

CITY OF WARRENVILLE**MEMO**

To: Cristina White, City Administrator
Cc: Mayor, City Council and City Staff
From: Kevin Dahlstrand, Finance Director 
Subject: FY 2026 FINANCIAL UPDATE
Date: September 15, 2025

This report contains fund-by-fund, fiscal year 2026 performance data of City funds up through and including the month of July 2025, the first quarter of the fiscal year.

Additionally, this report provides analysis on revenues, within General Fund, Capital Maintenance and Replacement Fund, Motor Fuel Tax, Hotel Tax fund, and the Water and Sewer Fund, and also provides expenditure details and summary information on each accounting fund.

As of July 2025, all of the eight City operational accounting funds are operating in the black, with revenues exceeding expenditures in each of those funds for FY 2026. Additionally, the Police Pension fund, which is a non-operational fund is also operating in the “black” thru July.

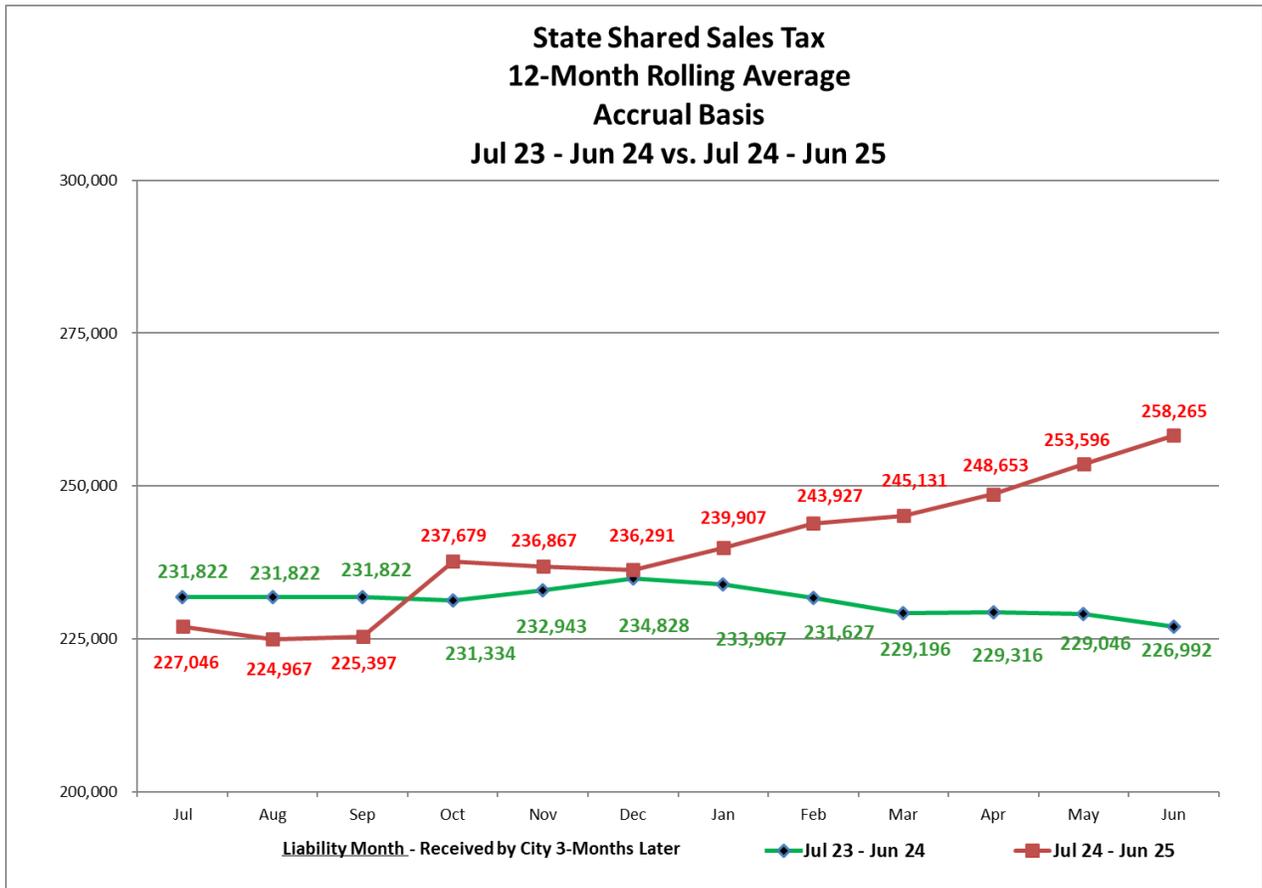
General Fund

The following sections look at some of the major revenue sources within the General Fund.

Each of these revenue sources has different remittance timing, so some of these updates will extend past the July 31 report date to reflect the current remittance trends, and that will be noted for each revenue.

State Shared Sales Tax

State Shared Sales Tax is remitted by the State of Illinois, three months after the liability month. Currently as of September 2025 the City has received two remittances, one for May 2025 and one for June 2025. Those two remittances May received in August and June received in September are well ahead of the 12-month rolling average through the September 24 receipts by about \$31,270 per month, with a year-to-date rolling average almost \$258,265 per month, versus \$226,992 per month during FY 2025.



Overall, fiscal year-to-date revenue is showing a year-to-year increase of about 25%, with total FY 2026 revenue of \$573,403, compared to FY 2025 actual revenue of \$458,054.

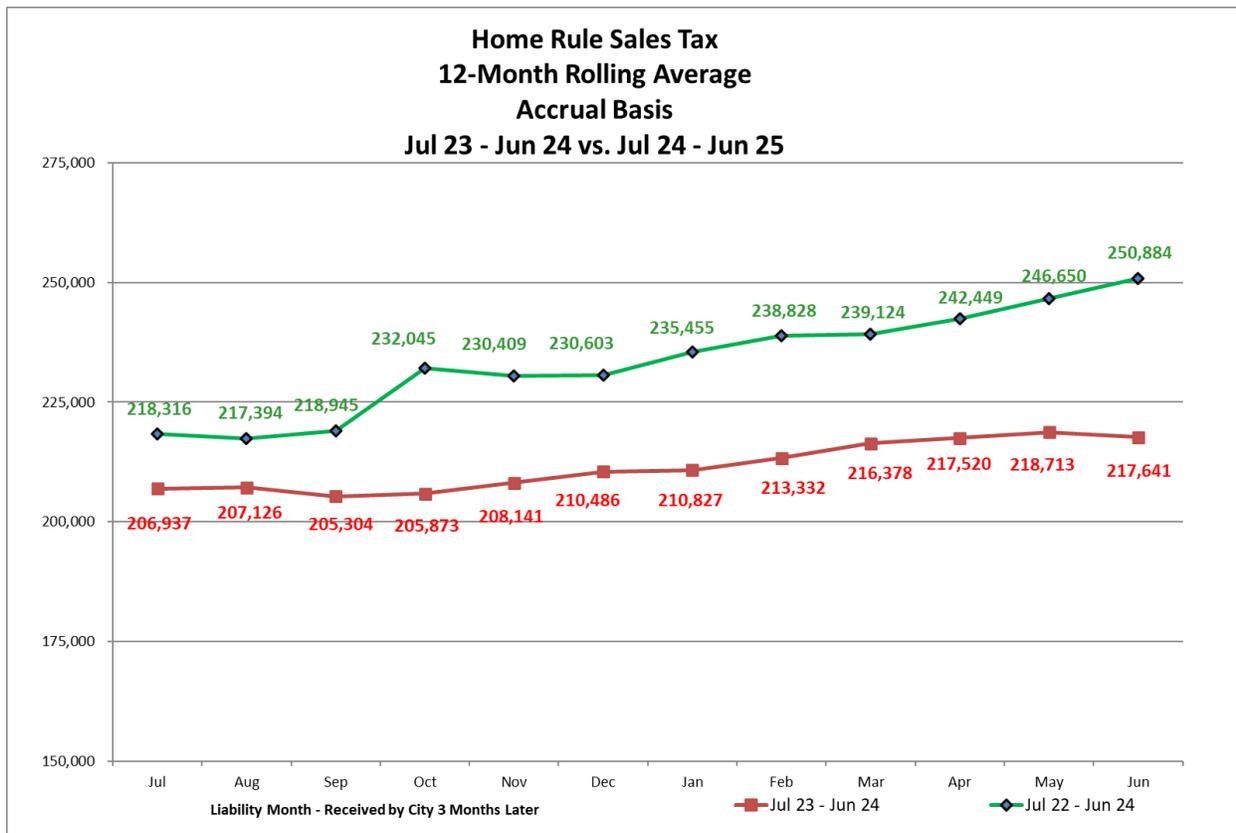
This increased revenue is at least partially the result of changes made to the State Shared Use Tax remittances, which is detailed in the State Shared Use Tax section below.

Home Rule Sales Tax

Home Rule Sales Tax is remitted by the State of Illinois, three months after the liability month. Currently as of September 2025 the City has received two remittances, one for May 2025 and one for June 2025 totaling a combined \$558,452 . This is year-to-year improvement of about \$101,218, or 22%.

The twelve-month rolling average graph indicates that Home Rule Sales Tax revenue, through the September 2025, receipt of June 2025 taxes, is performing approximately 33,243 per month better than the comparable two month rolling average from FY 2025, with \$250,884 per month through June 2025, and \$226,992 through June 2024.

This increased revenue is also at least partially the result of changes made to the State Shared Use Tax remittances, which is detailed in the State Shared Use Tax section below.



