling \$16,099,015. For FY 2026 the Total Net Position is projected at \$30,196,874, 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 2027 the fund is projected with a Total Net Position of \$29,263,219.

At the end of FY 2025, the *Unrestricted* Net Position in this fund totaled \$12,466,532. By the end of FY 2026 it is projected to total \$14,097,859, and by the end of FY 2027, \$13,164,204. 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 as noted previously will be utilized during FY 2026 and FY 2027 in the coming years to make the

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 Naperville Treatment plant upgrades. To that end during much of the first half of FY 2027 the City will be undertaking a water and sewer rate study conducted by contractual engineering and finance experts in this field, who will assess the City's current water and sewer rates, to help determine what, if any, adjustments to the rate structure need to be made for the coming years.

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.

CITY OF WARRENVILLE, ILLINOIS

**Water and Sewer Fund Activity**  
**Fund 020**

**FY 2027**

<b>Projected Beginning Unrestricted Net Assets</b>	<b>\$ 12,466,532</b>
<b>Revenues</b>	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	2,000
Administrative Charges	-
Consumption Fees	6,500,194
Franchise Fees	-
Licensing Fees	-
Interest Income	139,442
Financing Proceeds	-
Misc. Revenues	19,373
Grant Revenue	280,386
Rental Income	431,132
Reimbursement Revenues	-
Fine Revenue	112,321
Transfers In	-
<b>Total FY 2027 Revenue</b>	<b>\$ 7,484,848</b>
<b>Expenses/Expenditures</b>	
Personnel	\$ 1,961,326
Capital	1,574,247
Supplies and Services	4,352,300
Maintenance	530,630
<b>Total FY 2027 Expenses/Expenditures</b>	<b>\$ 8,418,503</b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ (933,655)</b>
<b>Projected Ending Unrestricted Net Assets</b>	<b>\$ 11,532,877</b>
<b>Percent Change</b>	<b>-7.49%</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-704 WATER - O &amp; M</b>						
Estimated Revenues						
<b>LICENSES, PERMITS &amp; FEES</b>						
020-700-704-35100	WATER SALES	1,748,234	1,836,827	1,443,909	1,715,236	1,785,120
FY26						
2.5% INCREASE EFF 05/01/2026						
					1,715,236	0
020-700-704-35200	TURN-ON FEES - WATER	3,325	2,100	2,800	0	1,785,120
020-700-704-35300	PROCESSING FEES - WATER	20,587	12,500	22,011	3,300	3,000
020-700-704-37900	METER SALES - WATER	6,190	5,000	13,368	24,162	20,000
					13,368	5,000
	<b>LICENSES, PERMITS &amp; FEES</b>	<b>1,778,336</b>	<b>1,856,427</b>	<b>1,482,088</b>	<b>1,756,066</b>	<b>1,813,120</b>
<b>FINES &amp; FORFEITURES</b>						
020-700-704-39600	PENALTY INCOME	19,178	14,245	16,730	22,262	20,000
		<b>19,178</b>	<b>14,245</b>	<b>16,730</b>	<b>22,262</b>	<b>20,000</b>
<b>REIMBURSEMENTS</b>						
020-700-704-35605	SALARY REIMBURSEMENT	340	0	725	0	0
		<b>340</b>	<b>0</b>	<b>725</b>	<b>0</b>	<b>0</b>
<b>RENTAL INCOME</b>						
020-700-704-37503	RENTAL INCOME - CELL TOWERS	6,512	415,550	285,389	414,550	431,132
		<b>6,512</b>	<b>415,550</b>	<b>285,389</b>	<b>414,550</b>	<b>431,132</b>
<b>GRANT INCOME</b>						
020-700-704-39309	GRANTS	299,672	765,193	0	0	0
		<b>299,672</b>	<b>765,193</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS INCOME</b>						
020-700-704-39900	MISCELLANEOUS INCOME	126,914	1,825	1,926	483	500
020-700-704-39920	SALE OF SURPLUS PROPERTY	1,038	0	0	0	0
		<b>127,952</b>	<b>1,825</b>	<b>1,926</b>	<b>483</b>	<b>500</b>
<b>INTEREST INCOME</b>						
020-700-704-37700	INTEREST INCOME	38,743	58,000	42,373	46,595	35,085
020-700-704-37705	UNREALIZED GAIN(LOSS) - INVEST	38,085	0	6,191	11,880	0
		<b>76,828</b>	<b>58,000</b>	<b>48,564</b>	<b>58,475</b>	<b>35,085</b>
Estimated Revenues						
		2,308,818	3,111,240	1,835,422	2,251,836	2,299,837
Appropriations						
<b>PERSONNEL</b>						
020-700-704-40000	SALARIES - WATER	688,163	739,814	555,568	745,000	768,400

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-704 WATER - O &amp; M</b>						
Appropriations						
<b>PERSONNEL</b>						
SALARIES-WATER						
020-700-704-40001	OVERTIME	56,165	50,000	52,953	745,000	768,400
OVERTIME-WATER						
020-700-704-40100	FICA EXPENSE	45,550	48,968	36,457	45,882	50,000
FICA EXPENSE- WATER						
020-700-704-40101	MEDICARE EXPENSE	10,451	11,452	8,596	49,034	50,741
MEDICARE EXPENSE-WATER						
020-700-704-40200	IMRF EXPENSE	86,593	78,508	58,276	11,467	11,867
IMRF EXPENSE- WATER						
020-700-704-40400	EMPLOYEE INSURANCE	187,325	170,000	154,579	77,823	82,167
FY27						
FY26					0	99,134
020-700-704-40600	ACCRUED SICK/COMP TIME EXPENSE	15,796	25,000	(168,189)	156,339	0
ANNUAL AUDIT ENTRY TO EXPENSE						
020-700-704-40601	ACCRUED OPEB EXPENSE	26,828	30,000	0	25,000	25,000
ANNUAL AUDIT ENTRY TO EXPENSE						
020-700-704-40604	ACCRUED VACATION TIME EXPENSE	6,244	0	(96,811)	30,000	30,000
AUDIT ENTRY TO EXPENSE						
<b>PERSONNEL</b>		<b>1,123,115</b>	<b>1,153,742</b>	<b>601,429</b>	<b>1,150,545</b>	<b>1,127,309</b>
<b>MAINTENANCE</b>						
020-700-704-41000	MAINTENANCE - BUILDING	37,975	62,200	20,093	43,000	89,000
GENERAL MAINTNANCE OF PUBLIC WORKS GARAGE						
WELLS						
FILTER MEDIA						
WELL HOUSE TRANSFORMER MAINTENANCE						
					4,000	3,000
					35,000	35,000
					4,000	36,000
					0	15,000

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-704 WATER - O &amp; M</b>						
Appropriations						
<b>MAINTENANCE</b>						
020-700-704-41001	MAINTENANCE - WATER TOWERS	54,452	98,650	10,419	68,650	43,650
MAINTENANCE AND REPAIRS						
	VISUAL INSPECTION SOUTH ESWT				25,000	25,000
	VISUAL INSPECTION WEST ESWT				4,325	4,325
	SCADA CONTROLS EAST ESWT				4,325	4,325
	SCADA CONTROLS SOUTH ESWT				10,000	5,000
	SCADA CONTROLS WEST ESWT				15,000	0
141	020-700-704-41100	42,995	45,000	34,120	35,000	45,000
REPAIR OF WATER EQUIPMENT						
020-700-704-41103	MAINTENANCE - SOFTWARE	13,654	9,970	17,352	17,352	14,960
WATERWORTH SOFTWARE ANNUAL SUBSCRIPTION						
	DTS VUEWORKS EAM SOFTWARE				7,485	7,485
	MSI COSTS				7,475	7,475
020-700-704-41110	MAINTENANCE - AUTOS	28,825	45,000	11,006	20,000	30,000
REPAIR OF WATER VEHICLES						
020-700-704-41300	MAINTENANCE - GROUNDS	19,255	18,275	6,135	20,000	30,000
MOWING AND LANDSCAPE MAINTENANCE						
020-700-704-41400	MAINTENANCE - UTILITY SYSTEM	99,558	100,000	122,861	175,000	175,000
LEAK DETECTION						
	UTILITY REPAIRS AND GENERAL MAINTENANCE				5,000	5,000
020-700-704-49503	EQUIPMENT - MAINTENANCE SUPVR	301	0	0	170,000	170,000
<b>MAINTENANCE</b>						
		<b>297,015</b>	<b>379,095</b>	<b>221,986</b>	<b>365,502</b>	<b>404,210</b>
<b>SUPPLIES &amp; SERVICES</b>						
020-700-704-42700	MAINTENANCE - COMMUNICATIONS	48,879	19,344	38,530	59,498	52,000
NEPTUNE ANNUAL MAINTENANCE - GATEWAYS AND PORTABLE COLLECTOR						

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-704 WATER - O &amp; M</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
SCADA METROPOLITAN					17,298	9,000
VERIZON					5,700	6,500
NEPTUNE ANNUAL HOSTING FEE					36,000	36,000
020-700-704-43300	INSURANCE - GENERAL	4,442	6,374	9,576	5,782	500
	INSURANCE - GENERAL					6,072
020-700-704-43301	INSURANCE - LIABILITY	7,533	2,913	4,405	5,782	6,072
	INSURANCE - LIABILITY				2,671	2,805
020-700-704-43302	INSURANCE - WORKERS COMP	32,873	36,485	35,925	39,044	40,996
	INSURANCE - WORKERS COMP					
020-700-704-43400	TELEPHONE & INTERNET	5,686	5,000	3,648	39,044	40,996
	VERIZON PHONE COST - SCADA SYSTEM				6,100	6,100
020-700-704-43800	UTILITIES	78,765	75,800	69,904	6,100	6,100
	ELECTRIC AND NATURAL GAS EXPENSES				87,000	87,000
020-700-704-44300	RENT EXPENSE	9,396	10,500	5,250	87,000	87,000
	AIRGAS - CYLINDER RENTALS / EQUIPMENT				7,500	7,500
	RENT TO CITY (OFFICE / BUILDING SPACE USAGE)				2,000	2,000
020-700-704-44400	TRAVEL, TRAINING & MEETINGS	16,055	21,500	25,314	5,500	5,500
	EXECUTIVE COACHING / TRAINING				26,850	25,450
	IAFSM CONFERENCE				10,000	10,000
	I-PASS REPLENISHMENT				250	250
	IPSI - CREW LEADER (FALL)				100	100
	IPSI - ASSET MANAGEMENT ANALYST (FALL)				500	825
	VUEWORKS CONFERENCE ASSET MANAGEMENT ANALYST				500	825
					750	750

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-704 WATER - O &amp; M</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
	MIDWEST ADVANCED PUBLIC SERVICE INSTITUTE -MAPSI				650	650
	MISCELLANEOUS MEETINGS AND TRAINING				2,000	2,500
	WATER CONFERENCE/ACE -ANNUAL ILLINOIS AND NATION SECTION UTILITY MAINTENANCE SUPERINTENDENT AND CREW LEADER / WATER CERTIFIED EMPLOYEE				4,000	4,500
	MONTHLY APWA MEETINGS				0	150
	ROAD SCHOLAR APWA				800	800
	TRAINING - BBP, CPR, ETC				500	1,500
	APWA NATIONAL PMX CONFERENCE - MCCORMICK PLACE, CHICAGO				450	0
	ELECTRICAL TROUBLESHOOTING & PREVENTIVE MAINTENANCE				0	750
	ISA ANNUAL CONFERENCE				0	250
	WATER WORKS 360				0	125
	LEADERSHIP PIPELINE				0	225
	UTILITY DIVISION COACHING				6,350	0
	YOUNG PROFESSIONALS SUMMIT (APWA)				0	1,250
	<b>020-700-704-44600</b> POSTAGE	<b>21,091</b>	<b>18,446</b>	<b>14,635</b>	<b>19,445</b>	<b>19,445</b>
	ANNUAL LOCK BOX FEE				730	730
	GENERAL MAIL COST FOR LATE NOTICES & UTILITY BILLS				18,715	18,715
	<b>020-700-704-44700</b> PRINTING/PUBLISHING	<b>17,084</b>	<b>20,139</b>	<b>14,388</b>	<b>19,489</b>	<b>19,639</b>
	WATER QUALITY REPORT				350	500
	UTILITY BILL AND LATE NOTICE PROCESSING				19,139	19,139
	<b>020-700-704-45010</b> LIENS	<b>1,112</b>	<b>600</b>	<b>665</b>	<b>1,000</b>	<b>1,000</b>
	LIEN CHARGE FOR DELINQUENT ACCOUNTS				1,000	1,000
	<b>020-700-704-45100</b> LEGAL EXPENSE	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-704 WATER - O &amp; M</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
LEGAL COVERAGE						
MONTHLY LEGAL SERVICES - CITY ATTORNEY						
020-700-704-45200	AUDIT EXPENSE	2,725	3,000	3,000	3,000	3,750
ANNUAL AUDIT						
020-700-704-45300	ENGINEERING	0	15,000	0	3,000	3,750
AS NEEDED FOR GENERAL ENGINEERING REPORTS						
ERP/RRA RENEWAL						
020-700-704-45400	OTHER PROFESSIONAL SERVICES	61,321	71,000	23,269	15,000	27,602
CDL REIMBURSEMENTS						
CITY SAMPLE SUPPLIES FOR TESTING						
LANDSCAPE ARCHITECT CONSULTING						
GIS MANAGEMENT SERVICES FOR ERP / EAM						
IEPA REQUIRED BACKFLOW SURVEY CONSULTANT						
STANDARD WATER QUALITY TESTING CHARGES						
SCANNING OF HISTORICAL LARGE FORMAT PLAN SETS						
020-700-704-45401	J.U.L.I.E.	3,531	4,000	2,486	0	2,500
JULIE LOCATE FEE						
LOCATE FLAGS AND PAINT						
020-700-704-45710	EDUCATION REIMBURSEMENT	0	1,500	0	0	1,500
EDUCATION REIMBURSEMENT						
020-700-704-46900	DUES, SUBSCRIPTIONS & BOOKS	1,047	1,625	1,031	1,125	1,350
APWA DUES						
AWMA MEMBERSHIP						
300						
550						

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-704 WATER - O &amp; M</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
BOOKS FOR EDUCATION REIMBURSEMENT						
	PROFESSIONAL ENGINEER LICENSE REGISTRATION				250	500
020-700-704-47100	OFFICE SUPPLIES	0	0	22	250	0
020-700-704-47150	IT ACCESSORIES	0	2,000	33	1,000	2,000
NEW COMPUTER ACCESSORIES AS NEEDED.						
020-700-704-47200	OTHER SUPPLIES	2,792	2,000	675	1,000	2,000
HARDWARE SUPPLIES, COFFEE, PAPER TOWELS, ETC..						
020-700-704-47220	SMALL TOOLS	4,136	6,000	3,522	6,000	6,000
TOOL REPLACEMENTS AND OUTFITTING VEHICLES WITH TOOLS						
020-700-704-47300	UNIFORMS	6,041	5,000	3,493	6,000	6,000
CITY SUPPLIED UNIFORMS - ANNUAL						
020-700-704-47600	GAS/OIL EXPENSE	10,862	10,600	9,083	11,342	11,500
MAINLY FROM FPDDC						
020-700-704-47700	CHLORINATION SUPPLIES	97,577	87,000	76,971	11,342	11,500
CHEMICAL FEED PUMP						
	CHEMICAL FEED TANK				3,000	3,000
	CHEMICAL SCALE				675	0
	CHLORINATION SUPPLIES				5,000	6,000
	MONITOR REAGENTS				80,000	80,000
020-700-704-48300	ADMINISTRATIVE CHARGES	20,070	20,070	15,053	9,000	10,000
ANNUAL OVERHEAD CHARGES						
020-700-704-48700	MISCELLANEOUS EXPENSE	(109,160)	1,500	4,856	20,070	20,070
MISCELLANEOUS EXPENSE						
020-700-704-49700	METERS	31,177	17,500	15,274	4,817	5,000
METERS						

