

FISCAL YEAR 2016 BUDGET

May 1, 2015 – April 30, 2016



UNITED CITY OF YORKVILLE

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Yorkville, IL 60560
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INTRODUCTION

This section includes a variety of information regarding the United City of Yorkville, including:

- Elected Officials and Management Staff
- Vision Statement
- Organization Chart
- Personnel Summary
- Community Profile
- Budget Memorandum

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United City of Yorkville, Illinois

Fiscal Year 2016 Budget

May 1, 2015 to April 30, 2016

Elected Officials

Mayor: Gary J. Golinski

1st Ward Alderman: Carlo Colosimo

1st Ward Alderman: Ken Koch

2nd Ward Alderman: Jackie Milschewski

2nd Ward Alderman: Larry Kot

3rd Ward Alderman: Joel Frieders

3rd Ward Alderman: Chris Funkhouser

4th Ward Alderman: Seaver Tarulis

4th Ward Alderman: Diane Teeling

City Clerk: Beth Warren

Administration

City Administrator: Bart Olson

Director of Finance/Deputy Treasurer: Rob Fredrickson

Director of Public Works: Eric Dhuse

Chief of Police: Rich Hart

Director of Community Development: Krysti Barksdale-Noble

Director of Parks & Recreation: Tim Evans

Library Director: Michelle Pfister

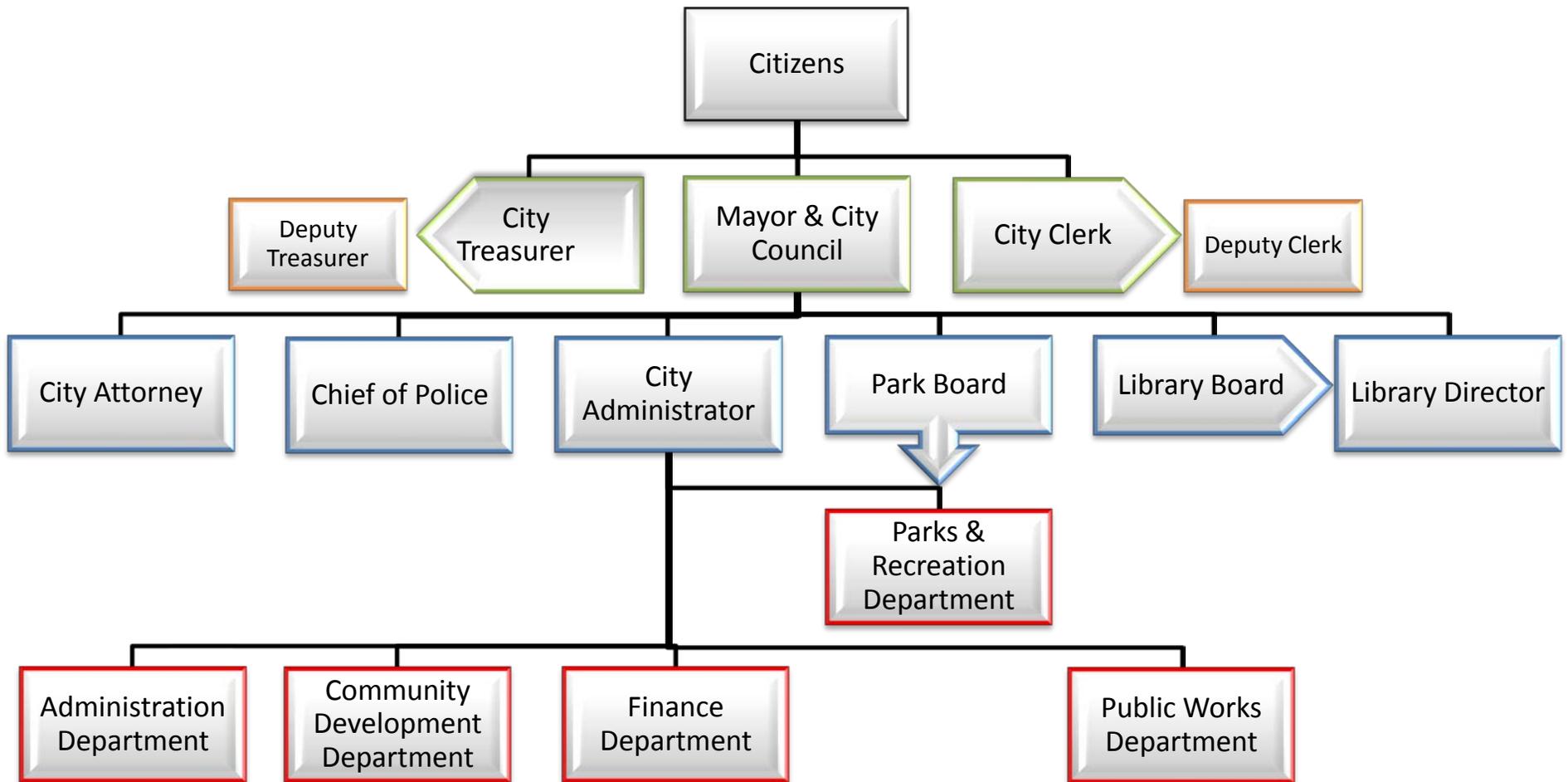
UNITED CITY OF YORKVILLE VISION STATEMENT

Yorkville continues to embody the social and physical characteristics of a small town—epitomized by a sense of community and a charming, revitalized downtown. The mechanisms established to engage residents, businesses, youth, seniors, and special populations, help leaders make decisions. Our strategic location will encourage continued development and expansion of the community, for which we have effectively planned. Successful planning efforts have achieved a mutually advantageous balance among retail, service, industrial and residential development. Such plans, in combination with development exaction programs, assist Yorkville in maintaining a reasonable tax base to fund services. Foresight has also prevented growth from outpacing quality service provision to an increasingly diverse population—requiring housing alternatives to accommodate a variety of income levels and accessibility preferences. Development will challenge residents’ ability to effectively traverse the community. However, the City continues to encourage neighborhood connections through its planning processes—ensuring opportunities for vehicular, pedestrian and non-vehicular travel to avoid congestion, primarily created by Route 47. Blending community with nature through beautification efforts remains a high priority. By requiring developments to provide and improve large open spaces and by creating walking paths along the river, Yorkville has ensured there is room for both recreation and relaxation in beautiful public areas. We realize that growth, diversity, and state funding limitations are all critical challenges for the community to navigate in order to maintain Yorkville’s reputation for an excellent public school system. Finally, recognizing the importance of collaborative relationships to Yorkville’s long-term success, we seek to foster an environment of mutual benefit among and between elected officials, staff, citizens, and other state and local governments.

Our vision is brought to life through perceptions, decision-making, activities, events and experiences such as:

- ✦ Emphasizing the river and downtown as a focal points of the community’s identity
- ✦ Acknowledging and celebrating our history to provide a commonality of citizenship
- ✦ Supporting community events that encourage a sense of family, community and affiliation
- ✦ Maintaining community assets
- ✦ Fostering relationships and developing systems that prepare the City for development opportunities
- ✦ Assessing the transportation and development impact of the Prairie Parkway
- ✦ Establishing efficient development processes that allow the City to compete for targeted development types
- ✦ Safeguarding property values by adhering to high building standards
- ✦ Expanding the park system and recreational programs to support community growth
- ✦ Seeking input routinely from the community on issues of significant concern
- ✦ Providing opportunities for people of similar ages and/or interests to interact.
- ✦ Becoming a recognized leader in environmental matters, including community sustainability
- ✦ Creating systems for routine collaboration among and between organizations that influence City goals

United City of Yorkville Organizational Chart



**United City of Yorkville
Personnel Summary
Fiscal Year 2016 Budget**

	Projected			Adopted			
	FY 2015	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	
	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>	
<u>Personnel by Department</u>							
Administration	4.00	0.00	4.00	4.00	1.00	5.00	
Finance	4.00	0.00	4.00	4.00	0.00	4.00	
Police	32.00	15.00	47.00	33.00	15.00	48.00	
Community Development	4.00	1.00	5.00	4.00	3.00	7.00	
Public Works	<u>14.00</u>	<u>3.00</u>	<u>17.00</u>	<u>14.00</u>	<u>3.00</u>	<u>17.00</u>	
<i>Street Operations</i>	5.33	1.00	6.33	5.33	1.00	6.33	
<i>Water Operations</i>	5.33	2.00	7.33	5.33	2.00	7.33	
<i>Sewer Operations</i>	3.33	0.00	3.33	3.33	0.00	3.33	
Parks	8.50	7.00	15.50	8.50	7.00	15.50	
Recreation	5.50	23.00	28.50	5.50	23.00	28.50	
Library	4.00	31.00	35.00	4.00	31.00	35.00	
	76.00	80.00	156.00	77.00	83.00	160.00	
<u>Personnel by Fund</u>							
General	48.33	17.00	65.33	49.33	20.00	69.33	
Water	6.33	2.00	8.33	6.33	2.00	8.33	
Sewer	3.33	0.00	3.33	3.33	0.00	3.33	
Park and Recreation	14.00	30.00	44.00	14.00	30.00	44.00	
Library	4.00	31.00	35.00	4.00	31.00	35.00	
	76.00	80.00	156.00	77.00	83.00	160.00	
<u>Personnel by Department</u>							
<u>Administration</u>							
<i>City Administrator</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Executive Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Administrative Secretary</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Office Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Administrative Intern</i>	0.00	0.00	0.00	0.00	1.00	1.00	
<u>Finance</u>							
<i>Finance Director</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Senior Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Utility Billing Clerk (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<u>Police</u>							
<i>Chief of Police</i>	1.00	*	0.00	1.00	*	0.00	1.00
<i>Deputy Chief of Police</i>	2.00	*	0.00	2.00	*	0.00	2.00
<i>Sergeants</i>	5.00	*	0.00	5.00	*	0.00	5.00
<i>Police Officers</i>	21.00	*	5.00	* 26.00	*	4.00	* 26.00
<i>Executive Assistant</i>	1.00		0.00	1.00		0.00	1.00
<i>Record Clerks</i>	2.00		2.00	2.00		2.00	4.00
<i>Secretary - Board of Fire & Police</i>	0.00		1.00	0.00		1.00	1.00
<i>Evidence Custodian</i>	0.00		1.00	0.00		1.00	* 1.00
<i>Community Service Officers (CSO)</i>	0.00		2.00	0.00		3.00	3.00
<i>Crossing Guards</i>	0.00		4.00	0.00		4.00	4.00
* sworn	29.00	6.00	35.00	30.00	5.00	35.00	

**United City of Yorkville
Personnel Summary
Fiscal Year 2016 Budget**

	<u>Projected</u>			<u>Adopted</u>		
	<u>FY 2015 Full-time</u>	<u>FY 2015 Part-time</u>	<u>FY 2015 Total</u>	<u>FY 2016 Full-time</u>	<u>FY 2016 Part-time</u>	<u>FY 2016 Total</u>
<u>Community Development</u>						
<i>Community Development Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Code Official</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Planner I</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Administrative Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Inspectors</i>	0.00	1.00	1.00	0.00	3.00	3.00
<u>Public Works</u>						
<i>Public Works Director (St/Wa/Sw)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman - Street Operations</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman (Sewer Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator - Street Operations</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Operator (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator (Sewer Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker II - Street Ops</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker II (Water Fund)</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker I (Sewer Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker I (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Seasonal Staff - Street Operations</i>	0.00	1.00	1.00	0.00	1.00	1.00
<i>Seasonal Staff - (Water Fund)</i>	0.00	1.00	1.00	0.00	1.00	1.00
<i>Meter Readers - (Water Fund)</i>	0.00	1.00	1.00	0.00	1.00	1.00
<u>Parks</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Parks Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	0.00	0.00	0.00	1.00	0.00	1.00
<i>Maintenance Worker I</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker II</i>	5.00	0.00	5.00	4.00	0.00	4.00
<i>Seasonal Staff</i>	0.00	7.00	7.00	0.00	7.00	7.00
<u>Recreation</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Recreation Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Recreation Coordinator</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Child Development Coordinator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Office Supervisor</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Instructors</i>	0.00	5.00	5.00	0.00	5.00	5.00
<i>Preschool Staff</i>	0.00	6.00	6.00	0.00	6.00	6.00
<i>Concession Staff</i>	0.00	12.00	12.00	0.00	12.00	12.00
<u>Library</u>						
<i>Library Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Adult Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Technical Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Circulation Manager</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Library Clerks</i>	0.00	27.00	27.00	0.00	27.00	27.00
<i>Custodians</i>	0.00	4.00	4.00	0.00	4.00	4.00

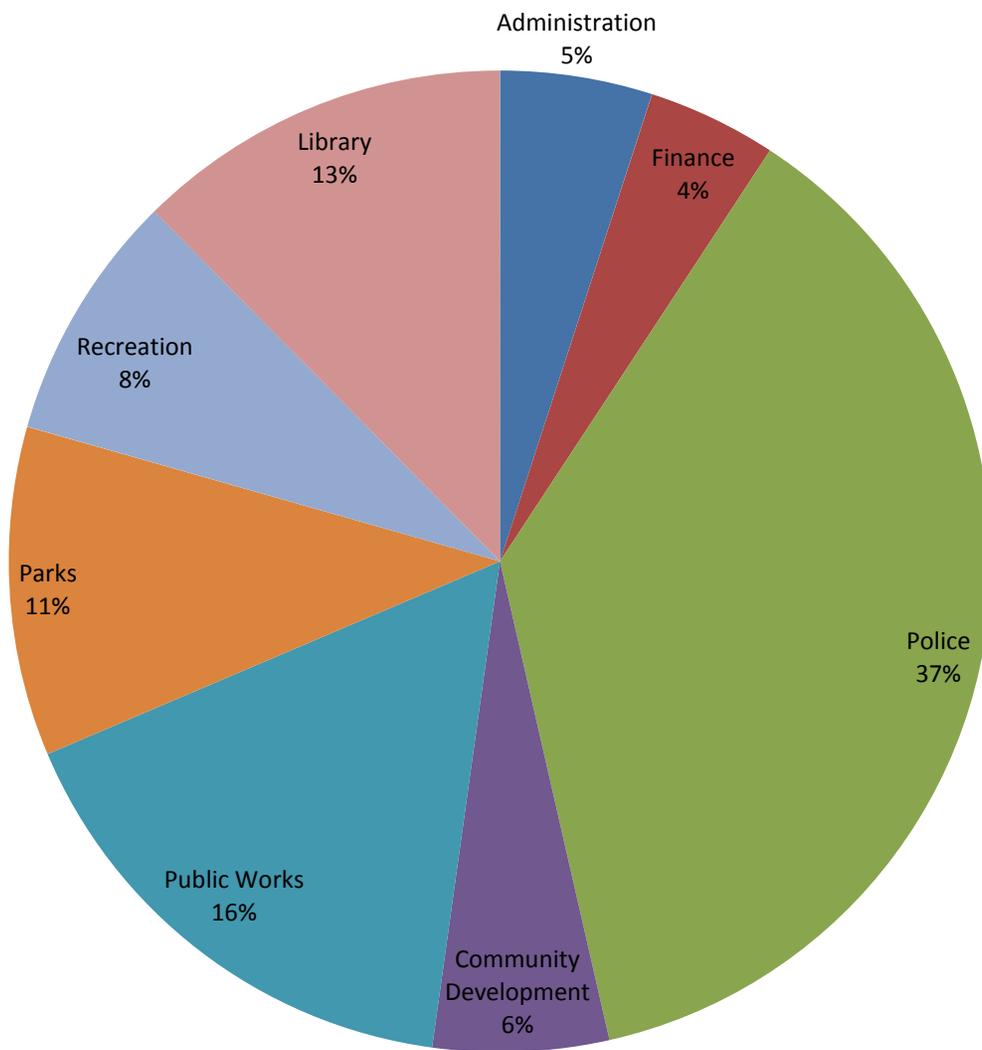
United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2016 Budget

	<u>Projected</u>			<u>Adopted</u>			
	<u>FY 2015</u> <u>Full-time</u>	<u>FY 2015</u> <u>Part-time</u>	<u>FY 2015</u> <u>Total</u>	<u>FY 2016</u> <u>Full-time</u>	<u>FY 2016</u> <u>Part-time</u>	<u>FY 2016</u> <u>Total</u>	
<u>Personnel by Department</u>							
Administration	4.00	0.20	4.20	4.00	0.72	4.72	
Finance	4.00	0.00	4.00	4.00	0.00	4.00	
Police	32.00	1.97	33.97	33.00	2.05	35.05	
Community Development	4.00	0.50	4.50	4.00	1.44	5.44	
Public Works	<u>14.00</u>	<u>0.33</u>	<u>14.33</u>	<u>14.00</u>	<u>1.44</u>	<u>15.44</u>	
<i>Street Operations</i>	5.33	0.18	5.51	5.33	0.24	5.57	
<i>Water Operations</i>	5.33	0.15	5.48	5.33	1.20	6.53	
<i>Sewer Operations</i>	3.33	0.00	3.33	3.33	0.00	3.33	
Parks	8.50	1.70	10.20	8.50	1.73	10.23	
Recreation	5.50	2.07	7.57	5.50	2.21	7.71	
Library	4.00	7.38	11.38	4.00	7.69	11.69	
	76.00	14.15	90.15	77.00	17.29	94.29	
<u>Personnel by Fund</u>							
General	48.33	2.85	51.19	49.33	4.46	53.79	
Water	6.33	0.15	6.48	6.33	1.20	7.53	
Sewer	3.33	0.00	3.33	3.33	0.00	3.33	
Park and Recreation	14.00	3.77	17.77	14.00	3.94	17.94	
Library	4.00	7.38	11.38	4.00	7.69	11.69	
	76.00	14.15	90.15	77.00	17.29	94.29	
<u>Personnel by Department</u>							
<u>Administration</u>							
<i>City Administrator</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Executive Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Administrative Secretary</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Office Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Administrative Intern</i>	0.00	0.20	0.20	0.00	0.72	0.72	
<u>Finance</u>							
<i>Finance Director</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Senior Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Utility Billing Clerk (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<u>Police</u>							
<i>Chief of Police</i>	1.00	*	0.00	1.00	*	0.00	1.00
<i>Deputy Chief of Police</i>	2.00	*	0.00	2.00	*	0.00	2.00
<i>Sergeants</i>	5.00	*	0.00	5.00	*	0.00	5.00
<i>Police Officers</i>	21.00	*	0.45	* 21.45	*	0.48	* 22.48
<i>Executive Assistant</i>	1.00		0.00	1.00		0.00	1.00
<i>Record Clerks</i>	2.00		0.29	2.29		0.24	2.24
<i>Secretary - Board of Fire & Police</i>	0.00		0.00	0.00		0.01	0.01
<i>Evidence Custodian</i>	0.00		0.25	* 0.25		0.34	* 0.34
<i>Community Service Officers (CSO)</i>	0.00		0.67	0.00		0.67	0.67
<i>Crossing Guards</i>	0.00		0.31	0.00		0.31	0.31
* sworn	29.00	0.70	29.70	30.00	0.82	30.82	

United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2016 Budget

	Projected			Adopted		
	FY 2015 <u>Full-time</u>	FY 2015 <u>Part-time</u>	FY 2015 <u>Total</u>	FY 2016 <u>Full-time</u>	FY 2016 <u>Part-time</u>	FY 2016 <u>Total</u>
<u>Community Development</u>						
<i>Community Development Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Code Official</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Planner I</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Administrative Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Inspectors</i>	0.00	0.50	0.50	0.00	1.44	1.44
<u>Public Works</u>						
<i>Public Works Director (St/Wa/Sw)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman - Street Operations</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman (Sewer Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator - Street Operations</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Operator (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator (Sewer Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker II - Street Ops</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker II (Water Fund)</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker I (Sewer Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker I (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Seasonal Staff - Street Operations</i>	0.00	0.18	0.18	0.00	0.24	0.24
<i>Seasonal Staff - (Water Fund)</i>	0.00	0.15	0.15	0.00	0.24	0.24
<i>Meter Readers - (Water Fund)</i>	0.00	0.00	0.00	0.00	0.96	0.96
<u>Parks</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Parks Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	0.00	0.00	0.00	1.00	0.00	1.00
<i>Maintenance Worker I</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker II</i>	5.00	0.00	5.00	4.00	0.00	4.00
<i>Seasonal Staff</i>	0.00	1.70	1.70	0.00	1.73	1.73
<u>Recreation</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Recreation Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Recreation Coordinator</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Child Development Coordinator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Office Supervisor</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Instructors</i>	0.00	0.46	0.46	0.00	0.48	0.48
<i>Preschool Staff</i>	0.00	0.84	0.84	0.00	0.96	0.96
<i>Concession Staff</i>	0.00	0.77	0.77	0.00	0.77	0.77
<u>Library</u>						
<i>Library Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Adult Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Technical Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Circulation Manager</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Library Clerks</i>	0.00	6.13	6.13	0.00	6.25	6.25
<i>Custodians</i>	0.00	1.25	1.25	0.00	1.44	1.44

United City of Yorkville
Full-Time Equivalents (FTE) by Department
Fiscal Year 2016



Community Profile



The United City of Yorkville is a non-home rule community with an approximate land area of 22 square miles. The City is centrally located in Kendall County about 45 miles southwest of Chicago and 13 miles southwest of Aurora (the state’s second largest city). The City is approximately 15 miles west of Interstate 55 (I-55); almost 20 miles north of Interstate 80 (I-80); and nearly 12 miles south of Interstate 88 (I-88). Illinois Route 47 and US Route 34 intersect the City. Other municipalities in close proximity to Yorkville include the Village of Oswego (pop. 30,355) to the northeast, the Village of Sugar Grove (pop. 8,997) to the north and the City of Plano (pop. 10,856) to the west.

Kendall County is considered to be one of the fastest growing counties in Illinois. As a result of this, the City has experienced a sharp increase in population over the first ten years of the new century. A special census, conducted in 2008, reported a population of 16,838, nearly three times the amount shown on the 2000 census (6,189). Currently, the City consists of 16,921, per the 2010 census.

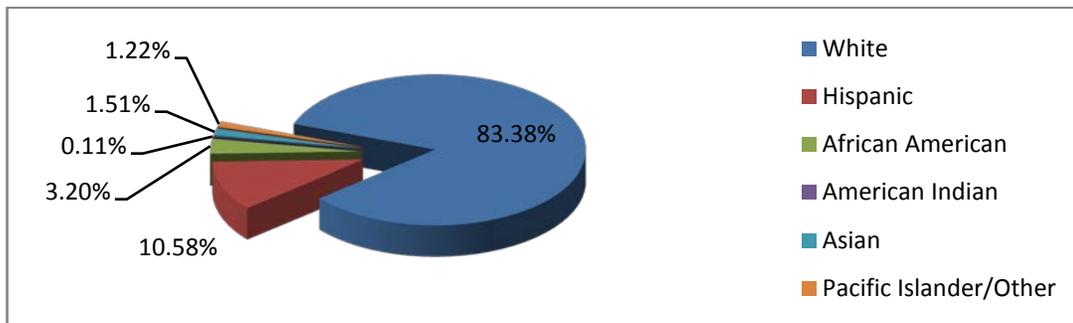
Yorkville was first settled in 1833 and has been the county seat of Kendall County since 1859. The Village of Yorkville was incorporated on July 8, 1874, with a population of approximately 500 people. At that time the Village of Yorkville only encompassed land on the south side of the Fox River; another village, called Bristol, was located directly across from Yorkville on the north side of the river. In 1957 the two villages merged, via referendum, to form the United City of Yorkville. The City operates under a Mayor/Council form of government, as defined in Illinois state statutes. The City provides a full range of municipal services with 77 full-time, and 83 part-time persons working in public safety, public works, planning and zoning, parks and recreation, library services and general administration.

Resident & Racial Demographics

Median Age	32.4
Total Households	5,422
Household Median Income	\$82,007
Family Median Income	\$88,405

Housing

Total Housing Units	5,923
Occupied Units	5,422
Owner Occupied Units	4,367
Renter Occupied	1,055
Median Home Value	\$256,800



Source: US Census Bureau

Public Schools

The Yorkville Community Unit School District #115 covers 85 square miles in Kendall and Kane Counties in Illinois. District 115 serves students living in Yorkville, Montgomery, Bristol, Oswego and Plano with three grade schools, four elementary schools, one middle school and one high school.

Enrollment: 5,800

Website: www.y115.org

Public Library

The Yorkville Public Library provides resources through our collections and technology to support the present and future needs of the community. The Library provides a comfortable environment for our patrons, wireless network, and access to the Internet, individual study rooms, as well as a large reading room for quiet study. Library users have access to a variety of databases, including full-text articles. The Yorkville Public Library provides an extensive collection for children as well as young adults and programming for all ages.

Patron Cardholders: 7,160

Number of Patron Visits: 77,186

Resources Owned: Books – 51,746

Magazine Subscriptions: 87

Website: www.yorkville.lib.il.us

Circulation: 175,361

Total Program Attendance: 7,296

DVD's – 2,311 Audio Recordings – 3,437

Pieces of Sheet Music: 1,259 Newspaper Subscriptions: 4

Parks and Recreation

The mission of the Parks and Recreation Department is to create unique recreational and park experiences that enrich lives and create a sense of community. The Yorkville Parks and Recreation Department strives to respond to the leisure needs and desires of the Yorkville community; implement the Parks and Open Space Master Plan; plan, acquire, develop, maintain and preserve parks, facilities, natural and historic areas; provide the community with opportunities to play, gather, celebrate, learn and enjoy nature; utilize financial resources efficiently and equitably.

Parks: 30 parks, 24 playgrounds which cover 285 acres

One of the City's major recreational destinations is the Marge Cline Whitewater Course, located in downtown Yorkville at Bicentennial Riverfront Park. Created for canoes and kayaks to bypass the Glen D. Palmer Dam, this 1,100 lineal foot whitewater course offers Class I and II rapids, creating a place to learn and practice whitewater kayaking, rafting and SUP (Stand Up Paddling) skills.

The ARC (Administration-Recreation Classrooms) Building is a 4,000 sq. ft. building owned by the City and operated by the City's Parks and Recreation Department. The facility houses the preschool program and additional recreational programming throughout the year.

In addition to park and recreational facilities, the City's Parks and Recreation Department sponsor several athletic leagues, such as youth soccer, adult softball, youth basketball as well as numerous community events throughout the year including:

March – Easter Breakfast & Egg Hunt

April – PeppeRuni 5k Run/Walk

May – City Golf Outing & Youth Baseball Tournaments

June – River Night and Summer Solstice Festival

June thru August – Music Under the Stars & Movie Nights

July 4th – Yorkville Area 4th of July Celebration

July – Ribs on the River and Illinois Whitewater Festival

June thru September – Country Market

Labor Day Weekend – Hometown Days Festival

September – Fall Pumpkin Festival

October – Halloween Egg Hunt

November – Holiday Tree Lighting Ceremony & Chili Chase 5K Run/Walk

Website: www.yorkvilleparksandrecreation.com

Facebook.com/YorkvilleParksandRec

Fire Protection District

The Bristol-Kendall Fire Protection District provides emergency responses to fires, emergency medical services, explosions, hazardous material responses and other emergencies that may arise within the Bristol Kendall Fire District, Kendall County, Illinois and/or surrounding areas.

Website: www.bkfire.org

Sanitary District

Wastewater services are provided by the Yorkville-Bristol Sanitary District (YBSD), which has one wastewater treatment plant facility that is designed to treat 3.6 million gallons of wastewater per day, or serve a population of 36,200 people. The district covers 6.6 square miles and is an independent municipal corporation, pursuant to the Illinois Sanitary District Act of 1917. The YBSD also maintains all sewer interceptor lines, while the City maintains all other sewer lines that are fifteen inches or less in diameter.

Website: www.ybsd.org

Utilities

Utility services are provided by the following companies within the City:

Electricity – Commonwealth Edison <https://www.comed.com/Pages/default.aspx>

Natural Gas – Nicor www.nicor.com

Local Phone Service:

AT&T www.att.com

Comcast www.comcast.com

Cable - Comcast www.comcast.com

Refuse/Recycling: Advanced Disposal (billed by the City) www.advanceddisposal.com

Business Organizations

Chamber of Commerce

The Yorkville Area Chamber of Commerce, founded in 1971, provides networking, educational, and promotional opportunities to over 300 member businesses.

Website: www.yorkvillechamber.org

Economic Development

The Yorkville Economic Development Corporation (YEDC), is a quasi public-private partnership, the works with local business and industry to tend to their economic health, develop an adequate workforce, provide training options and expand community development in Yorkville.

Website: www.yedconline.org

City Facilities and Infrastructure

Main City Facilities

- City Hall & Police Station – 800 & 804 Game Farm Road
- Public Works Facility – 610 Tower Lane
- Public Library – 902 Game Farm Road
- Beecher Center (Senior Services) – 908 Game Farm Road

Streets & Storm Sewer Infrastructure

82 lane miles of Local and Arterial Roadways

- 26 Traffic Signals
- 11 miles of Bike Paths
- 123 miles of Sidewalk
- 83 miles of Storm Sewer Line

Water Infrastructure

- 3 Treatment Facilities and 3 Booster and 2 Pressure Reducing Stations
- 5 Water Towers and 5 Wells
- 68 miles of Water Distribution Main
- 1,349 Fire Hydrants

Sewer Infrastructure

- 7 Lift Stations
- 60 miles of Sanitary Sewer Line

Contact Information

United City of Yorkville
800 Game Farm Road
Yorkville, Illinois 60560-1133
(630) 553-4350

www.yorkville.il.us

City of Yorkville 2.0: [Facebook](#), [Twitter](#), and [YouTube](#)



Memorandum

To: City Council
From: Bart Olson, City Administrator
CC: Department Heads
Date:
Subject: FY 16 budget narrative

Purpose:

Please accept this report and budget spreadsheet as proposal for the FY 16 budget. The budget proposed for approval by the City Council is for expenses and revenues scheduled to be spent and collected, respectively, between May 1, 2015 and April 30, 2016.

Background and “the big picture”:

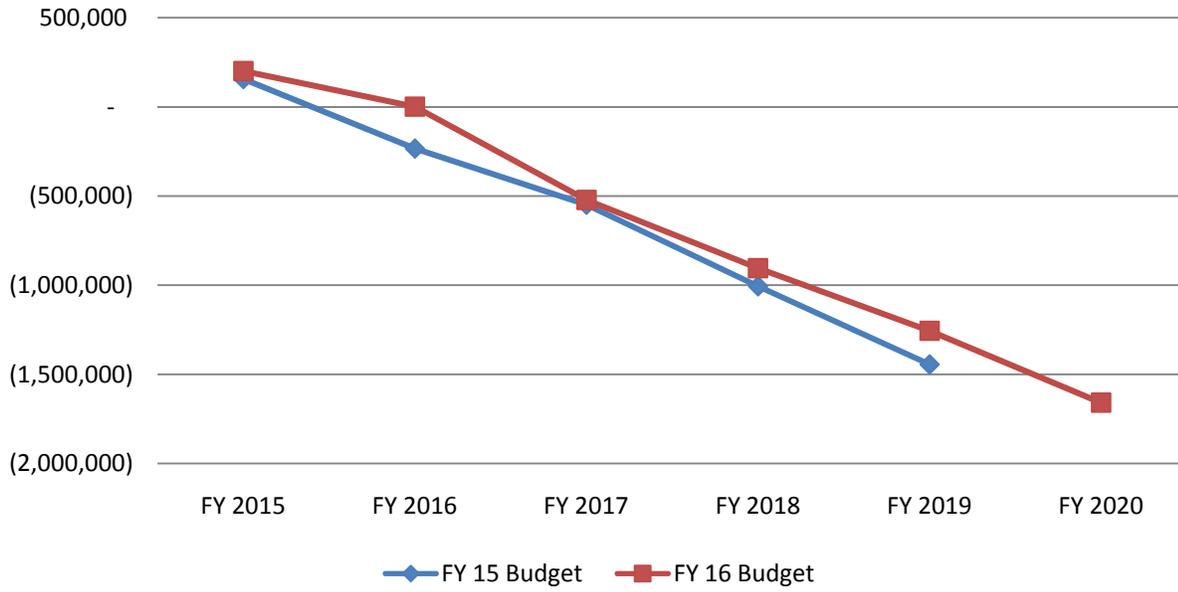
The City Council last discussed a comprehensive budget proposal in April 2014, when we approved the FY 15 budget, with additional information for FY 16, FY 17, FY 18, and FY 19. This approval represented the third five year budget for the City, and we return to a five year-budget again this year.

Last year’s budget discussion focused on the long-term stability of the general fund, and the ongoing discussion of capital projects associated with the Road to Better Roads project. The water and sewer funds were shored up in the short term through long-term rate adjustments. The general fund was left with note to reexamine figures as the FY 14 audit was completed.

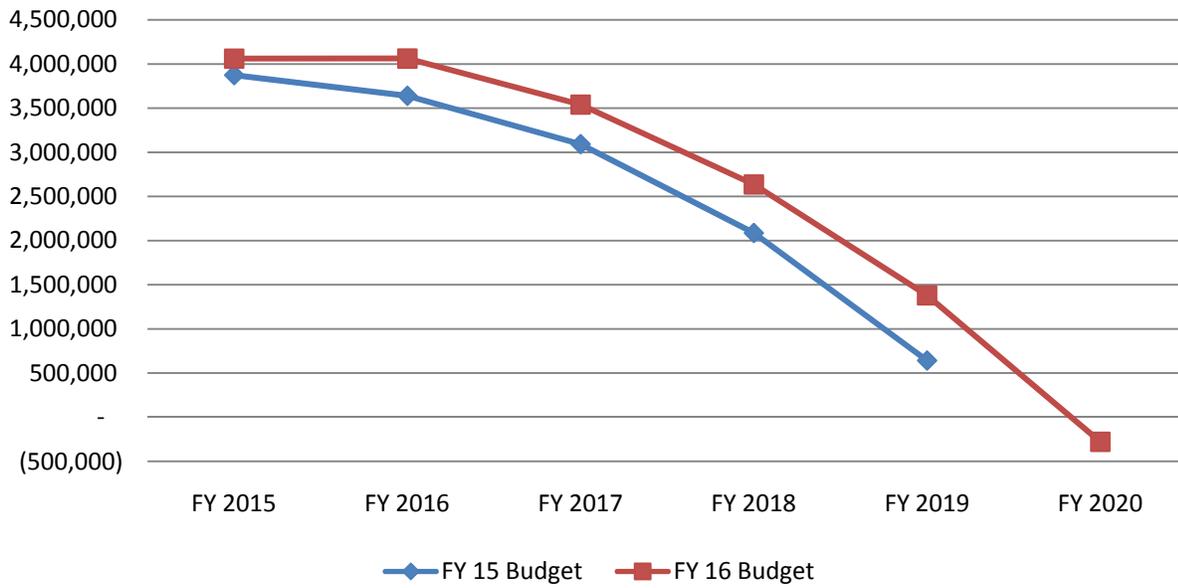
As discussed in the water fund discussion throughout this budget memo, the City’s rate increases last year were met with an unseasonably cool and wet summer, both of which caused lower than average usage rates. As a result, the stability of the water fund is back under discussion in this year’s budget proposal.

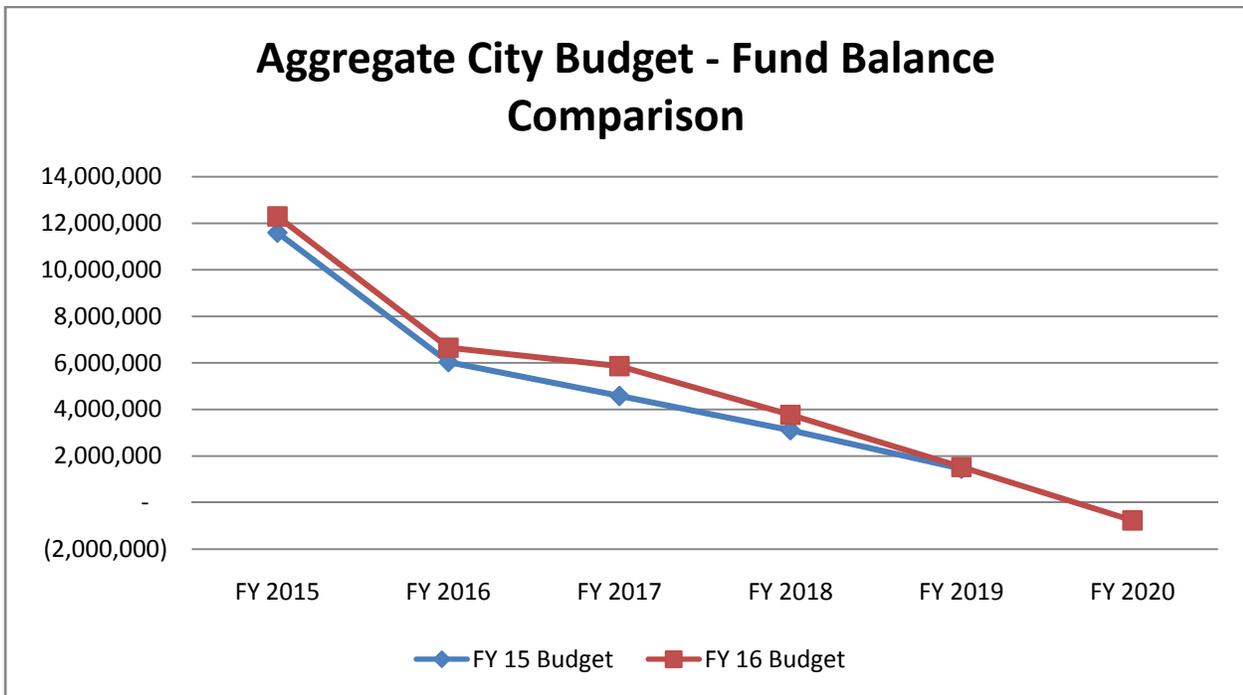
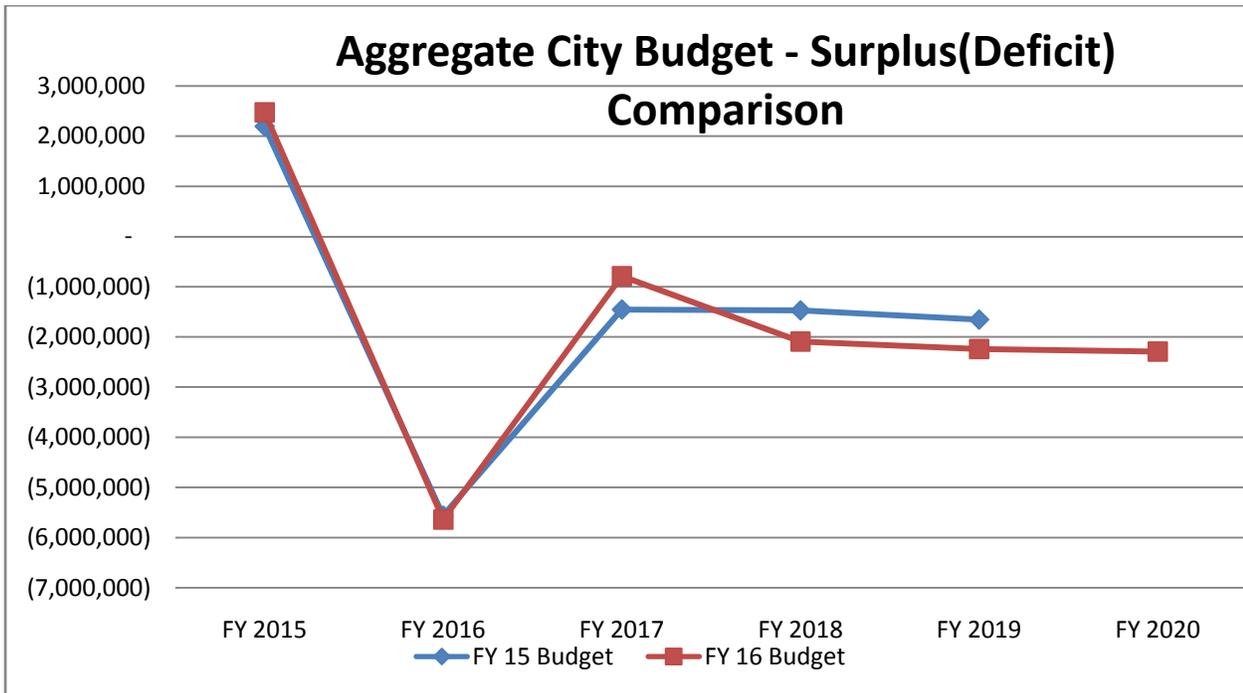
In past year’s budget proposals, we’ve forecasted fiscal distress 3-5 years in the future, almost every year. In this year’s budget proposal, that fiscal distress did not continue to stay 3-5 years in the future. We are looking at significant issues beginning at the end of fiscal year 2017. Without addressing any of the issues with LGDF reductions at the state level, the City will be looking at potentially significant cuts in FY 17 if revenue projections turn out to be true. To illustrate the non-movement of the City’s fiscal distress from last year’s budget proposal to this one, I present the following charts:

General Fund - Surplus(Deficit) Comparison



General Fund - Fund Balance Comparison





Finally, this year’s biggest discussion will likely occur around the aging and deteriorating infrastructure in the Countryside subdivision. In short, Countryside’s entire roadway and water system needs to be replaced to the tune of around \$8,000,000. Roadways are at the end of their useful lifespan, and may not make it through another snow-plow season. Watermain breaks in the subdivision occur at a rate over 3x as frequent as what industry standards would consider the threshold to replace a water main. While the City has \$1.4m in bond proceeds leftover from the Game Farm project bond (due to the project coming in under estimate), the remaining \$6.6m in infrastructure must be funded with a corresponding revenue increase. This issue is studied in depth in the Items of Note section below.

Changes in budgeting

Last year's budget narrative memo included a year-by-year breakdown of changes between what was being proposed in the FY 15 budget proposal, and what had been proposed for the same fiscal year as part of the FY 14 budget proposal. We move away from that structure this year, as only a few significant changes are proposed. For each fiscal year, we will discuss the fiscal snapshot of the general fund, water fund, sewer fund, and aggregated budget and highlight significant capital improvements.

There are no significant changes in budget format from last year to this year.

Year-by-year summary, FY 15 projections

The outlook for FY 15 has modestly improved since the FY 15 budget was approved in April 2014. We now expect the general fund to run a surplus of \$200,000 instead of \$156,000. Increases in revenue projections (garbage surcharge, sales taxes) have been offset by increases in expenditures related to the proposed write down of IMET restricted funds (explained in the Items of note section below). This modest improvement puts fund balance at 29.6% heading into FY 16.

The outlook for the water fund is negative. The City saw a significant reduction in the amount of water used in FY 15 from historical averages, resulting in a major shortfall in the fund. Additionally, the City saw a total shift away from regular building permits to BUILD-incentive program permits in FY 15, which means far less revenue in water connection fees than projected. Assuming expenditures stay on projection, the water fund is looking at a \$529,000 deficit for FY 15 when our original budget proposal only showed a \$254,000 deficit. This leaves our water fund balance at 26% in FY 15, and sets us up for a more difficult discussion regarding water revenues in FY 15 (explained in Items of note section below).

The outlook for the sewer fund is slightly more negative than expected but sustainable. Without the large revenue swings seen in the water fund and a healthy fund balance, the sewer fund is able to absorb a larger than expected deficit. The larger deficit is related to the IMET funds, some additional Route 47 sewer work and the higher price of the City's vector truck.

The aggregate budget outlook is stable. A modest projected improvement of ~\$700,000 is caused by improvements in the General Fund and deferred capital improvements in MFT and City-wide Capital. We expected to sit at an aggregate fund balance of \$11.6m and project to be at ~\$12.3m at FYE 15.

All capital projects discussed in the FY 15 budget and its amendments have continued without major change. The Road to Better Roads program, Downtown Parking Lot, Game Farm Road engineering, Route 47 expansion, Cannonball LAFO resurfacing, Kennedy Road engineering, Greenbriar and Sunflower pond naturalization, Sunflower drainage improvements, Riverfront Park grant project, and Grande Reserve Park B are all progressing as expected. Route 34 improvements are on a slightly delayed schedule and Baseline Road bridge repairs ended up being significantly more expensive than planned and need to be reevaluated.

Year-by-year summary, FY 16 proposed budget

General Fund

Surplus (Deficit)	\$1,357
Fund Balance	29%

Notes –

- 1) 3.25% merit increases for staff
- 2) No new staff, including police officers

Water Fund

Surplus (Deficit)	(\$206,196)
Fund Balance	7%

Notes

- 3) Effective fund balance is 15%, as the 7% calculation includes \$4m worth of bond proceeds related to Countryside.
- 4) Includes proposal to offset FY 15 revenue shortfall with \$1.25 increase in WINF Fee per month, and proposal to fund Countryside watermain improvements with additional \$3 increase in WINF Fee per month.
- 5) Funds Countryside watermain improvements for most of subdivision through issuance of debt.
- 6) Includes well rehabilitations for Well 4, Well 7, Well 8 and Well 9, on recommendation from staff.

Sewer Fund

Surplus (Deficit)	(\$391,842)
Fund Balance	50%

Notes

- 7) Contains proposal to do additional sewer improvements funded entirely by YBSD. While YBSD has not formally reviewed the project scope, they have expressed interest in reducing I&I in town.

Aggregate Budget

Surplus (Deficit)	(\$5,590,237)
Fund Balance	\$6,700,046

Notes

- 8) Major deficit due to spend down of Game Farm and Somonauk bond proceeds

Capital Projects List

Public Works Material Storage Building (funded by DCEO grant), Baseline Road Bridge, Road to Better Roads program, Wrigley EDP intersection improvements (funded by IDOT grant), Beecher and Corneils Road improvements (funded by settlement proceeds), Downtown streetscape improvements, Game Farm and Somonauk Rd improvements, Countryside roadway and water main improvements, comprehensive water system study, Well 8 rehabilitation, Bristol Bay regional park improvements (funded by IDNR grant), Riverfront Park improvements (funded by IDNR grant), Grande Reserve Park A (required by IDNR grant agreement), and Blackberry Creek nature preserve (required by IDNR grant agreement).

Year-by-year summary, FY 17 projections

General Fund

Surplus (Deficit) (\$521,902)

Fund Balance 23%

Notes –

- 1) Undetermined merit increases for staff
- 2) No new staff
- 3) Transfer to debt service increases modestly, due to rollback of non-abated property taxes

Water Fund

Surplus (Deficit) \$281,886

Fund Balance 24%

Notes

- 4) No major initiatives

Sewer Fund

Surplus (Deficit) (\$388,677)

Fund Balance 36%

Notes

- 5) No major initiatives

Aggregate Budget

Surplus (Deficit) (\$789,618)

Fund Balance \$5,910,428

Notes

- 6) Major issue involves correcting General Fund structural deficit

Capital Projects List

Road to Better Roads, Kennedy Road multi-use path construction (funded by IDOT grant), Route 34 east expansion commencement, and Bristol Bay regional park completion.

Year-by-year summary, FY 18 projections

General Fund

Surplus (Deficit) (\$904,844)

Fund Balance 17%

Notes

- 1) Undetermined merit increases for staff
- 2) No new staff
- 3) Increase in transfer to debt service to offset rollback of non-abated property taxes

Water Fund

Surplus (Deficit) (\$171,192)

Fund Balance 17%

Notes

- 4) Rehabilitation of Well 7
- 5) Commencement of Route 71 water main relocation

Sewer Fund

Surplus (Deficit) (\$394,208)

Fund Balance 23%

Notes

- 6) No major initiatives

Aggregate Budget

Surplus (Deficit) (\$2,092,709)

Fund Balance \$3,817,719

Notes

- 7) Major issue involves correcting General Fund structural deficit
- 8) \$3,000,000 fund balances represents significant fiscal distress

Capital Projects List

Road to Better Roads, Route 71 expansion, Route 34 eastern expansion, Kennedy Road multi-use path completion, Well 7 rehabilitation, and Route 71 water main relocation.

Year-by-year summary, FY 19 and FY 20 projections

General Fund	FY 19	FY 20
Surplus (Deficit)	(\$1,255,986)	(\$1,659,171)
Fund Balance	8%	-1.7%

Notes

- 1) Undetermined merit increases for staff
- 2) No new staff

Water Fund

Surplus (Deficit)	(\$381,175)	(\$537,100)
Fund Balance	7%	-5%

Notes

- 3) Rehabilitation of Well 4 and Well 9
- 4) Completion of Route 71 water main relocation

Sewer Fund

Surplus (Deficit)	(\$403,742)	\$128,880
Fund Balance	9%	16%

Notes

- 5) No major initiatives

Aggregate Budget

Surplus (Deficit)	(\$2,241,916)	(\$2,292,759)
Fund Balance	\$1,575,803	(\$716,956)

Notes

- 6) Major issue involves correcting General Fund structural deficit
- 7) \$3,000,000 fund balances represents significant fiscal distress

Capital Projects List

Road to Better Roads, Well 4 rehabilitation, Well 9 rehabilitation, and Route 71 watermain relocation completion.

Items to note – big picture

Items to note – State Budget Proposal

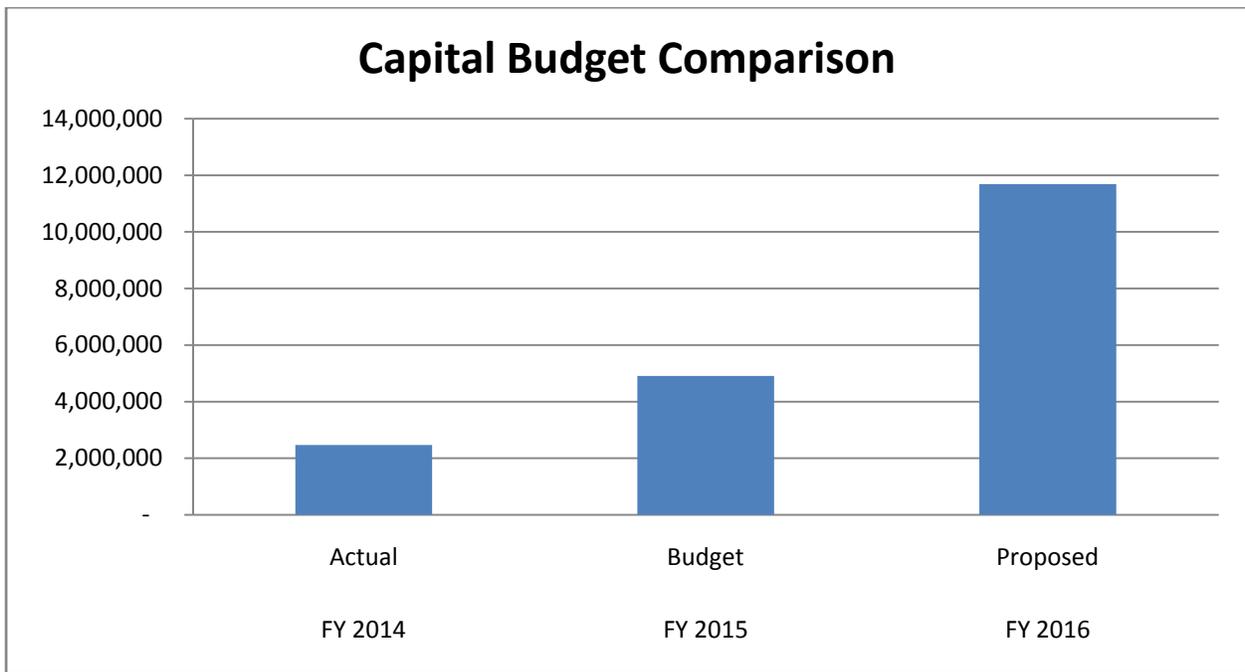
On February 18, 2015, Governor Rauner made his FY 16 State budget address. Among his initiatives is a proposal to cut the disbursements of income tax to municipalities (LGDF) by 50%. For us, this represents an \$800,000 annual reduction, or around 5.5% of our total revenues. This is especially concerning given the City's five-year fiscal outlook. Since FY 11, the City has made major progress in stabilizing our long-term outlook. Now, a couple years into figuring out how to fund our ongoing capital projects and faced with a structural deficit in FY 17 through FY 20, the City faces additional responsibilities via the Governor's proposal.

Because of the timing of the budget speech, staff has not fully vetted options for addressing the Governor's proposed cuts. Additionally, the early indication is that the proposal is going to meet some stiff resistance from the veto-proof Democratic majorities in the Senate and House, the IML, and all regional Councils of Governments. Any cut to LGDF would have to be met with serious consideration over staff cuts, benefit reorganization, project deferrals, service cuts, use of fund balance, and fee and tax increases.

Items to note – Capital Projects

The City's Capital Improvement Plan is attached for your use. Some of these projects are wholly within the City's control (road, water and sewer improvements), some are within the State's control (Route 71 expansion) and others are dependent upon a variety of factors (Well No. 6 and Water Treatment Plant due when City hits 25,000 population). The biggest discussion the City is faced with is how to balance the maintenance needs of existing infrastructure against the concerns by residents against higher taxes and fees both in the present and future.

An outline of the proposed yearly capital projects are included in the year-by-year summaries above. In general, we are proposing to fund more projects in FY 16 than we funded in FY 14 and FY 15 combined.



Items to note – Capital Projects, Road to Better Roads

The City Council’s main focus for capital projects has been pavement rehabilitation via the Road to Better Roads program. In summer 2013, the first year of the Road to Better Roads program resulted in a \$950,000 total investment in roadway projects. In Summer 2014, the City spent over \$1.2 million between pavement, water, and sewer. In Summer 2015, we are proposing over \$1.3 million in Road to Better Roads projects, along with an additional Countryside infrastructure rehabilitation project of approximately \$6 million.

Out of our annual Road to Better Roads budget, \$800,000 is allocated to pavement improvements. This is still far short of our \$2 million annual target to keep our road system from deteriorating. As part of this budget proposal, staff is updating the roadway scores based on work completed by the City in the past few years. This update will be used as part of our FY 17 and beyond Road to Better Roads schedule. In the meantime, the current five-year Road to Better Roads plan is attached and summarized below:

FY 2016

Van Emmon Street, Ridge St, Washington St, Morgan St, State St
 Alternate bids including Blaine St Dolph St, W Orange St.

FY 2017

King St, Church St, Sanders Ct, Appletree Ct, Diehl Farm Rd

FY 2018

W Washington St, W Fox St, E Orange St

FY 2019

E Spring St, TBD

Items to note – Capital Projects, unfunded

- 1) Sycamore Road and Route 34 traffic signal (City-wide Capital Fund)
 - a. A temporary signal has been installed at this intersection since 2008. Original agreement with IDOT said that a permanent signal was supposed to be installed by 2010. Agreement was extended through 2013, at the request of the City. Permanent intersection improvements, when constructed will be three sides (two on Route 34, one on Sycamore Road). If the Sexton property (to the north) ever develops, that landowner will have to completely redo the intersection improvements to accommodate a fourth leg. Each year the temporary improvement agreement remains in place, we are responsible for 100% maintenance of the signal. Since the signal is temporary, it is not in good condition four years later, and is expensive to maintain each year (\$10,000). There is a chance that IDOT would force us to either put in the permanent intersection improvements or take down the temporary. More than 21,000 vehicles per day traverse this intersection on Route 34, and 900 of them use the Sycamore Road leg of the intersection.
 - b. Cost estimate – \$250,000. We have not proposed to install this signal within the five year budget, because we expect IDOT to come through and widen Route 34 near this intersection in the next five years. When that occurs, IDOT will pay for 67% of the overall intersection improvements and will continue to pay for 67% of the annual maintenance costs of the traffic signals. Currently, the City pays for 100% of the annual maintenance costs.

- 2) Beecher Center Maintenance (City-wide Capital Fund)
 - a. The HVAC unit in the Beecher Center was originally installed in 1980. Its useful life span should have been 15 years. A complete replacement for the existing units is \$400,000, because it is under the roof (the roof would have to be rebuilt). Even if individual components of the unit go out, we would not be able to replace them because nobody makes replacement parts for the HVAC unit. One possible thought by staff, should this project become a necessity, is to spend an additional \$250,000 (\$650,000 total) and have the HVAC unit installed on the ground near the building, have new ducts run, and update the kitchen in the facility (economies of scale to do the projects all at once). If the HVAC unit were installed on the ground, as opposed to on the roof, we could save the roof replacement costs in the future when the HVAC unit has to be replaced again.
 - b. Cost estimate - \$400,000 or \$650,000, whenever the HVAC breaks or we think we should replace it.

- 3) South Main St water main replacement (Water Fund)
 - a. 80+ year old water main in the area near Van Emmon Road and Beecher St. This main services over 30 homes directly, many more indirectly. Fire protection is diminished due to low water pressure.
 - b. Cost estimate - \$200,000.

- 4) Elizabeth St water main replacement (Water Fund)
 - a. 60 year old water main on Elizabeth Street. This main services over 24 homes directly, and many more indirectly. Fire protection is diminished due to low water pressure.
 - b. Cost estimate - \$175,000.

- 5) Orange Street water main replacement (Water Fund)
 - a. Water main replacement near Orange Street and Olsen Street, which will tie to dead end mains together. Connecting two dead ends in a loop will improve fire protection and water quality.
 - b. Cost estimate - \$60,000.

- 6) Olsen Street water main replacement (Water Fund)
 - a. 60+ old year water main in the area near Orange St. from South Main Street to Mill Street. Fire protection is diminished due to low water pressure.
 - b. Cost estimate - \$150,000.

- 7) Washington Street water main replacement (Water Fund)
 - a. 80+ year water main in the area of E Washington Street. Replacement would improve fire protection and flow of water.
 - b. Cost estimate - \$150,000.

- 8) SCADA sewer monitoring system (Sewer Fund)
 - a. The City has SCADA systems on its water facilities, which allows for remote monitoring and control of industrial facilities. Installing this on our sewer lift stations and pump stations would improve safety and prevent backups.
 - b. Cost estimate - \$90,000.

- 9) River Road sewer replacement (Sewer Fund)
 - a. Replace and move a sanitary sewer that is currently under a resident's garage near the Fox River on River Road. If the sewer breaks before we replace it, we will have to tear down and replace a garage. If we move the sewer before it breaks, we save garage replacement costs in the future.
 - b. Cost estimate - \$100,000.

- 10) Bristol Bay intersection improvements (City-wide Capital Fund)
 - a. Pursuant to the 2010 annexation agreement amendment with Bristol Bay, the City is responsible for intersection improvements at Route 30 and Route 47, Galena Road and Route 47, and at Bristol Bay Drive and Route 47. The total cost of these three improvements is over \$3.3 million. The intersection improvements at Route 47 intersections of Galena Road and Route 30 are \$1.224 million and \$701,000 respectively. The remaining \$1.4 million is associated with the additional subdivision entrance and traffic signal at Bristol Bay Drive.
 - b. Cost estimate - \$3.329 million in total.

- 11) Beecher Center Park (Vehicle & Equipment Fund – Park Capital)
 - a. The playground equipment at Beecher Center Park is closely approaching the end of its useful life span. Last year, we estimated that the equipment would need to be removed in FY 14 or FY 15. Based on our most recent assessment of the playground, we anticipate that the equipment would not need to be removed until FY 18 or FY 19.
 - b. Cost estimate – policy decision

12) Fox Hill water and sewer recapture (Water Fund and Sewer Fund)

- a. In 2003, the City required Fox Hill developers to oversize water and sewer mains out to the Fox Hill subdivision. This original cost for water and sewer oversizing was \$807,000. In the recapture agreement for these projects, the City agreed to compound interest with final payback by the City due in 2023. If a developer develops in the recapture area prior to 2023, the City has the right to charge the developer their portion of the recapture fee (which then gets forwarded to the Fox Hill developer).
- b. Cost estimate – At FYE 2015, total amount will be \$1.781 million. The original principal on this obligation was \$807,847, meaning we have racked up \$973,386 in interest in 11 years.

13) Public Works building maintenance issues

- a. The Public Works building at Tower Lane was built in the 70s, and was originally designed as a pole barn-style garage. It has been remodeled several times throughout the past 40 years. The City has 2 acres of vacant land at the Wolf Street property, which could serve as a location for a replacement building.
- b. Cost estimate - The office area of the building could be rebuilt for \$120,000 (\$100 / sf). The garage could be torn down and rebuilt with a new pole barn building for around \$200,000. Construction of a new building would run upwards of \$1,000,000.

14) Emerald Ash Borer Tree replacements

- a. The City has removed 1,600 trees in the parkways that have been impacted by the Emerald Ash Borer. This number does not include any trees throughout the City that are on private property. We currently replace 50 trees per year under our Parkway Tree Program, and we could expand that number to 100 if desired. Alternatively, we could go out to bid for the procurement and installation of hundreds of trees.
- b. Cost estimate - \$300 per tree with outsourced installation included.

15) Quiet Zones – Mill Road, Kennedy Road

- a. We've received complaints about train horns at the Mill Road and Kennedy Road crossings for the past several years. These crossings are 0.75 miles apart, meaning that they would have to be completed in tandem to have an effect of complete train horn silence. The process to initiate a quiet zone has been talked about for a number of years, and ultimately the hang-up involves funding the crossing improvements. The quiet zone process has to be reviewed and approved by the Federal Railroad Administration (FRA) and they require any number of upgrades to the crossing to achieve a safety level based on the layout of the crossing, the amount of trains, the speed of the trains, the amount of cars, accident history, etc. It is a very time intensive and costly process, unfortunately. Our City engineers have completed them in other towns and they can run anywhere from \$100,000 to \$1,000,000 per intersection and usually take 12-18 months to complete.
- b. Cost estimate – \$200,000 to \$2,000,000 gross, with potential 80% funding available through state grants.

16) Quiet Zones – Poplar Drive, River Birch Lane, Morgan St, Adams St, State St, S Main St, Route 47, Heustis St, Mill St, Van Emmon Park private driveway

- a. Same explanation as the previous item, except there are 10 crossings within a 1.8 mile section of railroad track. Poplar (River's Edge) and River Birch Lane (White Oak Estates) are somewhat removed from the downtown crossings, but are 0.75 miles apart. River Birch Lane and Morgan Street (the most western downtown crossing) are only 0.33 miles apart.

- b. Cost estimate - \$100,000 to \$1,000,000 per intersection, with potential for 80% grant funding and \$50,000 to \$70,000 per closed intersection.

17) Mill Road improvements

- a. One of the worst rated roads for surface conditions, partially due to its uneven surface, narrow footprint, and antiquated rail crossing.
- b. Cost estimate - \$2,850,000 for mill and overlay of existing roadway and crossing improvements.

18) Baseline Road

- a. One of the worst rated roads in the City.
- b. Cost estimate - \$560,000

19) Well No. 6 and Water Treatment Plant

- a. Once the City reaches a population of 25,000, we will need an extra well and water treatment plant in order to keep adequate water supply and pressure throughout town. The City has planned for this well and treatment facility to be sited at the Bristol Bay water tower, but would need to update the plans for the facility (it would mimic the Grande Reserve facility).
- b. Cost estimate - \$4,850,000, anticipated for FY 19 and FY 20.

Items to note – Economic Development

The YEDC Executive Director has informed the YEDC Board of her future retirement in 2016. The Board is discussing their recruitment of the next Director and the status of the organization overall. In the past few years, the YEDC Board and its executive members (\$5,000 per seat) has seen a fair amount of turnover, leading to instability in the organization's budget. While the YEDC has picked up members from the recession years, membership is still below its peak pre-recession levels.

As a result of the ongoing budget discussions, the YEDC will be asking the City for additional funding in FY 16 to bridge the potential hire of the successor Executive Director. While the YEDC's plan of action has not been finalized, it is thought that they will keep both the successor and existing Directors on payroll for an intermediate transition period. The YEDC Executive Board has committed to and paid \$6,000 in their annual dues effective in 2015. This is a permanent increase of \$1,000 (or 20%). The Executive Board felt that this would be a way they could lead by example, and to demonstrate their commitment to the corporation.

As the largest contributor to the YEDC, the City has a major policy decision to make. This decision is outlined below – but the budget impacts are likely to be much greater in FY 16 regardless of City choice. For this reason, we have recommended that the FY 16 appropriation for economic development be significantly increased.

The City of St. Charles considered a similar policy question in 2009; their City Council analysis memo is attached for your use. The second page of the memo, which lists the various functions of economic development staff, is totally applicable to our discussion. I am not aware of many municipalities changing their economic development method since 2009 (besides Oswego, which is not listed in the memo), so the third page's list of economic development methods is still valid and applicable to our discussion. Pages 4 through 8 of their memo outlines the City Administrator's

recommendation on the various options, and it is attached simply as a frame of reference for their discussion. However, Yorkville's analysis is as follows:

- 1) Keep the participation in the YEDC as a public-private partnership (regardless of funding amount).
 - a. Pros –
 - i. Economic Development functions for the City are offset by the private sector.
 - ii. YEDC meetings give the business community a standing, formal platform to interact with the Mayor on community and economic development issues.
 - iii. As largest contributor, City has major say over operation of the YEDC.
 - iv. Arms length discussions about confidential proposals can occur – businesses may feel more comfortable to discuss private information with YEDC as opposed to City.
 - v. YEDC is not subject to FOIA laws, giving businesses greater security over their confidential business information.
 - b. Cons –
 - i. Director and organization is actually controlled by a majority vote of the board.
 - ii. Even though the City is the major contributor, the Board could guide the organization independently or against the City's wishes.
 - iii. Membership based organization could lead to feeling that organization is only advocating for its paying members, rather than the community as a whole.
 - iv. Director spends a fair amount of time fundraising, instead of recruiting or retaining businesses.

- 2) Hire an in-house economic development staff member (under Community Development)
 - a. Pros –
 - i. Total City control over economic development operations.
 - ii. City employee would be advocating for interests for the entire community.
 - iii. City employee would have to disclose conflicts of interest, secondary employment, and statements of economic interest.
 - iv. FOIA allows for exemptions for confidential or proprietary business information.
 - v. Business recruitment and planning staff could work closely together to resolve issues before the business selects a property to develop upon or to move into.
 - b. Cons –
 - i. City is on the hook for 100% of salary, benefits, pensions, and operational costs for the employee. In Oswego, this cost ends up being around \$190,000 annually.
 - ii. Businesses may be less likely to share information with the City under fear or public release through FOIA.
 - iii. Clerk's Office would have to spend more time responding to more complex FOIAs.

- 3) Bring economic development functions in-house (current employees in Community Development)
 - a. Pros –
 - i. No major incremental cost, as compared to hiring a new staff member
 - ii. [All of the same pros as hiring an in-house economic development staff]
 - b. Cons –
 - i. Stretches Community Development staff very thin, as compared to hiring a new staff member
 - ii. [All of the same cons as hiring an in-house economic development staff]

Items to Note – Police Officers

The FY 15 five-year budget proposal included two new police officers in May 2015 (FY 16). This would have brought the City up to 32 sworn officers, allowing the City to have a staffing count above regional averages and to run a designated traffic unit during peak travel hours.

The City's five year budget outlook in FY 15 had stable years in FY 15, and FY 16, moderate fiscal distress in FY 17, and a major imbalance in FY 18 and FY 19. In past years, we have forecasted this same window of distress (2-3 years in the future), but this is the first year where our window did not remain in the future.

Given the shortened window for fiscal stability, and the possibility that local revenues at the state level could be swept, staff is proposing to shelve the two officers for FY 16. At 30 sworn officers, the City is still at regional averages, and is significantly better staffed than during the recession. Staff proposes to re-examine this proposal in October 2015, which will give us a full picture of the City's FY 15 finances and the state's budget administration.

Items to note – Countryside infrastructure

Countryside roadways are among the worst rated roads in the City. All roads in the subdivision have passed or are approaching the point where a total reconstruction is necessary. Staff has looked at the surface course of the roadways and we do not think that some of the roads will make it through the next two next winters. These roads were not included in past year's budget proposals given the enormous cost of replacing all roads within the subdivision. With this year's budget proposal, we have \$1,400,000 leftover from the bond issuance related to Game Farm Road that must be spent on roads somewhere in the City.

The City averages 12 watermain breaks each year. Of this amount, more than 24% occur in Countryside. The industry standard for watermain breaks per 100 miles considered unacceptable and in need of replacing is 25 per 100 miles. The Countryside subdivision water mains have a rate of breaks at 90 per 100 miles, over 3.6x the accepted average.

Unfortunately, the cost to replace all roads in the subdivision is ~\$2,200,000, and the cost to replace all watermains in the subdivision is over \$5,500,000. While we could dedicate \$1.4m in road bond funds, the remaining \$800,000 in road costs would mean a significant increase in our annual Road to Better Roads project budget. A more realistic approach would be to maximize our roadway

improvements with existing funds and replace watermains under those roads only. Should the City Council proceed with funding Countryside infrastructure improvements, staff will make more detailed recommendations on which roads can be funded. The most likely scenario, given the City's bond levels, would be to fund about 75% of the infrastructure through a bond issuance of around \$4.25m, and figure out how to fund the remaining 25% in a future budget year. Any bond for Countryside infrastructure would have to be paid for with an increase in a stable revenue source, such as the WINF Fee.

Finally, the engineering work for the infrastructure in the subdivision will take months to complete, meaning construction on the majority of the infrastructure will not occur until Spring 2016.

Items to note – water fund

The City Council approved a three year water rate structure in April 2014. In FY 15, the water rate is \$14 bi-monthly for the first 350 cubic feet of usage and \$2.97 for each 100 cubic feet thereafter. In FY 16, the water rate will be \$15 bi-monthly for the first 350 cubic feet of usage and \$3.65 for each 100 cubic feet thereafter. In FY 17, the water rate is set to be \$17 bi-monthly for the first 350 cubic feet of usage and \$4.30 for each 100 cubic feet thereafter.

With the FY 15 rate structure, the City was projecting a FY 15 water sales total of just over \$2.12m. Water usage being equal from year to year, we expected an increase of \$360,000 over FY 14 figures. The current FY 15 revenue projections are only \$1.95 million, a shortfall of around \$175,000 per year. This is great from a long-term perspective, as reduced water consumption will save residents money through deferred capital infrastructure upgrades and expansion. However, this is not sustainable in the short term, as water fund deficits will occur.

The fiscal health of the water fund, an enterprise fund, requires that additional revenue be raised to match expenses. The discussion last year first started on ways to cut costs within the water fund. This discussion first started with existing debt service (the funds largest expense), to capital projects, to personnel staffing levels, and to department operation costs. While modest savings can be made in operational costs, these will not significantly impact the massive structural imbalance of the fund caused by past infrastructure expansion (debt service), the need for current projects (capital costs), and revenue shortfalls caused by low usage totals. Thus, rates must continually be addressed each year.

The FY 15 budget proposal called for water fund reserves of between 21% and 44%, right within the range of acceptability of the City's old fund balance policy (15% to 25%) and new fund balance policy (minimum 30%). Without addressing the Countryside water infrastructure bond (entirely offset through imposition of a flat fee), the revenue shortfalls in the water fund caused by decreased demand put the water fund at 7% in FY 16, temporarily increasing to 19% in FY 17, decreasing back to 7% in FY 18, and then cratering in FY 19 and FY 20 to a negative fund balance. According to the City's new fund balance policy, the water fund must raise back to 25% in FY 16, which would require an additional \$1.372m in revenue in FY 16 alone. That figure is on top of the rate increases approved by City Council in April 2014. Given the discussion of the rate increase in April 2014 (which was projected to add \$360,000 between FY 14 and FY 15), we are exploring all long-term budget options. In the short term, the City would have to increase the water infrastructure fee an additional \$8.50 per billing cycle per customer to make up the lost revenue.

While a sizable percentage of usage will be caused by the price sensitivity of residents, we feel that weather patterns during the summer are more likely to be a bigger factor. Because of this, we are

proposing the following rate and fee structure and acknowledging the financial risk of the usage variable:

- Cease the BUILD program in June 2015. The program has correlated with a modest bump in building permits, but is clearly not impacting totals to a degree that justify its lost revenue. This would result in a positive financial swing of \$70,000 assuming the regional housing economy continues to grow moderately.
- Set the monthly WINF Fee back to \$8.25, up from \$4 in FY 15. Of this \$8.25, \$4 would be related to long-term debt payments, \$3 related to debt service associated with Countryside watermain improvements, and \$1.25 related to bridging the revenue shortfall from usage figures in FY 15. This would result in a bi-monthly billing WINF Fee of \$16.50. This additional \$1.25 per month would generate approximately \$105,000 annually.
- Increase the base usage amount from a bi-monthly figure in FY 16 from the scheduled amount of \$15 to \$16. This would result in an increase of \$0.50 per user per month, and would generate approximately \$40,000 annually.

Adding these policy recommendations together, the City would be looking at a probable revenue increase of \$215,000 from FY 15 to FY 16, and would be at risk for a shortfall of \$200,000 if usage statistics stay at FY 15 levels. We think that the unseasonably cold Summer 2014 weather patterns resulted in suppressed usage:

FY 2013 water usage total	66,300,000 cu. ft.
FY 2014 water usage total	62,700,000 cu. ft.
FY 2015 water usage total	58,300,000 cu. ft. (estimate)

Items to note – IMET Loss on Investment in FY 15

The City has participated in the Illinois Metropolitan Investment Fund (IMET) since June 2011. In late 2014, IMET notified all participants that it had been defrauded in the amount of \$50.4m. As a result, around 2.8% of IMET’s portfolio was compromised and \$320,000 in funds held in Yorkville’s name were restricted for withdrawal. At the time, the City chose to withdraw all other funds from IMET and placed those funds in collateralized accounts with Old Second and Castle Bank.

The alleged fraudster is currently facing federal charges and the recovery process has been underway for months by IMET and its partners. As seized assets are liquidated, the City receives a percentage of funds. To date, the City has received one disbursement of funds totaling \$5,500.

Staff recommends writing off the loss of investment in line-items titled “loss of investment” throughout the budget. This process is similar to a bad debt write-off, but has its own line-item for transparency purposes. The line-items are included within the Admin Services Dept (general fund), MFT, City-Wide Capital Fund, Parks and Recreation Capital portion of the Vehicle & Equipment Fund, Water Fund, Sewer Fund, and Library Fund.

Items to note – reduction in property taxes

In accordance with last year's budget proposal, we propose to continue the City's previously planned drawdown of non-abated property taxes (attached on page 116). As a reminder:

- 1) We propose no change to the past policy decision that the City's general fund property taxes be increased 1-2% each year depending on consumer price index (CPI) amounts and new construction, under tax cap rules.
- 2) The City's non-abated property taxes will continue to be rolled back each year, until they are eliminated in FY 19.
- 3) The Library's operational levy will continue to be impacted by the 3-year rolling average of property value assessments. Unlike last year, the city-wide EAV is expected to increase slightly in FY 16, resulting in a modest increase in Library property taxes. The concept of including the Library property tax in the reduction plan may need to be revisited next year if the EAV outpaces the inflation limits imposed by the property tax cap.
- 4) The Library's construction bond property taxes continue to increase at a marginal rate in accordance with the debt service schedule for the bonds.

Combining all four line-items above, all property taxes are expected to be:

- i. 1% reduction in FY 16 (levy and abatement ordinances already approved)
- ii. 1% reduction in FY 17
- iii. 1% reduction in FY 18
- iv. 0.69% increase in FY 19
- v. 2% increase in FY 20

Items to note - City Council goals

The City Council passed a list of 19 goals, ranked in order of importance. With the City's fund balance addressed in FY 13, and police staffing levels addressed in FY 14 and FY 15 the City Council focused on infrastructure and economic development in FY 16.

Even though this budget proposal stops short of hiring the final two police officers originally scheduled for FY 16, we do not think that development should change the focus on the other goals. As noted in the section above, we think it is prudent to readdress this decision in October 2015.

South Side Economic Development

The south side market study is in its final stages in January 2015, and the recruitment contract runs through mid-late 2015. We propose no further action as part of the FY 16 budget proposal.

Revenue Growth (Industrial/Commercial Incentives)

Most of this goal will involve studying incentive best practices in other municipalities. We think most of this work can occur in-house, and so no specific budget proposal is presented.

Downtown planning and development

The Downtown TIF fund is incurring a modest deficit in FY 16 as a result of the downtown streetlight project. As a result, no major projects are proposed in the five year budget. However, a few of the downtown property owners are discussing the reformation of a downtown business owners group. Should this group form and meet, the City should look at interfacing with this group. The City's main

interest should be to redesign the east-alley parking lot to accommodate business use of their eastern entrances and a joint refuse facility.

Countryside Infrastructure

Discussed in detail above, we propose to tackle a majority of the pavement and water repairs in FY 16 through issuance of an alternative revenue bond.

Vehicle Replacement

Each department is reviewing their maintenance costs and vehicle inventory. Staff will be revising the vehicle and equipment fund in FY 17 in order to better track equipment life expectancy and funding requests.

Staffing

Several of the departments submitted requests for new staffing in the FY 16 budget proposal. Unfortunately, none of them made the cut for the budget proposal, given the medium term financial outlook for the City. City staff will continue to analyze requests for proposals that have the potential to save the City money and City staff members' time - specifically, proposals for fleet maintenance, buildings and ground maintenance, purchasing, and other consolidation options with Oswego and Montgomery. Also, staff would propose that the police officers scheduled to be hired in FY 16 but removed due to budget concerns be the first proposal considered should the FY 15 audit include favorable information.

Capital Infrastructure

This goal will be satisfied with the ongoing discussion on the capital infrastructure plan.

Automation and Technology

Each of the departments have minor to moderate automation and technology upgrades in their operations budgets. The biggest impact will be seen when the new City website comes online in May 2015. Staff would propose to leverage the new website's capabilities to automate more City services, including citizen request tracking and resident notifications.

Road Study (Update & Refresh)

The Public Works Department and EEI are working on an update of the road scores, based on work completed by the City since the original study. This will provide us with a mid-level analysis of the overall condition of the City road system and will aide in our decision making regarding our Road to Better Roads program in FY 17 and beyond.

Municipal Facilities Master Plan Update

Given the City's short-term financial outlook, staff does not propose and formal plan update in the near term. Staff will continue to evaluate existing facilities and future locations for facilities.

Other goals

Staff will continue to work on the remaining goals and will provide updates as action plans are created. The Comprehensive Plan Update continues in FY 16, and the School Intergovernmental Agreement will be in front of the City Council in FY 15. Also, the FY 16 budget proposal includes the property tax reduction plan approved by the City a few years ago.

Items to note – bond ratings and refinancings

When S&P released its review of the City’s bond rating in December 2013, they noted “Yorkville’s strong budgetary flexibility and very strong liquidity” as a reason for the four-level rating-upgrade. As we stated in last year’s budget memo, it is paramount to budget for positive outcomes and then operate in a manner which achieves those outcomes. By doing so, we’ve improved the bond rating, which saves us money whenever we issue debt or refinance.

In this year’s budget, we are not proposing any refinancing that will have any direct financial impact on the City. The primary reason is that we receive favorable interest rates if we issue less than \$10 million in any debt each year (bank qualification), and we feel that the Countryside watermain project and Kendall Marketplace development-related bonds should be issued prior to any refinancing. While the Kendall Marketplace refinancing will not ultimately impact the City’s debt capacity, it will make the project more economically viable in the short- and long-term. Subject to market conditions at the beginning of calendar year 2016, we would look to refinance the 2004C and 2005 bonds.

Items to note – engineering department cost analysis

We have been reviewing engineering department costs since choosing to outsource in 2011. In summary, EEI is around \$70,000 cheaper per year for the City than in-house staff. That calculation is based upon:

- 1) In FY 10, our engineering department had 5 employees and the cost of the department was about \$535,000.
- 2) In FY 14, our outsourced costs were \$466,000
 - a. \$263,353 for routine engineering
 - b. \$203,000 for subdivision inspections
- 3) In my opinion, there is more engineering work in FY 15 than there was in FY 10.

On a related note, EEI is billing out about \$161,000 per year to developers that is being reimbursed to the City, and an additional \$630,000 in gross project expenses for capital projects (net \$321,000) that the City would not have been able to complete with in-house staff.

Items of note – vehicle replacement schedule

We have proposed replacement of three older squad cars per year, with the intent to get on a 60,000 mile replacement schedule. Based on an analysis completed by City staff last year, the threshold for maintenance costs outweighing new car replacement costs is 60,000 miles. The police department currently has 20 squad cars and 1 motorcycle. Of the 20 squad cars, only 6 cars are less than 60,000 miles. We are proposing to exchange three of the older cars each year for new cars, and to trade in the 6 cars that currently have less than 60,000 miles as they approach 60,000 miles.

All of the expenses for the squad cars are located in the vehicle and equipment fund, as they are a capital cost. However, to adequately portray the cost of operations of the police department (and all other departments), we are showing the gap between the cost of the police cars and the available impact fees in the vehicle and equipment fund as a chargeback expense in the corresponding department’s general fund section and a revenue line-item in the vehicle and equipment fund. In

essence, we are transferring money from the general fund to the vehicle fund for the costs of the vehicles.

The small picture – items of note in the general fund

Please accept the following information as discussion on individual line-items within the budget. These individual line-items may change between now and the date of approval based on City Council direction or staff recommendation (due to new information). Revenues are listed as “R#”, and expenditures are listed as “E#”.

- R1) Property Taxes – Corporate Levy 01-000-40-00-4000
 - a. We propose that the City corporate levy will increase in FY 17 (2%), decrease in FY 18 (-4%) and FY 19 (-2%), before increasing again in FY 20 (2%). This line item does not include police pension, bond-related, library operations, and library debt service taxes. As discussed during the tax levy proposal, the City expects total property taxes to decrease each year through FY 18.

- R2) Property Taxes – Police Pension 01-000-40-00-4010
 - a. The FY 15 amount exceeded our actuarial recommendation by \$52,731. The excess funds were used to pay down our net pension obligation (NPO). The new estimated NPO amount is approximately \$600,000 at FYE 15. Future years funding amounts are estimates only, and will be analyzed each year by the City’s actuary.

- R3) Municipal Sales Tax 01-000-40-00-4030
 - a. Based on current trends in municipal sales tax collections, we are projecting increases in sales tax collections of approximately 2% per year through FY 20. This line item will have to be revisited each year, as sales tax collections are highly volatile and subject to economic fluctuations.

- R4) Non-Home Rule Sales Tax 01-000-40-00-4035
 - a. We have budgeted for the same growth trends in non-home rule sales taxes as for municipal sales taxes.

- R5) Video Gaming Tax 01-000-40-00-4055
 - a. The budgeted amount represents the amount of revenue expected to be generated from the video gaming machines at Rosati’s and Java Jills.

- R6) Amusement Tax 01-000-40-00-4060
 - a. This is the 3% tax charged on all amusement devices and tickets within the City. The maximum amount allowable under law for this tax is 5%. The majority of this line-item is generated by Raging Waves, which has a large percentage of out-of-town visitors. The second largest contributor to this amount is NCG Movie Theater, although this amount currently has no net impact on the budget, as we are rebating 100% of the amusement tax to the movie theater developer until we rebate \$200,000 total. At that point, the rebate drops to 50% for 10 years from the development agreement.