State Shared Use Tax

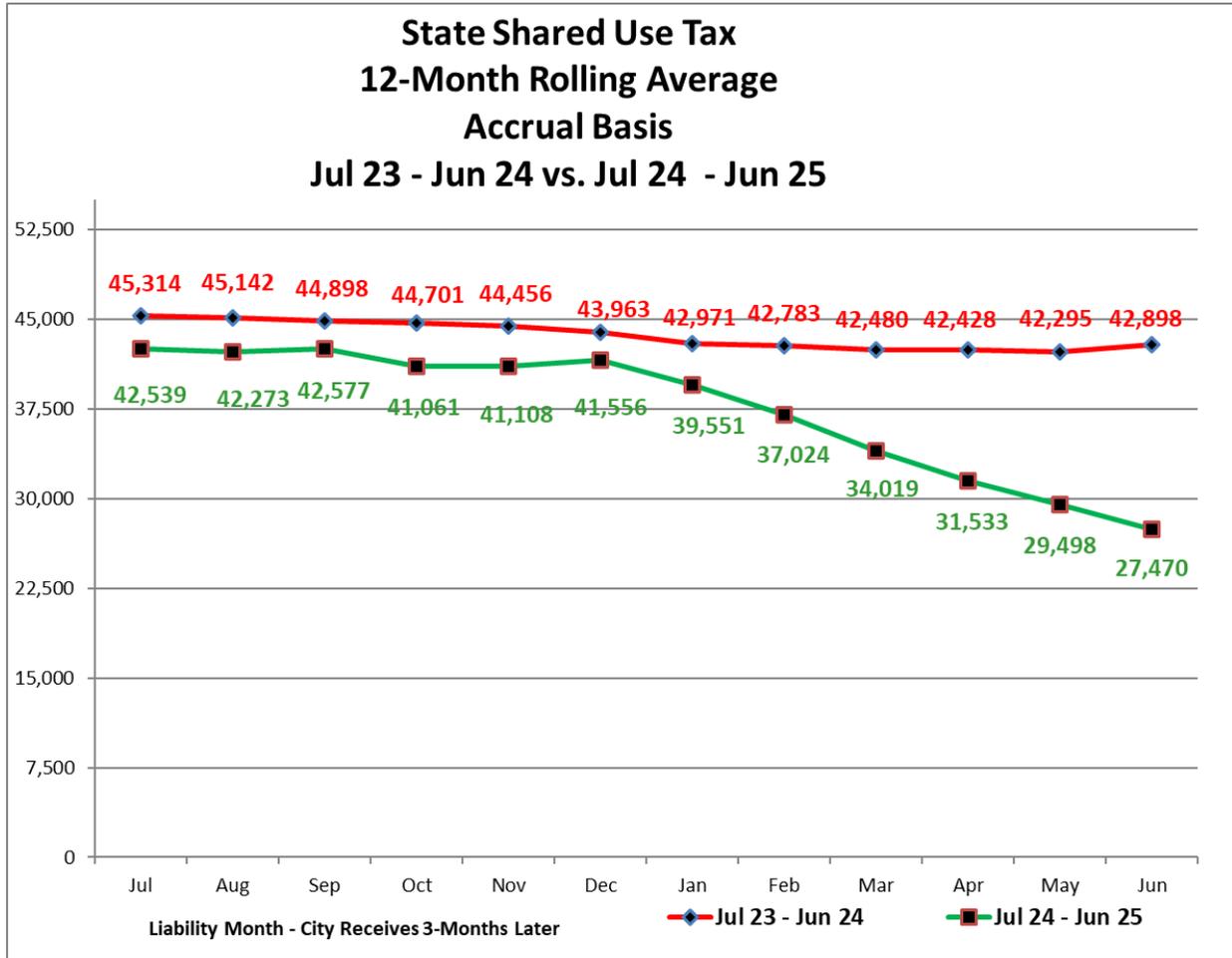
State Shared Use Tax is remitted by the State of Illinois, three months after the liability month.

FY 2026 State Shared Use Tax received through September 2025, for the June 2025 State liability totaled just \$28,695, a significant decrease of 62.95% or about \$48,745 from the FY 2025, September 2024, collections through the June 2025 State liability month, which totaled \$77,442.

The most recent Illinois Municipal League (IML) revised estimate of \$6.57 per capita, down from the original estimate and FY 2026 budgeted estimate of \$19.60 per capita, represents a decrease of approximately 66% for the fiscal year. As a result, the projected revenue from this State Shared source for the fiscal year is projected to total just \$99,831, a FY 2026 budgetary loss of \$197,991.

The July 2025 IML Review magazine detailed that this precipitous decline in this revenue source was the result of changes to the Leveling the Playing Field Act which went into effect January 1, 2025. These changes converted out-of-state service people from remitting this use tax, to remitting regular municipal retailers occupation taxes, which has yielded increases in State Shared Sales Tax and Home Rules Sales tax revenue as noted above .

The 12-month rolling average graph shows a significant year-to-year decline of \$15,428 per month, when compared to the same twelve-month period of FY 2025, just \$27,470 per month currently, versus \$42,898 per month last fiscal year.

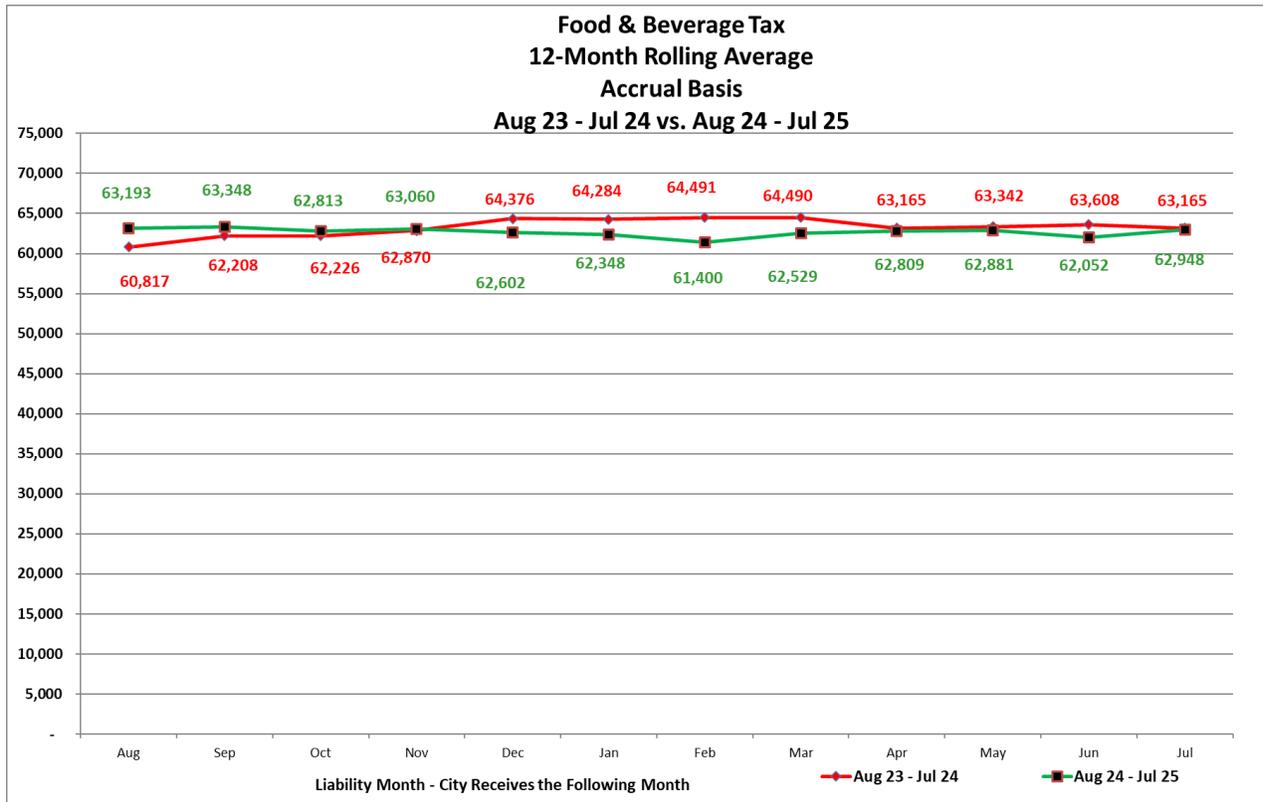


Food and Beverage Tax

Food and Beverage taxes are administered locally and receive in the month following collection by the various Warrenville businesses.

Food and Beverage Tax revenue received through August 2025, for the July 2025 collection month, totaled \$194,381, with monthly average revenue of \$64,794, compared to \$192,720 or an average of \$62,240, per month through July 2025, a year-to year positive change of just .86%.

The 12-month rolling average graph shows this revenue source as relatively flat, with \$62,948 per month for the current fiscal year, compared with \$63,165 per month for same twelve-month period last fiscal year, a very slight decrease of just \$217 per month.



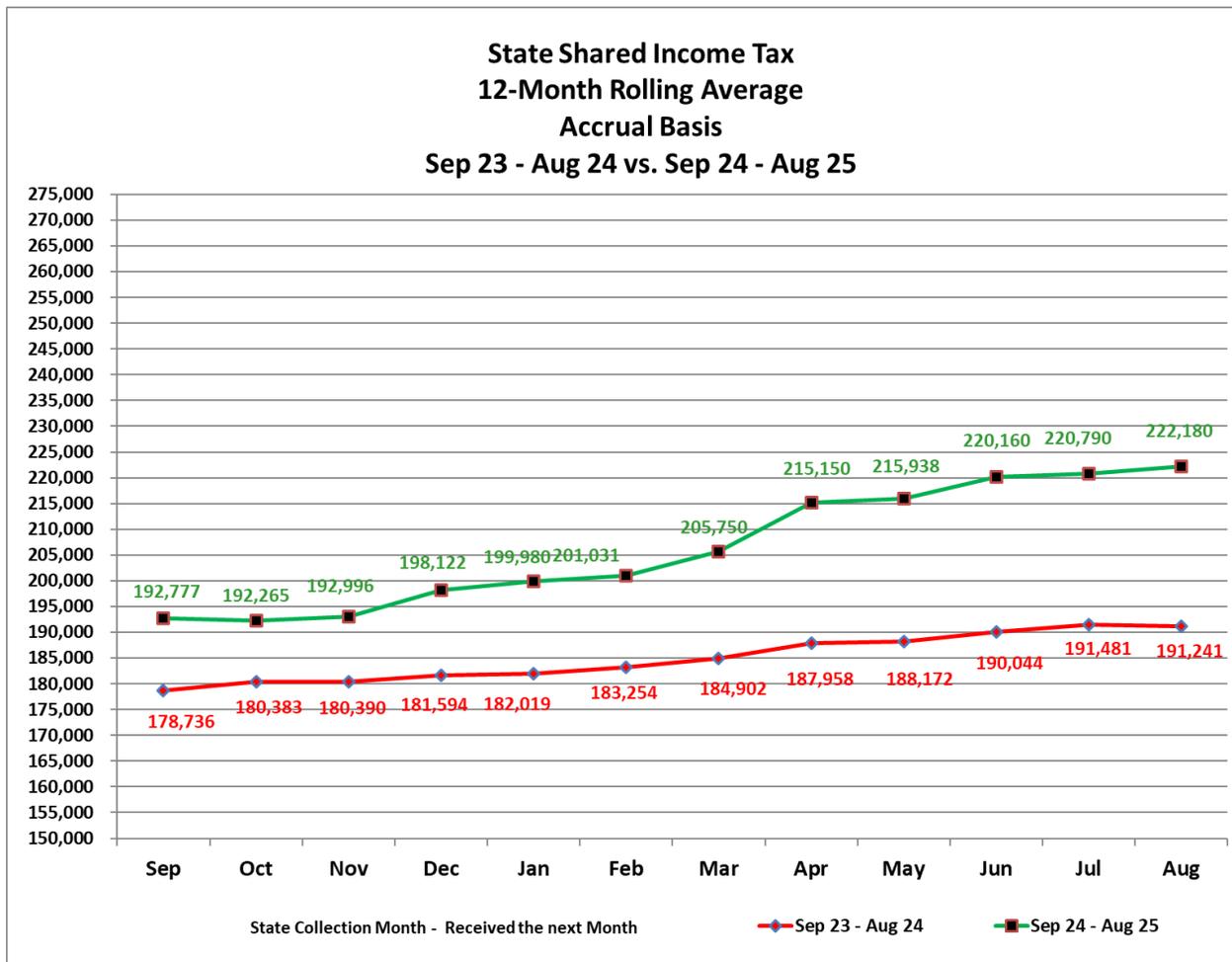
State Shared Income Tax

State Shared Income Tax remittances are received in the month following collection by the State of Illinois.