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-704 WATER - O &amp; M</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
METER PURCHASE						
020-700-704-49990	BAD DEBT EXPENSE	113	0	0	17,500	20,000
<b>SUPPLIES &amp; SERVICES</b>		<b>375,148</b>	<b>470,896</b>	<b>381,008</b>	<b>534,283</b>	<b>554,529</b>
<b>CAPITAL</b>						
020-700-704-48410	DEPRECIATION EXPENSE	179,525	216,299	0	0	0
020-700-704-48483	AMORTIZATION EXPENSE-GASB 83	30,074	0	0	0	0
020-700-704-49500	EQUIPMENT PURCHASE	280	4,500	5,500	5,500	11,600
VEHICLES						
LOCATOR						
<b>CAPITAL</b>		<b>209,879</b>	<b>220,799</b>	<b>5,500</b>	<b>5,500</b>	<b>11,600</b>
Appropriations		2,005,157	2,224,532	1,209,923	2,055,830	2,097,648
<b>Total department 700-704:</b>		<b>303,661</b>	<b>886,708</b>	<b>625,499</b>	<b>196,006</b>	<b>202,189</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-705 WATER CAPITAL RESERVE</b>						
Estimated Revenues						
<b>LICENSES, PERMITS &amp; FEES</b>						
020-700-705-35400	WATER CONNECTIONS	2,000	2,000	1,000	1,000	1,000
	<b>LICENSES, PERMITS &amp; FEES</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>MISCELLANEOUS INCOME</b>						
020-700-705-39404	RECAPTURE PAYMENTS - WATER	2,237	2,400	1,738	1,737	1,737
	<b>MISCELLANEOUS INCOME</b>	<b>2,237</b>	<b>2,400</b>	<b>1,738</b>	<b>1,737</b>	<b>1,737</b>
<b>INTEREST INCOME</b>						
020-700-705-37700	INTEREST INCOME	83,912	73,535	49,439	57,170	52,167
020-700-705-37705	UNREALIZED GAIN(LOSS) - INVEST	102,924	0	16,732	29,776	0
	<b>INTEREST INCOME</b>	<b>186,836</b>	<b>73,535</b>	<b>66,171</b>	<b>86,946</b>	<b>52,167</b>
	Estimated Revenues	191,073	77,935	68,909	89,683	54,904
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
020-700-705-45300	ENGINEERING	27,367	110,000	23,171	95,000	74,258
	<b>WATER SYSTEM MODEL - SYSTEM IMPROVEMENTS - ZONES</b>					
	WATER AND SEWER RATE STUDY				75,000	0
	DEVELOP COMPREHENSIVE ENGINEERING AND PUBLIC INFRASTRUCTURE SPECIFICATIONS MANUAL				15,000	15,000
	PRELIMINARY ENGINEERING OF WATER SYSTEM EMERGENCY INTERCONNECT AND FERRY ROAD WATER MAIN LOOP				5,000	750
	<b>SUPPLIES &amp; SERVICES</b>	<b>27,367</b>	<b>110,000</b>	<b>23,171</b>	<b>95,000</b>	<b>74,258</b>
<b>CAPITAL</b>						
020-700-705-49422	WATER SYSTEM IMPROVEMENTS	108,748	250,000	16,391	255,499	366,235
	<b>WATER MAIN REPLACEMENT OR LINING</b>					
	VALVE EXERCISING (4-YEAR CYCLE)				180,000	200,000
	WELL SITE KEYLESS ENTRY				50,000	50,000
	WELL SITE SURVEILLANCE				0	46,568
	WEST TANK CATHODIC PROTECTION				0	45,000
	SOUTH TANK CATHODIC PROTECTION				0	24,667
	<b>SUPPLIES &amp; SERVICES</b>	<b>108,748</b>	<b>250,000</b>	<b>16,391</b>	<b>255,499</b>	<b>366,235</b>
	<b>WATER MAIN REPLACEMENT OR LINING</b>					
	VALVE EXERCISING (4-YEAR CYCLE)				180,000	200,000
	WELL SITE KEYLESS ENTRY				50,000	50,000
	WELL SITE SURVEILLANCE				0	46,568
	WEST TANK CATHODIC PROTECTION				0	45,000
	SOUTH TANK CATHODIC PROTECTION				0	24,667
	<b>SUPPLIES &amp; SERVICES</b>	<b>27,367</b>	<b>110,000</b>	<b>23,171</b>	<b>95,000</b>	<b>74,258</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-705 WATER CAPITAL RESERVE</b>						
Appropriations						
<b>CAPITAL</b>						
020-700-705-49495	CAPITAL OPERATING COSTS	27,320	80,000	0	15,000	80,000
	WELL / PUMP INSPECTIONS / 60HP MOTOR 460V 8" WELL MOTOR				0	50,000
	REPLACE VALVES AT WELLS				15,000	30,000
020-700-705-49500	EQUIPMENT PURCHASE	983	224,661	204,114	255,363	113,000
	NEW UTILITY REPAIR TRAILER					
	SCADA UPGRADES				0	12,000
	ENTERPRISE LEASE PAYMENTS				117,863	0
	20-TON TRAILER #404				55,000	86,000
	6 WHEELER DUMP #105				10,000	0
	BOBCAT SKID STEER #320				47,500	0
	BOBCAT E35I #306				25,000	0
	<b>CAPITAL</b>	<b>137,051</b>	<b>554,661</b>	<b>220,505</b>	<b>525,862</b>	<b>559,235</b>
	Appropriations	164,418	664,661	243,676	620,862	633,493
	<b>Total Department 700-705:</b>	<b>26,655</b>	<b>(586,726)</b>	<b>(174,767)</b>	<b>(531,179)</b>	<b>(578,589)</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-706 SEWER - O &amp; M</b>						
Estimated Revenues						
<b>LICENSES, PERMITS &amp; FEES</b>						
020-700-706-35100	SEWER SALES	3,862,964	3,969,308	2,729,202	3,384,386	3,468,996
FY26						
2.5% INC EFFECTIVE 05/01/26						
020-700-706-35150	NAPERVILLE TREATMENT PLANT FEE	1,105,062	1,246,363	1,028,632	0	3,468,996
<b>LICENSES, PERMITS &amp; FEES</b>		<b>4,968,026</b>	<b>5,215,671</b>	<b>3,757,834</b>	<b>4,630,464</b>	<b>4,715,074</b>
<b>FINES &amp; FORFEITURES</b>						
020-700-706-39600	PENALTY INCOME	96,201	57,661	50,108	88,658	69,321
<b>FINES &amp; FORFEITURES</b>		<b>96,201</b>	<b>57,661</b>	<b>50,108</b>	<b>88,658</b>	<b>69,321</b>
<b>MISCELLANEOUS INCOME</b>						
020-700-706-39900	MISCELLANEOUS INCOME	(431)	0	0	0	0
020-700-706-39920	SALE SURPLUS PROPERTY	1,038	0	0	0	0
<b>MISCELLANEOUS INCOME</b>		<b>607</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INTEREST INCOME</b>						
020-700-706-37700	INTEREST INCOME	3,563	4,480	2,074	2,399	2,190
020-700-706-37705	UNREALIZED GAIN(LOSS) - INVEST	4,321	0	703	1,251	0
<b>INTEREST INCOME</b>		<b>7,884</b>	<b>4,480</b>	<b>2,777</b>	<b>3,650</b>	<b>2,190</b>
Estimated Revenues		5,072,718	5,277,812	3,810,719	4,722,772	4,786,585
Appropriations						
<b>PERSONNEL</b>						
020-700-706-40000	SALARIES - SEWER	512,609	568,336	423,147	556,642	591,232
020-700-706-40001	OVERTIME - SEWER	37,758	45,000	35,726	556,642	591,232
020-700-706-40100	FICA EXPENSE - SEWER	31,729	38,027	27,479	35,567	45,000
020-700-706-40101	MEDICARE EXPENSE -SEWER	7,733	8,894	6,485	36,717	39,446
020-700-706-40200	IMRF EXPENSE - SEWER	70,157	60,966	43,885	8,587	9,225
<b>PERSONNEL</b>		<b>659,986</b>	<b>1,221,213</b>	<b>537,726</b>	<b>1,587,193</b>	<b>1,766,125</b>
<b>OTHER PERSONNEL</b>						
<b>PERSONNEL</b>						
<b>PERSONNEL</b>		<b>659,986</b>	<b>1,221,213</b>	<b>537,726</b>	<b>1,587,193</b>	<b>1,766,125</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-706 SEWER - O &amp; M</b>						
Appropriations						
<b>PERSONNEL</b>						
020-700-706-40400	EMPLOYEE INSURANCE	136,609	126,000	113,764	118,608	85,236
FY27					0	85,236
FY26					118,608	0
	<b>PERSONNEL</b>	<b>796,595</b>	<b>847,223</b>	<b>650,486</b>	<b>814,417</b>	<b>834,017</b>
<b>MAINTENANCE</b>						
020-700-706-41000	MAINTENANCE - BUILDING	3,724	16,200	5,789	9,000	8,000
	GENERAL UPKEEP OF PUBLIC WORKS GARAGE				4,000	3,000
	LIFT STATION MAINTENANCE				5,000	5,000
020-700-706-41100	MAINTENANCE - EQUIPMENT	47,390	35,000	31,556	40,000	35,000
	GENERATOR MAINTENANCE (LIFT STATIONS)				15,000	15,000
	REPAIR OF SEWER EQUIPMENT				15,000	20,000
	REPAIR OF SEWER VEHICLES				10,000	0
020-700-706-41103	MAINTENANCE - SOFTWARE	13,558	9,970	4,095	9,970	9,970
	WATERWORTH SOFTWARE ANNUAL SUBSCRIPTION				2,495	2,495
	DTS VUEWORKS EAM SOFTWARE				7,475	7,475
020-700-706-41110	MAINTENANCE - AUTOS	24,163	10,000	24,573	25,000	25,000
	REPAIR AND MAINTENANCE SEWER VEHICLES				25,000	25,000
020-700-706-41300	MAINTENANCE - GROUNDS	3,729	5,125	3,190	3,412	3,450
	MOWING AND LANDSCAPE MAINTENANCE				3,412	3,450
020-700-706-41400	MAINTENANCE - UTILITY SYSTEM	15,220	30,000	29,173	38,000	35,000
	GENERAL UTILITY SYSTEM MAINTENANCE				38,000	35,000
020-700-706-41450	MAINTENANCE - PUMPS	0	10,000	0	5,000	10,000
	MAINTENANCE FOR EXISTING PUMPS				5,000	10,000
	<b>MAINTENANCE</b>	<b>107,784</b>	<b>116,295</b>	<b>98,376</b>	<b>130,382</b>	<b>126,420</b>
<b>SUPPLIES &amp; SERVICES</b>						

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-706 SEWER - O &amp; M</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
<b>020-700-706-42700</b>	NEPTUNE ANNUAL MAINTENANCE - GATEWAYS AND PORTABLE COLLECTOR	0	10,600	13,984	17,000	18,200
	NEPTUNE ANNUAL HOSTING FEE				8,600	9,000
	VERIZON				500	500
	SCADA METROPOLITAN				1,500	1,500
<b>020-700-706-43300</b>	INSURANCE - GENERAL	5,808	6,374	9,576	6,400	7,200
	INSURANCE - GENERAL				5,782	6,071
<b>020-700-706-43301</b>	INSURANCE - LIABILITY	2,654	2,913	1,734	2,671	2,805
	INSURANCE - LIABILITY					
<b>020-700-706-43302</b>	INSURANCE - WORKERS COMP	32,873	36,485	32,805	34,940	36,690
	INSURANCE - WORKERS COMP					
<b>020-700-706-43400</b>	TELEPHONE & INTERNET	6,491	5,000	540	34,940	36,690
	VERIZON PHONE COST - SCADA SYSTEM				5,000	5,000
<b>020-700-706-43800</b>	UTILITIES	50,964	50,000	40,725	5,000	5,000
	ELECTRICITY COST FOR PUMPING STATIONS				53,800	55,000
<b>020-700-706-44300</b>	RENT EXPENSE	7,546	10,500	5,248	8,000	7,500
	AIRGAS - CYLINDER RENTALS / EQUIPMENT					
	RENT TO CITY (OFFICE / BUILDING SPACE USAGE)				2,500	2,000
<b>020-700-706-44400</b>	TRAVEL, TRAINING & MEETINGS	14,310	13,800	25,313	5,500	5,500
	IAFSM CONFERENCE				23,100	20,700
	I-PASS REPLENISHMENT				250	250
	IPSI - CREW LEADER (FALL)				100	100
	IPSI - ASSET MANAGEMENT ANALYST (FALL)				500	825
	VUEWORKS CONFERENCE ASSET MANAGEMENT ANALYST				500	825
					750	750



BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET

GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-706 SEWER - O &amp; M</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
	MAPSI - UTILITY MAINTENANCE SUPERINTENDENT				650	650
	MISCELLANEOUS MEETINGS AND TRAINING				2,000	2,000
	EXECUTIVE COACHING / TRAINING				10,000	10,000
	ROAD SCHOLAR APWA				800	800
	TRAINING - BBP, CPR, ETC				500	1,500
	IAFSM CONFERENCE				250	250
	APWA NATIONAL PMX CONFERENCE - MCCORMICK PLACE, CHICAGO				450	0
	MONTHLY APWA MEETINGS				0	150
	ELECTRICAL TROUBLESHOOTING & PREVENTIVE MAINTENANCE				0	750
	ISA ANNUAL CONFERENCE				0	250
	WATER WORKS 360				0	125
	LEADERSHIP PIPELINE SUMMIT				0	225
	UTILITY DIVISION COACHING				6,350	0
	YOUNG PROFESSIONALS SUMMIT (APWA)				0	1,250
<b>020-700-706-44600</b>	POSTAGE	<b>17,281</b>	<b>18,446</b>	<b>14,714</b>	<b>19,445</b>	<b>19,445</b>
	ANNUAL LOCK BOX FEE				730	730
	GENERAL MAIL COST FOR LATE NOTICES & UTILITY BILLS				18,715	18,715
<b>020-700-706-44700</b>	PRINTING/PUBLISHING	<b>17,084</b>	<b>17,584</b>	<b>14,368</b>	<b>19,139</b>	<b>19,139</b>
	UTILITY BILL AND LATE NOTICE PROCESSING				19,139	19,139
<b>020-700-706-45010</b>	LIENS	<b>1,112</b>	<b>600</b>	<b>665</b>	<b>1,000</b>	<b>1,000</b>
	LIEN CHARGE FOR DELINQUENT ACCOUNTS				1,000	1,000
<b>020-700-706-45100</b>	LEGAL EXPENSE	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-706 SEWER - O &amp; M</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
LEGAL COVERAGE						
MONTHLY LEGAL SERVICES - CITY ATTORNEY						
020-700-706-45200	AUDIT EXPENSE	2,725	3,000	3,000	2,000	2,000
ANNUAL AUDIT						
020-700-706-45300	ENGINEERING	0	2,500	0	3,000	3,750
FOR GENERAL ENGINEERING REQUESTS						
SANITARY REHABILITATION						
020-700-706-45400	OTHER PROFESSIONAL SERVICES	35,232	17,700	15,595	15,000	15,000
CDL REIMBURSEMENTS						
LIFT STATION AND DISTRIBUTION SAMPLES						
GIS MANAGEMENT SERVICES FOR ERP / EAM						
SCANNING OF HISTORICAL LARGE FORMAT PLAN SETS						
020-700-706-45401	J.U.L.I.E.	1,672	4,000	2,305	0	2,500
JULIE LOCATE FEE						
LOCATE FLAGS AND PAINT						
020-700-706-45420	NAPERVILLE SEWAGE TREATMENT	845,876	2,200,000	1,911,843	2,129,829	2,500
NAPERVILLE SEWAGE TREATMENT						
NAPERVILLE TREATMENT PLANT UPGRADES						
020-700-706-45710	EDUCATION REIMBURSEMENT	0	1,500	0	879,829	900,000
EDUCATION REIMBURSEMENT						
020-700-706-46900	DUES, SUBSCRIPTIONS & BOOKS	1,302	1,975	2,866	1,250,000	2,231,068
DUPAGE RIVER SALT CREEK WORKGROUP DUES						
PROFESSIONAL ENGINEER LICENSE REGISTRATION						
APWA DUES					2,250	1,700
					32	0

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-706 SEWER - O &amp; M</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
020-700-706-47100	OFFICE SUPPLIES	0	0	0	500	500
	OFFICE SUPPLIES				250	250
020-700-706-47150	IT ACCESSORIES	0	1,000	0	250	250
	NEW COMPUTER ACCESSORIES AS NEEDED.				0	1,000
020-700-706-47200	OTHER SUPPLIES	1,699	1,500	647	1,500	1,000
	HARDWARE SUPPLIES, COFFEE, PAPER TOWELS, ETC.				0	1,500
020-700-706-47220	SMALL TOOLS	1,419	5,000	3,619	1,500	1,500
	SHOVELS, WRENCHES, DIAGNOSTIC TOOLS, ETC.				5,000	5,000
020-700-706-47300	UNIFORMS	1,861	5,000	3,479	4,500	5,000
	CITY SUPPLIED UNIFORMS - ANNUAL				5,000	5,000
020-700-706-47600	GAS/OIL EXPENSE	10,862	10,600	9,060	4,500	5,000
	MAINLY FROM FPDDC				10,600	10,600
020-700-706-48300	ADMINISTRATIVE CHARGES	20,070	20,070	15,053	10,600	10,600
	CITY OVERHEAD CHARGE				20,070	20,070
020-700-706-48700	MISCELLANEOUS EXPENSE	0	500	625	20,070	20,070
	MISCELLANEOUS EXPENSE				800	500
020-700-706-49700	METERS	20,440	17,500	12,983	17,500	20,000
	METER PURCHASE				17,500	20,000
020-700-706-49990	BAD DEBT EXPENSE	123	0	0	17,500	20,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>1,099,404</b>	<b>2,470,147</b>	<b>2,140,747</b>	<b>2,428,358</b>	<b>3,443,188</b>
<b>CAPITAL</b>						
020-700-706-48410	DEPRECIATION EXPENSE	179,524	216,299	0	179,524	179,524
	DEPRECIATION OF CAPITAL ASSETS (SHARED)				179,524	179,524
020-700-706-49300	BUILDING IMPROVEMENTS	0	20,000	0	11,000	15,000
	LIFT STATION SITES				11,000	15,000
020-700-706-49500	EQUIPMENT PURCHASE	280	0	10,017	11,000	15,000
	PORTABLE GENERATOR				10,000	11,500

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-706 SEWER - O &amp; M</b>						
Appropriations						
<b>CAPITAL</b>						
VEHICLES					0	1,500
		179,804	236,299	10,017	200,524	10,000
		2,183,587	3,669,964	2,899,626	3,573,681	4,609,649
		<b>2,889,131</b>	<b>1,607,848</b>	<b>911,093</b>	<b>1,149,091</b>	<b>176,936</b>
<b>Total Department 700-706:</b>						

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-707 SEWER CAPITAL RESERVE</b>						
Estimated Revenues						
<b>LICENSES, PERMITS &amp; FEES</b>						
020-700-707-35400	SEWER CONNECTIONS	2,000	2,000	3,225	2,150	1,000
	<b>LICENSES, PERMITS &amp; FEES</b>	<b>2,000</b>	<b>2,000</b>	<b>3,225</b>	<b>2,150</b>	<b>1,000</b>
<b>GRANT INCOME</b>						
020-700-707-39309	GRANTS	0	765,193	0	1,250,000	280,386
	ARPA/SLFRF					
	ARPA/SLFRF - FINAL ALLOCATION				1,250,000	0
	<b>GRANT INCOME</b>	<b>0</b>	<b>765,193</b>	<b>0</b>	<b>1,250,000</b>	<b>280,386</b>
<b>MISCELLANEOUS INCOME</b>						
020-700-707-39404	RECAPTURE PAYMENTS - SEWER	0	2,400	16,751	12,136	12,136
	<b>MISCELLANEOUS INCOME</b>	<b>0</b>	<b>2,400</b>	<b>16,751</b>	<b>12,136</b>	<b>12,136</b>
<b>INTEREST INCOME</b>						
020-700-707-37700	INTEREST INCOME	94,273	76,925	54,891	63,476	50,000
020-700-707-37705	UNREALIZED GAIN(LOSS) - INVEST	114,271	0	18,577	33,060	0
	<b>INTEREST INCOME</b>	<b>208,544</b>	<b>76,925</b>	<b>73,468</b>	<b>96,536</b>	<b>50,000</b>
	Estimated Revenues	210,544	846,518	93,444	1,360,822	343,522
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
020-700-707-45300	ENGINEERING	93,230	175,170	10,729	20,000	280,325
	ENGINEERING LIFT STATION					
	SANITARY SEWER MAINTENANCE PROGRAM PHASE 2				0	20,000
	SANITARY SEWER MAINTENANCE PROGRAM PHASE 2				0	91,575
	WATER AND SEWER RATE STUDY				0	153,000
	DEVELOP COMPREHENSIVE ENGINEERING AND PUBLIC INFRASTRUCTURE SPECIFICATIONS MANUAL				15,000	15,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>93,230</b>	<b>175,170</b>	<b>10,729</b>	<b>20,000</b>	<b>280,325</b>
<b>CAPITAL</b>						
020-700-707-49422	SEWER SYSTEM IMPROVEMENTS	19,231	469,000	75,224	160,000	544,000
	SANITARY SEWER MAINTENANCE PROGRAM PHASE 3				60,000	369,000