- R7) Admissions Tax 01-000-40-00-4065
a. This is the 2.75% admissions tax charged at Raging Waves, authorized by their annexation agreement. This amount is remitted to Raging Waves to offset their on-site infrastructure costs.
- R8) State Income Tax 01-000-41-00-4100
a. This line-item is based on our population, and estimates of state revenues put forth by the Illinois Municipal League. We are projecting to receive \$1,620,000 by the end of FY 15. For a variety of historical and political reasons, we do not think the State will succeed in a proposal to reduce the local share of state income taxes. However, the state is facing a large budget deficit and Governor Rauner may be more likely to take an aggressive approach to solving the budget deficit than Governor Quinn was. Therefore, we have budgeted for \$1.620m for each year going forward (no increase).
- R9) Building Permits 01-000-42-00-4210
a. Revenue figures within this line-item are budgeted at \$150,000 which will help offset costs associated with the Chief Building Official’s salary, the Building Department Receptionist’s salary, the part time Code Enforcement Officer’s salaries, and the cost of outsourced inspections. If during the year, all those costs are met, any excess building permit revenue will be transferred into the City-Wide Capital fund for the use of one-time capital expenses. This prevents us from using one-time revenues for operating costs in the future. The “surplus” building permit revenues are currently denoted in the City-wide capital fund budget under line-item 23-000-42-00-4210.
- R10) Reimbursement – Engineering Expenses 01-000-46-00-4604
a. Revenue figures within this line-item will offset the line item for engineering expenses in order to net out the engineering services to equal the \$240,000 contract amount.
- E1) Salaries – All Departments Multiple #'s
a. We are proposing a 3.25% increase in individual full-time salaries for FY 16. We have budgeted for reasonable, but undetermined, salary increases in FY 17 through FY 20.
- E2) Health Insurance – All Departments Multiple #'s
a. We are assuming an 8% increase in health insurance costs each year through FY 20. The actual yearend figures may fluctuate based on employees changing health plans and/or the changes in overall rates.
- E3) IMRF – All Departments Multiple #'s
a. While the IMRF fund is very well funded compared to other state-wide pension funds, we are budgeting conservative increases in the employer contribution rates each year for FY 17 through FY 20.
- E4) Training and Travel – All Departments Multiple #'s
a. The same training and conference levels are proposed as last year. Department heads have been asked to budget for attendance at one national level or state conference per year to keep up to date with the latest trends in management and government. Increases in individual line-items reflect this request of the department heads.

- E5) Commodity Assumptions – All Departments Multiple #'s
- a. Graduated increases in gasoline, electricity, natural gas, and simple contractual services are not based on any particular estimate of the details of the line-item, except where specifically noted in this budget section. From a conservative budgeting principle, we are purposefully trying to overestimate costs to hedge on unanticipated price increases on everything from gasoline to office cleaning.
- E6) Professional Services – All Departments Multiple #'s
- a. Professional services expenditures vary in each department and can be for a variety of services. For each department, we've included a brief sampling of the expenses coded out of this line-item. Full expense reports for any line-item can be obtained from the Finance Department at any time.
 - b. Administration – Expenses for the minute taker, AT&T Maintenance, and safe deposit box. Finance – Fees for municipal aggregation, utility billing, bond renewal, and the annual accounting software maintenance agreement.
 - c. Police – Expenses for onsite shredding, Laserfiche, RADAR Certifications, and Searches.
 - d. Community Development – Access to Kendall County Community Data and Yorkville Zoning Revision public engagement project.
 - e. Street Operations – CDL Licensing, drug screenings, and to public the RFP for Ash tree removal.
 - f. Water Operations – Electronic meter reading services, and utility billing fees.
 - g. Sewer Operations – Employment ads and utility billing.
 - h. Parks - Copier charges, Illinois Parks and Recreation Association membership, and employment ads.
 - i. Recreation – Referees, Ribs on the River website hosting, copier costs, and minute taker fees.
 - j. Library – Elevator maintenance, pest control, copier charges, sound system maintenance, fire alarm repair, and minute taker fees.
- E7) Salaries – City Treasurer 01-110-50-00-5004
- a. We have budgeted a full treasurer salary for the entire five-year budget
- E8) Salaries – Administration 01-110-50-00-5010
- E9) Part-Time Salaries 01-110-50-00-5015
- a. We propose to keep part-time salary in place for an undergraduate or graduate student through FY 20. We have removed the proposal for a management analyst.
- E10) 4th of July Contribution 01-110-54-00-5436
- a. This line-item was approved by the City Council in FY 14. Most of the assistance has occurred out of the Parks and Recreation Department, so we propose to include any 4th of July related expenses out of the Recreation budget.
- E11) Auditing Services 01-120-54-00-5414
- a. We have completed three years of our contract with Lauterbach and Amen, the budgeted amounts for the next two fiscal years reflect the remainder of the five year contract.
- E12) Salaries – Police Officers 01-210-50-00-5008
- a. In last year's budget proposal, we had two officers scheduled for FY 16, bringing us to 32 sworn officers. This would have brought us slightly above regional staffing levels and would

have allowed a fully staffed patrol department. Due to the long term budget picture, we do not recommend hiring any additional police officers in FY 16. This will leave us at 30 sworn officers (slightly below the regional average, but above the Midwest average). If the budget projections turn out better than expected in FY 16, we would recommend that the two hires be reinstated.

Municipality	Population	Total Officers	Officers per 1,000
Aurora	199,765	289	1.45
Batavia	26,045	40	1.54
Carpentersville	38,080	60	1.58
East Dundee	2,888	11	3.81
Elburn	5,662	7	1.24
Elgin	109,155	180	1.65
Geneva	21,717	36	1.66
Gilberts	6,952	8	1.15
Hampshire	5,619	11	1.96
North Aurora	16,930	28	1.65
Sleepy Hollow	3,339	7	2.10
St. Charles	33,302	49	1.47
Sugar Grove	9,090	13	1.43
West Chicago	27,286	49	1.80
West Dundee	7,405	19	2.57
Winfield	9,145	16	1.75
Average	32,649	51	1.80
Midwest (10,000 - 25,000)	33,961,200	13,228	1.70
Total Illinois	11,569,093	26,945	2.33
National (10,000 - 25,000)	27,664,124	51,253	1.85
Yorkville (Current)	16,921	28	1.65
Yorkville (FY 15)	16,921	30	1.77
Yorkville (FY 16)	16,921	32	1.89

- E13) Police Commission 01-210-54-00-5411
 - a. The spikes in the Police Commission line-item represent applicant testing years.

- E14) Vehicle and Equipment Chargeback 01-210-54-00-5422
 - a. All of the expenses for new squad cars are located in the vehicle and equipment fund, as they are a capital cost. However, to adequately portray the cost of operations of the police department (and all other departments), we are showing the gap between the cost of the police cars and the available impact fees in the vehicle and equipment fund as a chargeback expense in this line-item.

- E15) Legal Services 01-210-54-00-5466
 - a. The proposed increase in this line item represents the expenses regarding union contract negotiation. This also assumes that negotiations without the use of outside counsel will not

work. All arbitration related legal costs will be borne by the Special Counsel line-item in the Admin Services department fund.

- E16) Professional Services 01-220-54-00-5462
a. This line-item contains funds for the remainder of the Comprehensive Plan (through FY 17), and an ongoing retail recruitment contract with The Retail Coach. While the current contract must be renewed year-to-year, we recommend budgeting for the ongoing extension of the contract.
- E17) Economic Development 01-220-54-00-5486
a. The YEDC is going through a large restructuring of its board composition and members, and will be seeking additional funds from the City in the near term. For reasons discussed above in the Items to Note – Economic Development Section, we recommend budgeting \$75,000 minimum for economic development activities.
- E18) Vehicle & Equipment Chargeback 01-410-54-00-5422
a. All of the expenses for new street operations vehicles are located in the vehicle and equipment fund, as they are a capital cost. However, to adequately portray the cost of operations of street operations (and all other departments), we are showing the gap between the cost of these vehicles and the available impact fees in the vehicle and equipment fund as a chargeback expense in this line-item.
- E19) Mosquito Control 01-410-54-00-5455
a. The line-item expense for mosquito control represents treatment of stormsewer inlets only.
- E20) Tree & Stump Removal 01-410-54-00-5458
a. The largest ash trees have been removed, and the majority of costs for the project incurred in FY 15. This line-item drops back down to \$20,000 per year starting in FY 16. This does not include any replacement of trees.
- E21) Hanging Baskets 01-410-56-00-5626
a. The hanging basket replacement program was originally postponed because of the Route 47 project. We are proposing to re-implement this program in FY 2017 (summer 2016), which will be funded through donations. These donations will be taken out of the donations revenue line-item.
- E22) Garbage Services – Senior Subsidies 01-540-54-00-5441
a. This line item represents the continued implementation of the phase out of a portion of the senior garbage subsidy. The FY 15 estimates ended up being very accurate. In FY 16 and beyond the subsidy will be 20% for all seniors and 50% for all seniors on the Circuit Breaker program, and those amounts will hold through FY 2020. Currently, we have 695 senior accounts and 16 circuit breaker senior programs.
- E23) Amusement Tax Rebate 01-640-54-00-5439
a. As part of the Countryside redevelopment project incentives, the City is refunding a portion of the amusement tax to the Movie Theater developer. This amount should equal the amount of amusement tax generated by the Movie Theater up to \$200,000. All further proceeds will

be rebated at 50%.

- E24) KenCom 01-640-54-00-5449
a. The City's FY 15 contribution ended up being far less than our worst case projections. The new figures in FY 16 through FY 20 are based off of the actual FY 15 contribution.
- E25) Information Technology Services 01-640-54-00-5450
a. This line-item covers all consultant costs and equipment purchases for IT in all departments. We are still recommended outsource of IT services, as consultant costs currently make up only \$23,000 of the entire line-item.
- E26) Engineering Services 01-640-54-00-5465
a. This is the gross cost of all EEI expenses which are not related to capital projects. It includes \$240,000 of contract-related expenses, \$175,000 worth of subdivision-infrastructure inspection related expenses, and \$50,000 in reimbursable development work. For reasons explained in the Items to Note section, we still recommend the City outsource its engineering work for the foreseeable future.
- E27) Business District Rebate 01-640-54-00-5493
a. Currently, this expenditure line-item corresponds with a revenue line-item of the same amount, as this tax is rebated 100% to the developers of the Kendall Marketplace, Kendall Crossing and the downtown business district.
- E28) Admissions Tax Rebate 01-640-54-00-5494
a. Currently, this expenditure line-item corresponds with a revenue line-item of the same amount, as this tax is rebated 100% to Raging Waves. This rebate is set to expire in FY 2022.
- E29) Contingencies 01-640-70-00-7799
a. Pursuant to the City's revised fund balance policy, we have eliminated funding for this line-item. Our fund balance serves as a contingency fund and a line item for contingencies serves as a duplication of efforts.
- E30) Transfer to CW Municipal Building 01-640-99-16-9923
a. This transfer will directly correspond with expenditures for maintaining and improving municipal buildings.
- E31) Transfer to Citywide Capital 01-640-99-23-9923
a. No transfers will be needed to Citywide Capital through FY 2020, unless additional capital projects are added.
- E32) Transfer to Debt Service 01-640-99-00-9942
a. This line-item represents the gap between property taxes associated with the 2005A bond and the debt service for that bond. The property taxes on the 2005A bond are scheduled to be decreased beginning in FY 16 and will be totally eliminated in FY 19.
- E33) Transfer to Sewer 01-640-99-00-9952
a. This line-item represents the City's transfer of non-home rule sales tax dollars being transferred into the sewer fund to pay for the yearly debt service on the 2011 refinancing

bond.

- E34) Transfer to Parks and Recreation 01-640-99-00-9979
 - a. This line-item represents the City's operational transfer to fund Parks and Recreation expenses.
- E35) Transfer to Library Operations 01-640-99-00-9982
 - a. This line-item transfer also covers liability and unemployment insurance for the library.

The small picture – all other funds

Fox Hill SSA

- E1) Trail Maintenance 11-111-54-00-5417
 - a. This one-time expense for trail sealing coating and patching will be completed in 2015, and will be paid off from an SSA tax levy of an estimated \$32 per home per year through FY 2025. The levy amount will be reviewed each year.

Sunflower SSA

- E1) Pond Maintenance 12-112-54-00-5416
 - a. This one-time expense represents naturalization of the three detention basins found in the Sunflower SSA. This project was authorized in FY 15, and will be completed in FY 16. This expense will be paid back through an SSA tax levy of an estimated \$159 per year through FY 25. The levy amount will be reviewed each year.

Motor Fuel Tax Fund

- R1) Illinois Jobs Now Proceeds 15-000-41-00-4172
 - a. The City received the final of five supplemental MFT disbursements from IDOT in FY 15. We do not expect to receive additional disbursements in the future.
- E1) Material Storage Building Construction 15-155-60-00-6003
 - a. This line-item expenditure for construction of a replacement material storage building is offset by a state grant. Construction of the new building is expected in Summer 2015.
- E2) Baseline Road Bridge Repairs 15-155-60-00-6004
 - a. The estimate to repair the bridge came back at \$160,000. Baseline Road Bridge carries 1,650 vehicles every day on average. In comparison, River Road Bridge carried 4,400 vehicles per day. There are only a handful of houses on Baseline Rd, and none of them are in City-limits. In short, Baseline Road carries regional traffic. This entire bridge structure will be ripped out and replaced in the Route 47 expansion adjacent to the bridge. This construction is expected to occur in the next 5-7 years, but is dependent upon the state capital budget. Given the City's financial outlook, we recommend spending \$30,000 to \$50,000 to close the roadway until the State is ready to expand Route 47. At that time, the project costs will be shared with the State.
- E3) Route 47 Expansion 15-155-60-00-6079
 - a. Per the City's intergovernmental agreement with IDOT, MFT related Route 47 project expenses were spread over the ten fiscal years. By April 2015 the City will have made 31 of

its 120 payments.

City-Wide Capital Fund

- R1) Federal Grant – ITEP Downtown 23-000-41-00-4161
a. This funding is for the streetlight project in the downtown. Phase 1 and 2 engineering should be completed in FY 15 and construction should be completed in FY 16 (fall of 2015). Therefore, we are expecting reimbursement for this project in FY 15 and FY 16.
- R2) State Grants – EDP Wrigley 23-000-41-00-4188
a. This line-item represents the 100% state grant for the intersection improvements at Route 47 and the Wrigley factory.
- R3) Building Permits 23-000-42-00-4210
a. Any excess of building permit revenues over the cost of building department operations will be placed in this line item. In order to budget conservatively, we are leaving this number at zero.
- R4) Road Infrastructure Fee 23-000-44-00-4440
a. We are not proposing any change to the Road Infrastructure Fee through FY 20. This is something which can and will be reevaluated each year, as the sunset date for the infrastructure fee is April 30, 2014.
- R5) Transfer from General – CW B&G 23-000-49-16-4901
a. This transfer from the General fund is to pay for municipal building expenditures and supplies. These costs were formerly paid for out of the street operations budget.
- R6) Transfer from General – CW Capital 23-000-49-23-4901
a. This transfer is made from the General Fund to fund various City-wide Capital projects. We do not project any transfers through FY 20.
- E1) Property & Building Maintenance Services 23-216-54-00-5446
E2) Property & Building Maintenance Supplies 23-216-56-00-5656
a. These were formerly line items for maintenance in the street department and have been moved into the city-wide capital fund.
b. For the services line-item above, we have included \$30,000 for new City Hall carpet (safety related) and \$25,000 for Beecher Center kitchen improvements (code deficiencies). These projects were expected to occur in FY 15, but were not completed in time.
- E3) Beecher and Corneils Road 23-230-60-00-6008
a. This line-item represents the Beecher and Corneils Road improvements funded by the settlement agreement with ComEd.
- E4) Road to Better Roads Program 23-230-60-00-6025
a. This line item represents the pavement portion of the total road to better roads expenditures. Between this line item and others, we have \$1.3 million in project funding.

- E5) Sidewalk Construction 23-230-60-00-6041
a. This represents the City initiated sidewalk replacement program. Instead of doing small areas throughout the City, we will take a lump sum of funding and replace entire blocks in the City each year. Contrary to how we select roads for rehab, sidewalks will be completed on a worst-first basis, as there is no cost efficiency to be achieved through data collection.
- E6) Downtown Streetscape Improvement 23-230-60-00-6048
a. This represents the expense for the street lighting project. Phase 1 and 2 engineering should be completed in FY 15 and construction should be completed in FY 16 (fall of 2015). Construction funding is included in the Downtown TIF fund.
- E7) Route 71 (RT 47- RT 126) Project 23-230-60-00-6058
a. IDOT has approved engineering, bridge replacement and reconstruction of 1.5 miles of roadway with additional lanes in their five year plan. They have budgeted to begin the land acquisition process for this project in FY 15. This project is scheduled to begin in FY 18, which is a delay from last year's budget proposal. Construction is anticipated to take 2.5 years to complete.
- E8) US 34 (IL 47 / Orchard Rd) Project 23-230-60-00-6059
a. IDOT has approved engineering, bridge replacement and reconstruction of 3.5 miles of roadway with additional lanes in their five year plan. They are trying to bid the project in 2015 and would begin construction in 2016.
- E9) Game Farm Rd Project 23-230-60-00-6073
a. This project will start construction in April 2015, and should be complete by December 2015. This puts the majority of the cost in FY 16. We are only showing the net cost of this project in this line-item, as opposed to the gross cost. The construction billing for this project is processed by the state, and the state will only invoice the City for the local share of the project.
- E10) Countryside Improvements 23-230-60-00-6082
a. As explained in the Items of Note section above, the roads in Countryside are severely deteriorated and in need of total replacement. This line-item would contain all pavement related expenses in the Countryside subdivision.
- E11) Kennedy Rd Bike Trail 23-230-60-00-6094
a. This line-item contains the gross expenses from the construction of the trail. We have changed our budgeting assumption in this year's proposal to reflect that the City will not pay for any of the net costs of the project. We are now assuming that the Push for the Path group will continue to hit their fundraising objectives, as they have already surpassed their own goals. Reimbursement monies received from Push for the Path will be recorded in revenue line item 23-000-48-00-4860.
- E12) Principal Payment 23-230-81-00-8000
E13) Interest Payment 23-230-81-00-8050
a. This line-item contains the debt service for a 20-year bond associated with the Game Farm Road project.

- E14) Principal Payment 23-230-97-00-8000
 a. This line-item represents the City’s 6-year payback of River Road Bridge expenses to Kendall County at 0% interest. The final costs of the project ended up being significantly less than both the County and City predicted, and the project was closed out in FY 15. With final costs known, the repayment amount was recalibrated for FY 16.

Vehicle and Equipment

- R1) Police Chargeback 25-000-44-00-4420
 R2) Public Works Chargeback 25-000-44-00-4421
 R3) Parks & Recreation Chargeback 25-000-44-00-4427
 a. As discussed in the general fund line-item narrative, these line-items represent transfers from the general fund and parks and recreation fund to cover the gap between vehicle purchases and available funds in the respective departments.
- R4) Sales of Capital Assets – PW Capital 25-000-49-00-4921
 a. This line-item represents sale of a 2003 truck, estimated at \$35,000.
- E1) Equipment 25-205-60-00-6060
 E2) Vehicles 25-205-60-00-6070
 a. Our current vehicle replacement strategy is to replace three squad cars per year. These lines items reflect the cost to replace and retrofit three squad cars each year. In FY 16, the amounts reflect two SUVs and one car, and in all other years the amounts reflect three cars.
- E3) Vehicles 25-215-60-00-6070
 a. This line-item represents the purchase of a new six wheeler dump truck and a one-ton pickup truck with snowplow.
- E4) Principle Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8000
 E5) Interest Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8050
 a. These line-items cover the annual purchase installment payments to the property seller for the Public Works south building.
- E6) Equipment 25-225-60-00-6060
 a. This line-item contains the purchase of two new mowers (\$11,000 each), a new trailer (\$6,000), a new paint sprayer (\$15,000) and a used small paver (\$35,000). The used small paver will allow us to repave multi-use paths and parking lots in-house. Most of this line-item is being offset by the use of leftover Raintree parks development funds. These funds were given by the developer to the City to complete public improvements to park sites. All of the improvements are complete.
- E7) Trail Improvements 25-225-60-00-6068
 a. This line-item will be used for asphalt and other paving-related materials, associated with the purchase of the used paver. With this amount of funds, staff will be able to pave trails in Bridge Park and parking areas around the storage garage at Bridge Park.

- E8) Vehicles 25-225-60-00-6070
a. This line item expenditure represents the purchase of a new utility van to replace a 1999 utility van.

Debt Service Fund

- R1) Property Taxes - 2014B Bond 42-000-40-00-4000
a. This line-item represents the non-abated property taxes associated with the refinance of the in-town road program bond, in the amount and duration approved by City Council during last year's budget discussion. These property taxes are scheduled to be eliminated in FY 19.

Water Fund

- R1) Water Sales 51-000-44-00-4424
a. As discussed in the Items to Note section above, the volume of water sold in FY 15 was below our projections which caused a shortfall in this line-item in FY 15. The FY 16 through FY 20 projections are based off of this new, lower volume assumption with the rates as proposed above in the Items of Note section.
- R2) Water Infrastructure Fee 51-000-44-00-4440
a. In accordance with the Items to Note section on Countryside and the Water Fund, we propose increasing the water infrastructure fee from \$4 per month to \$8.25 per month through FY 20. This incremental \$4.25 charge will wholly offset the cost of the Countryside water project and partially offset the revenue shortfall from FY 15.
- R3) Water Connection Fees 51-000-44-00-4450
a. For FY 16, we expect 65 new housing starts. Each subdivision has its own water connection fee amount, depending on when the subdivision was annexed. We are also expecting the BUILD program to end in the summer of 2015.
- R4) Rental Income 51-000-48-00-4820
a. This line-item contains rental and lease fees from various cellular and internet antennas on City water towers.
- E1) Engineering Services 51-510-54-00-5465
a. As presented to the City Council by EEI, staff recommends undertaking a formal, comprehensive study of the City's water system. This will result in a number of useful administrative, planning, and economic development deliverables. Most importantly, it will allow us to start a long-term discussion within the region about our long-term water supply.
- E2) Well Rehabilitations 51-510-60-00-6022
a. In order to prevent well breakdowns and water supply and quality issues, each City well needs to be rehabilitated every 7-10 years. Each of the wells proposed in FY 16, FY 18, FY 19, and FY 20 will be either behind or on schedule for rehabilitation.
- E3) Road to Better Roads Program 51-510-60-00-6025
a. The line item expenditure represents the dollar amount we are able to fund for water infrastructure as part of the program through FY 20.

- E4) Route 71 Watermain Relocation 51-510-60-00-6066
 a. This project's timeline has been delayed by IDOT by a couple years. Accordingly, we have moved the expenditures, and we do not expect IDOT to review our extended repayment plan request for a few more years.
- E5) Route 47 Expansion 51-510-60-00-6079
 a. This line-item represents all water related utility costs associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments for 10 years. By April 2015 the City will have made 31 of its 120 payments.
- E6) Countryside Pky Improvements 51-51-510-60-00-6082
 a. This line-item funds the replacement of Countryside water mains in accordance with the 2015 bond.
- E7) 2015 Bond Principal 51-510-77-00-8000
 E8) 2015 Bond Interest 51-510-77-00-8050
 a. These two line-items represent the debt service payments associated with the Countryside water main project.

Sewer Fund

- R1) Sewer Maintenance Fees 52-000-44-00-4435
 a. The bi-monthly sewer maintenance fee for FY 16 is \$19.10, authorized by ordinance in April 2014.
- R2) Sewer Infrastructure Fee 52-000-44-00-4440
 a. No change in the sewer infrastructure fee is proposed in FY 16. It is currently \$4 per unit per month.
- R3) Reimb – I&I Reductions 52-000-46-00-4625
 a. This line-item represents the City's proposal to YBSD to complete I&I reduction related improvements to the City's sewer system. YBSD has indicated a preliminary willingness to undertake an undetermined amount of I&I improvements in order to mitigate capacity issues at the sanitary district plant. This line-item will wholly offset the corresponding expenditure line-item. If YBSD declines to fund I&I improvements, we will zero out the expenditures.
- R4) Transfers from General Fund 52-000-49-00-4901
 a. This line-item represents the non-home rule sales tax transfers from the general fund, used to offset the 2011 Refinancing Bond.
- E1) Road to Better Roads Program 52-520-60-00-6025
 a. The line item expenditure represents the dollar amount we are able to fund for sewer infrastructure as part of the program through FY 20.
- E2) Sanitary Sewer Lining 52-520-60-00-6028
 a. This line-item represents the City's proposal to YBSD to complete I&I reduction related improvements to the City's sewer system. It will offset with the revenue line-item above.

Land Cash Fund

- R1) OSLAD Grant – Riverfront Park 72-000-41-00-4175
a. Most of the park components will be installed by the end of 2015, and we are forecasting that reimbursement will be received in FY 16.
- E1) Mosier Holding Costs 72-720-60-00-6032
a. The City is the process of taking title to all of the Mosier property. The FY 16 invoice represents the final invoice for holding. It is possible that the actual invoice will be lower due to proration.
- E2) Riverfront Park 72-720-60-00-6045
a. This expenditure coincides with an OSLAD grant the City received last year to complete Riverfront Park. Construction of the park is expected to be completed by the end of FY 16.
- E3) Grande Reserve Park A 72-720-60-00-6046
a. Grande Reserve Park A must be completed within 2 years of the start of construction, pursuant to OSLAD grant agreement for Raintree Park B. Grande Reserve Park A was used as the local match in that OSLAD grant projects.
- E4) Raintree Park C 72-720-60-00-6049
a. The costs for construction of Raintree Park C are paid for by the IMET Raintree Escrow account. This account holds funds given to the City by the Raintree developer in exchange for the City taking on public improvements in the subdivision.

Parks and Recreation Fund

- R1) Child Development 79-000-44-00-4403
a. Child development and preschool classes' enrollment is increasing, causing us to increase our revenue projections.
- R2) Rental Income 79-000-48-00-4820
a. This line-item includes rental revenue from the leased buildings on Hydraulic in Riverfront Park, and the cell tower lease at Wheaton Woods Park. We expect a dip in FY 16 due to the closure of River City Roasters and Geneva Kayak.
- R3) Park Rentals 79-000-48-00-4825
a. The revenue generated by this line item is primarily from baseball and soccer field rentals for tournaments, daily field usage and individual park rentals.
- R4) Hometown Days 79-000-48-00-4843
a. In FY 15, Hometown Days took a hit due to unanticipated weather issues. Overall, the revenue generated by Hometown Days can fluctuate year over year due to weather incidents. We are budgeting for Hometown Days to return their normal level of revenue collection in FY 16.
- E1) Vehicle & Equipment Chargeback 79-790-54-00-5422
a. All of the expenses for parks vehicles are located in the vehicle and equipment fund, as they are a capital cost. However, to adequately portray the cost of operations of park operations

(and all other departments), we are showing the gap between the cost of these vehicles and the available impact fees in the vehicle and equipment fund as a chargeback expense in this line-item.

Countryside TIF Fund

- R1) Property Taxes 87-000-40-00-4000
 - a. We expect the first full year of property taxes for the movie theater in FY 16.

Downtown TIF Fund

- E1) Legal Services 88-880-54-00-5466
 - a. This line item represents any legal services used by the City in relation to TIF projects or incentive agreements.
- E2) TIF Incentive Payout 88-880-54-00-5425
 - a. It is difficult to estimate how much, if any TIF incentive payouts will occur over the next fiscal years. Any developer initiated TIF incentive agreement must be deemed appropriate for allocation of TIF funds and passed by the City Council.
- E3) Project Costs 88-880-60-00-6000
 - a. This line-item is for minor City-initiated projects within the TIF districts. This can be anything from streetscape aesthetic improvements, to repairs on public buildings.
- E4) Downtown Streetscape Improvements 88-880-60-00-6048
 - a. This represents the expense for the street lighting project. Construction should be completed in FY 16. The completion of this project should have a direct effect on property tax values in the TIF district over the next few years.
- E5) Route 47 Expansion 88-880-60-00-6079
 - a. This line-item represents various improvements within the TIF district associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments to be made over a 10 year period. By April 2015 the City will have made 31 of its 120 payments.

Cash Flow – Surplus (Deficit)

This section of the budget shows the surpluses and deficits for every fund in the entire budget, and can be used to see the City’s “overall budget” performance. The total at the bottom of the column for each fiscal year is the basis for whether the City’s overall budget is running a surplus or deficit. As stated in the big picture narrative, we are recommending five years of total budget deficit In FY 16 through FY 19, deficits in the general fund and the city-wide capital fund are caused by large amounts of capital projects and very conservative revenue projections. As we stated earlier in this memo, these amounts are highly speculative and variable.

Cash Flow – Fund Balance

This section of the budget is a parallel section to the “Cash Flow – Surplus (Deficit)” section above. The only difference between that section and this one is that this section adds in the fund balance amounts for each fund at the end of the fiscal year.

As we discussed in the big picture narrative, the general fund fund balance is relatively stable until FY 18. The water fund fund balance equivalency will remain stable only if the City’s usage volumes increase to historical averages and the City implements the higher WINF Fee to offset the revenue shortfalls in FY 15. The sewer fund fund balance equivalency is drawn down over the next five fiscal years, resting at 16% fund balance in FY 20.

The total at the bottom of each column represents the City’s overall aggregate fund balance. As we stated above and in last year’s budget narrative, \$3 million is the threshold for severe fiscal problems. Last year, we projected to hit that mark in FY 18 and that remains unchanged this year.

Allocated Items – Aggregated

This section carries forward from last year, and contains aggregate costs from all departments, including liability insurance, employee health, dental and vision insurance, property taxes, non-abated property taxes, building permit revenue, employee salaries, Route 47 construction costs, etc.

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FINANCIAL POLICIES AND ANALYSIS

- Annual Budget Process & Calendar
- Summary of Accounting & Financial Policies
- Summary of Debt Issuance & Outstanding Debt
- Major Revenue Trend Analysis

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UNITED CITY OF YORKVILLE
FISCAL YEAR 2016

Annual Budget Process

The United City of Yorkville's budget is on a fiscal year basis, beginning May 1st and ending April 30th of the following year. The City's budget process involves several primary groups including the Mayor, City Council, City Administrator, Department heads, staff and the residents of Yorkville. In an effort to enhance citizen participation in the budget process, the City conducts an annual internet survey each February, allowing residents to comment on core City services as well as economic development initiatives. This survey aids City Officials in setting the price of government (the price citizens are willing to pay for each service) by allowing citizens to have a voice as to where City spending priorities lie for the following fiscal year.

Long-Term Operating & Capital Planning

Beginning in July and continuing on thru December, the City Administrator and Finance Director coordinate the initial preparation of the City's Five-Year Operating and Capital Plan, based on information and recommendations provided by the City's Police, Public Works, Community Development and Parks and Recreation departments. The City's Five-Year Operating and Capital Plan is developed in conjunction with the annual budget, and includes projected revenues, expenditures and capital outlays over the next five subsequent fiscal years. The City's Five-Year Operating and Capital Plan is included in the annual budget document, in order to assist management and the City Council proactively plan for the future.

Budget Preparation

- Preparation for the annual budget begins with a series of preliminary meetings between the City Administrator (Budget Officer), Finance Director and various department heads, conducted between the months of July and December. These meetings establish the ground work for the formal budget process (which begins in February once the budget draft has been disseminated to the City Council) and the City's Five-Year Operating and Capital Plan that is conducted in conjunction with the preparation of the annual budget. In these meetings revenues and expenditures for the current year's budget are reviewed for accuracy and adjusted accordingly, based on trends and other developments that have come to fruition since the passing of the current year's budget. In addition, capital projects are identified and prioritized over the next five fiscal years, based on the level of funding available.
- In January, the preliminary budget is compiled by the Finance Department. In addition, the City Administrator and Finance Director hold a final round of budget meetings with each department, in order to verify the accuracy and completeness of their respective budgets. Once this final round of budget meetings is complete, a draft budget is prepared and submitted to the Mayor and City Council in early February.
- In February, an overview of the budget is presented by the Budget Officer to the Mayor and City Council. A Public Hearing for the budget is held during the first City Council meeting in March, in which the public has the opportunity to comment on any issues concerning next year's budget.

- Beginning in March, and continuing on into April, the City Council deliberates over the budget and directs staff to make changes as it deems appropriate. Any final changes to the budget are compiled by the Finance Department, and the City Council will formally adopt the budget no later than the second meeting in April.

Budget Amendments and Budgetary Control

The Budget Officer is authorized to transfer budgeted amounts between departments in any fund. However, any revisions that alter the total revenues or expenditures of any fund must be approved by the City Council with the adoption of a formal budget amendment (ordinance). The City’s budgetary control is established at the departmental level within the General Fund and at the fund level for all other budgetary funds. The City adopts budgets for all its governmental and proprietary funds.

Fiscal Year 2016 Budget Calendar

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Preliminary Budget Meetings										
Fiscal Year 2014 Audit Presentation										
Mid-Year Financial Review										
Final Budget Meetings with Departments										
Draft Budget submitted to City Council										
Presentation of Budget Overview										
Budget - Public Hearing - Mar 10 th										
City Council Budget Deliberations										
Budget Adoption - April 28 th										

UNITED CITY OF YORKVILLE
FISCAL YEAR 2016

Summary of Accounting & Financial Policies

The accounting and financial policies of the United City of Yorkville provide management with guidance during the preparation of the annual budget. The following is a summary of significant accounting and financial policies and practices.

Upon the culmination of each fiscal year, the City prepares financial reports in accordance with accounting principles generally accepted in the United States of America. An independent firm of certified public accountants performs an annual financial and compliance audit according to Generally Accepted Accounting Standards (GAAS) and publicly issues an opinion which is incorporated in the Comprehensive Annual Financial Report (CAFR) under the Independent Auditors Report. In addition, the City annually seeks the Government Financial Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

FUND STRUCTURE

For accounting purposes, the City is divided into smaller, separate entities known as funds. The operations of each fund is accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The City has three main fund categories: governmental, proprietary and fiduciary. These categories are further broken down into several different fund types, which are identified below. Fund types are either classified as “Major” or “Nonmajor” for financial reporting purposes. The impact of this distinction is that the activity of nonmajor funds is reported in the aggregate in the audited financial statements, whereas the activities of major funds are reported separately. The City has six major funds, which are comprised of the General Fund, Library Fund, Parks & Recreation Fund, Countryside TIF Fund, Water Fund and Sewer Fund. Fund categories and types, and each fund budgeted for by the City (which falls into a particular fund classification category and type) is described below:

Governmental Funds are used to account for government-type activities. The City has six Governmental Fund types.

General Fund (01 - Major Fund) – is the principal operating fund of the City. It accounts for all revenues and expenditures not accounted for in other funds. Most governmental services are provided by the General Fund, including general administration, finance, police, community development, street operations and health and sanitation. Primary revenue sources include property, sales and other taxes, and charges for service relating to the disposal of refuse.

Debt Service Fund (42) – is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs of general long-term debt. The City has one debt service fund. The funds primary revenue source is property taxes, with some investment earnings and permit fee revenue.

Special Revenue Funds – are used to account for specific revenues that are restricted to expenditures for particular purposes. The City has seven special revenue funds.

Motor Fuel Tax Fund (15) – is used to account for the allotments of motor fuel taxes from the State of Illinois made on a per capita basis. These taxes are used to fund street maintenance

operations and related capital projects, as authorized by the Illinois Department of Transportation (IDOT).

Fox Hill SSA Fund (11) – is used to account for the revenues and expenditures associated with the maintenance of the common areas of the Fox Hill Estates subdivision. Revenue for the fund is derived from property taxes levied on the homeowners within the special service area (SSA).

Sunflower Estates SSA Fund (12) – is used to account for the revenues and expenditures associated with the maintenance of the common areas of the Sunflower Estates subdivision. Revenue for the fund is derived from property taxes levied on the homeowners within the special service area (SSA).

Parks and Recreation Fund (79 - Major Fund) – is used to account for the revenues and expenditures associated with Yorkville’s Parks and Recreation departments. Revenue for the fund is derived from charges for services relating to recreational activities, along with a subsidy (interfund transfer) from the General Fund.

Land Cash Fund (72) – is used to account for the revenues and expenditures associated with the construction of park facilities. Revenue for the fund is derived from developers, per the City’s contribution ordinance, and other intergovernmental proceeds.

Countryside TIF Fund (87 - Major Fund) – is used to account for the City’s Route 34 and Route 47 Tax Increment Finance (TIF) District resources and activities. The funds resources are provided through the collection of the TIF property tax increment created from the district.

Downtown TIF Fund (88) – is used to account for the City’s Downtown TIF District resources and activities. This TIF provides a funding mechanism for downtown infrastructure improvements and redevelopment.

Capital Project Funds – are used to account for the financial resources used to acquire and construct capital assets, financed primarily through the issuance of debt. The City has two active capital project funds.

Municipal Building Fund (16) – is used to account for financial resources accumulated to finance capital improvements to City buildings. This fund was closed out in fiscal year 2014 and consolidated into the City-Wide Capital Fund. It is included in the budget document for historical purposes.

Vehicle & Equipment Fund (25) – is used to account for financial resources accumulated to purchase vehicles and equipment for the City’s police, streets and parks & recreation departments. This fund is new for fiscal year 2014, and represents a consolidation of the Police Capital Fund, Public Works Capital Fund and the Parks & Recreation Capital Fund. Revenue for the fund is primarily derived from development fees, fines and capital asset sales.

City-Wide Capital Fund (23) – is used to account for financial resources accumulated for the maintenance of public infrastructure (excluding water and sewer infrastructure), and to fund new capital improvements that benefit the citizens of the United City of Yorkville. Revenue for the fund is derived primarily from grants, development fees, building permits, infrastructure fees and a transfer from the General Fund.

Proprietary Funds are used to account for operations that are financed in a manner similar to a private business, where the costs of providing services to the public is financed primarily through user charges. There are two types of proprietary funds: enterprise and internal service funds. The City has two active enterprise funds (the City does not currently have any internal service funds established).

Water Fund (51 - Major Fund) – is used to account for the operation and infrastructure maintenance of the City-owned water distribution system and construction of new water systems. In addition, all administrative, financing and related debt service, and billing and collection activities related to the provision of water services to residents and businesses are included in this fund. Primary revenue sources include user charges, infrastructure and connection fees.

Sewer Fund (52 - Major Fund) – is used to account for the operation and infrastructure maintenance of the City-owned sewer system and construction of new sewer systems. Primary revenue sources include user maintenance, infrastructure and connection fees.

Recreation Center Fund (80) – is used to account for the revenues and expenses of the recreation center which is operated by the Parks and Recreation department. This fund was closed in fiscal year 2014. It is included in the budget document for historical purposes.

Fiduciary Funds are used when a government is responsible for managing financial resources in an agent or fiduciary capacity. There are two categories of Fiduciary Funds: Trust Funds and Agency Funds. The City has one Trust Fund and two Agency Funds, as shown below:

Police Pension Fund – is a trust fund for the safekeeping and operation of the local Police Pension system. The fund is administered by a separate Police Pension Board, comprised of two active officers, one retired officer, two trustees appointed by the Mayor and the Deputy City Treasurer, who is the ex-officio member. Revenues are derived from member pension contributions (at rates fixed per state statute), investment earnings and annual property tax contributions from the City.

Developer Deposit Fund (90) – is an agency fund used to account for developer deposits that are used to reimburse the City for expenses incurred as a result of processing developer applications and requests.

Escrow Deposit Fund (95) – is an agency fund used to account for various funds collected on behalf of other governmental agencies.

BUDGETARY BASIS OF ACCOUNTING

All governmental fund types (General, Debt Service, Capital Project and Special Revenue) are budgeted and accounted for using the modified accrual basis, in accordance with Generally Accepted Accounting Principles (GAAP). The modified accrual basis of accounting stipulates revenues and other financial resources are recognized when they become “measurable” and “available” to current expenditures of the period. “Available” means that the revenues are realized in the current period or soon enough thereafter to satisfy the obligations of the current period. Expenditures are recognized when incurred.

The proprietary funds (Water and Sewer) are accounted for using the accrual basis, in accordance with GAAP. The accrual basis of accounting stipulates that revenues are recognized when earned, whether or not cash is actually received. Expenses are recognized when incurred, regardless of when they are actually paid.

For budgetary purposes management has chosen to deviate from the traditional full accrual presentation of proprietary funds, and instead use a modified accrual approach. This modified accrual approach converts net assets into a “fund balance equivalent”, by excluding long-term assets and liabilities. It is management’s assertion that the modified accrual approach is preferable for budgetary purposes, because it more accurately reflects the funds ability to satisfy short-term obligations (operations, capital outlay and debt service) in current and subsequent fiscal years. Other deviations from GAAP, regarding the City’s budgeting of proprietary funds are noted below:

- Depreciation and amortization expense is recorded for financial reporting purposes only.
- Capital outlay is expensed, rather than capitalized as it is for financial reporting purposes.
- Principle payments of long-term debt are expensed, rather than deducted from bonds payable as they are for financial reporting purposes.

Since the City’s responsibilities are fiduciary in nature regarding its trust and agency funds, no formal budgets for these funds are adopted by the City Council. Agency Funds are accounted for using the cash basis of accounting, since transactions are only recognized when cash either increases or decreases.

LONG RANGE OPERATING AND CAPITAL PLAN

This year’s budget document includes the City’s Long Range Operating and Capital Plan for fiscal years 2017 – 2020. The main purposes of this plan is to address future revenue and expenditure issues before they become imminent, in an effort to avoid future financial difficulties and remain financially resilient.

OPERATING BUDGET POLICIES

The City prepares monthly financial reports, comparing actual revenues and expenditures to itemized budgeted amounts (i.e., Monthly Budget Report), as well as a Monthly Treasurer’s Report which shows aggregated revenues and expenditures for each budgeted fund. These financial reports are available on the City’s website at http://www.yorkville.il.us/depts_fin_mo_budget_reports.php.

CAPITAL ASSET POLICY

The purpose of the City’s capital asset policy is to provide control and accountability over capital assets, and to gather and maintain information needed for the preparation of financial statements. A capital asset is defined as having a useful life of greater than one year with an initial, individual cost in excess of the capitalization threshold for its respective asset class. Capital assets are depreciated using the straight-line method over the following estimated useful lives are shown below:

	<u>Useful Life</u>	<u>Capitalization Threshold</u>
Land (including Right-of-Way)	N/A	\$ 25,000
Land Improvements	N/A	25,000
Buildings	10-50 Years	50,000
Building Improvements	10-20 Years	25,000
Machinery & Equipment	5-75 Years	20,000
Vehicles	5-15 Years	20,000
Software	2-5 Years	25,000
Infrastructure	10-75 Years	100,000

FUND BALANCE POLICY

The City's fund balance policy establishes a minimum level at which the projected end-of-year fund balance should observe, as a result of the constraints imposed upon the resources reported by the governmental funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the United City of Yorkville will be able to respond to emergencies with fiscal resiliency.

Pursuant to GASB 54, the City's fund balance is broken down into five components for financial reporting purposes, which are identified and explained below:

- Nonspendable Fund Balance – funds that cannot be spent because of their form – i.e. prepaid expenses.
- Restricted Fund Balance – funds that are subject to externally enforceable legal restrictions – e.g., motor fuel and property taxes.
- Committed Fund Balance – funds whose use is constrained by the City's highest level of decision making (i.e., City Council). These are formal restrictions (passed by ordinance) and would require the same action to remove the restriction.
- Assigned Fund Balance – these are funds whose intended use is established by City Council or management without a formal action.
- Unassigned Fund Balance – total fund balance in the General Fund that cannot be classified in any of the four categories mentioned above. Only the General Fund can have positive unassigned fund balance. Other governmental funds would only classify their fund balance as unassigned if it were negative.

The United City of Yorkville assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

Unrestricted fund balance targets should represent no less than 30% of the annual General Fund appropriations budget. Fund balance equivalency targets for enterprise funds should be maintained at no less than 25% of their annual appropriations budget.

INVESTMENT POLICY

It is the policy of the United City of Yorkville to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. The primary objectives of the City's investment activities are legality, safety, liquidity and yield. To the extent possible, the City shall attempt to ladder its investments with anticipated cash flow requirements. The Finance Department provides a cash and investment report to the City Council on a monthly basis.

Suitable investments may be made in savings, checking, money market accounts, certificates of deposit, Illinois Funds and the Illinois Metropolitan Investment Fund (IMET). Any other investment type requires City Council approval. Collateral is required as security whenever bank deposits exceed the insurance limits of the Federal Deposit Insurance Corporation (FDIC). The collateral required to secure City funds must be held in safekeeping and pursuant to written collateral agreements, which would prohibit the

release or substitution of pledged assets without proper written notification and authorization of the Deputy City Treasurer. Collateral shall be held by an independent, third party institution in the name of the City. The third party institution shall comply with all qualifications and requirements as set forth in the Illinois Compiled Statutes 30 ILCS 235, the Public Funds Investing Act.

PENSION FUNDING POLICY

The purpose of this policy statement is to define the manner in which the United City of Yorkville funds the long-term cost of benefits promised to plan participants and defines the calculation of Yorkville's "actuarial determined contribution" (ADC) to the Yorkville Police Pension and Illinois Municipal Retirement Funds. The objectives of the policy are as follows:

- **Actuarially Determined Contributions** - Ensure pension funding plans are based on actuarially determined contributions (ADC) that incorporates both the cost of current benefits and the amortization of the plan's unfunded actuarial accrued liability.
- **Funding Discipline** - Build funding discipline into the policy to remit timely contributions to the pension funds to ensure that sufficient assets will be available to pay benefits as promised.
- **Intergenerational Equity** - Maintain intergenerational equity so that the cost of benefits is paid by the generation of taxpayers who receive services from pension participants.
- **Contributions as a Stable Percentage of Payroll** - Contributions should be managed so that employer costs remain consistent as a percentage of payroll over time.
- **Accountability and Transparency** – Clear reporting of pension funding should include an assessment of whether, how and when the City will ensure sufficient assets will be available to pay benefits as promised.

The United City of Yorkville will determine its Actuarial Determined Contribution (ADC) for the Yorkville Police Pension Fund using the following principles:

- The ADC will be calculated by an enrolled actuary and will include the normal cost for current service and amortization to collect or refund any under or over funded amount.
- The normal cost will be calculated using the entry age normal level of percentage of payroll actuarial cost method using the following annual assumptions: an investment rate of return of 7% and an increase in salaries of 5%. Non-economic assumptions, such as rates of separation, disability, retirement, mortality, etc., shall be determined by City management in consultation with the actuary to reflect current experience.
- The difference between the accrued liability and actuarial value of assets will be amortized to achieve 100% funding in 2040 (a 30 year closed period that began in 2011) based upon a level percentage of payroll. Actuarial assets will be determined using market valuation.

The City will make its actuarially determined contribution to the Yorkville Police Pension Fund in monthly installments each year, based on the amount received per the property tax levy each month.

As required by State Statute, the City will, at minimum, fund the Illinois Municipal Retirement Fund (IMRF) in the amounts determined by IMRF. The City does not obtain a separate actuarial report for IMRF and instead relies on the information provided by IMRF. IMRF costs are allocated to each department's budget activities in which the related salary expenditures are recorded. The majority of IMRF costs are funded by the City's property tax levy. Other City funds (ex. Water, Sewer and Parks & Recreation) pay their IMRF costs from revenues dedicated to those funds. Both employer and employee contributions to IMRF will occur on a monthly basis in accordance with statutory requirements.

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UNITED CITY OF YORKVILLE
FISCAL YEAR 2016

Summary of Debt Issuance and Outstanding Debt

Debt restriction in the State of Illinois differ between home rule and non-home rule municipalities. The United City of Yorkville is a non-home rule municipality. As such, the City cannot incur debt in excess of 8.625% of its equalized assessed valuation (EAV). In addition, the City may not issue any general obligation (GO) bonds without prior consent of the residents via referendum.

The City's taxable equalized assessed valuation for the 2014 tax levy year is \$416,828,406. Using the current debt limit restriction for non-home rule municipalities of 8.625%, the maximum debt limit allowed based on the City's current EAV is \$35,951,450. At the beginning of fiscal year 2016, the City had \$14,855,000 in outstanding total principal that is applicable to the debt limit and a debt to debt limit ratio of 41.32%.

Total principal and interest outstanding, at the beginning of fiscal year 2016, equals \$50,386,581 and is comprised as follows:

Total Principal & Interest Outstanding

	<u>Total</u>	[REDACTED]	<u>Principal</u>	<u>Interest</u>
Total GO Debt	8,097,503	[REDACTED]	6,690,000	1,407,503
Total ARS Debt	32,220,711	[REDACTED]	25,130,000	7,090,711
Total Debt Certs	6,977,550	[REDACTED]	5,865,000	1,112,550
Total IEPA	1,919,575	[REDACTED]	1,694,505	225,070
Note/Loan Payable	1,171,242	[REDACTED]	923,608	247,634
	50,386,581	[REDACTED]	40,303,113	10,083,468

Excludes other obligation (sewer recapture) amount of \$1,890 owed to J. Conover for sewer extension in Fiscal Year 2023.

The above mentioned alternate revenue sourced (ARS) bonds are supported by the following pledged revenues: the 2004B, 2005C and 2007A bond issues are supported by water and sewer revenues and state income taxes; the 2005 and 2014 bonds are supported by sales and incremental property taxes for the Countryside TIF district; the 2014A bond is supported by sales tax; the 2014B bond is supported by utility taxes; and the 2011 Refunding bond is supported by non-home rule (special) sales tax. For fiscal year 2016, pledged revenues for the 2014B bonds have been projected to be insufficient to cover debt service amounts, and as a result these issues have partially (i.e. partial abatement) reverted back to the property tax rolls. It should be noted that all alternate revenue bonds would be supported by property taxes if the pledged revenue sources were not sufficient to cover annual debt service requirements.

The City's current bond rating is AA-, last confirmed on June 19, 2014 by Standard & Poor's with the 2014A, 2014B Refunding and 2014C Refunding Bond issues. Gross debt per capita, based on the 2010 census population for the City of 16,921, is \$2,978 at the beginning of fiscal year 2016.

SUMMARY OF OUTSTANDING DEBT ISSUES

Debt Service Fund (42)

Alternate Revenue Source Bond Series 2014B

Date of Maturity: December 30, 2022

Principal & Interest Paid-to-Date: \$22,253

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$2,579,200

Original Issue Amount: \$2,300,000

Description: This bond was issued to refund the Series 2005A bonds, which were originally issued to finance Phase I of the City's In-Town Road program. Debt service payments are currently supported by property taxes and utility taxes.

Countryside TIF Fund (87)

Alternate Revenue Source Bond Series 2005

Date of Maturity: December 1, 2024

Principal & Interest Paid-to-Date: \$3,176,782

Date of Issuance: March 15, 2005

Principal & Interest Outstanding: \$2,121,825

Original Issue Amount: \$3,525,000

Description: This bond was issued to finance anticipated retail develop at Countryside Center. This bond was partially refunded in January of 2014 (see 2014 bond issue below). Debt service is supported by incremental property and sales taxes.

Alternate Revenue Source Bond Series 2014

Date of Maturity: December 1, 2029

Principal & Interest Paid-to-Date: \$45,784

Date of Issuance: January 6, 2014

Principal & Interest Outstanding: \$1,900,298

Original Issue Amount: \$1,235,000

Description: This bond was issued as a partial refunding of the 2005 Countryside bonds. Debt service is supported by incremental property and sales taxes.

Library Fund (83)

General Obligation Bond Series 2006

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$1,302,599

Date of Issuance: August 1, 2006

Principal & Interest Outstanding: \$876,191

Original Issue Amount: \$1,500,000

Description: This bond was issued to finance the Yorkville Public Library expansion. Debt service payments for this bond are supported by property taxes.

General Obligation Refunding Bond Series 2013

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$926,914

Date of Issuance: May 9, 2013

Principal & Interest Outstanding: \$7,221,310

Original Issue Amount: \$6,625,000

Description: This bond refunded the 2005B Library bonds in May of 2013. Debt Service payments for this bond are supported by property taxes.

SUMMARY OF OUTSTANDING DEBT ISSUES (continued)

Vehicle & Equipment Fund (25)

Adjustable Rate Note

Date of Maturity: November 2028

Principal & Interest Paid-to-Date: \$514,941

Date of Issuance: July 2008

Principal & Interest Outstanding: \$992,050

Original Issue Amount: \$937,500

Description: This note was issued to acquire the Public Works building located at 185 Wolf Street. Principal and interest payments for this note are supported by permit income, mowing fines and a General Fund chargeback. The interest rate for this note adjusts every five years, based on the five-year Treasury bond. The current rate of interest is 4.43%, with the next adjustment scheduled to occur in December of 2018.

City-Wide Capital Fund (23)

Kendall County River Road Bridge Loan

Date of Maturity: October 2018

Principal Paid-to-Date: \$150,000

Date of Issuance: July 2008

Principal Outstanding: \$179,192

Description: This zero-interest loan was issued to fund design engineering, land acquisition and construction costs associated with the replacement of River Road Bridge over Blackberry Creek. Principal payments for this loan are supported by development fees and a General Fund transfer. Pursuant to the intergovernmental agreement with Kendall County, the principal of this loan may not exceed \$500,000 and will be paid back in six installments, with the final payment due October 31, 2018.

Alternate Revenue Source Bond Series 2014A

Date of Maturity: December 1, 2033

Principal Paid-to-Date: \$0

Date of Issuance: August 5, 2014

Principal Outstanding: \$6,068,249

Description: This bond was issued to finance the Game Farm Road and Countryside Projects. Debt service payments are supported by municipal sales tax.

Water Fund (51)

Alternate Revenue Source Refunding Bond Series 2014C

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$13,110

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$1,489,750

Original Issue Amount: \$1,290,000

Description: This bond was issued to refinance the 2005C bonds, which were originally issued to finance the improvements to the City's water distribution system at Mill Street and Van Emmon Road. Debt service payments are supported by water and sewer revenues and state income taxes.

Series 2003 Debt Certificates

Date of Maturity: December 15, 2018

Principal & Interest Paid-to-Date: \$5,267,063

Date of Issuance: July 9, 2003

Principal & Interest Outstanding: \$677,250

Original Issue Amount: \$4,800,000

Description: This debt certificate was issued to finance improvements to the City's water system associated with radium compliance. Debt service payments are supported by water revenues. In fiscal year 2007, \$4,000,000 of this issue was refunded by proceeds from the 2006A and 2007A Debt Certificates.

SUMMARY OF OUTSTANDING DEBT ISSUES (continued)

Alternate Revenue Source Bond Series 2007A Refunding

Date of Maturity: December 30, 2022 Principal & Interest Paid-to-Date: \$1,081,653
Date of Issuance: March 1, 2007 Principal & Interest Outstanding: \$3,693,782
Original Issue Amount: \$3,020,000
Description: This bond was issued to refund a portion of the 2003 Debt Certificates. Debt service payments for this bond are supported by water and sewer revenues and state income tax.

Series 2006A Debt Certificates

Date of Maturity: December 30, 2022 Principal & Interest Paid-to-Date: \$2,418,569
Date of Issuance: December 19, 2006 Principal & Interest Outstanding: \$4,989,861
Original Issue Amount: \$5,555,000
Description: This bond was issued to refund portions of the 2002 Capital Appreciation, 2002A and 2003 Debt Certificates. Debt service payments for these certificates are supported by water revenues.

IEPA Loan L17-156300

Date of Maturity: August 9, 2026 Principal & Interest Paid-to-Date: \$959,076
Date of Issuance: November 9, 2006 Principal & Interest Outstanding: \$1,437,849
Original Issue Amount: \$1,886,000
Description: This loan from the Illinois Environmental Agency (IEPA) was issued to construct water infrastructure improvements. Principle and interest payments for this loan are supported by water revenues.

Sewer Fund (52)

Alternate Revenue Source Bond Series 2011 Refunding

Date of Maturity: December 30, 2025 Principal & Interest Paid-to-Date: \$2,814,693
Date of Issuance: November 10, 2011 Principal & Interest Outstanding: \$12,500,972
Original Issue Amount: \$11,150,000
Description: This bond was issued to refund the 2005D and 2008 Refunding bonds. Debt service payments are supported by non-home rules sales taxes.

Alternate Revenue Source Bond Series 2004B

Date of Maturity: December 30, 2018 Principal & Interest Paid-to-Date: \$2,939,911
Date of Issuance: March 1, 2004 Principal & Interest Outstanding: \$1,866,625
Original Issue Amount: \$3,500,000
Description: This bond was issued to construct sanitary sewer infrastructure in the Autumn Creek subdivision. Debt service payments are partially supported by property taxes.

Series 2003A Illinois Rural Bond Bank (IRBB) Debt Certificates

Date of Maturity: February 1, 2023 Principal & Interest Paid-to-Date: \$1,839,799
Date of Issuance: September 24, 2003 Principal & Interest Outstanding: \$1,310,439
Original Issue Amount: \$2,035,000
Description: These debt certificates were issued to construct the Bruell Street lift station. Debt service payments for these certificates are supported by sewer revenues.

SUMMARY OF OUTSTANDING DEBT ISSUES (continued)

IEPA Loan L17-115300

Date of Maturity: September 6, 2019

Principal & Interest Paid-to-Date: \$1,643,814

Date of Issuance: November 23, 1999

Principal & Interest Outstanding: \$481,726

Original Issue Amount: \$1,656,809

Description: This loan from the IEPA was issued to construct sewer infrastructure in conjunction with the 1999 sewer repair and rehab program. Principle and interest payments for this loan are supported by sewer revenues.

Future debt service payments are summarized below with a more detailed schedule on the following two pages.

Fiscal Year	Governmental Activities		Business-Type Activities		Debt Service Totals
	Principal	Interest	Principal	Interest	
2016	1,010,678	616,975	2,080,365	932,463	4,640,481
2017	1,092,526	546,153	2,160,276	853,581	4,652,536
2018	1,124,458	520,896	2,245,313	769,208	4,659,875
2019	1,181,477	494,382	2,540,479	680,910	4,897,248
2020	1,403,790	465,784	2,792,255	580,088	5,241,917
2021	1,475,995	422,133	2,807,050	466,685	5,171,863
2022	1,543,301	372,824	2,429,743	349,837	4,695,705
2023	1,610,711	321,283	2,367,503	249,100	4,548,597
2024	1,353,229	260,613	1,255,333	152,553	3,021,728
2025	1,410,862	206,675	1,298,235	102,651	3,018,423
2026	518,614	150,274	1,221,209	50,901	1,940,998
2027	531,490	131,448	61,744	772	725,454
2028	559,496	111,854	-	-	671,350
2029	546,981	89,215	-	-	636,196
2030	535,000	68,010	-	-	603,010
2031	275,000	45,800	-	-	320,800
2032	280,000	34,800	-	-	314,800
2033	290,000	23,600	-	-	313,600
2034	300,000	12,000	-	-	312,000
Totals	\$ 17,043,608	\$ 4,894,719	\$ 23,259,505	\$ 5,188,749	\$ 50,386,581

Debt Service Summary

	<u>Series 2006</u>	<u>Series 2013</u>	<u>Series 2014B</u>	<u>Series 2005</u>	<u>Series 2014</u>	<u>Note Payable</u>	<u>Series 2014C</u>	<u>Series 2003</u>	<u>Loan Payable</u>
Type	G.O. Bond	G.O. Bond	A.R.S. Bond	A.R.S. Bond	A.R.S. Bond	Adj. Rate	A.R.S. Bond	Debt Certs	Kendall Co. Loan
Org. Issue	\$ 1,500,000	\$ 6,625,000	\$ 2,300,000	\$ 3,525,000	\$ 1,235,000	\$ 937,500	\$ 1,290,000	\$ 4,800,000	\$ 329,192
O/S Principal	\$ 675,000	\$ 6,015,000	\$ 2,300,000	\$ 1,600,000	\$ 1,235,000	\$ 744,416	\$ 1,290,000	\$ 600,000	\$ 179,192
Fund	Library D/S	Library D/S	Debt Service	Countryside TIF	Countryside TIF	Veh & Equip	Water	Water	City-Wide Capital
Purpose	Library Expansion	Refunding of 2005B Bonds	Refunding of 2005A Bonds	Countryside Ctr Redevelp	Partial Refi of 2005 Bonds	Bldg on 185 Wolf Street	Refunding of 2005C Bonds	Radium Compliance	River Road Bridge
Funding Source(s)	Property Taxes	Property Taxes	Property / Utility Taxes	Incr P-Tax / Sales Tax	Incr P-Tax / Sales Tax	Veh & Equip Revenues	Wa & Sw Rev / Income Taxes	Water Revenues	General Fund Transfer
<i>Remaining Principal and Interest Payments</i>									
FY 2016	82,113	667,733	310,250	68,073	50,715	73,034	152,550	125,450	44,798
FY 2017	79,738	673,033	320,150	68,073	50,715	73,034	150,150	121,450	44,798
FY 2018	77,363	683,033	319,750	68,073	50,715	73,034	147,750	117,300	44,798
FY 2019	74,988	717,113	324,250	68,073	50,715	73,034	155,350	313,050	44,798
FY 2020	72,613	724,400	323,550	303,073	50,715	73,034	147,750	-	-
FY 2021	95,238	731,850	322,750	303,203	50,715	73,034	150,250	-	-
FY 2022	91,675	748,550	328,900	307,913	50,715	73,034	151,350	-	-
FY 2023	88,113	759,200	329,600	311,993	50,715	73,034	147,300	-	-
FY 2024	109,550	757,200	-	310,305	50,715	73,035	148,250	-	-
FY 2025	104,800	759,200	-	313,050	50,715	73,035	139,050	-	-
FY 2026	-	-	-	-	280,715	73,035	-	-	-
FY 2027	-	-	-	-	276,515	73,035	-	-	-
FY 2028	-	-	-	-	277,115	73,035	-	-	-
FY 2029	-	-	-	-	277,193	42,603	-	-	-
FY 2030	-	-	-	-	281,610	-	-	-	-
Totals	\$ 876,191	\$ 7,221,312	\$ 2,579,200	\$ 2,121,829	\$ 1,900,298	\$ 992,050	\$ 1,489,750	\$ 677,250	\$ 179,192

Debt Service Summary (continued)

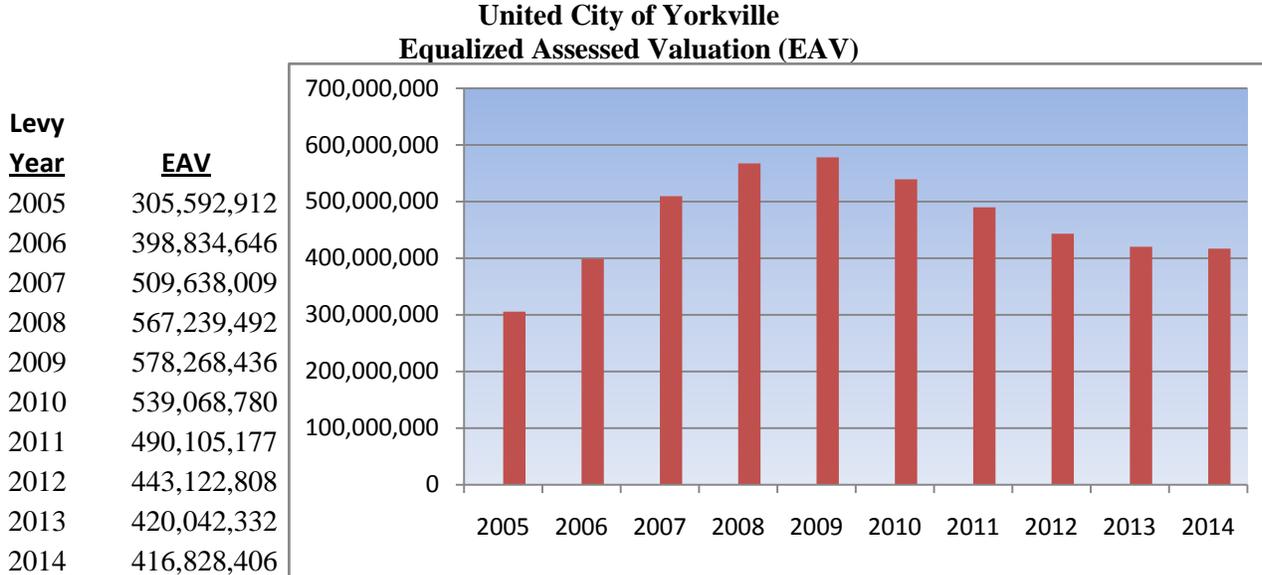
	<u>Series 2007A</u>	<u>Series 2006A</u>	<u>IEPA Loan</u>	<u>Series 2011</u>	<u>Series 2004B</u>	<u>Series 2003A</u>	<u>Series 2014A</u>	<u>IEPA Loan</u>
Type	A.R.S. Bond	Debt Certs	L17 - 156300	A.R.S. Bond	A.R.S. Bond	Debt Certs	A.R.S. Bond	L17 - 115300
Org. Issue	\$ 3,020,000	\$ 5,555,000	\$ 1,886,000	\$ 11,150,000	\$ 3,500,000	\$ 2,035,000	\$ 4,295,000	\$ 1,656,809
O/S Principal	\$ 2,910,000	\$ 4,210,000	\$ 1,242,928	\$ 9,805,000	\$ 1,695,000	\$ 1,055,000	\$ 4,295,000	\$ 451,577
Fund	Water	Water	Water	Sewer	Sewer	Sewer	CW Capital	Sewer
Purpose	Refund Portion of 2003 D/C	Ref prtn-03, 02A, 02 Cap App D/C	Drinking Water Loan	Rfd - 2005D & 2008 Ref Issues	Sanitary Sewer Imprv	Bruell St Lift Station	Game Farm Road Project	Sw Main / 1999 SSES
Funding Source(s)	Water & Sewer Revenues	Water Revenues	Water Revenues	Non-HR Sales Tax	Wa & Sw Rev / Inc Taxes	Sewer Revenues	Sales Tax	Sewer Revenues
<i>Remaining Principal and Interest Payments</i>								
FY 2016	136,793	607,606	125,030	1,134,654	460,825	162,870	330,937	107,050
FY 2017	136,163	615,206	125,031	1,134,052	462,000	162,755	329,138	107,050
FY 2018	135,525	611,806	125,030	1,137,166	470,600	162,293	328,588	107,051
FY 2019	134,888	612,806	125,030	1,133,782	473,200	166,233	322,888	107,050
FY 2020	799,250	948,006	125,030	1,134,114	-	164,668	322,188	53,525
FY 2021	785,350	912,306	125,031	1,137,948	-	162,850	321,338	-
FY 2022	785,813	416,606	125,031	1,135,070	-	165,710	315,338	-
FY 2023	780,000	265,519	125,030	1,135,694	-	163,060	319,338	-
FY 2024	-	-	125,030	1,134,606	-	-	313,038	-
FY 2025	-	-	125,030	1,136,806	-	-	316,738	-
FY 2026	-	-	125,030	1,147,080	-	-	315,138	-
FY 2027	-	-	62,516	-	-	-	313,388	-
FY 2028	-	-	-	-	-	-	321,200	-
FY 2029	-	-	-	-	-	-	316,400	-
FY 2030	-	-	-	-	-	-	321,400	-
FY 2031	-	-	-	-	-	-	320,800	-
FY 2032	-	-	-	-	-	-	314,800	-
FY 2033	-	-	-	-	-	-	313,600	-
FY 2034	-	-	-	-	-	-	312,000	-
	\$ 3,693,782	\$ 4,989,861	\$ 1,437,849	\$ 12,500,972	\$ 1,866,625	\$ 1,310,439	\$ 6,068,255	\$ 481,726

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UNITED CITY OF YORKVILLE
FISCAL YEAR 2016

Major Revenue Trend Analysis

PROPERTY TAXES



Over the last ten years the Equalized Assessed Valuation (EAV) for the United City of Yorkville has increased at an average rate of 6.83%. As indicated by the graph above, EAV increased most dramatically between levy years 2005 and 2006 (30.51% increase) as new residential housing developments were added to the property tax rolls. In response to the housing downturn and economic recession, EAV slowed in 2009, posting a nominal increase of 1.94%, before declining an average of 7.66% in levy years 2010 through 2013. Based on the results of the 2014 levy year (EAV declined nominally by 0.77%), it appears that the decline in overall EAV is beginning to level off and management expects that EAV should start to increase beginning in levy year 2015.

When developing the 2014 (FY 2016) levy request, it was management’s intention to keep the City’s levy (excluding the police pension portion) approximately the same as it was in the previous year (~\$2.288M) and apply any remaining EAV to the police pension levy. As indicated by the table below, the pension fund will be receiving approximately \$706,149 in Fiscal Year 2016, which is an increase of \$78,942 over what was extended last year. In addition to the property tax levy, the City will also be transferring \$16,791 from its General Fund in order to meet the actuarial determined contribution (ADC) amount of \$722,940. Fiscal Year 2016 will be the third consecutive fiscal year in which the City has either met or exceeded its actuarial determined contribution to the Yorkville Police Pension Fund.

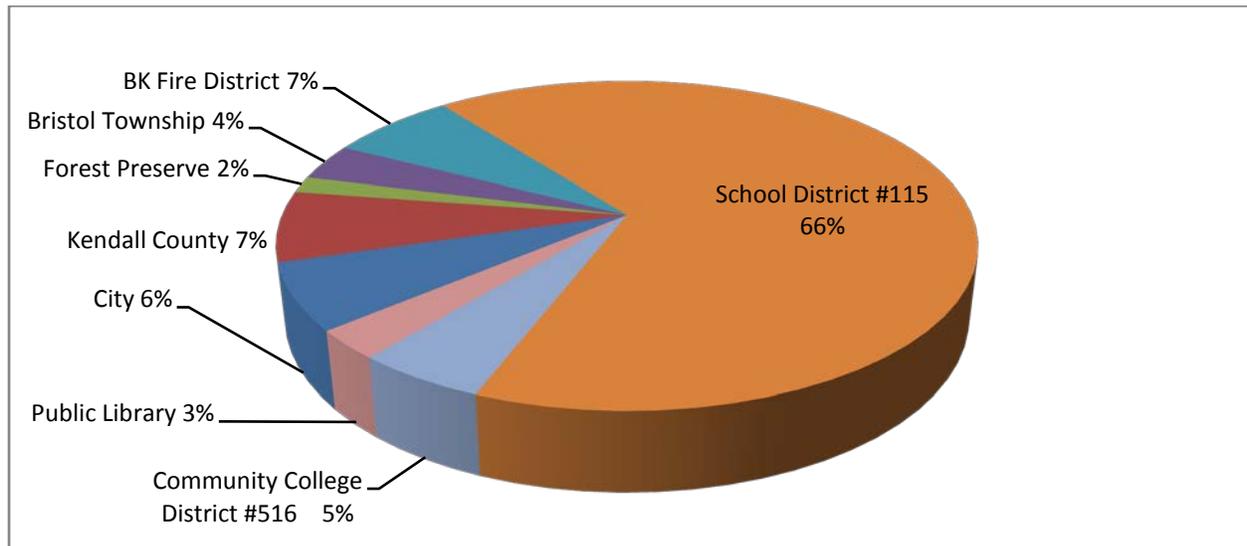
Last year (2013 levy year) the Library was extended \$630,038 in property taxes for operations, which resulted in a tax rate of \$0.15 per \$100 of EAV (maximum tax rate for library operations under Illinois law). This year, due the continued decline in EAV (0.77%), the Library is only able to levy approximately \$625,217, which is a \$4,821 decrease from the prior year’s extension.

Property Tax Levy for Fiscal Year 2016 Budget *

	<u>2012</u> <u>Extension</u>	<u>2013</u> <u>Extension</u>	-	<u>2014</u> <u>Levy Request</u>	<u>2014</u> <u>Levy Extension</u>	<u>2014</u> <u>Actual Rate</u>
City	2,288,152	2,288,180	-	2,288,200	2,288,180	0.54895
Library	664,658	630,038	-	692,000	625,217	0.15000
Police Pension	544,687	627,207	-	853,477	706,149	0.16941
City Debt Service	486,150	334,816	-	165,527	165,564	0.03972
Library Debt Service	<u>771,801</u>	<u>731,348</u>	-	<u>749,845</u>	<u>749,843</u>	<u>0.17990</u>
Total City (PTELL & Non-PTELL)	4,755,448	4,611,589	-	4,749,049	4,534,953	1.08798
less Bonds & Interest	1,257,951	1,066,164	-	915,372	915,407	0.21962
PTELL Totals	3,497,497	3,545,425	-	3,833,677	3,619,546	0.86836

* 2012 Levy amounts were received in Fiscal Year 2013 – 2014; 2013 levy amounts were received in Fiscal Year 2014 – 2015; and 2014 levy amounts will be received in Fiscal Year 2015 – 2016. Property taxes are typically received in seven installments between the months of May and November.

2015 Property Tax Percentage Breakdown (to be collected in Fiscal Year 2016)

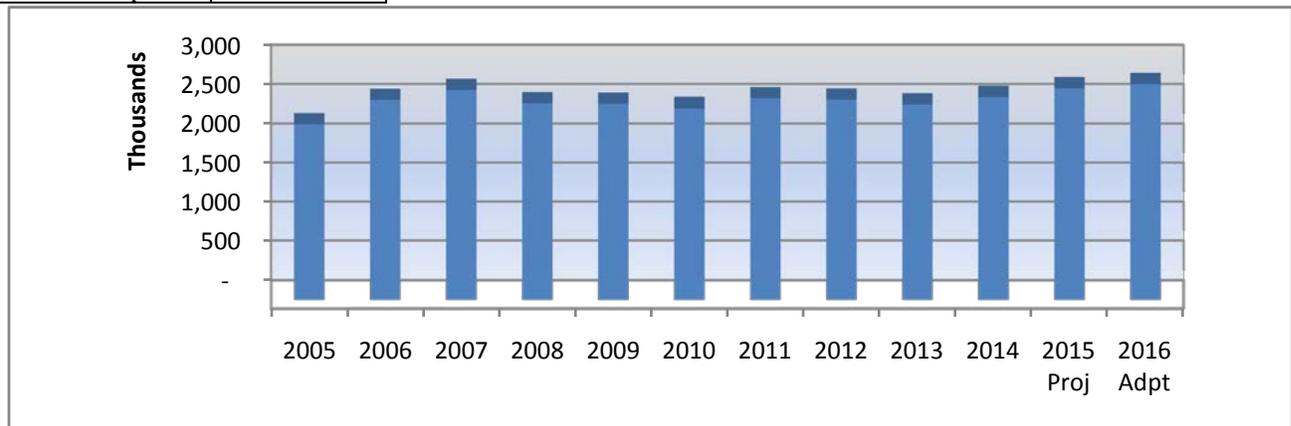


Source: Office of the Kendall County Clerk. Representative tax rates for other governmental units are from Bristol Township.

MUNICIPAL SALES TAX

Fiscal Year	Amount
2005	2,243,867
2006	2,548,784
2007	2,676,261
2008	2,506,434
2009	2,500,285
2010	2,446,099
2011	2,569,233
2012	2,552,483
2013	2,490,503
2014	2,586,460
2015 Projected	2,698,000
2016 Adopted	2,751,960

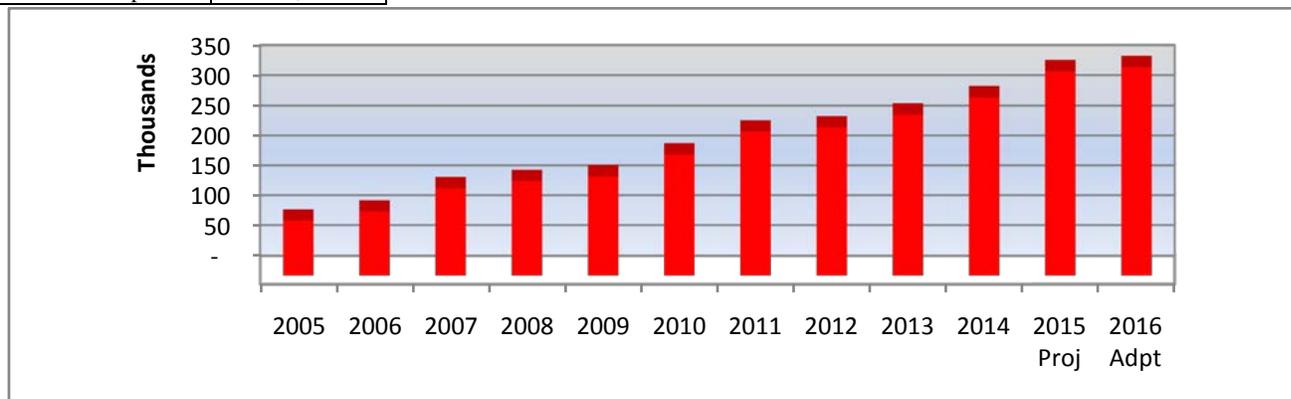
The United City of Yorkville receives 1% of the 6.25% State sales tax rate on general merchandise and 100% of the 1% State sales tax rate on qualifying food, drugs and medical appliances. Municipal sales tax is directly affected by economic conditions within the City and is also influenced by aggregate economic conditions in general. Sales tax is one of the largest sources of revenue for the General Fund, accounting for approximately 19% of total General Fund revenues in FY 2015. Sales tax revenues increased substantially over the first seven years of the new century, reflecting the vast population and economic growth the City experienced during that time frame. After declining by about 2.50% in Fiscal Year 2013, sales tax revenues have grown by approximately 4% in Fiscal Year 2014 and Fiscal Year 2015.



LOCAL USE TAX

Fiscal Year	Amount
2005	90,775
2006	106,042
2007	145,026
2008	157,093
2009	165,054
2010	201,681
2011	240,047
2012	246,963
2013	268,285
2014	296,295
2015 Projected	340,000
2016 Adopted	346,800

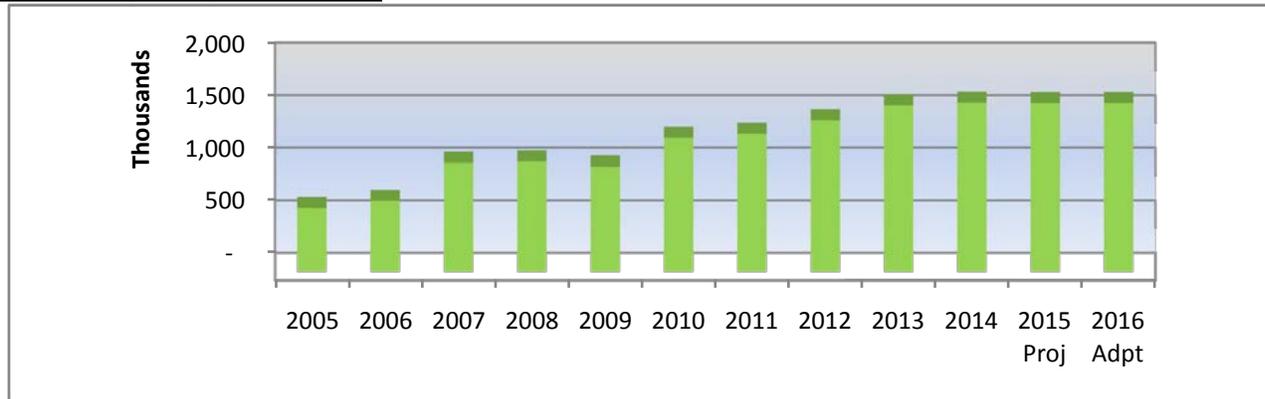
Use tax is a sales tax that is imposed on the privilege of using, in Illinois, any tangible personal property purchased out-of-state. If the seller does not collect at least 6.25% on general merchandise or 1% on qualifying food, drug and medical appliance purchases, the purchaser is responsible for the difference. Of the total amount collected by the State, 20% is distributed to local government agencies based on population (i.e., per capita basis). The increase in State use tax (local use tax) is directly correlated to the City's population growth over the past decade. Local use tax has been particularly robust in recent years, increasing an average of 12.6% in Fiscal Year's 2014 and 2015. Projected revenues for FY 2016 are based on the City's 2010 census figure and current revenue trends.



INCOME TAXES

Fiscal Year	Amount
2005	612,425
2006	679,842
2007	1,040,678
2008	1,053,292
2009	1,004,980
2010	1,277,889
2011	1,315,321
2012	1,444,426
2013	1,587,324
2014	1,613,102
2015 Projected	1,610,000
2016 Adopted	1,610,000

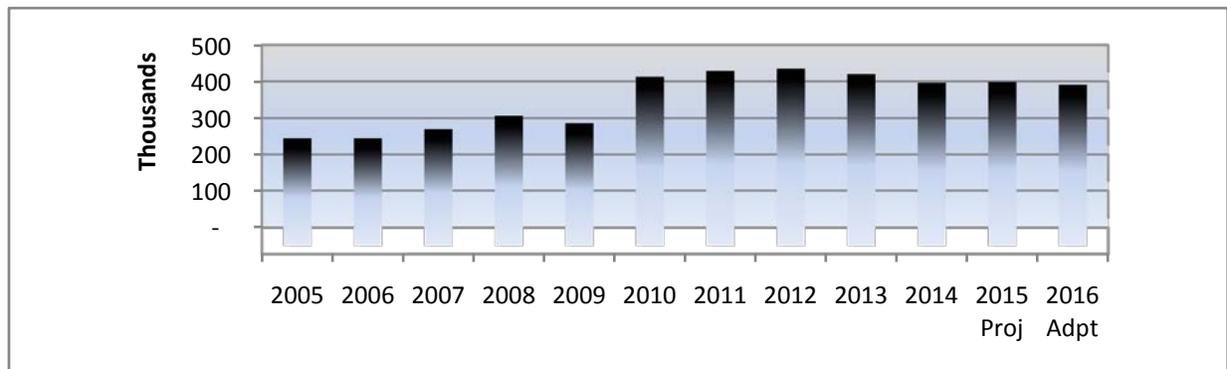
Income tax is based on average statewide income and is distributed on a per capita basis. Per the Illinois Income Tax Act, 10% of the total collections are deposited in the Local Government Distributive Fund (LGDF) for distribution to counties and municipalities based on their proportionate share of the State's population. Income tax revenues historically fluctuate with the economy; however the significant increase between FY 2006 and FY 2007 is directly attributable to the City's substantial population growth during that time period. Income tax has been particularly robust in recent years, increasing by approximately 10% in Fiscal Year 2012 and then again in Fiscal Year 2013. For Fiscal Year 2016, management remains conservative with its income tax revenue projections, due to the uncertainty surrounding the State's budget at its potential impact on the LGDF.



MOTOR FUEL TAXES

Fiscal Year	Amount
2005	266,318
2006	266,560
2007	291,666
2008	328,650
2009	307,882
2010	434,263
2011	450,645
2012	456,613
2013	442,096
2014	417,742
2015 Projected	420,000
2016 Adopted	412,500

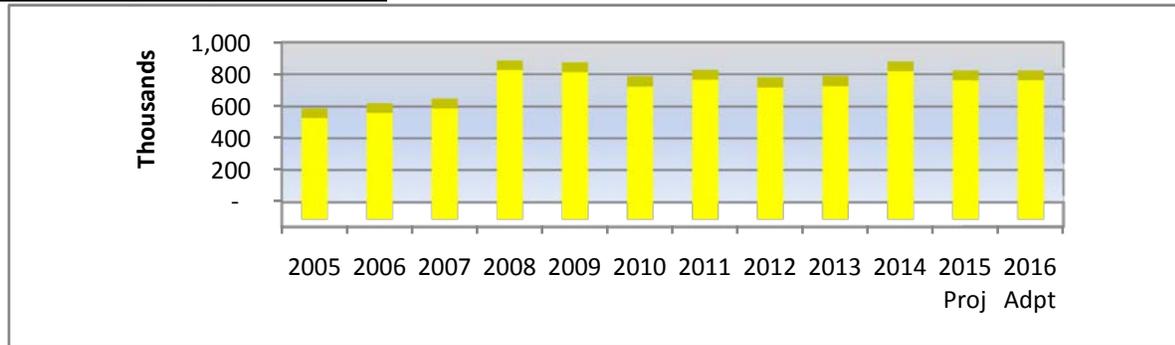
Motor fuel taxes (MFT) are state shared revenues that are distributed on a per capita basis and derived from taxes on gasoline and diesel fuels. Motor fuel taxes fluctuate based on vehicle use and gasoline consumption. Like other state shared revenues, motor fuel taxes for the City have significantly increased over the past decade as population increased. Motor fuel tax revenues for Fiscal Year 2015 and Fiscal Year 2016 are projected to hold relatively steady, based on current and historical revenue trends.



