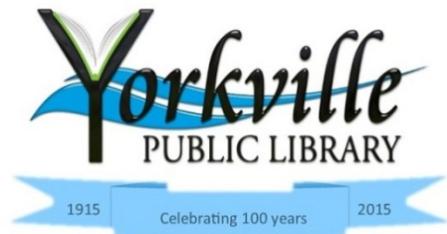


FISCAL YEAR 2017 BUDGET

May 1, 2016 – April 30, 2017



UNITED CITY OF YORKVILLE

800 Game Farm Road
Yorkville, IL 60560
(630)553-4350

www.yorkville.il.us

Table of Contents

INTRODUCTION

| | |
|-----------------------------------------|----|
| City Officials & Management Staff | 1 |
| Vision Statement | 2 |
| Organization Chart | 3 |
| Personnel Summary | 4 |
| FTE Personnel Summary | 6 |
| FTE by Department - Chart | 8 |
| Community Profile | 9 |
| Key Statistics | 12 |
| Budget Memorandum | 13 |

FINANCIAL POLICIES & ANALYSIS

| | |
|----------------------------------------|----|
| Budget Process & Calendar | 57 |
| Accounting & Financial Policies | 59 |
| Current Fund Summary Table | 66 |
| Debt Issuance & Outstanding Debt | 68 |
| Major Revenue Trend Analysis | 75 |

BUDGET OVERVIEW

| | |
|----------------------------------------|----|
| Revenues by Category | 81 |
| Revenues by Category – Chart | 82 |
| Expenditures by Category | 83 |
| Expenditures by Category – Chart | 84 |
| Fund Balance History | 85 |
| Revenue Budget Summary | 86 |
| Expenditure Budget Summary | 87 |
| Fund Balance Summary | 88 |

GENERAL FUND

| | |
|---------------------------------------------|-----|
| General Fund Summary (01) | 89 |
| Revenue by Category – Chart | 90 |
| Revenue Detail | 91 |
| Administration | 94 |
| Finance | 99 |
| Police | 104 |
| Community Development | 110 |
| Public Works | 116 |
| Administrative Services | 122 |
| Expenditures by Category | 125 |
| Expenditures by Category – Chart | 126 |
| Expenditures by Category & Department | 127 |
| Expenditures by Department – Chart | 129 |

SPECIAL REVENUE FUNDS

| | |
|-----------------------------------------|-----|
| Motor Fuel Tax Fund (15) | 130 |
| Parks and Recreation Fund (79) | 133 |
| Land Cash Fund (72) | 142 |
| Countryside TIF (87) | 145 |
| Countryside Debt Service Schedule | 148 |
| Downtown TIF (88) | 152 |
| Fox Hill SSA (11) | 155 |
| Sunflower SSA (12) | 158 |

DEBT SERVICE FUND

| | |
|------------------------------|-----|
| Debt Service Fund (42) | 161 |
| Debt Service Schedules | 164 |

CAPITAL PROJECT FUNDS

| | |
|-----------------------------------------------|-----|
| Municipal Building Fund (16) | 167 |
| Vehicle & Equipment Fund (25) | 170 |
| Vehicle & Equipment Loan Schedule | 175 |
| City-Wide Capital Fund (23) | 176 |
| City-Wide Capital Debt Service Schedule | 183 |

ENTERPRISE FUNDS

| | |
|------------------------------------------|-----|
| Water Fund (51) | 184 |
| Water Expenses by Category – Chart | 192 |
| Water Debt Service Schedules | 193 |
| Sewer Fund (52) | 201 |
| Sewer Expenses by Category – Chart | 208 |
| Sewer Debt Service Schedules | 209 |
| Recreation Center Fund (80) | 215 |

LIBRARY FUNDS

| | |
|--------------------------------------|-----|
| Library Operation Fund (82) | 219 |
| Library Debt Service Fund (83) | 227 |
| Library Debt Service Schedules | 230 |
| Library Capital Fund (84) | 234 |

Table of Contents

LONG-TERM OPERATING & CAPITAL PLAN

OPERATING & CAPITAL PLAN OVERVIEW

| | |
|----------------------------------|-----|
| Revenue Budget Summary | 237 |
| Expenditure Budget Summary | 238 |
| Fund Balance History | 239 |

GENERAL FUND

| | |
|---------------------------------|-----|
| General Fund Summary (01) | 240 |
| Revenue Detail | 241 |
| Administration | 243 |
| Finance | 246 |
| Police | 248 |
| Community Development | 251 |
| Public Works | 253 |
| Administrative Services | 256 |

| | |
|-------------------------------|-----|
| Fox Hill SSA Fund (11) | 259 |
| Sunflower SSA Fund (12) | 261 |

| | |
|-------------------------------------|-----|
| Motor Fuel Tax Fund (15) | 263 |
| Municipal Building Fund (16) | 265 |
| City Wide Capital Fund (23) | 267 |
| Vehicle & Equipment Fund (25) | 271 |

| | |
|------------------------------|-----|
| Debt Service Fund (42) | 274 |
|------------------------------|-----|

| | |
|-----------------------|-----|
| Water Fund (51) | 276 |
| Sewer Fund (52) | 280 |

| | |
|------------------------------------|-----|
| Land Cash Fund (72) | 284 |
| Parks & Recreation Fund (79) | 286 |
| Recreation Center Fund (80) | 290 |

| | |
|--------------------------------------|-----|
| Library Operations Fund (82) | 292 |
| Library Debt Service Fund (83) | 295 |
| Library Capital Fund (84) | 297 |

| | |
|---------------------------------|-----|
| Countryside TIF Fund (87) | 299 |
| Downtown TIF Fund (88) | 301 |

MISCELLANEOUS

| | |
|----------------------------------------------------|-----|
| Entity-Wide Overview Sheets | 303 |
| Cash Flow Estimations – City | 306 |
| Cash Flow Estimations – Park & Rec / Library | 307 |
| Allocated Line Items – Aggregated | 308 |

| | |
|----------------|-----|
| Glossary | 313 |
|----------------|-----|

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 2017 Budget

May 1, 2016 to April 30, 2017

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.

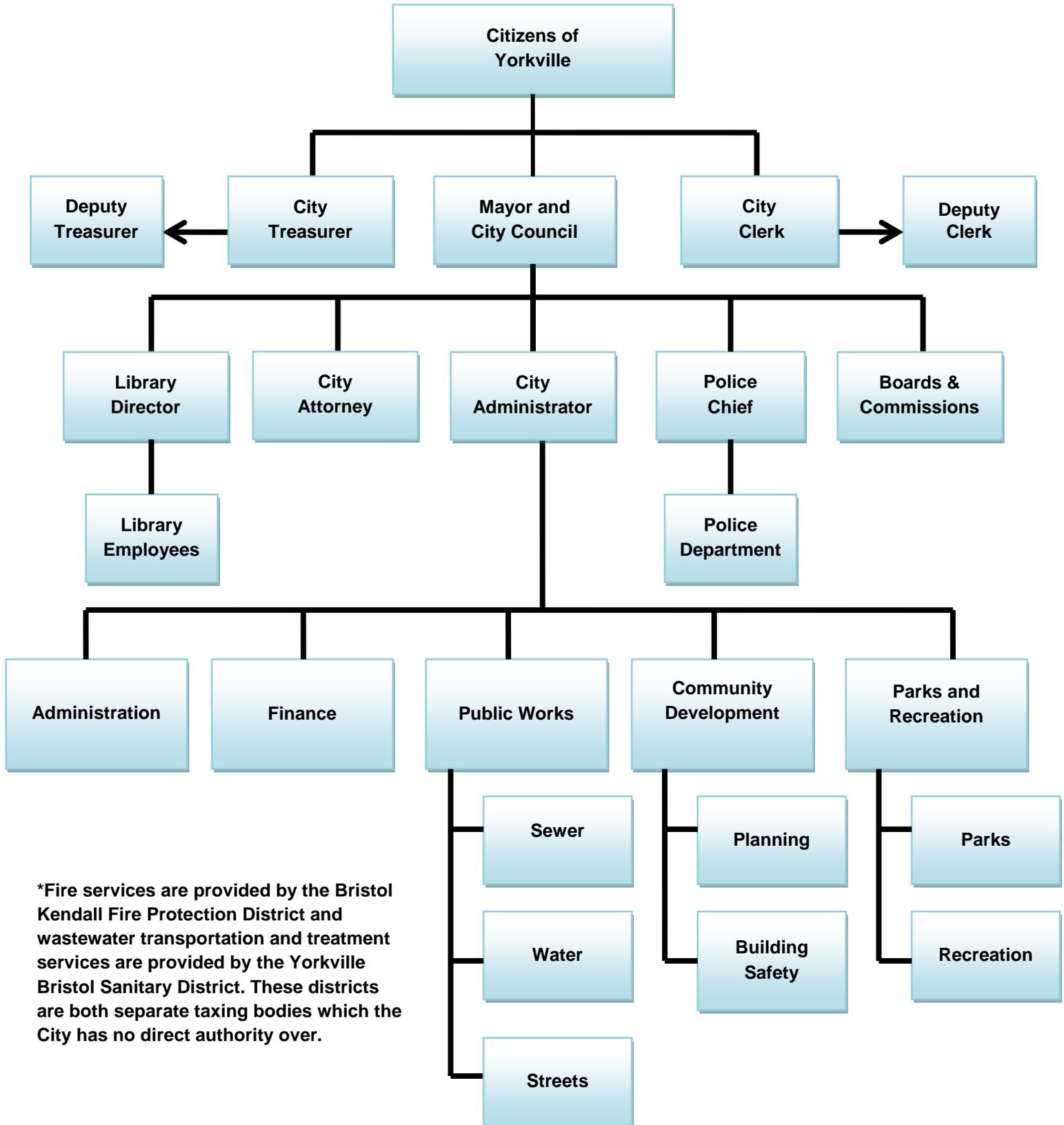
Our vision is brought to life through perceptions, decision-making, activities, events and experiences such as:

- ✿ 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

Fiscal Year 2017 Organization Structure



*Fire services are provided by the Bristol Kendall Fire Protection District and wastewater transportation and treatment services are provided by the Yorkville Bristol Sanitary District. These districts are both separate taxing bodies which the City has no direct authority over.

**United City of Yorkville
Personnel Summary
Fiscal Year 2017 Budget**

| | <u>Projected</u> | | | <u>Adopted</u> | | | |
|-----------------------------------------------|------------------------------|------------------------------|--------------------------|------------------------------|------------------------------|--------------------------|-------|
| | <u>FY 2016 Full-time</u> | <u>FY 2016 Part-time</u> | <u>FY 2016 Total</u> | <u>FY 2017 Full-time</u> | <u>FY 2017 Part-time</u> | <u>FY 2017 Total</u> | |
| <u>Personnel by Department</u> | | | | | | | |
| Administration | 4.00 | 1.00 | 5.00 | 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 | 16.00 | 49.00 | |
| 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>4.00</u> | <u>18.00</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 | 3.00 | 8.33 | |
| <i>Sewer Operations</i> | 3.33 | 0.00 | 3.33 | 3.33 | 0.00 | 3.33 | |
| Parks | 6.50 | 7.00 | 13.50 | 6.50 | 7.00 | 13.50 | |
| Recreation | 5.50 | 32.00 | 37.50 | 5.50 | 35.00 | 40.50 | |
| Library | 4.00 | 27.00 | 31.00 | 4.00 | 27.00 | 31.00 | |
| | 74.00 | 86.00 | 160.00 | 75.00 | 93.00 | 168.00 | |
| <u>Personnel by Fund</u> | | | | | | | |
| General | 48.33 | 18.00 | 66.33 | 49.33 | 21.00 | 70.33 | |
| Water | 6.33 | 2.00 | 8.33 | 6.33 | 3.00 | 9.33 | |
| Sewer | 3.33 | 0.00 | 3.33 | 3.33 | 0.00 | 3.33 | |
| Park and Recreation | 12.00 | 39.00 | 51.00 | 12.00 | 42.00 | 54.00 | |
| Library | 4.00 | 27.00 | 31.00 | 4.00 | 27.00 | 31.00 | |
| | 74.00 | 86.00 | 160.00 | 75.00 | 93.00 | 168.00 | |
| <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 | 1.00 | 1.00 | 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 | * | 4.00 | 25.00 | * | 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 | | 3.00 | 5.00 |
| <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 | | 3.00 | 0.00 | | 3.00 | 3.00 |
| <i>Crossing Guards</i> | 0.00 | | 4.00 | 0.00 | | 4.00 | 4.00 |
| * sworn | 29.00 | 5.00 | 34.00 | 30.00 | 5.00 | 35.00 | |

**United City of Yorkville
Personnel Summary
Fiscal Year 2017 Budget**

| | <u>Projected</u> | | | <u>Adopted</u> | | |
|-------------------------------------------|------------------------------|------------------------------|--------------------------|------------------------------|------------------------------|--------------------------|
| | <u>FY 2016 Full-time</u> | <u>FY 2016 Part-time</u> | <u>FY 2016 Total</u> | <u>FY 2017 Full-time</u> | <u>FY 2017 Part-time</u> | <u>FY 2017 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>Senior Planner</i> | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 |
| <i>Planner I</i> | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| <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 | 2.00 | 2.00 |
| <i>Planning Intern</i> | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| <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 II (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 | 2.00 | 2.00 |
| <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> | 1.00 | 0.00 | 1.00 | 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> | 2.00 | 0.00 | 2.00 | 2.00 | 0.00 | 2.00 |
| <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 | 2.00 | 2.00 | 0.00 | 5.00 | 5.00 |
| <i>Preschool Staff</i> | 0.00 | 8.00 | 8.00 | 0.00 | 8.00 | 8.00 |
| <i>Concession Staff</i> | 0.00 | 22.00 | 22.00 | 0.00 | 22.00 | 22.00 |
| <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 | 24.00 | 24.00 | 0.00 | 24.00 | 24.00 |
| <i>Custodians</i> | 0.00 | 3.00 | 3.00 | 0.00 | 3.00 | 3.00 |

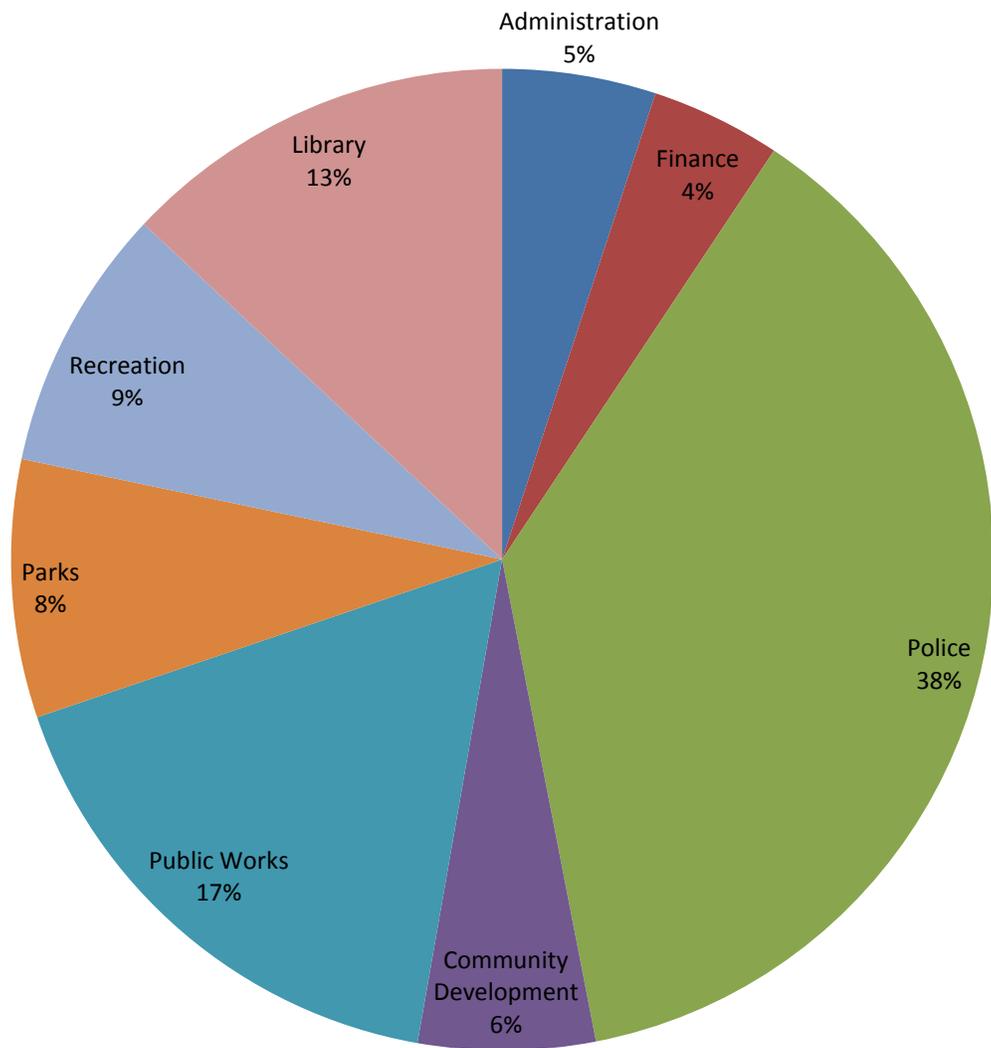
United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2017 Budget

| | Projected | | | Adopted | | | |
|-----------------------------------------------|-----------------------------|-----------------------------|-------------------------|-----------------------------|-----------------------------|-------------------------|---------|
| | FY 2016 <u>Full-time</u> | FY 2016 <u>Part-time</u> | FY 2016 <u>Total</u> | FY 2017 <u>Full-time</u> | FY 2017 <u>Part-time</u> | FY 2017 <u>Total</u> | |
| <u>Personnel by Department</u> | | | | | | | |
| Administration | 4.00 | 0.45 | 4.45 | 4.00 | 0.72 | 4.72 | |
| Finance | 4.00 | 0.00 | 4.00 | 4.00 | 0.00 | 4.00 | |
| Police | 32.00 | 1.58 | 33.58 | 33.00 | 2.16 | 35.16 | |
| Community Development | 4.00 | 0.48 | 4.48 | 4.00 | 1.44 | 5.44 | |
| Public Works | <u>14.00</u> | <u>0.58</u> | <u>14.58</u> | <u>14.00</u> | <u>1.92</u> | <u>15.92</u> | |
| <i>Street Operations</i> | 5.33 | 0.39 | 5.73 | 5.33 | 0.48 | 5.81 | |
| <i>Water Operations</i> | 5.33 | 0.18 | 5.52 | 5.33 | 1.44 | 6.78 | |
| <i>Sewer Operations</i> | 3.33 | 0.00 | 3.33 | 3.33 | 0.00 | 3.33 | |
| Parks | 6.50 | 1.30 | 7.80 | 6.50 | 1.44 | 7.94 | |
| Recreation | 5.50 | 2.42 | 7.92 | 5.50 | 2.62 | 8.12 | |
| Library | 4.00 | 6.80 | 10.80 | 4.00 | 8.17 | 12.17 | |
| | 74.00 | 13.61 | 87.61 | 75.00 | 18.49 | 93.49 | |
| <u>Personnel by Fund</u> | | | | | | | |
| General | 48.33 | 2.91 | 51.24 | 49.33 | 4.81 | 54.14 | |
| Water | 6.33 | 0.18 | 6.52 | 6.33 | 1.44 | 7.78 | |
| Sewer | 3.33 | 0.00 | 3.33 | 3.33 | 0.00 | 3.33 | |
| Park and Recreation | 12.00 | 3.72 | 15.72 | 12.00 | 4.06 | 16.06 | |
| Library | 4.00 | 6.80 | 10.80 | 4.00 | 8.17 | 12.17 | |
| | 74.00 | 13.61 | 87.61 | 75.00 | 18.49 | 93.49 | |
| <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 | 0.45 | 0.45 | 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 | * | 0.28 | * 21.28 | * | 0.48 | * 22.48 |
| <i>Executive Assistant</i> | 1.00 | | 0.00 | 1.00 | | 0.00 | 1.00 |
| <i>Record Clerks</i> | 2.00 | | 0.34 | 2.00 | | 0.36 | 2.36 |
| <i>Secretary - Board of Fire & Police</i> | 0.00 | | 0.00 | 0.00 | | 0.02 | 0.02 |
| <i>Evidence Custodian</i> | 0.00 | | 0.13 | * 0.13 | | 0.36 | * 0.36 |
| <i>Community Service Officers (CSO)</i> | 0.00 | | 0.50 | 0.00 | | 0.58 | 0.58 |
| <i>Crossing Guards</i> | 0.00 | | 0.34 | 0.00 | | 0.36 | 0.36 |
| * sworn | 29.00 | 0.41 | 29.41 | 30.00 | 0.84 | 30.84 | |

United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2017 Budget

| | Projected | | | Adopted | | |
|-------------------------------------------|-----------------------------|-----------------------------|-------------------------|-----------------------------|-----------------------------|-------------------------|
| | FY 2016 <u>Full-time</u> | FY 2016 <u>Part-time</u> | FY 2016 <u>Total</u> | FY 2017 <u>Full-time</u> | FY 2017 <u>Part-time</u> | FY 2017 <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>Senior Planner</i> | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 |
| <i>Planner I</i> | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| <i>Building Administrative Assistant</i> | 1.00 | 0.00 | 1.00 | 1.00 | 0.00 | 1.00 |
| <i>Inspectors</i> | 0.00 | 0.48 | 0.48 | 0.00 | 0.96 | 0.96 |
| <i>Planning Intern</i> | 0.00 | 0.00 | 0.00 | 0.00 | 0.48 | 0.48 |
| <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 | 0.39 | 0.39 | 0.00 | 0.48 | 0.48 |
| <i>Seasonal Staff - (Water Fund)</i> | 0.00 | 0.09 | 0.09 | 0.00 | 0.48 | 0.48 |
| <i>Meter Readers - (Water Fund)</i> | 0.00 | 0.09 | 0.09 | 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> | 1.00 | 0.00 | 1.00 | 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> | 2.00 | 0.00 | 2.00 | 2.00 | 0.00 | 2.00 |
| <i>Seasonal Staff</i> | 0.00 | 1.30 | 1.30 | 0.00 | 1.44 | 1.44 |
| <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 | 0.54 | 0.54 | 0.00 | 0.58 | 0.58 |
| <i>Preschool Staff</i> | 0.00 | 0.84 | 0.84 | 0.00 | 0.96 | 0.96 |
| <i>Concession Staff</i> | 0.00 | 1.04 | 1.04 | 0.00 | 1.08 | 1.08 |
| <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 | 6.28 | 6.28 | 0.00 | 6.73 | 6.73 |
| <i>Custodians</i> | 0.00 | 0.52 | 0.52 | 0.00 | 1.44 | 1.44 |

United City of Yorkville
Full-Time Equivalents (FTE) by Department
Fiscal Year 2017

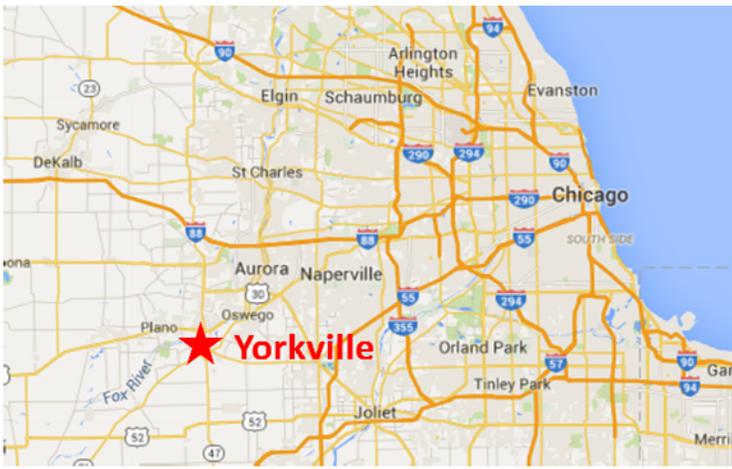


United City of Yorkville Profile



Community

The United City of Yorkville is a primarily residential in nature with supporting commercial and industrial/manufacturing activity. 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.

City Government

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 is a non-home rule municipality that operates under a Mayor/Council form of government, as defined in Illinois state statutes. The Mayor, Clerk, and Treasurer are elected on at-large basis and serve four year terms. The eight aldermen (council members) are elected by ward (two representing each of the four wards) and serve four year, staggered terms. The Mayor appoints, with Council consent, a City Administrator to manage the day-to-day operations of the City. In addition, the City has the following advisory boards and commissions that advise the City Council on various issues and proposals under review: Planning & Zoning Commission, Fire & Police Commission, Park Board, Police Pension Fund Board, and the Library Board.

The City provides a full range of municipal services including: public safety (police), the construction and maintenance of highways, streets, and infrastructure, water distribution, parks and recreation, planning and zoning, and general administrative services. The Yorkville Public Library is a department of the City, with a library board appointed by the Mayor and City Council, which sets policy and develops a budget for approval by the City Council.

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: 5,500

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.

Website: www.yorkville.lib.il.us

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.

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 – Bunny Breakfast & Egg Hunt

May – PeppeRuni 5k Run/Walk & Youth Baseball Tournaments

June – Golf Outing & the Summer Solstice Festival

June thru August –Cruise Nights & Movie Nights

July 4th – Yorkville Area 4th of July Celebration

July – Ribs on the River Weekend & Illinois Whitewater Festival

Labor Day Weekend – Hometown Days Festival

October – Fall Fest & Halloween Egg Hunt

November – Yorkville Holiday Celebration & Chili Chase 5K Run/Walk

Website: www.yorkvilleparksandrecreation.com

Facebook Page: www.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

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

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*

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](#)

Key Statistics

BASIC FACTS

| | |
|----------------------------|----------------------------------------|
| Date of Incorporation: | July 8, 1874 (Village of Yorkville) |
| Form of Government: | Mayor-Council |
| Land Area (square miles): | 20.2 |
| Number of Employees (FTE): | 86.61 |
| City Bond Rating: | AA- (S&P) A+ (Fitch) |

INFRASTRUCTURE

Road System

| | |
|----------------------------|-----|
| Miles of Streets: | 84 |
| Number of Traffic Signals: | 26 |
| Miles of Bike Paths: | 11 |
| Miles of Sidewalks: | 123 |

Water System

| | |
|---------------------------------------|-------|
| Number of Treatment Facilities: | 3 |
| Number of Booster Stations: | 3 |
| Number of Pressure Reducing Stations: | 2 |
| Number of Storage Tanks: | 5 |
| Number of Wells: | 5 |
| Miles of Water Mains: | 68 |
| Number of Fire Hydrants: | 1,349 |

Sewer System

| | |
|-------------------------------|----|
| Miles of Storm Sewer Line: | 83 |
| Miles of Sanitary Sewer Line: | 60 |
| Number of Lift Stations: | 7 |

CULTURE & RECREATION

Parks and Recreation

| | |
|------------------------|-----|
| Number of Parks: | 35 |
| Number of Playgrounds: | 24 |
| Acres of Parkland: | 285 |

Library

| | |
|---------------------------|---------|
| Number of Sites: | 1 |
| Patron Cardholders: | 6,309 |
| Circulation: | 104,213 |
| Number of Patron Visits: | 71,185 |
| Total Program Attendance: | 6,831 |
| Number of Books: | 53,613 |
| Number of DVD's: | 2,447 |

PUBLIC SAFETY

| | |
|---------------------------|----|
| Number of Sworn Officers: | 30 |
| Number of Fire Stations: | 3 |

EDUCATION*

| | |
|-----------------------------------|-------|
| School Enrollment- approximately: | 5,500 |
| Number of Schools | |
| Grade (EC-3 or K-3): | 3 |
| Elementary (K-6): | 3 |
| Intermediate (4-6): | 1 |
| Middle School (7-8): | 1 |
| High School Academy (9): | 1 |
| High School (10-12): | 1 |

*Excludes Private Institutions

DEMOGRAPHICS

Population Characteristics (2010 Census)

| | |
|--------------------------|----------|
| Total Population: | 16,921 |
| Median Age: | 32.4 |
| Household Medium Income: | \$82,007 |
| Family Median Income: | \$88,405 |

Population by Age (2010 Census)

| | |
|------------|--------|
| Under 18: | 5,543 |
| 18 & over: | 11,778 |
| 65 & over: | 1,325 |

Ethnic Makeup (2010 Census)

| | |
|---------------------------------------|----------------|
| White: | 15,362 (90.8%) |
| African American: | 562 (3.3%) |
| Asian: | 261 (1.5%) |
| American Indian and Alaska Native: | 36 (0.2%) |
| Native Hawaiian and Pacific Islander: | 2 (0.0%) |
| Other: | 404 (2.4%) |
| Identified by two or more: | 294 (1.7%) |

HOUSING (2010-2014 American Community Survey)

| | |
|------------------------|-----------|
| Total Housing Units: | 6,342 |
| Occupied Units: | 6,000 |
| Owner Occupied Units: | 4,633 |
| Renter Occupied Units: | 1,367 |
| Median Home Value: | \$229,200 |

BUSINESS

2015 Principal Employers

| | |
|------------------------------------|-----|
| Community Unit School District 115 | 666 |
| Raging Waves Water Park | 450 |
| Kendall County | 350 |
| Wrigley Manufacturing Co. | 323 |
| Super Target | 180 |
| Menards | 140 |
| Jewel Osco | 130 |
| United City of Yorkville | 124 |
| Newlywed Foods | 115 |
| Kohl's | 115 |
| Hillside Health Care Center | 90 |
| Boombah, Inc. | 90 |
| Home Depot | 85 |
| Wheatland Title Guaranty Co. | 65 |
| Marshall's | 50 |
| Brenart Eye Clinic | 50 |
| C&J Insulation | 50 |

2015 Taxable Sales by Category Report

| | |
|------------------------------|-----|
| Businesses paying sales tax: | 482 |
|------------------------------|-----|

| Sales Category | Sales Volume | % |
|-----------------------------|--------------|-------|
| General Merchandise | \$ 608,996 | 22.1% |
| Food | \$ 385,034 | 14.0% |
| Drinking and Eating Places | \$ 332,752 | 12.1% |
| Apparel | \$ 95,975 | 3.5% |
| Furniture, Household | \$ 2,597 | 0.9% |
| Lumber/Building/Hardware | \$ 470,357 | 17.1% |
| Automotive/Filling Stations | \$ 160,717 | 5.8% |
| Drugs and Misc. Retail | \$ 362,225 | 13.2% |
| Agriculture & All Others | \$ 232,923 | 8.5% |
| Manufacturers | \$ 102,011 | 3.7% |
| Total | \$ 2,753,587 | |



Memorandum

To: City Council
From: Bart Olson, City Administrator
CC: Department Heads
Date:
Subject: FY 17 budget narrative

Purpose:

Please accept this report and budget spreadsheet as proposal for the FY 17 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, 2016 and April 30, 2017.

Background and “the big picture”:

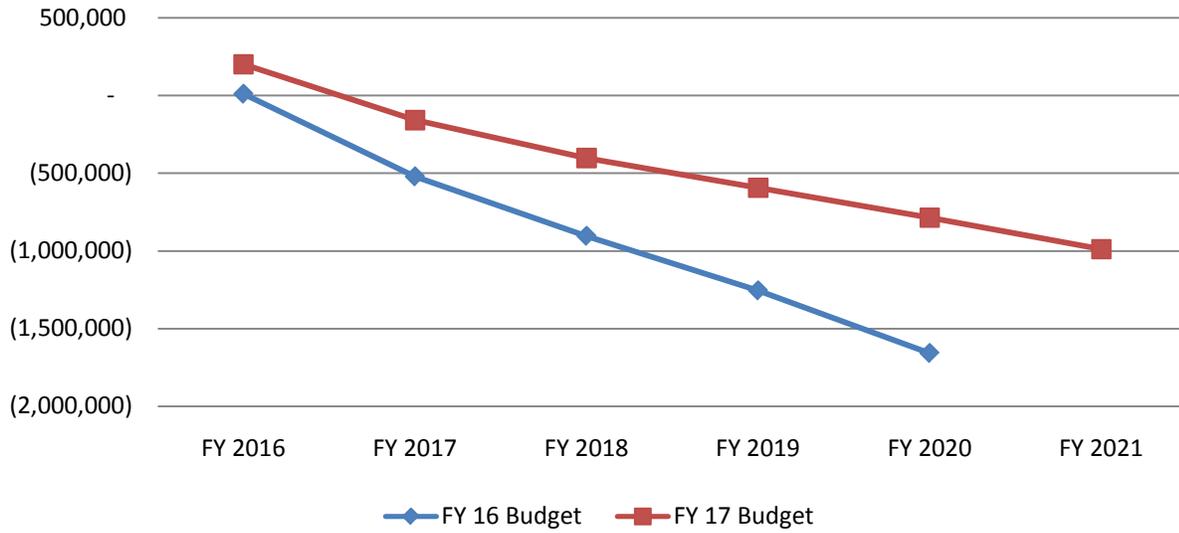
The City Council last discussed a comprehensive budget proposal in April 2015, when we approved the FY 16 budget, with additional information for FY 17, FY 18, FY 19, and FY 20. This approval represented the fourth five year budget for the City, and we return to a five year-budget again this year.

Last year’s budget discussion focused on the long-term stability of the general fund and the water fund, and the difficulty of funding the Countryside watermain and roadway project. Years of suppressed water use had taken a toll on the viability of the water fund, and millions of dollars of infrastructure improvements were needed within the Countryside subdivision. The City Council passed a water infrastructure fee increase and a minor adjustment to the water rates to solve both issues. The general fund was left alone with a note to reexamine revenue projections as the year progressed.

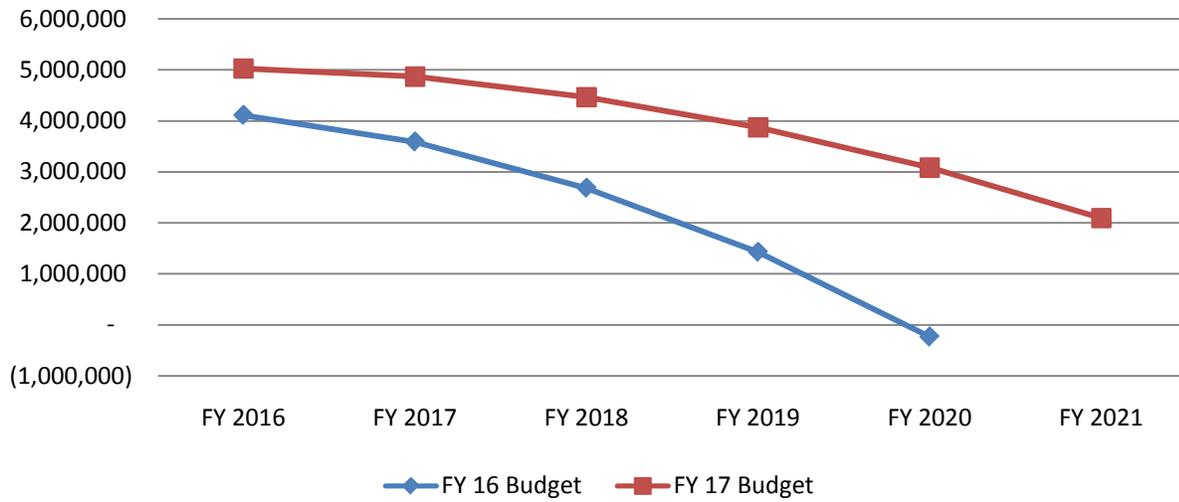
For the first time in a few years, the water fund is stable on account of higher than expected usage and the general fund revenue projections were conservative on a few important line-items. As a result, no major cuts or fee increases are recommended within any of the funds. No major initiatives have been added to the budget except for the Route 34 western expansion, which appears on schedule for a 2017 or 2018 construction start.

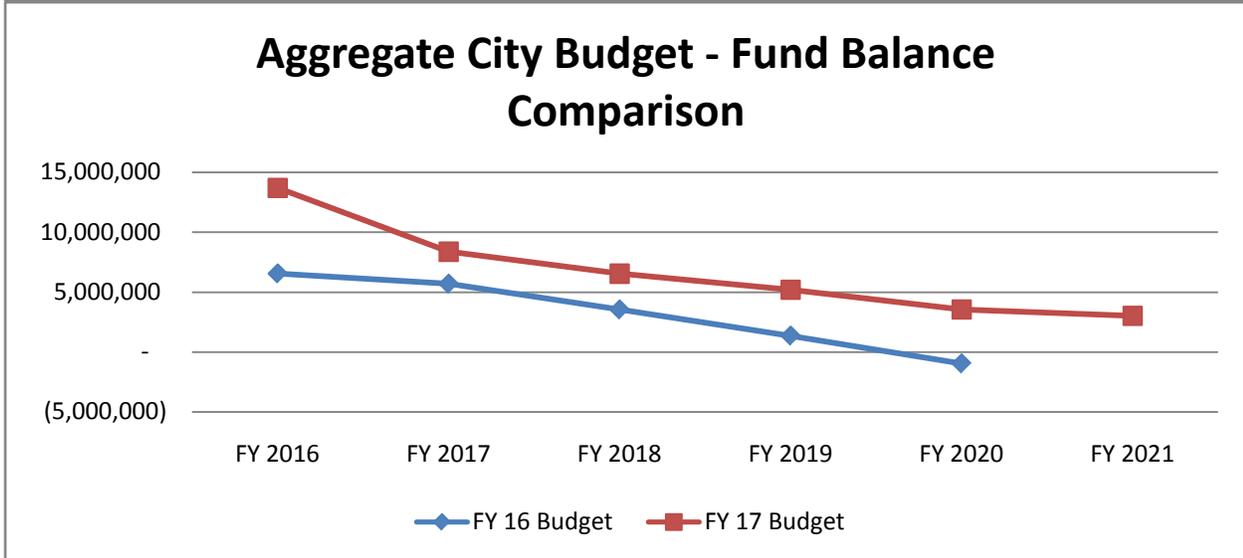
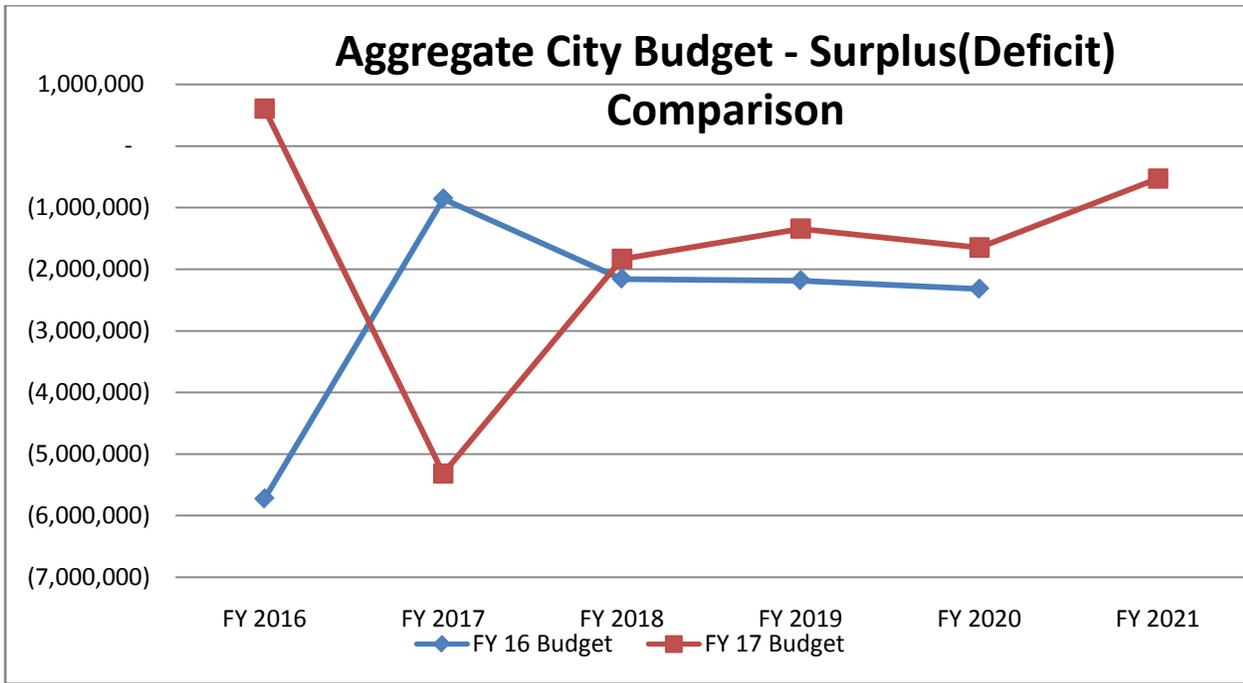
In past year’s budget proposals, we’ve forecasted fiscal distress 3-5 years in the future, almost every year, and then in last year’s budget proposal, that fiscal stress was targeted for the end of FY 17. I am pleased to report that a number of revenue projections have been conservative enough and less pleased (it is simply a matter of fact) that a number of our capital projects have been delayed. Both of these concepts, along with expenditures coming in lower than expected, have resulted in a short-term budget that is more stable. The cumulative conservative revenue projections are great for the long-term budget outlook, and delayed capital projects have generally no long-term impact. This means that a long-term fiscal distress event horizon is now pushed back to the end of FY 20. To illustrate this change in outlook, I present the following charts:

General Fund - Surplus(Deficit) Comparison



General Fund - Fund Balance Comparison





As a result of the above, I do not expect a large pivotal policy issue during the budget discussion like we've seen in the past. A number of major infrastructure projects need to be completed before we can address our long-term debt obligations and unfunded capital projects. The biggest City Council goal in November 2015 was the downtown redevelopment plan. As mentioned in the Items to Note section below, I feel that a number of major policy decisions still need to be made by the City Council before we propose anything like a \$2,000,000 TIF bond to fund public infrastructure and private development projects in the downtown. This discussion will likely occur throughout FY 17; if consensus is achieved, we can amend the budget accordingly.

Changes in budgeting

Last year's budget narrative memo included a fiscal snapshot of each of the general fund, water fund, sewer fund, and aggregated budget and highlight of significant capital improvements. We return to that format this year, as there only a few modest changes to the budget from last year.

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

Year-by-year summary, FY 16 projections

The outlook for FY 16 has modestly improved since the FY 16 budget was approved in April 2015. We now expect the general fund to run a surplus of \$199,000 instead of \$10,000. Increases in revenue projections for income taxes, local use taxes, and cable franchise fees have solidified the FY 16 outlook while expenditures expect to come in around the original FY 16 budget amounts. This modest improvement puts fund balance at 35% heading into FY 17.

The outlook for the water fund is positive. The City's water sales revenues exceeded expectations for the first time in three years. This is a positive short-term development, as the water fund will be stable in the near-term. Additionally, the Countryside infrastructure project will take longer than originally expected, which means the bond proceeds related to the 2015A Bond will buoy the cash-flow for the fund in the short term. Assuming expenditures stay on projection, the water fund is looking at a large surplus in FY 16, a large deficit in FY 17 (related to the Countryside project) and then is relatively stable through FY 19.

The outlook for the sewer fund is stable for FY 17. Revenue and expenditure projections are right within expectations, and the plan for the fund to draw down its significant fund balance over time remains in place for at least another fiscal year.

The aggregate budget outlook is stable. A large planned deficit related to the Countryside project has been eliminated because of the delay of the project, which will result in a modest \$600,000 aggregate surplus in FY 16. We expect aggregate fund balance to be above \$13,500,000 at FYE 16.

The FY 16 project list has changed drastically since budget approval in April 2015. Three significant capital projects have been suspended for an undetermined amount of time because of the state budget impasse (Riverfront Park, Bristol Bay 65 and the material storage facility at the Public Works Building). Baseline Road Bridge has not been closed yet, caused by the delay and amount of work being coordinated by staff elsewhere. The Wrigley EDP project has taken longer than we expected, due to the lengthened response time from IDOT during the state budget impasse. The ITEP Downtown Streetlighting project has been delayed due to longer than expected turnaround from the lighting manufacturer. Countryside infrastructure completion has turned out to be more complex than originally expected. On the other hand, Route 47, Game Farm Rd, Corneils and Beecher resurfacing, the 2015 Road to Better Roads resurfacing, Grande Reserve Park B, Well 8 rehabilitation, and the City water study are all either completed or on schedule.

Year-by-year summary, FY 17 projections

General Fund

Surplus (Deficit) (\$158,687)
Fund Balance 33%

Notes –

- 1) 3.5% merit increases for staff
- 2) A new PT Planner and a new PT Recreation Coordinator
- 3) Transfer to debt service increases, due to rollback of non-abated property taxes

Water Fund

Surplus (Deficit) (\$2,623,332)
Fund Balance 28%

Notes

- 4) Countryside watermain project expenditures now in FY 17

Sewer Fund

Surplus (Deficit) (\$426,781)
Fund Balance 33%

Notes

- 5) No major initiatives

Aggregate Budget

Surplus (Deficit) (\$5,318,377)
Fund Balance \$8,383,290

Notes

- 6) General Fund deficit needs to be monitored, but conservative budgeting principles mean a stable fund is possible through revenue growth

Capital Projects List

Road to Better Roads, Wrigley EDP intersection improvements, Route 34 eastern section, Countryside watermain and roadway improvements, Kennedy Road multi-se path construction (funded by IDOT grant), Riverfront Park construction (funded by OSLAD grant, contingent upon reinstatement of grant, Grande Reserve Park A construction

Year-by-year summary, FY 18 projections

General Fund

Surplus (Deficit) (\$402,552)
Fund Balance 29%

Notes

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

Water Fund

Surplus (Deficit) (\$119,742)
Fund Balance 42%

Notes

- 3) Rehabilitation of Well 7

Sewer Fund

Surplus (Deficit) (409,237)
Fund Balance 19%

Notes

- 4) No major initiatives

Aggregate Budget

Surplus (Deficit) (\$1,832,460)
Fund Balance \$6,550,830

Notes

- 5) Major issue involves correcting General Fund structural deficit, within reason through modest revenue growths

Capital Projects List

Road to Better Roads, Route 34 western expansion begins, Route 34 eastern expansion continues, Countryside watermain and roadway project continues, Kennedy Road multi-use path continues, Well 7 rehabilitation, Blackberry Creek Nature Preserve southern section commencement, Bristol Bay 65 regional park construction (funded by OSLAD grant, contingent upon reinstatement of grant)

Year-by-year summary, FY 19 projections

General Fund

Surplus (Deficit) (\$593,437)
Fund Balance 25%

Notes

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

Water Fund

Surplus (Deficit) (\$395,612)
Fund Balance 30%

Notes

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

Sewer Fund

Surplus (Deficit) (\$415,037)
Fund Balance 5%

Notes

- 5) No major initiatives

Aggregate Budget

Surplus (Deficit) (\$1,340,235)
Fund Balance \$5,210,595

Notes

- 6) Major issue involves correcting General Fund structural deficit, within possibility that cumulative revenue growth could offset deficit

Capital Projects List

Road to Better Roads, Route 34 western expansion continues, Route 71 expansion commences, Route 34 eastern expansion wraps up, Well 4 rehabilitation, Route 71 watermain relocation commences, Bristol Bay 65 regional park project wraps up (funded by OSLAD grant, contingent upon reinstatement of grant)

Year-by-year summary, FY 20 and FY 21 projections

| | | |
|-------------------|-------------|-------------|
| General Fund | FY 20 | FY 21 |
| Surplus (Deficit) | (\$786,614) | (\$988,412) |
| Fund Balance | 19% | 13% |

Notes

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

| | | |
|-------------------|-------------|-----------|
| Water Fund | | |
| Surplus (Deficit) | (\$913,899) | \$184,227 |
| Fund Balance | 7% | 12% |

Notes

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

| | | |
|-------------------|-----------|-----------|
| Sewer Fund | | |
| Surplus (Deficit) | \$129,948 | \$217,636 |
| Fund Balance | 11% | 21% |

Notes

- 5) No major initiatives

| | | |
|-------------------|---------------|-------------|
| Aggregate Budget | | |
| Surplus (Deficit) | (\$1,648,638) | (\$527,921) |
| Fund Balance | \$3,561,957 | \$3,034,036 |

Notes

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

Capital Projects List

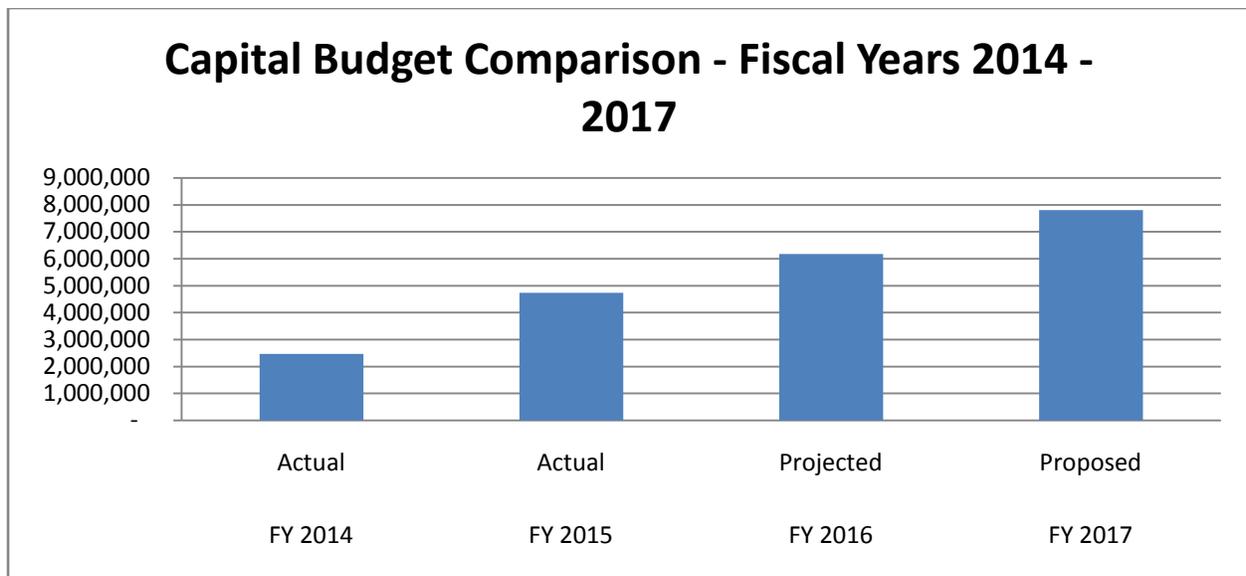
Road to Better Roads, Well 9 rehabilitation, and Route 71 watermain relocation completion

Items to note – big picture

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 27,000 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 17 than we funded in any of the last three fiscal years.



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 and Summer 2015, the City spent over \$1.2 million annually between pavement, water, and sewer. In Summer 2016, we are proposing over \$1 million in Road to Better Roads projects.

Out of our annual Road to Better Roads budget, \$550,000 is allocated to pavement improvements. This is still far short of our \$2 million annual target to keep our road system from deteriorating. The current five-year Road to Better Roads plan is attached and summarized below:

FY 2017

Boombah Blvd, Faxon Rd, John St, Independence Blvd and Ct, Hillcrest Ave, Sunset Ave, Appletree Ct, West St, Church St, Fremont St

FY 2018

Pavilion Rd, Elizabeth St, S Main St, W Washington St, Mill St, State St, W Madison St, Madison Ct,

FY 2019

Liberty St, Sanders Ct, Bruell St, E Main St, Oakwood St, Behrens St, Johnson St, E Park St, E Elm St, Jackson St, Alan Dale Lane

FY 2020

Olsen St, E Orange St, E Ridge St, E Spring St, Alice Ave

FY 2021

Burning Bush Dr, E Barberry Cir, W Barberry Cir, Beaver St, Deer St, Colonial Pkwy, Sycamore Rd, Diehl Farm Rd

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) 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 - \$410,000
- 4) South Main St water main replacement (Water Fund)
 - a. 80+ year old water main in the area near Van Emmon Street to Beecher St. This main serves over 30 homes directly, many more indirectly. Fire protection is diminished due to low water pressure.
 - b. Cost estimate - \$900,000.
- 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 - \$200,000.
- 6) Orange Street #2 water main replacement (Water Fund)
 - a. 60+ old year 4" water main in the area along Orange St. from South Main Street to east end. Fire protection is diminished due to low water pressure.
 - b. Cost estimate - \$715,000.
- 7) East Washington Street water main replacement (Water Fund)
 - a. 80+ year water main in the area of E Washington Street from Rt 47 to Mill St. Replacement would improve fire protection and flow of water.
 - b. Cost estimate - \$335,000.
- 8) Morgan Street water main replacement (Water Fund)
 - a. 80+ year water main on Morgan from Fox to Dolph. Replacement would improve fire protection and flow of water.
 - b. Cost estimate - \$340,000
- 9) East Fox Street water main replacement (Water Fund)
 - a. 80+ year water main on East Fox from Mill St to Bell St. Replacement would improve fire protection and flow of water.
 - b. Cost estimate - \$260,000
- 10) Water Treatment Plan Media Replacement (Water Fund)
 - a. The resin that is located within the cation exchange units at the water treatment plants is reaching the end of its useful life. The resin is a key component in the treatment process that removes the radium to below required levels.
 - b. Cost estimate - \$153,000 for each water treatment plant (4 total, WTP 3, 4, 8, and 9) and \$118,000 for water treatment plant 7.

- 11) North Central Water Tower Re-painting (Water Fund)
 - a. A recent inspection of the tank coating system revealed that the City should plan to re-paint the EWST within the next 5 years. Re-painting of EWST's are necessary to maintain the longevity of the structure as well as to maintain appearance.
 - b. Cost estimate - \$495,000

- 12) Well No. 7 Standby Generator (Water Fund)
 - a. A back-up generator at Well No. 7 is needed to be able to supply water during an extended power outage. Well No. 7 is adjacent to the highest elevated storage tank in the City. If we had a generator at this well, we would be able to supply the entire City with water – even during a prolonged power outage.
 - b. Cost estimate - \$400,000

- 13) Beaver Street Generator (Water Fund)
 - a. A back-up generator at the Beaver Street Booster Pumping Station is needed to be able to supply water during an extended power outage to the area south of Route 126. If we were to purchase the Well 7 standby generator, we would not need this generator.
 - b. Cost estimate - \$87,500

- 14) Raintree booster station backup generator (Water Fund)
 - a. Well 7 is located in the Raintree Subdivision near the middle school. This well and tower serves the south side of town, but with our booster stations and pressure reducing valves, we have the capabilities to serve a much larger area of town. The addition of this generator in conjunction with our current generator at Grande Reserve, would allow us to serve the entire town with water in the case of a large, long term power outage.
 - b. Cost estimate - \$100,000

- 15) 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 - \$205,000

- 16) 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.

- 17) 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 – \$80,000-\$100,000. This assumes the playground equipment would be replaced with similar equipment and staff would do the installation.

18) 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 2016, total amount will be \$1.87million. The original principal on this obligation was \$807,847, meaning we have racked up \$1,061,722in interest in 12 years.

19) 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 \$375,000 (3000 sf at \$125/sf). A single shop could be constructed for \$1.5 million. Material storage bins would cost \$200,000. This brings the total cost to approximately \$2.1 million.

20) 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.

21) 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.

22) Kennedy Road

- a. Kennedy Road from Emerald Lane to Galena is planned to be rehabilitated and widened. One of the worst rated roads within the City, with current ratings listed from fair to very poor.
- b. Cost estimate - \$5,000,000

23) Baseline Road

- a. One of the worst rated roads in the City. City staff will have an update on potential closure at Route 47 in April 2016.
- b. Cost estimate - \$560,000

24) Well No. 6 and Water Treatment Plant

- a. Once the City reaches a population of 27,000, 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). Further, this actual project will be contemplated within the water supply study, and there's a possibility it could be deferred or substituted by a Fox River water treatment plant.
- b. Cost estimate - \$6,800,000, anticipated for FY 20 and FY 21.

Items to note – Economic Development

For a number of years, the City supported its economic development efforts through membership in the YEDC. At the end of 2015, the YEDC was formally disbanded leaving the City in a position to pursue other options. In order to ensure zero lapses in economic development services, City Council approved an economic development consultant's contract with DLK, LLC (Lynn Dubajic).

As former director of YEDC, Lynn Dubajic has vast knowledge of the community and has demonstrated her abilities through success in attracting new business and expanding current business. That being said, her expertise comes at a price significantly higher than past annual contributions to the YEDC. Her hourly rate of \$145 at 15 hours per week represents an approximate \$113,000 annual expense or a \$9,500 monthly expense.

At this time, the City has contracted with Lynn through DLK, LLC through December 31, 2018 with a 30-day out clause for either party. This puts the City in an advantageous position to continue to utilize Lynn's services while exploring other ways to provide economic development services. The ability to terminate the contract early allows for implementation of alternatives if so desired.

At this time, staff has started to explore the option of hiring an in-house employee with responsibilities focused on economic development. In November of 2015, staff inquired surrounding communities for wages and responsibilities of an Economic Development Coordinator or similar position. A chart with 15 different positions from 13 municipalities and Kendall County has been attached to this memo. In summary, according to the results staff recommends a full-time economic development coordinator ranging \$50,000-\$70,000 or a part-time Business Retention Specialist at \$25-\$30 per hour. Assuming 20 hours per week this would cost approximately \$26,000-\$31,200. Clearly, these two options are more fiscally advantageous in terms of salary and wages, but it is crucial to consider other factors. That being said, the following chart summarizes pros and cons of hiring an in-house employee compared to retaining Lynn Dubajic as a consultant.

| Position | Pros | Cons |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| In-house employee either part-time or full-time | <ul style="list-style-type: none"> • Fiscally advantageous salary/wages • Potentially more time dedicated to efforts • Regular hours at City Hall • Could complete wider array of duties such as maintaining business section of website and administering economic development incentives | <ul style="list-style-type: none"> • Likely little prior knowledge of community • Might be difficult to retain qualified part-time person if chosen • Must take on costs of benefits, pension, and operational costs |
| Consultant Lynn Dubajic | <ul style="list-style-type: none"> • Known in community • Knowledge of Yorkville • Proven success recruiting and retaining business • No benefits, pension, or operational costs | <ul style="list-style-type: none"> • Consultant-level salary/wages • Often businesses contact Krysti first- must refer • Off-site office- less direct contact with Community Development staff • Limited scope of duties |

Items to note – Countryside infrastructure

This project is estimated to cost around \$5,600,000 and will be completed in calendar years 2016 and 2017. The majority of the water and roadway work is out to bid at time of this memo creation, and bids will be opened and considered in mid-March. A separate project covering the intersection of W Countryside Parkway and Center Parkway is in front of the Public Works Committee in February 2016. There are a number of items related to design of the intersection, medians, parkways, and traffic lanes that are still under consideration and would be bid out in the middle of 2016. A map of the project area is attached to this memo. While certain areas of the subdivision remain unfunded, we are hopeful that project bids will continue to be below engineer’s estimate, which would allow us to complete more roads and watermains than first planned. Public meetings on the project’s watermain components and roadways (except for the intersection described above) will occur in February 2016. Public meetings on the W Countryside Pkwy and Center Pkwy intersection will occur later in 2016 as plans and timelines change.

Finally, the cost of the Game Farm Road project ended up being \$700,000 less than what the City had bonded for the project. The leftover \$700,000 in funds is recommended to be used within the Countryside subdivision to complete additional roadways.

Items to note – water fund

Water fund revenues have beat expectations for the first time in three years. The City had approved a five year rate increase in April 2014 that will bring the water rate up to \$17 for the first 350 cubic feet and \$4.30 for each additional cubic feet in FY 17 and held the rates steady in FY 18 and FY 19. Since the water revenues beat expectations this year, no variation from that 2014 plan is proposed in FY 17. We would plan to revisit this issue as the comprehensive list of capital improvements is finalized in the water study in 2016. Further, the City should begin to think about expenditures related to regional water supply in the next few years.

Obviously, residents and the City Council are very price sensitive to the cost of water. For many years, the City kept water rates very low, even while bonding out tens of millions of dollars in infrastructure projects. As we've seen in the past 5-6 years, the price of water in a given municipality is solely related to the costs incurred within that municipality only – and not necessarily a function of keeping rates in line with what other area municipalities are charging. With that being said, we have provided data from a recent Illinois State Water Survey of Chicago metropolitan area water rates. While the study did not include Kendall County, we've added the Yorkville water rates into it.

Items to note – IMET Loss on Investment in FY 15

To date the City has recovered \$21,482. Four out of the five hotel properties recovered were sold last fall, with the fifth hotel scheduled to go to auction on February 23rd. Based on the amount of projected proceeds from the hotel sales, management currently estimates that the City may receive anywhere from \$120,000 to \$150,000 in recovery proceeds, which would put the overall recovery between 43% and 50%. It should be noted that these projected recovery amounts are contingent and will be subject to Court approval before any disbursement can take place. IMET has informed the City that the Overall Receiver is working on a plan of distribution which should be presented to the Court at the end of March 2016. Based on the information available, management would expect another distribution of recovery proceeds to occur sometime in early Fiscal Year 2017.

Items to note – reduction in property taxes

In last year's budget proposal, the City planned on a 2% reduction in FY 15, followed by a 1% annual reduction through FY 18. The FY 15 and FY 16 figures actually came in at a 3% and 1.66% reduction, respectively. As a result, the City's non-abated property taxes will be eliminated sooner than expected, possibly in FY 17. The FY 17 property taxes were approved in December 2015, and the actual certified tax amounts will not be known until April 2016. This item will be revisited in December 2016, when the City approves the FY 18 property taxes.

Regardless of the amount of future property tax reductions, we recommend any City plan be benchmarked without regard to the Library's property taxes. In the past, the City has had to reduce property taxes in a greater amount than the benchmark, so the overall City/Library property tax benchmark would be at the intended amount. Since the Library has notified the City it intends to increase property taxes as much as legally possible, we recommend the City make its own targets. Further, staff recommends that the Library be placed under a PTELL tax cap during the consideration of the 2016 levy in December 2016.

Items to note - City Council goals

During the goal setting session in November 2015, City Council passed a total of 24 goals for FY 17. Similar to FY 16 the top goals focused on the theme of economic development and capital related projects. Goals are ordered in rank of priority according to City Council.

Downtown Planning

The draft of the Comprehensive Plan has a list of short, mid and long term projects to be completed by the City in order to fully realize the vision of the downtown. They range from the low-cost (complete a parking study) to the cornerstones (redevelop entire blocks of the downtown). The Economic Development Committee had reviewed an earlier version of this list, and had voiced support for a wide-ranging City investment in the downtown. Given the timing of when the list was created and this budget proposal was finalized, we were not able to complete cost estimates for each project and analyze their relative value to the City Council's goals within a five-year budget. Further, any large-scale City investment of the downtown is likely going to come in the form of a bond issuance with the City accepting a fair amount of risk, and the City working with the other governmental entities that overlap the downtown to achieve an extension on the TIF district. Since so much of that work is still yet to be done, we decided not to put bond numbers and repayment estimates in the budget. I would anticipate that most of that work will be done this Spring, and the City Council will begin approaching other entities for expansion of the TIF district this Summer and Fall. Thus, the expenditures listed within the Downtown TIF fund represent some modest payouts to developers for work already completed, some minor City building and property improvements as they come up, and the payment of the net cost of the ITEP Downtown Streetlights project.

Southside Development

The City has been utilizing the market study data from the Retail Coach and is actively recruiting entities to the south side of Yorkville with the City's economic development consultant, Lynn Dubajic. Specifically, we are looking at the normal due diligence issues for all of the sites identified within the study as it relates to siting a grocery store. From early conversations with Ms. Dubajic, we think that the most likely incentive scenario involves the City offsetting the gross cost of land for a grocery store developer. Within the service area, this cost could be in the \$500,000 to \$1,000,000 range, which would require a slightly longer sales tax incentive term than the City is used to. No further expenses have been budgeted for this item, as the next step will be finding a land-owner and/or developer that is comfortable with that term of a sales tax incentive and who has the connections with a grocery store company that is looking to expand this area.

Municipal Building Needs and Planning

We do propose a building maintenance report on all City buildings in FY 17 in the estimated amount of \$12,000. This report would cover all City buildings except wells and treatment plants, and the old jail. This report would give us a documented list of maintenance issues for each building and a schedule of suggested improvements. Further, we would propose to fund a maintenance report and historical preservation analysis for the old jail for a cost of \$6,000. This report would give us an idea of what we need to do to stabilize the building and what we would need to do to bring the building up to a preservation level.

Manufacturing and Industrial Development

The City has hundreds of acres of industrial zoned properties near Eldamain Rd and Corneils Rd. This area was entitled immediately prior to the recession, and the build out to the area was delayed by

the recession and various utility issues on the property. In the past year, the City had a potential large industrial user interested in this area. This user could have satisfied the utility issues on the site but ran into questions over whether the area was physically contiguous to the City (even though the properties pay City property taxes and the City and County both have ruled they are contiguous). During this user's due diligence, we identified a piece of property that would ensure contiguity and had owners that were amenable to a voluntary annexation application to the City. Even though the industrial user has since landed in another town, we feel it is prudent to continue to work with the connecting property's owners to complete a voluntary annexation with the City. No specific expenditure is planned for this item, but we do feel it is worth it to cap legal fees and engineering fees for the annexation of this property, similar to what we did for the five southwest development properties when we rolled back the development entitlements on each property earlier this year.

Vehicle Replacement

In FY 17, we will rollout a formal vehicle chargeback schedule. This schedule will be used to track life expectancy for all City equipment over a longer period than our normal 5-year budget. By tracking these costs over the actual, known life expectancies for each vehicle, the City can better plan and fund vehicle replacements.

Capital Improvement Plan

The City's capital improvement plan expenditures have increased each year in the past few years. We are both knocking items off of the unfunded section of the capital improvement plan at a greater rate than we ever have, and adding new items to the list because our depth of knowledge and planning efforts have increased. The big picture narrative further above in this memo includes a good overview of which projects will be completed each year, and the "Items to Note" section above also carries a mini-narrative of each project and the cost.

Riverfront Park Development

Staff will continue to monitor the OSLAD grant that was rewarded for Riverfront Park, but currently suspended due to State budget constraints. The budgeted amount reflects the case in which the grant is reinstated. Tim Evans is planning on bringing a couple different proposals to the Park Board in the next few months to fund the playground construction in the FY 17 budget. This would involve the City moving forward with the playground construction, at the risk that the State would never reinstate the OSLAD Grant. This item is not shown in this budget because it will hinge on the fiscal performance of the Parks and Recreation fund in FY 16 and the land-cash fees approved as part of the GC Housing project.

Revenue Growth

One way to increase revenues is through business recruitment and expansion. Efforts will be made in this area by our Economic Development Consultant. Furthermore, staff will be providing Commercial and Industrial Incentives on a case by case basis in order to promote development leading to revenue growth. This requires no upfront funds. At the conclusion of the Comprehensive Plan Update, staff will be able to identify properties suitable for particular incentives in order to reward on a site specific basis. Furthermore, Kendall Marketplace is under new management. Staff is optimistic more units will be filled bringing in additional property tax and sales tax revenues.

Modernize City Code

No budget-specific plans are proposed for this City Council goal. In the near term, we are focusing on an overhaul of the section that regulates water operations. The rewrite of this section of code will take months to complete.

Staffing

Department heads in all departments continue to request new staff members in each department, but the budget does not support major additions at this time. We do have a two new part-time employees budgeted for FY 17. A part-time Planner in the Community Development Department to assist with agreement tracking and packet research, and a part-time Recreation Coordinator in the Recreation Department to assist with special events and tournaments are both proposed. These are positions which would remove simple tasks from employees at a higher pay rate and would be easier to cut should budget projections not be met.

YBSD Consolidation

YBSD announced they will not be considering a consolidation plan with Fox Metro. In the near term, YBSD is planning on hiring a new executive director. City involvement is no longer applicable.

Automation and Technology

Each of the departments have minor to moderate automation and technology upgrades in their operations budget. Examples include body cameras for the police department and rebuilding our GIS system.

Strategic Planning

No specific proposal is made within this five-year budget for City-wide strategic planning. With the wrap of the comprehensive plan in 2016 and the water supply study in 2016/2017, the City could refocus its long-term planning after completion of both studies. It should be noted that both Rob Fredrickson and I have discussed the long-term path towards the GFOA's Budget Award, and one of the qualifications is the tie-in between the City's strategic planning efforts and budget document. We will revisit this goal as it moves up the list of priorities and the City's staffing levels change.

Employee Salary Survey

City staff will be researching formal compensation plans over the next several months. The goal would be to get a recalibration of salary ranges for all job titles, and then to address whether individual salaries will need to be changed. No specific expenditure is planned for this goal until then.

No specific expenditures are proposed for any of the goals ranked 14th through 24th. However, a few of them will receive a fair amount of staff time in the next few years (consolidation of services and tourism options with Oswego and Montgomery).

Items to note – bond ratings and refinancing

In this year's budget, the City recommends the refinancing of the Special Service Area (SSA) bonds for Autumn Creek and Bristol Boy as proposed by William Blair & Company, LLC, the firm that advises the City on our SSA bonds. With current interest rates being significantly lower than during the issuing year of 2006, resulting savings to homeowners could be ample.

For the first time in nearly a decade, the Federal Reserve increased the federal funds target interest rate. This signals that rates may be on the rise in 2016. Some financial experts predict that this may be the first of several increases in 2016 and foresee interest rates continuing to rise beyond this year. Therefore, it is opportune to refinance now rather than later.

As the City considers taking on new capital improvement projects in order to meet City Council goals, one factor to consider is debt per capita. This ratio gives some insight into our ability to continue to pay our debt service and helps indicate default risk of our bonds. When comparing Yorkville to 26 other surrounding and similar municipalities, Yorkville ranks 4th highest for debt per capita out of 27. Alone, this figure indicates the City may not be in the best position to incur further debt, but it is important to consider other factors. Fund balance levels, cash flow, and the specific revenue streams supporting the debt service payments all play a role in determining debt capacity.

| Debt Per Capita Comparison | | | |
|-----------------------------------|------------------------|------------------|-------------------|
| Municipality | Debt Per Capita | CAFR Year | End Date |
| Bellwood* | \$ 4,809.47 | FY 2014 | December 31, 2014 |
| Country Club Hills* | \$ 3,341.10 | FY 2013 | April 30, 2013 |
| Berwyn | \$ 2,492.00 | FY 2014 | December 31, 2014 |
| Yorkville | \$ 2,491.00 | FY 2015 | April 30, 2015 |
| Geneva | \$ 2,210.00 | FY 2015 | April 30, 2015 |
| Lemont | \$ 1,908.74 | FY 2015 | April 30, 2015 |
| Batavia | \$ 1,803.00 | FY 2014 | December 31, 2014 |
| Sugar Grove | \$ 1,582.00 | FY 2015 | April 30, 2015 |
| Dolton* | \$ 1,503.37 | FY 2013 | April 30, 2015 |
| West Dundee | \$ 1,370.00 | FY 2015 | April 30, 2015 |
| South Elgin | \$ 1,342.80 | FY 2015 | April 30, 2015 |
| Shorewood | \$ 1,330.15 | FY 2015 | March 31, 2015 |
| Plainfield | \$ 1,318.00 | FY 2014 | April 30, 2014 |
| Montgomery | \$ 1,275.30 | FY 2015 | April 30, 2015 |
| Oswego | \$ 939.00 | FY 2015 | April 30, 2015 |
| Lockport | \$ 880.96 | FY 2014 | December 31, 2014 |
| DeKalb | \$ 817.62 | FY 2014 | June 30, 2014 |
| North Aurora | \$ 699.00 | FY 2015 | May 31, 2015 |
| Rolling Meadows | \$ 636.00 | FY 2014 | December 31, 2014 |
| Newark* | \$ 493.95 | FY 2015 | April 30, 2015 |
| Zion* | \$ 482.60 | FY 2014 | April 30, 2014 |
| Gilberts | \$ 381.08 | FY 2015 | April 30, 2015 |
| Algonquin | \$ 345.83 | FY 2015 | April 30, 2015 |
| Elburn* | \$ 295.57 | FY 2015 | April 30, 2014 |
| Lindenhurst* | \$ 238.54 | FY 2015 | April 30, 2015 |
| River Forest | \$ 138.00 | FY 2015 | April 30, 2015 |
| Grayslake | \$ - | FY 2015 | April 30, 2015 |
| Average | \$ 1,300.93 | | |

*AFR instead of CAFR

Items to note – engineering department cost analysis

We have been reviewing engineering department costs since choosing to outsource in 2011. Using EEI continues to be less expensive for the City than in-house staff. Engineering costs in FY 15 with EEI were approximately \$183,000 less than in FY 10 with 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 15, our outsourced costs were \$351,686
 - a. \$230,229 for routine engineering
 - b. \$121,457 for subdivision inspections

On a related note, EEI is billing out about \$121,000 per year to developers that is being reimbursed to the City, and an additional \$743,000 in gross project expenses for capital projects (net \$510,000) that the City would not have been able to complete with in-house staff.

Items of note – vehicle replacement schedule

In FY 17, we have only one vehicle budgeted in each of the Police Department and Public Works. After FY 17, we have two vehicles budgeted in the Police Department and one pickup truck budgeted in Public Works in each fiscal year.

Rob Fredrickson has mapped out a multi-decade vehicle replacement schedule, or vehicle equipment replacement fund (VERF). This very-large spreadsheet is attached. This approach takes our normal five year budgeting process and puts it in the context of the useful life of the City's entire fleet of vehicles. If we do the analysis correctly and get rid of vehicles at the right time, the City can save money on maintenance costs and down-time. Further, it gives us a realistic target number to budget each year to ensure that our fleet does not deteriorate – similarly to how the City has a pavement management score and the amount of money it must invest in road rehabilitation each year in order to prevent that score from decreasing.

Utilizing a 3-year replacement schedule on a police vehicle, we would need a sizable upfront investment of around \$600,000 and then \$250,000 annually. Utilizing between a 7 and 15 year replacement schedule on various vehicles in the Public Works Department, we would need around \$300,000 annually. In the FY 17 budget proposal, we have roughly \$50,000 budgeted in each of the Police and Public Works Department. This leaves us with a gap funding number of several hundred thousand dollars in the Police Department and \$250,000 annually in the Public Works Department.

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 decrease in FY 17 (-3%), due to low inflation and more money being needed to satisfy the actuarial determined contribution for the police pension. For FY 18 through FY 21 shows an increase of 2% per annum. 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 16 amount matched the actuarial determined contribution of \$722,940. Since actual property tax revenues fell short of this amount, other General Fund revenues were utilized in the amount of \$19,835 to fund the difference. Pursuant to the pension funding policy, the City will continue to fully fund its actuarial contribution amount each year, which is currently at \$825,413 for FY 17. As the City continues to fully fund this obligation, the Police Pension Fund percent funded should continue to increase from its current amount of 41%. 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 21. 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 10 establishments throughout the City..
- 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 approximately \$1.8 million by the end of FY 2016. 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 budget impasse makes the long-term outlook for income taxes especially volatile. FY 17 amounts are based on current IML estimates.
- R9) Building Permits 01-000-42-00-4210
a. Revenue figures within this line-item are budgeted at \$130,000 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 3.5% increase in individual full-time salaries for FY 17. We have budgeted for reasonable, but undetermined, salary increases in FY 18 through FY 21.
- E2) Health Insurance – All Departments Multiple #'s
a. We are assuming an 8% increase in health insurance costs each year through FY 22. The actual year-end 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 18 through FY 21.
- 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, safe deposit box, background checks, and ADS alarm monitoring. Increase in FY 17 budget is due to Administrative Intern wages per agreement with Northern Illinois University. Typically this all would be taken out of the Administration Part-time Salaries line item 01-110-50-00-5015, but due to the contract the majority is budgeted in this line item. This results in a zero net impact on the overall City budget.
Finance – Fees for municipal aggregation, online utility billing, bond renewal, and the annual accounting software maintenance agreement.
- c. Police – Expenses for onsite shredding, training classes, RADAR Certifications, and Searches.
- d. Community Development – Access to iWorQ, the new code enforcement and permit management software system and expenses for the comprehensive plan consultant, the Lakota Group.
- e. Street Operations – Electronic recycling, drug screenings, and to publish a RFP to buy a new truck and trade in two trucks. and to public the RFP for Ash tree removal.
- f. Water Operations – Electronic meter reading services and utility billing fees.
- g. Sewer Operations – Sewer cleaning and utility billing.
- h. Parks - Conceptual land plan and employment ads.
- i. Recreation – Referees and Umpires Recreation class instructors, copier costs, and minute taker fees.
- j. Library – Elevator maintenance, pest control, copier charges, sound system maintenance,, 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 21.

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 four years of our contract with Lauterbach and Amen, the budgeted amounts for FY 17 reflect the last year of our contract. We would expect to go out to RFP for this service in FY 17.