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 020 WATER/SEWER</b>						
<b>Department: 700-707 SEWER CAPITAL RESERVE</b>						
Appropriations						
<b>CAPITAL</b>						
	GROUTING MANHOLES TO ADDRESS I/I ISSUES				60,000	75,000
	WET WELL REHAB				40,000	75,000
	LIFT STATION PUMP				0	25,000
<b>020-700-707-49500</b>	<b>EQUIPMENT PURCHASE</b>	<b>982</b>	<b>332,500</b>	<b>135,298</b>	<b>363,413</b>	<b>253,388</b>
	NEW UTILITY REPAIR TRAILER				0	12,000
	NATURAL GAS GENERATOR REPLACEMENT				0	70,000
	SCADA UPGRADES				219,525	0
	6 WHEELER DUMP #105				47,500	0
	BOBCAT SKID STEER #320				25,000	0
	BOBCAT E35I #306				0	15,000
	ENTERPRISE LEASE PAYMENTS				0	95,000
	20 - TON TRAILER #404				10,000	0
	FOX HOLLOW GENERATOR				61,388	61,388
	<b>CAPITAL</b>	<b>20,213</b>	<b>801,500</b>	<b>210,522</b>	<b>523,413</b>	<b>797,388</b>
	Appropriations	113,443	976,670	221,251	543,413	1,077,713
	<b>Total Department 700-707:</b>	<b>97,101</b>	<b>(130,152)</b>	<b>(127,807)</b>	<b>817,409</b>	<b>(734,191)</b>
<b>Fund 020 - WATER/SEWER:</b>						
	<b>TOTAL ESTIMATED REVENUES</b>	<b>7,783,153</b>	<b>9,313,505</b>	<b>5,808,494</b>	<b>8,425,113</b>	<b>7,484,848</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>4,466,605</b>	<b>7,535,827</b>	<b>4,574,476</b>	<b>6,793,786</b>	<b>8,418,503</b>
	<b>NET OF REVENUES &amp; APPROPRIATIONS:</b>	<b>3,316,548</b>	<b>1,777,678</b>	<b>1,234,018</b>	<b>1,631,327</b>	<b>(933,655)</b>
	<b>BEG. FUND BALANCE</b>	<b>25,248,995</b>	<b>28,565,545</b>	<b>28,565,545</b>	<b>28,565,545</b>	<b>30,196,872</b>
	<b>END FUND BALANCE</b>	<b>28,565,543</b>	<b>30,343,223</b>	<b>29,799,563</b>	<b>30,196,872</b>	<b>29,263,217</b>

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

<b>Revenues</b>	<b>Fiscal Year</b>	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Actual 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>
Tax Revenue		\$ -	\$ -	\$ -	\$ -	\$ -
License, Permit & Fee Revenue		4,953,816	6,517,964	6,750,362	6,389,680	6,530,194
Fine Revenue		69,662	70,029	115,379	110,920	89,321
Reimbursement Revenue		-	-	340	-	-
Rental Revenue		241,352	245,490	6,512	414,550	431,132
Intrafund Revenue		-	-	-	-	-
Interest Revenue		191,660	221,050	480,092	245,607	139,442
Grant Revenue		-	22,394	299,672	1,250,000	280,386
Miscellaneous Revenue		33,548	6,213	130,800	14,356	14,373
<b>Total Revenue</b>		<b>\$ 5,490,038</b>	<b>\$ 7,083,140</b>	<b>\$ 7,783,157</b>	<b>\$ 8,425,113</b>	<b>\$ 7,484,848</b>
<b>Growth from Previous Year</b>		<b>22.5%</b>	<b>58.1%</b>	<b>9.9%</b>	<b>8.2%</b>	<b>-11.2%</b>

<b>Expenses</b>	<b>Fiscal Year</b>	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2026</b>
Total Personnel Expenses		\$ 1,991,724	\$ 1,783,208	\$ 1,919,710	\$ 1,964,962	\$ 1,961,326
Total Maintenance Expense		477,329	1,061,411	404,799	495,884	530,630
Total Supplies and Service Expense		1,661,067	1,764,177	1,595,149	3,077,641	4,352,300
Total Capital Expense		679,244	837,433	546,947	1,255,299	1,574,247
<b>Total Expenses</b>		<b>\$ 4,809,364</b>	<b>\$ 5,446,229</b>	<b>\$ 4,466,605</b>	<b>\$ 6,793,786</b>	<b>\$ 8,418,503</b>
<b>Growth from Previous Year</b>		<b>24.7%</b>	<b>41.2%</b>	<b>-18.0%</b>	<b>52.1%</b>	<b>23.9%</b>

<b>Revenues - Expenditures</b>		<b>\$ 680,674</b>	<b>\$ 1,636,911</b>	<b>\$ 3,316,552</b>	<b>\$ 1,631,327</b>	<b>\$ (933,655)</b>
<b>Total Fund Balance</b>		<b>\$ 23,612,084</b>	<b>\$ 25,248,995</b>	<b>\$ 28,565,547</b>	<b>\$ 30,196,874</b>	<b>\$ 29,263,219</b>
<b>Investment in Capital Assets</b>		<b>16,769,945</b>	<b>16,338,281</b>	<b>16,099,015</b>	<b>16,099,015</b>	<b>16,099,015</b>
<b>Unrestricted Net Position</b>		<b>\$ 6,842,139</b>	<b>\$ 8,910,714</b>	<b>\$ 12,466,532</b>	<b>\$ 14,097,859</b>	<b>\$ 13,164,204</b>

**UNP Expenditure Coverage** 142% 164% 234% 208% 156%



# **TAX INCREMENT FINANCE DISTRICT #3**

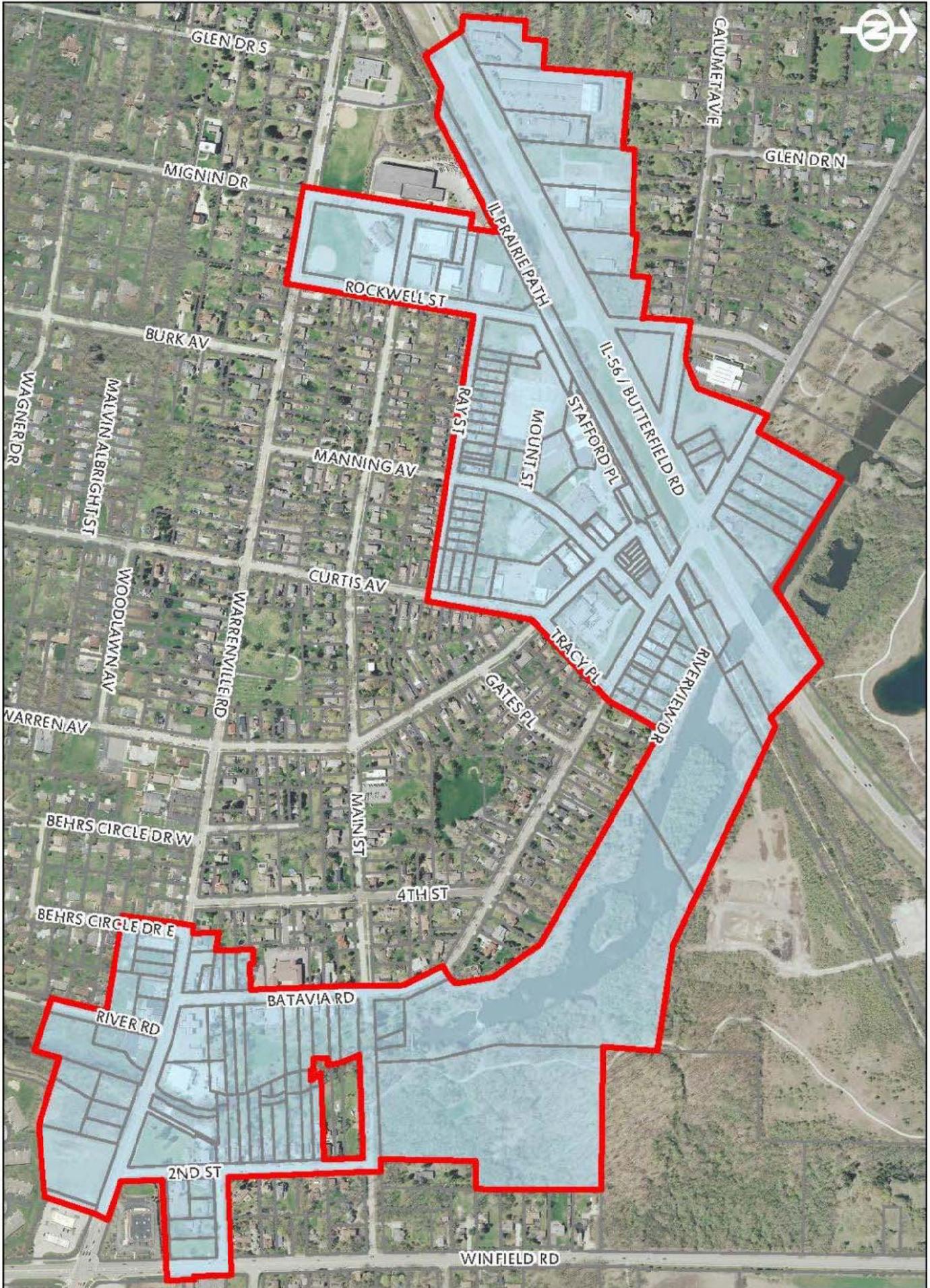
## **FUND 103**

***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 # 3 FUND (103) HIGHLIGHTS

	2026 Budget	2026 Projected	2027 Proposed
<b>Revenue</b>	<b>\$620,177</b>	<b>\$650,123</b>	<b>\$678,588</b>
<b>Expenditures</b>	<b>\$171,270</b>	<b>\$266,276</b>	<b>\$246,319</b>
<b>Surplus/(Deficit)</b>	<b>\$448,907</b>	<b>\$383,848</b>	<b>\$432,269</b>

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

**Revenue**

The TIF #3 Fund annually receives incremental property tax revenue produced on the equalized assessed valuation (EAV) of all taxable properties within the district, above the frozen property equalized assessed valuation (EAV) that existed prior to the establishment of the TIF district.

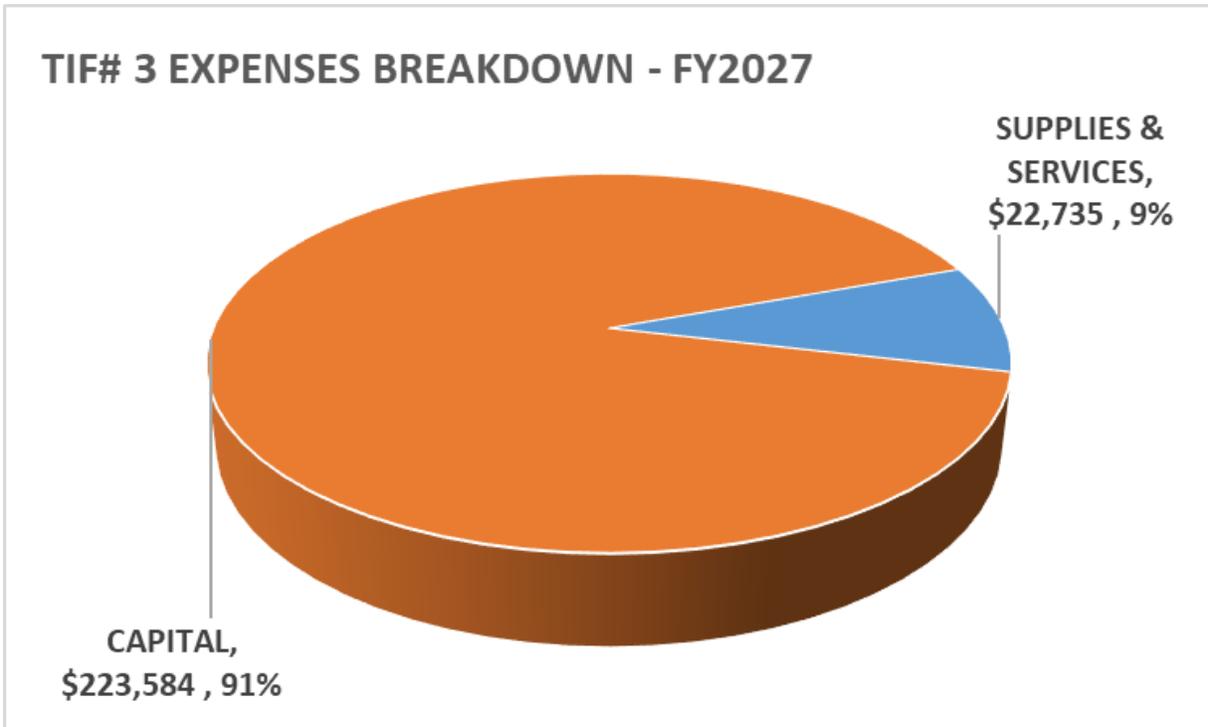
For the 2024 levy year, which was collected during FY 2026, the most recent year available, the TIF #3 EAV was \$15,585,199, with a revised frozen value of \$6,578,840. The resulting incremental EAV resulted in \$650,123 in incremental property tax revenue. At the time this document was drafted, final 2025 levy year EAV and property tax extensions were not yet available. However, staff has projected that the 2025 levy will result in FY 2025 incremental property tax revenue of approximately \$678,000.

FY 2027 revenue does not include any projected *potential* new incremental property tax revenue from the redevelopment of Old Town Redevelopment Site (OTRS) #2, which as of spring 2026 is in the “entitlements” stage with a preferred developer for the site, to bring a residential and commercial development to the site located at Batavia and Warrenville Rds.

**Expenditures**

Expenditures for FY 2026 are projected to total \$266,276, 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 2027 are projected to decrease slightly to just \$246,319 and will be addressed in the following paragraphs.



**Professional Services and interest expenses**

FY 2026 projected total expenses include \$28,902 for costs associated with the analysis of proposals for the redevelopment of Old Town Redevelopment Site (OTRS) #2, the former Citgo gas station property (OTRS #2). Also included is \$10,000 for the offsite close out of Civic Center Redevelopment Site #1, the former Musselman property, now the Stafford Place development.

For FY 2027, a total of \$22,735 is budgeted for 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.

Interest due to the General Fund for the repayment of advances made to the TIF #3 fund are projected to total \$127,947 for FY 2026 and \$112,832 for FY 2027, as the TIF begins to repay the General Fund.

**City Projects**

FY 2026 the City Projects line-item expenditures are projected at \$0, due to a delay in the finalization of an amendment to an intergovernmental agreement with the City of Naperville which 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. The TIF#3 share is projected at \$18,932 beginning with FY 2027, through the end of the TIF fund.

### **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 2026, the amounts were \$75,975 and \$6,227 respectively. For FY 2027, the projected figures are \$85,340 for CUSD #200 based upon no additional students but an increase in the per pupil charge, and \$6,480 for the Library district.

### **Fund Balance**

At the end of FY 2025, the TIF #3 Fund had an audited deficit fund balance of \$5,316,388. By the end of FY 2026 the fund balance deficit is projected to decrease to \$4,932,541, and by the end of FY 2027 that deficit fund balance is projected to decrease to a total of \$4,500,272, and the interfund advances from the General Fund are being repaid, as previously noted. Based upon current projections, the return of the complete balance of the interfund loan from the General fund is projected to be complete by the end of FY 2037, but that timeframe would adjust with the addition of new development within the redevelopment area, such as the possible redevelopment of OTRS#2.

CITY OF WARRENVILLE, ILLINOIS

**TIF # 3 Fund Activity**  
**Fund 103**

**FY 2027**

<b>Projected Unassigned Beginning Fund Balance</b>	<b><u>\$ (4,932,541)</u></b>
<b>Revenues</b>	
Property Taxes	\$ 678,588
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/>
<b>Total FY 2027 Revenue</b>	<b><u>\$ 678,588</u></b>
<b>Expenses/Expenditures</b>	
Personnel	\$ -
Capital	223,584
Supplies and Services	22,735
Maintenance	-
	<hr/>
<b>Total FY 2027 Expenses/Expenditures</b>	<b><u>\$ 246,319</u></b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ 432,269</b>
<b>Non-Spendable Fund Balance</b>	-
<b>Projected Ending Unassigned Fund Balance</b>	<b><u>\$ (4,500,272)</u></b>
<b>Percent Change</b>	<b><u>8.76%</u></b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 103 TIF #3-OLD TOWN/CIVIC CENTER</b>						
<b>Department: 100-000 REVENUES - ALL FUNDS</b>						
Estimated Revenues						
<b>TAX REVENUE</b>						
103-100-000-30100	PROPERTY TAX-TIF #3	0	620,177	10,305	0	0
103-100-000-30173	PROPERTY TAX - TIF #3	599,784	0	639,819	650,123	678,588
<b>TAX REVENUE</b>		<b>599,784</b>	<b>620,177</b>	<b>650,124</b>	<b>650,123</b>	<b>678,588</b>
<b>GRANT INCOME</b>						
103-100-000-39309	GRANTS	448,300	0	0	0	0
<b>GRANT INCOME</b>		<b>448,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Estimated Revenues		1,048,084	620,177	650,124	650,123	678,588
<b>Total Department 100-000:</b>		<b>1,048,084</b>	<b>620,177</b>	<b>650,124</b>	<b>650,123</b>	<b>678,588</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 103 TIF #3-OLD TOWN/CIVIC CENTER</b>						
<b>Department: 100-150 TIF - EXPENSES</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
103-100-150-45100	LEGAL - CORPORATE	0	5,500	8,328	10,000	7,500
	GENERAL LEGAL ASSISTANCE					
	OTRS #2 SITE REDEVELOPMENT				0	2,500
	OTRS #2/VOEGTLE PROPERTY/EASEMENT ACQUISITION AGREEMENT RELATED				0	5,000
	TIF #3 OTRS #2 PROPERTY GENERAL LEGAL SERVICES				2,000	0
103-100-150-45200	AUDIT EXPENSE	1,690	1,900	1,900	8,000	0
	FY25 AUDIT -SUMMER 2026				1,900	2,410
	FY25 COMPLIANCE REPORT				1,500	0
	FY26 AUDIT- SUMMER 2026				400	0
	FY26 COMPLIANCE REPORT				0	2,000
103-100-150-45400	OTHER PROFESSIONAL SERVICES	257,009	5,000	2,193	43,902	12,500
	MISC TIF CONSULTANT EXPENSES					
	MISC CONSULTANT EXPENSES				5,000	5,000
	CCRS #1 OFFSITE CLOSEOUT				0	2,500
	ANALYSIS OF OTRS#2 PROPOSALS (FREIDMAN)				10,000	5,000
103-100-150-46900	DUES, SUBSCRIPTIONS & BOOKS	325	325	325	28,902	0
	ITIA MEMBERSHIP DUES				325	325
	<b>SUPPLIES &amp; SERVICES</b>	<b>259,024</b>	<b>12,725</b>	<b>12,746</b>	<b>56,127</b>	<b>22,735</b>
<b>CAPITAL</b>						
103-100-150-45105	OVERLAPPING DISTRICT PAYMENTS	63,446	80,443	82,202	82,202	91,820
	IMPACT-CUSD #200				75,975	85,340
	IMPACT-WPLD				6,227	6,480
103-100-150-48735	CITY PROJECTS	1,895,194	78,102	0	0	18,932
	NAPERVILLE TREATMENT PLANT UPGRADES (SEE ALSO W&S AND TIF 4 FUNDS)					