State Shared Income Tax revenue received through the September 2025 receipt of the August State liability month, total \$735,663, while through September 2024, the City received a total of \$651,303, a year-to-year increase of 12.95% or \$84,360.

This State revenue source is shared on a per capita basis, and for FY 2026, the initial per capita figure projected by IML and budgeted for, was \$178.27. The most recent IML estimates from the September 2025 issue of the Illinois Municipal Review indicated a revised per capita figure for FY 2026, of \$180.21. With the revised IML projection it is projected the City will realize a fiscal year total of \$2,738,291 from this revenue source, resulting in unbudgeted additional revenue for FY 2026 of \$29,478.

The twelve-month rolling average graph below shows this revenue performing about \$30,939 better than last fiscal year through the comparable twelve-month period, with a current average of \$222,180, per month, compared to last year’s average of \$191,241 per month.



General Fund FY 2026 expenditures and summary

On the expenditure side, ten of the twelve General Fund departments/cost centers are under budget through July 2025. The two remaining departments/cost centers, Police and Parks & Recreation are over budget. The Police Department is over by a total of \$113,482, due to the timing of the transfers of Police Pension property taxes received in June. The Parks and Recreation department/cost center is over budget through July by \$416,813, due to planned expenditures for the Cerny Park project.

Overall, the General fund is currently operating at about \$317,000 to the positive through July 2025. Contributing factors include the first remittances of property tax revenue in June, and departmental positive variances, as well as the on-going fiscal-year-to-date wages in the Police Department due to the pending settlements of the collective bargaining agreements with the MAP #213 Patrol Officers and MAP #214 Police Sergeants unions.

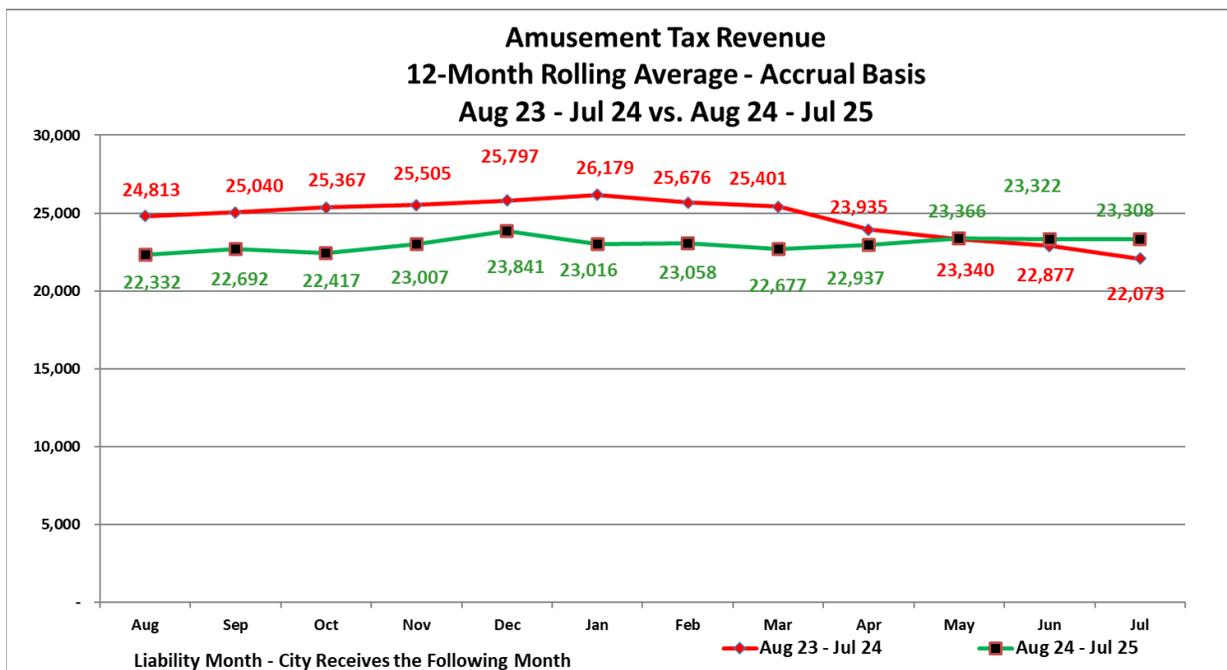
Capital Maintenance and Replacement Fund

Amusement Tax

Amusement Tax revenue is received by the City in the month following collection by the applicable businesses.

Amusement Tax revenue through the August 2025 receipt of July 2025, taxes received totaled \$76,422 for FY 2026, compared with the August 2024 receipt of July 2024 taxes, which totaled \$71,972. This is a year-to-year increase of \$11,133, or about 6.2%.

The twelve-month rolling average graph shows that this revenue source performing at about \$1,235 per month ahead of the same twelve-month period for FY 2025, at \$23,308, per month for FY 2026, versus \$22,073 per month for FY 2025.

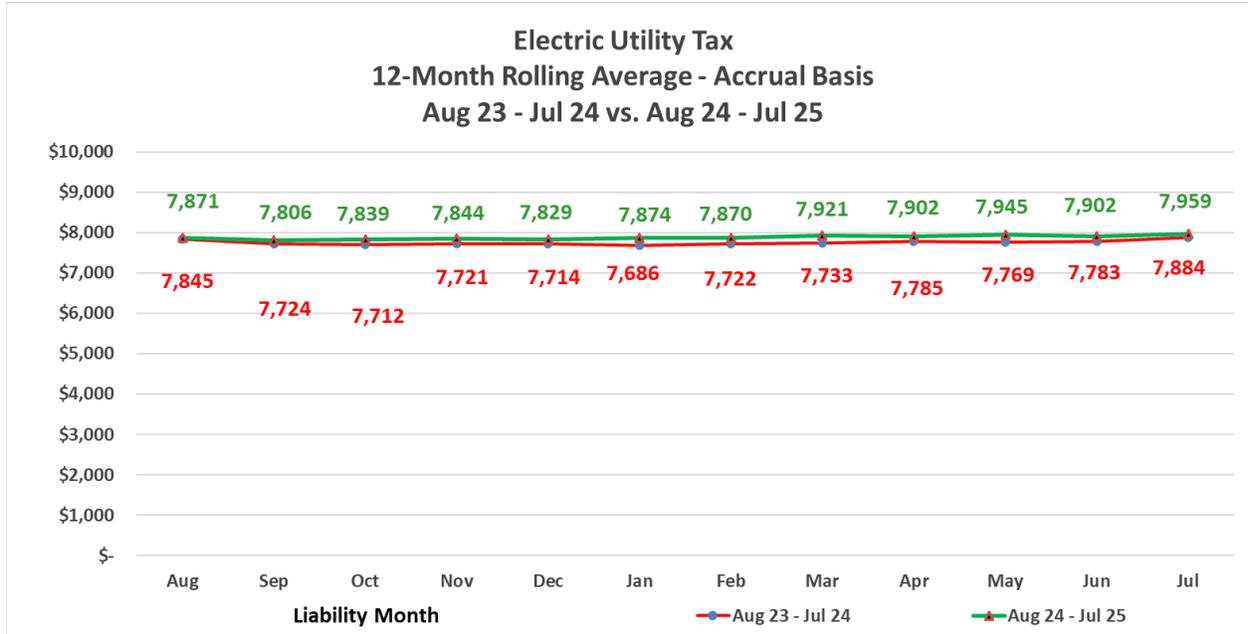


Electric Utility Tax

Electric Utility Tax revenue is received each month for the previous months electric utility taxes billed and collected by the utility.

Electric Utility Tax shows very little year-to-year variation, which has been the case since inception in 2013. Through August 2025 receipts of the July 2025 taxes, a total of \$24,659, was collected and remitted by ComEd. By comparison, through the August 2024 receipt of July 2024 tax collections, a total of \$23,968, had been received, a slight year-to-year increase of about \$690.

The twelve-month rolling average chart continues to show this very clearly, with both lines remaining almost flat by comparison, with a year-to-year variance of just \$75 per month more per month for FY 2026, than for the same twelve-month period of FY 2025.



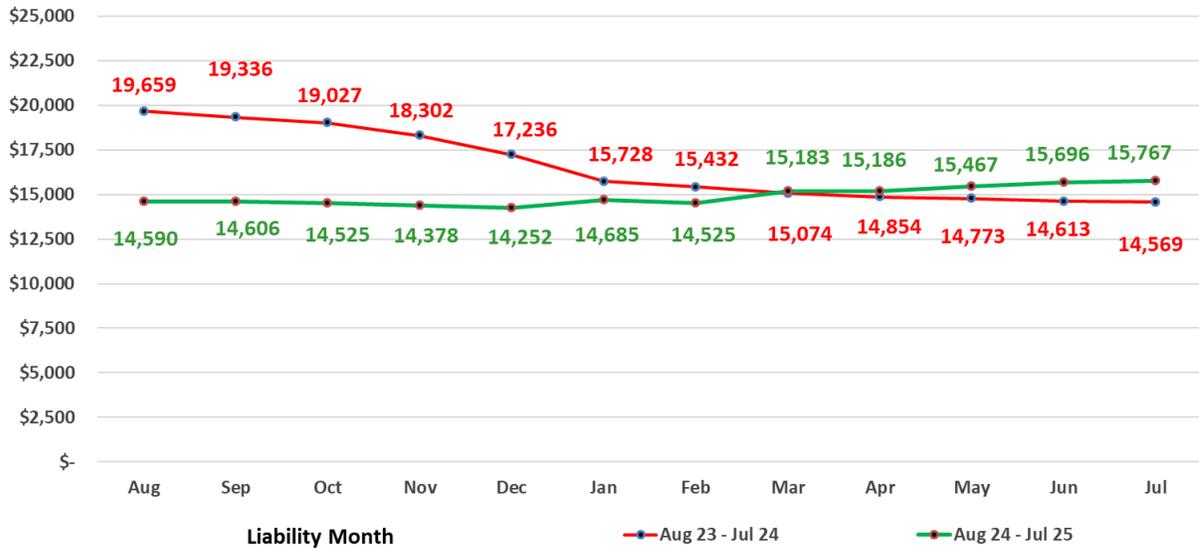
Natural Gas Utility and Use Tax

Natural Gas Utility and Use Tax revenue is received each month for the previous months' natural gas utility and use taxes billed and collected by the utility.

Natural Gas Utility and Use Tax revenue received through the August 2025, receipt of July 2025, taxes collected and remitted by NICOR totaled \$35,186, while through the August 2024, receipt of July 2024, taxes the total received was \$28,209, a year-to-year increase of \$6,977 or about 24.37%.