- E12) Salaries – Police Officers 01-210-50-00-5008
 a. No new hires are proposed in the police department over a five year period. While we’re two officers short of our past goal to get to four on-street patrols, we are near regional averages for staffing. If the City’s five year budget outlook improves, we would recommend revisiting this position.

| Municipality | Population* | Total Officers | Officers per 1,000 |
|--------------------------|--------------------|-----------------------|---------------------------|
| Aurora | 200,456 | 287 | 1.43 |
| Batavia | 26,424 | 40 | 1.51 |
| Carpentersville | 38,407 | 59 | 1.54 |
| East Dundee | 3,198 | 13 | 4.07 |
| Elburn | 5,602 | 7 | 1.25 |
| Elgin | 111,117 | 180 | 1.62 |
| Geneva | 21,742 | 36 | 1.66 |
| Gilberts | 7,556 | 8 | 1.05 |
| Hampshire | 5,976 | 11 | 1.84 |
| North Aurora | 17,342 | 28 | 1.61 |
| Sleepy Hollow | 3,340 | 12 | 3.59 |
| St. Charles | 33,387 | 52 | 1.56 |
| Sugar Grove | 9,192 | 11 | 1.20 |
| West Chicago | 27,507 | 50 | 1.82 |
| West Dundee | 7,391 | 18 | 2.44 |
| Winfield | 9,569 | 16 | 1.67 |
| Average | 33,012.88 | 51.75 | 1.87 |
| | | | |
| Midwest (10,000-25,000) | 6,317,058 | 10,739 | 1.70 |
| Total Illinois | 7,428,735 | 24,358 | 3.28 |
| National (10,000-25,000) | 25,167,878 | 46,181 | 1.80 |
| | | | |
| Yorkville (FY 17) | 18,096 | 30 | 1.66 |

*Based off of 2014 U.S. Census population estimate

- 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. 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. FY 17 is the last year at approximately \$36,000. For FY 17, it is staff's recommendation to use funds towards GIS services and end the retail recruit contract with The Retail Coach. In its place, a custom market studies are an option. These would be periodically updated demographics studies, site reports, and customized trade area reports in addition to demographic and lifestyle information with maps. Furthermore, we could have custom reports done by real estate services companies on industry sectors that contain supply and demand, rents/sales prices, and market trends.
- E17) Economic Development 01-220-54-00-5486
a. The YEDC was formally disbanded at the end of 2015. In order to continue attracting new business and promoting expansion of existing business, Lynn Dubajic, former director has been hired as a part-time economic development consultant. Her salary of \$145 per hour at 15 hours per week makes up the entirety of this line item of \$113,100.
- 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. This line-item will continue to be \$20,000 in FY 17 and is expected to remain constant. 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. Due to uncertainty regarding when the new light poles will be installed, we are proposing to re-implement this program in FY 2018 (summer 2017), 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 subsidy is 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 705 senior accounts and 26 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 and FY 16 contributions ended up being far less than our worst case projections. The new figures in FY 17 through FY 21 are based off of the actual FY 16 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\$14,000 of the entire line-item. In addition, staff has started to explore the possibility of starting or joining an IT consortium with other municipalities to meet the demand for increased IT services without higher costs.
- 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, \$125,000 worth of subdivision-infrastructure inspection related expenses, and \$25,000in 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) Transfer to CW Municipal Building 01-640-99-16-9923
a. This transfer will directly correspond with expenditures for maintaining and improving municipal buildings.
- E30) Transfer to Citywide Capital 01-640-99-23-9923
a. No transfers will be needed to Citywide Capital through FY 21, unless additional capital projects are added.
- E31) Transfer to Debt Service 01-640-99-00-9942
a. This line-item represents the gap between property taxes associated with the 2014B bond and the debt service for that bond. The property taxes on the 2014B bond are scheduled to be decreased in FY 17 and will be totally eliminated in FY 18.
- E32) 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.
- E33) 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.
- E34) 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 was incurred in FY 16 for trail sealing coating and patching that was completed in 2015. It will be paid off from an SSA tax levy of an estimated \$32 per home per year through FY 2026. 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 began in 2014 and is expected to wrap up in 2017. This expense will be paid back through an SSA tax levy of an estimated \$174 per year through FY 26. The levy amount will be reviewed each year.

Motor Fuel Tax Fund

- 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. The grant program was suspended by the State during its recent budget impasse. We have received an extension through the end of 2016.
- E2) Baseline Road Bridge Repairs 15-155-60-00-6004
a. Updated estimates on the bridge repair came back much higher than original staff estimates of \$160,000, so the project was shelved in favor of a bridge closure in the FY 16 budget. Staff not able to proceed on formal closure in the FY 16 budget, so we expect this to occur in FY 17. A plan for timing and execution of the closure will be brought to the Public Works Committee in Spring.
- 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 ten fiscal years. By April 2016 the City will have made 43 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. The streetlights are expected to be installed in early Spring 2016, and the majority of the billing should occur in FY 16. The majority of the reimbursement should occur in FY 17.
- 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 21. This is something which can and will be reevaluated each year, as the sunset date for the infrastructure fee is April 30, 2015.
- 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 21.
- 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) 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 million in project funding.
- E4) Sidewalk Construction 23-230-60-00-6041
a. In FY 16, the City replaced around 175 linear feet of sidewalk (34 squares 5’x5’) in various subdivisions around town. Raintree, White Oak, Heartland, Elm St, and Boombah Blvd all saw miscellaneous improvements. For FY 17, we would address any safety concerns as they pop up and do entire sections of sidewalk on a worst-first basis.
- E5) Downtown Streetscape Improvement 23-230-60-00-6048
a. This represents the expense for the street lighting project. Shop drawings were reviewed and approved this fall. With a turnaround of 16 weeks to manufacture the poles, streetlights are expected to be installed in early Spring 2016. Construction funding is included in the Downtown TIF fund.
- E6) Route 71 (RT 47- RT 126) Project 23-230-60-00-6058
a. IDOT has approved engineering and reconstruction of 1/5 miles of roadway with additional lanes in their five year plan. They are currently proceeding with phase II engineering. It is anticipated that this project will not occur until 2018 at the earliest. Construction is anticipated to take 2.5 years to complete.

- E7) US 34 (IL 47 / Orchard Rd) Project 23-230-60-00-6059
 a. IDOT has approved engineering and reconstruction of 3.5 miles of roadway with additional lanes in their five year plan. This project has been let and awarded to D Construction. Private utility relocation work is currently underway. Construction is estimated to be complete in December 2018.
- E8) Game Farm Rd Project 23-230-60-00-6073
 a. This project was substantially completed in 2015. The final payments are expected to occur in FY 17, for a total remaining amount of \$415,000.
- E9) Countryside Improvements 23-230-60-00-6082
 a. This line-item contains all pavement related expenses in the Countryside subdivision. Bidding and construction of the project is expected to begin in spring 2016. It is anticipated that construction will be substantially complete late fall of 2016 and fully complete by the middle of 2017.
- E10) Kennedy Rd Bike Trail 23-230-60-00-6094
 a. This line-item contains the gross expenses from the construction of the trail. We continue to assume that the City will not pay for any of the net costs of the project, but we do expect the reimbursement from Push for the Path to occur slightly behind the timing of the incoming construction expenses. Reimbursement monies received from Push for the Path will be recorded in revenue line item 23-000-48-00-4860. Staff is targeting an April letting, pending land acquisition issues being resolved.
- E11) Principal Payment 23-230-81-00-8000
- E12) 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.
- E13) 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 City will pay back \$75,000 in each of FY 17 and FY 18, and \$84,675 in FY 19.

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.
- E1) Equipment 25-205-60-00-6060
- E2) Vehicles 25-205-60-00-6070
 a. As mentioned in the Items to Note section above, the City needs to replace multiple vehicles per year but can only budget for one vehicle per year.

- E3) Vehicles 25-215-60-00-6070
 - a. As mentioned in the Items to Note section above, the City needs to replace around \$300,000 worth of Public Works vehicles annually but can only budget for \$50,000 per year.
- 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. The final payment will not occur until November 2028.

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 18.

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 16 was above our projects for the first time in three years. The FY 18 through FY 21 rates assume a rate freeze in FY 18 and FY 19 and a significant increase in FY 20 and FY 21 to offset future capital costs. No specific proposal is made for rates in FY 20 and FY 21 because the water study is still ongoing and we typically address rates on a year-to-year basis.
- R2) Water Infrastructure Fee 51-000-44-00-4440
 - a. No change is proposed for the Water Infrastructure Fee for FY 17. It is currently set at \$8.25 per month through the end of FY 16 and will need to be reauthorized for FY 17.
- R3) Water Connection Fees 51-000-44-00-4450
 - a. For FY 17, we expect 80 new housing starts. Each subdivision has its own water connection fee amount, depending on when the subdivision was annexed. If the GC Housing project is approved in February 2016, the water connection fee revenues generated in that project alone will be more than \$100,000. For purposes of conservative budgeting and given that overall water revenues can be volatile from year-to-year, we have not assumed the City will receive any water connection fee revenue from the GC Housing project.
- 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) 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.
- E2) 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 21.

- E3) 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.
- E4) 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 2016 the City will have made 43 of its 120 payments.
- E5) 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. Water mains are expected to be completed by late fall of 2016.
- E6) 2015 Bond Principal 51-510-77-00-8000
- E7) 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 17 is \$19.67, 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 21.
- 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. Due to the State’s budget constraints, the Riverfront Park grant is currently suspended. As a result, park components have not been purchased nor installed as previously projected. With a state budget still not passed, it is quite uncertain whether the grant will be reinstated in FY 17.
- E1) Mosier Holding Costs 72-720-60-00-6032
a. The City has taken title to ~23 acres as match for the Riverfront Park project, before that grant was suspended. The City was in the process of taking title to the remaining ~60 acres when the Bristol Bay grant was suspended, and successfully halted the transfer process at that time. Openlands is still holding the ~60 acres, and they’ve proposed a \$12,000 annual holding cost. At this point, we’re still recommending to renew the Openlands agreement until we have a better idea of what the State with the grant.
- E2) Riverfront Park 72-720-60-00-6045
a. This expenditure coincides with an OSLAD grant the City received to complete Riverfront Park. With the grant currently suspended, construction will be delayed until reinstatement. If resolved before the beginning of FY 17, construction could be completed by the end of FY 17.
- E3) Grande Reserve Park A 72-720-60-00-6046
a. Professional Service Agreement with Engineering Enterprise, Inc. was approved by the Park Board and City Council in December 2015. Park Development Standards and improvement are expected to begin in April 2016 with the park to be completed by the end of the calendar year.

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.
- 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 16, Hometown Days not only returned to its normal revenue levels, but actually exceeded the budgeted \$8,000 profit amount by \$4,000, with a total profit of \$12,000. In addition to the financial success, the new collaboration with Cross Church providing the Friday Night Band and the added attraction of Ultimate Air Dogs were extremely popular.

Countryside TIF Fund

- R1) Property Taxes 87-000-40-00-4000
In FY 16 the movie theater paid its first full year of property taxes. The amount that went into the TIF was approximately \$143,500. In FY 17, Lighthouse Academy will be included bringing in approximately \$60,000.

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. Based on the FY 14 and FY 15 payouts amount, we've estimated the FY 17 payouts. Currently, only Imperial Investments is receiving incentive payouts.
- 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 Spring 2016. 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 2016 the City will have made 43 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 all years, deficits in the general fund and the city-wide capital fund are caused by large amounts of capital projects, increased personnel costs and 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, fund balance in the general fund is relatively stable until FY 20, the water fund is relatively stable pending the recent water usage figures, and the

sewer fund fund balance equivalency is drawn down over the next five fiscal years, resting at 20% fund balance in FY 21.

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 has changed to FY 20 in this year's budget proposal.

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.

Economic Development Coordinator Comparison Chart

| Municipality | Position | Range Minimum | Range Maximum | Actual Salary | Education/Training/Experience | Main Responsibilities | Reports to | Population* | EAV* | Total Budget* | FTE* |
|--------------|----------------------------------------------------|-----------------|-----------------|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------|-------------------------------|----------------------------------------------------------|-----------------------------|
| Bartlett | Economic Development Coordinator | \$73,565 | \$103,315 | \$103,315 | 3 years experience- professional economic development experience Bachelor's Degree- Course work in economics, urban planning, public administration, marketing, or related area | -Marketing and promotional materials to promote potential businesses -Strategies to attract businesses -Inventory of specific development sites -Contacts with potential new businesses desired by Village -Efforts with chamber- retain businesses -Collaborate and coordinate with consultants -Staff Liaison EDC -Evaluate Financial impact of new businesses, incentive packages -Grant applications -Ordinance issues addressed with businesses | Community Development Director | 41,402 | \$1,100,000,000 (2010) | \$37,086,301 | 167 |
| West Chicago | Business Development and Special Event Coordinator | \$50,886 | \$71,240 | N/A- currently recruiting | 2-3 years experience- economic development related duties and special event planning Bachelor's Degree Preferred experience in municipal environment | -Business attraction, recruitment, and retention | Community Development Director | 27,086 | \$686,795,562 (2011) | \$45,841,600 | 117 |
| Carbondale | Economic Development Coordinator | \$47,064 (2011) | \$63,580 (2011) | ~\$64,335 (\$30.93/hr) | 5 years experience- economic development, community development, or public administration Bachelor's Degree- Business, Public Administration, Planning, or related field | -Identify and recruit businesses to locate or expand -Work with existing businesses- retention and expansion- promote City and state programs that can assist them -Maintain update community information -Support Business Development Cooperation -Relations with Chamber, business organizations, promote general economic development of community | Development Services Director | 27,000 | \$318,870,642 (2011 pay 2012) | \$45M | 235 |
| Huntley | Economic Development Coordinator | \$52,909 | \$71,079 | \$63,863 | "Considerable experience in economic development or related activity" Bachelor's Degree- course work in marketing, business administration or related area | -promote economic development-contacts with existing businesses and professional development groups -Assists with transfer and expansion projects- locate sites, analyze mkt data -Manages and administers econ. development grant and loan programs | Village Manager | 24,291 | 673,475,479 | \$25,832,589 (FY 13 Budget from Village budget document) | 146 |
| Evanston | Economic Development Division Manager | | | \$112,000 | 5 years experience with 3 years supervisory in economic development Master's Degree- Urban Planning, Business | -Assists business prospects new and expanding with plan review and permit processes -Establishes Economic Development programs and practices that facilitate | City Manager | 74,486 | \$2,201,697,038 (2013 Value) | 247,359,877 (FY 13 from City budget document) | 789.47 FTE (FY 2013 budget) |

| | | | | | | | | | | | |
|--------|----------------------------------|----------|-----------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--------|----------------------------|--------------|-----|
| | | | | | Administration, Public Administration, or related field. | private sector projects -Coordinating accesses to locate, regional, and state resources, business assistance, retention, financing plans -Relationships with other agencies and organizations to facilitate economic development -Develops and negotiates development contracts/incentives -Job program- provide labor/employment base for business seekers -Existing business/industry outreach efforts -Researches and seeks Fed and State grants, other funding -Marketing plan -Staff support Economic Development Cooperation | | | | | |
| Geneva | Business Development Specialist | \$63,415 | \$90,267 | | 3 to 4 years progressively responsible related experience Bachelor's Degree - Urban Planning, Advertising, Marketing, Communications, Public Administration, or related field Economic Developer Certification desirable. | -Promote city as shopping/tourism destination: advertising, business newsletter, City newsletter, events, webpage -Business recruitment program -Research and make recommendations on economic development projects, programs, incentives -Represent city- various boards and organizations- represents department at city level, staff liaison downtown partnership and Cultural Arts Commission -Downtown business retention and expansion program -Database- available properties -City façade and streetscape/landscape lighting program | Director of Economic Development | 21,495 | \$937,275,763 (2012 Value) | \$73,275,060 | 175 |
| Geneva | Director of Economic Development | \$93,225 | \$132,688 | | 5 to 7 years progressively responsible related supervisory experience Bachelor's Degree, Master's Degree preferred - Urban Planning, Public Administration, or related field Economic Developer Certification desirable. American Institute of Certified | -Plans and directs development and adm. of all economic growth, revitalization, and redevelopment activities. -Managing staff -Work with Chamber and business community to implement coordinated tourism plan- attract targeted mkts- group tours, weddings, meetings. Liaison to chamber. -Implement and administer TIF districts | City Administrator | 21,495 | \$937,275,763 (2012 Value) | \$73,275,060 | 175 |

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|----------------|---------------------------------------------------|----------|-----------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------|----------------------|----------------|----------------|
| | | | | | Planners (AICP) desirable | -Dept. budget | | | | | |
| Homewood | Economic and Community Development Director | \$88,808 | \$119,051 | | 5 to 7 years- progressively responsible experience in municipal environment with supervisory experience Bachelor's Degree- Economic Development, Planning, Public Administration, or related field. Preferred Master's Degree- Planning, Public Administration Preferred Certified Economic Developer | -Economic development programs and initiatives -Economic Development and business attraction and retention programs -Solicit for businesses to locate or expand in Village -Develops and administers incentive programs to attract and retain businesses -Administer TIFs and other incentive programs including grant programs -Economic development reports and supporting data- utilities, taxes, site criteria, transportation, financing tools etc. -Marketing material for zoned properties- retail, commercial, industrial -Short and long term economic development plans -Coordinate development review process -Grant opportunities -Economic Development Plan, zoning ordinance, comprehensive land use plan, downtown master plan, sign ordinance, and appearance plan -Agenda, packets, information for ZBA, Plan Commission, Appearance Commission, EDC -Liaison for Chamber, business orgs - | Village Manager | 19,323 | \$407,376,980 (2011) | \$16,919,343 | 100 |
| Kendall County | Economic Development Special Projects Coordinator | | | \$40,000 | 2 years experience in economic development Bachelor's degree | -Coordination of economic development programs and assisting with special administrative projects as assigned -Meetings and special projects with local economic development corporations -Update economic development webpage and social media -Economic development events -Implement and update economic development plan -Coordinate EDC meetings -Process applications for real estate property tax abatement program -Administer revolving loan fund program -Participate in regional economic | County Administrator | Not comparable | Not comparable | Not comparable | Not comparable |

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|------------------|------------------------------------------------|-------------------|-------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------|-------------------------|-------------------------------------------------|-----------------|
| | | | | | | development meetings -Marketing materials to attract business and development | | | | | |
| Niles | Director of Business Development and Marketing | | | \$97,000 | Minimum of 5 years experience- business marketing, business development, land use development, Experience in Internet related marketing activities experience required. Bachelor's Degree- Business (including marketing), Economics, Public Administration, or Urban Planning Master's Degree preferred- Business, Public Administration, Urban Planning or related field. | - Analyzes and makes sound recommendations on how to solve the concerns of the business community - Business retention, business attraction, marketing, branding and the facilitation of communication with both the business community and residential populations | Community Development Director | | | \$84,128,679 (Total budgeted expenses FY 13) | 224 (2013) |
| Rock Island | Economic Development Manager | \$50,144 | \$77,789 | | Bachelor's Degree- Marketing, Business Administration, or related field. Considerable experience in economic development or related activity. | -Promotes economic development in the City through personal contacts with existing business and professional development groups -Assists with transfer and expansion projects by locating appropriate sites -Develops and administers economic development incentive programs -Develops City's comprehensive economic development plan- business conditions, attraction and retention, marketing plan -Business retention and growth | | 39,018 | \$475,940,139 (2012) | \$109,049,199 | 460 |
| Roselle | Economic Development Coordinator | PT- \$25.14/hr | PT- \$36.53/hr | | Bachelor's Degree- Business Administration, Public Administration, Finance, Urban Planning, or a closely related field. 1-3 years experience in a significant economic development and planning administrative position -Master's degree or Economic Developer Certification strongly preferred | -Staff liaison to the business community -Attract new industries and businesses and assist existing ones to expand -Develop resource base for potential developers and brokers - Database of available properties and tenant vacancies and existing businesses. | Community Development Director | 23,026 (2013) | | \$33,348,324 (2013 Budget document) | 93 FT (2013) |
| Eden Prairie, MN | Economic Development | \$75,920 | \$91,104 | | Bachelor's Degree- city planning, real estate | - Monitors present business activity, develops ways to retain current | Community Development | 62,729 (2014) | | \$42,785,579- (2013 amount | 272 |

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|-------------|-------------------------------|--|--|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------|----------------------|-----------------------|-----|
| | Manager | | | | development, finance, marketing or related field. Minimum of 5 years experience in economic and business development, city planning, real estate development, finance, marketing, or transportation and housing. | businesses, and assists in the development, growth and attraction of new businesses to the city - Initiates and manages special economic development, redevelopment, transportation, and land use studies and projects. - City liaison to various multi-city and business organizations -Reviews reports, analyses and studies the impact and the economic vitality of the city; monitors programs and policies to ensure the long-term financial health of the city; reviews plans for development, economic development and redevelopment projects | Director | | | from budget document) | |
| Tinley Park | Economic Development Director | | | \$122,839 | Bachelor's Degree - Finance, Accounting, Economics, Marketing, Urban Planning, Business or Public Administration, or a related field Master's Degree preferred Two years related experience | -Develops short and long range economic development plans -Solicits for location or expansion of businesses in Village, establishes and maintains program of commercial and industrial retention -Develops and maintains comprehensive inventory of available buildings and sites available for economic development purposes -Staff support to EDC and other agencies as needed and assigned, prepares economic development reports -Liaison between chamber, merchant associations, economic development districts, etc. -Prepares and maintains information on utilities, taxes, site criteria, transportation, community services, financing tools; responds to requests for information -Coordinate the implementation, use, and continued enhancement of website -Economic development reports, recommendations for drafting and revising local legislation and plans - Monitors local state and Federal legislation and regulations relating to economic development, and reports findings, trends and recommendations to Village Manager. | Village Manager | 58,342 | \$1.8 Billion (2010) | \$41,467,401 | 185 |
| Tinley Park | Business Retention | | | \$31,527 | Bachelor's Degree Minimum of 5 years | -Markets Village for new business investment | Economic Development | 58,342 | \$1.8 Billion (2010) | \$41,467,401 | 185 |

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|--|-----------------|--|--|--|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|--|--|--|
| | Specialist (PT) | | | | experience in an office environment | -Communicates and works with Main Street Commission, Chamber of Commerce and other organizations promoting development through business retention efforts. -Marketing and promotional programs for economic development, maintenance of website -Gathers data and assists in economic development reports -Represents Village at economic development meetings and events as directed | Director | | | | |
|--|-----------------|--|--|--|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|--|--|--|

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Unless indicated data derived from ILCMA Manager/Administrator Salary Survey 2013

Recommendation for Yorkville

| | | | | | | |
|----------|---------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| Option 1 | Economic Development Coordinator (FT) | \$50,000-\$70,000 | <p>2-4 Years Experience in Economic Development</p> <p>Bachelor's Degree- Urban Planning, Advertising, Marketing, Communications, Public Adm., or related field</p> <p>Economic Developer Certification desirable.</p> | Bachelor's Degree- Urban Planning, Advertising, Marketing, Communications, Public Adm., or related field | <ul style="list-style-type: none"> -Identify and recruit businesses to locate or expand -Work with existing businesses- retention and expansion- promote City and state programs that can assist them -Research and make recommendations on economic development projects, programs, incentives -Staff liaison EDC -Develop resource base for potential developers and brokers - Database of available properties and tenant vacancies and existing businesses. -Develops and administers economic development incentive programs -Develops City's comprehensive economic development plan | Reports to Community Development Director |
| Option 2 | Business Retention Specialist (PT) | \$25-\$30/hr (assuming 20 hours per week \$26,000-\$31,200) | 1-3 years experience in a significant economic development and planning administrative position | Bachelor's Degree- Business Adm., Public Adm., Finance Urban Planning or a closely related field. | <ul style="list-style-type: none"> -Staff liaison to the business community -Attract new industries and businesses and assist existing ones to expand- marketing and promotional program -Develop resource base for potential developers and brokers - Database of available properties and tenant vacancies and existing businesses. -Represents City at economic development meetings and events as directed | Reports to Community Development Director |

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 2017

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 2017 Budget Calendar

| | Jul | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr |
|------------------------------------------------|-----|-----|------|-----|-----|-----|-----|-----|-----|-----|
| Preliminary Budget Meetings | | | | | | | | | | |
| Fiscal Year 2015 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 22 nd | | | | | | | | | | |
| City Council Budget Deliberations | | | | | | | | | | |
| Budget Adoption - April 12 th | | | | | | | | | | |

UNITED CITY OF YORKVILLE
FISCAL YEAR 2017

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.

A balanced budget shall be defined as a budget in which revenues and reserves meet or exceed expenditures (expenses).

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, City-Wide Capital 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) – 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 – Major Fund) – 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. The annual appropriation budget for this Fund is adopted by the Yorkville Police Pension Board during their quarterly meeting each May.

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 position 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.
- Principal 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 2018 – 2021. 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/155/Monthly-Financial-Reports>.

POST ISSUANCE COMPLIANCE POLICY

The purpose of this policy is to ensure that City remains in compliance with federal tax laws after the issuance of tax-exempt debt. The policy addresses several post-issuance requirements for tax-exempt issuers including: record retention; rebate and yield restrictions, investment of bond proceeds; monitoring possible private business use; use of bond financed property; and the review of completed projects. The responsibilities are carried out by the Finance Director (i.e. Responsible Officer), with assistance from Bond Counsel.

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.

Current City Funds

| Fund Type | Fund Name | Fund No. | Major Fund | Description | Primary Revenue Sources | Department/ Budget Responsibility |
|-----------------|---------------------------|--------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| General | General | 01 | ✓ | The City's principal operating fund. It accounts for all revenues and expenditures not accounted for in other funds. | Property, sales, and other taxes, and charges for service relating to the disposal of refuse. | Administration; Finance; Public Works; Police; Community Development |
| Special Revenue | Motor Fuel Tax | 15 | | Accounts 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). | Motor Fuel Tax Allotments from the State of Illinois. | Finance; Public Works; Engineering |
| | Fox Hill SSA | 11 | | Accounts for the maintenance of the common areas of the Fox Hill subdivision. | Property taxes levied on the homeowners within the SSA. | Public Works; Finance |
| | Sunflower Estates SSA | 12 | | Accounts for the maintenance of the common areas of the Sunflower Estates subdivision. | Property taxes levied on the homeowners within the SSA. | Public Works; Finance |
| | Parks and Recreation Fund | 79 | ✓ | Accounts for the revenues and expenditures associated with Yorkville's Parks and Recreation department. | Charges for services relating to recreational activities, along with a subsidy (interfund transfer) from the General Fund. | Parks and Recreation |
| | Land Cash Fund | 72 | | Accounts for the revenues and expenditures associated with the construction of park facilities. | Developer contributions and other intergovernmental proceeds. | Parks and Recreation |
| | Countryside TIF Fund | 87 | | Accounts for the City's Route 34 and Route 47 TIF District resources and activities. | Property taxes within district that are beyond "base assessed" value (i.e. incremental property taxes). | Administration; Finance; Community Development |
| | Downtown TIF Fund | 88 | | Accounts for the City's Downtown TIF District resources and activities. | Property taxes within district that are beyond "base assessed" value (i.e. incremental property taxes). | Administration; Finance; Community Development |
| | Debt Service | Debt Service | 42 | | Accounts for the accumulation of resources for, and the payment of, principal, interest and related costs of general long-term debt. | Property taxes, with some investment earnings and permit fee revenue. |

| Fund Type | Fund Name | Fund No. | Major Fund | Description | Primary Revenue Sources | Department/ Budget Responsibility |
|------------------|----------------------------------------------------|----------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| Proprietary | Water | 51 | ✓ | Accounts for the expenses of water capital construction, maintenance, and operation as well as the provision of water services to customers within the City. | User charges, infrastructure and connection fees. | Public Works; Finance; Administration |
| | Sewer | 52 | ✓ | Accounts for the operation and infrastructure maintenance of the City-owned sewer system and construction of new sewer systems. | User maintenance, infrastructure and connection fees. | Public Works; Finance; Administration |
| Capital Projects | Vehicle and Equipment | 25 | | Accounts for financial resources accumulated to purchase vehicles and equipment for the City's police, streets and parks & recreation departments. | Development fees, chargebacks, fines and capital asset sales. | Police; Parks & Recreation; Public Works; Finance |
| | City-Wide Capital | 23 | ✓ | Accounts for the cost of capital projects (excluding water and sewer). | Grants, development fees, building permits, infrastructure fees and a transfer from the General Fund. | Public Works; Engineering |
| Fiduciary | Police Pension | | | Accounts for the accumulation of resources to be used for the retirement annuity payments to sworn police officers. | Member pension Contributions, investment earnings and annual property tax contributions from the City. | Finance |
| | Developer Deposit | 90 | | Accounts for developer deposits that are used to reimburse the City for expenses incurred as a result of processing developer applications and requests. | Developer deposits. | Finance; Community Development |
| | Escrow Deposit | 95 | | Accounts for various funds collected on behalf of other governmental agencies. | | Finance |
| | Library Operations Debt Service Capital Fund | 82 83 84 | ✓ | Accounts for the revenues and expenditures associated with the Yorkville Public Library. | Property tax, library fines, and charges for services. | Library |

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UNITED CITY OF YORKVILLE
FISCAL YEAR 2017

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 2015 tax levy year is \$421,322,327. 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 \$36,339,051. At the beginning of fiscal year 2017, the City had \$13,420,000 in outstanding total principal that is applicable to the debt limit and a debt to debt limit ratio of 36.93%.

Total principal and interest outstanding, at the beginning of fiscal year 2017, equals \$51,697,199 and is comprised as follows:

| Total Principal & Interest Outstanding | | | | |
|---------------------------------------------------|-------------------|--|-------------------|-------------------|
| | <u>Total</u> | | <u>Principal</u> | <u>Interest</u> |
| Total GO Debt | 7,347,656 | | 6,155,000 | 1,192,656 |
| Total ARS Debt | 35,426,734 | | 27,470,000 | 7,956,734 |
| Total Debt Certs | 6,081,624 | | 5,220,000 | 861,624 |
| Total IEPA | 1,687,495 | | 1,504,140 | 183,355 |
| Note/Loan Payable | 1,153,690 | | 938,211 | 215,479 |
| | 51,697,199 | | 41,287,351 | 10,409,848 |

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 2015A 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 2017, 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- with a stable outlook, last affirmed on June 9, 2015 by Standard & Poor's in conjunction with the 2015A Bond issue. Fitch Ratings currently rates the City's debt A+ with a stable outlook, last affirmed on August 10, 2015. Gross debt per capita, based on the 2010 census population for the City of 16,921, is \$2,558 at the beginning of fiscal year 2017.

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: \$332,503

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$2,268,950

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 2015A

Date of Maturity: December 1, 2034

Principal & Interest Paid-to-Date: \$0

Date of Issuance: July 8, 2015

Principal & Interest Outstanding: \$2,091,347

Original Issue Amount: \$5,575,000

Description: This bond was issued to refunding the remaining principal on the 2005 Countryside Bond (which was originally issued to finance anticipated retail development at Countryside Center) and to finance water infrastructure improvements in the Countryside Subdivision. Of the \$5,575,000 issued, \$1,475,000 (26.46%) is applicable to the Countryside TIF Fund. 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: \$96,499

Date of Issuance: January 6, 2014

Principal & Interest Outstanding: \$1,849,583

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: \$587,975

Date of Issuance: July 2008

Principal & Interest Outstanding: \$919,015

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: \$225,000

Date of Issuance: July 2008

Principal Outstanding: \$234,675

Total Amount of Loan: \$459,675

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 & Interest Paid-to-Date: \$330,937

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$5,737,313

Original Issue Amount: \$4,295,000

Description: This bond was issued to finance roadway improvements for Game Farm Road and the Countryside subdivision. Debt service payments are supported by sales tax.

Water Fund (51)

Alternate Revenue Source Refunding Bond Series 2014C

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$165,660

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$1,337,200

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: \$5,392,513

Date of Issuance: July 9, 2003

Principal & Interest Outstanding: \$551,800

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 2015A

Date of Maturity: December 1, 2034 Principal & Interest Paid-to-Date: \$0
Date of Issuance: July 8, 2015 Principal & Interest Outstanding: \$5,813,234
Original Issue Amount: \$5,575,000
Description: This bond was issued to refunding the remaining principal on the 2005 Countryside Bond and to finance water infrastructure improvements in the Countryside Subdivision. Of the \$5,575,000 issued, \$4,100,000 (73.54%) is applicable to the Water Fund. Debt service is supported by incremental property and sales taxes.

Alternate Revenue Source Bond Series 2007A Refunding

Date of Maturity: December 30, 2022 Principal & Interest Paid-to-Date: \$1,218,446
Date of Issuance: March 1, 2007 Principal & Interest Outstanding: \$3,556,989
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: \$3,026,175
Date of Issuance: December 19, 2006 Principal & Interest Outstanding: \$4,382,255
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: \$1,084,106
Date of Issuance: November 9, 2006 Principal & Interest Outstanding: \$1,312,819
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: \$3,949,347
Date of Issuance: November 10, 2011 Principal & Interest Outstanding: \$11,366,318
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: \$3,400,736
Date of Issuance: March 1, 2004 Principal & Interest Outstanding: \$1,405,800
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.

SUMMARY OF OUTSTANDING DEBT ISSUES (continued)

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

Date of Maturity: February 1, 2023 Principal & Interest Paid-to-Date: \$2,002,669

Date of Issuance: September 24, 2003 Principal & Interest Outstanding: \$1,147,569

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.

IEPA Loan L17-115300

Date of Maturity: September 6, 2019 Principal & Interest Paid-to-Date: \$1,750,864

Date of Issuance: November 23, 1999 Principal & Interest Outstanding: \$374,676

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 | |
| 2017 | 1,149,185 | 560,516 | 2,233,819 | 1,082,726 | 5,026,246 |
| 2018 | 1,195,669 | 510,765 | 2,359,304 | 930,266 | 4,996,004 |
| 2019 | 1,263,686 | 482,610 | 2,658,147 | 837,409 | 5,241,852 |
| 2020 | 1,273,297 | 452,319 | 3,082,748 | 731,880 | 5,540,244 |
| 2021 | 1,338,147 | 414,358 | 3,104,898 | 606,857 | 5,464,260 |
| 2022 | 1,395,745 | 371,053 | 2,742,299 | 478,095 | 4,987,192 |
| 2023 | 1,452,124 | 325,934 | 2,691,090 | 364,856 | 4,834,004 |
| 2024 | 1,189,933 | 272,295 | 1,593,629 | 255,366 | 3,311,223 |
| 2025 | 1,236,535 | 225,738 | 1,647,562 | 191,932 | 3,301,767 |
| 2026 | 575,497 | 177,366 | 1,379,326 | 126,209 | 2,258,398 |
| 2027 | 589,696 | 156,265 | 223,538 | 69,755 | 1,039,254 |
| 2028 | 620,348 | 134,343 | 169,148 | 62,511 | 986,350 |
| 2029 | 610,479 | 109,269 | 176,502 | 55,745 | 951,995 |
| 2030 | 601,143 | 85,525 | 183,857 | 48,685 | 919,210 |
| 2031 | 343,789 | 60,669 | 191,211 | 41,331 | 637,000 |
| 2032 | 351,435 | 46,917 | 198,565 | 33,683 | 630,600 |
| 2033 | 364,081 | 32,860 | 205,919 | 25,740 | 628,600 |
| 2034 | 376,726 | 18,297 | 213,274 | 17,503 | 625,800 |
| 2035 | 80,696 | 3,229 | 224,304 | 8,971 | 317,200 |
| Totals | \$ 16,008,211 | \$ 4,440,328 | \$ 25,279,140 | \$ 5,969,520 | \$ 51,697,199 |

Debt Service Summary

| | Series 2006 | Series 2013 | Series 2014B | Series 2015A | Series 2015A | Note Payable | Series 2014C | Series 2014 | Loan Payable |
|--------------------------------------------------|-------------------|--------------------------|--------------------------|----------------------------------|-------------------------|-------------------------|----------------------------|----------------------------|-----------------------|
| 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 | A.R.S. Bond | Kendall Co. Loan |
| Org. Issue | \$ 1,500,000 | \$ 6,625,000 | \$ 2,300,000 | \$ 1,475,000 | \$ 4,100,000 | \$ 937,500 | \$ 1,290,000 | \$ 1,235,000 | \$ 459,675 |
| O/S Principal | \$ 625,000 | \$ 5,530,000 | \$ 2,045,000 | \$ 1,475,000 | \$ 4,100,000 | \$ 703,536 | \$ 1,170,000 | \$ 1,235,000 | \$ 234,675 |
| Fund | Library D/S | Library D/S | Debt Service | Countryside TIF | Water | Veh & Equip | Water | Countryside TIF | City-Wide Capital |
| Purpose | Library Expansion | Refunding of 2005B Bonds | Refunding of 2005A Bonds | Refunding 2005 Countryside Bonds | Countryside Subdivision | Bldg on 185 Wolf Street | Refunding of 2005C Bonds | Partial Refi of 2005 Bonds | 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 | Incr P-Tax / Sales Tax | General Fund Transfer |
| <i>Remaining Principal and Interest Payments</i> | | | | | | | | | |
| FY 2017 | 79,738 | 673,033 | 320,150 | 108,893 | 302,688 | 73,034 | 150,150 | 50,715 | 75,000 |
| FY 2018 | 77,363 | 683,033 | 319,750 | 98,951 | 275,049 | 73,034 | 147,750 | 50,715 | 75,000 |
| FY 2019 | 74,988 | 717,112 | 324,250 | 98,633 | 274,167 | 73,034 | 155,350 | 50,715 | 84,675 |
| FY 2020 | 72,613 | 724,400 | 323,550 | 159,115 | 442,285 | 73,034 | 147,750 | 50,715 | - |
| FY 2021 | 95,238 | 731,850 | 322,750 | 157,580 | 438,020 | 73,034 | 150,250 | 50,715 | - |
| FY 2022 | 91,675 | 748,550 | 328,900 | 158,586 | 440,814 | 73,034 | 151,350 | 50,715 | - |
| FY 2023 | 88,113 | 759,200 | 329,600 | 158,057 | 439,343 | 73,034 | 147,300 | 50,715 | - |
| FY 2024 | 109,550 | 757,200 | - | 158,691 | 441,109 | 73,035 | 148,250 | 50,715 | - |
| FY 2025 | 104,800 | 759,200 | - | 157,792 | 438,608 | 73,035 | 139,050 | 50,715 | - |
| FY 2026 | - | - | - | 83,975 | 233,425 | 73,035 | - | 280,715 | - |
| FY 2027 | - | - | - | 83,023 | 230,777 | 73,035 | - | 276,515 | - |
| FY 2028 | - | - | - | 83,341 | 231,659 | 73,035 | - | 277,115 | - |
| FY 2029 | - | - | - | 83,553 | 232,247 | 42,602 | - | 277,193 | - |
| FY 2030 | - | - | - | 83,658 | 232,542 | - | - | 281,610 | - |
| FY 2031 | - | - | - | 83,658 | 232,542 | - | - | - | - |
| FY 2032 | - | - | - | 83,552 | 232,248 | - | - | - | - |
| FY 2033 | - | - | - | 83,341 | 231,659 | - | - | - | - |
| FY 2034 | - | - | - | 83,023 | 230,777 | - | - | - | - |
| FY 2035 | - | - | - | 83,925 | 233,275 | - | - | - | - |
| Totals | \$ 794,078 | \$ 6,553,578 | \$ 2,268,950 | \$ 2,091,347 | \$ 5,813,234 | \$ 919,015 | \$ 1,337,200 | \$ 1,849,583 | \$ 234,675 |

Debt Service Summary (continued)

| | Series 2007A | Series 2006A | IEPA Loan | Series 2011 | Series 2004B | Series 2003A | Series 2014A | IEPA Loan | Series 2003 |
|--------------------------------------------------|----------------------------|----------------------------------|---------------------|-------------------------------|-------------------------|------------------------|------------------------|---------------------|-------------------|
| 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 | Debt Certs |
| 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 | \$ 4,800,000 |
| O/S Principal | \$ 2,895,000 | \$ 3,775,000 | \$ 1,148,384 | \$ 9,090,000 | \$ 1,300,000 | \$ 945,000 | \$ 4,160,000 | \$ 355,756 | \$ 500,000 |
| Fund | Water | Water | Water | Sewer | Sewer | Sewer | CW Capital | Sewer | Water |
| 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 | Radium Compliance |
| 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 | Water Revenues |
| <i>Remaining Principal and Interest Payments</i> | | | | | | | | | |
| FY 2017 | 136,163 | 615,206 | 125,031 | 1,134,052 | 462,000 | 162,755 | 329,138 | 107,050 | 121,450 |
| FY 2018 | 135,525 | 611,806 | 125,030 | 1,137,166 | 470,600 | 162,293 | 328,588 | 107,051 | 117,300 |
| FY 2019 | 134,888 | 612,806 | 125,030 | 1,133,782 | 473,200 | 166,233 | 322,888 | 107,050 | 313,050 |
| 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 | - | - | - | 313,383 | - | - |
| 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 | - | - |
| FY 2035 | - | - | - | - | - | - | - | - | - |
| Totals | \$ 3,556,989 | \$ 4,382,255 | \$ 1,312,819 | \$ 11,366,318 | \$ 1,405,800 | \$ 1,147,569 | \$ 5,737,313 | \$ 374,676 | \$ 551,800 |

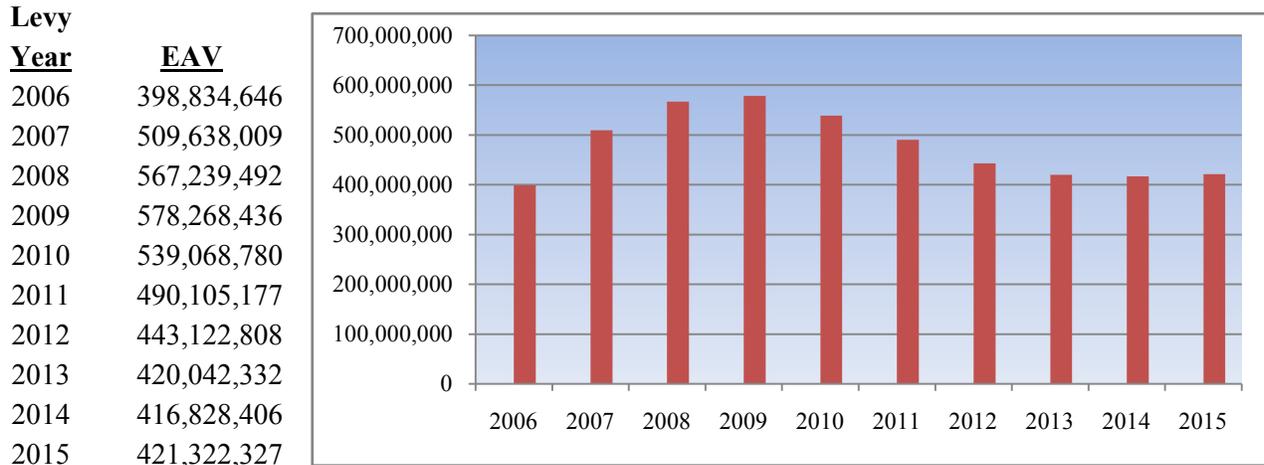
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UNITED CITY OF YORKVILLE
FISCAL YEAR 2017

Major Revenue Trend Analysis

PROPERTY TAXES

**United City of Yorkville
Equalized Assessed Valuation (EAV)**



Over the last ten years the Equalized Assessed Valuation (EAV) for the United City of Yorkville has increased at an average rate of 4.12%. 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. After a slight decline (0.77%) in levy year 2014, EAV has once again begun to increase by 1.08% in levy year 2015. Despite increases in EAV, the City’s levy continues to be constrained by low inflation (0.8% for 2015 levy), which management expects to continue at least through levy year 2016 (0.7% for 2016 levy).

When developing the 2015 (Fiscal Year 2017) 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 and apply any remaining property tax increment to the police pension levy. As indicated by the table below, the pension fund will receive \$825,413 in F 2017, which is an increase of \$119,264 over what was extended last year. FY 2017 will be the fourth consecutive year in which the City has either met or exceeded its actuarial determined contribution to the Yorkville Police Pension Fund.

The increase in the police pension levy, coupled with a low inflation, will result in the remaining City (excluding debt service) levy to decrease by approximately \$60,000 in comparison to levy year 2014.

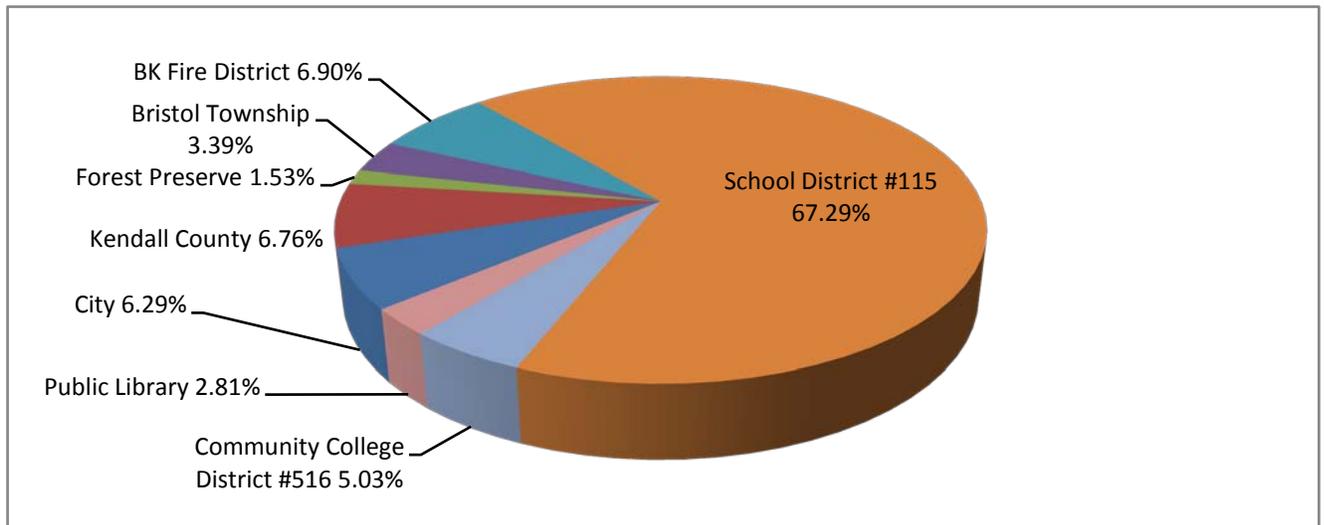
Last year (2014 levy year) the Library was extended \$625,217 in property taxes for operations, which resulted in a tax rate of \$0.15 per \$100 of EAV (maximum tax rate for library operations under Illinois law). This year, due the increase in EAV (1.08%), the Library is able to levy approximately \$631,958 under the property tax cap (i.e. PTELL), which is a \$6,741 increase from the prior year’s extension.

Property Tax Levy for Fiscal Year 2017 Budget *

| | 2013 | 2014 | 2015 | 2015 | 2015 |
|-------------------------------------------|------------------|------------------|---------------------|-----------------------|--------------------|
| | <u>Extension</u> | <u>Extension</u> | <u>Levy Request</u> | <u>Levy Extension</u> | <u>Actual Rate</u> |
| City | 2,288,180 | 2,288,180 | 2,351,649 | 2,228,247 | 0.52887 |
| Library | 630,038 | 625,217 | 692,000 | 631,958 | 0.15000 |
| Police Pension | 627,207 | 706,149 | 825,413 | 825,413 | 0.19591 |
| City Debt Service | 334,816 | 165,564 | 47,497 | 47,525 | 0.01128 |
| Library Debt Service | <u>731,348</u> | <u>749,843</u> | <u>752,770</u> | <u>752,788</u> | <u>0.17868</u> |
| Total City (PTELL & Non-PTELL) | 4,611,589 | 4,534,953 | 4,669,329 | 4,485,930 | 1.06474 |
| less Bonds & Interest | 1,066,164 | 915,407 | 800,267 | 800,313 | 0.18996 |
| PTELL Totals | 3,545,425 | 3,619,546 | 3,869,062 | 3,685,617 | 0.87478 |

** 2013 levy extension amounts were received in Fiscal Year 2015; 2014 levy extension amounts were received in Fiscal Year 2016; and 2015 levy extension amounts will be received in Fiscal Year 2017. 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 2017)

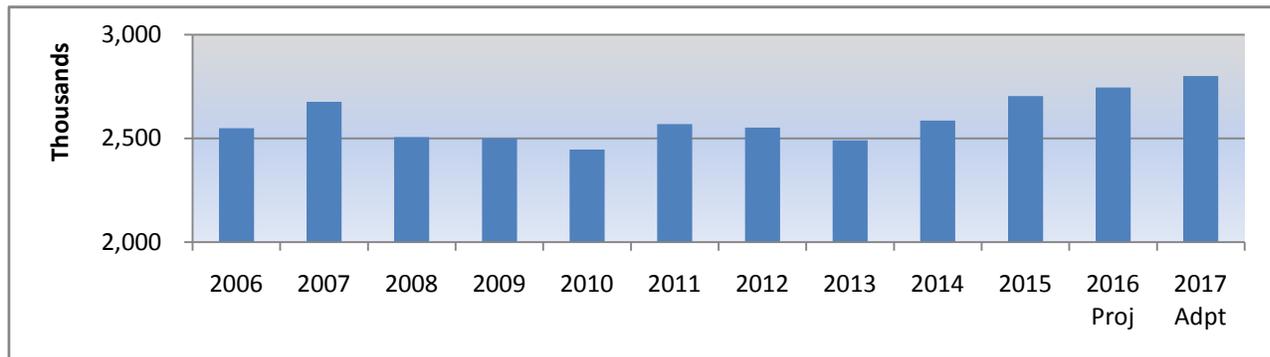


Source: Office of the Kendall County Clerk. Representative tax rates for other governmental units are from Bristol Township.

MUNICIPAL SALES TAX

| Fiscal Year | Amount |
|----------------|-----------|
| 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 | 2,704,651 |
| 2016 Projected | 2,746,000 |
| 2017 Adopted | 2,800,920 |

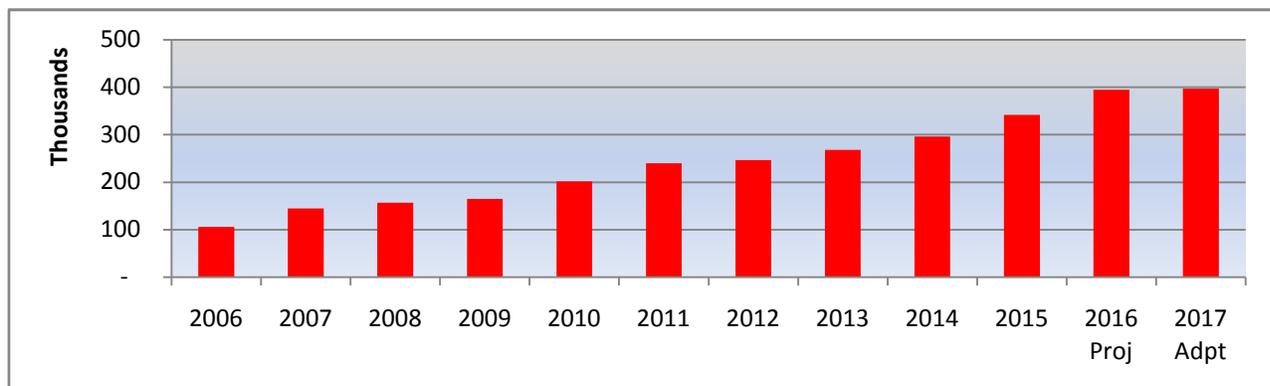
The United City of Yorkville receives 1% of the 6.25% State sales tax rate on general merchandise and 100% of the 1% State sales tax rate on qualifying food, drugs and medical appliances. Municipal sales tax is directly affected by economic conditions within the City and is also influenced by aggregate 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 2016. 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 2.5% in FY 2013, sales tax revenues have grown by approximately 4% in FY 2014 and FY 2015. For FY 2016 sales tax are currently estimated to increase by 1.5% over prior year amounts.



LOCAL USE TAX

| Fiscal Year | Amount |
|----------------|---------|
| 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 | 341,880 |
| 2016 Projected | 395,000 |
| 2017 Adopted | 397,644 |

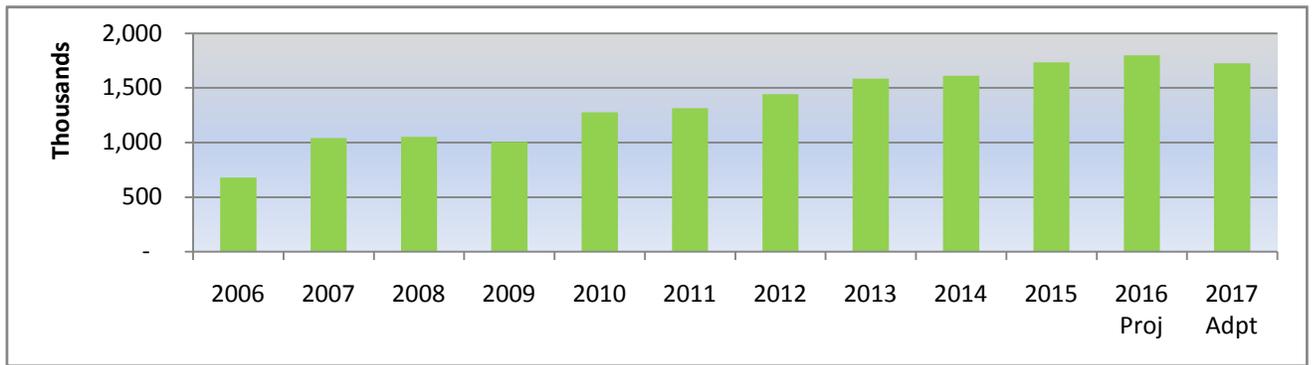
Use tax is a sales tax that is imposed on the privilege of using, in Illinois, any tangible personal property purchased out-of-state. If the seller does not collect at least 6.25% on general merchandise or 1% on qualifying food, drug and medical appliance purchases, the purchaser is responsible for the 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 13% in FY 2014 and FY 2015. Projected revenues for FY 2016 are expected to increase approximately 16% based on current revenue trends.



INCOME TAXES

| Fiscal Year | Amount |
|----------------|-----------|
| 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 | 1,735,422 |
| 2016 Projected | 1,800,000 |
| 2017 Adopted | 1,725,942 |

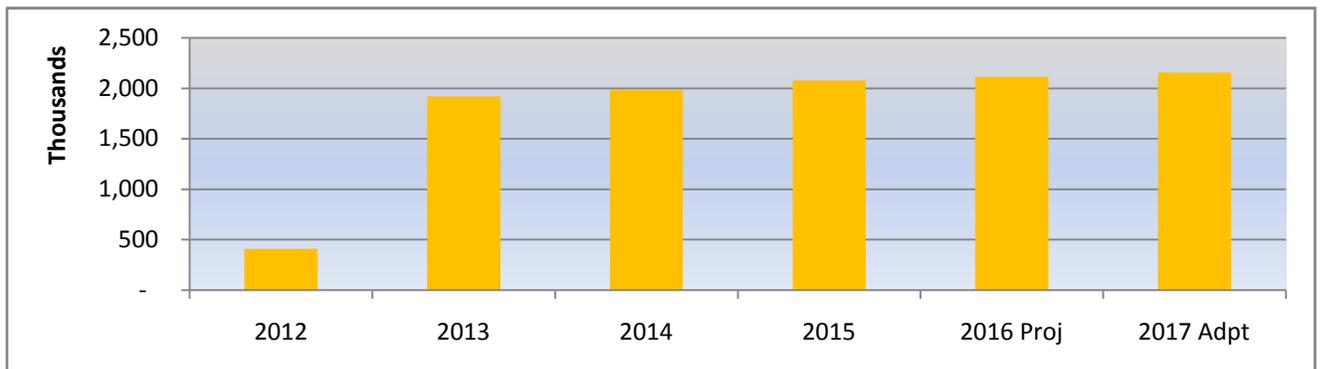
Income tax is based on average statewide income and is distributed on a per capita basis. Per the Illinois Income Tax Act, 10% of the total collections are deposited in the Local Government Distributive Fund (LGDF) for distribution to counties and municipalities based on their proportionate share of 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 FY 2012 and FY 2013 and by 7.5% in FY 2015. After peaking in FY 2016, management believes income tax will start to level off beginning in FY 2017 based on recent IML estimates and current revenue trends.



NON-HOME RULE SALES TAX

| Fiscal Year | Amount |
|----------------|-----------|
| 2012 | 410,327 |
| 2013 | 1,919,423 |
| 2014 | 1,986,566 |
| 2015 | 2,078,061 |
| 2016 Projected | 2,115,000 |
| 2017 Adopted | 2,157,300 |

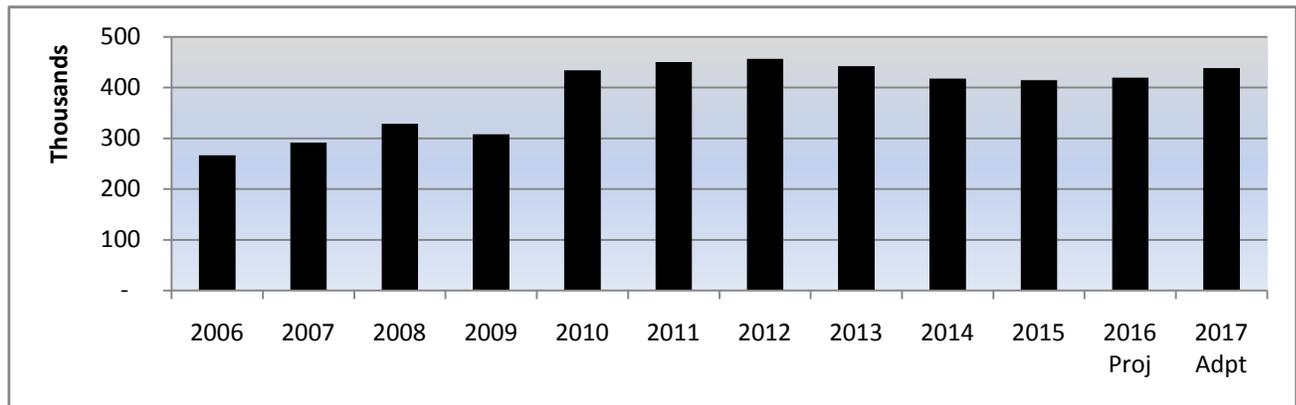
The City receives 1% of the 8.25% total Yorkville sales tax rate on general merchandise items only. Qualifying food, drugs and medical appliances are exempt from non-home rule sales tax. Like municipal sales tax, non-home rule sales tax is directly affected by economic conditions within the City and is also influenced by aggregate economic conditions in general. This tax was voted into existence via referendum and was implemented on January 1, 2012, as a funding mechanism for the 2011 Refunding Bond. Each year approximately \$1.1 million is transferred to the Sewer Fund for debt service, while the remainder is used by the General Fund for corporate purposes.



MOTOR FUEL TAXES

| Fiscal Year | Amount |
|----------------|---------|
| 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 | 414,685 |
| 2016 Projected | 420,000 |
| 2017 Adopted | 438,254 |

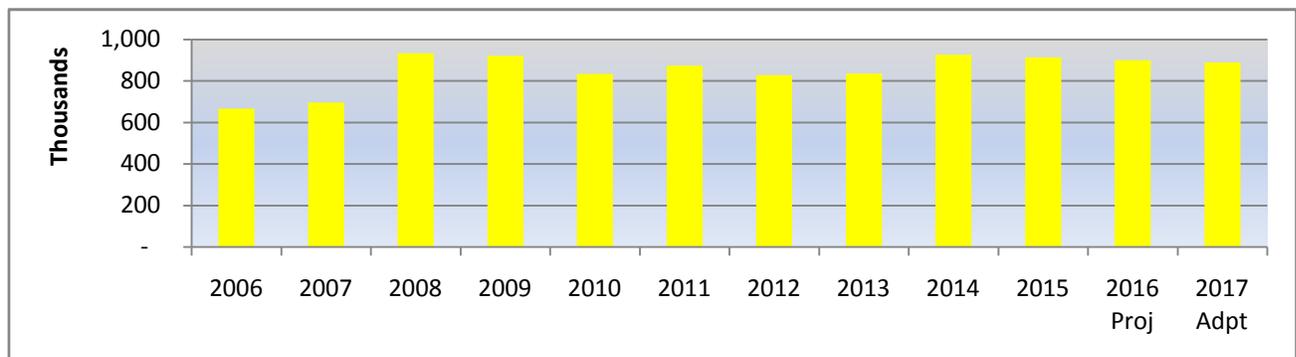
Motor fuel taxes (MFT) are state shared revenues that are distributed on a per capita basis and derived from taxes on gasoline and diesel fuels. Motor fuel taxes fluctuate based on vehicle use and gasoline consumption. Like other state shared revenues, motor fuel taxes for the City have significantly increased over the past decade as population increased. After holding relatively steady on FY 2014 and FY 2015, motor fuel taxes are expected to increase for Fiscal Year End (FYE) 2016 and FY 2017, based on Illinois Municipal League (IML) estimates and current revenue trends.



UTILITY TAXES

| Fiscal Year | Amount |
|----------------|---------|
| 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 | 913,447 |
| 2016 Projected | 900,000 |
| 2017 Adopted | 890,000 |

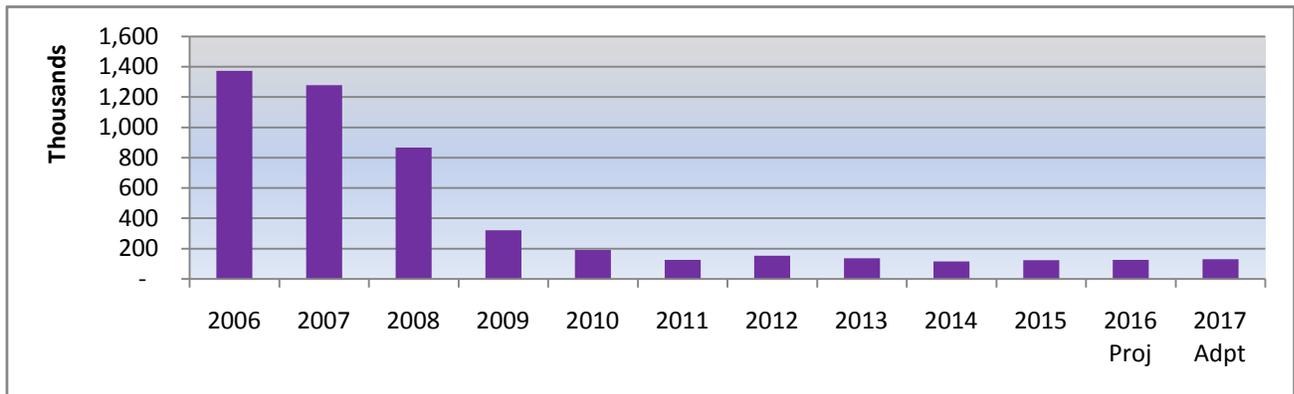
This revenue stream is comprised of both electric and natural gas utility taxes. This tax is collected by ComEd (electric) and Nicor (natural gas) and remitted to the City on a quarterly basis. Utility taxes increased by approximately 75% from FY 2004 to FY 2008 in conjunction with the increase in population 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 FY 2017, management remains conservative in its projections, which are based on historical trends.



BUILDING PERMITS

| Fiscal Year | Amount |
|--------------------|---------------|
| 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 | 123,702 |
| 2016 Projected | 125,000 |
| 2017 Adopted | 130,000 |

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 FY 2017, management remains conservative in its projections, but expects a slight increase in permit revenues due to the discontinuation of the BUILD Program in December 2016.

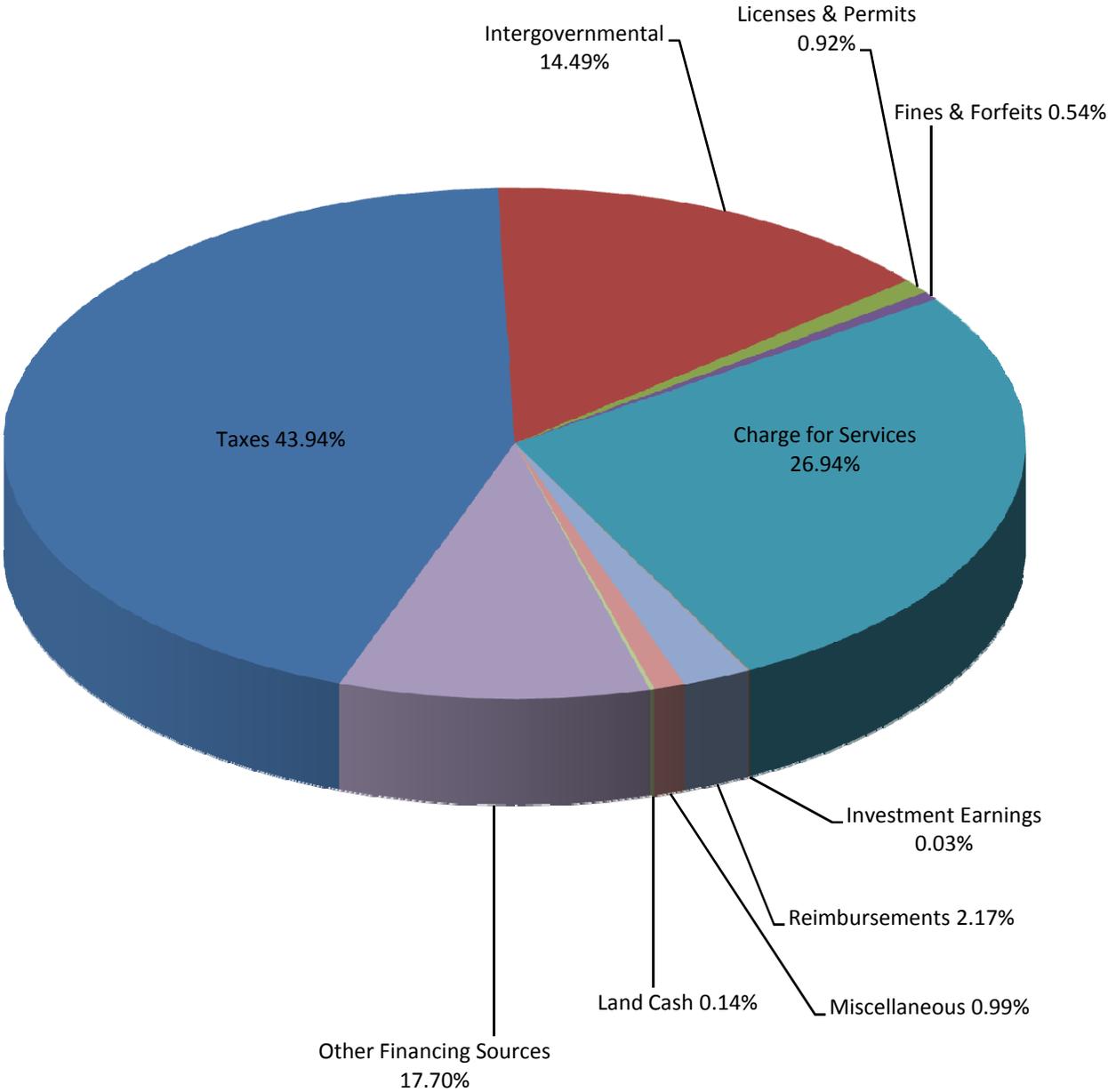


BUDGET OVERVIEW

United City of Yorkville
Revenues by Category
Fiscal Year 2017

| 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> | 10,384,836 | 2,313,586 | 178,000 | 130,225 | 1,423,175 | 5,000 | 55,000 | 24,000 | - | 3,000 | 14,516,822 |
| <u>Special Revenue Funds</u> | | | | | | | | | | | |
| Motor Fuel Tax | - | 487,254 | - | - | - | 300 | - | - | - | 25,023 | 512,577 |
| Parks and Recreation | - | - | - | - | 355,000 | 350 | - | 181,000 | - | 1,118,638 | 1,654,988 |
| Land Cash | - | 400,000 | - | - | - | - | 50,000 | - | 39,000 | - | 489,000 |
| Countryside TIF | 200,000 | - | - | - | - | - | - | - | - | - | 200,000 |
| Downtown TIF | 70,000 | - | - | - | - | 50 | - | - | - | - | 70,050 |
| Fox Hill SSA | 7,073 | - | - | - | - | - | - | - | - | - | 7,073 |
| Sunflower SSA | 20,392 | - | - | - | - | - | - | - | - | - | 20,392 |
| | | | | | | | | | | | |
| <u>Debt Service Fund</u> | 47,497 | - | 5,000 | - | - | - | - | - | - | 268,178 | 320,675 |
| | | | | | | | | | | | |
| <u>Capital Project Funds</u> | | | | | | | | | | | |
| Vehicle & Equipment | - | - | 26,000 | 10,200 | 101,633 | 50 | - | 2,000 | - | 1,000 | 140,883 |
| City-Wide Capital | - | 773,222 | 24,000 | - | 681,600 | 600 | 294,740 | - | - | 49,500 | 1,823,662 |
| | | | | | | | | | | | |
| <u>Enterprise Funds</u> | | | | | | | | | | | |
| Water | - | - | - | - | 3,661,400 | 1,000 | - | 57,433 | - | 75,075 | 3,794,908 |
| Sewer | - | - | - | - | 1,199,942 | 1,000 | 200,000 | - | - | 1,134,052 | 2,534,994 |
| | | | | | | | | | | | |
| <u>Library Funds</u> | | | | | | | | | | | |
| Library Operations | 644,719 | 22,450 | - | 9,300 | 11,500 | 350 | - | 7,500 | - | 36,068 | 731,887 |
| Library Debt Service | 749,771 | - | - | - | - | - | - | - | - | 3,000 | 752,771 |
| Library Capital | - | - | 20,000 | - | - | 10 | - | - | - | - | 20,010 |
| | | | | | | | | | | | |
| TOTAL REVENUES | 12,124,288 | 3,996,512 | 253,000 | 149,725 | 7,434,250 | 8,710 | 599,740 | 271,933 | 39,000 | 2,713,534 | 27,590,692 |

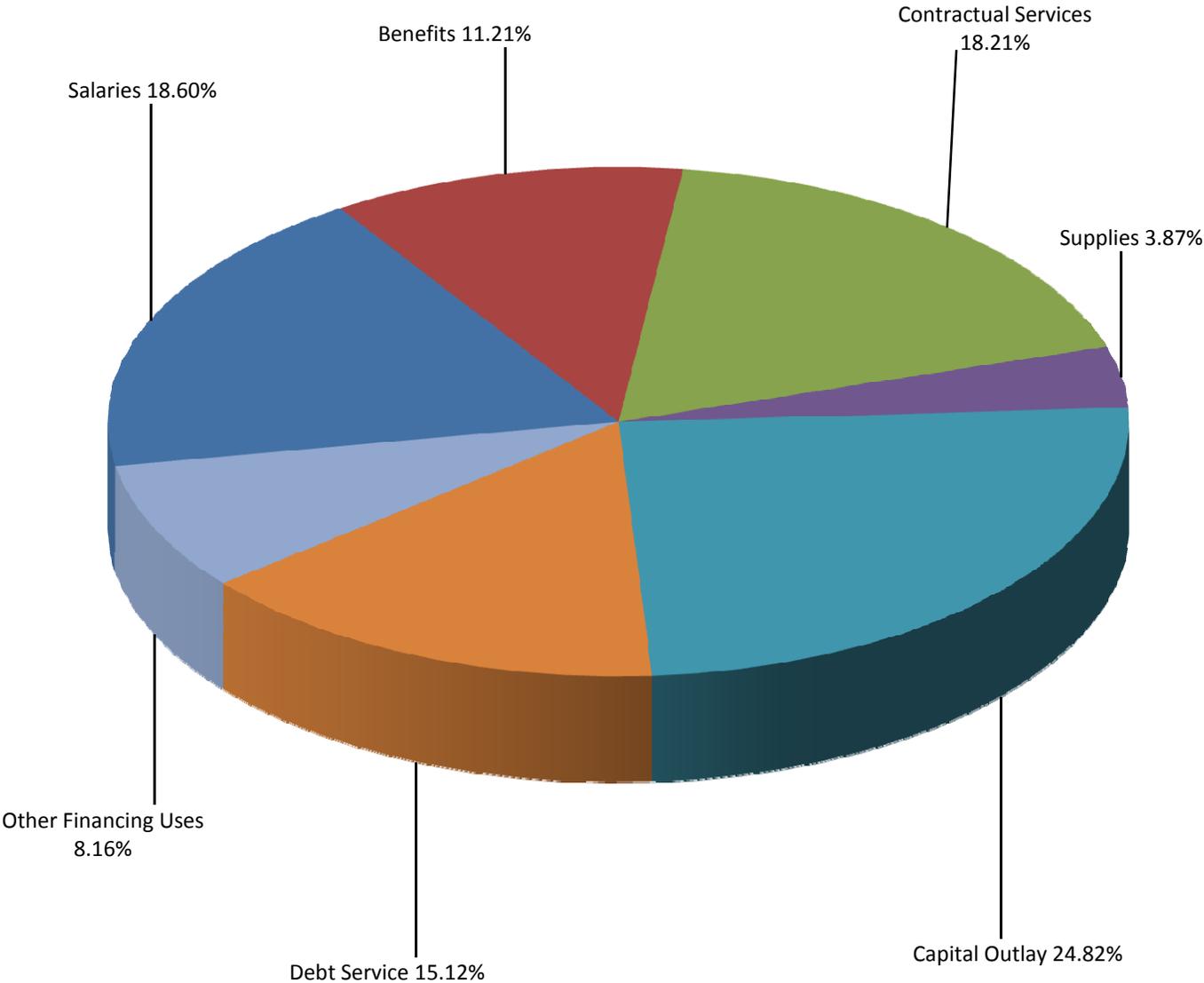
**United City of Yorkville
Revenues by Category
Fiscal Year 2017**



United City of Yorkville
Expenditures by Category
Fiscal Year 2017

| FUND | Salaries | Benefits | Contractual Services | Supplies | Capital Outlay | Developer Commitments | Debt Service | Other Financing Uses | Fund Total |
|------------------------------|------------------|------------------|-------------------------|------------------|-------------------|--------------------------|------------------|----------------------------|-------------------|
| <u>General Fund</u> | 4,315,553 | 2,798,284 | 4,731,040 | 326,761 | - | - | - | 2,631,459 | 14,803,097 |
| <u>Special Revenue Funds</u> | | | | | | | | | |
| Motor Fuel Tax | - | - | 123,793 | 193,000 | 423,787 | - | - | - | 740,580 |
| Parks and Recreation | 816,544 | 385,075 | 260,710 | 334,666 | - | - | - | - | 1,796,995 |
| Land Cash | - | - | - | - | 453,855 | - | - | - | 453,855 |
| Countryside TIF | - | - | 3,140 | - | - | - | 159,619 | - | 162,759 |
| Downtown TIF | - | - | 35,360 | - | 17,420 | - | - | - | 52,780 |
| Fox Hill SSA | - | - | 4,833 | - | - | - | - | - | 4,833 |
| Sunflower SSA | - | - | 17,534 | - | - | - | - | - | 17,534 |
| | | | | | | | | | |
| <u>Debt Service Fund</u> | - | - | 525 | - | - | - | 320,150 | - | 320,675 |
| | | | | | | | | | |
| <u>Capital Project Funds</u> | | | | | | | | | |
| Vehicle & Equipment | - | - | 18,583 | 2,000 | 100,000 | - | 73,034 | - | 193,617 |
| City-Wide Capital | - | - | 61,225 | 15,000 | 3,313,308 | - | 404,138 | 3,000 | 3,796,671 |
| | | | | | | | | | |
| <u>Enterprise Funds</u> | | | | | | | | | |
| Water | 416,844 | 252,493 | 544,927 | 297,660 | 3,482,668 | - | 1,450,677 | - | 6,445,269 |
| Sewer | 216,289 | 110,254 | 119,463 | 84,206 | 460,282 | 33,872 | 1,865,857 | 75,075 | 2,965,298 |
| | | | | | | | | | |
| <u>Library Funds</u> | | | | | | | | | |
| Library Operations | 419,134 | 181,638 | 129,171 | 24,000 | - | - | - | 3,000 | 756,943 |
| Library Debt Service | - | - | - | - | - | - | 752,771 | - | 752,771 |
| Library Capital | - | - | 3,500 | 8,395 | - | - | - | - | 11,895 |
| | | | | | | | | | |
| TOTAL EXPENDITURES | 6,184,364 | 3,727,744 | 6,053,804 | 1,285,688 | 8,251,320 | 33,872 | 5,026,246 | 2,712,534 | 33,275,572 |