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 103 TIF #3-OLD TOWN/CIVIC CENTER</b>						
<b>Department: 100-150 TIF - EXPENSES</b>						
Appropriations						
CAPITAL						
103-100-150-49102	INTEREST EXPENSE	128,479	0	0	127,947	18,932
	INTEREST ON ADVANCE FROM GF					112,832
	<b>CAPITAL</b>	<b>2,087,119</b>	<b>158,545</b>	<b>82,202</b>	<b>210,149</b>	<b>223,584</b>
	Appropriations	2,346,143	171,270	94,948	266,276	246,319
	<b>Total Department 100-150:</b>	<b>(2,346,143)</b>	<b>(171,270)</b>	<b>(94,948)</b>	<b>(266,276)</b>	<b>(246,319)</b>
<b>Fund 103 - TIF #3-OLD TOWN/CIVIC CENTER:</b>						
	TOTAL ESTIMATED REVENUES	1,048,084	620,177	650,124	650,123	678,588
	TOTAL APPROPRIATIONS	2,346,143	171,270	94,948	266,276	246,319
	<b>NET OF REVENUES &amp; APPROPRIATIONS:</b>	<b>(1,298,059)</b>	<b>448,907</b>	<b>555,176</b>	<b>383,847</b>	<b>432,269</b>
	BEG. FUND BALANCE	(3,503,140)	(5,316,388)	(5,316,388)	(5,316,388)	(4,932,541)
	FUND BALANCE ADJUSTMENTS	(515,189)	0	0	0	0
	<b>END FUND BALANCE</b>	<b>(5,316,388)</b>	<b>(4,867,481)</b>	<b>(4,761,212)</b>	<b>(4,932,541)</b>	<b>(4,500,272)</b>

**City of Warrenville  
TIF #3 Fund - Projections**

	<b>Fiscal Year</b>						
<b>Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	
Tax Revenue	\$ 439,908	\$ 569,671	\$ 599,784	\$ 650,123	\$ 678,588	\$ 721,534	
License, Permit & Fee Revenue	-	-	-	-	-	-	
Fine Revenue	-	-	-	-	-	-	
Reimbursement Revenue	-	-	-	-	-	-	
Rental Revenue	-	-	-	-	-	-	
Intrafund Revenue	-	-	-	-	-	-	
Interest Revenue	-	-	-	-	-	-	
Grant Revenue	-	63,087	448,300	-	-	-	
Miscellaneous Revenue	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 439,908</b>	<b>\$ 632,758</b>	<b>\$ 1,048,084</b>	<b>\$ 650,123</b>	<b>\$ 678,588</b>	<b>\$ 721,534</b>	
<b>Growth from Previous Year</b>	<b>-1.9%</b>	<b>43.8%</b>	<b>65.6%</b>	<b>-38.0%</b>	<b>4.4%</b>	<b>6.3%</b>	

	<b>Fiscal Year</b>						
<b>Expenses</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	
Total Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Maintenance Expense	-	-	-	-	-	-	
Total Supplies and Service Expense	112,544	234,351	259,024	56,127	22,735	22,735	
Total Capital Expense	71,354	759,075	2,087,119	210,149	223,584	212,659	
<b>Total Expenses</b>	<b>\$ 183,898</b>	<b>\$ 993,426</b>	<b>\$ 2,346,143</b>	<b>\$ 266,277</b>	<b>\$ 246,319</b>	<b>\$ 235,394</b>	
<b>Growth from Previous Year</b>	<b>-23.5%</b>	<b>440.2%</b>	<b>136.2%</b>	<b>-88.7%</b>	<b>-7.5%</b>	<b>-4.4%</b>	
<b>Revenues - Expenditures</b>	<b>\$ 256,010</b>	<b>\$ (360,668)</b>	<b>\$ (1,298,059)</b>	<b>\$ 383,847</b>	<b>\$ 432,269</b>	<b>\$ 486,140</b>	
<b>Total Unassigned Fund Balance</b>	<b>\$ (3,142,473)</b>	<b>\$ (3,503,141)</b>	<b>\$ (5,316,388) *</b>	<b>\$ (4,932,541)</b>	<b>\$ (4,500,272)</b>	<b>\$ (4,014,132)</b>	

\* Included an error correcton totaling \$515,189 to recognize interest due to the General Fund from TIF#3 for advances made to the fund.



# **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***

TIF #4



# TAX INCREMENT FINANCING DISTRICT # 4 FUND (104) HIGHLIGHTS

	2026 Budget	2026 Projected	2027 Proposed
<b>Revenue</b>	<b>\$3,893,860</b>	<b>\$4,105,434</b>	<b>\$4,363,484</b>
<b>Expenditures</b>	<b>\$6,140,232</b>	<b>\$8,593,910</b>	<b>\$3,114,505</b>
<b>Surplus/(Deficit)</b>	<b>(\$2,246,372)</b>	<b>(\$4,488,476)</b>	<b>\$1,248,979</b>

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

***Revenue***

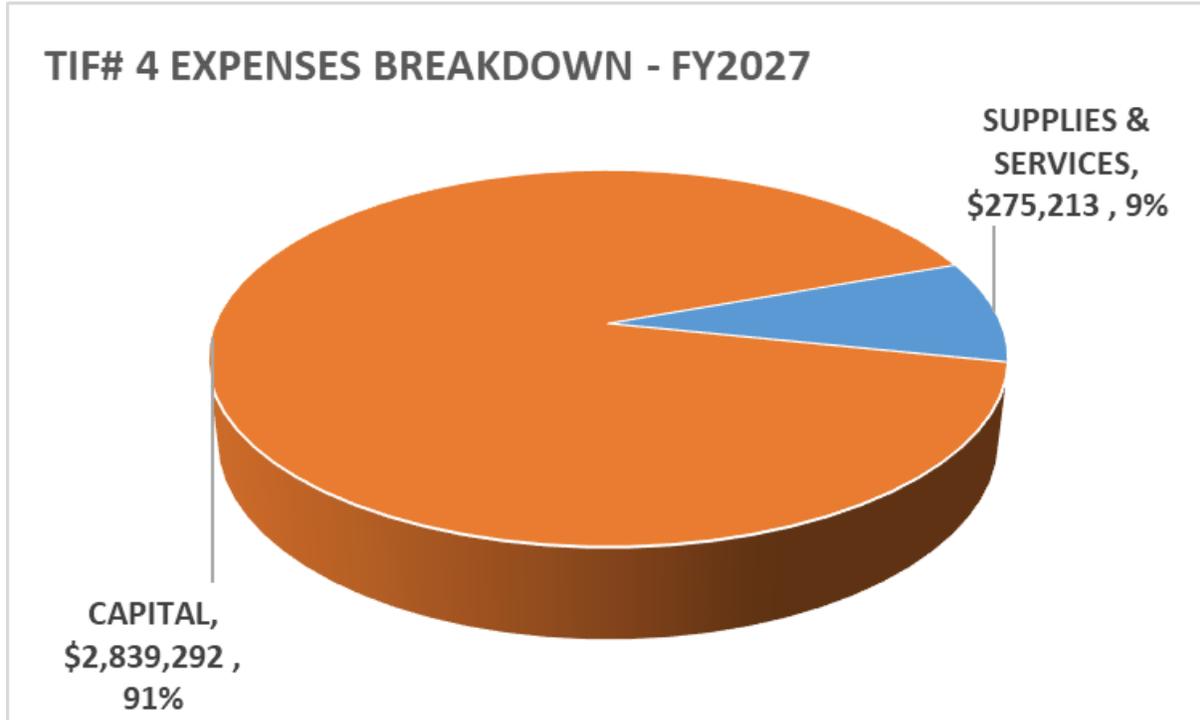
The TIF #4 Fund annually receives incremental property tax revenue produced on the equalized assessed valuation (EAV) of all taxable properties within the district, above the frozen equalized assessed valuation (EAV), that existed prior to the establishment of the TIF district.

For the 2024 property tax levy year, which was collected during FY 2026, the most recent year available based on the State property tax cycle, the TIF #4 EAV was \$58,879,621, with a revised frozen value of \$7,628,685, incremental EAV of \$51,250,936 and \$3,751,732, in incremental property tax revenue. This figure brings the total TIF #4 increment received since its inception to \$12,061,860.

At the time this document was being written, levy year 2025 EAV and property tax extensions were not yet available. However, staff has projected \$4,013,484 in incremental property tax revenue for levy year 2025 to be collected in FY 2027.

Finally, investment interest income for is projected at \$353,702 and \$350,000 for FY 2026 and FY 2027 respectively.

**Expenses**



Expenditures for FY 2027 are projected to total \$3,114,505 which includes payment of impact fees to the Warrenville Public Library District of \$68,509, and \$853,400 to Community Unit School District #200. For FY 2026, those impact payments were \$664,028 and \$759,749, respectively. Additional expenses include a prorated share of the Illinois Tax Increment Association (ITIA) membership dues of \$325 for both FY 2026 and FY 2027, and annual audit expenses of \$1,900 and \$2,41 for the respective fiscal years.

For FY 2026 engineering expenditures related to the Well No. 13, Water Tower, and Iron filtration project are projected to total \$495,280, and for FY 2027 those expenses are projected to total another \$117,328.

Construction costs of the well, water towers and iron filtration projects are projected to total \$6,435,279 for FY 2026, and another \$834,933 for FY 2027.

The City Projects line item includes an expenditure for a proportional share of Naperville Treatment Plant Capital upgrade charges, which will supplement expenditures budgeted in the TIF#3 and Water and Sewer Funds. For FY 2026 a delay in the finalization of an amendment to an intergovernmental agreement with the City of Naperville lead to no expenditure for the proportional share which was delayed until FY 2027. The TIF#4 share is projected at \$250,000 beginning with FY 2027 and then \$57,746 per year through the end of the TIF fund.

Expenditures in this fund include principal and interest debt service payments for the debt issued in late FY 2023. For FY 2026, two debt service interest payments were made totaling \$437,200, as was a principal payment of \$395,000. For FY 2027 the debt service interest payments will total \$417,450, for interest payments of \$208,725 each to be made 06/15 and 12/15 of 2026. Additionally, a debt service principal payment was made on 12/15/2025 in the amount of

\$395,000, and for FY 2027 the principal debt service payment to be made 12/15/2026 will be \$415,000.

In late 2023 general obligation bonds were issued; however, it is the intent of the City to utilize the TIF #4 incremental property tax revenue to make the principal and interest payments on the bonds, through the end of the TIF district in FY 2040.

**Fund Balance**

At the end of FY 2025, TIF #4 had an audited year-end fund balance of \$9,094,832. The fund balance at the end of FY 2026 is projected to total \$4,606,356 and \$5,855,335 by the end of FY 2027. 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 2027**

<b>Projected Beginning Restricted Fund Balance</b>	<b><u>\$ 4,606,355</u></b>
<b>Revenues</b>	
Property Taxes	\$ 4,013,484
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	350,000
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
	<hr/>
<b>Total FY 2027 Revenue</b>	<b><u>\$ 4,363,484</u></b>
<b>Expenses/Expenditures</b>	
Personnel	\$ -
Capital	2,839,292
Supplies and Services	275,213
Maintenance	0
	<hr/>
<b>Total FY 2027 Expenses/Expenditures</b>	<b><u>\$ 3,114,505</u></b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ 1,248,979</b>
<b>Ending Restricted Fund Balance</b>	<b><u>\$ 5,855,335</u></b>
<b>Percent Change</b>	<b><u>27.11%</u></b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 104 TIF #4-SOUTHWEST/RT59 CORRIDOR</b>						
<b>Department: 100-000 REVENUES - ALL FUNDS</b>						
Estimated Revenues						
<b>TAX REVENUE</b>						
104-100-000-30100	PROPERTY TAX-TIF #4	0	3,568,860	0	0	0
104-100-000-30110	PROPERTY TAX-NON CURRENT	0	0	387	0	0
104-100-000-30174	PROPERTY TAX - TIF#4	3,438,357	0	3,751,345	3,751,732	4,013,484
LY24					3,751,732	0
LY25					0	4,013,484
	<b>TAX REVENUE</b>	<b>3,438,357</b>	<b>3,568,860</b>	<b>3,751,732</b>	<b>3,751,732</b>	<b>4,013,484</b>
<b>INTEREST INCOME</b>						
104-100-000-37700	INTEREST INCOME	345,327	325,000	237,859	353,702	350,000
104-100-000-37705	UNREALIZED GAIN(LOSS) - INVEST	202,231	0	33,565	0	0
	<b>INTEREST INCOME</b>	<b>547,558</b>	<b>325,000</b>	<b>271,424</b>	<b>353,702</b>	<b>350,000</b>
	Estimated Revenues	3,985,915	3,893,860	4,023,156	4,105,434	4,363,484
	<b>Total Department 100-000:</b>	<b>3,985,915</b>	<b>3,893,860</b>	<b>4,023,156</b>	<b>4,105,434</b>	<b>4,363,484</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 104 TIF #4-SOUTHWEST/RT59 CORRIDOR</b>						
<b>Department: 100-150 TIF - EXPENSES</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
104-100-150-44700	PRINTING/PUBLISHING	389	0	0	0	0
104-100-150-45100	LEGAL - CORPORATE	21,718	10,000	4,730	5,000	10,000
GENERAL TIF LEGAL ASSISTANCE						
104-100-150-45200	AUDIT EXPENSE	1,690	1,900	1,900	5,000	10,000
FY25 AUDIT-SUMMER 2025						
FY25 - COMPLIANCE REPORT					1,500	0
FY26 AUDIT-SUMMER 2026					400	0
FY26 COMPLIANCE REPORT					0	2,000
104-100-150-45300 ENGINEERING						
WATER TOWER CONSTRUCTION ENGINEERING		630,185	371,000	240,932	495,280	117,328
WATER TREATMENT PLANT CONSTRUCTION ENGINEERING					100,000	0
WATER SYSTEM EMERGENCY INTERCONNECTION W/CITY OF AURORA					355,280	88,820
WELL NO. 13 ONGOING WELL MONITORING					30,000	28,508
104-100-150-45400 OTHER PROFESSIONAL SERVICES						
ANNUAL BOND DISCLOSURE SERVICES (SPEER)		4,350	5,000	29,052	150	145,150
DP COM 27.03 IL RT 59 CORRIDOR STUDY					150	150
104-100-150-46900 DUES, SUBSCRIPTIONS & BOOKS						
ITIA MEMBERSHIP SHARE		325	325	325	325	145,000
<b>SUPPLIES &amp; SERVICES</b>						
		<b>658,657</b>	<b>388,225</b>	<b>276,939</b>	<b>502,655</b>	<b>275,213</b>
<b>CAPITAL</b>						
104-100-150-45105	OVERLAPPING DISTRICT PAYMENTS	706,943	807,464	823,777	823,777	921,909
IMPACT PAYMENT-CUSD #200						
IMPACT PAYMENT-WPLD					759,749	853,400
104-100-150-48735	CITY PROJECTS	2,886,762	4,092,343	2,359,791	64,028	68,509
NAPERVILLE TREATMENT PLANT UPGRADES					6,435,279	1,084,933

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 104 TIF #4-SOUTHWEST/RT59 CORRIDOR</b>						
<b>Department: 100-150 TIF - EXPENSES</b>						
Appropriations						
<b>CAPITAL</b>						
	WATER TOWER CONSTRUCTION				0	250,000
	WELL NO. 13 WATER TREATMENT CONSTRUCTION				1,402,829	0
	NEW MASONRY CITY ENTRY SIGN IN FRONT OF EVERTON PROJECT				5,000,000	815,000
	WELL NO. 13 KEYLESS ENTRY				32,450	0
	WELL NO. 13 SURVEILLANCE				0	11,642
	<b>104-100-150-49101</b> PRINCIPAL EXPENSE	<b>380,000</b>	<b>395,000</b>	<b>395,000</b>	<b>395,000</b>	<b>8,291</b>
	PAYMENT DUE 12/15					415,000
	<b>104-100-150-49102</b> INTEREST EXPENSE	<b>456,200</b>	<b>457,200</b>	<b>437,200</b>	<b>437,200</b>	<b>415,000</b>
	PAYMENT DUE 06/15					417,450
	PAYMENT DUE 12/15				218,600	208,725
	<b>CAPITAL</b>	<b>4,429,905</b>	<b>5,752,007</b>	<b>4,015,768</b>	<b>8,091,256</b>	<b>2,839,292</b>
	Appropriations	5,088,562	6,140,232	4,292,707	8,593,911	3,114,505
	<b>Total Department 100-150:</b>	<b>(5,088,562)</b>	<b>(6,140,232)</b>	<b>(4,292,707)</b>	<b>(8,593,911)</b>	<b>(3,114,505)</b>
<b>Fund 104 - TIF #4-SOUTHWEST/RT59 CORRIDOR:</b>						
	<b>TOTAL ESTIMATED REVENUES</b>	<b>3,985,915</b>	<b>3,893,860</b>	<b>4,023,156</b>	<b>4,105,434</b>	<b>4,363,484</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>5,088,562</b>	<b>6,140,232</b>	<b>4,292,707</b>	<b>8,593,911</b>	<b>3,114,505</b>
	<b>NET OF REVENUES &amp; APPROPRIATIONS:</b>	<b>(1,102,647)</b>	<b>(2,246,372)</b>	<b>(269,551)</b>	<b>(4,488,477)</b>	<b>1,248,979</b>
	<b>BEG. FUND BALANCE</b>	<b>10,197,479</b>	<b>9,094,833</b>	<b>9,094,833</b>	<b>9,094,833</b>	<b>4,606,356</b>
	<b>END FUND BALANCE</b>	<b>9,094,832</b>	<b>6,848,461</b>	<b>8,825,282</b>	<b>4,606,356</b>	<b>5,855,335</b>

**City of Warrenville  
TIF #4 Fund - Projections**

	<b>Fiscal Year</b>					
<b>Revenues</b>	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Actual 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>	<b>Projected 2028</b>
Tax Revenue	\$ 1,352,817	\$ 2,659,619	\$ 3,438,357	\$ 3,751,732	\$ 4,013,484	\$ 4,059,525
License, Permit & Fee Revenue	-	-	-	-	-	-
Fine Revenue	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-
Rental Revenue	-	-	-	-	-	-
Intrafund Revenue	-	-	-	-	-	-
Interest Revenue	(28,815)	465,268	547,558	353,702	350,000	350,000
Grant Revenue	-	-	-	-	-	-
Miscellaneous Revenue	10,647,946	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 11,971,948</b>	<b>\$ 3,124,887</b>	<b>\$ 3,985,915</b>	<b>\$ 4,105,434</b>	<b>\$ 4,363,484</b>	<b>\$ 4,409,525</b>
<b>Growth from Previous Year</b>	<b>2901.1%</b>	<b>-73.9%</b>	<b>27.6%</b>	<b>3.0%</b>	<b>6.3%</b>	<b>1.1%</b>
	<b>Fiscal Year</b>					
<b>Expenses</b>	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Actual 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>	<b>Projected 2028</b>
Total Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance Expense	-	-	-	-	-	-
Total Supplies and Service Expense	219,796	271,267	658,657	502,655	275,213	275,000
Total Capital Expense	1,177,576	1,350,832	4,429,905	8,091,256	2,839,292	1,635,699
<b>Total Expenses</b>	<b>\$ 1,397,372</b>	<b>\$ 1,622,099</b>	<b>\$ 5,088,562</b>	<b>\$ 8,593,911</b>	<b>\$ 3,114,505</b>	<b>\$ 1,910,699</b>
<b>Growth from Previous Year</b>	<b>1075.2%</b>	<b>16.1%</b>	<b>213.7%</b>	<b>68.9%</b>	<b>-63.8%</b>	<b>-38.7%</b>
<b>Revenues - Expenditures</b>	<b>\$ 10,574,576</b>	<b>\$ 1,502,788</b>	<b>\$ (1,102,647)</b>	<b>\$ (4,488,477)</b>	<b>\$ 1,248,979</b>	<b>\$ 2,498,826</b>
<b>Total Restricted Fund Balance</b>	<b>\$ 8,694,690</b>	<b>\$ 10,197,478</b>	<b>\$ 9,094,832</b>	<b>\$ 4,606,355</b>	<b>\$ 5,855,333</b>	<b>\$ 8,354,158</b>