UTILITY TAXES

Fiscal Year	Amount
2005	635,500
2006	667,840
2007	696,096
2008	933,623
2009	922,095
2010	833,669
2011	873,999
2012	828,426
2013	835,972
2014	926,857
2015 Projected	870,000
2016 Adopted	870,000

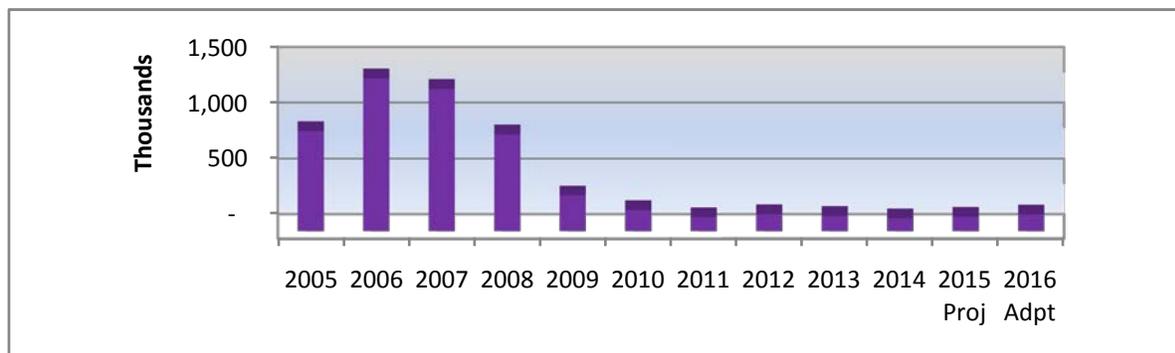
This revenue stream is comprised of both electric and natural gas utility taxes. This tax is collected by ComEd (electric) and Nicor (natural gas) and remitted to the City on a quarterly basis. Utility taxes increased by approximately 75% from Fiscal Year 2004 to Fiscal Year 2008 in conjunction with the increase in population that occurred during that time period. Since Fiscal Year 2009, utility tax revenue has averaged approximately \$870,000 per year, although this number does fluctuate based on the severity of weather patterns. For Fiscal Year 2016, management remains conservative in its projections, which are based on historical trends.



BUILDING PERMITS

Fiscal Year	Amount
2005	897,795
2006	1,373,536
2007	1,278,672
2008	867,869
2009	322,160
2010	190,579
2011	126,829
2012	153,393
2013	137,260
2014	116,182
2015 Projected	130,000
2016 Adopted	150,000

Building permits are one of the more volatile revenue streams in the General Fund, and tend to follow the aggregate economy as indicated by graph below. Since Fiscal Year 2012 the City has used building permit revenue to cover the costs of Building Department personnel (part of the Community Development cost center located within the General Fund), with excess revenues going to the City-Wide Capital Fund to help finance current and future capital projects. Permit revenues were particularly robust during the housing boom of the last decade, but have significantly declined since the 2008 recession. For Fiscal Year 2016, management remains conservative in its projections, but expects a slight increase in permit revenues due to the discontinuation of the BUILD Program in December 2015.



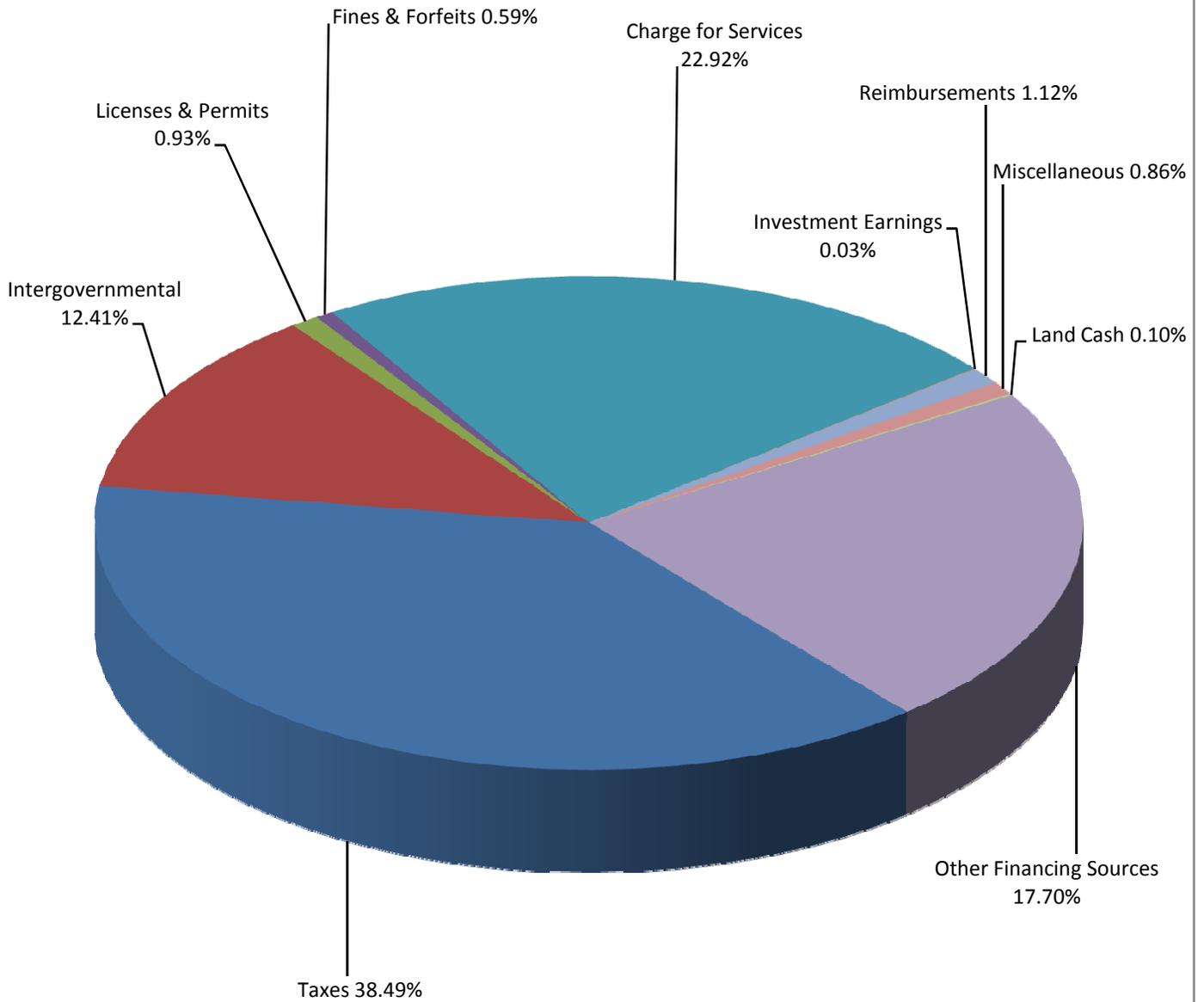
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BUDGET OVERVIEW

United City of Yorkville
Revenues by Category
Fiscal Year 2016

FUND	Taxes	Inter-governmental	Licenses & Permits	Fines & Forfeits	Charges for Services	Investment Earnings	Reimbursements	Miscellaneous	Land Cash	Other Financing Sources	Fund Total
<u>General Fund</u>	10,229,937	2,178,100	198,000	160,250	1,319,950	4,000	80,000	22,500	-	7,900	14,200,637
<u>Special Revenue Funds</u>											
Motor Fuel Tax	-	483,500	-	-	-	500	-	-	-	-	484,000
Parks and Recreation	-	-	-	-	325,000	400	-	181,000	-	1,076,831	1,583,231
Land Cash	-	400,000	-	-	-	-	-	-	30,500	-	430,500
Countryside TIF	100,000	-	-	-	-	-	-	-	-	-	100,000
Downtown TIF	65,000	-	-	-	-	50	-	-	-	-	65,050
Fox Hill SSA	7,073	-	-	-	-	-	-	-	-	-	7,073
Sunflower SSA	18,608	-	-	-	-	-	-	-	-	-	18,608
<u>Debt Service Fund</u>	165,527	-	4,500	-	-	-	-	-	-	132,103	302,130
<u>Capital Project Funds</u>											
Vehicle & Equipment	-	-	49,275	12,750	373,063	250	-	1,000	-	36,000	472,338
City-Wide Capital	-	776,938	17,500	-	680,000	1,000	67,700	-	-	214,184	1,757,322
<u>Enterprise Funds</u>											
Water	-	-	-	-	3,240,437	500	-	56,307	-	4,376,275	7,673,519
Sewer	-	-	-	-	1,180,200	1,500	200,000	-	-	1,134,654	2,516,354
<u>Library Funds</u>											
Library Operations	635,000	22,450	-	9,300	11,500	1,500	-	7,500	-	34,168	721,418
Library Debt Service	749,846	-	-	-	-	30	-	-	-	-	749,876
Library Capital	-	-	20,000	-	-	20	-	-	-	-	20,020
TOTAL REVENUES	11,970,991	3,860,988	289,275	182,300	7,130,150	9,750	347,700	268,307	30,500	7,012,115	31,102,076

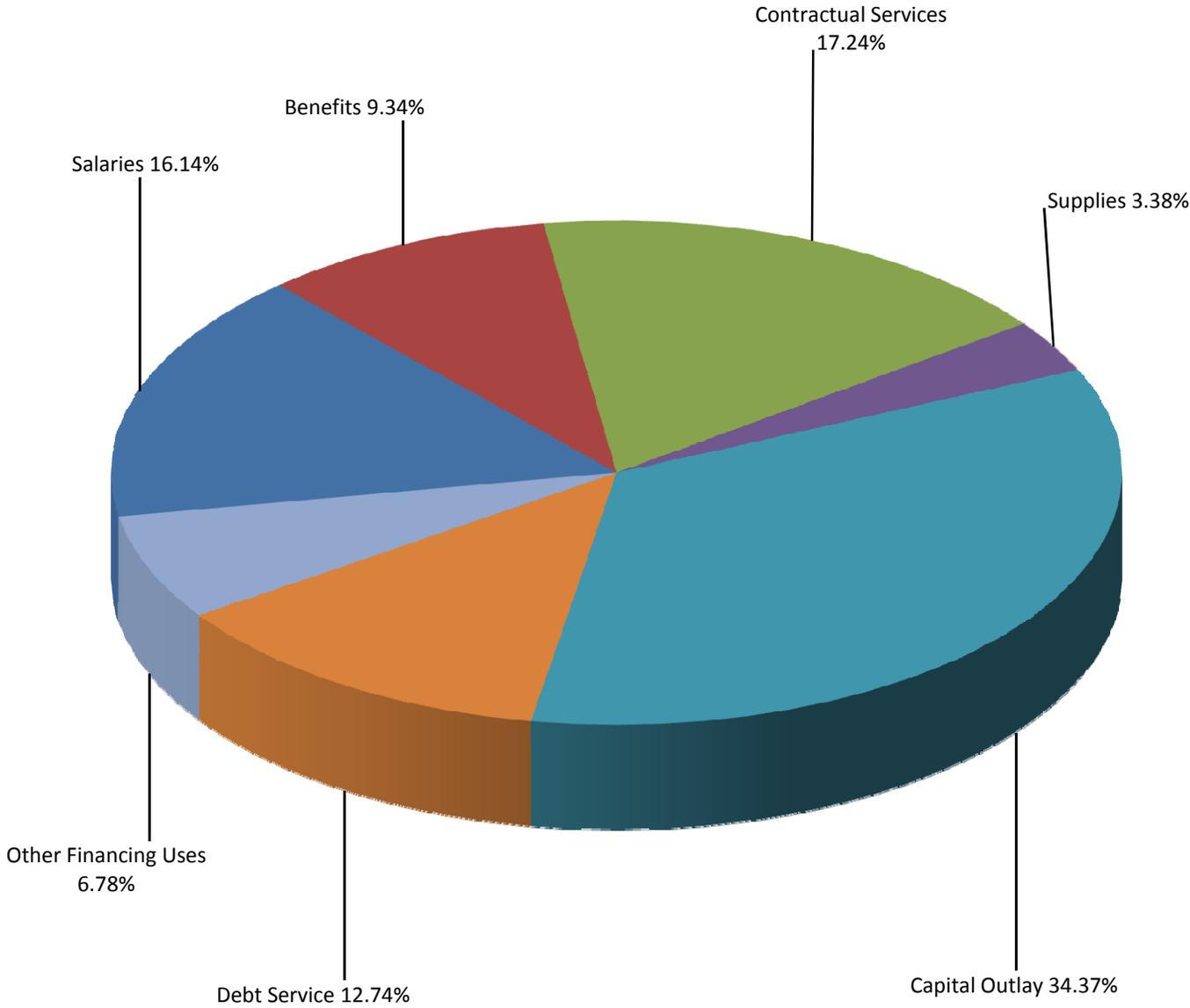
United City of Yorkville Revenues by Category Fiscal Year 2016



United City of Yorkville
Expenditures by Category
Fiscal Year 2016

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Developer Commitments	Debt Service	Other Financing Uses	Fund Total
<u>General Fund</u>	4,113,253	2,545,610	4,807,155	284,861	-	-	-	2,439,756	14,190,635
<u>Special Revenue Funds</u>									
Motor Fuel Tax	-	-	117,210	203,000	551,287	-	-	-	871,497
Parks and Recreation	863,762	382,912	234,780	314,486	-	-	-	-	1,795,940
Land Cash	-	-	-	-	580,832	-	-	-	580,832
Countryside TIF	-	-	3,140	-	-	-	93,431	-	96,571
Downtown TIF	-	-	27,860	-	328,170	-	-	-	356,030
Fox Hill SSA	-	-	29,833	-	-	-	-	-	29,833
Sunflower SSA	-	-	37,594	-	-	-	-	-	37,594
<u>Debt Service Fund</u>	-	-	525	-	-	-	310,250	-	310,775
<u>Capital Project Funds</u>									
Vehicle & Equipment	-	-	24,167	2,000	516,929	-	73,034	-	616,130
City-Wide Capital	-	-	86,025	27,500	5,375,823	-	408,356	2,500	5,900,204
<u>Enterprise Funds</u>									
Water	411,332	240,029	816,370	302,995	4,948,544	-	1,230,445	-	7,949,715
Sewer	205,003	127,049	82,845	92,610	459,015	32,891	1,865,399	76,275	2,941,087
<u>Library Funds</u>									
Library Operations	397,860	171,013	128,249	19,000	-	-	-	-	716,122
Library Debt Service	-	-	-	-	-	-	749,846	-	749,846
Library Capital	-	-	3,500	8,395	-	-	-	-	11,895
TOTAL EXPENDITURES	5,991,210	3,466,613	6,399,253	1,254,847	12,760,600	32,891	4,730,761	2,518,531	37,154,706

**United City of Yorkville
Expenditures by Category
Fiscal Year 2016**



United City of Yorkville
Fund Balance History
Fiscal Years 2013 - 2016

FUND	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted Budget
<u>General Fund</u>	4,223,820	3,860,581	3,874,053	4,100,605	4,110,607
<u>Special Revenue Funds</u>					
Motor Fuel Tax	1,162,506	1,030,456	620,347	977,153	589,656
Parks and Recreation	320,370	546,485	286,717	482,100	269,391
Land Cash	121,420	187,984	(145,213)	(34,835)	(185,167)
Countryside TIF	1,572,335	(534,087)	(604,070)	(598,388)	(594,959)
Downtown TIF	216,937	231,529	265,260	232,931	(58,049)
Fox Hill SSA	15,124	11,134	154	15,067	(7,693)
Sunflower SSA	7,740	2,574	(18,345)	(30,994)	(49,980)
<u>Debt Service Fund</u>	12,046	5,319	6,207	8,645	-
<u>Capital Project Funds</u>					
Municipal Building	(571,615)	-	-	-	-
Vehicle & Equipment	175,588	147,746	-	142,568	(1,224)
City-Wide Capital	328,726	676,555	4,662,971	4,974,078	831,196
<u>Enterprise Funds *</u>					
Water	1,526,679	1,350,923	976,762	834,203	558,007
Sewer	2,993,332	2,879,170	1,959,540	1,793,626	1,368,893
Recreation Center	(300,420)	-	-	-	-
<u>Library Fund</u>					
Library Operations	446,136	471,076	354,783	387,693	392,989
Library Debt Service	-	-	30	-	30
Library Capital	15,689	26,870	-	(8,135)	(10)
Totals	12,266,413	10,894,315	12,239,196	13,276,317	7,223,687

* Fund Balance Equivalency

United City of Yorkville
Revenue Budget Summary - All Funds
Fiscal Years 2013 - 2016

FUND	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted Budget
<u>General Fund</u>	13,314,810	13,445,145	13,726,625	13,917,067	14,200,637
<u>Special Revenue Funds</u>					
Motor Fuel Tax	518,843	815,699	483,000	947,711	484,000
Parks and Recreation	1,438,559	2,289,916	1,765,856	1,784,256	1,583,231
Land Cash	468,768	137,602	73,000	161,860	430,500
Fox Industrial TIF	-				
Countryside TIF	2,132	1,237,149	20,000	9,295	100,000
Downtown TIF	45,408	71,006	85,075	60,077	65,050
Fox Hill SSA	3,796	3,787	8,536	8,536	7,073
Sunflower SSA	7,544	7,469	17,416	17,417	18,608
<u>Debt Service Fund</u>	429,531	322,226	332,179	2,700,380	302,130
<u>Capital Project Funds</u>					
Municipal Building	12,859	575,545	-	-	-
Vehicle & Equipment	112,156	305,427	434,553	481,460	472,338
City-Wide Capital	633,742	1,552,624	6,549,840	6,821,507	1,757,322
<u>Enterprise Funds</u>					
Water	3,104,339	2,587,877	2,839,226	2,590,912	7,673,519
Sewer	1,649,995	2,389,613	2,385,472	2,393,576	2,516,354
Recreation Center	511,086	534,506	-	-	-
<u>Library Funds</u>					
Library Operations	789,584	741,392	732,685	714,776	721,418
Library Debt Service	797,309	767,720	731,351	731,321	749,876
Library Capital	35,208	53,666	20,020	20,010	20,020
TOTAL REVENUES	23,875,669	27,838,369	30,204,834	33,360,161	31,102,076

United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2013 - 2016

FUND	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted Budget
<u>General Fund</u>	10,361,617	13,808,392	13,570,112	13,677,043	14,190,635
<u>Special Revenue Funds</u>					
Motor Fuel Tax	281,196	947,751	863,499	1,001,014	871,497
Parks and Recreation	1,398,256	2,063,804	1,911,447	1,848,641	1,795,940
Land Cash	52,570	71,037	406,850	384,679	580,832
Fox Industrial TIF	-	-	-	-	-
Countryside TIF	307,670	3,343,572	91,398	73,596	96,571
Downtown TIF	86,425	56,411	52,788	58,675	356,030
Fox Hill SSA	5,743	7,776	19,603	4,603	29,833
Sunflower SSA	11,992	12,635	35,985	50,985	37,594
<u>Debt Service Fund</u>	504,996	328,954	330,354	2,697,054	310,775
<u>Capital Project Funds</u>					
Municipal Building	5,100	3,930	-	-	-
Vehicle & Equipment	291,163	333,269	559,202	486,638	616,130
City-Wide Capital	386,213	1,204,795	2,579,272	2,523,984	5,900,204
<u>Enterprise Funds</u>					
Water	2,878,499	2,763,633	3,093,781	3,107,632	7,949,715
Sewer	1,660,200	2,503,777	3,217,226	3,479,120	2,941,087
Recreation Center	591,504	234,086	-	-	-
<u>Library Fund</u>					
Library Operations	732,279	716,452	783,453	798,159	716,122
Library Debt Service	795,488	767,720	731,321	731,321	749,846
Library Capital	26,312	42,484	55,015	55,015	11,895
TOTAL EXPENDITURES	20,377,223	29,210,478	28,301,306	30,978,159	37,154,706

United City of Yorkville
Fiscal Year 2016 Budget
Fund Balance Summary

FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	4,100,605	14,200,637	14,190,635	10,002	4,110,607
<u>Special Revenue Funds</u>				-	
Motor Fuel Tax	977,153	484,000	871,497	(387,497)	589,656
Parks and Recreation	482,100	1,583,231	1,795,940	(212,709)	269,391
Land Cash	(34,835)	430,500	580,832	(150,332)	(185,167)
Countryside TIF	(598,388)	100,000	96,571	3,429	(594,959)
Downtown TIF	232,931	65,050	356,030	(290,980)	(58,049)
Fox Hill SSA	15,067	7,073	29,833	(22,760)	(7,693)
Sunflower SSA	(30,994)	18,608	37,594	(18,986)	(49,980)
<u>Debt Service Fund</u>	8,645	302,130	310,775	(8,645)	-
<u>Capital Project Funds</u>					
Vehicle & Equipment	142,568	472,338	616,130	(143,792)	(1,224)
City-Wide Capital	4,974,078	1,757,322	5,900,204	(4,142,882)	831,196
<u>Enterprise Funds</u>					
Water	834,203	7,673,519	7,949,715	(276,196)	558,007
Sewer	1,793,626	2,516,354	2,941,087	(424,733)	1,368,893
<u>Library Fund</u>					
Library Operations	387,693	721,418	716,122	5,296	392,989
Library Debt Service	-	749,876	749,846	30	30
Library Capital	(8,135)	20,020	11,895	8,125	(10)
Totals	13,276,317	31,102,076	37,154,706	(6,052,630)	7,223,687

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GENERAL FUND (01)

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. There are six budgeted departments in the General Fund:

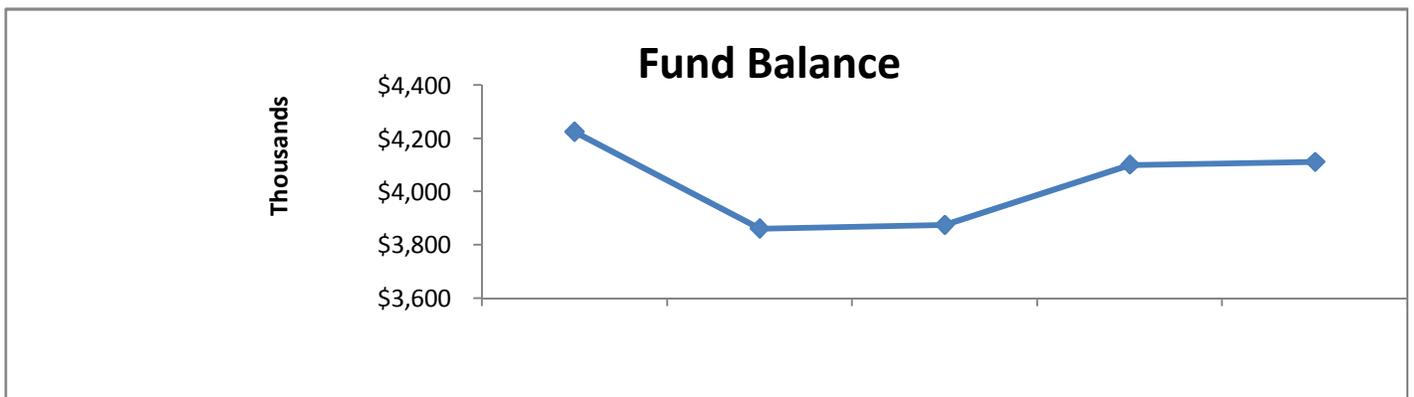
- Administration (110)
- Finance (120)
- Police (210)
- Community Development (220)
- Public Works – Streets & Sanitation (410)
- Administrative Services (640)

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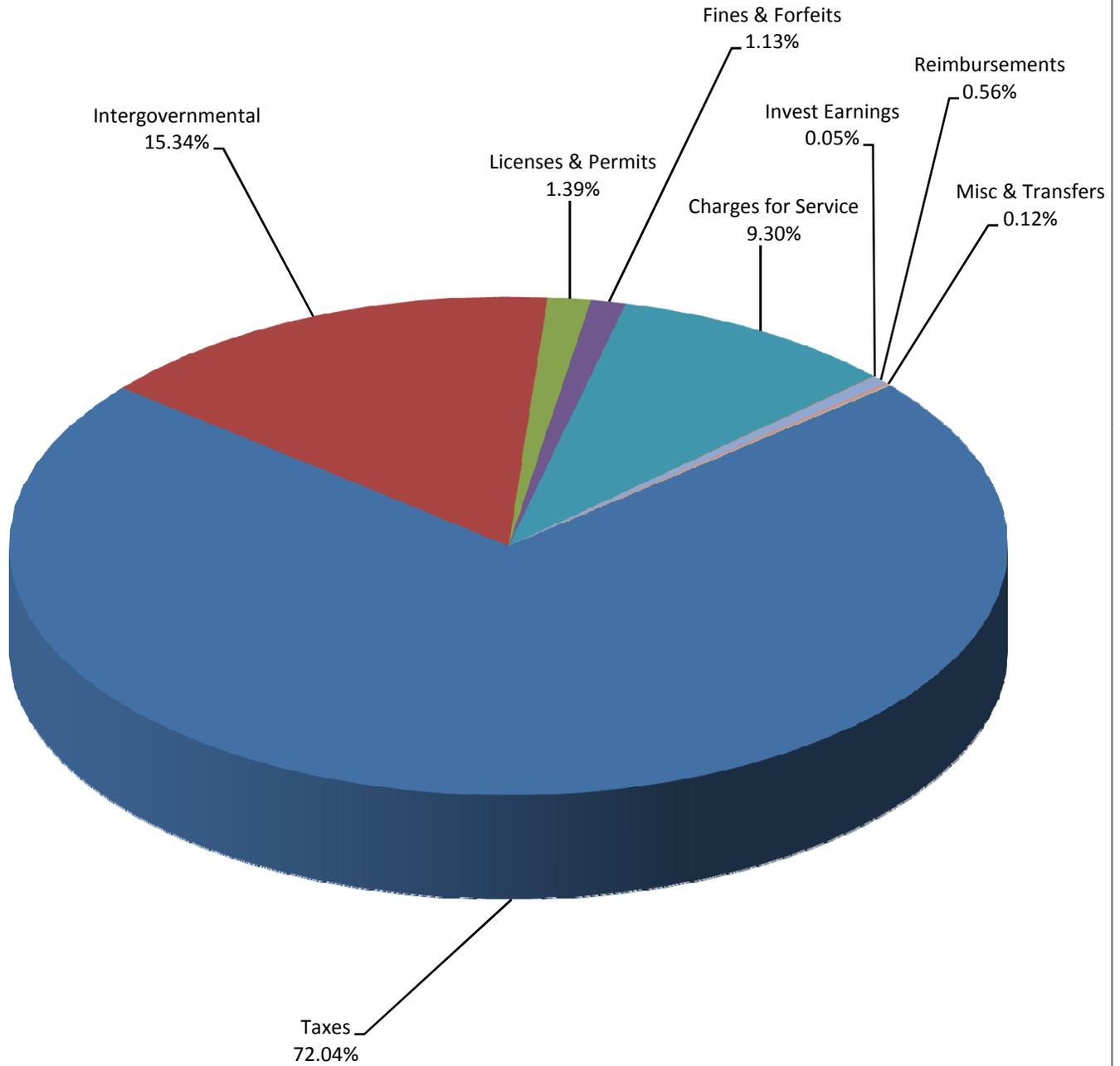
GENERAL FUND (01)

The General Fund is the City's primary operating fund. It accounts for major tax revenue used to support administrative and public safety functions.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Taxes	9,319,683	9,607,999	9,891,724	10,015,821	10,229,937
Intergovernmental	2,078,457	2,120,327	2,157,200	2,166,246	2,178,100
Licenses & Permits	168,831	168,119	193,000	178,000	198,000
Fines & Forfeits	169,144	173,954	175,250	160,250	160,250
Charges for Service	1,199,908	1,175,166	1,203,201	1,286,500	1,319,950
Investment Earnings	7,287	8,792	8,000	5,250	4,000
Reimbursements	238,535	168,974	80,000	80,000	80,000
Miscellaneous	132,965	19,335	13,000	22,500	22,500
Other Financing Sources	-	2,479	5,250	2,500	7,900
Total Revenue	13,314,810	13,445,145	13,726,625	13,917,067	14,200,637
Expenditures					
Salaries	3,170,404	3,437,661	3,967,218	3,961,718	4,113,253
Benefits	1,909,160	2,052,895	2,470,227	2,441,200	2,545,610
Contractual Services	3,520,085	4,267,482	4,283,415	4,426,649	4,807,155
Supplies	260,466	247,990	300,299	298,199	284,861
Contingencies	-	11,676	-	-	-
Other Financing Uses	1,501,502	3,790,688	2,548,953	2,549,277	2,439,756
Total Expenditures	10,361,617	13,808,392	13,570,112	13,677,043	14,190,635
Surplus (Deficit)	2,953,193	(363,247)	156,513	240,024	10,002
Ending Fund Balance	4,223,820	3,860,581	3,874,053	4,100,605	4,110,607
	40.8%	28.0%	28.5%	30.0%	29.0%



United City of Yorkville
Revenue by Category
General Fund Fiscal Year 2016 Budget



United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Taxes						
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,276,807	2,201,759	2,334,190	2,277,087	2,288,200
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION <i>TBD annually by Actuarial Valuation</i>	438,711	524,120	614,005	624,168	728,477
01-000-40-00-4030	MUNICIPAL SALES TAX	2,490,503	2,586,460	2,626,000	2,698,000	2,751,960
01-000-40-00-4035	NON-HOME RULE SALES TAX	1,919,423	1,986,566	2,020,000	2,100,000	2,142,000
01-000-40-00-4040	ELECTRIC UTILITY TAX	600,182	615,878	605,000	605,000	605,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	235,790	310,979	255,000	265,000	265,000
01-000-40-00-4043	EXCISE TAX <i>Formerly Telecommunications Tax</i>	484,365	461,554	490,000	420,000	415,000
01-000-40-00-4044	TELEPHONE UTILITY TAX	15,265	12,625	15,000	11,500	11,500
01-000-40-00-4045	CABLE FRANCHISE FEES	218,091	232,206	225,000	230,000	230,000
01-000-40-00-4050	HOTEL TAX <i>90% Rebated to Aurora Chamber of Commerce</i>	53,859	65,605	60,000	70,000	70,000
01-000-40-00-4055	VIDEO GAMING TAX	2,300	26,047	20,000	45,000	45,000
01-000-40-00-4060	AMUSEMENT TAX	140,856	144,118	195,000	175,000	175,000
01-000-40-00-4065	ADMISSIONS TAX <i>100% Rebated</i>	119,199	103,720	105,000	104,066	105,000
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT <i>100% Rebated</i>	314,385	325,724	317,529	340,000	346,800
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN <i>100% Rebated</i>	-	-	-	20,000	20,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE <i>100% Rebated</i>	-	-	-	20,000	20,000
01-000-40-00-4075	AUTO RENTAL TAX	9,633	10,638	10,000	11,000	11,000
01-000-40-00-4080	PARA-MUTUEL TAX	314	-	-	-	-
	Total: Taxes	\$9,319,683	\$9,607,999	\$9,891,724	\$10,015,821	\$10,229,937
Intergovernmental						
01-000-41-00-4100	STATE INCOME TAX	1,587,324	1,613,102	1,650,000	1,610,000	1,610,000
01-000-41-00-4105	LOCAL USE TAX	268,285	296,298	280,000	340,000	346,800
01-000-41-00-4110	ROAD & BRIDGE TAX	168,477	164,398	175,000	171,756	175,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	15,908	16,672	16,000	16,000	16,000
01-000-41-00-4160	FEDERAL GRANTS <i>HIDTA Reimbursements Vest Grant Reimbursements</i>	17,131	8,880	15,000	10,000	10,000
01-000-41-00-4168	TRAFFIC SIGNAL MAINTENANCE	20,019	19,284	20,000	17,290	19,000
01-000-41-00-4170	STATE GRANTS	-	266	-	-	-

United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
01-000-41-00-4182	MISC INTERGOVERNMENTAL <i>Pull Tab & Jar Games</i>	1,313	1,427	1,200	1,200	1,300
Total:	Intergovernmental	\$2,078,457	\$2,120,327	\$2,157,200	\$2,166,246	\$2,178,100
Licenses & Permits						
01-000-42-00-4200	LIQUOR LICENSE	39,895	47,781	40,000	45,000	45,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	2,336	4,156	3,000	3,000	3,000
01-000-42-00-4210	BUILDING PERMITS	126,600	116,182	150,000	130,000	150,000
Total:	Licenses & Permits	\$168,831	\$168,119	\$193,000	\$178,000	\$198,000
Fines & Forfeits						
01-000-43-00-4310	CIRCUIT COURT FINES	59,121	45,653	60,000	45,000	45,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	36,328	42,430	35,000	35,000	35,000
01-000-43-00-4323	OFFENDER REGISTRATION	320	215	250	250	250
01-000-43-00-4325	POLICE TOWS	73,375	85,656	80,000	80,000	80,000
Total:	Fines & Forfeits	\$169,144	\$173,954	\$175,250	\$160,250	\$160,250
Charges for Services						
01-000-44-00-4400	GARBAGE SURCHARGE	1,028,304	1,003,263	1,031,701	1,115,000	1,148,450
01-000-44-00-4405	COLLECTION FEE - YBSD	150,423	150,249	150,000	150,000	150,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	21,081	21,054	21,000	21,000	21,000
01-000-44-00-4474	POLICE SPECIAL DETAIL <i>Cancels out with Special Detail in Admin Srves</i>	100	600	500	500	500
Total:	Charges for Services	\$1,199,908	\$1,175,166	\$1,203,201	\$1,286,500	\$1,319,950
Investment Earnings						
01-000-45-00-4500	INVESTMENT EARNINGS	7,287	8,792	8,000	5,250	4,000
Total:	Investment Earnings	\$7,287	\$8,792	\$8,000	\$5,250	\$4,000
Reimbursements						
01-000-46-00-4601	REIMB - LEGAL EXPENSES	12,492	2,629	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	30,004	107,193	50,000	50,000	50,000
01-000-46-00-4669	REIMB - RETIREE INS CONTRIBUTIONS	57,824	-	-	-	-
01-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS <i>Netted Against Group Health Ins Exp</i>	67,166	-	-	-	-
01-000-46-00-4671	REIMB - LIFE INSURANCE	2,229	-	-	-	-
01-000-46-00-4680	REIMB - LIABILITY INSURANCE <i>Canceled out by Reimbursable Repairs in Admin Srves</i>	27,670	4,764	5,000	5,000	5,000
01-000-46-00-4681	REIMB - WORKERS COMP	15,098	30,788	-	-	-
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	17,243	18,932	20,000	20,000	20,000

United City of Yorkville
General Fund

01

GENERAL FUND REVENUE

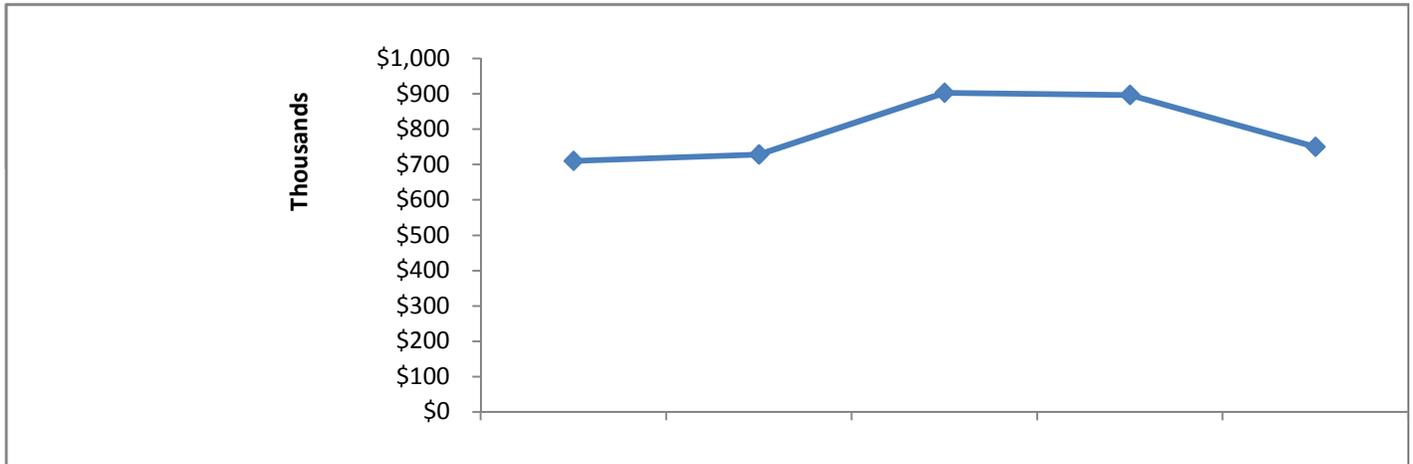
Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
01-000-46-00-4690	REIMB - MISCELLANEOUS <i>Fingerprinting, Postage, FOIA, Accident Reports, Subpoena Fees, etc.</i>	8,809	4,668	5,000	5,000	5,000
	Total: Reimbursements	\$238,535	\$168,974	\$80,000	\$80,000	\$80,000
Miscellaneous						
01-000-48-00-4820	RENTAL INCOME <i>Beecher Lease Agreement & Rentals</i>	7,615	7,495	8,000	7,500	7,500
01-000-48-00-4845	DONATIONS <i>Hanging Basket proceeds</i>	-	-	2,000	-	-
01-000-48-00-4850	MISCELLANEOUS INCOME <i>Cash Over/Under, City Credit Card Rebates, Etc.</i>	125,350	11,840	3,000	15,000	15,000
	Total: Miscellaneous	\$132,965	\$19,335	\$13,000	\$22,500	\$22,500
Other Financing Sources						
01-000-49-00-4910	SALE OF CAPITAL ASSETS <i>Disposal of Glockes - Police Dept</i>	-	-	-	-	5,400
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BLDG <i>Re-payment for Close Out Transfer in FY 2014</i>	-	2,479	5,250	2,500	2,500
	Total: Other Financing Sources	\$0	\$2,479	\$5,250	\$2,500	\$7,900
	Total: GENERAL FUND REVENUE	<u>\$13,314,810</u>	<u>\$13,445,145</u>	<u>\$13,726,625</u>	<u>\$13,917,067</u>	<u>\$14,200,637</u>

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ADMINISTRATION DEPARTMENT

The Administration Department includes both elected official and management expenditures. Elected officials consist of the Mayor, City Council, Treasurer and Clerk. The City Administrator is hired by the Mayor with the consent of the City Council. City staff report to the City Administrator. It is the role of the City Administrator to direct staff in the daily administration of City services.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Expenditures					
Salaries	340,543	364,083	433,153	427,653	420,487
Benefits	238,180	219,042	289,190	288,134	166,566
Contractual Services	122,314	136,733	167,735	167,735	151,039
Supplies	9,162	8,287	12,950	12,850	11,850
Total Administration Department	710,199	728,145	903,028	896,372	749,942



Personnel *

Full-time Personnel: **

City Administrator	1.00	1.00	1.00	1.00	1.00
Human Resource Manager	1.00	0.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.00	1.00	1.00	1.00	1.00
Administrative Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-time Personnel	4.00	4.00	4.00	4.00	4.00
Part-time Personnel: **					
Administrative Intern	<u>0.55</u>	<u>0.84</u>	<u>0.00</u>	<u>0.20</u>	<u>0.72</u>
Total Full-Time Equivalent Personnel	4.55	4.84	4.00	4.20	4.72

* All personnel numbers presented as Full-Time Equivalents (FTE).

** All administrative personnel and 5 Elected Officials participate in the Illinois Municipal Retirement Fund (IMRF).

United City of Yorkville General Fund

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ADMINISTRATION

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
01-110-50-00-5001	SALARIES - MAYOR	9,605	9,535	11,000	11,000	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMMISIONER	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	10,137	7,268	11,000	11,000	11,000
01-110-50-00-5004	SALARIES - CITY TREASURER	4,267	1,031	6,500	1,000	6,500
01-110-50-00-5005	SALARIES - ALDERMAN	47,205	47,190	52,000	52,000	52,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	268,329	275,169	351,153	351,153	308,487
01-110-50-00-5015	PART-TIME SALARIES	-	22,646	-	-	30,000
	<i>Administrative Intern</i>					
01-110-50-00-5020	OVERTIME	-	244	500	500	500
	Total: Salaries	\$340,543	\$364,083	\$433,153	\$427,653	\$420,487
Benefits						
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	32,561	36,794	47,482	47,482	42,886
01-110-52-00-5214	FICA CONTRIBUTION	23,994	25,473	31,887	31,887	31,014
01-110-52-00-5216	GROUP HEALTH INSURANCE	69,719	69,776	114,769	114,769	85,972
01-110-52-00-5222	GROUP LIFE INSURANCE	580	403	559	444	447
01-110-52-00-5223	DENTAL INSURANCE	5,202	4,252	6,376	5,637	5,139
01-110-52-00-5224	VISION INSURANCE	562	550	775	589	549
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	96,881	76,151	81,548	81,548	-
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	682	643	644	644	559
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	7,202	4,432	4,593	4,593	-
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	797	568	557	541	-
	Total: Benefits	\$238,180	\$219,042	\$289,190	\$288,134	\$166,566
Contractual Services						
01-110-54-00-5412	TRAINING & CONFERENCES	3,510	4,624	5,100	5,100	5,100
01-110-54-00-5415	TRAVEL & LODGING	6,310	7,843	11,000	11,000	11,000
01-110-54-00-5426	PUBLISHING & ADVERTISING	716	765	1,000	1,000	1,000
01-110-54-00-5430	PRINTING & DUPLICATING	5,356	3,503	5,500	5,500	5,500
01-110-54-00-5436	4TH OF JULY CONTRIBUTIONS	-	11,033	-	-	-
01-110-54-00-5440	TELECOMMUNICATIONS	19,659	13,143	20,000	20,000	20,000
01-110-54-00-5448	FILING FEES	154	181	500	500	500
01-110-54-00-5451	CODIFICATION	4,904	2,468	8,000	8,000	5,000
01-110-54-00-5452	POSTAGE & SHIPPING	(335)	2,225	8,000	8,000	4,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	16,701	14,004	17,000	17,000	17,000
01-110-54-00-5462	PROFESSIONAL SERVICES	8,722	8,355	20,000	20,000	14,000

United City of Yorkville
General Fund

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ADMINISTRATION

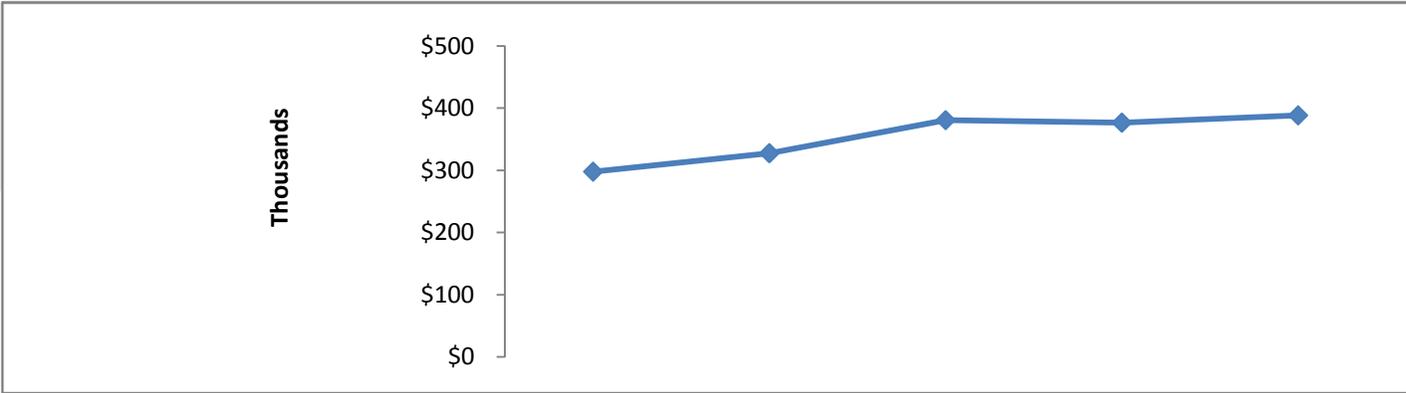
Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
01-110-54-00-5473	KENDALL AREA TRANSIT	23,550	23,550	30,000	30,000	25,000
01-110-54-00-5480	UTILITIES	16,636	27,883	21,735	21,735	23,039
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,079	2,508	2,400	2,400	2,400
01-110-54-00-5488	OFFICE CLEANING	14,352	14,648	17,500	17,500	17,500
	Total: Contractual Services	\$122,314	\$136,733	\$167,735	\$167,735	\$151,039
Supplies						
01-110-56-00-5610	OFFICE SUPPLIES	9,162	8,287	12,000	12,000	11,000
01-110-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	850	850	850
01-110-56-00-5640	REPAIR & MAINTENANCE	-	-	100	-	-
	Total: Supplies	\$9,162	\$8,287	\$12,950	\$12,850	\$11,850
	Total: ADMINISTRATION	<u>\$710,199</u>	<u>\$728,145</u>	<u>\$903,028</u>	<u>\$896,372</u>	<u>\$749,942</u>

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FINANCE DEPARTMENT

The Finance Department is responsible for accounting, internal controls, external reporting and auditing of all financial transactions. The Finance Department is in charge of the annual audit, utility billing, payables and payroll and works with administration in the preparation of the annual budget. Personnel are budgeted in the General and Water Funds.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Expenditures					
Salaries	176,887	193,692	207,142	207,142	217,491
Benefits	60,326	70,446	73,202	73,768	80,365
Contractual Services	58,584	60,214	95,450	90,750	87,050
Supplies	2,105	3,336	5,100	5,100	3,600
Total Finance Department	297,902	327,688	380,894	376,760	388,506



Personnel *

Full-time Personnel: **

Finance Director	1.00	1.00	1.00	1.00	1.00
Senior Accounting Clerk	1.00	1.00	1.00	1.00	1.00
Accounting Clerk	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-Time Equivalent Personnel	3.00	3.00	3.00	3.00	3.00

* All personnel numbers presented as Full-Time Equivalents (FTE).

** All full-time personnel participate in the Illinois Municipal Retirement Fund (IMRF).

United City of Yorkville
General Fund

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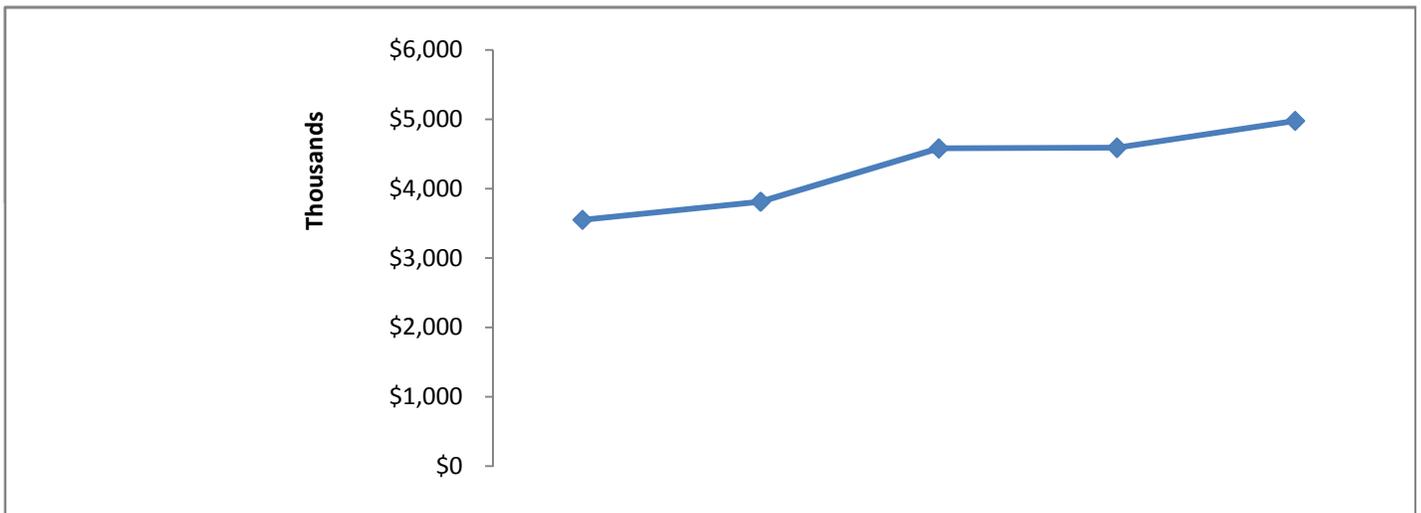
FINANCE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
01-120-50-00-5010	SALARIES & WAGES	176,887	193,692	207,142	207,142	217,491
	Total: Salaries	\$176,887	\$193,692	\$207,142	\$207,142	\$217,491
Benefits						
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	19,266	21,792	24,703	24,703	24,196
01-120-52-00-5214	FICA CONTRIBUTION	13,410	14,483	15,674	15,674	16,462
01-120-52-00-5216	GROUP HEALTH INSURANCE	23,908	30,766	27,773	27,773	33,854
01-120-52-00-5222	GROUP LIFE INSURANCE	357	332	336	334	336
01-120-52-00-5223	DENTAL INSURANCE	3,061	2,749	4,216	4,784	5,017
01-120-52-00-5224	VISION INSURANCE	324	324	500	500	500
	Total: Benefits	\$60,326	\$70,446	\$73,202	\$73,768	\$80,365
Contractual Services						
01-120-54-00-5412	TRAINING & CONFERENCES	1,850	1,462	2,500	2,500	2,500
01-120-54-00-5414	AUDITING SERVICES	31,000	31,000	35,200	32,000	36,300
01-120-54-00-5415	TRAVEL & LODGING	197	72	2,000	500	1,500
01-120-54-00-5430	PRINTING & DUPLICATING	848	1,123	2,500	2,500	4,300
01-120-54-00-5440	TELECOMMUNICATIONS	989	1,082	1,200	1,200	1,200
01-120-54-00-5452	POSTAGE & SHIPPING	920	509	4,000	4,000	1,200
01-120-54-00-5460	DUES & SUBSCRIPTIONS	535	500	800	800	800
01-120-54-00-5462	PROFESSIONAL SERVICES	20,410	22,340	45,000	45,000	37,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	1,835	2,126	2,250	2,250	2,250
	Total: Contractual Services	\$58,584	\$60,214	\$95,450	\$90,750	\$87,050
Supplies						
01-120-56-00-5610	OFFICE SUPPLIES	2,105	2,626	2,600	2,600	2,600
01-120-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	710	2,500	2,500	1,000
	Total: Supplies	\$2,105	\$3,336	\$5,100	\$5,100	\$3,600
	Total: FINANCE	<u>\$297,902</u>	<u>\$327,688</u>	<u>\$380,894</u>	<u>\$376,760</u>	<u>\$388,506</u>

POLICE DEPARTMENT

The mission of the Yorkville Police Department is to work in partnership with the community to protect life and property, assist neighborhoods with solving their problems and enhance the quality of life in our City.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Expenditures					
Salaries	2,185,748	2,321,323	2,659,683	2,659,683	2,758,349
Benefits	1,071,102	1,208,317	1,464,454	1,474,617	1,641,285
Contractual Services	157,048	149,909	284,908	284,568	420,597
Supplies	137,058	132,585	172,637	172,637	158,200
Total Police Department	3,550,956	3,812,134	4,581,682	4,591,505	4,978,431



	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Chief of Police	1.00	1.00	1.00	1.00	1.00
^ Deputy Chief of Police	2.00	2.00	2.00	2.00	2.00
^ Sergeants	5.00	5.00	5.00	5.00	5.00
^ Police Officers	18.00	20.00	22.00	21.00	22.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Record Clerks	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Full-time Personnel	28.00	30.00	33.00	32.00	33.00
<i>^ sworn</i>	<i>26.00</i>	<i>28.00</i>	<i>30.00</i>	<i>29.00</i>	<i>30.00</i>
Part-time Personnel:					
^ Police Officers	0.79	0.46	0.48	0.45	0.48
Evidence Custodian	0.46	0.30	0.34	0.25	0.34
Community Service Officers	0.09	0.65	0.67	0.67	0.67
Record Clerk	0.15	0.23	0.24	0.29	0.24
Secretary - Board of Fire & Police	0.04	0.05	0.01	0.00	0.01
Crossing Guards	<u>0.26</u>	<u>0.31</u>	<u>0.31</u>	<u>0.31</u>	<u>0.31</u>
Total Part-Time Personnel	1.79	2.00	2.06	1.97	2.06
<i>^ sworn</i>	<i>0.79</i>	<i>0.46</i>	<i>0.48</i>	<i>0.45</i>	<i>0.48</i>
Total Full-Time Equivalent Personnel	29.79	32.00	35.06	33.97	35.06
<i>* Total sworn</i>	<i>26.79</i>	<i>28.46</i>	<i>30.48</i>	<i>29.45</i>	<i>30.48</i>

* All personnel numbers presented as Full-Time Equivalents (FTE).

^ All sworn, full-time Police Officers participate in the Police Pension Fund.

** All non-sworn, full-time personnel participate in the Illinois Municipal Retirement Fund (IMRF).

United City of Yorkville General Fund

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POLICE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,227,993	1,307,670	1,563,667	1,563,667	1,614,448
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	274,717	295,668	326,464	326,464	346,106
01-210-50-00-5012	SALARIES - SERGEANTS	392,598	426,850	448,639	448,639	466,386
01-210-50-00-5013	SALARIES - POLICE CLERKS	115,152	116,872	124,913	124,913	130,409
01-210-50-00-5014	SALARIES - CROSSING GUARD	19,192	21,950	20,000	20,000	20,000
01-210-50-00-5015	PART-TIME SALARIES	54,735	57,252	65,000	65,000	70,000
01-210-50-00-5020	OVERTIME	101,361	95,061	111,000	111,000	111,000
	Total: Salaries	\$2,185,748	\$2,321,323	\$2,659,683	\$2,659,683	\$2,758,349
Benefits						
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	12,297	12,938	14,897	14,897	14,508
01-210-52-00-5213	EMPLOYER CONTRI - POLICE PENSION <i>Police Pension Portion of P-Tax Levy</i>	438,711	524,120	614,005	624,168	728,477
01-210-52-00-5214	FICA CONTRIBUTION	161,039	171,085	199,604	199,604	206,817
01-210-52-00-5216	GROUP HEALTH INSURANCE	417,204	462,711	592,440	592,440	639,914
01-210-52-00-5222	GROUP LIFE INSURANCE	4,666	3,050	3,448	3,448	3,556
01-210-52-00-5223	DENTAL INSURANCE	33,562	30,626	35,713	35,713	43,519
01-210-52-00-5224	VISION INSURANCE	3,623	3,787	4,347	4,347	4,494
	Total: Benefits	\$1,071,102	\$1,208,317	\$1,464,454	\$1,474,617	\$1,641,285
Contractual Services						
01-210-54-00-5410	TUITION REIMBURSEMENT	-	-	2,800	2,800	2,800
01-210-54-00-5411	POLICE COMMISSION	8,788	4,590	15,000	15,000	4,000
01-210-54-00-5412	TRAINING & CONFERENCE	9,183	12,935	15,000	15,000	18,000
01-210-54-00-5415	TRAVEL & LODGING	2,579	3,963	10,000	10,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Police Chargeback to Veh & Equip Fund</i>	-	-	49,058	49,058	203,647
01-210-54-00-5426	PUBLISHING & ADVERTISING	359	517	200	200	200
01-210-54-00-5430	PRINTING & DUPLICATING	3,550	2,370	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS <i>Includes Wireless Card Service for MDT's</i>	26,938	24,048	36,500	36,500	36,500
01-210-54-00-5452	POSTAGE & SHIPPING	1,210	1,218	3,000	3,000	1,600
01-210-54-00-5460	DUES & SUBSCRIPTIONS	898	4,315	1,350	1,350	1,350
01-210-54-00-5462	PROFESSIONAL SERVICES <i>Includes SRT, Mobile Command Unit, Major Crimes Task Force & NEMRT Dues</i>	8,092	11,249	15,000	15,000	20,000

United City of Yorkville
General Fund

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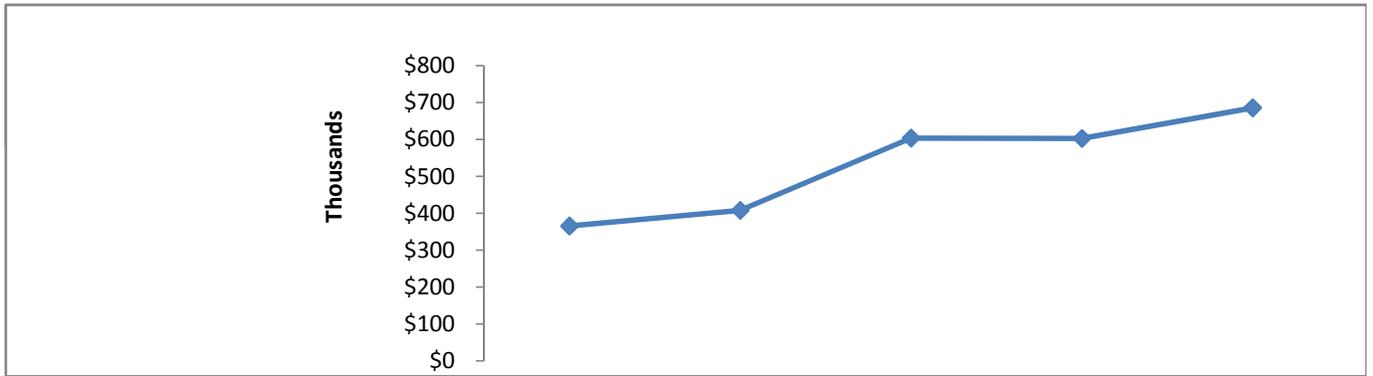
POLICE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
01-210-54-00-5466	LEGAL SERVICES	-	-	20,000	20,000	10,000
01-210-54-00-5467	ADJUDICATION SERVICES	16,811	16,132	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD LIVE SCAN	11,660	12,434	15,000	15,000	15,000
01-210-54-00-5472	KENDALL CO. JUVENILE PROBATION	3,406	3,118	4,000	4,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	7,000	6,660	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE	5,761	6,384	6,500	6,500	7,000
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	51,153	39,976	60,000	60,000	55,000
	Total: Contractual Services	\$157,048	\$149,909	\$284,908	\$284,568	\$420,597
Supplies						
01-210-56-00-5600	WEARING APPAREL	18,710	18,424	20,000	20,000	20,000
01-210-56-00-5610	OFFICE SUPPLIES	4,646	2,495	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	18,356	5,168	10,000	10,000	10,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	3,227	7,792	12,000	12,000	12,000
01-210-56-00-5640	REPAIR & MAINTENANCE	5,767	1,479	12,250	12,250	6,500
01-210-56-00-5650	COMMUNITY SERVICES	-	7,311	7,370	7,370	3,000
01-210-56-00-5690	BALISTIC VESTS <i>Partially Reimbursable - DOJ Vest Grant</i>	3,025	8,009	4,200	4,200	4,200
01-210-56-00-5695	GASOLINE	81,459	78,917	97,317	97,317	90,000
01-210-56-00-5696	AMMUNITION	1,868	2,990	5,000	5,000	8,000
	Total: Supplies	\$137,058	\$132,585	\$172,637	\$172,637	\$158,200
	Total: POLICE DEPARTMENT	<u>\$3,550,956</u>	<u>\$3,812,134</u>	<u>\$4,581,682</u>	<u>\$4,591,505</u>	<u>\$4,978,431</u>

COMMUNITY DEVELOPMENT DEPARTMENT

The primary focus of the Community Development Department is to ensure that all existing and new construction is consistent with the overall development goals of the City which entails short and long-range planning, administration of zoning regulations, building permits issuance and code enforcement. The department also provides staff support to the City Council, Plan Commission, Zoning Board of Appeals and Park Board and assists in the review of all development plans proposed within the United City of Yorkville.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Expenditures					
Salaries	199,396	229,837	327,457	327,457	357,873
Benefits	84,415	104,751	122,541	122,541	150,555
Contractual Services	65,944	64,908	139,622	138,750	164,900
Supplies	15,434	8,042	13,934	13,934	11,900
Total Community Development Dept.	365,189	407,538	603,554	602,682	685,228



Personnel *

Full-time Personnel: **

Community Development Director	1.00	1.00	1.00	1.00	1.00
Building Code Official	1.00	1.00	1.00	1.00	1.00
Planner I	0.00	1.00	1.00	1.00	1.00
Building Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-time Personnel	3.00	4.00	4.00	4.00	4.00

Part-time Personnel:

Inspector	0.43	0.47	0.48	0.50	1.44
Planning Intern	<u>0.25</u>	<u>0.11</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Part-Time Personnel	0.68	0.57	0.48	0.50	1.44

Total Full-Time Equivalent Personnel	3.68	4.57	4.48	4.50	5.44
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* All personnel numbers presented as Full-Time Equivalents (FTE).

** All full-time personnel participate in the Illinois Municipal Retirement Fund (IMRF).

United City of Yorkville
General Fund

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COMMUNITY DEVELOPMENT

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
01-220-50-00-5010	SALARIES & WAGES	183,615	218,262	297,457	297,457	309,873
01-220-50-00-5015	PART-TIME SALARIES	15,781	11,575	30,000	30,000	48,000
	<i>Two Part-Time Code Enforcement Officers</i>					
	Total: Salaries	\$199,396	\$229,837	\$327,457	\$327,457	\$357,873
Benefits						
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	19,592	24,323	35,474	35,474	34,474
01-220-52-00-5214	FICA CONTRIBUTION	14,716	16,823	24,681	24,681	26,784
01-220-52-00-5216	GROUP HEALTH INSURANCE	45,833	59,831	58,362	58,362	82,828
01-220-52-00-5222	GROUP LIFE INSURANCE	511	359	447	447	447
01-220-52-00-5223	DENTAL INSURANCE	3,393	3,036	3,187	3,187	5,465
01-220-52-00-5224	VISION INSURANCE	370	379	390	390	557
	Total: Benefits	\$84,415	\$104,751	\$122,541	\$122,541	\$150,555
Contractual Services						
01-220-54-00-5412	TRAINING & CONFERENCES	1,863	1,213	3,000	3,000	5,500
01-220-54-00-5415	TRAVEL & LODGING	631	281	2,000	2,000	4,000
01-220-54-00-5426	PUBLISHING & ADVERTISING	291	1,371	1,000	1,000	1,000
01-220-54-00-5430	PRINTING & DUPLICATING	1,368	1,400	4,250	4,250	2,500
01-220-54-00-5440	TELECOMMUNICATIONS	2,410	2,198	3,000	3,000	3,000
01-220-54-00-5452	POSTAGE & SHIPPING	862	906	1,000	1,000	1,000
01-220-54-00-5459	INSPECTIONS	-	680	10,000	10,000	5,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	2,803	1,943	2,000	2,000	2,000
01-220-54-00-5462	PROFESSIONAL SERVICES	5,692	5,030	60,000	61,000	61,000
	<i>Comp Plan & New Permitting Software</i>					
01-220-54-00-5466	LEGAL SERVICES	1,869	485	2,000	2,000	2,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	3,155	2,601	2,700	2,700	2,900
01-220-54-00-5486	ECONOMIC DEVELOPMENT	45,000	46,800	48,672	46,800	75,000
	<i>YEDC Annual Contribution</i>					
	Total: Contractual Services	\$65,944	\$64,908	\$139,622	\$138,750	\$164,900
Supplies						
01-220-56-00-5610	OFFICE SUPPLIES	520	440	750	750	900
01-220-56-00-5620	OPERATING SUPPLIES	2,249	2,991	5,000	5,000	3,000
01-220-56-00-5630	SMALL TOOLS & EQUIPMENT	61	40	-	-	-
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	9,153	1,321	3,500	3,500	3,500
01-220-56-00-5645	BOOKS & PUBLICATIONS	382	366	500	500	500

United City of Yorkville
General Fund

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COMMUNITY DEVELOPMENT

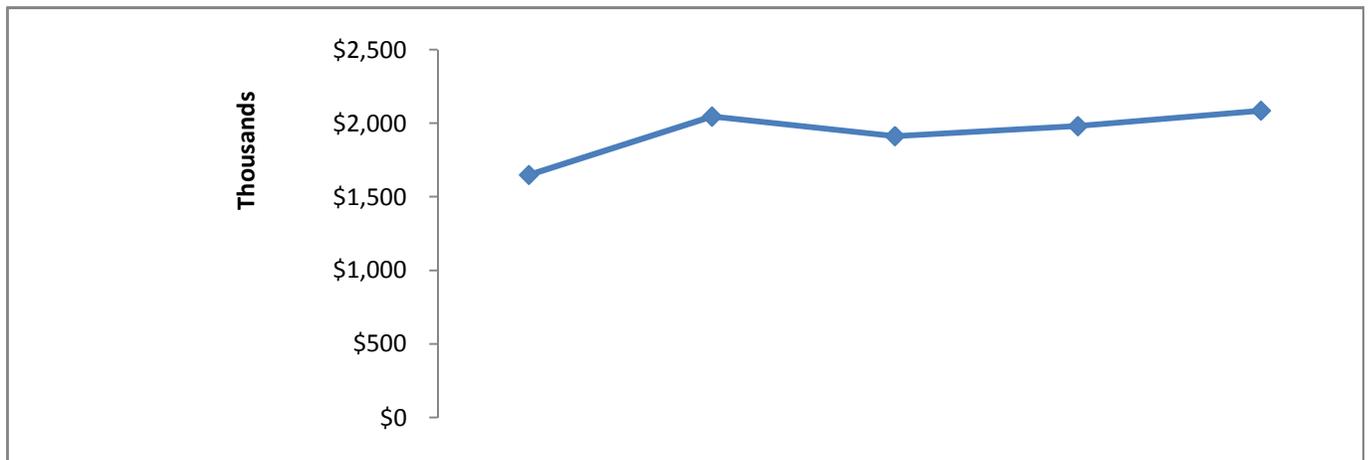
Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
01-220-56-00-5695	GASOLINE	3,069	2,884	4,184	4,184	4,000
	Total: Supplies	\$15,434	\$8,042	\$13,934	\$13,934	\$11,900
	Total: COMMUNITY DEVELOPMENT	<u>\$365,189</u>	<u>\$407,538</u>	<u>\$603,554</u>	<u>\$602,682</u>	<u>\$685,228</u>

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PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

The Public Works Department is an integral part of the United City of Yorkville. The Street Department maintains a comprehensive road and storm sewer network to ensure the safety and quality of life for the citizens of Yorkville. Disposal of refuse is contracted out to Advanced Disposal.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Expenditures					
Salaries	267,730	328,126	339,283	339,283	358,553
Benefits	139,666	162,447	177,193	177,193	183,177
Contractual Services	1,169,135	1,460,448	1,304,171	1,374,970	1,448,866
Supplies	71,058	94,029	90,678	88,678	94,311
Total Streets & Sanitation	1,647,589	2,045,050	1,911,325	1,980,124	2,084,907



Personnel *

Full-time Personnel: **

^ Public Works Director	0.00	0.00	0.33	0.33	0.33
Foreman	1.00	1.00	1.00	1.00	1.00
Operator	2.00	2.00	2.00	2.00	2.00
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
Part-time Personnel:					
Seasonal Worker	0.00	0.00	0.24	0.18	0.24

Total Full-Time Equivalent Personnel	5.00	5.00	5.57	5.51	5.57
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* All personnel numbers presented as Full-Time Equivalents (FTE).

^ Salary and benefits are split equally between General, Water and Sewer Funds.

** All full-time personnel participate in the Illinois Municipal Retirement Fund (IMRF).

United City of Yorkville
General Fund

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PUBLIC WORKS - STREET OPERATIONS

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
01-410-50-00-5010	SALARIES & WAGES	263,824	305,901	318,483	318,483	335,453
01-410-50-00-5015	PART-TIME SALARIES <i>One Seasonal Worker</i>	-	-	5,800	5,800	8,100
01-410-50-00-5020	OVERTIME	3,906	22,225	15,000	15,000	15,000
	Total: Salaries	\$267,730	\$328,126	\$339,283	\$339,283	\$358,553
Benefits						
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	28,590	36,445	39,770	39,770	38,989
01-410-52-00-5214	FICA CONTRIBUTION	19,795	24,235	25,253	25,253	26,703
01-410-52-00-5216	GROUP HEALTH INSURANCE	82,763	94,536	104,498	104,498	108,608
01-410-52-00-5222	GROUP LIFE INSURANCE	1,251	543	570	570	570
01-410-52-00-5223	DENTAL INSURANCE	6,564	5,949	6,341	6,341	7,546
01-410-52-00-5224	VISION INSURANCE	703	739	761	761	761
	Total: Benefits	\$139,666	\$162,447	\$177,193	\$177,193	\$183,177
Contractual Services						
01-410-54-00-5412	TRAINING & CONFERENCES	834	-	4,000	4,000	8,100
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Street Ops Chargeback to Veh & Equip Fund</i>	-	144,650	97,370	97,370	163,416
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	-	8,390	20,000	20,000	19,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,395	2,520	3,000	3,000	3,000
01-410-54-00-5446	PROPERTY & BLDG MAINT SERVICES <i>Moved to City-Wide Capital</i>	13,984	23,836	-	-	-
01-410-54-00-5454	SIDEWALK PROGRAM <i>Moved to City-Wide Capital</i>	110	-	-	-	-
01-410-54-00-5455	MOSQUITO CONTROL	6,730	6,865	8,000	8,000	8,400
01-410-54-00-5458	TREE & STUMP REMOVAL <i>Increase due to Replacement Trees</i>	17,080	20,000	30,000	30,000	20,000
01-410-54-00-5462	PROFESSIONAL SERVICES	773	727	1,000	1,000	4,900
01-410-54-00-5480	UTILITIES <i>Street Lighting - moved to Motor Fuel Tax</i>	53,803	67,815	-	-	-
01-410-54-00-5485	RENTAL & LEASE PURCHASE	1,181	984	1,100	1,100	1,100
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	28,769	53,541	25,000	25,000	30,000
01-410-54-00-5490	OUTSIDE REPAIR & MAINTENANCE	-	1,325	2,000	2,000	1,500
	Total: Contractual Services	\$125,659	\$330,653	\$191,470	\$191,470	\$259,416
Supplies						
01-410-56-00-5600	WEARING APPAREL	2,921	3,263	4,200	4,200	4,410

United City of Yorkville
General Fund

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PUBLIC WORKS - STREET OPERATIONS

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
01-410-56-00-5620	OPERATING SUPPLIES	7,364	10,378	10,000	10,000	10,500
01-410-56-00-5626	HANGING BASKETS	-	-	2,000	-	-
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	20,578	25,000	25,000	25,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	2,691	1,006	2,000	2,000	5,000
01-410-56-00-5640	REPAIR & MAINTENANCE	30,984	21,235	20,000	20,000	20,000
01-410-56-00-5656	PROPERTY & BUILDING MAINTENANCE	3,894	5,877	-	-	-
	<i>Moved to City-Wide Capital</i>					
01-410-56-00-5695	GASOLINE	23,204	31,692	27,478	27,478	29,401
	Total: Supplies	\$71,058	\$94,029	\$90,678	\$88,678	\$94,311
	Total: STREET OPERATIONS	<u>\$604,113</u>	<u>\$915,255</u>	<u>\$798,624</u>	<u>\$796,624</u>	<u>\$895,457</u>

United City of Yorkville
General Fund

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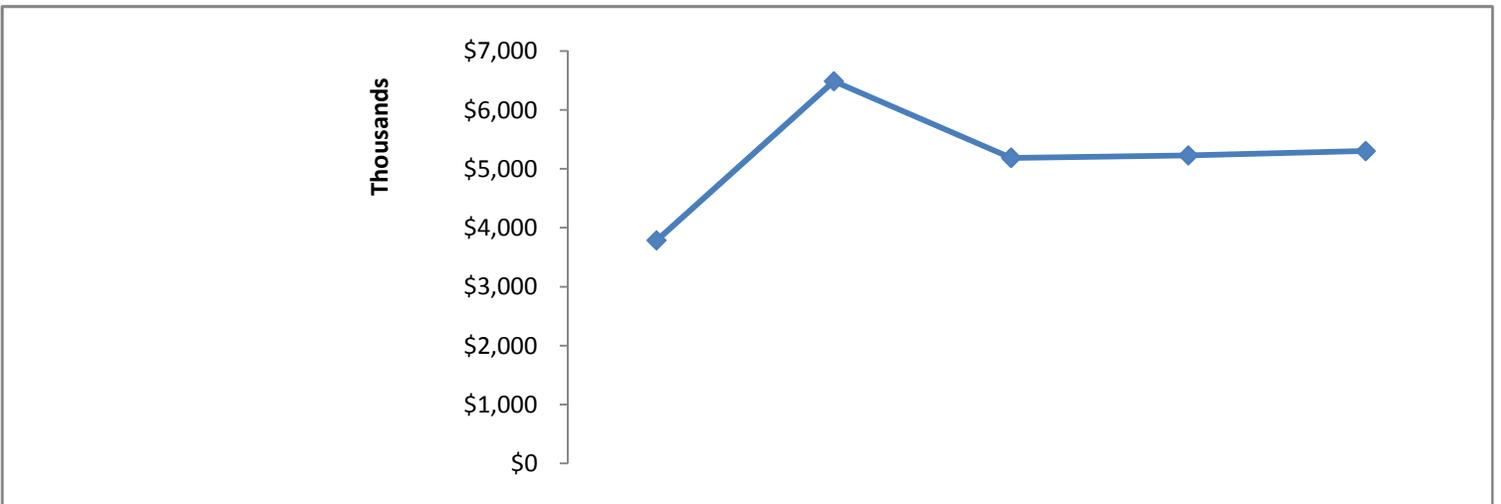
PUBLIC WORKS - HEALTH AND SANITATION

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	136,335	142,762	75,000	77,500	35,000
01-540-54-00-5442	GARBAGE SERVICES	903,061	981,513	1,031,701	1,100,000	1,148,450
01-540-54-00-5443	LEAF PICKUP	4,080	5,520	6,000	6,000	6,000
	Total: Contractual Services	\$1,043,476	\$1,129,795	\$1,112,701	\$1,183,500	\$1,189,450
	Total: HEALTH AND SANITATION	<u>\$1,043,476</u>	<u>\$1,129,795</u>	<u>\$1,112,701</u>	<u>\$1,183,500</u>	<u>\$1,189,450</u>

ADMINISTRATIVE SERVICES DEPARTMENT

The Administrative Services Department accounts for General Fund expenditures that are shared by all departments and cannot be easily classified in one department. These expenditures include such items as tax rebates, outsourced engineering expenditures, contingencies, corporate legal expenditures and interfund transfers.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Expenditures					
Salaries	100	600	500	500	500
Benefits	315,471	287,892	343,647	304,947	323,662
Contractual Services	1,947,060	2,395,270	2,291,529	2,369,876	2,534,703
Supplies	25,649	1,711	5,000	5,000	5,000
Contingencies	-	11,676	-	-	-
Other Financing Uses	1,501,502	3,790,688	2,548,953	2,549,277	2,439,756
Total Administrative Services & Transfers	3,789,782	6,487,837	5,189,629	5,229,600	5,303,621



United City of Yorkville
General Fund

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ADMINISTRATIVE SERVICES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	100	600	500	500	500
	Total: Salaries	\$100	\$600	\$500	\$500	\$500
Benefits						
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	7,024	5,241	30,000	6,300	20,000
01-640-52-00-5231	LIABILITY INSURANCE	213,976	246,339	265,000	250,000	265,000
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	88,868	35,091	47,149	47,149	37,570
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	5,025	1,061	1,333	1,333	972
01-640-52-00-5242	RETIREES - VISION INSURANCE	578	160	165	165	120
	Total: Benefits	\$315,471	\$287,892	\$343,647	\$304,947	\$323,662
Contractual Services						
01-640-54-00-5428	UTILITY TAX REBATE <i>WM Wrigley Economic Incentive Agreement</i>	-	-	-	8,385	14,375
01-640-54-00-5434	EXCISE TAX REBATE	-	42,787	-	-	-
01-640-54-00-5439	AMUSEMENT TAX REBATE <i>NCG Cinemas Economic Incentive Agreement</i>	-	22,130	50,000	50,000	50,000
01-640-54-00-5449	KENCOM	22,000	25,295	150,000	73,000	100,000
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	86,654	38,867	174,500	174,500	99,225
01-640-54-00-5456	CORPORATE COUNSEL	81,042	89,253	115,500	115,500	121,275
01-640-54-00-5461	LITIGATION COUNSEL	44,826	147,253	60,000	60,000	120,000
01-640-54-00-5462	PROFESSIONAL SERVICES	451	-	-	-	-
01-640-54-00-5463	SPECIAL COUNSEL	2,771	2,872	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	406,630	597,697	290,000	290,000	465,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	70,613	76,508	85,000	85,000	85,000
01-640-54-00-5481	HOTEL TAX REBATE <i>90% of Hotel Tax proceeds are Rebated</i>	48,473	59,045	54,000	54,000	63,000
01-640-54-00-5489	LOSS ON INVESTMENT	-	-	-	68,173	-
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,196	1,369	1,500	1,293	1,500
01-640-54-00-5492	SALES TAX REBATE	745,572	861,234	858,500	878,459	896,028
01-640-54-00-5493	BUSINESS DISTRICT REBATE <i>Kendall Marketplace, Countryside & Downtown</i>	314,385	325,724	317,529	380,000	386,800
01-640-54-00-5494	ADMISSIONS TAX REBATE <i>100% Rebated - Raging Waves</i>	119,199	103,720	105,000	104,066	105,000
01-640-54-00-5499	BAD DEBT <i>Refuse/Road Infra Fees Portion of Utility Billing</i>	3,248	1,516	5,000	2,500	2,500
	Total: Contractual Services	\$1,947,060	\$2,395,270	\$2,291,529	\$2,369,876	\$2,534,703

United City of Yorkville
General Fund

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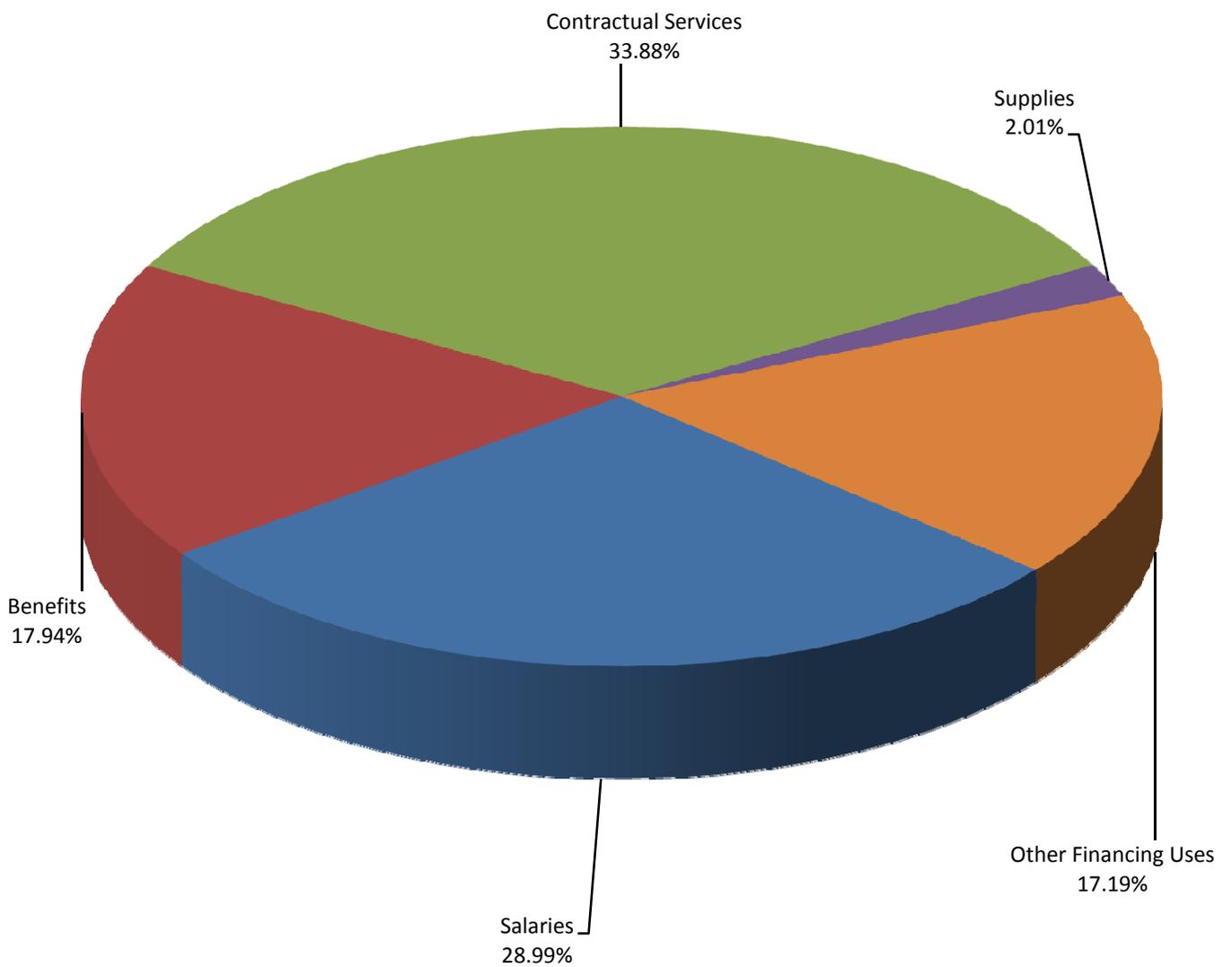
ADMINISTRATIVE SERVICES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Supplies						
01-640-56-00-5625	REIMBURSABLE REPAIRS	25,649	1,711	5,000	5,000	5,000
	<i>Canceled out by Reimb - Liability Insurance</i>					
Total:	Supplies	\$25,649	\$1,711	\$5,000	\$5,000	\$5,000
Contingencies						
01-640-70-00-7799	CONTINGENCIES	-	11,676	-	-	-
Total:	Contingencies	\$0	\$11,676	\$0	\$0	\$0
Other Financing Uses						
01-640-99-00-9914	TRANSFER TO MUNICIPAL BLDG	-	571,615	-	-	-
01-640-99-00-9915	TRANSFER TO MOTOR FUEL TAX	-	-	-	324	-
01-640-99-00-9916	TRANSFER TO CW BUILDINGS & GROUNDS	-	-	105,000	105,000	62,000
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	419,332	270,401	-	-	-
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	99,465	-	-	-	132,103
01-640-99-00-9952	TRANSFER TO SEWER	-	1,137,220	1,133,972	1,133,972	1,134,654
01-640-99-00-9979	TRANSFER TO PARK & RECREATION	955,886	1,765,504	1,277,606	1,277,606	1,076,831
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	26,819	45,948	32,375	32,375	34,168
	<i>Transfer to Offset Library Insurance charges</i>					
Total:	Other Financing Uses	\$1,501,502	\$3,790,688	\$2,548,953	\$2,549,277	\$2,439,756
	Total: ADMINISTRATIVE SERVICES	<u>\$3,789,782</u>	<u>\$6,487,837</u>	<u>\$5,189,629</u>	<u>\$5,229,600</u>	<u>\$5,303,621</u>

United City of Yorkville
General Fund Expenditures by Category
Fiscal Year 2016 Budget

	Salaries	Benefits	Contractual Services	Supplies	Other Financing Uses	Department Total
<i>Administration</i>	<u>420,487</u>	<u>166,566</u>	<u>151,039</u>	<u>11,850</u>	-	<u>749,942</u>
<i>Finance</i>	<u>217,491</u>	<u>80,365</u>	<u>87,050</u>	<u>3,600</u>	-	<u>388,506</u>
<i>Police</i>	<u>2,758,349</u>	<u>1,641,285</u>	<u>420,597</u>	<u>158,200</u>	-	<u>4,978,431</u>
<i>Community Development</i>	<u>357,873</u>	<u>150,555</u>	<u>164,900</u>	<u>11,900</u>	-	<u>685,228</u>
<i>Public Works</i>	<u>358,553</u>	<u>183,177</u>	<u>1,448,866</u>	<u>94,311</u>	-	<u>2,084,907</u>
Street Operations	358,553	183,177	259,416	94,311	-	895,457
Health and Sanitation	-	-	1,189,450	-	-	1,189,450
<i>Administrative Services</i>	<u>500</u>	<u>323,662</u>	<u>2,534,703</u>	<u>5,000</u>	<u>2,439,756</u>	<u>5,303,621</u>
Total Expenditures and Transfers	4,113,253	2,545,610	4,807,155	284,861	2,439,756	14,190,635
	28.99%	17.94%	33.88%	2.01%	17.19%	