**United City of Yorkville
Expenditures by Category
Fiscal Year 2017**



United City of Yorkville
Fund Balance History
Fiscal Years 2014 - 2017

| FUND | FY 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>General Fund</u> | 3,860,581 | 4,826,059 | 4,110,607 | 5,013,686 | 4,727,411 |
| <u>Special Revenue Funds</u> | | | | | |
| Motor Fuel Tax | 1,030,456 | 920,282 | 589,656 | 712,082 | 484,079 |
| Parks and Recreation | 546,485 | 557,536 | 269,391 | 411,262 | 269,255 |
| Land Cash | 187,984 | 117,430 | (185,167) | 185,175 | 220,320 |
| Countryside TIF | (534,087) | (604,820) | (594,959) | (557,792) | (520,551) |
| Downtown TIF | 231,529 | 239,096 | (58,049) | (105,516) | (88,246) |
| Fox Hill SSA | 11,134 | 15,462 | (7,693) | (12,140) | (9,900) |
| Sunflower SSA | 2,574 | (20,108) | (49,980) | (39,357) | (36,499) |
| <u>Debt Service Fund</u> | 5,319 | 7,842 | - | - | - |
| <u>Capital Project Funds</u> | | | | | |
| Municipal Building | - | - | - | - | - |
| Vehicle & Equipment | 147,746 | 105,577 | (1,224) | 52,734 | - |
| City-Wide Capital | 676,555 | 4,684,706 | 831,196 | 2,622,218 | 649,209 |
| <u>Enterprise Funds *</u> | | | | | |
| Water | 1,350,923 | 1,099,988 | 558,007 | 4,410,766 | 1,760,405 |
| Sewer | 2,879,170 | 1,829,603 | 1,368,893 | 1,407,327 | 977,023 |
| Recreation Center | - | - | - | - | - |
| <u>Library Fund</u> | | | | | |
| Library Operations | 471,076 | 466,683 | 392,989 | 460,782 | 435,726 |
| Library Debt Service | - | - | 30 | - | - |
| Library Capital | 26,870 | 12,714 | (10) | 20,829 | 28,944 |
| Totals | 10,894,315 | 14,258,050 | 7,223,687 | 14,582,056 | 8,897,176 |

* Fund Balance Equivalency

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United City of Yorkville
Revenue Budget Summary - All Funds
Fiscal Years 2014 - 2017

| FUND | FY 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>General Fund</u> | 13,445,145 | 14,150,910 | 14,200,637 | 14,426,376 | 14,516,822 |
| <u>Special Revenue Funds</u> | | | | | |
| Motor Fuel Tax | 815,699 | 852,055 | 484,000 | 493,650 | 512,577 |
| Parks and Recreation | 2,289,916 | 1,816,275 | 1,583,231 | 1,619,206 | 1,654,988 |
| Land Cash | 137,602 | 172,873 | 430,500 | 113,257 | 489,000 |
| Fox Industrial TIF | - | | | | |
| Countryside TIF | 1,237,149 | 9,295 | 100,000 | 1,741,072 | 200,000 |
| Downtown TIF | 71,006 | 60,215 | 65,050 | 68,918 | 70,050 |
| Fox Hill SSA | 3,787 | 8,536 | 7,073 | 7,072 | 7,073 |
| Sunflower SSA | 7,469 | 17,417 | 18,608 | 18,608 | 20,392 |
| <u>Debt Service Fund</u> | 322,226 | 2,705,298 | 302,130 | 302,883 | 320,675 |
| <u>Capital Project Funds</u> | | | | | |
| Municipal Building | 575,545 | - | - | - | - |
| Vehicle & Equipment | 305,427 | 471,009 | 472,338 | 528,932 | 140,883 |
| City-Wide Capital | 1,552,624 | 6,541,621 | 1,757,322 | 1,429,978 | 1,823,662 |
| <u>Enterprise Funds</u> | | | | | |
| Water | 2,587,877 | 4,068,790 | 7,673,519 | 7,707,805 | 3,794,908 |
| Sewer | 2,389,613 | 2,442,221 | 2,516,354 | 2,510,263 | 2,534,994 |
| Recreation Center | 534,506 | - | - | - | - |
| <u>Library Funds</u> | | | | | |
| Library Operations | 741,392 | 719,485 | 721,418 | 705,297 | 731,887 |
| Library Debt Service | 767,720 | 731,321 | 749,876 | 749,846 | 752,771 |
| Library Capital | 53,666 | 25,349 | 20,020 | 20,010 | 20,010 |
| TOTAL REVENUES | 27,838,369 | 34,792,670 | 31,102,076 | 32,443,173 | 27,590,692 |

United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2014 - 2017

| FUND | FY 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|------------------------------|-------------------|-------------------|------------------------------|----------------------|------------------------------|
| <u>General Fund</u> | 13,808,392 | 13,185,437 | 14,190,635 | 14,238,749 | 14,803,097 |
| <u>Special Revenue Funds</u> | | | | | |
| Motor Fuel Tax | 947,751 | 962,228 | 871,497 | 701,850 | 740,580 |
| Parks and Recreation | 2,063,804 | 1,805,222 | 1,795,640 | 1,765,480 | 1,796,995 |
| Land Cash | 71,037 | 243,428 | 580,832 | 45,512 | 453,855 |
| Fox Industrial TIF | - | - | - | - | - |
| Countryside TIF | 3,343,572 | 80,030 | 179,587 | 1,694,044 | 162,759 |
| Downtown TIF | 56,411 | 52,651 | 406,030 | 413,530 | 52,780 |
| Fox Hill SSA | 7,776 | 4,208 | 29,833 | 34,674 | 4,833 |
| Sunflower SSA | 12,635 | 40,098 | 37,594 | 37,857 | 17,534 |
| <u>Debt Service Fund</u> | 328,954 | 2,702,774 | 310,775 | 310,725 | 320,675 |
| <u>Capital Project Funds</u> | | | | | |
| Municipal Building | 3,930 | - | - | - | - |
| Vehicle & Equipment | 333,269 | 513,177 | 616,130 | 581,775 | 193,617 |
| City-Wide Capital | 1,204,795 | 2,533,469 | 5,900,204 | 3,492,466 | 3,796,671 |
| <u>Enterprise Funds</u> | | | | | |
| Water | 2,763,633 | 4,319,725 | 7,949,715 | 4,397,027 | 6,445,269 |
| Sewer | 2,503,777 | 3,491,786 | 2,941,087 | 2,932,539 | 2,965,298 |
| Recreation Center | 234,086 | - | - | - | - |
| <u>Library Fund</u> | | | | | |
| Library Operations | 716,452 | 723,876 | 716,122 | 711,198 | 756,943 |
| Library Debt Service | 767,720 | 731,321 | 749,846 | 749,846 | 752,771 |
| Library Capital | 42,484 | 39,505 | 11,895 | 11,895 | 11,895 |
| TOTAL EXPENDITURES | 29,210,478 | 31,428,935 | 37,287,422 | 32,119,167 | 33,275,572 |

United City of Yorkville
Fiscal Year 2017 Budget
Fund Balance Summary

| FUND | Beginning Fund Balance | Budgeted Revenues | Budgeted Expenditures | Surplus (Deficit) | Ending Fund Balance |
|------------------------------|---------------------------|----------------------|--------------------------|----------------------|------------------------|
| <u>General Fund</u> | 5,013,686 | 14,516,822 | 14,803,097 | (286,275) | 4,727,411 |
| <u>Special Revenue Funds</u> | | | | - | |
| Motor Fuel Tax | 712,082 | 512,577 | 740,580 | (228,003) | 484,079 |
| Parks and Recreation | 411,262 | 1,654,988 | 1,796,995 | (142,007) | 269,255 |
| Land Cash | 185,175 | 489,000 | 453,855 | 35,145 | 220,320 |
| Countryside TIF | (557,792) | 200,000 | 162,759 | 37,241 | (520,551) |
| Downtown TIF | (105,516) | 70,050 | 52,780 | 17,270 | (88,246) |
| Fox Hill SSA | (12,140) | 7,073 | 4,833 | 2,240 | (9,900) |
| Sunflower SSA | (39,357) | 20,392 | 17,534 | 2,858 | (36,499) |
| <u>Debt Service Fund</u> | - | 320,675 | 320,675 | - | - |
| <u>Capital Project Funds</u> | | | | | |
| Vehicle & Equipment | 52,734 | 140,883 | 193,617 | (52,734) | - |
| City-Wide Capital | 2,622,218 | 1,823,662 | 3,796,671 | (1,973,009) | 649,209 |
| <u>Enterprise Funds</u> | | | | | |
| Water | 4,410,766 | 3,794,908 | 6,445,269 | (2,650,361) | 1,760,405 |
| Sewer | 1,407,327 | 2,534,994 | 2,965,298 | (430,304) | 977,023 |
| <u>Library Fund</u> | | | | | |
| Library Operations | 460,782 | 731,887 | 756,943 | (25,056) | 435,726 |
| Library Debt Service | - | 752,771 | 752,771 | - | - |
| Library Capital | 20,829 | 20,010 | 11,895 | 8,115 | 28,944 |
| Totals | 14,582,056 | 27,590,692 | 33,275,572 | (5,684,880) | 8,897,176 |

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:

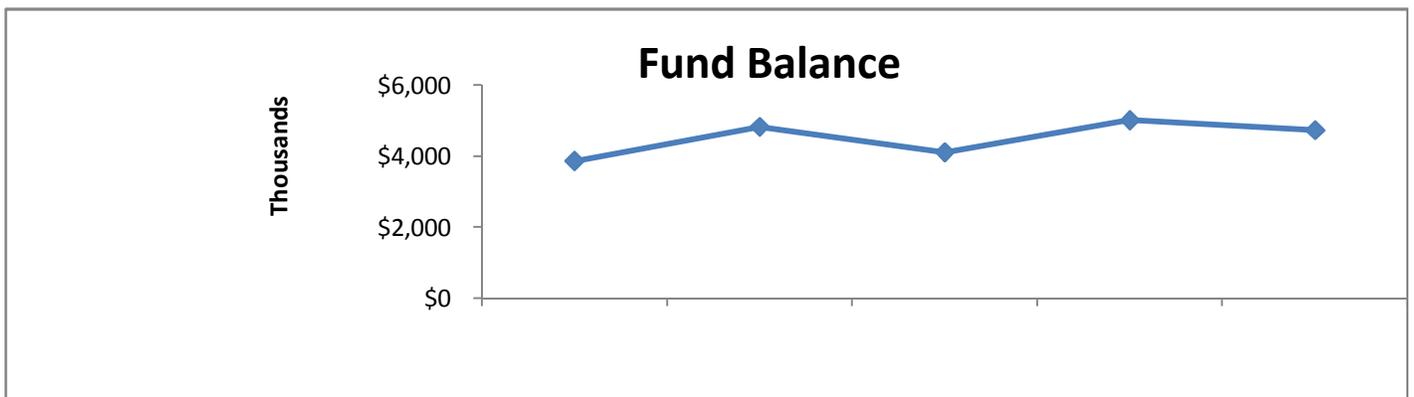
- Administration (110)
- Finance (120)
- Police (210)
- Community Development (220)
- Public Works – Streets & Sanitation (410)
- Administrative Services (640)

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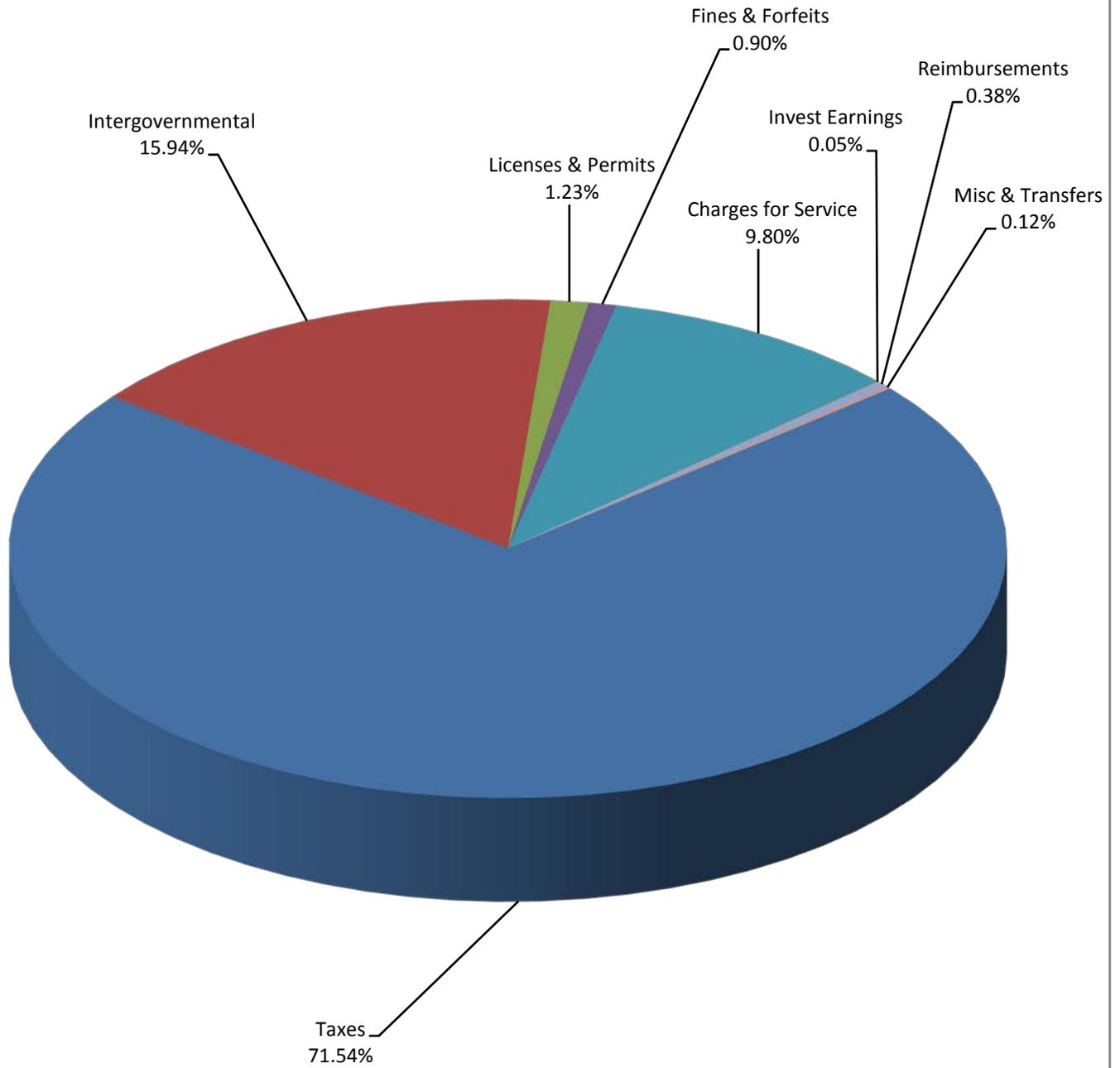
GENERAL FUND (01)

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 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Taxes | 9,607,999 | 10,052,792 | 10,229,937 | 10,229,475 | 10,384,836 |
| Intergovernmental | 2,120,327 | 2,295,134 | 2,178,100 | 2,386,728 | 2,313,586 |
| Licenses & Permits | 168,119 | 173,126 | 198,000 | 173,000 | 178,000 |
| Fines & Forfeits | 173,954 | 137,252 | 160,250 | 130,225 | 130,225 |
| Charges for Service | 1,175,166 | 1,290,493 | 1,319,950 | 1,388,948 | 1,423,175 |
| Investment Earnings | 8,792 | 8,909 | 4,000 | 5,000 | 5,000 |
| Reimbursements | 168,974 | 168,182 | 80,000 | 86,000 | 55,000 |
| Miscellaneous | 19,335 | 22,813 | 22,500 | 22,000 | 24,000 |
| Other Financing Sources | 2,479 | 2,209 | 7,900 | 5,000 | 3,000 |
| Total Revenue | 13,445,145 | 14,150,910 | 14,200,637 | 14,426,376 | 14,516,822 |
| Expenditures | | | | | |
| Salaries | 3,437,661 | 3,721,840 | 4,113,253 | 4,110,082 | 4,315,553 |
| Benefits | 2,052,895 | 2,334,546 | 2,545,610 | 2,477,220 | 2,798,284 |
| Contractual Services | 4,267,482 | 4,387,516 | 4,807,155 | 4,910,053 | 4,731,040 |
| Supplies | 247,990 | 254,650 | 284,861 | 284,861 | 326,761 |
| Contingencies | 11,676 | - | - | - | - |
| Other Financing Uses | 3,790,688 | 2,486,885 | 2,439,756 | 2,456,533 | 2,631,459 |
| Total Expenditures | 13,808,392 | 13,185,437 | 14,190,635 | 14,238,749 | 14,803,097 |
| Surplus (Deficit) | (363,247) | 965,473 | 10,002 | 187,627 | (286,275) |
| Ending Fund Balance | 3,860,581 | 4,826,059 | 4,110,607 | 5,013,686 | 4,727,411 |
| | 28.0% | 36.6% | 29.0% | 35.2% | 31.9% |



**United City of Yorkville
Revenue by Category
General Fund Fiscal Year 2017 Budget**



United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------|-------------------------------------------------------------------------------|--------------------|---------------------|---------------------|----------------------|---------------------|
| Taxes | | | | | | |
| 01-000-40-00-4000 | PROPERTY TAXES - CORPORATE LEVY | 2,201,759 | 2,277,087 | 2,288,200 | 2,278,321 | 2,219,203 |
| 01-000-40-00-4010 | PROPERTY TAXES - POLICE PENSION <i>TBD annually by Actuarial Valuation</i> | 524,120 | 624,168 | 728,477 | 703,105 | 825,413 |
| 01-000-40-00-4030 | MUNICIPAL SALES TAX | 2,586,460 | 2,704,651 | 2,751,960 | 2,746,000 | 2,800,920 |
| 01-000-40-00-4035 | NON-HOME RULE SALES TAX | 1,986,566 | 2,078,061 | 2,142,000 | 2,115,000 | 2,157,300 |
| 01-000-40-00-4040 | ELECTRIC UTILITY TAX | 615,878 | 635,478 | 605,000 | 635,000 | 625,000 |
| 01-000-40-00-4041 | NATURAL GAS UTILITY TAX | 310,979 | 277,969 | 265,000 | 265,000 | 265,000 |
| 01-000-40-00-4043 | EXCISE TAX <i>Formerly Telecommunications Tax</i> | 461,554 | 418,509 | 415,000 | 390,000 | 390,000 |
| 01-000-40-00-4044 | TELEPHONE UTILITY TAX | 12,625 | 10,222 | 11,500 | 8,250 | 8,000 |
| 01-000-40-00-4045 | CABLE FRANCHISE FEES | 232,206 | 258,118 | 230,000 | 270,000 | 270,000 |
| 01-000-40-00-4050 | HOTEL TAX <i>90% Rebated to Aurora Chamber of Commerce</i> | 65,605 | 72,708 | 70,000 | 76,000 | 76,000 |
| 01-000-40-00-4055 | VIDEO GAMING TAX | 26,047 | 50,855 | 45,000 | 65,000 | 65,000 |
| 01-000-40-00-4060 | AMUSEMENT TAX | 144,118 | 172,461 | 175,000 | 180,000 | 180,000 |
| 01-000-40-00-4065 | ADMISSIONS TAX <i>100% Rebated</i> | 103,720 | 104,066 | 105,000 | 121,799 | 120,000 |
| 01-000-40-00-4070 | BUSINESS DISTRICT TAX - KENDALL MRKT <i>100% Rebated</i> | 325,724 | 336,830 | 346,800 | 350,000 | 357,000 |
| 01-000-40-00-4071 | BUSINESS DISTRICT TAX - DOWNTOWN <i>100% Rebated</i> | - | 11,192 | 20,000 | 4,000 | 4,000 |
| 01-000-40-00-4072 | BUSINESS DISTRICT TAX - COUNTRYSIDE <i>100% Rebated</i> | - | 9,054 | 20,000 | 11,000 | 11,000 |
| 01-000-40-00-4075 | AUTO RENTAL TAX | 10,638 | 11,363 | 11,000 | 11,000 | 11,000 |
| | Total: Taxes | \$9,607,999 | \$10,052,792 | \$10,229,937 | \$10,229,475 | \$10,384,836 |
| Intergovernmental | | | | | | |
| 01-000-41-00-4100 | STATE INCOME TAX | 1,613,102 | 1,735,422 | 1,610,000 | 1,800,000 | 1,725,942 |
| 01-000-41-00-4105 | LOCAL USE TAX | 296,298 | 341,880 | 346,800 | 395,000 | 397,644 |
| 01-000-41-00-4110 | ROAD & BRIDGE TAX | 164,398 | 171,756 | 175,000 | 148,223 | 150,000 |
| 01-000-41-00-4120 | PERSONAL PROPERTY TAX | 16,672 | 17,450 | 16,000 | 17,000 | 17,000 |
| 01-000-41-00-4160 | FEDERAL GRANTS <i>HIDTA Reimbursements Vest Grant Reimbursements</i> | 8,880 | 10,341 | 10,000 | 10,000 | 10,000 |
| 01-000-41-00-4168 | TRAFFIC SIGNAL MAINTENANCE | 19,284 | 17,290 | 19,000 | 13,505 | 12,000 |
| 01-000-41-00-4170 | STATE GRANTS | 266 | - | - | 2,000 | - |

United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-------------------------------|------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 01-000-41-00-4182 | MISC INTERGOVERNMENTAL <i>Pull Tab & Jar Games</i> | 1,427 | 995 | 1,300 | 1,000 | 1,000 |
| Total: | Intergovernmental | \$2,120,327 | \$2,295,134 | \$2,178,100 | \$2,386,728 | \$2,313,586 |
| Licenses & Permits | | | | | | |
| 01-000-42-00-4200 | LIQUOR LICENSE | 47,781 | 46,887 | 45,000 | 45,000 | 45,000 |
| 01-000-42-00-4205 | OTHER LICENSES & PERMITS | 4,156 | 2,537 | 3,000 | 3,000 | 3,000 |
| 01-000-42-00-4210 | BUILDING PERMITS | 116,182 | 123,702 | 150,000 | 125,000 | 130,000 |
| Total: | Licenses & Permits | \$168,119 | \$173,126 | \$198,000 | \$173,000 | \$178,000 |
| Fines & Forfeits | | | | | | |
| 01-000-43-00-4310 | CIRCUIT COURT FINES | 45,653 | 49,859 | 45,000 | 45,000 | 45,000 |
| 01-000-43-00-4320 | ADMINISTRATIVE ADJUDICATION | 42,430 | 31,507 | 35,000 | 30,000 | 30,000 |
| 01-000-43-00-4323 | OFFENDER REGISTRATION | 215 | 230 | 250 | 225 | 225 |
| 01-000-43-00-4325 | POLICE TOWS | 85,656 | 55,656 | 80,000 | 55,000 | 55,000 |
| Total: | Fines & Forfeits | \$173,954 | \$137,252 | \$160,250 | \$130,225 | \$130,225 |
| Charges for Services | | | | | | |
| 01-000-44-00-4400 | GARBAGE SURCHARGE | 1,003,263 | 1,117,947 | 1,148,450 | 1,215,119 | 1,251,675 |
| 01-000-44-00-4405 | COLLECTION FEE - YBSD | 150,249 | 151,241 | 150,000 | 150,000 | 150,000 |
| 01-000-44-00-4407 | LATE PENALTIES - GARBAGE | 21,054 | 21,305 | 21,000 | 21,000 | 21,000 |
| 01-000-44-00-4474 | POLICE SPECIAL DETAIL <i>Cancels out with Special Detail in Admin Svcs</i> | 600 | - | 500 | 2,829 | 500 |
| Total: | Charges for Services | \$1,175,166 | \$1,290,493 | \$1,319,950 | \$1,388,948 | \$1,423,175 |
| Investment Earnings | | | | | | |
| 01-000-45-00-4500 | INVESTMENT EARNINGS | 8,792 | 5,458 | 4,000 | 5,000 | 5,000 |
| 01-000-45-00-4550 | GAIN ON INVESTMENT | - | 3,451 | - | - | - |
| Total: | Investment Earnings | \$8,792 | \$8,909 | \$4,000 | \$5,000 | \$5,000 |
| Reimbursements | | | | | | |
| 01-000-46-00-4601 | REIMB - LEGAL EXPENSES | 2,629 | 6,099 | - | - | - |
| 01-000-46-00-4604 | REIMB - ENGINEERING EXPENSES | 107,193 | 81,686 | 50,000 | 50,000 | 25,000 |
| 01-000-46-00-4680 | REIMB - LIABILITY INSURANCE <i>Canceled out by Reimbursable Repairs in Admin Svcs</i> | 4,764 | 4,280 | 5,000 | 5,000 | 5,000 |
| 01-000-46-00-4681 | REIMB - WORKERS COMP | 30,788 | (224) | - | - | - |
| 01-000-46-00-4685 | REIMB - CABLE CONSORTIUM | 18,932 | 69,693 | 20,000 | 20,000 | 20,000 |

United City of Yorkville General Fund

01

GENERAL FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|----------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| 01-000-46-00-4690 | REIMB - MISCELLANEOUS <i>Fingerprinting, Postage, FOIA, Accident Reports, Subpoena Fees, etc.</i> | 4,668 | 6,648 | 5,000 | 11,000 | 5,000 |
| | Total: Reimbursements | \$168,974 | \$168,182 | \$80,000 | \$86,000 | \$55,000 |
| Miscellaneous | | | | | | |
| 01-000-48-00-4820 | RENTAL INCOME <i>Beecher Lease Agreement & Rentals</i> | 7,495 | 6,715 | 7,500 | 7,000 | 7,000 |
| 01-000-48-00-4845 | DONATIONS <i>Hanging Basket proceeds</i> | - | 900 | - | - | 2,000 |
| 01-000-48-00-4850 | MISCELLANEOUS INCOME <i>Cash Over/Under, City Credit Card Rebates, Etc.</i> | 11,840 | 15,198 | 15,000 | 15,000 | 15,000 |
| | Total: Miscellaneous | \$19,335 | \$22,813 | \$22,500 | \$22,000 | \$24,000 |
| Other Financing Sources | | | | | | |
| 01-000-49-00-4910 | SALE OF CAPITAL ASSETS | - | - | 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 | 2,209 | 2,500 | 5,000 | 3,000 |
| | Total: Other Financing Sources | \$2,479 | \$2,209 | \$7,900 | \$5,000 | \$3,000 |
| | Total: GENERAL FUND REVENUE | <u>\$13,445,145</u> | <u>\$14,150,910</u> | <u>\$14,200,637</u> | <u>\$14,426,376</u> | <u>\$14,516,822</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.

Operational Functions

| | |
|-------------------------|------------------------------------------------|
| - Corporate Governance | - Personnel Administration |
| - Maintain City Records | - Analysis of Policies and Procedures |
| - Community Relations | - Facilitate Adoption of Policies and Programs |

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Expenditures | | | | | |
| Salaries | 364,083 | 364,718 | 420,487 | 414,987 | 425,839 |
| Benefits | 219,042 | 242,710 | 166,566 | 162,858 | 165,333 |
| Contractual Services | 136,733 | 126,845 | 151,039 | 151,039 | 183,921 |
| Supplies | 8,287 | 7,198 | 11,850 | 11,850 | 10,850 |
| Total Administration Department | 728,145 | 741,471 | 749,942 | 740,734 | 785,943 |



Personnel *

| | | | | | |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Full-time Personnel: ** | | | | | |
| City Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Assistant | 1.00 | 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>0.84</u> | <u>0.20</u> | <u>0.72</u> | <u>0.45</u> | <u>0.72</u> |
| Total Full-Time Equivalent Personnel | 4.84 | 4.20 | 4.72 | 4.45 | 4.72 |

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

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

ADMINISTRATION DEPARTMENT

Fiscal Year 2016 Administration Department Highlights

New City Website - In June 2015 the City launched its new website on the platform CivicPlus.

Shared Services Study - In fall of 2015, the Chicago Metropolitan Agency for Planning (CMAP) presented the results of the "Lower Fox River Partnering Initiative Shared Services Study" that was completed over a year-long period in partnership with the United City of Yorkville and the Villages of Oswego and Montgomery. Staff in the three communities have started to explore the feasibility and logistics of implementing the recommendations for shared services.

City Survey - In 2015 the City administered its third City Service Survey. Staff compiled the results into a report in order to be able to most effectively utilize resident input to make improvements to City services of all types.

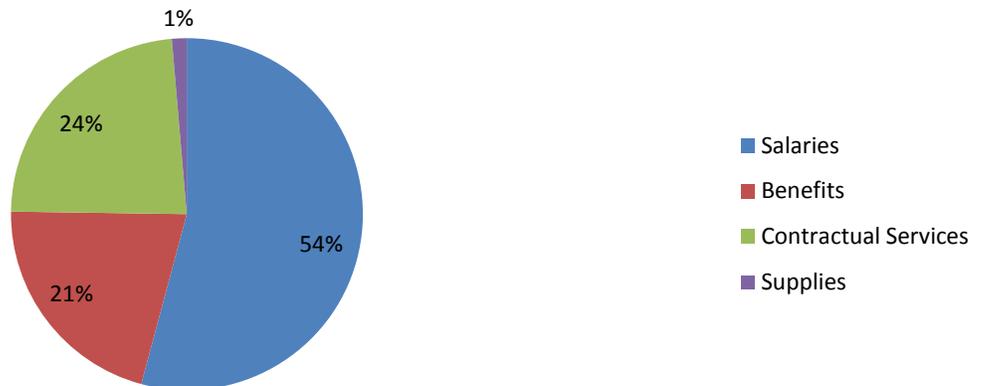
Fiscal Year 2017 Administration Department Goals & Objectives

- Facilitate implementation of revitalization strategies in downtown Yorkville.
- Explore and analyze opportunities for shared services with the Villages of Oswego and Montgomery including, but not limited to procurement, equipment sharing, and staff training and begin implementation.
- Continue to increase utilization of current communication platforms such as social media and the website as well as implement new methods.

Administration Department Performance Metrics

| | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual |
|-----------------------------------------------------------|----------------|----------------|----------------|----------------|
| <i>City Clerk's Office</i> | | | | |
| Ordinances Approved | 57 | 79 | 79 | 61 |
| Resolutions Approved | 37 | 25 | 34 | 20 |
| # of FOIA requests completed | 111 | 89 | 79 | 105 |
| % of FOIAs responded to within statutory time requirement | 100% | 100% | 100% | 100% |

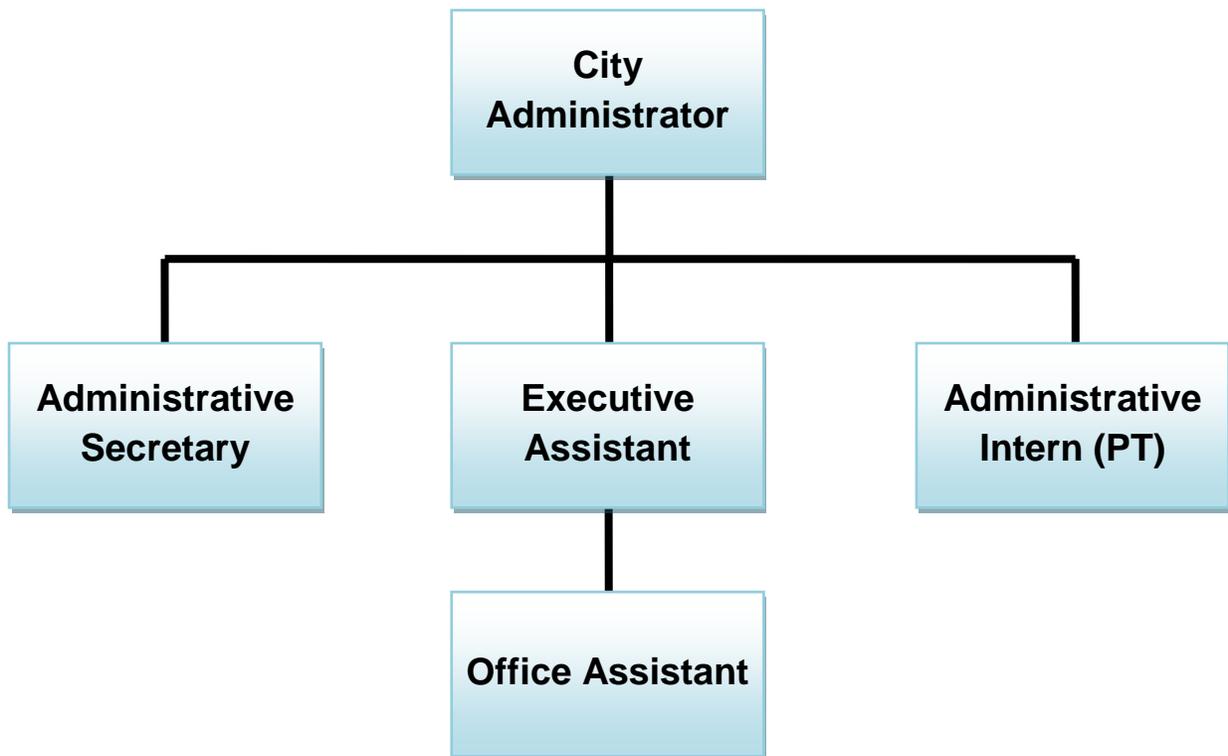
Administration Department - Expenditure by Category





Administration Department

Fiscal Year 2017 Organization Structure



United City of Yorkville General Fund

110

ADMINISTRATION

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|-------------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Salaries | | | | | | |
| 01-110-50-00-5001 | SALARIES - MAYOR | 9,535 | 9,570 | 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 | 7,268 | 6,905 | 11,000 | 11,000 | 11,000 |
| 01-110-50-00-5004 | SALARIES - CITY TREASURER | 1,031 | 968 | 6,500 | 1,000 | 6,500 |
| 01-110-50-00-5005 | SALARIES - ALDERMAN | 47,190 | 47,960 | 52,000 | 52,000 | 52,000 |
| 01-110-50-00-5010 | SALARIES - ADMINISTRATION | 275,169 | 294,157 | 308,487 | 308,487 | 336,039 |
| 01-110-50-00-5015 | PART-TIME SALARIES | 22,646 | 4,158 | 30,000 | 30,000 | 7,800 |
| | <i>Administrative Intern</i> | | | | | |
| 01-110-50-00-5020 | OVERTIME | 244 | - | 500 | 500 | 500 |
| | Total: Salaries | \$364,083 | \$364,718 | \$420,487 | \$414,987 | \$425,839 |
| Benefits | | | | | | |
| 01-110-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 36,794 | 37,723 | 42,886 | 42,886 | 37,405 |
| 01-110-52-00-5214 | FICA CONTRIBUTION | 25,473 | 24,296 | 31,014 | 31,014 | 28,931 |
| 01-110-52-00-5216 | GROUP HEALTH INSURANCE | 69,776 | 85,215 | 85,972 | 79,773 | 91,653 |
| 01-110-52-00-5222 | GROUP LIFE INSURANCE | 403 | 443 | 447 | 527 | 445 |
| 01-110-52-00-5223 | DENTAL INSURANCE | 4,252 | 5,387 | 5,139 | 5,629 | 6,178 |
| 01-110-52-00-5224 | VISION INSURANCE | 550 | 576 | 549 | 721 | 721 |
| 01-110-52-00-5235 | ELECTED OFFICIAL - GROUP HEALTH INSURANCE | 76,151 | 82,691 | - | 2,232 | - |
| 01-110-52-00-5236 | ELECTED OFFICIAL - GROUP LIFE INSURANCE | 643 | 633 | 559 | 14 | - |
| 01-110-52-00-5237 | ELECTED OFFICIAL - DENTAL INSURANCE | 4,432 | 5,205 | - | 1 | - |
| 01-110-52-00-5238 | ELECTED OFFICIAL - VISION INSURANCE | 568 | 541 | - | 61 | - |
| | Total: Benefits | \$219,042 | \$242,710 | \$166,566 | \$162,858 | \$165,333 |
| Contractual Services | | | | | | |
| 01-110-54-00-5410 | TUITION REIMBURSEMENT | - | - | - | - | 15,000 |
| 01-110-54-00-5412 | TRAINING & CONFERENCES | 4,624 | 10,636 | 5,100 | 5,100 | 12,000 |
| 01-110-54-00-5415 | TRAVEL & LODGING | 7,843 | 3,356 | 11,000 | 11,000 | 9,000 |
| 01-110-54-00-5426 | PUBLISHING & ADVERTISING | 765 | 740 | 1,000 | 1,000 | 1,000 |
| 01-110-54-00-5430 | PRINTING & DUPLICATING | 3,503 | 4,094 | 5,500 | 5,500 | 5,500 |
| 01-110-54-00-5436 | 4TH OF JULY CONTRIBUTIONS | 11,033 | - | - | - | - |
| 01-110-54-00-5440 | TELECOMMUNICATIONS | 13,143 | 13,097 | 20,000 | 20,000 | 16,000 |
| 01-110-54-00-5448 | FILING FEES | 181 | 70 | 500 | 500 | 500 |
| 01-110-54-00-5451 | CODIFICATION | 2,468 | 3,003 | 5,000 | 5,000 | 5,000 |
| 01-110-54-00-5452 | POSTAGE & SHIPPING | 2,225 | 2,932 | 4,000 | 4,000 | 4,000 |
| 01-110-54-00-5460 | DUES & SUBSCRIPTIONS | 14,004 | 15,981 | 17,000 | 17,000 | 17,000 |

United City of Yorkville
General Fund

110

ADMINISTRATION

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-------------------|----------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| 01-110-54-00-5462 | PROFESSIONAL SERVICES <i>Administrative Intern - NIU Contract</i> | 8,355 | 9,112 | 14,000 | 14,000 | 29,600 |
| 01-110-54-00-5473 | KENDALL AREA TRANSIT | 23,550 | 23,550 | 25,000 | 25,000 | 25,000 |
| 01-110-54-00-5480 | UTILITIES | 27,883 | 23,131 | 23,039 | 23,039 | 24,421 |
| 01-110-54-00-5485 | RENTAL & LEASE PURCHASE | 2,508 | 2,347 | 2,400 | 2,400 | 2,400 |
| 01-110-54-00-5488 | OFFICE CLEANING | 14,648 | 14,796 | 17,500 | 17,500 | 17,500 |
| | Total: Contractual Services | \$136,733 | \$126,845 | \$151,039 | \$151,039 | \$183,921 |
| Supplies | | | | | | |
| 01-110-56-00-5610 | OFFICE SUPPLIES | 8,287 | 7,120 | 11,000 | 11,000 | 10,000 |
| 01-110-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | - | 78 | 850 | 850 | 850 |
| | Total: Supplies | \$8,287 | \$7,198 | \$11,850 | \$11,850 | \$10,850 |
| | Total: ADMINISTRATION | <u>\$728,145</u> | <u>\$741,471</u> | <u>\$749,942</u> | <u>\$740,734</u> | <u>\$785,943</u> |

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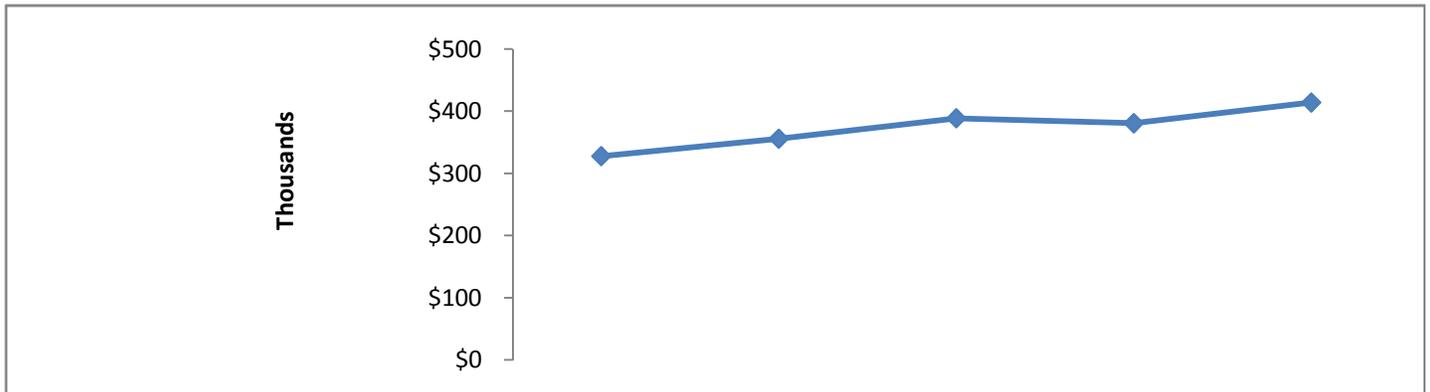
FINANCE DEPARTMENT

The Finance Department is responsible for overseeing the fiscal operations of the City. Primary responsibilities of the department include accounting, budgeting, investment management, establishing and maintaining internal controls, managing and coordinating the City's independent annual financial audit, tax levy preparation, debt administration and assisting the Administration Department with various human resource functions. Additionally, the department performs accounting and related administrative services for the Yorkville Public Library and the Yorkville Police Pension Fund.

Operational Functions

| | |
|----------------------------------------|----------------------------------|
| - Daily Cash Management | - Financial Reporting & Analysis |
| - Accounts Payable Processing | - Payroll Processing |
| - Utility Bill Processing & Collection | - Accounts Receivable Processing |
| - Cash Receipt Processing | - Employee Benefit Services |

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|---------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Expenditures | | | | | |
| Salaries | 193,692 | 206,925 | 217,491 | 217,491 | 233,718 |
| Benefits | 70,446 | 72,251 | 80,365 | 75,685 | 83,961 |
| Contractual Services | 60,214 | 73,736 | 87,050 | 83,750 | 92,700 |
| Supplies | 3,336 | 2,691 | 3,600 | 3,600 | 3,450 |
| Total Finance Department | 327,688 | 355,603 | 388,506 | 380,526 | 413,829 |



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).

FINANCE DEPARTMENT

Fiscal Year 2016 Finance Department Highlights

Bond Rating - The City's bond rating of AA- was affirmed by Standard & Poor's on June 9, 2015 in conjunction with the issuance of the 2015A bonds.

GFOA CAFR Award - The City was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada for the 5th consecutive year.

Outsourcing of Utility Bill Production - In June 2015 the Finance Department began outsourcing the production of utility bills at a cost of \$0.12 per bill, which is equal to the amount to produce the bills in-house. Opportunity cost savings were significant, as outsourcing has reduced the man-hours associated with in-house bill production by over 200 hours per annum.

Debt Issuance - The Finance Department coordinated the issuance of two bonds in the current fiscal year which included: the 2015A bonds in the amount of \$5.575 million in July 2015; and the refunding of two SSA bonds in the amount of \$28.84 million in February 2016. The proceeds from the 2015A issue will be used to refinance the remaining portion of the 2005 Countryside bonds (\$1.475 million) and to finance water infrastructure improvements in the Countryside subdivision (\$4.1 million). The SSA refunding bond consolidated and refunded the remaining debt service on the Autumn Creek & Bristol Bay Special Service Areas. This refunding will save homeowners in those SSA's an average of \$165 to \$240 per year in property taxes, depending on their respective housing category.

RPPS Program - This program, done in partnership with First National Bank, allows the City to convert multiple internet checks for utility bills into a single ACH file that is directly deposited into the City's bank account. This program, along with the City's electronic payment system called "MyGovHub", has allowed the Finance Department to substantially reduce the amount of staff time needed to process utility bill payments. Automated payment processing for utility bills has increased substantially from the previous fiscal year, going from 35% in Fiscal Year 2015 to 59% in Fiscal Year 2016.

Fiscal Year 2017 Finance Department Goals & Objectives

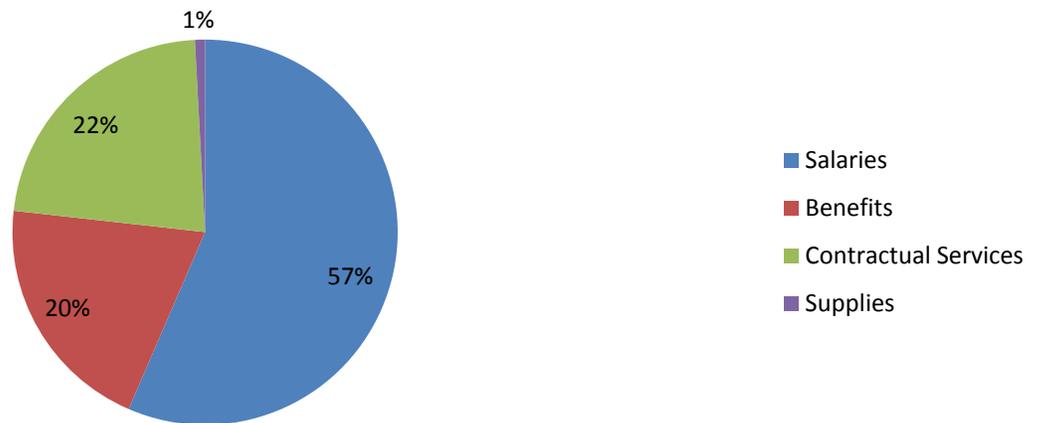
- Oversee the implementation of the City's budget as well as continue to evaluate and initiate cost control ideas and programs.
- Continue to achieve the Government Finance Officers Certificate of Achievement for Excellence in Financial Reporting.
- Conduct a request for proposals (RFP) for auditing services in the fall of 2016, after the completion of the Fiscal Year 2016 audit process.
- Work in conjunction with the City's Financial Advisor to identify existing debt issuances for potential refunding, yielding savings in excess of 3%.
- Continue to utilize the credit card program to generate cost sharing revenue for the City. In it's first year of implementation (FY 2015) the credit card program generated \$12,900 in revenue and in Fiscal Year 2016 it is expected to generate approximately \$15,000.

FINANCE DEPARTMENT

Finance Department Performance Metrics

| | FY 2013 | FY 2014 | FY 2015 | FY 2016 |
|---------------------------------------------------|--------------|--------------|---------------|---------------|
| | Actual | Actual | Actual | Actual |
| <i>Financial Reporting</i> | | | | |
| Receive GFOA CAFR Award | Yes | Yes | Yes | TBD |
| Number of CAFR Award Comments | 3 | 5 | 3 | TBD |
| Number of Auditor Management Comments | 3 | 2 | 1 | TBD |
| <i>Finance Department Operations</i> | | | | |
| Checks Processed - Accounts Payable | n/a | 3,385 | 3,042 | 2,899 |
| Total \$ Amount of Accounts Payable Processing | n/a | n/a | \$ 17,161,933 | \$ 17,767,245 |
| Invoices Processed - Accounts Receivable | 162 | 174 | 148 | 203 |
| Total \$ Amount of Accounts Receivable Processing | \$ 1,054,825 | \$ 1,278,430 | \$ 2,440,670 | \$ 529,956 |
| Number of Over-the-Counter Transactions (OTC) | n/a | n/a | 18,207 | 12,930 |
| Total \$ Amount Processed OTC | n/a | n/a | \$ 3,614,904 | \$ 2,992,761 |
| Number of Lockbox Transactions | n/a | n/a | 9,051 | 11,493 |
| Total \$ Amount Processed Lockbox | n/a | n/a | \$ 1,824,001 | \$ 2,641,399 |
| Number of MyGovHub Transactions | n/a | n/a | 790 | 6,828 |
| Total \$ Amount Processed MyGovHub | n/a | n/a | \$ 145,168 | \$ 1,460,723 |
| Number of RPPS Program Transactions | n/a | n/a | n/a | 1,925 |
| Total \$ Amount Processed RPPS Program | n/a | n/a | n/a | \$ 386,451 |

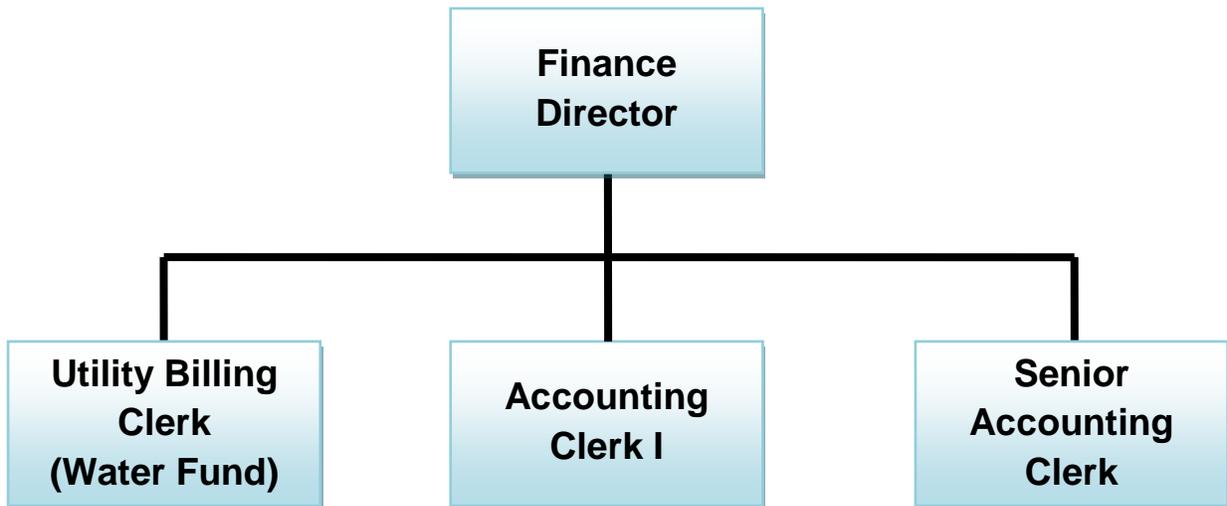
Finance Department - Expenditure by Category





Finance Department Organization Structure

Fiscal Year 2017



United City of Yorkville
General Fund

120

FINANCE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | | | | | | |
| 01-120-50-00-5010 | SALARIES & WAGES | 193,692 | 206,925 | 217,491 | 217,491 | 233,718 |
| | Total: Salaries | \$193,692 | \$206,925 | \$217,491 | \$217,491 | \$233,718 |
| Benefits | | | | | | |
| 01-120-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 21,792 | 23,900 | 24,196 | 24,196 | 25,242 |
| 01-120-52-00-5214 | FICA CONTRIBUTION | 14,483 | 15,790 | 16,462 | 16,462 | 17,694 |
| 01-120-52-00-5216 | GROUP HEALTH INSURANCE | 30,766 | 26,965 | 33,854 | 28,507 | 34,003 |
| 01-120-52-00-5222 | GROUP LIFE INSURANCE | 332 | 332 | 336 | 368 | 334 |
| 01-120-52-00-5223 | DENTAL INSURANCE | 2,749 | 4,778 | 5,017 | 5,495 | 6,031 |
| 01-120-52-00-5224 | VISION INSURANCE | 324 | 486 | 500 | 657 | 657 |
| | Total: Benefits | \$70,446 | \$72,251 | \$80,365 | \$75,685 | \$83,961 |
| Contractual Services | | | | | | |
| 01-120-54-00-5412 | TRAINING & CONFERENCES | 1,462 | 3,392 | 2,500 | 2,500 | 3,000 |
| 01-120-54-00-5414 | AUDITING SERVICES | 31,000 | 32,000 | 36,300 | 33,000 | 37,400 |
| 01-120-54-00-5415 | TRAVEL & LODGING | 72 | 146 | 1,500 | 1,500 | 1,500 |
| 01-120-54-00-5430 | PRINTING & DUPLICATING | 1,123 | 1,365 | 4,300 | 4,300 | 5,000 |
| 01-120-54-00-5440 | TELECOMMUNICATIONS | 1,082 | 1,061 | 1,200 | 1,200 | 1,200 |
| 01-120-54-00-5452 | POSTAGE & SHIPPING | 509 | 1,141 | 1,200 | 1,200 | 1,300 |
| 01-120-54-00-5460 | DUES & SUBSCRIPTIONS | 500 | 545 | 800 | 800 | 800 |
| 01-120-54-00-5462 | PROFESSIONAL SERVICES | 22,340 | 31,984 | 37,000 | 37,000 | 40,000 |
| 01-120-54-00-5485 | RENTAL & LEASE PURCHASE | 2,126 | 2,102 | 2,250 | 2,250 | 2,500 |
| | Total: Contractual Services | \$60,214 | \$73,736 | \$87,050 | \$83,750 | \$92,700 |
| Supplies | | | | | | |
| 01-120-56-00-5610 | OFFICE SUPPLIES | 2,626 | 2,633 | 2,600 | 2,600 | 2,700 |
| 01-120-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 710 | 58 | 1,000 | 1,000 | 750 |
| | Total: Supplies | \$3,336 | \$2,691 | \$3,600 | \$3,600 | \$3,450 |
| | Total: FINANCE | <u>\$327,688</u> | <u>\$355,603</u> | <u>\$388,506</u> | <u>\$380,526</u> | <u>\$413,829</u> |

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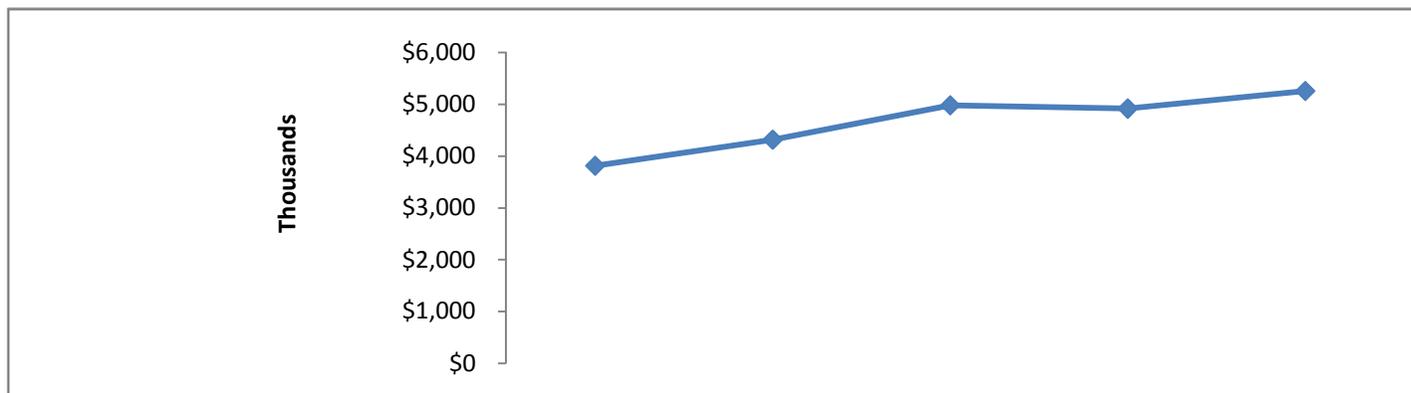
POLICE DEPARTMENT

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.

Operational Functions

- | | |
|-------------------------------------------|-----------------------------|
| - Investigate Crimes | - Daily Patrol of City |
| - Adjudication Operations & Collections | - Special Events Assistance |
| - Maintenance of Evidence & Crime Records | - Crime Prevention |
| - Traffic Enforcement | - School Resource Officers |

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|--------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Expenditures | | | | | |
| Salaries | 2,321,323 | 2,511,201 | 2,758,349 | 2,758,349 | 2,906,541 |
| Benefits | 1,208,317 | 1,411,567 | 1,641,285 | 1,581,936 | 1,833,415 |
| Contractual Services | 149,909 | 237,729 | 420,597 | 417,108 | 311,379 |
| Supplies | 132,585 | 154,654 | 158,200 | 158,200 | 203,450 |
| Total Police Department | 3,812,134 | 4,315,151 | 4,978,431 | 4,915,593 | 5,254,785 |



POLICE DEPARTMENT

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 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 | 20.00 | 21.00 | 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>2.00</u> | <u>2.00</u> | <u>2.00</u> | <u>2.00</u> |
| | | | | | |
| Total Full-time Personnel | 30.00 | 32.00 | 33.00 | 32.00 | 33.00 |
| ^ <i>sworn</i> | 28.00 | 29.00 | 30.00 | 29.00 | 30.00 |
| | | | | | |
| Part-time Personnel: | | | | | |
| ^ Police Officers | 0.46 | 0.45 | 0.48 | 0.28 | 0.48 |
| ^ Evidence Custodian | 0.30 | 0.25 | 0.34 | 0.13 | 0.36 |
| Community Service Officers | 0.65 | 0.67 | 0.67 | 0.50 | 0.58 |
| Record Clerks | 0.23 | 0.29 | 0.24 | 0.34 | 0.36 |
| Secretary - Board of Fire & Police | 0.05 | 0.00 | 0.01 | 0.00 | 0.02 |
| Crossing Guards | <u>0.31</u> | <u>0.31</u> | <u>0.31</u> | <u>0.34</u> | <u>0.36</u> |
| | | | | | |
| Total Part-Time Personnel | 2.00 | 1.97 | 2.05 | 1.59 | 2.16 |
| ^ <i>sworn</i> | 0.76 | 0.70 | 0.82 | 0.41 | 0.84 |
| | | | | | |
| Total Full-Time Equivalent Personnel | 32.00 | 33.97 | 35.05 | 33.59 | 35.16 |
| * <i>Total sworn</i> | 28.76 | 29.70 | 30.82 | 29.41 | 30.84 |

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

POLICE DEPARTMENT

Fiscal Year 2016 Police Department Highlights

Capital Asset Acquisitions - Added two new administrative vehicles (2016 Chevy Impalas) and three new squad cars (two 2015 Chevy Tahoe's and one 2015 Impala) to the Police Department vehicle fleet.

Vehicle Disposals - Disposed of five older police vehicles with high mileage and repair costs and replaced with new squads.

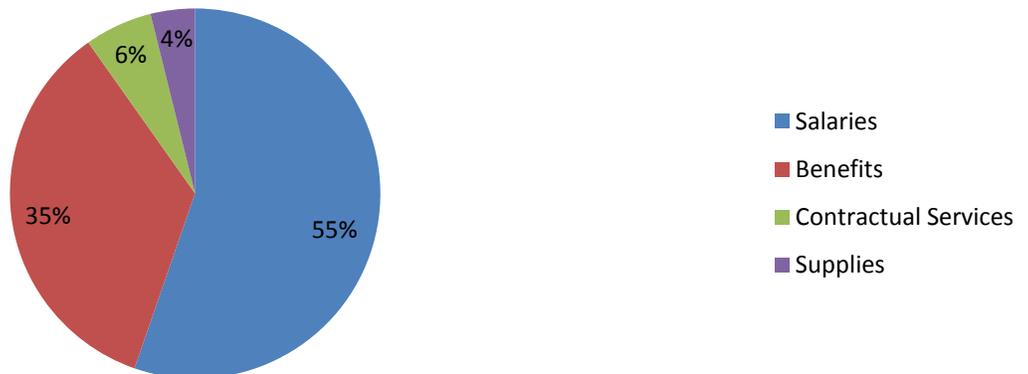
Squad Laptop Upgrade - Upgraded all squad laptops, from modem to wireless based.

Lifesaving Awards - Three Yorkville Police Officers received Lifesaving Awards from Oswegoland Optimist Club & the Kendall County Association of Chiefs of Police.

Fiscal Year 2017 Police Department Goals & Objectives

- Update, review, and maintain the department's set of standardized rules, policies, and procedures by implementing Lexipol. Lexipol will maintain all of the above, while including training for the officers on each topic.
- Outfit all patrol officers and sergeants with Body Cameras in order to maintain a high level of public safety.
- Continue to add additional police vehicles to the fleet, pursuant to the vehicle replacement schedule.

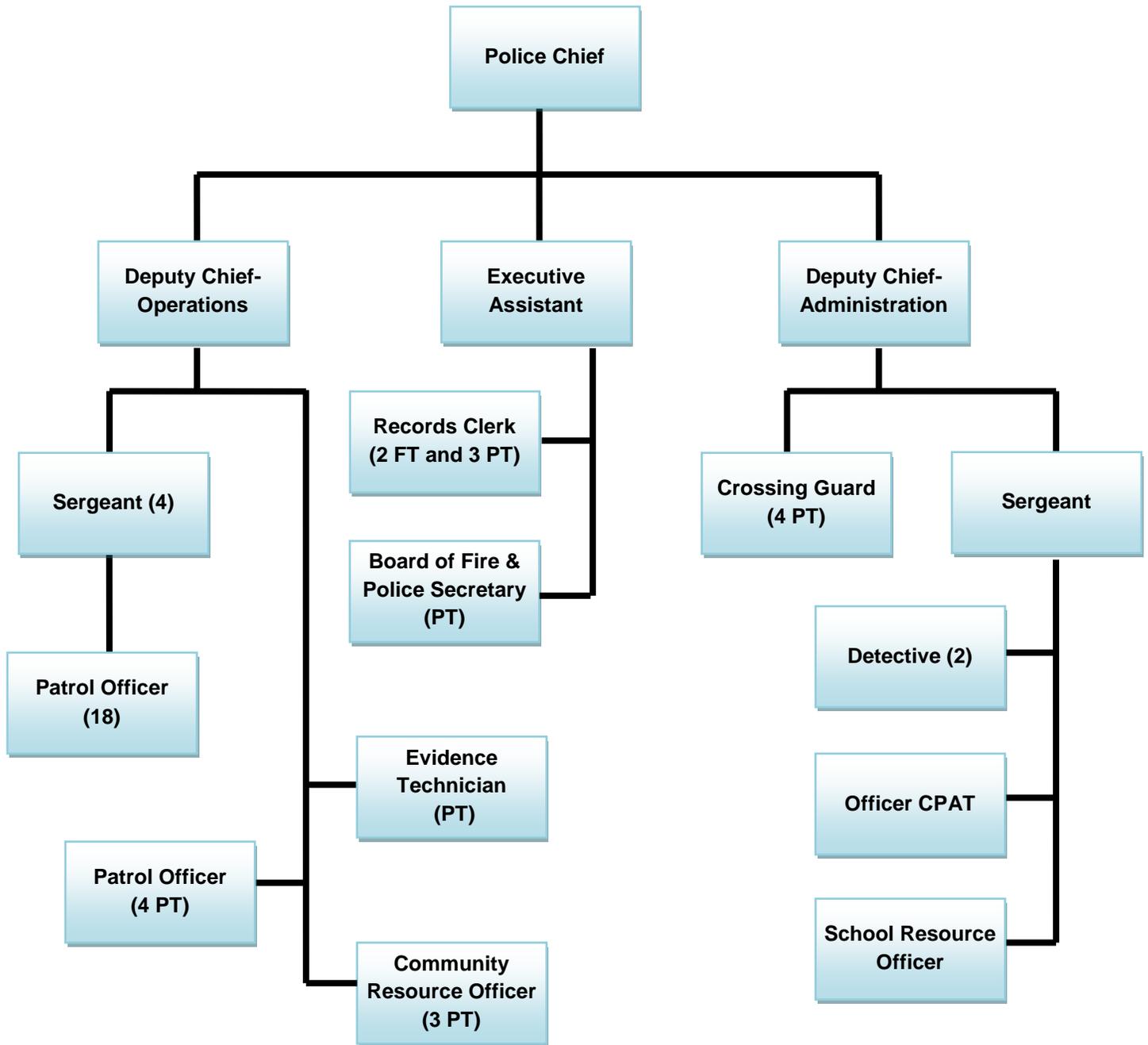
Police Department - Expenditure by Category





Police Department Organization Structure

Fiscal Year 2017



United City of Yorkville
General Fund

210

POLICE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Salaries | | | | | | |
| 01-210-50-00-5008 | SALARIES - POLICE OFFICERS | 1,307,670 | 1,478,093 | 1,614,448 | 1,614,448 | 1,730,357 |
| 01-210-50-00-5011 | SALARIES - POLICE CHIEF & DEPUTIES | 295,668 | 322,269 | 346,106 | 346,106 | 358,109 |
| 01-210-50-00-5012 | SALARIES - SERGEANTS | 426,850 | 433,191 | 466,386 | 466,386 | 475,680 |
| 01-210-50-00-5013 | SALARIES - POLICE CLERKS | 116,872 | 121,384 | 130,409 | 130,409 | 141,395 |
| 01-210-50-00-5014 | SALARIES - CROSSING GUARD | 21,950 | 21,429 | 20,000 | 20,000 | 20,000 |
| 01-210-50-00-5015 | PART-TIME SALARIES | 57,252 | 57,235 | 70,000 | 70,000 | 70,000 |
| 01-210-50-00-5020 | OVERTIME | 95,061 | 77,600 | 111,000 | 111,000 | 111,000 |
| | Total: Salaries | \$2,321,323 | \$2,511,201 | \$2,758,349 | \$2,758,349 | \$2,906,541 |
| Benefits | | | | | | |
| 01-210-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 12,938 | 13,778 | 14,508 | 14,508 | 15,271 |
| 01-210-52-00-5213 | EMPLOYER CONTRI - POLICE PENSION <i>Police Pension Portion of P-Tax Levy</i> | 524,120 | 624,168 | 728,477 | 722,940 | 825,413 |
| 01-210-52-00-5214 | FICA CONTRIBUTION | 171,085 | 184,653 | 206,817 | 206,817 | 216,838 |
| 01-210-52-00-5216 | GROUP HEALTH INSURANCE | 462,711 | 541,667 | 639,914 | 577,313 | 709,489 |
| 01-210-52-00-5222 | GROUP LIFE INSURANCE | 3,050 | 3,338 | 3,556 | 4,291 | 3,541 |
| 01-210-52-00-5223 | DENTAL INSURANCE | 30,626 | 39,727 | 43,519 | 49,816 | 56,584 |
| 01-210-52-00-5224 | VISION INSURANCE | 3,787 | 4,236 | 4,494 | 6,251 | 6,279 |
| | Total: Benefits | \$1,208,317 | \$1,411,567 | \$1,641,285 | \$1,581,936 | \$1,833,415 |
| Contractual Services | | | | | | |
| 01-210-54-00-5410 | TUITION REIMBURSEMENT | - | - | 2,800 | 2,800 | 31,096 |
| 01-210-54-00-5411 | POLICE COMMISSION | 4,590 | 12,633 | 4,000 | 4,000 | 4,000 |
| 01-210-54-00-5412 | TRAINING & CONFERENCE | 12,935 | 11,184 | 18,000 | 18,000 | 18,000 |
| 01-210-54-00-5415 | TRAVEL & LODGING | 3,963 | 2,400 | 10,000 | 10,000 | 10,000 |
| 01-210-54-00-5422 | VEHICLE & EQUIPMENT CHARGEBACK <i>Police Chargeback to Veh & Equip Fund</i> | - | 63,777 | 203,647 | 200,158 | 53,633 |
| 01-210-54-00-5426 | PUBLISHING & ADVERTISING | 517 | - | 200 | 200 | 200 |
| 01-210-54-00-5430 | PRINTING & DUPLICATING | 2,370 | 3,222 | 4,500 | 4,500 | 4,500 |
| 01-210-54-00-5440 | TELECOMMUNICATIONS <i>Includes Wireless Card Service for MDT's</i> | 24,048 | 25,663 | 36,500 | 36,500 | 36,500 |
| 01-210-54-00-5452 | POSTAGE & SHIPPING | 1,218 | 987 | 1,600 | 1,600 | 1,600 |
| 01-210-54-00-5460 | DUES & SUBSCRIPTIONS | 4,315 | 2,175 | 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 plus \$15k for Lexipol implementation</i> | 11,249 | 15,288 | 20,000 | 20,000 | 35,000 |

United City of Yorkville
General Fund

210

POLICE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-------------------|-------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| 01-210-54-00-5466 | LEGAL SERVICES | - | - | 10,000 | 10,000 | 5,000 |
| 01-210-54-00-5467 | ADJUDICATION SERVICES | 16,132 | 17,215 | 20,000 | 20,000 | 20,000 |
| 01-210-54-00-5469 | NEW WORLD LIVE SCAN | 12,434 | 13,269 | 15,000 | 15,000 | 17,500 |
| 01-210-54-00-5472 | KENDALL CO. JUVENILE PROBATION | 3,118 | 2,609 | 4,000 | 4,000 | 4,000 |
| 01-210-54-00-5484 | MDT - ALERTS FEE | 6,660 | 6,660 | 7,000 | 7,000 | 7,000 |
| 01-210-54-00-5485 | RENTAL & LEASE PURCHASE | 6,384 | 6,344 | 7,000 | 7,000 | 7,000 |
| 01-210-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 39,976 | 54,303 | 55,000 | 55,000 | 55,000 |
| | Total: Contractual Services | \$149,909 | \$237,729 | \$420,597 | \$417,108 | \$311,379 |
| Supplies | | | | | | |
| 01-210-56-00-5600 | WEARING APPAREL | 18,424 | 9,775 | 20,000 | 20,000 | 20,000 |
| 01-210-56-00-5610 | OFFICE SUPPLIES | 2,495 | 2,676 | 4,500 | 4,500 | 4,500 |
| 01-210-56-00-5620 | OPERATING SUPPLIES <i>Includes \$55k for Body Cameras</i> | 5,168 | 43,711 | 10,000 | 10,000 | 65,000 |
| 01-210-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 7,792 | 12,959 | 12,000 | 12,000 | 12,000 |
| 01-210-56-00-5640 | REPAIR & MAINTENANCE | 1,479 | 242 | 6,500 | 6,500 | 6,500 |
| 01-210-56-00-5650 | COMMUNITY SERVICES | 7,311 | - | 3,000 | 3,000 | 3,000 |
| 01-210-56-00-5690 | BALLISTIC VESTS <i>Partially Reimbursable - DOJ Vest Grant</i> | 8,009 | 3,035 | 4,200 | 4,200 | 4,200 |
| 01-210-56-00-5695 | GASOLINE | 78,917 | 65,888 | 90,000 | 90,000 | 80,250 |
| 01-210-56-00-5696 | AMMUNITION | 2,990 | 16,368 | 8,000 | 8,000 | 8,000 |
| | Total: Supplies | \$132,585 | \$154,654 | \$158,200 | \$158,200 | \$203,450 |
| | Total: POLICE DEPARTMENT | <u>\$3,812,134</u> | <u>\$4,315,151</u> | <u>\$4,978,431</u> | <u>\$4,915,593</u> | <u>\$5,254,785</u> |

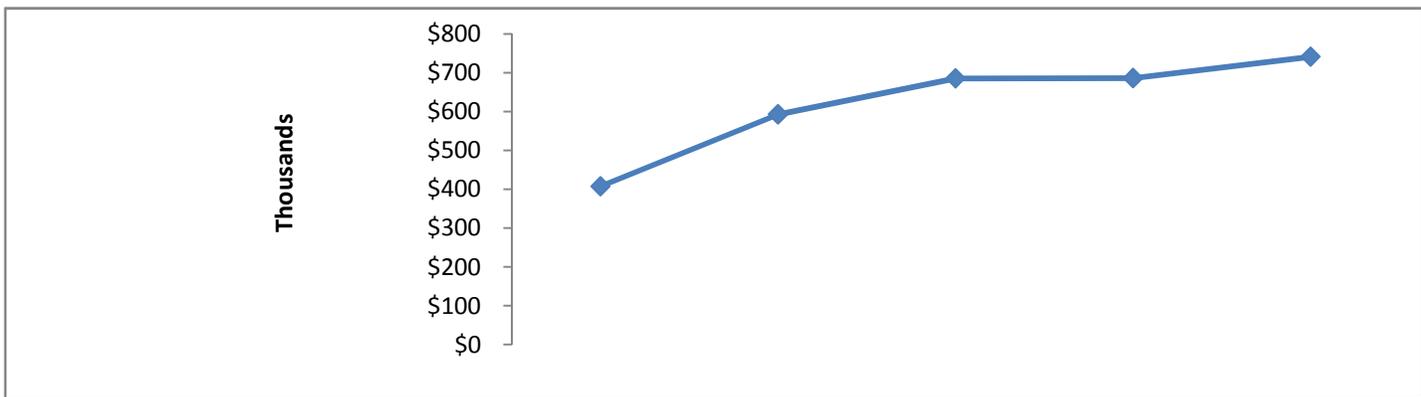
COMMUNITY DEVELOPMENT

The primary focus of the Community Development Department is to ensure that all proposed new developments are consistent with the overall development goals of the City. Emphasis is placed on planning and economic development strategies to promote a diversified tax base ensuring an economically sustainable future as the city grows. The department also provides staff support to the City Council, Plan Commission and the Zoning Board of Appeals and assists in the review of all development plans and building plans proposed within the United City of Yorkville. Other staff functions involve public hearings for zoning amendments, variances and special use permits, as well as building code and property maintenance enforcement.

Operational Functions

| | |
|-------------------------|-----------------------------|
| - Community Development | - City Planning |
| - Zoning Regulation | - Building Code Enforcement |
| - Subdivision Platting | - City Mapping |

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|-----------------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Expenditures | | | | | |
| Salaries | 229,837 | 310,422 | 357,873 | 357,873 | 381,980 |
| Benefits | 104,751 | 139,045 | 150,555 | 151,132 | 163,247 |
| Contractual Services | 64,908 | 136,654 | 164,900 | 164,900 | 184,600 |
| Supplies | 8,042 | 6,467 | 11,900 | 11,900 | 11,175 |
| Total Community Development Dept | 407,538 | 592,588 | 685,228 | 685,805 | 741,002 |



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 |
| Senior Planner | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Planner I | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| 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 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |

COMMUNITY DEVELOPMENT

Personnel * (continued)

| | | | | | |
|---------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Part-time Personnel: | | | | | |
| Inspectors | 0.47 | 0.50 | 1.44 | 0.48 | 0.96 |
| Planning Intern | <u>0.11</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.48</u> |
| Total Part-Time Personnel | 0.57 | 0.50 | 1.44 | 0.48 | 1.44 |
| Total Full-Time Equivalent Personnel | 4.57 | 4.50 | 5.44 | 4.48 | 5.44 |

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

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

Fiscal Year 2016 Community Development Department Highlights

Anthony's Place – On February 23, 2016, the City Council approved a new two-story 51-unit senior housing development, featuring one and two-bedroom units, located on 3.4-acres of vacant land at the northeast corner of Walnut Street and Fremont Street in Yorkville.

Fountainview Plaza Development – On October 27, 2015, the City Council approved an amendment to the Fountainview Planned Unit Development, located at the northeast corner of Il Rte. 47 and Fountainview Drive, to permit a new two (2) lot commercial development. The development will consist of a 2,000 square foot Dunkin Donuts building with drive-through window and a small outdoor seating area, gas station with convenience store, and a restaurant use.

BUILD Program - In November 2015, the City Council voted to extend the innovative residential construction incentive program, Buyers of Undeveloped Infill Lot Discount (BUILD), to continue to spur new single-family detached home starts in Yorkville. The program reduces the price of permit fees, allows the builder to delay the payment of permit fees until issuance of the final certificate of occupancy, and rebates a portion of the building permit fees to the new homeowner up to \$10,000.00. This program is set to expire on December 31, 2016.

BUILD TOO Program – In January 2016, the City Council expanded upon the success of the BUILD program and approved the BUILD TOO initiative to spur the development of new single-family attached (townhome and duplexes) housing in Yorkville. The BUILD TOO program is available until December 31, 2016 and, like the BUILD program, reduces the price of permit fees, allows the builder to delay the payment of permit fees until issuance of the final certificate of occupancy, and rebates a portion of the building permit fees to the new homeowner up to \$5,000.00.

Comprehensive Plan Update – Since September 2014, the City of Yorkville has been in the process of updating the 2008 Comprehensive Plan with planning consultants, the Lakota Group. During the 2016 Fiscal Year, the update has included several Steering Committee meetings, community workshops, draft reports and open house presentations. The final Comprehensive Plan Update report is anticipated to be presented to the City Council in the summer of 2016.

Purchase of iWorQs building permitting software – In fiscal year 2016, the Community Development Department purchased the Code Enforcement and Building Permitting module of the web-based software program iWorQ. These modules allow the department to easily track violation, permits, inspections, plan reviews and more. This program has allowed for more efficiency within the department and streamlines the data sharing process with other departments.

COMMUNITY DEVELOPMENT

Fiscal Year 2017 Community Development Department Goals & Objectives

- Adoption and implementation of the Comprehensive Plan Update.
- Focus on Downtown Planning and redevelopment efforts in the historic commercial core of Yorkville.
- Work to spur development on the Southside of Yorkville, particularly a grocery store and other retail/commercial development.
- Attract manufacturing and industrial development within the City.
- Continue to modernize the City Code as recommendations for specific areas are identified (subdivision control, landscaping, zoning, etc).