The twelve-month cash-basis rolling average chart indicates this revenue has increased by \$1,198 per month, where the figure for the current fiscal year is \$15,767, while the comparable twelve-month period last fiscal year was \$14,569.

Natural Gas Utility & Use Taxes
12-Month Rolling Average - Accrual Basis
Aug 23 - Jul 24 vs. Aug 24 - Jul 25

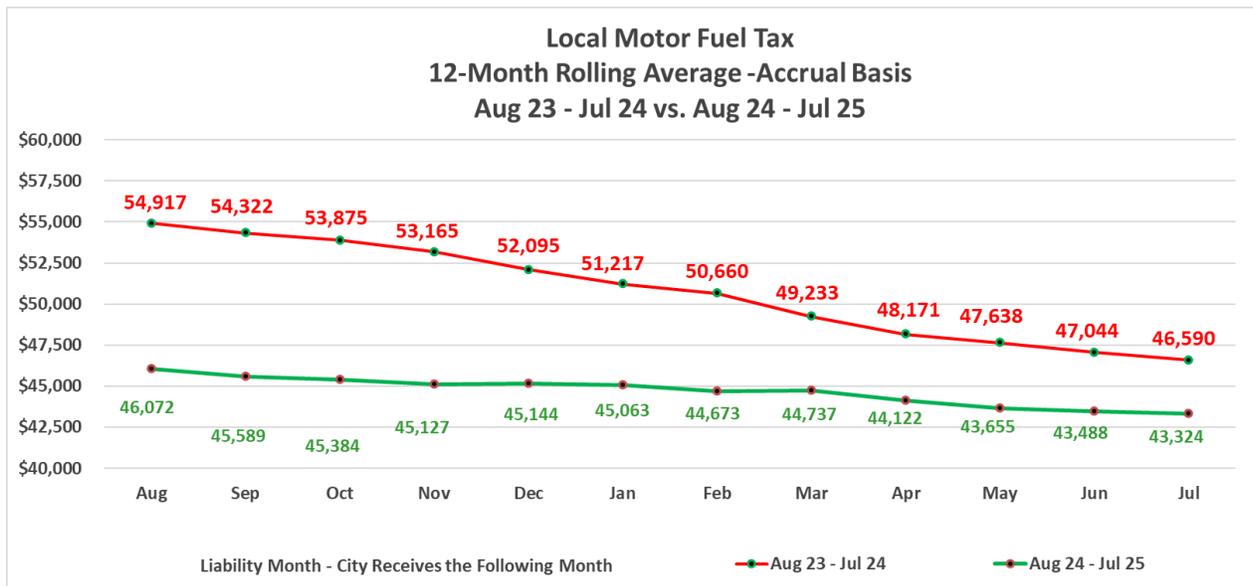


Local Motor Fuel Tax

Local Motor Fuel Tax revenue for FY 2026, received through the August 2025 receipt, of July 2025 tax collections, totals \$129,525. By comparison, FY 2025, revenue received through the August 2024 receipt, of July 2024 tax collections totaled \$139,102, a year-to-year decline through the first three months of collections for the fiscal year of about 6.9%, or \$9,577.

Four of the six gas stations within the City show a year-to-year decline in remittances, averaging about 14%, while the other two stations are showing year-to-year increased revenue averaging 12.4% .

The twelve-month rolling average chart indicates that this revenue is running \$3,266 per month, behind the comparable twelve-month period of last fiscal year, with \$46,590 per month for FY 2025, versus \$43,324 for FY 2026.

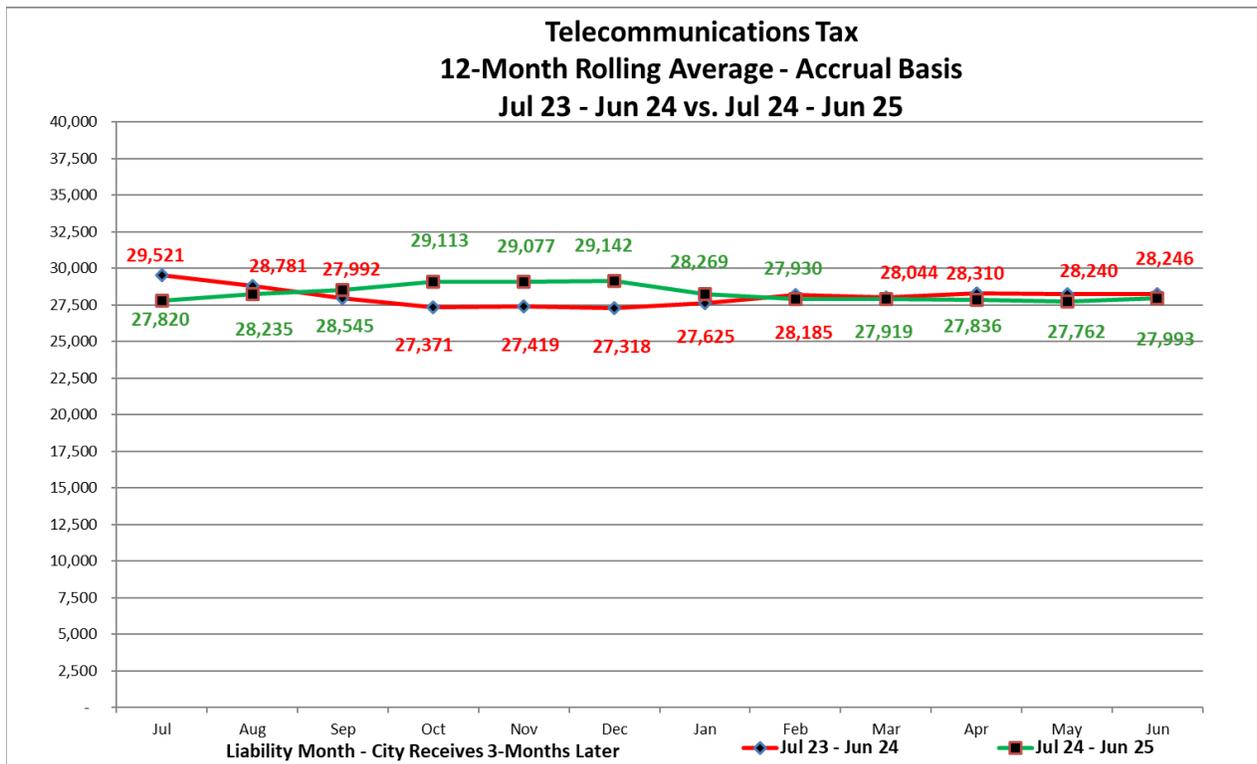


Telecommunications Tax

The City’s 6% Telecommunication Tax is collected and remitted to the City by the State of Illinois, three months after the liability month.

FY 2026, Telecommunication Tax revenue through the September 2025 receipt of June 2025, taxes totals \$54,703, which represents a year-to-year increase of approximately 3.5%, from the same three months of receipts of FY 2025, when through the September 2024 receipt of June 2024 taxes, totaled \$52,825.

The twelve-month cash-basis rolling average chart indicates this revenue source with a monthly average of \$28,246 is performing just \$253 better per month, when compared to the comparable twelve-month period of FY 2025 which saw average monthly revenue of \$27,993. This slight improvement is contrary to previous trends for this revenue source, which has been on the decline for years.



Cannabis Tax

Beginning in August 2019, the City receives monthly per capita distributions of Adult Use Cannabis tax revenue from the State of Illinois.

Additionally, as of February 2025, following the opening of Prairies Cannabis, the City started receiving Cannabis Use Tax revenue from the City’s 3% Cannabis Use Tax. Through the City’s *Reciprocal Agreement on Exchange of Information*, the total cannabis tax revenue received from this business is available, but due to the confidentially constraints of that agreement, the revenue received specifically from Prairie Cannabis, cannot be publicly shared.

Given those constraints, the total combined Cannabis tax revenue received from both the State Shared use tax, and the City’s 3% Use Tax, totals approximately \$17,000 through the September 2025 receipt of the August 2025 taxes collected by the State.

Additional revenue streams

Additional revenue streams in this fund include video gaming revenue, through the collection of July 2025 remittances totals \$13,703, is running about \$1,550 behind budget expectation through the first quarter.

Capital Maintenance and Replacement Fund summary

Through the first three months of FY 2026, the Capital Maintenance and Replacement fund *operational* revenue is running short of expectations, with a total of \$624,815, received and \$750,842 anticipated, a variance of about 126,027%. However, it is important to note that some of this variance is an effect of the timing of revenue received from the State, as noted above. Additionally, at this time none of the OSLAD grant revenue has been recognized for this fiscal year and will be accounted for once the FY 2025 audit related funding adjustments are made to recognize that grant revenue.

Expenditures are at just 9% for the fiscal year, but that is largely due to the timing of project related expenditure payouts pending completion of roadwork projects, related engineering expenses, as well as equipment purchases.

Through July, the fund has a positive variance, with revenue exceeding expenditures by about \$317,250. Finally, additional annual transfers from other funds are yet to be completed for the fiscal year and will be reflected in future updates.

Motor Fuel Tax Fund

The City receives monthly per capita allocations of State Shared Motor Fuel Tax (MFT) and Transportation Renewal Funding (TRF) in the month following collection of those taxes by the State.

For FY 2026, through the August 2025 receipt of July 2025 taxes, the City has received a total of \$170,066 in allocations, which is an increase of about 12.8% over the \$150,816 received through the August 2024 receipt of July 2024 taxes. The City also received an unbudgeted High Growth Community supplemental allotment from the State in the amount of \$80,332.

This State revenue source is shared on a per capita basis, and for FY 2026, the initial per capita figure projected by IML for these two related sources, and budgeted for, was \$44.74. The most recent IML estimates from the September 2025 issue of the Illinois Municipal Review indicate a revised per capita figure for FY 2026, of \$45.28. With the revised IML projection it is projected the City will realize a fiscal year total of \$688,030 from this revenue source, resulting in unbudgeted additional revenue for FY 2026 of \$about \$8,250.

Through July expenditures stand at just 1% of the budgeted total expenditures with just \$31,288 spent to date, against a total fiscal year budget of \$2,097,822. However, there remain larger road project expenditures to be made, with \$1.7 million budgeted but just \$17,800 spent fiscal-year-to-date.