United City of Yorkville
Expenditures by Category
General Fund Fiscal Year 2016 Budget



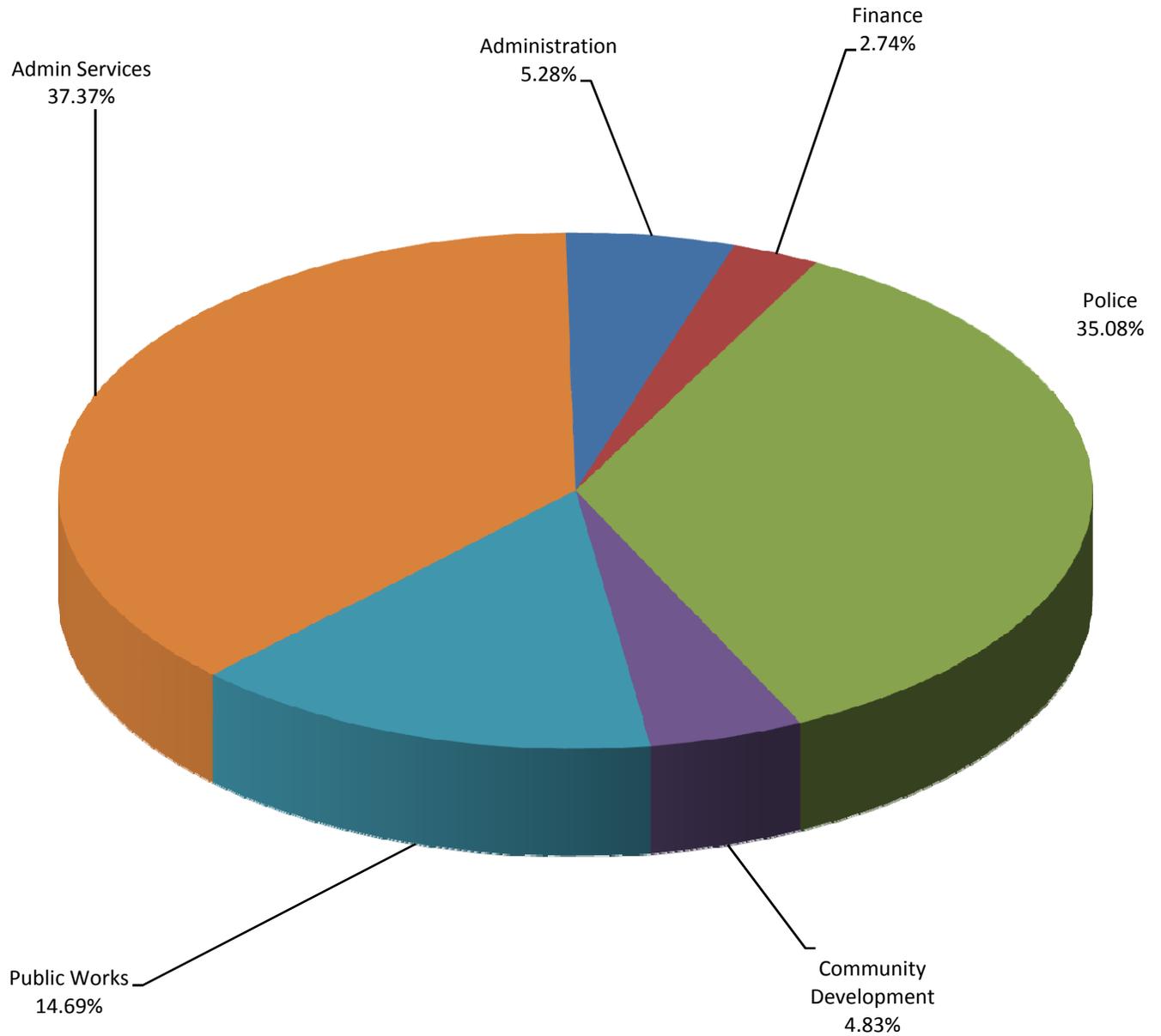
United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2016 Budget

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
<i>Administration</i>	<u>710,199</u>	<u>728,145</u>	<u>903,028</u>	<u>896,372</u>	<u>749,942</u>
Salaries	340,543	364,083	433,153	427,653	420,487
Benefits	238,180	219,042	289,190	288,134	166,566
Contractual Services	122,314	136,733	167,735	167,735	151,039
Supplies	9,162	8,287	12,950	12,850	11,850
<i>Finance</i>	<u>297,902</u>	<u>327,688</u>	<u>380,894</u>	<u>376,760</u>	<u>388,506</u>
Salaries	176,887	193,692	207,142	207,142	217,491
Benefits	60,326	70,446	73,202	73,768	80,365
Contractual Services	58,584	60,214	95,450	90,750	87,050
Supplies	2,105	3,336	5,100	5,100	3,600
<i>Police</i>	<u>3,550,956</u>	<u>3,812,134</u>	<u>4,581,682</u>	<u>4,591,505</u>	<u>4,978,431</u>
Salaries	2,185,748	2,321,323	2,659,683	2,659,683	2,758,349
Benefits	1,071,102	1,208,317	1,464,454	1,474,617	1,641,285
Contractual Services	157,048	149,909	284,908	284,568	420,597
Supplies	137,058	132,585	172,637	172,637	158,200
<i>Community Development</i>	<u>365,189</u>	<u>407,538</u>	<u>603,554</u>	<u>602,682</u>	<u>685,228</u>
Salaries	199,396	229,837	327,457	327,457	357,873
Benefits	84,415	104,751	122,541	122,541	150,555
Contractual Services	65,944	64,908	139,622	138,750	164,900
Supplies	15,434	8,042	13,934	13,934	11,900
<i>Public Works - Street Operations</i>	<u>604,113</u>	<u>915,255</u>	<u>798,624</u>	<u>796,624</u>	<u>895,457</u>
Salaries	267,730	328,126	339,283	339,283	358,553
Benefits	139,666	162,447	177,193	177,193	183,177
Contractual Services	125,659	330,653	191,470	191,470	259,416
Supplies	71,058	94,029	90,678	88,678	94,311
<i>Public Works - Health & Sanitation</i>	<u>1,043,476</u>	<u>1,129,795</u>	<u>1,112,701</u>	<u>1,183,500</u>	<u>1,189,450</u>
Contractual Services	1,043,476	1,129,795	1,112,701	1,183,500	1,189,450
Total Public Works	1,647,589	2,045,050	1,911,325	1,980,124	2,084,907

United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2016 Budget

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
<i>Administrative Services</i>	<u>3,789,782</u>	<u>6,487,837</u>	<u>5,189,629</u>	<u>5,229,600</u>	<u>5,303,621</u>
Salaries	100	600	500	500	500
Benefits	315,471	287,892	343,647	304,947	323,662
Contractual Services	1,947,060	2,395,270	2,291,529	2,369,876	2,534,703
Supplies	25,649	1,711	5,000	5,000	5,000
Contingencies	-	11,676	-	-	-
Other Financing Uses	1,501,502	3,790,688	2,548,953	2,549,277	2,439,756
Total Expenditures and Transfers	10,361,617	13,808,392	13,570,012	13,677,043	14,190,635

United City of Yorkville
Expenditures by Department
General Fund Fiscal Year 2016 Budget



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are restricted to expenditures for particular purposes. The City has seven budgeted special revenue funds:

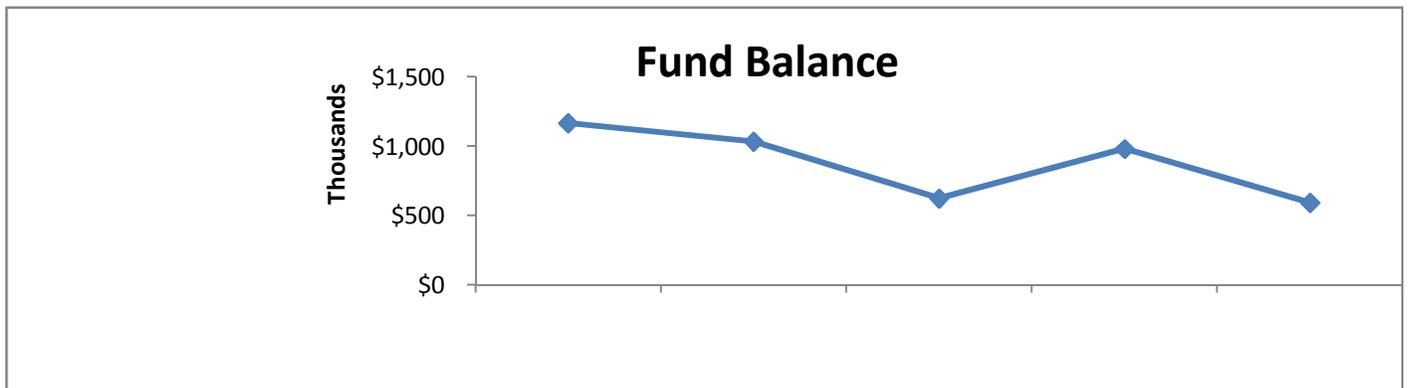
- Motor Fuel Tax Fund (15)
- Parks & Recreation Fund (79)
- Land Cash Fund (72)
- Countryside TIF Fund (87)
- Downtown TIF Fund (88)
- Fox Hill SSA Fund (11)
- Sunflower SSA Fund (12)

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Motor Fuel Tax Fund (15)

The Motor Fuel Tax Fund is used to maintain existing and construct new City owned roadways, alleys and parking lots. The fund also purchases materials used in the maintenance and operation of those facilities and infrastructure.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Intergovernmental	515,218	812,172	480,000	938,512	483,500
Investment Earnings	3,368	3,417	3,000	2,050	500
Reimbursements	257	110	-	-	-
Other Financing Sources	-	-	-	7,149	-
Total Revenue	518,843	815,699	483,000	947,711	484,000
Expenditures					
Contractual Services	7,500	7,750	111,000	136,874	117,210
Supplies	142,773	107,617	178,712	178,712	203,000
Capital Outlay	130,923	832,384	573,787	685,428	551,287
Total Expenditures	281,196	947,751	863,499	1,001,014	871,497
Surplus (Deficit)	237,647	(132,052)	(380,499)	(53,303)	(387,497)
Ending Fund Balance	1,162,506	1,030,456	620,347	977,153	589,656
	<i>413.4%</i>	<i>108.7%</i>	<i>71.8%</i>	<i>97.6%</i>	<i>67.7%</i>



United City of Yorkville
Motor Fuel Tax Fund

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MOTOR FUEL TAX FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Intergovernmental						
15-000-41-00-4112	MOTOR FUEL TAX	402,932	417,742	400,000	420,000	412,500
15-000-41-00-4113	MFT HIGH GROWTH	39,164	41,814	40,000	41,892	41,000
15-000-41-00-4172	ILLINOIS JOBS NOW PROCEEDS	73,122	73,122	-	146,244	-
15-000-41-00-4183	FEDERAL GRANTS - GAME FARM ROAD ROW	-	75,195	-	36,725	-
15-000-41-00-4184	STATE GRANTS - DOWNTOWN PARKING LOT	-	204,299	-	266,077	-
15-000-41-00-4185	STATE GRANTS - MATERIALS STORAGE FACILITY <i>DCEO Grant - \$40,000</i>	-	-	40,000	10,000	30,000
15-000-41-00-4187	FEDERAL GRANTS - CANNONBALL LAFO	-	-	-	17,574	-
	Total: Intergovernmental	\$515,218	\$812,172	\$480,000	\$938,512	\$483,500
Investment Earnings						
15-000-45-00-4500	INVESTMENT EARNINGS	3,368	3,417	3,000	2,050	500
	Total: Investment Earnings	\$3,368	\$3,417	\$3,000	\$2,050	\$500
Reimbursements						
15-000-46-00-4690	REIMB - MISCELLANEOUS	257	110	-	-	-
	Total: Reimbursements	\$257	\$110	\$0	\$0	\$0
Other Financing Sources						
15-000-49-00-4901	TRANSFER FROM GENERAL	-	-	-	324	-
15-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	-	-	-	6,825	-
	Total: Other Financing Sources	\$0	\$0	\$0	\$7,149	\$0
	Total: MFT FUND REVENUE	<u>\$518,843</u>	<u>\$815,699</u>	<u>\$483,000</u>	<u>\$947,711</u>	<u>\$484,000</u>

United City of Yorkville

Motor Fuel Tax Fund

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MOTOR FUEL TAX FUND EXPENDITURES

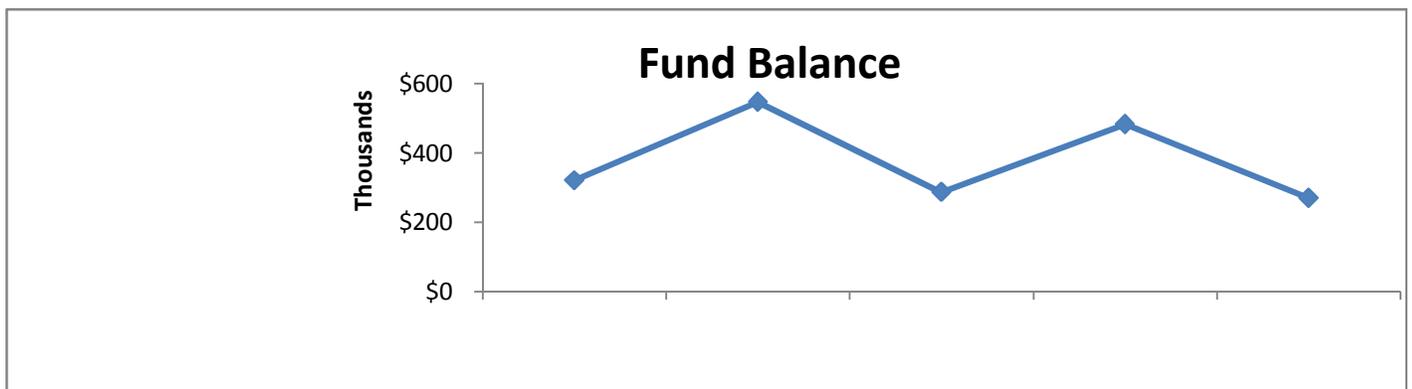
Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
15-155-54-00-5438	SALT STORAGE <i>\$45k Total - \$7,500/Yr - thru FY 2018</i>	7,500	7,750	7,500	7,500	7,500
15-155-54-00-5482	STREET LIGHTING	-	-	103,500	103,500	109,710
15-155-54-00-5489	LOSS ON INVESTMENT	-	-	-	25,874	-
Total:	Contractual Services	\$7,500	\$7,750	\$111,000	\$136,874	\$117,210
Supplies						
15-155-56-00-5618	SALT	58,875	74,070	132,300	132,300	150,000
15-155-56-00-5619	SIGNS	15,943	5,708	15,000	15,000	15,000
15-155-56-00-5632	PATCHING	47,007	-	-	-	-
15-155-56-00-5633	COLD PATCH	10,621	12,088	14,109	14,109	19,000
15-155-56-00-5634	HOT PATCH	10,327	15,751	17,303	17,303	19,000
Total:	Supplies	\$142,773	\$107,617	\$178,712	\$178,712	\$203,000
Capital Outlay						
15-155-60-00-6003	MATERIAL STORAGE BLDG CONST	-	-	75,000	22,500	127,500
15-155-60-00-6004	BASELINE ROAD BRIDGE REPAIRS	-	-	50,000	-	50,000
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	193,042	275,000	275,000	300,000
15-155-60-00-6072	DOWNTOWN PARKING LOT	24,271	312,552	-	145,259	-
15-155-60-00-6073	GAME FARM ROAD PROJECT	30,000	169,890	-	73,450	-
15-155-60-00-6079	ROUTE 47 EXPANSION	76,652	121,900	73,787	73,787	73,787
15-155-60-00-6089	CANNONBALL LAFO PROJECT	-	35,000	100,000	95,432	-
Total:	Capital Outlay	\$130,923	\$832,384	\$573,787	\$685,428	\$551,287
	Total: MFT EXPENDITURES	<u>\$281,196</u>	<u>\$947,751</u>	<u>\$863,499</u>	<u>\$1,001,014</u>	<u>\$871,497</u>

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Parks and Recreation Fund (79)

This fund accounts for the daily operations of the Parks and Recreation Department. Programs, classes, special events and maintenance of City wide park land and public facilities make up the day to day operations. Programs and classes consist of a wide variety of options serving children through senior citizens. Special events range from Music Under the Stars to Home Town Days. City wide maintenance consists of over two hundred acres at more than fifty sites including buildings, boulevards, parks, utility locations and natural areas.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Charges for Service	265,614	299,478	280,000	339,000	325,000
Investment Earnings	244	382	250	650	400
Reimbursements	20,947	35,728	-	-	-
Miscellaneous	195,868	188,824	208,000	167,000	181,000
Other Financing Sources	955,886	1,765,504	1,277,606	1,277,606	1,076,831
Total Revenue	1,438,559	2,289,916	1,765,856	1,784,256	1,583,231
Expenditures					
Salaries	671,149	708,142	840,647	793,864	863,762
Benefits	283,568	312,171	397,762	397,762	382,912
Contractual Services	159,624	217,004	374,430	368,407	234,780
Supplies	283,915	337,444	298,608	288,608	314,486
Other Financing Uses	-	489,043	-	-	-
Total Expenditures	1,398,256	2,063,804	1,911,447	1,848,641	1,795,940
Surplus (Deficit)	40,303	226,112	(145,591)	(64,385)	(212,709)
Ending Fund Balance	320,370	546,485	286,717	482,100	269,391
	22.9%	26.5%	15.0%	26.1%	15.0%



	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Personnel - Parks Department *					
Full-time Personnel: **					
^ Director of Parks & Recreation	0.00	0.50	0.50	0.50	0.50
Parks Superintendent	1.00	1.00	1.00	1.00	1.00
Foreman	1.00	1.00	1.00	1.00	1.00
Operator	0.00	0.00	0.00	0.00	1.00
Maintenance Worker I	2.00	1.00	1.00	1.00	1.00
Maintenance Worker II	<u>4.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>4.00</u>
Total Full-Time Personnel	8.00	8.50	8.50	8.50	8.50
Part-time Personnel:					
Seasonal Staff	<u>0.84</u>	<u>0.61</u>	<u>1.73</u>	<u>1.70</u>	<u>1.73</u>
Total Personnel - Parks	8.84	9.11	10.23	10.20	10.23
Personnel - Recreation Department *					
Full-time Personnel: **					
^ Director of Parks & Recreation	1.00	0.50	0.50	0.50	0.50
Recreation Superintendent	1.00	1.00	1.00	1.00	1.00
Recreation Manager	1.00	1.00	0.00	0.00	0.00
Recreation Coordinator	2.00	1.00	1.00	2.00	2.00
Recreation Instructor	0.00	0.00	1.00	0.00	0.00
Child Development Coordinator	0.00	1.00	1.00	1.00	1.00
Office Supervisor	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-Time Personnel	6.00	5.50	5.50	5.50	5.50
Part-time Personnel: ***					
Instructors	0.36	0.36	0.48	0.46	0.48
Preschool Staff	1.23	0.39	0.96	0.84	0.96
Concession Staff	<u>0.18</u>	<u>0.37</u>	<u>0.77</u>	<u>0.77</u>	<u>0.77</u>
Total Part-Time Personnel	1.77	1.12	2.21	2.07	2.21
Total Personnel - Recreation	7.77	6.62	7.71	7.57	7.71
Total Full-Time Equivalent Personnel	16.61	15.73	17.94	17.77	17.94

* All personnel numbers presented as Full-Time Equivalents (FTE).

^ Salary and benefits are split equally between the Parks and Recreation departments.

** All full-time personnel participate in the Illinois Municipal Retirement Fund (IMRF).

*** Per the prior consent of the City Council up to 10 part-time positions in the Recreation (79) department are eligible for IMRF benefits at the discretion of the Recreation Superintendent and Director of Parks & Recreation.

United City of Yorkville
Parks and Recreation Fund

79

PARKS AND RECREATION FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Charges for Services						
79-000-44-00-4402	SPECIAL EVENTS	35,120	47,745	35,000	70,000	60,000
79-000-44-00-4403	CHILD DEVELOPMENT	59,559	81,114	75,000	100,000	90,000
79-000-44-00-4404	ATHLETICS AND FITNESS	138,466	139,158	140,000	140,000	145,000
79-000-44-00-4441	CONCESSION REVENUE	32,469	31,461	30,000	29,000	30,000
	Total: Charges for Services	\$265,614	\$299,478	\$280,000	\$339,000	\$325,000
Investment Earnings						
79-000-45-00-4500	INVESTMENT EARNINGS	244	382	250	650	400
	Total: Investment Earnings	\$244	\$382	\$250	\$650	\$400
Reimbursements						
79-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	12,521	-	-	-	-
79-000-46-00-4690	REIMB - MISCELLANEOUS	8,426	35,728	-	-	-
	Total: Reimbursements	\$20,947	\$35,728	\$0	\$0	\$0
Miscellaneous						
79-000-48-00-4820	RENTAL INCOME <i>Yak Shak</i> <i>Verizon Water Tower Lease - Wheaton Woods</i> <i>Foxy's Ice Cream</i> <i>Ginger & Soul</i>	54,758	52,859	50,000	40,000	40,000
79-000-48-00-4825	PARK RENTALS	12,552	34,559	25,000	28,000	25,000
79-000-48-00-4843	HOMETOWN DAYS	119,235	90,597	125,000	88,000	108,000
79-000-48-00-4846	SPONSORSHIPS/DONATIONS	5,569	4,582	5,000	8,000	5,000
79-000-48-00-4850	MISCELLANEOUS INCOME	3,754	6,227	3,000	3,000	3,000
	Total: Miscellaneous	\$195,868	\$188,824	\$208,000	\$167,000	\$181,000
Other Financing Sources						
79-000-49-00-4901	TRANSFER FROM GENERAL	955,886	1,765,504	1,277,606	1,277,606	1,076,831
	Total: Other Financing Sources	\$955,886	\$1,765,504	\$1,277,606	\$1,277,606	\$1,076,831
	Total: PARKS & REC REVENUE	<u>\$1,438,559</u>	<u>\$2,289,916</u>	<u>\$1,765,856</u>	<u>\$1,784,256</u>	<u>\$1,583,231</u>

United City of Yorkville
Parks and Recreation Fund

790

PARKS DEPARTMENT EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
79-790-50-00-5010	SALARIES & WAGES	400,384	410,777	447,564	447,564	477,325
79-790-50-00-5015	PART-TIME SALARIES	17,932	17,207	34,000	34,000	30,000
79-790-50-00-5020	OVERTIME	1,431	514	3,000	3,000	3,000
	Total: Salaries	\$419,747	\$428,498	\$484,564	\$484,564	\$510,325
Benefits						
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	43,342	46,293	53,733	53,733	53,437
79-790-52-00-5214	FICA CONTRIBUTION	31,109	31,909	36,183	36,183	38,169
79-790-52-00-5216	GROUP HEALTH INSURANCE	110,141	109,505	132,108	132,108	131,148
79-790-52-00-5222	GROUP LIFE INSURANCE	936	878	924	924	951
79-790-52-00-5223	DENTAL INSURANCE	7,954	6,873	7,728	7,728	9,706
79-790-52-00-5224	VISION INSURANCE	932	957	1,032	1,032	1,002
	Total: Benefits	\$194,414	\$196,415	\$231,708	\$231,708	\$234,413
Contractual Services						
79-790-54-00-5412	TRAINING & CONFERENCES	1,333	1,663	7,000	7,000	10,000
79-790-54-00-5415	TRAVEL & LODGING	329	114	3,000	3,000	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	109,650	109,650	-
79-790-54-00-5440	TELECOMMUNICATIONS	3,863	3,913	4,780	4,780	4,780
79-790-54-00-5462	PROFESSIONAL SERVICES	2,280	1,786	4,500	4,500	3,000
79-790-54-00-5466	LEGAL SERVICES	5,938	5,216	4,000	6,000	6,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	620	2,600	2,500	2,500	2,500
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	26,194	37,059	32,500	32,500	32,500
	<i>Broad Weed Control in Parks</i>					
	<i>Vehicle Maintenance</i>					
	Total: Contractual Services	\$40,557	\$52,351	\$167,930	\$169,930	\$61,780
Supplies						
79-790-56-00-5600	WEARING APPAREL	4,603	4,806	4,700	4,700	4,935
79-790-56-00-5610	OFFICE SUPPLIES	167	71	300	300	300
79-790-56-00-5620	OPERATING SUPPLIES	17,900	32,327	22,500	22,500	22,500
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	3,093	4,288	7,000	7,000	2,250
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	500	500	500
79-790-56-00-5640	REPAIR & MAINTENANCE	54,036	79,678	50,500	50,500	50,500
79-790-56-00-5695	GASOLINE	19,973	20,202	22,898	22,898	24,501
	Total: Supplies	\$99,772	\$141,372	\$108,398	\$108,398	\$105,486
	Total: PARK DEPT EXPENDITURES	<u>\$754,490</u>	<u>\$818,636</u>	<u>\$992,600</u>	<u>\$994,600</u>	<u>\$912,004</u>

United City of Yorkville
Parks and Recreation Fund

795

RECREATION DEPARTMENT EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
79-795-50-00-5010	SALARIES & WAGES	202,126	225,784	273,783	248,000	263,137
79-795-50-00-5015	PART-TIME SALARIES	11,457	13,524	23,000	15,000	25,000
79-795-50-00-5020	OVERTIME	-	-	300	300	300
79-795-50-00-5045	CONCESSION WAGES	8,341	10,707	14,000	11,000	15,000
79-795-50-00-5046	PRE-SCHOOL WAGES	18,431	13,691	20,000	23,000	25,000
79-795-50-00-5052	INSTRUCTORS WAGES	11,047	15,938	25,000	12,000	25,000
	Total: Salaries	\$251,402	\$279,644	\$356,083	\$309,300	\$353,437
Benefits						
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,704	28,294	32,686	32,686	32,089
79-795-52-00-5214	FICA CONTRIBUTION	18,637	20,639	26,576	26,576	26,362
79-795-52-00-5216	GROUP HEALTH INSURANCE	42,511	62,448	100,027	100,027	83,769
79-795-52-00-5222	GROUP LIFE INSURANCE	440	524	673	673	588
79-795-52-00-5223	DENTAL INSURANCE	2,566	3,360	5,397	5,397	5,139
79-795-52-00-5224	VISION INSURANCE	296	491	695	695	552
	Total: Benefits	\$89,154	\$115,756	\$166,054	\$166,054	\$148,499
Contractual Services						
79-795-54-00-5412	TRAINING & CONFERENCES	1,144	1,191	5,000	5,000	5,000
79-795-54-00-5415	TRAVEL & LODGING	453	114	3,000	3,000	3,000
79-795-54-00-5426	PUBLISHING & ADVERTISING	24,745	28,259	40,000	40,000	40,000
79-795-54-00-5440	TELECOMMUNICATIONS	2,922	6,573	7,000	7,000	7,000
79-795-54-00-5447	SCHOLARSHIPS	803	585	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	2,188	1,694	4,000	4,000	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	1,454	1,688	2,500	2,500	2,500
79-795-54-00-5462	PROFESSIONAL SERVICES	60,998	75,999	75,000	75,000	75,000
79-795-54-00-5480	UTILITIES	12,869	12,224	23,000	23,000	20,000
79-795-54-00-5485	RENTAL & LEASE PURCHASE	2,408	4,035	4,500	4,500	4,500
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	50	23,816	3,000	3,000	3,000
79-795-54-00-5496	PROGRAM REFUNDS	9,033	8,475	7,000	7,000	7,000
79-795-54-00-5497	PROPERTY TAX PAYMENTS	-	-	30,000	21,977	-
	<i>Final P-Tax PMT for Rec Center</i>					
	Total: Contractual Services	\$119,067	\$164,653	\$206,500	\$198,477	\$173,000
Supplies						
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	91,712	91,422	100,000	90,000	100,000
79-795-56-00-5606	PROGRAM SUPPLIES	50,603	62,594	55,000	55,000	75,000

United City of Yorkville
Parks and Recreation Fund

795

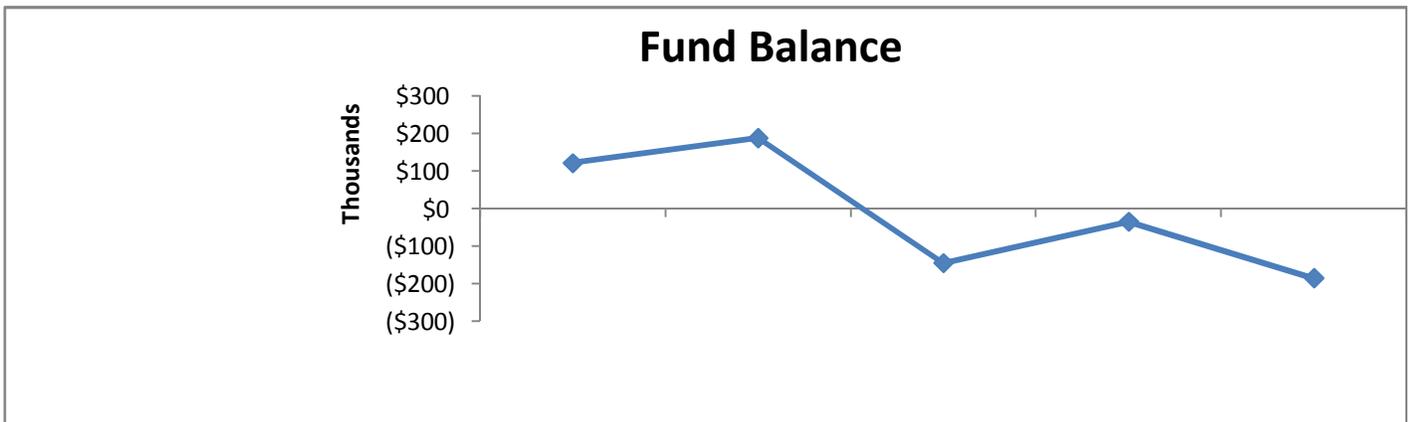
RECREATION DEPARTMENT EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
79-795-56-00-5607	CONCESSION SUPPLIES	17,714	16,472	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	2,503	1,993	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	19,426	21,325	7,500	7,500	7,500
79-795-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	1,000	1,000	1,000
79-795-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	616	-	500	500	500
79-795-56-00-5640	REPAIR & MAINTENANCE	132	1,527	2,000	2,000	2,000
79-795-56-00-5695	GASOLINE	1,437	739	3,210	3,210	2,000
	Total: Supplies	\$184,143	\$196,072	\$190,210	\$180,210	\$209,000
Other Financing Uses						
79-795-99-00-9980	TRANSFER TO RECREATION CENTER	-	489,043	-	-	-
	Total: Other Financing Uses	\$0	\$489,043	\$0	\$0	\$0
	Total: RECREATION EXPENDITURES	<u>\$643,766</u>	<u>\$1,245,168</u>	<u>\$918,847</u>	<u>\$854,041</u>	<u>\$883,936</u>

Land Cash Fund (72)

Land Cash funds are dedicated by developers through the contribution ordinance to serve the immediate and future needs of park and recreation of residents in new subdivisions. Land for park development and cash spent on recreational facilities is often matched through grant funding to meet the community's recreation needs at a lower cost to the City.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Intergovernmental	400,000	31,286	-	40,144	400,000
Licenses & Permits	-	1,733	-	-	-
Investment Earnings	-	4	-	-	-
Reimbursements	-	-	-	83,311	-
Land Cash Contributions	68,768	104,579	73,000	38,405	30,500
Total Revenue	468,768	137,602	73,000	161,860	430,500
Expenditures					
Contractual Services	-	1,733	-	-	-
Capital Outlay	52,570	69,304	406,850	384,679	580,832
Total Expenditures	52,570	71,037	406,850	384,679	580,832
Surplus (Deficit)	416,198	66,565	(333,850)	(222,819)	(150,332)
Ending Fund Balance	121,420	187,984	(145,213)	(34,835)	(185,167)



United City of Yorkville
Land Cash Fund

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LAND CASH REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Intergovernmental						
72-000-41-00-4171	OSLAD GRANT - PRAIRIE MEADOWS	-	-	-	-	-
72-000-41-00-4173	OSLAD GRANT - RAINTREE	400,000	-	-	-	-
72-000-41-00-4174	RTP GRANT - CLARK PARK	-	31,286	-	40,144	-
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	-	-	-	400,000
	Total: Intergovernmental	\$400,000	\$31,286	\$0	\$40,144	\$400,000
Licenses & Permits						
72-000-42-00-4216	BUILD PROGRAM PERMITS	-	1,733	-	-	-
	Total: Investment Earnings	\$0	\$1,733	\$0	\$0	\$0
Investment Earnings						
72-000-45-00-4500	INVESTMENT EARNINGS	-	4	-	-	-
	Total: Investment Earnings	\$0	\$4	\$0	\$0	\$0
Reimbursements						
72-000-46-00-4655	REIMB - GRANDE RESERVE PARK B	-	-	-	83,311	-
	Total: Reimbursements	\$0	\$0	\$0	\$83,311	\$0
Land Cash Contributions						
72-000-47-00-4701	WHITE OAK	-	-	-	1,406	-
72-000-47-00-4703	AUTUMN CREEK	66,662	42,367	20,000	30,000	30,000
72-000-47-00-4704	BLACKBERRY WOODS	568	2,841	500	5,114	500
72-000-47-00-4706	CALEDONIA	-	-	2,500	-	-
72-000-47-00-4708	COUNTRY HILLS	1,538	-	-	-	-
72-000-47-00-4736	BRIARWOOD	-	9,371	-	1,885	-
72-000-49-00-4925	TRANSFER FROM VEHICLE & EQUIPMENT	-	50,000	50,000	-	-
	Total: Land Cash Contributions	\$68,768	\$104,579	\$73,000	\$38,405	\$30,500
	Total: LAND CASH REVENUE	<u>\$468,768</u>	<u>\$137,602</u>	<u>\$73,000</u>	<u>\$161,860</u>	<u>\$430,500</u>

United City of Yorkville
Land Cash Fund

720

LAND CASH EXPENDITURES

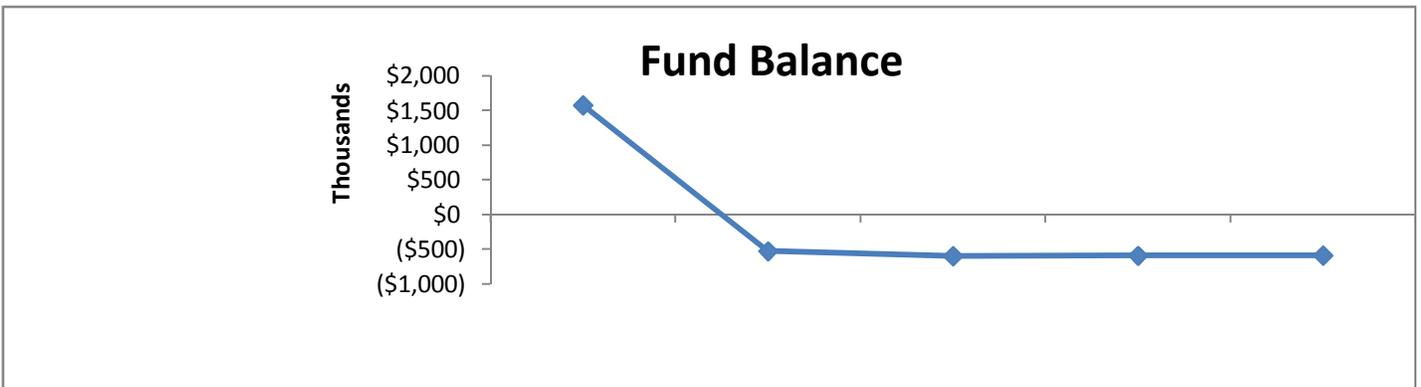
Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
72-720-54-00-5405	BUILD PROGRAM	-	1,733	-	-	-
	Total: Contractual Services	\$0	\$1,733	\$0	\$0	\$0
Capital Outlay						
72-720-60-00-6028	CANNONBALL PARK	-	16,897	-	-	-
72-720-60-00-6032	MOSER HOLDING COSTS	12,000	12,000	13,000	13,000	13,000
72-720-60-00-6036	RAINTREE VILLAGE	40,570	-	-	-	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK	-	3,406	-	7,168	292,832
72-720-60-00-6044	CLARK PARK	-	31,613	-	20,661	-
72-720-60-00-6045	RIVERFRONT PARK	-	4,650	200,000	200,000	200,000
72-720-60-00-6046	GRANDE RESERVE PARK A	-	-	-	-	50,000
72-720-60-00-6047	GRANDE RESERVE PARK B	-	738	143,850	143,850	-
72-720-60-00-6049	RAINTREE PARK C	-	-	50,000	-	-
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	-	-	-	-	25,000
	Total: Capital Outlay	\$52,570	\$69,304	\$406,850	\$384,679	\$580,832
	Total: LAND CASH EXPENDITURES	<u>\$52,570</u>	<u>\$71,037</u>	<u>\$406,850</u>	<u>\$384,679</u>	<u>\$580,832</u>

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Countryside TIF Fund (87)

The Countryside TIF was created in February of 2005, with the intent of constructing a future retail development at Countryside Center. This TIF is located at the northwest corner of US Route 34 and IL Route 47.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Taxes	-	2,043	20,000	9,295	100,000
Investment Earnings	2,132	106	-	-	-
Other Financing Sources	-	1,235,000	-	-	-
Total Revenue	2,132	1,237,149	20,000	9,295	100,000
Expenditures					
Contractual Services	3,002	1,843,149	23,325	3,325	3,140
Capital Outlay	-	-	-	2,198	-
Debt Service	304,668	302,738	68,073	68,073	93,431
Other Financing Sources	-	1,197,685	-	-	-
Total Expenditures	307,670	3,343,572	91,398	73,596	96,571
Surplus (Deficit)	(305,538)	(2,106,423)	(71,398)	(64,301)	3,429
Ending Fund Balance	1,572,335	(534,087)	(604,070)	(598,388)	(594,959)



United City of Yorkville
Countryside TIF Fund

87

COUNTRYSIDE TIF FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Taxes						
87-000-40-00-4000	PROPERTY TAXES	-	-	-	9,295	100,000
87-000-40-00-4070	BUSINESS DISTRICT TAX	-	2,043	20,000	-	-
	<i>Moved to General Fund</i>					
	Total: Taxes	\$0	\$2,043	\$20,000	\$9,295	\$100,000
Investment Earnings						
87-000-45-00-4500	INVESTMENT EARNINGS	2,132	106	-	-	-
	Total: Investment Earnings	\$2,132	\$106	\$0	\$0	\$0
Other Financing Sources						
87-000-49-00-4902	BOND ISSUANCE	-	1,235,000	-	-	-
	<i>2014 Bond - Partial Refunding of 2005 Series</i>					
	Total: Other Financing Sources	\$0	\$1,235,000	\$0	\$0	\$0
	Total: COUNTRYSIDE TIF REVENUE	<u>\$2,132</u>	<u>\$1,237,149</u>	<u>\$20,000</u>	<u>\$9,295</u>	<u>\$100,000</u>

United City of Yorkville
Countryside TIF Fund

870

COUNTRYSIDE TIF FUND EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
87-870-54-00-5402	BOND ISSUANCE COSTS	-	37,315	-	-	-
87-870-54-00-5425	TIF INCENTIVE PAYOUT <i>NCG Cinemas Econ Dvlp Incentive</i>	-	1,800,000	-	-	-
87-870-54-00-5462	PROFESSIONAL SERVICES	2,627	3,416	2,000	2,000	2,000
87-870-54-00-5493	BUSINESS DISTRICT REBATE	-	2,043	20,000	-	-
87-870-54-00-5498	PAYING AGENT FEES	375	375	1,325	1,325	1,140
	Total: Contractual Services	\$3,002	\$1,843,149	\$23,325	\$3,325	\$3,140
Capital Outlay						
87-870-60-00-6000	PROJECT COSTS	-	-	-	2,198	-
	Total: Capital Outlay	\$0	\$0	\$0	\$2,198	\$0
Debt Service - 2005 Bond						
87-870-80-00-8000	PRINCIPLE PAYMENT	180,000	185,000	-	-	-
87-870-80-00-8050	INTEREST PAYMENT	124,668	117,738	68,073	68,073	68,073
	Total: Debt Service - 2005 Bond	\$304,668	\$302,738	\$68,073	\$68,073	\$68,073
Debt Service - 2014 Refunding Bond						
87-870-93-00-8000	PRINCIPLE PAYMENT	-	-	-	-	-
87-870-93-00-8050	INTEREST PAYMENT	-	-	-	-	25,358
	Total: Debt Service - 2014 Bond	\$0	\$0	\$0	\$0	\$25,358
Other Financing Uses						
87-870-99-00-9902	BOND DISCOUNT	-	9,773	-	-	-
87-870-99-00-9960	PAYMENT TO ESCROW AGENT	-	1,187,912	-	-	-
	Total: Other Financing Uses	\$0	\$1,197,685	\$0	\$0	\$0
	Total: COUNTRYSIDE TIF	<u>\$307,670</u>	<u>\$3,343,572</u>	<u>\$91,398</u>	<u>\$73,596</u>	<u>\$96,571</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Countryside TIF Debt Service Summary Schedule

**PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2006 - 2030**

Fiscal Year	Principal	Interest	Totals
2005 - 2006	-	101,595	101,595
2006 - 2007	-	142,868	142,868
2007 - 2008	-	142,868	142,868
2008 - 2009	-	142,868	142,868
2009 - 2010	165,000	142,868	307,868
2010 - 2011	170,000	137,093	307,093
2011 - 2012	175,000	131,143	306,143
2012 - 2013	180,000	124,668	304,668
2013 - 2014	1,235,000	117,738	1,352,738
2014 - 2015	-	113,857	113,857
2015 - 2016	-	118,788	118,788
2016 - 2017	-	118,788	118,788
2017 - 2018	-	118,788	118,788
2018 - 2019	-	118,788	118,788
2019 - 2020	235,000	118,788	353,788
2020 - 2021	245,000	108,918	353,918
2021 - 2022	260,000	98,628	358,628
2022 - 2023	275,000	87,708	362,708
2023 - 2024	285,000	76,020	361,020
2024 - 2025	300,000	63,765	363,765
2025 - 2026	230,000	50,715	280,715
2026 - 2027	235,000	41,515	276,515
2027 - 2028	245,000	32,115	277,115
2028 - 2029	255,000	22,193	277,193
2029 - 2030	270,000	11,610	281,610
	\$ 4,760,000	\$ 2,484,688	\$ 7,244,688

UNITED CITY OF YORKVILLE, ILLINOIS

**Countryside TIF Fund
Long-Term Debt Requirements**

General Obligation Alternate Revenue Source Bond of 2005

Date of Maturity	December 1, 2024	Principal & Interest Paid-to-Date	\$ 3,176,782
Date of Issuance	March 15, 2005		
Authorized Issue	\$3,525,000	Principal & Interest Outstanding	\$ 2,121,825
Interest Rates	3.50% - 4.35%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	BNY Midwest Trust Company		
Purpose	Countryside TIF		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 1st	Amount	Dec 1st	Amount
2005 - 2006	-	101,595	101,595	2005	-	2005	101,595
2006 - 2007	-	142,868	142,868	2006	71,434	2006	71,434
2007 - 2008	-	142,868	142,868	2007	71,434	2007	71,434
2008 - 2009	-	142,868	142,868	2008	71,434	2008	71,434
2009 - 2010	165,000	142,868	307,868	2009	71,434	2009	71,434
2010 - 2011	170,000	137,093	307,093	2010	68,547	2010	68,547
2011 - 2012	175,000	131,143	306,143	2011	65,572	2011	65,572
2012 - 2013	180,000	124,668	304,668	2012	62,334	2012	62,334
2013 - 2014 *	1,235,000	117,738	1,352,738	2013	58,869	2013	58,869
2014 - 2015	-	68,073	68,073	2014	34,036	2014	34,036
2015 - 2016	-	68,073	68,073	2015	34,036	2015	34,036
2016 - 2017	-	68,073	68,073	2016	34,036	2016	34,036
2017 - 2018	-	68,073	68,073	2017	34,036	2017	34,036
2018 - 2019	-	68,073	68,073	2018	34,036	2018	34,036
2019 - 2020	235,000	68,073	303,073	2019	34,036	2019	34,036
2020 - 2021	245,000	58,203	303,203	2020	29,101	2020	29,101
2021 - 2022	260,000	47,913	307,913	2021	23,956	2021	23,956
2022 - 2023	275,000	36,993	311,993	2022	18,496	2022	18,496
2023 - 2024	285,000	25,305	310,305	2023	12,653	2023	12,653
2024 - 2025	300,000	13,050	313,050	2024	6,525	2024	6,525
	<u>\$ 3,525,000</u>	<u>\$ 1,773,607</u>	<u>\$ 5,298,607</u>		<u>\$ 836,006</u>		<u>\$ 937,601</u>

* \$1,050,000 of this issue was refunded by proceeds from the 2014 ARS bonds in FY 2014. Principal payment in FY 2014 prior to refunding was \$185,000.

UNITED CITY OF YORKVILLE, ILLINOIS

**Countryside TIF Fund
Long-Term Debt Requirements**

General Obligation Alternate Revenue Source Refunding Bond of 2014

Date of Maturity	December 1, 2029	Principal & Interest Paid-to-Date	\$ 45,784
Date of Issuance	January 6, 2014		
Authorized Issue	\$1,235,000	Principal & Interest Outstanding	\$ 1,900,298
Interest Rates	4.00% - 4.30%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	BNY Midwest Trust Company		
Purpose	Partial Refunding of the Series 2005 ARS Countryside TIF Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 1st	Amount	Dec 1st	Amount
2014 - 2015	-	45,784	45,784	2014	22,892 *	2014	22,892
2015 - 2016	-	50,715	50,715	2015	25,358 **	2015	25,358
2016 - 2017	-	50,715	50,715	2016	25,358	2016	25,358
2017 - 2018	-	50,715	50,715	2017	25,358	2017	25,358
2018 - 2019	-	50,715	50,715	2018	25,358	2018	25,358
2019 - 2020	-	50,715	50,715	2019	25,358	2019	25,358
2020 - 2021	-	50,715	50,715	2020	25,358	2020	25,358
2021 - 2022	-	50,715	50,715	2021	25,358	2021	25,358
2022 - 2023	-	50,715	50,715	2022	25,358	2022	25,358
2023 - 2024	-	50,715	50,715	2023	25,358	2023	25,358
2024 - 2025	-	50,715	50,715	2024	25,358	2024	25,358
2025 - 2026	230,000	50,715	280,715	2025	25,358	2025	25,358
2026 - 2027	235,000	41,515	276,515	2026	20,758	2026	20,758
2027 - 2028	245,000	32,115	277,115	2027	16,058	2027	16,058
2028 - 2029	255,000	22,193	277,193	2028	11,096	2028	11,096
2029 - 2030	270,000	11,610	281,610	2029	5,805	2029	5,805
	<u>\$ 1,235,000</u>	<u>\$ 711,082</u>	<u>\$ 1,946,082</u>		<u>\$ 355,541</u>		<u>\$ 355,541</u>

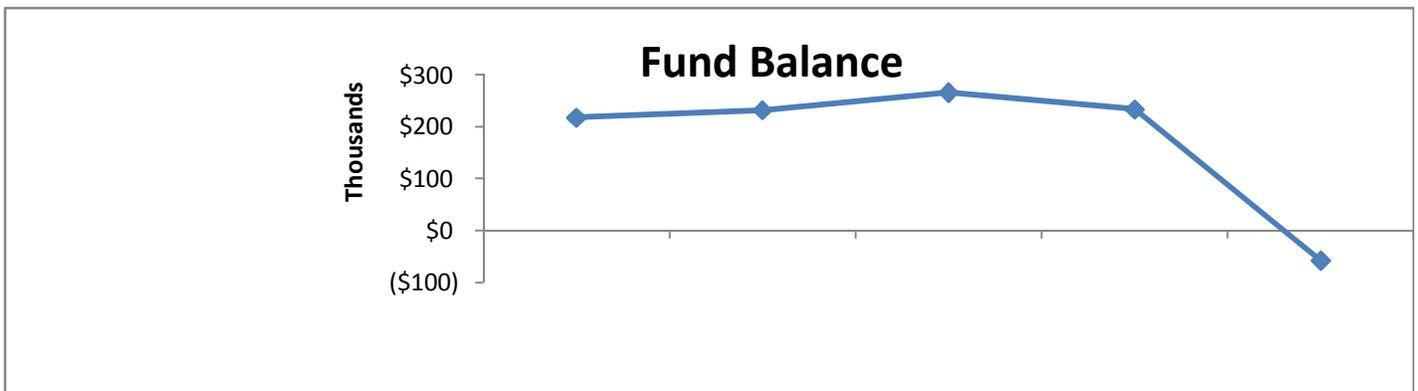
* Fiscal Year 2015 interest will be paid in full by capitalized proceeds in connection with the 2005 Countryside bond refinancing.

** One half (\$25,538) of the Fiscal Year 2016 interest will be paid by capitalized proceeds in connection with the 2005 Countryside bond refinancing.

Downtown TIF Fund (88)

The Downtown TIF was created in 2006, in order to finance a mixed use development in the downtown area.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Taxes	39,980	62,269	85,000	60,027	65,000
Investment Earnings	428	53	75	50	50
Miscellaneous	-	184	-	-	-
Other Financing Sources	5,000	8,500	-	-	-
Total Revenue	45,408	71,006	85,075	60,077	65,050
Expenditures					
Contractual Services	18,391	26,843	35,355	27,755	27,860
Capital Outlay	68,034	29,568	17,433	17,420	328,170
Other Financing Uses	-	-	-	13,500	-
Total Expenditures	86,425	56,411	52,788	58,675	356,030
Surplus (Deficit)	(41,017)	14,595	32,287	1,402	(290,980)
Ending Fund Balance	216,937	231,529	265,260	232,931	(58,049)



United City of Yorkville
Downtown TIF Fund

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DOWNTOWN TIF FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Taxes						
88-000-40-00-4000	PROPERTY TAXES	39,980	52,811	65,000	60,027	65,000
88-000-40-00-4070	BUSINESS DISTRICT TAX	-	9,458	20,000	-	-
	<i>Moved to General Fund</i>					
	Total: Taxes	\$39,980	\$62,269	\$85,000	\$60,027	\$65,000
Investment Earnings						
88-000-45-00-4500	INVESTMENT EARNINGS	428	53	75	50	50
	Total: Investment Earnings	\$428	\$53	\$75	\$50	\$50
Miscellaneous						
88-000-48-00-4850	MISCELLANEOUS INCOME	-	184	-	-	-
	Total: Miscellaneous	\$0	\$184	\$0	\$0	\$0
Other Financing Sources						
88-000-49-00-4910	SALE OF CAPITAL ASSETS	5,000	8,500	-	-	-
	Total: Other Financing Sources	\$5,000	\$8,500	\$0	\$0	\$0
	Total: DOWNTOWN TIF REVENUE	<u>\$45,408</u>	<u>\$71,006</u>	<u>\$85,075</u>	<u>\$60,077</u>	<u>\$65,050</u>

United City of Yorkville
Downtown TIF Fund

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DOWNTOWN TIF FUND EXPENDITURES

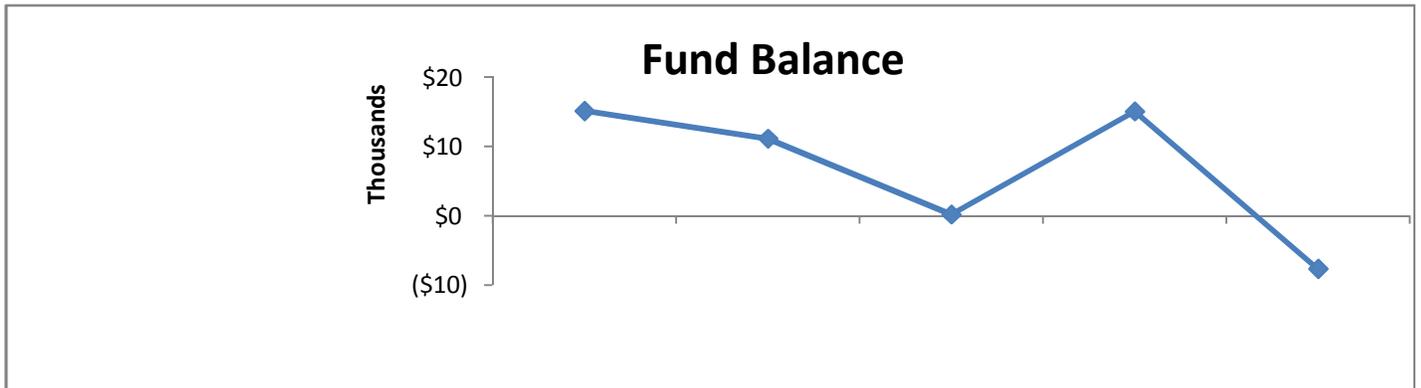
Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
88-880-54-00-5425	TIF INCENTIVE PAYOUT	-	12,315	-	12,400	12,500
88-880-54-00-5462	PROFESSIONAL SERVICES	3,951	258	355	355	360
88-880-54-00-5466	LEGAL SERVICES	14,440	4,812	15,000	15,000	15,000
88-880-54-00-5493	BUSINESS DISTRICT REBATE	-	9,458	20,000	-	-
	Total: Contractual Services	\$18,391	\$26,843	\$35,355	\$27,755	\$27,860
Capital Outlay						
88-880-60-00-6000	PROJECT COSTS	56,367	9,568	10,000	10,000	10,000
88-880-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	-	-	-	-	310,750
88-880-60-00-6079	ROUTE 47 EXPANSION	11,667	20,000	7,433	7,420	7,420
	Total: Capital Outlay	\$68,034	\$29,568	\$17,433	\$17,420	\$328,170
Other Financing Uses						
88-880-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	-	-	13,500	-
	Total: Other Financing Uses	\$0	\$0	\$0	\$13,500	\$0
	Total: DOWNTOWN TIF EXPENDITURES	<u>\$86,425</u>	<u>\$56,411</u>	<u>\$52,788</u>	<u>\$58,675</u>	<u>\$356,030</u>

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Fox Hill SSA Fund (11)

This fund was created for the purpose of maintaining the common areas of the Fox Hill Estates (SSA 2004-201) subdivision. Revenues for the fund are derived from property taxes levied on homeowners in the subdivision.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Taxes	3,786	3,786	8,536	8,536	7,073
Investment Earnings	10	1	-	-	-
Total Revenue	3,796	3,787	8,536	8,536	7,073
Expenditures					
Contractual Services	5,743	7,776	19,603	4,603	29,833
Total Expenditures	5,743	7,776	19,603	4,603	29,833
Surplus (Deficit)	(1,947)	(3,989)	(11,067)	3,933	(22,760)
Ending Fund Balance	15,124	11,134	154	15,067	(7,693)



United City of Yorkville
Fox Hill Special Service Area Fund

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FOX HILL SSA FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Taxes						
11-000-40-00-4000	PROPERTY TAXES	3,786	3,786	8,536	8,536	7,073
	Total: Taxes	\$3,786	\$3,786	\$8,536	\$8,536	\$7,073
Investment Earnings						
11-000-45-00-4500	INVESTMENT EARNINGS	10	1	-	-	-
	Total: Investment Earnings	\$10	\$1	\$0	\$0	\$0
	Total: FOX HILL SSA REVENUE	<u>\$3,796</u>	<u>\$3,787</u>	<u>\$8,536</u>	<u>\$8,536</u>	<u>\$7,073</u>

United City of Yorkville
Fox Hill Special Service Area Fund

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FOX HILL SSA EXPENDITURES

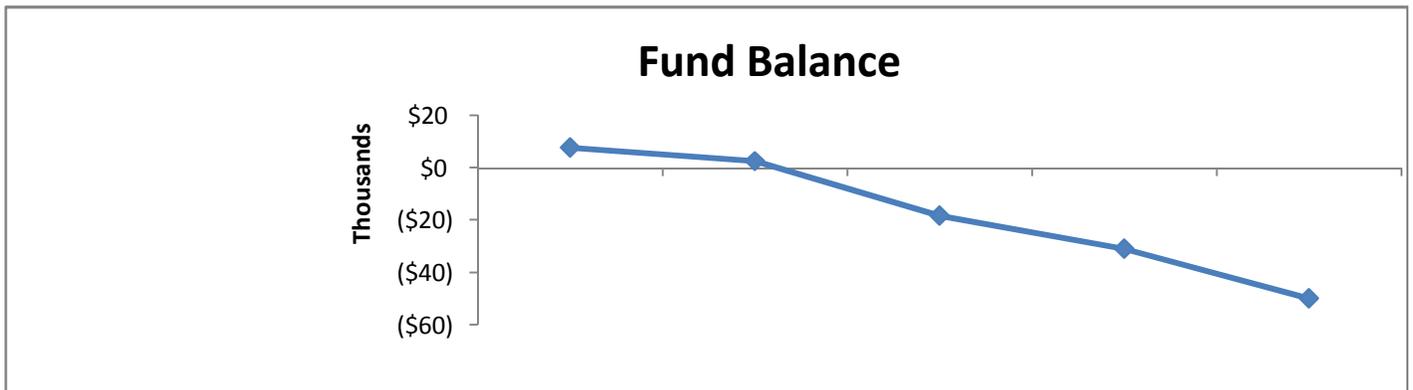
Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
11-111-54-00-5417	TRAIL MAINTENANCE	-	-	15,000	-	15,000
11-111-54-00-5466	LEGAL SERVICES	-	190	-	-	-
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Includes add'l \$10k for Ash Tree Replacement</i>	5,743	7,586	4,603	4,603	14,833
Total:	Contractual Services	\$5,743	\$7,776	\$19,603	\$4,603	\$29,833
	Total: FOX HILL SSA EXPENDITURES	<u>\$5,743</u>	<u>\$7,776</u>	<u>\$19,603</u>	<u>\$4,603</u>	<u>\$29,833</u>

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Sunflower SSA Fund (12)

This fund was created for the purpose of maintaining the common areas of the Sunflower Estates (SSA 2006-119) subdivision. Revenues for the fund are derived from property taxes levied on homeowners in the subdivision.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Taxes	7,530	7,467	17,416	17,417	18,608
Investment Earnings	14	2	-	-	-
Total Revenue	7,544	7,469	17,416	17,417	18,608
Expenditures					
Contractual Services	11,992	12,635	35,985	50,985	37,594
Total Expenditures	11,992	12,635	35,985	50,985	37,594
Surplus (Deficit)	(4,448)	(5,166)	(18,569)	(33,568)	(18,986)
Ending Fund Balance	7,740	2,574	(18,345)	(30,994)	(49,980)



United City of Yorkville
Sunflower Special Service Area Fund

SUNFLOWER SSA FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Taxes						
12-000-40-00-4000	PROPERTY TAXES	7,530	7,467	17,416	17,417	18,608
	Total: Taxes	\$7,530	\$7,467	\$17,416	\$17,417	\$18,608
Investment Earnings						
12-000-45-00-4500	INVESTMENT EARNINGS	14	2	-	-	-
	Total: Investment Earnings	\$14	\$2	\$0	\$0	\$0
	Total: SUNFLOWER SSA REVENUE	<u>\$7,544</u>	<u>\$7,469</u>	<u>\$17,416</u>	<u>\$17,417</u>	<u>\$18,608</u>

United City of Yorkville
Sunflower Special Service Area Fund

SUNFLOWER SSA EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
12-112-54-00-5416	POND MAINTENANCE	-	-	25,000	40,000	26,060
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	11,992	12,635	10,985	10,985	11,534
	Total: Contractual Services	\$11,992	\$12,635	\$35,985	\$50,985	\$37,594
	Total: SUNFLOWER SSA EXPENDITURES	<u>\$11,992</u>	<u>\$12,635</u>	<u>\$35,985</u>	<u>\$50,985</u>	<u>\$37,594</u>

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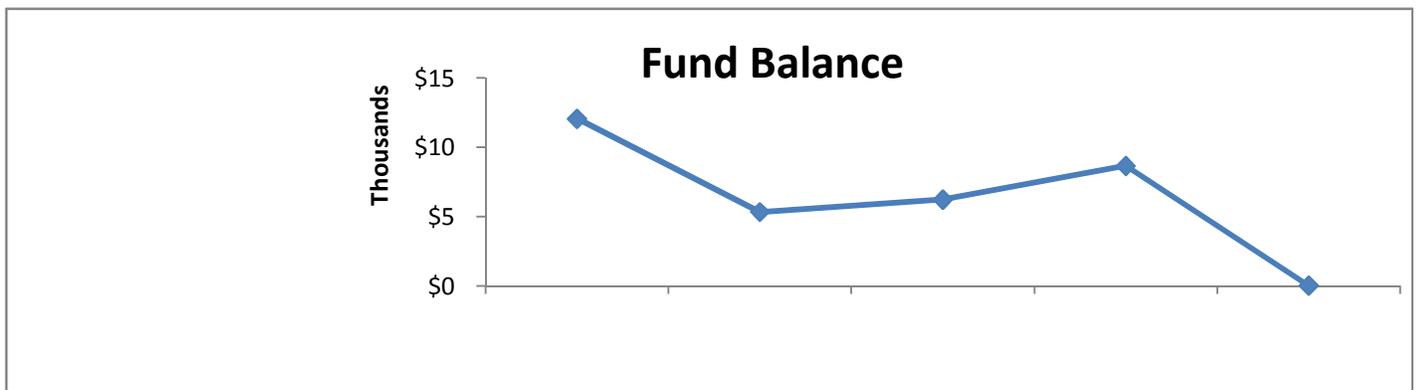
DEBT SERVICE FUND (42)

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Debt Service Fund (42)

This fund accumulates monies for payment of the 2014B bonds, which refunded the 2005A Bonds which were originally issued to finance road improvements.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Taxes	324,762	315,790	329,579	327,984	165,527
Licenses & Permits	4,694	6,358	2,500	2,500	4,500
Investment Earnings	610	78	100	5	-
Other Financing Sources	99,465	-	-	2,369,891	132,103
Total Revenue	429,531	322,226	332,179	2,700,380	302,130
Expenditures					
Contractual Services	589	775	775	33,895	525
Debt Service	504,407	328,179	329,579	304,044	310,250
Other Financing Uses	-	-	-	2,359,115	-
Total Expenditures	504,996	328,954	330,354	2,697,054	310,775
Surplus (Deficit)	(75,465)	(6,728)	1,825	3,326	(8,645)
Ending Fund Balance	12,046	5,319	6,207	8,645	0



United City of Yorkville
Debt Service Fund

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DEBT SERVICE FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Taxes						
42-000-40-00-4000	PROPERTY TAXES - 2014B BOND	324,762	315,790	329,579	327,984	165,527
	Total: Taxes	\$324,762	\$315,790	\$329,579	\$327,984	\$165,527
License & Permits						
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	4,694	5,958	2,500	2,500	4,500
42-000-42-00-4216	BUILD PROGRAM PERMITS	-	400	-	-	-
	Total: Licenses & Permits	\$4,694	\$6,358	\$2,500	\$2,500	\$4,500
Investment Earnings						
42-000-45-00-4500	INVESTMENT EARNINGS	610	78	100	5	-
	Total: Investment Earnings	\$610	\$78	\$100	\$5	\$0
Other Financing Sources						
42-000-49-00-4901	TRANSFER FROM GENERAL <i>2014B Debt Service</i>	99,465	-	-	-	132,103
42-000-49-00-4902	BOND ISSUANCE <i>2014B Refunding of 2005A Bonds</i>	-	-	-	2,300,000	-
42-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	-	-	69,891	-
	Total: Other Financing Sources	\$99,465	\$0	\$0	\$2,369,891	\$132,103
	Total: DEBT SERVICE FUND REVENUE	<u>\$429,531</u>	<u>\$322,226</u>	<u>\$332,179</u>	<u>\$2,700,380</u>	<u>\$302,130</u>

United City of Yorkville
Debt Service Fund

420

DEBT SERVICE FUND EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
42-420-54-00-5402	BOND ISSUANCE COSTS	-	-	-	33,306	-
42-420-54-00-5405	BUILD PROGRAM	-	400	-	-	-
42-420-54-00-5498	PAYING AGENT FEES	589	375	775	589	525
	Total: Contractual Services	\$589	\$775	\$775	\$33,895	\$525
Debt Service - 2014B Bond						
42-420-79-00-8000	PRINCIPAL PAYMENT	-	-	-	-	255,000
42-420-79-00-8050	INTEREST PAYMENT	-	-	-	22,254	55,250
	Total: Debt Service - 2014B Bond	\$0	\$0	\$0	\$22,254	\$310,250
Debt Service - 2004C Bond						
42-420-81-00-8000	PRINCIPAL PAYMENT	95,000	-	-	-	-
42-420-81-00-8050	INTEREST PAYMENT	4,465	-	-	-	-
	Total: Debt Service - 2004C Bond	\$99,465	\$0	\$0	\$0	\$0
Debt Service - 2005A Bond						
42-420-82-00-8000	PRINCIPAL PAYMENT	205,000	215,000	225,000	225,000	-
42-420-82-00-8050	INTEREST PAYMENT	121,379	113,179	104,579	56,790	-
	Total: Debt Service - 2005A Bond	\$326,379	\$328,179	\$329,579	\$281,790	\$0
Debt Service - 2002 Fox Industrial TIF Bond						
42-420-98-00-8000	PRINCIPAL PAYMENT	75,000	-	-	-	-
42-420-98-00-8050	INTEREST PAYMENT	3,563	-	-	-	-
	Total: Debt Service - 2002 Bond	\$78,563	\$0	\$0	\$0	\$0
Other Financing Uses						
42-420-99-00-9960	PAYMENT TO ESCROW AGENT	-	-	-	2,359,115	-
	Total: Other Financing Uses	\$0	\$0	\$0	\$2,359,115	\$0
	Total: DEBT SERVICE	<u>\$504,996</u>	<u>\$328,954</u>	<u>\$330,354</u>	<u>\$2,697,054</u>	<u>\$310,775</u>

UNITED CITY OF YORKVILLE, ILLINOIS

**Debt Service Fund
Governmental Activities Debt Service Summary**

**PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2005 - 2023**

Fiscal Year	Principal	Interest	Totals
2005 - 2006	50,000	41,628	91,628
2006 - 2007	95,000	288,929	383,929
2007 - 2008	235,000	179,639	414,639
2008 - 2009	255,000	170,124	425,124
2009 - 2010	265,000	160,094	425,094
2010 - 2011	280,000	149,404	429,404
2011 - 2012	290,000	137,919	427,919
2012 - 2013	300,000	125,844	425,844
2013 - 2014	215,000	113,179	328,179
2014 - 2015	2,490,000	79,042	2,569,042
2015 - 2016	255,000	55,250	310,250
2016 - 2017	270,000	50,150	320,150
2017 - 2018	275,000	44,750	319,750
2018 - 2019	285,000	39,250	324,250
2019 - 2020	290,000	33,550	323,550
2020 - 2021	295,000	27,750	322,750
2021 - 2022	310,000	18,900	328,900
2022 - 2023	320,000	9,600	329,600
	\$ 6,775,000	\$ 1,725,002	\$ 8,500,002

UNITED CITY OF YORKVILLE, ILLINOIS

Debt Service Fund
Long-Term Debt Requirements

Series 2004C Debt Certificates

DEBT RETIRED IN FISCAL YEAR 2013

Date of Maturity	December 30, 2012	Principal & Interest Paid-to-Date	\$ 802,848
Date of Issuance	July 1, 2004		
Authorized Issue	\$650,000	Principal & Interest Outstanding	\$ -
Interest Rates	3.80% - 5.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	The Bank of New York Trust Company		
Purpose	Road Improvement Program		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2005 - 2006	50,000	41,628	91,628	2005	20,814	2005	20,814
2006 - 2007	65,000	26,070	91,070	2006	13,035	2006	13,035
2007 - 2008	75,000	22,860	97,860	2007	11,430	2007	11,430
2008 - 2009	85,000	19,745	104,745	2008	9,873	2008	9,873
2009 - 2010	90,000	16,515	106,515	2009	8,258	2009	8,258
2010 - 2011	95,000	12,825	107,825	2010	6,413	2010	6,413
2011 - 2012	95,000	8,740	103,740	2011	4,370	2011	4,370
2012 - 2013	95,000	4,465	99,465	2012	2,233	2012	2,233
	<u>\$ 650,000</u>	<u>\$ 152,848</u>	<u>\$ 802,848</u>		<u>\$ 76,424</u>		<u>\$ 76,424</u>

UNITED CITY OF YORKVILLE, ILLINOIS

**Debt Service Fund
Long-Term Debt Requirements**

General Obligation Alternate Revenue Source Bond Series 2005A

Date of Maturity	December 30, 2022	Principal & Interest Paid-to-Date	\$ 5,095,701
Date of Issuance	May 1, 2005		
Authorized Issue	\$3,825,000	Principal & Interest Outstanding	\$ -
Interest Rates	4.00% - 4.375%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	In-Town Road Program Phase I		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2006 - 2007	30,000	262,859	292,859	2006	183,870	2006	78,989
2007 - 2008	160,000	156,779	316,779	2007	78,390	2007	78,390
2008 - 2009	170,000	150,379	320,379	2008	75,190	2008	75,190
2009 - 2010	175,000	143,579	318,579	2009	71,790	2009	71,790
2010 - 2011	185,000	136,579	321,579	2010	68,290	2010	68,290
2011 - 2012	195,000	129,179	324,179	2011	64,590	2011	64,590
2012 - 2013	205,000	121,379	326,379	2012	60,690	2012	60,690
2013 - 2014	215,000	113,179	328,179	2013	56,590	2013	56,590
2014 - 2015 *	2,490,000	56,789	2,546,789	2014	52,289	2014	4,500
2015 - 2016	-	-	-	2015	-	2015	-
2016 - 2017	-	-	-	2016	-	2016	-
2017 - 2018	-	-	-	2017	-	2017	-
2018 - 2019	-	-	-	2018	-	2018	-
2019 - 2020	-	-	-	2019	-	2019	-
2020 - 2021	-	-	-	2020	-	2020	-
2021 - 2022	-	-	-	2021	-	2021	-
2022 - 2023	-	-	-	2022	-	2022	-
	<u>\$ 3,825,000</u>	<u>\$ 1,270,701</u>	<u>\$ 5,095,701</u>		<u>\$ 711,686</u>		<u>\$ 559,016</u>

* \$2,265,000 of this issue was refunded by proceeds from the 2014B Bond in Fiscal Year 2015.

UNITED CITY OF YORKVILLE, ILLINOIS

**Debt Service Fund
Long-Term Debt Requirements**

General Obligation Alternate Revenue Source Refunding Bond Series 2014B

Date of Maturity	December 30, 2022	Principal & Interest Paid-to-Date	\$ 22,253
Date of Issuance	August 5, 2014		
Authorized Issue	\$2,300,000	Principal & Interest Outstanding	\$ 2,579,200
Interest Rates	2.00% - 3.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	Amalgamated Bank		
Purpose	Refunding of the Series 2005A Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2014 - 2015	-	22,253	22,253	2014	11,127	2014	11,127
2015 - 2016	255,000	55,250	310,250	2015	27,625	2015	27,625
2016 - 2017	270,000	50,150	320,150	2016	25,075	2016	25,075
2017 - 2018	275,000	44,750	319,750	2017	22,375	2017	22,375
2018 - 2019	285,000	39,250	324,250	2018	19,625	2018	19,625
2019 - 2020	290,000	33,550	323,550	2019	16,775	2019	16,775
2020 - 2021	295,000	27,750	322,750	2020	13,875	2020	13,875
2021 - 2022	310,000	18,900	328,900	2021	9,450	2021	9,450
2022 - 2023	320,000	9,600	329,600	2022	4,800	2022	4,800
	<u>\$ 2,300,000</u>	<u>\$ 301,453</u>	<u>\$ 2,601,453</u>		<u>\$ 150,727</u>		<u>\$ 150,727</u>

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CAPITAL PROJECT FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The City has two* budgeted capital project funds:

- Vehicle & Equipment Fund (25)
- City-Wide Capital Fund (23)

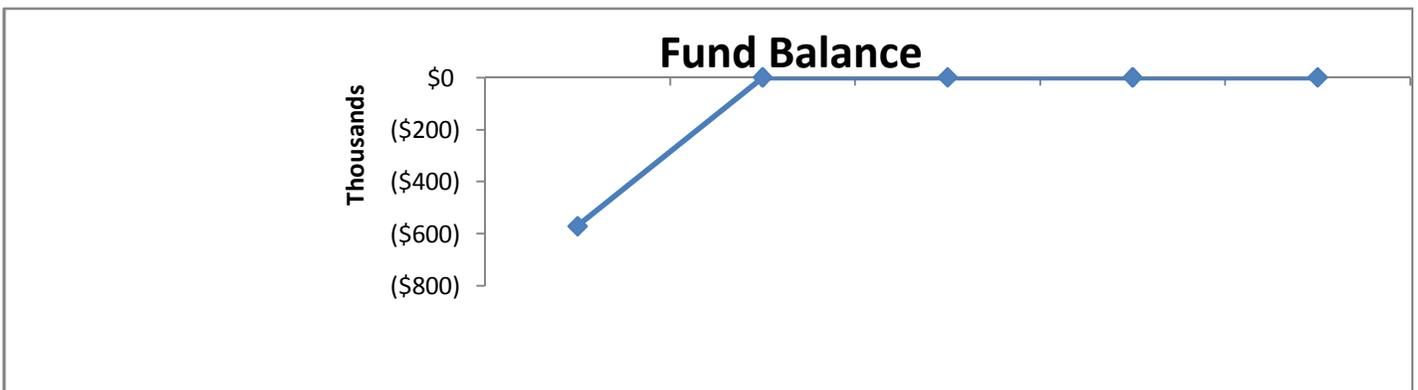
* The Municipal Building Fund (16) was closed out and consolidated into the City-Wide Capital Fund (23) in Fiscal Year 2014.

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Municipal Building Fund (16)

The Municipal Building Fund was used to maintain existing City owned buildings and to fund land acquisition, design and construction of new buildings. This fund was closed and consolidated into the City-Wide Capital Fund in fiscal year 2014.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Licenses & Permits	12,859	3,930	-	-	-
Other Financing Sources	-	571,615	-	-	-
Total Revenue	12,859	575,545	0	0	0
Expenditures					
Contractual Services	5,100	3,930	-	-	-
Total Expenditures	5,100	3,930	-	-	-
Surplus (Deficit)	7,759	571,615	0	0	0
Ending Fund Balance	(571,615)	0	0	0	0



United City of Yorkville
Municipal Building Fund

16

MUNICIPAL BUILDING FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Licenses & Permits						
16-000-42-00-4214	DEVELOPMENT FEES	7,759	-	-	-	-
16-000-42-00-4216	BUILD PROGRAM PERMIT	5,100	3,930	-	-	-
	Total: Licenses & Permits	\$12,859	\$3,930	\$0	\$0	\$0
Other Financing Sources						
16-000-49-00-4901	TRANSFER FROM GENERAL <i>To Close Out Fund</i>	-	571,615	-	-	-
	Total: Other Financing Sources	\$0	\$571,615	\$0	\$0	\$0
	Total: MUNICIPAL BLDG REVENUE	<u>\$12,859</u>	<u>\$575,545</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

United City of Yorkville
Municipal Building Fund

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MUNICIPAL BUILDING EXPENDITURES

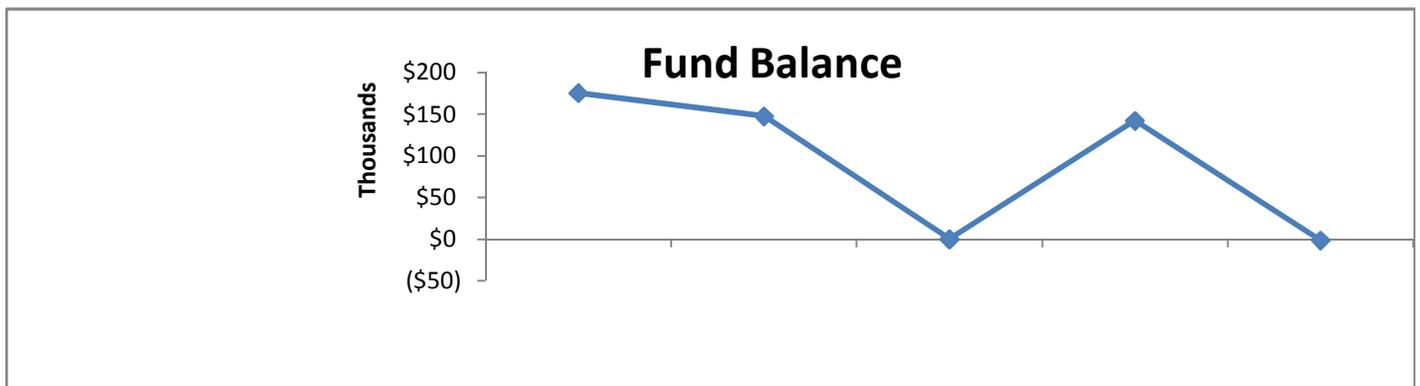
Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
16-160-54-00-5405	BUILD PROGRAM	5,100	3,930	-	-	-
	Total: Contractual Services	\$5,100	\$3,930	\$0	\$0	\$0
	Total: MUNICIPAL BDLG EXPENDITURES	<u>\$5,100</u>	<u>\$3,930</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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Vehicle & Equipment Fund (25)

This fund primarily derives its revenue from monies collected from building permits, fines and development fees. Revenues are used to purchase vehicles and equipment for use in the operations of the Police, Public Works Street Operations, Park and Recreation departments.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Intergovernmental	84,459	76,414	49,275	49,275	49,275
Licenses & Permits	16,739	8,253	10,750	12,750	12,750
Charges for Service	6,725	157,495	262,078	257,439	373,063
Investment Earnings	567	446	450	275	250
Reimbursements	-	50,000	50,000	99,000	-
Miscellaneous	1,166	12,819	62,000	62,721	37,000
Other Financing Sources	2,500	-	-	-	-
Total Revenue	112,156	305,427	434,553	481,460	472,338
Expenditures					
Contractual Services	43,908	50,250	24,167	25,411	24,167
Supplies	-	-	2,000	2,000	2,000
Capital Outlay	162,460	154,582	410,000	386,192	516,929
Debt Service	82,295	78,437	73,035	73,035	73,034
Other Financing Uses	2,500	50,000	50,000	-	-
Total Expenditures	291,163	333,269	559,202	486,638	616,130
Surplus (Deficit)	(179,007)	(27,842)	(124,649)	(5,178)	(143,792)
<i>Police Capital Fund Balance</i>	<i>106,687</i>	<i>39,371</i>	<i>-</i>	<i>(11,730)</i>	<i>-</i>
<i>Public Works Capital Fund Balance</i>	<i>22,399</i>	<i>74,302</i>	<i>-</i>	<i>27,899</i>	<i>-</i>
<i>Park & Rec Capital Fund Balance</i>	<i>46,502</i>	<i>34,073</i>	<i>-</i>	<i>126,399</i>	<i>(1,224)</i>
Ending Fund Balance	175,588	147,746	0	142,568	(1,224)



United City of Yorkville Vehicle & Equipment Fund

25

VEHICLE & EQUIPMENT FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Licenses & Permits						
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	23,359	11,750	16,000	16,000	16,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	24,140	30,960	-	-	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	-	12,264	-	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEES	6,600	3,400	6,500	6,500	6,500
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	27,060	16,390	24,500	24,500	24,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	3,300	1,650	2,275	2,275	2,275
	Total: Licenses & Permits	\$84,459	\$76,414	\$49,275	\$49,275	\$49,275
Fines & Forfeits						
25-000-43-00-4315	DUI FINES	6,949	7,569	5,000	7,000	7,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	790	684	750	750	750
25-000-43-00-4340	SEIZED VEHICLE PROCEEDS	9,000	-	5,000	5,000	5,000
	Total: Fines & Forfeits	\$16,739	\$8,253	\$10,750	\$12,750	\$12,750
Charges for Service						
25-000-44-00-4418	MOWING INCOME	6,725	12,845	6,000	1,361	6,000
25-000-44-00-4420	POLICE CHARGEBACK	-	-	49,058	49,058	203,647
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	-	144,650	97,370	97,370	163,416
25-000-44-00-4421	PARKS & RECREATION CHARGEBACK	-	-	109,650	109,650	-
	Total: Charges for Service	\$6,725	\$157,495	\$262,078	\$257,439	\$373,063
Investment Earnings						
25-000-45-00-4520	INVESTMENT EARNINGS - POLICE CAPITAL	37	-	-	-	-
25-000-45-00-4521	INVESTMENT EARNINGS - PW CAPITAL	17	-	-	-	-
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	513	446	450	275	250
	Total: Investment Earnings	\$567	\$446	\$450	\$275	\$250
Reimbursements						
25-000-46-00-4692	REIMB - MISCELLANEOUS PARK CAPITAL <i>Raintree Escrow Acct Reimbursement</i>	-	50,000	50,000	99,000	-
	Total: Reimbursements	\$0	\$50,000	\$50,000	\$99,000	\$0
Miscellaneous						
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	-	4,064	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	966	930	1,000	1,721	1,000
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	200	7,825	1,000	1,000	1,000
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	-	-	60,000	60,000	35,000
	Total: Miscellaneous	\$1,166	\$12,819	\$62,000	\$62,721	\$37,000

United City of Yorkville
Vehicle & Equipment Fund

25

VEHICLE & EQUIPMENT FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Other Financing Sources						
25-000-49-00-4924	TRANSFER FROM PARK & REC CAPITAL	2,500	-	-	-	-
	Total: Other Financing Sources	\$2,500	\$0	\$0	\$0	\$0
	Total: VEHICLE & EQUIP REVENUE	<u>\$112,156</u>	<u>\$305,427</u>	<u>\$434,553</u>	<u>\$481,460</u>	<u>\$472,338</u>

United City of Yorkville Vehicle & Equipment Fund

205

POLICE CAPITAL EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
25-205-54-00-5405	BUILD PROGRAM	-	4,800	-	-	-
25-205-54-00-5462	PROFESSIONAL SERVICES <i>Portion of Seized Vehicles to Other Gov Agencies</i>	3,982	95	1,667	1,667	1,667
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Maint - Emergency Sirens & Lighting Detectors</i>	13,728	17,626	16,000	16,000	16,000
	Total: Contractual Services	\$17,710	\$22,521	\$17,667	\$17,667	\$17,667
Capital Outlay						
25-205-60-00-6060	EQUIPMENT <i>Mobil Data Terminal Installation</i>	105,725	-	30,000	32,865	35,000
25-205-60-00-6070	VEHICLES <i>Two Chevy Tahoes One Caprice Sedan</i>	39,451	93,750	80,000	79,377	169,000
	Total: Capital Outlay	\$145,176	\$93,750	\$110,000	\$112,242	\$204,000
	Total: POLICE CAPITAL EXPENDITURES	<u>\$162,886</u>	<u>\$116,271</u>	<u>\$127,667</u>	<u>\$129,909</u>	<u>\$221,667</u>

United City of Yorkville Vehicle & Equipment Fund

215

PUBLIC WORKS CAPITAL EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
25-215-54-00-5405	BUILD PROGRAM	24,140	25,360	-	-	-
25-215-54-00-5448	FILING FEES <i>Mowing Liens</i>	2,058	1,569	2,000	539	2,000
25-215-54-00-5485	RENTAL & LEASE PURCHASE	-	-	4,500	4,500	4,500
	Total: Contractual Services	\$26,198	\$26,929	\$6,500	\$5,039	\$6,500
Supplies						
25-215-56-00-5620	OPERATING SUPPLIES	-	-	2,000	2,000	2,000
	Total: Supplies	\$0	\$0	\$2,000	\$2,000	\$2,000
Capital Outlay						
25-215-60-00-6060	EQUIPMENT	-	48,689	60,000	60,000	-
25-215-60-00-6070	VEHICLES <i>New Six Wheeler - \$150,000</i> <i>New One-Ton Pick-up Truck w/ Plow - \$35,000</i>	-	-	100,000	100,000	185,000
	Total: Capital Outlay	\$0	\$48,689	\$160,000	\$160,000	\$185,000
Debt Service - Public Works Building						
25-215-92-00-8000	PRINCIPAL PAYMENT	30,074	33,184	37,924	37,924	39,638
25-215-92-00-8050	INTEREST PAYMENT	52,221	42,870	32,892	32,892	31,177
	Total: Debt Service - PW Building	\$82,295	\$76,054	\$70,816	\$70,816	\$70,815
	Total: PW CAPITAL EXPENDITURES	<u>\$108,493</u>	<u>\$151,672</u>	<u>\$239,316</u>	<u>\$237,855</u>	<u>\$264,315</u>

United City of Yorkville Vehicle & Equipment Fund

225

PARKS & RECREATION CAPITAL EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
25-225-54-00-5405	BUILD PROGRAM	-	800	-	-	-
25-225-54-00-5489	LOSS ON INVESTMENT	-	-	-	2,705	-
	Total: Contractual Services	\$0	\$800	\$0	\$2,705	\$0
Capital Outlay						
25-225-60-00-6060	EQUIPMENT <i>Two New Mowers - \$22,000 Trailer - \$6,000 Paint Sprayer - \$15,000 Used Paver - \$35,000</i>	17,284	12,143	32,000	-	78,000
25-225-60-00-6065	BRIDGE PARK	-	-	108,000	81,950	-
25-225-60-00-6068	TRAIL IMPROVEMENTS	-	-	-	-	24,929
25-225-60-00-6070	VEHICLES <i>New Panel Van - Replace 1999 Utility Truck</i>	-	-	-	32,000	25,000
	Total: Capital Outlay	\$17,284	\$12,143	\$140,000	\$113,950	\$127,929
Debt Service - Public Works Building						
25-225-92-00-8000	PRINCIPAL PAYMENT	-	1,040	1,188	1,188	1,242
25-225-92-00-8050	INTEREST PAYMENT	-	1,343	1,031	1,031	977
	Total: Debt Service - PW Building	\$0	\$2,383	\$2,219	\$2,219	\$2,219
Other Financing Uses						
25-225-99-00-9921	TRANSFER TO PUBLIC WORKS CAPITAL	2,500	-	-	-	-
25-225-99-00-9972	TRANSFER TO LAND CASH <i>Raintree Park B Reimbursement</i>	-	50,000	50,000	-	-
	Total: Other Financing Uses	\$2,500	\$50,000	\$50,000	\$0	\$0
	Total: PW CAPITAL EXPENDITURES	<u>\$19,784</u>	<u>\$65,326</u>	<u>\$192,219</u>	<u>\$118,874</u>	<u>\$130,148</u>

UNITED CITY OF YORKVILLE, ILLINOIS

**Vehicle & Equipment Fund
Long-Term Debt Requirements**

Adjustable Rate Note - Public Works Building on 185 Wolf Street

Date of Maturity	October 1, 2028	Principal & Interest Paid-to-Date	\$ 514,941
Date of Issuance	October 1, 2008		
Authorized Issue	* \$937,500	Principal & Interest Outstanding	\$ 992,050
Interest Rates	** 4.430%		
Current Monthly Payment	\$6,086		
Payable at	Betzwisser Development		
Purpose	Additional shop and storage space for Public Works & Park Dept operations		

PRINCIPAL AND INTEREST REQUIREMENTS (ANNUALIZED)

Fiscal Year	Debt Service Requirements		Totals
	Principal	Interest	
2008 - 2009	9,940	24,350	34,290
2009 - 2010	24,937	57,358	82,295
2010 - 2011	26,544	55,751	82,295
2011 - 2012	28,254	54,041	82,295
2012 - 2013	30,074	52,221	82,295
2013 - 2014	34,223	44,213	78,436
2014 - 2015	39,112	33,922	73,034
2015 - 2016	40,880	32,154	73,034
2016 - 2017	42,728	30,306	73,034
2017 - 2018	44,660	28,374	73,034
2018 - 2019	46,679	26,355	73,034
2019 - 2020	48,790	24,245	73,034
2020 - 2021	50,995	22,039	73,034
2021 - 2022	53,301	19,733	73,034
2022 - 2023	55,711	17,324	73,034
2023 - 2024	58,229	14,805	73,034
2024 - 2025	60,862	12,172	73,034
2025 - 2026	63,614	9,421	73,034
2026 - 2027	66,490	6,545	73,034
2027 - 2028	69,496	3,539	73,034
2028 - 2029	41,981	622	42,603
	\$ 937,500	\$ 569,490	\$ 1,506,990

* The original purchase price was \$1,251,900 with an initial cash payment of \$314,400 and the remaining \$937,500 to be financed by the seller at an initial interest rate of 6.26% through 2013 at which point the rate adjusts every five years (60 consecutive payments) based on five-year US Treasury bond.