Community Development Department Performance Metrics

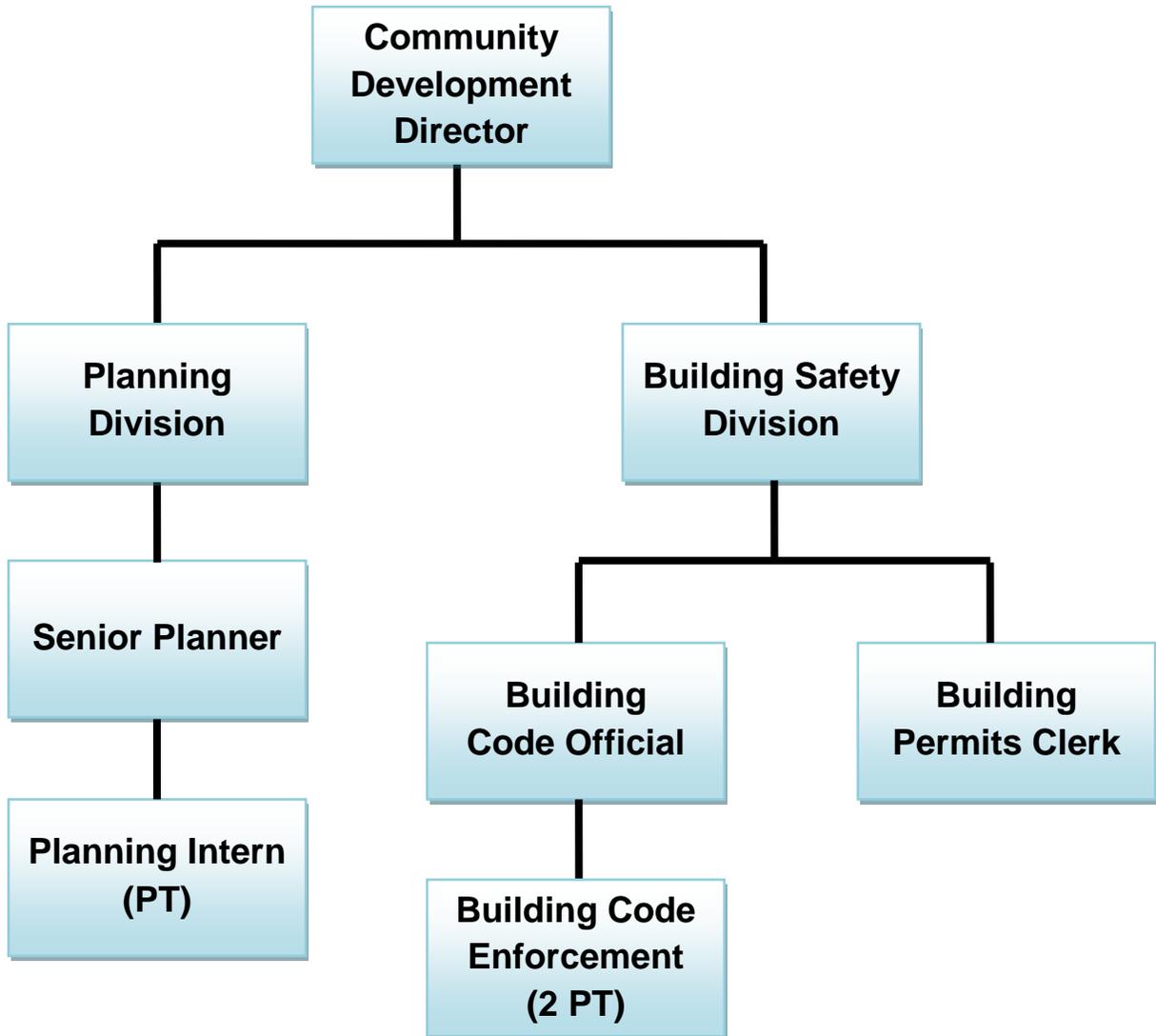
| <u>Types of Permits Issued</u> | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Actual | Actual | Actual | Actual |
| Single Family - Detached | 48 | 34 | 25 | 4 | 14 |
| <i>% Change</i> | - | -29.17% | -26.47% | -84.00% | 250.00% |
| BUILD Program | 11 | 45 | 48 | 67 | 84 |
| <i>% Change</i> | - | 309.09% | 6.67% | 39.58% | 25.37% |
| Commercial | 129 | 132 | 120 | 112 | 136 |
| <i>% Change</i> | - | 2.33% | -9.09% | -6.67% | 21.43% |
| Miscellaneous | 377 | 382 | 381 | 393 | 447 |
| <i>% Change</i> | - | 1.33% | -0.26% | 3.15% | 13.74% |
| Total Permits Issued | 565 | 596 | 574 | 576 | 684 |
| <i>% Change</i> | - | 5.46% | -3.71% | 0.32% | 18.87% |
| Construction Costs | \$ 19,114,390 | \$ 19,418,808 | \$ 19,422,489 | \$ 54,764,327 | \$ 22,745,981 |
| <i>% Change</i> | - | 1.59% | 0.02% | 181.96% | -58.47% |
| Permit Fees | \$ 680,831 | \$ 1,084,846 | \$ 967,625 | \$ 1,189,540 | \$ 1,283,317 |
| <i>% Change</i> | - | 59.34% | -10.81% | 22.93% | 7.88% |

Community Development Department - Expenditure by Category





Community Development Department Fiscal Year 2017 Organization Structure



United City of Yorkville
General Fund

220

COMMUNITY DEVELOPMENT

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|----------------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Salaries | | | | | | |
| 01-220-50-00-5010 | SALARIES & WAGES | 218,262 | 292,601 | 309,873 | 309,873 | 333,980 |
| 01-220-50-00-5015 | PART-TIME SALARIES | 11,575 | 17,821 | 48,000 | 48,000 | 48,000 |
| | <i>Two PT Time Inspectors/One PT Planner</i> | | | | | |
| Total: | Salaries | \$229,837 | \$310,422 | \$357,873 | \$357,873 | \$381,980 |
| Benefits | | | | | | |
| 01-220-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 24,323 | 33,222 | 34,474 | 34,474 | 36,070 |
| 01-220-52-00-5214 | FICA CONTRIBUTION | 16,823 | 22,825 | 26,784 | 26,784 | 28,597 |
| 01-220-52-00-5216 | GROUP HEALTH INSURANCE | 59,831 | 76,809 | 82,828 | 82,665 | 90,833 |
| 01-220-52-00-5222 | GROUP LIFE INSURANCE | 359 | 443 | 447 | 491 | 445 |
| 01-220-52-00-5223 | DENTAL INSURANCE | 3,036 | 5,205 | 5,465 | 5,986 | 6,570 |
| 01-220-52-00-5224 | VISION INSURANCE | 379 | 541 | 557 | 732 | 732 |
| Total: | Benefits | \$104,751 | \$139,045 | \$150,555 | \$151,132 | \$163,247 |
| Contractual Services | | | | | | |
| 01-220-54-00-5412 | TRAINING & CONFERENCES | 1,213 | 2,666 | 5,500 | 5,500 | 6,500 |
| 01-220-54-00-5415 | TRAVEL & LODGING | 281 | 1,670 | 4,000 | 4,000 | 4,000 |
| 01-220-54-00-5426 | PUBLISHING & ADVERTISING | 1,371 | 218 | 1,000 | 1,000 | 1,000 |
| 01-220-54-00-5430 | PRINTING & DUPLICATING | 1,400 | 1,609 | 2,500 | 2,500 | 2,500 |
| 01-220-54-00-5440 | TELECOMMUNICATIONS | 2,198 | 2,533 | 3,000 | 3,000 | 3,000 |
| 01-220-54-00-5452 | POSTAGE & SHIPPING | 906 | 265 | 1,000 | 1,000 | 1,000 |
| 01-220-54-00-5459 | INSPECTIONS | 680 | 1,840 | 5,000 | 5,000 | 5,000 |
| 01-220-54-00-5460 | DUES & SUBSCRIPTIONS | 1,943 | 1,701 | 2,000 | 2,000 | 2,000 |
| 01-220-54-00-5462 | PROFESSIONAL SERVICES | 5,030 | 73,607 | 61,000 | 61,000 | 41,000 |
| | <i>Comp Plan</i> | | | | | |
| 01-220-54-00-5466 | LEGAL SERVICES | 485 | 277 | 2,000 | 2,000 | 2,500 |
| 01-220-54-00-5485 | RENTAL & LEASE PURCHASE | 2,601 | 3,468 | 2,900 | 2,900 | 3,000 |
| 01-220-54-00-5486 | ECONOMIC DEVELOPMENT | 46,800 | 46,800 | 75,000 | 75,000 | 113,100 |
| | <i>Economic Development Consultant Fees</i> | | | | | |
| Total: | Contractual Services | \$64,908 | \$136,654 | \$164,900 | \$164,900 | \$184,600 |
| Supplies | | | | | | |
| 01-220-56-00-5610 | OFFICE SUPPLIES | 440 | 455 | 900 | 900 | 1,500 |
| 01-220-56-00-5620 | OPERATING SUPPLIES | 3,031 | 3,842 | 3,000 | 3,000 | 3,000 |
| 01-220-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 1,321 | - | 3,500 | 3,500 | 3,500 |

United City of Yorkville
General Fund

220

COMMUNITY DEVELOPMENT

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-------------------|-------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| 01-220-56-00-5645 | BOOKS & PUBLICATIONS | 366 | - | 500 | 500 | 500 |
| 01-220-56-00-5695 | GASOLINE | 2,884 | 2,170 | 4,000 | 4,000 | 2,675 |
| | Total: Supplies | \$8,042 | \$6,467 | \$11,900 | \$11,900 | \$11,175 |
| | Total: COMMUNITY DEVELOPMENT | <u>\$407,538</u> | <u>\$592,588</u> | <u>\$685,228</u> | <u>\$685,805</u> | <u>\$741,002</u> |

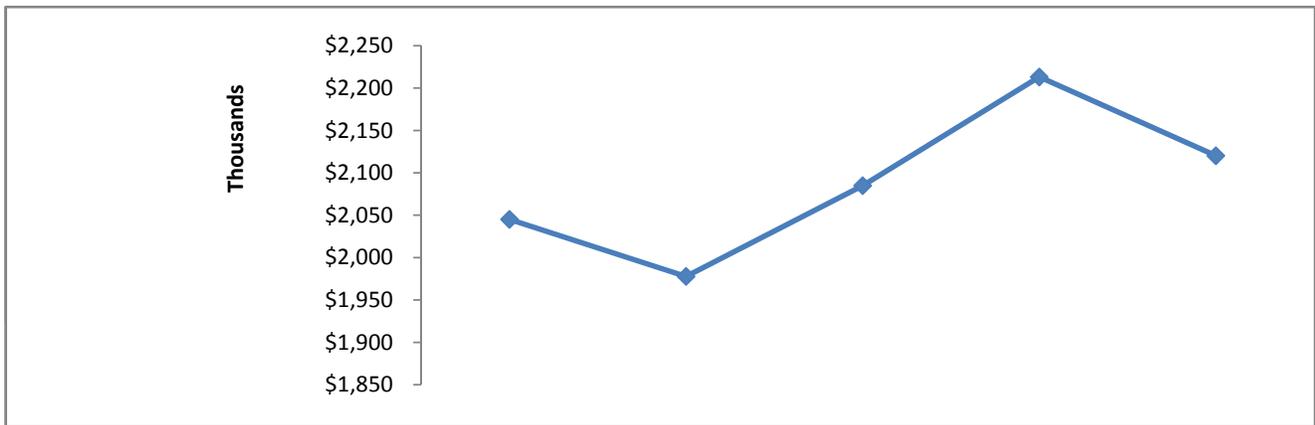
PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

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.

Operational Functions

- | | |
|----------------------------------|----------------------------------|
| - Street Sweeping | - Snow & Ice Removal |
| - Refuse, Leaf & Brush Pick-up | - Roadway Repair & Maintenance |
| - Traffic & Street Light Repairs | - City Vehicle Maintenance |
| - Storm Sewer Maintenance | - Administer e-Recycling Program |

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|--------------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Expenditures | | | | | |
| Salaries | 328,126 | 328,574 | 358,553 | 358,553 | 366,975 |
| Benefits | 162,447 | 169,806 | 183,177 | 179,628 | 202,031 |
| Contractual Services | 1,460,448 | 1,395,672 | 1,448,866 | 1,580,689 | 1,458,377 |
| Supplies | 94,029 | 83,640 | 94,311 | 94,311 | 92,836 |
| Total Public Works Department | 2,045,050 | 1,977,692 | 2,084,907 | 2,213,181 | 2,120,219 |



Personnel *

| | | | | | | |
|---------------------------------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Full-time Personnel: ** | | | | | | |
| ^ | Public Works Director | 0.00 | 0.33 | 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 | 0.18 | 0.24 | 0.39 | 0.48 |
| Total Full-Time Equivalent Personnel | | 5.00 | 5.51 | 5.57 | 5.72 | 5.81 |

* 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).

PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

Public Works - Street Operations Department Expenditures

Expenditures

| | | | | | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Salaries | 328,126 | 328,574 | 358,553 | 358,553 | 366,975 |
| Benefits | 162,447 | 169,806 | 183,177 | 179,628 | 202,031 |
| Contractual Services | 330,653 | 214,328 | 259,416 | 339,689 | 164,702 |
| Supplies | 94,029 | 83,640 | 94,311 | 94,311 | 92,836 |
| Total Streets Department | 915,255 | 796,348 | 895,457 | 972,181 | 826,544 |

Public Works - Health & Sanitation Department Expenditures

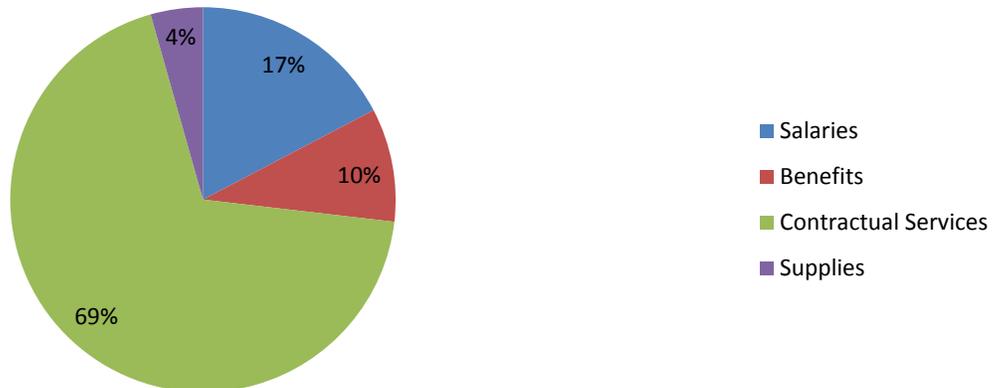
Expenditures

| | | | | | |
|-------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Contractual Services | 1,129,795 | 1,181,344 | 1,189,450 | 1,241,000 | 1,293,675 |
| Total Health & Sanitation Department | 1,129,795 | 1,181,344 | 1,189,450 | 1,241,000 | 1,293,675 |

Public Works - Streets & Sanitation Department Performance Metrics

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual |
|----------------------------------|-------------------|-------------------|-------------------|
| <u>Number of Refuse Accounts</u> | <u>5,408</u> | <u>5,430</u> | <u>5,536</u> |
| <i>Regular</i> | 4,692 | 4,737 | 4,810 |
| <i>Senior</i> | 704 | 675 | 709 |
| <i>Senior Circuit Breaker</i> | 12 | 18 | 17 |

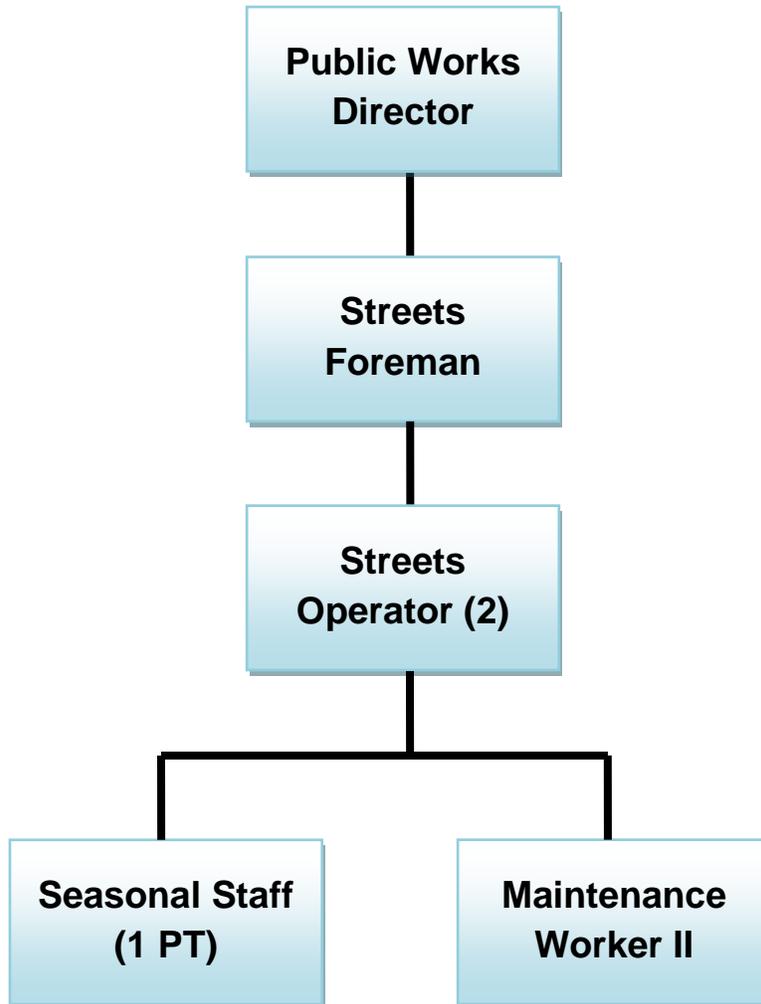
Public Works - Streets & Sanitation Department - Expenditure by Category





Public Works Department- Street Operations

Fiscal Year 2017 Organization Structure



United City of Yorkville General Fund

410

PUBLIC WORKS - STREET OPERATIONS

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|----------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Salaries | | | | | | |
| 01-410-50-00-5010 | SALARIES & WAGES | 305,901 | 315,540 | 335,453 | 335,453 | 343,875 |
| 01-410-50-00-5015 | PART-TIME SALARIES <i>One Seasonal Worker</i> | - | 3,456 | 8,100 | 8,100 | 8,100 |
| 01-410-50-00-5020 | OVERTIME | 22,225 | 9,578 | 15,000 | 15,000 | 15,000 |
| | Total: Salaries | \$328,126 | \$328,574 | \$358,553 | \$358,553 | \$366,975 |
| Benefits | | | | | | |
| 01-410-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 36,445 | 36,867 | 38,989 | 38,989 | 38,759 |
| 01-410-52-00-5214 | FICA CONTRIBUTION | 24,235 | 24,184 | 26,703 | 26,703 | 27,245 |
| 01-410-52-00-5216 | GROUP HEALTH INSURANCE | 94,536 | 100,266 | 108,608 | 103,972 | 124,755 |
| 01-410-52-00-5222 | GROUP LIFE INSURANCE | 543 | 564 | 570 | 700 | 594 |
| 01-410-52-00-5223 | DENTAL INSURANCE | 5,949 | 7,186 | 7,546 | 8,264 | 9,611 |
| 01-410-52-00-5224 | VISION INSURANCE | 739 | 739 | 761 | 1,000 | 1,067 |
| | Total: Benefits | \$162,447 | \$169,806 | \$183,177 | \$179,628 | \$202,031 |
| Contractual Services | | | | | | |
| 01-410-54-00-5412 | TRAINING & CONFERENCES | - | 1,236 | 8,100 | 8,100 | 3,000 |
| 01-410-54-00-5415 | TRAVEL & LODGING | - | 240 | - | - | 2,000 |
| 01-410-54-00-5422 | VEHICLE & EQUIPMENT CHARGEBACK <i>Street Ops Chargeback to Veh & Equip Fund</i> | 144,650 | 125,000 | 163,416 | 240,337 | 45,000 |
| 01-410-54-00-5435 | TRAFFIC SIGNAL MAINTENANCE | 8,390 | 16,824 | 19,000 | 19,000 | 25,000 |
| 01-410-54-00-5440 | TELECOMMUNICATIONS | 2,520 | 2,073 | 3,000 | 3,000 | 3,000 |
| 01-410-54-00-5446 | PROPERTY & BLDG MAINT SERVICES <i>Moved to City-Wide Capital</i> | 23,836 | - | - | - | - |
| 01-410-54-00-5455 | MOSQUITO CONTROL | 6,865 | 6,865 | 8,400 | 7,002 | 7,352 |
| 01-410-54-00-5458 | TREE & STUMP REMOVAL | 20,000 | - | 20,000 | 20,000 | 20,000 |
| 01-410-54-00-5462 | PROFESSIONAL SERVICES | 2,052 | 3,740 | 6,400 | 6,400 | 3,500 |
| 01-410-54-00-5482 | STREET LIGHTING <i>Municipal Taxes only (non-MFT eligible)</i> | 67,815 | - | - | 4,750 | 4,750 |
| 01-410-54-00-5485 | RENTAL & LEASE PURCHASE | 984 | 512 | 1,100 | 1,100 | 1,100 |
| 01-410-54-00-5490 | VEHICLE MAINTENANCE SERVICES | 53,541 | 57,838 | 30,000 | 30,000 | 50,000 |
| | Total: Contractual Services | \$330,653 | \$214,328 | \$259,416 | \$339,689 | \$164,702 |
| Supplies | | | | | | |
| 01-410-56-00-5600 | WEARING APPAREL | 3,263 | 4,132 | 4,410 | 4,410 | 4,631 |
| 01-410-56-00-5620 | OPERATING SUPPLIES | 10,378 | 10,846 | 10,500 | 10,500 | 11,025 |
| 01-410-56-00-5626 | HANGING BASKETS | - | - | - | - | 2,000 |
| 01-410-56-00-5628 | VEHICLE MAINTENANCE SUPPLIES | 20,578 | 17,035 | 25,000 | 25,000 | 27,500 |

United City of Yorkville General Fund

410

PUBLIC WORKS - STREET OPERATIONS

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-------------------|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 01-410-56-00-5630 | SMALL TOOLS & EQUIPMENT | 1,006 | 2,105 | 5,000 | 5,000 | 2,000 |
| 01-410-56-00-5640 | REPAIR & MAINTENANCE | 21,235 | 26,791 | 20,000 | 20,000 | 20,000 |
| 01-410-56-00-5656 | PROPERTY & BUILDING MAINTENANCE | 5,877 | - | - | - | - |
| | <i>Moved to City-Wide Capital</i> | | | | | |
| 01-410-56-00-5695 | GASOLINE | 31,692 | 22,731 | 29,401 | 29,401 | 25,680 |
| | Total: Supplies | \$94,029 | \$83,640 | \$94,311 | \$94,311 | \$92,836 |
| | Total: STREET OPERATIONS | <u>\$915,255</u> | <u>\$796,348</u> | <u>\$895,457</u> | <u>\$972,181</u> | <u>\$826,544</u> |

United City of Yorkville
General Fund

540

PUBLIC WORKS - HEALTH AND SANITATION

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-------------------------------------|-----------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Contractual Services | | | | | | |
| 01-540-54-00-5441 | GARBAGE SERVICES - SENIOR SUBSIDY | 142,762 | 76,958 | 35,000 | 35,000 | 36,000 |
| 01-540-54-00-5442 | GARBAGE SERVICES | 981,513 | 1,100,546 | 1,148,450 | 1,200,000 | 1,251,675 |
| 01-540-54-00-5443 | LEAF PICKUP | 5,520 | 3,840 | 6,000 | 6,000 | 6,000 |
| Total: | Contractual Services | \$1,129,795 | \$1,181,344 | \$1,189,450 | \$1,241,000 | \$1,293,675 |
| Total: HEALTH AND SANITATION | | <u>\$1,129,795</u> | <u>\$1,181,344</u> | <u>\$1,189,450</u> | <u>\$1,241,000</u> | <u>\$1,293,675</u> |

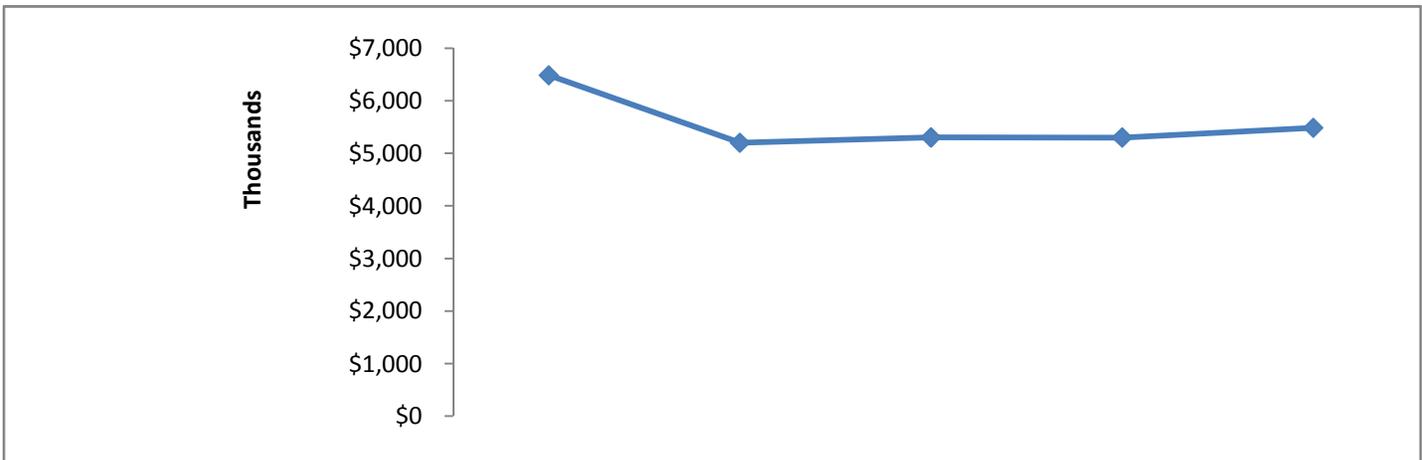
ADMINISTRATIVE SERVICES DEPARTMENT

The Administrative Services Department accounts for General Fund expenditures that are shared by all departments and cannot be easily classified in one department.

Administrative Services Cost Centers

| | |
|-----------------------------------|----------------------------------------------|
| - Police Special Detail | - Liability & Workers Compensation Insurance |
| - Information Technology Services | - Legal Services |
| - Tax Rebate Agreements | - Reimbursable Repairs |
| - Engineering Services | - Interfund Transfers |

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|-------------------------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Expenditures | | | | | |
| Salaries | 600 | - | 500 | 2,829 | 500 |
| Benefits | 287,892 | 299,167 | 323,662 | 325,981 | 350,297 |
| Contractual Services | 2,395,270 | 2,416,880 | 2,534,703 | 2,512,567 | 2,500,063 |
| Supplies | 1,711 | - | 5,000 | 5,000 | 5,000 |
| Contingencies | 11,676 | - | - | - | - |
| Other Financing Uses | 3,790,688 | 2,486,885 | 2,439,756 | 2,456,533 | 2,631,459 |
| Total Administrative Services Department | 6,487,837 | 5,202,932 | 5,303,621 | 5,302,910 | 5,487,319 |



United City of Yorkville General Fund

640

ADMINISTRATIVE SERVICES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| Salaries | | | | | | |
| 01-640-50-00-5092 | POLICE SPECIAL DETAIL WAGES | 600 | - | 500 | 2,829 | 500 |
| | Total: Salaries | \$600 | \$0 | \$500 | \$2,829 | \$500 |
| Benefits | | | | | | |
| 01-640-52-00-5230 | UNEMPLOYMENT INSURANCE | 5,241 | 7,950 | 20,000 | 10,000 | 20,000 |
| 01-640-52-00-5231 | LIABILITY INSURANCE | 246,339 | 249,686 | 265,000 | 277,319 | 293,958 |
| 01-640-52-00-5240 | RETIREES - GROUP HEALTH INSURANCE | 35,091 | 40,078 | 37,570 | 37,570 | 35,725 |
| 01-640-52-00-5241 | RETIREES - DENTAL INSURANCE | 1,061 | 1,293 | 972 | 972 | 539 |
| 01-640-52-00-5242 | RETIREES - VISION INSURANCE | 160 | 160 | 120 | 120 | 75 |
| | Total: Benefits | \$287,892 | \$299,167 | \$323,662 | \$325,981 | \$350,297 |
| Contractual Services | | | | | | |
| 01-640-54-00-5418 | PURCHASING SERVICES <i>IGA with City of Oswego</i> | - | - | - | - | 50,000 |
| 01-640-54-00-5428 | UTILITY TAX REBATE <i>WM Wrigley Economic Incentive Agreement</i> | - | - | 14,375 | 14,375 | 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 | 48,513 | 50,000 | 55,000 | 55,000 |
| 01-640-54-00-5449 | KENCOM | 25,295 | 72,999 | 100,000 | 72,679 | 75,000 |
| 01-640-54-00-5450 | INFORMATION TECHNOLOGY SERVICES | 38,867 | 51,066 | 99,225 | 99,225 | 80,000 |
| 01-640-54-00-5456 | CORPORATE COUNSEL | 89,253 | 129,599 | 121,275 | 121,275 | 127,339 |
| 01-640-54-00-5461 | LITIGATION COUNSEL | 147,253 | 56,874 | 120,000 | 120,000 | 120,000 |
| 01-640-54-00-5463 | SPECIAL COUNSEL | 2,872 | 26,020 | 25,000 | 25,000 | 25,000 |
| 01-640-54-00-5465 | ENGINEERING SERVICES | 597,697 | 503,943 | 465,000 | 465,000 | 390,000 |
| 01-640-54-00-5475 | CABLE CONSORTIUM FEE | 76,508 | 80,204 | 85,000 | 85,000 | 85,000 |
| 01-640-54-00-5481 | HOTEL TAX REBATE <i>90% of Hotel Tax proceeds are Rebated</i> | 59,045 | 65,438 | 63,000 | 68,400 | 68,400 |
| 01-640-54-00-5489 | LOSS ON INVESTMENT | - | 69,382 | - | - | - |
| 01-640-54-00-5491 | CITY PROPERTY TAX REBATE | 1,369 | 1,293 | 1,500 | 1,286 | 1,500 |
| 01-640-54-00-5492 | SALES TAX REBATE | 861,234 | 848,634 | 896,028 | 896,028 | 913,949 |
| 01-640-54-00-5493 | BUSINESS DISTRICT REBATE <i>Kendall Marketplace, Countryside & Downtown</i> | 325,724 | 357,076 | 386,800 | 365,000 | 372,000 |
| 01-640-54-00-5494 | ADMISSIONS TAX REBATE <i>100% Rebated - Raging Waves</i> | 103,720 | 104,066 | 105,000 | 121,799 | 120,000 |
| 01-640-54-00-5499 | BAD DEBT <i>Refuse Portion of Utility Billing</i> | 1,516 | 1,773 | 2,500 | 2,500 | 2,500 |
| | Total: Contractual Services | \$2,395,270 | \$2,416,880 | \$2,534,703 | \$2,512,567 | \$2,500,063 |

United City of Yorkville
General Fund

640

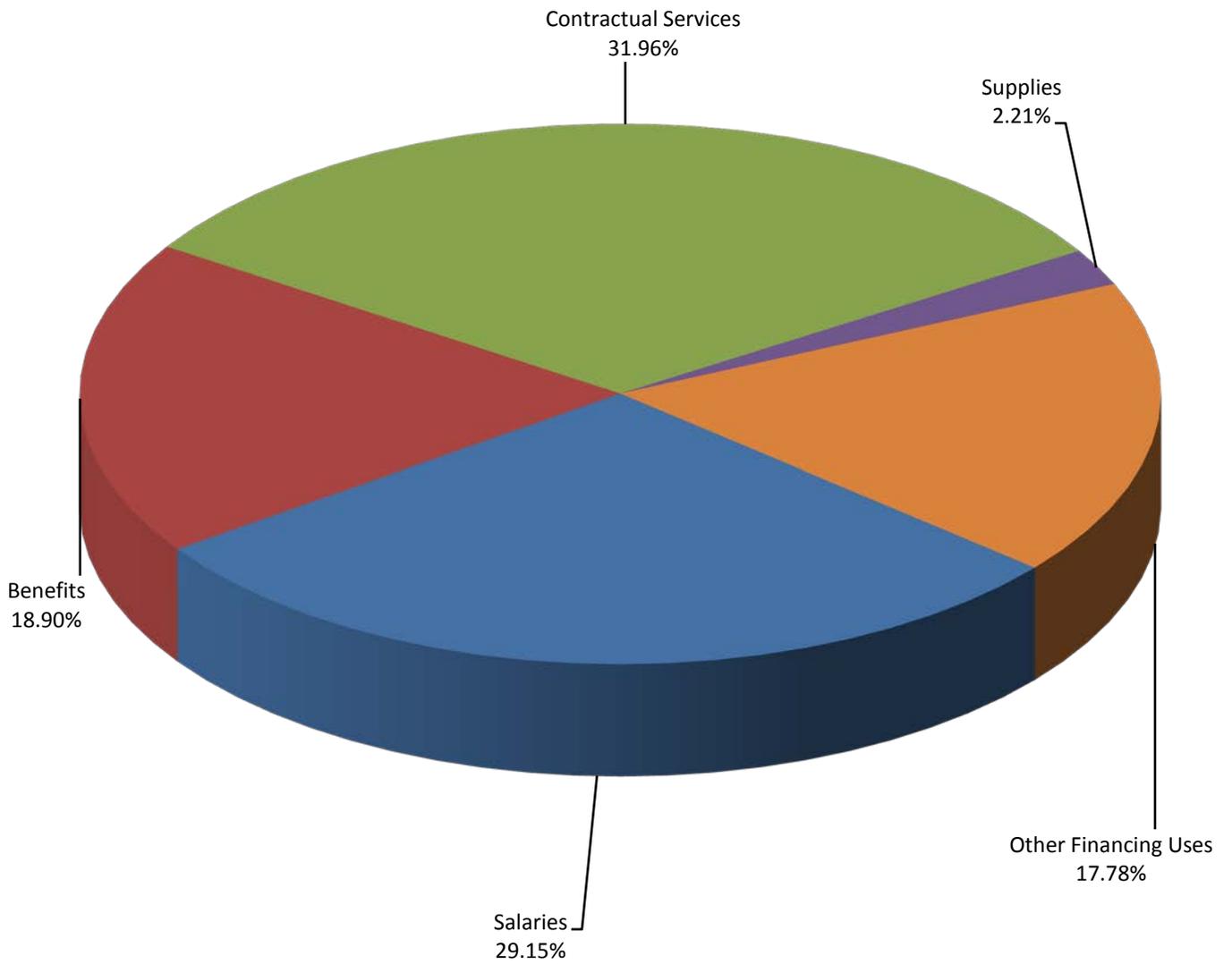
ADMINISTRATIVE SERVICES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|-----------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Supplies | | | | | | |
| 01-640-56-00-5625 | REIMBURSABLE REPAIRS | 1,711 | - | 5,000 | 5,000 | 5,000 |
| | <i>Canceled out by Reimb - Liability Insurance</i> | | | | | |
| Total: | Supplies | \$1,711 | \$0 | \$5,000 | \$5,000 | \$5,000 |
| Contingencies | | | | | | |
| 01-640-70-00-7799 | CONTINGENCIES | 11,676 | - | - | - | - |
| Total: | Contingencies | \$11,676 | \$0 | \$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 | - | 323 | - | 20,000 | 25,023 |
| 01-640-99-00-9916 | TRANSFER TO CW BUILDINGS & GROUNDS | - | 49,795 | 62,000 | 62,000 | 49,500 |
| 01-640-99-00-9923 | TRANSFER TO CITY-WIDE CAPITAL | 270,401 | - | - | - | - |
| 01-640-99-00-9942 | TRANSFER TO DEBT SERVICE | - | - | 132,103 | 131,380 | 268,178 |
| 01-640-99-00-9952 | TRANSFER TO SEWER | 1,137,220 | 1,133,972 | 1,134,654 | 1,134,654 | 1,134,052 |
| 01-640-99-00-9979 | TRANSFER TO PARK & RECREATION | 1,765,504 | 1,277,606 | 1,076,831 | 1,076,831 | 1,118,638 |
| 01-640-99-00-9982 | TRANSFER TO LIBRARY OPERATIONS | 45,948 | 25,189 | 34,168 | 31,668 | 36,068 |
| | <i>Transfer to Offset Library Insurance charges</i> | | | | | |
| Total: | Other Financing Uses | \$3,790,688 | \$2,486,885 | \$2,439,756 | \$2,456,533 | \$2,631,459 |
| | Total: ADMINISTRATIVE SERVICES | <u>\$6,487,837</u> | <u>\$5,202,932</u> | <u>\$5,303,621</u> | <u>\$5,302,910</u> | <u>\$5,487,319</u> |

United City of Yorkville
General Fund Expenditures by Category
Fiscal Year 2017 Budget

| | Salaries | Benefits | Contractual Services | Supplies | Other Financing Uses | Department Total |
|-----------------------------------------|------------------|------------------|-------------------------|----------------|----------------------------|---------------------|
| <i>Administration</i> | <u>425,839</u> | <u>165,333</u> | <u>183,921</u> | <u>10,850</u> | - | <u>785,943</u> |
| <i>Finance</i> | <u>233,718</u> | <u>83,961</u> | <u>92,700</u> | <u>3,450</u> | - | <u>413,829</u> |
| <i>Police</i> | <u>2,906,541</u> | <u>1,833,415</u> | <u>311,379</u> | <u>203,450</u> | - | <u>5,254,785</u> |
| <i>Community Development</i> | <u>381,980</u> | <u>163,247</u> | <u>184,600</u> | <u>11,175</u> | - | <u>741,002</u> |
| <i>Public Works</i> | <u>366,975</u> | <u>202,031</u> | <u>1,458,377</u> | <u>92,836</u> | - | <u>2,120,219</u> |
| Street Operations | 366,975 | 202,031 | 164,702 | 92,836 | - | 826,544 |
| Health and Sanitation | - | - | 1,293,675 | - | - | 1,293,675 |
| <i>Administrative Services</i> | <u>500</u> | <u>350,297</u> | <u>2,500,063</u> | <u>5,000</u> | <u>2,631,459</u> | <u>5,487,319</u> |
| Total Expenditures and Transfers | 4,315,553 | 2,798,284 | 4,731,040 | 326,761 | 2,631,459 | 14,803,097 |
| | 29.15% | 18.90% | 31.96% | 2.21% | 17.78% | |

United City of Yorkville
Expenditures by Category
General Fund Fiscal Year 2017 Budget



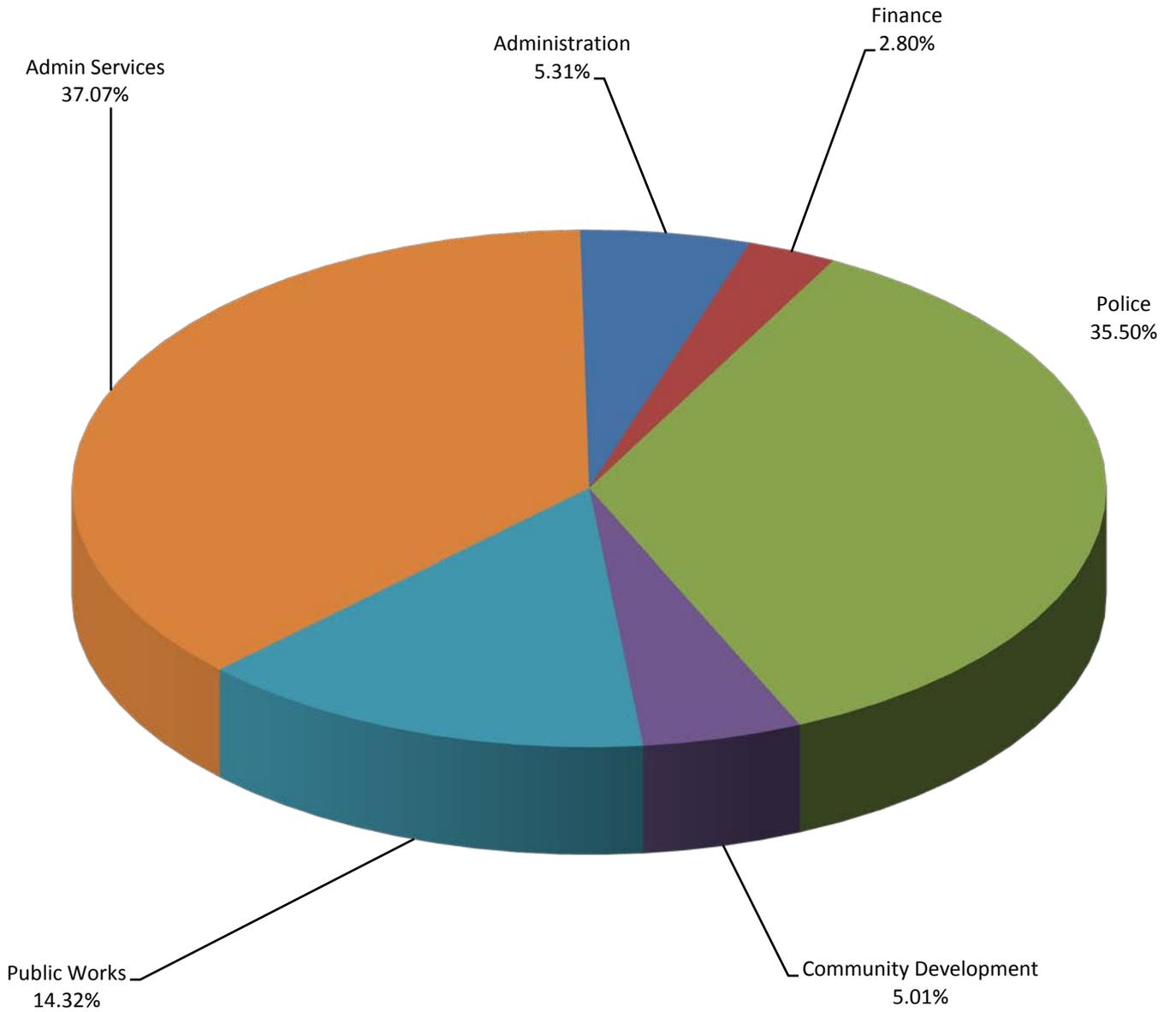
United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2017 Budget

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|---------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <i>Administration</i> | <u>728,145</u> | <u>741,471</u> | <u>749,942</u> | <u>740,734</u> | <u>785,943</u> |
| Salaries | 364,083 | 364,718 | 420,487 | 414,987 | 425,839 |
| Benefits | 219,042 | 242,710 | 166,566 | 162,858 | 165,333 |
| Contractual Services | 136,733 | 126,845 | 151,039 | 151,039 | 183,921 |
| Supplies | 8,287 | 7,198 | 11,850 | 11,850 | 10,850 |
| <i>Finance</i> | <u>327,688</u> | <u>355,603</u> | <u>388,506</u> | <u>380,526</u> | <u>413,829</u> |
| Salaries | 193,692 | 206,925 | 217,491 | 217,491 | 233,718 |
| Benefits | 70,446 | 72,251 | 80,365 | 75,685 | 83,961 |
| Contractual Services | 60,214 | 73,736 | 87,050 | 83,750 | 92,700 |
| Supplies | 3,336 | 2,691 | 3,600 | 3,600 | 3,450 |
| <i>Police</i> | <u>3,812,134</u> | <u>4,315,151</u> | <u>4,978,431</u> | <u>4,915,593</u> | <u>5,254,785</u> |
| Salaries | 2,321,323 | 2,511,201 | 2,758,349 | 2,758,349 | 2,906,541 |
| Benefits | 1,208,317 | 1,411,567 | 1,641,285 | 1,581,936 | 1,833,415 |
| Contractual Services | 149,909 | 237,729 | 420,597 | 417,108 | 311,379 |
| Supplies | 132,585 | 154,654 | 158,200 | 158,200 | 203,450 |
| <i>Community Development</i> | <u>407,538</u> | <u>592,588</u> | <u>685,228</u> | <u>685,805</u> | <u>741,002</u> |
| Salaries | 229,837 | 310,422 | 357,873 | 357,873 | 381,980 |
| Benefits | 104,751 | 139,045 | 150,555 | 151,132 | 163,247 |
| Contractual Services | 64,908 | 136,654 | 164,900 | 164,900 | 184,600 |
| Supplies | 8,042 | 6,467 | 11,900 | 11,900 | 11,175 |
| <i>Public Works - Street Operations</i> | <u>915,255</u> | <u>796,348</u> | <u>895,457</u> | <u>972,181</u> | <u>826,544</u> |
| Salaries | 328,126 | 328,574 | 358,553 | 358,553 | 366,975 |
| Benefits | 162,447 | 169,806 | 183,177 | 179,628 | 202,031 |
| Contractual Services | 330,653 | 214,328 | 259,416 | 339,689 | 164,702 |
| Supplies | 94,029 | 83,640 | 94,311 | 94,311 | 92,836 |
| <i>Public Works - Health & Sanitation</i> | <u>1,129,795</u> | <u>1,181,344</u> | <u>1,189,450</u> | <u>1,241,000</u> | <u>1,293,675</u> |
| Contractual Services | 1,129,795 | 1,181,344 | 1,189,450 | 1,241,000 | 1,293,675 |
| Total Public Works | 2,045,050 | 1,977,692 | 2,084,907 | 2,213,181 | 2,120,219 |

United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2017 Budget

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| <i>Administrative Services</i> | <u>6,487,837</u> | <u>5,202,932</u> | <u>5,303,621</u> | <u>5,302,910</u> | <u>5,487,319</u> |
| Salaries | 600 | - | 500 | 2,829 | 500 |
| Benefits | 287,892 | 299,167 | 323,662 | 325,981 | 350,297 |
| Contractual Services | 2,395,270 | 2,416,880 | 2,534,703 | 2,512,567 | 2,500,063 |
| Supplies | 1,711 | - | 5,000 | 5,000 | 5,000 |
| Contingencies | 11,676 | - | - | - | - |
| Other Financing Uses | 3,790,688 | 2,486,885 | 2,439,756 | 2,456,533 | 2,631,459 |
| Total Expenditures and Transfers | 13,808,392 | 13,185,437 | 14,190,635 | 14,238,749 | 14,803,097 |

United City of Yorkville
Expenditures by Department
General Fund Fiscal Year 2017 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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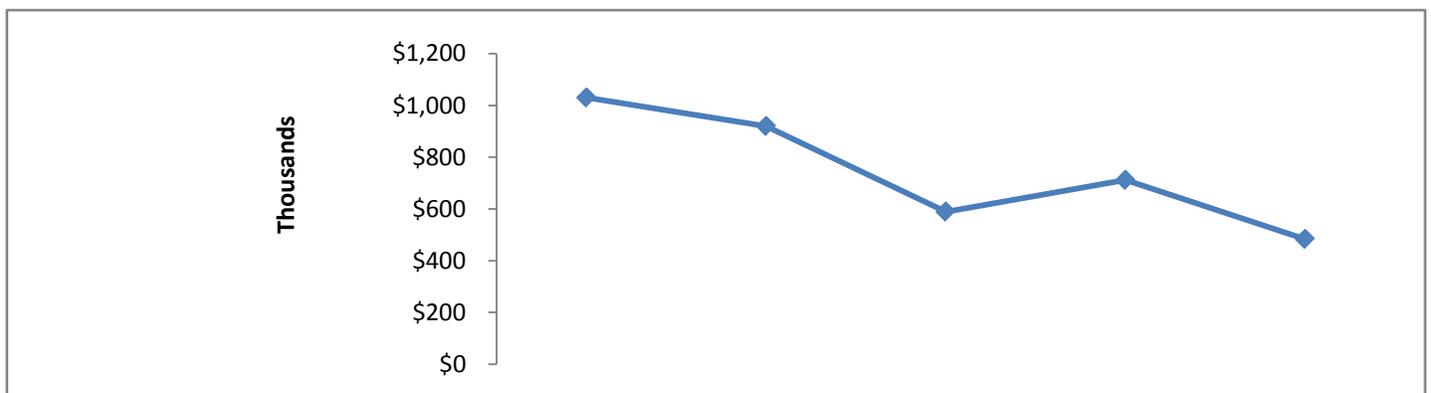
MOTOR FUEL TAX FUND (15)

The Motor Fuel Tax (MFT) 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.

Motor Fuel Tax Cost Centers

- | | |
|-----------------------------------------|---------------------------------|
| - Procurement of Road Salt | - Purchase of Street Signs |
| - Street Patching | - Electricity for Street Lights |
| - Various MFT Eligible Capital Projects | |

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Intergovernmental | 812,172 | 837,536 | 483,500 | 473,350 | 487,254 |
| Investment Earnings | 3,417 | 3,307 | 500 | 300 | 300 |
| Reimbursements | 110 | 4,064 | - | - | - |
| Other Financing Sources | - | 7,148 | - | 20,000 | 25,023 |
| Total Revenue | 815,699 | 852,055 | 484,000 | 493,650 | 512,577 |
| Expenditures | | | | | |
| Contractual Services | 7,750 | 116,902 | 117,210 | 117,210 | 123,793 |
| Supplies | 107,617 | 190,820 | 203,000 | 203,000 | 193,000 |
| Capital Outlay | 832,384 | 654,506 | 551,287 | 381,640 | 423,787 |
| Total Expenditures | 947,751 | 962,228 | 871,497 | 701,850 | 740,580 |
| Surplus (Deficit) | (132,052) | (110,173) | (387,497) | (208,200) | (228,003) |
| Ending Fund Balance | 1,030,456 | 920,282 | 589,656 | 712,082 | 484,079 |
| | <i>108.7%</i> | <i>95.6%</i> | <i>67.7%</i> | <i>101.5%</i> | <i>65.4%</i> |



United City of Yorkville
Motor Fuel Tax Fund

15

MOTOR FUEL TAX FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|-------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Intergovernmental | | | | | | |
| 15-000-41-00-4112 | MOTOR FUEL TAX | 417,742 | 414,685 | 412,500 | 420,000 | 438,254 |
| 15-000-41-00-4113 | MFT HIGH GROWTH | 41,814 | 41,892 | 41,000 | 41,912 | 41,000 |
| 15-000-41-00-4168 | STATE GRANTS-TRAFFIC SIGNAL MAINTENANCE | - | - | - | 7,837 | 8,000 |
| 15-000-41-00-4172 | ILLINOIS JOBS NOW PROCEEDS | 73,122 | 146,244 | - | - | - |
| 15-000-41-00-4183 | FEDERAL GRANTS - GAME FARM ROAD ROW | 75,195 | 36,200 | - | - | - |
| 15-000-41-00-4184 | STATE GRANTS - DOWNTOWN PARKING LOT | 204,299 | 177,949 | - | - | - |
| 15-000-41-00-4185 | STATE GRANTS - MATERIALS STORAGE FACILITY | - | - | 30,000 | - | - |
| 15-000-41-00-4187 | FEDERAL GRANTS - CANNONBALL LAFO | - | 20,566 | - | 3,601 | - |
| | Total: Intergovernmental | \$812,172 | \$837,536 | \$483,500 | \$473,350 | \$487,254 |
| Investment Earnings | | | | | | |
| 15-000-45-00-4500 | INVESTMENT EARNINGS | 3,417 | 1,997 | 500 | 300 | 300 |
| 15-000-45-00-4550 | GAIN ON INVESTMENT | - | 1,310 | - | - | - |
| | Total: Investment Earnings | \$3,417 | \$3,307 | \$500 | \$300 | \$300 |
| Reimbursements | | | | | | |
| 15-000-46-00-4690 | REIMB - MISCELLANEOUS | 110 | 4,064 | - | - | - |
| | Total: Reimbursements | \$110 | \$4,064 | \$0 | \$0 | \$0 |
| Other Financing Sources | | | | | | |
| 15-000-49-00-4901 | TRANSFER FROM GENERAL | - | 323 | - | 20,000 | 25,023 |
| 15-000-49-00-4923 | TRANSFER FROM CITY-WIDE CAPITAL | - | 6,825 | - | - | - |
| | Total: Other Financing Sources | \$0 | \$7,148 | \$0 | \$20,000 | \$25,023 |
| | Total: MFT FUND REVENUE | <u>\$815,699</u> | <u>\$852,055</u> | <u>\$484,000</u> | <u>\$493,650</u> | <u>\$512,577</u> |

United City of Yorkville
Motor Fuel Tax Fund

155

MOTOR FUEL TAX FUND EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|----------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Contractual Services | | | | | | |
| 15-155-54-00-5438 | SALT STORAGE <i>\$45k Total - \$7,500/Yr - thru FY 2018</i> | 7,750 | 7,500 | 7,500 | 7,500 | 7,500 |
| 15-155-54-00-5482 | STREET LIGHTING | - | 83,069 | 109,710 | 109,710 | 116,293 |
| 15-155-54-00-5489 | LOSS ON INVESTMENT | - | 26,333 | - | - | - |
| Total: | Contractual Services | \$7,750 | \$116,902 | \$117,210 | \$117,210 | \$123,793 |
| Supplies | | | | | | |
| 15-155-56-00-5618 | SALT | 74,070 | 152,585 | 150,000 | 150,000 | 140,000 |
| 15-155-56-00-5619 | SIGNS | 5,708 | 8,153 | 15,000 | 15,000 | 15,000 |
| 15-155-56-00-5633 | COLD PATCH | 12,088 | 12,413 | 19,000 | 19,000 | 19,000 |
| 15-155-56-00-5634 | HOT PATCH | 15,751 | 17,669 | 19,000 | 19,000 | 19,000 |
| Total: | Supplies | \$107,617 | \$190,820 | \$203,000 | \$203,000 | \$193,000 |
| Capital Outlay | | | | | | |
| 15-155-60-00-6003 | MATERIAL STORAGE BLDG CONST | - | - | 127,500 | - | - |
| 15-155-60-00-6004 | BASELINE ROAD BRIDGE REPAIRS | - | 830 | 50,000 | 2,019 | 50,000 |
| 15-155-60-00-6025 | ROAD TO BETTER ROADS PROGRAM | 193,042 | 269,813 | 300,000 | 300,000 | 300,000 |
| 15-155-60-00-6072 | DOWNTOWN PARKING LOT | 312,552 | 148,100 | - | 6,577 | - |
| 15-155-60-00-6073 | GAME FARM ROAD PROJECT | 169,890 | 73,450 | - | - | - |
| 15-155-60-00-6079 | ROUTE 47 EXPANSION | 121,900 | 73,787 | 73,787 | 68,243 | 73,787 |
| 15-155-60-00-6089 | CANNONBALL LAFO PROJECT | 35,000 | 88,526 | - | 4,801 | - |
| Total: | Capital Outlay | \$832,384 | \$654,506 | \$551,287 | \$381,640 | \$423,787 |
| | Total: MFT EXPENDITURES | <u>\$947,751</u> | <u>\$962,228</u> | <u>\$871,497</u> | <u>\$701,850</u> | <u>\$740,580</u> |

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PARKS & 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.

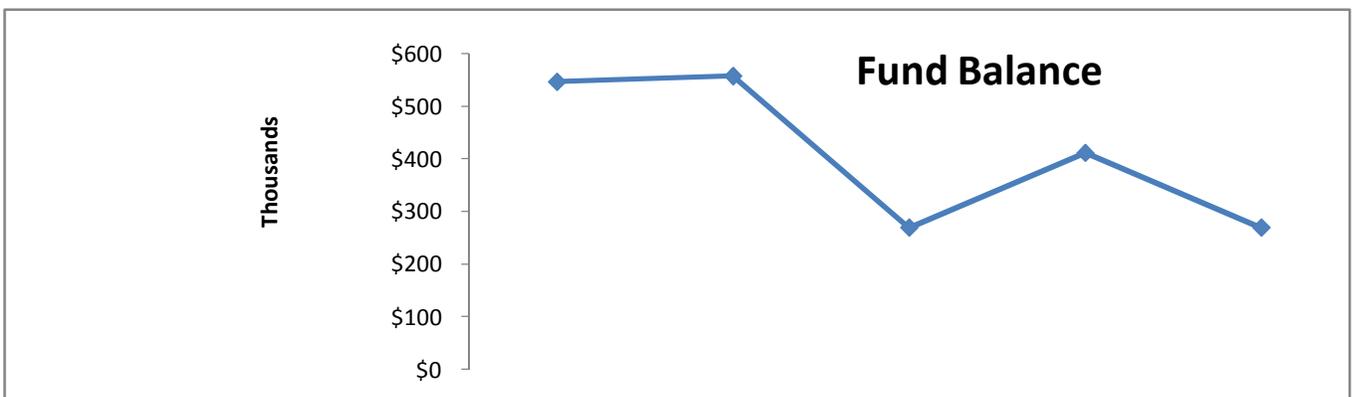
Operational Functions - Parks Department

- Create & Support City Parks & Hardscapes
- Assemble & Maintain Playgrounds
- Preserve Open Space & Park Areas
- Construction & Maintenance of Athletic Fields

Operational Functions - Recreation Department

- Coordinate Special Events for the City
- Oversee Youth & Adult Athletic Leagues
- Build & Promote Positive Relationships with Stakeholders
- Direct Childhood Development Programs

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Charges for Service | 299,478 | 352,714 | 325,000 | 351,000 | 355,000 |
| Investment Earnings | 382 | 698 | 400 | 375 | 350 |
| Reimbursements | 35,728 | 7,502 | - | - | - |
| Miscellaneous | 188,824 | 177,755 | 181,000 | 191,000 | 181,000 |
| Other Financing Sources | 1,765,504 | 1,277,606 | 1,076,831 | 1,076,831 | 1,118,638 |
| Total Revenue | 2,289,916 | 1,816,275 | 1,583,231 | 1,619,206 | 1,654,988 |
| Expenditures | | | | | |
| Salaries | 708,142 | 775,138 | 863,462 | 863,462 | 816,544 |
| Benefits | 312,171 | 338,380 | 382,912 | 342,752 | 385,075 |
| Contractual Services | 217,004 | 374,840 | 234,780 | 239,780 | 260,710 |
| Supplies | 337,444 | 316,864 | 314,486 | 319,486 | 334,666 |
| Other Financing Uses | 489,043 | - | - | - | - |
| Total Expenditures | 2,063,804 | 1,805,222 | 1,795,640 | 1,765,480 | 1,796,995 |
| Surplus (Deficit) | 226,112 | 11,053 | (212,409) | (146,274) | (142,007) |
| Ending Fund Balance | 546,485 | 557,536 | 269,391 | 411,262 | 269,255 |
| | 26.5% | 30.9% | 15.0% | 23.3% | 15.0% |



PARKS & RECREATION FUND (79)

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|---------------------------------------------|---------------------|---------------------|---------------------|----------------------|------------------------------|
| Personnel - Parks Department * | | | | | |
| Full-time Personnel: ** | | | | | |
| ^ Director of Parks & Recreation | 0.50 | 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 | 1.00 | 1.00 | 1.00 |
| Maintenance Worker I | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Worker II | <u>5.00</u> | <u>5.00</u> | <u>4.00</u> | <u>2.00</u> | <u>2.00</u> |
| Total Full-Time Personnel | 8.50 | 8.50 | 8.50 | 6.50 | 6.50 |
| Part-time Personnel: | | | | | |
| Seasonal Staff | <u>0.61</u> | <u>1.70</u> | <u>1.73</u> | <u>1.30</u> | <u>1.44</u> |
| Total Personnel - Parks | 9.11 | 10.20 | 10.23 | 7.80 | 7.94 |
| Personnel - Recreation Department * | | | | | |
| Full-time Personnel: ** | | | | | |
| ^ Director of Parks & Recreation | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Recreation Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Manager | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Recreation Coordinator | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Child Development Coordinator | 1.00 | 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 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 |
| Part-time Personnel: *** | | | | | |
| Instructors | 0.36 | 0.46 | 0.48 | 0.54 | 0.58 |
| Preschool Staff | 0.39 | 0.84 | 0.96 | 0.84 | 0.96 |
| Concession Staff | <u>0.37</u> | <u>0.77</u> | <u>0.77</u> | <u>1.04</u> | <u>1.08</u> |
| Total Part-Time Personnel | 1.12 | 2.07 | 2.21 | 2.42 | 2.62 |
| Total Personnel - Recreation | 6.62 | 7.57 | 7.71 | 7.92 | 8.12 |
| Total Full-Time Equivalent Personnel | <u>15.73</u> | <u>17.77</u> | <u>17.94</u> | <u>15.72</u> | <u>16.06</u> |

* 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.

PARKS & RECREATION FUND (79)

Fiscal Year 2016 Parks & Recreation Fund Highlights

"Little Free Library" - A Little Free Library was added at the Recreation Department with the assistance of local Girl Scouts.

Yorkville Theme Parks Article - Submitted and had published an article on Yorkville Theme Parks and Playgrounds in the Illinois Parks and Recreation Bi-Monthly Magazine.

Moved Park Facilities - Moved the Park Department into new Southside Parks Maintenance Facility Location.

Park Addition - Purchased the Riverfront Park Playground.

Bridge Park - Added a trail & batting cages at Bridge Park location.

Recreation Programming - Expanded athletic programming into Plano, primarily in conjunction with Plano School District.

Youth League Participations - All youth athletic leagues increased in participation numbers during Fiscal Year 2016. Many of the leagues expanded by over 30 participants from the previous season, thereby increasing overall revenue.

Basketball Leagues - A new summer basketball league was added in Fiscal Year 2016. A total of 80 players participated between three divisions - offered for 1st thru 6th Graders.

Expansion of Catalog Area - The Yorkville Parks and Recreation Department has expanded their catalog area to cover approximately 19,500 households within Yorkville, Bristol, Montgomery, Plano and Newark resulting in an increase in overall registration and participation in comparison to previous fiscal years. The expansion of the catalog has also enhanced the interest of local business to advertise within the catalog, resulting in approximately \$17,000 in advertisement revenue which was used to help offset publication costs.

New Special Event Activities - Several new attractions were added to various special events including the Ultimate Air Dogs Competition at Hometown Days Festival and the Pumpkin Pull at Fall Fest. The Parks & Recreation department has also collaborated with several community groups including Cross Church who sponsored the Christian Music Night on Friday at Hometown Days. All of these additions proved to be successful and are planned to reoccur in Fiscal Year 2017 as well.

Fiscal Year 2017 Parks & Recreation Fund Goals & Objectives

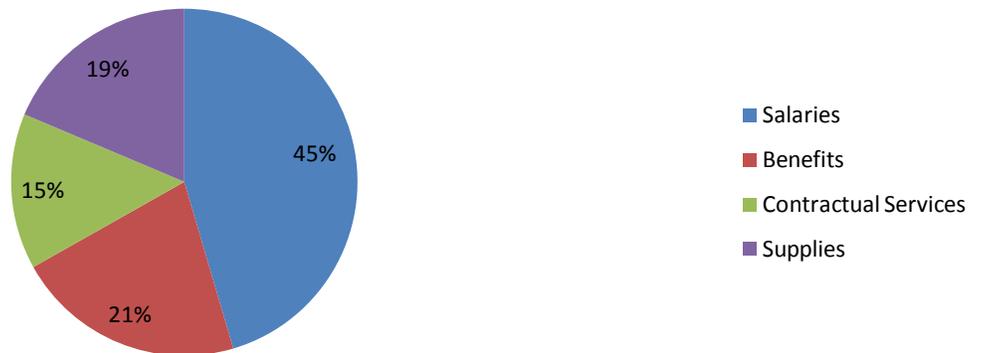
- Install Riverfront Park playground, parking and landscaping.
- Install Grande Reserve A basketball court.
- Add New Fall Travel Youth Baseball League.
- Add New Child Development and Special Event activities.
- Continue to expand offerings to the Yorkville Community by collaborating with local groups and businesses.
- Create a greater presence in Plano and continue working on a mutually beneficial relationship with the Plano School District.

PARKS & RECREATION FUND (79)

Parks & Recreation Department Performance Metrics

| | FY 2015 Actual | FY 2016 Actual |
|-------------------------------------------------------------------------|-------------------|-------------------|
| <i><u>Staff Certification</u></i> | | |
| Illinois Parks and Recreation Professional Development School Graduates | 2 | 5 |
| National Recreation and Parks Association Certified Employees | 3 | 3 |
| Certified Playground Safety Inspectors | 2 | 2 |
| USDA Pesticide Licensed Employees | 4 | 4 |
| <i><u>Registration</u></i> | | |
| Catalog Household Delivery - per Season (3 times per year) | 19,500 | 19,500 |
| Total Number Of Registrations | 2,265 | 3,482 |
| Total Number of Registration On-Line | 247 | 940 |
| Percentage Of Registration On-Line | 10.91% | 27.00% |
| <i><u>Number of Facilities</u></i> | | |
| Parks | 40 | 40 |
| Playgrounds | 24 | 24 |
| Baseball Fields | 19 | 19 |
| Soccer Fields | 12 | 12 |
| Total Park Acres To Maintain | 240 | 240 |

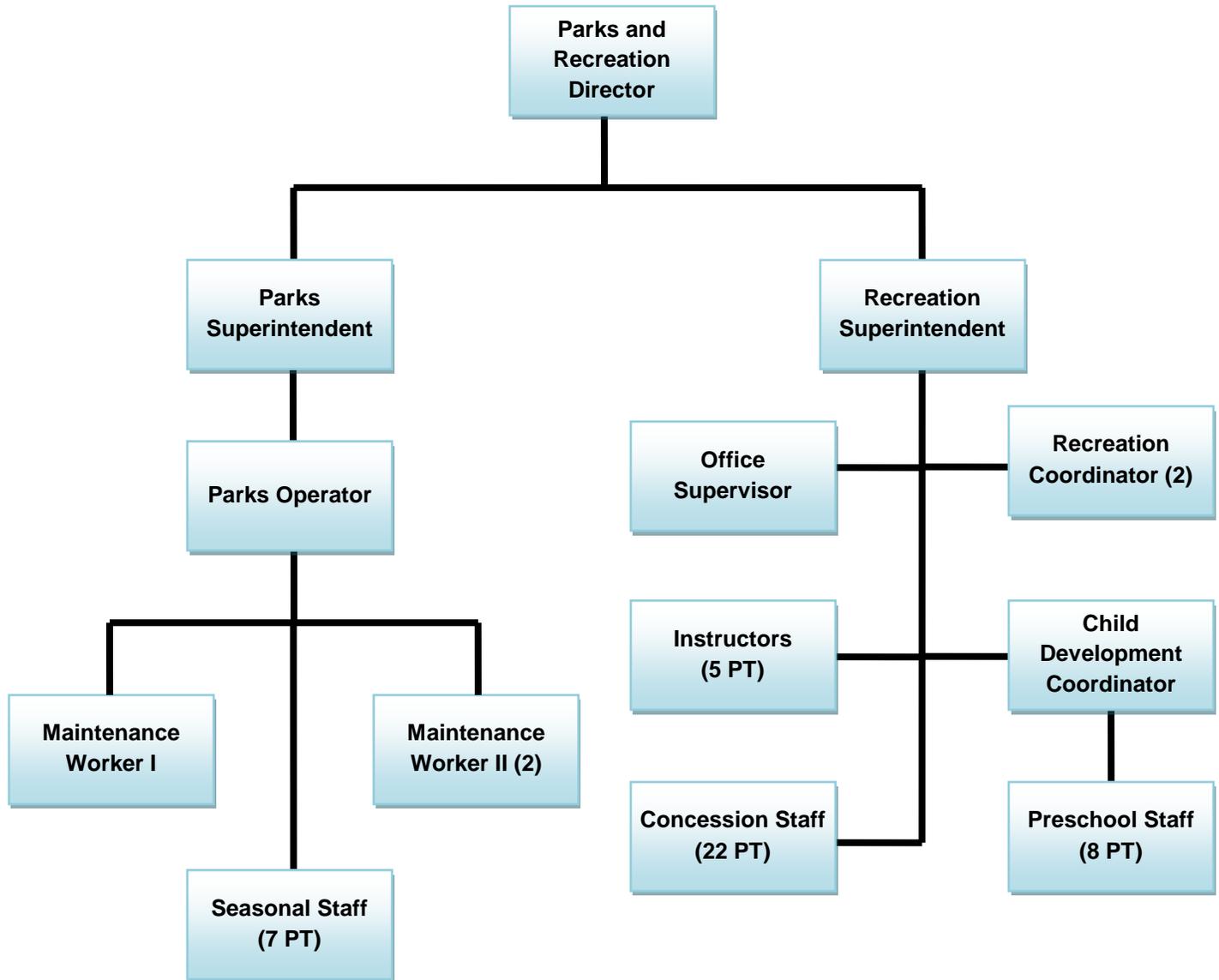
Parks & Recreation Fund - Expenditure by Category





Parks and Recreation Department

Fiscal Year 2017 Organization Structure



United City of Yorkville
Parks and Recreation Fund

79

PARKS AND RECREATION FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Charges for Services | | | | | | |
| 79-000-44-00-4402 | SPECIAL EVENTS | 47,745 | 72,025 | 60,000 | 80,000 | 80,000 |
| 79-000-44-00-4403 | CHILD DEVELOPMENT | 81,114 | 103,683 | 90,000 | 100,000 | 100,000 |
| 79-000-44-00-4404 | ATHLETICS AND FITNESS | 139,158 | 147,481 | 145,000 | 145,000 | 145,000 |
| 79-000-44-00-4441 | CONCESSION REVENUE | 31,461 | 29,525 | 30,000 | 26,000 | 30,000 |
| | Total: Charges for Services | \$299,478 | \$352,714 | \$325,000 | \$351,000 | \$355,000 |
| Investment Earnings | | | | | | |
| 79-000-45-00-4500 | INVESTMENT EARNINGS | 382 | 698 | 400 | 375 | 350 |
| | Total: Investment Earnings | \$382 | \$698 | \$400 | \$375 | \$350 |
| Reimbursements | | | | | | |
| 79-000-46-00-4690 | REIMB - MISCELLANEOUS | 35,728 | 7,502 | - | - | - |
| | Total: Reimbursements | \$35,728 | \$7,502 | \$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> | 52,859 | 44,860 | 40,000 | 50,000 | 50,000 |
| 79-000-48-00-4825 | PARK RENTALS | 34,559 | 28,928 | 25,000 | 20,000 | 5,000 |
| 79-000-48-00-4843 | HOMETOWN DAYS | 90,597 | 88,475 | 108,000 | 108,000 | 108,000 |
| 79-000-48-00-4846 | SPONSORSHIPS/DONATIONS | 4,582 | 9,317 | 5,000 | 10,000 | 15,000 |
| 79-000-48-00-4850 | MISCELLANEOUS INCOME | 6,227 | 6,175 | 3,000 | 3,000 | 3,000 |
| | Total: Miscellaneous | \$188,824 | \$177,755 | \$181,000 | \$191,000 | \$181,000 |
| Other Financing Sources | | | | | | |
| 79-000-49-00-4901 | TRANSFER FROM GENERAL | 1,765,504 | 1,277,606 | 1,076,831 | 1,076,831 | 1,118,638 |
| | Total: Other Financing Sources | \$1,765,504 | \$1,277,606 | \$1,076,831 | \$1,076,831 | \$1,118,638 |
| | Total: PARKS & REC REVENUE | <u>\$2,289,916</u> | <u>\$1,816,275</u> | <u>\$1,583,231</u> | <u>\$1,619,206</u> | <u>\$1,654,988</u> |

United City of Yorkville
Parks and Recreation Fund

790

PARKS DEPARTMENT EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|--------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Salaries | | | | | | |
| 79-790-50-00-5010 | SALARIES & WAGES | 410,777 | 448,491 | 477,325 | 477,325 | 405,322 |
| 79-790-50-00-5015 | PART-TIME SALARIES | 17,207 | 32,644 | 30,000 | 30,000 | 40,178 |
| 79-790-50-00-5020 | OVERTIME | 514 | 932 | 3,000 | 3,000 | 3,000 |
| | Total: Salaries | \$428,498 | \$482,067 | \$510,325 | \$510,325 | \$448,500 |
| Benefits | | | | | | |
| 79-790-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 46,293 | 51,195 | 53,437 | 53,437 | 44,098 |
| 79-790-52-00-5214 | FICA CONTRIBUTION | 31,909 | 36,172 | 38,169 | 38,169 | 33,797 |
| 79-790-52-00-5216 | GROUP HEALTH INSURANCE | 109,505 | 109,775 | 131,148 | 102,000 | 126,121 |
| 79-790-52-00-5222 | GROUP LIFE INSURANCE | 878 | 942 | 951 | 790 | 724 |
| 79-790-52-00-5223 | DENTAL INSURANCE | 6,873 | 8,959 | 9,706 | 7,519 | 9,119 |
| 79-790-52-00-5224 | VISION INSURANCE | 957 | 940 | 1,002 | 947 | 1,023 |
| | Total: Benefits | \$196,415 | \$207,983 | \$234,413 | \$202,862 | \$214,882 |
| Contractual Services | | | | | | |
| 79-790-54-00-5412 | TRAINING & CONFERENCES | 1,663 | 3,045 | 10,000 | 10,000 | 7,000 |
| 79-790-54-00-5415 | TRAVEL & LODGING | 114 | 453 | 3,000 | 3,000 | 3,000 |
| 79-790-54-00-5422 | VEHICLE & EQUIPMENT CHARGEBACK | - | 109,650 | - | - | - |
| 79-790-54-00-5440 | TELECOMMUNICATIONS | 3,913 | 3,776 | 4,780 | 4,780 | 3,510 |
| 79-790-54-00-5462 | PROFESSIONAL SERVICES | 1,786 | 4,229 | 3,000 | 3,000 | 3,000 |
| 79-790-54-00-5466 | LEGAL SERVICES | 5,216 | 12,084 | 6,000 | 6,000 | 6,000 |
| 79-790-54-00-5485 | RENTAL & LEASE PURCHASE | 2,600 | 1,192 | 2,500 | 2,500 | 2,500 |
| 79-790-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 37,059 | 41,995 | 32,500 | 32,500 | 47,500 |
| | <i>Broad Weed Control in Parks</i> | | | | | |
| | <i>Vehicle Maintenance</i> | | | | | |
| | Total: Contractual Services | \$52,351 | \$176,424 | \$61,780 | \$61,780 | \$72,510 |
| Supplies | | | | | | |
| 79-790-56-00-5600 | WEARING APPAREL | 4,806 | 4,643 | 4,935 | 4,935 | 5,182 |
| 79-790-56-00-5610 | OFFICE SUPPLIES | 71 | 85 | 300 | 300 | 300 |
| 79-790-56-00-5620 | OPERATING SUPPLIES | 32,327 | 18,295 | 22,500 | 22,500 | 22,500 |
| 79-790-56-00-5630 | SMALL TOOLS & EQUIPMENT | 4,288 | 9,081 | 2,250 | 2,250 | 4,500 |
| 79-790-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | - | 2,000 | 500 | 500 | 500 |
| 79-790-56-00-5640 | REPAIR & MAINTENANCE | 79,678 | 60,514 | 50,500 | 50,500 | 56,000 |
| 79-790-56-00-5695 | GASOLINE | 20,202 | 17,283 | 24,501 | 24,501 | 21,400 |
| | Total: Supplies | \$141,372 | \$111,901 | \$105,486 | \$105,486 | \$110,382 |
| | Total: PARK DEPT EXPENDITURES | \$818,636 | \$978,375 | \$912,004 | \$880,453 | \$846,274 |