# **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 2027**

<b>Projected Beginning Fund Balance</b>	<b>\$ 51,001</b>
<b>Revenues</b>	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	10
Financing Proceeds	-
Misc. Revenues	-
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	9,500
Transfers In	-
<b>Total FY 2027 Revenue</b>	<b>\$ 9,510</b>
<b>Expenses/Expenditures</b>	
Personnel	\$ -
Capital	-
Supplies and Services	55,060
Maintenance	-
<b>Total FY 2027 Expenses/Expenditures</b>	<b>\$ 55,060</b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ (45,550)</b>
<b>Projectd Ending Fund Balance</b>	<b>\$ 5,451</b>
<b>Percent Change</b>	<b>-89.31%</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 060 SEIZED ASSETS</b>						
<b>Department: 500-000 SEIZED ASSETS FUND - REVENUES</b>						
Estimated Revenues						
<b>FINES &amp; FORFEITURES</b>						
060-500-000-34404	DUI REVENUES	10,745	6,098	8,163	10,031	9,500
	<b>FINES &amp; FORFEITURES</b>	<b>10,745</b>	<b>6,098</b>	<b>8,163</b>	<b>10,031</b>	<b>9,500</b>
<b>INTEREST INCOME</b>						
060-500-000-37700	INTEREST INCOME	14	10	9	12	10
	<b>INTEREST INCOME</b>	<b>14</b>	<b>10</b>	<b>9</b>	<b>12</b>	<b>10</b>
	Estimated Revenues	10,759	6,108	8,172	10,043	9,510
	<b>Total Department 500-000:</b>	<b>10,759</b>	<b>6,108</b>	<b>8,172</b>	<b>10,043</b>	<b>9,510</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 060 SEIZED ASSETS</b>						
<b>Department: 500-503 SEIZED ASSETS FUND - EXPENSES</b>						
Appropriations						
<b>SUPPLIES &amp; SERVICES</b>						
060-500-503-48600	TRANSFERS OUT	30,096	42,036	0	34,536	55,060
RADAR RECERTIFICATIONS REIMBURSE TO GF						
AXION BODY CAMERA CAMERAS						
060-500-503-48700	MISCELLANEOUS EXPENSE	0	1,000	0	33,876	54,400
<b>SUPPLIES &amp; SERVICES</b>						
		30,096	43,036	0	34,536	55,060
Appropriations						
		30,096	43,036	0	34,536	55,060
<b>Total Department 500-503:</b>		<b>(30,096)</b>	<b>(43,036)</b>	<b>0</b>	<b>(34,536)</b>	<b>(55,060)</b>
<b>Fund 060 - SEIZED ASSETS:</b>						
<b>TOTAL ESTIMATED REVENUES</b>		10,759	6,108	8,172	10,043	9,510
<b>TOTAL APPROPRIATIONS</b>		30,096	43,036	0	34,536	55,060
<b>NET OF REVENUES &amp; APPROPRIATIONS:</b>		(19,337)	(36,928)	8,172	(24,493)	(45,550)
<b>BEG. FUND BALANCE</b>		94,831	75,494	75,494	75,494	51,001
<b>END FUND BALANCE</b>		75,494	38,566	83,666	51,001	5,451



## **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 2027**

<b>Projected Beginning Fund Balance</b>	<b>\$ 38,267,542</b>
<b>Revenues</b>	
Property Taxes	\$ -
Sales and Use Taxes	-
Amusement Taxes	-
Consumption Taxes	-
Income Taxes	-
Hotel-Motel Taxes	-
Motor Fuel Taxes	-
Connection Fees	-
Administrative Charges	-
Consumption Fees	-
Franchise Fees	-
Licensing Fees	-
Interest Income	4,000,000
Financing Proceeds	-
Misc. Revenues	1,939,207
Grant Revenue	-
Rental Income	-
Reimbursement Revenues	-
Fine Revenue	-
Transfers In	-
<b>Total FY 2027 Revenue</b>	<b>\$ 5,939,207</b>
<b>Expenses/Expenditures</b>	
Personnel (Pension payments)	\$ 1,498,943
Capital	-
Supplies and Services	80,057
Maintenance	-
<b>Total FY 2027 Expenses/Expenditures</b>	<b>\$ 1,579,000</b>
<b>Variance - Add to/(Use of) Fund Balance</b>	<b>\$ 4,360,207</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 42,627,749</b>
<b>Percent Change</b>	<b>11.39%</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 500 POLICE PENSION</b>						
<b>Department: 100-000 REVENUES - ALL FUNDS</b>						
Estimated Revenues						
<b>MISCELLANEOUS INCOME</b>						
500-100-000-31900	MEMBER CONTRIBUTIONS	478,977	390,487	253,364	352,134	373,262
500-100-000-31901	CITY CONTRIBUTIONS	1,239,448	1,422,889	1,408,277	1,408,254	1,565,945
LY 2024					1,408,254	0
LY 2025					0	1,565,945
500-100-000-39900	MISCELLANEOUS INCOME	468	0	6,075	6,075	0
	<b>MISCELLANEOUS INCOME</b>	<b>1,718,893</b>	<b>1,813,376</b>	<b>1,667,716</b>	<b>1,766,463</b>	<b>1,939,207</b>
<b>INTEREST INCOME</b>						
500-100-000-37700	INTEREST INCOME	177,335	2,400,000	114,144	152,193	4,000,000
500-100-000-37705	UNREALIZED GAIN(LOSS) - INVEST	2,620,605	0	5,731,473	5,788,788	0
	<b>INTEREST INCOME</b>	<b>2,797,940</b>	<b>2,400,000</b>	<b>5,845,617</b>	<b>5,940,981</b>	<b>4,000,000</b>
	Estimated Revenues	4,516,833	4,213,376	7,513,333	7,707,444	5,939,207
	<b>Total Department 100-000:</b>	<b>4,516,833</b>	<b>4,213,376</b>	<b>7,513,333</b>	<b>7,707,444</b>	<b>5,939,207</b>

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 500 POLICE PENSION</b>						
<b>Department: 100-195 POLICE PENSION FUND - EXPENSES</b>						
Appropriations						
<b>PERSONNEL</b>						
500-100-195-47500	PENSION PAYMENTS	1,414,085	1,439,168	962,316	1,331,193	1,498,943
	05/01/25-12/31/25 - \$104,939.32/MO					
	01/01/26-04/30/26				839,216	0
	05/26-08/26 - \$122,994.28/MO				491,977	0
	09/26-12/26 - \$124,151.83/MO				0	491,977
	01/27-04/27 - \$127,589.57/MO				0	496,607
<b>PERSONNEL</b>		<b>1,414,085</b>	<b>1,439,168</b>	<b>962,316</b>	<b>1,331,193</b>	<b>1,498,943</b>
<b>SUPPLIES &amp; SERVICES</b>						
500-100-195-44400	TRAVEL, TRAINING & MEETINGS	3,597	4,200	3,271	3,271	3,850
	REQUIRED TRAINING & CONFERENCE FEES					
500-100-195-45100	LEGAL EXPENSE	6,049	8,700	11,771	3,271	3,850
	PENSION BOARD ATTORNEY - ATWELL				15,695	16,000
500-100-195-45400	OTHER PROFESSIONAL SERVICES	40,898	40,032	43,682	15,695	16,000
	FINANCIAL MAN AGMENT FEES				58,242	59,407
500-100-195-46900	DUES, SUBSCRIPTIONS & BOOKS	825	825	248	58,242	59,407
	IPPFA DUES & SUBSCRIPTIONS				743	800
<b>SUPPLIES &amp; SERVICES</b>		<b>51,369</b>	<b>53,757</b>	<b>58,972</b>	<b>77,951</b>	<b>80,057</b>
	Appropriations	1,465,454	1,492,925	1,021,288	1,409,144	1,579,000
	<b>Total Department 100-195:</b>	<b>(1,465,454)</b>	<b>(1,492,925)</b>	<b>(1,021,288)</b>	<b>(1,409,144)</b>	<b>(1,579,000)</b>
<b>Fund 500 - POLICE PENSION:</b>						
<b>TOTAL ESTIMATED REVENUES</b>						
		4,516,833	4,213,376	7,513,333	7,707,444	5,939,207
<b>TOTAL APPROPRIATIONS</b>						
		1,465,454	1,492,925	1,021,288	1,409,144	1,579,000
<b>NET OF REVENUES &amp; APPROPRIATIONS:</b>						
		3,051,379	2,720,451	6,492,045	6,298,300	4,360,207
<b>BEG. FUND BALANCE</b>						
		28,911,716	31,969,242	31,969,242	31,969,242	38,267,542
<b>FUND BALANCE ADJUSTMENTS</b>						
		6,147	0	0	0	0

BUDGET REPORT FOR CITY OF WARRENVILLE  
FY 2027 BUDGET



GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept Requested
<b>Fund: 500 POLICE PENSION</b>						
<b>END FUND BALANCE</b>		<b>31,969,243</b>	<b>34,689,693</b>	<b>38,461,287</b>	<b>38,267,542</b>	<b>42,627,749</b>
Report Totals:						
	TOTAL ESTIMATED REVENUES - ALL FUNDS	39,046,597	39,392,013	32,688,991	42,963,715	42,414,377
	TOTAL APPROPRIATIONS - ALL FUNDS	31,388,389	39,742,476	26,620,067	37,846,371	38,948,087
	NET OF REVENUES & APPROPRIATIONS:	7,658,208	(350,463)	6,068,924	5,117,344	3,466,290
<b>BEG. FUND BALANCE - ALL FUNDS</b>						
		<b>80,754,967</b>	<b>86,088,530</b>	<b>86,088,530</b>	<b>86,088,530</b>	<b>91,205,874</b>
<b>FUND BALANCE ADJUSTMENTS - ALL FUNDS</b>						
		<b>(2,324,646)</b>		<b>0</b>		
<b>END FUND BALANCE - ALL FUNDS</b>						
		<b>86,088,529</b>	<b>85,738,067</b>	<b>92,157,454</b>	<b>91,205,874</b>	<b>94,672,164</b>

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## **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 2027**

<b><u>ADMINISTRATION</u></b>	<b>DECISION</b>		<b>REQUEST</b>	<b>FUNDED</b>	
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>FUND</b>	<b>AMOUNT</b>	<b>YES</b>	<b>NO</b>
VM Ware Server & Array Infrastructure Upgrade	<b>ADM 27.01</b>	<b>General Fund</b>	\$ 78,500	✓	
Administrative Intern	<b>ADM 27.02</b>	<b>General Fund</b>	53,809	✓	
<b><u>FINANCE</u></b>					
<b>ITEM REQUESTED</b>	<b>DECISION</b>	<b>FUND</b>	<b>REQUEST</b>	<b>FUNDED</b>	
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>FUND</b>	<b>AMOUNT</b>	<b>YES</b>	<b>NO</b>
Revenue Compliance Audit	<b>FIN 27.01</b>	<b>General</b>	\$ 50,000	✓	
<b><u>COMMUNITY DEVELOPMENT</u></b>					
<b>ITEM REQUESTED</b>	<b>DECISION</b>	<b>FUND</b>	<b>REQUEST</b>	<b>FUNDED</b>	
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>FUND</b>	<b>AMOUNT</b>	<b>YES</b>	<b>NO</b>
Warrenville Mercantile Storefront Buildout	<b>COM 27.01</b>	<b>General Fund</b>	\$ 175,000	✓	
Business Improvement Matching Grant Program Pilot	<b>COM 27.02</b>	<b>General Fund</b>	75,000	✓	
IL Route 59 Corridor Study	<b>COM 27.03</b>	<b>TIF #4</b>	145,000	✓	
IL Route 59 Multi Use Path Final Engineering	<b>COM 27.04</b>	<b>General Fund</b>	76,000	✓	
City Monument Sign	<b>COM 27.05</b>	<b>General Fund</b>	50,000	✓	
<b><u>POLICE</u></b>					
<b>ITEM REQUESTED</b>	<b>DECISION</b>	<b>FUND</b>	<b>REQUEST</b>	<b>FUNDED</b>	
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>FUND</b>	<b>AMOUNT</b>	<b>YES</b>	<b>NO</b>
Security Camera Upgrades & Installations	<b>POL 27.01</b>	<b>General Fund</b>	\$ 36,930	✓	
Northeast DuPage Family Youth Services Shared Social Services Program	<b>POL 27.02</b>	<b>General Fund</b>	50,537	✓	

**CITY OF WARRENVILLE  
 DECISION PACKAGES SUBMISSION SUMMARY  
 FISCAL YEAR 2027**

<u>PUBLIC WORKS</u> ITEM REQUESTED	DECISION PKG REF #	FUND	REQUEST AMOUNT	FUNDED YES NO
GIS Management Services	<i>PUB 27.01</i>	General Fund & Water and Sewer	\$ 120,000	✓
Well Site Keyless Entry	<i>PUB 27.02</i>	Water and Sewer & TIF 4	58,210	✓
Well Site Surveillance	<i>PUB 27.03</i>	Water and Sewer & TIF 4	53,291	✓
<b>DECISION PACKAGES TOTAL</b>			<u><u>\$ 1,022,277</u></u>	

**CITY OF WARRENVILLE  
DECISION PACKAGES  
RECOMMENDED FOR FUNDING  
SUMMARY - BY SUBMITTING DEPARTMENT  
FISCAL YEAR 2027**

<b><u>ADMINISTRATION</u></b>	<b>DECISION</b>					
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>	
VM Ware Server & Array Infrastructure Upgrade	<b>ADM 27.01</b>	\$ 78,500	001-350-351-49500	100%	\$ 78,500	
Administrative Intern	<b>ADM 27.02</b>	53,809	001-301-301- 4XXXX	100%	53,809	
<b>Department Subtotal</b>					<b>\$ 132,309</b>	

<b><u>COMMUNITY DEVELOPMENT</u></b>	<b>DECISION</b>					
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>	
Warrenville Mercantile Storefront Buildout	<b>COM 27.01</b>	\$ 175,000	001-600-601-45400 POPUP26	100%	\$ 175,000	
Business Improvement Matching Grant Program Pilot	<b>COM 27.02</b>	75,000	001-600-601-48700	100%	75,000	
IL Route 59 Corridor Study	<b>COM 27.03</b>	145,000	104-100-150-45400	100%	145,000	
IL Route 59 Multi Use Path Final Engineering	<b>COM 27.04</b>	76,000	001-700-601-45300 ROUTE59	100%	76,000	
City Monument Sign	<b>COM 27.05</b>	50,000	001-700-701-49500	100%	50,000	
<b>Department Subtotal</b>					<b>\$ 521,000</b>	

<b><u>FINANCE</u></b>	<b>DECISION</b>					
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>	
Revenue Compliance Audit	<b>FIN 27.01</b>	\$ 50,000	001-400-401-45400	100%	\$ 50,000	
<b>Department Subtotal</b>					<b>\$ 50,000</b>	

<b><u>POLICE</u></b>	<b>DECISION</b>					
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>	
Security Camera Upgrades & Installations	<b>POL 27.01</b>	\$ 36,930	001-350-351-49500	100%	\$ 36,930	
Northeast DuPage Family Youth Services Shared Social Services Program	<b>POL 27.02</b>	50,537	001-500-501-45400	100%	50,537	
<b>Department Subtotal</b>					<b>\$ 87,467</b>	

**CITY OF WARRENVILLE  
 DECISION PACKAGES  
 RECOMMENDED FOR FUNDING  
 SUMMARY - BY SUBMITTING DEPARTMENT  
 FISCAL YEAR 2027**

<b><u>PUBLIC WORKS</u></b>	<b>DECISION</b>				
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>
GIS Management Services	<b>PUB 27.01</b>	<b>\$ 120,000</b>	001-600-601-45400	50%	\$ 60,000
			001-700-701-45400	25%	30,000
			020-700-704-45400	12.50%	15,000
			020-700-706-45400	12.50%	15,000
Well Site Keyless Entry	<b>PUB 27.02</b>	58,210	020-700-705-49422	80%	46,568
			104-100-150-48735	20%	11,642
Well Site Surveillance	<b>PUB 27.03</b>	53,291	020-700-705-49422	84%	45,000
			104-100-150-48735	16%	8,291
<b>Department Subtotal</b>					<b>\$ 231,501</b>
<b>Total Decision Packages Recommended for Funding</b>					<b>\$1,022,277</b>

Note: Where account numbers end in 4xxxx, this is an indication that multiple line items within this department are used to budget the overall expense

**CITY OF WARRENVILLE  
DECISION PACKAGES  
RECOMMENDED FOR FUNDING  
SUMMARY - BY FUND  
FISCAL YEAR 2027**

<b>GENERAL FUND - (001)</b>	<b>DECISION</b>				
<b>ITEM REQUESTED</b>	<b>PKG REF #</b>	<b>COST</b>	<b>ACCOUNT #</b>	<b>ALLOCATION</b>	<b>AMOUNT</b>
Security Camera Upgrades & Installations	<b>POL 27.01</b>	\$ 36,930	001-350-351-49500	100.0%	\$ 36,930
Northeast DuPage Family Youth Services Shared Social Services Program	<b>POL 27.02</b>	50,537	001-500-501-45400	100.0%	\$ 50,537
VM Ware Server & Array Infrastructure Upgrade	<b>ADM 27.01</b>	78,500	001-350-351-49500	100.0%	\$ 78,500
Administrative Intern	<b>ADM 27.02</b>	53,809	001-301-301-4XXXX	100.0%	\$ 53,809
Revenue Compliance Audit	<b>FIN 27.01</b>	50,000	001-400-401-45400	100.0%	\$ 50,000
GIS Management Services	<b>PUB 27.01</b>	120,000	001-600-601-45400	50.0%	60,000
		120,000	001-700-701-45400	25.0%	30,000
Warrenville Mercantile Storefront Buildout	<b>COM 27.01</b>	175,000	001-600-601-45400 POPUP26	100.0%	175,000
Business Improvement Matching Grant Program Pilot	<b>COM 27.02</b>	75,000	001-600-601-48700	100.0%	75,000
IL Route 59 Multi Use Path Final Engineering	<b>COM 27.04</b>	76,000	001-700-601-45300 ROUTE59	100.0%	76,000
City Monument Sign	<b>COM 27.05</b>	50,000	001-700-701-49500	100.0%	50,000
				<b>Fund Subtotal</b>	<b>\$ 735,776</b>

**CITY OF WARRENVILLE  
 DECISION PACKAGES  
 RECOMMENDED FOR FUNDING  
 SUMMARY - BY FUND  
 FISCAL YEAR 2027**

**WATER AND SEWER FUND  
 (20)**

<b><u>ITEM REQUESTED</u></b>	<b><u>DECISION PKG REF #</u></b>				
GIS Management Services	<b>PUB 27.01</b>	\$ 120,000	<b>020-700-704-45400</b>	<b>12.50%</b>	<b>\$ 15,000</b>
			<b>020-700-704-45400</b>	<b>12.50%</b>	<b>\$ 15,000</b>
Well Site Keyless Entry	<b>PUB 27.02</b>	58,210	<b>020-700-705-49422</b>	<b>80%</b>	<b>\$ 46,568</b>
Well Site Surveillance	<b>PUB 27.03</b>	53,291	<b>020-700-705-49422</b>	<b>84%</b>	<b>\$ 45,000</b>
<b>Fund Subtotal</b>					<b><u>\$ 121,568</u></b>

**TIF #4 (104)**

<b><u>ITEM REQUESTED</u></b>		<b><u>COST</u></b>	<b><u>ACCOUNT #</u></b>	<b><u>ALLOCATION</u></b>	<b><u>AMOUNT</u></b>
Well Site Keyless Entry	<b>PUB 27.02</b>	\$ 58,210	<b>104-100-150-48735</b>	20%	\$ 11,642
Well Site Surveillance	<b>PUB 27.03</b>	53,291	<b>104-100-150-48735</b>	16%	\$ 8,291
IL Route 59 Corridor Study	<b>COM 27.03</b>	145,000	<b>104-100-150-45400</b>	100.0%	145,000
<b>Fund Subtotal</b>					<b><u>\$ 164,933</u></b>

**Total Decision Packages Recommended for Funding \$1,022,277**

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**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**ADM 27.01**

Title of Request : **VM Ware Server and Array Infrastructure Upgrade**

Department: Administration

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

Prepared by: Alma Morgan

Request Type : **Project**

Request Frequency: **One-Time**

			<i>Savings Period</i>
Total 2027 Request (\$):	<b>78,500</b>	Total Estimated Revenue/Savings (\$):	
On-going Costs (\$):	<b>10,000</b>	If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:	annual		

**JUSTIFICATION**

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

**1. Describe the organizational need/benefit of this request:**

The City's Technology Maintenance and Replacement Plan calls for replacing City servers every five years to maintain reliability, security, and performance. An FY 2022 Decision Package allocated \$30,000 for the replacement of two servers at the Police Department; however, those replacements were not completed.