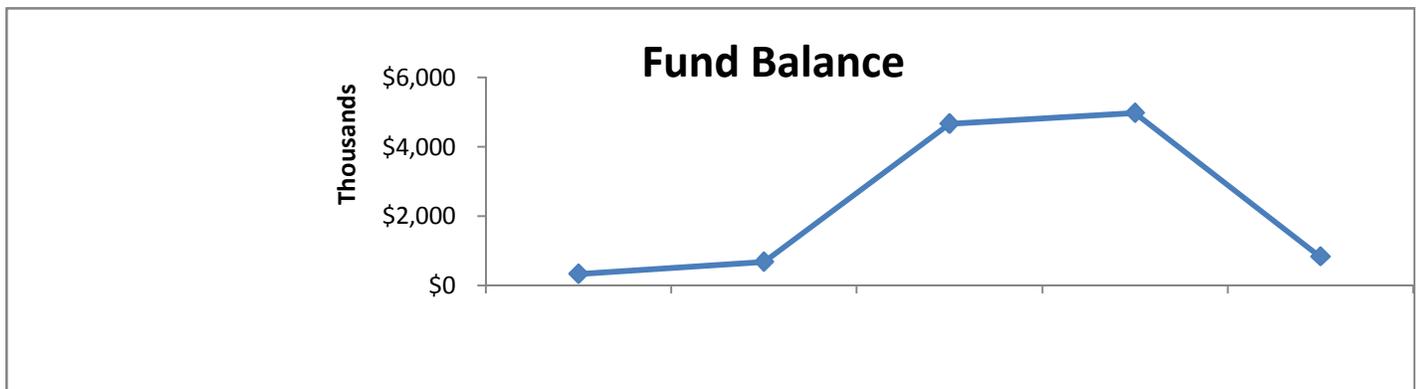
** Interest rate is schedule to adjust in December 2018 and 2023.

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City-Wide Capital Fund (23)

The City-Wide Capital Fund is used to maintain existing and construct new public infrastructure, and to fund other improvements that benefit the public.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Intergovernmental	61,635	230,839	105,960	89,200	776,938
Licenses & Permits	94,675	83,542	20,250	17,500	17,500
Charges for Service	-	684,319	680,000	680,000	680,000
Investment Earnings	243	204	3,000	4,500	1,000
Reimbursements	20,007	89,356	885,630	1,567,018	67,700
Other Financing Sources	457,182	464,364	4,855,000	4,463,289	214,184
Total Revenue	633,742	1,552,624	6,549,840	6,821,507	1,757,322
Expenditures					
Contractual Services	175,608	94,194	130,000	301,554	86,025
Supplies	-	-	25,000	25,000	27,500
Capital Outlay	210,605	1,033,122	2,334,022	2,113,105	5,375,823
Debt Service	-	75,000	85,000	75,000	408,356
Other Financing Uses	-	2,479	5,250	9,325	2,500
Total Expenditures	386,213	1,204,795	2,579,272	2,523,984	5,900,204
Surplus (Deficit)	247,529	347,829	3,970,568	4,297,523	(4,142,882)
<i>Municipal Building Fund Balance</i>	-	-	-	-	-
<i>City-Wide Capital Fund Balance</i>	328,726	676,555	4,662,971	4,974,078	831,196
Ending Fund Balance	328,726	676,555	4,662,971	4,974,078	831,196



United City of Yorkville City-Wide Capital Fund

23

CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Intergovernmental						
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN <i>80% Reimb - Design & Construction Eng</i>	-	-	32,000.00	24,000.00	40,000
23-000-41-00-4162	FEDERAL GRANTS - RIVER ROAD BRIDGE	61,635	110,317	-	-	-
23-000-41-00-4176	FEDERAL GRANTS - SAFE RTE TO SCHOOL	-	34,798	-	-	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL <i>50% Reimb Land Acq / 80% Design Eng</i>	-	85,724	73,960	65,200	29,800
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47) <i>Project Costs - 100% Reimbursable</i>	-	-	-	-	707,138
	Total: Intergovernmental	\$61,635	\$230,839	\$105,960	\$89,200	\$776,938
Licenses & Permits						
23-000-42-00-4210	BUILDING PERMITS	10,660	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	3,135	7,429	5,000	5,000	5,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	80,880	71,634	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNI BLDG	-	2,479	5,250	2,500	2,500
23-000-42-00-4222	ROAD CONTRIBUTION FEE	-	2,000	10,000	10,000	10,000
	Total: Licenses & Permits	\$94,675	\$83,542	\$20,250	\$17,500	\$17,500
Charges for Service						
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	-	684,319	680,000	680,000	680,000
	Total: Charges for Service	\$0	\$684,319	\$680,000	\$680,000	\$680,000
Investment Earnings						
23-000-45-00-4500	INVESTMENT EARNINGS	243	204	3,000	4,500	1,000
	Total: Investment Earnings	\$243	\$204	\$3,000	\$4,500	\$1,000
Reimbursements						
23-000-46-00-4606	REIMB - COM ED	-	-	-	410,000	-
23-000-46-00-4620	REIMB - PULTE (AUTUMN CREEK) <i>100% Reimbursable from Autumn Creek SSA</i>	-	87,932	861,890	1,129,606	55,000
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	20,007	1,424	23,740	16,300	12,700
23-000-46-00-4690	REIMB - MISCELLANEOUS	-	-	-	11,112	-
	Total: Reimbursements	\$20,007	\$89,356	\$885,630	\$1,567,018	\$67,700
Other Financing Sources						
23-000-49-00-4900	BOND PROCEEDS <i>Game Farm Road Project</i>	-	-	4,750,000	4,295,000	-
23-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	-	-	49,789	-
23-000-49-00-4905	LOAN PROCEEDS <i>KC Loan for River Road Bridge Construction</i>	37,850	193,963	-	-	152,184

United City of Yorkville
City-Wide Capital Fund

23

CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
23-000-49-00-4916	TRANSFER FROM GENERAL - CW B&G <i>To Fund Buildings & Grounds Expenditures</i>	-	-	105,000	105,000	62,000
23-000-49-00-4923	TRANSFER FROM GENERAL - CW CAPITAL	419,332	270,401	-	-	-
23-000-49-00-4988	TRANSFER TO DOWNTOWN TIF	-	-	-	13,500	-
Total:	Other Financing Sources	\$457,182	\$464,364	\$4,855,000	\$4,463,289	\$214,184
	Total: CITY-WIDE CAPITAL REVENUE	<u>\$633,742</u>	<u>\$1,552,624</u>	<u>\$6,549,840</u>	<u>\$6,821,507</u>	<u>\$1,757,322</u>

United City of Yorkville
City-Wide Capital Fund

216

CITY-WIDE BUILDING & GROUNDS EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
23-216-54-00-5405	BUILD PROGRAM	-	2,400	-	-	-
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	-		80,000	80,000	34,500
	Total: Contractual Services	\$0	\$2,400	\$80,000	\$80,000	\$34,500
Supplies						
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	-	-	25,000	25,000	27,500
	Total: Supplies	\$0	\$0	\$25,000	\$25,000	\$27,500
Other Financing Uses						
23-216-99-00-9901	TRANSFER TO GENERAL <i>Re-payment for Close Out Transfer in FY 2014</i>	-	2,479	5,250	2,500	2,500
	Total: Other Financing Uses	\$0	\$2,479	\$5,250	\$2,500	\$2,500
	Total: CW B&G EXPENDITURES	<u>\$0</u>	<u>\$4,879</u>	<u>\$110,250</u>	<u>\$107,500</u>	<u>\$64,500</u>

United City of Yorkville City-Wide Capital Fund

230

CITY-WIDE CAPITAL EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
23-230-54-00-5402	BOND ISSUANCE COSTS	-	-	-	52,025	-
23-230-54-00-5405	BUILD PROGRAM	80,880	69,234	-	-	-
23-230-54-00-5462	PROFESSIONAL SERVICES	94,728	-	-	-	-
23-230-54-00-5465	ENGINEERING SERVICES	-	21,792	50,000	50,000	50,000
23-230-54-00-5489	LOSS ON INVESTMENT	-	-	-	118,529	-
23-230-54-00-5498	PAYING AGENT FEES	-	-	-	-	525
23-230-54-00-5499	BAD DEBT	-	768	-	1,000	1,000
	<i>Road Infra Fee Portion of Utility Bill</i>					
	Total: Contractual Services	\$175,608	\$91,794	\$50,000	\$221,554	\$51,525
Capital Outlay						
23-230-60-00-6007	KENNEDY ROAD - AUTUMN CREEK	-	88,105	1,139,622	1,129,606	55,000
23-230-60-00-6008	BEECHER & CORNEILS ROAD	-	-	-	25,000	385,000
23-230-60-00-6009	WRIGLEY (RTE 47) EXPANSION	-	-	-	-	707,138
23-230-60-00-6018	GREENBRIAR POND NATURALIZATION	-	-	31,000	17,000	14,000
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	605,242	390,000	390,000	500,000
23-230-60-00-6041	SIDEWALK CONSTRUCTION	-	2,916	12,500	12,500	12,500
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	-	-	40,000	30,000	50,000
23-230-60-00-6059	US34(IL47/ORCHARD RD) PROJECT	-	-	230,200	-	-
23-230-60-00-6073	GAME FARM ROAD PROJECT	-	5,125	258,000	301,499	2,048,501
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	152,707	221,880	-	-	152,184
23-230-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	-	-	-	-	1,400,000
	<i>Funded by Remaining 2014A Bond Proceeds</i>					
23-230-60-00-6092	SAFE ROUTE TO SCHOOL PROJECT	37,891	22,707	-	-	-
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	20,007	87,147	97,700	81,500	42,500
23-230-60-00-6095	SUNFLOWER ESTATES - DRAINAGE IMPROV	-	-	135,000	126,000	9,000
	Total: Capital Outlay	\$210,605	\$1,033,122	\$2,334,022	\$2,113,105	\$5,375,823
Debt Service - 2014A Bond						
23-230-78-00-8000	PRINCIPLE PAYMENT	-	-	-	-	135,000
23-230-78-00-8050	INTEREST PAYMENT	-	-	-	-	195,937
	Total: Debt Service - 2014A Bond	\$0	\$0	\$0	\$0	\$330,937
Kendall County Loan - River Road Bridge						
23-230-97-00-8000	PRINCIPLE PAYMENT	-	75,000	85,000	75,000	77,419
	Total: Kendall Co Loan - River Rd Bridge	\$0	\$75,000	\$85,000	\$75,000	\$77,419

United City of Yorkville
City-Wide Capital Fund

230

CITY-WIDE CAPITAL EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Other Financing Uses						
23-230-99-00-9915	TRANSFER TO MOTOR FUEL TAX	-	-	-	6,825	-
	Total: Other Financing Uses	\$0	\$0	\$0	\$6,825	\$0
	Total: CITY-WIDE CAP EXPENDITURES	<u>\$386,213</u>	<u>\$1,199,916</u>	<u>\$2,469,022</u>	<u>\$2,416,484</u>	<u>\$5,835,704</u>

UNITED CITY OF YORKVILLE, ILLINOIS

City-Wide Capital Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Bond of 2014A

Date of Maturity	December 1, 2033	Principal & Interest Paid-to-Date	\$	-
Date of Issuance	August 5, 2014			
Authorized Issue	\$4,295,000	Principal & Interest Outstanding	\$	6,068,249
Interest Rates	3.00% - 4.30%			
Interest Dates	June 1st and December 1st			
Principal Maturity Dates	December 1st			
Payable at	Amalgamated Bank			
Purpose	Game Farm Road Project			

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 1st	Amount	Dec 1st	Amount
2015 - 2016	135,000	195,937	330,937	2015	121,843	2015	74,094
2016 - 2017	185,000	144,138	329,138	2016	72,069	2016	72,069
2017 - 2018	190,000	138,588	328,588	2017	69,294	2017	69,294
2018 - 2019	190,000	132,888	322,888	2018	66,444	2018	66,444
2019 - 2020	195,000	127,188	322,188	2019	63,594	2019	63,594
2020 - 2021	200,000	121,338	321,338	2020	60,669	2020	60,669
2021 - 2022	200,000	115,338	315,338	2021	57,669	2021	57,669
2022 - 2023	210,000	109,338	319,338	2022	54,669	2022	54,669
2023 - 2024	210,000	103,038	313,038	2023	51,519	2023	51,519
2024 - 2025	220,000	96,738	316,738	2024	48,369	2024	48,369
2025 - 2026	225,000	90,138	315,138	2025	45,069	2025	45,069
2026 - 2027	230,000	83,388	313,388	2026	41,694	2026	41,694
2027 - 2028	245,000	76,200	321,200	2027	38,100	2027	38,100
2028 - 2029	250,000	66,400	316,400	2028	33,200	2028	33,200
2029 - 2030	265,000	56,400	321,400	2029	28,200	2029	28,200
2030 - 2031	275,000	45,800	320,800	2030	22,900	2030	22,900
2031 - 2032	280,000	34,800	314,800	2031	17,400	2031	17,400
2032 - 2033	290,000	23,600	313,600	2032	11,800	2032	11,800
2033 - 2034	300,000	12,000	312,000	2033	6,000	2033	6,000
	<u>\$ 4,295,000</u>	<u>\$ 1,773,249</u>	<u>\$ 6,068,249</u>		<u>\$ 910,499</u>		<u>\$ 862,750</u>

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ENTERPRISE FUNDS

Enterprise Funds are established to account for the financing of self-supporting activities of governmental units which render services to the general public on a user charge basis. The City has two* budgeted enterprise funds:

- Water Fund (51)
- Sewer Fund (52)

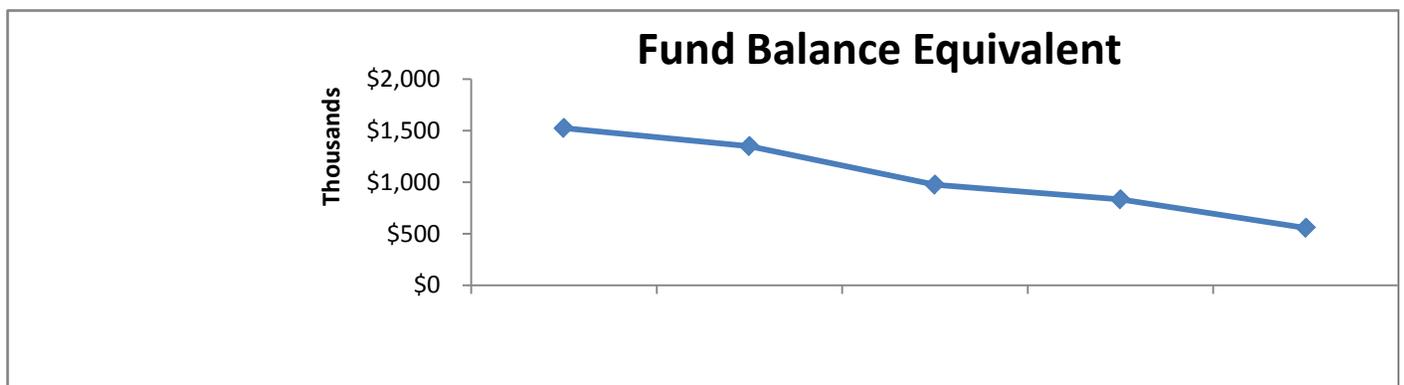
* The Recreation Center Fund (80) was closed out in Fiscal Year 2014.

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Water Fund (51)

The Water Fund is an enterprise fund which is comprised of both a capital and operational budget. The capital portion is used for the improvement and expansion of water infrastructure, while the operational side is used to service and maintain City water systems.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Taxes	132,793	41,403	5,235	5,210	-
Licenses & Permits	80,880	84,544	-	-	-
Charges for Service	2,742,476	2,309,950	2,693,000	2,443,361	3,240,437
Investment Earnings	2,203	2,231	2,200	1,250	500
Reimbursements	10,476	14,844	-	500	-
Miscellaneous	53,223	51,917	55,203	57,003	56,307
Other Financing Sources	82,288	82,988	83,588	83,588	4,376,275
Total Revenue	3,104,339	2,587,877	2,839,226	2,590,912	7,673,519
Expenses					
Salaries	337,375	338,959	351,860	351,860	411,332
Benefits	175,472	185,769	215,055	209,774	240,029
Contractual Services	490,186	540,175	485,700	520,835	816,370
Supplies	243,224	243,529	301,234	301,234	302,995
Capital Outlay	75,305	282,399	571,548	555,544	4,948,544
Developer Commitments	160,921	-	-	-	-
Debt Service	1,396,016	1,172,802	1,168,384	1,168,385	1,230,445
Total Expenses	2,878,499	2,763,633	3,093,781	3,107,632	7,949,715
Surplus (Deficit)	225,840	(175,756)	(254,555)	(516,720)	(276,196)
Ending Fund Balance Equivalent	1,526,679	1,350,923	976,762	834,203	558,007
	53.0%	48.9%	31.6%	26.8%	7.0%



	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Public Works Director	0.5	0.33	0.33	0.33	0.33
Foreman	1.0	1.0	1.0	1.0	1.0
Operator	1.0	1.0	1.0	1.0	1.0
Maintenance Worker II	2.0	2.0	2.0	2.0	2.0
Maintenance Worker I	1.0	1.0	1.0	1.0	1.0
Utility Billing Clerk (Finance)	1.0	1.0	1.0	1.0	1.0
Part-time Personnel:					
Seasonal Worker	0.0	0.0	0.2	0.2	0.2
Meter Readers	0.0	0.0	0.0	0.0	1.0
Total Full-Time Equivalent Personnel	6.5	6.33	6.57	6.57	7.53

* All personnel numbers presented as Full-Time Equivalents (FTE).

^ Salary and benefit amounts are split equally between General, Water and Sewer Funds.

** All full-time personnel participate in the Illinois Municipal Retirement Fund (IMRF).

United City of Yorkville Water Fund

51

WATER FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Taxes						
51-000-40-00-4000	PROPERTY TAXES - 2007A BOND	132,793	41,403	5,235	5,210	-
	Total: Taxes	\$132,793	\$41,403	\$5,235	\$5,210	\$0
Licenses & Permits						
51-000-42-00-4216	BUILD PROGRAM PERMIT	80,880	84,544	-	-	-
	Total: Licenses & Permits	\$80,880	\$84,544	\$0	\$0	\$0
Charges for Services						
51-000-44-00-4424	WATER SALES	1,843,103	1,789,296	2,127,500	1,952,841	2,316,937
51-000-44-00-4425	BULK WATER SALES	10,796	4,750	500	15,520	500
51-000-44-00-4426	LATE PENALTIES - WATER	97,601	92,386	90,000	90,000	90,000
51-000-44-00-4430	WATER METER SALES	36,725	47,785	30,000	20,000	35,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	691,321	341,083	340,000	340,000	693,000
51-000-44-00-4450	WATER CONNECTION FEES	62,930	34,650	105,000	25,000	105,000
	Total: Charges for Services	\$2,742,476	\$2,309,950	\$2,693,000	\$2,443,361	\$3,240,437
Investment Earnings						
51-000-45-00-4500	INVESTMENT EARNINGS	2,203	2,231	2,200	1,250	500
	Total: Investment Earnings	\$2,203	\$2,231	\$2,200	\$1,250	\$500
Reimbursements						
51-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	8,294	-	-	-	-
51-000-46-00-4671	REIMB - LIFE INSURANCE	164	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	2,018	14,844	-	500	-
	Total: Reimbursements	\$10,476	\$14,844	\$0	\$500	\$0
Miscellaneous						
51-000-48-00-4820	RENTAL INCOME <i>Prime Directive Water Tower Lease</i> <i>Sprint Water Tower Lease</i> <i>Verizon Water Tower Lease - Lehman Crossing</i>	53,073	51,917	55,203	55,203	56,307
51-000-48-00-4850	MISCELLANEOUS INCOME	150	-	-	1,800	-
	Total: Miscellaneous	\$53,223	\$51,917	\$55,203	\$57,003	\$56,307
Other Financing Sources						
51-000-49-00-4900	BOND PROCEEDS <i>Proposed 2015A - Countryside Water Improv</i>	-	-	-	-	4,300,000
51-000-49-00-4952	TRANSFER FROM SEWER <i>One Half the 2005C Debt Service PMT</i>	82,288	82,988	83,588	83,588	76,275
	Total: Other Financing Sources	\$82,288	\$82,988	\$83,588	\$83,588	\$4,376,275
	Total: WATER FUND REVENUE	<u>\$3,104,339</u>	<u>\$2,587,877</u>	<u>\$2,839,226</u>	<u>\$2,590,912</u>	<u>\$7,673,519</u>

United City of Yorkville Water Fund

510

WATER OPERATIONS

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
51-510-50-00-5010	SALARIES & WAGES	331,616	325,817	334,060	334,060	369,532
51-510-50-00-5015	PART-TIME SALARIES	-	-	5,800	5,800	29,800
51-510-50-00-5020	OVERTIME	5,759	13,142	12,000	12,000	12,000
	Total: Salaries	\$337,375	\$338,959	\$351,860	\$351,860	\$411,332
Benefits						
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	35,140	37,447	41,270	41,270	42,446
51-510-52-00-5214	FICA CONTRIBUTION	24,639	24,787	25,687	25,687	30,514
51-510-52-00-5216	GROUP HEALTH INSURANCE	85,844	92,981	111,893	111,893	131,003
51-510-52-00-5222	GROUP LIFE INSURANCE	883	675	681	681	708
51-510-52-00-5223	DENTAL INSURANCE	6,461	5,516	5,792	5,792	8,117
51-510-52-00-5224	VISION INSURANCE	713	729	751	751	861
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	1,025	574	3,000	700	2,000
51-510-52-00-5231	LIABILITY INSURANCE	20,767	23,060	25,981	23,000	24,380
	Total: Benefits	\$175,472	\$185,769	\$215,055	\$209,774	\$240,029
Contractual Services						
51-510-54-00-5402	BOND ISSUANCE COSTS	-	-	-	24,378	50,000
51-510-54-00-5405	BUILD PROGRAM	80,880	84,544	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	600	3,044	3,000	3,000	5,800
51-510-54-00-5415	TRAVEL & LODGING	293	528	1,600	1,600	1,600
51-510-54-00-5426	PUBLISHING & ADVERTISING	1,117	787	1,000	1,000	1,000
51-510-54-00-5429	WATER SAMPLES	7,170	11,340	14,000	14,000	14,000
51-510-54-00-5430	PRINTING & DUPLICATING	42	61	2,500	2,500	3,300
51-510-54-00-5440	TELECOMMUNICATIONS	22,942	20,065	24,500	24,500	24,500
51-510-54-00-5445	TREATMENT FACILITY SERVICES	89,598	119,912	100,000	100,000	112,000
51-510-54-00-5448	FILING FEES	6,399	5,831	6,500	6,500	6,500
	<i>Water Liens</i>					
51-510-54-00-5452	POSTAGE & SHIPPING	17,609	16,276	22,000	22,000	19,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	858	1,568	1,250	1,250	1,600
51-510-54-00-5462	PROFESSIONAL SERVICES	13,585	21,047	15,000	15,000	21,500
51-510-54-00-5465	ENGINEERING SERVICES	-	-	-	-	250,000
	<i>Regional Water Study</i>					
51-510-54-00-5466	LEGAL SERVICES	-	-	2,000	2,000	2,000
51-510-54-00-5480	UTILITIES	208,439	218,196	258,750	258,750	264,275
51-510-54-00-5483	JULIE SERVICES	6,534	4,520	4,500	4,500	4,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	492	504	1,000	1,000	1,000

United City of Yorkville Water Fund

510

WATER OPERATIONS

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
51-510-54-00-5489	LOSS ON INVESTMENT	-	-	-	15,757	-
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	9,790	3,181	6,000	6,000	7,500
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Add'l \$10k - Water Tower & Plant Maint</i>	4,961	19,460	4,000	4,000	14,000
51-510-54-00-5498	PAYING AGENT FEES	1,338	1,338	3,100	3,100	2,295
51-510-54-00-5499	BAD DEBT <i>Water Sales/Infra Fees on Utility Bill</i>	17,539	7,973	15,000	10,000	10,000
	Total: Contractual Services	\$490,186	\$540,175	\$485,700	\$520,835	\$816,370
Supplies						
51-510-56-00-5600	WEARING APPAREL	3,067	3,340	4,000	4,000	4,200
51-510-56-00-5620	OPERATING SUPPLIES	14,601	8,167	25,000	25,000	15,000
51-510-56-00-5628	VEHICLE MAINTENACE SUPPLIES	-	1,092	8,500	8,500	10,000
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	3,548	1,429	2,000	2,000	2,000
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	104	876	6,000	6,000	2,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	155,048	125,445	155,000	155,000	165,000
51-510-56-00-5640	REPAIR & MAINTENANCE	9,892	20,785	9,500	9,500	10,500
51-510-56-00-5664	METERS & PARTS	32,809	51,805	46,000	46,000	46,000
51-510-56-00-5665	JULIE SUPPLIES	-	968	1,500	1,500	1,500
51-510-56-00-5695	GASOLINE	24,155	29,622	43,734	43,734	46,795
	Total: Supplies	\$243,224	\$243,529	\$301,234	\$301,234	\$302,995
Capital Outlay						
51-510-60-00-6022	WELL REHABILITATIONS	-	-	-	-	143,000
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	153,305	353,000	353,000	300,000
51-510-60-00-6060	EQUIPMENT <i>Meter Replacements - Radio</i>	-	-	5,000	5,000	5,000
51-510-60-00-6066	RTE 71 WATERMAIN RELOCATION	-	-	-	-	35,000
51-510-60-00-6070	VEHICLES <i>Ford F-150</i>	-	-	18,000	-	18,000
51-510-60-00-6079	ROUTE 47 EXPANSION	75,305	129,094	195,548	197,544	197,544
51-510-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	-	-	-	-	4,250,000
	Total: Capital Outlay	\$75,305	\$282,399	\$571,548	\$555,544	\$4,948,544
Developer Commitments						
51-510-75-00-7502	GRANDE RESERVE COURT ORDER <i>Final PMT - Nov. 2012</i>	160,921	-	-	-	-
	Total: Developer Commitments	\$160,921	\$0	\$0	\$0	\$0

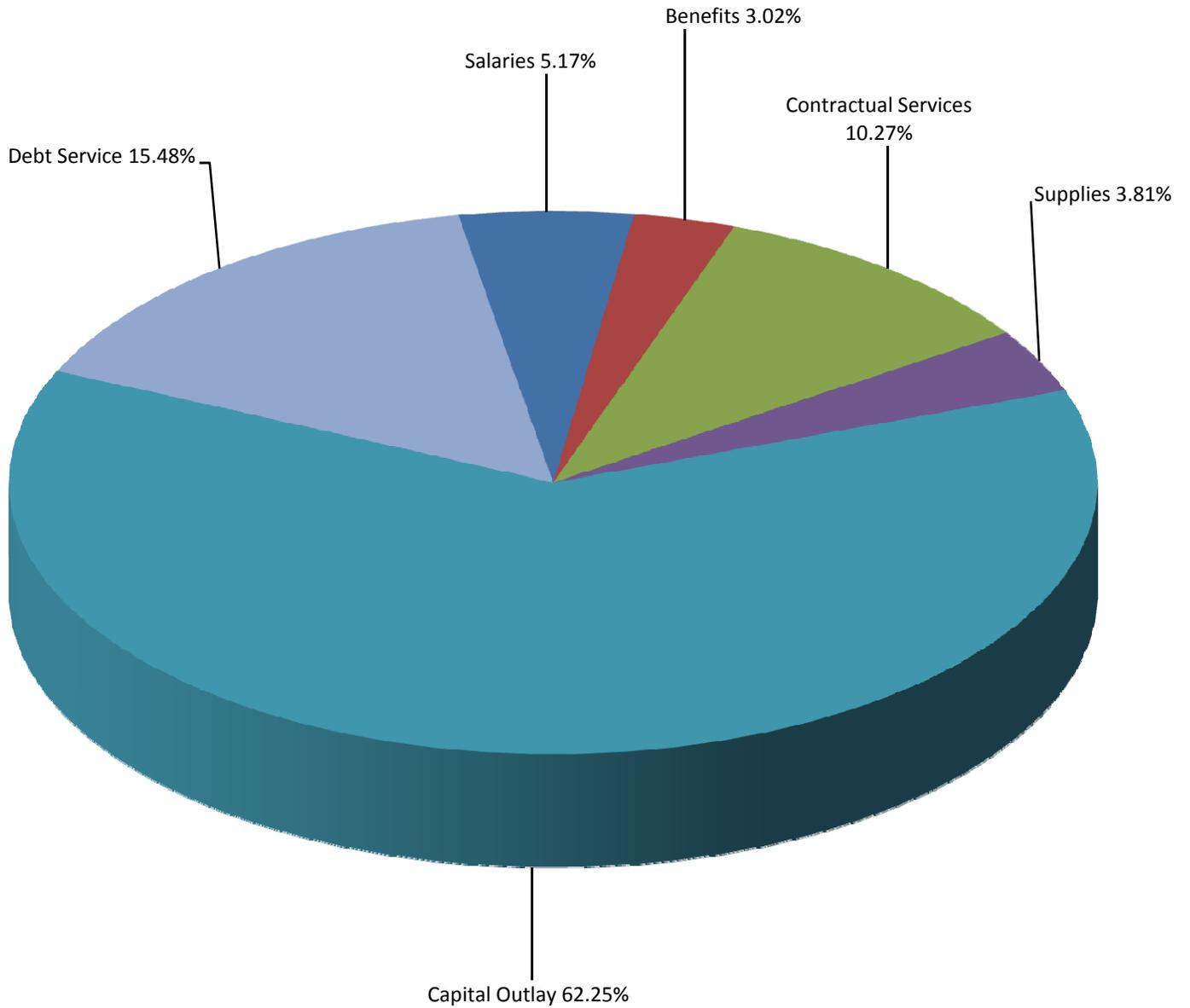
United City of Yorkville Water Fund

510

WATER OPERATIONS

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Debt Service - 2015 Bond						
51-510-77-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-
51-510-77-00-8050	INTEREST PAYMENT	-	-	-	-	83,016
Total:	Debt Service - 2015 Bond	\$0	\$0	\$0	\$0	\$83,016
Debt Service - 2007A Bond						
51-510-83-00-8000	PRINCIPAL PAYMENT	10,000	15,000	15,000	15,000	15,000
51-510-83-00-8050	INTEREST PAYMENT	123,454	123,041	122,423	122,423	121,793
Total:	Debt Service - 2007A Bond	\$133,454	\$138,041	\$137,423	\$137,423	\$136,793
Debt Service - 2002 Capital Appreciation Debt Certificates						
51-510-85-00-8000	PRINCIPAL PAYMENT	365,000	-	-	-	-
Total:	Debt Service - 2002 Cap Apprec	\$365,000	\$0	\$0	\$0	\$0
Debt Service - 2003 Debt Certificates						
51-510-86-00-8000	PRINCIPAL PAYMENT	-	100,000	100,000	100,000	100,000
51-510-86-00-8050	INTEREST PAYMENT	33,150	33,150	29,350	29,350	25,450
Total:	Debt Service - 2003 Debt Certificates	\$33,150	\$133,150	\$129,350	\$129,350	\$125,450
Debt Service - 2006A Refunding Debt Certificates						
51-510-87-00-8000	PRINCIPAL PAYMENT	355,000	405,000	420,000	420,000	435,000
51-510-87-00-8050	INTEREST PAYMENT	219,806	205,606	189,406	189,406	172,606
Total:	Debt Service - 2006A Refunding	\$574,806	\$610,606	\$609,406	\$609,406	\$607,606
Debt Service - 2005C Bond						
51-510-88-00-8000	PRINCIPAL PAYMENT	90,000	95,000	100,000	100,000	-
51-510-88-00-8050	INTEREST PAYMENT	74,575	70,975	67,175	54,065	-
Total:	Debt Service - 2005C Bond	\$164,575	\$165,975	\$167,175	\$154,065	\$0
Debt Service - IEPA Loan L17-156300						
51-510-89-00-8000	PRINCIPAL PAYMENT	87,754	89,961	92,224	92,224	94,544
51-510-89-00-8050	INTEREST PAYMENT	37,277	35,069	32,806	32,806	30,486
Total:	Debt Service - IL EPA Loan 156300	\$125,031	\$125,030	\$125,030	\$125,030	\$125,030
Debt Service - 2014C Refunding Bond						
51-510-94-00-8000	PRINCIPAL PAYMENT	-	-	-	-	120,000
51-510-94-00-8050	INTEREST PAYMENT	-	-	-	13,111	32,550
Total:	Debt Service - 2014C Ref Bond	\$0	\$0	\$0	\$13,111	\$152,550
Total:	WATER OPERATIONS	<u>\$2,878,499</u>	<u>\$2,763,633</u>	<u>\$3,093,781</u>	<u>\$3,107,632</u>	<u>\$7,949,715</u>

United City of Yorkville
Expenses by Category
Water Fund Fiscal Year 2016 Budget



UNITED CITY OF YORKVILLE, ILLINOIS

Water Debt Service Summary Schedule

**PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2003 - 2027**

Fiscal Year	Principal	Interest	Totals
2002 - 2003	-	93,319	93,319
2003 - 2004	-	144,175	144,175
2004 - 2005	25,000	489,932	514,932
2005 - 2006	25,000	420,116	445,116
2006 - 2007	6,598,458	440,625	7,039,083
2007 - 2008	201,880	405,342	607,222
2008 - 2009	228,947	415,083	644,030
2009 - 2010	326,451	411,389	737,840
2010 - 2011	463,500	398,153	861,653
2011 - 2012	540,600	378,565	919,165
2012 - 2013	907,754	488,262	1,396,016
2013 - 2014	704,961	467,841	1,172,802
2014 - 2015	1,997,224	441,160	2,438,384
2015 - 2016	764,544	382,885	1,147,429
2016 - 2017	791,923	356,077	1,148,000
2017 - 2018	809,361	328,050	1,137,411
2018 - 2019	1,041,860	299,264	1,341,124
2019 - 2020	1,759,423	260,613	2,020,036
2020 - 2021	1,782,050	190,887	1,972,937
2021 - 2022	1,359,743	119,057	1,478,800
2022 - 2023	1,252,503	65,346	1,317,849
2023 - 2024	255,333	17,947	273,280
2024 - 2025	253,235	10,845	264,080
2025 - 2026	121,209	3,821	125,030
2026 - 2027	61,744	772	62,516
	\$ 22,272,703	\$ 7,029,526	\$ 29,302,229

UNITED CITY OF YORKVILLE, ILLINOIS

**Water Fund
Long-Term Debt Requirements**

General Obligation Alternate Revenue Source Bond of 2005C

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$ 2,736,715
Date of Issuance	September 1, 2005		
Authorized Issue	\$2,000,000	Principal & Interest Outstanding	\$ -
Interest Rates	3.50% - 5.50%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Improvements to Water Distribution System - Mill St, Van Emmon Rd		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2005 - 2006	-	29,800	29,800	2005	-	2005	29,800
2006 - 2007	35,000	90,150	125,150	2006	45,075	2006	45,075
2007 - 2008	75,000	88,925	163,925	2007	44,463	2007	44,463
2008 - 2009	80,000	86,300	166,300	2008	43,150	2008	43,150
2009 - 2010	80,000	83,500	163,500	2009	41,750	2009	41,750
2010 - 2011	85,000	80,700	165,700	2010	40,350	2010	40,350
2011 - 2012	90,000	77,725	167,725	2011	38,863	2011	38,863
2012 - 2013	90,000	74,575	164,575	2012	37,288	2012	37,288
2013 - 2014	95,000	70,975	165,975	2013	35,488	2013	35,488
2014 - 2015 *	1,370,000	54,065	1,424,065	2014	33,588	2014	20,477
2015 - 2016	-	-	-	2015	-	2015	-
2016 - 2017	-	-	-	2016	-	2016	-
2017 - 2018	-	-	-	2017	-	2017	-
2018 - 2019	-	-	-	2018	-	2018	-
2019 - 2020	-	-	-	2019	-	2019	-
2020 - 2021	-	-	-	2020	-	2020	-
2021 - 2022	-	-	-	2021	-	2021	-
2022 - 2023	-	-	-	2022	-	2022	-
2023 - 2024	-	-	-	2023	-	2023	-
2024 - 2025	-	-	-	2024	-	2024	-
	<u>\$ 2,000,000</u>	<u>\$ 736,715</u>	<u>\$ 2,736,715</u>		<u>\$ 360,013</u>		<u>\$ 376,702</u>

UNITED CITY OF YORKVILLE, ILLINOIS

**Water Fund
Long-Term Debt Requirements**

Capital Appreciation Debt Certificates of 2002

DEBT RETIRED IN FISCAL YEAR 2013

Date of Maturity	May 1, 2012	Principal Interest Paid-to-Date	\$	4,537,551
Date of Issuance	August 29, 2002			
Authorized Issue	\$2,899,365	Principal & Interest Outstanding	\$	-
Interest Rates	2.50% - 4.50%			
Interest Dates	Interest is Accreted			
Principal Maturity Dates	May 1st			
Payable at	The Bank of New York Trust Company			
Project	North Water Tower			

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Accretes* to Principal on May 1st	
	Principal	Accreted Interest *	Totals	May 1st	Accretion Amount
2002 - 2003	-	93,319	93,319	93,319	2,992,684
2003 - 2004	-	144,175	144,175	144,175	3,136,859
2004 - 2005	25,000	150,569	175,569	150,569	3,262,428
2005 - 2006	25,000	157,166	182,166	157,166	3,394,594
2006 - 2007	** 2,563,458	117,325	2,680,783	117,325	948,461
2007 - 2008	35,000	39,651	74,651	39,651	953,112
2008 - 2009	60,000	39,013	99,013	39,013	932,125
2009 - 2010	145,000	34,787	179,787	34,787	821,912
2010 - 2011	215,000	27,200	242,200	27,200	634,112
2011 - 2012	285,000	15,888	300,888	15,888	365,000
2012 - 2013	365,000	-	365,000	-	-
	\$ 3,718,458	\$ 819,093	\$ 4,537,551		

* Interest is not paid but rather accretes (accrues) to principal each May 1st.

** A portion of these certificates were refunded with proceeds from the 2006A debt certificates.

UNITED CITY OF YORKVILLE, ILLINOIS

**Water Fund
Long-Term Debt Requirements**

Debt Certificates of 2003

Date of Maturity	December 15, 2018	Principal & Interest Paid-to-Date	\$ 5,267,063
Date of Issuance	July 9, 2003		
Authorized Issue	\$4,800,000	Principal & Interest Outstanding	\$ 677,250
Interest Rates	3.80% - 4.35%		
Interest Dates	June 15th and December 15th		
Principal Maturity Dates	December 15th		
Payable at	BNY Midwest Trust Company		
Purpose	Radium Compliance		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 15th	Amount	Dec 15th	Amount
2004 - 2005	-	339,363	339,363	2004	222,788	2004	116,575
2005 - 2006	-	233,150	233,150	2005	116,575	2005	116,575
2006 - 2007 *	4,000,000	233,150	4,233,150	2006	116,575	2006	116,575
2007 - 2008	-	33,150	33,150	2007	16,575	2007	16,575
2008 - 2009	-	33,150	33,150	2008	16,575	2008	16,575
2009 - 2010	-	33,150	33,150	2009	16,575	2009	16,575
2010 - 2011	-	33,150	33,150	2010	16,575	2010	16,575
2011 - 2012	-	33,150	33,150	2011	16,575	2011	16,575
2012 - 2013	-	33,150	33,150	2012	16,575	2012	16,575
2013 - 2014	100,000	33,150	133,150	2013	16,575	2013	16,575
2014 - 2015	100,000	29,350	129,350	2014	14,675	2014	14,675
2015 - 2016	100,000	25,450	125,450	2015	12,725	2015	12,725
2016 - 2017	100,000	21,450	121,450	2016	10,725	2016	10,725
2017 - 2018	100,000	17,300	117,300	2017	8,650	2017	8,650
2018 - 2019	300,000	13,050	313,050	2018	6,525	2018	6,525
	<u>\$ 4,800,000</u>	<u>\$ 1,144,313</u>	<u>\$ 5,944,313</u>		<u>\$ 625,263</u>		<u>\$ 519,050</u>

* \$4,000,000 of this issue was refunded by proceeds from the 2006A and 2007A Debt Certificates in Fiscal Year 2007.

UNITED CITY OF YORKVILLE, ILLINOIS

**Water Fund
Long-Term Debt Requirements**

General Obligation Alternate Revenue Source Refunding Bond of 2007A

Date of Maturity	December 30, 2022	Principal & Interest Paid-to-Date	\$ 1,081,653
Date of Issuance	January 23, 2007		
Authorized Issue	\$3,020,000	Principal & Interest Outstanding	\$ 3,693,782
Interest Rates	4.0% - 4.25%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	The Bank of New York Trust Company		
Purpose	Refunded a Portion of the 2003 Debt Certificates		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2007 - 2008	30,000	104,871	134,871	2007	41,738	2007	63,133
2008 - 2009	10,000	125,066	135,066	2008	62,533	2008	62,533
2009 - 2010	10,000	124,666	134,666	2009	62,333	2009	62,333
2010 - 2011	10,000	124,266	134,266	2010	62,133	2010	62,133
2011 - 2012	10,000	123,866	133,866	2011	61,933	2011	61,933
2012 - 2013	10,000	123,454	133,454	2012	61,727	2012	61,727
2013 - 2014	15,000	123,041	138,041	2013	61,521	2013	61,521
2014 - 2015	15,000	122,423	137,423	2014	61,212	2014	61,212
2015 - 2016	15,000	121,793	136,793	2015	60,897	2015	60,897
2016 - 2017	15,000	121,163	136,163	2016	60,582	2016	60,582
2017 - 2018	15,000	120,525	135,525	2017	60,263	2017	60,263
2018 - 2019	15,000	119,888	134,888	2018	59,944	2018	59,944
2019 - 2020	680,000	119,250	799,250	2019	59,625	2019	59,625
2020 - 2021	695,000	90,350	785,350	2020	45,175	2020	45,175
2021 - 2022	725,000	60,813	785,813	2021	30,407	2021	30,407
2022 - 2023	750,000	30,000	780,000	2022	15,000	2022	15,000
	<u>\$ 3,020,000</u>	<u>\$ 1,755,435</u>	<u>\$ 4,775,435</u>		<u>\$ 867,021</u>		<u>\$ 888,416</u>

UNITED CITY OF YORKVILLE, ILLINOIS

**Water Fund
Long-Term Debt Requirements**

Refunding Debt Certificates of 2006A

Date of Maturity	December 30, 2022	Principal & Interest Paid-to-Date	\$ 2,418,569
Date of Issuance	December 19, 2006		
Authorized Issue	\$5,555,000	Principal & Interest Outstanding	\$ 4,989,861
Interest Rates	4.00% - 4.20%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	The Bank of New York Trust Company		
Purpose	Refunded Portions of 2002 Capital Appreciation, 2002A and 2003 Debt Certificates		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2007 - 2008	5,000	95,127 *	100,127	2007	48,974	2007	46,153
2008 - 2009	10,000	92,106 *	102,106	2008	46,053	2008	46,053
2009 - 2010	10,000	91,706 *	101,706	2009	45,853	2009	45,853
2010 - 2011	70,000	91,306 *	161,306	2010	45,653	2010	45,653
2011 - 2012	70,000	88,506 *	158,506	2011	44,253	2011	44,253
2012 - 2013	355,000	219,806	574,806	2012	109,903	2012	109,903
2013 - 2014	405,000	205,606	610,606	2013	102,803	2013	102,803
2014 - 2015	420,000	189,406	609,406	2014	94,703	2014	94,703
2015 - 2016	435,000	172,606	607,606	2015	86,303	2015	86,303
2016 - 2017	460,000	155,206	615,206	2016	77,603	2016	77,603
2017 - 2018	475,000	136,806	611,806	2017	68,403	2017	68,403
2018 - 2019	495,000	117,806	612,806	2018	58,903	2018	58,903
2019 - 2020	850,000	98,006	948,006	2019	49,003	2019	49,003
2020 - 2021	850,000	62,306	912,306	2020	31,153	2020	31,153
2021 - 2022	390,000	26,606	416,606	2021	13,303	2021	13,303
2022 - 2023	255,000	10,519	265,519	2022	5,260	2022	5,260
	<u>\$ 5,555,000</u>	<u>\$ 1,853,430</u>	<u>\$ 7,408,430</u>		<u>\$ 928,126</u>		<u>\$ 925,305</u>

* Amounts held in escrow reduce each interest payment by \$67,050 (\$134,100 per fiscal year) through December 31, 2011.

UNITED CITY OF YORKVILLE, ILLINOIS

**Water Fund
Long-Term Debt Requirements**

IEPA (L17 - 156300) Loan Payable of 2007

Date of Maturity	August 9, 2026	Principal & Interest Paid-to-Date	\$ 959,076
Date of Issuance	August 9, 2007		
Authorized Issue	\$1,889,245	Principal & Interest Outstanding	\$ 1,437,849
Interest Rate	2.500%		
Interest Dates	August 9th and February 9th		
Principal Maturity Dates	August 9th and February 9th		
Payable at	Illinois Environmental Protection Agency		
Purpose	Drinking Water Loan		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	Aug 9th	Amount	Feb 9th	Amount
2007 - 2008	56,880	43,618	100,498	2007	26,354	2007	17,264
2008 - 2009	68,947	39,448	108,395	2008	16,906	2008	22,542
2009 - 2010	81,451	43,580	125,031	2009	22,043	2009	21,537
2010 - 2011	83,500	41,531	125,031	2010	21,025	2010	20,506
2011 - 2012	85,600	39,430	125,030	2011	19,981	2011	19,449
2012 - 2013	87,754	37,277	125,031	2012	18,911	2013	18,366
2013 - 2014	89,961	35,069	125,030	2013	17,814	2014	17,255
2014 - 2015	92,224	32,806	125,030	2014	16,689	2015	16,117
2015 - 2016	94,544	30,486	125,030	2015	15,537	2016	14,949
2016 - 2017	96,923	28,108	125,031	2016	14,355	2017	13,753
2017 - 2018	99,361	25,669	125,030	2017	13,143	2018	12,526
2018 - 2019	101,860	23,170	125,030	2018	11,901	2019	11,269
2019 - 2020	104,423	20,607	125,030	2019	10,628	2020	9,979
2020 - 2021	107,050	17,981	125,031	2020	9,323	2021	8,658
2021 - 2022	109,743	15,288	125,031	2021	7,985	2022	7,303
2022 - 2023	112,503	12,527	125,030	2022	6,613	2023	5,914
2023 - 2024	115,333	9,697	125,030	2023	5,207	2024	4,490
2024 - 2025	118,235	6,795	125,030	2024	3,765	2025	3,030
2025 - 2026	121,209	3,821	125,030	2025	2,287	2026	1,534
2026 - 2027	61,744	772	62,516	2026	772	2027	-
	<u>\$ 1,889,245</u>	<u>\$ 507,680</u>	<u>\$ 2,396,925</u>		<u>\$ 261,239</u>		<u>\$ 246,441</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Refunding Bond of 2014C

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$ 13,110
Date of Issuance	August 5, 2014		
Authorized Issue	\$1,290,000	Principal & Interest Outstanding	\$ 1,489,750
Interest Rates	2.00% - 3.10%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	Amalgamated Bank		
Purpose	Refunding of Series 2005C Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

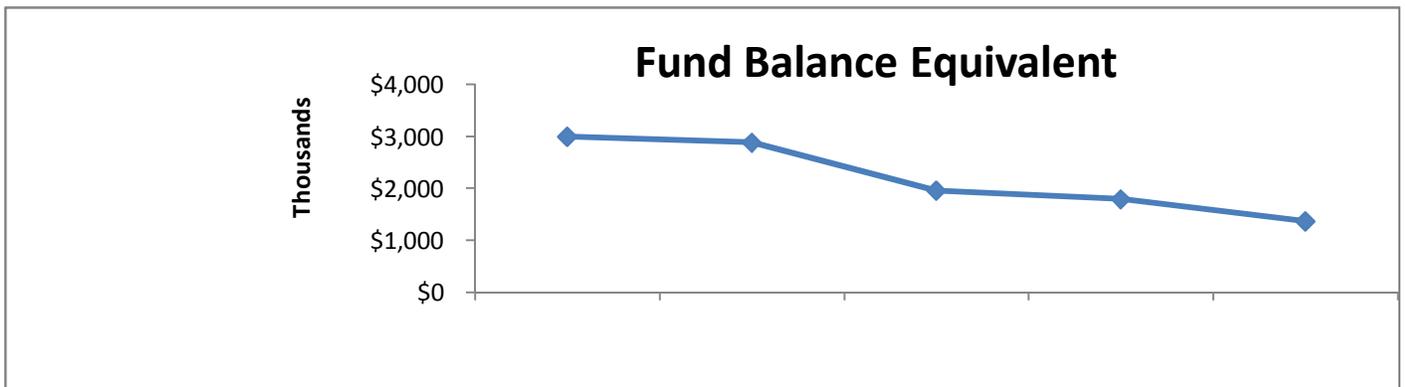
Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2014 - 2015	-	13,110	13,110	2015	-	2015	13,110
2015 - 2016	120,000	32,550	152,550	2015	16,275	2015	16,275
2016 - 2017	120,000	30,150	150,150	2016	15,075	2016	15,075
2017 - 2018	120,000	27,750	147,750	2017	13,875	2017	13,875
2018 - 2019	130,000	25,350	155,350	2018	12,675	2018	12,675
2019 - 2020	125,000	22,750	147,750	2019	11,375	2019	11,375
2020 - 2021	130,000	20,250	150,250	2020	10,125	2020	10,125
2021 - 2022	135,000	16,350	151,350	2021	8,175	2021	8,175
2022 - 2023	135,000	12,300	147,300	2022	6,150	2022	6,150
2023 - 2024	140,000	8,250	148,250	2023	4,125	2023	4,125
2024 - 2025	135,000	4,050	139,050	2024	2,025	2024	2,025
	<u>\$ 1,290,000</u>	<u>\$ 212,860</u>	<u>\$ 1,502,860</u>		<u>\$ 99,875</u>		<u>\$ 112,985</u>

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Sewer Fund (52)

The Sewer Fund is an enterprise fund which is comprised of both a capital and operational budget. The capital portion is used for improvement and expansion of the sanitary sewer infrastructure while the operational side allows the City to service and maintain sanitary sewer systems.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Taxes	262,543	110,601	-	-	-
Licenses & Permits	24,000	16,800	-	-	-
Charges for Service	1,348,205	1,114,432	1,140,500	1,143,004	1,180,200
Investment Earnings	7,339	9,260	6,000	5,500	1,500
Reimbursements	7,908	1,300	-	1,100	200,000
Other Financing Sources	-	1,137,220	1,238,972	1,243,972	1,134,654
Total Revenue	1,649,995	2,389,613	2,385,472	2,393,576	2,516,354
Expenses					
Salaries	190,452	164,273	195,304	195,304	205,003
Benefits	95,946	80,030	105,056	97,492	127,049
Contractual Services	89,177	75,530	95,578	169,634	82,845
Supplies	44,378	66,064	90,144	90,144	92,610
Capital Outlay	38,951	66,773	593,095	725,575	459,015
Developer Commitments	30,996	-	-	62,922	32,891
Debt Service	1,088,012	1,968,119	2,054,461	2,054,461	1,865,399
Other Financing Uses	82,288	82,988	83,588	83,588	76,275
Total Expenses	1,660,200	2,503,777	3,217,226	3,479,120	2,941,087
Surplus (Deficit)	(10,205)	(114,164)	(831,754)	(1,085,544)	(424,733)
Ending Fund Balance Equivalent	2,993,332	2,879,170	1,959,540	1,793,626	1,368,893
	<i>180.3%</i>	<i>115.0%</i>	<i>60.9%</i>	<i>51.6%</i>	<i>46.5%</i>



	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Public Works Director	0.50	0.33	0.33	0.33	0.33
Foreman	1.00	1.00	1.00	1.00	1.00
Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00
Total Full-Time Equivalent Personnel	3.50	3.33	3.33	3.33	3.33

* All personnel numbers presented as Full-Time Equivalents (FTE).

^ Salary and benefits are split equally between General, Water and Sewer Funds.

** All full-time personnel participate in the Illinois Municipal Retirement Fund (IMRF).

United City of Yorkville Sewer Fund

52

SEWER FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Taxes						
52-000-40-00-4000	PROPERTY TAXES - 2004B BOND	262,543	110,601	-	-	-
	Total: Taxes	\$262,543	\$110,601	\$0	\$0	\$0
Licenses & Permits						
52-000-42-00-4216	BUILD PROGRAM PERMITS	24,000	16,800	-	-	-
	Total: Licenses & Permits	\$24,000	\$16,800	\$0	\$0	\$0
Charges for Services						
52-000-44-00-4435	SEWER MAINTENANCE FEES	744,820	756,746	772,500	778,680	802,200
52-000-44-00-4440	SEWER INFRASTRUCTURE FEES	-	333,587	330,000	340,000	340,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	200	800	5,000	1,000	5,000
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	3,400	9,200	20,000	10,000	20,000
52-000-44-00-4457	SW CONNECTION FEES - ROB ROY <i>Centex - Final Payment in FY 2013</i>	586,000	-	-	-	-
52-000-44-00-4462	LATE PENALTIES - SEWER	13,271	13,821	13,000	13,000	13,000
52-000-44-00-4465	RIVER CROSSING FEES	514	278	-	324	-
	Total: Charges for Services	\$1,348,205	\$1,114,432	\$1,140,500	\$1,143,004	\$1,180,200
Investment Earnings						
52-000-45-00-4500	INVESTMENT EARNINGS	7,339	9,260	6,000	5,500	1,500
	Total: Investment Earnings	\$7,339	\$9,260	\$6,000	\$5,500	\$1,500
Reimbursements						
52-000-46-00-4625	REIMB - I&I REDUCTIONS	-	-	-	-	200,000
52-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	4,240	-	-	-	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	3,668	1,300	-	1,100	-
	Total: Reimbursements	\$7,908	\$1,300	\$0	\$1,100	\$200,000
Other Financing Sources						
52-000-49-00-4901	TRANSFER FROM GENERAL <i>NHR Sales Tax Proceeds for 2011 Ref D/S</i>	-	1,137,220	1,133,972	1,133,972	1,134,654
52-000-49-00-4910	SALE OF CAPITAL ASSETS <i>Disposal of Vector Truck</i>	-	-	105,000	110,000	-
	Total: Other Financing Sources	\$0	\$1,137,220	\$1,238,972	\$1,243,972	\$1,134,654
	Total: SEWER FUND REVENUE	<u>\$1,649,995</u>	<u>\$2,389,613</u>	<u>\$2,385,472</u>	<u>\$2,393,576</u>	<u>\$2,516,354</u>

United City of Yorkville Sewer Fund

520

SEWER OPERATIONS

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
52-520-50-00-5010	SALARIES & WAGES	189,733	164,160	193,304	193,304	203,003
52-520-50-00-5020	OVERTIME	719	113	2,000	2,000	2,000
	Total: Salaries	\$190,452	\$164,273	\$195,304	\$195,304	\$205,003
Benefits						
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	20,244	18,268	23,291	23,291	22,807
52-520-52-00-5214	FICA CONTRIBUTION	14,245	12,371	14,661	14,661	15,177
52-520-52-00-5216	GROUP HEALTH INSURANCE	42,818	32,305	44,546	44,546	70,903
52-520-52-00-5222	GROUP LIFE INSURANCE	377	265	346	346	373
52-520-52-00-5223	DENTAL INSURANCE	3,521	2,006	2,879	2,879	4,650
52-520-52-00-5224	VISION INSURANCE	378	277	369	369	479
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	552	302	2,000	400	1,000
52-520-52-00-5231	LIABILITY INSURANCE	13,811	14,236	16,964	11,000	11,660
	Total: Benefits	\$95,946	\$80,030	\$105,056	\$97,492	\$127,049
Contractual Services						
52-520-54-00-5405	BUILD PROGRAM	24,000	16,800	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	-	-	500	500	2,300
52-520-54-00-5415	TRAVEL & LODGING	43	-	500	500	500
52-520-54-00-5430	PRINTING & DUPLICATING	29	28	100	100	1,700
	<i>Outsourcing - Printing of Utility Bills</i>					
52-520-54-00-5440	TELECOMMUNICATIONS	1,521	1,848	2,500	2,500	2,500
52-520-54-00-5444	LIFT STATION SERVICES	9,695	18,582	16,538	16,538	21,365
	<i>Add'l \$4k for Sealcoating Program</i>					
52-520-54-00-5462	PROFESSIONAL SERVICES	2,893	4,917	7,500	7,500	8,000
52-520-54-00-5480	UTILITIES	36,672	24,674	50,715	50,715	30,000
52-520-54-00-5485	RENTAL & LEASE PURCHASE	492	504	1,500	1,500	1,500
52-520-54-00-5489	LOSS ON INVESTMENT	-	-	-	74,056	-
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	8,388	1,663	5,000	5,000	5,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	2,100	4,000	4,000	4,000
52-520-54-00-5498	PAYING AGENT FEES	2,812	2,920	3,725	3,725	2,980
52-520-54-00-5499	BAD DEBT	2,632	1,494	3,000	3,000	3,000
	<i>Sewer Maint/Infra Fees on Utility Bill</i>					
	Total: Contractual Services	\$89,177	\$75,530	\$95,578	\$169,634	\$82,845
Supplies						
52-520-56-00-5600	WEARING APPAREL	3,194	2,930	2,500	2,500	2,625
52-520-56-00-5610	OFFICE SUPPLIES	1,264	2,342	2,000	2,000	2,000

United City of Yorkville Sewer Fund

520

SEWER OPERATIONS

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
52-520-56-00-5613	LIFT STATION MAINTENANCE	3,071	2,682	12,000	12,000	12,000
52-520-56-00-5620	OPERATING SUPPLIES	4,413	3,959	4,500	4,500	4,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	3,557	2,000	2,000	2,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	2,481	7,867	2,500	2,500	2,500
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	225	1,200	1,200	1,200
52-520-56-00-5640	REPAIR & MAINTENANCE	7,547	12,777	30,000	30,000	30,000
52-520-56-00-5695	GASOLINE	22,408	29,725	33,444	33,444	35,785
	Total: Supplies	\$44,378	\$66,064	\$90,144	\$90,144	\$92,610
Capital Outlay						
52-520-60-00-6025	ROAD TO BETTER ROADS	-	-	200,000	200,000	200,000
52-520-60-00-6028	SANITARY SEWER LINING	-	-	-	86,574	200,000
52-520-60-00-6070	VEHICLES	-	-	333,997	379,986	-
52-520-60-00-6079	ROUTE 47 EXPANSION	38,951	66,773	59,098	59,015	59,015
	Total: Capital Outlay	\$38,951	\$66,773	\$593,095	\$725,575	\$459,015
Developer Commitments						
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECAPTURE	30,996	-	-	62,922	32,891
	Total: Developer Commitments	\$30,996	\$0	\$0	\$62,922	\$32,891
Debt Service - 2004B Bond						
52-520-84-00-8000	PRINCIPAL PAYMENT	170,000	280,000	375,000	375,000	395,000
52-520-84-00-8050	INTEREST PAYMENT	93,850	88,750	78,950	78,950	65,825
	Total: Debt Service - 2004B Bond	\$263,850	\$368,750	\$453,950	\$453,950	\$460,825
Debt Service - 2003A IRBB Debt Certificates						
52-520-90-00-8000	PRINCIPAL PAYMENT	100,000	100,000	105,000	105,000	110,000
52-520-90-00-8050	INTEREST PAYMENT	66,248	62,048	57,648	57,648	52,870
	Total: Debt Service - 2003 IRBB	\$166,248	\$162,048	\$162,648	\$162,648	\$162,870
Debt Service - 2004A Debt Certificates						
52-520-91-00-8000	PRINCIPAL PAYMENT	175,000	180,000	190,000	190,000	-
52-520-91-00-8050	INTEREST PAYMENT	18,738	13,050	6,840	6,840	-
	Total: Debt Service - 2004A Bond	\$193,738	\$193,050	\$196,840	\$196,840	\$0
Debt Service - 2011 Refunding Bond						
52-520-92-00-8000	PRINCIPAL PAYMENT	-	660,000	685,000	685,000	715,000
52-520-92-00-8050	INTEREST PAYMENT	318,147	477,220	448,972	448,972	419,654
	Total: Debt Service - 2011 Refunding	\$318,147	\$1,137,220	\$1,133,972	\$1,133,972	\$1,134,654

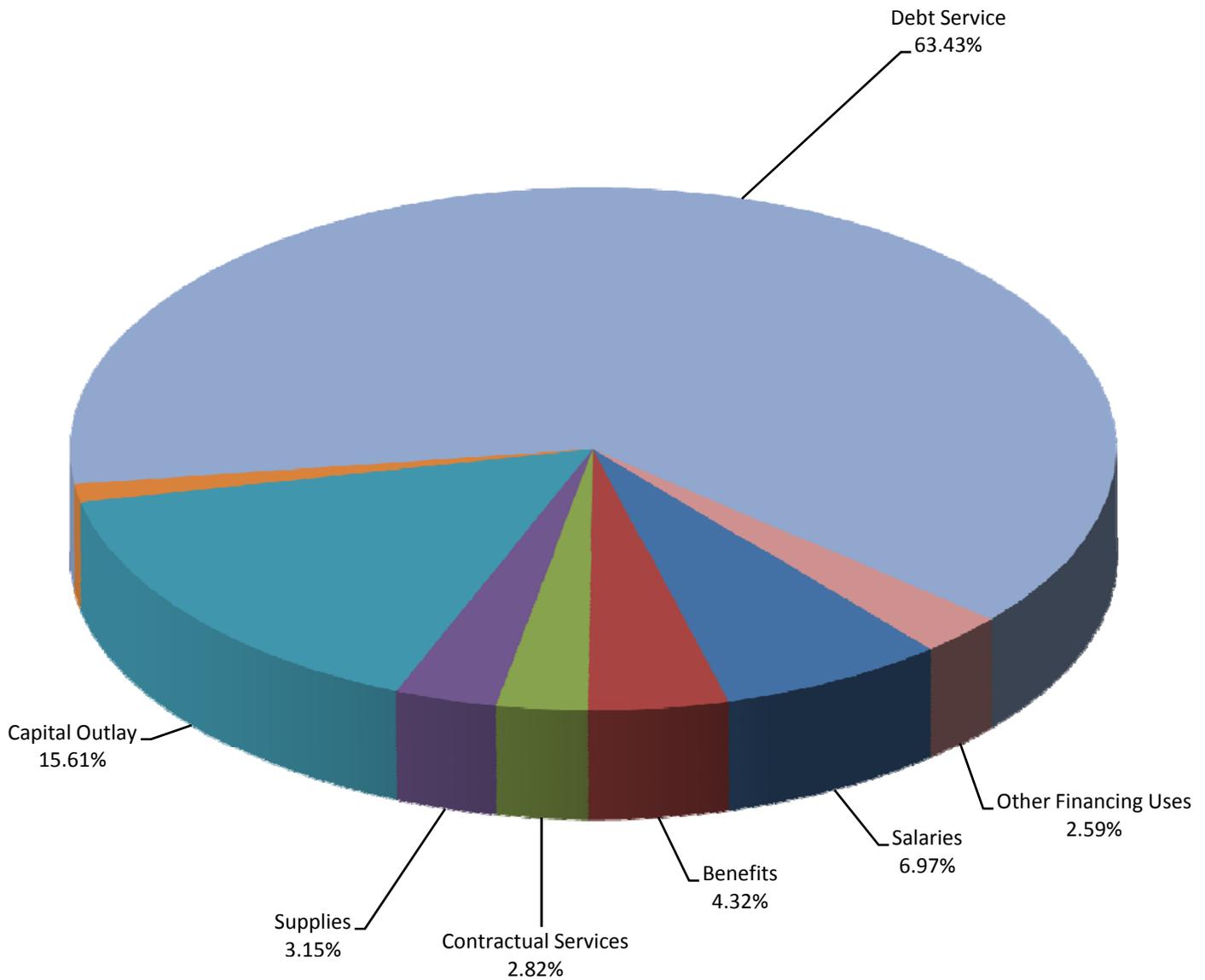
United City of Yorkville
Sewer Fund

520

SEWER OPERATIONS

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Debt Service - IEPA Loan L17-013000						
52-520-95-00-8000	PRINCIPAL PAYMENT	37,958	-	-	-	-
52-520-95-00-8050	INTEREST PAYMENT	1,021	-	-	-	-
	Total: Debt Service - IEPA Loan 013000	\$38,979	\$0	\$0	\$0	\$0
Debt Service - IEPA Loan L17-115300						
52-520-96-00-8000	PRINCIPAL PAYMENT	88,610	90,952	93,355	93,355	95,821
52-520-96-00-8050	INTEREST PAYMENT	18,440	16,099	13,696	13,696	11,229
	Total: Debt Service - IEPA Loan 115300	\$107,050	\$107,051	\$107,051	\$107,051	\$107,050
Other Financing Uses						
52-520-99-00-9951	TRANSFER TO WATER <i>One Half the 2005C Debt Service PMT</i>	82,288	82,988	83,588	83,588	76,275
	Total: Other Financing Uses	\$82,288	\$82,988	\$83,588	\$83,588	\$76,275
	Total: SEWER OPERATIONS	<u>\$1,660,200</u>	<u>\$2,503,777</u>	<u>\$3,217,226</u>	<u>\$3,479,120</u>	<u>\$2,941,087</u>

United City of Yorkville
Expenses by Category
Sewer Fund Fiscal Year 2016 Budget



UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Debt Service Summary

**PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS**

Fiscal Year	Principal	Interest	Totals
1993 - 1994	15,090	15,321	30,411
1994 - 1995	20,041	18,939	38,980
1995 - 1996	20,765	18,215	38,980
1996 - 1997	21,515	17,465	38,980
1997 - 1998	22,292	16,688	38,980
1998 - 1999	23,097	15,883	38,980
1999 - 2000	61,097	26,251	87,348
2000 - 2001	83,576	52,141	135,717
2001 - 2002	92,203	53,828	146,031
2002 - 2003	94,888	51,142	146,030
2003 - 2004	97,654	84,507	182,161
2004 - 2005	180,501	268,336	448,837
2005 - 2006	438,434	291,888	730,322
2006 - 2007	451,454	282,338	733,792
2007 - 2008	469,565	271,722	741,287
2008 - 2009	487,768	259,851	747,619
2009 - 2010	501,067	246,489	747,556
2010 - 2011	524,464	232,093	756,557
2011 - 2012	547,964	282,233	830,197
2012 - 2013	571,568	675,518	1,247,086
2013 - 2014	1,310,952	657,167	1,968,119
2014 - 2015	1,448,355	606,106	2,054,461
2015 - 2016	1,315,821	549,578	1,865,399
2016 - 2017	1,368,353	497,504	1,865,857
2017 - 2018	1,435,952	441,158	1,877,110
2018 - 2019	1,498,619	381,646	1,880,265
2019 - 2020	1,032,832	319,475	1,352,307
2020 - 2021	1,025,000	275,798	1,300,798
2021 - 2022	1,070,000	230,780	1,300,780
2022 - 2023	1,115,000	183,754	1,298,754
2023 - 2024	1,000,000	134,606	1,134,606
2024 - 2025	1,045,000	91,806	1,136,806
2025 - 2026	1,100,000	47,080	1,147,080
	\$ 20,490,887	\$ 7,597,306	\$ 28,088,193

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund
Long-Term Debt Requirements**

General Obligation Alternate Revenue Source Refunding Bond of 2011

Date of Maturity	December 30, 2025	Principal & Interest Paid-to-Date	\$ 2,814,693
Date of Issuance	November 10, 2011		
Authorized Issue	\$11,150,000	Principal & Interest Outstanding	\$ 12,500,972
Interest Rate	4.280%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	The Bank of New York Trust Company		
Purpose	Refunded Series 2005D and 2008 Refunding Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on				
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount	
2011 - 2012	*	-	66,281	66,281	2011	-	2011	66,281
2012 - 2013	*	-	477,220	477,220	2012	238,610	2012	238,610
2013 - 2014		660,000	477,220	1,137,220	2013	238,610	2013	238,610
2014 - 2015		685,000	448,972	1,133,972	2014	224,486	2014	224,486
2015 - 2016		715,000	419,654	1,134,654	2015	209,827	2015	209,827
2016 - 2017		745,000	389,052	1,134,052	2016	194,526	2016	194,526
2017 - 2018		780,000	357,166	1,137,166	2017	178,583	2017	178,583
2018 - 2019		810,000	323,782	1,133,782	2018	161,891	2018	161,891
2019 - 2020		845,000	289,114	1,134,114	2019	144,557	2019	144,557
2020 - 2021		885,000	252,948	1,137,948	2020	126,474	2020	126,474
2021 - 2022		920,000	215,070	1,135,070	2021	107,535	2021	107,535
2022 - 2023		960,000	175,694	1,135,694	2022	87,847	2022	87,847
2023 - 2024		1,000,000	134,606	1,134,606	2023	67,303	2023	67,303
2024 - 2025		1,045,000	91,806	1,136,806	2024	45,903	2024	45,903
2025 - 2026		1,100,000	47,080	1,147,080	2025	23,540	2025	23,540
		<u>\$ 11,150,000</u>	<u>\$ 4,165,665</u>	<u>\$ 15,315,665</u>		<u>\$ 2,049,692</u>		<u>\$ 2,115,973</u>

* Represents accrued interest paid for by 2010 tax levy proceeds.

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund
Long-Term Debt Requirements**

General Obligation Alternate Revenue Source Bond of 2004B

Date of Maturity	December 30, 2018	Principal & Interest Paid-to-Date	\$ 2,939,911
Date of Issuance	March 1, 2004		
Authorized Issue	\$3,500,000	Principal & Interest Outstanding	\$ 1,866,625
Interest Rates	2.50% - 4.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Provide Sanitary Sewer to Autumn Creek Subdivision		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2004 - 2005	-	100,196	100,196	2005	39,877	2005	60,319
2005 - 2006	120,000	120,638	240,638	2005	60,319	2005	60,319
2006 - 2007	125,000	117,638	242,638	2006	58,819	2006	58,819
2007 - 2008	135,000	114,513	249,513	2007	57,257	2007	57,257
2008 - 2009	140,000	111,138	251,138	2008	55,569	2008	55,569
2009 - 2010	145,000	107,288	252,288	2009	53,644	2009	53,644
2010 - 2011	155,000	103,300	258,300	2010	51,650	2010	51,650
2011 - 2012	160,000	98,650	258,650	2011	49,325	2011	49,325
2012 - 2013	170,000	93,850	263,850	2012	46,925	2012	46,925
2013 - 2014	280,000	88,750	368,750	2013	44,375	2013	44,375
2014 - 2015	375,000	78,950	453,950	2014	39,475	2014	39,475
2015 - 2016	395,000	65,825	460,825	2015	32,913	2015	32,913
2016 - 2017	410,000	52,000	462,000	2016	26,000	2016	26,000
2017 - 2018	435,000	35,600	470,600	2017	17,800	2017	17,800
2018 - 2019	455,000	18,200	473,200	2018	9,100	2018	9,100
	<u>\$ 3,500,000</u>	<u>\$ 1,306,536</u>	<u>\$ 4,806,536</u>		<u>\$ 643,047</u>		<u>\$ 663,489</u>

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund
Long-Term Debt Requirements**

Illinois Rural Bond Bank Debt Certificates of 2003A

Date of Maturity	February 1, 2023	Principal & Interest Paid-to-Date	\$ 1,839,799
Date of Issuance	September 24, 2003		
Authorized Issue	\$2,035,000	Principal & Interest Outstanding	\$ 1,310,439
Interest Rates	1.60% - 5.20%		
Interest Dates	August 1st and February 1st		
Principal Maturity Dates	February 1st		
Payable at	US Bank National Association		
Purpose	Construction of Bruell Street Lift Station		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	Aug 1st	Amount	Feb 1st	Amount
2003 - 2004	-	36,131	36,131	2003	-	2004	36,131
2004 - 2005	80,000	86,715	166,715	2004	43,358	2005	43,358
2005 - 2006	80,000	85,435	165,435	2005	42,718	2006	42,718
2006 - 2007	80,000	83,795	163,795	2006	41,898	2007	41,898
2007 - 2008	80,000	81,795	161,795	2007	40,898	2008	40,898
2008 - 2009	85,000	79,475	164,475	2008	39,738	2009	39,738
2009 - 2010	85,000	76,713	161,713	2009	38,357	2010	38,357
2010 - 2011	90,000	73,653	163,653	2010	36,827	2011	36,827
2011 - 2012	95,000	70,143	165,143	2011	35,072	2012	35,072
2012 - 2013	100,000	66,248	166,248	2012	33,124	2013	33,124
2013 - 2014	100,000	62,048	162,048	2013	31,024	2014	31,024
2014 - 2015	105,000	57,648	162,648	2014	28,824	2015	28,824
2015 - 2016	110,000	52,870	162,870	2015	26,435	2016	26,435
2016 - 2017	115,000	47,755	162,755	2016	23,878	2017	23,878
2017 - 2018	120,000	42,293	162,293	2017	21,147	2018	21,147
2018 - 2019	130,000	36,233	166,233	2018	18,117	2019	18,117
2019 - 2020	135,000	29,668	164,668	2019	14,834	2020	14,834
2020 - 2021	140,000	22,850	162,850	2020	11,425	2021	11,425
2021 - 2022	150,000	15,710	165,710	2021	7,855	2022	7,855
2022 - 2023	155,000	8,060	163,060	2022	4,030	2023	4,030
	<u>\$ 2,035,000</u>	<u>\$ 1,115,238</u>	<u>\$ 3,150,238</u>		<u>\$ 539,554</u>		<u>\$ 575,685</u>

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund
Long-Term Debt Requirements**

Debt Certificates of 2004A

Date of Maturity	December 30, 2014	Principal & Interest Paid-to-Date	\$ 1,919,183
Date of Issuance	March 1, 2004		
Authorized Issue	\$1,600,000	Principal & Interest Outstanding	\$ -
Interest Rates	1.40% - 3.60%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Provide Sewer Access to Windett Ridge, Raintree Village & other Subdivisions		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2004 - 2005	-	35,895	35,895	2004	-	2004	35,895
2005 - 2006	135,000	43,218	178,218	2005	21,609	2005	21,609
2006 - 2007	140,000	41,328	181,328	2006	20,664	2006	20,664
2007 - 2008	145,000	38,948	183,948	2007	19,474	2007	19,474
2008 - 2009	150,000	35,975	185,975	2008	17,988	2008	17,988
2009 - 2010	155,000	32,525	187,525	2009	16,263	2009	16,263
2010 - 2011	160,000	28,573	188,573	2010	14,287	2010	14,287
2011 - 2012	170,000	24,093	194,093	2011	12,047	2011	12,047
2012 - 2013	175,000	18,738	193,738	2012	9,369	2012	9,369
2013 - 2014	180,000	13,050	193,050	2013	6,525	2013	6,525
2014 - 2015	190,000	6,840	196,840	2014	3,420	2014	3,420
	<u>\$ 1,600,000</u>	<u>\$ 319,183</u>	<u>\$ 1,919,183</u>		<u>\$ 141,644</u>		<u>\$ 177,539</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Fund
Long-Term Debt Requirements

IEPA (L17 - 013000) Loan Payable of 1993

DEBT RETIRED IN FISCAL YEAR 2013

Date of Maturity	January 25, 2013	Principal & Interest Paid-to-Date	\$ 771,031
Date of Issuance	July 25, 1993		
Authorized Issue	\$549,081	Principal & Interest Outstanding	\$ -
Interest Rate	3.580%		
Interest Dates	July 25th and January 25th		
Principal Maturity Dates	July 25th and January 25th		
Payable at	Illinois Environmental Protection Agency		
Purpose	Constructed Siphon across River to assist Sanitary Sewer Construction		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	Jul 25th	Amount	Jan 25th	Amount
1993 - 1994	15,090	15,321	30,411	1993	7,727	1994	7,594
1994 - 1995	20,041	18,939	38,980	1994	9,558	1995	9,381
1995 - 1996	20,765	18,215	38,980	1995	9,200	1996	9,015
1996 - 1997	21,515	17,465	38,980	1996	8,828	1997	8,637
1997 - 1998	22,292	16,688	38,980	1997	8,443	1998	8,245
1998 - 1999	23,097	15,883	38,980	1998	8,044	1999	7,839
1999 - 2000	23,931	15,049	38,980	1999	7,630	2000	7,419
2000 - 2001	24,796	14,184	38,980	2000	7,202	2001	6,982
2001 - 2002	25,691	13,289	38,980	2001	6,758	2002	6,531
2002 - 2003	26,619	12,361	38,980	2002	6,298	2003	6,063
2003 - 2004	27,581	11,399	38,980	2003	5,822	2004	5,577
2004 - 2005	28,577	10,403	38,980	2004	5,328	2005	5,075
2005 - 2006	29,609	9,371	38,980	2005	4,817	2006	4,554
2006 - 2007	30,679	8,301	38,980	2006	4,287	2007	4,014
2007 - 2008	31,787	7,193	38,980	2007	3,737	2008	3,456
2008 - 2009	32,935	6,045	38,980	2008	3,168	2009	2,877
2009 - 2010	34,125	4,855	38,980	2009	2,579	2010	2,276
2010 - 2011	35,357	3,623	38,980	2010	1,968	2011	1,655
2011 - 2012	36,635	2,345	38,980	2011	1,335	2012	1,010
2012 - 2013	37,958	1,022	38,980	2012	679	2013	343
	\$ 549,080	\$ 221,951	\$ 771,031		\$ 113,408		\$ 108,543

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund
Long-Term Debt Requirements**

IEPA (L17 - 115300) Loan Payable of 2000

Date of Maturity	September 6, 2019	Principal & Interest Paid-to-Date	\$ 1,643,814
Date of Issuance	March 6, 2000		
Authorized Issue	\$1,656,809	Principal & Interest Outstanding	\$ 481,726
Interest Rate	2.625%		
Interest Dates	September 6th and March 6th		
Principal Maturity Dates	September 6th and March 6th		
Payable at	Illinois Environmental Protection Agency		
Purpose	Constructed Sewer Main and 1999 SSES (Sewer Repair & Rehab)		

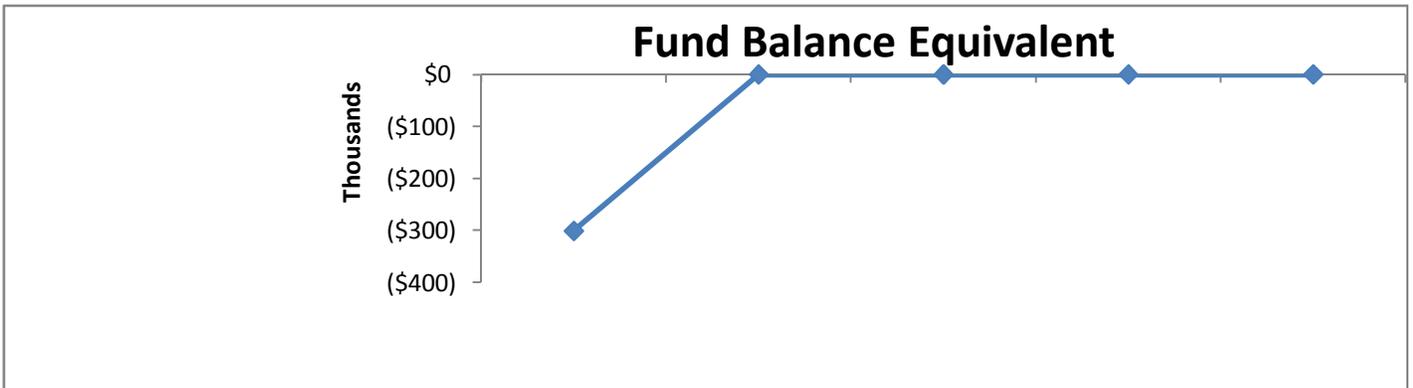
PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	Sept 6th	Amount	Mar 6th	Amount
1999 - 2000	37,166	11,202	48,368	1999	-	2000	11,202
2000 - 2001	58,780	37,957	96,737	2000	19,170	2001	18,787
2001 - 2002	66,512	40,539	107,051	2001	20,486	2002	20,053
2002 - 2003	68,269	38,781	107,050	2002	19,613	2003	19,168
2003 - 2004	70,073	36,977	107,050	2003	18,717	2004	18,260
2004 - 2005	71,924	35,127	107,051	2004	17,798	2005	17,329
2005 - 2006	73,825	33,226	107,051	2005	16,854	2006	16,372
2006 - 2007	75,775	31,276	107,051	2006	15,885	2007	15,391
2007 - 2008	77,778	29,273	107,051	2007	14,890	2008	14,383
2008 - 2009	79,833	27,218	107,051	2008	13,869	2009	13,349
2009 - 2010	81,942	25,108	107,050	2009	12,821	2010	12,287
2010 - 2011	84,107	22,944	107,051	2010	11,746	2011	11,198
2011 - 2012	86,329	20,721	107,050	2011	10,642	2012	10,079
2012 - 2013	88,610	18,440	107,050	2012	9,509	2012	8,931
2013 - 2014	90,952	16,099	107,051	2013	8,346	2013	7,753
2014 - 2015	93,355	13,696	107,051	2014	7,152	2014	6,544
2015 - 2016	95,821	11,229	107,050	2015	5,926	2015	5,303
2016 - 2017	98,353	8,697	107,050	2016	4,669	2016	4,028
2017 - 2018	100,952	6,099	107,051	2017	3,378	2017	2,721
2018 - 2019	103,619	3,431	107,050	2018	2,053	2018	1,378
2019 - 2020	52,832	693	53,525	2019	693	2019	-
	<u>\$ 1,656,807</u>	<u>\$ 468,733</u>	<u>\$ 2,125,540</u>		<u>\$ 234,217</u>		<u>\$ 234,516</u>

Recreation Center Fund (80)

The REC Center was a 38,000 square foot, full-service fitness and recreation facility leased by the City and operated by the Parks and Recreation Department. This fund was closed out in fiscal year 2014 after the expiration of the lease on June 30, 2013.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Charges for Service	493,619	44,891	-	-	-
Miscellaneous	17,467	572	-	-	-
Other Financing Sources	-	489,043	-	-	-
Total Revenue	511,086	534,506	-	-	-
Expenses					
Salaries	169,838	19,795	-	-	-
Benefits	23,718	2,148	-	-	-
Contractual Services	360,432	208,635	-	-	-
Supplies	37,516	3,508	-	-	-
Total Expenses	591,504	234,086	-	-	-
Surplus (Deficit)	(80,418)	300,420	-	-	-
Ending Fund Balance Equivalent	(300,420)	-	-	-	-
	-50.8%	0.0%			



United City of Yorkville
Recreation Center Fund

80

RECREATION CENTER FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Charges for Services						
80-000-44-00-4439	PROGRAM FEES	69,175	3,409	-	-	-
80-000-44-00-4441	CONCESSION REVENUE	8,530	492	-	-	-
80-000-44-00-4444	MEMBERSHIP FEES	378,700	37,189	-	-	-
80-000-44-00-4445	GUEST FEES	9,435	1,136	-	-	-
80-000-44-00-4446	SWIM CLASS FEES	20,097	2,275	-	-	-
80-000-44-00-4447	PERSONAL TRAINING FEES	6,492	360	-	-	-
80-000-44-00-4448	TANNING SESSION FEES	1,190	30	-	-	-
	Total: Charges for Services	\$493,619	\$44,891	\$0	\$0	\$0
Miscellaneous						
80-000-48-00-4820	RENTAL INCOME	16,026	444	-	-	-
80-000-48-00-4846	SCHOLARSHIPS/DONATIONS	1,356	28	-	-	-
80-000-48-00-4850	MISCELLANEOUS INCOME	85	100	-	-	-
	Total: Miscellaneous	\$17,467	\$572	\$0	\$0	\$0
Other Financing Sources						
80-000-49-00-4979	TRANSFER FROM PARK & REC <i>To Close Out Fund</i>	-	489,043	-	-	-
	Total: Other Financing Sources	\$0	\$489,043	\$0	\$0	\$0
	Total: REC CTR REVENUE	<u>\$511,086</u>	<u>\$534,506</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

United City of Yorkville
Recreation Center Fund

800

RECREATION CENTER EXPENSES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
80-800-50-00-5010	SALARIES & WAGES	25,903	-	-	-	-
80-800-50-00-5015	PART-TIME SALARIES	78,005	13,006	-	-	-
80-800-50-00-5046	PRE-SCHOOL WAGES	12,626	-	-	-	-
80-800-50-00-5052	INSTRUCTORS WAGES	53,304	6,789	-	-	-
	Total: Salaries	\$169,838	\$19,795	\$0	\$0	\$0
Benefits						
80-800-52-00-5212	RETIREMENT PLAN CONTRIBUTION	9,343	624	-	-	-
80-800-52-00-5214	FICA CONTRIBUTION	13,088	1,524	-	-	-
80-800-52-00-5216	GROUP HEALTH INSURANCE	1,200	-	-	-	-
80-800-52-00-5222	GROUP LIFE INSURANCE	87	-	-	-	-
	Total: Benefits	\$23,718	\$2,148	\$0	\$0	\$0
Contractual Services						
80-800-54-00-5440	TELECOMMUNICATIONS	4,300	691	-	-	-
80-800-54-00-5462	PROFESSIONAL SERVICES	18,001	1,726	-	-	-
80-800-54-00-5480	UTILITIES	40,024	3,523	-	-	-
80-800-54-00-5485	RENTAL & LEASE PURCHASE	229,376	138,274	-	-	-
80-800-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,035	4,402	-	-	-
80-800-54-00-5496	PROGRAM REFUNDS	3,896	4,129	-	-	-
80-800-54-00-5497	PROPERTY TAX PAYMENT	58,800	55,890	-	-	-
	Total: Contractual Services	\$360,432	\$208,635	\$0	\$0	\$0
Supplies						
80-800-56-00-5606	PROGRAM SUPPLIES	6,458	520	-	-	-
80-800-56-00-5607	CONCESSION SUPPLIES	5,427	-	-	-	-
80-800-56-00-5610	OFFICE SUPPLIES	252	-	-	-	-
80-800-56-00-5620	OPERATING SUPPLIES	5,552	1,123	-	-	-
80-800-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	10,062	-	-	-	-
80-800-56-00-5640	REPAIR & MAINTENANCE	9,571	1,865	-	-	-
80-800-56-00-5645	BOOKS & PUBLICATIONS	194	-	-	-	-
	Total: Supplies	\$37,516	\$3,508	\$0	\$0	\$0
	Total: REC CTR EXPENSES	<u>\$591,504</u>	<u>\$234,086</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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LIBRARY FUNDS

The Library has three budgeted funds used to account for operations (82), debt service (83) and development fee & capital expenditures (84).