United City of Yorkville Parks and Recreation Fund

795

RECREATION DEPARTMENT EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|-------------------------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Salaries | | | | | | |
| 79-795-50-00-5010 | SALARIES & WAGES | 225,784 | 240,199 | 263,137 | 263,137 | 280,333 |
| 79-795-50-00-5015 | PART-TIME SALARIES | 13,524 | 11,439 | 25,000 | 25,000 | 22,711 |
| 79-795-50-00-5045 | CONCESSION WAGES | 10,707 | 8,625 | 15,000 | 15,000 | 15,000 |
| 79-795-50-00-5046 | PRE-SCHOOL WAGES | 13,691 | 24,223 | 25,000 | 25,000 | 25,000 |
| 79-795-50-00-5052 | INSTRUCTORS WAGES | 15,938 | 8,585 | 25,000 | 25,000 | 25,000 |
| | Total: Salaries | \$279,644 | \$293,071 | \$353,137 | \$353,137 | \$368,044 |
| Benefits | | | | | | |
| 79-795-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 28,294 | 28,192 | 32,089 | 32,089 | 32,976 |
| 79-795-52-00-5214 | FICA CONTRIBUTION | 20,639 | 21,830 | 26,362 | 26,362 | 28,068 |
| 79-795-52-00-5216 | GROUP HEALTH INSURANCE | 62,448 | 74,560 | 83,769 | 74,739 | 101,075 |
| 79-795-52-00-5222 | GROUP LIFE INSURANCE | 524 | 551 | 588 | 627 | 559 |
| 79-795-52-00-5223 | DENTAL INSURANCE | 3,360 | 4,731 | 5,139 | 5,382 | 6,716 |
| 79-795-52-00-5224 | VISION INSURANCE | 491 | 533 | 552 | 691 | 799 |
| | Total: Benefits | \$115,756 | \$130,397 | \$148,499 | \$139,890 | \$170,193 |
| Contractual Services | | | | | | |
| 79-795-54-00-5412 | TRAINING & CONFERENCES | 1,191 | 3,543 | 5,000 | 5,000 | 5,000 |
| 79-795-54-00-5415 | TRAVEL & LODGING | 114 | 217 | 3,000 | 3,000 | 3,000 |
| 79-795-54-00-5426 | PUBLISHING & ADVERTISING | 28,259 | 42,314 | 40,000 | 40,000 | 45,000 |
| 79-795-54-00-5440 | TELECOMMUNICATIONS | 6,573 | 6,603 | 7,000 | 7,000 | 8,000 |
| 79-795-54-00-5447 | SCHOLARSHIPS | 585 | 420 | 2,500 | 2,500 | 2,500 |
| 79-795-54-00-5452 | POSTAGE & SHIPPING | 1,694 | 2,964 | 3,500 | 3,500 | 3,500 |
| 79-795-54-00-5460 | DUES & SUBSCRIPTIONS | 1,688 | 1,917 | 2,500 | 2,500 | 2,500 |
| 79-795-54-00-5462 | PROFESSIONAL SERVICES | 75,999 | 81,047 | 75,000 | 80,000 | 80,000 |
| 79-795-54-00-5480 | UTILITIES | 12,224 | 15,413 | 20,000 | 20,000 | 21,200 |
| 79-795-54-00-5485 | RENTAL & LEASE PURCHASE | 4,035 | 3,602 | 4,500 | 4,500 | 4,500 |
| 79-795-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 23,816 | 8,580 | 3,000 | 3,000 | 3,000 |
| 79-795-54-00-5496 | PROGRAM REFUNDS | 8,475 | 9,819 | 7,000 | 7,000 | 10,000 |
| 79-795-54-00-5497 | PROPERTY TAX PAYMENTS | - | 21,977 | - | - | - |
| | <i>Final P-Tax PMT for Rec Center</i> | | | | | |
| | Total: Contractual Services | \$164,653 | \$198,416 | \$173,000 | \$178,000 | \$188,200 |
| Supplies | | | | | | |
| 79-795-56-00-5602 | HOMETOWN DAYS SUPPLIES | 91,422 | 85,480 | 100,000 | 100,000 | 100,000 |
| 79-795-56-00-5606 | PROGRAM SUPPLIES | 62,594 | 89,074 | 75,000 | 80,000 | 86,000 |
| | <i>Includes Summer Solstice & 4th of July exp</i> | | | | | |

United City of Yorkville
Parks and Recreation Fund

795

RECREATION DEPARTMENT EXPENDITURES

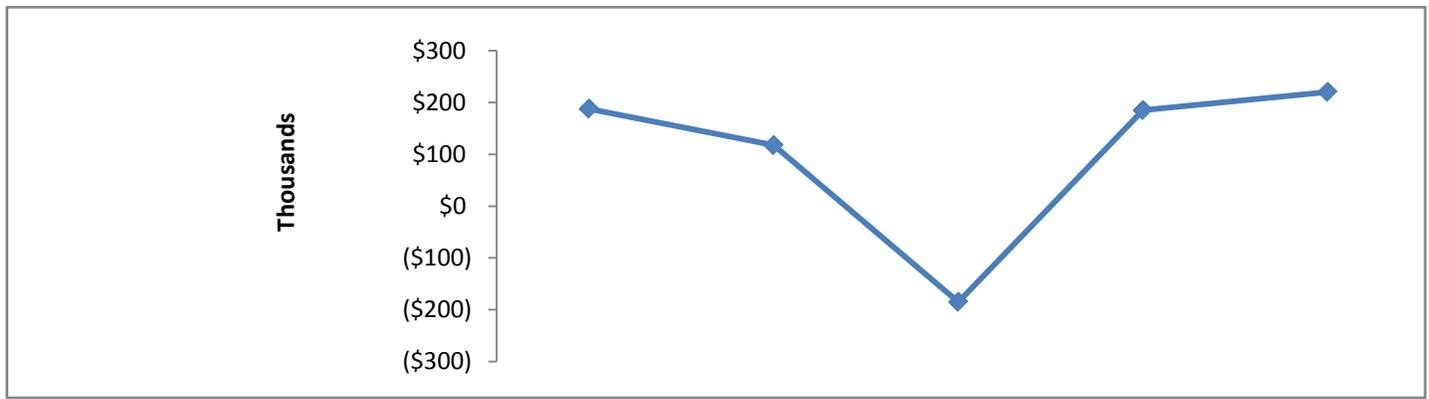
| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|---------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| 79-795-56-00-5607 | CONCESSION SUPPLIES | 16,472 | 15,812 | 18,000 | 18,000 | 18,000 |
| 79-795-56-00-5610 | OFFICE SUPPLIES | 1,993 | 3,406 | 3,000 | 3,000 | 3,000 |
| 79-795-56-00-5620 | OPERATING SUPPLIES | 21,325 | 8,086 | 7,500 | 7,500 | 12,500 |
| 79-795-56-00-5630 | SMALL TOOLS & EQUIPMENT | - | - | 1,000 | 1,000 | 1,000 |
| 79-795-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | - | - | 500 | 500 | 500 |
| 79-795-56-00-5640 | REPAIR & MAINTENANCE | 1,527 | 2,101 | 2,000 | 2,000 | 2,000 |
| 79-795-56-00-5695 | GASOLINE | 739 | 1,004 | 2,000 | 2,000 | 1,284 |
| | Total: Supplies | \$196,072 | \$204,963 | \$209,000 | \$214,000 | \$224,284 |
| Other Financing Uses | | | | | | |
| 79-795-99-00-9980 | TRANSFER TO RECREATION CENTER | 489,043 | - | - | - | - |
| | Total: Other Financing Uses | \$489,043 | \$0 | \$0 | \$0 | \$0 |
| | Total: RECREATION EXPENDITURES | <u>\$1,245,168</u> | <u>\$826,847</u> | <u>\$883,636</u> | <u>\$885,027</u> | <u>\$950,721</u> |

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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 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Intergovernmental | 31,286 | 40,144 | 400,000 | - | 400,000 |
| Licenses & Permits | 1,733 | 8,407 | - | - | - |
| Investment Earnings | 4 | - | - | - | - |
| Reimbursements | - | 83,311 | - | - | 50,000 |
| Land Cash Contributions | 104,579 | 41,011 | 30,500 | 113,257 | 39,000 |
| Total Revenue | 137,602 | 172,873 | 430,500 | 113,257 | 489,000 |
| Expenditures | | | | | |
| Contractual Services | 1,733 | 8,407 | 0 | 0 | 0 |
| Capital Outlay | 69,304 | 235,021 | 580,832 | 45,512 | 453,855 |
| Total Expenditures | 71,037 | 243,428 | 580,832 | 45,512 | 453,855 |
| Surplus (Deficit) | 66,565 | (70,555) | (150,332) | 67,745 | 35,145 |
| Ending Fund Balance | 187,984 | 117,430 | (185,167) | 185,175 | 220,320 |
| | 264.6% | 48.2% | -31.9% | 406.9% | 48.5% |



United City of Yorkville Land Cash Fund

72

LAND CASH REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|-----------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Intergovernmental | | | | | | |
| 72-000-41-00-4174 | RTP GRANT - CLARK PARK | 31,286 | 40,144 | - | - | - |
| 72-000-41-00-4175 | OSLAD GRANT - RIVERFRONT PARK | - | - | 400,000 | - | 400,000 |
| | Total: Intergovernmental | \$31,286 | \$40,144 | \$400,000 | \$0 | \$400,000 |
| Licenses & Permits | | | | | | |
| 72-000-42-00-4216 | BUILD PROGRAM PERMITS | 1,733 | 8,407 | - | - | - |
| | Total: Investment Earnings | \$1,733 | \$8,407 | \$0 | \$0 | \$0 |
| Investment Earnings | | | | | | |
| 72-000-45-00-4500 | INVESTMENT EARNINGS | 4 | - | - | - | - |
| | Total: Investment Earnings | \$4 | \$0 | \$0 | \$0 | \$0 |
| Reimbursements | | | | | | |
| 72-000-46-00-4655 | REIMB - GRANDE RESERVE PARK <i>Developer Reimb for Park Standards portion of Grande Reserve Park A</i> | - | 83,311 | - | - | 50,000 |
| | Total: Reimbursements | \$0 | \$83,311 | \$0 | \$0 | \$50,000 |
| Land Cash Contributions | | | | | | |
| 72-000-47-00-4701 | WHITE OAK | - | 1,406 | - | - | - |
| 72-000-47-00-4703 | AUTUMN CREEK | 42,367 | 30,320 | 30,000 | 30,000 | 30,000 |
| 72-000-47-00-4704 | BLACKBERRY WOODS | 2,841 | 7,386 | 500 | 7,386 | 5,000 |
| 72-000-47-00-4708 | COUNTRY HILLS | - | - | - | 3,076 | 2,000 |
| 72-000-47-00-4711 | FOX HIGHLANDS DETENTION | - | - | - | 1,406 | - |
| 72-000-47-00-4713 | PRESTWICK | - | - | - | 67,600 | - |
| 72-000-47-00-4736 | BRIARWOOD | 9,371 | 1,885 | - | 3,789 | 2,000 |
| 72-000-48-00-4850 | MISCELLANEOUS INCOME | - | 14 | - | - | - |
| 72-000-49-00-4925 | TRANSFER FROM VEHICLE & EQUIPMENT | 50,000 | - | - | - | - |
| | Total: Land Cash Contributions | \$104,579 | \$41,011 | \$30,500 | \$113,257 | \$39,000 |
| | Total: LAND CASH REVENUE | <u>\$137,602</u> | <u>\$172,873</u> | <u>\$430,500</u> | <u>\$113,257</u> | <u>\$489,000</u> |

United City of Yorkville

Land Cash Fund

720

LAND CASH EXPENDITURES

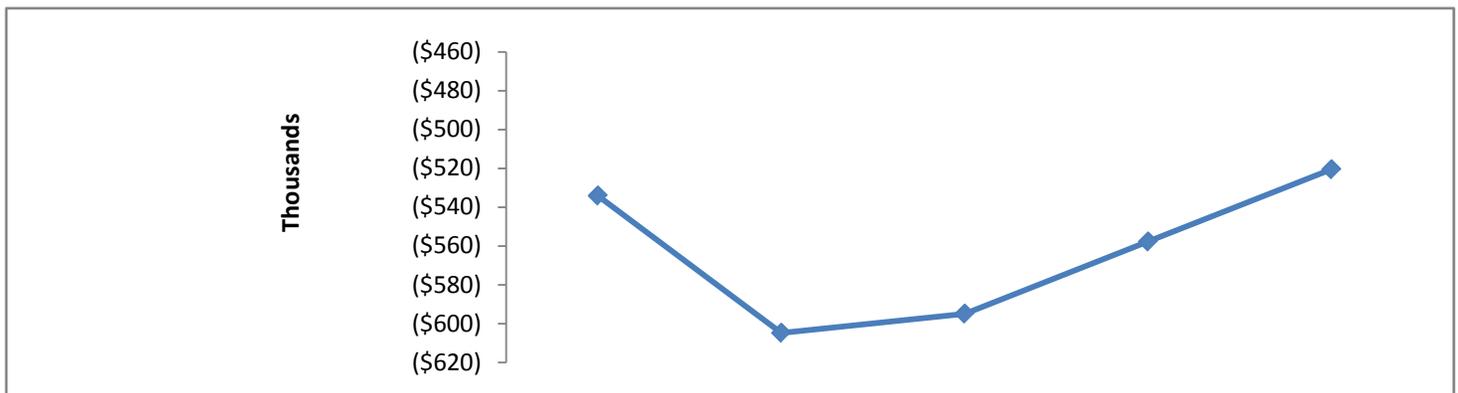
| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|--------------------------------------------------------------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| Contractual Services | | | | | | |
| 72-720-54-00-5405 | BUILD PROGRAM | 1,733 | 8,407 | - | - | - |
| | Total: Contractual Services | \$1,733 | \$8,407 | \$0 | \$0 | \$0 |
| Capital Outlay | | | | | | |
| 72-720-60-00-6028 | CANNONBALL PARK | 16,897 | - | - | - | - |
| 72-720-60-00-6032 | MOSER HOLDING COSTS | 12,000 | - | 13,000 | 13,000 | 13,000 |
| 72-720-60-00-6043 | BRISTOL BAY REGIONAL PARK | 3,406 | 32,434 | 292,832 | 2,000 | - |
| 72-720-60-00-6044 | CLARK PARK | 31,613 | 20,661 | - | - | - |
| 72-720-60-00-6045 | RIVERFRONT PARK | 4,650 | 29,495 | 200,000 | 5,362 | 365,855 |
| 72-720-60-00-6046 | GRANDE RESERVE PARK A <i>City responsible for Park Improvements portion</i> | - | 380 | 50,000 | 25,000 | 75,000 |
| 72-720-60-00-6047 | GRANDE RESERVE PARK B | 738 | 146,021 | - | 150 | - |
| 72-720-60-00-6067 | BLACKBERRY CREEK NATURE PRESERVE | - | 6,030 | 25,000 | - | - |
| | Total: Capital Outlay | \$69,304 | \$235,021 | \$580,832 | \$45,512 | \$453,855 |
| | Total: LAND CASH EXPENDITURES | <u>\$71,037</u> | <u>\$243,428</u> | <u>\$580,832</u> | <u>\$45,512</u> | <u>\$453,855</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 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Taxes | 2,043 | 9,295 | 100,000 | 143,784 | 200,000 |
| Investment Earnings | 106 | - | - | - | - |
| Other Financing Sources | 1,235,000 | - | - | 1,597,288 | - |
| Total Revenue | 1,237,149 | 9,295 | 100,000 | 1,741,072 | 200,000 |
| Expenditures | | | | | |
| Contractual Services | 1,843,149 | 4,953 | 3,140 | 18,629 | 3,140 |
| Capital Outlay | - | 7,004 | - | - | - |
| Debt Service | 302,738 | 68,073 | 176,447 | 93,431 | 159,619 |
| Other Financing Sources | 1,197,685 | - | - | 1,581,984 | - |
| Total Expenditures | 3,343,572 | 80,030 | 179,587 | 1,694,044 | 162,759 |
| Surplus (Deficit) | (2,106,423) | (70,735) | (79,587) | 47,028 | 37,241 |
| Ending Fund Balance | (534,087) | (604,820) | (594,959) | (557,792) | (520,551) |
| | -16.0% | -755.7% | -331.3% | -32.9% | -319.8% |



United City of Yorkville
Countryside TIF Fund

87

COUNTRYSIDE TIF FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|---------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Taxes | | | | | | |
| 87-000-40-00-4000 | PROPERTY TAXES | - | 9,295 | 100,000 | 143,784 | 200,000 |
| 87-000-40-00-4070 | BUSINESS DISTRICT TAX | 2,043 | - | - | - | - |
| | <i>Moved to General Fund</i> | | | | | |
| | Total: Taxes | \$2,043 | \$9,295 | \$100,000 | \$143,784 | \$200,000 |
| Investment Earnings | | | | | | |
| 87-000-45-00-4500 | INVESTMENT EARNINGS | 106 | - | - | - | - |
| | Total: Investment Earnings | \$106 | \$0 | \$0 | \$0 | \$0 |
| Other Financing Sources | | | | | | |
| 87-000-49-00-4902 | BOND ISSUANCE | 1,235,000 | - | - | 1,475,000 | - |
| 87-000-49-00-4903 | PREMIUM ON BOND ISSUANCE | - | - | - | 122,288 | - |
| | Total: Other Financing Sources | \$1,235,000 | \$0 | \$0 | \$1,597,288 | \$0 |
| | Total: COUNTRYSIDE TIF REVENUE | <u>\$1,237,149</u> | <u>\$9,295</u> | <u>\$100,000</u> | <u>\$1,741,072</u> | <u>\$200,000</u> |

United City of Yorkville
Countryside TIF Fund

870

COUNTRYSIDE TIF FUND EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-------------------------------------------|----------------------------------------------------------------|---------------------------|------------------------|-------------------------|---------------------------|-------------------------|
| Contractual Services | | | | | | |
| 87-870-54-00-5402 | BOND ISSUANCE COSTS | 37,315 | - | - | 15,304 | - |
| 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 | 3,416 | 3,829 | 2,000 | 2,000 | 2,000 |
| 87-870-54-00-5493 | BUSINESS DISTRICT REBATE | 2,043 | - | - | - | - |
| 87-870-54-00-5498 | PAYING AGENT FEES | 375 | 1,124 | 1,140 | 1,325 | 1,140 |
| | Total: Contractual Services | \$1,843,149 | \$4,953 | \$3,140 | \$18,629 | \$3,140 |
| Capital Outlay | | | | | | |
| 87-870-60-00-6000 | PROJECT COSTS | - | 7,004 | - | - | - |
| | Total: Capital Outlay | \$0 | \$7,004 | \$0 | \$0 | \$0 |
| Debt Service - 2015A Bond | | | | | | |
| 87-870-77-00-8000 | PRINCIPAL PAYMENT | - | - | - | - | 26,460 |
| 87-870-77-00-8050 | INTEREST PAYMENT | - | - | 83,016 | - | 82,444 |
| | Total: Debt Service -2015A Bond | \$0 | \$0 | \$83,016 | \$0 | \$108,904 |
| Debt Service - 2005 Bond | | | | | | |
| 87-870-80-00-8000 | PRINCIPAL PAYMENT | 185,000 | - | - | - | - |
| 87-870-80-00-8050 | INTEREST PAYMENT <i>Refunded by 2014 & 2015A Bonds</i> | 117,738 | 68,073 | 68,073 | 68,073 | - |
| | Total: Debt Service - 2005 Bond | \$302,738 | \$68,073 | \$68,073 | \$68,073 | \$0 |
| Debt Service - 2014 Refunding Bond | | | | | | |
| 87-870-93-00-8000 | PRINCIPAL PAYMENT | - | - | - | - | - |
| 87-870-93-00-8050 | INTEREST PAYMENT | - | - | 25,358 | 25,358 | 50,715 |
| | Total: Debt Service - 2014 Bond | \$0 | \$0 | \$25,358 | \$25,358 | \$50,715 |
| Other Financing Uses | | | | | | |
| 87-870-99-00-9902 | BOND DISCOUNT | 9,773 | - | - | - | - |
| 87-870-99-00-9960 | PAYMENT TO ESCROW AGENT | 1,187,912 | - | - | 1,581,984 | - |
| | Total: Other Financing Uses | \$1,197,685 | \$0 | \$0 | \$1,581,984 | \$0 |
| | Total: COUNTRYSIDE TIF | <u>\$3,343,572</u> | <u>\$80,030</u> | <u>\$179,587</u> | <u>\$1,694,044</u> | <u>\$162,759</u> |

UNITED CITY OF YORKVILLE, ILLINOIS

Countryside TIF Debt Service Summary Schedule

PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2006 - 2035

| 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 | 1,600,000 | 118,788 | 1,718,788 |
| 2016 - 2017 | 26,457 | 133,151 | 159,609 |
| 2017 - 2018 | 41,009 | 108,657 | 149,666 |
| 2018 - 2019 | 42,332 | 107,016 | 149,348 |
| 2019 - 2020 | 104,507 | 105,323 | 209,830 |
| 2020 - 2021 | 107,152 | 101,143 | 208,295 |
| 2021 - 2022 | 112,444 | 96,857 | 209,301 |
| 2022 - 2023 | 116,413 | 92,359 | 208,772 |
| 2023 - 2024 | 121,704 | 87,702 | 209,406 |
| 2024 - 2025 | 125,673 | 82,834 | 208,507 |
| 2025 - 2026 | 286,883 | 77,807 | 364,691 |
| 2026 - 2027 | 293,206 | 66,332 | 359,538 |
| 2027 - 2028 | 305,852 | 54,604 | 360,456 |
| 2028 - 2029 | 318,498 | 42,247 | 360,745 |
| 2029 - 2030 | 336,143 | 29,125 | 365,268 |
| 2030 - 2031 | 68,789 | 14,869 | 83,658 |
| 2031 - 2032 | 71,435 | 12,117 | 83,552 |
| 2032 - 2033 | 74,081 | 9,260 | 83,341 |
| 2033 - 2034 | 76,726 | 6,297 | 83,023 |
| 2034 - 2035 | 80,695 | 3,228 | 83,923 |
| | \$ 6,235,000 | \$ 2,647,282 | \$ 8,882,282 |

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 | \$ 4,844,854 |
| Date of Issuance | March 15, 2005 | | |
| Authorized Issue | \$3,525,000 | Principal & Interest Outstanding | \$ - |
| 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 | 1,352,738 | 2013 | 58,869 | 2013 | 58,869 |
| 2014 - 2015 | - | 68,073 | 68,073 | 2014 | 34,036 | 2014 | 34,036 |
| 2015 - 2016 | ^ | 1,600,000 | 1,668,073 | 2015 | 34,036 | 2015 | 34,036 |
| 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>\$ 3,525,000</u> | <u>\$ 1,319,854</u> | <u>\$ 4,844,854</u> | | <u>\$ 609,130</u> | | <u>\$ 710,725</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 | \$ 96,499 |
| Date of Issuance | January 6, 2014 | | |
| Authorized Issue | \$1,235,000 | Principal & Interest Outstanding | \$ 1,849,583 |
| 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 |
| | \$ 1,235,000 | \$ 711,082 | \$ 1,946,082 | | \$ 355,541 | | \$ 355,541 |

* 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.

UNITED CITY OF YORKVILLE, ILLINOIS

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

General Obligation Alternate Revenue Source Bond of 2015A *

| | | | | |
|--------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------|------------------|
| Date of Maturity | December 1, 2034 | Principal & Interest Paid-to-Date | \$ | - |
| Date of Issuance | July 8, 2015 | | | |
| Authorized Issue | \$5,575,000 | Principal & Interest Outstanding | \$ | 2,091,347 |
| Interest Rates | 4.000% | | | |
| Interest Dates | June 1st and December 1st | | | |
| Principal Maturity Dates | December 1st | | | |
| Payable at | Amalgamated Bank | | | |
| Purpose | Refunding the remainder of the Series 2005 ARS Countryside Bonds & Countryside Subdivision Improvements | | | |

PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year | Debt Service Requirements | | | Interest Due on | | | |
|-------------|---------------------------|-------------------|---------------------|-----------------|-------------------|---------|-------------------|
| | Principal | Interest | Totals | June 1st | Amount | Dec 1st | Amount |
| 2015 - 2016 | - | - | - | 2015 | - | 2015 | - |
| 2016 - 2017 | 26,457 | 82,436 | 108,894 | 2016 | 52,936 | 2016 | 29,500 |
| 2017 - 2018 | 41,009 | 57,942 | 98,951 | 2017 | 28,971 | 2017 | 28,971 |
| 2018 - 2019 | 42,332 | 56,301 | 98,633 | 2018 | 28,151 | 2018 | 28,151 |
| 2019 - 2020 | 104,507 | 54,608 | 159,115 | 2019 | 27,304 | 2019 | 27,304 |
| 2020 - 2021 | 107,152 | 50,428 | 157,580 | 2020 | 25,214 | 2020 | 25,214 |
| 2021 - 2022 | 112,444 | 46,142 | 158,586 | 2021 | 23,071 | 2021 | 23,071 |
| 2022 - 2023 | 116,413 | 41,644 | 158,057 | 2022 | 20,822 | 2022 | 20,822 |
| 2023 - 2024 | 121,704 | 36,987 | 158,691 | 2023 | 18,494 | 2023 | 18,494 |
| 2024 - 2025 | 125,673 | 32,119 | 157,792 | 2024 | 16,060 | 2024 | 16,060 |
| 2025 - 2026 | 56,883 | 27,092 | 83,976 | 2025 | 13,546 | 2025 | 13,546 |
| 2026 - 2027 | 58,206 | 24,817 | 83,023 | 2026 | 12,409 | 2026 | 12,409 |
| 2027 - 2028 | 60,852 | 22,489 | 83,341 | 2027 | 11,244 | 2027 | 11,244 |
| 2028 - 2029 | 63,498 | 20,055 | 83,552 | 2028 | 10,027 | 2028 | 10,027 |
| 2029 - 2030 | 66,143 | 17,515 | 83,658 | 2029 | 8,757 | 2029 | 8,757 |
| 2030 - 2031 | 68,789 | 14,869 | 83,658 | 2030 | 7,435 | 2030 | 7,435 |
| 2031 - 2032 | 71,435 | 12,117 | 83,552 | 2031 | 6,059 | 2031 | 6,059 |
| 2032 - 2033 | 74,081 | 9,260 | 83,341 | 2032 | 4,630 | 2032 | 4,630 |
| 2033 - 2034 | 76,726 | 6,297 | 83,023 | 2033 | 3,148 | 2033 | 3,148 |
| 2034 - 2035 | 80,695 | 3,228 | 83,923 | 2034 | 1,614 | 2034 | 1,614 |
| | \$ 1,475,000 | \$ 616,347 | \$ 2,091,347 | | \$ 319,891 | | \$ 296,455 |

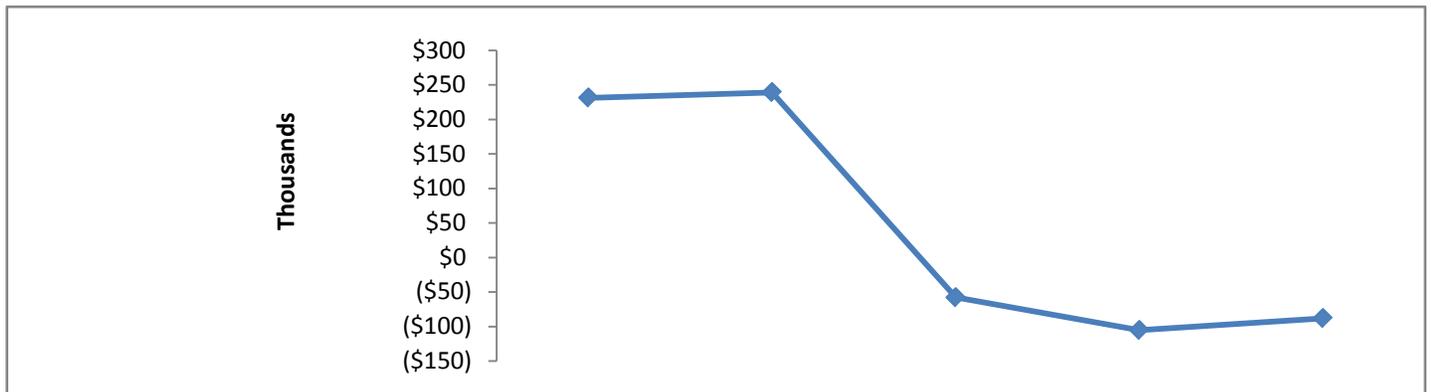
* Principal is allocated as follows: \$4.1M (73.54%) Countryside Subdivision Water Improvements; \$1.475M (26.46%) Refunding of 2005 Countryside Bonds.

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DOWNTOWN TIF FUND (88)

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

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Taxes | 62,269 | 60,027 | 65,000 | 68,868 | 70,000 |
| Investment Earnings | 53 | 1 | 50 | 50 | 50 |
| Miscellaneous | 184 | 187 | - | - | - |
| Other Financing Sources | 8,500 | - | - | - | - |
| Total Revenue | 71,006 | 60,215 | 65,050 | 68,918 | 70,050 |
| Expenditures | | | | | |
| Contractual Services | 26,843 | 20,045 | 27,860 | 35,360 | 35,360 |
| Capital Outlay | 29,568 | 19,106 | 378,170 | 378,170 | 17,420 |
| Other Financing Uses | - | 13,500 | - | - | - |
| Total Expenditures | 56,411 | 52,651 | 406,030 | 413,530 | 52,780 |
| Surplus (Deficit) | 14,595 | 7,564 | (340,980) | (344,612) | 17,270 |
| Ending Fund Balance | 231,259 | 239,096 | (58,049) | (105,516) | (88,246) |
| | <i>410.0%</i> | <i>454.1%</i> | <i>-14.3%</i> | <i>-25.5%</i> | <i>-167.2%</i> |



United City of Yorkville
Downtown TIF Fund

88

DOWNTOWN TIF FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Taxes | | | | | | |
| 88-000-40-00-4000 | PROPERTY TAXES | 52,811 | 60,027 | 65,000 | 68,868 | 70,000 |
| 88-000-40-00-4070 | BUSINESS DISTRICT TAX | 9,458 | - | - | - | - |
| | <i>Moved to General Fund</i> | | | | | |
| | Total: Taxes | \$62,269 | \$60,027 | \$65,000 | \$68,868 | \$70,000 |
| Investment Earnings | | | | | | |
| 88-000-45-00-4500 | INVESTMENT EARNINGS | 53 | 1 | 50 | 50 | 50 |
| | Total: Investment Earnings | \$53 | \$1 | \$50 | \$50 | \$50 |
| Miscellaneous | | | | | | |
| 88-000-48-00-4850 | MISCELLANEOUS INCOME | 184 | 187 | - | - | - |
| | Total: Miscellaneous | \$184 | \$187 | \$0 | \$0 | \$0 |
| Other Financing Sources | | | | | | |
| 88-000-49-00-4910 | SALE OF CAPITAL ASSETS | 8,500 | - | - | - | - |
| | Total: Other Financing Sources | \$8,500 | \$0 | \$0 | \$0 | \$0 |
| | Total: DOWNTOWN TIF REVENUE | <u>\$71,006</u> | <u>\$60,215</u> | <u>\$65,050</u> | <u>\$68,918</u> | <u>\$70,050</u> |

United City of Yorkville

Downtown TIF Fund

880

DOWNTOWN TIF FUND EXPENDITURES

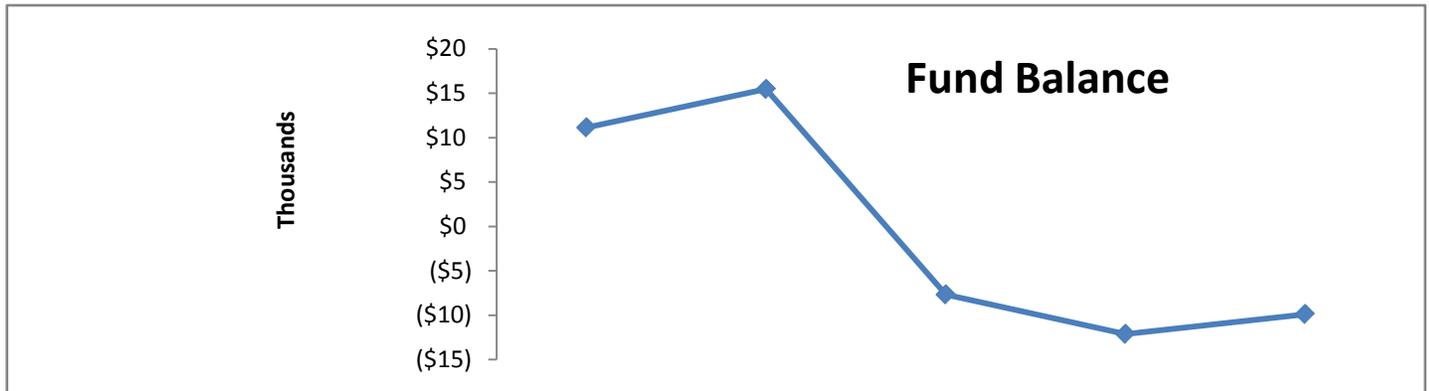
| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|-----------------------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|
| Contractual Services | | | | | | |
| 88-880-54-00-5425 | TIF INCENTIVE PAYOUT | 12,315 | 16,196 | 12,500 | 20,000 | 20,000 |
| 88-880-54-00-5462 | PROFESSIONAL SERVICES | 258 | 276 | 360 | 360 | 360 |
| 88-880-54-00-5466 | LEGAL SERVICES | 4,812 | 3,573 | 15,000 | 15,000 | 15,000 |
| 88-880-54-00-5493 | BUSINESS DISTRICT REBATE | 9,458 | - | - | - | - |
| | Total: Contractual Services | \$26,843 | \$20,045 | \$27,860 | \$35,360 | \$35,360 |
| Capital Outlay | | | | | | |
| 88-880-60-00-6000 | PROJECT COSTS | 9,568 | 11,686 | 60,000 | 60,000 | 10,000 |
| 88-880-60-00-6048 | DOWNTOWN STREETScape IMPROVEMENT | - | - | 310,750 | 310,750 | - |
| 88-880-60-00-6079 | ROUTE 47 EXPANSION | 20,000 | 7,420 | 7,420 | 7,420 | 7,420 |
| | Total: Capital Outlay | \$29,568 | \$19,106 | \$378,170 | \$378,170 | \$17,420 |
| Other Financing Uses | | | | | | |
| 88-880-99-00-9923 | TRANSFER TO CITY-WIDE CAPITAL | - | 13,500 | - | - | - |
| | Total: Other Financing Uses | \$0 | \$13,500 | \$0 | \$0 | \$0 |
| | Total: DOWNTOWN TIF EXPENDITURES | <u>\$56,411</u> | <u>\$52,651</u> | <u>\$406,030</u> | <u>\$413,530</u> | <u>\$52,780</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 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Taxes | 3,786 | 8,536 | 7,073 | 7,072 | 7,073 |
| Investment Earnings | 1 | - | - | - | - |
| Total Revenue | 3,787 | 8,536 | 7,073 | 7,072 | 7,073 |
| Expenditures | | | | | |
| Contractual Services | 7,776 | 4,208 | 29,833 | 34,674 | 4,833 |
| Total Expenditures | 7,776 | 4,208 | 29,833 | 34,674 | 4,833 |
| Surplus (Deficit) | (3,989) | 4,328 | (22,760) | (27,602) | 2,240 |
| Ending Fund Balance | 11,134 | 15,462 | (7,693) | (12,140) | (9,900) |
| | <i>143.2%</i> | <i>367.4%</i> | <i>-25.8%</i> | <i>-35.0%</i> | <i>-204.8%</i> |



United City of Yorkville
Fox Hill Special Service Area Fund

11

FOX HILL SSA FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|----------------------------|-------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Taxes | | | | | | |
| 11-000-40-00-4000 | PROPERTY TAXES <i>Special Service Area Tax - \$32 per Unit</i> | 3,786 | 8,536 | 7,073 | 7,072 | 7,073 |
| | Total: Taxes | \$3,786 | \$8,536 | \$7,073 | \$7,072 | \$7,073 |
| Investment Earnings | | | | | | |
| 11-000-45-00-4500 | INVESTMENT EARNINGS | 1 | - | - | - | - |
| | Total: Investment Earnings | \$1 | \$0 | \$0 | \$0 | \$0 |
| | Total: FOX HILL SSA REVENUE | <u>\$3,787</u> | <u>\$8,536</u> | <u>\$7,073</u> | <u>\$7,072</u> | <u>\$7,073</u> |

United City of Yorkville
Fox Hill Special Service Area Fund

111

FOX HILL SSA EXPENDITURES

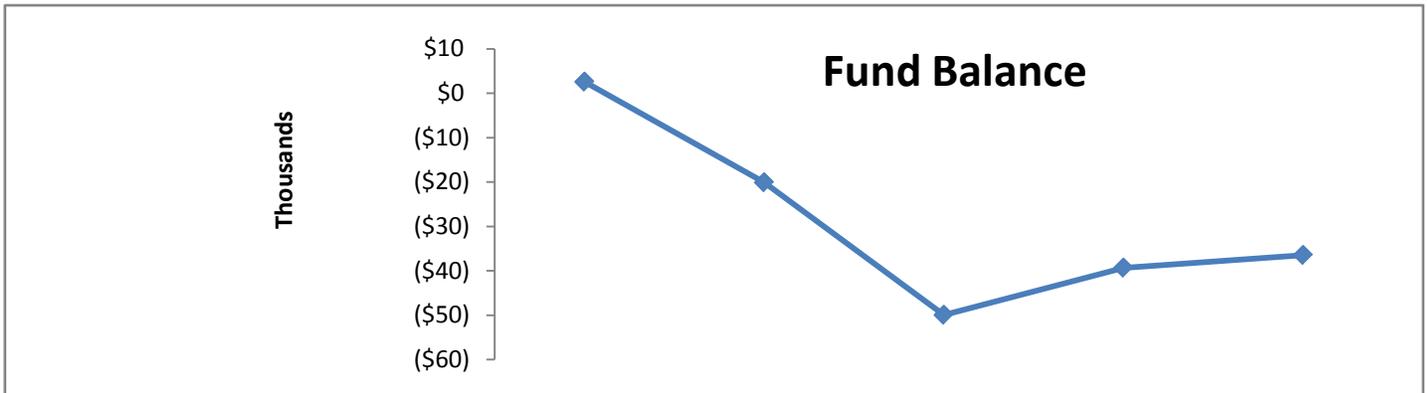
| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|-----------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Contractual Services | | | | | | |
| 11-111-54-00-5417 | TRAIL MAINTENANCE | - | - | 15,000 | 19,841 | - |
| 11-111-54-00-5466 | LEGAL SERVICES | 190 | - | - | - | - |
| 11-111-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 7,586 | 4,208 | 14,833 | 14,833 | 4,833 |
| | Total: Contractual Services | \$7,776 | \$4,208 | \$29,833 | \$34,674 | \$4,833 |
| | Total: FOX HILL SSA EXPENDITURES | <u>\$7,776</u> | <u>\$4,208</u> | <u>\$29,833</u> | <u>\$34,674</u> | <u>\$4,833</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 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Taxes | 7,467 | 17,417 | 18,608 | 18,608 | 20,392 |
| Investment Earnings | 2 | - | - | - | - |
| Total Revenue | 7,469 | 17,417 | 18,608 | 18,608 | 20,392 |
| Expenditures | | | | | |
| Contractual Services | 12,635 | 40,098 | 37,594 | 37,857 | 17,534 |
| Total Expenditures | 12,635 | 40,098 | 37,594 | 37,857 | 17,534 |
| Surplus (Deficit) | (5,166) | (22,681) | (18,986) | (19,249) | 2,858 |
| Ending Fund Balance | 2,574 | (20,108) | (49,980) | (39,357) | (36,499) |
| | 20.4% | -50.1% | -132.9% | -104.0% | -208.2% |



United City of Yorkville
Sunflower Special Service Area Fund

12

SUNFLOWER SSA FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|----------------------------|--------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Taxes | | | | | | |
| 12-000-40-00-4000 | PROPERTY TAXES <i>Special Service Area Tax - \$174 per Unit</i> | 7,467 | 17,417 | 18,608 | 18,608 | 20,392 |
| | Total: Taxes | \$7,467 | \$17,417 | \$18,608 | \$18,608 | \$20,392 |
| Investment Earnings | | | | | | |
| 12-000-45-00-4500 | INVESTMENT EARNINGS | 2 | - | - | - | - |
| | Total: Investment Earnings | \$2 | \$0 | \$0 | \$0 | \$0 |
| | Total: SUNFLOWER SSA REVENUE | <u>\$7,469</u> | <u>\$17,417</u> | <u>\$18,608</u> | <u>\$18,608</u> | <u>\$20,392</u> |

United City of Yorkville
Sunflower Special Service Area Fund

112

SUNFLOWER SSA EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Contractual Services | | | | | | |
| 12-112-54-00-5416 | POND MAINTENANCE | - | 34,897 | 26,060 | 26,323 | 6,000 |
| 12-112-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 12,635 | 5,201 | 11,534 | 11,534 | 11,534 |
| | Total: Contractual Services | \$12,635 | \$40,098 | \$37,594 | \$37,857 | \$17,534 |
| | Total: SUNFLOWER SSA EXPENDITURES | <u>\$12,635</u> | <u>\$40,098</u> | <u>\$37,594</u> | <u>\$37,857</u> | <u>\$17,534</u> |

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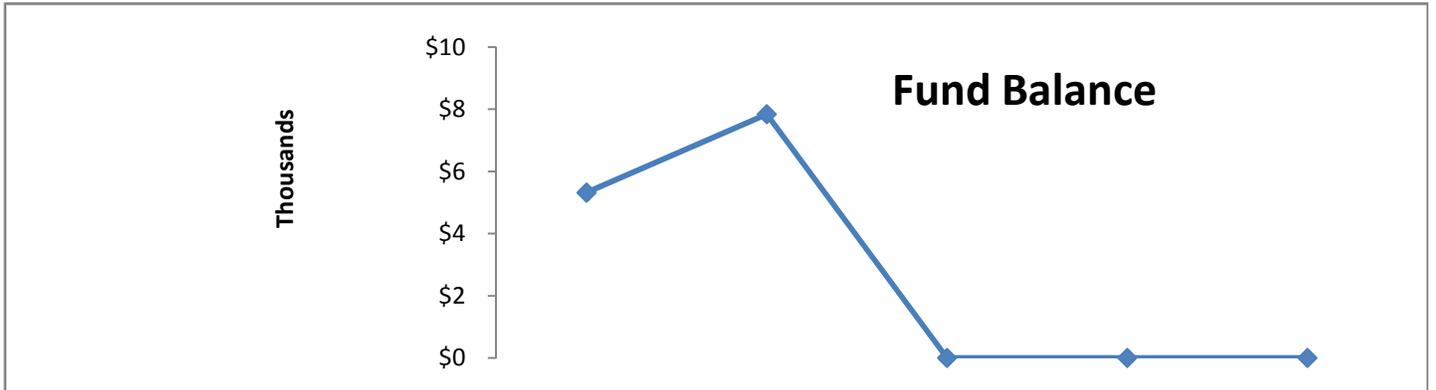
DEBT SERVICE FUND (42)

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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 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Taxes | 315,790 | 327,984 | 165,527 | 164,852 | 47,497 |
| Licenses & Permits | 6,358 | 7,418 | 4,500 | 6,640 | 5,000 |
| Investment Earnings | 78 | 5 | - | 11 | - |
| Other Financing Sources | - | 2,369,891 | 132,103 | 131,380 | 268,178 |
| Total Revenue | 322,226 | 2,705,298 | 302,130 | 302,883 | 320,675 |
| Expenditures | | | | | |
| Contractual Services | 775 | 39,617 | 525 | 475 | 525 |
| Debt Service | 328,179 | 304,042 | 310,250 | 310,250 | 320,150 |
| Other Financing Uses | - | 2,359,115 | - | - | - |
| Total Expenditures | 328,954 | 2,702,774 | 310,775 | 310,725 | 320,675 |
| Surplus (Deficit) | (6,728) | 2,524 | (8,645) | (7,842) | - |
| Ending Fund Balance | 5,319 | 7,842 | 0 | 0 | 0 |
| | <i>1.6%</i> | <i>0.3%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> |



United City of Yorkville
Debt Service Fund

42

DEBT SERVICE FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|----------------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Taxes | | | | | | |
| 42-000-40-00-4000 | PROPERTY TAXES - 2014B BOND | 315,790 | 327,984 | 165,527 | 164,852 | 47,497 |
| | Total: Taxes | \$315,790 | \$327,984 | \$165,527 | \$164,852 | \$47,497 |
| License & Permits | | | | | | |
| 42-000-42-00-4208 | RECAPTURE FEES - WATER & SEWER | 5,958 | 1,696 | 4,500 | 6,640 | 5,000 |
| 42-000-42-00-4216 | BUILD PROGRAM PERMITS | 400 | 5,722 | - | - | - |
| | Total: Licenses & Permits | \$6,358 | \$7,418 | \$4,500 | \$6,640 | \$5,000 |
| Investment Earnings | | | | | | |
| 42-000-45-00-4500 | INVESTMENT EARNINGS | 78 | 5 | - | 11 | - |
| | Total: Investment Earnings | \$78 | \$5 | \$0 | \$11 | \$0 |
| Other Financing Sources | | | | | | |
| 42-000-49-00-4901 | TRANSFER FROM GENERAL <i>2014B Debt Service</i> | - | - | 132,103 | 131,380 | 268,178 |
| 42-000-49-00-4902 | BOND ISSUANCE | - | 2,300,000 | - | - | - |
| 42-000-49-00-4903 | PREMIUM ON BOND ISSUANCE | - | 69,891 | - | - | - |
| | Total: Other Financing Sources | \$0 | \$2,369,891 | \$132,103 | \$131,380 | \$268,178 |
| | Total: DEBT SERVICE FUND REVENUE | <u>\$322,226</u> | <u>\$2,705,298</u> | <u>\$302,130</u> | <u>\$302,883</u> | <u>\$320,675</u> |

United City of Yorkville
Debt Service Fund

420

DEBT SERVICE FUND EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|----------------------------------|-----------------------------------------|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Contractual Services | | | | | | |
| 42-420-54-00-5402 | BOND ISSUANCE COSTS | - | 33,306 | - | - | - |
| 42-420-54-00-5405 | BUILD PROGRAM | 400 | 5,722 | - | - | - |
| 42-420-54-00-5498 | PAYING AGENT FEES | 375 | 589 | 525 | 475 | 525 |
| | Total: Contractual Services | \$775 | \$39,617 | \$525 | \$475 | \$525 |
| Debt Service - 2014B Bond | | | | | | |
| 42-420-79-00-8000 | PRINCIPAL PAYMENT | - | - | 255,000 | 255,000 | 270,000 |
| 42-420-79-00-8050 | INTEREST PAYMENT | - | 22,253 | 55,250 | 55,250 | 50,150 |
| | Total: Debt Service - 2014B Bond | \$0 | \$22,253 | \$310,250 | \$310,250 | \$320,150 |
| Debt Service - 2005A Bond | | | | | | |
| 42-420-82-00-8000 | PRINCIPAL PAYMENT | 215,000 | 225,000 | - | - | - |
| 42-420-82-00-8050 | INTEREST PAYMENT | 113,179 | 56,789 | - | - | - |
| | Total: Debt Service - 2005A Bond | \$328,179 | \$281,789 | \$0 | \$0 | \$0 |
| Other Financing Uses | | | | | | |
| 42-420-99-00-9960 | PAYMENT TO ESCROW AGENT | - | 2,359,115 | - | - | - |
| | Total: Other Financing Uses | \$0 | \$2,359,115 | \$0 | \$0 | \$0 |
| | Total: DEBT SERVICE | <u>\$328,954</u> | <u>\$2,702,774</u> | <u>\$310,775</u> | <u>\$310,725</u> | <u>\$320,675</u> |

UNITED CITY OF YORKVILLE, ILLINOIS

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

**PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2007 - 2023**

| Fiscal Year | Principal | Interest | Totals |
|-------------|---------------------|---------------------|---------------------|
| 2006 - 2007 | 30,000 | 262,859 | 292,859 |
| 2007 - 2008 | 160,000 | 156,779 | 316,779 |
| 2008 - 2009 | 170,000 | 150,379 | 320,379 |
| 2009 - 2010 | 175,000 | 143,579 | 318,579 |
| 2010 - 2011 | 185,000 | 136,579 | 321,579 |
| 2011 - 2012 | 195,000 | 129,179 | 324,179 |
| 2012 - 2013 | 205,000 | 121,379 | 326,379 |
| 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 |
| | \$ 6,125,000 | \$ 1,572,154 | \$ 7,697,154 |

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 | \$ 332,503 |
| Date of Issuance | August 5, 2014 | | |
| Authorized Issue | \$2,300,000 | Principal & Interest Outstanding | \$ 2,268,950 |
| 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> |

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)

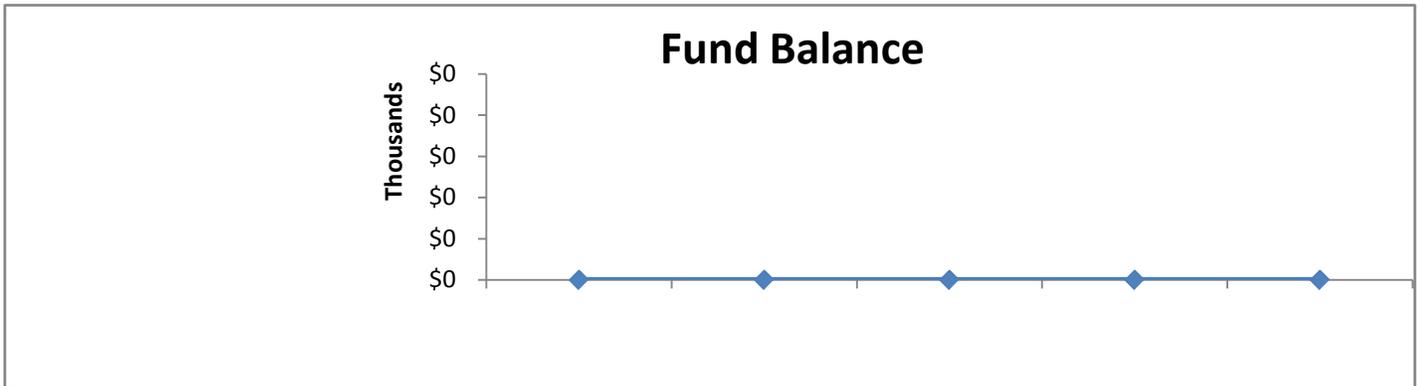
* The Municipal Building Fund (16) was closed out and consolidated into the City-Wide Capital Fund (23) in Fiscal Year 2014.

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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 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Licenses & Permits | 3,930 | - | - | - | - |
| Other Financing Sources | 571,615 | - | - | - | - |
| Total Revenue | 575,545 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | |
| Contractual Services | 3,930 | - | - | - | - |
| Total Expenditures | 3,930 | 0 | 0 | 0 | 0 |
| Surplus (Deficit) | 571,615 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | 0 | 0 | 0 | 0 | 0 |



United City of Yorkville
Municipal Building Fund

16

MUNICIPAL BUILDING FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|---------------------------------------------------|-------------------------|-------------------|-------------------|----------------------|--------------------|
| Licenses & Permits | | | | | | |
| 16-000-42-00-4216 | BUILD PROGRAM PERMIT | 3,930 | - | - | - | - |
| | Total: Licenses & Permits | \$3,930 | \$0 | \$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 | \$571,615 | \$0 | \$0 | \$0 | \$0 |
| | Total: MUNICIPAL BLDG REVENUE | <u>\$575,545</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

United City of Yorkville
Municipal Building Fund

160

MUNICIPAL BUILDING EXPENDITURES

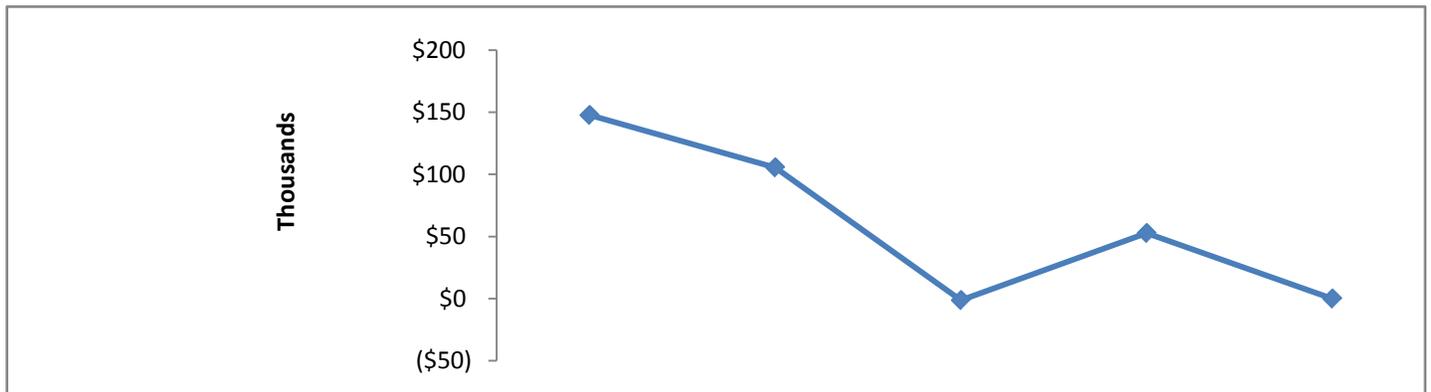
| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|-------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Contractual Services | | | | | | |
| 16-160-54-00-5405 | BUILD PROGRAM | 3,930 | - | - | - | - |
| | Total: Contractual Services | \$3,930 | \$0 | \$0 | \$0 | \$0 |
| | Total: MUNICIPAL BDLG EXPENDITURES | <u>\$3,930</u> | <u>\$0</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 and Park & Recreation departments.

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Licenses & Permits | 76,414 | 59,700 | 49,275 | 26,000 | 26,000 |
| Fines & Forfeits | 8,253 | 9,181 | 12,750 | 10,200 | 10,200 |
| Charges for Service | 157,495 | 301,715 | 373,063 | 443,478 | 101,633 |
| Investment Earnings | 446 | 449 | 250 | 50 | 50 |
| Reimbursements | 50,000 | 97,771 | - | - | - |
| Miscellaneous | 12,819 | 2,193 | 37,000 | 49,204 | 3,000 |
| Total Revenue | 305,427 | 471,009 | 472,338 | 528,932 | 140,883 |
| Expenditures | | | | | |
| Contractual Services | 50,250 | 51,714 | 24,167 | 18,009 | 18,583 |
| Supplies | - | 499 | 2,000 | 3,929 | 2,000 |
| Capital Outlay | 154,582 | 387,929 | 516,929 | 486,803 | 100,000 |
| Debt Service | 78,437 | 73,035 | 73,034 | 73,034 | 73,034 |
| Other Financing Uses | 50,000 | 0 | 0 | 0 | 0 |
| Total Expenditures | 333,269 | 513,177 | 616,130 | 581,775 | 193,617 |
| Surplus (Deficit) | (27,842) | (42,168) | (143,792) | (52,843) | (52,734) |
| Ending Fund Balance | 147,746 | 105,577 | (1,224) | 52,734 | 0 |
| | 44.3% | 20.6% | -0.2% | 9.1% | 0.0% |



United City of Yorkville
Vehicle & Equipment Fund

25

VEHICLE & EQUIPMENT FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-------------------------------|-----------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Licenses & Permits | | | | | | |
| 25-000-42-00-4215 | DEVELOPMENT FEES - POLICE CAPITAL | 11,750 | 5,175 | 16,000 | 7,000 | 7,000 |
| 25-000-42-00-4216 | BUILD PROGRAM PERMITS | 30,960 | 42,920 | - | - | - |
| 25-000-42-00-4217 | WEATHER WARNING SIREN FEES | 12,264 | - | - | - | - |
| 25-000-42-00-4218 | ENGINEERING CAPITAL FEES | 3,400 | 1,300 | 6,500 | 3,000 | 3,000 |
| 25-000-42-00-4219 | DEVELOPMENT FEES - PW CAPITAL | 16,390 | 9,655 | 24,500 | 15,000 | 15,000 |
| 25-000-42-00-4220 | DEVELOPMENT FEES - PARK CAPITAL | 1,650 | 650 | 2,275 | 1,000 | 1,000 |
| Total: | Licenses & Permits | \$76,414 | \$59,700 | \$49,275 | \$26,000 | \$26,000 |
| Fines & Forfeits | | | | | | |
| 25-000-43-00-4315 | DUI FINES | 7,569 | 5,545 | 7,000 | 7,000 | 7,000 |
| 25-000-43-00-4316 | ELECTRONIC CITATION FEES | 684 | 720 | 750 | 700 | 700 |
| 25-000-43-00-4340 | SEIZED VEHICLE PROCEEDS | - | 2,916 | 5,000 | 2,500 | 2,500 |
| Total: | Fines & Forfeits | \$8,253 | \$9,181 | \$12,750 | \$10,200 | \$10,200 |
| Charges for Service | | | | | | |
| 25-000-44-00-4418 | MOWING INCOME | 12,845 | 3,288 | 6,000 | 2,983 | 3,000 |
| 25-000-44-00-4420 | POLICE CHARGEBACK | - | 63,777 | 203,647 | 200,158 | 53,633 |
| 25-000-44-00-4421 | PUBLIC WORKS CHARGEBACK | 144,650 | 125,000 | 163,416 | 240,337 | 45,000 |
| 25-000-44-00-4421 | PARKS & RECREATION CHARGEBACK | - | 109,650 | - | - | - |
| Total: | Charges for Service | \$157,495 | \$301,715 | \$373,063 | \$443,478 | \$101,633 |
| Investment Earnings | | | | | | |
| 25-000-45-00-4522 | INVESTMENT EARNINGS - PARK CAPITAL | 446 | 312 | 250 | 50 | 50 |
| 25-000-45-00-4550 | GAIN ON INVESTMENT - PARK CAPITAL | - | 137 | - | - | - |
| Total: | Investment Earnings | \$446 | \$449 | \$250 | \$50 | \$50 |
| Reimbursements | | | | | | |
| 25-000-46-00-4692 | REIMB - MISCELLANEOUS PARK CAPITAL | 50,000 | 97,771 | - | - | - |
| Total: | Reimbursements | \$50,000 | \$97,771 | \$0 | \$0 | \$0 |
| Miscellaneous | | | | | | |
| 25-000-48-00-4852 | MISCELLANEOUS INCOME - POLICE CAPITAL | 4,064 | 191 | - | - | - |
| 25-000-48-00-4854 | MISCELLANEOUS INCOME - PW CAPITAL | 930 | 2,002 | 1,000 | 3,929 | 2,000 |
| 25-000-49-00-4920 | SALE OF CAPITAL ASSETS - POLICE CAPITAL | 7,825 | - | 1,000 | 3,475 | 1,000 |
| 25-000-49-00-4921 | SALE OF CAPITAL ASSETS - PW CAPITAL | - | - | 35,000 | 41,000 | - |
| 25-000-49-00-4922 | SALE OF CAPITAL ASSETS - PARK CAPITAL | - | - | - | 800 | - |
| Total: | Miscellaneous | \$12,819 | \$2,193 | \$37,000 | \$49,204 | \$3,000 |
| Total: | VEHICLE & EQUIP REVENUE | <u>\$305,427</u> | <u>\$471,009</u> | <u>\$472,338</u> | <u>\$528,932</u> | <u>\$140,883</u> |

United City of Yorkville Vehicle & Equipment Fund

205

POLICE CAPITAL EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| Contractual Services | | | | | | |
| 25-205-54-00-5405 | BUILD PROGRAM | 4,800 | 10,350 | - | - | - |
| 25-205-54-00-5462 | PROFESSIONAL SERVICES <i>Portion of Seized Vehicles to Other Gov Agencies</i> | 95 | 1,166 | 1,667 | 833 | 833 |
| 25-205-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE <i>Maint - Emergency Sirens & Lighting Detectors</i> | 17,626 | 4,287 | 16,000 | 16,000 | 16,000 |
| | Total: Contractual Services | \$22,521 | \$15,803 | \$17,667 | \$16,833 | \$16,833 |
| Capital Outlay | | | | | | |
| 25-205-60-00-6060 | EQUIPMENT | - | 32,865 | 35,000 | 35,000 | - |
| 25-205-60-00-6070 | VEHICLES <i>One New Squad including Build Out</i> | 93,750 | 79,377 | 169,000 | 169,000 | 55,000 |
| | Total: Capital Outlay | \$93,750 | \$112,242 | \$204,000 | \$204,000 | \$55,000 |
| | Total: POLICE CAPITAL EXPENDITURES | <u>\$116,271</u> | <u>\$128,045</u> | <u>\$221,667</u> | <u>\$220,833</u> | <u>\$71,833</u> |

United City of Yorkville Vehicle & Equipment Fund

215

PUBLIC WORKS CAPITAL EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|---------------------------------------------|------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Contractual Services | | | | | | |
| 25-215-54-00-5405 | BUILD PROGRAM | 25,360 | 31,020 | - | - | - |
| 25-215-54-00-5448 | FILING FEES <i>Mowing Liens</i> | 1,569 | 588 | 2,000 | 1,176 | 1,750 |
| 25-215-54-00-5485 | RENTAL & LEASE PURCHASE | - | - | 4,500 | - | - |
| | Total: Contractual Services | \$26,929 | \$31,608 | \$6,500 | \$1,176 | \$1,750 |
| Supplies | | | | | | |
| 25-215-56-00-5620 | OPERATING SUPPLIES | - | 499 | 2,000 | 3,929 | 2,000 |
| | Total: Supplies | \$0 | \$499 | \$2,000 | \$3,929 | \$2,000 |
| Capital Outlay | | | | | | |
| 25-215-60-00-6060 | EQUIPMENT | 48,689 | 163,750 | - | 15,084 | - |
| 25-215-60-00-6070 | VEHICLES <i>New One-Ton Truck</i> | - | - | 185,000 | 143,574 | 45,000 |
| | Total: Capital Outlay | \$48,689 | \$163,750 | \$185,000 | \$158,658 | \$45,000 |
| Debt Service - Public Works Building | | | | | | |
| 25-215-92-00-8000 | PRINCIPAL PAYMENT | 33,184 | 37,924 | 39,638 | 39,638 | 41,430 |
| 25-215-92-00-8050 | INTEREST PAYMENT | 42,870 | 32,892 | 31,177 | 31,177 | 29,385 |
| | Total: Debt Service - PW Building | \$76,054 | \$70,816 | \$70,815 | \$70,815 | \$70,815 |
| | Total: PW CAPITAL EXPENDITURES | <u>\$151,672</u> | <u>\$266,673</u> | <u>\$264,315</u> | <u>\$234,578</u> | <u>\$119,565</u> |

United City of Yorkville Vehicle & Equipment Fund

225

PARKS & RECREATION CAPITAL EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|---------------------------------------------|---------------------------------------------------------------|------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| Contractual Services | | | | | | |
| 25-225-54-00-5405 | BUILD PROGRAM | 800 | 1,550 | - | - | - |
| 25-225-54-00-5489 | LOSS ON INVESTMENT | - | 2,753 | - | - | - |
| | Total: Contractual Services | \$800 | \$4,303 | \$0 | \$0 | \$0 |
| Capital Outlay | | | | | | |
| 25-225-60-00-6060 | EQUIPMENT | 12,143 | 33,731 | 78,000 | 74,216 | - |
| 25-225-60-00-6065 | BRIDGE PARK | - | 78,206 | - | - | - |
| 25-225-60-00-6068 | TRAIL IMPROVEMENTS | - | - | 24,929 | 24,929 | - |
| 25-225-60-00-6070 | VEHICLES | - | - | 25,000 | 25,000 | - |
| | Total: Capital Outlay | \$12,143 | \$111,937 | \$127,929 | \$124,145 | \$0 |
| Debt Service - Public Works Building | | | | | | |
| 25-225-92-00-8000 | PRINCIPAL PAYMENT | 1,040 | 1,188 | 1,242 | 1,242 | 1,298 |
| 25-225-92-00-8050 | INTEREST PAYMENT | 1,343 | 1,031 | 977 | 977 | 921 |
| | Total: Debt Service - PW Building | \$2,383 | \$2,219 | \$2,219 | \$2,219 | \$2,219 |
| Other Financing Uses | | | | | | |
| 25-225-99-00-9972 | TRANSFER TO LAND CASH <i>Raintree Park B Reimbursement</i> | 50,000 | - | - | - | - |
| | Total: Other Financing Uses | \$50,000 | \$0 | \$0 | \$0 | \$0 |
| | Total: PW CAPITAL EXPENDITURES | <u>\$65,326</u> | <u>\$118,459</u> | <u>\$130,148</u> | <u>\$126,364</u> | <u>\$2,219</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 | \$ | 587,975 |
| Date of Issuance | October 1, 2008 | | | |
| Authorized Issue | * \$937,500 | Principal & Interest Outstanding | \$ | 919,015 |
| Interest Rates | ** 4.430% | | | |
| Current Monthly Payment | \$6,086 | | | |
| Payable at | Betzviser 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 |

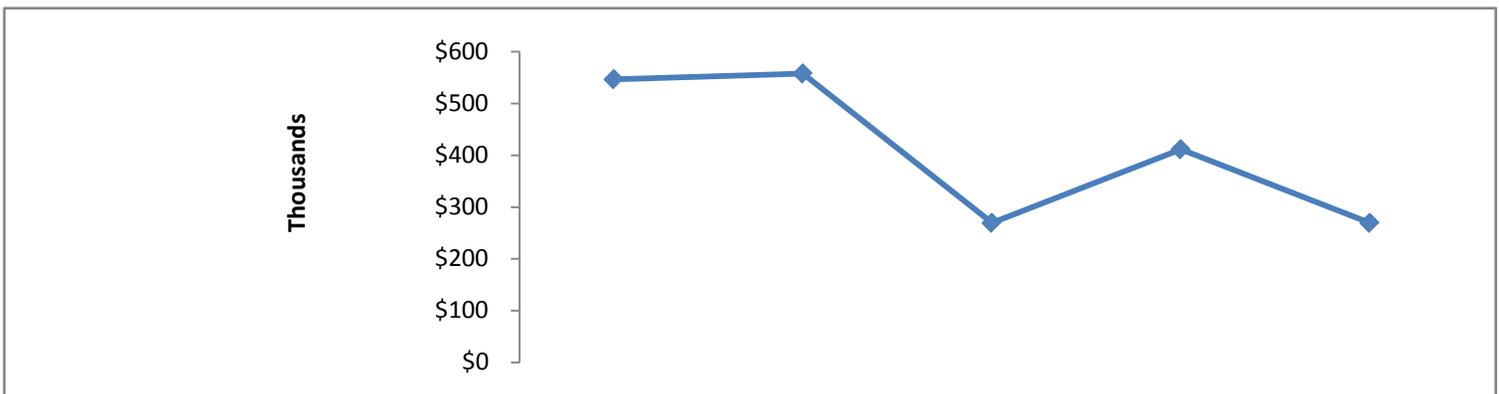
* The original purchase price was \$1,251,900 with an initial cash payment of \$314,400 and the remaining \$937,500 to be financed by the seller at an initial interest rate of 6.26% through 2013 at which point the rate adjusts every five years (60 consecutive payments) based on five-year US Treasury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

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

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 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Intergovernmental | 230,839 | 62,761 | 776,938 | 102,876 | 773,222 |
| Licenses & Permits | 83,542 | 105,266 | 17,500 | 37,000 | 24,000 |
| Charges for Service | 684,319 | 693,467 | 680,000 | 681,600 | 681,600 |
| Investment Earnings | 204 | 10,424 | 1,000 | 1,200 | 600 |
| Reimbursements | 89,356 | 1,261,619 | 67,700 | 393,118 | 294,740 |
| Other Financing Sources | 464,364 | 4,408,084 | 214,184 | 214,184 | 49,500 |
| Total Revenue | 1,552,624 | 6,541,621 | 1,757,322 | 1,429,978 | 1,823,662 |
| Expenditures | | | | | |
| Contractual Services | 94,194 | 295,580 | 86,025 | 61,125 | 61,225 |
| Supplies | - | 5,971 | 27,500 | 27,500 | 15,000 |
| Capital Outlay | 1,033,122 | 2,147,884 | 5,375,823 | 2,992,904 | 3,313,308 |
| Debt Service | 75,000 | 75,000 | 408,356 | 405,937 | 404,138 |
| Other Financing Uses | 2,479 | 9,034 | 2,500 | 5,000 | 3,000 |
| Total Expenditures | 1,204,795 | 2,533,469 | 5,900,204 | 3,492,466 | 3,796,671 |
| Surplus (Deficit) | 347,829 | 4,008,152 | (4,142,882) | (2,062,488) | (1,973,009) |
| Ending Fund Balance | 676,555 | 4,684,706 | 831,196 | 2,622,218 | 649,209 |
| | 56.2% | 184.9% | 14.1% | 75.1% | 17.1% |



Fiscal Year 2016 City-Wide Capital Fund Highlights

Kennedy Road (Autumn Creek) - Final construction & engineering was wrapped up on Kennedy Road in the Autumn Creek subdivision. The City was reimbursed in full for all expenditures incurred for the project by special service area bond proceeds.

Corneils & Beecher Road - The resurfacing of Corneils & Beecher Roads was completed in FY 16 and was funded by Com Ed, pursuant to its 2015 settlement agreement with the City.

Road to Better Roads (RTBR) Program - The 2015 RTBR Program focused on the resurfacing and paving of several local roadways including: W Washington; Morgan; Ridge; State; and Van Emmon Streets.

Game Farm Road Project - This project was substantially complete by the fall of 2015. Total cost of this project came in considerably lower (approximately \$700,000) than initially budgeted. The excess bond (2014A) proceeds will be used to fund roadway improvements in the Countryside subdivision in FY 2017.

River Road Bridge - The City made its final payment to the State for this project in the amount of \$152,184. This project was funded by a zero interest loan from Kendall County, which the City is paying back incrementally through FY 2019.

Fiscal Year 2017 City-Wide Capital Fund Goals & Objectives

- Engineering & construction costs have been budgeted in the amount of \$655,062 for the Wrigley Route 47 Expansion project. This project is funded by an economic development grant by the State and the City will be fully reimbursed for all costs incurred.

- The 2016 Road to Better Roads (RTBR) Program will focus on the Mill Street LAFO project as well as the resurfacing and paving of several local roadways including: Boombah; Faxon; John; Independence; Hillcrest; Sunset; West; Church; Appletree; and Fremont Streets. This line items also contains the additional savings from the Game Farm Road project (mentioned above), which will be used to finance roadway improvements in the Countryside subdivision.

- The eastern portion (IL Route 47 to Orchard Road) of US Route 34 roadway improvements are scheduled to begin in FY 2017 and continue through FY 2019.

- Construction is slated to begin for the Kennedy Road Bike Path. This project is funded (80%) by grant proceeds and donations from the community group known as "Push For the Path (P4P)".

United City of Yorkville City-Wide Capital Fund

23

CITY-WIDE CAPITAL FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|---------------------------------------------------------------------------------------|-------------------|--------------------|-------------------|----------------------|--------------------|
| Intergovernmental | | | | | | |
| 23-000-41-00-4161 | FEDERAL GRANTS - ITEP DOWNTOWN <i>80% Reimb - Construction Engineering</i> | - | 42,461 | 40,000 | 28,000 | 4,000 |
| 23-000-41-00-4162 | FEDERAL GRANTS - RIVER ROAD BRIDGE | 110,317 | (9,411) | - | - | - |
| 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>80% Reimb - Construction Engineering</i> | 85,724 | 29,711 | 29,800 | 22,800 | 114,160 |
| 23-000-41-00-4188 | STATE GRANTS - EDP WRIGLEY (RTE 47) <i>Project Costs - 100% Reimbursable</i> | - | - | 707,138 | 52,076 | 655,062 |
| | Total: Intergovernmental | \$230,839 | \$62,761 | \$776,938 | \$102,876 | \$773,222 |
| Licenses & Permits | | | | | | |
| 23-000-42-00-4210 | BUILDING PERMITS | - | - | - | - | - |
| 23-000-42-00-4214 | DEVELOPMENT FEES - CW CAPITAL | 7,429 | 6,900 | 5,000 | 6,000 | 6,000 |
| 23-000-42-00-4216 | BUILD PROGRAM PERMITS | 71,634 | 78,157 | - | - | - |
| 23-000-42-00-4218 | DEVELOPMENT FEES - MUNI BLDG | 2,479 | 2,209 | 2,500 | 5,000 | 3,000 |
| 23-000-42-00-4222 | ROAD CONTRIBUTION FEE | 2,000 | 18,000 | 10,000 | 26,000 | 15,000 |
| | Total: Licenses & Permits | \$83,542 | \$105,266 | \$17,500 | \$37,000 | \$24,000 |
| Charges for Service | | | | | | |
| 23-000-44-00-4440 | ROAD INFRASTRUCTURE FEE | 684,319 | 693,467 | 680,000 | 681,600 | 681,600 |
| | Total: Charges for Service | \$684,319 | \$693,467 | \$680,000 | \$681,600 | \$681,600 |
| Investment Earnings | | | | | | |
| 23-000-45-00-4500 | INVESTMENT EARNINGS | 204 | 4,423 | 1,000 | 1,200 | 600 |
| 23-000-45-00-4550 | GAIN ON INVESTMENT | - | 6,001 | - | - | - |
| | Total: Investment Earnings | \$204 | \$10,424 | \$1,000 | \$1,200 | \$600 |
| Reimbursements | | | | | | |
| 23-000-46-00-4606 | REIMB - COM ED | - | 93,095 | - | 316,905 | - |
| 23-000-46-00-4620 | REIMB - PULTE (AUTUMN CREEK) <i>100% Reimbursable from Autumn Creek SSA</i> | 87,932 | 1,148,170 | 55,000 | 55,000 | - |
| 23-000-46-00-4660 | REIMB - PUSH FOR THE PATH | 1,424 | 7,727 | 12,700 | 19,700 | 294,740 |
| 23-000-46-00-4690 | REIMB - MISCELLANEOUS | - | 12,627 | - | 1,513 | - |
| | Total: Reimbursements | \$89,356 | \$1,261,619 | \$67,700 | \$393,118 | \$294,740 |
| Other Financing Sources | | | | | | |
| 23-000-49-00-4900 | BOND PROCEEDS <i>Game Farm Road Project</i> | - | 4,295,000 | - | - | - |
| 23-000-49-00-4903 | PREMIUM ON BOND ISSUANCE | - | 49,789 | - | - | - |

United City of Yorkville City-Wide Capital Fund

23

CITY-WIDE CAPITAL FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-------------------|---------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 23-000-49-00-4905 | LOAN PROCEEDS <i>KC Loan for River Road Bridge Construction</i> | 193,963 | - | 152,184 | 152,184 | - |
| 23-000-49-00-4916 | TRANSFER FROM GENERAL - CW B&G <i>To Fund Buildings & Grounds Expenditures</i> | - | 49,795 | 62,000 | 62,000 | 49,500 |
| 23-000-49-00-4923 | TRANSFER FROM GENERAL - CW CAPITAL | 270,401 | - | - | - | - |
| 23-000-49-00-4988 | TRANSFER TO DOWNTOWN TIF | - | 13,500 | - | - | - |
| | Total: Other Financing Sources | \$464,364 | \$4,408,084 | \$214,184 | \$214,184 | \$49,500 |
| | Total: CITY-WIDE CAPITAL REVENUE | <u>\$1,552,624</u> | <u>\$6,541,621</u> | <u>\$1,757,322</u> | <u>\$1,429,978</u> | <u>\$1,823,662</u> |

United City of Yorkville
City-Wide Capital Fund

216

CITY-WIDE BUILDING & GROUNDS EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|-------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Contractual Services | | | | | | |
| 23-216-54-00-5405 | BUILD PROGRAM | 2,400 | 6,000 | - | - | - |
| 23-216-54-00-5446 | PROPERTY & BLDG MAINT SERVICES <i>Includes \$20k - Building Condition & Maint Report</i> | - | 37,824 | 34,500 | 34,500 | 34,500 |
| | Total: Contractual Services | \$2,400 | \$43,824 | \$34,500 | \$34,500 | \$34,500 |
| Supplies | | | | | | |
| 23-216-56-00-5656 | PROPERTY & BLDG MAINT SUPPLIES | - | 5,971 | 27,500 | 27,500 | 15,000 |
| | Total: Supplies | \$0 | \$5,971 | \$27,500 | \$27,500 | \$15,000 |
| Other Financing Uses | | | | | | |
| 23-216-99-00-9901 | TRANSFER TO GENERAL <i>Re-payment for Close Out Transfer in FY 2014</i> | 2,479 | 2,209 | 2,500 | 5,000 | 3,000 |
| | Total: Other Financing Uses | \$2,479 | \$2,209 | \$2,500 | \$5,000 | \$3,000 |
| | Total: CW B&G EXPENDITURES | <u>\$4,879</u> | <u>\$52,004</u> | <u>\$64,500</u> | <u>\$67,000</u> | <u>\$52,500</u> |

United City of Yorkville City-Wide Capital Fund

230

CITY-WIDE CAPITAL EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|------------------------------------------------|--------------------------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| Contractual Services | | | | | | |
| 23-230-54-00-5402 | BOND ISSUANCE COSTS | - | 52,025 | - | - | - |
| 23-230-54-00-5405 | BUILD PROGRAM | 69,234 | 72,157 | - | - | - |
| 23-230-54-00-5465 | ENGINEERING SERVICES | 21,792 | 5,856 | 50,000 | 25,000 | 25,000 |
| 23-230-54-00-5489 | LOSS ON INVESTMENT | - | 120,631 | - | - | - |
| 23-230-54-00-5498 | PAYING AGENT FEES | - | - | 525 | 525 | 525 |
| 23-230-54-00-5499 | BAD DEBT | 768 | 1,087 | 1,000 | 1,100 | 1,200 |
| | <i>Road Infrastructure Fee Portion of Utility Bill</i> | | | | | |
| | Total: Contractual Services | \$91,794 | \$251,756 | \$51,525 | \$26,625 | \$26,725 |
| Capital Outlay | | | | | | |
| 23-230-60-00-6007 | KENNEDY ROAD - AUTUMN CREEK | 88,105 | 1,067,717 | 55,000 | 55,000 | - |
| 23-230-60-00-6008 | BEECHER & CORNELIS ROAD | - | 93,095 | 385,000 | 318,507 | - |
| 23-230-60-00-6009 | WRIGLEY (RTE 47) EXPANSION | - | - | 707,138 | 52,076 | 655,062 |
| 23-230-60-00-6018 | GREENBRIAR POND NATURALIZATION | - | 18,769 | 14,000 | 12,524 | 4,000 |
| 23-230-60-00-6025 | ROAD TO BETTER ROADS PROGRAM | 605,242 | 405,718 | 500,000 | 500,000 | 950,000 |
| 23-230-60-00-6041 | SIDEWALK CONSTRUCTION | 2,916 | 8,065 | 12,500 | 12,500 | 12,500 |
| 23-230-60-00-6048 | DOWNTOWN STREETSCAPE IMPROVEMENT | - | 53,077 | 50,000 | 45,000 | 5,000 |
| 23-230-60-00-6059 | US34 (IL 47/ORCHARD RD) PROJECT | - | - | - | - | 92,846 |
| 23-230-60-00-6073 | GAME FARM ROAD PROJECT | 5,125 | 354,220 | 2,048,501 | 1,381,997 | 415,000 |
| 23-230-60-00-6075 | RIVER ROAD BRIDGE PROJECT | 221,880 | - | 152,184 | 152,184 | - |
| 23-230-60-00-6082 | COUNTRYSIDE PKY IMPROVEMENTS | - | - | 1,400,000 | 420,000 | 770,000 |
| 23-230-60-00-6092 | SAFE ROUTE TO SCHOOL PROJECT | 22,707 | - | - | - | - |
| 23-230-60-00-6094 | KENNEDY ROAD BIKE TRAIL | 87,147 | 37,438 | 42,500 | 42,500 | 408,900 |
| 23-230-60-00-6095 | SUNFLOWER ESTATES - DRAINAGE IMPROV | - | 109,785 | 9,000 | 616 | - |
| | Total: Capital Outlay | \$1,033,122 | \$2,147,884 | \$5,375,823 | \$2,992,904 | \$3,313,308 |
| Debt Service - 2014A Bond | | | | | | |
| 23-230-78-00-8000 | PRINCIPAL PAYMENT | - | - | 135,000 | 135,000 | 185,000 |
| 23-230-78-00-8050 | INTEREST PAYMENT | - | - | 195,937 | 195,937 | 144,138 |
| | Total: Debt Service - 2014A Bond | \$0 | \$0 | \$330,937 | \$330,937 | \$329,138 |
| Kendall County Loan - River Road Bridge | | | | | | |
| 23-230-97-00-8000 | PRINCIPAL PAYMENT | 75,000 | 75,000 | 77,419 | 75,000 | 75,000 |
| | Total: Kendall Co Loan - River Rd Bridge | \$75,000 | \$75,000 | \$77,419 | \$75,000 | \$75,000 |

United City of Yorkville
City-Wide Capital Fund

230

CITY-WIDE CAPITAL EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Other Financing Uses | | | | | | |
| 23-230-99-00-9915 | TRANSFER TO MOTOR FUEL TAX | - | 6,825 | - | - | - |
| | Total: Other Financing Uses | \$0 | \$6,825 | \$0 | \$0 | \$0 |
| | Total: CITY-WIDE CAP EXPENDITURES | <u>\$1,199,916</u> | <u>\$2,481,465</u> | <u>\$5,835,704</u> | <u>\$3,425,466</u> | <u>\$3,744,171</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 | \$ 330,937 |
| Date of Issuance | August 5, 2014 | | |
| Authorized Issue | \$4,295,000 | Principal & Interest Outstanding | \$ 5,737,313 |
| 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> |

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.