In 2024, Orbis Solutions conducted an evaluation of both servers and the VMware storage array. The assessment confirmed that both the servers and storage array are near end of life and will require replacement, although Orbis advised that the replacement could be deferred until FY 2027. The evaluation also determined that replacing the storage array would require additional funding beyond the \$30,000 currently budgeted for the servers.

These systems support the City's virtual server environment and are critical for data storage and essential applications. Replacing this equipment will support modern service demands while reducing the risk of system failures, data loss, and security issues.

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

Funding this request will allow the City to replace aging storage and server hardware, ensuring reliable system performance, improved data security, and continued support for critical applications. The upgrades will reduce the risk of system failures and help maintain uninterrupted city operations.

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

If the VMware storage array and servers are not replaced, the City risks data loss, declining system performance, and potential failure of the virtualized environment. These issues could result in slower system response times, reduced operational efficiency, and disruptions to critical City services. Replacing aging storage and server infrastructure is essential to maintaining system reliability and performance.

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

Ongoing costs associated with this project include approximately \$10,000 annually for VMware licensing. This licensing is required to maintain software updates, security patches, and vendor support for the virtualized server environment. No additional recurring operational costs are anticipated beyond this licensing expense.

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

This project aligns to Strategic Plan Goal #3 Quality City Services – Maintain and Replace City Infrastructure and complies with the Technology Maintenance and Replacement Plan

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

An FY 2022 Decision Package (ADM22.01) identified and allocated \$30,000 for the replacement of two city servers located at the Police Department. This allocation did not include replacement of the VMware storage array. In calendar year 2024, Orbis Solutions conducted an evaluation of this virtualized environment, including both the servers and the VMware storage array. The evaluation confirmed that the storage array is nearing end of life and will require replacement; however, Orbis advised that the replacement could be deferred until FY 2027. The evaluation also determined that replacing the storage array would require approximately \$48,500 in additional funding beyond the \$30,000 currently budgeted for the servers, bringing the total estimated cost to \$78,500.

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

No

If yes, explain how.

**8. Is the program/project fully or partially funded by a grant?**

No

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

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

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

Describe revenue source -

Describe savings and account # -

**BUDGET IMPACT**

a	Total Cost or (Total Savings)	\$	78,500
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
General	001	350-351	49500	EQUIPMENT PURCHASE	100%	78,500	
General	001	350-351	41103	MAINTENANCE - SOFTWARE			10,000

CITY ADMINISTRATOR'S NOTES:

**City Administrator Recommendation**

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**ADM 27.02**

**Title of Request :** Administrative Intern

**Department:** Administration

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

**Prepared by:** Alma Morgan

**Request Type :** Project

**Request Frequency:** One-Time

<b>Total 2027 Request (\$):</b>	<b>53,809</b>	<b>Total Estimated Revenue/Savings (\$):</b>		<i>Savings Period</i>
<b>On-going Costs (\$):</b>		<b>If Cost Increase over Prior FY, enter (\$):</b>		
<b>On-going Costs Period:</b>				

**JUSTIFICATION**

**1. Describe the organizational need/benefit of this request:**

The Administration Department manages a large volume of research, policy development, human resources initiatives, and cross-departmental projects with limited staff. Many of these efforts are necessary to support Council priorities, compliance requirements, labor relations, and long-range planning, but are time intensive and often compete with daily operational demands. Funding a graduate-level or upper-level undergraduate intern would provide additional professional capacity at a relatively low cost. An intern would allow staff to advance important research and project work that otherwise may be delayed or scaled back, while also creating an opportunity for developing future public sector talent. This position would support Administration primarily, with the flexibility to assist Finance and Community Development on defined projects, as workload allows.

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

If funded, the City anticipates the following outcomes:

- Timely completion of research-based projects that support informed decision-making by staff and elected officials
- Improved documentation, data analysis, and benchmarking to strengthen policy recommendations and budget planning
- Increased staff efficiency by shifting appropriate project work to an intern, allowing professional staff to focus on core operational responsibilities
- Enhanced interdepartmental coordination through shared analytical and administrative support
- Development of a qualified, public-service-oriented candidate pool for future municipal employment

The intern would work under direct staff supervision with clearly defined deliverables and timelines to ensure measurable value.

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

Without funding, staff capacity constraints will continue to limit the City's ability to complete research, benchmarking, and long-range or strategic projects in a timely manner. Staff will be required to prioritize immediate operational needs over analytical and planning work, potentially delaying policy development, process improvements, and proactive initiatives. Additionally, the City would miss an opportunity to cost-effectively support workforce development and cultivate future public sector professionals familiar with municipal operations and community priorities.

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

This request is for a single budget year allocation of up to \$53,809 and does not create a permanent position. Costs would be limited to hourly wages and applicable payroll taxes. There are no contractual or benefit obligations associated with the position. If the program is successful and demonstrates measurable value, staff may recommend continuation in future budget years. Any future funding would be subject to annual budget review and approval by the City Council and would not represent an automatic or ongoing financial commitment.

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

Staff conducted an analysis that included:

- Review of intern job descriptions and project scopes used by comparable municipalities
- Benchmarking intern compensation, hours, and departmental placement in peer communities
- Evaluation of internal workload demands and identification of projects appropriate for an intern skill set
- Assessment of cost effectiveness compared to professional staff time or consultant services

The analysis demonstrated that an intern provides a flexible, lower-cost approach to advancing needed projects while maintaining appropriate oversight and accountability.

6. Identify the analysis done to determine the need and cost effectiveness of 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)	\$	53,809
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
General	001	300-301	40000	SALARIES - ADMINISTRATION	100%	53,809	

CITY ADMINISTRATOR'S NOTES:

City Administrator Recommendation

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**COM 27.01**

Title of Request : Warrenville Mercantile Storefront Buildout

Department: Community Development Division: \_\_\_\_\_

Prepared by: Amy Emery, AICP, Comm. & Economic Dev. Dir.

Request Type : *Capital Outlay*

Request Frequency: *One-Time*

			<i>Savings Period</i>
Total 2027 Request (\$):	175,000	Total Estimated Revenue/Savings (\$):	
On-going Costs (\$):	-	If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:			

**JUSTIFICATION**

**1. Describe the organizational need/benefit of this request:**

Through the Warrenville By Design Overlay Zoning District planning process residents and stakeholder requested a uniquely Warrenville "downtown" destination. The Warrenville Mercantile is an important part of making that desire come to life. The market also responds directly to the requests of local home-based business for more opportunities to interact with customers. Supporting local business is an important part of Warrenville's overall economic development strategy to support a diverse mix of businesses. The location of the Warrenville Mercantile also activates the Leone Schmidt Park with a new use that pays tribute to the long-history the site has had as a node of commercial activity. Further, the market supports the vitality of the Historical Museum and Warren Tavern, helping to showcase the history of the area and Leone Schmidt as Warrenville's first historian.

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

The six (6) remaining storefront units will be constructed and installed to establish a complete market space for operation in FY 2027. The scope of the project includes materials for the basic interior finishing of the two units installed in 2025. This would include insulation, drywall, and overhead interior lighting. The finishing work for these two units will be completed as an eagle scout project by a Warrenville youth from Troop 514. The remaining units will arrive with these basic interior finishes in place for immediate occupancy by vendors.

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

**The City can wait until storefront sponsors are secured for each building but that means** the operation of the Warrenville Mercantile in Spring 2026 will require six (6) vendors to provide seasonal tent canopies to operate from the concrete pads installed in October of 2025. The two existing storefront units would remain without interior finishes, lighting and insulation. Additional accessibility improvements would need to be made to the site as the concrete shop pads were installed to accommodate the custom storefront structures with stair-free access. Relying on tents will limit activity to those seasons and days where the weather is conducive to tent-based market conditions. Having to set-up and take down tents on a daily basis will impact vendor availability and interest. The storefronts provide businesses a place to grow their brand, learn how to operate from a physical space (vs. online or home-based) and gain access to education and mentorship resources to support their path toward a permanent retail space rental. Tent will not readily support these program goals.

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

Once installed, the units will require minimal maintenance. The intent is to collect rents from retail tenants which will offset costs with site operations, utilities, and maintenance. Rent rate and market structure is under development.

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

The Warrenville Mercantile directly supports two Strategic Plan Priorities: (1) Energetic and Healthy Economy and (1) Engaged and Connected Community. With the first, the Warrenville Mercantile helps to promote and develop local entrepreneurs. More than a physical space for operating eight (8) retail businesses, the Warrenville Mercantile will help local entrepreneurs develop their skills as shop owners (e.g., pricing, inventory control, branding, etc.) to help them gain experience and knowledge to support their move to a permanent store location. The Mercantile provides a special destination for local shopping that gives visitors a memorable experience that supports the community. The soft launch events in the fall of 2025 demonstrated how the Warrenville Mercantile will serve as a space to connect and engage the community by providing a unique place to gather.

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

City staff spent time visiting and researching markets in the region to evaluate the storefront unit features, sizes, and layouts that best served the vendors and overall customer experience. Staff evaluated two different vendors with experience building units with the features needed. Two initial test units were placed in the park for the soft launch events to introduce the market concept. The permitting process revealed additional accessibility and energy requirements now required for these commercial spaces that were not incorporated in other markets. The costs of these features were independently priced by a local builder and bid by the city's preferred vendor, Countryside Barns. All features have been incorporated into the design of the remaining structures (and will be completed in the first two units as part of an Eagle Scout Project) to provide turn-key storefront units (e.g., includes basic interior lighting, flooring, and wall finishes) ready to open in late spring/summer 2026.

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

No

If yes, explain how.

**8. Is the program/project fully or partially funded by a grant?**

No\*

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

Type of fund(s) or in-kind

services used for match:

City Council has authorized staff to solicit sponsorship and in-kind donations to support market buildout, amenities, events, etc. Efforts are ongoing to collect funds to offset this initial outlay by the City.

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

Describe revenue source - Rents from individual unit vendors and retail sales tax

Describe savings and account # -

**BUDGET IMPACT**

a	Total Cost or (Total Savings)	\$	175,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
General	001	600-601	45400	OTHER PROFESSIONAL SERVICES	100%	175,000	

**CITY ADMINISTRATOR'S NOTES:**

**City Administrator Recommendation**

Recommended:

Not Recommended:

Other:

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**COM 27.02**

Title of Request : **Business Improvement Matching Grant Program Pilot**

Department: Community Development

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

Prepared by: Amy Emery, AICP, Comm. & Economic Dev. Dir.

Request Type : **New Program**

Request Frequency: **On-Going**

		<i>Savings Period</i>	
Total 2027 Request (\$):	<b>75,000</b>	Total Estimated Revenue/Savings (\$):	
On-going Costs (\$):	-	If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:			

**JUSTIFICATION**

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

**1. Describe the organizational need/benefit of this request:**

The FY 2026 Community Development Work Plan includes development of a business improvement matching grant program (a.k.a., facade improvement program, interior buildout grant program). The program details are being finalized but will likely include options for building facade improvements, site improvements (e.g., landscaping, accessibility, lighting), and interior buildout funds for certain uses (e.g., restaurants). Programs of this nature exist in some Comparable Communities and within the greater the region. Providing such a program in Warrentville will help level the playing field for attracting new tenants and provide some assistance to property owners looking to make site enhancements, but find access to capital resources limited. This decision package is to provide funds in FY 2027 to launch a pilot for the program. The success of the pilot effort will be evaluated in FY 2027 to determine if the program should continue and what, if any, modifications should be made.

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

Staff expects the requested funds could provide matching funds for up to three (3) business projects in Warrentville. The funds would improve community appearance and may help bring a new business to town. By engaging in a pilot, staff will be able to test the program application process to evaluate issues and challenges that could be addressed before a full program is considered.

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

If this program is not funded, matching grants would not be available. Any program developed by staff as part of the FY 2026 Community Development Work Plan would remain on-hold until funding were to be allocated.

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

The requested funds are only for a pilot initiative in FY 2027. After the pilot, City Council will be presented with an assessment of the effort and a decision package to consider extending the pilot phase, discontinuing the initiative, changing the program, or rollout of a full program with additional funding. During the FY 2027 pilot, staff will also evaluate other potential revenue sources that could be used to fund any permanent program.

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

A Business Improvement Matching Grant Program is an example of an economic development tool. Offering a pilot would directly support the Energetic and Healthy Economy Strategic Plan Priority.

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

The need for such a program was first identified by staff as prospective businesses made inquiries as asked about matching grant availability in Warrenville citing programs available in some other communities. The proposed budget for the pilot effort was determined by polling communities in the area which offer such matching grant programs and getting an average "cost per project". The proposed budget can accommodate up to three (3) projects.

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

No

If yes, explain how.

**8. Is the program/project fully or partially funded by a grant?**

No

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

Type of fund(s) or in-kind

services used for match:

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

Describe revenue source -

Describe savings and account # -

**BUDGET IMPACT**

a	Total Cost or (Total Savings)	\$	75,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
General	001	600-601	48700	MISCELLANEOUS EXPENSE	100%	75,000	

CITY ADMINISTRATOR'S NOTES:

**City Administrator Recommendation**

Recommended:

Not Recommended:

Other:

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**COM 27.03**

Title of Request : IL Route 59 Corridor Study

Department: Community Development Division: \_\_\_\_\_

Prepared by: Amy Emery, AICP, Comm. & Economic Dev. Dir.

Request Type : Project

Request Frequency: One-Time

		<i>Savings Period</i>	
Total 2027 Request (\$):	145,000	Total Estimated Revenue/Savings (\$):	
On-going Costs (\$):	-	If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:			

**JUSTIFICATION**

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

**1. Describe the organizational need/benefit of this request:**

The FY 2026 Community Development Work Plan was amended by City Council in November 2025 to include development of a Request for Proposal/Qualifications (RFP/Q) to solicit responses from qualified professionals to complete a planning study for the IL Route 59 Corridor. A significant amount of development has occurred with TIF #4 along portions of the corridor, but market conditions continue to challenge investment. A corridor plan would update land use assumptions, evaluate market conditions, identify strategies and tools to revitalize and connect newer and established commercial areas to enhance the overall corridor appearance and promote continued investment and commercial occupancy. Planning efforts of this nature will help the city to maximize TIF resources and more effectively pursue development opportunities along the corridor.

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

This project will update long-range plan recommendation for the corridor, with supporting site engineering and marketing details for certain city-owned properties. Based on feedback during the special City Council and Plan Commission Joint meeting in January as well as an initial assessment of IL Route 59 Corridor conditions, the planning effort will likely include the following elements: (1) Commercial and residential market analysis to identify barriers and opportunities, (2) Opportunity site identification and land use planning focused on vacant/underutilized property, (3) Feasibility conditions analysis and concept renderings for redevelopment of community-supported catalyst sites, such as city-owned property and the intersection Batavia & IL Route 59, (4) Identification of building strategies for brand success (e.g., façade and storefront architectural design standards, signage standards for corridor identity, coordinated landscaping, lighting, & parking standards), and (5) Implementation recommendations focused on timely and strategic leveraging of TIF funds, architectural design standards, and marketing of City-owned catalyst sites.

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

If this project is not funded, staff will continue to use existing plans to guide development conversations, property improvements, and react to proposals and inquiries. Any proactive marketing efforts, particularly related to city-owned properties will be limited at best.

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

The corridor plan is a single expenditure. The document will include recommendations, but any actions and costs associated with those would be subject to separate approval.

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

An IL Route 59 Corridor Study will help to support Warrenville's Energetic and Healthy Economy Strategic Priority by monitoring and responding to economic trends of the current state of the community with the goal of additional quality investments along the corridor to support city services.

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

Staff reached out to experienced engineering, marketing, and planning firms to develop estimates for various aspects of the project. Recent projects completed in other communities also provided a gauge for budget assumptions. Given the unique elements of the project scope, it is anticipated that likely more than one professional services consulting firm will partner to complete the work. Planners will likely offer assistance with land use recommendations, renderings, and any community meetings (est. \$90,000), engineers/surveyors completing assessment and preliminary materials to market city-owned property (est. \$30,000), and market experts offering expertise and materials to support development reviews and marketing of city-owned property (est. \$25,000).

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

No

If yes, explain how.