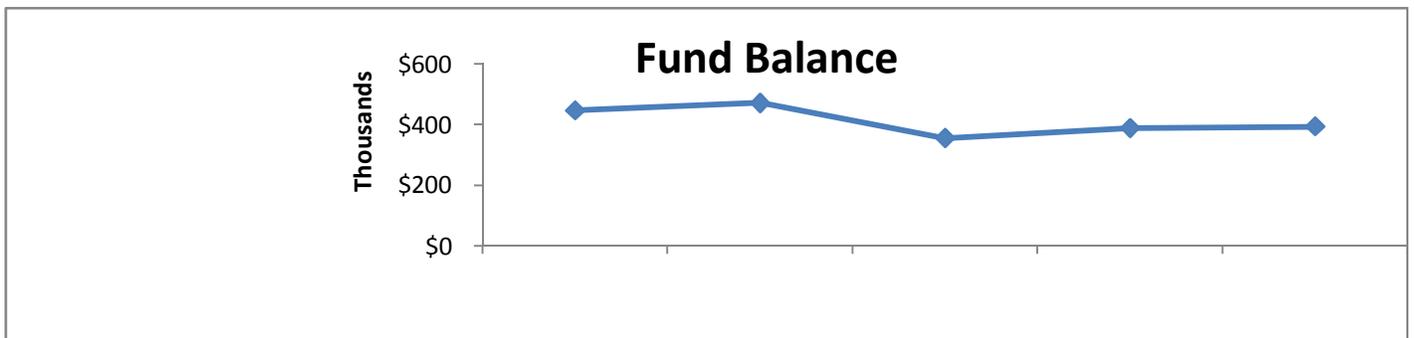
- Library Operations Fund (82)
- Library Debt Service Fund (83)
- Library Capital Fund (84)

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Library Operations Fund (82)

The Yorkville Public Library provides the people of the community, from pre-school through maturity, with access to a collection of books and other materials which will serve their educational, cultural and recreational needs. The Library Board and staff strive to provide the community an environment that promotes the love of reading.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Taxes	691,905	642,838	646,010	626,950	635,000
Intergovernmental	24,124	22,914	22,200	26,401	22,450
Fines & Forfeits	9,404	9,680	9,300	9,300	9,300
Charges for Service	14,190	10,707	14,000	11,500	11,500
Investment Earnings	1,257	1,313	1,300	750	1,500
Reimbursements	9,396	-	-	-	-
Miscellaneous	12,489	7,992	7,500	7,500	7,500
Other Financing Sources	26,819	45,948	32,375	32,375	34,168
Total Revenue	789,584	741,392	732,685	714,776	721,418
Expenditures					
Salaries	420,283	414,525	447,540	447,540	397,860
Benefits	177,713	170,118	204,448	198,123	171,013
Contractual Services	104,651	94,739	112,465	129,938	128,249
Supplies	24,163	15,885	19,000	19,000	19,000
Other Financing Uses	5,469	21,185	-	3,558	-
Total Expenditures	732,279	716,452	783,453	798,159	716,122
Surplus (Deficit)	57,305	24,940	(50,768)	(83,383)	5,296
Ending Fund Balance	446,136	471,076	354,783	387,693	392,989
	60.9%	65.8%	45.3%	48.6%	54.9%



	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Personnel *					
Full-time Personnel: **					
Library Director	1.00	1.00	1.00	1.00	1.00
Director of Adult Services	1.00	1.00	1.00	1.00	1.00
Director of Youth Services	1.00	1.00	1.00	0.00	0.00
Director of Technical Services	1.00	1.00	1.00	1.00	1.00
Circulation Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-time Personnel	5.00	5.00	5.00	4.00	4.00
Part-time Personnel:					
Library Clerks	5.72	5.59	6.25	6.13	6.25
Custodian	<u>1.32</u>	<u>1.27</u>	<u>1.44</u>	<u>1.25</u>	<u>1.44</u>
Total Part-Time Personnel	7.04	6.86	7.69	7.38	7.69
Total Full-Time Equivalent Personnel	12.04	11.86	12.69	11.38	11.69

* All personnel numbers presented as Full-Time Equivalent (FTE).

** All full-time personnel participate in the Illinois Municipal Retirement Fund (IMRF).

United City of Yorkville
Library Operations Fund

82

LIBRARY OPERATIONS FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Taxes						
82-000-40-00-4000	PROPERTY TAXES	691,905	642,838	646,010	626,950	635,000
	Total: Taxes	\$691,905	\$642,838	\$646,010	\$626,950	\$635,000
Intergovernmental						
82-000-41-00-4120	PERSONAL PROPERTY TAX <i>Library Share is 24.89%</i>	5,272	5,525	5,000	5,250	5,250
82-000-41-00-4170	STATE GRANTS <i>Library per Capita Grant</i>	18,852	17,389	17,200	21,151	17,200
	Total: Intergovernmental	\$24,124	\$22,914	\$22,200	\$26,401	\$22,450
Fines & Forfeits						
82-000-43-00-4330	LIBRARY FINES	9,404	9,680	9,300	9,300	9,300
	Total: Fines & Forfeits	\$9,404	\$9,680	\$9,300	\$9,300	\$9,300
Charges for Services						
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	10,434	7,194	10,000	7,500	7,500
82-000-44-00-4422	COPY FEES	2,748	2,628	3,000	3,000	3,000
82-000-44-00-4439	PROGRAM FEES	1,008	885	1,000	1,000	1,000
	Total: Charges for Services	\$14,190	\$10,707	\$14,000	\$11,500	\$11,500
Investment Earnings						
82-000-45-00-4500	INVESTMENT EARNINGS	1,257	1,313	1,300	750	1,500
	Total: Investment Earnings	\$1,257	\$1,313	\$1,300	\$750	\$1,500
Reimbursements						
82-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	8,685	-	-	-	-
82-000-46-00-4671	REIMB - LIFE INSURANCE	711	-	-	-	-
	Total: Reimbursements	\$9,396	\$0	\$0	\$0	\$0
Miscellaneous						
82-000-48-00-4820	RENTAL INCOME	1,556	2,098	2,000	2,000	2,000
82-000-48-00-4824	DVD RENTAL INCOME	4,884	4,550	5,000	5,000	5,000
82-000-48-00-4832	MEMORIALS & GIFTS	5,201	-	-	-	-
82-000-48-00-4850	MISCELLANEOUS INCOME	848	1,344	500	500	500
	Total: Miscellaneous	\$12,489	\$7,992	\$7,500	\$7,500	\$7,500

United City of Yorkville
Library Operations Fund

82

LIBRARY OPERATIONS FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Other Financing Sources						
82-000-49-00-4901	TRANSFER FROM GENERAL <i>For Liability/Unemployment Insurance</i>	26,819	45,948	32,375	32,375	34,168
	Total: Other Financing Sources	\$26,819	\$45,948	\$32,375	\$32,375	\$34,168
	Total: LIBRARY OPS REVENUE	<u>\$789,584</u>	<u>\$741,392</u>	<u>\$732,685</u>	<u>\$714,776</u>	<u>\$721,418</u>

United City of Yorkville Library Operations Fund

820

LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Salaries						
82-820-50-00-5010	SALARIES & WAGES	244,847	245,323	252,540	252,540	202,860
82-820-50-00-5015	PART-TIME SALARIES	175,436	169,202	195,000	195,000	195,000
	Total: Salaries	\$420,283	\$414,525	\$447,540	\$447,540	\$397,860
Benefits						
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	26,152	27,138	30,117	30,117	22,569
82-820-52-00-5214	FICA CONTRIBUTION	31,483	30,993	33,484	33,484	29,849
82-820-52-00-5216	GROUP HEALTH INSURANCE	85,076	81,269	101,904	101,904	78,823
82-820-52-00-5222	GROUP LIFE INSURANCE	1,027	525	559	559	418
82-820-52-00-5223	DENTAL INSURANCE	5,950	5,092	5,347	5,347	4,690
82-820-52-00-5224	VISION INSURANCE	643	643	662	662	496
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	2,435	681	2,500	550	2,500
	<i>Canceled out by General Fund Transfer</i>					
82-820-52-00-5231	LIABILITY INSURANCE	24,947	23,777	29,875	25,500	31,668
	<i>Canceled out by General Fund Transfer</i>					
	Total: Benefits	\$177,713	\$170,118	\$204,448	\$198,123	\$171,013
Contractual Services						
82-820-54-00-5412	TRAINING & CONFERENCES	-	232	500	500	500
82-820-54-00-5415	TRAVEL & LODGING	798	541	600	600	600
82-820-54-00-5426	PUBLISHING & ADVERTISING	22	46	100	100	100
82-820-54-00-5440	TELECOMMUNICATIONS	10,982	11,941	11,000	11,000	11,000
82-820-54-00-5452	POSTAGE & SHIPPING	244	509	500	500	500
82-820-54-00-5460	DUES & SUBSCRIPTIONS	8,379	8,515	12,000	12,000	12,000
	<i>Database & Subscriptions</i>					
82-820-54-00-5462	PROFESSIONAL SERVICES	38,778	35,891	29,000	29,000	29,000
82-820-54-00-5466	LEGAL SERVICES	360	-	2,000	2,000	2,000
82-820-54-00-5468	AUTOMATION	30,199	14,283	35,000	35,000	35,000
82-820-54-00-5480	UTILITIES	10,508	17,260	14,490	14,490	15,359
82-820-54-00-5489	LOSS ON INVESTMENT	-	-	-	9,138	-
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	3,632	4,959	5,000	13,335	20,000
82-820-54-00-5498	PAYING AGENT FEES	749	562	2,275	2,275	2,190
	Total: Contractual Services	\$104,651	\$94,739	\$112,465	\$129,938	\$128,249
Supplies						
82-820-56-00-5610	OFFICE SUPPLIES	5,497	5,807	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLIES	7,738	6,772	8,000	8,000	8,000
	<i>Custodial Supplies</i>					

United City of Yorkville
Library Operations Fund

820

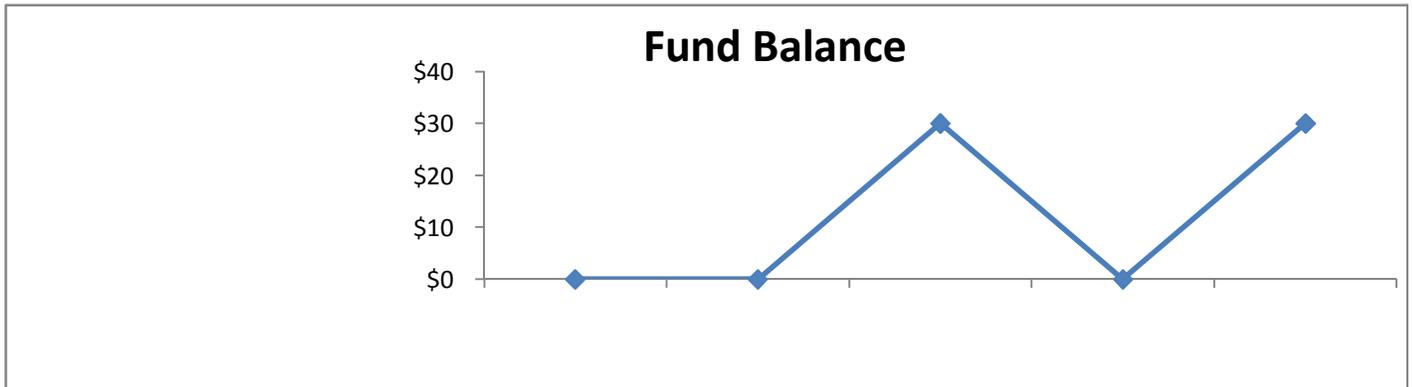
LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,550	-	-	-	-
82-820-56-00-5640	REPAIR & MAINTENANCE	881	-	-	-	-
82-820-56-00-5671	LIBRARY PROGRAMMING	875	731	1,000	1,000	1,000
	<i>Ties to Program Fee Revenue</i>					
82-820-56-00-5676	EMPLOYEE RECOGNITION	-	-	-	-	-
82-820-56-00-5680	ADULT BOOKS	-	-	-	-	-
82-820-56-00-5681	JUVENILE BOOKS	-	-	-	-	-
82-820-56-00-5682	REFERENCE BOOKS	-	-	-	-	-
82-820-56-00-5683	AUDIO BOOKS	-	-	-	-	-
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-
82-820-56-00-5685	DVD'S	2,421	2,575	2,000	2,000	2,000
82-820-56-00-5698	MEMORIALS & GIFTS	5,201	-	-	-	-
	Total: Supplies	\$24,163	\$15,885	\$19,000	\$19,000	\$19,000
Other Financing Uses						
82-820-99-00-9983	TRANSFER TO LIBRARY DEBT SERVICE	5,469	21,185	-	3,558	-
	<i>To Eliminate Deficit Fund Balance Position</i>					
	Total: Other Financing Uses	\$5,469	\$21,185	\$0	\$3,558	\$0
	Total: LIBRARY EXPENDITURES	<u>\$732,279</u>	<u>\$716,452</u>	<u>\$783,453</u>	<u>\$798,159</u>	<u>\$716,122</u>

Library Debt Service Fund (83)

The Library Debt Service Fund accumulates monies for payment of the 2005B (refunded by the Series 2013 bonds) and 2006 bonds, which were issued to finance construction of the Library building.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Taxes	791,640	746,464	731,321	727,762	749,846
Investment Earnings	200	71	30	1	30
Other Financing Sources	5,469	21,185	-	3,558	-
Total Revenue	797,309	767,720	731,351	731,321	749,876
Expenditures					
Debt Service	795,488	767,720	731,321	731,321	749,846
Total Expenditures	795,488	767,720	731,321	731,321	749,846
Surplus (Deficit)	1,821	-	30	-	30
Ending Fund Balance	0	0	30	0	30



United City of Yorkville
Library Debt Service Fund

83

LIBRARY DEBT SERVICE FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Taxes						
83-000-40-00-4000	PROPERTY TAXES	791,640	746,464	731,321	727,762	749,846
	Total: Taxes	\$791,640	\$746,464	\$731,321	\$727,762	\$749,846
Investment Earnings						
83-000-45-00-4500	INVESTMENT EARNINGS	200	71	30	1	30
	Total: Investment Earnings	\$200	\$71	\$30	\$1	\$30
Other Financing Sources						
83-000-49-00-4982	TRANSFER FROM LIBRARY OPS <i>To Eliminate Deficit Fund Balance Position</i>	5,469	21,185	-	3,558	-
	Total: Other Financing Sources	\$5,469	\$21,185	\$0	\$3,558	\$0
	Total: LIBRARY D/S FUND REVENUE	<u>\$797,309</u>	<u>\$767,720</u>	<u>\$731,351</u>	<u>\$731,321</u>	<u>\$749,876</u>

United City of Yorkville
Library Debt Service Fund

830

LIBRARY DEBT SERVICE FUND EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Debt Service - 2005B Bond						
83-830-83-00-8000	PRINCIPLE PAYMENT	290,000	335,000	-	-	-
83-830-83-00-8050	INTEREST PAYMENT	309,125	13,400	-	-	-
	Total: Debt Service - 2005B Bond	\$599,125	\$348,400	\$0	\$0	\$0
Debt Service - 2006 Bond						
83-830-84-00-8000	PRINCIPLE PAYMENT	150,000	100,000	50,000	50,000	50,000
83-830-84-00-8050	INTEREST PAYMENT	46,363	39,238	34,488	34,488	32,113
	Total: Debt Service - 2006 Bond	\$196,363	\$139,238	\$84,488	\$84,488	\$82,113
Debt Service - 2013 Refunding Bond						
83-830-99-00-8000	PRINCIPLE PAYMENT	-	155,000	455,000	455,000	485,000
83-830-99-00-8050	INTEREST PAYMENT	-	125,082	191,833	191,833	182,733
	Total: Debt Service - 2013 Ref Bond	\$0	\$280,082	\$646,833	\$646,833	\$667,733
	Total: LIBRARY D/S EXPENDITURES	<u>\$795,488</u>	<u>\$767,720</u>	<u>\$731,321</u>	<u>\$731,321</u>	<u>\$749,846</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Library Debt Service Summary Schedule

**PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2007 - 2025**

Fiscal Year	Principal	Interest	Totals
2006 - 2007	-	454,035	454,035
2007 - 2008	-	421,935	421,935
2008 - 2009	75,000	392,425	467,425
2009 - 2010	175,000	389,050	564,050
2010 - 2011	225,000	380,925	605,925
2011 - 2012	350,000	370,800	720,800
2012 - 2013	440,000	355,488	795,488
2013 - 2014	6,915,000	177,720	7,092,720
2014 - 2015	505,000	226,321	731,321
2015 - 2016	535,000	214,846	749,846
2016 - 2017	550,000	202,771	752,771
2017 - 2018	570,000	190,396	760,396
2018 - 2019	615,000	177,101	792,101
2019 - 2020	635,000	162,013	797,013
2020 - 2021	685,000	142,088	827,088
2021 - 2022	720,000	120,225	840,225
2022 - 2023	750,000	97,313	847,313
2023 - 2024	800,000	66,750	866,750
2024 - 2025	830,000	34,000	864,000
	\$ 15,375,000	\$ 4,576,199	\$ 19,951,199

UNITED CITY OF YORKVILLE, ILLINOIS

Library Fund

Long-Term Debt Requirements

General Obligation Library Bond of 2005B

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$ 9,624,185
Date of Issuance	August 11, 2005		
Authorized Issue	\$7,250,000	Principal & Interest Outstanding	\$ -
Interest Rates	4.00% - 4.75%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Library Expansion		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2006 - 2007	-	454,035	454,035	2006	293,473	2006	160,563
2007 - 2008	-	321,125	321,125	2007	160,563	2007	160,563
2008 - 2009	25,000	321,125	346,125	2008	160,563	2008	160,563
2009 - 2010	25,000	320,125	345,125	2009	160,063	2009	160,063
2010 - 2011	75,000	319,125	394,125	2010	159,563	2010	159,563
2011 - 2012	175,000	316,125	491,125	2011	158,063	2011	158,063
2012 - 2013	290,000	309,125	599,125	2012	154,563	2012	154,563
2013 - 2014 *	6,660,000	13,400	6,673,400	2013	6,700	2013	6,700
2014 - 2015	-	-	-	2014	-	2014	-
2015 - 2016	-	-	-	2015	-	2015	-
2016 - 2017	-	-	-	2016	-	2016	-
2017 - 2018	-	-	-	2017	-	2017	-
2018 - 2019	-	-	-	2018	-	2018	-
2019 - 2020	-	-	-	2019	-	2019	-
2020 - 2021	-	-	-	2020	-	2020	-
2021 - 2022	-	-	-	2021	-	2021	-
2022 - 2023	-	-	-	2022	-	2022	-
2023 - 2024	-	-	-	2023	-	2023	-
2024 - 2025	-	-	-	2024	-	2024	-
	<u>\$ 7,250,000</u>	<u>\$ 2,374,185</u>	<u>\$ 9,624,185</u>		<u>\$ 1,253,548</u>		<u>\$ 1,120,638</u>

* \$6,325,000 of this issue was refunded by proceeds from the 2013 Bond in Fiscal Year 2014.

UNITED CITY OF YORKVILLE, ILLINOIS

Library Fund
Long-Term Debt Requirements

General Obligation Library Bond of 2006

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$ 1,302,599
Date of Issuance	August 1, 2006		
Authorized Issue	\$1,500,000	Principal & Interest Outstanding	\$ 876,191
Interest Rates	4.75% - 4.80%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Library Expansion		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2007 - 2008	-	100,810	100,810	2007	65,160	2007	35,650
2008 - 2009	50,000	71,300	121,300	2008	35,650	2008	35,650
2009 - 2010	150,000	68,925	218,925	2009	34,463	2009	34,463
2010 - 2011	150,000	61,800	211,800	2010	30,900	2010	30,900
2011 - 2012	175,000	54,675	229,675	2011	27,338	2011	27,338
2012 - 2013	150,000	46,363	196,363	2012	23,182	2012	23,182
2013 - 2014	100,000	39,238	139,238	2013	19,619	2013	19,619
2014 - 2015	50,000	34,488	84,488	2014	17,244	2014	17,244
2015 - 2016	50,000	32,113	82,113	2015	16,057	2015	16,057
2016 - 2017	50,000	29,738	79,738	2016	14,869	2016	14,869
2017 - 2018	50,000	27,363	77,363	2017	13,682	2017	13,682
2018 - 2019	50,000	24,988	74,988	2018	12,494	2018	12,494
2019 - 2020	50,000	22,613	72,613	2019	11,307	2019	11,307
2020 - 2021	75,000	20,238	95,238	2020	10,119	2020	10,119
2021 - 2022	75,000	16,675	91,675	2021	8,338	2021	8,338
2022 - 2023	75,000	13,113	88,113	2022	6,557	2022	6,557
2023 - 2024	100,000	9,550	109,550	2023	4,775	2023	4,775
2024 - 2025	100,000	4,800	104,800	2024	2,400	2024	2,400
	<u>\$ 1,500,000</u>	<u>\$ 678,790</u>	<u>\$ 2,178,790</u>		<u>\$ 354,150</u>		<u>\$ 324,640</u>

UNITED CITY OF YORKVILLE, ILLINOIS

**Library Fund
Long-Term Debt Requirements**

General Obligation Library Refunding Bond of 2013

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$ 926,914
Date of Issuance	May 9, 2013		
Authorized Issue	\$6,625,000	Principal & Interest Outstanding	\$ 7,221,310
Interest Rates	2.00% - 4.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	Bank of New York Mellon		
Purpose	Refunding of Series 2005B Library Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

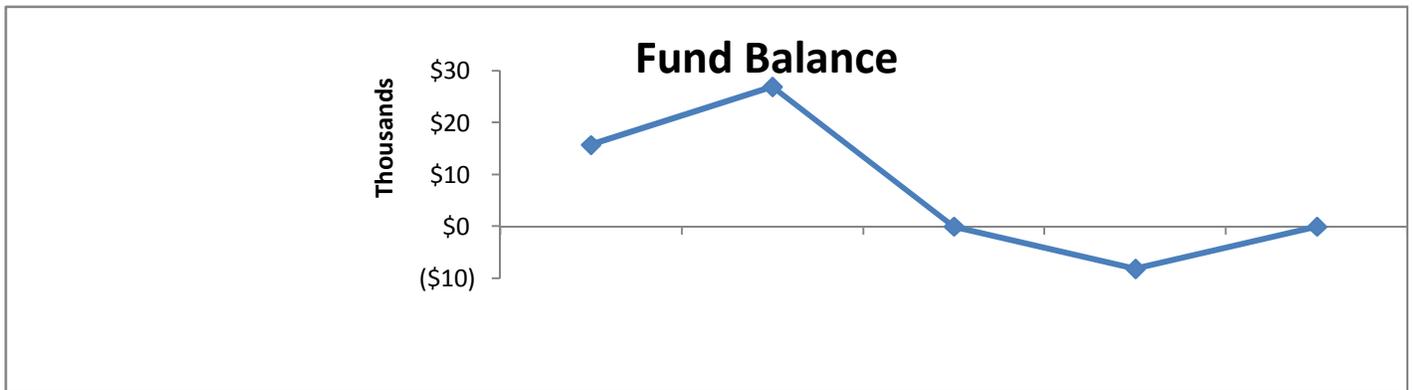
Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2013 - 2014	155,000	125,082	280,082	2013	27,615	2013	97,466
2014 - 2015	455,000	191,833	646,833	2014	95,916	2014	95,916
2015 - 2016	485,000	182,733	667,733	2015	91,366	2015	91,366
2016 - 2017	500,000	173,033	673,033	2016	86,516	2016	86,516
2017 - 2018	520,000	163,033	683,033	2017	81,516	2017	81,516
2018 - 2019	565,000	152,113	717,113	2018	76,056	2018	76,056
2019 - 2020	585,000	139,400	724,400	2019	69,700	2019	69,700
2020 - 2021	610,000	121,850	731,850	2020	60,925	2020	60,925
2021 - 2022	645,000	103,550	748,550	2021	51,775	2021	51,775
2022 - 2023	675,000	84,200	759,200	2022	42,100	2022	42,100
2023 - 2024	700,000	57,200	757,200	2023	28,600	2023	28,600
2024 - 2025	730,000	29,200	759,200	2024	14,600	2024	14,600
	<u>\$ 6,625,000</u>	<u>\$ 1,523,224</u>	<u>\$ 8,148,224</u>		<u>\$ 726,687</u>		<u>\$ 796,538</u>

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Library Capital Fund (84)

The Library Capital Fund derives its revenue from monies collected from building permits. The revenue is used for Library building maintenance and associated capital purchases, site improvements, or other capital improvements including the acquisition of automation or technology equipment, books, audio books, compact disks, magazines, vehicles or other such equipment.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted Budget
Revenue					
Licenses & Permits	35,200	53,650	20,000	20,000	20,000
Investment Earnings	8	16	20	10	20
Total Revenue	35,208	53,666	20,020	20,010	20,020
Expenditures					
Contractual Services	-	3,000	3,500	3,500	3,500
Supplies	26,312	39,484	51,515	51,515	8,395
Total Expenditures	26,312	42,484	55,015	55,015	11,895
Surplus (Deficit)	8,896	11,182	(34,995)	(35,005)	8,125
Ending Fund Balance	15,689	26,870	0	(8,135)	(10)



United City of Yorkville
Library Capital Fund

84

LIBRARY CAPITAL FUND REVENUE

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Licenses and Permits						
84-000-42-00-4214	DEVELOPMENT FEES	35,200	53,650	20,000	20,000	20,000
	Total: Licenses and Permits	\$35,200	\$53,650	\$20,000	\$20,000	\$20,000
Investment Earnings						
84-000-45-00-4500	INVESTMENT EARNINGS	8	16	20	10	20
	Total: Investment Earnings	\$8	\$16	\$20	\$10	\$20
	Total: LIBRARY CAPITAL REVENUE	<u>\$35,208</u>	<u>\$53,666</u>	<u>\$20,020</u>	<u>\$20,010</u>	<u>\$20,020</u>

United City of Yorkville
Library Capital Fund

840

LIBRARY CAPITAL FUND EXPENDITURES

Account	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted
Contractual Services						
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	-	3,000	3,500	3,500	3,500
	Total: Contractual Services	\$0	\$3,000	\$3,500	\$3,500	\$3,500
Supplies						
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	3,153	7,074	-	-	-
84-840-56-00-5683	AUDIO BOOKS	-	1,482	-	-	-
84-840-56-00-5684	COMPACT DISCS AND OTHER MUSIC	-	666	-	-	-
84-840-56-00-5685	DVD'S	1,768	2,062	-	-	-
84-840-56-00-5686	BOOKS	21,391	28,200	51,515	51,515	8,395
	Total: Supplies	\$26,312	\$39,484	\$51,515	\$51,515	\$8,395
	Total: LIBRARY CAPITAL EXPENDITURES	<u>\$26,312</u>	<u>\$42,484</u>	<u>\$55,015</u>	<u>\$55,015</u>	<u>\$11,895</u>

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LONG-TERM OPERATING & CAPITAL PLAN

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United City of Yorkville
Revenue Budget Summary - All Funds
Fiscal Years 2013 - 2020

<u>FUND</u>	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
<u>General Fund</u>	13,314,810	13,445,145	13,726,625	13,917,067	14,200,637	14,310,727	14,469,180	14,631,787	14,748,863
<u>Special Revenue Funds</u>									
Motor Fuel Tax	518,843	815,699	483,000	947,711	484,000	454,000	454,000	454,000	454,000
Parks and Recreation	1,438,559	2,289,916	1,765,856	1,784,256	1,583,231	1,859,084	1,921,193	1,986,621	2,056,034
Land Cash	468,768	137,602	73,000	161,860	430,500	430,500	30,500	30,500	30,500
Countryside TIF	2,132	1,237,149	20,000	9,295	100,000	100,000	100,000	100,000	100,000
Downtown TIF	45,408	71,006	85,075	60,077	65,050	70,050	70,050	75,050	75,050
Fox Hill SSA	3,796	3,787	8,536	8,536	7,073	7,073	7,073	7,073	7,073
Sunflower SSA	7,544	7,469	17,416	17,417	18,608	20,392	20,392	20,392	20,392
<u>Debt Service Fund</u>	429,531	322,226	332,179	2,700,380	302,130	320,675	320,275	324,775	324,075
<u>Capital Project Funds</u>									
Municipal Building	12,859	575,545	-	-	-	-	-	-	-
Vehicle & Equipment	112,156	305,427	434,553	481,460	472,338	258,507	258,507	258,507	258,507
City-Wide Capital	633,742	1,552,624	6,549,840	6,821,507	1,757,322	1,170,900	807,500	762,000	762,000
<u>Enterprise Funds</u>									
Water	3,104,339	2,587,877	2,839,226	2,590,912	7,673,519	3,786,215	3,786,164	3,791,136	3,921,516
Sewer	1,649,995	2,389,613	2,385,472	2,393,576	2,516,354	2,539,692	2,567,586	2,589,822	2,616,450
Recreation Center	511,086	534,506	-	-	-	-	-	-	-
<u>Library Funds</u>									
Library Operations	789,584	741,392	732,685	714,776	721,418	721,718	728,732	730,867	738,130
Library Debt Service	797,309	767,720	731,351	731,321	749,876	752,771	760,396	792,101	797,013
Library Capital	35,208	53,666	20,020	20,010	20,020	20,010	20,010	20,010	20,010
TOTAL REVENUES	23,875,669	27,838,369	30,204,834	33,360,161	31,102,076	26,822,314	26,321,558	26,574,641	26,929,613

United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2013 - 2020

FUND	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<u>General Fund</u>	10,361,617	13,808,392	13,570,112	13,677,043	14,190,635	14,832,629	15,374,024	15,887,773	16,408,034
<u>Special Revenue Funds</u>									
Motor Fuel Tax	281,196	947,751	863,499	1,001,014	871,497	700,580	607,558	607,454	490,064
Parks and Recreation	1,398,256	2,063,804	1,911,447	1,848,641	1,795,940	1,850,848	1,912,017	1,976,890	2,045,711
Land Cash	52,570	71,037	406,850	384,679	580,832	100,000	-	-	-
Countryside TIF	307,670	3,343,572	91,398	73,596	96,571	121,928	121,928	121,928	356,928
Downtown TIF	86,425	56,411	52,788	58,675	356,030	45,285	45,395	45,395	45,495
Fox Hill SSA	5,743	7,776	19,603	4,603	29,833	5,075	5,329	5,595	5,875
Sunflower SSA	11,992	12,635	35,985	50,985	37,594	12,111	12,717	13,353	14,021
<u>Debt Service Fund</u>	504,996	328,954	330,354	2,697,054	310,775	320,675	320,275	324,775	324,075
<u>Capital Project Funds</u>									
Municipal Building	5,100	3,930	-	-	-	-	-	-	-
Vehicle & Equipment	291,163	333,269	559,202	486,638	616,130	258,201	258,201	258,201	258,201
City-Wide Capital	386,213	1,204,795	2,579,272	2,523,984	5,900,204	1,461,482	1,348,114	762,000	762,000
<u>Enterprise Funds</u>									
Water	2,878,499	2,763,633	3,093,781	3,107,632	7,949,715	3,504,329	3,957,356	4,172,311	4,458,616
Sewer	1,660,200	2,503,777	3,217,226	3,479,120	2,941,087	2,962,241	2,996,682	3,029,503	2,515,774
Recreation Center	591,504	234,086	-	-	-	-	-	-	-
<u>Library Fund</u>									
Library Operations	732,279	716,452	783,453	798,159	716,122	712,306	723,853	736,239	749,520
Library Debt Service	795,488	767,720	731,321	731,321	749,846	752,771	760,396	792,101	797,013
Library Capital	26,312	42,484	55,015	55,015	11,895	20,000	20,010	20,010	20,010
TOTAL EXPENDITURES	20,377,223	29,210,478	28,301,306	30,978,159	37,154,706	27,660,461	28,463,855	28,753,528	29,251,337

United City of Yorkville
Fund Balance History
Fiscal Years 2013 - 2020

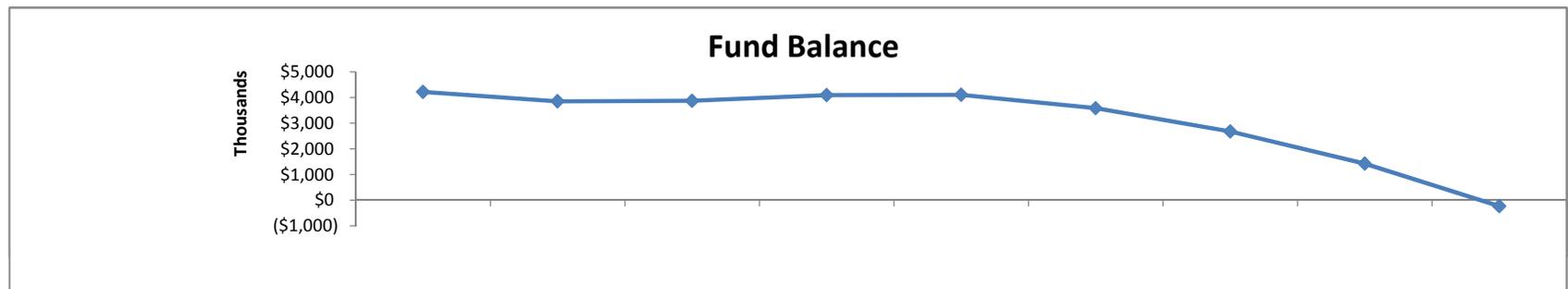
FUND	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
<u>General Fund</u>	4,223,820	3,860,581	3,874,053	4,100,605	4,110,607	3,588,705	2,683,861	1,427,875	(231,296)
<u>Special Revenue Funds</u>									
Motor Fuel Tax	1,162,506	1,030,456	620,347	977,153	589,656	343,076	189,518	36,064	-
Parks and Recreation	320,370	546,485	286,717	482,100	269,391	277,627	286,803	296,534	306,857
Land Cash	121,420	187,984	(145,213)	(34,835)	(185,167)	145,333	175,833	206,333	236,833
Countryside TIF	1,572,335	(534,087)	(604,070)	(598,388)	(594,959)	(616,887)	(638,815)	(660,743)	(917,671)
Downtown TIF	216,937	231,529	265,260	232,931	(58,049)	(33,284)	(8,629)	21,026	50,581
Fox Hill SSA	15,124	11,134	154	15,067	(7,693)	(5,695)	(3,951)	(2,473)	(1,275)
Sunflower SSA	7,740	2,574	(18,345)	(30,994)	(49,980)	(41,699)	(34,024)	(26,985)	(20,614)
<u>Debt Service Fund</u>	12,046	5,319	6,207	8,645	-	-	-	-	-
<u>Capital Project Funds</u>									
Municipal Building	(571,615)	-	-	-	-	-	-	-	-
Vehicle & Equipment	175,588	147,746	-	142,568	(1,224)	(918)	(612)	(306)	-
City-Wide Capital	328,726	676,555	4,662,971	4,974,078	831,196	540,614	-	-	-
<u>Enterprise Funds *</u>									
Water	1,526,679	1,350,923	976,762	834,203	558,007	839,893	668,701	287,526	(249,574)
Sewer	2,993,332	2,879,170	1,959,540	1,793,626	1,368,893	946,344	517,248	77,567	178,243
Recreation Center	(300,420)	-	-	-	-	-	-	-	-
<u>Library Funds</u>									
Library Operations	446,136	471,076	354,783	387,693	392,989	402,401	407,280	401,908	390,518
Library Debt Service	-	-	30	-	30	30	30	30	30
Library Capital	15,689	26,870	-	(8,135)	(10)	-	-	-	-
Totals	12,266,413	10,894,315	12,239,196	13,276,317	7,223,687	6,385,540	4,243,243	2,064,356	(257,368)

* Fund Balance Equivalent

GENERAL FUND (01)

The General Fund is the City’s primary operating fund. It accounts for major tax revenue used to support administrative and public safety functions.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Taxes	9,319,683	9,607,999	9,891,724	10,015,821	10,229,937	10,302,037	10,392,928	10,506,767	10,578,834
Intergovernmental	2,078,457	2,120,327	2,157,200	2,166,246	2,178,100	2,185,036	2,192,111	2,204,327	2,211,688
Licenses & Permits	168,831	168,119	193,000	178,000	198,000	198,000	223,000	223,000	223,000
Fines & Forfeits	169,144	173,954	175,250	160,250	160,250	160,250	160,250	160,250	160,250
Charges for Service	1,199,908	1,175,166	1,203,201	1,286,500	1,319,950	1,354,404	1,389,891	1,426,443	1,464,091
Investment Earnings	7,287	8,792	8,000	5,250	4,000	4,000	4,000	4,000	4,000
Reimbursements	238,535	168,974	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Miscellaneous	132,965	19,335	13,000	22,500	22,500	24,500	24,500	24,500	24,500
Other Financing Sources	-	2,479	5,250	2,500	7,900	2,500	2,500	2,500	2,500
Total Revenue	13,314,810	13,445,145	13,726,625	13,917,067	14,200,637	14,310,727	14,469,180	14,631,787	14,748,863
Expenditures									
Salaries	3,170,404	3,437,661	3,967,218	3,961,718	4,113,253	4,247,257	4,382,328	4,522,125	4,666,817
Benefits	1,909,160	2,052,895	2,470,227	2,441,200	2,545,610	2,716,600	2,992,136	3,194,879	3,409,508
Contractual Services	3,520,085	4,267,482	4,283,415	4,426,649	4,807,155	4,702,712	4,744,573	4,836,391	4,914,578
Supplies	260,466	247,990	300,299	298,199	284,861	294,845	304,871	315,583	327,028
Contingencies	-	11,676	-	-	-	-	-	-	-
Other Financing Uses	1,501,502	3,790,688	2,548,953	2,549,277	2,439,756	2,871,215	2,950,116	3,018,795	3,090,103
Total Expenditures	10,361,617	13,808,392	13,570,112	13,677,043	14,190,635	14,832,629	15,374,024	15,887,773	16,408,034
Surplus (Deficit)	2,953,193	(363,247)	156,513	240,024	10,002	(521,902)	(904,844)	(1,255,986)	(1,659,171)
Ending Fund Balance	4,223,820	3,860,581	3,874,053	4,100,605	4,110,607	3,588,705	2,683,861	1,427,875	(231,296)
	40.76%	27.96%	28.55%	29.98%	28.97%	24.19%	17.46%	8.99%	-1.41%



Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<u>GENERAL FUND - 01</u>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,276,807	2,201,759	2,334,190	2,277,087	2,288,200	2,333,964	2,250,643	2,207,656	2,251,809
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	438,711	524,120	614,005	624,168	728,477	778,477	828,477	878,477	928,477
01-000-40-00-4030	MUNICIPAL SALES TAX	2,490,503	2,586,460	2,626,000	2,698,000	2,751,960	2,678,520	2,751,960	2,806,999	2,732,090
01-000-40-00-4035	NON-HOME RULE SALES TAX	1,919,423	1,986,566	2,020,000	2,100,000	2,142,000	2,184,840	2,228,537	2,273,108	2,318,570
01-000-40-00-4040	ELECTRIC UTILITY TAX	600,182	615,878	605,000	605,000	605,000	605,000	605,000	605,000	605,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	235,790	310,979	255,000	265,000	265,000	265,000	265,000	265,000	265,000
01-000-40-00-4043	EXCISE TAX	484,365	461,554	490,000	420,000	415,000	415,000	415,000	415,000	415,000
01-000-40-00-4044	TELEPHONE UTILITY TAX	15,265	12,625	15,000	11,500	11,500	11,500	11,500	11,500	11,500
01-000-40-00-4045	CABLE FRANCHISE FEES	218,091	232,206	225,000	230,000	230,000	230,000	230,000	230,000	230,000
01-000-40-00-4050	HOTEL TAX	53,859	65,605	60,000	70,000	70,000	70,000	70,000	70,000	70,000
01-000-40-00-4055	VIDEO GAMING TAX	2,300	26,047	20,000	45,000	45,000	45,000	45,000	45,000	45,000
01-000-40-00-4060	AMUSEMENT TAX	140,856	144,118	195,000	175,000	175,000	175,000	175,000	175,000	175,000
01-000-40-00-4065	ADMISSIONS TAX	119,199	103,720	105,000	104,066	105,000	105,000	105,000	105,000	105,000
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	314,385	325,724	317,529	340,000	346,800	353,736	360,811	368,027	375,388
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000
01-000-40-00-4075	AUTO RENTAL TAX	9,633	10,638	10,000	11,000	11,000	11,000	11,000	11,000	11,000
01-000-40-00-4080	PARA-MUTUEL TAX	314	-	-	-	-	-	-	-	-
01-000-41-00-4100	STATE INCOME TAX	1,587,324	1,613,102	1,650,000	1,610,000	1,610,000	1,610,000	1,610,000	1,610,000	1,610,000
01-000-41-00-4105	LOCAL USE TAX	268,285	296,298	280,000	340,000	346,800	353,736	360,811	368,027	375,388
01-000-41-00-4110	ROAD & BRIDGE TAX	168,477	164,398	175,000	171,756	175,000	175,000	175,000	180,000	180,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	15,908	16,672	16,000	16,000	16,000	16,000	16,000	16,000	16,000
01-000-41-00-4160	FEDERAL GRANTS	17,131	8,880	15,000	10,000	10,000	10,000	10,000	10,000	10,000
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	20,019	19,284	20,000	17,290	19,000	19,000	19,000	19,000	19,000
01-000-41-00-4170	STATE GRANTS	-	266	-	-	-	-	-	-	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	1,313	1,427	1,200	1,200	1,300	1,300	1,300	1,300	1,300
01-000-42-00-4200	LIQUOR LICENSES	39,895	47,781	40,000	45,000	45,000	45,000	45,000	45,000	45,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	2,336	4,156	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-000-42-00-4210	BUILDING PERMITS	126,600	116,182	150,000	130,000	150,000	150,000	175,000	175,000	175,000
01-000-43-00-4310	CIRCUIT COURT FINES	59,121	45,653	60,000	45,000	45,000	45,000	45,000	45,000	45,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	36,328	42,430	35,000	35,000	35,000	35,000	35,000	35,000	35,000
01-000-43-00-4323	OFFENDER REGISTRATION FEES	320	215	250	250	250	250	250	250	250

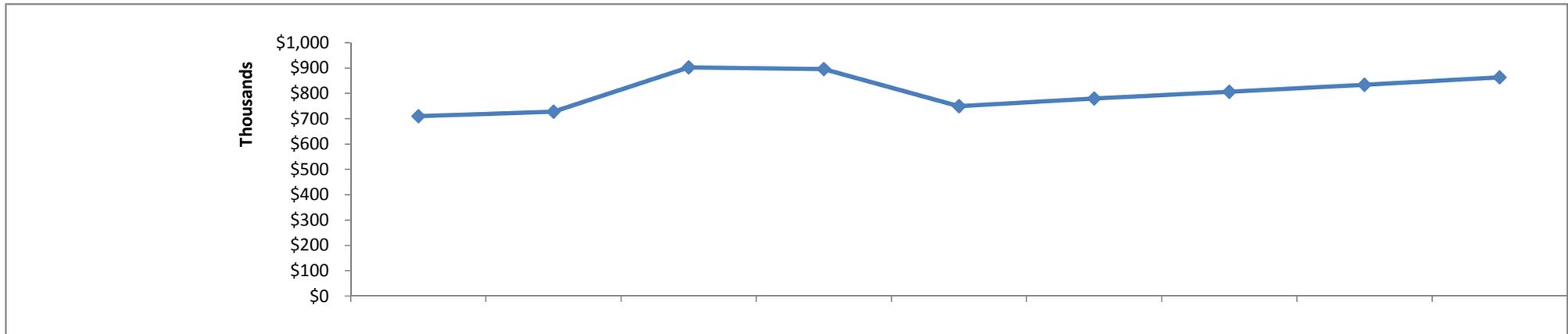
Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-000-43-00-4325	POLICE TOWS	73,375	85,656	80,000	80,000	80,000	80,000	80,000	80,000	80,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,028,304	1,003,263	1,031,701	1,115,000	1,148,450	1,182,904	1,218,391	1,254,943	1,292,591
01-000-44-00-4405	COLLECTION FEES - YBSD	150,423	150,249	150,000	150,000	150,000	150,000	150,000	150,000	150,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	21,081	21,054	21,000	21,000	21,000	21,000	21,000	21,000	21,000
01-000-44-00-4474	POLICE SPECIAL DETAIL	100	600	500	500	500	500	500	500	500
01-000-45-00-4500	INVESTMENT EARNINGS	7,287	8,792	8,000	5,250	4,000	4,000	4,000	4,000	4,000
01-000-46-00-4601	REIMB - LEGAL EXPENSES	12,492	2,629	-	-	-	-	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	30,004	107,193	50,000	50,000	50,000	50,000	50,000	50,000	50,000
01-000-46-00-4669	REIMB - RETIREE INS CONTRIBUTIONS	57,824	-	-	-	-	-	-	-	-
01-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	67,166	-	-	-	-	-	-	-	-
01-000-46-00-4671	REIMB - LIFE INSURANCE	2,229	-	-	-	-	-	-	-	-
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	27,670	4,764	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-000-46-00-4681	REIMB - WORKERS COMP	15,098	30,788	-	-	-	-	-	-	-
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	17,243	18,932	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	8,809	4,668	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-000-48-00-4820	RENTAL INCOME	7,615	7,495	8,000	7,500	7,500	7,500	7,500	7,500	7,500
01-000-48-00-4845	DONATIONS	-	-	2,000	-	-	2,000	2,000	2,000	2,000
01-000-48-00-4850	MISCELLANEOUS INCOME	125,350	11,840	3,000	15,000	15,000	15,000	15,000	15,000	15,000
01-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	-	5,400	-	-	-	-
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BUILDING	-	2,479	5,250	2,500	2,500	2,500	2,500	2,500	2,500
	Revenue	13,314,810	13,445,145	13,726,625	13,917,067	14,200,637	14,310,727	14,469,180	14,631,787	14,748,863

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ADMINISTRATION DEPARTMENT

The Administration Department includes both elected official and management expenditures. The executive and legislative branches consist of the Mayor and an eight member City Council. The city administrator is hired by the Mayor with the consent of the City Council. City staff report to the city administrator. It is the role of the city administrator to direct staff in the daily administration of City services.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Expenditures									
Salaries	340,543	364,083	433,153	427,653	420,487	431,284	442,459	454,025	465,996
Benefits	238,180	219,042	289,190	288,134	166,566	184,740	198,185	212,721	228,426
Contractual Services	122,314	136,733	167,735	167,735	151,039	152,421	153,886	155,439	157,085
Supplies	9,162	8,287	12,950	12,850	11,850	11,850	11,850	11,850	11,850
Total Administration	710,199	728,145	903,028	896,372	749,942	780,295	806,380	834,035	863,357



Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Administration										
01-110-50-00-5001	SALARIES - MAYOR	9,605	9,535	11,000	11,000	11,000	11,000	11,000	11,000	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMM	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	10,137	7,268	11,000	11,000	11,000	11,000	11,000	11,000	11,000
01-110-50-00-5004	SALARIES - CITY TREASURER	4,267	1,031	6,500	1,000	6,500	6,500	6,500	6,500	6,500
01-110-50-00-5005	SALARIES - ALDERMAN	47,205	47,190	52,000	52,000	52,000	52,000	52,000	52,000	52,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	268,329	275,169	351,153	351,153	308,487	319,284	330,459	342,025	353,996
01-110-50-00-5015	PART-TIME SALARIES	-	22,646	-	-	30,000	30,000	30,000	30,000	30,000
01-110-50-00-5020	OVERTIME	-	244	500	500	500	500	500	500	500
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	32,561	36,794	47,482	47,482	42,886	52,814	57,410	62,450	67,962
01-110-52-00-5214	FICA CONTRIBUTION	23,994	25,473	31,887	31,887	31,014	32,099	33,222	34,385	35,588
01-110-52-00-5216	GROUP HEALTH INSURANCE	69,719	69,776	114,769	114,769	85,972	92,850	100,278	108,300	116,964
01-110-52-00-5222	GROUP LIFE INSURANCE	580	403	559	444	447	451	456	461	466
01-110-52-00-5223	DENTAL INSURANCE	5,202	4,252	6,376	5,637	5,139	5,396	5,666	5,949	6,246
01-110-52-00-5224	VISION INSURANCE	562	550	775	589	549	565	582	599	617
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	96,881	76,151	81,548	81,548	-	-	-	-	-
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	682	643	644	644	559	565	571	577	583
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	7,202	4,432	4,593	4,593	-	-	-	-	-
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	797	568	557	541	-	-	-	-	-
01-110-54-00-5412	TRAINING & CONFERENCES	3,510	4,624	5,100	5,100	5,100	5,100	5,100	5,100	5,100
01-110-54-00-5415	TRAVEL & LODGING	6,310	7,843	11,000	11,000	11,000	11,000	11,000	11,000	11,000
01-110-54-00-5426	PUBLISHING & ADVERTISING	716	765	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-54-00-5430	PRINTING & DUPLICATING	5,356	3,503	5,500	5,500	5,500	5,500	5,500	5,500	5,500
01-110-54-00-5436	4TH OF JULY CONTRIBUTION	-	11,033	-	-	-	-	-	-	-
01-110-54-00-5440	TELECOMMUNICATIONS	19,659	13,143	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-110-54-00-5448	FILING FEES	154	181	500	500	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	4,904	2,468	8,000	8,000	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5452	POSTAGE & SHIPPING	(335)	2,225	8,000	8,000	4,000	4,000	4,000	4,000	4,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	16,701	14,004	17,000	17,000	17,000	17,000	17,000	17,000	17,000
01-110-54-00-5462	PROFESSIONAL SERVICES	8,722	8,355	20,000	20,000	14,000	14,000	14,000	14,000	14,000
01-110-54-00-5473	KENDALL AREA TRANSIT	23,550	23,550	30,000	30,000	25,000	25,000	25,000	25,000	25,000
01-110-54-00-5480	UTILITIES	16,636	27,883	21,735	21,735	23,039	24,421	25,886	27,439	29,085
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,079	2,508	2,400	2,400	2,400	2,400	2,400	2,400	2,400

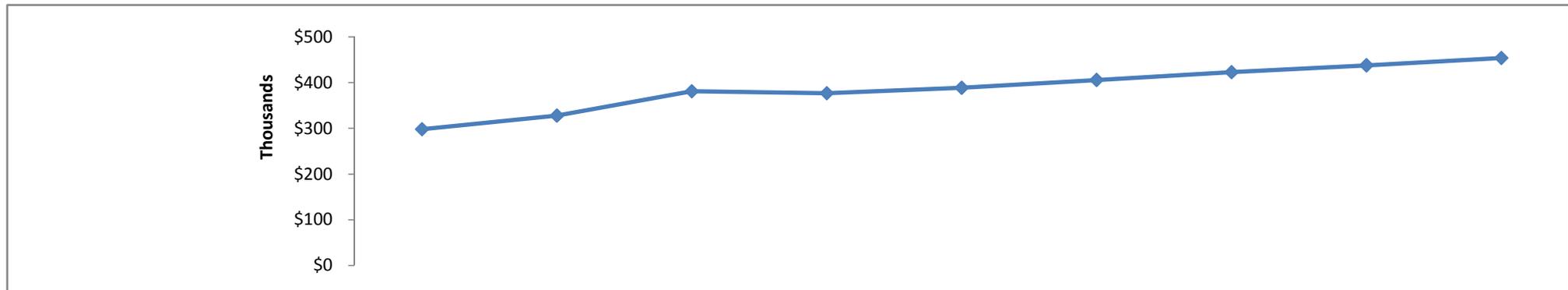
Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-110-54-00-5488	OFFICE CLEANING	14,352	14,648	17,500	17,500	17,500	17,500	17,500	17,500	17,500
01-110-56-00-5610	OFFICE SUPPLIES	9,162	8,287	12,000	12,000	11,000	11,000	11,000	11,000	11,000
01-110-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	850	850	850	850	850	850	850
01-110-56-00-5640	REPAIR & MAINTENANCE	-	-	100	-	-	-	-	-	-
		710,199	728,145	903,028	896,372	749,942	780,295	806,380	834,035	863,357

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FINANCE DEPARTMENT

The Finance Department is responsible for the accounting, internal controls, external reporting and auditing of all financial transactions. The Finance Department is in charge of preparing for the annual audit, utility billing, receivables, payables, treasury management and payroll and works with administration in the preparation of the annual budget. Personnel are budgeted in the General and Water Funds.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Expenditures									
Salaries	176,887	193,692	207,142	207,142	217,491	225,103	232,982	241,136	249,576
Benefits	60,326	70,446	73,202	73,768	80,365	87,320	93,788	100,800	108,394
Contractual Services	58,584	60,214	95,450	90,750	87,050	88,650	91,250	91,250	91,250
Supplies	2,105	3,336	5,100	5,100	3,600	4,600	4,600	4,600	4,600
Total Finance	297,902	327,688	380,894	376,760	388,506	405,673	422,620	437,786	453,820

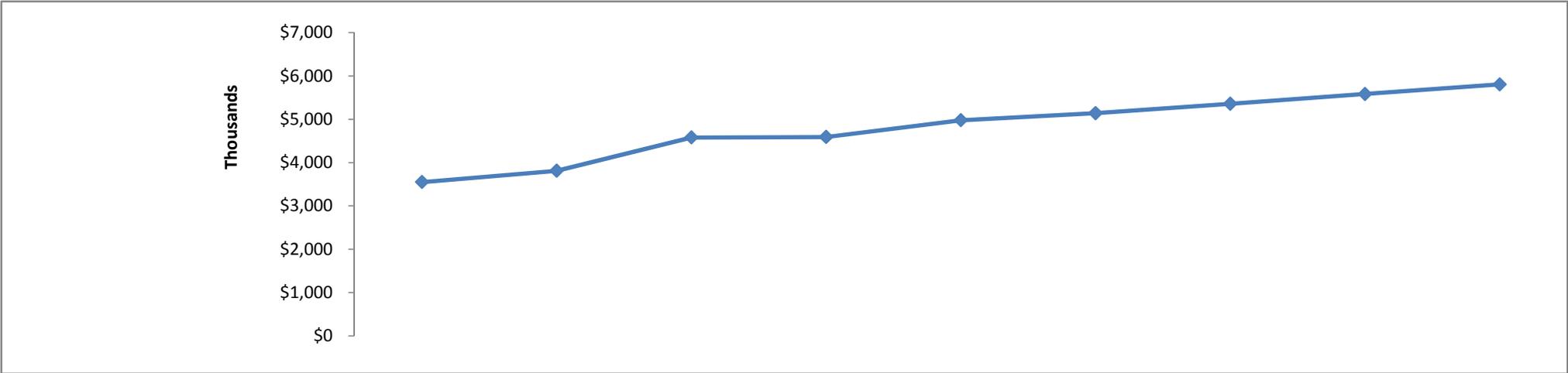


Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Finance										
01-120-50-00-5010	SALARIES & WAGES	176,887	193,692	207,142	207,142	217,491	225,103	232,982	241,136	249,576
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	19,266	21,792	24,703	24,703	24,196	27,598	30,264	33,204	36,438
01-120-52-00-5214	FICA CONTRIBUTION	13,410	14,483	15,674	15,674	16,462	17,038	17,634	18,251	18,890
01-120-52-00-5216	GROUP HEALTH INSURANCE	23,908	30,766	27,773	27,773	33,854	36,562	39,487	42,646	46,058
01-120-52-00-5222	GROUP LIFE INSURANCE	357	332	336	334	336	339	342	345	348
01-120-52-00-5223	DENTAL INSURANCE	3,061	2,749	4,216	4,784	5,017	5,268	5,531	5,808	6,098
01-120-52-00-5224	VISION INSURANCE	324	324	500	500	500	515	530	546	562
01-120-54-00-5412	TRAINING & CONFERENCES	1,850	1,462	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-120-54-00-5414	AUDITING SERVICES	31,000	31,000	35,200	32,000	36,300	37,400	40,000	40,000	40,000
01-120-54-00-5415	TRAVEL & LODGING	197	72	2,000	500	1,500	2,000	2,000	2,000	2,000
01-120-54-00-5430	PRINTING & DUPLICATING	848	1,123	2,500	2,500	4,300	4,300	4,300	4,300	4,300
01-120-54-00-5440	TELECOMMUNICATIONS	989	1,082	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-120-54-00-5452	POSTAGE & SHIPPING	920	509	4,000	4,000	1,200	1,200	1,200	1,200	1,200
01-120-54-00-5460	DUES & SUBSCRIPTIONS	535	500	800	800	800	800	800	800	800
01-120-54-00-5462	PROFESSIONAL SERVICES	20,410	22,340	45,000	45,000	37,000	37,000	37,000	37,000	37,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	1,835	2,126	2,250	2,250	2,250	2,250	2,250	2,250	2,250
01-120-56-00-5610	OFFICE SUPPLIES	2,105	2,626	2,600	2,600	2,600	2,600	2,600	2,600	2,600
01-120-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	710	2,500	2,500	1,000	2,000	2,000	2,000	2,000
		297,902	327,688	380,894	376,760	388,506	405,673	422,620	437,786	453,820

POLICE DEPARTMENT

The mission of the Yorkville Police Department is to work in partnership with the community to protect life and property, assist neighborhoods with solving their problems and enhance the quality of life in our City.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Expenditures									
Salaries	2,185,748	2,321,323	2,659,683	2,659,683	2,758,349	2,847,857	2,940,497	3,036,379	3,135,618
Benefits	1,071,102	1,208,317	1,464,454	1,474,617	1,641,285	1,754,104	1,870,944	1,992,750	2,119,907
Contractual Services	157,048	149,909	284,908	284,568	420,597	373,867	374,867	373,867	363,867
Supplies	137,058	132,585	172,637	172,637	158,200	164,500	171,241	178,454	186,172
Total Police	3,550,956	3,812,134	4,581,682	4,591,505	4,978,431	5,140,328	5,357,549	5,581,450	5,805,564



Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Police										
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,227,993	1,307,670	1,563,667	1,563,667	1,614,448	1,670,954	1,729,437	1,789,967	1,852,616
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	274,717	295,668	326,464	326,464	346,106	358,220	370,758	383,735	397,166
01-210-50-00-5012	SALARIES - SERGEANTS	392,598	426,850	448,639	448,639	466,386	482,710	499,605	517,091	535,189
01-210-50-00-5013	SALARIES - POLICE CLERKS	115,152	116,872	124,913	124,913	130,409	134,973	139,697	144,586	149,647
01-210-50-00-5014	SALARIES - CROSSING GUARD	19,192	21,950	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-50-00-5015	PART-TIME SALARIES	54,735	57,252	65,000	65,000	70,000	70,000	70,000	70,000	70,000
01-210-50-00-5020	OVERTIME	101,361	95,061	111,000	111,000	111,000	111,000	111,000	111,000	111,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	12,297	12,938	14,897	14,897	14,508	16,548	18,147	19,909	21,848
01-210-52-00-5213	EMPLOYER CONTRIBUTION - POLICE PENSION	438,711	524,120	614,005	624,168	728,477	778,477	828,477	878,477	928,477
01-210-52-00-5214	FICA CONTRIBUTION	161,039	171,085	199,604	199,604	206,817	214,056	221,548	229,302	237,328
01-210-52-00-5216	GROUP HEALTH INSURANCE	417,204	462,711	592,440	592,440	639,914	691,107	746,396	806,108	870,597
01-210-52-00-5222	GROUP LIFE INSURANCE	4,666	3,050	3,448	3,448	3,556	3,592	3,628	3,664	3,701
01-210-52-00-5223	DENTAL INSURANCE	33,562	30,626	35,713	35,713	43,519	45,695	47,980	50,379	52,898
01-210-52-00-5224	VISION INSURANCE	3,623	3,787	4,347	4,347	4,494	4,629	4,768	4,911	5,058
01-210-54-00-5410	TUITION REIMBURSEMENT	-	-	2,800	2,800	2,800	2,800	2,800	2,800	2,800
01-210-54-00-5411	POLICE COMMISSION	8,788	4,590	15,000	15,000	4,000	4,000	15,000	4,000	4,000
01-210-54-00-5412	TRAINING & CONFERENCE	9,183	12,935	15,000	15,000	18,000	18,000	18,000	18,000	18,000
01-210-54-00-5415	TRAVEL & LODGING	2,579	3,963	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	49,058	49,058	203,647	146,917	146,917	146,917	146,917
01-210-54-00-5426	PUBLISHING & ADVERTISING	359	517	200	200	200	200	200	200	200
01-210-54-00-5430	PRINTING & DUPLICATING	3,550	2,370	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS	26,938	24,048	36,500	36,500	36,500	36,500	36,500	36,500	36,500
01-210-54-00-5452	POSTAGE & SHIPPING	1,210	1,218	3,000	3,000	1,600	1,600	1,600	1,600	1,600
01-210-54-00-5460	DUES & SUBSCRIPTIONS	898	4,315	1,350	1,350	1,350	1,350	1,350	1,350	1,350
01-210-54-00-5462	PROFESSIONAL SERVICES	8,092	11,249	15,000	15,000	20,000	20,000	20,000	20,000	20,000
01-210-54-00-5466	LEGAL SERVICES	-	-	20,000	20,000	10,000	20,000	10,000	20,000	10,000
01-210-54-00-5467	ADJUDICATION SERVICES	16,811	16,132	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD LIVE SCAN	11,660	12,434	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-210-54-00-5472	KENDALL CO. JUVE PROBATION	3,406	3,118	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	7,000	6,660	7,000	7,000	7,000	7,000	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE	5,761	6,384	6,500	6,500	7,000	7,000	7,000	7,000	7,000
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	51,153	39,976	60,000	60,000	55,000	55,000	55,000	55,000	55,000

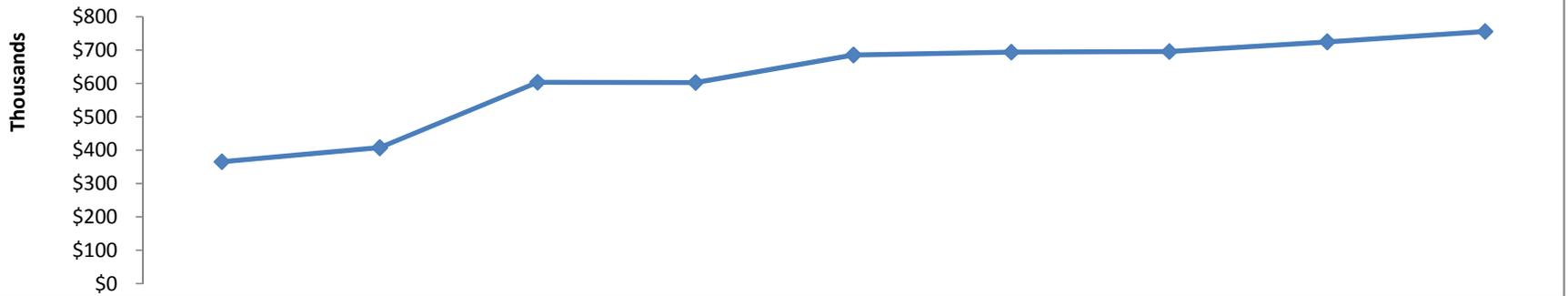
Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-210-56-00-5600	WEARING APPAREL	18,710	18,424	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-56-00-5610	OFFICE SUPPLIES	4,646	2,495	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	18,356	5,168	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	3,227	7,792	12,000	12,000	12,000	12,000	12,000	12,000	12,000
01-210-56-00-5640	REPAIR & MAINTENANCE	5,767	1,479	12,250	12,250	6,500	6,500	6,500	6,500	6,500
01-210-56-00-5650	COMMUNITY SERVICES	-	7,311	7,370	7,370	3,000	3,000	3,000	3,000	3,000
01-210-56-00-5690	BALISTIC VESTS	3,025	8,009	4,200	4,200	4,200	4,200	4,200	4,200	4,200
01-210-56-00-5695	GASOLINE	81,459	78,917	97,317	97,317	90,000	96,300	103,041	110,254	117,972
01-210-56-00-5696	AMMUNITION	1,868	2,990	5,000	5,000	8,000	8,000	8,000	8,000	8,000
		3,550,956	3,812,134	4,581,682	4,591,505	4,978,431	5,140,328	5,357,549	5,581,450	5,805,564

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COMMUNITY DEVELOPMENT DEPARTMENT

The primary focus of the Community Development Department is to ensure that all existing and new construction is consistent with the overall development goals of the City which entails short and long-range planning, administration of zoning regulations, building permits issuance and code enforcement. The department also provides staff support to the City Council, Plan Commission, Zoning Board of Appeals and Park Board and assists in the review of all development plans proposed within the United City of Yorkville.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Expenditures									
Salaries	199,396	229,837	327,457	327,457	357,873	368,719	379,944	391,562	403,587
Benefits	84,415	104,751	122,541	122,541	150,555	163,258	175,493	188,738	203,071
Contractual Services	65,944	64,908	139,622	138,750	164,900	148,650	126,588	130,722	135,063
Supplies	15,434	8,042	13,934	13,934	11,900	12,780	13,080	13,401	13,744
Total Community Development	365,189	407,538	603,554	602,682	685,228	693,407	695,105	724,423	755,465

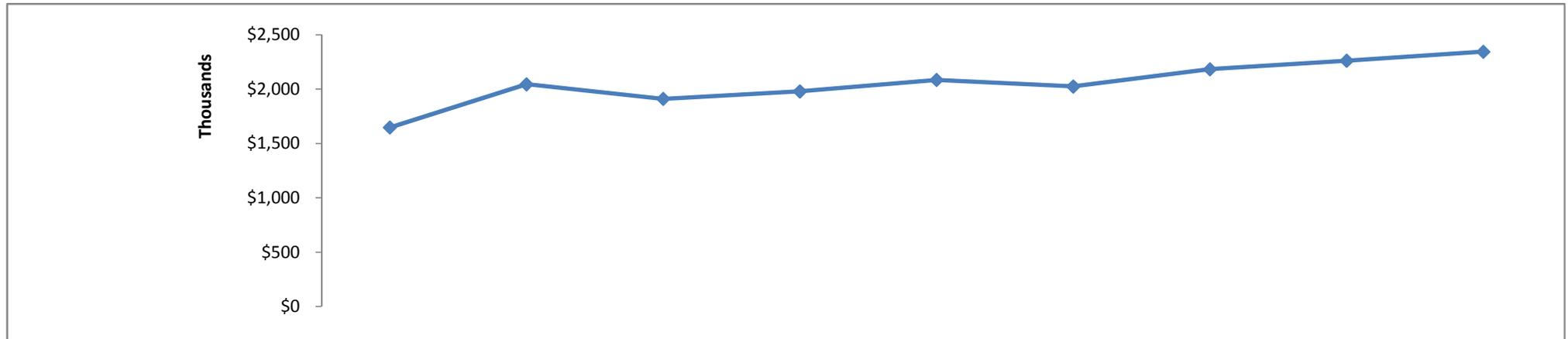


Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Community Development										
01-220-50-00-5010	SALARIES & WAGES	183,615	218,262	297,457	297,457	309,873	320,719	331,944	343,562	355,587
01-220-50-00-5015	PART-TIME SALARIES	15,781	11,575	30,000	30,000	48,000	48,000	48,000	48,000	48,000
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	19,592	24,323	35,474	35,474	34,474	39,320	43,120	47,308	51,916
01-220-52-00-5214	FICA CONTRIBUTION	14,716	16,823	24,681	24,681	26,784	27,721	28,691	29,695	30,734
01-220-52-00-5216	GROUP HEALTH INSURANCE	45,833	59,831	58,362	58,362	82,828	89,454	96,610	104,339	112,686
01-220-52-00-5222	GROUP LIFE INSURANCE	511	359	447	447	447	451	456	461	466
01-220-52-00-5223	DENTAL INSURANCE	3,393	3,036	3,187	3,187	5,465	5,738	6,025	6,326	6,642
01-220-52-00-5224	VISION INSURANCE	370	379	390	390	557	574	591	609	627
01-220-54-00-5412	TRAINING & CONFERENCES	1,863	1,213	3,000	3,000	5,500	5,500	5,500	5,500	5,500
01-220-54-00-5415	TRAVEL & LODGING	631	281	2,000	2,000	4,000	4,000	4,000	4,000	4,000
01-220-54-00-5426	PUBLISHING & ADVERTISING	291	1,371	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-220-54-00-5430	PRINTING & DUPLICATING	1,368	1,400	4,250	4,250	2,500	2,500	2,500	2,500	2,500
01-220-54-00-5440	TELECOMMUNICATIONS	2,410	2,198	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-220-54-00-5452	POSTAGE & SHIPPING	862	906	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-220-54-00-5459	INSPECTIONS	-	680	10,000	10,000	5,000	5,000	5,000	5,000	5,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	2,803	1,943	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-220-54-00-5462	PROFESSIONAL SERVICES	5,692	5,030	60,000	61,000	61,000	41,000	15,000	15,000	15,000
01-220-54-00-5466	LEGAL SERVICES	1,869	485	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	3,155	2,601	2,700	2,700	2,900	2,900	2,900	2,900	2,900
01-220-54-00-5486	ECONOMIC DEVELOPMENT	45,000	46,800	48,672	46,800	75,000	78,750	82,688	86,822	91,163
01-220-56-00-5610	OFFICE SUPPLIES	520	440	750	750	900	1,500	1,500	1,500	1,500
01-220-56-00-5620	OPERATING SUPPLIES	2,249	2,991	5,000	5,000	3,000	3,000	3,000	3,000	3,000
01-220-56-00-5630	SMALL TOOLS & EQUIPMENT	61	40	-	-	-	-	-	-	-
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	9,153	1,321	3,500	3,500	3,500	3,500	3,500	3,500	3,500
01-220-56-00-5645	BOOKS & PUBLICATIONS	382	366	500	500	500	500	500	500	500
01-220-56-00-5695	GASOLINE	3,069	2,884	4,184	4,184	4,000	4,280	4,580	4,901	5,244
		365,189	407,538	603,554	602,682	685,228	693,407	695,105	724,423	755,465

PUBLIC WORKS DEPARTMENT - STREET OPERATIONS / HEALTH & SANITATION

The Public Works Department is an integral part of the United City of Yorkville. We provide high quality drinking water, efficient disposal of sanitary waste and maintain a comprehensive road and storm sewer network to ensure the safety and quality of life for the citizens of Yorkville.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Expenditures									
Salaries	267,730	328,126	339,283	339,283	358,553	373,794	385,946	398,523	411,540
Benefits	139,666	162,447	177,193	177,193	183,177	196,784	304,135	329,884	358,056
Contractual Services	1,169,135	1,460,448	1,304,171	1,374,970	1,448,866	1,358,539	1,394,467	1,431,482	1,469,616
Supplies	71,058	94,029	90,678	88,678	94,311	96,115	99,100	102,278	105,662
Total Public Works	1,647,589	2,045,050	1,911,325	1,980,124	2,084,907	2,025,232	2,183,648	2,262,167	2,344,874



Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Street Operations										
01-410-50-00-5010	SALARIES & WAGES	263,824	305,901	318,483	318,483	335,453	347,194	359,346	371,923	384,940
01-410-50-00-5015	PART-TIME SALARIES	-	-	5,800	5,800	8,100	11,600	11,600	11,600	11,600
01-410-50-00-5020	OVERTIME	3,906	22,225	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	28,590	36,445	39,770	39,770	38,989	42,566	139,140	153,308	169,031
01-410-52-00-5214	FICA CONTRIBUTION	19,795	24,235	25,253	25,253	26,703	27,638	28,605	29,606	30,642
01-410-52-00-5216	GROUP HEALTH INSURANCE	82,763	94,536	104,498	104,498	108,608	117,297	126,681	136,815	147,760
01-410-52-00-5222	GROUP LIFE INSURANCE	1,251	543	570	570	570	576	582	588	594
01-410-52-00-5223	DENTAL INSURANCE	6,564	5,949	6,341	6,341	7,546	7,923	8,319	8,735	9,172
01-410-52-00-5224	VISION INSURANCE	703	739	761	761	761	784	808	832	857
01-410-54-00-5412	TRAINING & CONFERENCES	834	-	4,000	4,000	8,100	4,000	4,000	4,000	4,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	144,650	97,370	97,370	163,416	41,315	41,315	41,315	41,315
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	-	8,390	20,000	20,000	19,000	19,000	19,000	19,000	19,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,395	2,520	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5446	PROPERTY & BLDG MAINT SERVICES	13,984	23,836	-	-	-	-	-	-	-
01-410-54-00-5454	SIDEWALK PROGRAM	110	-	-	-	-	-	-	-	-
01-410-54-00-5455	MOSQUITO CONTROL	6,730	6,865	8,000	8,000	8,400	8,820	9,261	9,724	10,210
01-410-54-00-5458	TREE & STUMP MAINTENANCE	17,080	20,000	30,000	30,000	20,000	20,000	20,000	20,000	20,000
01-410-54-00-5462	PROFESSIONAL SERVICES	773	727	1,000	1,000	4,900	4,900	4,900	4,900	4,900
01-410-54-00-5480	UTILITIES	53,803	67,815	-	-	-	-	-	-	-
01-410-54-00-5485	RENTAL & LEASE PURCHASE	1,181	984	1,100	1,100	1,100	1,100	1,100	1,100	1,100
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	28,769	53,541	25,000	25,000	30,000	30,000	30,000	30,000	30,000
01-410-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	1,325	2,000	2,000	1,500	1,500	1,500	1,500	1,500
01-410-56-00-5600	WEARING APPAREL	2,921	3,263	4,200	4,200	4,410	4,631	4,863	5,106	5,361
01-410-56-00-5620	OPERATING SUPPLIES	7,364	10,378	10,000	10,000	10,500	11,025	11,576	12,155	12,763
01-410-56-00-5626	HANGING BASKETS	-	-	2,000	-	-	2,000	2,000	2,000	2,000
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	20,578	25,000	25,000	25,000	25,000	25,000	25,000	25,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	2,691	1,006	2,000	2,000	5,000	2,000	2,000	2,000	2,000
01-410-56-00-5640	REPAIR & MAINTENANCE	30,984	21,235	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-410-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	3,894	5,877	-	-	-	-	-	-	-
01-410-56-00-5695	GASOLINE	23,204	31,692	27,478	27,478	29,401	31,459	33,661	36,017	38,538
		604,113	915,255	798,624	796,624	895,457	800,328	923,257	965,224	1,010,283

Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Health & Sanitation										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	136,335	142,762	75,000	77,500	35,000	36,000	36,000	36,000	36,000
01-540-54-00-5442	GARBAGE SERVICES	903,061	981,513	1,031,701	1,100,000	1,148,450	1,182,904	1,218,391	1,254,943	1,292,591
01-540-54-00-5443	LEAF PICKUP	<u>4,080</u>	<u>5,520</u>	<u>6,000</u>						
		1,043,476	1,129,795	1,112,701	1,183,500	1,189,450	1,224,904	1,260,391	1,296,943	1,334,591
	Total Public Works	1,647,589	2,045,050	1,911,325	1,980,124	2,084,907	2,025,232	2,183,648	2,262,167	2,344,874