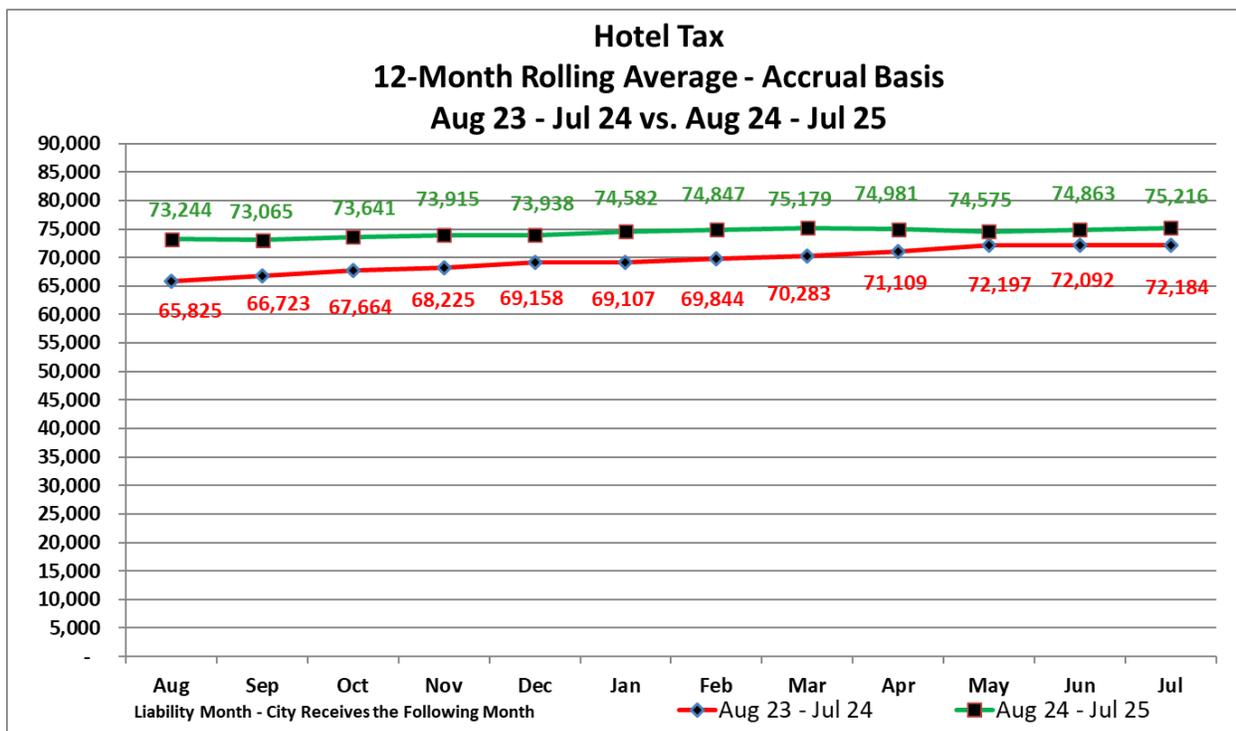
Overall, the MFT Fund has a positive fiscal-year-to-date variance with revenues exceeding expenditures by about \$244,000, with total revenue of \$275,288 and expenditures of just \$31,288.

Hotel Tax Fund

The City’s 5% Hotel tax is administered locally and is received by the City in the month following collection of the tax by the six hotels located in Warrenville.

Hotel Tax fund revenue for FY 2026, received through the August 2025, receipt of July 2025 taxes, totals \$283,973. This is an improvement of 1%, from the total of \$281,151, received through the August 2024, receipt of July 2024 tax collections. Additionally, it is of note that July 2025 was the highest single month for collection of this tax since inception, with a total of \$102,986 received.

The 12-month rolling average graph indicates that Hotel Tax revenue is showing an improved variance of about \$3,030 per month, in comparison to comparable 12-month rolling average in FY 2025, with \$75,216 per month for FY 2026, compared to \$72,184 per month for FY 2025.



Hotel Tax Fund summary

Expenditures through July 2025 totaled \$189,626, including \$49,301 for grant related payouts and charges, and \$136,665 for budgeted transfers to other funds, and another \$3,660 for public relations expenses.

Overall, the fund has a total positive variance, with revenue exceeding expenses by \$60,065 through July 2025. There are additional larger transfers to be made and additional grants reimbursement payments to be made before the end of the fiscal year. Those will be reflected in future financial updates

Water and Sewer Fund summary

Overall revenue in the Water and Sewer Fund through July 2025 totals \$2,012,188.

Water Sales revenue and Sewer Sales revenue are both right on budget expectations at 25%, with year-to-date revenue of \$466,517, and \$992,192 respectively.

An additional revenue source in the Water and Sewer Fund is the Naperville Treatment Plant volume charge of \$3.08 per 1,000 gallons billed, which through the July 2025 billing for June 2025 usage totals of \$314,328, which is also right on budget expectations at 25% realized.

Additional revenue in this fund includes Interest Income, which is currently totals a net of \$22,902 through July which is just 11% of the fiscal year budget, and about 14% behind budget year-to-date expectation through July. Also, cell tower rental income is ahead of target at \$132,318 or 32% of budget, due to the timing of monthly and annual rental remittances.

Fund expenditures through July 2025 are at a combined 15% of budget, with all cost centers within the fund, Water O&M, Water Capital Reserve, Sewer O&M and Sewer Capital Reserve all under budget expectations at an average of 11.25%, with Water O&M at 22%, while Sewer Capital Reserve is at just 1%.

It remains important to note that no payments have yet been made to the City of Naperville for the Warrenville share of the Naperville system upgrading projects, the final amendment to the intergovernmental agreement and the amount of the annual payments the City will need to make to the City of Naperville have not yet been finalized, with the negotiations process on-going.

Overall, the Water and Sewer Fund is operating with a positive variance, with revenues exceeding expenditures by a total of \$912,736 through July 2025.

Conclusion

As this is the first fund-by-fund financial update prepared utilizing the new BS&A ERP system, Finance Staff will be working to enhance the reporting for future updates and welcomes any and all feedback on the information presented in this report, as well as what additional information would be helpful to the City Council. Finance staff is also working toward including an investment and bank account report which would provide information regarding the fund-by-fund balances in each of the City's various bank and investment accounts, but finalization of that report is awaiting closure of the 2025 fiscal year accounts, so the balances can be properly reflected in such a report.

Please feel free to contact Finance Director Dahlstrand with any questions on this report, or with any additional financial questions.

REVENUE AND EXPENDITURE REPORT FOR CITY OF WARRENVILLE

Balance As Of 07/31/2025
 % Fiscal Year Completed: 25.21

| GL Number | Description | Activity For 07/31/2025 | YTD Balance 07/31/2025 | 25-26 Amended Budget | FYTD Pct Realized |
|---|---------------------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| Fund: 001 GENERAL | | | | | |
| Account Category: Revenues | | | | | |
| Department: 100-000 REVENUES - ALL FUNDS | | | | | |
| 001-100-000-30100 | PROPERTY TAX - GENERAL CORP | (13,517.35) | (781,929.55) | (1,447,731.00) | 54% |
| 001-100-000-30102 | PROPERTY TAX - POLICE PROT | (3,832.44) | (221,692.71) | (411,841.00) | 54% |
| 001-100-000-30103 | PROPERTY TAX - SOCIAL SECURITY | (2,901.81) | (167,859.12) | (311,762.00) | 54% |
| 001-100-000-30105 | PROPERTY TAX - POLICE PENSION | (13,206.77) | (763,963.90) | (1,422,889.00) | 54% |
| 001-100-000-30106 | PROPERTY TAX - IMRF | (1,939.43) | (112,188.67) | (208,279.00) | 54% |
| 001-100-000-30108 | PROPERTY TAX - AUDIT | (178.31) | (10,314.57) | (18,339.00) | 56% |
| 001-100-000-30110 | PROPERTY TAX - NON CURRENT | 0.00 | 0.00 | (245.00) | 0% |
| 001-100-000-30111 | PROPERTY TAX - TORT & LIAB | (1,001.47) | (57,931.19) | (107,676.00) | 54% |
| 001-100-000-30114 | PROPERTY TAX - WORKERS COMP | (676.60) | (39,138.86) | (72,308.00) | 54% |
| 001-100-000-30116 | PROPERTY TAX - CROSSING GUARDS | (378.60) | (21,900.80) | (41,917.00) | 52% |
| 001-100-000-30162 | PROPERTY TAX - ROAD & BRIDGE | (376.08) | (27,339.34) | (133,519.00) | 20% |
| 001-100-000-30163 | PROPERTY TAX - TOWNSHIP RD & BR | (1,300.92) | (73,195.41) | (53,377.00) | 137% |
| 001-100-000-30164 | PROPERTY TX-NON CRRNT/RD & BR | (0.25) | (0.25) | 0.00 | 100% |
| 001-100-000-30200 | PERSONAL PROPERTY RPLCMNT TAX | (8,483.06) | (20,250.06) | (42,464.00) | 48% |
| 001-100-000-30262 | PPRT - TOWNSHIP RD & BR | (1,509.50) | (1,509.50) | (9,966.00) | 15% |
| 001-100-000-30700 | SALES TAX | (257,651.71) | (750,504.74) | (2,854,196.00) | 26% |
| 001-100-000-30701 | HOME RULE SALES TAX | (255,286.98) | (719,438.63) | (2,860,877.00) | 25% |
| 001-100-000-30702 | SALES USE TAX | (11,006.79) | (28,358.40) | (297,822.00) | 10% |
| 001-100-000-30708 | FOOD & BEVERAGE TAX | (70,953.98) | (213,716.20) | (773,367.00) | 28% |
| 001-100-000-30900 | STATE INCOME TAX | (276,805.75) | (917,204.76) | (2,708,813.00) | 34% |
| 001-100-000-32100 | LIQUOR LICENSE | 0.00 | 0.00 | (52,355.00) | 0% |
| 001-100-000-32200 | BUSINESS LICENSE/REGISTRATION | (300.00) | (445.00) | (20,000.00) | 2% |
| 001-100-000-32400 | REFUSE COLLECTION LICENSE | 0.00 | (2,250.00) | (4,500.00) | 50% |
| 001-100-000-32600 | DOG LICENSE | (12.10) | (88.22) | (420.00) | 21% |
| 001-100-000-32700 | OTHER BUSINESS LICENSE | (105.00) | (565.00) | (30,000.00) | 2% |
| 001-100-000-32900 | BUILDING PERMIT FEE | (5,600.00) | (26,015.00) | (320,936.00) | 8% |
| 001-100-000-32901 | ELECTRIC PERMIT FEE | (200.00) | (1,642.56) | (12,373.00) | 13% |
| 001-100-000-32902 | PLUMBING PERMIT FEE | (375.00) | (1,790.00) | (11,551.00) | 15% |
| 001-100-000-32903 | BUILDING PLAN REVIEW FEE | 0.00 | (539.00) | (152,028.00) | 0% |
| 001-100-000-33100 | OTHER PERMITS | (150.00) | (625.00) | (2,075.00) | 30% |
| 001-100-000-34200 | OVERWEIGHT PERMIT FEE | (300.00) | (6,920.00) | (4,500.00) | 154% |
| 001-100-000-34300 | CIRCUIT CLERK FINES | (20,156.12) | (56,601.42) | (137,930.00) | 41% |
| 001-100-000-34500 | PARKING VIOLATIONS | (1,375.00) | (6,275.00) | (34,000.00) | 18% |
| 001-100-000-34700 | OTHER FINES | (70.00) | (80.00) | (300.00) | 27% |
| 001-100-000-34800 | ADMINISTRATIVE TOWING FEE | (5,450.00) | (13,400.00) | (32,500.00) | 41% |
| 001-100-000-34850 | BOOKING FEES | (120.00) | (240.00) | (500.00) | 48% |
| 001-100-000-35600 | ADMINISTRATIVE CHARGES - WATER | (3,345.00) | (10,035.00) | (40,140.00) | 25% |
| 001-100-000-35601 | ADMINISTRATIVE CHARGES - OTHER | (300.00) | (425.00) | (1,325.00) | 32% |
| 001-100-000-35603 | SALARY REIMBURSEMENTS-HOTEL TAX | (11,000.00) | (11,000.00) | (22,000.00) | 50% |
| 001-100-000-35605 | SALARY REIMB - INTERGOVERNMENT | 0.00 | 0.00 | (4,800.00) | 0% |
| 001-100-000-36000 | COPY CHARGES | (440.00) | (920.00) | (2,400.00) | 38% |
| 001-100-000-36400 | RE-INSPECTION FEES | 0.00 | 0.00 | (175.00) | 0% |
| 001-100-000-36602 | SITE PLAN REVIEW FEES | 0.00 | 0.00 | (18,120.00) | 0% |
| 001-100-000-36700 | ENGINEER RVW & INSPCTN FEES | (1,700.00) | (1,700.00) | (52,000.00) | 3% |
| 001-100-000-36800 | PUBLIC HEARING FEES | (1,800.00) | (3,200.00) | (13,100.00) | 24% |
| 001-100-000-36900 | STORMWATER MANAGEMENT FEES | (1,000.00) | (3,100.00) | (21,800.00) | 14% |
| 001-100-000-37000 | PRELIMINARY CONSULTATIVE FEES | 0.00 | 0.00 | (9,500.00) | 0% |
| 001-100-000-37400 | NEW ELEVATOR REVIEW & INSPECTN | 0.00 | 0.00 | (7,000.00) | 0% |
| 001-100-000-37440 | VACANT BUILDING REGISTRATION | 0.00 | 0.00 | (750.00) | 0% |
| 001-100-000-37445 | CODE ENFORCEMENT ADJUDICATION | 0.00 | (100.00) | (1,500.00) | 7% |
| 001-100-000-37500 | RENTAL INCOME - WATER FUND | (917.00) | (2,751.00) | (11,004.00) | 25% |
| 001-100-000-37503 | RENTAL INCOME - CELL TOWERS | 0.00 | (9,189.93) | (33,494.00) | 27% |
| 001-100-000-37700 | INTEREST INCOME | (56,670.77) | (134,356.59) | (450,000.00) | 25% |
| 001-100-000-37705 | UNREALIZED GAIN(LOSS) - INVEST | 42,712.83 | 22,174.91 | 0.00 | |
| 001-100-000-38000 | CABLE FRANCHISE FEES | 0.00 | (38,913.75) | 0.00 | 100% |
| 001-100-000-38600 | TRANSFERS IN | (11,665.00) | (11,665.00) | (49,927.00) | 23% |
| 001-100-000-38660 | TRANSFERS IN - SEIZED ASSETS | 0.00 | 0.00 | (42,036.00) | 0% |
| 001-100-000-39309 | GRANTS | 0.00 | (319,000.00) | (622,700.00) | 51% |
| 001-100-000-39600 | PENALTY INCOME | 0.00 | 0.00 | (100.00) | 0% |
| 001-100-000-39900 | MISCELLANEOUS INCOME | (317.42) | (1,291.06) | (630,316.00) | 0% |
| 001-100-000-39930 | REIMBURSEMENT - INS/WC/LIAB | 0.00 | 0.00 | (23,500.00) | 0% |
| 001-100-000-39935 | FALSE ALARM CALLS | (900.00) | (1,000.00) | (4,125.00) | 24% |
| 001-100-000-39940 | FINGERPRINTING | (55.00) | (230.00) | (900.00) | 26% |
| 001-100-000-39951 | SPECIAL POLICE DETAIL | (257.50) | (257.50) | 0.00 | 100% |
| 001-100-000-39954 | REFUSE STICKERS | (1,854.00) | (6,504.45) | (20,002.00) | 33% |
| Total Dept 100-000 - REVENUES - ALL FUNDS | | (1,004,729.88) | (5,579,377.23) | (16,676,070.00) | |
| Revenues | | (1,004,729.88) | (5,579,377.23) | (16,676,070.00) | 33% |