Operational Functions

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> - Preparation of Annual Water Quality Report - Water Meter Repairs - Repair and Maintenance of Water Mains - Operate & Maintain Water Treatment Plant | <ul style="list-style-type: none"> - Perform Utility Locates - Maintenance of Fire Hydrants - Respond to Resident Questions & Concerns - Maintenance of Towers & Pressure Reduction Stations |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Taxes | 41,403 | 5,210 | - | - | - |
| Licenses & Permits | 84,544 | 112,323 | - | - | - |
| Charges for Service | 2,309,950 | 2,513,791 | 3,240,437 | 3,278,400 | 3,661,400 |
| Investment Earnings | 2,231 | 2,034 | 500 | 3,100 | 1,000 |
| Reimbursements | 14,844 | 3,970 | - | - | - |
| Miscellaneous | 51,917 | 57,775 | 56,307 | 56,307 | 57,433 |
| Other Financing Sources | 82,988 | 1,373,687 | 4,376,275 | 4,369,998 | 75,075 |
| Total Revenue | 2,587,877 | 4,068,790 | 7,673,519 | 7,707,805 | 3,794,908 |
| Expenditures | | | | | |
| Salaries | 338,959 | 354,098 | 411,332 | 411,332 | 416,844 |
| Benefits | 185,769 | 211,030 | 240,029 | 230,101 | 252,493 |
| Contractual Services | 541,175 | 609,139 | 816,370 | 789,626 | 544,927 |
| Supplies | 243,529 | 245,704 | 302,995 | 302,995 | 297,660 |
| Capital Outlay | 282,399 | 474,916 | 4,948,544 | 1,515,544 | 3,482,668 |
| Debt Service | 1,172,802 | 1,168,385 | 1,230,445 | 1,147,429 | 1,450,677 |
| Other Financing Uses | - | 1,256,453 | - | - | - |
| Total Expenses | 2,764,633 | 4,319,725 | 7,949,715 | 4,397,027 | 6,445,269 |
| Surplus (Deficit) | (176,756) | (250,935) | (276,196) | 3,310,778 | (2,650,361) |
| Ending Fund Balance Equivalent | 1,350,923 | 1,099,988 | 558,007 | 4,410,766 | 1,760,405 |
| | 48.9% | 25.5% | 7.0% | 100.3% | 27.3% |



WATER FUND (51)

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|---------------------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Personnel * | | | | | |
| Full-time Personnel: ** | | | | | |
| ^ Public Works Director | 0.33 | 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 II | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Maintenance Worker I | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Utility Billing Clerk (Finance) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Part-time Personnel: | | | | | |
| Seasonal Worker | 0.00 | 0.15 | 0.20 | 0.09 | 0.48 |
| Meter Readers | 0.00 | 0.00 | 1.00 | 0.09 | 0.96 |
| Total Full-Time Equivalent Personnel | 6.33 | 6.48 | 7.53 | 6.51 | 7.77 |

* 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).

Fiscal Year 2016 Water Fund Highlights

2015A Bond - In July 2015, the City issued \$4.1 million in bonds to fund water infrastructure improvements in Countryside subdivision.

Water Study - A comprehensive study of the City's water system was conducted in Fiscal Year 2016 in order to facilitate long-range planning regarding the City's water supply. The study was conducted by the City's engineering firm, Engineering Enterprises, Inc., and will be presented to City Council in June 2016.

Water Well Rehabilitation - Rehabilitation of Well #8 was completed at a total cost of \$129,408, approximately \$13,600 less than initially budgeted.

Road to Better Roads (RTBR) Program - This year's RTBR Program focused on water main improvements on Ridge and Church Streets. Construction on Ridge Street was substantially complete at fiscal year end. Construction for Church Street is slated to begin in early Fiscal Year 2017.

WATER FUND (51)

Fiscal Year 2017 Water Fund Goals & Objectives

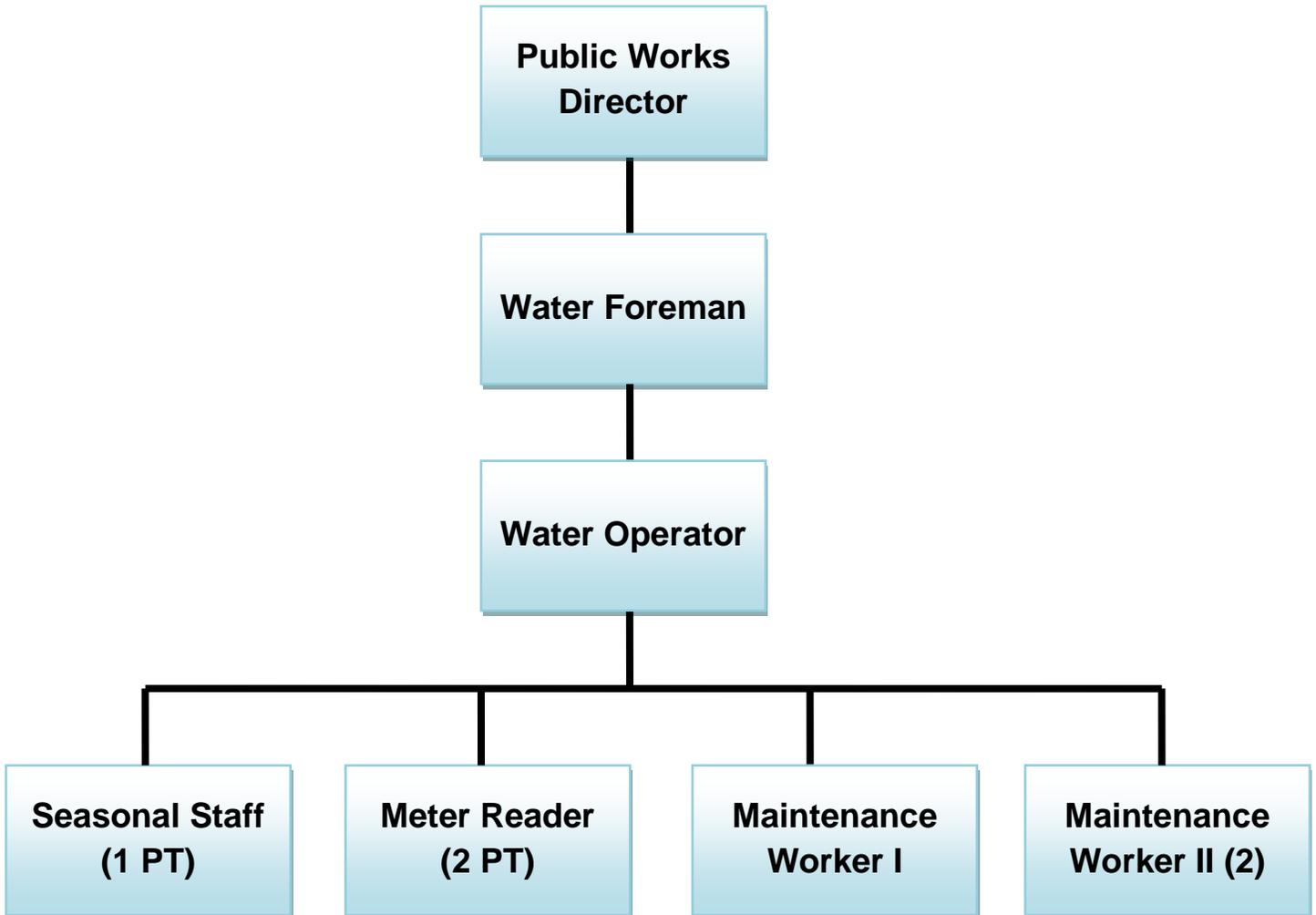
- The Outside Repair & Maintenance line item has been increased by \$5,000 to allocate funds for the testing of water meters.
- Engineering work for the eastern portion (i.e. Illinois Route 47 to Orchard Road) of US Route 34 has been budgeted at \$22,124.
- Engineering activities for the Illinois Route 71 watermain relocation project will continue in Fiscal Year 2017, with construction projected to occur in Fiscal Year 2019.
- Two new water vehicles are budgeted: a new one-ton pick-up and a Ford F-150 (carried over from the previous fiscal year).
- Construction is set to begin in the Countryside subdivision and will carry on into the subsequent fiscal year.

Water Department Performance Metrics

| | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual |
|--------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Number of Utility Accounts</u> | 6,189 | 6,251 | 6,360 | 6,465 |
| <i>Residential</i> | 5,774 | 5,837 | 5,943 | 6,037 |
| <i>Commercial</i> | 329 | 331 | 334 | 345 |
| <i>Industrial</i> | 51 | 51 | 51 | 50 |
| <i>Government</i> | 35 | 32 | 32 | 33 |
| Number of Direct Deposit Customers | 666 | 684 | 665 | 664 |
| <i>Percentage of Total Accounts</i> | 10.76% | 10.89% | 10.45% | 10.27% |
| Number of e-Billing Customers | n/a | n/a | 214 | 458 |
| <i>Percentage of Total Accounts</i> | - | - | 3.36% | 7.08% |
| Volume of Water Billed (in cubic feet) | 66,304,750 | 62,743,823 | 56,658,370 | 58,570,769 |
| <i>Percent Change</i> | - | -5.37% | -9.70% | 3.38% |



Public Works Department - Water Fund Fiscal Year 2017 Organization Structure



*Utility Billing Clerk salary & benefits are expensed to the Water Fund, but the employee reports to the Finance Director and therefore the position is included in the Finance Department Organization Structure.

United City of Yorkville

Water Fund

51

WATER FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Taxes | | | | | | |
| 51-000-40-00-4000 | PROPERTY TAXES - 2007A BOND | 41,403 | 5,210 | - | - | - |
| | Total: Taxes | \$41,403 | \$5,210 | \$0 | \$0 | \$0 |
| Licenses & Permits | | | | | | |
| 51-000-42-00-4216 | BUILD PROGRAM PERMIT | 84,544 | 112,323 | - | - | - |
| | Total: Licenses & Permits | \$84,544 | \$112,323 | \$0 | \$0 | \$0 |
| Charges for Services | | | | | | |
| 51-000-44-00-4424 | WATER SALES | 1,789,296 | 2,019,810 | 2,316,937 | 2,420,000 | 2,783,000 |
| 51-000-44-00-4425 | BULK WATER SALES | 4,750 | 29,590 | 500 | 500 | 500 |
| 51-000-44-00-4426 | LATE PENALTIES - WATER | 92,386 | 91,488 | 90,000 | 90,000 | 90,000 |
| 51-000-44-00-4430 | WATER METER SALES | 47,785 | 15,782 | 35,000 | 35,000 | 35,000 |
| 51-000-44-00-4440 | WATER INFRASTRUCTURE FEE | 341,083 | 343,961 | 693,000 | 702,900 | 702,900 |
| 51-000-44-00-4450 | WATER CONNECTION FEES | 34,650 | 13,160 | 105,000 | 30,000 | 50,000 |
| | Total: Charges for Services | \$2,309,950 | \$2,513,791 | \$3,240,437 | \$3,278,400 | \$3,661,400 |
| Investment Earnings | | | | | | |
| 51-000-45-00-4500 | INVESTMENT EARNINGS | 2,231 | 1,236 | 500 | 3,100 | 1,000 |
| 51-000-45-00-4550 | GAIN ON INVESTMENT | - | 798 | - | - | - |
| | Total: Investment Earnings | \$2,231 | \$2,034 | \$500 | \$3,100 | \$1,000 |
| Reimbursements | | | | | | |
| 51-000-46-00-4690 | REIMB - MISCELLANEOUS | 14,844 | 3,970 | - | - | - |
| | Total: Reimbursements | \$14,844 | \$3,970 | \$0 | \$0 | \$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> | 51,917 | 55,560 | 56,307 | 56,307 | 57,433 |
| 51-000-48-00-4850 | MISCELLANEOUS INCOME | - | 2,215 | - | - | - |
| | Total: Miscellaneous | \$51,917 | \$57,775 | \$56,307 | \$56,307 | \$57,433 |
| Other Financing Sources | | | | | | |
| 51-000-49-00-4900 | BOND PROCEEDS | - | - | 4,300,000 | 4,100,000 | - |
| 51-000-49-00-4902 | BOND ISSUANCE | - | 1,263,500 | - | - | - |
| 51-000-49-00-4903 | PREMIUM ON BOND ISSUANCE | - | 26,599 | - | 193,723 | - |
| 51-000-49-00-4952 | TRANSFER FROM SEWER <i>One Half the 2014C Debt Service PMT</i> | 82,988 | 83,588 | 76,275 | 76,275 | 75,075 |
| | Total: Other Financing Sources | \$82,988 | \$1,373,687 | \$4,376,275 | \$4,369,998 | \$75,075 |
| | Total: WATER FUND REVENUE | <u>\$2,587,877</u> | <u>\$4,068,790</u> | <u>\$7,673,519</u> | <u>\$7,707,805</u> | <u>\$3,794,908</u> |

United City of Yorkville

Water Fund

510

WATER OPERATIONS

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Salaries | | | | | | |
| 51-510-50-00-5010 | SALARIES & WAGES | 325,817 | 343,733 | 369,532 | 369,532 | 375,044 |
| 51-510-50-00-5015 | PART-TIME SALARIES | - | 2,808 | 29,800 | 29,800 | 29,800 |
| 51-510-50-00-5020 | OVERTIME | 13,142 | 7,557 | 12,000 | 12,000 | 12,000 |
| | Total: Salaries | \$338,959 | \$354,098 | \$411,332 | \$411,332 | \$416,844 |
| Benefits | | | | | | |
| 51-510-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 37,447 | 39,878 | 42,446 | 42,446 | 41,801 |
| 51-510-52-00-5214 | FICA CONTRIBUTION | 24,787 | 25,689 | 30,514 | 30,514 | 30,854 |
| 51-510-52-00-5216 | GROUP HEALTH INSURANCE | 92,981 | 113,371 | 131,003 | 120,207 | 139,623 |
| 51-510-52-00-5222 | GROUP LIFE INSURANCE | 675 | 701 | 708 | 798 | 705 |
| 51-510-52-00-5223 | DENTAL INSURANCE | 5,516 | 7,130 | 8,117 | 8,890 | 9,757 |
| 51-510-52-00-5224 | VISION INSURANCE | 729 | 793 | 861 | 1,131 | 1,131 |
| 51-510-52-00-5230 | UNEMPLOYMENT INSURANCE | 574 | 716 | 2,000 | 1,000 | 2,000 |
| 51-510-52-00-5231 | LIABILITY INSURANCE | 23,060 | 22,752 | 24,380 | 25,115 | 26,622 |
| | Total: Benefits | \$185,769 | \$211,030 | \$240,029 | \$230,101 | \$252,493 |
| Contractual Services | | | | | | |
| 51-510-54-00-5402 | BOND ISSUANCE COSTS | - | 24,378 | 50,000 | 40,456 | - |
| 51-510-54-00-5405 | BUILD PROGRAM | 85,544 | 112,323 | - | - | - |
| 51-510-54-00-5412 | TRAINING & CONFERENCES | 3,044 | 2,305 | 5,800 | 5,800 | 6,500 |
| 51-510-54-00-5415 | TRAVEL & LODGING | 528 | 942 | 1,600 | 1,600 | 1,600 |
| 51-510-54-00-5426 | PUBLISHING & ADVERTISING | 787 | 148 | 1,000 | 1,000 | 1,000 |
| 51-510-54-00-5429 | WATER SAMPLES | 11,340 | 9,823 | 14,000 | 14,000 | 14,000 |
| 51-510-54-00-5430 | PRINTING & DUPLICATING | 61 | 112 | 3,300 | 3,300 | 3,300 |
| 51-510-54-00-5440 | TELECOMMUNICATIONS | 20,065 | 20,221 | 24,500 | 24,500 | 24,500 |
| 51-510-54-00-5445 | TREATMENT FACILITY SERVICES | 119,912 | 108,905 | 112,000 | 112,000 | 112,000 |
| 51-510-54-00-5448 | FILING FEES | 5,831 | 4,253 | 6,500 | 6,500 | 6,500 |
| | <i>Water Liens</i> | | | | | |
| 51-510-54-00-5452 | POSTAGE & SHIPPING | 16,276 | 17,953 | 19,000 | 19,000 | 19,000 |
| 51-510-54-00-5460 | DUES & SUBSCRIPTIONS | 1,568 | 978 | 1,600 | 1,600 | 1,600 |
| 51-510-54-00-5462 | PROFESSIONAL SERVICES | 21,047 | 20,343 | 21,500 | 21,500 | 21,500 |
| 51-510-54-00-5465 | ENGINEERING SERVICES | - | - | 250,000 | 234,800 | - |
| 51-510-54-00-5466 | LEGAL SERVICES | - | - | 2,000 | 2,000 | 2,000 |
| 51-510-54-00-5480 | UTILITIES | 218,196 | 245,641 | 264,275 | 264,275 | 280,132 |
| 51-510-54-00-5483 | JULIE SERVICES | 4,520 | 4,570 | 4,500 | 4,500 | 5,000 |
| 51-510-54-00-5485 | RENTAL & LEASE PURCHASE | 504 | 504 | 1,000 | 1,000 | 1,000 |

United City of Yorkville

Water Fund

510

WATER OPERATIONS

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------|------------------------------------------------------------------------------------|-------------------|-------------------|--------------------|----------------------|--------------------|
| 51-510-54-00-5489 | LOSS ON INVESTMENT | - | 16,036 | - | - | - |
| 51-510-54-00-5490 | VEHICLE MAINTENANCE SERVICES | 3,181 | 7,077 | 7,500 | 7,500 | 15,000 |
| 51-510-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE <i>Includes \$5k - Water Meter Testing Program</i> | 19,460 | 3,380 | 14,000 | 14,000 | 19,000 |
| 51-510-54-00-5498 | PAYING AGENT FEES | 1,338 | 2,354 | 2,295 | 2,295 | 2,295 |
| 51-510-54-00-5499 | BAD DEBT <i>Water Sales/Infra Fees on Utility Bill</i> | 7,973 | 6,893 | 10,000 | 8,000 | 9,000 |
| | Total: Contractual Services | \$541,175 | \$609,139 | \$816,370 | \$789,626 | \$544,927 |
| Supplies | | | | | | |
| 51-510-56-00-5600 | WEARING APPAREL | 3,340 | 3,434 | 4,200 | 4,200 | 4,410 |
| 51-510-56-00-5620 | OPERATING SUPPLIES | 8,167 | 12,352 | 15,000 | 15,000 | 16,750 |
| 51-510-56-00-5628 | VEHICLE MAINTENANCE SUPPLIES | 1,092 | 2,314 | 10,000 | 10,000 | 10,000 |
| 51-510-56-00-5630 | SMALL TOOLS & EQUIPMENT | 1,429 | 1,921 | 2,000 | 2,000 | 2,000 |
| 51-510-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 876 | 1,616 | 2,000 | 2,000 | 2,000 |
| 51-510-56-00-5638 | TREATMENT FACILITY SUPPLIES | 125,445 | 146,540 | 165,000 | 165,000 | 173,250 |
| 51-510-56-00-5640 | REPAIR & MAINTENANCE | 20,785 | 20,263 | 10,500 | 10,500 | 15,000 |
| 51-510-56-00-5664 | METERS & PARTS | 51,805 | 32,520 | 46,000 | 46,000 | 46,000 |
| 51-510-56-00-5665 | JULIE SUPPLIES | 968 | 1,788 | 1,500 | 1,500 | 1,500 |
| 51-510-56-00-5695 | GASOLINE | 29,622 | 22,956 | 46,795 | 46,795 | 26,750 |
| | Total: Supplies | \$243,529 | \$245,704 | \$302,995 | \$302,995 | \$297,660 |
| Capital Outlay | | | | | | |
| 51-510-60-00-6022 | WELL REHABILITATIONS | - | - | 143,000 | 143,000 | - |
| 51-510-60-00-6025 | ROAD TO BETTER ROADS PROGRAM | 153,305 | 277,372 | 300,000 | 300,000 | 250,000 |
| 51-510-60-00-6059 | US34 (IL RT47/ORCHARD RD) PROJECT | - | - | - | - | 22,124 |
| 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 | 30,000 | 5,000 |
| 51-510-60-00-6070 | VEHICLES <i>New One-Ton and Ford F-150</i> | - | - | 18,000 | - | 63,000 |
| 51-510-60-00-6079 | ROUTE 47 EXPANSION | 129,094 | 197,544 | 197,544 | 197,544 | 197,544 |
| 51-510-60-00-6082 | COUNTRYSIDE PKY IMPROVEMENTS | - | - | 4,250,000 | 840,000 | 2,940,000 |
| | Total: Capital Outlay | \$282,399 | \$474,916 | \$4,948,544 | \$1,515,544 | \$3,482,668 |

United City of Yorkville

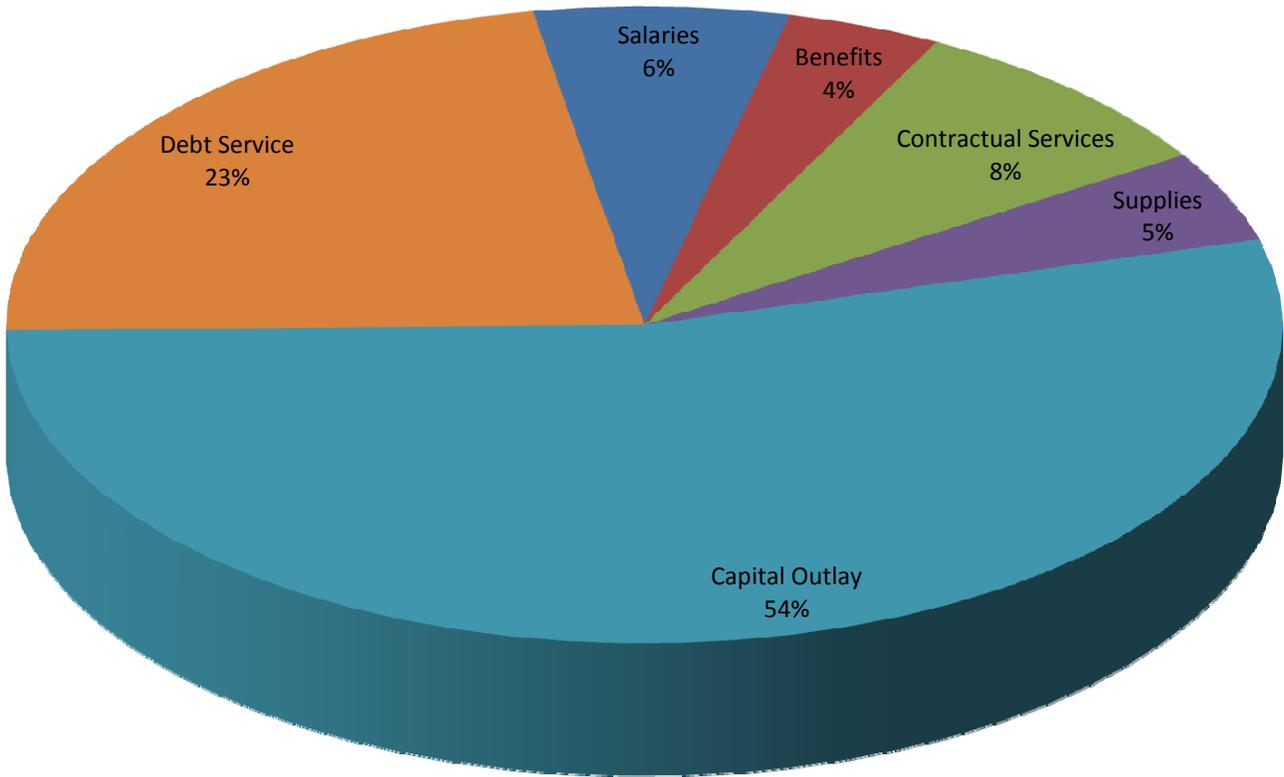
Water Fund

510

WATER OPERATIONS

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|---------------------------------------------------------|-----------------------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Debt Service - 2015A Bond | | | | | | |
| 51-510-77-00-8000 | PRINCIPAL PAYMENT | - | - | - | - | 73,540 |
| 51-510-77-00-8050 | INTEREST PAYMENT | - | - | 83,016 | - | 229,137 |
| | Total: Debt Service - 2015A Bond | \$0 | \$0 | \$83,016 | \$0 | \$302,677 |
| Debt Service - 2007A Bond | | | | | | |
| 51-510-83-00-8000 | PRINCIPAL PAYMENT | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 51-510-83-00-8050 | INTEREST PAYMENT | 123,041 | 122,423 | 121,793 | 121,793 | 121,163 |
| | Total: Debt Service - 2007A Bond | \$138,041 | \$137,423 | \$136,793 | \$136,793 | \$136,163 |
| Debt Service - 2003 Debt Certificates | | | | | | |
| 51-510-86-00-8000 | PRINCIPAL PAYMENT | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 51-510-86-00-8050 | INTEREST PAYMENT | 33,150 | 29,350 | 25,450 | 25,450 | 21,450 |
| | Total: Debt Service - 2003 Debt Certificates | \$133,150 | \$129,350 | \$125,450 | \$125,450 | \$121,450 |
| Debt Service - 2006A Refunding Debt Certificates | | | | | | |
| 51-510-87-00-8000 | PRINCIPAL PAYMENT | 405,000 | 420,000 | 435,000 | 435,000 | 460,000 |
| 51-510-87-00-8050 | INTEREST PAYMENT | 205,606 | 189,406 | 172,606 | 172,606 | 155,206 |
| | Total: Debt Service - 2006A Refunding | \$610,606 | \$609,406 | \$607,606 | \$607,606 | \$615,206 |
| Debt Service - 2005C Bond | | | | | | |
| 51-510-88-00-8000 | PRINCIPAL PAYMENT | 95,000 | 100,000 | - | - | - |
| 51-510-88-00-8050 | INTEREST PAYMENT | 70,975 | 54,065 | - | - | - |
| | <i>Refunded by 2014C Bond</i> | | | | | |
| | Total: Debt Service - 2005C Bond | \$165,975 | \$154,065 | \$0 | \$0 | \$0 |
| Debt Service - IEPA Loan L17-156300 | | | | | | |
| 51-510-89-00-8000 | PRINCIPAL PAYMENT | 89,961 | 92,224 | 94,544 | 94,544 | 96,923 |
| 51-510-89-00-8050 | INTEREST PAYMENT | 35,069 | 32,806 | 30,486 | 30,486 | 28,108 |
| | Total: Debt Service - IL EPA Loan 156300 | \$125,030 | \$125,030 | \$125,030 | \$125,030 | \$125,031 |
| Debt Service - 2014C Refunding Bond | | | | | | |
| 51-510-94-00-8000 | PRINCIPAL PAYMENT | - | - | 120,000 | 120,000 | 120,000 |
| 51-510-94-00-8050 | INTEREST PAYMENT | - | 13,111 | 32,550 | 32,550 | 30,150 |
| | Total: Debt Service - 2014C Ref Bond | \$0 | \$13,111 | \$152,550 | \$152,550 | \$150,150 |

United City of Yorkville
Expenses by Category
Water Fund Fiscal Year 2017 Budget



UNITED CITY OF YORKVILLE, ILLINOIS

Water Debt Service Summary Schedule

**PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2005 - 2035**

| Fiscal Year | Principal | Interest | Totals |
|-------------|----------------------|---------------------|----------------------|
| 2004 - 2005 | - | 339,363 | 339,363 |
| 2005 - 2006 | - | 262,950 | 262,950 |
| 2006 - 2007 | 4,035,000 | 323,300 | 4,358,300 |
| 2007 - 2008 | 166,880 | 365,691 | 532,571 |
| 2008 - 2009 | 168,947 | 376,070 | 545,017 |
| 2009 - 2010 | 181,451 | 376,602 | 558,053 |
| 2010 - 2011 | 248,500 | 370,953 | 619,453 |
| 2011 - 2012 | 255,600 | 362,677 | 618,277 |
| 2012 - 2013 | 542,754 | 488,262 | 1,031,016 |
| 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 | 865,466 | 585,222 | 1,450,687 |
| 2017 - 2018 | 923,352 | 489,108 | 1,412,460 |
| 2018 - 2019 | 1,159,528 | 455,763 | 1,615,291 |
| 2019 - 2020 | 2,049,916 | 412,405 | 2,462,321 |
| 2020 - 2021 | 2,079,898 | 331,059 | 2,410,957 |
| 2021 - 2022 | 1,672,299 | 247,315 | 1,919,614 |
| 2022 - 2023 | 1,576,090 | 181,102 | 1,757,192 |
| 2023 - 2024 | 593,629 | 120,760 | 714,389 |
| 2024 - 2025 | 602,562 | 100,126 | 702,688 |
| 2025 - 2026 | 279,326 | 79,129 | 358,454 |
| 2026 - 2027 | 223,538 | 69,755 | 293,293 |
| 2027 - 2028 | 169,148 | 62,511 | 231,659 |
| 2028 - 2029 | 176,502 | 55,745 | 232,248 |
| 2029 - 2030 | 183,857 | 48,685 | 232,542 |
| 2030 - 2031 | 191,211 | 41,331 | 232,542 |
| 2031 - 2032 | 198,565 | 33,683 | 232,248 |
| 2032 - 2033 | 205,919 | 25,740 | 231,659 |
| 2033 - 2034 | 213,274 | 17,503 | 230,777 |
| 2034 - 2035 | 224,305 | 8,972 | 233,277 |
| | \$ 22,654,245 | \$ 7,923,667 | \$ 30,577,912 |

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**

Debt Certificates of 2003

| | | | |
|--------------------------|-----------------------------|----------------------------------------------|---------------------|
| Date of Maturity | December 15, 2018 | Principal & Interest Paid-to-Date | \$ 5,392,513 |
| Date of Issuance | July 9, 2003 | | |
| Authorized Issue | \$4,800,000 | Principal & Interest Outstanding | \$ 551,800 |
| 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 | \$ 1,218,446 |
| Date of Issuance | February 22, 2007 | | |
| Authorized Issue | \$3,020,000 | Principal & Interest Outstanding | \$ 3,556,989 |
| 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 | \$ 3,026,175 |
| Date of Issuance | December 19, 2006 | | |
| Authorized Issue | \$5,555,000 | Principal & Interest Outstanding | \$ 4,382,255 |
| 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 |
| | \$ 5,555,000 | \$ 1,853,430 | \$ 7,408,430 | | \$ 928,126 | | \$ 925,305 |

* 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 | \$ 1,084,106 |
| Date of Issuance | August 9, 2007 | | |
| Authorized Issue | \$1,889,245 | Principal & Interest Outstanding | \$ 1,312,819 |
| 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 | \$ 165,660 |
| Date of Issuance | August 5, 2014 | | |
| Authorized Issue | \$1,290,000 | Principal & Interest Outstanding | \$ 1,337,200 |
| 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> |

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Bond of 2015A *

| | | | | |
|--------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------|----|------------------|
| Date of Maturity | December 1, 2034 | Principal & Interest Paid-to-Date | \$ | - |
| Date of Issuance | July 8, 2015 | | | |
| Authorized Issue | \$5,575,000 | Principal & Interest Outstanding | \$ | 5,813,234 |
| Interest Rates | 4.000% | | | |
| Interest Dates | June 1st and December 1st | | | |
| Principal Maturity Dates | December 1st | | | |
| Payable at | Amalgamated Bank | | | |
| Purpose | Refunding the remainder of the Series 2005 ARS Countryside Bonds & Countryside Subdivision Improvements | | | |

PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year | Debt Service Requirements | | | Interest Due on | | | |
|-------------|---------------------------|---------------------|---------------------|-----------------|-------------------|---------|-------------------|
| | Principal | Interest | Totals | June 1st | Amount | Dec 1st | Amount |
| 2015 - 2016 | - | - | - | 2015 | - | 2015 | - |
| 2016 - 2017 | 73,543 | 229,145 | 302,687 | 2016 | 147,144 | 2016 | 82,000 |
| 2017 - 2018 | 113,991 | 161,058 | 275,049 | 2017 | 80,529 | 2017 | 80,529 |
| 2018 - 2019 | 117,668 | 156,499 | 274,167 | 2018 | 78,249 | 2018 | 78,249 |
| 2019 - 2020 | 290,493 | 151,792 | 442,285 | 2019 | 75,896 | 2019 | 75,896 |
| 2020 - 2021 | 297,848 | 140,172 | 438,020 | 2020 | 70,086 | 2020 | 70,086 |
| 2021 - 2022 | 312,556 | 128,258 | 440,814 | 2021 | 64,129 | 2021 | 64,129 |
| 2022 - 2023 | 323,587 | 115,756 | 439,343 | 2022 | 57,878 | 2022 | 57,878 |
| 2023 - 2024 | 338,296 | 102,813 | 441,109 | 2023 | 51,406 | 2023 | 51,406 |
| 2024 - 2025 | 349,327 | 89,281 | 438,608 | 2024 | 44,640 | 2024 | 44,640 |
| 2025 - 2026 | 158,117 | 75,308 | 233,424 | 2025 | 37,654 | 2025 | 37,654 |
| 2026 - 2027 | 161,794 | 68,983 | 230,777 | 2026 | 34,491 | 2026 | 34,491 |
| 2027 - 2028 | 169,148 | 62,511 | 231,659 | 2027 | 31,256 | 2027 | 31,256 |
| 2028 - 2029 | 176,502 | 55,745 | 232,248 | 2028 | 27,873 | 2028 | 27,873 |
| 2029 - 2030 | 183,857 | 48,685 | 232,542 | 2029 | 24,343 | 2029 | 24,343 |
| 2030 - 2031 | 191,211 | 41,331 | 232,542 | 2030 | 20,665 | 2030 | 20,665 |
| 2031 - 2032 | 198,565 | 33,683 | 232,248 | 2031 | 16,841 | 2031 | 16,841 |
| 2032 - 2033 | 205,919 | 25,740 | 231,659 | 2032 | 12,870 | 2032 | 12,870 |
| 2033 - 2034 | 213,274 | 17,503 | 230,777 | 2033 | 8,752 | 2033 | 8,752 |
| 2034 - 2035 | 224,305 | 8,972 | 233,277 | 2034 | 4,486 | 2034 | 4,486 |
| | <u>\$ 4,100,000</u> | <u>\$ 1,713,234</u> | <u>\$ 5,813,234</u> | | <u>\$ 889,189</u> | | <u>\$ 824,045</u> |

* Principal is allocated as follows: \$4.1M (73.54%) Countryside Subdivision Water Improvements; & \$1.475M (26.46%) Refunding of 2005 Countryside Bonds.

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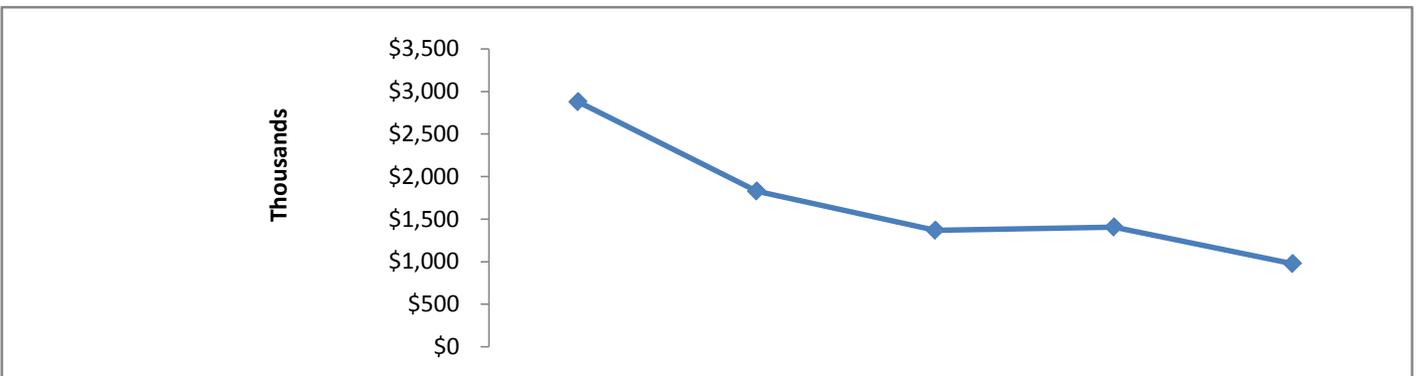
SEWER FUND (52)

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.

Operational Functions

- Operate & Maintain Seven Lift Stations - Annual & Monthly Jetting Maintenance
- Repair & Sustain Sanitary Mains & Manholes - Storm Sewer Cleaning
- Repair and Maintenance of Eight City Generators - Respond to Resident Questions & Concerns
- Inspect Contractor Repair of Sanitary Lines

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Taxes | 110,601 | - | - | - | - |
| Licenses & Permits | 16,800 | 35,000 | - | - | - |
| Charges for Service | 1,114,432 | 1,151,713 | 1,180,200 | 1,173,334 | 1,199,942 |
| Investment Earnings | 9,260 | 9,176 | 1,500 | 1,100 | 1,000 |
| Reimbursements | 1,300 | 2,360 | 200,000 | 201,175 | 200,000 |
| Other Financing Sources | 1,137,220 | 1,243,972 | 1,134,654 | 1,134,654 | 1,134,052 |
| Total Revenue | 2,389,613 | 2,442,221 | 2,516,354 | 2,510,263 | 2,534,994 |
| Expenditures | | | | | |
| Salaries | 164,273 | 187,301 | 205,003 | 205,003 | 216,289 |
| Benefits | 80,030 | 92,443 | 127,049 | 98,969 | 110,254 |
| Contractual Services | 75,530 | 164,251 | 82,845 | 102,377 | 119,463 |
| Supplies | 66,064 | 38,300 | 92,610 | 92,610 | 84,206 |
| Capital Outlay | 66,773 | 808,520 | 459,015 | 459,015 | 460,282 |
| Developer Commitments | - | 62,922 | 32,891 | 32,891 | 33,872 |
| Debt Service | 1,968,119 | 2,054,461 | 1,865,399 | 1,865,399 | 1,865,857 |
| Other Financing Uses | 82,988 | 83,588 | 76,275 | 76,275 | 75,075 |
| Total Expenses | 2,503,777 | 3,491,786 | 2,941,087 | 2,932,539 | 2,965,298 |
| Surplus (Deficit) | (114,164) | (1,049,565) | (424,733) | (422,276) | (430,304) |
| Ending Fund Balance Equivalent | 2,879,170 | 1,829,603 | 1,368,893 | 1,407,327 | 977,023 |
| | <i>115.0%</i> | <i>52.4%</i> | <i>46.5%</i> | <i>48.0%</i> | <i>32.9%</i> |



SEWER FUND (52)

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|---------------------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Personnel * | | | | | |
| Full-time Personnel: ** | | | | | |
| ^ Public Works Director | 0.33 | 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 | 3.33 | 3.33 | 3.33 | 3.33 | 3.33 |

* 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).

Fiscal Year 2016 Sewer Fund Highlights

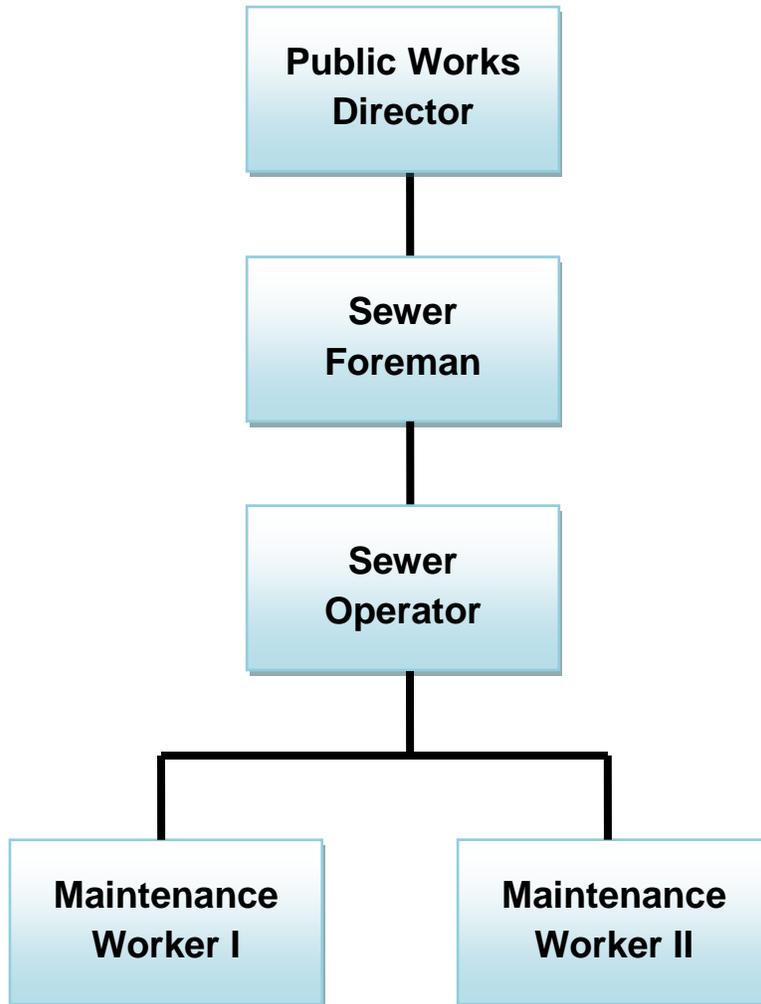
Road to Better Roads (RTBR) Program - The 2015 RTBR Program focused on sanitary sewer lining and manhole rehabilitations on Ridge, State, Adrian, Orange, Dolph, Washington, Morgan, Blaine & Elizabeth Streets.

Fiscal Year 2017 Sewer Fund Goals & Objectives

- Road to Better Roads (RTBR) Program - The 2016 RTBR Program will focus on sanitary sewer lining and manhole rehabilitations on Adams, Van Emmon, Madison, Morgan, Fox, Washington & Main Streets.
- Lift Station Updates - Several updates are budgeted for the City's various lift stations including new pumps and controllers as well as painting.
- Sewer Camera - A new portable mainline inspection camera is scheduled to be purchased in FY 2017 for general maintenance and emergency repairs.



Public Works Department- Sewer Fund Fiscal Year 2017 Organization Structure



United City of Yorkville Sewer Fund

52

SEWER FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Taxes | | | | | | |
| 52-000-40-00-4000 | PROPERTY TAXES - 2004B BOND | 110,601 | - | - | - | - |
| | Total: Taxes | \$110,601 | \$0 | \$0 | \$0 | \$0 |
| Licenses & Permits | | | | | | |
| 52-000-42-00-4216 | BUILD PROGRAM PERMITS | 16,800 | 35,000 | - | - | - |
| | Total: Licenses & Permits | \$16,800 | \$35,000 | \$0 | \$0 | \$0 |
| Charges for Services | | | | | | |
| 52-000-44-00-4435 | SEWER MAINTENANCE FEES | 756,746 | 790,556 | 802,200 | 813,660 | 837,942 |
| 52-000-44-00-4440 | SEWER INFRASTRUCTURE FEES | 333,587 | 341,199 | 340,000 | 340,000 | 340,000 |
| 52-000-44-00-4455 | SW CONNECTION FEES - OPERATIONS | 800 | 600 | 5,000 | 750 | 2,000 |
| 52-000-44-00-4456 | SW CONNECTION FEES - CAPITAL | 9,200 | 5,400 | 20,000 | 5,000 | 7,000 |
| 52-000-44-00-4462 | LATE PENALTIES - SEWER | 13,821 | 13,634 | 13,000 | 13,000 | 13,000 |
| 52-000-44-00-4465 | RIVER CROSSING FEES | 278 | 324 | - | 924 | - |
| | Total: Charges for Services | \$1,114,432 | \$1,151,713 | \$1,180,200 | \$1,173,334 | \$1,199,942 |
| Investment Earnings | | | | | | |
| 52-000-45-00-4500 | INVESTMENT EARNINGS | 9,260 | 5,427 | 1,500 | 1,100 | 1,000 |
| 52-000-45-00-4550 | GAIN ON INVESTMENT | - | 3,749 | - | - | - |
| | Total: Investment Earnings | \$9,260 | \$9,176 | \$1,500 | \$1,100 | \$1,000 |
| Reimbursements | | | | | | |
| 52-000-46-00-4625 | REIMB - I&I REDUCTIONS <i> Cancels Out with Sanitary Sewer Lining Exp</i> | - | - | 200,000 | 200,000 | 200,000 |
| 52-000-46-00-4690 | REIMB - MISCELLANEOUS | 1,300 | 2,360 | - | 1,175 | - |
| | Total: Reimbursements | \$1,300 | \$2,360 | \$200,000 | \$201,175 | \$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 | 1,134,654 | 1,134,654 | 1,134,052 |
| 52-000-49-00-4910 | SALE OF CAPITAL ASSETS | - | 110,000 | - | - | - |
| | Total: Other Financing Sources | \$1,137,220 | \$1,243,972 | \$1,134,654 | \$1,134,654 | \$1,134,052 |
| | Total: SEWER FUND REVENUE | <u>\$2,389,613</u> | <u>\$2,442,221</u> | <u>\$2,516,354</u> | <u>\$2,510,263</u> | <u>\$2,534,994</u> |

United City of Yorkville Sewer Fund

520

SEWER OPERATIONS

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|-------------------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Salaries | | | | | | |
| 52-520-50-00-5010 | SALARIES & WAGES | 164,160 | 187,220 | 203,003 | 203,003 | 214,289 |
| 52-520-50-00-5020 | OVERTIME | 113 | 81 | 2,000 | 2,000 | 2,000 |
| | Total: Salaries | \$164,273 | \$187,301 | \$205,003 | \$205,003 | \$216,289 |
| Benefits | | | | | | |
| 52-520-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 18,268 | 21,410 | 22,807 | 22,807 | 23,359 |
| 52-520-52-00-5214 | FICA CONTRIBUTION | 12,371 | 14,093 | 15,177 | 15,177 | 16,175 |
| 52-520-52-00-5216 | GROUP HEALTH INSURANCE | 32,305 | 40,589 | 70,903 | 43,021 | 51,144 |
| 52-520-52-00-5222 | GROUP LIFE INSURANCE | 265 | 328 | 373 | 409 | 371 |
| 52-520-52-00-5223 | DENTAL INSURANCE | 2,006 | 3,215 | 4,650 | 4,244 | 4,658 |
| 52-520-52-00-5224 | VISION INSURANCE | 277 | 407 | 479 | 552 | 552 |
| 52-520-52-00-5230 | UNEMPLOYMENT INSURANCE | 302 | 376 | 1,000 | 500 | 1,000 |
| 52-520-52-00-5231 | LIABILITY INSURANCE | 14,236 | 12,025 | 11,660 | 12,259 | 12,995 |
| | Total: Benefits | \$80,030 | \$92,443 | \$127,049 | \$98,969 | \$110,254 |
| Contractual Services | | | | | | |
| 52-520-54-00-5405 | BUILD PROGRAM | 16,800 | 35,000 | - | - | - |
| 52-520-54-00-5412 | TRAINING & CONFERENCES | - | 1,504 | 2,300 | 2,300 | 3,300 |
| 52-520-54-00-5415 | TRAVEL & LODGING | - | 240 | 500 | 500 | 500 |
| 52-520-54-00-5430 | PRINTING & DUPLICATING | 28 | 30 | 1,700 | 1,700 | 1,700 |
| 52-520-54-00-5440 | TELECOMMUNICATIONS | 1,848 | 1,895 | 2,500 | 2,500 | 2,500 |
| 52-520-54-00-5444 | LIFT STATION SERVICES | 18,582 | 8,589 | 21,365 | 21,365 | 37,433 |
| | <i>Includes \$15k for Lift Station Painting</i> | | | | | |
| 52-520-54-00-5462 | PROFESSIONAL SERVICES | 4,917 | 6,861 | 8,000 | 8,000 | 8,000 |
| 52-520-54-00-5480 | UTILITIES | 24,674 | 20,258 | 30,000 | 30,000 | 31,800 |
| 52-520-54-00-5485 | RENTAL & LEASE PURCHASE | 504 | 504 | 1,500 | 1,500 | 1,000 |
| 52-520-54-00-5489 | LOSS ON INVESTMENT | - | 75,369 | - | - | - |
| 52-520-54-00-5490 | VEHICLE MAINTENANCE SERVICES | 1,663 | 4,447 | 5,000 | 5,000 | 12,000 |
| 52-520-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 2,100 | 6,512 | 4,000 | 24,532 | 16,000 |
| 52-520-54-00-5498 | PAYING AGENT FEES | 2,920 | 1,277 | 2,980 | 2,980 | 2,980 |
| 52-520-54-00-5499 | BAD DEBT | 1,494 | 1,765 | 3,000 | 2,000 | 2,250 |
| | <i>Sewer Maint/Infra Fees on Utility Bill</i> | | | | | |
| | Total: Contractual Services | \$75,530 | \$164,251 | \$82,845 | \$102,377 | \$119,463 |
| Supplies | | | | | | |
| 52-520-56-00-5600 | WEARING APPAREL | 2,930 | 2,585 | 2,625 | 2,625 | 2,756 |
| 52-520-56-00-5610 | OFFICE SUPPLIES | 2,342 | 517 | 2,000 | 2,000 | 2,000 |

United City of Yorkville Sewer Fund

520

SEWER OPERATIONS

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|----------------------------------------------------|-----------------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 52-520-56-00-5613 | LIFT STATION MAINTENANCE | 2,682 | 5,012 | 12,000 | 12,000 | 12,000 |
| 52-520-56-00-5620 | OPERATING SUPPLIES | 3,959 | 4,828 | 4,500 | 4,500 | 5,000 |
| 52-520-56-00-5628 | VEHICLE MAINTENANCE SUPPLIES | 3,557 | 1,315 | 2,000 | 2,000 | 2,000 |
| 52-520-56-00-5630 | SMALL TOOLS & EQUIPMENT | 7,867 | 1,109 | 2,500 | 2,500 | 2,500 |
| 52-520-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 225 | 259 | 1,200 | 1,200 | 1,200 |
| 52-520-56-00-5640 | REPAIR & MAINTENANCE | 12,777 | 1,301 | 30,000 | 30,000 | 30,000 |
| 52-520-56-00-5695 | GASOLINE | 29,725 | 21,374 | 35,785 | 35,785 | 26,750 |
| | Total: Supplies | \$66,064 | \$38,300 | \$92,610 | \$92,610 | \$84,206 |
| Capital Outlay | | | | | | |
| 52-520-60-00-6025 | ROAD TO BETTER ROADS | - | 251,677 | 200,000 | 200,000 | 200,000 |
| 52-520-60-00-6028 | SANITARY SEWER LINING | - | 98,029 | 200,000 | 200,000 | 200,000 |
| 52-520-60-00-6069 | US34 (IL 47/ORCHARD RD) PROJECT | - | - | - | - | 1,267 |
| 52-520-60-00-6070 | VEHICLES | - | 379,986 | - | - | - |
| 52-520-60-00-6079 | ROUTE 47 EXPANSION | 66,773 | 78,828 | 59,015 | 59,015 | 59,015 |
| | Total: Capital Outlay | \$66,773 | \$808,520 | \$459,015 | \$459,015 | \$460,282 |
| Developer Commitments | | | | | | |
| 52-520-75-00-7500 | LENNAR - RAIN TREE SEWER RECAPTURE | - | 62,922 | 32,891 | 32,891 | 33,872 |
| | Total: Developer Commitments | \$0 | \$62,922 | \$32,891 | \$32,891 | \$33,872 |
| Debt Service - 2004B Bond | | | | | | |
| 52-520-84-00-8000 | PRINCIPAL PAYMENT | 280,000 | 375,000 | 395,000 | 395,000 | 410,000 |
| 52-520-84-00-8050 | INTEREST PAYMENT | 88,750 | 78,950 | 65,825 | 65,825 | 52,000 |
| | Total: Debt Service - 2004B Bond | \$368,750 | \$453,950 | \$460,825 | \$460,825 | \$462,000 |
| Debt Service - 2003A IRBB Debt Certificates | | | | | | |
| 52-520-90-00-8000 | PRINCIPAL PAYMENT | 100,000 | 105,000 | 110,000 | 110,000 | 115,000 |
| 52-520-90-00-8050 | INTEREST PAYMENT | 62,048 | 57,648 | 52,870 | 52,870 | 47,755 |
| | Total: Debt Service - 2003 IRBB | \$162,048 | \$162,648 | \$162,870 | \$162,870 | \$162,755 |
| Debt Service - 2004A Debt Certificates | | | | | | |
| 52-520-91-00-8000 | PRINCIPAL PAYMENT | 180,000 | 190,000 | - | - | - |
| 52-520-91-00-8050 | INTEREST PAYMENT | 13,050 | 6,840 | - | - | - |
| | Total: Debt Service - 2004A Debt Certs | \$193,050 | \$196,840 | \$0 | \$0 | \$0 |
| Debt Service - 2011 Refunding Bond | | | | | | |
| 52-520-92-00-8000 | PRINCIPAL PAYMENT | 660,000 | 685,000 | 715,000 | 715,000 | 745,000 |
| 52-520-92-00-8050 | INTEREST PAYMENT | 477,220 | 448,972 | 419,654 | 419,654 | 389,052 |
| | Total: Debt Service - 2011 Refunding | \$1,137,220 | \$1,133,972 | \$1,134,654 | \$1,134,654 | \$1,134,052 |

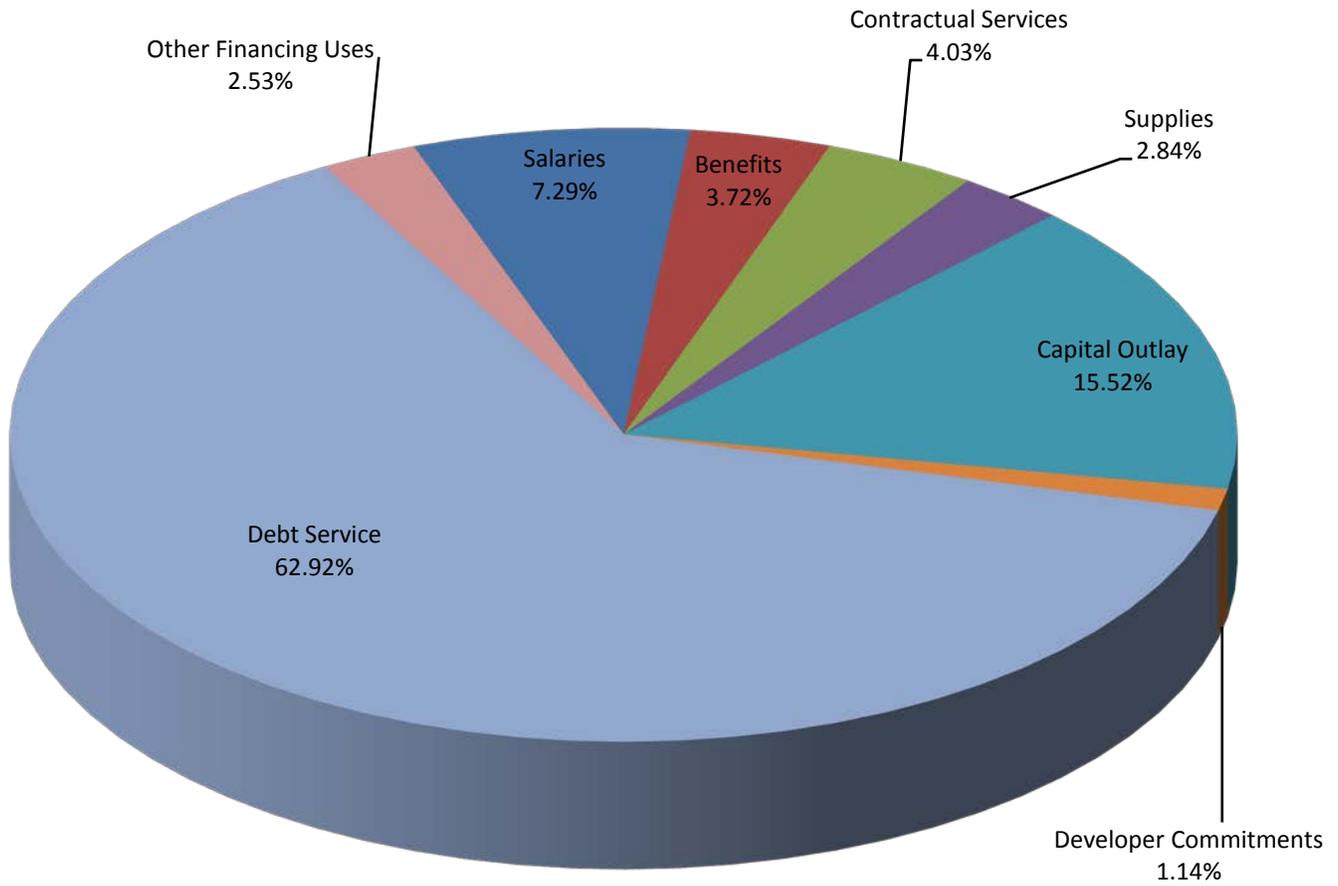
United City of Yorkville
Sewer Fund

520

SEWER OPERATIONS

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------------------|-----------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Debt Service - IEPA Loan L17-115300 | | | | | | |
| 52-520-96-00-8000 | PRINCIPAL PAYMENT | 90,952 | 93,355 | 95,821 | 95,821 | 98,353 |
| 52-520-96-00-8050 | INTEREST PAYMENT | 16,099 | 13,696 | 11,229 | 11,229 | 8,697 |
| | Total: Debt Service - IEPA Loan 115300 | \$107,051 | \$107,051 | \$107,050 | \$107,050 | \$107,050 |
| Other Financing Uses | | | | | | |
| 52-520-99-00-9951 | TRANSFER TO WATER <i>One Half the 2014C Debt Service PMT</i> | 82,988 | 83,588 | 76,275 | 76,275 | 75,075 |
| | Total: Other Financing Uses | \$82,988 | \$83,588 | \$76,275 | \$76,275 | \$75,075 |
| | Total: SEWER OPERATIONS | <u>\$2,503,777</u> | <u>\$3,491,786</u> | <u>\$2,941,087</u> | <u>\$2,932,539</u> | <u>\$2,965,298</u> |

United City of Yorkville
Expenses by Category
Sewer Fund Fiscal Year 2017 Budget



UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Debt Service Summary

**PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2000 - 2026**

| Fiscal Year | Principal | Interest | Totals |
|-------------|----------------------|---------------------|----------------------|
| 1999 - 2000 | 37,166 | 11,202 | 48,368 |
| 2000 - 2001 | 58,780 | 37,957 | 96,737 |
| 2001 - 2002 | 66,512 | 40,539 | 107,051 |
| 2002 - 2003 | 68,269 | 38,781 | 107,050 |
| 2003 - 2004 | 70,073 | 73,108 | 143,181 |
| 2004 - 2005 | 151,924 | 257,933 | 409,857 |
| 2005 - 2006 | 408,825 | 282,517 | 691,342 |
| 2006 - 2007 | 420,775 | 274,037 | 694,812 |
| 2007 - 2008 | 437,778 | 264,529 | 702,307 |
| 2008 - 2009 | 454,833 | 253,806 | 708,639 |
| 2009 - 2010 | 466,942 | 241,634 | 708,576 |
| 2010 - 2011 | 489,107 | 228,470 | 717,577 |
| 2011 - 2012 | 511,329 | 279,888 | 791,217 |
| 2012 - 2013 | 533,610 | 674,496 | 1,208,106 |
| 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 |
| | \$ 19,941,807 | \$ 7,375,355 | \$ 27,317,162 |

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 | \$ 3,949,347 |
| Date of Issuance | November 10, 2011 | | |
| Authorized Issue | \$11,150,000 | Principal & Interest Outstanding | \$ 11,366,318 |
| 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 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 | \$ 3,400,736 |
| Date of Issuance | March 1, 2004 | | |
| Authorized Issue | \$3,500,000 | Principal & Interest Outstanding | \$ 1,405,800 |
| 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 |
| | \$ 3,500,000 | \$ 1,306,536 | \$ 4,806,536 | | \$ 643,047 | | \$ 663,489 |

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 | \$ 2,002,669 |
| Date of Issuance | September 24, 2003 | | |
| Authorized Issue | \$2,035,000 | Principal & Interest Outstanding | \$ 1,147,569 |
| 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 - 115300) Loan Payable of 2000

| | | | |
|--------------------------|-------------------------------------------------------------|----------------------------------------------|---------------------|
| Date of Maturity | September 6, 2019 | Principal & Interest Paid-to-Date | \$ 1,750,864 |
| Date of Issuance | March 6, 2000 | | |
| Authorized Issue | \$1,656,809 | Principal & Interest Outstanding | \$ 374,676 |
| 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) | | |

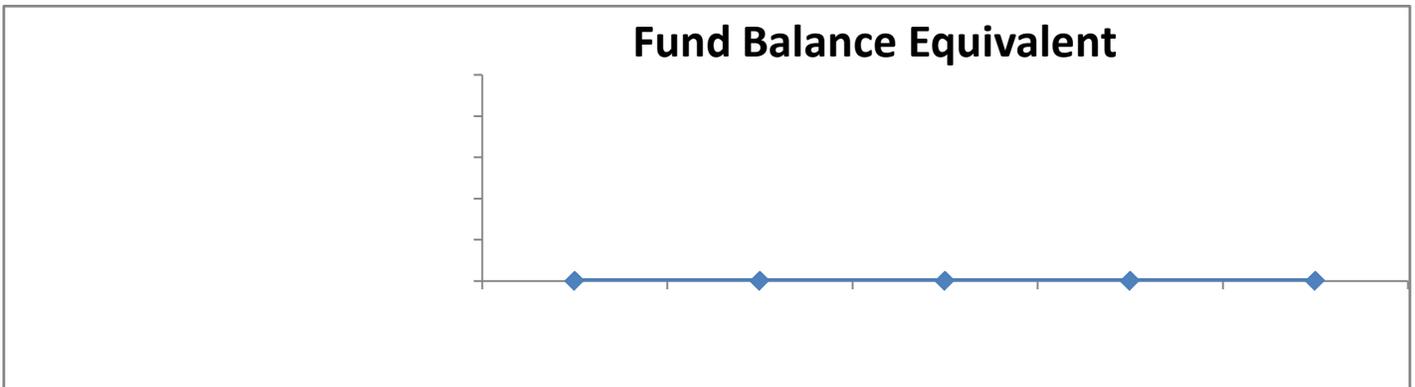
PRINCIPAL AND INTEREST REQUIREMENTS

| 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 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Charges for Service | 44,891 | - | - | - | - |
| Miscellaneous | 572 | - | - | - | - |
| Other Financing Sources | 489,043 | - | - | - | - |
| Total Revenue | 534,506 | - | - | - | - |
| Expenses | | | | | |
| Salaries | 19,795 | - | - | - | - |
| Benefits | 2,148 | - | - | - | - |
| Contractual Services | 208,635 | - | - | - | - |
| Supplies | 3,508 | - | - | - | - |
| Total Expenses | 234,086 | - | - | - | - |
| Surplus (Deficit) | 300,420 | - | - | - | - |
| Ending Fund Balance Equivalent | - | - | - | - | - |
| | <i>0.0%</i> | | | | |



| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|---------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Personnel | | | | | |
| Full-time Personnel: | | | | | |
| Facility Coordinator | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Part-time Personnel: * | | | | | |
| Front Desk Staff | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Janitorial Staff | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Kidz Club Staff | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Preschool Staff | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| Total Part-Time Personnel | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Personnel | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

* The Recreation Center was closed on June 30, 2013 (lease termination date).

United City of Yorkville Recreation Center Fund

80

RECREATION CENTER FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|---------------------------------------|-------------------------|-------------------|-------------------|----------------------|--------------------|
| Charges for Services | | | | | | |
| 80-000-44-00-4439 | PROGRAM FEES | 3,409 | - | - | - | - |
| 80-000-44-00-4441 | CONCESSION REVENUE | 492 | - | - | - | - |
| 80-000-44-00-4444 | MEMBERSHIP FEES | 37,189 | - | - | - | - |
| 80-000-44-00-4445 | GUEST FEES | 1,136 | - | - | - | - |
| 80-000-44-00-4446 | SWIM CLASS FEES | 2,275 | - | - | - | - |
| 80-000-44-00-4447 | PERSONAL TRAINING FEES | 360 | - | - | - | - |
| 80-000-44-00-4448 | TANNING SESSION FEES | 30 | - | - | - | - |
| | Total: Charges for Services | \$44,891 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous | | | | | | |
| 80-000-48-00-4820 | RENTAL INCOME | 444 | - | - | - | - |
| 80-000-48-00-4846 | SCHOLARSHIPS/DONATIONS | 28 | - | - | - | - |
| 80-000-48-00-4850 | MISCELLANEOUS INCOME | 100 | - | - | - | - |
| | Total: Miscellaneous | \$572 | \$0 | \$0 | \$0 | \$0 |
| Other Financing Sources | | | | | | |
| 80-000-49-00-4979 | TRANSFER FROM PARK & REC | 489,043 | - | - | - | - |
| | <i>To Close Out Fund</i> | | | | | |
| | Total: Other Financing Sources | \$489,043 | \$0 | \$0 | \$0 | \$0 |
| | Total: REC CTR REVENUE | <u>\$534,506</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

United City of Yorkville
Recreation Center Fund

800

RECREATION CENTER EXPENSES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Salaries | | | | | | |
| 80-800-50-00-5015 | PART-TIME SALARIES | 13,006 | - | - | - | - |
| 80-800-50-00-5052 | INSTRUCTORS WAGES | 6,789 | - | - | - | - |
| | Total: Salaries | \$19,795 | \$0 | \$0 | \$0 | \$0 |
| Benefits | | | | | | |
| 80-800-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 624 | - | - | - | - |
| 80-800-52-00-5214 | FICA CONTRIBUTION | 1,524 | - | - | - | - |
| | Total: Benefits | \$2,148 | \$0 | \$0 | \$0 | \$0 |
| Contractual Services | | | | | | |
| 80-800-54-00-5440 | TELECOMMUNICATIONS | 691 | - | - | - | - |
| 80-800-54-00-5462 | PROFESSIONAL SERVICES | 1,726 | - | - | - | - |
| 80-800-54-00-5480 | UTILITIES | 3,523 | - | - | - | - |
| 80-800-54-00-5485 | RENTAL & LEASE PURCHASE | 138,274 | - | - | - | - |
| 80-800-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 4,402 | - | - | - | - |
| 80-800-54-00-5496 | PROGRAM REFUNDS | 4,129 | - | - | - | - |
| 80-800-54-00-5497 | PROPERTY TAX PAYMENT | 55,890 | - | - | - | - |
| | Total: Contractual Services | \$208,635 | \$0 | \$0 | \$0 | \$0 |
| Supplies | | | | | | |
| 80-800-56-00-5606 | PROGRAM SUPPLIES | 520 | - | - | - | - |
| 80-800-56-00-5620 | OPERATING SUPPLIES | 1,123 | - | - | - | - |
| 80-800-56-00-5640 | REPAIR & MAINTENANCE | 1,865 | - | - | - | - |
| | Total: Supplies | \$3,508 | \$0 | \$0 | \$0 | \$0 |
| | Total: REC CTR EXPENSES | <u>\$234,086</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

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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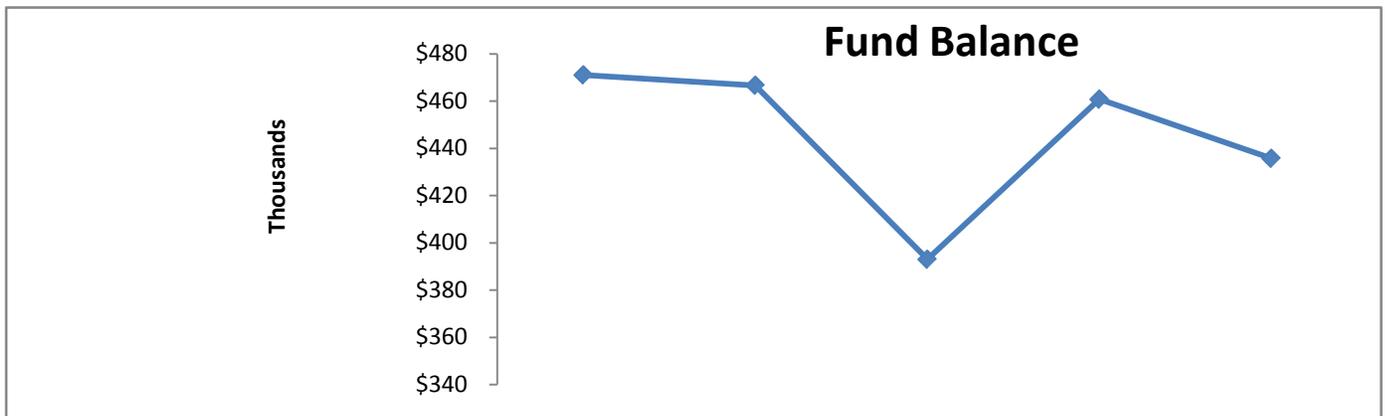
LIBRARY OPERATIONS FUND (82)

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.

Operational Functions

- Program Activities based on Community Interests - Facilitate Loaning of Books & Other Media
- Support an Active Public Relations Program - Participate in Inter-Library Loan Program
- Provide Meeting Space for Community Groups - Provide Residents with Technology Access

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Taxes | 642,838 | 626,950 | 635,000 | 622,529 | 644,719 |
| Intergovernmental | 22,914 | 26,934 | 22,450 | 22,450 | 22,450 |
| Fines & Forfeits | 9,680 | 8,356 | 9,300 | 9,300 | 9,300 |
| Charges for Service | 10,707 | 10,841 | 11,500 | 11,500 | 11,500 |
| Investment Earnings | 1,313 | 1,279 | 1,500 | 350 | 350 |
| Reimbursements | - | 13,174 | - | - | - |
| Miscellaneous | 7,992 | 6,762 | 7,500 | 7,500 | 7,500 |
| Other Financing Sources | 45,948 | 25,189 | 34,168 | 31,668 | 36,068 |
| Total Revenue | 741,392 | 719,485 | 721,418 | 705,297 | 731,887 |
| Expenditures | | | | | |
| Salaries | 414,525 | 400,069 | 397,860 | 397,860 | 419,134 |
| Benefits | 170,118 | 157,525 | 171,013 | 162,874 | 181,638 |
| Contractual Services | 94,739 | 145,651 | 128,249 | 128,249 | 129,171 |
| Supplies | 15,885 | 17,144 | 19,000 | 19,000 | 24,000 |
| Other Financing Uses | 21,185 | 3,487 | 0 | 3,215 | 3,000 |
| Total Expenditures | 716,452 | 723,876 | 716,122 | 711,198 | 756,943 |
| Surplus (Deficit) | 24,940 | (4,391) | 5,296 | (5,901) | (25,056) |
| Ending Fund Balance | 471,076 | 466,683 | 392,989 | 460,782 | 435,726 |
| | 65.8% | 64.5% | 54.9% | 64.8% | 57.6% |



LIBRARY OPERATIONS FUND (82)

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 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 | 6.28 | 6.73 |
| Custodian | <u>1.32</u> | <u>1.27</u> | <u>1.44</u> | <u>0.52</u> | <u>1.44</u> |
| Total Part-Time Personnel | 7.04 | 6.86 | 7.69 | 6.80 | 8.17 |
| Total Full-Time Equivalent Personnel | <u>12.04</u> | <u>11.86</u> | <u>12.69</u> | <u>10.80</u> | <u>12.17</u> |

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

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

Fiscal Year 2016 Library Department Highlights

Digital Platforms - The Library is currently a member of Online Media of Northern Illinois (OMNI) and e-Read Illinois, providing residents with access to over 45,000 e-books & e-audio books.

Self Check-Out - Self Check-Out Stations were added for patron use.

Exceptional Programming - The Library continued to provide exceptional adult and children's programming, with partial funding and support coming from the Library support group called "Friends of the Library".

Centennial Celebration - The Yorkville Public Library celebrated its 100th year (1915 - 2015).