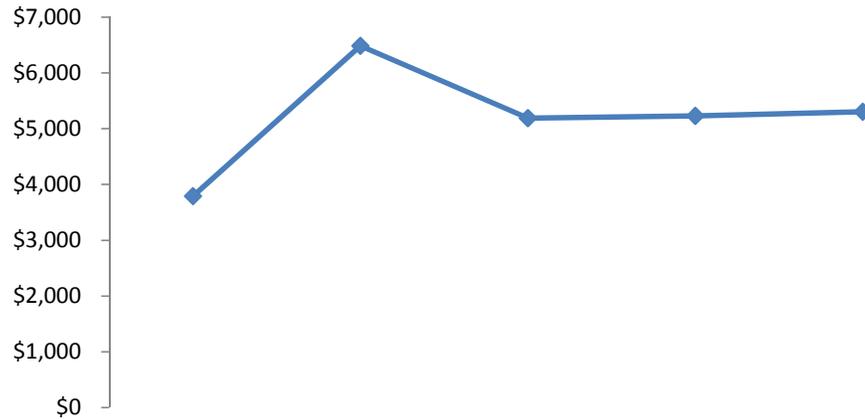
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ADMINISTRATIVE SERVICES DEPARTMENT

The Administrative Services Department accounts for General Fund expenditures that are shared by all departments and cannot be easily classified in one department or the other. These expenditures include such items as tax rebates, bad debt, engineering services, corporate legal expenditures and interfund transfers.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Expenditures									
Salaries	100	600	500	500	500	500	500	500	500
Benefits	315,471	287,892	343,647	304,947	323,662	330,394	349,591	369,986	391,654
Contractual Services	1,947,060	2,395,270	2,291,529	2,369,876	2,534,703	2,580,585	2,603,515	2,653,631	2,697,697
Supplies	25,649	1,711	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Contingencies	-	11,676	-	-	-	-	-	-	-
Other Financing Uses	1,501,502	3,790,688	2,548,953	2,549,277	2,439,756	2,871,215	2,950,116	3,018,795	3,090,103
Total Admin Services & Transfers	3,789,782	6,487,837	5,189,629	5,229,600	5,303,621	5,787,694	5,908,722	6,047,912	6,184,954

Thousands



Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Administrative Services										
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	100	600	500	500	500	500	500	500	500
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	7,024	5,241	30,000	6,300	20,000	20,000	20,000	20,000	20,000
01-640-52-00-5231	LIABILITY INSURANCE	213,976	246,339	265,000	250,000	265,000	280,900	297,754	315,619	334,556
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	88,868	35,091	47,149	47,149	37,570	28,965	31,282	33,785	36,488
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	5,025	1,061	1,333	1,333	972	470	494	519	545
01-640-52-00-5242	RETIREES - VISION INSURANCE	578	160	165	165	120	59	61	63	65
01-640-54-00-5428	UTILITY TAX REBATE	-	-	-	8,385	14,375	14,375	14,375	14,375	5,990
01-640-54-00-5434	EXCISE TAX REBATE	-	42,787	-	-	-	-	-	-	-
01-640-54-00-5439	AMUSEMENT TAX REBATE	-	22,130	50,000	50,000	50,000	50,000	25,000	25,000	25,000
01-640-54-00-5449	KENCOM	22,000	25,295	150,000	73,000	100,000	110,000	121,000	133,100	146,410
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	86,654	38,867	174,500	174,500	99,225	104,186	109,395	114,865	120,608
01-640-54-00-5456	CORPORATE COUNSEL	81,042	89,253	115,500	115,500	121,275	127,339	133,706	140,391	147,411
01-640-54-00-5461	LITIGATION COUNSEL	44,826	147,253	60,000	60,000	120,000	120,000	120,000	120,000	120,000
01-640-54-00-5462	PROFESSIONAL SERVICES	451	-	-	-	-	-	-	-	-
01-640-54-00-5463	SPECIAL COUNSEL	2,771	2,872	25,000	25,000	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	406,630	597,697	290,000	290,000	465,000	465,000	465,000	465,000	465,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	70,613	76,508	85,000	85,000	85,000	85,000	85,000	85,000	85,000
01-640-54-00-5481	HOTEL TAX REBATE	48,473	59,045	54,000	54,000	63,000	63,000	63,000	63,000	63,000
01-640-54-00-5489	LOSS ON INVESTMENT	-	-	-	68,173	-	-	-	-	-
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,196	1,369	1,500	1,293	1,500	1,500	1,500	1,500	1,500
01-640-54-00-5492	SALES TAX REBATE	745,572	861,234	858,500	878,459	896,028	913,949	932,228	950,873	969,890
01-640-54-00-5493	BUSINESS DISTRICT REBATE	314,385	325,724	317,529	380,000	386,800	393,736	400,811	408,027	415,388
01-640-54-00-5494	ADMISSIONS TAX REBATE	119,199	103,720	105,000	104,066	105,000	105,000	105,000	105,000	105,000
01-640-54-00-5499	BAD DEBT	3,248	1,516	5,000	2,500	2,500	2,500	2,500	2,500	2,500
01-640-56-00-5625	REIMBURSABLE REPAIRS	25,649	1,711	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-640-70-00-7799	CONTINGENCIES	-	11,676	-	-	-	-	-	-	-
01-640-99-00-9914	TRANSFER TO MUNICIPAL BUILDING	-	571,615	-	-	-	-	-	-	-
01-640-99-00-9915	TRANSFER TO MOTOR FUEL TAX	-	-	-	324	-	-	-	-	-
01-640-99-00-9916	TRANSFER TO CW BUILDINGS & GROUNDS	-	-	105,000	105,000	62,000	64,500	64,500	64,500	64,500
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	419,332	270,401	-	-	-	-	-	-	-
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	99,465	-	-	-	132,103	294,411	315,775	320,275	319,575
01-640-99-00-9952	TRANSFER TO SEWER	-	1,137,220	1,133,972	1,133,972	1,134,654	1,134,052	1,137,166	1,133,782	1,134,114

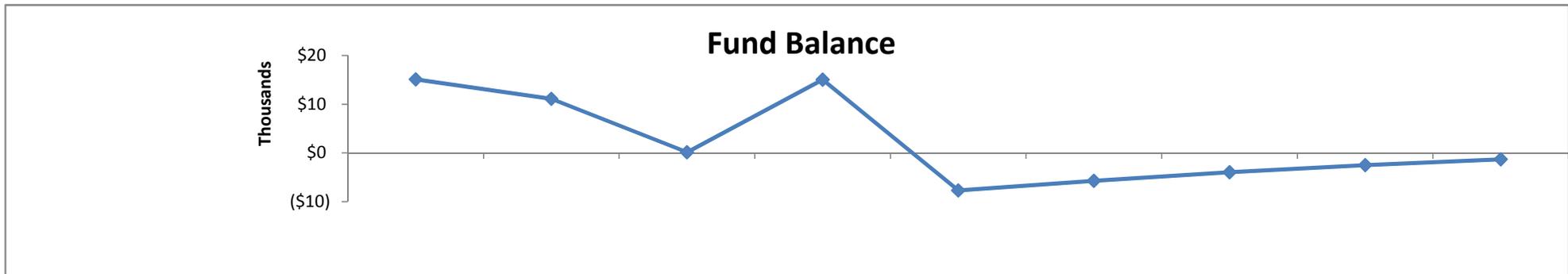
Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	955,886	1,765,504	1,277,606	1,277,606	1,076,831	1,342,684	1,395,093	1,460,521	1,529,934
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	26,819	45,948	32,375	32,375	34,168	35,568	37,582	39,717	41,980
		3,789,782	6,487,837	5,189,629	5,229,600	5,303,621	5,787,694	5,908,722	6,047,912	6,184,954
	Expenditures	10,361,617	13,808,392	13,570,012	13,677,043	14,190,635	14,832,629	15,374,024	15,887,773	16,408,034
	Surplus(Deficit)	2,953,193	(363,247)	156,613	240,024	10,002	(521,902)	(904,844)	(1,255,986)	(1,659,171)
	Fund Balance	4,223,820	3,860,581	3,874,053	4,100,605	4,110,607	3,588,705	2,683,861	1,427,875	(231,296)
		40.76%	27.96%	28.55%	29.98%	28.97%	24.19%	17.46%	8.99%	-1.41%

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Fox Hill SSA Fund (11)

This fund was created for the purpose of maintaining the common areas of the Fox Hill Estates (SSA 2004-201) subdivision. All money for the fund is derived from property taxes levied on homeowners in the subdivision.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Taxes	3,786	3,786	8,536	8,536	7,073	7,073	7,073	7,073	7,073
Investment Earnings	10	1	-	-	-	-	-	-	-
Total Revenue	3,796	3,787	8,536	8,536	7,073	7,073	7,073	7,073	7,073
Expenditures									
Contractual Services	5,743	7,776	19,603	4,603	29,833	5,075	5,329	5,595	5,875
Total Expenditures	5,743	7,776	19,603	4,603	29,833	5,075	5,329	5,595	5,875
Surplus (Deficit)	(1,947)	(3,989)	(11,067)	3,933	(22,760)	1,998	1,744	1,478	1,198
Ending Fund Balance	15,124	11,134	154	15,067	(7,693)	(5,695)	(3,951)	(2,473)	(1,275)
	263.35%	143.18%	0.79%	327.33%	-25.79%	-112.22%	-74.14%	-44.20%	-21.70%

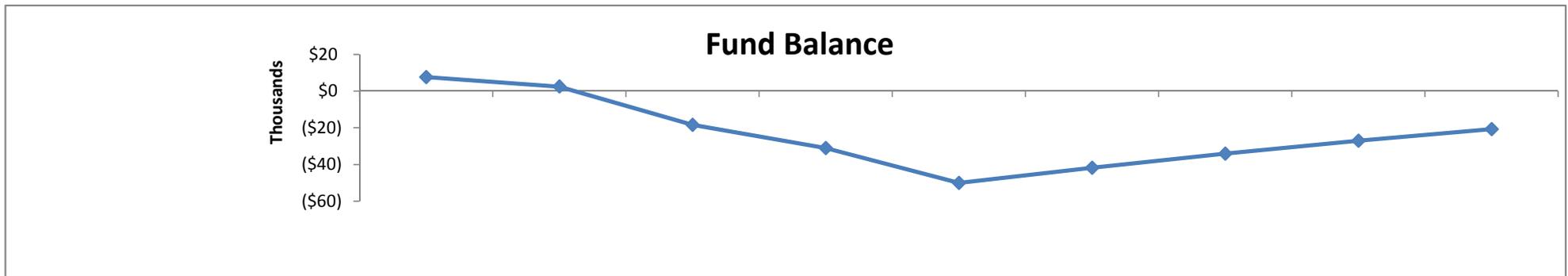


Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Fox Hill SSA - 11										
11-000-40-00-4000	PROPERTY TAXES	3,786	3,786	8,536	8,536	7,073	7,073	7,073	7,073	7,073
11-000-45-00-4500	INVESTMENT EARNINGS	<u>10</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Revenue	3,796	3,787	8,536	8,536	7,073	7,073	7,073	7,073	7,073
11-111-54-00-5417	TRAIL MAINTENANCE	-	-	15,000	-	15,000	-	-	-	-
11-111-54-00-5466	LEGAL SERVICES	-	190	-	-	-	-	-	-	-
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	<u>5,743</u>	<u>7,586</u>	<u>4,603</u>	<u>4,603</u>	<u>14,833</u>	<u>5,075</u>	<u>5,329</u>	<u>5,595</u>	<u>5,875</u>
	Expenditures	5,743	7,776	19,603	4,603	29,833	5,075	5,329	5,595	5,875
	Surplus(Deficit)	(1,947)	(3,989)	(11,067)	3,933	(22,760)	1,998	1,744	1,478	1,198
	Fund Balance	15,124	11,134	154	15,067	(7,693)	(5,695)	(3,951)	(2,473)	(1,275)
		263.35%	143.18%	0.79%	327.33%	-25.79%	-112.22%	-74.14%	-44.20%	-21.70%

Sunflower SSA Fund (12)

This fund was created for the purpose of maintaining the common areas of the Sunflower Estates (SSA 2006-119) subdivision. All money for the fund is derived from property taxes levied on homeowners in the subdivision.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Taxes	7,530	7,467	17,416	17,417	18,608	20,392	20,392	20,392	20,392
Investment Earnings	14	2	-	-	-	-	-	-	-
Total Revenue	7,544	7,469	17,416	17,417	18,608	20,392	20,392	20,392	20,392
Expenditures									
Contractual Services	11,992	12,635	35,985	50,985	37,594	12,111	12,717	13,353	14,021
Total Expenditures	11,992	12,635	35,985	50,985	37,594	12,111	12,717	13,353	14,021
Surplus (Deficit)	(4,448)	(5,166)	(18,569)	(33,568)	(18,986)	8,281	7,675	7,039	6,371
Ending Fund Balance	7,740	2,574	(18,345)	(30,994)	(49,980)	(41,699)	(34,024)	(26,985)	(20,614)
	64.54%	20.37%	-50.98%	-60.79%	-132.95%	-344.31%	-267.55%	-202.09%	-147.02%

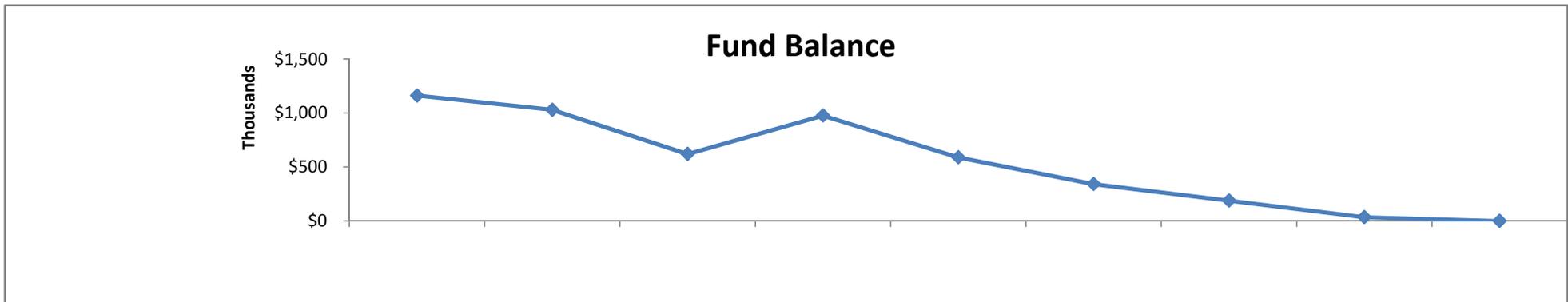


Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
<u>Sunflower SSA - 12</u>										
12-000-40-00-4000	PROPERTY TAXES	7,530	7,467	17,416	17,417	18,608	20,392	20,392	20,392	20,392
12-000-45-00-4500	INVESTMENT EARNINGS	<u>14</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Revenue	7,544	7,469	17,416	17,417	18,608	20,392	20,392	20,392	20,392
12-112-54-00-5416	POND MAINTENANCE	-	-	25,000	40,000	26,060	-	-	-	-
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	<u>11,992</u>	<u>12,635</u>	<u>10,985</u>	<u>10,985</u>	<u>11,534</u>	<u>12,111</u>	<u>12,717</u>	<u>13,353</u>	<u>14,021</u>
	Expenditures	11,992	12,635	35,985	50,985	37,594	12,111	12,717	13,353	14,021
	Surplus(Deficit)	(4,448)	(5,166)	(18,569)	(33,568)	(18,986)	8,281	7,675	7,039	6,371
	Fund Balance	7,740	2,574	(18,345)	(30,994)	(49,980)	(41,699)	(34,024)	(26,985)	(20,614)
		<i>64.54%</i>	<i>20.37%</i>	<i>-50.98%</i>	<i>-60.79%</i>	<i>-132.95%</i>	<i>-344.31%</i>	<i>-267.55%</i>	<i>-202.09%</i>	<i>-147.02%</i>

Motor Fuel Tax Fund (15)

The Motor Fuel Tax Fund is used to maintain existing and construct new City owned roadways, alleys and parking lots. The fund also purchases materials used in the maintenance and operation of those facilities.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Intergovernmental	515,218	812,172	480,000	938,512	483,500	453,500	453,500	453,500	453,500
Investment Earnings	3,368	3,417	3,000	2,050	500	500	500	500	500
Reimbursements	257	110	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	7,149	-	-	-	-	-
Total Revenue	518,843	815,699	483,000	947,711	484,000	454,000	454,000	454,000	454,000
Expenditures									
Contractual Services	7,500	7,750	111,000	136,874	117,210	123,793	130,771	130,667	138,507
Supplies	142,773	107,617	178,712	178,712	203,000	203,000	203,000	203,000	203,000
Capital Outlay	130,923	832,384	573,787	685,428	551,287	373,787	273,787	273,787	148,557
Total Expenditures	281,196	947,751	863,499	1,001,014	871,497	700,580	607,558	607,454	490,064
Surplus (Deficit)	237,647	(132,052)	(380,499)	(53,303)	(387,497)	(246,580)	(153,558)	(153,454)	(36,064)
Ending Fund Balance	1,162,506	1,030,456	620,347	977,153	589,656	343,076	189,518	36,064	-



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Motor Fuel Tax - 15										
15-000-41-00-4112	MOTOR FUEL TAX	402,932	417,742	400,000	420,000	412,500	412,500	412,500	412,500	412,500
15-000-41-00-4113	MFT HIGH GROWTH	39,164	41,814	40,000	41,892	41,000	41,000	41,000	41,000	41,000
15-000-41-00-4172	ILLINOIS JOBS NOW PROCEEDS	73,122	73,122	-	146,244	-	-	-	-	-
15-000-41-00-4183	FEDERAL GRANTS - GAME FARM RD ROW	-	75,195	-	36,725	-	-	-	-	-
15-000-41-00-4184	STATE GRANTS - DOWNTOWN PARKING LOT	-	204,299	-	266,077	-	-	-	-	-
15-000-41-00-4185	STATE GRANTS - MATERIALS STORAGE FACILITY	-	-	40,000	10,000	30,000	-	-	-	-
15-000-41-00-4187	FEDERAL GRANTS - CANNONBALL LAFO	-	-	-	17,574	-	-	-	-	-
15-000-45-00-4500	INVESTMENT EARNINGS	3,368	3,417	3,000	2,050	500	500	500	500	500
15-000-46-00-4690	REIMB - MISCELLANEOUS	257	110	-	-	-	-	-	-	-
15-000-49-00-4901	TRANSFER FROM GENERAL	-	-	-	324	-	-	-	-	-
15-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	-	-	-	6,825	-	-	-	-	-
	Revenue	518,843	815,699	483,000	947,711	484,000	454,000	454,000	454,000	454,000
15-155-54-00-5438	SALT STORAGE	7,500	7,750	7,500	7,500	7,500	7,500	7,500	-	-
15-155-54-00-5482	STREET LIGHTING	-	-	103,500	103,500	109,710	116,293	123,271	130,667	138,507
15-155-54-00-5489	LOSS ON INVESTMENT	-	-	-	25,874	-	-	-	-	-
15-155-56-00-5618	SALT	58,875	74,070	132,300	132,300	150,000	150,000	150,000	150,000	150,000
15-155-56-00-5619	SIGNS	15,943	5,708	15,000	15,000	15,000	15,000	15,000	15,000	15,000
15-155-56-00-5632	PATCHING	47,007	-	-	-	-	-	-	-	-
15-155-56-00-5633	COLD PATCH	10,621	12,088	14,109	14,109	19,000	19,000	19,000	19,000	19,000
15-155-56-00-5634	HOT PATCH	10,327	15,751	17,303	17,303	19,000	19,000	19,000	19,000	19,000
15-155-60-00-6003	MATERIAL STORAGE BLDG CONSTRUCTION	-	-	75,000	22,500	127,500	-	-	-	-
15-155-60-00-6004	BASELINE ROAD BRIDGE REPAIRS	-	-	50,000	-	50,000	-	-	-	-
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	193,042	275,000	275,000	300,000	300,000	200,000	200,000	74,770
15-155-60-00-6072	DOWNTOWN PARKING LOT	24,271	312,552	-	145,259	-	-	-	-	-
15-155-60-00-6073	GAME FARM ROAD PROJECT	30,000	169,890	-	73,450	-	-	-	-	-

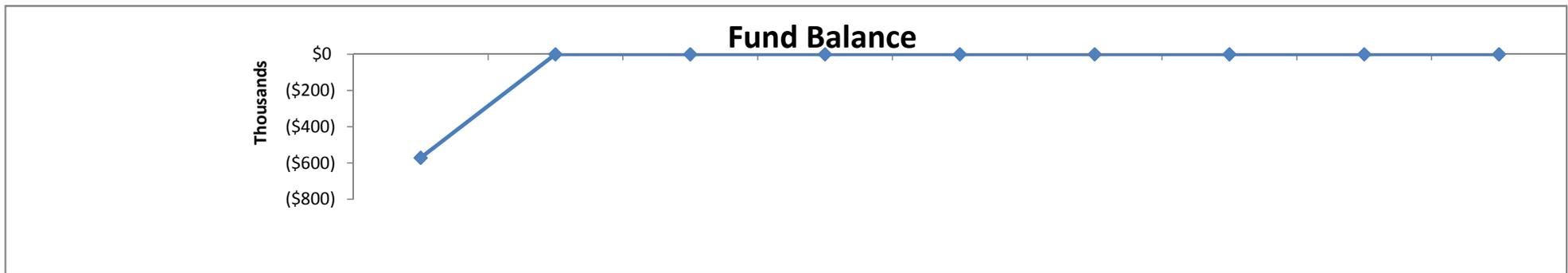
Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
15-155-60-00-6079	ROUTE 47 EXPANSION	76,652	121,900	73,787	73,787	73,787	73,787	73,787	73,787	73,787
15-155-60-00-6089	CANNONBALL LAFO PROJECT	-	35,000	100,000	95,432	-	-	-	-	-
	Expenditures	281,196	947,751	863,499	1,001,014	871,497	700,580	607,558	607,454	490,064
	Surplus(Deficit)	237,647	(132,052)	(380,499)	(53,303)	(387,497)	(246,580)	(153,558)	(153,454)	(36,064)
	Fund Balance	1,162,506	1,030,456	620,347	977,153	589,656	343,076	189,518	36,064	-

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Municipal Building Fund (16)

The Municipal Building Fund was used to maintain existing City owned buildings and to fund land acquisition, design and construction of new buildings. This fund was closed out in fiscal year 2014.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Licenses & Permits	12,859	3,930	-	-	-	-	-	-	-
Other Financing Sources	-	571,615	-	-	-	-	-	-	-
Total Revenue	12,859	575,545	-	-	-	-	-	-	-
Expenditures									
Contractual Services	5,100	3,930	-	-	-	-	-	-	-
Total Expenditures	5,100	3,930	-	-	-	-	-	-	-
Surplus (Deficit)	7,759	571,615	-	-	-	-	-	-	-
Ending Fund Balance	(571,615)	-	-	-	-	-	-	-	-

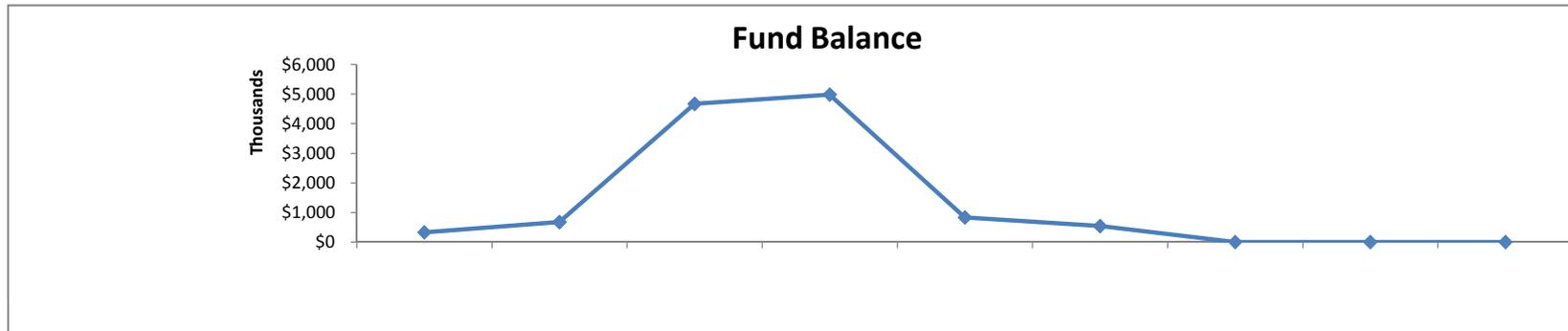


Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
<u>Municipal Building - 16</u>										
16-000-42-00-4214	DEVELOPMENT FEES	7,759	-	-	-	-	-	-	-	-
16-000-42-00-4216	BUILD PROGRAM PERMITS	5,100	3,930	-	-	-	-	-	-	-
16-000-49-00-4901	TRANSFER FROM GENERAL	-	571,615	-	-	-	-	-	-	-
	Revenue	12,859	575,545	-	-	-	-	-	-	-
16-160-54-00-5405	BUILD PROGRAM	5,100	3,930	-	-	-	-	-	-	-
	Expenditures	5,100	3,930	-	-	-	-	-	-	-
	Surplus(Deficit)	7,759	571,615	-	-	-	-	-	-	-
	Fund Balance	(571,615)	-	-	-	-	-	-	-	-

City-Wide Capital Fund (23)

The City-Wide Capital Fund is used to maintain existing and construct new public and municipal infrastructure, and to fund other improvements that benefit the public.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Intergovernmental	61,635	230,839	105,960	89,200	776,938	114,160	12,720	-	-
Licenses & Permits	94,675	83,542	20,250	17,500	17,500	17,500	17,500	17,500	17,500
Charges for Service	-	684,319	680,000	680,000	680,000	680,000	680,000	680,000	680,000
Investment Earnings	243	204	3,000	4,500	1,000	-	-	-	-
Reimbursements	20,007	89,356	885,630	1,567,018	67,700	294,740	32,780	-	-
Other Financing Sources	457,182	464,364	4,855,000	4,463,289	214,184	64,500	64,500	64,500	64,500
Total Revenue	633,742	1,552,624	6,549,840	6,821,507	1,757,322	1,170,900	807,500	762,000	762,000
Expenditures									
Contractual Services	175,608	94,194	130,000	301,554	86,025	86,025	86,025	86,025	86,025
Supplies	-	-	25,000	25,000	27,500	30,000	30,000	30,000	30,000
Capital Outlay	210,605	1,033,122	2,334,022	2,113,105	5,375,823	936,400	823,582	243,168	321,287
Debt Service	-	75,000	85,000	75,000	408,356	406,557	406,007	400,307	322,188
Other Financing Uses	-	2,479	5,250	9,325	2,500	2,500	2,500	2,500	2,500
Total Expenditures	386,213	1,204,795	2,579,272	2,523,984	5,900,204	1,461,482	1,348,114	762,000	762,000
Surplus (Deficit)	247,529	347,829	3,970,568	4,297,523	(4,142,882)	(290,582)	(540,614)	-	-
<i>CW Municipal Building Fund Balance</i>	-	-	-	-	-	-	-	-	-
<i>City-Wide Capital Fund Balance</i>	328,726	676,555	4,662,971	4,974,078	831,196	540,614	-	-	-
Ending Fund Balance	328,726	676,555	4,662,971	4,974,078	831,196	540,614	-	-	-



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
City-Wide Capital - 23										
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN	-	-	32,000	24,000	40,000	-	-	-	-
23-000-41-00-4162	FEDERAL GRANTS - RIVER RD BRIDGE	61,635	110,317	-	-	-	-	-	-	-
23-000-41-00-4176	FEDERAL GRANTS - SAFE ROUTE TO SCHOOL	-	34,798	-	-	-	-	-	-	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	-	85,724	73,960	65,200	29,800	114,160	12,720	-	-
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47)	-	-	-	-	707,138	-	-	-	-
23-000-42-00-4210	BUILDING PERMITS	10,660	-	-	-	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	3,135	7,429	5,000	5,000	5,000	5,000	5,000	5,000	5,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	80,880	71,634	-	-	-	-	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	-	2,479	5,250	2,500	2,500	2,500	2,500	2,500	2,500
23-000-42-00-4222	ROAD CONTRIBUTION FEE	-	2,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	-	684,319	680,000	680,000	680,000	680,000	680,000	680,000	680,000
23-000-45-00-4500	INVESTMENT EARNINGS	243	204	3,000	4,500	1,000	-	-	-	-
23-000-46-00-4606	REIMB - COM ED	-	-	-	410,000	-	-	-	-	-
23-000-46-00-4620	REIMB - PULTE (AUTUMN CREEK)	-	87,932	861,890	1,129,606	55,000	-	-	-	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	20,007	1,424	23,740	16,300	12,700	294,740	32,780	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	-	-	-	11,112	-	-	-	-	-
23-000-49-00-4900	BOND PROCEEDS	-	-	4,750,000	4,295,000	-	-	-	-	-
23-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	-	-	49,789	-	-	-	-	-
23-000-49-00-4905	LOAN PROCEEDS - RIVER ROAD BRIDGE	37,850	193,963	-	-	152,184	-	-	-	-
23-000-49-00-4916	TRANSFER FROM GENERAL - CW B&G	-	-	105,000	105,000	62,000	64,500	64,500	64,500	64,500
23-000-49-00-4923	TRANSFER FROM GENERAL - CW CAPITAL	419,332	270,401	-	-	-	-	-	-	-
23-000-49-00-4988	TRANSFER FROM DOWNTOWN TIF	-	-	-	13,500	-	-	-	-	-
	Revenue	633,742	1,552,624	6,549,840	6,821,507	1,757,322	1,170,900	807,500	762,000	762,000
City-Wide - Building & Grounds Expenditures										
23-216-54-00-5405	BUILD PROGRAM	-	2,400	-	-	-	-	-	-	-
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	-	-	80,000	80,000	34,500	34,500	34,500	34,500	34,500
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	-	-	25,000	25,000	27,500	30,000	30,000	30,000	30,000
23-216-99-00-9901	TRANSFER TO GENERAL	-	2,479	5,250	2,500	2,500	2,500	2,500	2,500	2,500
		-	4,879	110,250	107,500	64,500	67,000	67,000	67,000	67,000

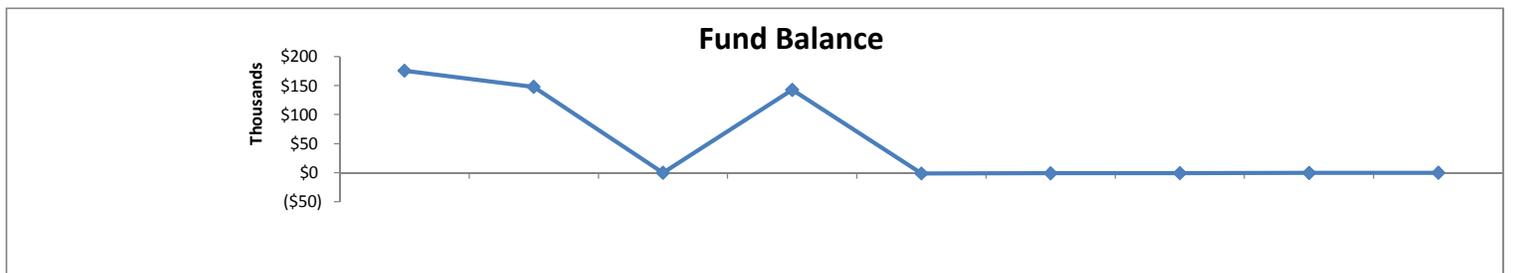
Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
City-Wide Capital Expenditures										
23-230-54-00-5402	BOND ISSUANCE COSTS	-	-	-	52,025	-	-	-	-	-
23-230-54-00-5405	BUILD PROGRAM	80,880	69,234	-	-	-	-	-	-	-
23-230-54-00-5462	PROFESSIONAL SERVICES	94,728	-	-	-	-	-	-	-	-
23-230-54-00-5465	ENGINEERING SERVICES	-	21,792	50,000	50,000	50,000	50,000	50,000	50,000	50,000
23-230-54-00-5489	LOSS ON INVESTMENT	-	-	-	118,529	-	-	-	-	-
23-230-54-00-5498	PAYING AGENT FEES	-	-	-	-	525	525	525	525	525
23-230-54-00-5499	BAD DEBT	-	768	-	1,000	1,000	1,000	1,000	1,000	1,000
23-230-60-00-6007	KENNEDY RD - AUTUMN CREEK	-	88,105	1,139,622	1,129,606	55,000	-	-	-	-
23-230-60-00-6008	BEECHER & CORNELIS ROAD	-	-	-	25,000	385,000	-	-	-	-
23-230-60-00-6009	WRIGLEY (RTE 47) EXPANSION	-	-	-	-	707,138	-	-	-	-
23-230-60-00-6018	GREENBRIAR POND NATURALIZATION	-	-	31,000	17,000	14,000	-	-	-	-
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	605,242	390,000	390,000	500,000	500,000	386,040	230,668	308,787
23-230-60-00-6041	SIDEWALK CONSTRUCTION	-	2,916	12,500	12,500	12,500	12,500	12,500	12,500	12,500
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	-	-	40,000	30,000	50,000	-	-	-	-
23-230-60-00-6058	ROUTE 71 (RTE 47 / ORCHARD RD) PROJECT	-	-	-	-	-	-	110,400	-	-
23-230-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	230,200	-	-	15,000	269,142	-	-
23-230-60-00-6073	GAME FARM ROAD PROJECT	-	5,125	258,000	301,499	2,048,501	-	-	-	-
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	152,707	221,880	-	-	152,184	-	-	-	-
23-230-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	-	-	-	-	1,400,000	-	-	-	-
23-230-60-00-6092	SAFE ROUTE TO SCHOOL PROJECT	37,891	22,707	-	-	-	-	-	-	-
23-230-60-00-6094	KENNEDY RD BIKE TRAIL	20,007	87,147	97,700	81,500	42,500	408,900	45,500	-	-
23-230-60-00-6095	SUNFLOWER ESTATES - DRAINAGE IMPROVEMENT	-	-	135,000	126,000	9,000	-	-	-	-
2014A Bond										
23-230-78-00-8000	PRINCIPAL PAYMENT	-	-	-	-	135,000	185,000	190,000	190,000	195,000
23-230-78-00-8050	INTEREST PAYMENT	-	-	-	-	195,937	144,138	138,588	132,888	127,188

Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Kendall County Loan - River Road Bridge										
23-230-97-00-8000	PRINCIPAL PAYMENT	-	75,000	85,000	75,000	77,419	77,419	77,419	77,419	-
23-230-99-00-9915	TRANSFER TO MOTOR FUEL TAX	-	-	-	6,825	-	-	-	-	-
		386,213	1,199,916	2,469,022	2,416,484	5,835,704	1,394,482	1,281,114	695,000	695,000
	Expenditures	386,213	1,204,795	2,579,272	2,523,984	5,900,204	1,461,482	1,348,114	762,000	762,000
	Surplus(Deficit)	247,529	347,829	3,970,568	4,297,523	(4,142,882)	(290,582)	(540,614)	-	-
	<i>Fund Balance - CW Municipal Building</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Fund Balance - City-Wide Capital</i>	<u>328,726</u>	<u>676,555</u>	<u>4,662,971</u>	<u>4,974,078</u>	<u>831,196</u>	<u>540,614</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Fund Balance	328,726	676,555	4,662,971	4,974,078	831,196	540,614	-	-	-

Vehicle and Equipment Fund (25)

This fund was created in Fiscal Year 2014, consolidating the Police Capital, Public Works Capital and Park & Recreation Capital funds. This fund primarily derives its revenue from monies collected from building permits and development fees. The revenue is used to purchase vehicles and equipment for use in the operations of the Police, Public Works and Parks & Recreation Departments.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Licenses & Permits	84,459	76,414	49,275	49,275	49,275	49,275	49,275	49,275	49,275
Fines & Forfeits	16,739	8,253	10,750	12,750	12,750	12,750	12,750	12,750	12,750
Charges for Service	6,725	157,495	262,078	257,439	373,063	194,232	194,232	194,232	194,232
Investment Earnings	567	446	450	275	250	250	250	250	250
Reimbursements	-	50,000	50,000	99,000	-	-	-	-	-
Miscellaneous	966	4,994	1,000	1,721	1,000	1,000	1,000	1,000	1,000
Other Financing Sources	2,700	7,825	61,000	61,000	36,000	1,000	1,000	1,000	1,000
Total Revenue	112,156	305,427	434,553	481,460	472,338	258,507	258,507	258,507	258,507
Police Capital Expenditures									
Contractual Services	17,710	22,521	17,667	17,667	17,667	17,667	17,667	17,667	17,667
Capital Outlay	145,176	93,750	110,000	112,242	204,000	159,000	159,000	159,000	159,000
Sub-Total Expenditures	162,886	116,271	127,667	129,909	221,667	176,667	176,667	176,667	176,667
Public Works Capital Expenditures									
Contractual Services	26,198	26,929	6,500	5,039	6,500	6,500	6,500	6,500	6,500
Supplies	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Capital Outlay	-	48,689	160,000	160,000	185,000	-	-	-	-
Debt Service	82,295	76,054	70,816	70,816	70,815	70,815	70,815	70,815	70,815
Sub-Total Expenditures	108,493	151,672	239,316	237,855	264,315	79,315	79,315	79,315	79,315
Parks & Rec Capital Expenditures									
Contractual Services	-	800	-	2,705	-	-	-	-	-
Capital Outlay	17,284	12,143	140,000	113,950	127,929	-	-	-	-
Debt Service	-	2,383	2,219	2,219	2,219	2,219	2,219	2,219	2,219
Other Financing Uses	2,500	50,000	50,000	-	-	-	-	-	-
Sub-Total Expenditures	19,784	65,326	192,219	118,874	130,148	2,219	2,219	2,219	2,219
Total Expenditures	291,163	333,269	559,202	486,638	616,130	258,201	258,201	258,201	258,201
Surplus (Deficit)	(179,007)	(27,842)	(124,649)	(5,178)	(143,792)	306	306	306	306
<i>Police Capital Fund Balance</i>	<i>106,687</i>	<i>39,371</i>	<i>-</i>	<i>(11,730)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Public Works Capital Fund Balance</i>	<i>22,399</i>	<i>74,302</i>	<i>-</i>	<i>27,899</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Parks & Rec Capital Fund Balance</i>	<i>46,502</i>	<i>34,073</i>	<i>-</i>	<i>126,399</i>	<i>(1,224)</i>	<i>(918)</i>	<i>(612)</i>	<i>(306)</i>	<i>-</i>
Ending Fund Balance	175,588	147,746	-	142,568	(1,224)	(918)	(612)	(306)	-



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
<u>Vehicle & Equipment - 25</u>										
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	23,359	11,750	16,000	16,000	16,000	16,000	16,000	16,000	16,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	24,140	30,960	-	-	-	-	-	-	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	-	12,264	-	-	-	-	-	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEE	6,600	3,400	6,500	6,500	6,500	6,500	6,500	6,500	6,500
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	27,060	16,390	24,500	24,500	24,500	24,500	24,500	24,500	24,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	3,300	1,650	2,275	2,275	2,275	2,275	2,275	2,275	2,275
25-000-43-00-4315	DUI FINES	6,949	7,569	5,000	7,000	7,000	7,000	7,000	7,000	7,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	790	684	750	750	750	750	750	750	750
25-000-43-00-4340	SEIZED VEHICLE PROCEEDS	9,000	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
25-000-44-00-4418	MOWING INCOME	6,725	12,845	6,000	1,361	6,000	6,000	6,000	6,000	6,000
25-000-44-00-4420	POLICE CHARGEBACK	-	-	49,058	49,058	203,647	146,917	146,917	146,917	146,917
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	-	144,650	97,370	97,370	163,416	41,315	41,315	41,315	41,315
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	-	-	109,650	109,650	-	-	-	-	-
25-000-45-00-4520	INVESTMENT EARNINGS - POLICE CAPITAL	37	-	-	-	-	-	-	-	-
25-000-45-00-4521	INVESTMENT EARNINGS - PW CAPITAL	17	-	-	-	-	-	-	-	-
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	513	446	450	275	250	250	250	250	250
25-000-46-00-4692	REIMB - MISCELLANEOUS - PARK CAPITAL	-	50,000	50,000	99,000	-	-	-	-	-
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	-	4,064	-	-	-	-	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	966	930	1,000	1,721	1,000	1,000	1,000	1,000	1,000
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	200	7,825	1,000	1,000	1,000	1,000	1,000	1,000	1,000
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	-	-	60,000	60,000	35,000	-	-	-	-
25-000-49-00-4924	TRANSFER FROM PARK & REC CAPITAL	2,500	-	-	-	-	-	-	-	-
	Revenue	112,156	305,427	434,553	481,460	472,338	258,507	258,507	258,507	258,507
Police Capital										
25-205-54-00-5405	BUILD PROGRAM	-	4,800	-	-	-	-	-	-	-
25-205-54-00-5462	PROFESSIONAL SERVICES	3,982	95	1,667	1,667	1,667	1,667	1,667	1,667	1,667
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	13,728	17,626	16,000	16,000	16,000	16,000	16,000	16,000	16,000
25-205-60-00-6060	EQUIPMENT	105,725	-	30,000	32,865	35,000	-	-	-	-
25-205-60-00-6070	VEHICLES	39,451	93,750	80,000	79,377	169,000	159,000	159,000	159,000	159,000
		162,886	116,271	127,667	129,909	221,667	176,667	176,667	176,667	176,667

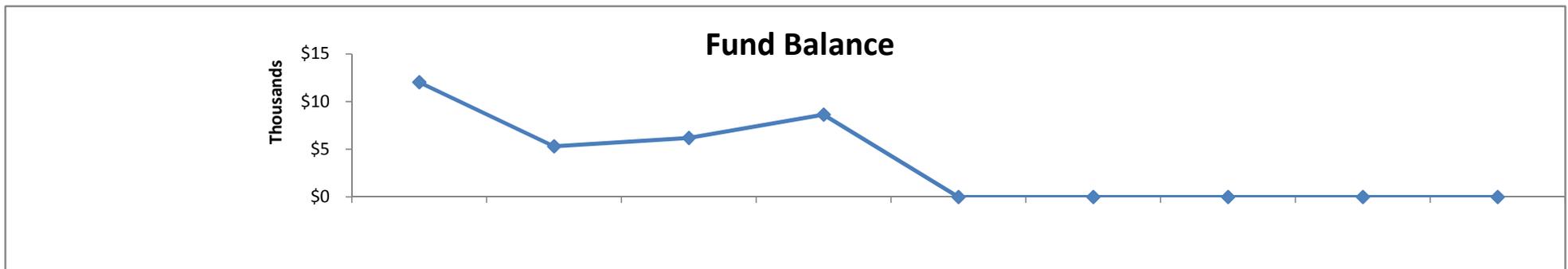
Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Public Works Capital										
25-215-54-00-5405	BUILD PROGRAM	24,140	25,360	-	-	-	-	-	-	-
25-215-54-00-5448	FILING FEES	2,058	1,569	2,000	539	2,000	2,000	2,000	2,000	2,000
25-215-54-00-5485	RENTAL & LEASE PURCHASE	-	-	4,500	4,500	4,500	4,500	4,500	4,500	4,500
25-215-56-00-5620	OPERATING SUPPLIES	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
25-215-60-00-6060	EQUIPMENT	-	48,689	60,000	60,000	-	-	-	-	-
25-215-60-00-6070	VEHICLES	-	-	100,000	100,000	185,000	-	-	-	-
185 Wolf Street Building										
25-215-92-00-8000	PRINCIPAL PAYMENT	30,074	33,184	37,924	37,924	39,638	41,430	43,303	45,261	47,307
25-215-92-00-8050	INTEREST PAYMENT	52,221	42,870	32,892	32,892	31,177	29,385	27,512	25,554	23,508
		108,493	151,672	239,316	237,855	264,315	79,315	79,315	79,315	79,315
Parks & Recreation Capital										
25-225-54-00-5405	BUILD PROGRAM	-	800	-	-	-	-	-	-	-
25-225-54-00-5489	LOSS ON INVESTMENT	-	-	-	2,705	-	-	-	-	-
25-225-60-00-6060	EQUIPMENT	17,284	12,143	32,000	-	78,000	-	-	-	-
25-225-60-00-6065	BRIDGE PARK	-	-	108,000	81,950	-	-	-	-	-
25-225-60-00-6068	TRAIL IMPROVEMENTS	-	-	-	-	24,929	-	-	-	-
25-225-60-00-6070	VEHICLES	-	-	-	32,000	25,000	-	-	-	-
185 Wolf Street Building										
25-225-92-00-8000	PRINCIPAL PAYMENT	-	1,040	1,188	1,188	1,242	1,298	1,357	1,418	1,482
25-225-92-00-8050	INTEREST PAYMENT	-	1,343	1,031	1,031	977	921	862	801	737

Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
25-225-99-00-9921	TRANSFER TO PUBLIC WORKS CAPITAL	2,500	-	-	-	-	-	-	-	-
25-225-99-00-9972	TRANSFER TO LAND CASH	-	50,000	50,000	-	-	-	-	-	-
		<u>19,784</u>	<u>65,326</u>	<u>192,219</u>	<u>118,874</u>	<u>130,148</u>	<u>2,219</u>	<u>2,219</u>	<u>2,219</u>	<u>2,219</u>
	Expenditures	291,163	333,269	559,202	486,638	616,130	258,201	258,201	258,201	258,201
	Surplus(Deficit)	(179,007)	(27,842)	(124,649)	(5,178)	(143,792)	306	306	306	306
	<i>Fund Balance - Police Capital</i>	<u>106,687</u>	<u>39,371</u>	-	<u>(11,730)</u>	-	-	-	-	-
	<i>Fund Balance - Public Works Capital</i>	<u>22,399</u>	<u>74,302</u>	-	<u>27,899</u>	-	-	-	-	-
	<i>Fund Balance - Parks & Rec Capital</i>	<u>46,502</u>	<u>34,073</u>	-	<u>126,399</u>	<u>(1,224)</u>	<u>(918)</u>	<u>(612)</u>	<u>(306)</u>	-
	Fund Balance	175,588	147,746	-	142,568	(1,224)	(918)	(612)	(306)	-

Debt Service Fund (42)

The Debt Service Fund accumulates monies for payment of the 2014B bonds, which refinanced the 2005A bonds. The 2005A bonds were originally issued to finance road improvement projects.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Taxes	324,762	315,790	329,579	327,984	165,527	21,764	-	-	-
Licenses & Permits	4,694	6,358	2,500	2,500	4,500	4,500	4,500	4,500	4,500
Investment Earnings	610	78	100	5	-	-	-	-	-
Other Financing Sources	99,465	-	-	2,369,891	132,103	294,411	315,775	320,275	319,575
Total Revenue	429,531	322,226	332,179	2,700,380	302,130	320,675	320,275	324,775	324,075
Expenditures									
Contractual Services	589	775	775	33,895	525	525	525	525	525
Debt Service	504,407	328,179	329,579	304,044	310,250	320,150	319,750	324,250	323,550
Other Financing Uses	-	-	-	2,359,115	-	-	-	-	-
Total Expenditures	504,996	328,954	330,354	2,697,054	310,775	320,675	320,275	324,775	324,075
Surplus (Deficit)	(75,465)	(6,728)	1,825	3,326	(8,645)	-	-	-	-
Ending Fund Balance	12,046	5,319	6,207	8,645	-	-	-	-	-

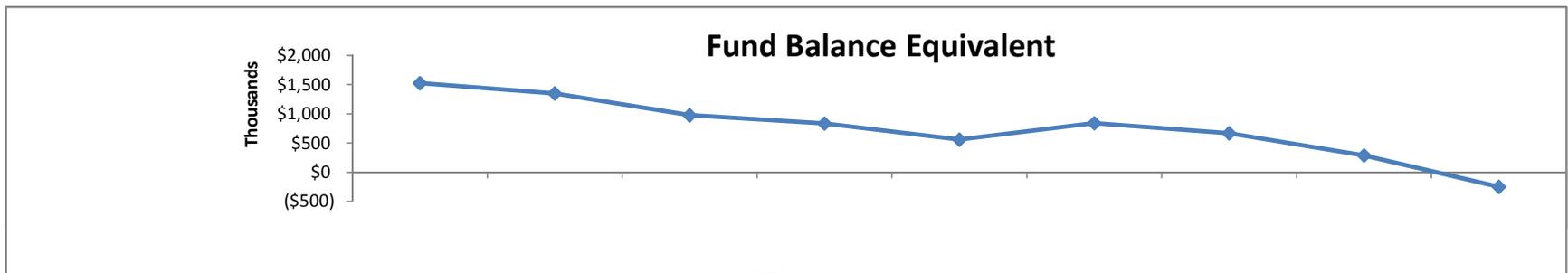


Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
<u>Debt Service - 42</u>										
42-000-40-00-4000	PROPERTY TAXES - 2014B BOND	324,762	315,790	329,579	327,984	165,527	21,764	-	-	-
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	4,694	5,958	2,500	2,500	4,500	4,500	4,500	4,500	4,500
42-000-42-00-4216	BUILD PROGRAM PERMITS	-	400	-	-	-	-	-	-	-
42-000-45-00-4500	INVESTMENT EARNINGS	610	78	100	5	-	-	-	-	-
42-000-49-00-4901	TRANSFER FROM GENERAL	99,465	-	-	-	132,103	294,411	315,775	320,275	319,575
42-000-49-00-4902	BOND ISSUANCE	-	-	-	2,300,000	-	-	-	-	-
42-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	-	-	69,891	-	-	-	-	-
	Revenue	429,531	322,226	332,179	2,700,380	302,130	320,675	320,275	324,775	324,075
42-420-54-00-5402	BOND ISSUANCE COSTS	-	-	-	33,306	-	-	-	-	-
42-420-54-00-5405	BUILD PROGRAM	-	400	-	-	-	-	-	-	-
42-420-54-00-5498	PAYING AGENT FEES	589	375	775	589	525	525	525	525	525
2014B Refunding Bond										
42-420-79-00-8000	PRINCIPAL PAYMENT	-	-	-	-	255,000	270,000	275,000	285,000	290,000
42-420-79-00-8050	INTEREST PAYMENT	-	-	-	22,254	55,250	50,150	44,750	39,250	33,550
2004C Bond										
42-420-81-00-8000	PRINCIPAL PAYMENT	95,000	-	-	-	-	-	-	-	-
42-420-81-00-8050	INTEREST PAYMENT	4,465	-	-	-	-	-	-	-	-
2005A Bond										
42-420-82-00-8000	PRINCIPAL PAYMENT	205,000	215,000	225,000	225,000	-	-	-	-	-
42-420-82-00-8050	INTEREST PAYMENT	121,379	113,179	104,579	56,790	-	-	-	-	-
2002 Fox Industrial TIF Bond										
42-420-98-00-8000	PRINCIPAL PAYMENT	75,000	-	-	-	-	-	-	-	-
42-420-98-00-8050	INTEREST PAYMENT	3,563	-	-	-	-	-	-	-	-
42-420-99-00-9960	PAYMENT TO ESCROW AGENT	-	-	-	2,359,115	-	-	-	-	-
	Expenditures	504,996	328,954	330,354	2,697,054	310,775	320,675	320,275	324,775	324,075
	Surplus(Deficit)	(75,465)	(6,728)	1,825	3,326	(8,645)	-	-	-	-
	Fund Balance	12,046	5,319	6,207	8,645	-	-	-	-	-

Water Fund (51)

The Water Fund is an enterprise fund which is comprised of both a capital and operational budget. The capital portion is used for the improvement and expansion of water infrastructure, while the operational side is used to service and maintain City water systems.

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Revenue									
Taxes	132,793	41,403	5,235	5,210	-	-	-	-	-
Licenses & Permits	80,880	84,544	-	-	-	-	-	-	-
Charges for Service	2,742,476	2,309,950	2,693,000	2,443,361	3,240,437	3,653,207	3,653,207	3,653,207	3,786,192
Investment Earnings	2,203	2,231	2,200	1,250	500	500	500	500	500
Reimbursements	10,476	14,844	-	500	-	-	-	-	-
Miscellaneous	53,223	51,917	55,203	57,003	56,307	57,433	58,582	59,754	60,949
Other Financing Sources	82,288	82,988	83,588	83,588	4,376,275	75,075	73,875	77,675	73,875
Total Revenue	3,104,339	2,587,877	2,839,226	2,590,912	7,673,519	3,786,215	3,786,164	3,791,136	3,921,516
Expenses									
Salaries	337,375	338,959	351,860	351,860	411,332	424,266	437,652	451,507	465,847
Benefits	175,472	185,769	215,055	209,774	240,029	257,923	276,889	297,378	319,505
Contractual Services	490,186	540,175	485,700	520,835	816,370	529,427	546,235	564,051	582,346
Supplies	243,224	243,529	301,234	301,234	302,995	306,481	310,207	314,189	318,445
Capital Outlay	75,305	282,399	571,548	555,544	4,948,544	537,544	949,794	906,794	452,544
Developer Commitments	160,921	-	-	-	-	-	-	-	-
Debt Service	1,396,016	1,172,802	1,168,384	1,168,385	1,230,445	1,448,688	1,436,579	1,638,392	2,319,929
Total Expenses	2,878,499	2,763,633	3,093,781	3,107,632	7,949,715	3,504,329	3,957,356	4,172,311	4,458,616
Surplus (Deficit)	225,840	(175,756)	(254,555)	(516,720)	(276,196)	281,886	(171,192)	(381,175)	(537,100)
Ending Fund Balance Equivalent	1,526,679	1,350,923	976,762	834,203	558,007	839,893	668,701	287,526	(249,574)
	53.04%	48.88%	31.57%	26.84%	7.02%	23.97%	16.90%	6.89%	-5.60%



Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Water - 51</u>										
51-000-40-00-4000	PROPERTY TAXES - 2007A BOND	132,793	41,403	5,235	5,210	-	-	-	-	-
51-000-42-00-4216	BUILD PROGRAM PERMITS	80,880	84,544	-	-	-	-	-	-	-
51-000-44-00-4424	WATER SALES	1,843,103	1,789,296	2,127,500	1,952,841	2,316,937	2,659,707	2,659,707	2,659,707	2,792,692
51-000-44-00-4425	BULK WATER SALES	10,796	4,750	500	15,520	500	500	500	500	500
51-000-44-00-4426	LATE PENALTIES - WATER	97,601	92,386	90,000	90,000	90,000	90,000	90,000	90,000	90,000
51-000-44-00-4430	WATER METER SALES	36,725	47,785	30,000	20,000	35,000	35,000	35,000	35,000	35,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	691,321	341,083	340,000	340,000	693,000	693,000	693,000	693,000	693,000
51-000-44-00-4450	WATER CONNECTION FEES	62,930	34,650	105,000	25,000	105,000	175,000	175,000	175,000	175,000
51-000-45-00-4500	INVESTMENT EARNINGS	2,203	2,231	2,200	1,250	500	500	500	500	500
51-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	8,294	-	-	-	-	-	-	-	-
51-000-46-00-4671	REIMB - LIFE INSURANCE	164	-	-	-	-	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	2,018	14,844	-	500	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	53,073	51,917	55,203	55,203	56,307	57,433	58,582	59,754	60,949
51-000-48-00-4850	MISCELLANEOUS INCOME	150	-	-	1,800	-	-	-	-	-
51-000-49-00-4900	BOND PROCEEDS	-	-	-	-	4,300,000	-	-	-	-
51-000-49-00-4952	TRANSFER FROM SEWER	82,288	82,988	83,588	83,588	76,275	75,075	73,875	77,675	73,875
	Revenue	3,104,339	2,587,877	2,839,226	2,590,912	7,673,519	3,786,215	3,786,164	3,791,136	3,921,516
Water Operations										
51-510-50-00-5010	SALARIES & WAGES	331,616	325,817	334,060	334,060	369,532	382,466	395,852	409,707	424,047
51-510-50-00-5015	PART-TIME SALARIES	-	-	5,800	5,800	29,800	29,800	29,800	29,800	29,800
51-510-50-00-5020	OVERTIME	5,759	13,142	12,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	35,140	37,447	41,270	41,270	42,446	46,890	51,421	56,417	61,911
51-510-52-00-5214	FICA CONTRIBUTION	24,639	24,787	25,687	25,687	30,514	31,582	32,687	33,831	35,015
51-510-52-00-5216	GROUP HEALTH INSURANCE	85,844	92,981	111,893	111,893	131,003	141,483	152,802	165,026	178,228
51-510-52-00-5222	GROUP LIFE INSURANCE	883	675	681	681	708	715	722	729	736
51-510-52-00-5223	DENTAL INSURANCE	6,461	5,516	5,792	5,792	8,117	8,523	8,949	9,396	9,866
51-510-52-00-5224	VISION INSURANCE	713	729	751	751	861	887	914	941	969
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	1,025	574	3,000	700	2,000	2,000	2,000	2,000	2,000
51-510-52-00-5231	LIABILITY INSURANCE	20,767	23,060	25,981	23,000	24,380	25,843	27,394	29,038	30,780
51-510-54-00-5402	BOND ISSUANCE COSTS	-	-	-	24,378	50,000	-	-	-	-

Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-54-00-5405	BUILD PROGRAM	80,880	84,544	-	-	-	-	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	600	3,044	3,000	3,000	5,800	3,000	3,000	3,000	3,000
51-510-54-00-5415	TRAVEL & LODGING	293	528	1,600	1,600	1,600	1,600	1,600	1,600	1,600
51-510-54-00-5426	PUBLISHING & ADVERTISING	1,117	787	1,000	1,000	1,000	1,000	1,000	1,000	1,000
51-510-54-00-5429	WATER SAMPLES	7,170	11,340	14,000	14,000	14,000	14,000	14,000	14,000	14,000
51-510-54-00-5430	PRINTING & DUPLICATING	42	61	2,500	2,500	3,300	3,300	3,300	3,300	3,300
51-510-54-00-5440	TELECOMMUNICATIONS	22,942	20,065	24,500	24,500	24,500	24,500	24,500	24,500	24,500
51-510-54-00-5445	TREATMENT FACILITY SERVICES	89,598	119,912	100,000	100,000	112,000	112,000	112,000	112,000	112,000
51-510-54-00-5448	FILING FEES	6,399	5,831	6,500	6,500	6,500	6,500	6,500	6,500	6,500
51-510-54-00-5452	POSTAGE & SHIPPING	17,609	16,276	22,000	22,000	19,000	19,000	19,000	19,000	19,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	858	1,568	1,250	1,250	1,600	1,600	1,600	1,600	1,600
51-510-54-00-5462	PROFESSIONAL SERVICES	13,585	21,047	15,000	15,000	21,500	21,500	21,500	21,500	21,500
51-510-54-00-5465	ENGINEERING SERVICES	-	-	-	-	250,000	-	-	-	-
51-510-54-00-5466	LEGAL SERVICES	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-510-54-00-5480	UTILITIES	208,439	218,196	258,750	258,750	264,275	280,132	296,940	314,756	333,641
51-510-54-00-5483	JULIE SERVICES	6,534	4,520	4,500	4,500	4,500	4,500	4,500	4,500	4,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	492	504	1,000	1,000	1,000	1,000	1,000	1,000	1,000
51-510-54-00-5489	LOSS ON INVESTMENT	-	-	-	15,757	-	-	-	-	-
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	9,790	3,181	6,000	6,000	7,500	7,500	7,500	7,500	7,500
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,961	19,460	4,000	4,000	14,000	14,000	14,000	14,000	14,000
51-510-54-00-5498	PAYING AGENT FEES	1,338	1,338	3,100	3,100	2,295	2,295	2,295	2,295	1,705
51-510-54-00-5499	BAD DEBT	17,539	7,973	15,000	10,000	10,000	10,000	10,000	10,000	10,000
51-510-56-00-5600	WEARING APPAREL	3,067	3,340	4,000	4,000	4,200	4,410	4,631	4,863	5,106
51-510-56-00-5620	OPERATING SUPPLIES	14,601	8,167	25,000	25,000	15,000	15,000	15,000	15,000	15,000
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	1,092	8,500	8,500	10,000	10,000	10,000	10,000	10,000
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	3,548	1,429	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	104	876	6,000	6,000	2,000	2,000	2,000	2,000	2,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	155,048	125,445	155,000	155,000	165,000	165,000	165,000	165,000	165,000
51-510-56-00-5640	REPAIR & MAINTENANCE	9,892	20,785	9,500	9,500	10,500	10,500	10,500	10,500	10,500
51-510-56-00-5664	METERS & PARTS	32,809	51,805	46,000	46,000	46,000	46,000	46,000	46,000	46,000
51-510-56-00-5665	JULIE SUPPLIES	-	968	1,500	1,500	1,500	1,500	1,500	1,500	1,500
51-510-56-00-5695	GASOLINE	24,155	29,622	43,734	43,734	46,795	50,071	53,576	57,326	61,339
51-510-60-00-6022	WELL REHABILITATIONS	-	-	-	-	143,000	-	166,000	123,000	150,000

Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	153,305	353,000	353,000	300,000	300,000	100,000	100,000	100,000
51-510-60-00-6060	EQUIPMENT	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
51-510-60-00-6066	RTE 71 WATERMAIN RELOCATION	-	-	-	-	35,000	35,000	481,250	481,250	-
51-510-60-00-6070	VEHICLES	-	-	18,000	-	18,000	-	-	-	-
51-510-60-00-6079	ROUTE 47 EXPANSION	75,305	129,094	195,548	197,544	197,544	197,544	197,544	197,544	197,544
51-510-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	-	-	-	-	4,250,000	-	-	-	-
51-510-75-00-7502	GRANDE RESERVE COURT ORDER	160,921	-	-	-	-	-	-	-	-
2015 Bond										
51-510-77-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	190,000	190,000	190,000	195,000
51-510-77-00-8050	INTEREST PAYMENT	-	-	-	-	83,016	110,688	109,168	107,268	104,893
Debt Service - 2007A Bond										
51-510-83-00-8000	PRINCIPAL PAYMENT	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	680,000
51-510-83-00-8050	INTEREST PAYMENT	123,454	123,041	122,423	122,423	121,793	121,163	120,525	119,888	119,250
Debt Service - 2002 Capital Appreciation Debt Certificates										
51-510-85-00-8000	PRINCIPAL PAYMENT	365,000	-	-	-	-	-	-	-	-
Debt Service - 2003 Debt Certificates										
51-510-86-00-8000	PRINCIPAL PAYMENT	-	100,000	100,000	100,000	100,000	100,000	100,000	300,000	-
51-510-86-00-8050	INTEREST EXPENSE	33,150	33,150	29,350	29,350	25,450	21,450	17,300	13,050	-
Debt Service - 2006A Refunding Debt Certificates										
51-510-87-00-8000	PRINCIPAL PAYMENT	355,000	405,000	420,000	420,000	435,000	460,000	475,000	495,000	850,000
51-510-87-00-8050	INTEREST EXPENSE	219,806	205,606	189,406	189,406	172,606	155,206	136,806	117,806	98,006
Debt Service - 2005C Bond										
51-510-88-00-8000	PRINCIPAL PAYMENT	90,000	95,000	100,000	100,000	-	-	-	-	-
51-510-88-00-8050	INTEREST EXPENSE	74,575	70,975	67,175	54,065	-	-	-	-	-
Debt Service - IEPA Loan L17-156300										
51-510-89-00-8000	PRINCIPAL PAYMENT	87,754	89,961	92,224	92,224	94,544	96,923	99,361	101,860	104,423
51-510-89-00-8050	INTEREST EXPENSE	37,277	35,069	32,806	32,806	30,486	28,108	25,669	23,170	20,607

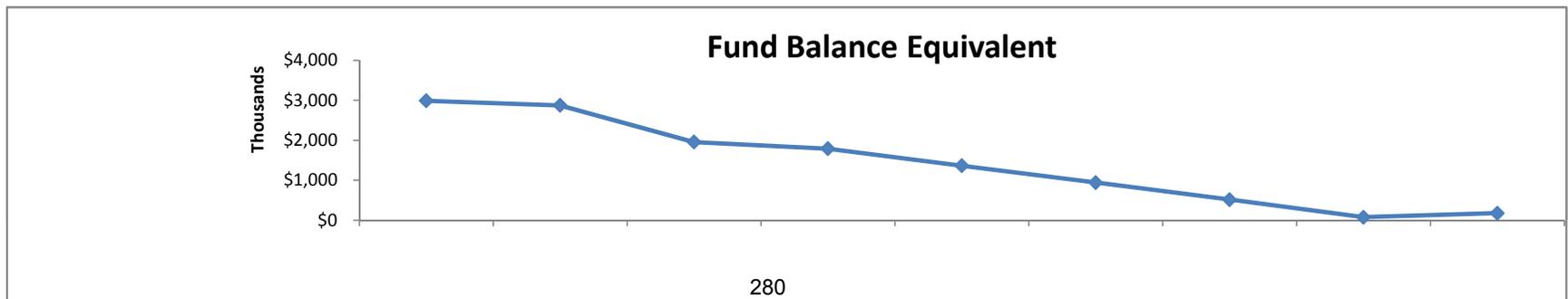
Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Debt Service - 2014C Refunding Bond										
51-510-94-00-8000	PRINCIPAL PAYMENT	-	-	-	-	120,000	120,000	120,000	130,000	125,000
51-510-94-00-8050	INTEREST PAYMENT	-	-	-	13,111	32,550	30,150	27,750	25,350	22,750
	Expenses	2,878,499	2,763,633	3,093,781	3,107,632	7,949,715	3,504,329	3,957,356	4,172,311	4,458,616
	Surplus(Deficit)	225,840	(175,756)	(254,555)	(516,720)	(276,196)	281,886	(171,192)	(381,175)	(537,100)
	Fund Balance Equiv	1,526,679	1,350,923	976,762	834,203	558,007	839,893	668,701	287,526	(249,574)
		<i>53.04%</i>	<i>48.88%</i>	<i>31.57%</i>	<i>26.84%</i>	<i>7.02%</i>	<i>23.97%</i>	<i>16.90%</i>	<i>6.89%</i>	<i>-5.60%</i>

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Sewer Fund (52)

The Sewer Fund is an enterprise fund which is comprised of both a capital and operational budget. The capital portion is used for improvement and expansion of the sanitary sewer infrastructure while the operational side allows the City to service and maintain sanitary sewer systems.

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Revenue									
Taxes	262,543	110,601	-	-	-	-	-	-	-
Licenses & Permits	24,000	16,800	-	-	-	-	-	-	-
Charges for Service	1,348,205	1,114,432	1,140,500	1,143,004	1,180,200	1,204,140	1,228,920	1,254,540	1,280,836
Investment Earnings	7,339	9,260	6,000	5,500	1,500	1,500	1,500	1,500	1,500
Reimbursements	7,908	1,300	-	1,100	200,000	200,000	200,000	200,000	200,000
Other Financing Sources	-	1,137,220	1,238,972	1,243,972	1,134,654	1,134,052	1,137,166	1,133,782	1,134,114
Total Revenue	1,649,995	2,389,613	2,385,472	2,393,576	2,516,354	2,539,692	2,567,586	2,589,822	2,616,450
Expenses									
Salaries	190,452	164,273	195,304	195,304	205,003	212,108	219,462	227,073	234,951
Benefits	95,946	80,030	105,056	97,492	127,049	137,155	147,325	158,316	170,190
Contractual Services	89,177	75,530	95,578	169,634	82,845	83,913	86,943	90,143	92,934
Supplies	44,378	66,064	90,144	90,144	92,610	95,246	98,064	101,077	104,298
Capital Outlay	38,951	66,773	593,095	725,575	459,015	459,015	459,015	459,015	459,015
Developer Commitments	30,996	-	-	62,922	32,891	33,872	34,888	35,939	28,204
Debt Service	1,088,012	1,968,119	2,054,461	2,054,461	1,865,399	1,865,857	1,877,110	1,880,265	1,352,307
Other Financing Uses	82,288	82,988	83,588	83,588	76,275	75,075	73,875	77,675	73,875
Total Expenses	1,660,200	2,503,777	3,217,226	3,479,120	2,941,087	2,962,241	2,996,682	3,029,503	2,515,774
Surplus (Deficit)	(10,205)	(114,164)	(831,754)	(1,085,544)	(424,733)	(422,549)	(429,096)	(439,681)	100,676
Ending Fund Balance Equivalent	2,993,332	2,879,170	1,959,540	1,793,626	1,368,893	946,344	517,248	77,567	178,243
	<i>180.30%</i>	<i>114.99%</i>	<i>60.91%</i>	<i>51.55%</i>	<i>46.54%</i>	<i>31.95%</i>	<i>17.26%</i>	<i>2.56%</i>	<i>7.09%</i>



Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Sewer - 52</u>										
52-000-40-00-4000	PROPERTY TAXES - 2004B BOND	262,543	110,601	-	-	-	-	-	-	-
52-000-42-00-4216	BUILD PROGRAM PERMITS	24,000	16,800	-	-	-	-	-	-	-
52-000-44-00-4435	SEWER MAINTENANCE FEES	744,820	756,746	772,500	778,680	802,200	826,140	850,920	876,540	902,836
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE	-	333,587	330,000	340,000	340,000	340,000	340,000	340,000	340,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	200	800	5,000	1,000	5,000	5,000	5,000	5,000	5,000
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	3,400	9,200	20,000	10,000	20,000	20,000	20,000	20,000	20,000
52-000-44-00-4457	SW CONNECTION FEES - ROB ROY	586,000	-	-	-	-	-	-	-	-
52-000-44-00-4462	LATE PENALTIES - SEWER	13,271	13,821	13,000	13,000	13,000	13,000	13,000	13,000	13,000
52-000-44-00-4465	RIVER CROSSING FEES	514	278	-	324	-	-	-	-	-
52-000-45-00-4500	INVESTMENT EARNINGS	7,339	9,260	6,000	5,500	1,500	1,500	1,500	1,500	1,500
52-000-46-00-4625	REIMB - I & I REDUCTIONS	-	-	-	-	200,000	200,000	200,000	200,000	200,000
52-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	4,240	-	-	-	-	-	-	-	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	3,668	1,300	-	1,100	-	-	-	-	-
52-000-49-00-4901	TRANSFER FROM GENERAL	-	1,137,220	1,133,972	1,133,972	1,134,654	1,134,052	1,137,166	1,133,782	1,134,114
52-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	105,000	110,000	-	-	-	-	-
	Revenue	1,649,995	2,389,613	2,385,472	2,393,576	2,516,354	2,539,692	2,567,586	2,589,822	2,616,450
Sewer Operations										
52-520-50-00-5010	SALARIES & WAGES	189,733	164,160	193,304	193,304	203,003	210,108	217,462	225,073	232,951
52-520-50-00-5020	OVERTIME	719	113	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	20,244	18,268	23,291	23,291	22,807	25,759	28,248	30,993	34,011
52-520-52-00-5214	FICA CONTRIBUTION	14,245	12,371	14,661	14,661	15,177	15,708	16,258	16,827	17,416
52-520-52-00-5216	GROUP HEALTH INSURANCE	42,818	32,305	44,546	44,546	70,903	76,575	82,701	89,317	96,462
52-520-52-00-5222	GROUP LIFE INSURANCE	377	265	346	346	373	377	381	385	389
52-520-52-00-5223	DENTAL INSURANCE	3,521	2,006	2,879	2,879	4,650	4,883	5,127	5,383	5,652
52-520-52-00-5224	VISION INSURANCE	378	277	369	369	479	493	508	523	539
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	552	302	2,000	400	1,000	1,000	1,000	1,000	1,000
52-520-52-00-5231	LIABILITY INSURANCE	13,811	14,236	16,964	11,000	11,660	12,360	13,102	13,888	14,721
52-520-54-00-5405	BUILD PROGRAM	24,000	16,800	-	-	-	-	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	-	-	500	500	2,300	500	500	500	500
52-520-54-00-5415	TRAVEL & LODGING	43	-	500	500	500	500	500	500	500

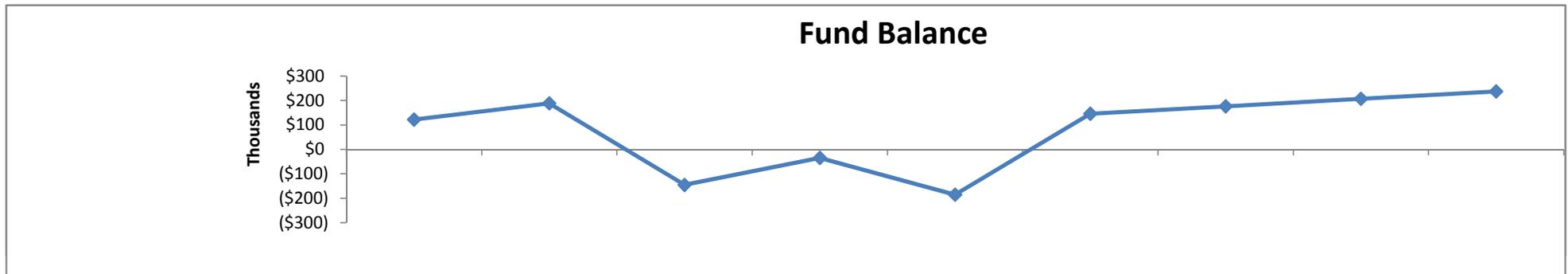
Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5430	PRINTING & DUPLICATING	29	28	100	100	1,700	1,700	1,700	1,700	1,700
52-520-54-00-5440	TELECOMMUNICATIONS	1,521	1,848	2,500	2,500	2,500	2,500	2,500	2,500	2,500
52-520-54-00-5444	LIFT STATION SERVICES	9,695	18,582	16,538	16,538	21,365	22,433	23,555	24,733	25,970
52-520-54-00-5462	PROFESSIONAL SERVICES	2,893	4,917	7,500	7,500	8,000	8,000	8,000	8,000	8,000
52-520-54-00-5480	UTILITIES	36,672	24,674	50,715	50,715	30,000	31,800	33,708	35,730	37,874
52-520-54-00-5485	RENTAL & LEASE PURCHASE	492	504	1,500	1,500	1,500	1,500	1,500	1,500	1,500
52-520-54-00-5489	LOSS ON INVESTMENT	-	-	-	74,056	-	-	-	-	-
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	8,388	1,663	5,000	5,000	5,000	5,000	5,000	5,000	5,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	2,100	4,000	4,000	4,000	4,000	4,000	4,000	4,000
52-520-54-00-5498	PAYING AGENT FEES	2,812	2,920	3,725	3,725	2,980	2,980	2,980	2,980	2,390
52-520-54-00-5499	BAD DEBT	2,632	1,494	3,000	3,000	3,000	3,000	3,000	3,000	3,000
52-520-56-00-5600	WEARING APPAREL	3,194	2,930	2,500	2,500	2,625	2,756	2,894	3,039	3,191
52-520-56-00-5610	OFFICE SUPPLIES	1,264	2,342	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	3,071	2,682	12,000	12,000	12,000	12,000	12,000	12,000	12,000
52-520-56-00-5620	OPERATING SUPPLIES	4,413	3,959	4,500	4,500	4,500	4,500	4,500	4,500	4,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	3,557	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	2,481	7,867	2,500	2,500	2,500	2,500	2,500	2,500	2,500
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	225	1,200	1,200	1,200	1,200	1,200	1,200	1,200
52-520-56-00-5640	REPAIR & MAINTENANCE	7,547	12,777	30,000	30,000	30,000	30,000	30,000	30,000	30,000
52-520-56-00-5695	GASOLINE	22,408	29,725	33,444	33,444	35,785	38,290	40,970	43,838	46,907
52-520-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
52-520-60-00-6028	SANITARY SEWER LINING	-	-	-	86,574	200,000	200,000	200,000	200,000	200,000
52-520-60-00-6070	VEHICLES	-	-	333,997	379,986	-	-	-	-	-
52-520-60-00-6079	ROUTE 47 EXPANSION	38,951	66,773	59,098	59,015	59,015	59,015	59,015	59,015	59,015
52-520-75-00-7500	LENNAR - RAIN TREE SEWER RECAPTURE	30,996	-	-	62,922	32,891	33,872	34,888	35,939	28,204
Debt Service - 2004B Bond										
52-520-84-00-8000	PRINCIPAL PAYMENT	170,000	280,000	375,000	375,000	395,000	410,000	435,000	455,000	-
52-520-84-00-8050	INTEREST EXPENSE	93,850	88,750	78,950	78,950	65,825	52,000	35,600	18,200	-
Debt Service - 2003A IRBB Debt Certificates										
52-520-90-00-8000	PRINCIPAL PAYMENT	100,000	100,000	105,000	105,000	110,000	115,000	120,000	130,000	135,000
52-520-90-00-8050	INTEREST EXPENSE	66,248	62,048	57,648	57,648	52,870	47,755	42,293	36,233	29,668

Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Debt Service - 2004A Debt Certificates										
52-520-91-00-8000	PRINCIPAL PAYMENT	175,000	180,000	190,000	190,000	-	-	-	-	-
52-520-91-00-8050	INTEREST EXPENSE	18,738	13,050	6,840	6,840	-	-	-	-	-
Debt Service - 2011 Refunding Bond										
52-520-92-00-8000	PRINCIPAL PAYMENT	-	660,000	685,000	685,000	715,000	745,000	780,000	810,000	845,000
52-520-92-00-8050	INTEREST EXPENSE	318,147	477,220	448,972	448,972	419,654	389,052	357,166	323,782	289,114
Debt Service - IEPA Loan L17-013000										
52-520-95-00-8000	PRINCIPAL PAYMENT	37,958	-	-	-	-	-	-	-	-
52-520-95-00-8050	INTEREST EXPENSE	1,021	-	-	-	-	-	-	-	-
Debt Service - IEPA Loan L17-115300										
52-520-96-00-8000	PRINCIPAL PAYMENT	88,610	90,952	93,355	93,355	95,821	98,353	100,952	103,619	52,832
52-520-96-00-8050	INTEREST EXPENSE	18,440	16,099	13,696	13,696	11,229	8,697	6,099	3,431	693
52-520-99-00-9951	TRANSFER TO WATER	82,288	82,988	83,588	83,588	76,275	75,075	73,875	77,675	73,875
	Expenses	1,660,200	2,503,777	3,217,226	3,479,120	2,941,087	2,962,241	2,996,682	3,029,503	2,515,774
	Surplus(Deficit)	(10,205)	(114,164)	(831,754)	(1,085,544)	(424,733)	(422,549)	(429,096)	(439,681)	100,676
	Fund Balance Equiv	2,993,332	2,879,170	1,959,540	1,793,626	1,368,893	946,344	517,248	77,567	178,243
		<i>180.30%</i>	<i>114.99%</i>	<i>60.91%</i>	<i>51.55%</i>	<i>46.54%</i>	<i>31.95%</i>	<i>17.26%</i>	<i>2.56%</i>	<i>7.09%</i>

Land Cash Fund (72)

Land-Cash funds are dedicated by developers through the contribution ordinance to serve the immediate and future needs of park and recreation of residents in new subdivisions. Land for park development and cash spent on recreational facilities is often matched through grant funding to meet the community's recreation needs at a lower cost to the City.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Intergovernmental	400,000	31,286	-	40,144	400,000	400,000	-	-	-
Licenses & Permits	-	1,733	-	-	-	-	-	-	-
Investment Earnings	-	4	-	-	-	-	-	-	-
Land Cash Contributions	68,768	54,579	23,000	38,405	30,500	30,500	30,500	30,500	30,500
Reimbursements	-	-	-	83,311	-	-	-	-	-
Other Financing Sources	-	50,000	50,000	-	-	-	-	-	-
Total Revenue	468,768	137,602	73,000	161,860	430,500	430,500	30,500	30,500	30,500
Expenditures									
Contractual Services	-	1,733	-	-	-	-	-	-	-
Capital Outlay	52,570	69,304	406,850	384,679	580,832	100,000	-	-	-
Total Expenditures	52,570	71,037	406,850	384,679	580,832	100,000	-	-	-
Surplus (Deficit)	416,198	66,565	(333,850)	(222,819)	(150,332)	330,500	30,500	30,500	30,500
Ending Fund Balance	121,420	187,984	(145,213)	(34,835)	(185,167)	145,333	175,833	206,333	236,833

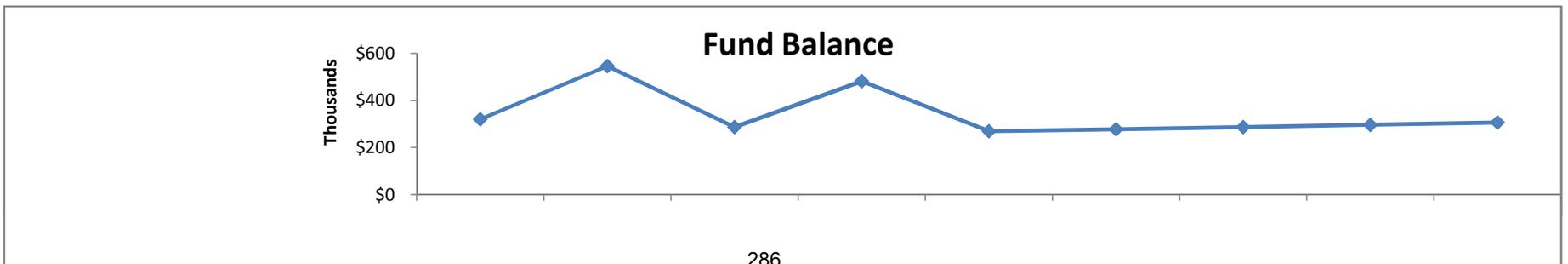


Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Land Cash - 72										
72-000-41-00-4173	OSLAD GRANT - RAINTREE	400,000	-	-	-	-	-	-	-	-
72-000-41-00-4174	RTP GRANT - CLARK PARK	-	31,286	-	40,144	-	-	-	-	-
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	-	-	-	400,000	-	-	-	-
72-000-41-00-4186	OSLAD GRANT - BRISTOL BAY	-	-	-	-	-	400,000	-	-	-
72-000-42-00-4216	BUILD PROGRAM PERMITS	-	1,733	-	-	-	-	-	-	-
72-000-45-00-4500	INVESTMENT EARNINGS	-	4	-	-	-	-	-	-	-
72-000-46-00-4655	REIMB - GRANDE RESERVE PARK B	-	-	-	83,311	-	-	-	-	-
72-000-47-00-4701	WHITE OAK	-	-	-	1,406	-	-	-	-	-
72-000-47-00-4703	AUTUMN CREEK	66,662	42,367	20,000	30,000	30,000	30,000	30,000	30,000	30,000
72-000-47-00-4704	BLACKBERRY WOODS	568	2,841	500	5,114	500	500	500	500	500
72-000-47-00-4706	CALEDONIA	-	-	2,500	-	-	-	-	-	-
72-000-47-00-4708	COUNTRY HILLS	1,538	-	-	-	-	-	-	-	-
72-000-47-00-4736	BRIARWOOD	-	9,371	-	1,885	-	-	-	-	-
72-000-49-00-4925	TRANSFER FROM VEHICLE & EQUIPMENT	-	50,000	50,000	-	-	-	-	-	-
	Revenue	468,768	137,602	73,000	161,860	430,500	430,500	30,500	30,500	30,500
72-720-54-00-5405	BUILD PROGRAM	-	1,733	-	-	-	-	-	-	-
72-720-60-00-6028	CANNONBALL PARK	-	16,897	-	-	-	-	-	-	-
72-720-60-00-6032	MOSER HOLDING COSTS	12,000	12,000	13,000	13,000	13,000	-	-	-	-
72-720-60-00-6036	RAINTREE VILLAGE	40,570	-	-	-	-	-	-	-	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK	-	3,406	-	7,168	292,832	100,000	-	-	-
72-720-60-00-6044	CLARK PARK	-	31,613	-	20,661	-	-	-	-	-
72-720-60-00-6045	RIVERFRONT PARK	-	4,650	200,000	200,000	200,000	-	-	-	-
72-720-60-00-6046	GRANDE RESERVE PARK A	-	-	-	-	50,000	-	-	-	-
72-720-60-00-6047	GRANDE RESERVE PARK B	-	738	143,850	143,850	-	-	-	-	-
72-720-60-00-6049	RAINTREE PARK C	-	-	50,000	-	-	-	-	-	-
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	-	-	-	-	25,000	-	-	-	-
	Expenditures	52,570	71,037	406,850	384,679	580,832	100,000	-	-	-
	Surplus(Deficit)	416,198	66,565	(333,850)	(222,819)	(150,332)	330,500	30,500	30,500	30,500
	Fund Balance	121,420	187,984	(145,213)	(34,835)	(185,167)	145,333	175,833	206,333	236,833

Parks and Recreation Fund (79)

This fund accounts for the daily operations of the Parks and Recreation Department. Programs, classes, special events and maintenance of City wide park land and public facilities make up the day to day operations. Programs and classes consist of a wide variety of options serving children through senior citizens. Special events range from Music Under the Stars to Home Town Days. City wide maintenance consists of over two hundred acres at more than fifty sites including buildings, boulevards, parks, utility locations and natural areas.