REVENUE AND EXPENDITURE REPORT FOR CITY OF WARRENVILLE

Balance As Of 07/31/2025
 % Fiscal Year Completed: 25.21

| GL Number | Description | Activity For 07/31/2025 | YTD Balance 07/31/2025 | 25-26 Amended Budget | FYTD Pct Realized |
|--|--|----------------------------|---------------------------|----------------------------|-------------------------|
| Account Category: Expenditures | | | | | |
| Department: 200-201 ELECTED OFFICIALS | | | | | |
| 200-201 | ELECTED OFFICIALS | 14,837.78 | 39,520.65 | 158,766.00 | |
| | Total Dept 200-201 - ELECTED OFFICIALS | 14,837.78 | 39,520.65 | 158,766.00 | 25% |
| Department: 250-251 LEGAL | | | | | |
| 250-251 | LEGAL | 11,748.00 | 34,438.00 | 293,400.00 | |
| | Total Dept 250-251 - LEGAL | 11,748.00 | 34,438.00 | 293,400.00 | 12% |
| Department: 300-301 ADMINISTRATION | | | | | |
| 300-301 | ADMINISTRATION | 50,602.79 | 169,441.09 | 878,203.00 | |
| | Total Dept 300-301 - ADMINISTRATION | 50,602.79 | 169,441.09 | 878,203.00 | 19% |
| Department: 350-351 CENTRAL SERVICES | | | | | |
| 350-351 | CENTRAL SERVICES | 143,858.09 | 509,265.97 | 2,444,783.00 | |
| | Total Dept 350-351 - CENTRAL SERVICES | 143,858.09 | 509,265.97 | 2,444,783.00 | 21% |
| Department: 400-401 FINANCE DEPARTMENT | | | | | |
| 400-401 | FINANCE DEPARTMENT | 34,561.14 | 112,496.47 | 556,685.00 | |
| | Total Dept 400-401 - FINANCE DEPARTMENT | 34,561.14 | 112,496.47 | 556,685.00 | 20% |
| Department: 500-501 POLICE | | | | | |
| 500-501 | POLICE | 440,374.42 | 2,250,547.21 | 8,548,262.00 | |
| | Total Dept 500-501 - POLICE | 440,374.42 | 2,250,547.21 | 8,548,262.00 | 26% |
| Department: 500-502 E.M.A. | | | | | |
| 500-502 | E.M.A. | 999.49 | 5,356.36 | 55,796.00 | |
| | Total Dept 500-502 - E.M.A. | 999.49 | 5,356.36 | 55,796.00 | 10% |
| Department: 500-504 POLICE COMMISSION | | | | | |
| 500-504 | POLICE COMMISSION | 0.00 | 0.00 | 14,175.00 | |
| | Total Dept 500-504 - POLICE COMMISSION | 0.00 | 0.00 | 14,175.00 | 0% |
| Department: 600-601 COMMUNITY DEVELOPMENT | | | | | |
| 600-601 | COMMUNITY DEVELOPMENT | 83,978.38 | 239,756.13 | 1,286,755.00 | |
| | Total Dept 600-601 - COMMUNITY DEVELOPMENT | 83,978.38 | 239,756.13 | 1,286,755.00 | 19% |
| Department: 700-701 STREETS | | | | | |
| 700-701 | STREETS | 224,251.12 | 485,484.03 | 2,032,632.00 | |
| | Total Dept 700-701 - STREETS | 224,251.12 | 485,484.03 | 2,032,632.00 | 24% |
| Department: 700-702 PARKS & RECREATION | | | | | |
| 700-702 | PARKS & RECREATION | 393,180.09 | 747,994.94 | 1,324,728.00 | |
| | Total Dept 700-702 - PARKS & RECREATION | 393,180.09 | 747,994.94 | 1,324,728.00 | 56% |
| Department: 700-703 BUILDINGS & GROUNDS | | | | | |
| 700-703 | BUILDINGS & GROUNDS | 31,388.13 | 66,508.09 | 412,585.00 | |
| | Total Dept 700-703 - BUILDINGS & GROUNDS | 31,388.13 | 66,508.09 | 412,585.00 | 16% |
| | Expenditures | 1,429,779.43 | 4,660,808.94 | 18,006,770.00 | 26% |
| Fund 001 - GENERAL: | | | | | |
| | TOTAL REVENUES | 1,004,729.88 | 5,579,377.23 | 16,676,070.00 | 33% |
| | TOTAL EXPENDITURES | 1,429,779.43 | 4,660,808.94 | 18,006,770.00 | 26% |
| | NET OF REVENUES & EXPENDITURES: | (425,049.55) | 918568.29 | (1,330,700.00) | |