Fiscal Year 2017 Library Department Goals & Objectives

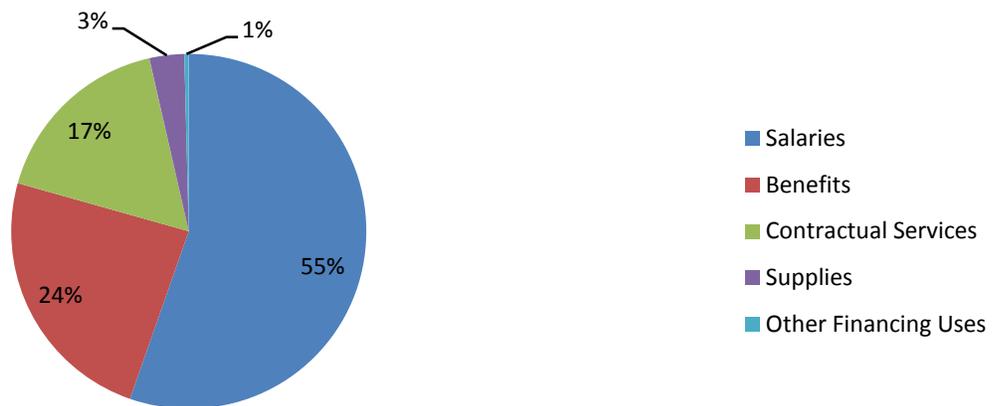
- Update all public computers.
- Continue to update Library's collection.
- Expand Library hours of operation.

LIBRARY OPERATIONS FUND (82)

Library Operations Fund Performance Metrics

| | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual |
|--------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Total Patron Visits | 75,139 | 76,102 | 77,186 | 71,185 |
| Number of Patron Library Cards | 7,507 | 7,148 | 7,160 | 6,309 |
| <i><u>Program Attendance for:</u></i> | <u>5,028</u> | <u>5,170</u> | <u>7,296</u> | <u>6,831</u> |
| Children's Programs | 2,725 | 2,789 | 4,768 | 4,845 |
| Young Adult Programs | 1,299 | 1,311 | 1,320 | 451 |
| Adult Programs | 1,004 | 1,070 | 1,208 | 1,535 |
| <i><u>Library Materials & Subscriptions:</u></i> | | | | |
| Books | 50,608 | 51,493 | 51,746 | 53,613 |
| DVD's | 2,032 | 2,222 | 2,311 | 2,447 |
| Audio Recordings | 3,258 | 3,348 | 3,437 | 3,476 |
| Sheet Music | 1,258 | 1,259 | 1,259 | 1,253 |
| Magazine Subscriptions | 90 | 90 | 87 | 84 |
| Newspaper Subscriptions | 5 | 4 | 4 | 4 |
| Items Borrowed from Other Libraries for Yorkville Patrons | 15,354 | 29,293 | 16,201 | 13,032 |
| Items Loaned to Other Libraries from Collection | 6,751 | 6,611 | 8,075 | 8,005 |
| Items Checked Out by Patrons | 106,407 | 102,100 | 92,885 | 72,995 |
| Circulation of Electronic Materials | n/a | 5,432 | 8,007 | 10,181 |
| Access to e-Books | 18,730 | 19,223 | 42,530 | 39,794 |
| Access to e-Audio Recordings | 2,514 | 2,835 | 4,716 | 6,045 |

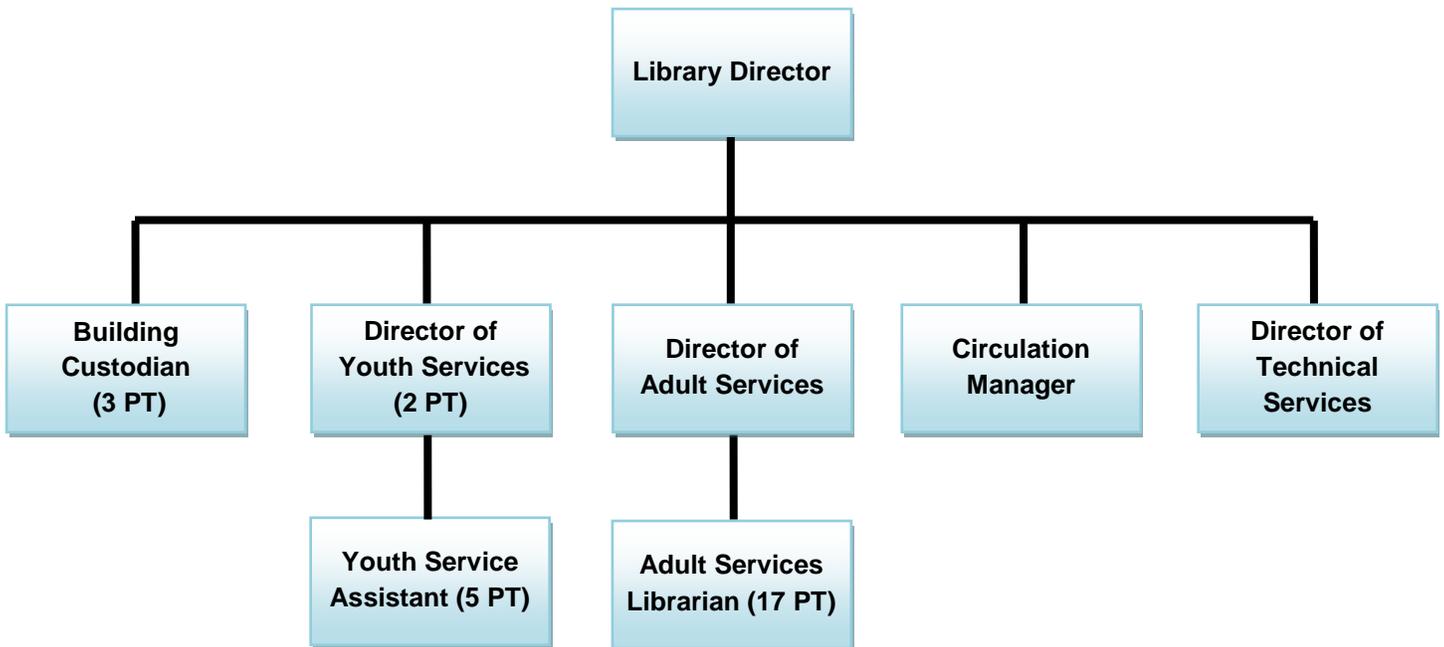
Library Operations Fund (82) - Expenditure by Category





Yorkville Public Library

Fiscal Year 2017 Organization Structure



United City of Yorkville Library Operations Fund

82

LIBRARY OPERATIONS FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|---------------------------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Taxes | | | | | | |
| 82-000-40-00-4000 | PROPERTY TAXES | 642,838 | 626,950 | 635,000 | 622,529 | 644,719 |
| | Total: Taxes | \$642,838 | \$626,950 | \$635,000 | \$622,529 | \$644,719 |
| Intergovernmental | | | | | | |
| 82-000-41-00-4120 | PERSONAL PROPERTY TAX <i>Library Share is 24.89%</i> | 5,525 | 5,783 | 5,250 | 5,250 | 5,250 |
| 82-000-41-00-4170 | STATE GRANTS <i>Library per Capita Grant</i> | 17,389 | 21,151 | 17,200 | 17,200 | 17,200 |
| | Total: Intergovernmental | \$22,914 | \$26,934 | \$22,450 | \$22,450 | \$22,450 |
| Fines & Forfeits | | | | | | |
| 82-000-43-00-4330 | LIBRARY FINES | 9,680 | 8,356 | 9,300 | 9,300 | 9,300 |
| | Total: Fines & Forfeits | \$9,680 | \$8,356 | \$9,300 | \$9,300 | \$9,300 |
| Charges for Services | | | | | | |
| 82-000-44-00-4401 | LIBRARY SUBSCRIPTION CARDS | 7,194 | 6,647 | 7,500 | 7,500 | 7,500 |
| 82-000-44-00-4422 | COPY FEES | 2,628 | 3,095 | 3,000 | 3,000 | 3,000 |
| 82-000-44-00-4439 | PROGRAM FEES | 885 | 1,099 | 1,000 | 1,000 | 1,000 |
| | Total: Charges for Services | \$10,707 | \$10,841 | \$11,500 | \$11,500 | \$11,500 |
| Investment Earnings | | | | | | |
| 82-000-45-00-4500 | INVESTMENT EARNINGS | 1,313 | 816 | 1,500 | 350 | 350 |
| 82-000-45-00-4550 | GAIN ON INVESTMENT | - | 463 | - | - | - |
| | Total: Investment Earnings | \$1,313 | \$1,279 | \$1,500 | \$350 | \$350 |
| Reimbursements | | | | | | |
| 82-000-46-00-4690 | REIMB - MISCELLANEOUS | - | 13,174 | - | - | - |
| | Total: Reimbursements | \$0 | \$13,174 | \$0 | \$0 | \$0 |
| Miscellaneous | | | | | | |
| 82-000-48-00-4820 | RENTAL INCOME | 2,098 | 1,851 | 2,000 | 2,000 | 2,000 |
| 82-000-48-00-4824 | DVD RENTAL INCOME | 4,550 | 3,923 | 5,000 | 5,000 | 5,000 |
| 82-000-48-00-4850 | MISCELLANEOUS INCOME | 1,344 | 988 | 500 | 500 | 500 |
| | Total: Miscellaneous | \$7,992 | \$6,762 | \$7,500 | \$7,500 | \$7,500 |

United City of Yorkville
Library Operations Fund

82

LIBRARY OPERATIONS FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|----------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Other Financing Sources | | | | | | |
| 82-000-49-00-4901 | TRANSFER FROM GENERAL <i>For Liability/Unemployment Insurance</i> | 45,948 | 25,189 | 34,168 | 31,668 | 36,068 |
| | Total: Other Financing Sources | \$45,948 | \$25,189 | \$34,168 | \$31,668 | \$36,068 |
| | Total: LIBRARY OPS REVENUE | <u>\$741,392</u> | <u>\$719,485</u> | <u>\$721,418</u> | <u>\$705,297</u> | <u>\$731,887</u> |

United City of Yorkville Library Operations Fund

820

LIBRARY OPERATIONS FUND EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|----------------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Salaries | | | | | | |
| 82-820-50-00-5010 | SALARIES & WAGES | 245,323 | 210,198 | 202,860 | 202,860 | 217,309 |
| 82-820-50-00-5015 | PART-TIME SALARIES | 169,202 | 189,871 | 195,000 | 195,000 | 201,825 |
| | Total: Salaries | \$414,525 | \$400,069 | \$397,860 | \$397,860 | \$419,134 |
| Benefits | | | | | | |
| 82-820-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 27,138 | 23,897 | 22,569 | 22,569 | 23,470 |
| 82-820-52-00-5214 | FICA CONTRIBUTION | 30,993 | 29,991 | 29,849 | 29,849 | 31,448 |
| 82-820-52-00-5216 | GROUP HEALTH INSURANCE | 81,269 | 72,838 | 78,823 | 72,557 | 83,960 |
| 82-820-52-00-5222 | GROUP LIFE INSURANCE | 525 | 427 | 418 | 443 | 403 |
| 82-820-52-00-5223 | DENTAL INSURANCE | 5,092 | 4,728 | 4,690 | 5,137 | 5,638 |
| 82-820-52-00-5224 | VISION INSURANCE | 643 | 455 | 496 | 651 | 651 |
| 82-820-52-00-5230 | UNEMPLOYMENT INSURANCE | 681 | - | 2,500 | - | 2,500 |
| | <i>Canceled out by General Fund Transfer</i> | | | | | |
| 82-820-52-00-5231 | LIABILITY INSURANCE | 23,777 | 25,189 | 31,668 | 31,668 | 33,568 |
| | <i>Canceled out by General Fund Transfer</i> | | | | | |
| | Total: Benefits | \$170,118 | \$157,525 | \$171,013 | \$162,874 | \$181,638 |
| Contractual Services | | | | | | |
| 82-820-54-00-5412 | TRAINING & CONFERENCES | 232 | 133 | 500 | 500 | 500 |
| 82-820-54-00-5415 | TRAVEL & LODGING | 541 | 514 | 600 | 600 | 600 |
| 82-820-54-00-5426 | PUBLISHING & ADVERTISING | 46 | 47 | 100 | 100 | 100 |
| 82-820-54-00-5440 | TELECOMMUNICATIONS | 11,941 | 11,468 | 11,000 | 11,000 | 6,000 |
| 82-820-54-00-5452 | POSTAGE & SHIPPING | 509 | 455 | 500 | 500 | 500 |
| 82-820-54-00-5460 | DUES & SUBSCRIPTIONS | 8,515 | 9,934 | 12,000 | 12,000 | 12,000 |
| | <i>Database & Subscriptions</i> | | | | | |
| 82-820-54-00-5462 | PROFESSIONAL SERVICES | 35,891 | 28,610 | 29,000 | 29,000 | 29,000 |
| 82-820-54-00-5466 | LEGAL SERVICES | - | 975 | 2,000 | 2,000 | 2,000 |
| 82-820-54-00-5468 | AUTOMATION | 14,283 | 24,923 | 35,000 | 35,000 | 35,000 |
| 82-820-54-00-5480 | UTILITIES | 17,260 | 11,518 | 15,359 | 15,359 | 16,281 |
| 82-820-54-00-5489 | LOSS ON INVESTMENT | - | 9,300 | - | - | - |
| 82-820-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 4,959 | 46,085 | 20,000 | 20,000 | 25,000 |
| 82-820-54-00-5498 | PAYING AGENT FEES | 562 | 1,689 | 2,190 | 2,190 | 2,190 |
| | Total: Contractual Services | \$94,739 | \$145,651 | \$128,249 | \$128,249 | \$129,171 |
| Supplies | | | | | | |
| 82-820-56-00-5610 | OFFICE SUPPLIES | 5,807 | 5,257 | 8,000 | 8,000 | 8,000 |
| 82-820-56-00-5620 | OPERATING SUPPLES | 6,772 | 9,338 | 8,000 | 8,000 | 8,000 |
| | <i>Custodial Supplies</i> | | | | | |

United City of Yorkville
Library Operations Fund

820

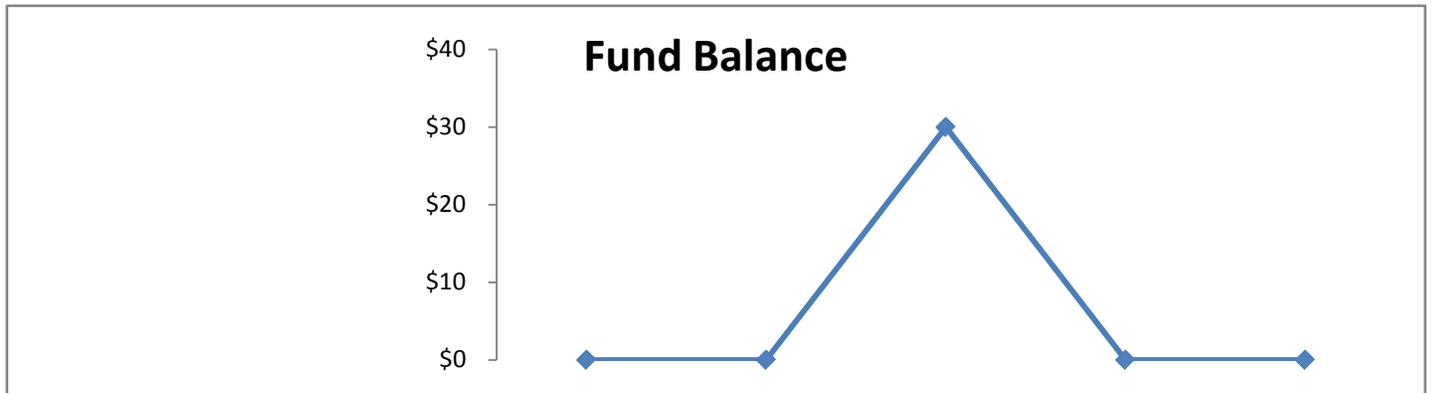
LIBRARY OPERATIONS FUND EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|---------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| 82-820-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | - | - | - | - | - |
| 82-820-56-00-5671 | LIBRARY PROGRAMMING <i>Ties to Program Fee Revenue</i> | 731 | 1,209 | 1,000 | 1,000 | 1,000 |
| 82-820-56-00-5676 | EMPLOYEE RECOGNITION | - | - | - | - | - |
| 82-820-56-00-5684 | COMPACT DISCS & OTHER MUSIC | - | - | - | - | - |
| 82-820-56-00-5685 | DVD'S | 2,575 | 1,340 | 2,000 | 2,000 | 2,000 |
| 82-820-56-00-5686 | BOOKS | - | - | - | - | 5,000 |
| | Total: Supplies | \$15,885 | \$17,144 | \$19,000 | \$19,000 | \$24,000 |
| Other Financing Uses | | | | | | |
| 82-820-99-00-9983 | TRANSFER TO LIBRARY DEBT SERVICE <i>To Eliminate Deficit Fund Balance Position</i> | 21,185 | 3,487 | - | 3,215 | 3,000 |
| | Total: Other Financing Uses | \$21,185 | \$3,487 | \$0 | \$3,215 | \$3,000 |
| | Total: LIBRARY EXPENDITURES | <u>\$716,452</u> | <u>\$723,876</u> | <u>\$716,122</u> | <u>\$711,198</u> | <u>\$756,943</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 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Taxes | 746,464 | 727,762 | 749,846 | 746,621 | 749,771 |
| Investment Earnings | 71 | 72 | 30 | 10 | - |
| Other Financing Sources | 21,185 | 3,487 | - | 3,215 | 3,000 |
| Total Revenue | 767,720 | 731,321 | 749,876 | 749,846 | 752,771 |
| Expenditures | | | | | |
| Debt Service | 767,720 | 731,321 | 749,846 | 749,846 | 752,771 |
| Total Expenditures | 767,720 | 731,321 | 749,846 | 749,846 | 752,771 |
| Surplus (Deficit) | 0 | 0 | 30 | 0 | 0 |
| Ending Fund Balance | 0 | 0 | 30 | 0 | 0 |
| | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> |



United City of Yorkville
Library Debt Service Fund

83

LIBRARY DEBT SERVICE FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|--------------------------------|--------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Taxes | | | | | | |
| 83-000-40-00-4000 | PROPERTY TAXES | 746,464 | 727,762 | 749,846 | 746,621 | 749,771 |
| | Total: Taxes | \$746,464 | \$727,762 | \$749,846 | \$746,621 | \$749,771 |
| Investment Earnings | | | | | | |
| 83-000-45-00-4500 | INVESTMENT EARNINGS | 71 | 72 | 30 | 10 | - |
| | Total: Investment Earnings | \$71 | \$72 | \$30 | \$10 | \$0 |
| Other Financing Sources | | | | | | |
| 83-000-49-00-4982 | TRANSFER FROM LIBRARY OPS <i>To Eliminate Deficit Fund Balance Position</i> | 21,185 | 3,487 | - | 3,215 | 3,000 |
| | Total: Other Financing Sources | \$21,185 | \$3,487 | \$0 | \$3,215 | \$3,000 |
| | Total: LIBRARY D/S FUND REVENUE | <u>\$767,720</u> | <u>\$731,321</u> | <u>\$749,876</u> | <u>\$749,846</u> | <u>\$752,771</u> |

United City of Yorkville
Library Debt Service Fund

830

LIBRARY DEBT SERVICE FUND EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-------------------------------------------|--------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Debt Service - 2005B Bond | | | | | | |
| 83-830-83-00-8000 | PRINCIPLE PAYMENT | 335,000 | - | - | - | - |
| 83-830-83-00-8050 | INTEREST PAYMENT | 13,400 | - | - | - | - |
| | <i>Refunded by 2013 Ref Bond</i> | | | | | |
| | Total: Debt Service - 2005B Bond | \$348,400 | \$0 | \$0 | \$0 | \$0 |
| Debt Service - 2006 Bond | | | | | | |
| 83-830-84-00-8000 | PRINCIPLE PAYMENT | 100,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 83-830-84-00-8050 | INTEREST PAYMENT | 39,238 | 34,488 | 32,113 | 32,113 | 29,738 |
| | Total: Debt Service - 2006 Bond | \$139,238 | \$84,488 | \$82,113 | \$82,113 | \$79,738 |
| Debt Service - 2013 Refunding Bond | | | | | | |
| 83-830-99-00-8000 | PRINCIPLE PAYMENT | 155,000 | 455,000 | 485,000 | 485,000 | 500,000 |
| 83-830-99-00-8050 | INTEREST PAYMENT | 125,082 | 191,833 | 182,733 | 182,733 | 173,033 |
| | Total: Debt Service - 2013 Ref Bond | \$280,082 | \$646,833 | \$667,733 | \$667,733 | \$673,033 |
| | Total: LIBRARY D/S EXPENDITURES | <u>\$767,720</u> | <u>\$731,321</u> | <u>\$749,846</u> | <u>\$749,846</u> | <u>\$752,771</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 | - |

\$ 7,250,000 \$ 2,374,185 \$ 9,624,185

\$ 1,253,548

\$ 1,120,638

* \$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 | \$ 1,384,712 |
| Date of Issuance | August 1, 2006 | | |
| Authorized Issue | \$1,500,000 | Principal & Interest Outstanding | \$ 794,078 |
| 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 | \$ 1,594,647 |
| Date of Issuance | May 9, 2013 | | |
| Authorized Issue | \$6,625,000 | Principal & Interest Outstanding | \$ 6,553,578 |
| 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

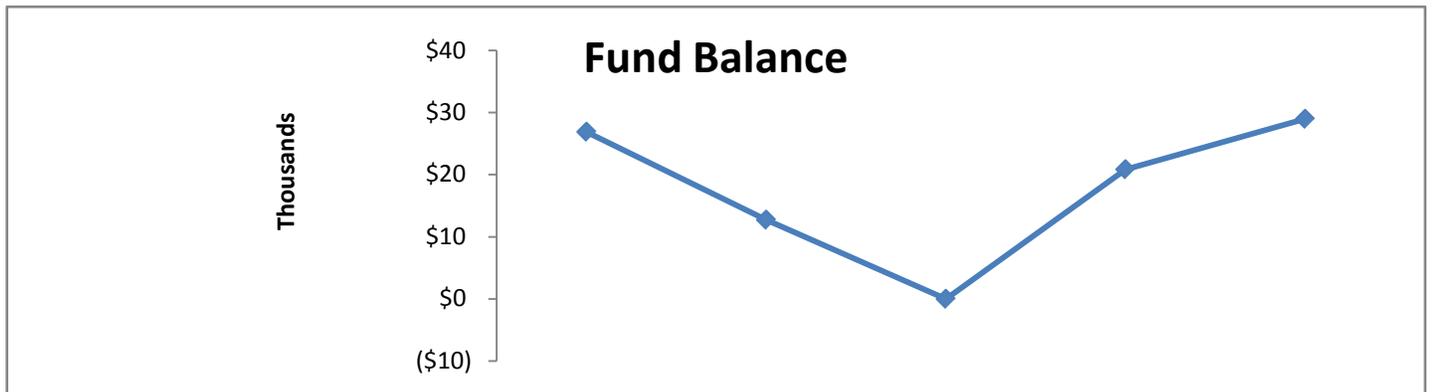
| Fiscal Year | Debt Service Requirements | | | Interest Due on | | | |
|-------------|---------------------------|---------------------|---------------------|-----------------|-------------------|----------|-------------------|
| | Principal | Interest | Totals | June 30th | Amount | Dec 30th | Amount |
| 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 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------------|
| Revenue | | | | | |
| Licenses & Permits | 53,650 | 25,325 | 20,000 | 20,000 | 20,000 |
| Investment Earnings | 16 | 24 | 20 | 10 | 10 |
| Total Revenue | 53,666 | 25,349 | 20,020 | 20,010 | 20,010 |
| Expenditures | | | | | |
| Contractual Services | 3,000 | 3,093 | 3,500 | 3,500 | 3,500 |
| Supplies | 39,484 | 36,412 | 8,395 | 8,395 | 8,395 |
| Total Expenditures | 42,484 | 39,505 | 11,895 | 11,895 | 11,895 |
| Surplus (Deficit) | 11,182 | (14,156) | 8,125 | 8,115 | 8,115 |
| Ending Fund Balance | 26,870 | 12,714 | (10) | 20,829 | 28,944 |
| | <i>63.2%</i> | <i>32.2%</i> | <i>-0.1%</i> | <i>175.1%</i> | <i>243.3%</i> |



United City of Yorkville
Library Capital Fund

84

LIBRARY CAPITAL FUND REVENUE

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|---------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Licenses and Permits | | | | | | |
| 84-000-42-00-4214 | DEVELOPMENT FEES | 53,650 | 25,325 | 20,000 | 20,000 | 20,000 |
| | Total: Licenses and Permits | \$53,650 | \$25,325 | \$20,000 | \$20,000 | \$20,000 |
| Investment Earnings | | | | | | |
| 84-000-45-00-4500 | INVESTMENT EARNINGS | 16 | 11 | 20 | 10 | 10 |
| 84-000-48-00-4850 | MISCELLANEOUS INCOME | - | 13 | - | - | - |
| | Total: Investment Earnings | \$16 | \$24 | \$20 | \$10 | \$10 |
| | Total: LIBRARY CAPITAL REVENUE | <u>\$53,666</u> | <u>\$25,349</u> | <u>\$20,020</u> | <u>\$20,010</u> | <u>\$20,010</u> |

United City of Yorkville
Library Capital Fund

840

LIBRARY CAPITAL FUND EXPENDITURES

| Account | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted |
|-----------------------------|--------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Contractual Services | | | | | | |
| 84-840-54-00-5460 | E-BOOKS SUBSCRIPTION | 3,000 | 3,093 | 3,500 | 3,500 | 3,500 |
| | Total: Contractual Services | \$3,000 | \$3,093 | \$3,500 | \$3,500 | \$3,500 |
| Supplies | | | | | | |
| 84-840-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 7,074 | 16,428 | - | - | - |
| 84-840-56-00-5683 | AUDIO BOOKS | 1,482 | 2,467 | - | - | - |
| 84-840-56-00-5684 | COMPACT DISCS AND OTHER MUSIC | 666 | - | - | - | - |
| 84-840-56-00-5685 | DVD'S | 2,062 | 1,250 | - | - | - |
| 84-840-56-00-5686 | BOOKS | 28,200 | 16,267 | 8,395 | 8,395 | 8,395 |
| | Total: Supplies | \$39,484 | \$36,412 | \$8,395 | \$8,395 | \$8,395 |
| | Total: LIBRARY CAPITAL EXPENDITURES | <u>\$42,484</u> | <u>\$39,505</u> | <u>\$11,895</u> | <u>\$11,895</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 2014 - 2021

| <u>FUND</u> | FY 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|------------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| <u>General Fund</u> | 13,445,145 | 14,150,910 | 14,200,637 | 14,426,376 | 14,516,822 | 14,850,532 | 15,140,233 | 15,436,033 | 15,737,049 |
| <u>Special Revenue Funds</u> | | | | | | | | | |
| Motor Fuel Tax | 815,699 | 852,055 | 484,000 | 493,650 | 512,577 | 474,300 | 474,300 | 474,300 | 474,300 |
| Parks and Recreation | 2,289,916 | 1,816,275 | 1,583,231 | 1,619,206 | 1,654,988 | 1,848,134 | 1,901,522 | 1,957,139 | 2,015,805 |
| Land Cash | 137,602 | 172,873 | 430,500 | 113,257 | 489,000 | 37,000 | 437,000 | 35,000 | 35,000 |
| Countryside TIF | 1,237,149 | 9,295 | 100,000 | 1,741,072 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Downtown TIF | 71,006 | 60,215 | 65,050 | 68,918 | 70,050 | 70,050 | 75,050 | 75,050 | 80,050 |
| Fox Hill SSA | 3,787 | 8,536 | 7,073 | 7,072 | 7,073 | 7,073 | 7,073 | 7,073 | 7,073 |
| Sunflower SSA | 7,469 | 17,417 | 18,608 | 18,608 | 20,392 | 20,392 | 20,392 | 20,392 | 20,392 |
| <u>Debt Service Fund</u> | 322,226 | 2,705,298 | 302,130 | 302,883 | 320,675 | 320,275 | 324,775 | 324,075 | 323,275 |
| <u>Capital Project Funds</u> | | | | | | | | | |
| Municipal Building | 575,545 | - | - | - | - | - | - | - | - |
| Vehicle & Equipment | 305,427 | 471,009 | 472,338 | 528,932 | 140,883 | 193,723 | 193,723 | 193,723 | 193,723 |
| City-Wide Capital | 1,552,624 | 6,541,621 | 1,757,322 | 1,429,978 | 1,823,662 | 805,600 | 760,100 | 760,100 | 760,100 |
| <u>Enterprise Funds</u> | | | | | | | | | |
| Water | 2,587,877 | 4,068,790 | 7,673,519 | 7,707,805 | 3,794,908 | 3,894,357 | 3,899,329 | 4,314,174 | 4,796,711 |
| Sewer | 2,389,613 | 2,442,221 | 2,516,354 | 2,510,263 | 2,534,994 | 2,583,742 | 2,606,344 | 2,633,348 | 2,664,654 |
| Recreation Center | 534,506 | - | - | - | - | - | - | - | - |
| <u>Library Funds</u> | | | | | | | | | |
| Library Operations | 741,392 | 719,485 | 721,418 | 705,297 | 731,887 | 746,295 | 761,582 | 777,260 | 793,343 |
| Library Debt Service | 767,720 | 731,321 | 749,876 | 749,846 | 752,771 | 760,396 | 792,101 | 797,013 | 827,088 |
| Library Capital | 53,666 | 25,349 | 20,020 | 20,010 | 20,010 | 20,010 | 20,010 | 20,010 | 20,010 |
| TOTAL REVENUES | 27,838,369 | 34,792,670 | 31,102,076 | 32,443,173 | 27,590,692 | 26,831,879 | 27,613,534 | 28,024,690 | 28,948,573 |

United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2014 - 2021

| <u>FUND</u> | FY 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|------------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| <u>General Fund</u> | 13,808,392 | 13,185,437 | 14,190,635 | 14,238,749 | 14,803,097 | 15,384,016 | 15,780,895 | 16,269,062 | 16,771,905 |
| <u>Special Revenue Funds</u> | | | | | | | | | |
| Motor Fuel Tax | 947,751 | 962,228 | 871,497 | 701,850 | 740,580 | 697,558 | 654,954 | 604,467 | 474,300 |
| Parks and Recreation | 2,063,804 | 1,805,222 | 1,795,640 | 1,765,480 | 1,796,995 | 1,841,676 | 1,893,932 | 1,949,113 | 2,007,325 |
| Land Cash | 71,037 | 243,428 | 580,832 | 45,512 | 453,855 | 330,832 | 72,734 | - | - |
| Countryside TIF | 3,343,572 | 80,030 | 179,587 | 1,694,044 | 162,759 | 152,815 | 152,498 | 212,985 | 211,451 |
| Downtown TIF | 56,411 | 52,651 | 406,030 | 413,530 | 52,780 | 52,785 | 52,795 | 52,795 | 52,795 |
| Fox Hill SSA | 7,776 | 4,208 | 29,833 | 34,674 | 4,833 | 5,800 | 5,800 | 5,800 | 5,800 |
| Sunflower SSA | 12,635 | 40,098 | 37,594 | 37,857 | 17,534 | 19,841 | 13,841 | 13,841 | 13,841 |
| <u>Debt Service Fund</u> | 328,954 | 2,702,774 | 310,775 | 310,725 | 320,675 | 320,275 | 324,775 | 324,075 | 323,275 |
| <u>Capital Project Funds</u> | | | | | | | | | |
| Municipal Building | 3,930 | - | - | - | - | - | - | - | - |
| Vehicle & Equipment | 333,269 | 513,177 | 616,130 | 581,775 | 193,617 | 193,617 | 193,617 | 193,617 | 193,617 |
| City-Wide Capital | 1,204,795 | 2,533,469 | 5,900,204 | 3,492,466 | 3,796,671 | 1,253,959 | 955,688 | 760,100 | 760,100 |
| <u>Enterprise Funds</u> | | | | | | | | | |
| Water | 2,763,633 | 4,319,725 | 7,949,715 | 4,397,027 | 6,445,269 | 4,041,487 | 4,322,721 | 5,234,152 | 4,619,018 |
| Sewer | 2,503,777 | 3,491,786 | 2,941,087 | 2,932,539 | 2,965,298 | 2,996,663 | 3,025,241 | 2,506,181 | 2,450,001 |
| Recreation Center | 234,086 | - | - | - | - | - | - | - | - |
| <u>Library Fund</u> | | | | | | | | | |
| Library Operations | 716,452 | 723,876 | 716,122 | 711,198 | 756,943 | 783,636 | 809,117 | 835,828 | 863,836 |
| Library Debt Service | 767,720 | 731,321 | 749,846 | 749,846 | 752,771 | 760,396 | 792,101 | 797,013 | 827,088 |
| Library Capital | 42,484 | 39,505 | 11,895 | 11,895 | 11,895 | 20,000 | 20,010 | 20,010 | 20,010 |
| TOTAL EXPENDITURES | 29,210,478 | 31,428,935 | 37,287,422 | 32,119,167 | 33,275,572 | 28,855,356 | 29,070,719 | 29,779,039 | 29,594,362 |

United City of Yorkville
Fund Balance History
Fiscal Years 2014 - 2021

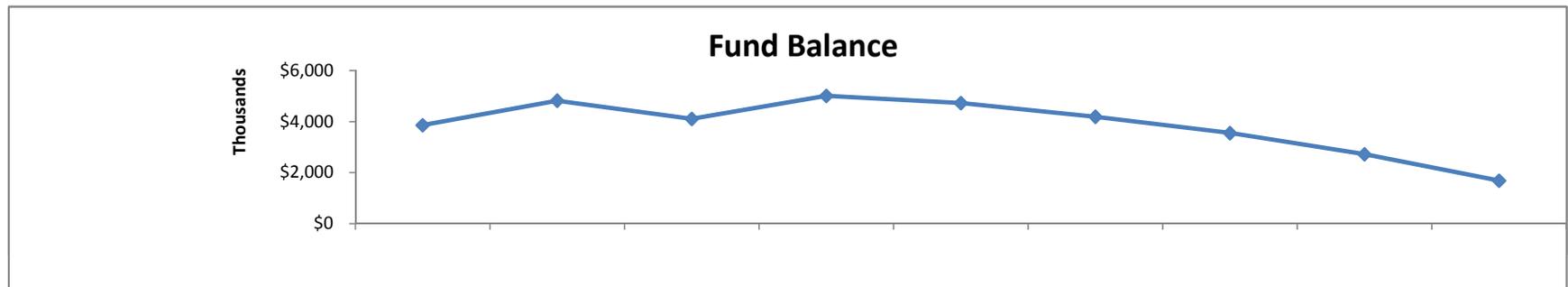
| FUND | FY 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|------------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| <u>General Fund</u> | 3,860,581 | 4,826,059 | 4,110,607 | 5,013,686 | 4,727,411 | 4,193,927 | 3,553,265 | 2,720,236 | 1,685,380 |
| <u>Special Revenue Funds</u> | | | | | | | | | |
| Motor Fuel Tax | 1,030,456 | 920,282 | 589,656 | 712,082 | 484,079 | 260,821 | 80,167 | (50,000) | (50,000) |
| Parks and Recreation | 546,485 | 557,536 | 269,391 | 411,262 | 269,255 | 275,713 | 283,303 | 291,329 | 299,809 |
| Land Cash | 187,984 | 117,430 | (185,167) | 185,175 | 220,320 | (73,512) | 290,754 | 325,754 | 360,754 |
| Countryside TIF | (534,087) | (604,820) | (594,959) | (557,792) | (520,551) | (473,366) | (425,864) | (438,849) | (450,300) |
| Downtown TIF | 231,529 | 239,096 | (58,049) | (105,516) | (88,246) | (70,981) | (48,726) | (26,471) | 784 |
| Fox Hill SSA | 11,134 | 15,462 | (7,693) | (12,140) | (9,900) | (8,627) | (7,354) | (6,081) | (4,808) |
| Sunflower SSA | 2,574 | (20,108) | (49,980) | (39,357) | (36,499) | (35,948) | (29,397) | (22,846) | (16,295) |
| <u>Debt Service Fund</u> | 5,319 | 7,842 | - | - | - | - | - | - | - |
| <u>Capital Project Funds</u> | | | | | | | | | |
| Vehicle & Equipment | 147,746 | 105,577 | (1,224) | 52,734 | - | 106 | 212 | 318 | 424 |
| City-Wide Capital | 676,555 | 4,684,706 | 831,196 | 2,622,218 | 649,209 | 200,850 | 5,262 | 5,262 | 5,262 |
| <u>Enterprise Funds *</u> | | | | | | | | | |
| Water | 1,350,923 | 1,099,988 | 558,007 | 4,410,766 | 1,760,405 | 1,613,275 | 1,189,883 | 269,905 | 447,598 |
| Sewer | 2,879,170 | 1,829,603 | 1,368,893 | 1,407,327 | 977,023 | 564,102 | 145,205 | 272,372 | 487,025 |
| <u>Library Funds</u> | | | | | | | | | |
| Library Operations | 471,076 | 466,683 | 392,989 | 460,782 | 435,726 | 398,385 | 350,850 | 292,282 | 221,789 |
| Library Debt Service | - | - | 30 | - | - | - | - | - | - |
| Library Capital | 26,870 | 12,714 | (10) | 20,829 | 28,944 | 28,954 | 28,954 | 28,954 | 28,954 |
| Totals | 10,894,315 | 14,258,050 | 7,223,687 | 14,582,056 | 8,897,176 | 6,873,699 | 5,416,514 | 3,662,165 | 3,016,376 |

* 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 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Adopted Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Revenue | | | | | | | | | |
| Taxes | 9,607,999 | 10,052,792 | 10,229,937 | 10,229,475 | 10,384,836 | 10,585,524 | 10,789,227 | 10,996,003 | 11,205,915 |
| Intergovernmental | 2,120,327 | 2,295,134 | 2,178,100 | 2,386,728 | 2,313,586 | 2,361,058 | 2,409,379 | 2,458,566 | 2,508,638 |
| Licenses & Permits | 168,119 | 173,126 | 198,000 | 173,000 | 178,000 | 223,000 | 223,000 | 223,000 | 223,000 |
| Fines & Forfeits | 173,954 | 137,252 | 160,250 | 130,225 | 130,225 | 135,225 | 135,225 | 135,225 | 135,225 |
| Charges for Service | 1,175,166 | 1,290,493 | 1,319,950 | 1,388,948 | 1,423,175 | 1,460,725 | 1,499,402 | 1,539,239 | 1,580,271 |
| Investment Earnings | 8,792 | 8,909 | 4,000 | 5,000 | 5,000 | 3,000 | 2,000 | 2,000 | 2,000 |
| Reimbursements | 168,974 | 168,182 | 80,000 | 86,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| Miscellaneous | 19,335 | 22,813 | 22,500 | 22,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| Other Financing Sources | 2,479 | 2,209 | 7,900 | 5,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Total Revenue | 13,445,145 | 14,150,910 | 14,200,637 | 14,426,376 | 14,516,822 | 14,850,532 | 15,140,233 | 15,436,033 | 15,737,049 |
| Expenditures | | | | | | | | | |
| Salaries | 3,437,661 | 3,721,840 | 4,113,253 | 4,110,082 | 4,315,553 | 4,477,044 | 4,599,713 | 4,726,061 | 4,856,200 |
| Benefits | 2,052,895 | 2,334,546 | 2,545,610 | 2,477,220 | 2,798,284 | 2,981,592 | 3,170,576 | 3,369,578 | 3,579,176 |
| Contractual Services | 4,267,482 | 4,387,516 | 4,807,155 | 4,910,053 | 4,731,040 | 4,791,526 | 4,811,157 | 4,906,895 | 4,995,683 |
| Supplies | 247,990 | 254,650 | 284,861 | 284,861 | 326,761 | 279,547 | 288,503 | 298,070 | 308,289 |
| Contingencies | 11,676 | - | - | - | - | - | - | - | - |
| Other Financing Uses | 3,790,688 | 2,486,885 | 2,439,756 | 2,456,533 | 2,631,459 | 2,854,307 | 2,910,946 | 2,968,458 | 3,032,557 |
| Total Expenditures | 13,808,392 | 13,185,437 | 14,190,635 | 14,238,749 | 14,803,097 | 15,384,016 | 15,780,895 | 16,269,062 | 16,771,905 |
| Surplus (Deficit) | (363,247) | 965,473 | 10,002 | 187,627 | (286,275) | (533,484) | (640,662) | (833,029) | (1,034,856) |
| Ending Fund Balance | 3,860,581 | 4,826,059 | 4,110,607 | 5,013,686 | 4,727,411 | 4,193,927 | 3,553,265 | 2,720,236 | 1,685,380 |
| | 27.96% | 36.60% | 28.97% | 35.21% | 31.94% | 27.26% | 22.52% | 16.72% | 10.05% |



| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|--------------------------|-------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| GENERAL FUND - 01 | | | | | | | | | | |
| 01-000-40-00-4000 | PROPERTY TAXES - CORPORATE LEVY | 2,201,759 | 2,277,087 | 2,288,200 | 2,278,321 | 2,219,203 | 2,263,587 | 2,308,859 | 2,355,036 | 2,402,137 |
| 01-000-40-00-4010 | PROPERTY TAXES - POLICE PENSION | 524,120 | 624,168 | 728,477 | 703,105 | 825,413 | 875,413 | 925,413 | 975,413 | 1,025,413 |
| 01-000-40-00-4030 | MUNICIPAL SALES TAX | 2,586,460 | 2,704,651 | 2,751,960 | 2,746,000 | 2,800,920 | 2,856,938 | 2,914,077 | 2,972,359 | 3,031,806 |
| 01-000-40-00-4035 | NON-HOME RULE SALES TAX | 1,986,566 | 2,078,061 | 2,142,000 | 2,115,000 | 2,157,300 | 2,200,446 | 2,244,455 | 2,289,344 | 2,335,131 |
| 01-000-40-00-4040 | ELECTRIC UTILITY TAX | 615,878 | 635,478 | 605,000 | 635,000 | 625,000 | 625,000 | 625,000 | 625,000 | 625,000 |
| 01-000-40-00-4041 | NATURAL GAS UTILITY TAX | 310,979 | 277,969 | 265,000 | 265,000 | 265,000 | 265,000 | 265,000 | 265,000 | 265,000 |
| 01-000-40-00-4043 | EXCISE TAX | 461,554 | 418,509 | 415,000 | 390,000 | 390,000 | 390,000 | 390,000 | 390,000 | 390,000 |
| 01-000-40-00-4044 | TELEPHONE UTILITY TAX | 12,625 | 10,222 | 11,500 | 8,250 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 01-000-40-00-4045 | CABLE FRANCHISE FEES | 232,206 | 258,118 | 230,000 | 270,000 | 270,000 | 270,000 | 270,000 | 270,000 | 270,000 |
| 01-000-40-00-4050 | HOTEL TAX | 65,605 | 72,708 | 70,000 | 76,000 | 76,000 | 76,000 | 76,000 | 76,000 | 76,000 |
| 01-000-40-00-4055 | VIDEO GAMING TAX | 26,047 | 50,855 | 45,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 01-000-40-00-4060 | AMUSEMENT TAX | 144,118 | 172,461 | 175,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| 01-000-40-00-4065 | ADMISSIONS TAX | 103,720 | 104,066 | 105,000 | 121,799 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 01-000-40-00-4070 | BUSINESS DISTRICT TAX - KENDALL MRKT | 325,724 | 336,830 | 346,800 | 350,000 | 357,000 | 364,140 | 371,423 | 378,851 | 386,428 |
| 01-000-40-00-4071 | BUSINESS DISTRICT TAX - DOWNTOWN | - | 11,192 | 20,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-000-40-00-4072 | BUSINESS DISTRICT TAX - COUNTRYSIDE | - | 9,054 | 20,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| 01-000-40-00-4075 | AUTO RENTAL TAX | 10,638 | 11,363 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| 01-000-41-00-4100 | STATE INCOME TAX | 1,613,102 | 1,735,422 | 1,610,000 | 1,800,000 | 1,725,942 | 1,760,461 | 1,795,670 | 1,831,583 | 1,868,215 |
| 01-000-41-00-4105 | LOCAL USE TAX | 296,298 | 341,880 | 346,800 | 395,000 | 397,644 | 405,597 | 413,709 | 421,983 | 430,423 |
| 01-000-41-00-4110 | ROAD & BRIDGE TAX | 164,398 | 171,756 | 175,000 | 148,223 | 150,000 | 155,000 | 160,000 | 165,000 | 170,000 |
| 01-000-41-00-4120 | PERSONAL PROPERTY TAX | 16,672 | 17,450 | 16,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| 01-000-41-00-4160 | FEDERAL GRANTS | 8,880 | 10,341 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-000-41-00-4168 | STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE | 19,284 | 17,290 | 19,000 | 13,505 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-000-41-00-4170 | STATE GRANTS | 266 | - | - | 2,000 | - | - | - | - | - |
| 01-000-41-00-4182 | MISC INTERGOVERNMENTAL | 1,427 | 995 | 1,300 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-000-42-00-4200 | LIQUOR LICENSES | 47,781 | 46,887 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 01-000-42-00-4205 | OTHER LICENSES & PERMITS | 4,156 | 2,537 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-000-42-00-4210 | BUILDING PERMITS | 116,182 | 123,702 | 150,000 | 125,000 | 130,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| 01-000-43-00-4310 | CIRCUIT COURT FINES | 45,653 | 49,859 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 01-000-43-00-4320 | ADMINISTRATIVE ADJUDICATION | 42,430 | 31,507 | 35,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-000-43-00-4323 | OFFENDER REGISTRATION FEES | 215 | 230 | 250 | 225 | 225 | 225 | 225 | 225 | 225 |
| 01-000-43-00-4325 | POLICE TOWS | 85,656 | 55,656 | 80,000 | 55,000 | 55,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 01-000-44-00-4400 | GARBAGE SURCHARGE | 1,003,263 | 1,117,947 | 1,148,450 | 1,215,119 | 1,251,675 | 1,289,225 | 1,327,902 | 1,367,739 | 1,408,771 |
| 01-000-44-00-4405 | COLLECTION FEES - YBSD | 150,249 | 151,241 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |

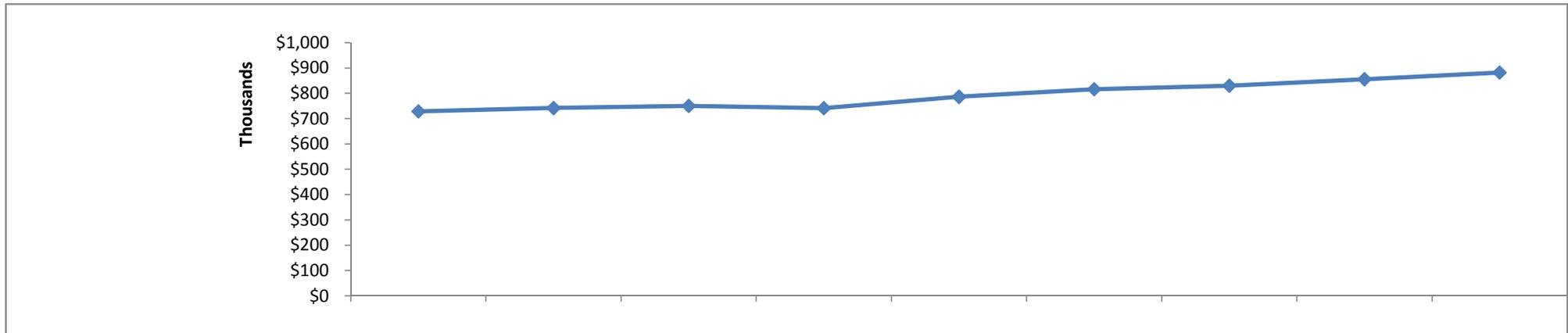
| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| 01-000-44-00-4407 | LATE PENALTIES - GARBAGE | 21,054 | 21,305 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| 01-000-44-00-4474 | POLICE SPECIAL DETAIL | 600 | - | 500 | 2,829 | 500 | 500 | 500 | 500 | 500 |
| 01-000-45-00-4500 | INVESTMENT EARNINGS | 8,792 | 5,458 | 4,000 | 5,000 | 5,000 | 3,000 | 2,000 | 2,000 | 2,000 |
| 01-000-45-00-4550 | GAIN ON INVESTMENT | - | 3,451 | - | - | - | - | - | - | - |
| 01-000-46-00-4601 | REIMB - LEGAL EXPENSES | 2,629 | 6,099 | - | - | - | - | - | - | - |
| 01-000-46-00-4604 | REIMB - ENGINEERING EXPENSES | 107,193 | 81,686 | 50,000 | 50,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 01-000-46-00-4680 | REIMB - LIABILITY INSURANCE | 4,764 | 4,280 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-000-46-00-4681 | REIMB - WORKERS COMP | 30,788 | (224) | - | - | - | - | - | - | - |
| 01-000-46-00-4685 | REIMB - CABLE CONSORTIUM | 18,932 | 69,693 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-000-46-00-4690 | REIMB - MISCELLANEOUS | 4,668 | 6,648 | 5,000 | 11,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-000-48-00-4820 | RENTAL INCOME | 7,495 | 6,715 | 7,500 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-000-48-00-4845 | DONATIONS | - | 900 | - | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-000-48-00-4850 | MISCELLANEOUS INCOME | 11,840 | 15,198 | 15,000 | 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 | 2,209 | 2,500 | 5,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| | Revenue | 13,445,145 | 14,150,910 | 14,200,637 | 14,426,376 | 14,516,822 | 14,850,532 | 15,140,233 | 15,436,033 | 15,737,049 |

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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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|-----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures | | | | | | | | | |
| Salaries | 364,083 | 364,718 | 420,487 | 414,987 | 425,839 | 459,582 | 470,009 | 480,749 | 491,811 |
| Benefits | 219,042 | 242,710 | 166,566 | 162,858 | 165,333 | 180,572 | 192,704 | 205,726 | 219,663 |
| Contractual Services | 136,733 | 126,845 | 151,039 | 151,039 | 183,921 | 164,786 | 156,339 | 157,985 | 159,730 |
| Supplies | 8,287 | 7,198 | 11,850 | 11,850 | 10,850 | 10,850 | 10,850 | 10,850 | 10,850 |
| Total Administration | 728,145 | 741,471 | 749,942 | 740,734 | 785,943 | 815,790 | 829,902 | 855,310 | 882,054 |



| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-----------------------|-------------------------------------------|---------|---------|---------|-----------|---------|-----------|-----------|-----------|-----------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Administration | | | | | | | | | | |
| 01-110-50-00-5001 | SALARIES - MAYOR | 9,535 | 9,570 | 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 | 7,268 | 6,905 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| 01-110-50-00-5004 | SALARIES - CITY TREASURER | 1,031 | 968 | 6,500 | 1,000 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 01-110-50-00-5005 | SALARIES - ALDERMAN | 47,190 | 47,960 | 52,000 | 52,000 | 52,000 | 52,000 | 52,000 | 52,000 | 52,000 |
| 01-110-50-00-5010 | SALARIES - ADMINISTRATION | 275,169 | 294,157 | 308,487 | 308,487 | 336,039 | 347,582 | 358,009 | 368,749 | 379,811 |
| 01-110-50-00-5015 | PART-TIME SALARIES | 22,646 | 4,158 | 30,000 | 30,000 | 7,800 | 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 | 36,794 | 37,723 | 42,886 | 42,886 | 37,405 | 42,289 | 45,203 | 48,328 | 51,636 |
| 01-110-52-00-5214 | FICA CONTRIBUTION | 25,473 | 24,296 | 31,014 | 31,014 | 28,931 | 31,623 | 32,572 | 33,549 | 34,555 |
| 01-110-52-00-5216 | GROUP HEALTH INSURANCE | 69,776 | 85,215 | 85,972 | 79,773 | 91,653 | 98,985 | 106,904 | 115,456 | 124,692 |
| 01-110-52-00-5222 | GROUP LIFE INSURANCE | 403 | 443 | 447 | 527 | 445 | 445 | 449 | 453 | 458 |
| 01-110-52-00-5223 | DENTAL INSURANCE | 4,252 | 5,387 | 5,139 | 5,629 | 6,178 | 6,487 | 6,811 | 7,152 | 7,510 |
| 01-110-52-00-5224 | VISION INSURANCE | 550 | 576 | 549 | 721 | 721 | 743 | 765 | 788 | 812 |
| 01-110-52-00-5235 | ELECTED OFFICIAL - GROUP HEALTH INSURANCE | 76,151 | 82,691 | - | 2,232 | - | - | - | - | - |
| 01-110-52-00-5236 | ELECTED OFFICIAL - GROUP LIFE INSURANCE | 643 | 633 | 559 | 14 | - | - | - | - | - |
| 01-110-52-00-5237 | ELECTED OFFICIAL - DENTAL INSURANCE | 4,432 | 5,205 | - | 1 | - | - | - | - | - |
| 01-110-52-00-5238 | ELECTED OFFICIAL - VISION INSURANCE | 568 | 541 | - | 61 | - | - | - | - | - |
| 01-110-54-00-5410 | TUITION REIMBURSEMENT | - | - | - | - | 15,000 | 10,000 | - | - | - |
| 01-110-54-00-5412 | TRAINING & CONFERENCES | 4,624 | 10,636 | 5,100 | 5,100 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-110-54-00-5415 | TRAVEL & LODGING | 7,843 | 3,356 | 11,000 | 11,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 01-110-54-00-5426 | PUBLISHING & ADVERTISING | 765 | 740 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-110-54-00-5430 | PRINTING & DUPLICATING | 3,503 | 4,094 | 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 | 13,143 | 13,097 | 20,000 | 20,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 01-110-54-00-5448 | FILING FEES | 181 | 70 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-110-54-00-5451 | CODIFICATION | 2,468 | 3,003 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-110-54-00-5452 | POSTAGE & SHIPPING | 2,225 | 2,932 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-110-54-00-5460 | DUES & SUBSCRIPTIONS | 14,004 | 15,981 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| 01-110-54-00-5462 | PROFESSIONAL SERVICES | 8,355 | 9,112 | 14,000 | 14,000 | 29,600 | 14,000 | 14,000 | 14,000 | 14,000 |
| 01-110-54-00-5473 | KENDALL AREA TRANSIT | 23,550 | 23,550 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 01-110-54-00-5480 | UTILITIES | 27,883 | 23,131 | 23,039 | 23,039 | 24,421 | 25,886 | 27,439 | 29,085 | 30,830 |
| 01-110-54-00-5485 | RENTAL & LEASE PURCHASE | 2,508 | 2,347 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 01-110-54-00-5488 | OFFICE CLEANING | 14,648 | 14,796 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 |

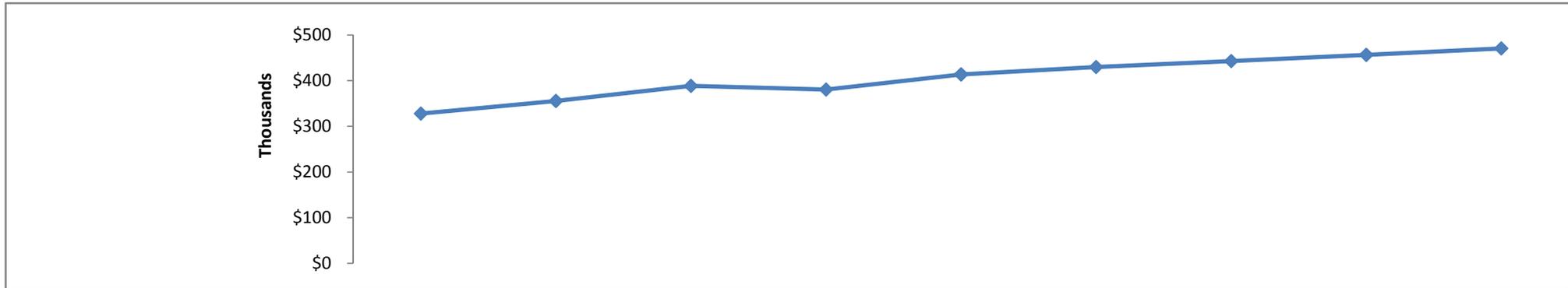
| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| 01-110-56-00-5610 | OFFICE SUPPLIES | 8,287 | 7,120 | 11,000 | 11,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-110-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | - | 78 | 850 | 850 | 850 | 850 | 850 | 850 | 850 |
| | | <u>728,145</u> | <u>741,471</u> | <u>749,942</u> | <u>740,734</u> | <u>785,943</u> | <u>815,790</u> | <u>829,902</u> | <u>855,310</u> | <u>882,054</u> |

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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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures | | | | | | | | | |
| Salaries | 193,692 | 206,925 | 217,491 | 217,491 | 233,718 | 241,746 | 248,998 | 256,468 | 264,162 |
| Benefits | 70,446 | 72,251 | 80,365 | 75,685 | 83,961 | 89,445 | 95,204 | 101,376 | 107,960 |
| Contractual Services | 60,214 | 73,736 | 87,050 | 83,750 | 92,700 | 95,300 | 95,300 | 95,300 | 95,300 |
| Supplies | 3,336 | 2,691 | 3,600 | 3,600 | 3,450 | 3,450 | 3,450 | 3,450 | 3,450 |
| Total Finance | 327,688 | 355,603 | 388,506 | 380,526 | 413,829 | 429,941 | 442,952 | 456,594 | 470,872 |

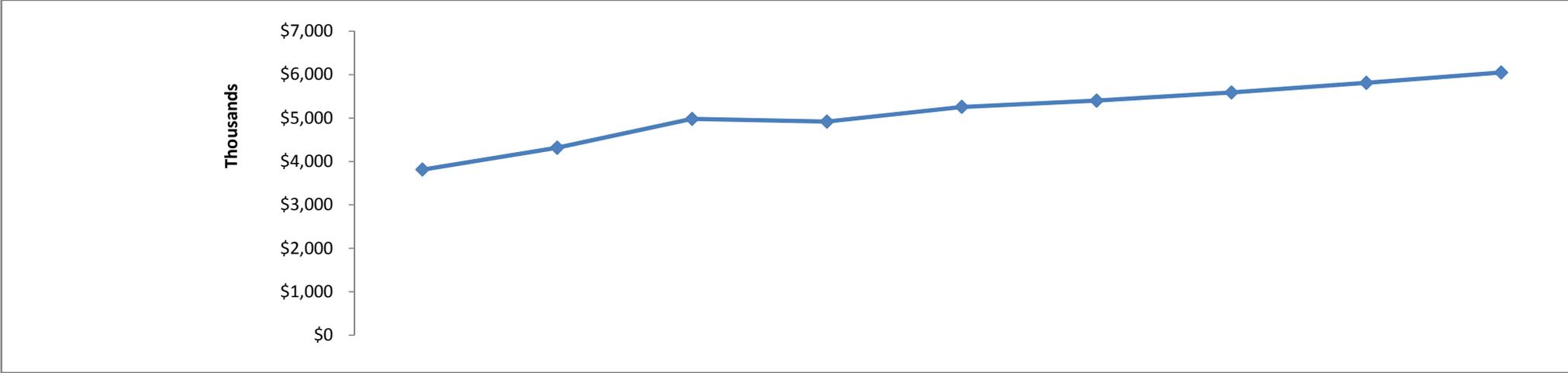


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Finance | | | | | | | | | | |
| 01-120-50-00-5010 | SALARIES & WAGES | 193,692 | 206,925 | 217,491 | 217,491 | 233,718 | 241,746 | 248,998 | 256,468 | 264,162 |
| 01-120-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 21,792 | 23,900 | 24,196 | 24,196 | 25,242 | 27,076 | 29,008 | 31,084 | 33,284 |
| 01-120-52-00-5214 | FICA CONTRIBUTION | 14,483 | 15,790 | 16,462 | 16,462 | 17,694 | 18,302 | 18,851 | 19,417 | 20,000 |
| 01-120-52-00-5216 | GROUP HEALTH INSURANCE | 30,766 | 26,965 | 33,854 | 28,507 | 34,003 | 36,723 | 39,661 | 42,834 | 46,261 |
| 01-120-52-00-5222 | GROUP LIFE INSURANCE | 332 | 332 | 336 | 368 | 334 | 334 | 337 | 340 | 343 |
| 01-120-52-00-5223 | DENTAL INSURANCE | 2,749 | 4,778 | 5,017 | 5,495 | 6,031 | 6,333 | 6,650 | 6,983 | 7,332 |
| 01-120-52-00-5224 | VISION INSURANCE | 324 | 486 | 500 | 657 | 657 | 677 | 697 | 718 | 740 |
| 01-120-54-00-5412 | TRAINING & CONFERENCES | 1,462 | 3,392 | 2,500 | 2,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-120-54-00-5414 | AUDITING SERVICES | 31,000 | 32,000 | 36,300 | 33,000 | 37,400 | 40,000 | 40,000 | 40,000 | 40,000 |
| 01-120-54-00-5415 | TRAVEL & LODGING | 72 | 146 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-120-54-00-5430 | PRINTING & DUPLICATING | 1,123 | 1,365 | 4,300 | 4,300 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-120-54-00-5440 | TELECOMMUNICATIONS | 1,082 | 1,061 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-120-54-00-5452 | POSTAGE & SHIPPING | 509 | 1,141 | 1,200 | 1,200 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| 01-120-54-00-5460 | DUES & SUBSCRIPTIONS | 500 | 545 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 01-120-54-00-5462 | PROFESSIONAL SERVICES | 22,340 | 31,984 | 37,000 | 37,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 01-120-54-00-5485 | RENTAL & LEASE PURCHASE | 2,126 | 2,102 | 2,250 | 2,250 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-120-56-00-5610 | OFFICE SUPPLIES | 2,626 | 2,633 | 2,600 | 2,600 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 01-120-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 710 | 58 | 1,000 | 1,000 | 750 | 750 | 750 | 750 | 750 |
| | | 327,688 | 355,603 | 388,506 | 380,526 | 413,829 | 429,941 | 442,952 | 456,594 | 470,872 |

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures | | | | | | | | | |
| Salaries | 2,321,323 | 2,511,201 | 2,758,349 | 2,758,349 | 2,906,541 | 2,999,477 | 3,083,432 | 3,169,905 | 3,258,973 |
| Benefits | 1,208,317 | 1,411,567 | 1,641,285 | 1,581,936 | 1,833,415 | 1,951,748 | 2,074,147 | 2,201,891 | 2,335,378 |
| Contractual Services | 149,909 | 237,729 | 420,597 | 417,108 | 311,379 | 294,131 | 268,083 | 268,083 | 279,083 |
| Supplies | 132,585 | 154,654 | 158,200 | 158,200 | 203,450 | 154,068 | 160,079 | 166,511 | 173,393 |
| Total Police | 3,812,134 | 4,315,151 | 4,978,431 | 4,915,593 | 5,254,785 | 5,399,424 | 5,585,741 | 5,806,390 | 6,046,827 |



| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------|----------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Police | | | | | | | | | | |
| 01-210-50-00-5008 | SALARIES - POLICE OFFICERS | 1,307,670 | 1,478,093 | 1,614,448 | 1,614,448 | 1,730,357 | 1,789,795 | 1,843,489 | 1,898,794 | 1,955,758 |
| 01-210-50-00-5011 | SALARIES - POLICE CHIEF & DEPUTIES | 295,668 | 322,269 | 346,106 | 346,106 | 358,109 | 370,410 | 381,522 | 392,968 | 404,757 |
| 01-210-50-00-5012 | SALARIES - SERGEANTS | 426,850 | 433,191 | 466,386 | 466,386 | 475,680 | 492,020 | 506,781 | 521,984 | 537,644 |
| 01-210-50-00-5013 | SALARIES - POLICE CLERKS | 116,872 | 121,384 | 130,409 | 130,409 | 141,395 | 146,252 | 150,640 | 155,159 | 159,814 |
| 01-210-50-00-5014 | SALARIES - CROSSING GUARD | 21,950 | 21,429 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-210-50-00-5015 | PART-TIME SALARIES | 57,252 | 57,235 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 01-210-50-00-5020 | OVERTIME | 95,061 | 77,600 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 |
| 01-210-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 12,938 | 13,778 | 14,508 | 14,508 | 15,271 | 16,380 | 17,550 | 18,805 | 20,137 |
| 01-210-52-00-5213 | EMPLOYER CONTRIBUTION - POLICE PENSION | 524,120 | 624,168 | 728,477 | 722,940 | 825,413 | 875,413 | 925,413 | 975,413 | 1,025,413 |
| 01-210-52-00-5214 | FICA CONTRIBUTION | 171,085 | 184,653 | 206,817 | 206,817 | 216,838 | 224,286 | 231,015 | 237,945 | 245,083 |
| 01-210-52-00-5216 | GROUP HEALTH INSURANCE | 462,711 | 541,667 | 639,914 | 577,313 | 709,489 | 766,248 | 827,548 | 893,752 | 965,252 |
| 01-210-52-00-5222 | GROUP LIFE INSURANCE | 3,050 | 3,338 | 3,556 | 4,291 | 3,541 | 3,541 | 3,576 | 3,612 | 3,648 |
| 01-210-52-00-5223 | DENTAL INSURANCE | 30,626 | 39,727 | 43,519 | 49,816 | 56,584 | 59,413 | 62,384 | 65,503 | 68,778 |
| 01-210-52-00-5224 | VISION INSURANCE | 3,787 | 4,236 | 4,494 | 6,251 | 6,279 | 6,467 | 6,661 | 6,861 | 7,067 |
| 01-210-54-00-5410 | TUITION REIMBURSEMENT | - | - | 2,800 | 2,800 | 31,096 | 17,848 | 2,800 | 2,800 | 2,800 |
| 01-210-54-00-5411 | POLICE COMMISSION | 4,590 | 12,633 | 4,000 | 4,000 | 4,000 | 15,000 | 4,000 | 4,000 | 15,000 |
| 01-210-54-00-5412 | TRAINING & CONFERENCE | 12,935 | 11,184 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 01-210-54-00-5415 | TRAVEL & LODGING | 3,963 | 2,400 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-210-54-00-5422 | VEHICLE & EQUIPMENT CHARGEBACK | - | 63,777 | 203,647 | 200,158 | 53,633 | 44,633 | 44,633 | 44,633 | 44,633 |
| 01-210-54-00-5426 | PUBLISHING & ADVERTISING | 517 | - | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-210-54-00-5430 | PRINTING & DUPLICATING | 2,370 | 3,222 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-210-54-00-5440 | TELECOMMUNICATIONS | 24,048 | 25,663 | 36,500 | 36,500 | 36,500 | 36,500 | 36,500 | 36,500 | 36,500 |
| 01-210-54-00-5452 | POSTAGE & SHIPPING | 1,218 | 987 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| 01-210-54-00-5460 | DUES & SUBSCRIPTIONS | 4,315 | 2,175 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 |
| 01-210-54-00-5462 | PROFESSIONAL SERVICES | 11,249 | 15,288 | 20,000 | 20,000 | 35,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| 01-210-54-00-5466 | LEGAL SERVICES | - | - | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-210-54-00-5467 | ADJUDICATION SERVICES | 16,132 | 17,215 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-210-54-00-5469 | NEW WORLD & LIVE SCAN | 12,434 | 13,269 | 15,000 | 15,000 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 |
| 01-210-54-00-5472 | KENDALL CO JUVE PROBATION | 3,118 | 2,609 | 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 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-210-54-00-5485 | RENTAL & LEASE PURCHASE | 6,384 | 6,344 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-210-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 39,976 | 54,303 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 01-210-56-00-5600 | WEARING APPAREL | 18,424 | 9,775 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-210-56-00-5610 | OFFICE SUPPLIES | 2,495 | 2,676 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-210-56-00-5620 | OPERATING SUPPLIES | 5,168 | 43,711 | 10,000 | 10,000 | 65,000 | 10,000 | 10,000 | 10,000 | 10,000 |

| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| 01-210-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 7,792 | 12,959 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-210-56-00-5640 | REPAIR & MAINTENANCE | 1,479 | 242 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 01-210-56-00-5650 | COMMUNITY SERVICES | 7,311 | - | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-210-56-00-5690 | BALISTIC VESTS | 8,009 | 3,035 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 |
| 01-210-56-00-5695 | GASOLINE | 78,917 | 65,888 | 90,000 | 90,000 | 80,250 | 85,868 | 91,879 | 98,311 | 105,193 |
| 01-210-56-00-5696 | AMMUNITION | 2,990 | 16,368 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| | | 3,812,134 | 4,315,151 | 4,978,431 | 4,915,593 | 5,254,785 | 5,399,424 | 5,585,741 | 5,806,390 | 6,046,827 |

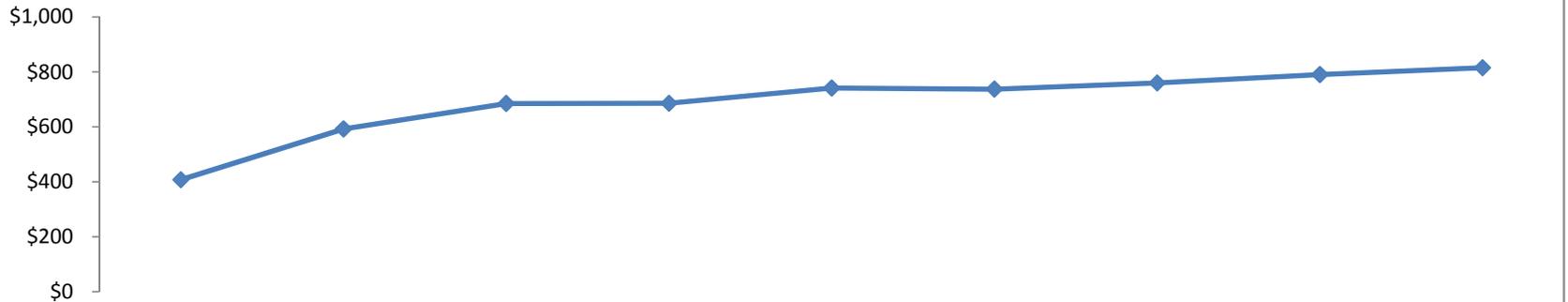
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COMMUNITY DEVELOPMENT DEPARTMENT

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|------------------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures | | | | | | | | | |
| Salaries | 229,837 | 310,422 | 357,873 | 357,873 | 381,980 | 393,452 | 403,816 | 414,490 | 425,485 |
| Benefits | 104,751 | 139,045 | 150,555 | 151,132 | 163,247 | 174,468 | 186,337 | 199,082 | 212,730 |
| Contractual Services | 64,908 | 136,654 | 164,900 | 164,900 | 184,600 | 158,600 | 158,600 | 165,500 | 165,500 |
| Supplies | 8,042 | 6,467 | 11,900 | 11,900 | 11,175 | 10,762 | 10,962 | 11,176 | 11,405 |
| Total Community Development | 407,538 | 592,588 | 685,228 | 685,805 | 741,002 | 737,282 | 759,715 | 790,248 | 815,120 |

Thousands

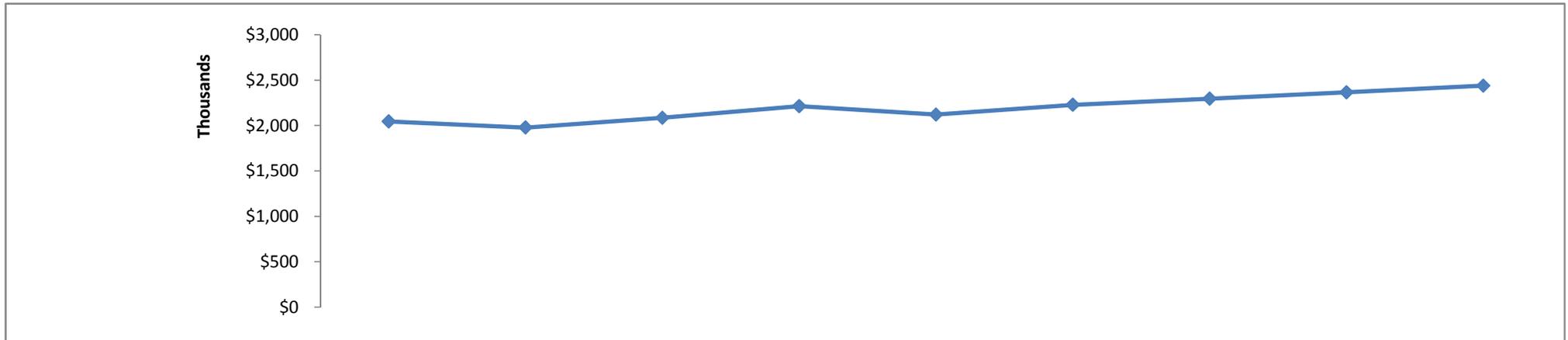


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Community Development | | | | | | | | | | |
| 01-220-50-00-5010 | SALARIES & WAGES | 218,262 | 292,601 | 309,873 | 309,873 | 333,980 | 345,452 | 355,816 | 366,490 | 377,485 |
| 01-220-50-00-5015 | PART-TIME SALARIES | 11,575 | 17,821 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 |
| 01-220-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 24,323 | 33,222 | 34,474 | 34,474 | 36,070 | 38,691 | 41,453 | 44,419 | 47,563 |
| 01-220-52-00-5214 | FICA CONTRIBUTION | 16,823 | 22,825 | 26,784 | 26,784 | 28,597 | 29,579 | 30,466 | 31,380 | 32,321 |
| 01-220-52-00-5216 | GROUP HEALTH INSURANCE | 59,831 | 76,809 | 82,828 | 82,665 | 90,833 | 98,100 | 105,948 | 114,424 | 123,578 |
| 01-220-52-00-5222 | GROUP LIFE INSURANCE | 359 | 443 | 447 | 491 | 445 | 445 | 449 | 453 | 458 |
| 01-220-52-00-5223 | DENTAL INSURANCE | 3,036 | 5,205 | 5,465 | 5,986 | 6,570 | 6,899 | 7,244 | 7,606 | 7,986 |
| 01-220-52-00-5224 | VISION INSURANCE | 379 | 541 | 557 | 732 | 732 | 754 | 777 | 800 | 824 |
| 01-220-54-00-5412 | TRAINING & CONFERENCES | 1,213 | 2,666 | 5,500 | 5,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 01-220-54-00-5415 | TRAVEL & LODGING | 281 | 1,670 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-220-54-00-5426 | PUBLISHING & ADVERTISING | 1,371 | 218 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-220-54-00-5430 | PRINTING & DUPLICATING | 1,400 | 1,609 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-220-54-00-5440 | TELECOMMUNICATIONS | 2,198 | 2,533 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-220-54-00-5452 | POSTAGE & SHIPPING | 906 | 265 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-220-54-00-5459 | INSPECTIONS | 680 | 1,840 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-220-54-00-5460 | DUES & SUBSCRIPTIONS | 1,943 | 1,701 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-220-54-00-5462 | PROFESSIONAL SERVICES | 5,030 | 73,607 | 61,000 | 61,000 | 41,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-220-54-00-5466 | LEGAL SERVICES | 485 | 277 | 2,000 | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-220-54-00-5485 | RENTAL & LEASE PURCHASE | 2,601 | 3,468 | 2,900 | 2,900 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-220-54-00-5486 | ECONOMIC DEVELOPMENT | 46,800 | 46,800 | 75,000 | 75,000 | 113,100 | 113,100 | 113,100 | 120,000 | 120,000 |
| 01-220-56-00-5610 | OFFICE SUPPLIES | 440 | 455 | 900 | 900 | 1,500 | 900 | 900 | 900 | 900 |
| 01-220-56-00-5620 | OPERATING SUPPLIES | 3,031 | 3,842 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-220-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 1,321 | - | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-220-56-00-5645 | BOOKS & PUBLICATIONS | 366 | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-220-56-00-5695 | GASOLINE | 2,884 | 2,170 | 4,000 | 4,000 | 2,675 | 2,862 | 3,062 | 3,276 | 3,505 |
| | | 407,538 | 592,588 | 685,228 | 685,805 | 741,002 | 737,282 | 759,715 | 790,248 | 815,120 |