**8. Is the program/project fully or partially funded by a grant?**

No

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

Type of fund(s) or in-kind

services used for match:

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

Describe revenue source -

Describe savings and account # -

**BUDGET IMPACT**

a	Total Cost or (Total Savings)	\$	145,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
TIF #4	104	100-150	45400	OTHER PROFESSIONAL SERVICES	100%	145,000	

**CITY ADMINISTRATOR'S NOTES:**

**City Administrator Recommendation**

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**COM 27.04**

Title of Request : Route 59 Multi-Use Paths Final Engineering

Department: Community Development

Division: Engineering

Prepared by: Kristine Hocking

Request Type : Project

Request Frequency: On-Going

			<i>Savings Period</i>
Total 2027 Request (\$):	76,000	Total Estimated Revenue/Savings (\$):	
On-going Costs (\$):		If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:			

**JUSTIFICATION**

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

**1. Describe the organizational need/benefit of this request:**

This request would allow the City to begin the final engineering required for the potential future construction of a new 10-foot wide multi-use path along the west side and a 5-foot wide sidewalk along the east side of Route 59 from Continental/Meadow to Batavia Road. Total cost of Final Engineering is about \$380,000, with a \$304,000 ITEP Grant Funding (80/20) and \$76,000 in local City funding. This is an update to the FY23.03 Decision Package due to new/additional funding source (ITEP).

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

Residents would safely be able to walk, run, or bike along Route 59 from Continental Ave/Meadow Ave to Batavia Road and access other multi-use trails and commercial developments in the area.

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

Local users would continue to walk on the shoulder or along the side of the road which could lead to additional pedestrian/vehicle incidents along this section of Route 59.

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

Total cost of Final Engineering is about \$380,000, with a \$304,000 ITEP Grant Funding (80/20). Future estimated City costs for this project include: easement acquisition - \$106,000, construction - \$560,000, and construction engineering - \$77,000. The City secured \$3,000,000 in ITEP funding and up to \$561,000 in STP funding for the total project costs. Staff anticipates the final engineering, easement and construction and construction engineering to be paid out of the General Fund.

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

These locations are identified as a high priority in the City's Bikeway Implementation Plan.

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

The consultant who prepared the Bikeway Implementation Plan developed conceptual design and cost estimates for these improvements. City staff reviewed these costs with our consultant and updated them based upon Preliminary Engineering design.

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

No

If yes, explain how.

**8. Is the program/project fully or partially funded by a grant?**

Yes

If yes, provide the following information:

**Grant Funding Source:** Illinois Transportation Enhancement Program and Surface Transportation Program funding

**When will Funds be Available?** During Final Engineering, Easement Acquisition and Construction

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

General Fund

**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)	\$	76,000
b	Grant Funding Amount		304,000
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
General	001	700-701	45300	ENGINEERING	100%	76,000	

**CITY ADMINISTRATOR'S NOTES:**

**City Administrator Recommendation**

Recommended:

Not Recommended:

Other:

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**COM 27.05**

Title of Request : City Monument Sign

Department: Community Development

Division: Economic Development

Prepared by: Kristine Hocking

Request Type : Project

Request Frequency: On-Going

			<i>Savings Period</i>
Total 2027 Request (\$):	50,000	Total Estimated Revenue/Savings (\$):	
On-going Costs (\$):	50,000	If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:	4 Years		

**JUSTIFICATION**

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

**1. Describe the organizational need/benefit of this request:**

Clearly identify and visually enhance the entrances into the City with the logo adopted in 2017.

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

Four wooden City entrance signs remain. The one along Route 59 near Maple Hill was damaged by a car and has been removed. This would be the first to be replaced. The other remaining three wooden signs are in need of repair or replacement. Over a specific time period, these 4 remaining signs plus a potential new location (see attachment) would be replaced with a faux masonry (foam) monument signs similar to the one being installed along Route 59 near Everton. It would include the City's current logo and would be consistent in appearance with the existing masonry City entrance monument signs along the south side of Route 56 near Briggs Avenue and the east side of Winfield Road, south of Butterfield Road. The new monument signs would be located within DuDOT or IDOT right-of-way and therefore need to be made of foam material and be break-away. This request is for an ongoing \$50,000 for four years to replace one sign every year. If funding allows, more signs could be replaced in one year in addition to adding a new sign in a new location.

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

Motorists along major arterials into Warrenville will have no notification that they are entering the City of Warrenville.

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

Once the monument sign is installed, there will be minimal regular maintenance required other than landscaping. It is anticipated that it will be illuminated with solar powered lighting similar in nature to the other existing masonry City entrance signs. At some point in the future, the sign will need to be replaced, and the battery for the solar lighting system will need to be replaced. The sign is anticipated to last approximately 20 years. The long term maintenance and replacement costs for one sign with lighting is estimated to cost \$1,700 annually.

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

Installation of the monument sign is in line with Warrenville's branding standards and Strategic Plan Goals of Engaged and Connected Community - Unique Programs and Events.

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

The analysis was done in November 2024 and presented to City Council. The cost is based on the actual cost of the City Monument sign installation, consultant fees, and landscaping costs (with escalation) near Everton that will be completed in Spring 2026.

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

No

If yes, explain how.

**8. Is the program/project fully or partially funded by a grant?**

No

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

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

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

Describe revenue source -

Describe savings and account # -

**BUDGET IMPACT**

a	Total Cost or (Total Savings)	\$	50,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
General	001	700-701	49500	EQUIPMENT PURCHASE	100%	50,000	50,000

CITY ADMINISTRATOR'S NOTES:

City Administrator Recommendation

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**FIN 27.01**

Title of Request : Revenue Compliance Audit

Department: Finance

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

Prepared by: Kevin Dahlstrand - Finance Director

Request Type : Project

Request Frequency: One-Time

			<i>Savings Period</i>
Total 2027 Request (\$):	50,000	Total Estimated Revenue/Savings (\$):	
On-going Costs (\$):		If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:			

**JUSTIFICATION**

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

**1. Describe the organizational need/benefit of this request:**

In an effort to collect every tax dollar due to the City from the various sources, the City would engage an independent revenue auditor to conduct compliance audits to look for what are called "revenue leaks" of such things as Utility taxes, Cable franchise fees, Sales taxes, Telecom taxes, Hotel taxes, and Food-and-Beverage taxes, and additional taxes & fees. The City and more specifically the Finance Department does not have the staffing or expertise to conduct such compliance audits.

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

The contracted independent auditors would review gross revenue and tax receipts to produce comprehensive reports, ensure compliance with laws, contracts, and franchise agreements. They would investigate tax collections issues and recover revenue from past errors. They would also assist by providing recommended code amendments and changes to help close any loopholes which affect the tax revenues the City receives.

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

Not funding this request, would mean that the City continues to collect revenue as it has been, with the possibility of missed revenue collection.

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

As this project is currently being proposed as a "one-time" project, there would be no on-going cost at this time. However, depending upon the success of this effort, it could be advisable to repeat the effort periodically to ensure the City is receiving all the revenue to which it is entitled.

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

This type of compliance auditing would meet the following 2024 Strategic Plan goals: #1 *Energetic and Healthy Economy – Maintain and Diversify Revenues*, #3 *Quality City Services – Effectiveness of Financial Policies*, and #3 *Quality City Services – Deliver Services Sustainably*

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

During a recent conference, City Administrator White attended a presentation on the auditing of municipal revenues to ascertain if municipalities are receiving all of the tax revenue due from the various sources collecting the taxes, including the State of Illinois. The City did have some limited experience and success with a similar auditing effort in the early 2010's. Given the lack of on-staff auditors and experience needed to conduct such tax compliance audits, it would be in the City's best interest to contract with specialized auditors with the knowledge and technology to conduct such compliance audits.

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

No

If yes, explain how.

**8. Is the program/project fully or partially funded by a grant?**

No

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

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

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

Describe revenue source - any recovered revenue would be accounted for in the applicable accounting fund

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	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
General	001	400-401	45400	OTHER PROFESSIONAL SERVICES	100%	50,000	

**CITY ADMINISTRATOR'S NOTES:**

**City Administrator Recommendation**

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**POL 27.01**

**Title of Request :** Security Camera Upgrades and Installations - City Hall, Prairie Path Trailhead, Warren Tavern, Warrenville Mercantile

**Department:** Police

**Division:** INVESTIGATIONS & ADMINISTRATION

**Prepared by:** Deputy Chief Dawson

**Request Type :** Other

**Request Frequency:** One-Time

<b>Total 2027 Request (\$):</b>	<b>36,930</b>	<b>Total Estimated Revenue/Savings (\$):</b>		<i>Savings Period</i>
<b>On-going Costs (\$):</b>	<b>3,900</b>	<b>If Cost Increase over Prior FY, enter (\$):</b>		
<b>On-going Costs Period:</b>	Annual			

**JUSTIFICATION**

**1. Describe the organizational need/benefit of this request:**

The upgrade of existing security cameras and installation of new security cameras at City Hall, the Prairie Path Trailhead, Warren Tavern, and Warrenville Mercantile serves an 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. Security cameras provide for continuous monitoring of the premises and contribute to the safety of residents, visitors, and employees. City Hall already has cameras, which would be replaced as part of this project. The other three properties do not have cameras currently. However, given the public use of these sites, staff is recommending cameras be installed.

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

Anticipated outcomes include deterring crime and enhancing public safety in and around City Hall, the Prairie Path Trailhead, Warren Tavern and Warrenville Mercantile. Visibility of security cameras deters criminal acts, will help with identification of any potential criminal activity, 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. By updating and maintaining the security of these properties through use of additional security cameras, the City takes an active role in deterring crime involving people and property. Using security cameras that are current by technology standards should generally produce an overall sense of community safety, and will assist in the investigation/solving of any criminal activity should it occur.

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

If not funded, the cameras at City Hall will remain in place until they are no longer functional or supported. The remaining structural properties would remain without cameras. To date, staff is not aware of any criminal activity, however, there is a risk for unauthorized access, theft, and vandalism. Lack of security cameras also limits the Police Department's access to critical evidence if a crime occurs in and around these facilities.

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

The ongoing cost associated with this request is for the camera system's annual software maintenance contract, which is estimated at \$3,900. Additionally, this is phase two of a multi-phase continuing project that is set to include Public Works (date to be determined).

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

Approval of this decision package would align with two Strategic Plan objectives:

1. #3 - Quality City Services - Maintain and Replace City Infrastructure; and
2. #3 - Quality City Services - Building and Life Safety Codes

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

The City's IT Managed Services provider, Orbis Solutions, Inc. supplied the project cost estimates based on their experience implementing similar projects in other communities. In 2022, several estimates were obtained for replacement of the security camera systems at the Police Department and City Hall, which showed Orbis Solutions' estimates to be in line with other vendors. Having consistent software and hardware ensures the reliability of the overall camera security system.

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

Yes

If yes, explain how.

New cameras are proposed for City Hall, the trailhead, tavern, and mercantile areas of the community. All the cameras utilize new technology that allows for better quality of the video and audio output.

**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)	\$	36,930
b	Grant Funding Amount		-
c	Grant Match Amount		-

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
General	001	350-351	49500	EQUIPMENT PURCHASE	100%	36,930	
General	001	350-351	41100	MAINTENANCE - EQUIPMENT			3,900

CITY ADMINISTRATOR'S NOTES:

**City Administrator Recommendation**

Recommended:

Not Recommended:

Other:

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

POL 27.02

**Title of Request :** Northeast DuPage Family Youth Services Shared Social Services Program (Village of Winfield)

**Department:** Police

**Division:** Patrol, Investigations & Records

**Prepared by:** Chief Sam Bonilla

**Request Type :** New Program

**Request Frequency:** On-Going

<b>Total 2027 Request (\$):</b>	50,537	<b>Total Estimated Revenue/Savings (\$):</b>		<i>Savings Period</i>
<b>On-going Costs (\$):</b>	50,537	<b>If Cost Increase over Prior FY, enter (\$):</b>		
<b>On-going Costs Period:</b>	Annual			

**JUSTIFICATION**

**1. Describe the organizational need/benefit of this request:**

As part of the Police Department's commitment to providing residents with as many public resources as possible, this request is submitted to enter into an annual contract with Northeast DuPage Family and Youth Services (NEDFYS). NEDFYS provides licensed social workers and counselors who work within and support the police department with a wide variety of resident need-specific, non-emergency and emergency services. These services go above and beyond "standard" police training and skill. Adding this service will provide residents experiencing a crisis with more access to resources through a trained counselor. This additional support and follow-up by a trained counselor also frees up police officers to return to their regular duties.

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

The anticipated outcome, should this request be funded, is to have a social worker within the City's Police Department. The social worker would provide support to officers and residents in the following areas: reporting child abuse and neglect, in-service training to officers, juvenile crimes and intervention, a communication bridge between the community and the police, assistance and follow-up to individuals and/or families that have experienced a mental health crisis, short-term counseling, direct face-to-face crisis intervention, collaborations with schools to provide youth therapy, on-call 24/7 crisis intervention, safety planning for suicidal residents, providing crisis response debriefing and psychological first aid to first responders.

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

The impact of not funding this request would be status quo of the high quality emergency services response already provided by the Police Department. Warrenville police officers are trained as juvenile officers and receive Crisis Intervention Training (CIT); however, officers are limited to prioritizing the role they engage in during an emergency call, and are limited in training with the level of follow up that may be required. Therefore, many of the resources that are now commonly offered by numerous police departments, would not be offered here.

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

The ongoing cost associated with this request is for the annual cost/renewal of the shared program with the Village of Winfield, and is estimated to be \$50,536.61 (50% of shared services costs).

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

Approval of this decision package would align with two Strategic Plan objectives:

1. #2 Engaged and Connected Community – Unique Programs and Events; and
2. #3 - Quality City Services - Building and Life Safety Codes

By providing these unique services, the City takes an active role in providing residents, crime victims, the general public, and police officers with valuable tools, resources, and support of professionally trained individuals within the mental health and crisis intervention system.

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

To minimize the cost of these services, NEDFYS has created a program where smaller agencies can partner with one another to share services. As such, this request is to partner with the Village of Winfield Police Department that is currently looking to put similar services in place. The cost of the full non-shared service is \$101,073.22; however, sharing services with another agency cuts this cost in half (\$50,536.61). For reference, West Chicago Police Department employs one full-time social worker on their staff and Wheaton Police Department employs two. Staff is evaluating whether there is any grant funding to cover some portion of the costs associated with this new program. As this is a contracted service, there are no additional costs for employee benefits.

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

No

If yes, explain how.

**8. Is the program/project fully or partially funded by a grant?**

No

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

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

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

Describe revenue source -

Describe savings and account # -

**BUDGET IMPACT**

a	Total Cost or (Total Savings)	\$	50,537
b	Grant Funding Amount		-
c	Grant Match Amount		-

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
General	001	500-501	45400	OTHER PROFESSIONAL SERVICES	100%	50,537	
General	001	500-501	45400	OTHER PROFESSIONAL SERVICES			50,537

**CITY ADMINISTRATOR'S NOTES:**

**City Administrator Recommendation**

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**PUB 27.01**

Title of Request : GIS Management Services

Department: Public Works

Division: Street and Utility

Prepared by: Public Works Director Phil Kuchler

Request Type : Other

Request Frequency: On-Going

				<i>Savings Period</i>
Total 2027 Request (\$):	120,000	Total Estimated Revenue/Savings (\$):		
On-going Costs (\$):	100,000	If Cost Increase over Prior FY, enter (\$):		
On-going Costs Period:	Annual			

**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 \$120,000 contracts for FY25 and FY26. The purpose of these services is to evaluate and update the City's GIS maps to support the administration 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. The consultant began and will continue building out a series of dashboards that pull information out of the various pieces of software.

**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. Developing dashboards that will extract and summarize data from the new ERP, EAM, and Citizen Engagement software solutions was included in the FY26 contract, and 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, \$120,000 in FY25, and is spending \$120,000 in FY26. Staff is recommending continuing to evaluate 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 in the future. These could change, based on the amount of progress in FY26 and FY27, 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 \$106,000 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?**

No

If yes, explain how.

**8. Is the program/project fully or partially funded by a grant?**

No

If yes, provide the following information:

Grant Funding Source:

When will Funds be Available?

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

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

Describe revenue source -

Describe savings and account # -

**BUDGET IMPACT**

a	Total Cost or (Total Savings)	\$	120,000
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
General	001	600-601	45400	OTHER PROFESSIONAL SERVICES	50%	60,000	
General	001	700-701	45400	OTHER PROFESSIONAL SERVICES	25%	30,000	
Water-Sewer	020	700-704	45400	OTHER PROFESSIONAL SERVICES	12.5%	15,000	
Water-Sewer	020	700-706	45400	OTHER PROFESSIONAL SERVICES	12.5%	15,000	

CITY ADMINISTRATOR'S NOTES:

City Administrator Recommendation

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**PUB 27.02**

Title of Request : Well Site Keyless Entry

Department: Public Works

Division: Utility Division

Prepared by: Utility Maintenance Superintendent Zachary T. Jardine

Request Type : Project

Request Frequency: On-Going

		<i>Savings Period</i>	
Total 2027 Request (\$):	58,210	Total Estimated Revenue/Savings (\$):	
On-going Costs (\$):	1,000	If Cost Increase over Prior FY, enter (\$):	
On-going Costs Period:	Annual		

**JUSTIFICATION**

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

**1. Describe the organizational need/benefit of this request:**

Well sites require secure, remotely managed access control to protect critical water infrastructure. Installing unified access systems with virtual private network (VPN) connectivity enhances safety, regulatory compliance, and operational control. Additionally, implementing this system would allow authorized vendors and distributors to remotely access these sites when needed, improving efficiency, reducing response times, and minimizing the need for on-site visits.

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

The City will gain centralized, secure keyless entry with remote management, improved staff access efficiency, enhanced facility protection, and standardized hardware across all well sites. This would improve security, accountability, and reduces risks associated with lost or duplicated keys.

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

If not funded, the well sites will remain in their current condition until such time this can be revisited. While the City has not experienced any incidents to date, the existing conditions present an ongoing risk that should be proactively addressed.

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

The service contract with the vendor is estimated to be \$8,000 for the five sites which covers software licensing and periodic hardware support. With a service contract, labor is covered but equipment is not unless under manufacturer warranty. **Hardware life expectancy is 5-7 years.** The pricing is current, though costs may fluctuate 10-15% due to market conditions and tariffs. Internet costs are not include, because staff intends to utilize Ezee Fiber for free internet service as it expands in Warrenville. Future costs will be funded by the Water & Sewer Enterprise Fund.

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

This project is included in FY 2027 on the list of Strategic Plan Action Initiatives endorsed by City Council. It is included in Key Focus Area #3 Quality City Services, under the Building and Life Safety Strategic Priority. The Initiative is, "Expand keyless entry and camera systems to remote City facilities." Per Illinois Environmental Protection Agency (IEPA) requirements, the City performed a Risk and Resiliency Assessment, and developed an Emergency Response Plan in 2021, which includes improving site security at the City's well sites.

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

Needs and costs were determined through staff and the City's IT vendor assessments, evaluation of current infrastructure gaps, and analysis of the benefits of centralized access control and VPN-secured networking. The costs for this work are based on a current proposal from the City's IT vendor. Staff intends to utilize Ezee Fiber internet if and when it is installed at each location. Per the City's License Agreement with Ezee Fiber, there is a requirement to provide service to City facilities at no cost to the City.

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

Yes

**If yes, explain how.**

The request includes new technology by adding keyless entry access control at the City's water well sites, which would replace traditional keys with electronic credentials, allow real-time tracking of site access, and enable remote management of permissions. The technology would be new to the well sites, but it is the same technology that is currently being used at the three main City buildings.