REVENUE AND EXPENDITURE REPORT FOR CITY OF WARRENVILLE

Balance As Of 07/31/2025
 % Fiscal Year Completed: 25.21

| GL Number | Description | Activity For 07/31/2025 | YTD Balance 07/31/2025 | 25-26 Amended Budget | FYTD Pct Realized |
|--|---------------------------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| Fund: 002 CAPITAL MAINTENANCE & REPLCMNT | | | | | |
| Account Category: Revenues | | | | | |
| Department: 100-000 REVENUES - ALL FUNDS | | | | | |
| 002-100-000-30704 | AMUSEMENT TAX | (11,935.28) | (57,981.34) | (270,647.68) | 21% |
| 002-100-000-30706 | SIMPLIFIED COMMUNICATIONS TAX | (34,029.22) | (97,522.72) | (316,342.08) | 31% |
| 002-100-000-30710 | ELECTRIC UTILITY TAX | (7,317.41) | (20,769.05) | (94,057.00) | 22% |
| 002-100-000-30711 | NATURAL GAS TAX | (11,050.49) | (43,959.72) | (176,853.50) | 25% |
| 002-100-000-30713 | LOCAL MFT | (49,975.40) | (133,161.50) | (536,230.32) | 25% |
| 002-100-000-30720 | CANNABIS USE TAX | (1,991.43) | (6,091.75) | (25,224.00) | 24% |
| 002-100-000-32100 | LIQUOR LICENSE (CLASS V) | 0.00 | 0.00 | (29,000.00) | 0% |
| 002-100-000-32101 | VIDEO GAMING REVENUE | (4,316.62) | (14,953.21) | (61,043.85) | 24% |
| 002-100-000-37700 | INTEREST INCOME | (2,690.75) | (5,722.87) | (15,000.00) | 23% |
| 002-100-000-37705 | UNREALIZED GAIN(LOSS) - INVEST | 3,510.31 | 2,223.69 | 0.00 | |
| 002-100-000-38000 | CABLE FRANCHISE FEES | (390.58) | (390.58) | (172,057.00) | 0% |
| 002-100-000-38600 | TRANSFERS IN - HOTEL TAX | (125,000.00) | (125,000.00) | (500,000.00) | 25% |
| 002-100-000-38602 | TRANSFERS IN - ROAD & BRIDGE | (100,535.00) | (100,535.00) | (186,914.00) | 54% |
| 002-100-000-39309 | GRANTS | 0.00 | 0.00 | (600,000.00) | 0% |
| 002-100-000-39900 | MISCELLANEOUS INCOME | 0.00 | 0.00 | (5,000.00) | 0% |
| 002-100-000-39920 | SALE SURPLUS PROPERTY | 0.00 | (20,451.00) | (15,000.00) | 136% |
| 002-100-000-39931 | REIMBURSEMENT-POLICE AUTOS | 0.00 | (500.00) | 0.00 | 100% |
| Total Dept 100-000 - REVENUES - ALL FUNDS | | (345,721.87) | (624,815.05) | (3,003,369.43) | |
| Revenues | | (345,721.87) | (624,815.05) | (3,003,369.43) | 21% |
| Account Category: Expenditures | | | | | |
| Department: 700-710 CAP. & MAINT. & REPLACE FUND - EXPENSES | | | | | |
| 700-710 | CAP. & MAINT. & REPLACE FUND - EXPEN: | 66,799.14 | 307,564.10 | 3,309,337.00 | |
| Total Dept 700-710 - CAP. & MAINT. & REPLACE FUND - EXPENSES | | 66,799.14 | 307,564.10 | 3,309,337.00 | |
| Expenditures | | 66,799.14 | 307,564.10 | 3,309,337.00 | 9% |
| Fund 002 - CAPITAL MAINTENANCE & REPLCMNT: | | | | | |
| TOTAL REVENUES | | 345,721.87 | 624,815.05 | 3,003,369.43 | 21% |
| TOTAL EXPENDITURES | | 66,799.14 | 307,564.10 | 3,309,337.00 | 9% |
| NET OF REVENUES & EXPENDITURES: | | 278922.73 | 317250.95 | (305,967.57) | |

REVENUE AND EXPENDITURE REPORT FOR CITY OF WARRENVILLE

Balance As Of 07/31/2025
 % Fiscal Year Completed: 25.21

| GL Number | Description | Activity For 07/31/2025 | YTD Balance 07/31/2025 | 25-26 Amended Budget | FYTD Pct Realized |
|---|--------------------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| Fund: 013 MOTOR FUEL TAX | | | | | |
| Account Category: Revenues | | | | | |
| Department: 100-000 REVENUES - ALL FUNDS | | | | | |
| 013-100-000-31100 | MOTOR FUEL ALLOTMENT | (56,543.23) | (166,698.30) | (679,824.00) | 25% |
| 013-100-000-31101 | SUPPLEMENTAL ALLOTMENT | 0.00 | (80,332.13) | 0.00 | 100% |
| 013-100-000-37700 | INTEREST INCOME | (9,806.65) | (28,257.83) | (25,000.00) | 113% |
| 013-100-000-39309 | GRANTS | 0.00 | 0.00 | (37,500.00) | 0% |
| Total Dept 100-000 - REVENUES - ALL FUNDS | | (66,349.88) | (275,288.26) | (742,324.00) | |
| Revenues | | (66,349.88) | (275,288.26) | (742,324.00) | 37% |
| Account Category: Expenditures | | | | | |
| Department: 700-709 MOTOR FUEL TAX FUND - EXPENSES | | | | | |
| 700-709 | MOTOR FUEL TAX FUND - EXPENSES | 5,263.81 | 31,287.86 | 2,097,822.00 | |
| Total Dept 700-709 - MOTOR FUEL TAX FUND - EXPENSES | | 5,263.81 | 31,287.86 | 2,097,822.00 | |
| Expenditures | | 5,263.81 | 31,287.86 | 2,097,822.00 | 1% |
| Fund 013 - MOTOR FUEL TAX: | | | | | |
| TOTAL REVENUES | | 66,349.88 | 275,288.26 | 742,324.00 | 37% |
| TOTAL EXPENDITURES | | 5,263.81 | 31,287.86 | 2,097,822.00 | 1% |
| NET OF REVENUES & EXPENDITURES: | | 61,086.07 | 244,000.40 | (1,355,498.00) | |

REVENUE AND EXPENDITURE REPORT FOR CITY OF WARRENVILLE

Balance As Of 07/31/2025
 % Fiscal Year Completed: 25.21

| GL Number | Description | Activity For 07/31/2025 | YTD Balance 07/31/2025 | 25-26 Amended Budget | FYTD Pct Realized |
|--|--------------------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| Fund: 014 HOTEL TAX | | | | | |
| Account Category: Revenues | | | | | |
| Department: 100-000 REVENUES - ALL FUNDS | | | | | |
| 014-100-000-30703 | HOTEL TAX | (94,890.60) | (247,612.26) | (904,723.00) | 27% |
| 014-100-000-37700 | INTEREST INCOME | (1,597.56) | (3,397.83) | (18,500.00) | 11% |
| 014-100-000-37705 | UNREALIZED GAIN(LOSS) - INVEST | 2,084.16 | 1,319.65 | 0.00 | |
| Total Dept 100-000 - REVENUES - ALL FUNDS | | <u>(94,404.00)</u> | <u>(249,690.44)</u> | <u>(923,223.00)</u> | |
| Revenues | | (94,404.00) | (249,690.44) | (923,223.00) | 27% |
| Account Category: Expenditures | | | | | |
| Department: 100-101 HOTEL TAX FUND - EXPENSES | | | | | |
| 100-101 | HOTEL TAX FUND - EXPENSES | 165,884.19 | 189,625.90 | 945,257.00 | |
| Total Dept 100-101 - HOTEL TAX FUND - EXPENSES | | <u>165,884.19</u> | <u>189,625.90</u> | <u>945,257.00</u> | |
| Expenditures | | 165,884.19 | 189,625.90 | 945,257.00 | 20% |
| Fund 014 - HOTEL TAX: | | | | | |
| TOTAL REVENUES | | 94,404.00 | 249,690.44 | 923,223.00 | 27% |
| TOTAL EXPENDITURES | | <u>165,884.19</u> | <u>189,625.90</u> | <u>945,257.00</u> | 20% |
| NET OF REVENUES & EXPENDITURES: | | <u>(71,480.19)</u> | <u>60,064.54</u> | <u>(22,034.00)</u> | |

REVENUE AND EXPENDITURE REPORT FOR CITY OF WARRENVILLE

Balance As Of 07/31/2025
 % Fiscal Year Completed: 25.21

| GL Number | Description | Activity For 07/31/2025 | YTD Balance 07/31/2025 | 25-26 Amended Budget | FYTD Pct Realized |
|--|--------------------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| Fund: 020 WATER/SEWER | | | | | |
| Account Category: Revenues | | | | | |
| Department: 700-704 WATER - O & M | | | | | |
| 020-700-704-35100 | WATER SALES | (161,604.94) | (466,517.38) | (1,836,827.00) | 25% |
| 020-700-704-35200 | TURN-ON FEES - WATER | (725.00) | (750.00) | (2,100.00) | 36% |
| 020-700-704-35300 | PROCESSING FEES - WATER | (2,900.00) | (6,575.00) | (12,500.00) | 53% |
| 020-700-704-37503 | RENTAL INCOME - CELL TOWERS | (51,719.37) | (132,318.52) | (415,550.00) | 32% |
| 020-700-704-37700 | INTEREST INCOME | (13,597.05) | (24,849.70) | (58,000.00) | 37% |
| 020-700-704-37705 | UNREALIZED GAIN(LOSS) - INVEST | 4,400.85 | 3,292.04 | 0.00 | |
| 020-700-704-37900 | METER SALES - WATER | (1,468.80) | (6,122.40) | (5,000.00) | 122% |
| 020-700-704-39309 | GRANTS | 0.00 | 0.00 | (765,193.00) | 0% |
| 020-700-704-39600 | PENALTY INCOME | (2,808.56) | (4,413.28) | (14,245.00) | 31% |
| 020-700-704-39900 | MISCELLANEOUS INCOME | (258.00) | (425.50) | (1,825.00) | 23% |
| Total Dept 700-704 - WATER - O & M | | (230,680.87) | (638,679.74) | (3,111,240.00) | |
| Department: 700-705 WATER CAPITAL RESERVE | | | | | |
| 020-700-705-35400 | WATER CONNECTIONS | (1,000.00) | (1,000.00) | (2,000.00) | 50% |
| 020-700-705-37700 | INTEREST INCOME | (15,528.47) | (30,445.79) | (73,535.00) | 33% |
| 020-700-705-37705 | UNREALIZED GAIN(LOSS) - INVEST | 9,159.96 | 6,221.50 | 0.00 | |
| 020-700-705-39404 | RECAPTURE PAYMENTS - WATER | 0.00 | 0.00 | (2,400.00) | 0% |
| Total Dept 700-705 - WATER CAPITAL RESERVE | | (7,368.51) | (25,224.29) | (77,935.00) | 32% |
| Department: 700-706 SEWER - O & M | | | | | |
| 020-700-706-35100 | SEWER SALES | (333,537.00) | (992,122.36) | (3,969,308.00) | 25% |
| 020-700-706-35150 | NAPERVILLE TREATMENT PLANT FEE | (105,757.45) | (314,328.06) | (1,246,363.00) | 25% |
| 020-700-706-37700 | INTEREST INCOME | (651.50) | (1,277.49) | (4,480.00) | 23% |
| 020-700-706-37705 | UNREALIZED GAIN(LOSS) - INVEST | 384.42 | 260.45 | 0.00 | |
| 020-700-706-39600 | PENALTY INCOME | (8,713.71) | (13,846.80) | (57,661.00) | 24% |
| Total Dept 700-706 - SEWER - O & M | | (448,275.24) | (1,321,314.26) | (5,277,812.00) | 25% |
| Department: 700-707 SEWER CAPITAL RESERVE | | | | | |
| 020-700-707-35400 | SEWER CONNECTIONS | (75.00) | (75.00) | (2,000.00) | 4% |
| 020-700-707-37700 | INTEREST INCOME | (17,240.52) | (33,802.40) | (76,925.00) | 35% |
| 020-700-707-37705 | UNREALIZED GAIN(LOSS) - INVEST | 10,170.08 | 6,907.78 | 0.00 | |
| 020-700-707-39309 | GRANTS | 0.00 | 0.00 | (765,193.00) | 0% |
| 020-700-707-39404 | RECAPTURE PAYMENTS - SEWER | 0.00 | 0.00 | (2,400.00) | 0% |
| Total Dept 700-707 - SEWER CAPITAL RESERVE | | (7,145.44) | (26,969.62) | (846,518.00) | 5% |
| Revenues | | (693,470.06) | (2,012,187.91) | (9,313,505.00) | 22% |
| Account Category: Expenditures | | | | | |
| Department: 700-704 WATER - O & M | | | | | |
| 700-704 | WATER - O & M | 153,318.51 | 486,265.63 | 2,224,532.00 | |
| Total Dept 700-704 - WATER - O & M | | 153,318.51 | 486,265.63 | 2,224,532.00 | 22% |
| Department: 700-705 WATER CAPITAL RESERVE | | | | | |
| 700-705 | WATER CAPITAL RESERVE | 16,184.58 | 44,372.12 | 664,661.00 | |
| Total Dept 700-705 - WATER CAPITAL RESERVE | | 16,184.58 | 44,372.12 | 664,661.00 | 7% |
| Department: 700-706 SEWER - O & M | | | | | |
| 700-706 | SEWER - O & M | 175,927.07 | 558,692.80 | 3,669,964.00 | |
| Total Dept 700-706 - SEWER - O & M | | 175,927.07 | 558,692.80 | 3,669,964.00 | 15% |
| Department: 700-707 SEWER CAPITAL RESERVE | | | | | |
| 700-707 | SEWER CAPITAL RESERVE | 4,234.00 | 10,121.75 | 976,670.00 | |
| Total Dept 700-707 - SEWER CAPITAL RESERVE | | 4,234.00 | 10,121.75 | 976,670.00 | 1% |
| Expenditures | | 349,664.16 | 1,099,452.30 | 7,535,827.00 | 15% |
| Fund 020 - WATER/SEWER: | | | | | |
| TOTAL REVENUES | | 693,470.06 | 2,012,187.91 | 9,313,505.00 | 22% |
| TOTAL EXPENDITURES | | 349,664.16 | 1,099,452.30 | 7,535,827.00 | 15% |
| NET OF REVENUES & EXPENDITURES: | | 343,805.90 | 912,735.61 | 1,777,678.00 | |