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Revenue									
Charges for Service	265,614	299,478	280,000	339,000	325,000	325,000	325,000	325,000	325,000
Investment Earnings	244	382	250	650	400	400	400	400	400
Reimbursements	20,947	35,728	-	-	-	-	-	-	-
Miscellaneous	195,868	188,824	208,000	167,000	181,000	191,000	200,700	200,700	200,700
Other Financing Sources	955,886	1,765,504	1,277,606	1,277,606	1,076,831	1,342,684	1,395,093	1,460,521	1,529,934
Total Revenue	1,438,559	2,289,916	1,765,856	1,784,256	1,583,231	1,859,084	1,921,193	1,986,621	2,056,034
Expenditures									
Salaries	671,149	708,142	840,647	793,864	863,762	889,678	916,501	944,263	972,997
Benefits	283,568	312,171	397,762	397,762	382,912	411,602	442,432	475,799	511,898
Contractual Services	159,624	217,004	374,430	368,407	234,780	232,980	234,252	235,600	237,029
Supplies	283,915	337,444	298,608	288,608	314,486	316,588	318,832	321,228	323,787
Other Financing Uses	-	489,043	-	-	-	-	-	-	-
Total Expenditures	1,398,256	2,063,804	1,911,447	1,848,641	1,795,940	1,850,848	1,912,017	1,976,890	2,045,711
Surplus (Deficit)	40,303	226,112	(145,591)	(64,385)	(212,709)	8,236	9,176	9,731	10,323
Ending Fund Balance	320,370	546,485	286,717	482,100	269,391	277,627	286,803	296,534	306,857
	22.91%	26.48%	15.00%	26.08%	15.00%	15.00%	15.00%	15.00%	15.00%



Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Parks and Recreation - 79</u>										
79-000-44-00-4402	SPECIAL EVENTS	35,120	47,745	35,000	70,000	60,000	60,000	60,000	60,000	60,000
79-000-44-00-4403	CHILD DEVELOPMENT	59,559	81,114	75,000	100,000	90,000	90,000	90,000	90,000	90,000
79-000-44-00-4404	ATHLETICS & FITNESS	138,466	139,158	140,000	140,000	145,000	145,000	145,000	145,000	145,000
79-000-44-00-4441	CONCESSION REVENUE	32,469	31,461	30,000	29,000	30,000	30,000	30,000	30,000	30,000
79-000-45-00-4500	INVESTMENT EARNINGS	244	382	250	650	400	400	400	400	400
79-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	12,521	-	-	-	-	-	-	-	-
79-000-46-00-4690	REIMB - MISCELLANEOUS	8,426	35,728	-	-	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	54,758	52,859	50,000	40,000	40,000	50,000	50,000	50,000	50,000
79-000-48-00-4825	PARK RENTALS	12,552	34,559	25,000	28,000	25,000	25,000	25,000	25,000	25,000
79-000-48-00-4843	HOMETOWN DAYS	119,235	90,597	125,000	88,000	108,000	108,000	108,000	108,000	108,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	5,569	4,582	5,000	8,000	5,000	5,000	14,700	14,700	14,700
79-000-48-00-4850	MISCELLANEOUS INCOME	3,754	6,227	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-000-49-00-4901	TRANSFER FROM GENERAL	955,886	1,765,504	1,277,606	1,277,606	1,076,831	1,342,684	1,395,093	1,460,521	1,529,934
	Revenue	1,438,559	2,289,916	1,765,856	1,784,256	1,583,231	1,859,084	1,921,193	1,986,621	2,056,034
Parks Department										
79-790-50-00-5010	SALARIES & WAGES	400,384	410,777	447,564	447,564	477,325	494,031	511,322	529,218	547,741
79-790-50-00-5015	PART-TIME SALARIES	17,932	17,207	34,000	34,000	30,000	30,000	30,000	30,000	30,000
79-790-50-00-5020	OVERTIME	1,431	514	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	43,342	46,293	53,733	53,733	53,437	60,568	66,421	72,873	79,970
79-790-52-00-5214	FICA CONTRIBUTION	31,109	31,909	36,183	36,183	38,169	39,505	40,888	42,319	43,800
79-790-52-00-5216	GROUP HEALTH INSURANCE	110,141	109,505	132,108	132,108	131,148	141,640	152,971	165,209	178,426
79-790-52-00-5222	GROUP LIFE INSURANCE	936	878	924	924	951	961	971	981	991
79-790-52-00-5223	DENTAL INSURANCE	7,954	6,873	7,728	7,728	9,706	10,191	10,701	11,236	11,798
79-790-52-00-5224	VISION INSURANCE	932	957	1,032	1,032	1,002	1,032	1,063	1,095	1,128
79-790-54-00-5412	TRAINING & CONFERENCES	1,333	1,663	7,000	7,000	10,000	7,000	7,000	7,000	7,000
79-790-54-00-5415	TRAVEL & LODGING	329	114	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	109,650	109,650	-	-	-	-	-
79-790-54-00-5440	TELECOMMUNICATIONS	3,863	3,913	4,780	4,780	4,780	4,780	4,780	4,780	4,780
79-790-54-00-5462	PROFESSIONAL SERVICES	2,280	1,786	4,500	4,500	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5466	LEGAL SERVICES	5,938	5,216	4,000	6,000	6,000	6,000	6,000	6,000	6,000

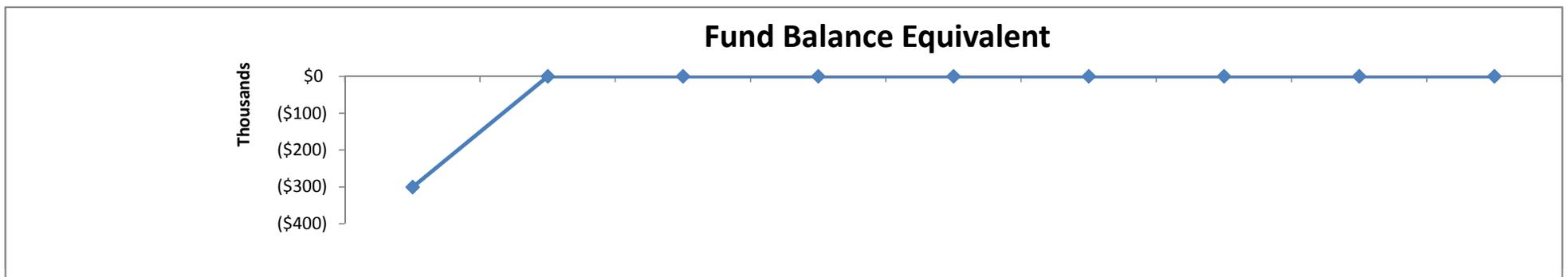
Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
79-790-54-00-5485	RENTAL & LEASE PURCHASE	620	2,600	2,500	2,500	2,500	2,500	2,500	2,500	2,500
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	26,194	37,059	32,500	32,500	32,500	32,500	32,500	32,500	32,500
79-790-56-00-5600	WEARING APPAREL	4,603	4,806	4,700	4,700	4,935	5,182	5,441	5,713	5,999
79-790-56-00-5610	OFFICE SUPPLIES	167	71	300	300	300	300	300	300	300
79-790-56-00-5620	OPERATING SUPPLIES	17,900	32,327	22,500	22,500	22,500	22,500	22,500	22,500	22,500
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	3,093	4,288	7,000	7,000	2,250	2,250	2,250	2,250	2,250
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	500	500	500	500	500	500	500
79-790-56-00-5640	REPAIR & MAINTENANCE	54,036	79,678	50,500	50,500	50,500	50,500	50,500	50,500	50,500
79-790-56-00-5695	GASOLINE	19,973	20,202	22,898	22,898	24,501	26,216	28,051	30,015	32,116
		754,490	818,636	992,600	994,600	912,004	947,156	985,659	1,026,489	1,069,799
Recreation Department										
79-795-50-00-5010	SALARIES & WAGES	202,126	225,784	273,783	248,000	263,137	272,347	281,879	291,745	301,956
79-795-50-00-5015	PART-TIME SALARIES	11,457	13,524	23,000	15,000	25,000	25,000	25,000	25,000	25,000
79-795-50-00-5020	OVERTIME	-	-	300	300	300	300	300	300	300
79-795-50-00-5045	CONCESSION WAGES	8,341	10,707	14,000	11,000	15,000	15,000	15,000	15,000	15,000
79-795-50-00-5046	PRE-SCHOOL WAGES	18,431	13,691	20,000	23,000	25,000	25,000	25,000	25,000	25,000
79-795-50-00-5052	INSTRUCTORS WAGES	11,047	15,938	25,000	12,000	25,000	25,000	25,000	25,000	25,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,704	28,294	32,686	32,686	32,089	33,390	36,616	40,173	44,086
79-795-52-00-5214	FICA CONTRIBUTION	18,637	20,639	26,576	26,576	26,362	27,285	28,240	29,228	30,251
79-795-52-00-5216	GROUP HEALTH INSURANCE	42,511	62,448	100,027	100,027	83,769	90,471	97,709	105,526	113,968
79-795-52-00-5222	GROUP LIFE INSURANCE	440	524	673	673	588	594	600	606	612
79-795-52-00-5223	DENTAL INSURANCE	2,566	3,360	5,397	5,397	5,139	5,396	5,666	5,949	6,246
79-795-52-00-5224	VISION INSURANCE	296	491	695	695	552	569	586	604	622
79-795-54-00-5412	TRAINING & CONFERENCES	1,144	1,191	5,000	5,000	5,000	5,000	5,000	5,000	5,000
79-795-54-00-5415	TRAVEL & LODGING	453	114	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5426	PUBLISHING & ADVERTISING	24,745	28,259	40,000	40,000	40,000	40,000	40,000	40,000	40,000
79-795-54-00-5440	TELECOMMUNICATIONS	2,922	6,573	7,000	7,000	7,000	7,000	7,000	7,000	7,000
79-795-54-00-5447	SCHOLARSHIPS	803	585	2,500	2,500	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	2,188	1,694	4,000	4,000	3,500	3,500	3,500	3,500	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	1,454	1,688	2,500	2,500	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5462	PROFESSIONAL SERVICES	60,998	75,999	75,000	75,000	75,000	75,000	75,000	75,000	75,000
79-795-54-00-5480	UTILITIES	12,869	12,224	23,000	23,000	20,000	21,200	22,472	23,820	25,249
79-795-54-00-5485	RENTAL & LEASE PURCHASE	2,408	4,035	4,500	4,500	4,500	4,500	4,500	4,500	4,500

Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	50	23,816	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5496	PROGRAM REFUNDS	9,033	8,475	7,000	7,000	7,000	7,000	7,000	7,000	7,000
79-795-54-00-5497	PROPERTY TAX PAYMENT	-	-	30,000	21,977	-	-	-	-	-
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	91,712	91,422	100,000	90,000	100,000	100,000	100,000	100,000	100,000
79-795-56-00-5606	PROGRAM SUPPLIES	50,603	62,594	55,000	55,000	75,000	75,000	75,000	75,000	75,000
79-795-56-00-5607	CONCESSION SUPPLIES	17,714	16,472	18,000	18,000	18,000	18,000	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	2,503	1,993	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	19,426	21,325	7,500	7,500	7,500	7,500	7,500	7,500	7,500
79-795-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
79-795-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	616	-	500	500	500	500	500	500	500
79-795-56-00-5640	REPAIR & MAINTENANCE	132	1,527	2,000	2,000	2,000	2,000	2,000	2,000	2,000
79-795-56-00-5695	GASOLINE	1,437	739	3,210	3,210	2,000	2,140	2,290	2,450	2,622
79-795-99-00-9980	TRANSFER TO RECREATION CENTER	-	489,043	-	-	-	-	-	-	-
		643,766	1,245,168	918,847	854,041	883,936	903,692	926,358	950,401	975,912
	Expenditures	1,398,256	2,063,804	1,911,447	1,848,641	1,795,940	1,850,848	1,912,017	1,976,890	2,045,711
	Surplus(Deficit)	40,303	226,112	(145,591)	(64,385)	(212,709)	8,236	9,176	9,731	10,323
	Fund Balance	320,370	546,485	286,717	482,100	269,391	277,627	286,803	296,534	306,857
		22.91%	26.48%	15.00%	26.08%	15.00%	15.00%	15.00%	15.00%	15.00%

Recreation Center Fund (80)

The REC Center is a 38,000 square foot, full-service fitness and recreation facility leased by the City and operated by the Parks and Recreation Department. This fund was closed out in fiscal year 2014.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Charges for Service	493,619	44,891	-	-	-	-	-	-	-
Miscellaneous	17,467	572	-	-	-	-	-	-	-
Other Financing Sources	-	489,043	-	-	-	-	-	-	-
Total Revenue	511,086	534,506	-	-	-	-	-	-	-
Expenses									
Salaries	169,838	19,795	-	-	-	-	-	-	-
Benefits	23,718	2,148	-	-	-	-	-	-	-
Contractual Services	360,432	208,635	-	-	-	-	-	-	-
Supplies	37,516	3,508	-	-	-	-	-	-	-
Total Expenses	591,504	234,086	-	-	-	-	-	-	-
Surplus (Deficit)	(80,418)	300,420	-	-	-	-	-	-	-
Ending Fund Balance Equivalent	(300,420)	-	-	-	-	-	-	-	-
	-50.79%								



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
<u>Recreation Center</u>										
80-000-44-00-4439	PROGRAM FEES	69,175	3,409	-	-	-	-	-	-	-
80-000-44-00-4441	CONCESSION REVENUE	8,530	492	-	-	-	-	-	-	-
80-000-44-00-4444	MEMBERSHIP FEES	378,700	37,189	-	-	-	-	-	-	-
80-000-44-00-4445	GUEST FEES	9,435	1,136	-	-	-	-	-	-	-
80-000-44-00-4446	SWIM CLASS FEES	20,097	2,275	-	-	-	-	-	-	-
80-000-44-00-4447	PERSONAL TRAINING FEES	6,492	360	-	-	-	-	-	-	-
80-000-44-00-4448	TANNING SESSION FEES	1,190	30	-	-	-	-	-	-	-
80-000-48-00-4820	RENTAL INCOME	16,026	444	-	-	-	-	-	-	-
80-000-48-00-4846	SCHOLARSHIPS & DONATIONS	1,356	28	-	-	-	-	-	-	-
80-000-48-00-4850	MISCELLANEOUS INCOME	85	100	-	-	-	-	-	-	-
80-000-49-00-4979	TRANSFER FROM PARKS & REC	-	489,043	-	-	-	-	-	-	-
	Revenue	511,086	534,506	-	-	-	-	-	-	-
80-800-50-00-5010	SALARIES & WAGES	25,903	-	-	-	-	-	-	-	-
80-800-50-00-5015	PART-TIME SALARIES	78,005	13,006	-	-	-	-	-	-	-
80-800-50-00-5046	PRE-SCHOOL WAGES	12,626	-	-	-	-	-	-	-	-
80-800-50-00-5052	INSTRUCTORS WAGES	53,304	6,789	-	-	-	-	-	-	-
80-800-52-00-5212	RETIREMENT PLAN CONTRIBUTION	9,343	624	-	-	-	-	-	-	-
80-800-52-00-5214	FICA CONTRIBUTION	13,088	1,524	-	-	-	-	-	-	-
80-800-52-00-5216	GROUP HEALTH INSURANCE	1,200	-	-	-	-	-	-	-	-
80-800-52-00-5222	GROUP LIFE INSURANCE	87	-	-	-	-	-	-	-	-
80-800-54-00-5440	TELECOMMUNICATIONS	4,300	691	-	-	-	-	-	-	-
80-800-54-00-5462	PROFESSIONAL SERVICES	18,001	1,726	-	-	-	-	-	-	-
80-800-54-00-5480	UTILITIES	40,024	3,523	-	-	-	-	-	-	-
80-800-54-00-5485	RENTAL & LEASE PURCHASE	229,376	138,274	-	-	-	-	-	-	-
80-800-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,035	4,402	-	-	-	-	-	-	-
80-800-54-00-5496	PROGRAM REFUNDS	3,896	4,129	-	-	-	-	-	-	-
80-800-54-00-5497	PROPERTY TAX PAYMENT	58,800	55,890	-	-	-	-	-	-	-
80-800-56-00-5606	PROGRAM SUPPLIES	6,458	520	-	-	-	-	-	-	-
80-800-56-00-5607	CONCESSION SUPPLIES	5,427	-	-	-	-	-	-	-	-

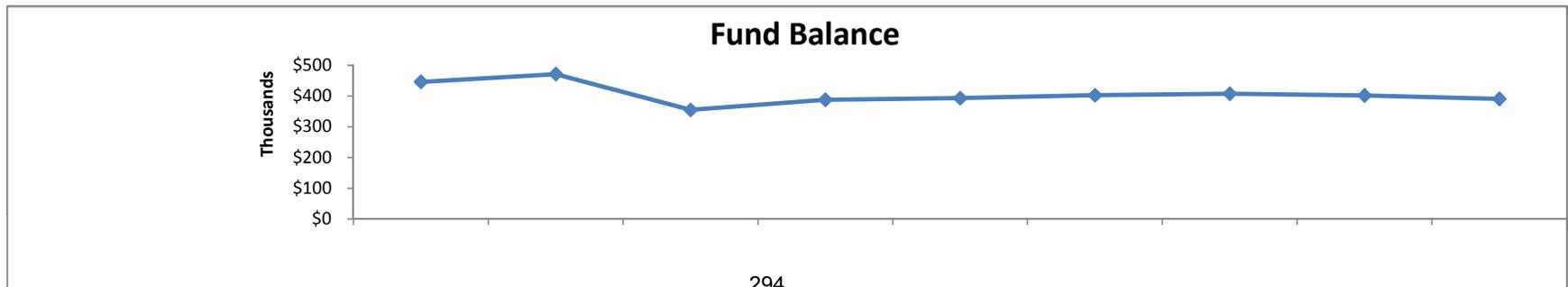
Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
80-800-56-00-5610	OFFICE SUPPLIES	252	-	-	-	-	-	-	-	-
80-800-56-00-5620	OPERATING SUPPLIES	5,552	1,123	-	-	-	-	-	-	-
80-800-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	10,062	-	-	-	-	-	-	-	-
80-800-56-00-5640	REPAIR & MAINTENANCE	9,571	1,865	-	-	-	-	-	-	-
80-800-56-00-5645	BOOKS & PUBLICATIONS	194	-	-	-	-	-	-	-	-
	Expenses	591,504	234,086	-	-	-	-	-	-	-
	Surplus(Deficit)	(80,418)	300,420	-	-	-	-	-	-	-
	Fund Balance Equiv	(300,420)	-	-	-	-	-	-	-	-
		-50.79%	0.00%							

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Library Operations Fund (82)

The Yorkville Public Library provides the people of the community, from pre-school through maturity, with access to a collection of books and other materials which will serve their educational, cultural and recreational needs. The Library board and staff strive to provide the community an environment that promotes the love of reading.

	FY 2013	FY 2014	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Taxes	691,905	642,838	646,010	626,950	635,000	635,000	640,000	640,000	645,000
Intergovernmental	24,124	22,914	22,200	26,401	22,450	22,450	22,450	22,450	22,450
Fines & Forfeits	9,404	9,680	9,300	9,300	9,300	9,300	9,300	9,300	9,300
Charges for Service	14,190	10,707	14,000	11,500	11,500	11,500	11,500	11,500	11,500
Investment Earnings	1,257	1,313	1,300	750	1,500	400	400	400	400
Reimbursements	9,396	-	-	-	-	-	-	-	-
Miscellaneous	12,489	7,992	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Other Financing Sources	26,819	45,948	32,375	32,375	34,168	35,568	37,582	39,717	41,980
Total Revenue	789,584	741,392	732,685	714,776	721,418	721,718	728,732	730,867	738,130
Expenditures									
Salaries	420,283	414,525	447,540	447,540	397,860	397,860	397,860	397,860	397,860
Benefits	177,713	170,118	204,448	198,123	171,013	181,275	191,845	203,196	215,379
Contractual Services	104,651	94,739	112,465	129,938	128,249	114,171	115,148	116,183	117,281
Supplies	24,163	15,885	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Other Financing Uses	5,469	21,185	-	3,558	-	-	-	-	-
Total Expenditures	732,279	716,452	783,453	798,159	716,122	712,306	723,853	736,239	749,520
Surplus (Deficit)	57,305	24,940	(50,768)	(83,383)	5,296	9,412	4,879	(5,372)	(11,390)
Ending Fund Balance	446,136	471,076	354,783	387,693	392,989	402,401	407,280	401,908	390,518
	60.92%	65.75%	45.28%	48.57%	54.88%	56.49%	56.27%	54.59%	52.10%



Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Library Operations</u>										
82-000-40-00-4000	PROPERTY TAXES	691,905	642,838	646,010	626,950	635,000	635,000	640,000	640,000	645,000
82-000-41-00-4120	PERSONAL PROPERTY TAX	5,272	5,525	5,000	5,250	5,250	5,250	5,250	5,250	5,250
82-000-41-00-4170	STATE GRANTS	18,852	17,389	17,200	21,151	17,200	17,200	17,200	17,200	17,200
82-000-43-00-4330	LIBRARY FINES	9,404	9,680	9,300	9,300	9,300	9,300	9,300	9,300	9,300
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	10,434	7,194	10,000	7,500	7,500	7,500	7,500	7,500	7,500
82-000-44-00-4422	COPY FEES	2,748	2,628	3,000	3,000	3,000	3,000	3,000	3,000	3,000
82-000-44-00-4439	PROGRAM FEES	1,008	885	1,000	1,000	1,000	1,000	1,000	1,000	1,000
82-000-45-00-4500	INVESTMENT EARNINGS	1,257	1,313	1,300	750	1,500	400	400	400	400
82-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	8,685	-	-	-	-	-	-	-	-
82-000-46-00-4671	REIMB - LIFE INSURANCE	711	-	-	-	-	-	-	-	-
82-000-48-00-4820	RENTAL INCOME	1,556	2,098	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-000-48-00-4824	DVD RENTAL INCOME	4,884	4,550	5,000	5,000	5,000	5,000	5,000	5,000	5,000
82-000-48-00-4832	MEMORIALS & GIFTS	5,201	-	-	-	-	-	-	-	-
82-000-48-00-4850	MISCELLANEOUS INCOME	848	1,344	500	500	500	500	500	500	500
82-000-49-00-4901	TRANSFER FROM GENERAL	26,819	45,948	32,375	32,375	34,168	35,568	37,582	39,717	41,980
	Revenue	789,584	741,392	732,685	714,776	721,418	721,718	728,732	730,867	738,130
82-820-50-00-5010	SALARIES & WAGES	244,847	245,323	252,540	252,540	202,860	202,860	202,860	202,860	202,860
82-820-50-00-5015	PART-TIME SALARIES	175,436	169,202	195,000	195,000	195,000	195,000	195,000	195,000	195,000
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	26,152	27,138	30,117	30,117	22,569	24,871	26,352	27,934	29,618
82-820-52-00-5214	FICA CONTRIBUTION	31,483	30,993	33,484	33,484	29,849	29,849	29,849	29,849	29,849
82-820-52-00-5216	GROUP HEALTH INSURANCE	85,076	81,269	101,904	101,904	78,823	85,129	91,939	99,294	107,238
82-820-52-00-5222	GROUP LIFE INSURANCE	1,027	525	559	559	418	422	426	430	434
82-820-52-00-5223	DENTAL INSURANCE	5,950	5,092	5,347	5,347	4,690	4,925	5,171	5,430	5,702
82-820-52-00-5224	VISION INSURANCE	643	643	662	662	496	511	526	542	558
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	2,435	681	2,500	550	2,500	2,000	2,000	2,000	2,000
82-820-52-00-5231	LIABILITY INSURANCE	24,947	23,777	29,875	25,500	31,668	33,568	35,582	37,717	39,980
82-820-54-00-5412	TRAINING & CONFERENCES	-	232	500	500	500	500	500	500	500
82-820-54-00-5415	TRAVEL & LODGING	798	541	600	600	600	600	600	600	600
82-820-54-00-5426	PUBLISHING & ADVERTISING	22	46	100	100	100	100	100	100	100
82-820-54-00-5440	TELECOMMUNICATIONS	10,982	11,941	11,000	11,000	11,000	11,000	11,000	11,000	11,000

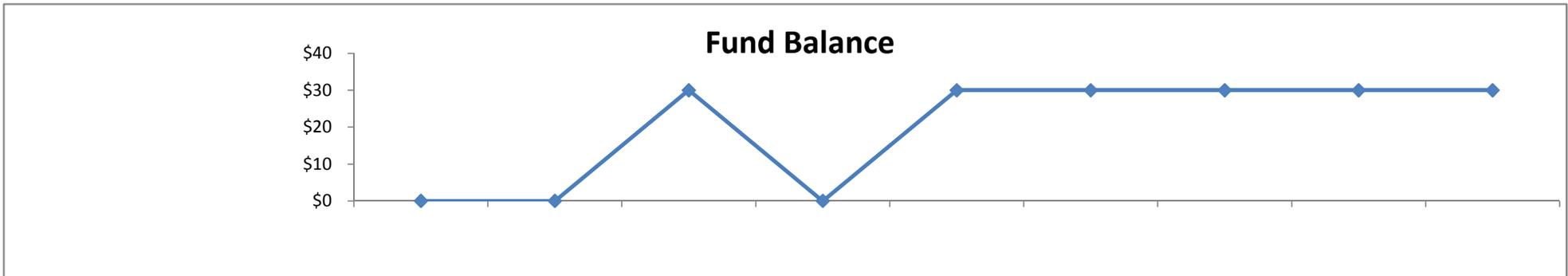
Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-54-00-5452	POSTAGE & SHIPPING	244	509	500	500	500	500	500	500	500
82-820-54-00-5460	DUES & SUBSCRIPTIONS	8,379	8,515	12,000	12,000	12,000	12,000	12,000	12,000	12,000
82-820-54-00-5462	PROFESSIONAL SERVICES	38,778	35,891	29,000	29,000	29,000	29,000	29,000	29,000	29,000
82-820-54-00-5466	LEGAL SERVICES	360	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-54-00-5468	AUTOMATION	30,199	14,283	35,000	35,000	35,000	35,000	35,000	35,000	35,000
82-820-54-00-5480	UTILITIES	10,508	17,260	14,490	14,490	15,359	16,281	17,258	18,293	19,391
82-820-54-00-5489	LOSS ON INVESTMENT	-	-	-	9,138	-	-	-	-	-
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	3,632	4,959	5,000	13,335	20,000	5,000	5,000	5,000	5,000
82-820-54-00-5498	PAYING AGENT FEES	749	562	2,275	2,275	2,190	2,190	2,190	2,190	2,190
82-820-56-00-5610	OFFICE SUPPLIES	5,497	5,807	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLIES	7,738	6,772	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,550	-	-	-	-	-	-	-	-
82-820-56-00-5640	REPAIR & MAINTENANCE	881	-	-	-	-	-	-	-	-
82-820-56-00-5671	LIBRARY PROGRAMMING	875	731	1,000	1,000	1,000	1,000	1,000	1,000	1,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	-	-	-	-	-	-	-	-	-
82-820-56-00-5680	ADULT BOOKS	-	-	-	-	-	-	-	-	-
82-820-56-00-5681	JUVENILE BOOKS	-	-	-	-	-	-	-	-	-
82-820-56-00-5682	REFERENCE BOOKS	-	-	-	-	-	-	-	-	-
82-820-56-00-5683	AUDIO BOOKS	-	-	-	-	-	-	-	-	-
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-	-	-	-	-
82-820-56-00-5685	DVD'S	2,421	2,575	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5698	MEMORIALS & GIFTS	5,201	-	-	-	-	-	-	-	-
82-820-99-00-9983	TRANSFER TO LIBRARY DEBT SERVICE	5,469	21,185	-	3,558	-	-	-	-	-
	Expenditures	732,279	716,452	783,453	798,159	716,122	712,306	723,853	736,239	749,520
	Surplus(Deficit)	57,305	24,940	(50,768)	(83,383)	5,296	9,412	4,879	(5,372)	(11,390)
	Fund Balance	446,136	471,076	354,783	387,693	392,989	402,401	407,280	401,908	390,518
		60.92%	65.75%	45.28%	48.57%	54.88%	56.49%	56.27%	54.59%	52.10%

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Library Debt Service Fund (83)

The Library Debt Service Fund accumulates monies for payment of the 2006 and 2013 refinancing bonds, which were issued to finance construction of the Library building.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Taxes	791,640	746,464	731,321	727,762	749,846	752,771	760,396	792,101	797,013
Investment Earnings	200	71	30	1	30	-	-	-	-
Other Financing Sources	5,469	21,185	-	3,558	-	-	-	-	-
Total Revenue	797,309	767,720	731,351	731,321	749,876	752,771	760,396	792,101	797,013
Expenditures									
Debt Service	795,488	767,720	731,321	731,321	749,846	752,771	760,396	792,101	797,013
Total Expenditures	795,488	767,720	731,321	731,321	749,846	752,771	760,396	792,101	797,013
Surplus (Deficit)	1,821	-	30	-	30	-	-	-	-
Ending Fund Balance	-	-	30	-	30	30	30	30	30

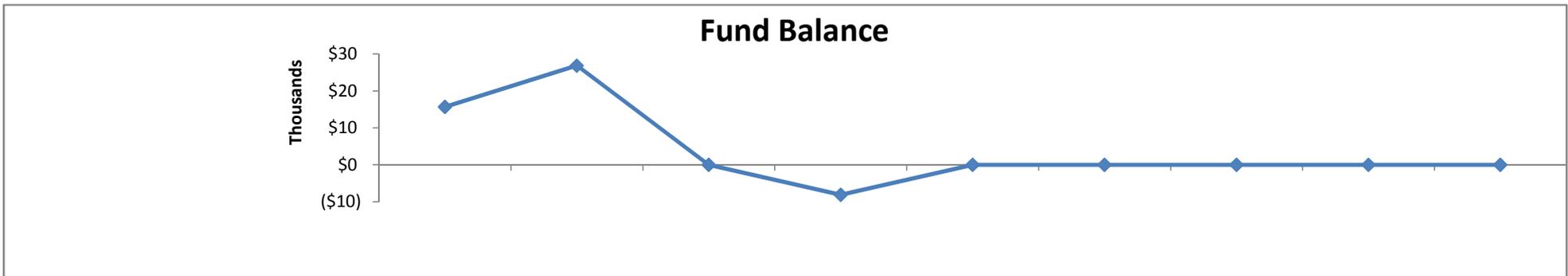


Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
<u>Library Debt Service</u>										
83-000-40-00-4000	PROPERTY TAXES	791,640	746,464	731,321	727,762	749,846	752,771	760,396	792,101	797,013
83-000-45-00-4500	INVESTMENT EARNINGS	200	71	30	1	30	-	-	-	-
83-000-49-00-4982	TRANSFER FROM LIBRARY OPS	5,469	21,185	-	3,558	-	-	-	-	-
	Revenue	797,309	767,720	731,351	731,321	749,876	752,771	760,396	792,101	797,013
Debt Service - 2005B Bond										
83-830-83-00-8000	PRINCIPAL PAYMENT	290,000	335,000	-	-	-	-	-	-	-
83-830-83-00-8050	INTEREST PAYMENT	309,125	13,400	-	-	-	-	-	-	-
Debt Service - 2006 Bond										
83-830-84-00-8000	PRINCIPAL PAYMENT	150,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
83-830-84-00-8050	INTEREST PAYMENT	46,363	39,238	34,488	34,488	32,113	29,738	27,363	24,988	22,613
Debt Service - 2013 Refunding Bond										
83-830-99-00-8000	PRINCIPAL PAYMENT	-	155,000	455,000	455,000	485,000	500,000	520,000	565,000	585,000
83-830-99-00-8050	INTEREST PAYMENT	-	125,082	191,833	191,833	182,733	173,033	163,033	152,113	139,400
	Expenditures	795,488	767,720	731,321	731,321	749,846	752,771	760,396	792,101	797,013
	Surplus(Deficit)	1,821	-	30	-	30	-	-	-	-
	Fund Balance	-	-	30	-	30	30	30	30	30

Library Capital Fund (84)

The Library Capital Fund derives its revenue from monies collected from building permits. The revenue is used for Library building maintenance and associated capital, contractual and supply purchases.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Licenses & Permits	35,200	53,650	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Investment Earnings	8	16	20	10	20	10	10	10	10
Total Revenue	35,208	53,666	20,020	20,010	20,020	20,010	20,010	20,010	20,010
Expenditures									
Contractual Services	-	3,000	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Supplies	26,312	39,484	51,515	51,515	8,395	16,500	16,510	16,510	16,510
Total Expenditures	26,312	42,484	55,015	55,015	11,895	20,000	20,010	20,010	20,010
Surplus (Deficit)	8,896	11,182	(34,995)	(35,005)	8,125	10	-	-	-
Ending Fund Balance	15,689	26,870	-	(8,135)	(10)	-	-	-	-

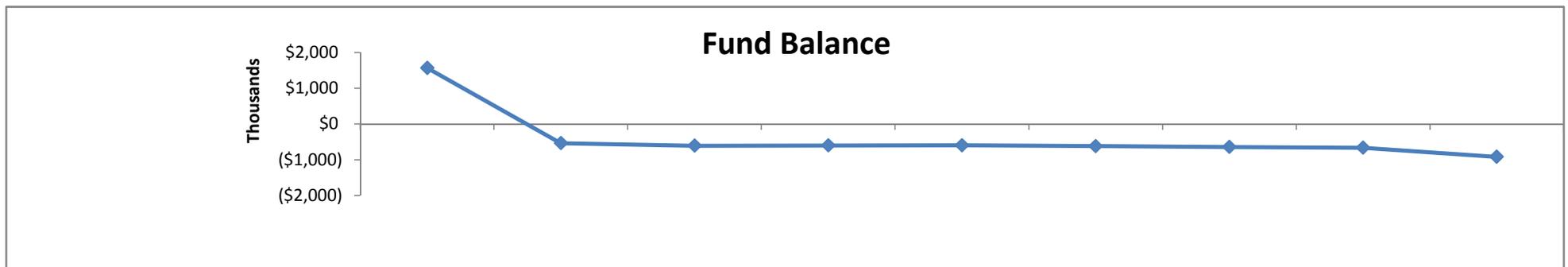


Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Library Capital</u>										
84-000-42-00-4214	DEVELOPMENT FEES	35,200	53,650	20,000	20,000	20,000	20,000	20,000	20,000	20,000
84-000-45-00-4500	INVESTMENT EARNINGS	<u>8</u>	<u>16</u>	<u>20</u>	<u>10</u>	<u>20</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
	Revenue	35,208	53,666	20,020	20,010	20,020	20,010	20,010	20,010	20,010
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	-	3,000	3,500	3,500	3,500	3,500	3,500	3,500	3,500
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	3,153	7,074	-	-	-	-	-	-	-
84-840-56-00-5683	AUDIO BOOKS	-	1,482	-	-	-	-	-	-	-
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	666	-	-	-	-	-	-	-
84-840-56-00-5685	DVD'S	1,768	2,062	-	-	-	-	-	-	-
84-840-56-00-5686	BOOKS	<u>21,391</u>	<u>28,200</u>	<u>51,515</u>	<u>51,515</u>	<u>8,395</u>	<u>16,500</u>	<u>16,510</u>	<u>16,510</u>	<u>16,510</u>
	Expenditures	26,312	42,484	55,015	55,015	11,895	20,000	20,010	20,010	20,010
	Surplus(Deficit)	8,896	11,182	(34,995)	(35,005)	8,125	10	-	-	-
	Fund Balance	15,689	26,870	-	(8,135)	(10)	-	-	-	-

Countryside TIF Fund (87)

The Countryside TIF was created in February of 2005, with the intent of constructing a future retail development at Countryside Center. This TIF is located at the northwest corner of US Route 34 and IL Route 47.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Taxes	-	2,043	20,000	9,295	100,000	100,000	100,000	100,000	100,000
Investment Earnings	2,132	106	-	-	-	-	-	-	-
Other Financing Sources	-	1,235,000	-	-	-	-	-	-	-
Total Revenue	2,132	1,237,149	20,000	9,295	100,000	100,000	100,000	100,000	100,000
Expenditures									
Contractual Services	3,002	1,843,149	23,325	3,325	3,140	3,140	3,140	3,140	3,140
Debt Service	304,668	302,738	68,073	68,073	93,431	118,788	118,788	118,788	353,788
Capital Outlay	-	-	-	2,198	-	-	-	-	-
Other Financing Uses	-	1,197,685	-	-	-	-	-	-	-
Total Expenditures	307,670	3,343,572	91,398	73,596	96,571	121,928	121,928	121,928	356,928
Surplus (Deficit)	(305,538)	(2,106,423)	(71,398)	(64,301)	3,429	(21,928)	(21,928)	(21,928)	(256,928)
Ending Fund Balance	1,572,335	(534,087)	(604,070)	(598,388)	(594,959)	(616,887)	(638,815)	(660,743)	(917,671)

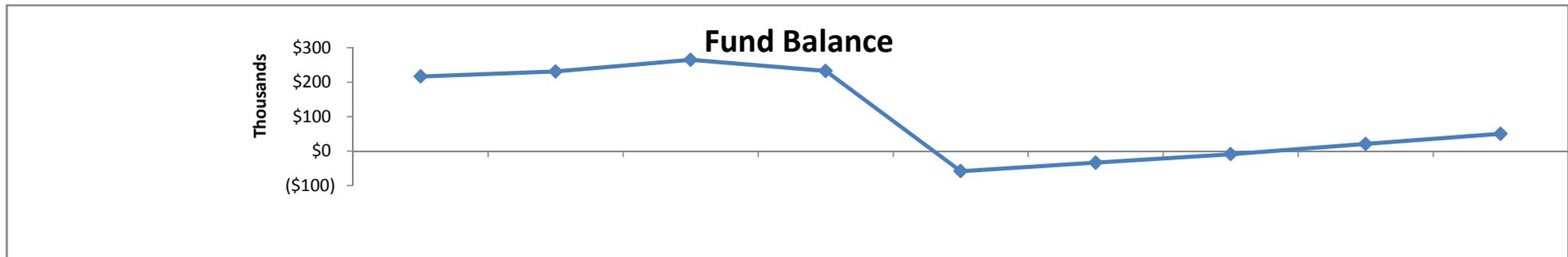


Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
<u>Countryside TIF</u>										
87-000-40-00-4000	PROPERTY TAXES	-	-	-	9,295	100,000	100,000	100,000	100,000	100,000
87-000-40-00-4070	BUSINESS DISTRICT TAX	-	2,043	20,000	-	-	-	-	-	-
87-000-45-00-4500	INVESTMENT EARNINGS	2,132	106	-	-	-	-	-	-	-
87-000-49-00-4902	BOND ISSUANCE	-	1,235,000	-	-	-	-	-	-	-
	Revenue	2,132	1,237,149	20,000	9,295	100,000	100,000	100,000	100,000	100,000
87-870-54-00-5402	BOND ISSUANCE COSTS	-	37,315	-	-	-	-	-	-	-
87-870-54-00-5425	TIF INCENTIVE PAYOUT	-	1,800,000	-	-	-	-	-	-	-
87-870-54-00-5462	PROFESSIONAL SERVICES	2,627	3,416	2,000	2,000	2,000	2,000	2,000	2,000	2,000
87-870-54-00-5493	BUSINESS DISTRICT REBATE	-	2,043	20,000	-	-	-	-	-	-
87-870-54-00-5498	PAYING AGENT FEES	375	375	1,325	1,325	1,140	1,140	1,140	1,140	1,140
87-870-60-00-6000	PROJECT COSTS	-	-	-	2,198	-	-	-	-	-
Debt Service - 2005 Bond										
87-870-80-00-8000	PRINCIPAL PAYMENT	180,000	185,000	-	-	-	-	-	-	235,000
87-870-80-00-8050	INTEREST PAYMENT	124,668	117,738	68,073	68,073	68,073	68,073	68,073	68,073	68,073
Debt Service - 2014 Refunding Bond										
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
87-870-93-00-8050	INTEREST PAYMENT	-	-	-	-	25,358	50,715	50,715	50,715	50,715
87-870-99-00-9902	BOND DISCOUNT	-	9,773	-	-	-	-	-	-	-
87-870-99-00-9960	PAYMENT TO ESCROW AGENT	-	1,187,912	-	-	-	-	-	-	-
	Expenditures	307,670	3,343,572	91,398	73,596	96,571	121,928	121,928	121,928	356,928
	Surplus(Deficit)	(305,538)	(2,106,423)	(71,398)	(64,301)	3,429	(21,928)	(21,928)	(21,928)	(256,928)
	Fund Balance	1,572,335	(534,087)	(604,070)	(598,388)	(594,959)	(616,887)	(638,815)	(660,743)	(917,671)

Downtown TIF Fund (88)

The Downtown TIF was created in 2006, in order to finance a mixed use development in the downtown area.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Taxes	39,980	62,269	85,000	60,027	65,000	70,000	70,000	75,000	75,000
Investment Earnings	428	53	75	50	50	50	50	50	50
Miscellaneous	-	184	-	-	-	-	-	-	-
Other Financing Sources	5,000	8,500	-	-	-	-	-	-	-
Total Revenue	45,408	71,006	85,075	60,077	65,050	70,050	70,050	75,050	75,050
Expenditures									
Contractual Services	18,391	26,843	35,355	27,755	27,860	27,865	27,975	27,975	28,075
Capital Outlay	68,034	29,568	17,433	17,420	328,170	17,420	17,420	17,420	17,420
Other Financing Uses	-	-	-	13,500	-	-	-	-	-
Total Expenditures	86,425	56,411	52,788	58,675	356,030	45,285	45,395	45,395	45,495
Surplus (Deficit)	(41,017)	14,595	32,287	1,402	(290,980)	24,765	24,655	29,655	29,555
Ending Fund Balance	216,937	231,529	265,260	232,931	(58,049)	(33,284)	(8,629)	21,026	50,581

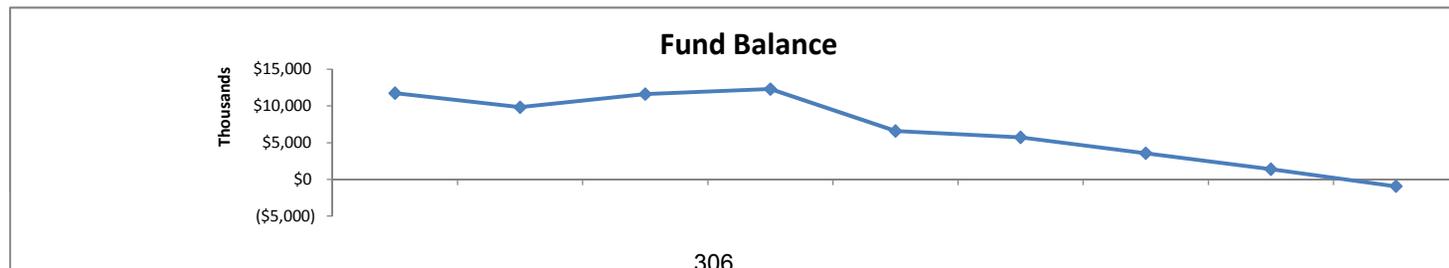


Account Number	Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Downtown TIF</u>										
88-000-40-00-4000	PROPERTY TAXES	39,980	52,811	65,000	60,027	65,000	70,000	70,000	75,000	75,000
88-000-40-00-4070	BUSINESS DISTRICT TAX	-	9,458	20,000	-	-	-	-	-	-
88-000-45-00-4500	INVESTMENT EARNINGS	428	53	75	50	50	50	50	50	50
88-000-48-00-4850	MISCELLANEOUS INCOME	-	184	-	-	-	-	-	-	-
88-000-49-00-4910	SALE OF CAPITAL ASSETS	5,000	8,500	-	-	-	-	-	-	-
	Revenue	45,408	71,006	85,075	60,077	65,050	70,050	70,050	75,050	75,050
88-880-54-00-5425	TIF INCENTIVE PAYOUT	-	12,315	-	12,400	12,500	12,500	12,600	12,600	12,700
88-880-54-00-5462	PROFESSIONAL SERVICES	3,951	258	355	355	360	365	375	375	375
88-880-54-00-5466	LEGAL SERVICES	14,440	4,812	15,000	15,000	15,000	15,000	15,000	15,000	15,000
88-880-54-00-5493	BUSINESS DISTRICT REBATE	-	9,458	20,000	-	-	-	-	-	-
88-880-60-00-6000	PROJECT COSTS	56,367	9,568	10,000	10,000	10,000	10,000	10,000	10,000	10,000
88-880-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	-	-	-	-	310,750	-	-	-	-
88-880-60-00-6079	ROUTE 47 EXPANSION	11,667	20,000	7,433	7,420	7,420	7,420	7,420	7,420	7,420
88-880-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	-	-	13,500	-	-	-	-	-
	Expenditures	86,425	56,411	52,788	58,675	356,030	45,285	45,395	45,395	45,495
	Surplus(Deficit)	(41,017)	14,595	32,287	1,402	(290,980)	24,765	24,655	29,655	29,555
	Fund Balance	216,937	231,529	265,260	232,931	(58,049)	(33,284)	(8,629)	21,026	50,581

United City of Yorkville - Consolidated Budget

The table and graph below present the City's funds in aggregate, similar to that of a private business (for illustrative purposes only). All budgeted funds are included except for the following: Park & Recreation Capital portion of Vehicle and Equipment (25); Library Operations (82); Library Debt Service (83); Library Capital (84); Park & Recreation (79); and Recreation Center (80).

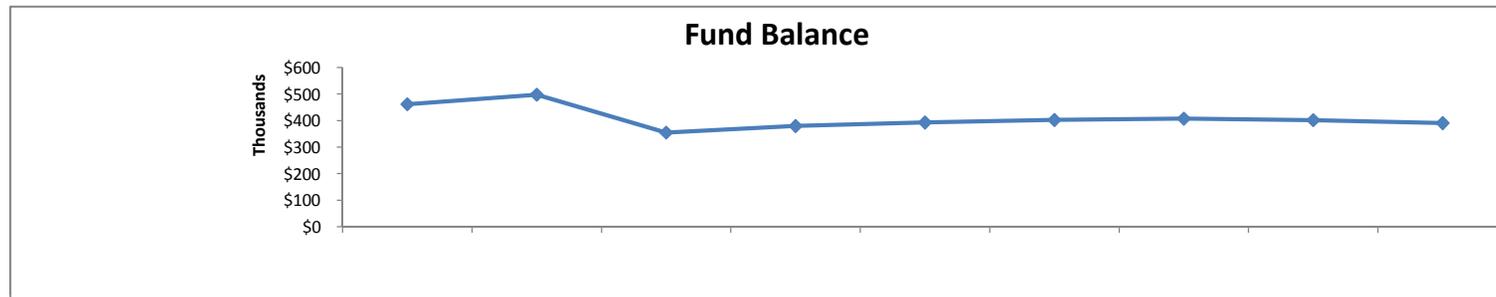
	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Taxes	10,091,077	10,151,358	10,357,490	10,444,290	10,586,145	10,521,266	10,590,393	10,709,232	10,781,299
Intergovernmental	3,055,310	3,194,624	2,743,160	3,234,102	3,838,538	3,152,696	2,658,331	2,657,827	2,665,188
Licenses & Permits	467,098	439,790	262,750	245,000	267,000	267,000	292,000	292,000	292,000
Fines & Forfeits	185,883	182,207	186,000	173,000	173,000	173,000	173,000	173,000	173,000
Charges for Service	5,297,314	5,441,362	5,869,129	5,700,654	6,793,650	7,085,983	7,146,250	7,208,422	7,405,351
Investment Earnings	23,688	24,148	22,375	18,605	7,550	6,550	6,550	6,550	6,550
Reimbursements	277,183	274,584	965,630	1,731,929	347,700	574,740	312,780	280,000	280,000
Land Cash Contributions	68,768	54,579	23,000	38,405	30,500	30,500	30,500	30,500	30,500
Miscellaneous	187,154	76,430	69,203	81,224	79,807	82,933	84,082	85,254	86,449
Other Financing Sources	646,635	3,559,991	6,293,810	8,231,389	5,901,116	1,571,538	1,594,816	1,599,732	1,595,564
Total Revenue	20,300,110	23,399,073	26,792,547	29,898,598	28,025,006	23,466,206	22,888,702	23,042,517	23,315,901
Expenditures									
Salaries	3,698,231	3,940,893	4,514,382	4,508,882	4,729,588	4,883,631	5,039,442	5,200,705	5,367,615
Benefits	2,180,578	2,318,694	2,790,338	2,748,466	2,912,688	3,111,678	3,416,350	3,650,573	3,899,203
Contractual Services	4,371,281	6,931,422	5,244,903	5,698,815	6,032,724	5,598,753	5,668,400	5,782,032	5,890,193
Supplies	690,841	665,200	897,389	895,289	912,966	931,572	948,142	965,849	984,771
Capital Outlay	721,564	2,455,989	4,766,735	4,756,191	12,632,671	2,583,166	2,682,598	2,059,184	1,557,823
Contingencies	-	11,676	-	-	-	-	-	-	-
Developer Commitments	191,917	-	-	62,922	32,891	33,872	34,888	35,939	28,204
Debt Service	3,375,398	3,922,892	3,776,313	3,740,779	3,978,696	4,230,855	4,229,049	4,432,817	4,742,577
Other Financing Uses	1,583,790	5,073,840	2,637,791	5,014,805	2,518,531	2,948,790	3,026,491	3,098,970	3,166,478
Total Expenditures	16,813,600	25,320,606	24,627,851	27,426,149	33,750,755	24,322,317	25,045,360	25,226,069	25,636,864
Surplus (Deficit)	3,486,510	(1,921,533)	2,164,696	2,472,449	(5,725,749)	(856,111)	(2,156,658)	(2,183,552)	(2,320,963)
Ending Fund Balance	11,738,136	9,815,811	11,597,666	12,288,260	6,562,511	5,706,400	3,549,742	1,366,190	(954,773)
	69.81%	38.77%	47.09%	44.80%	19.44%	23.46%	14.17%	5.42%	-3.72%



Yorkville Public Library - Consolidated Budget

The table and graph below present the Library's funds in aggregate, similar to that of a private business (for illustrative purposes only). All budgeted Library funds are included: Library Operations (82); Library Debt Service (83); and Library Capital (84).

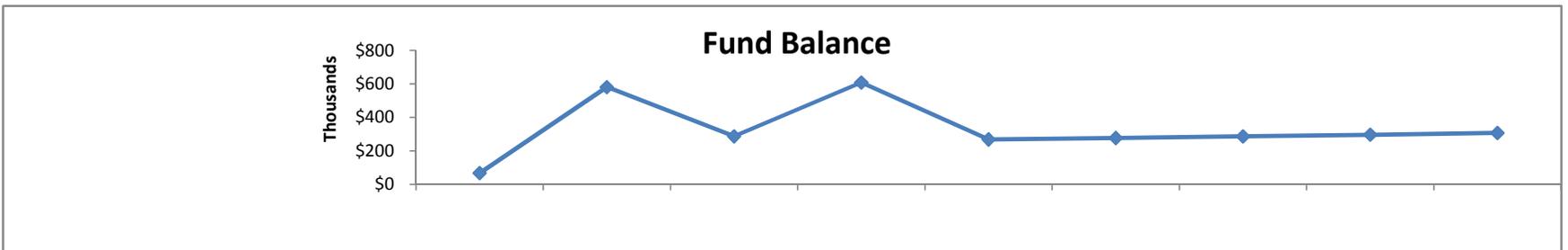
	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Revenue									
Taxes	1,483,545	1,389,302	1,377,331	1,354,712	1,384,846	1,387,771	1,400,396	1,432,101	1,442,013
Intergovernmental	24,124	22,914	22,200	26,401	22,450	22,450	22,450	22,450	22,450
Licenses & Permits	35,200	53,650	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Fines & Forfeits	9,404	9,680	9,300	9,300	9,300	9,300	9,300	9,300	9,300
Charges for Service	14,190	10,707	14,000	11,500	11,500	11,500	11,500	11,500	11,500
Investment Earnings	1,465	1,400	1,350	761	1,550	410	410	410	410
Reimbursements	9,396	-	-	-	-	-	-	-	-
Miscellaneous	12,489	7,992	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Other Financing Sources	32,288	67,133	32,375	35,933	34,168	35,568	37,582	39,717	41,980
Total Revenue	1,622,101	1,562,778	1,484,056	1,466,107	1,491,314	1,494,499	1,509,138	1,542,978	1,555,153
Expenditures									
Salaries	420,283	414,525	447,540	447,540	397,860	397,860	397,860	397,860	397,860
Benefits	177,713	170,118	204,448	198,123	171,013	181,275	191,845	203,196	215,379
Contractual Services	104,651	97,739	115,965	133,438	131,749	117,671	118,648	119,683	120,781
Supplies	50,475	55,369	70,515	70,515	27,395	35,500	35,510	35,510	35,510
Debt Service	795,488	767,720	731,321	731,321	749,846	752,771	760,396	792,101	797,013
Other Financing Uses	5,469	21,185	-	3,558	-	-	-	-	-
Total Expenditures	1,554,079	1,526,656	1,569,789	1,584,495	1,477,863	1,485,077	1,504,259	1,548,350	1,566,543
Surplus (Deficit)	68,022	36,122	(85,733)	(118,388)	13,451	9,422	4,879	(5,372)	(11,390)
Ending Fund Balance	461,825	497,946	354,813	379,558	393,009	402,431	407,310	401,938	390,548
	29.72%	32.62%	22.60%	23.95%	26.59%	27.10%	27.08%	25.96%	24.93%



Yorkville Parks and Recreation - Consolidated Budget

The table and graph below present the Park & Recreation funds in aggregate, similar to that of a private business (for illustrative purposes only). All budgeted Park & Recreation funds are included: Parks & Recreation (79); Recreation Center (80); and the Parks & Recreation Capital portion of Vehicle & Equipment (25).

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Revenue									
Charges for Service	762,533	346,019	391,925	450,925	327,275	327,275	327,275	327,275	327,275
Investment Earnings	757	828	700	925	650	650	650	650	650
Reimbursements	20,947	85,728	50,000	99,000	-	-	-	-	-
Miscellaneous	213,335	189,396	208,000	167,000	181,000	191,000	200,700	200,700	200,700
Other Financing Sources	955,886	2,254,547	1,277,606	1,277,606	1,076,831	1,342,684	1,395,093	1,460,521	1,529,934
Total Revenue	1,953,458	2,876,518	1,928,231	1,995,456	1,585,756	1,861,609	1,923,718	1,989,146	2,058,559
Expenditures									
Salaries	840,987	727,937	840,647	793,864	863,762	889,678	916,501	944,263	972,997
Benefits	307,286	314,319	397,762	397,762	382,912	411,602	442,432	475,799	511,898
Contractual Services	520,056	426,439	374,430	371,112	234,780	232,980	234,252	235,600	237,029
Supplies	321,431	340,952	298,608	288,608	314,486	316,588	318,832	321,228	323,787
Capital Outlay	17,284	12,143	140,000	113,950	127,929	-	-	-	-
Debt Service	-	2,383	2,219	2,219	2,219	2,219	2,219	2,219	2,219
Other Financing Uses	2,500	539,043	50,000	-	-	-	-	-	-
Total Expenditures	2,009,544	2,363,216	2,103,666	1,967,515	1,926,088	1,853,067	1,914,236	1,979,109	2,047,930
Surplus (Deficit)	(56,086)	513,302	(175,435)	27,941	(340,332)	8,542	9,482	10,037	10,629
Ending Fund Balance	66,452	580,558	286,717	608,499	268,167	276,709	286,191	296,228	306,857
	3.31%	24.57%	13.63%	30.93%	13.92%	14.93%	14.95%	14.97%	14.98%



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
CITY										
<u>Cash Flow - Surplus(Deficit)</u>										
	General	2,953,193	(363,247)	156,513	240,024	10,002	(521,902)	(904,844)	(1,255,986)	(1,659,171)
	Fox Hill	(1,947)	(3,989)	(11,067)	3,933	(22,760)	1,998	1,744	1,478	1,198
	Sunflower	(4,448)	(5,166)	(18,569)	(33,568)	(18,986)	8,281	7,675	7,039	6,371
	Motor Fuel Tax	237,647	(132,052)	(380,499)	(53,303)	(387,497)	(246,580)	(153,558)	(153,454)	(36,064)
Operating Funds	Municipal Bldg	7,759	571,615	-	-	-	-	-	-	-
	City Wide Capital	247,529	347,829	3,970,568	4,297,523	(4,142,882)	(290,582)	(540,614)	-	-
	Vehicle & Equipment	(163,036)	(14,612)	(94,805)	(97,504)	(16,169)	-	-	-	-
	Debt Service	(75,465)	(6,728)	1,825	3,326	(8,645)	-	-	-	-
	Water	225,840	(175,756)	(254,555)	(516,720)	(276,196)	281,886	(171,192)	(381,175)	(537,100)
	Sewer	(10,205)	(114,164)	(831,754)	(1,085,544)	(424,733)	(422,549)	(429,096)	(439,681)	100,676
	Land Cash	416,198	66,565	(333,850)	(222,819)	(150,332)	330,500	30,500	30,500	30,500
	Countryside TIF	(305,538)	(2,106,423)	(71,398)	(64,301)	3,429	(21,928)	(21,928)	(21,928)	(256,928)
	Downtown TIF	(41,017)	14,595	32,287	1,402	(290,980)	24,765	24,655	29,655	29,555
			3,486,510	(1,921,533)	2,164,696	2,472,449	(5,725,749)	(856,111)	(2,156,658)	(2,183,552)
<u>Cash Flow - Fund Balance</u>										
	General	4,223,820	3,860,581	3,874,053	4,100,605	4,110,607	3,588,705	2,683,861	1,427,875	(231,296)
	Fox Hill	15,124	11,134	154	15,067	(7,693)	(5,695)	(3,951)	(2,473)	(1,275)
	Sunflower	7,740	2,574	(18,345)	(30,994)	(49,980)	(41,699)	(34,024)	(26,985)	(20,614)
	Motor Fuel Tax	1,162,506	1,030,456	620,347	977,153	589,656	343,076	189,518	36,064	-
Operating Funds	Municipal Bldg	(571,615)	-	-	-	-	-	-	-	-
	City Wide Capital	328,726	676,555	4,662,971	4,974,078	831,196	540,614	-	-	-
	Vehicle & Equipment	129,086	113,673	-	16,169	-	-	-	-	-
	Debt Service	12,046	5,319	6,207	8,645	-	-	-	-	-
	Water	1,526,679	1,350,923	976,762	834,203	558,007	839,893	668,701	287,526	(249,574)
	Sewer	2,993,332	2,879,170	1,959,540	1,793,626	1,368,893	946,344	517,248	77,567	178,243
	Land Cash	121,420	187,984	(145,213)	(34,835)	(185,167)	145,333	175,833	206,333	236,833
	Countryside TIF	1,572,335	(534,087)	(604,070)	(598,388)	(594,959)	(616,887)	(638,815)	(660,743)	(917,671)
	Downtown TIF	216,937	231,529	265,260	232,931	(58,049)	(33,284)	(8,629)	21,026	50,581
			11,738,136	9,815,811	11,597,666	12,288,260	6,562,511	5,706,400	3,549,742	1,366,190

Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
<u>Park & Recreation</u>										
<u>Cash Flow - Surplus(Deficit)</u>										
	Vehicle & Equipment	(15,971)	(13,230)	(29,844)	92,326	(127,623)	306	306	306	306
	Park & Rec	40,303	226,112	(145,591)	(64,385)	(212,709)	8,236	9,176	9,731	10,323
	Rec Ctr	(80,418)	300,420	-	-	-	-	-	-	-
		(56,086)	513,302	(175,435)	27,941	(340,332)	8,542	9,482	10,037	10,629
<u>Cash Flow - Fund Balance</u>										
	Vehicle & Equipment	46,502	34,073	-	126,399	(1,224)	(918)	(612)	(306)	-
	Park & Rec	320,370	546,485	286,717	482,100	269,391	277,627	286,803	296,534	306,857
	Rec Ctr	(300,420)	-	-	-	-	-	-	-	-
		66,452	580,558	286,717	608,499	268,167	276,709	286,191	296,228	306,857
<u>Library</u>										
<u>Cash Flow - Surplus(Deficit)</u>										
	Library Ops	57,305	24,940	(50,768)	(83,383)	5,296	9,412	4,879	(5,372)	(11,390)
	Library Debt Service	1,821	-	30	-	30	-	-	-	-
	Library Capital	8,896	11,182	(34,995)	(35,005)	8,125	10	-	-	-
		68,022	36,122	(85,733)	(118,388)	13,451	9,422	4,879	(5,372)	(11,390)
<u>Cash Flow - Fund Balance</u>										
	Library Ops	446,136	471,076	354,783	387,693	392,989	402,401	407,280	401,908	390,518
	Library Debt Service	-	-	30	-	30	30	30	30	30
	Library Capital	15,689	26,870	-	(8,135)	(10)	-	-	-	-
		461,825	497,946	354,813	379,558	393,009	402,431	407,310	401,938	390,548

Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
<u>Allocated Insurance Expenditures - Aggregated</u>										
	Liability Insurance	273,501	307,412	337,820	309,500	332,708	352,671	373,832	396,262	420,037
	Unemployment Ins	11,036	6,798	37,500	7,950	25,500	25,000	25,000	25,000	25,000
<u>City</u>	<u>Health Insurance</u>	1,107,690	1,126,101	1,415,113	1,415,113	1,405,569	1,506,404	1,626,917	1,757,071	1,897,637
	Retiree Contri	(57,824)	-	-	-	-	-	-	-	-
	EE Ins Contributions	(92,221)	-	-	-	-	-	-	-	-
<u>City</u>	Net Ins Costs	957,645	1,126,101	1,415,113	1,415,113	1,405,569	1,506,404	1,626,917	1,757,071	1,897,637
<u>City</u>	Dental Insurance	84,511	69,860	83,555	83,384	95,270	99,483	104,458	109,680	115,163
<u>City</u>	Vision Insurance	9,276	8,961	10,342	10,140	9,875	10,107	10,411	10,723	11,044
<u>Library</u>	<u>Health Insurance</u>	85,076	81,269	101,904	101,904	78,823	85,129	91,939	99,294	107,238
Lib	EE Ins Contributions	(8,685)	-	-	-	-	-	-	-	-
Lib	Net Ins Costs	76,391	81,269	101,904	101,904	78,823	85,129	91,939	99,294	107,238
	Dental Insurance	5,950	5,092	5,347	5,347	4,690	4,925	5,171	5,430	5,702
	Vision Insurance	643	643	662	662	496	511	526	542	558

Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Property Taxes										
	Corporate	2,276,807	2,201,759	2,334,190	2,277,087	2,288,200	2,333,964	2,250,643	2,207,656	2,251,809
	Police Pension	438,711	524,120	614,005	624,168	728,477	778,477	828,477	878,477	928,477
	<i>Total City Capped</i>	<i>2,715,518</i>	<i>2,725,879</i>	<i>2,948,195</i>	<i>2,901,255</i>	<i>3,016,677</i>	<i>3,112,441</i>	<i>3,079,120</i>	<i>3,086,133</i>	<i>3,180,286</i>
		2.76%	0.38%	8.16%	6.43%	3.98%	3.17%	-1.07%	0.23%	3.05%
	Non-Abatement of Debt Service	720,098	467,794	334,814	333,194	165,527	21,764	-	-	-
		-67.37%	-35.04%	-28.43%	-28.77%	-50.32%	-86.85%	-100.00%	-	-
	Total City	3,435,616	3,193,673	3,283,009	3,234,449	3,182,204	3,134,205	3,079,120	3,086,133	3,180,286
	Library Operations	691,905	642,838	646,010	626,950	635,000	635,000	640,000	640,000	645,000
	Library Debt Service	791,640	746,464	731,321	727,762	749,846	752,771	760,396	792,101	797,013
	Total Library	1,483,545	1,389,302	1,377,331	1,354,712	1,384,846	1,387,771	1,400,396	1,432,101	1,442,013
	Grand Total	4,919,161	4,582,975	4,660,340	4,589,161	4,567,050	4,521,976	4,479,516	4,518,234	4,622,299
			-6.83%	1.69%	0.13%	-0.48%	-0.99%	-0.94%	0.86%	2.30%
	Total Debt Service Payments	4,170,886	4,692,995	4,509,853	4,474,319	4,730,761	4,985,845	4,991,664	5,227,137	5,541,809
	Principal	2,504,396	3,115,137	3,029,691	3,019,691	3,123,664	3,475,423	3,592,392	3,944,577	4,391,044
	Interest	1,666,490	1,577,858	1,480,162	1,454,628	1,607,097	1,510,422	1,399,272	1,282,560	1,150,765

Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Aggregated Salary & Wage Information										
	City Salaries									
	Full Time	4,052,877	4,266,622	4,886,629	4,860,846	5,041,650	5,218,109	5,400,743	5,589,768	5,785,412
	Overtime	113,276	131,899	144,300	144,300	144,300	144,300	144,300	144,300	144,300
	Part Time	373,065	270,309	324,100	297,600	407,400	410,900	410,900	410,900	410,900
	Total	4,539,218	4,668,830	5,355,029	5,302,746	5,593,350	5,773,309	5,955,943	6,144,968	6,340,612
	Lib Salaries									
	Full Time	244,847	245,323	252,540	252,540	202,860	202,860	202,860	202,860	202,860
	Part Time	175,436	169,202	195,000	195,000	195,000	195,000	195,000	195,000	195,000
	Total	420,283	414,525	447,540	447,540	397,860	397,860	397,860	397,860	397,860
	Total Salaries									
	Full Time	4,297,724	4,511,945	5,139,169	5,113,386	5,244,510	5,420,969	5,603,603	5,792,628	5,988,272
	Overtime	113,276	131,899	144,300	144,300	144,300	144,300	144,300	144,300	144,300
	Part Time	548,501	439,511	519,100	492,600	602,400	605,900	605,900	605,900	605,900
	Total	4,959,501	5,083,355	5,802,569	5,750,286	5,991,210	6,171,169	6,353,803	6,542,828	6,738,472

Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Aggregated Benefit Information										
	City Benefits									
	IMRF	245,079	263,218	313,306	313,306	305,832	345,453	470,787	516,635	567,173
	Police Pension	438,711	524,120	614,005	624,168	728,477	778,477	828,477	878,477	928,477
	FICA	334,672	343,329	400,206	400,206	418,002	432,632	447,773	463,444	479,664
	Total	1,018,462	1,130,667	1,327,517	1,337,680	1,452,311	1,556,562	1,747,037	1,858,556	1,975,314
	Lib Benefits									
	IMRF	26,152	27,138	30,117	30,117	22,569	24,871	26,352	27,934	29,618
	FICA	31,483	30,993	33,484	33,484	29,849	29,849	29,849	29,849	29,849
	Total	57,635	58,131	63,601	63,601	52,418	54,720	56,201	57,783	59,467
	Total Benefits									
	IMRF	271,231	290,356	343,423	343,423	328,401	370,324	497,139	544,569	596,791
	Police Pension	438,711	524,120	614,005	624,168	728,477	778,477	828,477	878,477	928,477
	FICA	366,155	374,322	433,690	433,690	447,851	462,481	477,622	493,293	509,513
	Total	1,076,097	1,188,798	1,391,118	1,401,281	1,504,729	1,611,282	1,803,238	1,916,339	2,034,781

Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Selected Capital Projects - Aggregated > \$500,000										
	<i>Route 47 Expansion Project</i>	<u>202,575</u>	<u>337,767</u>	<u>335,866</u>	<u>337,766</u>	<u>337,766</u>	<u>337,766</u>	<u>337,766</u>	<u>337,766</u>	<u>337,766</u>
	MFT	76,652	121,900	73,787	73,787	73,787	73,787	73,787	73,787	73,787
	Water	75,305	129,094	195,548	197,544	197,544	197,544	197,544	197,544	197,544
	Sewer	38,951	66,773	59,098	59,015	59,015	59,015	59,015	59,015	59,015
	Downtown TIF	11,667	20,000	7,433	7,420	7,420	7,420	7,420	7,420	7,420
	<i>Road to Better Roads Program</i>	<u>-</u>	<u>951,589</u>	<u>1,218,000</u>	<u>1,218,000</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>886,040</u>	<u>730,668</u>	<u>683,557</u>
	MFT	-	193,042	275,000	275,000	300,000	300,000	200,000	200,000	74,770
	City-Wide Capital	-	605,242	390,000	390,000	500,000	500,000	386,040	230,668	308,787
	Water	-	153,305	353,000	353,000	300,000	300,000	100,000	100,000	100,000
	Sewer	-	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	<i>Kennedy Road Bike Trails</i>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	City-Wide	20,007	87,147	97,700	81,500	42,500	408,900	45,500	-	-
	Grant Proceeds	-	(85,724)	(73,960)	(65,200)	(29,800)	(114,160)	(12,720)	-	-
	P4P Proceeds	(20,007)	(1,424)	(23,740)	(16,300)	(12,700)	(294,740)	(32,780)	-	-
	<i>Kennedy Road - Autumn Creek</i>	<u>-</u>	<u>173</u>	<u>277,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	City-Wide	-	88,105	1,139,622	1,129,606	55,000	-	-	-	-
	Pulte Reimbursement	-	(87,932)	(861,890)	(1,129,606)	(55,000)	-	-	-	-
	<i>Game Farm Road Project</i>	<u>30,000</u>	<u>99,820</u>	<u>258,000</u>	<u>338,224</u>	<u>2,048,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	MFT	30,000	169,890	-	73,450	-	-	-	-	-
	Grant Proceeds	-	(75,195)	-	(36,725)	-	-	-	-	-
	City-Wide	-	5,125	258,000	301,499	2,048,501	-	-	-	-
	<i>Countryside Parkway</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,650,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	City-Wide	-	-	-	-	1,400,000	-	-	-	-
	Water	-	-	-	-	4,250,000	-	-	-	-

Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Selected Capital Projects - Aggregated > \$500,000 continued										
	<i>Well Rehabs</i>	-	-	-	-	143,000	-	166,000	123,000	150,000
	Water	-	-	-	-	143,000	-	166,000	123,000	150,000
	<i>Rte 71 Watermain Relocate</i>	-	-	-	-	35,000	35,000	481,250	481,250	-
	Water	-	-	-	-	35,000	35,000	481,250	481,250	-
	<i>Sanitary Sewer Lining</i>	-	-	-	86,574	200,000	200,000	200,000	200,000	200,000
	Sewer	-	-	-	86,574	200,000	200,000	200,000	200,000	200,000

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GLOSSARY

A

Abatement – A partial or complete cancelation of a tax levy imposed by a City.

Accounting Period – A period of time (month, quarter, annual) for which a financial statement is prepared.

Accounts Payable – A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

Accounts Receivable – An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government.

Accrual Basis – Accounting method in which revenues and expenses are recognized as they are earned or incurred, regardless of when they are received or paid. This is an alternative to cash-basis accounting, in which revenues and expenses are only recognized when cash is received or paid.

Ad Valorem Tax – A tax levied on the assessed value of real or personal property.

Adopted Budget – The City’s financial plan, as approved by the City Council, for the fiscal year beginning May 1st.

Agency Fund – A type of fund used to account for assets held by a government as an agent for individuals, private organizations or other governmental entities.

Appropriation – A legal authorization granted by a legislative body to make expenditures and incur obligations for designated purposes over a specified period of time.

Arbitrage – Is the simultaneous purchase and sale of the same or equivalent security in order to profit from price discrepancies. In government finance, arbitrage represents interest revenue in excess of interest costs, when the proceeds of a tax-exempt security are invested in a taxable security that yields a higher rate.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset – Probable future economic benefits obtained or controlled by a particular government as a result of past transactions or events.

Assigned Fund Balance – The portion of a Governmental Fund’s fund balance to denote an intended use of resources but with no formal City Council action.

Auditing – A systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between the assertions and established criteria and communicating the results to users of the governments financial statements.

GLOSSARY

B

Balance Sheet – A basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date.

Basis of Budgeting – Refers to the method used for recognizing revenues and expenditures in the budget. The City uses the modified accrual basis of accounting for budgetary purposes.

Basis Point – Equal to 1/100 of one percent. For example, if interest rates rise from 5.50% to 5.75%, the difference is referred to as an increase of 25 basis points.

Bond – A written promise to pay a specified sum of money (principal) at a specified future date along with periodic interest at a specified percentage of principle (interest rate).

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budgetary Control – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Business-type Activities – One of the two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or part by user fees charged to external parties for goods and services. These activities are usually reported in enterprise funds.

C

Capital Asset – A permanent item with a useful life that extends beyond one year, which is held for purposes other than investment or resale. Capital assets include land, land improvements other than buildings, infrastructure, buildings, machinery, equipment, vehicles and services necessary to the construction of infrastructure which are of long-term value.

Capital Outlays – Expenditures for the acquisition of capital assets.

Capital Projects Fund – A fund created to account for all resources to be used for the construction or acquisition of designated capital assets by a government except those financed by proprietary funds.

Cash Basis of Accounting – The method of accounting where revenues and expenditures are recognized when cash is received and disbursed.

Certificate of Achievement for Excellence in Financial Reporting Program – A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable Comprehensive Annual Financial Reports (CAFR's) and to provide technical assistance and peer recognition to the finance officers preparing them.

GLOSSARY

Charges for Services – User charges for services provided by the City to those specifically benefiting from those services.

Committed Fund Balance – The portion of a Governmental Fund’s fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal City Council action. The same action is required to remove the commitment of fund balance.

Component Unit – A legally separate organization that a primary government must include as part of its financial reporting entity for financial reporting purposes in conformity with GAAP. The Yorkville Public Library is a component unit of the United City of Yorkville because the City Council appoints the Library Board of Trustees, approves the Library’s tax levy and budget and is ultimately responsible for any debt issued by the Library.

Comprehensive Annual Financial Report (CAFR) – The official annual report of a government. It includes (a) the five combined financial statements in the combined statement overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions, required supplementary information, extensive introductory and a detailed statistical section.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services – An expenditure/expense category related to services performed for the City by an individual, firm or public utility.

Corporate Levy – Property taxes levied by the City which are used or designated for general use, police protection, IMRF, audit, liability insurance, FICA, school crossing guard and unemployment insurance.

D

Debt – An amount owed to a person or organization for funds borrowed.

Debt Service – Payment of interest and principal to holders of a government’s debt instruments.

Debt Service Funds – Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Depreciation - A method for allocating the acquisition cost/value of capital assets over time. GAAP requires that the value of capital assets must be expensed (i.e., depreciated) over the useful life of the asset.

Disbursements – Payment for goods and services in cash or by check.

GLOSSARY

E

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund – A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services are to be financed from revenues recovered primarily through user fees.

Equalized Assessed Value (EAV) – The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one-third of its market value.

Expenditures – The expenses of Governmental Funds under the modified accrual basis of accounting.

Expenses – Outflows or other enhancements of assets of a government or settlements of its liabilities during a fiscal period from providing services.

F

Federal Insurance Contributions Act (FICA) – Monies paid to the federal government for future social security benefits as may be defined by the federal government.

Fiduciary Funds – Funds that are used when a government holds or manages financial resources in an agent or fiduciary capacity.

Fiscal Year (FY) – A consecutive twelve month period designated as the budget year. The City's fiscal year begins on May 1st and ends April 30th of the following year.

Fixed Assets – Assets that are long-term in nature, which are intended to continue to be held or used, such as land, buildings, machinery and equipment.

Forecast – A prediction of a future outcome based on known and unknown factors.

Franchise – A special privilege granted by a government permitting the continuing use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

Function – a group of related activities aimed at accomplishing a major service or program for which the government is responsible.

Fund – An independent accounting entity containing self-balancing accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives.

Fund Balance (Fund Equity) – The difference between a governmental funds assets and liabilities. A negative fund balance is often referred to as a deficit.

GLOSSARY

G

General Accepted Accounting Principles (GAAP) – Uniform standards of guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Fund – A fund that accounts for all financial resources necessary to carry out basic governmental activities of the City that are not accounted for in another fund. The General Fund supports essential City services such as police protection, community development, street operations, general administration, finance and health and sanitation. Revenues to support the General Fund are derived from sources such as property tax, sales tax, intergovernmental revenues and charges for service.

General Ledger – A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal (i.e., the debit balances equal the credit balances).

General Obligation Bonds (GO Bonds) – Bonds secured by the full faith and credit of the issuer. GO bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as streets and building expansions.

Governmental Accounting Standards Board (GASB) – The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Funds – Funds through which most governmental functions are typically financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Project, Permanent and Debt Service Funds).

Grant – Cash awarded for a specified purpose. The contribution is usually provided in support of a particular public function, project or program.

I

Illinois Municipal Retirement Fund (IMRF) – Retirement system established for municipal employees other than sworn police personnel.

Infrastructure – A permanent installation such as a road, storm sewer, sanitary sewer or water transmission system that provides a service to the public.

Interfund Receivable/Payable – Short-term loans made by one fund to another, or the current portion of an advance to or from another fund.

GLOSSARY

Interfund Transfer – A transfer of funds or assets from one fund to another without equivalent flows of assets in return and without requirement for repayment.

Intergovernmental Revenues – Levied by one government but shared on a predetermined basis with another government or class of governments.

Internal Controls – Is a process (e.g., policy or procedure) effected by a government’s board, management and other personnel, designed to provide reasonable assurance regarding the achievement of the following objectives: effective and efficient operations; reliable financial reporting; and compliance with laws and regulations.

Internal Service Fund – A fund-type used by state and local governments to account for the financing of goods and services by one department to another department, and to other governments, on a cost-reimbursement basis.

L

Levy – To impose taxes, special assessments or service charges for the support of governmental activities, usually based on the assessed value of property.

Liabilities – Probable future sacrifices of economic benefits, arising from present obligations of a particular government to transfer assets or provide services to other entities in the future as a result of a past transactions or events.

Line-Item Budget – A budget that lists each expenditure/expense category separately, such as wages, professional services, utilities, etc., along with the dollar amount budgeted for each specific category.

Liquidity – The ease in which an asset can be converted into cash.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

M

Motor Fuel Tax (MFT) – Motor fuel tax is a tax on fuel consumption imposed and collected by the State. Distribution of the tax to municipalities is based on the City’s certified population.

Major Fund – A classification given to a fund when the fund’s total assets, liabilities, revenues or expenditures/expenses is equal to or greater than 10% of the total Governmental or Enterprise Fund total of that category (whichever category the fund belongs to) and 5% of the total Governmental and Enterprise Fund combined for that category. The General Fund is always classified as a Major Fund. Funds which do not pass this test are considered Nonmajor Funds.

Modified Accrual Accounting – A basis of accounting used by Governmental Fund types in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.

GLOSSARY

N

Net Assets – Total assets minus total liabilities.

Net Income – Proprietary fund excess of operating revenues, non-operating revenues and operating transfers-in over operating expenses, non-operating expenses and operating transfers-out.

Nonmajor Fund – Any fund that does not meet the qualifications of a Major Fund.

Non-Operating Expenses – Proprietary Fund expenses not directly related to the fund's primary activity. An example would be interest expense.

Non-Operating Revenues – Proprietary Fund revenues incidental to, or not directly related to the fund's primary activities. An example would be interest income.

Nonspendable Fund Balance – Portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

O

Operating Budget – A financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

Operating Expenses – Proprietary fund expenses that are directly related to the fund's primary service activities.

Operating Income – The excess of proprietary fund operating revenues over operating expenses.

Operating Revenues – Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for service.

Other Financing Sources – Debt proceeds and operating transfers-in from other funds of the same government unit which are classified separately from revenues in order to avoid distorting revenue trends.

Other Financing Uses – Operating transfers-out to other funds of the same government unit which are classified separately from expenditures in order to avoid distorting expenditure trends.

P

Par Value – In the case of bonds, it is the amount of principle that must be paid at maturity. Par value is also referred to as the face value of a security.

Paying Agent – An entity responsible for debt service payments on behalf of a government.

GLOSSARY

Per Capita – Per capita is a term used to describe the amount of something from every resident within the City. Per Capita calculations for Yorkville are based on a population of 16,921 based on the results of the 2010 census.

Pledged Revenues – Funds generated from revenues and obligated to debt service or to meet other obligations specified by a bond contract.

Property Tax – A tax levied on the assessed value of real property.

Proprietary Fund – A group of funds in which the services provided are financed and operated similarly to those of a private business. Proprietary Fund types in Yorkville include Enterprise Funds, which are established for water and sewer services.

R

Ratings – In the context of bonds, an evaluation of credit-worthiness performed by an independent rating service.

Refunding – A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay debt service on the outstanding obligations when due, or they are used immediately to retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

Restricted Fund Balance – Portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

Revenue Bonds – Bonds whose principal and interest are payable from a revenue source pledged as the payment source before issuance.

Revenues – Inflows or other enhancements of assets of a government or settlements of its liabilities during a fiscal period from taxes, intergovernmental proceeds, fines and forfeits, charges for service and investment earnings.

S

Sales Tax – The City receives two types of sales taxes – one from the State (municipal sales tax) and the other from non-home rule sales tax. The City receives 1% of the 8.25% municipal sales tax rate and 100% of the 1% local non-home rule sales tax.

Single Audit – An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. The Single

GLOSSARY

Audit Act applies to all governments that expend \$500,000 or more per fiscal year in federal grant proceeds.

Special Revenue Fund – A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government. An example is the Motor Fuel Tax Fund which is used to finance road maintenance and construction projects.

Special Service Area - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Supplies – A category of expenditures/expenses which include expendable, tangible items. Examples include office supplies, small tools and equipment, and repair and maintenance materials that are not capital in nature.

T

Tax Increment Financing (TIF) – A redevelopment tool available for use by municipalities where the costs of capital improvements and development or redevelopment activity for a legally designated area are funded by future property taxes, and in some instances sales tax. For more information regarding the City’ TIF’s, click on the following link: http://www.yorkville.il.us/depts_fin_tif.php.

Tax Increment Financing (TIF) District – A special district established to revitalize a deteriorating or underdeveloped area, funded through incremental property taxes.

Tax Levy – The total amount of money to be raised by property taxes for operating (corporate), debt service or special service areas.

Tax Levy Ordinance – An ordinance by means of which property taxes are imposed.

Tax Rate – The amount of tax levied for each \$100 of assessed valuation.

Tax Rate Limit – The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular or for general purposes.

Taxable Value – The assessed value of property minus any authorized exemptions (i.e., homestead exemption). This value is used to determine the amount of ad valorem tax to be levied.

Taxes – Compulsory charges levied by a governmental for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Nor does the term include charges for services rendered only to those paying such charges as, for example, water service charges.

Tax-Exempt Bonds – State and local government securities whose interest is exempt from taxation by the federal government.

Transfers – Most typically used to describe the transaction when one fund sends money to another fund.

GLOSSARY

Trusts and Agency Funds – Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations and other governmental agencies.

U

Unassigned Fund Balance – Available expendable financial resources in a governmental fund that is not the object of tentative management plan.

Unrestricted Net Assets – Portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

User Fees – The payment of a fee for the direct receipt of a public service by the party who benefits from the service.