**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)	\$	58,210
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
TIF #4	104	100-150	48735	CITY PROJECTS	20%	11,642	-
Water-Sewer	020	700-705	49422	WATER MAIN IMPROVEMENTS	80%	46,568	8,000

CITY ADMINISTRATOR'S NOTES:

City Administrator Recommendation

Recommended:	X
Not Recommended:	
Other:	

**CITY OF WARRENVILLE  
2027  
DECISION PACKAGE**

**PUB 27.03**

Title of Request : Well Site Surveillance

Department: Public Works

Division: Utility Division

Prepared by: Utility Maintenance Superintendent Zachary T. Jardine

Request Type : Project

Request Frequency: On-Going

		<i>Savings Period</i>			
Total 2027 Request (\$):	53,291	Total Estimated Revenue/Savings (\$):			
On-going Costs (\$):	5,725	If Cost Increase over Prior FY, enter (\$):			
On-going Costs Period:	Annual				

**JUSTIFICATION**

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

**1. Describe the organizational need/benefit of this request:**

Staff is proposing to add cameras to the outside of the City's remote well sites. While the Illinois Environmental Protection Agency (IEPA) does not specifically require surveillance cameras, it does require public water systems to maintain adequate security and protect facilities from unauthorized access. By adding surveillance at five remote water supply well sites, the City will gain security, safety, and protection of critical infrastructure through real-time monitoring and tamper detection.

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

The City will gain enhanced security, reduced risk of vandalism or intrusion, real-time visibility for Public Works Utility Division staff, and full integration into a centralized video management system. Staff will be able to continuously monitor all well sites visually.

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

If not funded, the well sites will remain in their current condition until such time this can be revisited. While the City has not experienced any incidents to date, the existing conditions present an ongoing risk that should be proactively addressed. The City's 2021 Risk and Resilience Assessment and Emergency Response Plan identified plans to implement video surveillance; however, those measures have not yet been completed.

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

The service contract with the vendor is estimated to be \$5,725 for the five sites which covers software licensing and periodic hardware support. With a service contract, labor is covered but equipment is not unless under manufacturer warranty. **Hardware life expectancy is 5-7 years.** The pricing is current, though costs may fluctuate 10-15% due to market conditions and tariffs. Internet costs are not include, because staff intends to utilize Ezee Fiber for free internet service as it expands in Warrenville. Future costs will be funded by the Water & Sewer Enterprise Fund.

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

This project is included in FY 2027 on the list of Strategic Plan Action Initiatives endorsed by City Council. It is included in Key Focus Area #3 Quality City Services, under the Building and Life Safety Strategic Priority. The Initiative is, "Expand keyless entry and camera systems to remote City facilities." Per IEPA requirements, the City performed a Risk and Resiliency Assessment, and developed an Emergency Response Plan in 2021, which includes improving site security at the City's well sites.

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

Needs and costs were determined through staff and the City's IT vendor assessments. Regulatory requirements (CISA, IEPA), operational risks, and vendor proposal were reviewed by staff for cost-effective centralized monitoring. Centralized server provides consistent retention, reliable monitoring, and operational efficiency. The costs for this work are based on a current proposal from the City's IT vendor. Staff intends to utilize Ezee Fiber internet if and when it is installed at each location. Per the City's License Agreement with Ezee Fiber, there is a requirement to provide service to City facilities at no cost to the City.

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

Yes

**If yes, explain how.**

The request includes new technology by adding video surveillance at the City's water well sites. The technology would be new to the well sites, but it is the same technology that is currently being implemented at the three main City buildings.

**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)	\$	53,291
b	Grant Funding Amount		
c	Grant Match Amount		

FUND NAME	FUND	DEPT	ACCT #	LINE ITEM TITLE	PCT	2027 Amount \$	On-Going Amount \$
TIF #4	104	100-150	48735	CITY PROJECTS	16%	8,291	-
Water-Sewer	020	700-705	49422	WATER MAIN IMPROVEMENTS	84%	45,001	5,725

**CITY ADMINISTRATOR'S NOTES:**

**City Administrator Recommendation**

Recommended:	X
Not Recommended:	
Other:	

## GLOSSARY

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

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

**Amusement Tax:** a locally administered tax on all persons operating amusements within the corporate limits of the City, and upon all persons operating places of amusement or amusement facilities

**Assigned Fund Balance:** the portion of the City's net assets that are constrained by the government's intent to utilize fund balance for a specific purpose. An example would be the use of General Fund balances designated for one-time projects or purchases.

**Balanced Budget:** a budget is balanced when planned revenues of existing fund balances equal or exceed planned expenditures, that is, total outlays or disbursements

**Budget:** a financial plan for a specific period of time, which matches projected revenue and planned expenditures to City services, goals and objectives. The City of Warrenville utilizes a budget covering one fiscal year, May 1 through the following April 30.

**Budget Message:** provides the City Council and the public with a general summary and overview of the most important aspects of the budget, and the views and recommendations of the City Administrator/Budget Officer

**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 or 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 2027)***

## **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 Warrentville'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 Warrentville Employee Compensation Plan Merit Increase Matrix, attached as Appendix "C". Merit increases are to be paid out with the regularly scheduled City pay date that encompasses May 1<sup>st</sup>. Any employee that has not completed his/her probationary period by May 1, is eligible for a non-retroactive, merit increase as of the date of the successful completion of the probationary period, utilizing the same City of Warrentville 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 Warrentville 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	\$650,000
General Fund	Capital Maintenance and Replacement Fund	\$191,847

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 Institutions: US Bank, Illinois National 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).

**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.

**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.



**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
- Finance Director

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 PROCESSPROCEDURESA. MAKING A PURCHASE

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

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

B. SHIPPING/RECEIVING

1. The cardholder must provide the vendor with the appropriate shipping information or a delay in the delivery of the shipment may occur. **All goods must be shipped to the City of Warrenville, and not to the cardholder's home address.**

C. INCORRECT SHIPMENTS OR RETURNS

1. If a shipment is incorrect, the cardholder should contact the vendor to arrange for a return, exchange or refund (credit). If the vendor agrees to issue a refund, that information should be conveyed to the Finance Department, so it can be verified that the refund (credit) is properly reflected in the next Monthly Statement.
2. It is the cardholder's responsibility to know the vendor's return policy.

**RECONCILING MONTHLY PURCHASES**

**PROCEDURES**

**A. CARDHOLDER RESPONSIBILITIES**

1. The person named on the Commercial Card is responsible for keeping track of how the Card is used and for keeping it safe. Although the cardholder will not be responsible for actually paying the expense, the cardholder must obtain receipts for his/her purchases. And just like any credit card, the cardholder should protect against fraudulent use of the Card.
2. It is the cardholder's responsibility to make certain that any and all, receipts for any purchase or transaction, made with their assigned card, is forwarded to the Finance Department, within in one week of that purchase or transaction.

**B. MONTHLY STATEMENT/SUMMARY INVOICE STATEMENT**

1. Monthly, the City receives an itemized statement, detailing all charges made by the cardholder. Submitted receipts will be reconciled to the monthly statement, by the Finance Department, and the cardholder may be contacted regarding any missing or incomplete purchase or transaction records.
2. The monthly statement will be reviewed and approved by the cardholder's department head, thereby authorizing the cardholder's transactions.
3. Following the aforementioned approval process, the monthly statement is presented to the City Council, for final payment authorization.

**DISCREPANCIES OR UNAUTHORIZED USAGE**

**TYPES OF DISCREPANCIES**

1. The amount of the transaction is incorrect.
2. A purchase appears on the Monthly Memo Statement that was not made by the authorized cardholder.
3. There is a product quality or service issue.

**PROCEDURES**

1. If there are any discrepancies on the cardholder's Monthly Memo Statement, the vendor will need to be contacted immediately to try to resolve the issue(s) in question.
2. If the discrepancies cannot be resolved with the vendor, the cardholder will then need to contact the Finance Director within 15 days from the date of the statement on which the discrepancy appeared.

**CARD DEACTIVATION****PROCEDURES****A. TERMINATION OF CARDHOLDER**

Upon voluntary or involuntary termination of employment of a cardholder, the Commercial Card must be turned in to the cardholder's Department Head and forwarded to the Finance Director

The Finance Director will immediately take the steps prescribed by the issuing company to deactivate the Commercial Card.

Upon successful deactivation of the cardholder account, the card is to be destroyed by the Finance Director.

**B. MISUSE OF THE CARD BY THE CARDHOLDER**

Whenever a Commercial Card is misused or the policies and procedures are violated, the Department Head will work with the City Administrator to determine appropriate disciplinary action. ***TERMINATION OF THE CARDHOLDER'S EMPLOYMENT IS A VIABLE OPTION.***

1. The Department Head or City Administrator may request suspension or cancellation of the Commercial Card at any time by notifying the Finance Director.
2. The Department Head along with the City Administrator or his designee will work together in determining the appropriate action. The Department Head will then inform the Finance Director if the Commercial Card should be deactivated.
3. The Finance Director may unilaterally suspend or cancel a Commercial Card if:
  - a. The City of Warrenville Commercial Card Policies and Procedures are not followed.
  - b. The cardholder makes unauthorized purchases, or continually tries **to exceed** the per purchase limit or the specified purchase frequency.
  - c. If the cardholder continually makes purchases with the City Commercial Card, when other means for making the specific purchase have been established,( i.e. use of the Commercial Card to purchase gasoline or diesel fuel for a City vehicle, instead of using a fleet gasoline purchasing card)

**REPORTING LOST OR STOLEN CARDS**

**PROCEDURES**

1. If a Commercial Card is lost or stolen, the cardholder must immediately inform the Finance Director and his/her Department Head.
2. The Finance Director will immediately suspend or deactivate the Commercial Card and will send an acknowledgement to the cardholder and Department Head informing them of this action.
4. In order to receive a replacement Commercial Card, the cardholder’s Department Head must complete a new Commercial Card Request Form and the cardholder must complete a new Cardholder Agreement.
5. The Finance Director will produce a replacement Commercial Card after the proper forms have been completed and returned.
6. The cardholder is responsible for review and reconciliation of the Monthly Memo Statement of the deactivated Commercial Card as well as the Monthly Memo Statement on the new Commercial Card.

**Receipt & Acknowledgement  
Of the City of Warrentville  
Commercial Card  
Policies and Procedures**

The Commercial Card Policies and Procedures (CCCPP) contain a general description of some of the policies and procedures concerning use of the City of Warrentville Commercial Card, a MasterCard charge card. These policies and procedures will serve as a guide, but may not be the final word in all cases.

Changes in the CCCPP may occur and as a result the contents of the CCPP may change from time to time and may be changed at any time at the discretion of the City of Warrentville. No changes will be made without due consideration of the mutual advantages, disadvantages, benefits and responsibilities such changes will have on the employee of the City of Warrentville.

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

- I have received and read a copy of the City of Warrentville Commercial Card Policies and Procedures. I understand that the policies, rules and benefits described in it are subject to change at the sole discretion of the City of Warrentville at any time.
- I understand that should the content be changed in any way, the City of Warrentville may require an additional signature from me to indicate that I am aware of and understand any new policies.
- I understand that my signature below indicates that I have read and understand the above statements and have received a copy of the City of Warrentville Commercial Card Policies and Procedures.

\_\_\_\_\_  
Employee’s Printed Name

\_\_\_\_\_  
Position

\_\_\_\_\_  
Employee’s Signature

\_\_\_\_\_  
Date



**CITY OF WARRENVILLE  
PURCHASING CARD  
POLICIES AND PROCEDURES**

**INTRODUCTION**

The City of Warrenville utilizes a supplementary approach to purchase some products and services, through the use of a Purchasing Card (P-Card) issued by Fifth Third Bank. The purchasing card *does not* and *is not* meant to replace the normal purchasing procedures, but it can be used in instances where it is not advantageous nor cost effective to make a purchase by other means.

The Purchasing Card (P-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. Purchasing Card (P-Card) usage will be audited by the Finance Director and Finance Department. The cardholders will be personally liable for any unauthorized use, which occurs on their assigned Purchasing Cards.

Guidelines under which cardholders may utilize their Purchasing Cards (P-Cards) are provided below. All cardholders should read it carefully. A cardholder's signature on the Cardholder Agreement or any use of the Purchasing Card (P-Cards) indicates that the cardholder understands the intent of the program and agrees to adhere to the guidelines.

Charges on the Purchasing Card (P-Card) are billed on a monthly summary invoice statement. This cuts down on paperwork and streamlines the payment process. Each Purchasing Card (P-Card) is assigned to a specific individual (position).

The cardholder must keep his/her assigned Purchasing Card in a secure place as he/she does with their personal charge cards. Although the Purchasing Card (P-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 Purchasing 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 Purchasing Card (P-Card) is used and how the cardholder's transactions are invoiced, as well as the many benefits of the Purchasing 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 Purchasing Card (P-Card) is a charge card, which provides the City of Warrenville with an alternate method of purchasing needed goods and services, within the provisions of the City Purchasing Procedures.

- The Purchasing Card (P-Card) enables employees to order and receive products or services directly from any MasterCard vendor.
- The Purchasing Card (P-Card) gives employees the power and flexibility to purchase supplies and services when the organization needs them.
- The Purchasing Card (P-Card) means employees may get faster delivery and low cost items, because there is less paperwork.

**POLICES**

A. GENERAL

City Purchasing Cards (P-Card) are issued to the following positions with pre-approval of the Department Head, Finance Director, and City Administrator:

- Accounting Clerk II (AP)
- Accounting Supervisor
- Administrative Assistant (PD)
- Asset Management Analyst
- Assistant City Administrator
- Assistant Community Development Director
- Capital Maintenance Superintendent
- Chief Code Official
- City Administrator
- Civil Engineer
- Community and Economic Development Director
- Deputy Police Chief (2)
- Executive Assistant/Deputy Clerk
- Finance Director
- Human Relations Generalist
- Lead Supervisor Facilities Maintenance
- Permit Zoning Tech
- Police Chief
- Public Works Director
- Street Division Crew Leader
- Utility Division Crew Leader
- Utility Maintenance Superintendent

## APPENDIX C-1

No person other than the person to whom the Purchasing Card is issued, or his or her expressly authorized designee is authorized to use the assigned Purchasing Card.

The Purchasing 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, Finance Director, or Finance Directors specifically designated assignee, may set lower limits on the Purchasing 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 cardholders for review and expense account coding. 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 Accounting Supervisor or Finance Director, who are the designated City Purchasing Card program administrators.

### B. **APPROPRIATE USE OF THE PURCHASING CARD**

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

- Flowers
- Equipment Rentals
- Supplies
- Training, Travel and Meetings (with appropriate pre-approval)
- Gasoline (generally limited to travel outside Warrenville)
- Subscriptions (purchase order required)
- Memberships (professional associations)

### C. **INAPPROPRIATE USES OF THE PURCHASING CARD**

#### **THE CARD MUST NOT BE USED FOR:**

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

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

**PROCEDURES**

1. The initial step in obtaining a Purchasing Card is for a Department Head to submit a request to the Finance Director.
2. Purchasing 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 Purchasing Card will be delivered to Finance in accordance with the established policies and practices of the card issuing company and generally occurs within one to two weeks.
6. Once the Finance Department receives the Purchasing Card, a meeting will be scheduled with the employee and the Accounting Supervisor or Finance Director to review the Policies and Procedures and to answer any questions.
7. After this meeting has been completed, the Accounting Supervisor or Finance Director 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 Purchasing Card., once the card activation process, as required by the Purchasing card issuing company, has been completed.

**PURCHASING PROCESS****PROCEDURES****A. MAKING A PURCHASE**

Only the cardholder named on the Purchasing 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 Purchasing 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, are maintained and available for attachment to the resulting purchase invoice file in the BS&A system.

**B. MONTHLY STATEMENT/SUMMARY INVOICE STATEMENT**

1. Monthly, the City receives an itemized statement, detailing all charges made by the cardholder.
2. The monthly statement will be reviewed by the cardholder, and all charges will be GL expense account coded by the cardholder in the Fifth Third Smartdata portal.
3. Following completion of all coding by cardholders process, the monthly statements will be reviewed by Finance staff for accuracy and completeness.

**DISCREPANCIES OR UNAUTHORIZED USAGE****TYPES OF DISCREPANCIES**

1. The amount of the transaction is incorrect.
2. A purchase appears on the Monthly 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 either the Accounting Supervisor or 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 Purchasing 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 Purchasing 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 Purchasing 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 Purchasing 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 Purchasing Card should be deactivated.
3. The Finance Director may unilaterally suspend or cancel a Purchasing Card if:
  - a. The City of Warrenville Purchasing 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 Purchasing Card, when other means for making the specific purchase have been established,( i.e. use of the Purchasing Card to purchase gasoline or diesel fuel for a City vehicle, instead of using a fleet gasoline purchasing card or the Mack Road County fueling station)

**REPORTING LOST OR STOLEN CARDS**

**PROCEDURES**

1. If a Purchasing Card is lost or stolen, the cardholder must immediately inform the Accounting Supervisor or Finance Director and his/her Department Head.
2. The Accounting Supervisor or Finance Director will immediately suspend or deactivate the Purchasing Card and will send an acknowledgement to the cardholder and Department Head informing them of this action.
4. In order to receive a replacement Purchasing Card, the cardholder's Department Head must complete a new Purchasing Card Request Form and the cardholder must complete a new Cardholder Agreement.
5. The Accounting Supervisor or Finance Director will request the card issuer produce a replacement Purchasing 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 Purchasing Card as well as the Monthly Statement on the new Purchasing Card.

**Receipt & Acknowledgement  
Of the City of Warrenville  
Purchasing Card  
Policies and Procedures**

The Purchasing Card Policies and Procedures (PCPP) contain a general description of some of the policies and procedures concerning use of the City of Warrenville Purchasing 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 PCPP may occur and as a result the contents of the PCPP 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, Purchasing Card Policies and Procedures.

- I have received and read a copy of the City of Warrenville Purchasing 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 Purchasing 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
<b>1. Governmental Funds (General Fund, Capital Maintenance Fund, TIF Fund)</b>					
Land	All Land	Any Purchase/Donation of Land	N/A	Includes all parcels of land owned by City, not including public Right of Way.	A list of all parcels of land owned by City was compiled. A search was conducted of City and Township Records to determine if a acquisition date and historical cost was available. If a historic cost was not available, an estimated cost was calculated by using the date of acquisition and applying the following formula (Current Price Per Square Foot x Number of Square Feet x Deflator based on the CPI). If an exact acquisition year was not available, then the year was estimated based on knowledge of City Staff.
Rights-Of-Way	All Land	Any Purchase/Donation of Right-Of-Way	N/A	The rights of way owned by the City, typically the public roads and alleys in the City along with the parkway and the sidewalks, usually a width of either 60', 66', or 80'.	A list of all segments of Rights Of Way was compiled.
Bridges	\$20,000	Acquisition, Construction or Reconstruction in excess of \$20,000	40 Years	All acquisitions, construction, or reconstruction of a bridge that exceeds \$20,000	A list of bridges owned by the City was compiled. Historical costs were used if available from records. If a historic cost was not available, an estimated cost was calculated by using the date of construction or reconstruction and applying the following formula (Current Price for reconstruction x Deflator based on the 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.