REVENUE AND EXPENDITURE REPORT FOR CITY OF WARRENVILLE

Balance As Of 07/31/2025
 % Fiscal Year Completed: 25.21

| GL Number | Description | Activity For 07/31/2025 | YTD Balance 07/31/2025 | 25-26 Amended Budget | FYTD Pct Realized |
|--|-------------------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| Fund: 060 SEIZED ASSETS | | | | | |
| Account Category: Revenues | | | | | |
| Department: 500-000 SEIZED ASSETS FUND - REVENUES | | | | | |
| 060-500-000-34404 | DUI REVENUES | (751.00) | (2,036.29) | (6,098.00) | 33% |
| 060-500-000-37700 | INTEREST INCOME | (1.27) | (3.53) | (10.00) | 35% |
| Total Dept 500-000 - SEIZED ASSETS FUND - REVENUES | | (752.27) | (2,039.82) | (6,108.00) | |
| Revenues | | (752.27) | (2,039.82) | (6,108.00) | 33% |
| Account Category: Expenditures | | | | | |
| Department: 500-503 SEIZED ASSETS FUND - EXPENSES | | | | | |
| 500-503 | SEIZED ASSETS FUND - EXPENSES | 0.00 | 0.00 | 43,036.00 | 0% |
| Total Dept 500-503 - SEIZED ASSETS FUND - EXPENSES | | 0.00 | 0.00 | 43,036.00 | |
| Expenditures | | 0.00 | 0.00 | 43,036.00 | 0% |
| Fund 060 - SEIZED ASSETS: | | | | | |
| TOTAL REVENUES | | 752.27 | 2,039.82 | 6,108.00 | 33% |
| TOTAL EXPENDITURES | | - | - | 43,036.00 | 0% |
| NET OF REVENUES & EXPENDITURES: | | 752.27 | 2,039.82 | (36,928.00) | |

REVENUE AND EXPENDITURE REPORT FOR CITY OF WARRENVILLE

Balance As Of 07/31/2025
 % Fiscal Year Completed: 25.21

| GL Number | Description | Activity For 07/31/2025 | YTD Balance 07/31/2025 | 25-26 Amended Budget | FYTD Pct Realized |
|---|---------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| Fund: 103 TIF #3-OLD TOWN/CIVIC CENTER | | | | | |
| Account Category: Revenues | | | | | |
| Department: 100-000 REVENUES - ALL FUNDS | | | | | |
| 103-100-000-30100 | PROPERTY TAX-TIF #3 | (9,517.17) | (366,731.12) | (620,177.00) | 59% |
| Total Dept 100-000 - REVENUES - ALL FUNDS | | (9,517.17) | (366,731.12) | (620,177.00) | |
| Revenues | | (9,517.17) | (366,731.12) | (620,177.00) | 59% |
| Account Category: Expenditures | | | | | |
| Department: 100-150 TIF - EXPENSES | | | | | |
| 100-150 | TIF - EXPENSES | 2,517.50 | 2,517.50 | 171,270.00 | |
| Total Dept 100-150 - TIF - EXPENSES | | 2,517.50 | 2,517.50 | 171,270.00 | 1% |
| Expenditures | | 2,517.50 | 2,517.50 | 171,270.00 | |
| Fund 103 - TIF #3-OLD TOWN/CIVIC CENTER: | | | | | |
| TOTAL REVENUES | | 9,517.17 | 366,731.12 | 620,177.00 | 59% |
| TOTAL EXPENDITURES | | 2,517.50 | 2,517.50 | 171,270.00 | 1% |
| NET OF REVENUES & EXPENDITURES: | | 6,999.67 | 364,213.62 | 448,907.00 | 81% |

REVENUE AND EXPENDITURE REPORT FOR CITY OF WARRENVILLE

Balance As Of 07/31/2025
 % Fiscal Year Completed: 25.21

| GL Number | Description | Activity For 07/31/2025 | YTD Balance 07/31/2025 | 25-26 Amended Budget | FYTD Pct Realized |
|---|--------------------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| Fund: 104 TIF #4-SOUTHWEST/RT59 CORRIDOR | | | | | |
| Account Category: Revenues | | | | | |
| Department: 100-000 REVENUES - ALL FUNDS | | | | | |
| 104-100-000-30100 | PROPERTY TAX-TIF #4 | (11,399.00) | (1,897,100.21) | (3,568,860.00) | 53% |
| 104-100-000-37700 | INTEREST INCOME | (18,815.23) | (82,001.68) | (325,000.00) | 26% |
| 104-100-000-37705 | UNREALIZED GAIN(LOSS) - INVEST | 11,454.06 | (1,543.43) | 0.00 | |
| Total Dept 100-000 - REVENUES - ALL FUNDS | | <u>(18,760.17)</u> | <u>(1,980,645.32)</u> | <u>(3,893,860.00)</u> | |
| Revenues | | <u>(18,760.17)</u> | <u>(1,980,645.32)</u> | <u>(3,893,860.00)</u> | 51% |
| Account Category: Expenditures | | | | | |
| Department: 100-150 TIF - EXPENSES | | | | | |
| 100-150 | TIF - EXPENSES | 110,432.24 | 329,554.74 | 6,140,232.00 | |
| Total Dept 100-150 - TIF - EXPENSES | | <u>110,432.24</u> | <u>329,554.74</u> | <u>6,140,232.00</u> | |
| Expenditures | | <u>110,432.24</u> | <u>329,554.74</u> | <u>6,140,232.00</u> | 5% |
| Fund 104 - TIF #4-SOUTHWEST/RT59 CORRIDOR: | | | | | |
| TOTAL REVENUES | | 18,760.17 | 1,980,645.32 | 3,893,860.00 | 51% |
| TOTAL EXPENDITURES | | <u>110,432.24</u> | <u>329,554.74</u> | <u>6,140,232.00</u> | 5% |
| NET OF REVENUES & EXPENDITURES: | | <u>(91,672.07)</u> | <u>1,651,090.58</u> | <u>(2,246,372.00)</u> | |

REVENUE AND EXPENDITURE REPORT FOR CITY OF WARRENVILLE

Balance As Of 07/31/2025
 % Fiscal Year Completed: 25.21

| GL Number | Description | Activity For 07/31/2025 | YTD Balance 07/31/2025 | 25-26 Amended Budget | FYTD Pct Realized |
|---|--------------------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| Fund: 500 POLICE PENSION | | | | | |
| Account Category: Revenues | | | | | |
| Department: 100-000 REVENUES - ALL FUNDS | | | | | |
| 500-100-000-31900 | MEMBER CONTRIBUTIONS | (27,932.88) | (84,338.87) | (390,487.00) | 22% |
| 500-100-000-31901 | CITY CONTRIBUTIONS | (13,206.77) | (763,963.90) | (1,422,889.00) | 54% |
| 500-100-000-37700 | INTEREST INCOME | (12,105.49) | (45,184.24) | (2,400,000.00) | 2% |
| 500-100-000-37705 | UNREALIZED GAIN(LOSS) - INVEST | (293,276.74) | (2,405,444.74) | 0.00 | |
| 500-100-000-39900 | MISCELLANEOUS INCOME | 0.00 | (5,971.23) | 0.00 | 100% |
| Total Dept 100-000 - REVENUES - ALL FUNDS | | <u>(346,521.88)</u> | <u>(3,304,902.98)</u> | <u>(4,213,376.00)</u> | |
| Revenues | | <u>(346,521.88)</u> | <u>(3,304,902.98)</u> | <u>(4,213,376.00)</u> | 78% |
| Account Category: Expenditures | | | | | |
| Department: 100-195 POLICE PENSION FUND - EXPENSES | | | | | |
| 100-195 | POLICE PENSION FUND - EXPENSES | 125,456.58 | 376,884.95 | 1,492,925.00 | 25% |
| Total Dept 100-195 - POLICE PENSION FUND - EXPENSES | | <u>125,456.58</u> | <u>376,884.95</u> | <u>1,492,925.00</u> | |
| Expenditures | | <u>125,456.58</u> | <u>376,884.95</u> | <u>1,492,925.00</u> | 25% |
| Fund 500 - POLICE PENSION: | | | | | |
| TOTAL REVENUES | | 346,521.88 | 3,304,902.98 | 4,213,376.00 | 78% |
| TOTAL EXPENDITURES | | 125,456.58 | 376,884.95 | 1,492,925.00 | 25% |
| NET OF REVENUES & EXPENDITURES: | | <u>221,065.30</u> | <u>2,928,018.03</u> | <u>2,720,451.00</u> | |
| Report Totals: | | | | | |
| TOTAL REVENUES - ALL FUNDS | | 2,580,227.18 | 14,395,678.13 | 39,392,012.43 | 37% |
| TOTAL EXPENDITURES - ALL FUNDS | | 2,255,797.05 | 6,997,696.29 | 39,742,476.00 | 18% |
| NET OF REVENUES & EXPENDITURES: | | <u>324,430.13</u> | <u>7,397,981.84</u> | <u>(350,463.57)</u> | |