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|---------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures | | | | | | | | | |
| Salaries | 328,126 | 328,574 | 358,553 | 358,553 | 366,975 | 382,287 | 392,958 | 403,949 | 415,269 |
| Benefits | 162,447 | 169,806 | 183,177 | 179,628 | 202,031 | 214,538 | 229,550 | 245,686 | 262,989 |
| Contractual Services | 1,460,448 | 1,395,672 | 1,448,866 | 1,580,689 | 1,458,377 | 1,535,360 | 1,574,423 | 1,614,665 | 1,656,123 |
| Supplies | 94,029 | 83,640 | 94,311 | 94,311 | 92,836 | 95,417 | 98,162 | 101,083 | 104,191 |
| Total Public Works | 2,045,050 | 1,977,692 | 2,084,907 | 2,213,181 | 2,120,219 | 2,227,602 | 2,295,093 | 2,365,383 | 2,438,572 |



| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-----------------------------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Public Works - Street Operations | | | | | | | | | | |
| 01-410-50-00-5010 | SALARIES & WAGES | 305,901 | 315,540 | 335,453 | 335,453 | 343,875 | 355,687 | 366,358 | 377,349 | 388,669 |
| 01-410-50-00-5015 | PART-TIME SALARIES | - | 3,456 | 8,100 | 8,100 | 8,100 | 11,600 | 11,600 | 11,600 | 11,600 |
| 01-410-50-00-5020 | OVERTIME | 22,225 | 9,578 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-410-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 36,445 | 36,867 | 38,989 | 38,989 | 38,759 | 39,837 | 42,681 | 45,735 | 48,972 |
| 01-410-52-00-5214 | FICA CONTRIBUTION | 24,235 | 24,184 | 26,703 | 26,703 | 27,245 | 28,181 | 29,026 | 29,897 | 30,794 |
| 01-410-52-00-5216 | GROUP HEALTH INSURANCE | 94,536 | 100,266 | 108,608 | 103,972 | 124,755 | 134,735 | 145,514 | 157,155 | 169,727 |
| 01-410-52-00-5222 | GROUP LIFE INSURANCE | 543 | 564 | 570 | 700 | 594 | 594 | 600 | 606 | 612 |
| 01-410-52-00-5223 | DENTAL INSURANCE | 5,949 | 7,186 | 7,546 | 8,264 | 9,611 | 10,092 | 10,597 | 11,127 | 11,683 |
| 01-410-52-00-5224 | VISION INSURANCE | 739 | 739 | 761 | 1,000 | 1,067 | 1,099 | 1,132 | 1,166 | 1,201 |
| 01-410-54-00-5412 | TRAINING & CONFERENCES | - | 1,236 | 8,100 | 8,100 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-410-54-00-5415 | TRAVEL & LODGING | - | 240 | - | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-410-54-00-5422 | VEHICLE & EQUIPMENT CHARGEBACK | 144,650 | 125,000 | 163,416 | 240,337 | 45,000 | 84,065 | 84,065 | 84,065 | 84,065 |
| 01-410-54-00-5435 | TRAFFIC SIGNAL MAINTENANCE | 8,390 | 16,824 | 19,000 | 19,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 01-410-54-00-5440 | TELECOMMUNICATIONS | 2,520 | 2,073 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-410-54-00-5446 | PROPERTY & BLDG MAINT SERVICES | 23,836 | - | - | - | - | - | - | - | - |
| 01-410-54-00-5455 | MOSQUITO CONTROL | 6,865 | 6,865 | 8,400 | 7,002 | 7,352 | 7,720 | 8,106 | 8,511 | 8,937 |
| 01-410-54-00-5458 | TREE & STUMP MAINTENANCE | 20,000 | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-410-54-00-5462 | PROFESSIONAL SERVICES | 2,052 | 3,740 | 6,400 | 6,400 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-410-54-00-5482 | STREET LIGHTING | 67,815 | - | - | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 |
| 01-410-54-00-5485 | RENTAL & LEASE PURCHASE | 984 | 512 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 01-410-54-00-5490 | VEHICLE MAINTENANCE SERVICES | 53,541 | 57,838 | 30,000 | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 01-410-56-00-5600 | WEARING APPAREL | 3,263 | 4,132 | 4,410 | 4,410 | 4,631 | 4,863 | 5,106 | 5,361 | 5,629 |
| 01-410-56-00-5620 | OPERATING SUPPLIES | 10,378 | 10,846 | 10,500 | 10,500 | 11,025 | 11,576 | 12,155 | 12,763 | 13,401 |
| 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 | 17,035 | 25,000 | 25,000 | 27,500 | 27,500 | 27,500 | 27,500 | 27,500 |
| 01-410-56-00-5630 | SMALL TOOLS & EQUIPMENT | 1,006 | 2,105 | 5,000 | 5,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-410-56-00-5640 | REPAIR & MAINTENANCE | 21,235 | 26,791 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-410-56-00-5656 | PROPERTY & BLDG MAINT SUPPLIES | 5,877 | - | - | - | - | - | - | - | - |
| 01-410-56-00-5695 | GASOLINE | 31,692 | 22,731 | 29,401 | 29,401 | 25,680 | 27,478 | 29,401 | 31,459 | 33,661 |
| | | 915,255 | 796,348 | 895,457 | 972,181 | 826,544 | 896,377 | 925,191 | 955,644 | 987,801 |

| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-----------------------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Public Works - Health & Sanitation | | | | | | | | | | |
| 01-540-54-00-5441 | GARBAGE SERVICES - SENIOR SUBSIDY | 142,762 | 76,958 | 35,000 | 35,000 | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 |
| 01-540-54-00-5442 | GARBAGE SERVICES | 981,513 | 1,100,546 | 1,148,450 | 1,200,000 | 1,251,675 | 1,289,225 | 1,327,902 | 1,367,739 | 1,408,771 |
| 01-540-54-00-5443 | LEAF PICKUP | 5,520 | 3,840 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| | | <u>1,129,795</u> | <u>1,181,344</u> | <u>1,189,450</u> | <u>1,241,000</u> | <u>1,293,675</u> | <u>1,331,225</u> | <u>1,369,902</u> | <u>1,409,739</u> | <u>1,450,771</u> |
| | Total Public Works | 2,045,050 | 1,977,692 | 2,084,907 | 2,213,181 | 2,120,219 | 2,227,602 | 2,295,093 | 2,365,383 | 2,438,572 |

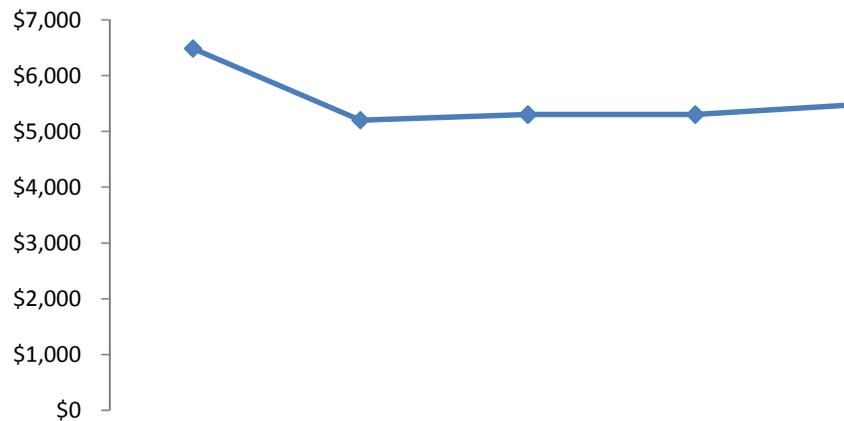
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ADMINISTRATIVE SERVICES DEPARTMENT

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|---------------------------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures | | | | | | | | | |
| Salaries | 600 | - | 500 | 2,829 | 500 | 500 | 500 | 500 | 500 |
| Benefits | 287,892 | 299,167 | 323,662 | 325,981 | 350,297 | 370,821 | 392,634 | 415,817 | 440,456 |
| Contractual Services | 2,395,270 | 2,416,880 | 2,534,703 | 2,512,567 | 2,500,063 | 2,543,349 | 2,558,412 | 2,605,362 | 2,639,947 |
| Supplies | 1,711 | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Contingencies | 11,676 | - | - | - | - | - | - | - | - |
| Other Financing Uses | 3,790,688 | 2,486,885 | 2,439,756 | 2,456,533 | 2,631,459 | 2,854,307 | 2,910,946 | 2,968,458 | 3,032,557 |
| Total Admin Services & Transfers | 6,487,837 | 5,202,932 | 5,303,621 | 5,302,910 | 5,487,319 | 5,773,977 | 5,867,492 | 5,995,137 | 6,118,460 |

Thousands



| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|--------------------------------|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Administrative Services | | | | | | | | | | |
| 01-640-50-00-5092 | POLICE SPECIAL DETAIL WAGES | 600 | - | 500 | 2,829 | 500 | 500 | 500 | 500 | 500 |
| 01-640-52-00-5230 | UNEMPLOYMENT INSURANCE | 5,241 | 7,950 | 20,000 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-640-52-00-5231 | LIABILITY INSURANCE | 246,339 | 249,686 | 265,000 | 277,319 | 293,958 | 311,595 | 330,291 | 350,108 | 371,114 |
| 01-640-52-00-5240 | RETIREES - GROUP HEALTH INSURANCE | 35,091 | 40,078 | 37,570 | 37,570 | 35,725 | 38,583 | 41,670 | 45,004 | 48,604 |
| 01-640-52-00-5241 | RETIREES - DENTAL INSURANCE | 1,061 | 1,293 | 972 | 972 | 539 | 566 | 594 | 624 | 655 |
| 01-640-52-00-5242 | RETIREES - VISION INSURANCE | 160 | 160 | 120 | 120 | 75 | 77 | 79 | 81 | 83 |
| 01-640-54-00-5418 | PURCHASING SERVICES | - | - | - | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 01-640-54-00-5428 | UTILITY TAX REBATE | - | - | 14,375 | 14,375 | 14,375 | 14,375 | 14,375 | 14,375 | - |
| 01-640-54-00-5434 | EXCISE TAX REBATE | 42,787 | - | - | - | - | - | - | - | - |
| 01-640-54-00-5439 | AMUSEMENT TAX REBATE | 22,130 | 48,513 | 50,000 | 55,000 | 55,000 | 55,000 | 25,000 | 25,000 | 25,000 |
| 01-640-54-00-5449 | KENCOM | 25,295 | 72,999 | 100,000 | 72,679 | 75,000 | 82,500 | 90,750 | 99,825 | 109,808 |
| 01-640-54-00-5450 | INFORMATION TECHNOLOGY SERVICES | 38,867 | 51,066 | 99,225 | 99,225 | 80,000 | 84,000 | 88,200 | 92,610 | 97,241 |
| 01-640-54-00-5456 | CORPORATE COUNSEL | 89,253 | 129,599 | 121,275 | 121,275 | 127,339 | 133,706 | 140,391 | 147,411 | 154,782 |
| 01-640-54-00-5461 | LITIGATION COUNSEL | 147,253 | 56,874 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 01-640-54-00-5462 | PROFESSIONAL SERVICES | - | - | - | - | - | - | - | - | - |
| 01-640-54-00-5463 | SPECIAL COUNSEL | 2,872 | 26,020 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 01-640-54-00-5465 | ENGINEERING SERVICES | 597,697 | 503,943 | 465,000 | 465,000 | 390,000 | 390,000 | 390,000 | 390,000 | 390,000 |
| 01-640-54-00-5475 | CABLE CONSORTIUM FEE | 76,508 | 80,204 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| 01-640-54-00-5481 | HOTEL TAX REBATE | 59,045 | 65,438 | 63,000 | 68,400 | 68,400 | 68,400 | 68,400 | 68,400 | 68,400 |
| 01-640-54-00-5489 | LOSS ON INVESTMENT | - | 69,382 | - | - | - | - | - | - | - |
| 01-640-54-00-5491 | CITY PROPERTY TAX REBATE | 1,369 | 1,293 | 1,500 | 1,286 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-640-54-00-5492 | SALES TAX REBATE | 861,234 | 848,634 | 896,028 | 896,028 | 913,949 | 932,228 | 950,873 | 969,890 | 989,288 |
| 01-640-54-00-5493 | BUSINESS DISTRICT REBATE | 325,724 | 357,076 | 386,800 | 365,000 | 372,000 | 379,140 | 386,423 | 393,851 | 401,428 |
| 01-640-54-00-5494 | ADMISSIONS TAX REBATE | 103,720 | 104,066 | 105,000 | 121,799 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 01-640-54-00-5499 | BAD DEBT | 1,516 | 1,773 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-640-56-00-5625 | REIMBURSABLE REPAIRS | 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 | - | 323 | - | 20,000 | 25,023 | - | - | - | - |
| 01-640-99-00-9916 | TRANSFER TO CW BUILDINGS & GROUNDS | - | 49,795 | 62,000 | 62,000 | 49,500 | 54,500 | 54,500 | 54,500 | 54,500 |
| 01-640-99-00-9923 | TRANSFER TO CITY-WIDE CAPITAL | 270,401 | - | - | - | - | - | - | - | - |
| 01-640-99-00-9942 | TRANSFER TO DEBT SERVICE | - | - | 132,103 | 131,380 | 268,178 | 313,275 | 317,775 | 317,075 | 316,275 |
| 01-640-99-00-9952 | TRANSFER TO SEWER | 1,137,220 | 1,133,972 | 1,134,654 | 1,134,654 | 1,134,052 | 1,137,166 | 1,133,782 | 1,134,114 | 1,137,948 |

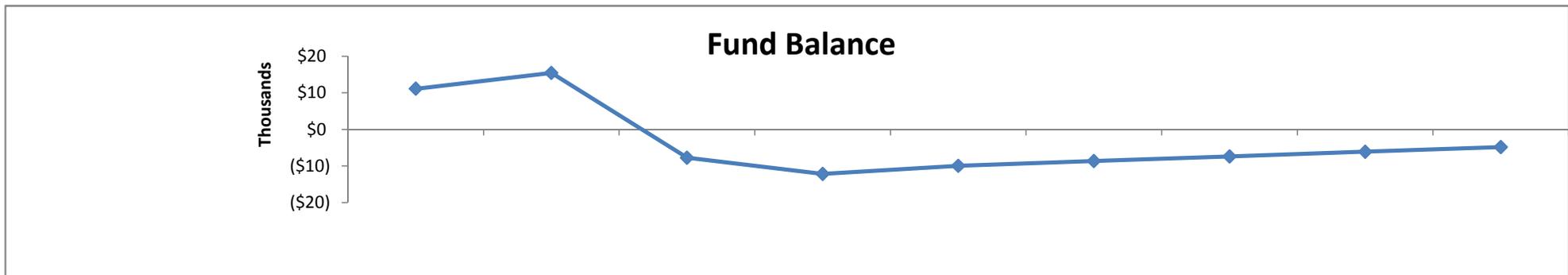
| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| 01-640-99-00-9979 | TRANSFER TO PARKS & RECREATION | 1,765,504 | 1,277,606 | 1,076,831 | 1,076,831 | 1,118,638 | 1,311,784 | 1,365,172 | 1,420,789 | 1,479,455 |
| 01-640-99-00-9982 | TRANSFER TO LIBRARY OPERATIONS | 45,948 | 25,189 | 34,168 | 31,668 | 36,068 | 37,582 | 39,717 | 41,980 | 44,379 |
| | | 6,487,837 | 5,202,932 | 5,303,621 | 5,302,910 | 5,487,319 | 5,773,977 | 5,867,492 | 5,995,137 | 6,118,460 |
| | Expenditures | 13,808,392 | 13,185,437 | 14,190,635 | 14,238,749 | 14,803,097 | 15,384,016 | 15,780,895 | 16,269,062 | 16,771,905 |
| | Surplus(Deficit) | (363,247) | 965,473 | 10,002 | 187,627 | (286,275) | (533,484) | (640,662) | (833,029) | (1,034,856) |
| | Fund Balance | 3,860,581 | 4,826,059 | 4,110,607 | 5,013,686 | 4,727,411 | 4,193,927 | 3,553,265 | 2,720,236 | 1,685,380 |
| | | 27.96% | 36.60% | 28.97% | 35.21% | 31.94% | 27.26% | 22.52% | 16.72% | 10.05% |

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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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Taxes | 3,786 | 8,536 | 7,073 | 7,072 | 7,073 | 7,073 | 7,073 | 7,073 | 7,073 |
| Investment Earnings | 1 | - | - | - | - | - | - | - | - |
| Total Revenue | 3,787 | 8,536 | 7,073 | 7,072 | 7,073 | 7,073 | 7,073 | 7,073 | 7,073 |
| Expenditures | | | | | | | | | |
| Contractual Services | 7,776 | 4,208 | 29,833 | 34,674 | 4,833 | 5,800 | 5,800 | 5,800 | 5,800 |
| Total Expenditures | 7,776 | 4,208 | 29,833 | 34,674 | 4,833 | 5,800 | 5,800 | 5,800 | 5,800 |
| Surplus (Deficit) | (3,989) | 4,328 | (22,760) | (27,602) | 2,240 | 1,273 | 1,273 | 1,273 | 1,273 |
| Ending Fund Balance | 11,134 | 15,462 | (7,693) | (12,140) | (9,900) | (8,627) | (7,354) | (6,081) | (4,808) |
| | <i>143.18%</i> | <i>367.44%</i> | <i>-25.79%</i> | <i>-35.01%</i> | <i>-204.84%</i> | <i>-148.74%</i> | <i>-126.79%</i> | <i>-104.84%</i> | <i>-82.90%</i> |

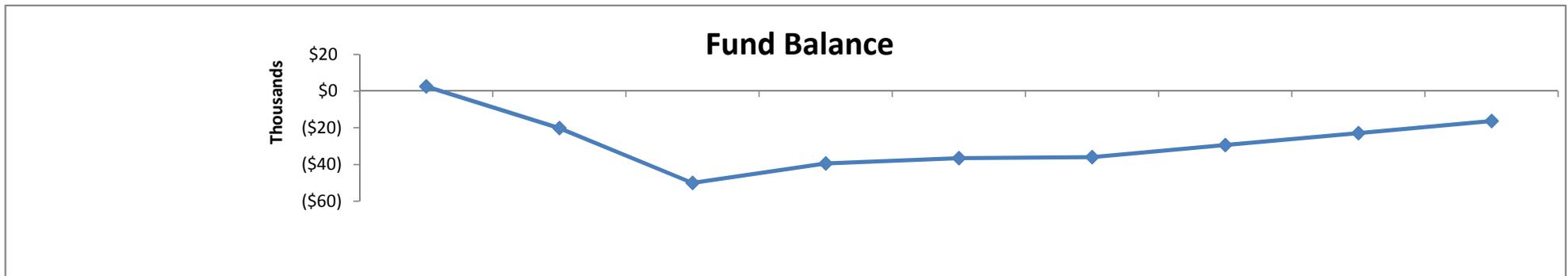


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---------------------------------|------------------------------|----------------|---------------|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| <u>Fox Hill SSA - 11</u> | | | | | | | | | | |
| 11-000-40-00-4000 | PROPERTY TAXES | 3,786 | 8,536 | 7,073 | 7,072 | 7,073 | 7,073 | 7,073 | 7,073 | 7,073 |
| 11-000-45-00-4500 | INVESTMENT EARNINGS | 1 | - | - | - | - | - | - | - | - |
| | Revenue | 3,787 | 8,536 | 7,073 | 7,072 | 7,073 | 7,073 | 7,073 | 7,073 | 7,073 |
| 11-111-54-00-5417 | TRAIL MAINTENANCE | - | - | 15,000 | 19,841 | - | - | - | - | - |
| 11-111-54-00-5466 | LEGAL SERVICES | 190 | - | - | - | - | - | - | - | - |
| 11-111-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 7,586 | 4,208 | 14,833 | 14,833 | 4,833 | 5,800 | 5,800 | 5,800 | 5,800 |
| | Expenditures | 7,776 | 4,208 | 29,833 | 34,674 | 4,833 | 5,800 | 5,800 | 5,800 | 5,800 |
| | Surplus(Deficit) | (3,989) | 4,328 | (22,760) | (27,602) | 2,240 | 1,273 | 1,273 | 1,273 | 1,273 |
| | Fund Balance | 11,134 | 15,462 | (7,693) | (12,140) | (9,900) | (8,627) | (7,354) | (6,081) | (4,808) |
| | | 143.18% | 367.44% | -25.79% | -35.01% | -204.84% | -148.74% | -126.79% | -104.84% | -82.90% |

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Taxes | 7,467 | 17,417 | 18,608 | 18,608 | 20,392 | 20,392 | 20,392 | 20,392 | 20,392 |
| Investment Earnings | 2 | - | - | - | - | - | - | - | - |
| Total Revenue | 7,469 | 17,417 | 18,608 | 18,608 | 20,392 | 20,392 | 20,392 | 20,392 | 20,392 |
| Expenditures | | | | | | | | | |
| Contractual Services | 12,635 | 40,098 | 37,594 | 37,857 | 17,534 | 19,841 | 13,841 | 13,841 | 13,841 |
| Total Expenditures | 12,635 | 40,098 | 37,594 | 37,857 | 17,534 | 19,841 | 13,841 | 13,841 | 13,841 |
| Surplus (Deficit) | (5,166) | (22,681) | (18,986) | (19,249) | 2,858 | 551 | 6,551 | 6,551 | 6,551 |
| Ending Fund Balance | 2,574 | (20,108) | (49,980) | (39,357) | (36,499) | (35,948) | (29,397) | (22,846) | (16,295) |
| | 20.37% | -50.15% | -132.95% | -103.96% | -208.16% | -181.18% | -212.39% | -165.06% | -117.73% |

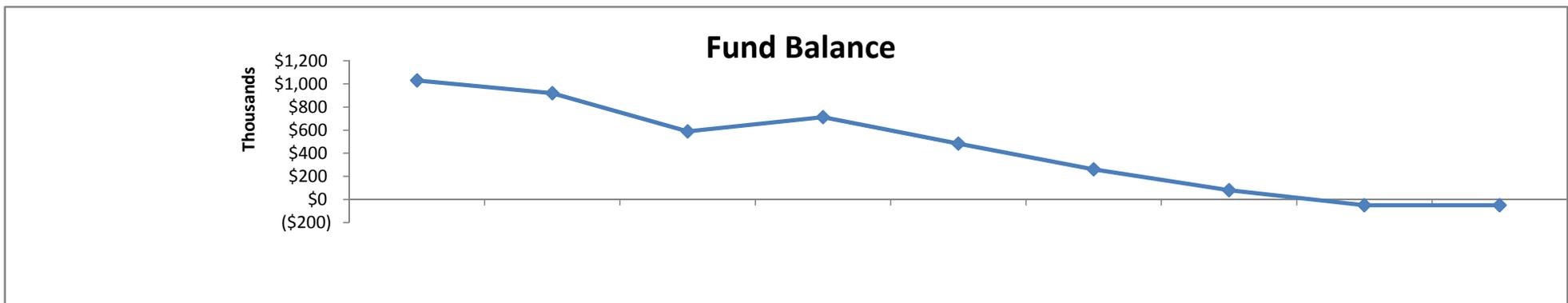


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------------|------------------------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| <u>Sunflower SSA - 12</u> | | | | | | | | | | |
| 12-000-40-00-4000 | PROPERTY TAXES | 7,467 | 17,417 | 18,608 | 18,608 | 20,392 | 20,392 | 20,392 | 20,392 | 20,392 |
| 12-000-45-00-4500 | INVESTMENT EARNINGS | 2 | - | - | - | - | - | - | - | - |
| | Revenue | 7,469 | 17,417 | 18,608 | 18,608 | 20,392 | 20,392 | 20,392 | 20,392 | 20,392 |
| 12-112-54-00-5416 | POND MAINTENANCE | - | 34,897 | 26,060 | 26,323 | 6,000 | 6,000 | - | - | - |
| 12-112-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 12,635 | 5,201 | 11,534 | 11,534 | 11,534 | 13,841 | 13,841 | 13,841 | 13,841 |
| | Expenditures | 12,635 | 40,098 | 37,594 | 37,857 | 17,534 | 19,841 | 13,841 | 13,841 | 13,841 |
| | Surplus(Deficit) | (5,166) | (22,681) | (18,986) | (19,249) | 2,858 | 551 | 6,551 | 6,551 | 6,551 |
| | Fund Balance | 2,574 | (20,108) | (49,980) | (39,357) | (36,499) | (35,948) | (29,397) | (22,846) | (16,295) |
| | | 20.37% | -50.15% | -132.95% | -103.96% | -208.16% | -181.18% | -212.39% | -165.06% | -117.73% |

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Intergovernmental | 812,172 | 837,536 | 483,500 | 473,350 | 487,254 | 474,000 | 474,000 | 474,000 | 474,000 |
| Investment Earnings | 3,417 | 3,307 | 500 | 300 | 300 | 300 | 300 | 300 | 300 |
| Reimbursements | 110 | 4,064 | - | - | - | - | - | - | - |
| Other Financing Sources | - | 7,148 | - | 20,000 | 25,023 | - | - | - | - |
| Total Revenue | 815,699 | 852,055 | 484,000 | 493,650 | 512,577 | 474,300 | 474,300 | 474,300 | 474,300 |
| Expenditures | | | | | | | | | |
| Contractual Services | 7,750 | 116,902 | 117,210 | 117,210 | 123,793 | 130,771 | 138,167 | 138,507 | 146,817 |
| Supplies | 107,617 | 190,820 | 203,000 | 203,000 | 193,000 | 193,000 | 193,000 | 193,000 | 193,000 |
| Capital Outlay | 832,384 | 654,506 | 551,287 | 381,640 | 423,787 | 373,787 | 323,787 | 272,960 | 134,483 |
| Total Expenditures | 947,751 | 962,228 | 871,497 | 701,850 | 740,580 | 697,558 | 654,954 | 604,467 | 474,300 |
| Surplus (Deficit) | (132,052) | (110,173) | (387,497) | (208,200) | (228,003) | (223,258) | (180,654) | (130,167) | - |
| Ending Fund Balance | 1,030,456 | 920,282 | 589,656 | 712,082 | 484,079 | 260,821 | 80,167 | (50,000) | (50,000) |

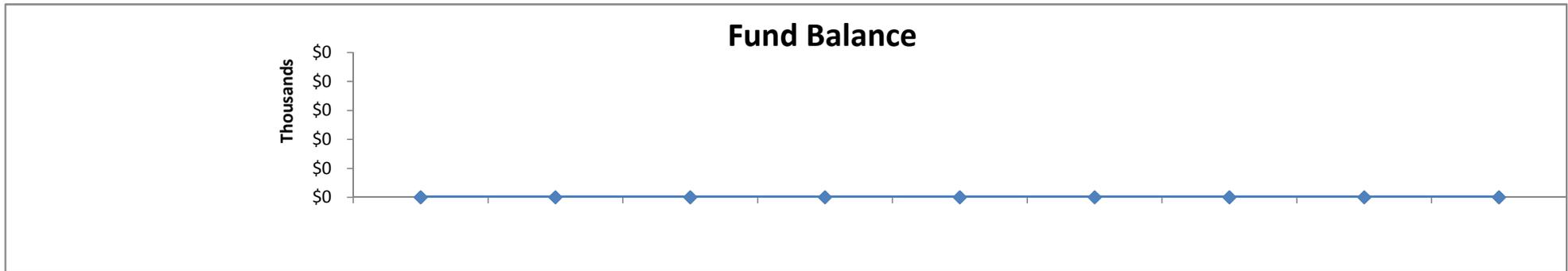


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|-------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Motor Fuel Tax - 15 | | | | | | | | | | |
| 15-000-41-00-4112 | MOTOR FUEL TAX | 417,742 | 414,685 | 412,500 | 420,000 | 438,254 | 425,000 | 425,000 | 425,000 | 425,000 |
| 15-000-41-00-4113 | MFT HIGH GROWTH | 41,814 | 41,892 | 41,000 | 41,912 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 |
| 15-000-41-00-4168 | STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE | - | - | - | 7,837 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 15-000-41-00-4172 | ILLINOIS JOBS NOW PROCEEDS | 73,122 | 146,244 | - | - | - | - | - | - | - |
| 15-000-41-00-4183 | FEDERAL GRANTS - GAME FARM RD ROW | 75,195 | 36,200 | - | - | - | - | - | - | - |
| 15-000-41-00-4184 | STATE GRANTS - DOWNTOWN PARKING LOT | 204,299 | 177,949 | - | - | - | - | - | - | - |
| 15-000-41-00-4185 | STATE GRANTS - MATERIALS STORAGE FACILITY | - | - | 30,000 | - | - | - | - | - | - |
| 15-000-41-00-4187 | FEDERAL GRANTS - CANNONBALL LAFO | - | 20,566 | - | 3,601 | - | - | - | - | - |
| 15-000-45-00-4500 | INVESTMENT EARNINGS | 3,417 | 1,997 | 500 | 300 | 300 | 300 | 300 | 300 | 300 |
| 15-000-45-00-4550 | GAIN ON INVESTMENT | - | 1,310 | - | - | - | - | - | - | - |
| 15-000-46-00-4690 | REIMB - MISCELLANEOUS | 110 | 4,064 | - | - | - | - | - | - | - |
| 15-000-49-00-4901 | TRANSFER FROM GENERAL | - | 323 | - | 20,000 | 25,023 | - | - | - | - |
| 15-000-49-00-4923 | TRANSFER FROM CITY-WIDE CAPITAL | - | 6,825 | - | - | - | - | - | - | - |
| | Revenue | 815,699 | 852,055 | 484,000 | 493,650 | 512,577 | 474,300 | 474,300 | 474,300 | 474,300 |
| 15-155-54-00-5438 | SALT STORAGE | 7,750 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | - | - |
| 15-155-54-00-5482 | STREET LIGHTING | - | 83,069 | 109,710 | 109,710 | 116,293 | 123,271 | 130,667 | 138,507 | 146,817 |
| 15-155-54-00-5489 | LOSS ON INVESTMENT | - | 26,333 | - | - | - | - | - | - | - |
| 15-155-56-00-5618 | SALT | 74,070 | 152,585 | 150,000 | 150,000 | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 |
| 15-155-56-00-5619 | SIGNS | 5,708 | 8,153 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 15-155-56-00-5633 | COLD PATCH | 12,088 | 12,413 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 |
| 15-155-56-00-5634 | HOT PATCH | 15,751 | 17,669 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 |
| 15-155-60-00-6003 | MATERIAL STORAGE BLDG CONSTRUCTION | - | - | 127,500 | - | - | - | - | - | - |
| 15-155-60-00-6004 | BASELINE ROAD BRIDGE REPAIRS | - | 830 | 50,000 | 2,019 | 50,000 | - | - | - | - |
| 15-155-60-00-6025 | ROAD TO BETTER ROADS PROGRAM | 193,042 | 269,813 | 300,000 | 300,000 | 300,000 | 300,000 | 250,000 | 199,173 | 60,696 |
| 15-155-60-00-6072 | DOWNTOWN PARKING LOT | 312,552 | 148,100 | - | 6,577 | - | - | - | - | - |
| 15-155-60-00-6073 | GAME FARM ROAD PROJECT | 169,890 | 73,450 | - | - | - | - | - | - | - |
| 15-155-60-00-6079 | ROUTE 47 EXPANSION | 121,900 | 73,787 | 73,787 | 68,243 | 73,787 | 73,787 | 73,787 | 73,787 | 73,787 |
| 15-155-60-00-6089 | CANNONBALL LAFO PROJECT | 35,000 | 88,526 | - | 4,801 | - | - | - | - | - |
| | Expenditures | 947,751 | 962,228 | 871,497 | 701,850 | 740,580 | 697,558 | 654,954 | 604,467 | 474,300 |
| | Surplus(Deficit) | (132,052) | (110,173) | (387,497) | (208,200) | (228,003) | (223,258) | (180,654) | (130,167) | - |
| | Fund Balance | 1,030,456 | 920,282 | 589,656 | 712,082 | 484,079 | 260,821 | 80,167 | (50,000) | (50,000) |

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Licenses & Permits | 3,930 | - | - | - | - | - | - | - | - |
| Other Financing Sources | 571,615 | - | - | - | - | - | - | - | - |
| Total Revenue | 575,545 | - | - | - | - | - | - | - | - |
| Expenditures | | | | | | | | | |
| Contractual Services | 3,930 | - | - | - | - | - | - | - | - |
| Total Expenditures | 3,930 | - | - | - | - | - | - | - | - |
| Surplus (Deficit) | 571,615 | - | - | - | - | - | - | - | - |
| Ending Fund Balance | - | - | - | - | - | - | - | - | - |

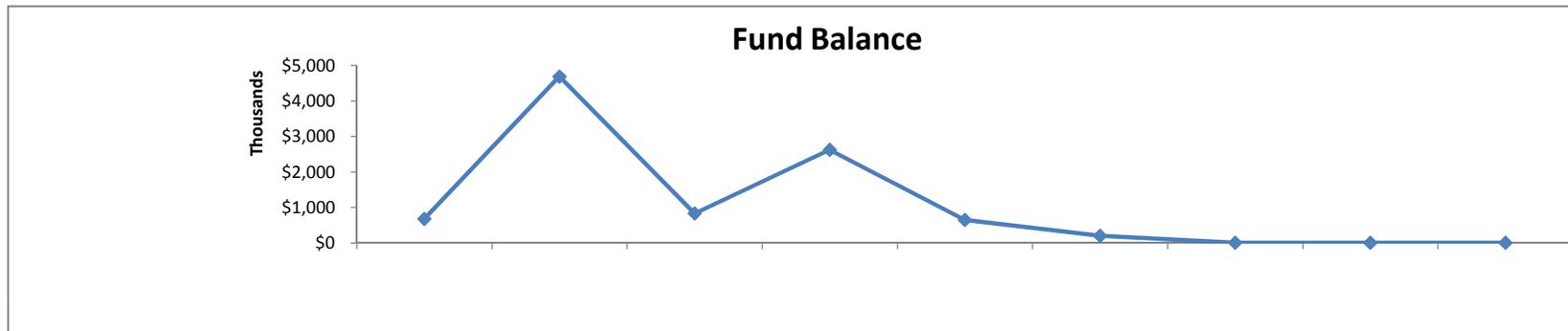


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---------------------------------------|-------------------------|----------------|---------|---------|-----------|---------|-----------|-----------|-----------|-----------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| <u>Municipal Building - 16</u> | | | | | | | | | | |
| 16-000-42-00-4214 | DEVELOPMENT FEES | - | - | - | - | - | - | - | - | - |
| 16-000-42-00-4216 | BUILD PROGRAM PERMITS | 3,930 | - | - | - | - | - | - | - | - |
| 16-000-49-00-4901 | TRANSFER FROM GENERAL | 571,615 | - | - | - | - | - | - | - | - |
| | Revenue | 575,545 | - | - | - | - | - | - | - | - |
| 16-160-54-00-5405 | BUILD PROGRAM | 3,930 | - | - | - | - | - | - | - | - |
| | Expenditures | 3,930 | - | - | - | - | - | - | - | - |
| | Surplus(Deficit) | 571,615 | - | - | - | - | - | - | - | - |
| | Fund Balance | - | - | - | - | - | - | - | - | - |

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|-------------------------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Intergovernmental | 230,839 | 62,761 | 776,938 | 102,876 | 773,222 | 12,720 | - | - | - |
| Licenses & Permits | 83,542 | 105,266 | 17,500 | 37,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| Charges for Service | 684,319 | 693,467 | 680,000 | 681,600 | 681,600 | 681,600 | 681,600 | 681,600 | 681,600 |
| Investment Earnings | 204 | 10,424 | 1,000 | 1,200 | 600 | - | - | - | - |
| Reimbursements | 89,356 | 1,261,619 | 67,700 | 393,118 | 294,740 | 32,780 | - | - | - |
| Other Financing Sources | 464,364 | 4,408,084 | 214,184 | 214,184 | 49,500 | 54,500 | 54,500 | 54,500 | 54,500 |
| Total Revenue | 1,552,624 | 6,541,621 | 1,757,322 | 1,429,978 | 1,823,662 | 805,600 | 760,100 | 760,100 | 760,100 |
| Expenditures | | | | | | | | | |
| Contractual Services | 94,194 | 295,580 | 86,025 | 61,125 | 61,225 | 61,225 | 61,225 | 61,225 | 61,225 |
| Supplies | - | 5,971 | 27,500 | 27,500 | 15,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Capital Outlay | 1,033,122 | 2,147,884 | 5,375,823 | 2,992,904 | 3,313,308 | 766,146 | 463,900 | 353,687 | 354,537 |
| Debt Service | 75,000 | 75,000 | 408,356 | 405,937 | 404,138 | 403,588 | 407,563 | 322,188 | 321,338 |
| Other Financing Uses | 2,479 | 9,034 | 2,500 | 5,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Total Expenditures | 1,204,795 | 2,533,469 | 5,900,204 | 3,492,466 | 3,796,671 | 1,253,959 | 955,688 | 760,100 | 760,100 |
| Surplus (Deficit) | 347,829 | 4,008,152 | (4,142,882) | (2,062,488) | (1,973,009) | (448,359) | (195,588) | - | - |
| <i>CW Municipal Building Fund Balance</i> | - | - | - | - | - | - | - | - | - |
| <i>City-Wide Capital Fund Balance</i> | 676,555 | 4,684,706 | 831,196 | 2,622,218 | 649,209 | 200,850 | 5,262 | 5,262 | 5,262 |
| Ending Fund Balance | 676,555 | 4,684,706 | 831,196 | 2,622,218 | 649,209 | 200,850 | 5,262 | 5,262 | 5,262 |



| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|--------------------------------------------------------|----------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| City-Wide Capital - 23 | | | | | | | | | | |
| 23-000-41-00-4161 | FEDERAL GRANTS - ITEP DOWNTOWN | - | 42,461 | 40,000 | 28,000 | 4,000 | - | - | - | - |
| 23-000-41-00-4162 | FEDERAL GRANTS - RIVER RD BRIDGE | 110,317 | (9,411) | - | - | - | - | - | - | - |
| 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 | 29,711 | 29,800 | 22,800 | 114,160 | 12,720 | - | - | - |
| 23-000-41-00-4188 | STATE GRANTS - EDP WRIGLEY (RTE 47) | - | - | 707,138 | 52,076 | 655,062 | - | - | - | - |
| 23-000-42-00-4210 | BUILDING PERMITS | - | - | - | - | - | - | - | - | - |
| 23-000-42-00-4214 | DEVELOPMENT FEES - CW CAPITAL | 7,429 | 6,900 | 5,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 23-000-42-00-4216 | BUILD PROGRAM PERMITS | 71,634 | 78,157 | - | - | - | - | - | - | - |
| 23-000-42-00-4218 | DEVELOPMENT FEES - MUNICIPAL BLDG | 2,479 | 2,209 | 2,500 | 5,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 23-000-42-00-4222 | ROAD CONTRIBUTION FEE | 2,000 | 18,000 | 10,000 | 26,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 23-000-44-00-4440 | ROAD INFRASTRUCTURE FEE | 684,319 | 693,467 | 680,000 | 681,600 | 681,600 | 681,600 | 681,600 | 681,600 | 681,600 |
| 23-000-45-00-4500 | INVESTMENT EARNINGS | 204 | 4,423 | 1,000 | 1,200 | 600 | - | - | - | - |
| 23-000-45-00-4550 | GAIN ON INVESTMENT | - | 6,001 | - | - | - | - | - | - | - |
| 23-000-46-00-4606 | REIMB - COM ED | - | 93,095 | - | 316,905 | - | - | - | - | - |
| 23-000-46-00-4620 | REIMB - PULTE (AUTUMN CREEK) | 87,932 | 1,148,170 | 55,000 | 55,000 | - | - | - | - | - |
| 23-000-46-00-4660 | REIMB - PUSH FOR THE PATH | 1,424 | 7,727 | 12,700 | 19,700 | 294,740 | 32,780 | - | - | - |
| 23-000-46-00-4690 | REIMB - MISCELLANEOUS | - | 12,627 | - | 1,513 | - | - | - | - | - |
| 23-000-49-00-4900 | BOND PROCEEDS | - | 4,295,000 | - | - | - | - | - | - | - |
| 23-000-49-00-4903 | PREMIUM ON BOND ISSUANCE | - | 49,789 | - | - | - | - | - | - | - |
| 23-000-49-00-4905 | LOAN PROCEEDS - RIVER ROAD BRIDGE | 193,963 | - | 152,184 | 152,184 | - | - | - | - | - |
| 23-000-49-00-4916 | TRANSFER FROM GENERAL - CW B&G | - | 49,795 | 62,000 | 62,000 | 49,500 | 54,500 | 54,500 | 54,500 | 54,500 |
| 23-000-49-00-4923 | TRANSFER FROM GENERAL - CW CAPITAL | 270,401 | - | - | - | - | - | - | - | - |
| 23-000-49-00-4988 | TRANSFER FROM DOWNTOWN TIF | - | 13,500 | - | - | - | - | - | - | - |
| | Revenue | 1,552,624 | 6,541,621 | 1,757,322 | 1,429,978 | 1,823,662 | 805,600 | 760,100 | 760,100 | 760,100 |
| City-Wide - Building & Grounds Expenditures | | | | | | | | | | |
| 23-216-54-00-5405 | BUILD PROGRAM | 2,400 | 6,000 | - | - | - | - | - | - | - |
| 23-216-54-00-5446 | PROPERTY & BLDG MAINT SERVICES | - | 37,824 | 34,500 | 34,500 | 34,500 | 34,500 | 34,500 | 34,500 | 34,500 |
| 23-216-56-00-5656 | PROPERTY & BLDG MAINT SUPPLIES | - | 5,971 | 27,500 | 27,500 | 15,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 23-216-99-00-9901 | TRANSFER TO GENERAL | 2,479 | 2,209 | 2,500 | 5,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | 4,879 | 52,004 | 64,500 | 67,000 | 52,500 | 57,500 | 57,500 | 57,500 | 57,500 |

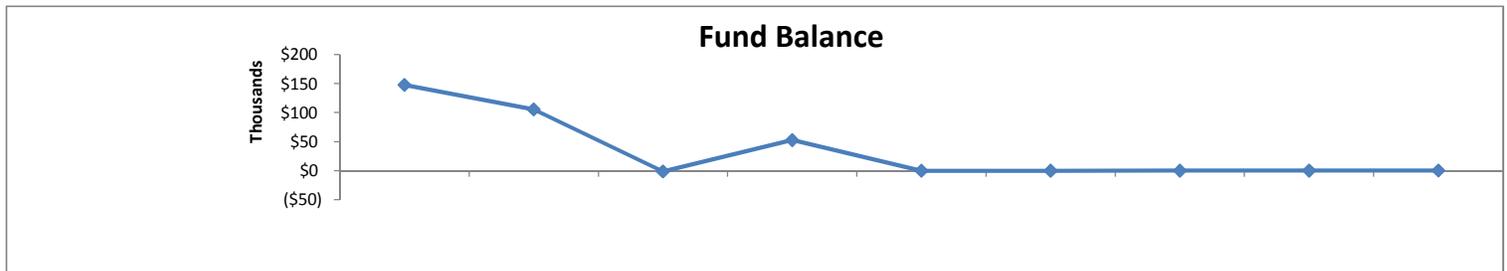
| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---------------------------------------|------------------------------------------|---------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| City-Wide Capital Expenditures | | | | | | | | | | |
| 23-230-54-00-5402 | BOND ISSUANCE COSTS | - | 52,025 | - | - | - | - | - | - | - |
| 23-230-54-00-5405 | BUILD PROGRAM | 69,234 | 72,157 | - | - | - | - | - | - | - |
| 23-230-54-00-5465 | ENGINEERING SERVICES | 21,792 | 5,856 | 50,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 23-230-54-00-5489 | LOSS ON INVESTMENT | - | 120,631 | - | - | - | - | - | - | - |
| 23-230-54-00-5498 | PAYING AGENT FEES | - | - | 525 | 525 | 525 | 525 | 525 | 525 | 525 |
| 23-230-54-00-5499 | BAD DEBT | 768 | 1,087 | 1,000 | 1,100 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 23-230-60-00-6007 | KENNEDY RD - AUTUMN CREEK | 88,105 | 1,067,717 | 55,000 | 55,000 | - | - | - | - | - |
| 23-230-60-00-6008 | BEECHER & CORNELIS ROAD | - | 93,095 | 385,000 | 318,507 | - | - | - | - | - |
| 23-230-60-00-6009 | WRIGLEY (RTE 47) EXPANSION | - | - | 707,138 | 52,076 | 655,062 | - | - | - | - |
| 23-230-60-00-6016 | US 34 (CENTER / ELDAMAIN RD) PROJECT | - | - | - | - | - | 151,300 | 151,300 | 151,300 | - |
| 23-230-60-00-6018 | GREENBRIAR POND NATURALIZATION | - | 18,769 | 14,000 | 12,524 | 4,000 | 4,000 | - | - | - |
| 23-230-60-00-6025 | ROAD TO BETTER ROADS PROGRAM | 605,242 | 405,718 | 500,000 | 500,000 | 950,000 | 250,000 | 96,854 | 189,887 | 342,037 |
| 23-230-60-00-6041 | SIDEWALK CONSTRUCTION | 2,916 | 8,065 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| 23-230-60-00-6048 | DOWNTOWN STREETScape IMPROVEMENT | - | 53,077 | 50,000 | 45,000 | 5,000 | - | - | - | - |
| 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 | - | - | - | - | 92,846 | 92,846 | 92,846 | - | - |
| 23-230-60-00-6073 | GAME FARM ROAD PROJECT | 5,125 | 354,220 | 2,048,501 | 1,381,997 | 415,000 | - | - | - | - |
| 23-230-60-00-6075 | RIVER ROAD BRIDGE PROJECT | 221,880 | - | 152,184 | 152,184 | - | - | - | - | - |
| 23-230-60-00-6082 | COUNTRYSIDE PKY IMPROVEMENTS | - | - | 1,400,000 | 420,000 | 770,000 | 210,000 | - | - | - |
| 23-230-60-00-6092 | SAFE ROUTE TO SCHOOL PROJECT | 22,707 | - | - | - | - | - | - | - | - |
| 23-230-60-00-6094 | KENNEDY RD BIKE TRAIL | 87,147 | 37,438 | 42,500 | 42,500 | 408,900 | 45,500 | - | - | - |
| 23-230-60-00-6095 | SUNFLOWER ESTATES - DRAINAGE IMPROVEMENT | - | 109,785 | 9,000 | 616 | - | - | - | - | - |
| 2014A Bond | | | | | | | | | | |
| 23-230-78-00-8000 | PRINCIPAL PAYMENT | - | - | 135,000 | 135,000 | 185,000 | 190,000 | 190,000 | 195,000 | 200,000 |
| 23-230-78-00-8050 | INTEREST PAYMENT | - | - | 195,937 | 195,937 | 144,138 | 138,588 | 132,888 | 127,188 | 121,338 |

| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|------------------------------------------------|---------------------------------------------|------------------|------------------|--------------------|--------------------|--------------------|------------------|------------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Kendall County Loan - River Road Bridge | | | | | | | | | | |
| 23-230-97-00-8000 | PRINCIPAL PAYMENT | 75,000 | 75,000 | 77,419 | 75,000 | 75,000 | 75,000 | 84,675 | - | - |
| 23-230-99-00-9915 | TRANSFER TO MOTOR FUEL TAX | - | 6,825 | - | - | - | - | - | - | - |
| | | <u>1,199,916</u> | <u>2,481,465</u> | <u>5,835,704</u> | <u>3,425,466</u> | <u>3,744,171</u> | <u>1,196,459</u> | <u>898,188</u> | <u>702,600</u> | <u>702,600</u> |
| | Expenditures | 1,204,795 | 2,533,469 | 5,900,204 | 3,492,466 | 3,796,671 | 1,253,959 | 955,688 | 760,100 | 760,100 |
| | Surplus(Deficit) | 347,829 | 4,008,152 | (4,142,882) | (2,062,488) | (1,973,009) | (448,359) | (195,588) | - | - |
| | <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>676,555</u> | <u>4,684,706</u> | <u>831,196</u> | <u>2,622,218</u> | <u>649,209</u> | <u>200,850</u> | <u>5,262</u> | <u>5,262</u> | <u>5,262</u> |
| | Fund Balance | <u>676,555</u> | <u>4,684,706</u> | <u>831,196</u> | <u>2,622,218</u> | <u>649,209</u> | <u>200,850</u> | <u>5,262</u> | <u>5,262</u> | <u>5,262</u> |

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|---------------------------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Licenses & Permits | 76,414 | 59,700 | 49,275 | 26,000 | 26,000 | 48,775 | 48,775 | 48,775 | 48,775 |
| Fines & Forfeits | 8,253 | 9,181 | 12,750 | 10,200 | 10,200 | 10,200 | 10,200 | 10,200 | 10,200 |
| Charges for Service | 157,495 | 301,715 | 373,063 | 443,478 | 101,633 | 131,698 | 131,698 | 131,698 | 131,698 |
| Investment Earnings | 446 | 449 | 250 | 50 | 50 | 50 | 50 | 50 | 50 |
| Reimbursements | 50,000 | 97,771 | - | - | - | - | - | - | - |
| Miscellaneous | 4,994 | 2,193 | 1,000 | 3,929 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Other Financing Sources | 7,825 | - | 36,000 | 45,275 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Revenue | 305,427 | 471,009 | 472,338 | 528,932 | 140,883 | 193,723 | 193,723 | 193,723 | 193,723 |
| Police Capital Expenditures | | | | | | | | | |
| Contractual Services | 22,521 | 15,803 | 17,667 | 16,833 | 16,833 | 16,833 | 16,833 | 16,833 | 16,833 |
| Capital Outlay | 93,750 | 112,242 | 204,000 | 204,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| Sub-Total Expenditures | 116,271 | 128,045 | 221,667 | 220,833 | 71,833 | 71,833 | 71,833 | 71,833 | 71,833 |
| Public Works Capital Expenditures | | | | | | | | | |
| Contractual Services | 26,929 | 31,608 | 6,500 | 1,176 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| Supplies | - | 499 | 2,000 | 3,929 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Capital Outlay | 48,689 | 163,750 | 185,000 | 158,658 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| Debt Service | 76,054 | 70,816 | 70,815 | 70,815 | 70,815 | 70,815 | 70,815 | 70,815 | 70,815 |
| Sub-Total Expenditures | 151,672 | 266,673 | 264,315 | 234,578 | 119,565 | 119,565 | 119,565 | 119,565 | 119,565 |
| Parks & Rec Capital Expenditures | | | | | | | | | |
| Contractual Services | 800 | 4,303 | - | - | - | - | - | - | - |
| Capital Outlay | 12,143 | 111,937 | 127,929 | 124,145 | - | - | - | - | - |
| Debt Service | 2,383 | 2,219 | 2,219 | 2,219 | 2,219 | 2,219 | 2,219 | 2,219 | 2,219 |
| Other Financing Uses | 50,000 | - | - | - | - | - | - | - | - |
| Sub-Total Expenditures | 65,326 | 118,459 | 130,148 | 126,364 | 2,219 | 2,219 | 2,219 | 2,219 | 2,219 |
| Total Expenditures | 333,269 | 513,177 | 616,130 | 581,775 | 193,617 | 193,617 | 193,617 | 193,617 | 193,617 |
| Surplus (Deficit) | (27,842) | (42,168) | (143,792) | (52,843) | (52,734) | 106 | 106 | 106 | 106 |
| <i>Police Capital Fund Balance</i> | <i>39,371</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| <i>Public Works Capital Fund Balance</i> | <i>74,302</i> | <i>(20,106)</i> | <i>-</i> | <i>51,565</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| <i>Parks & Rec Capital Fund Balance</i> | <i>34,073</i> | <i>125,683</i> | <i>(1,224)</i> | <i>1,169</i> | <i>-</i> | <i>106</i> | <i>212</i> | <i>318</i> | <i>424</i> |
| Ending Fund Balance | 147,746 | 105,577 | (1,224) | 52,734 | - | 106 | 212 | 318 | 424 |



| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------------------------|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Vehicle & Equipment - 25 | | | | | | | | | | |
| 25-000-42-00-4215 | DEVELOPMENT FEES - POLICE CAPITAL | 11,750 | 5,175 | 16,000 | 7,000 | 7,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 25-000-42-00-4216 | BUILD PROGRAM PERMITS | 30,960 | 42,920 | - | - | - | - | - | - | - |
| 25-000-42-00-4217 | WEATHER WARNING SIREN FEES | 12,264 | - | - | - | - | - | - | - | - |
| 25-000-42-00-4218 | ENGINEERING CAPITAL FEE | 3,400 | 1,300 | 6,500 | 3,000 | 3,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 25-000-42-00-4219 | DEVELOPMENT FEES - PW CAPITAL | 16,390 | 9,655 | 24,500 | 15,000 | 15,000 | 24,500 | 24,500 | 24,500 | 24,500 |
| 25-000-42-00-4220 | DEVELOPMENT FEES - PARK CAPITAL | 1,650 | 650 | 2,275 | 1,000 | 1,000 | 2,275 | 2,275 | 2,275 | 2,275 |
| 25-000-43-00-4315 | DUI FINES | 7,569 | 5,545 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 25-000-43-00-4316 | ELECTRONIC CITATION FEES | 684 | 720 | 750 | 700 | 700 | 700 | 700 | 700 | 700 |
| 25-000-43-00-4340 | SEIZED VEHICLE PROCEEDS | - | 2,916 | 5,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 25-000-44-00-4418 | MOWING INCOME | 12,845 | 3,288 | 6,000 | 2,983 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 25-000-44-00-4420 | POLICE CHARGEBACK | - | 63,777 | 203,647 | 200,158 | 53,633 | 44,633 | 44,633 | 44,633 | 44,633 |
| 25-000-44-00-4421 | PUBLIC WORKS CHARGEBACK | 144,650 | 125,000 | 163,416 | 240,337 | 45,000 | 84,065 | 84,065 | 84,065 | 84,065 |
| 25-000-44-00-4427 | PARKS & RECREATION CHARGEBACK | - | 109,650 | - | - | - | - | - | - | - |
| 25-000-45-00-4522 | INVESTMENT EARNINGS - PARK CAPITAL | 446 | 312 | 250 | 50 | 50 | 50 | 50 | 50 | 50 |
| 25-000-45-00-4550 | GAIN ON INVESTMENT | - | 137 | - | - | - | - | - | - | - |
| 25-000-46-00-4692 | REIMB - MISCELLANEOUS - PARK CAPITAL | 50,000 | 97,771 | - | - | - | - | - | - | - |
| 25-000-48-00-4852 | MISCELLANEOUS INCOME - POLICE CAPITAL | 4,064 | 191 | - | - | - | - | - | - | - |
| 25-000-48-00-4854 | MISCELLANEOUS INCOME - PW CAPITAL | 930 | 2,002 | 1,000 | 3,929 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 25-000-49-00-4920 | SALE OF CAPITAL ASSETS - POLICE CAPITAL | 7,825 | - | 1,000 | 3,475 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 25-000-49-00-4921 | SALE OF CAPITAL ASSETS - PW CAPITAL | - | - | 35,000 | 41,000 | - | - | - | - | - |
| 25-000-49-00-4922 | SALE OF CAPITAL ASSETS - PARK CAPITAL | - | - | - | 800 | - | - | - | - | - |
| | Revenue | 305,427 | 471,009 | 472,338 | 528,932 | 140,883 | 193,723 | 193,723 | 193,723 | 193,723 |
| Police Capital | | | | | | | | | | |
| 25-205-54-00-5405 | BUILD PROGRAM | 4,800 | 10,350 | - | - | - | - | - | - | - |
| 25-205-54-00-5462 | PROFESSIONAL SERVICES | 95 | 1,166 | 1,667 | 833 | 833 | 833 | 833 | 833 | 833 |
| 25-205-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 17,626 | 4,287 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 25-205-60-00-6060 | EQUIPMENT | - | 32,865 | 35,000 | 35,000 | - | - | - | - | - |
| 25-205-60-00-6070 | VEHICLES | 93,750 | 79,377 | 169,000 | 169,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| | | 116,271 | 128,045 | 221,667 | 220,833 | 71,833 | 71,833 | 71,833 | 71,833 | 71,833 |

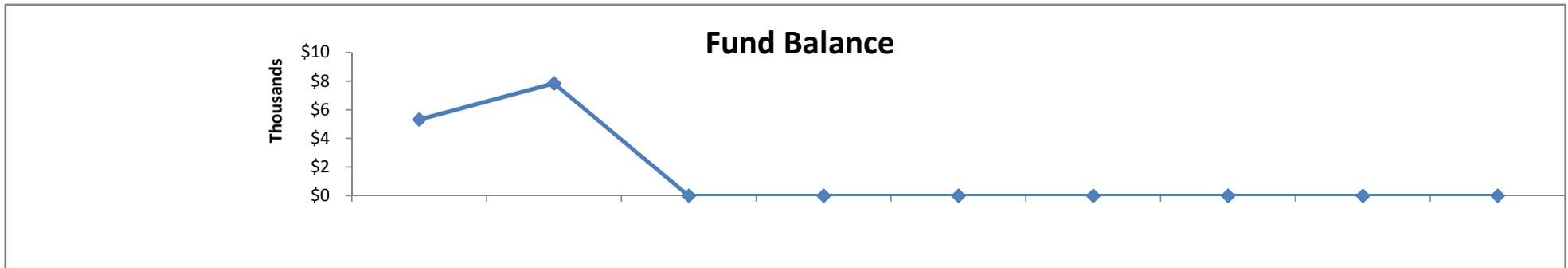
| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---------------------------------------|-----------------------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Public Works Capital | | | | | | | | | | |
| 25-215-54-00-5405 | BUILD PROGRAM | 25,360 | 31,020 | - | - | - | - | - | - | - |
| 25-215-54-00-5448 | FILING FEES | 1,569 | 588 | 2,000 | 1,176 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| 25-215-54-00-5485 | RENTAL & LEASE PURCHASE | - | - | 4,500 | - | - | - | - | - | - |
| 25-215-56-00-5620 | OPERATING SUPPLIES | - | 499 | 2,000 | 3,929 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 25-215-60-00-6060 | EQUIPMENT | 48,689 | 163,750 | - | 15,084 | - | - | - | - | - |
| 25-215-60-00-6070 | VEHICLES | - | - | 185,000 | 143,574 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 185 Wolf Street Building | | | | | | | | | | |
| 25-215-92-00-8000 | PRINCIPAL PAYMENT | 33,184 | 37,924 | 39,638 | 39,638 | 41,430 | 43,303 | 45,261 | 47,307 | 49,446 |
| 25-215-92-00-8050 | INTEREST PAYMENT | 42,870 | 32,892 | 31,177 | 31,177 | 29,385 | 27,512 | 25,554 | 23,508 | 21,369 |
| | | 151,672 | 266,673 | 264,315 | 234,578 | 119,565 | 119,565 | 119,565 | 119,565 | 119,565 |
| Parks & Recreation Capital | | | | | | | | | | |
| 25-225-54-00-5405 | BUILD PROGRAM | 800 | 1,550 | - | - | - | - | - | - | - |
| 25-225-54-00-5489 | LOSS ON INVESTMENT | - | 2,753 | - | - | - | - | - | - | - |
| 25-225-60-00-6010 | PARK IMPROVEMENTS | - | - | - | - | - | - | - | - | - |
| 25-225-60-00-6030 | BUILDING IMPROVEMENTS | - | - | - | - | - | - | - | - | - |
| 25-225-60-00-6060 | EQUIPMENT | 12,143 | 33,731 | 78,000 | 74,216 | - | - | - | - | - |
| 25-225-60-00-6065 | BRIDGE PARK | - | 78,206 | - | - | - | - | - | - | - |
| 25-225-60-00-6068 | TRAIL IMPROVEMENTS | - | - | 24,929 | 24,929 | - | - | - | - | - |
| 25-225-60-00-6070 | VEHICLES | - | - | 25,000 | 25,000 | - | - | - | - | - |
| 185 Wolf Street Building | | | | | | | | | | |
| 25-225-92-00-8000 | PRINCIPAL PAYMENT | 1,040 | 1,188 | 1,242 | 1,242 | 1,298 | 1,357 | 1,418 | 1,482 | 1,549 |
| 25-225-92-00-8050 | INTEREST PAYMENT | 1,343 | 1,031 | 977 | 977 | 921 | 862 | 801 | 737 | 670 |
| 25-225-99-00-9972 | TRANSFER TO LAND CASH | 50,000 | - | - | - | - | - | - | - | - |
| | | 65,326 | 118,459 | 130,148 | 126,364 | 2,219 | 2,219 | 2,219 | 2,219 | 2,219 |
| | Expenditures | 333,269 | 513,177 | 616,130 | 581,775 | 193,617 | 193,617 | 193,617 | 193,617 | 193,617 |
| | Surplus(Deficit) | (27,842) | (42,168) | (143,792) | (52,843) | (52,734) | 106 | 106 | 106 | 106 |
| | Fund Balance - Police Capital | 39,371 | - | - | - | - | - | - | - | - |
| | Fund Balance - Public Works Capital | 74,302 | (20,106) | - | 51,565 | - | - | - | - | - |
| | Fund Balance - Parks & Rec Capital | 34,073 | 125,683 | (1,224) | 1,169 | - | 106 | 212 | 318 | 424 |
| | Fund Balance | 147,746 | 105,577 | (1,224) | 52,734 | - | 106 | 212 | 318 | 424 |

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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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Taxes | 315,790 | 327,984 | 165,527 | 164,852 | 47,497 | - | - | - | - |
| Licenses & Permits | 6,358 | 7,418 | 4,500 | 6,640 | 5,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Investment Earnings | 78 | 5 | - | 11 | - | - | - | - | - |
| Other Financing Sources | - | 2,369,891 | 132,103 | 131,380 | 268,178 | 313,275 | 317,775 | 317,075 | 316,275 |
| Total Revenue | 322,226 | 2,705,298 | 302,130 | 302,883 | 320,675 | 320,275 | 324,775 | 324,075 | 323,275 |
| Expenditures | | | | | | | | | |
| Contractual Services | 775 | 39,617 | 525 | 475 | 525 | 525 | 525 | 525 | 525 |
| Debt Service | 328,179 | 304,042 | 310,250 | 310,250 | 320,150 | 319,750 | 324,250 | 323,550 | 322,750 |
| Other Financing Uses | - | 2,359,115 | - | - | - | - | - | - | - |
| Total Expenditures | 328,954 | 2,702,774 | 310,775 | 310,725 | 320,675 | 320,275 | 324,775 | 324,075 | 323,275 |
| Surplus (Deficit) | (6,728) | 2,524 | (8,645) | (7,842) | - | - | - | - | - |
| Ending Fund Balance | 5,319 | 7,842 | - | - | - | - | - | - | - |

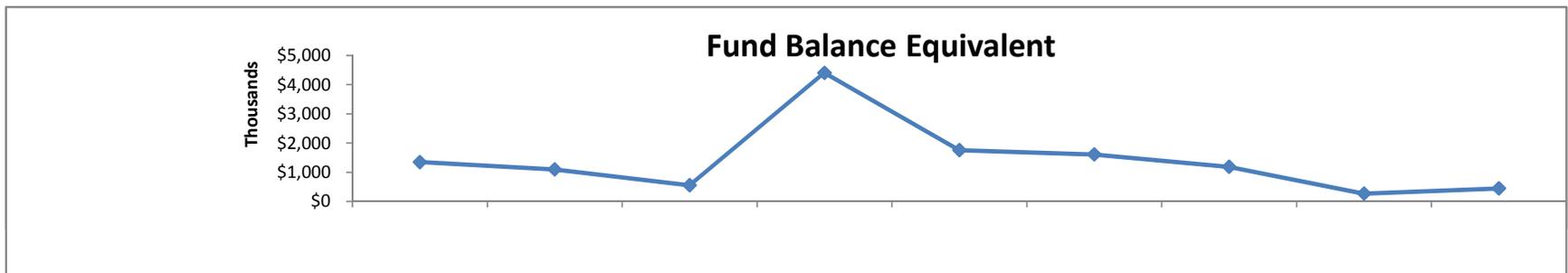


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-----------------------------|--------------------------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Debt Service - 42 | | | | | | | | | | |
| 42-000-40-00-4000 | PROPERTY TAXES - 2014B BOND | 315,790 | 327,984 | 165,527 | 164,852 | 47,497 | - | - | - | - |
| 42-000-42-00-4208 | RECAPTURE FEES - WATER & SEWER | 5,958 | 1,696 | 4,500 | 6,640 | 5,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 42-000-42-00-4216 | BUILD PROGRAM PERMITS | 400 | 5,722 | - | - | - | - | - | - | - |
| 42-000-45-00-4500 | INVESTMENT EARNINGS | 78 | 5 | - | 11 | - | - | - | - | - |
| 42-000-49-00-4901 | TRANSFER FROM GENERAL | - | - | 132,103 | 131,380 | 268,178 | 313,275 | 317,775 | 317,075 | 316,275 |
| 42-000-49-00-4902 | BOND ISSUANCE | - | 2,300,000 | - | - | - | - | - | - | - |
| 42-000-49-00-4903 | PREMIUM ON BOND ISSUANCE | - | 69,891 | - | - | - | - | - | - | - |
| | Revenue | 322,226 | 2,705,298 | 302,130 | 302,883 | 320,675 | 320,275 | 324,775 | 324,075 | 323,275 |
| 42-420-54-00-5402 | BOND ISSUANCE COSTS | - | 33,306 | - | - | - | - | - | - | - |
| 42-420-54-00-5405 | BUILD PROGRAM | 400 | 5,722 | - | - | - | - | - | - | - |
| 42-420-54-00-5498 | PAYING AGENT FEES | 375 | 589 | 525 | 475 | 525 | 525 | 525 | 525 | 525 |
| 2014B Refunding Bond | | | | | | | | | | |
| 42-420-79-00-8000 | PRINCIPAL PAYMENT | - | - | 255,000 | 255,000 | 270,000 | 275,000 | 285,000 | 290,000 | 295,000 |
| 42-420-79-00-8050 | INTEREST PAYMENT | - | 22,253 | 55,250 | 55,250 | 50,150 | 44,750 | 39,250 | 33,550 | 27,750 |
| 2005A Bond | | | | | | | | | | |
| 42-420-82-00-8000 | PRINCIPAL PAYMENT | 215,000 | 225,000 | - | - | - | - | - | - | - |
| 42-420-82-00-8050 | INTEREST PAYMENT | 113,179 | 56,789 | - | - | - | - | - | - | - |
| 42-420-99-00-9960 | PAYMENT TO ESCROW AGENT | - | 2,359,115 | - | - | - | - | - | - | - |
| | Expenditures | 328,954 | 2,702,774 | 310,775 | 310,725 | 320,675 | 320,275 | 324,775 | 324,075 | 323,275 |
| | Surplus(Deficit) | (6,728) | 2,524 | (8,645) | (7,842) | - | - | - | - | - |
| | Fund Balance | 5,319 | 7,842 | - |

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 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Adopted | Projected | Adopted | Projected | Projected | Projected | Projected |
| Revenue | | | | | | | | | |
| Taxes | 41,403 | 5,210 | - | - | - | - | - | - | - |
| Licenses & Permits | 84,544 | 112,323 | - | - | - | - | - | - | - |
| Charges for Service | 2,309,950 | 2,513,791 | 3,240,437 | 3,278,400 | 3,661,400 | 3,761,400 | 3,761,400 | 4,178,850 | 4,658,918 |
| Investment Earnings | 2,231 | 2,034 | 500 | 3,100 | 1,000 | 500 | 500 | 500 | 500 |
| Reimbursements | 14,844 | 3,970 | - | - | - | - | - | - | - |
| Miscellaneous | 51,917 | 57,775 | 56,307 | 56,307 | 57,433 | 58,582 | 59,754 | 60,949 | 62,168 |
| Other Financing Sources | 82,988 | 1,373,687 | 4,376,275 | 4,369,998 | 75,075 | 73,875 | 77,675 | 73,875 | 75,125 |
| Total Revenue | 2,587,877 | 4,068,790 | 7,673,519 | 7,707,805 | 3,794,908 | 3,894,357 | 3,899,329 | 4,314,174 | 4,796,711 |
| Expenses | | | | | | | | | |
| Salaries | 338,959 | 354,098 | 411,332 | 411,332 | 416,844 | 429,727 | 441,365 | 453,352 | 465,699 |
| Benefits | 185,769 | 211,030 | 240,029 | 230,101 | 252,493 | 268,489 | 286,857 | 306,578 | 327,707 |
| Contractual Services | 540,175 | 609,139 | 816,370 | 789,626 | 544,927 | 561,735 | 579,551 | 598,436 | 617,864 |
| Supplies | 243,529 | 245,704 | 302,995 | 302,995 | 297,660 | 308,417 | 319,749 | 331,686 | 344,263 |
| Capital Outlay | 282,399 | 474,916 | 4,948,544 | 1,515,544 | 3,482,668 | 1,060,668 | 1,079,918 | 1,081,794 | 452,544 |
| Debt Service | 1,172,802 | 1,168,385 | 1,230,445 | 1,147,429 | 1,450,677 | 1,412,451 | 1,615,281 | 2,462,306 | 2,410,941 |
| Other Financing Uses | - | 1,256,453 | - | - | - | - | - | - | - |
| Total Expenses | 2,763,633 | 4,319,725 | 7,949,715 | 4,397,027 | 6,445,269 | 4,041,487 | 4,322,721 | 5,234,152 | 4,619,018 |
| Surplus (Deficit) | (175,756) | (250,935) | (276,196) | 3,310,778 | (2,650,361) | (147,130) | (423,392) | (919,978) | 177,693 |
| Ending Fund Balance Equivalent | 1,350,923 | 1,099,988 | 558,007 | 4,410,766 | 1,760,405 | 1,613,275 | 1,189,883 | 269,905 | 447,598 |
| | 48.88% | 25.46% | 7.02% | 100.31% | 27.31% | 39.92% | 27.53% | 5.16% | 9.69% |



| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|--------------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| <u>Water - 51</u> | | | | | | | | | | |
| 51-000-40-00-4000 | PROPERTY TAXES - 2007A BOND | 41,403 | 5,210 | - | - | - | - | - | - | - |
| 51-000-42-00-4216 | BUILD PROGRAM PERMITS | 84,544 | 112,323 | - | - | - | - | - | - | - |
| 51-000-44-00-4424 | WATER SALES | 1,789,296 | 2,019,810 | 2,316,937 | 2,420,000 | 2,783,000 | 2,783,000 | 2,783,000 | 3,200,450 | 3,680,518 |
| 51-000-44-00-4425 | BULK WATER SALES | 4,750 | 29,590 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| 51-000-44-00-4426 | LATE PENALTIES - WATER | 92,386 | 91,488 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| 51-000-44-00-4430 | WATER METER SALES | 47,785 | 15,782 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 51-000-44-00-4440 | WATER INFRASTRUCTURE FEE | 341,083 | 343,961 | 693,000 | 702,900 | 702,900 | 702,900 | 702,900 | 702,900 | 702,900 |
| 51-000-44-00-4450 | WATER CONNECTION FEES | 34,650 | 13,160 | 105,000 | 30,000 | 50,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 51-000-45-00-4500 | INVESTMENT EARNINGS | 2,231 | 1,236 | 500 | 3,100 | 1,000 | 500 | 500 | 500 | 500 |
| 51-000-45-00-4550 | GAIN ON INVESTMENT | - | 798 | - | - | - | - | - | - | - |
| 51-000-46-00-4690 | REIMB - MISCELLANEOUS | 14,844 | 3,970 | - | - | - | - | - | - | - |
| 51-000-48-00-4820 | RENTAL INCOME | 51,917 | 55,560 | 56,307 | 56,307 | 57,433 | 58,582 | 59,754 | 60,949 | 62,168 |
| 51-000-48-00-4850 | MISCELLANEOUS INCOME | - | 2,215 | - | - | - | - | - | - | - |
| 51-000-49-00-4900 | BOND PROCEEDS | - | - | 4,300,000 | 4,100,000 | - | - | - | - | - |
| 51-000-49-00-4902 | BOND ISSUANCE | - | 1,263,500 | - | - | - | - | - | - | - |
| 51-000-49-00-4903 | PREMIUM ON BOND ISSUANCE | - | 26,599 | - | 193,723 | - | - | - | - | - |
| 51-000-49-00-4952 | TRANSFER FROM SEWER | 82,988 | 83,588 | 76,275 | 76,275 | 75,075 | 73,875 | 77,675 | 73,875 | 75,125 |
| | Revenue | 2,587,877 | 4,068,790 | 7,673,519 | 7,707,805 | 3,794,908 | 3,894,357 | 3,899,329 | 4,314,174 | 4,796,711 |
| Water Operations | | | | | | | | | | |
| 51-510-50-00-5010 | SALARIES & WAGES | 325,817 | 343,733 | 369,532 | 369,532 | 375,044 | 387,927 | 399,565 | 411,552 | 423,899 |
| 51-510-50-00-5015 | PART-TIME SALARIES | - | 2,808 | 29,800 | 29,800 | 29,800 | 29,800 | 29,800 | 29,800 | 29,800 |
| 51-510-50-00-5020 | OVERTIME | 13,142 | 7,557 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 51-510-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 37,447 | 39,878 | 42,446 | 42,446 | 41,801 | 43,448 | 46,549 | 49,880 | 53,411 |
| 51-510-52-00-5214 | FICA CONTRIBUTION | 24,787 | 25,689 | 30,514 | 30,514 | 30,854 | 31,914 | 32,871 | 33,857 | 34,873 |
| 51-510-52-00-5216 | GROUP HEALTH INSURANCE | 92,981 | 113,371 | 131,003 | 120,207 | 139,623 | 150,793 | 162,856 | 175,884 | 189,955 |
| 51-510-52-00-5222 | GROUP LIFE INSURANCE | 675 | 701 | 708 | 798 | 705 | 705 | 712 | 719 | 726 |
| 51-510-52-00-5223 | DENTAL INSURANCE | 5,516 | 7,130 | 8,117 | 8,890 | 9,757 | 10,245 | 10,757 | 11,295 | 11,860 |
| 51-510-52-00-5224 | VISION INSURANCE | 729 | 793 | 861 | 1,131 | 1,131 | 1,165 | 1,200 | 1,236 | 1,273 |
| 51-510-52-00-5230 | UNEMPLOYMENT INSURANCE | 574 | 716 | 2,000 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 51-510-52-00-5231 | LIABILITY INSURANCE | 23,060 | 22,752 | 24,380 | 25,115 | 26,622 | 28,219 | 29,912 | 31,707 | 33,609 |
| 51-510-54-00-5402 | BOND ISSUANCE COSTS | - | 24,378 | 50,000 | 40,456 | - | - | - | - | - |
| 51-510-54-00-5405 | BUILD PROGRAM | 84,544 | 112,323 | - | - | - | - | - | - | - |
| 51-510-54-00-5412 | TRAINING & CONFERENCES | 3,044 | 2,305 | 5,800 | 5,800 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 51-510-54-00-5415 | TRAVEL & LODGING | 528 | 942 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |

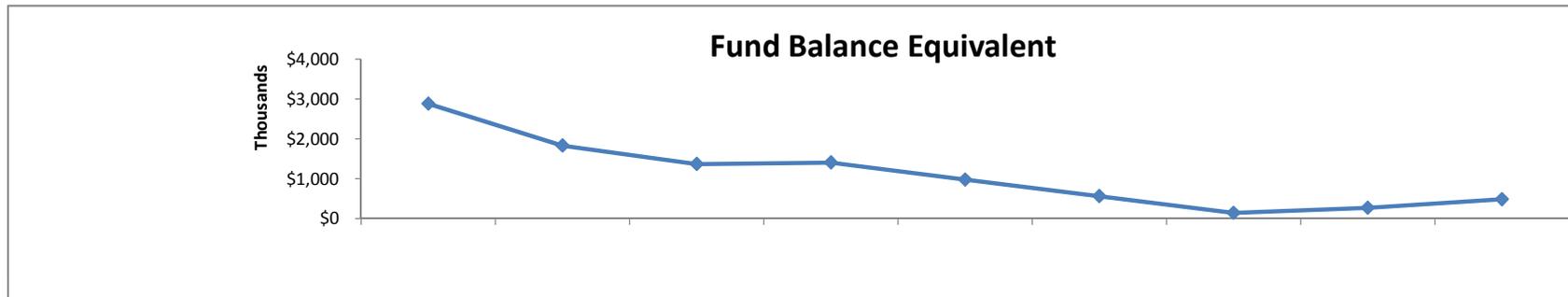
| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------|------------------------------------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| 51-510-54-00-5426 | PUBLISHING & ADVERTISING | 787 | 148 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 51-510-54-00-5429 | WATER SAMPLES | 11,340 | 9,823 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 51-510-54-00-5430 | PRINTING & DUPLICATING | 61 | 112 | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 |
| 51-510-54-00-5440 | TELECOMMUNICATIONS | 20,065 | 20,221 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 |
| 51-510-54-00-5445 | TREATMENT FACILITY SERVICES | 119,912 | 108,905 | 112,000 | 112,000 | 112,000 | 112,000 | 112,000 | 112,000 | 112,000 |
| 51-510-54-00-5448 | FILING FEES | 5,831 | 4,253 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 51-510-54-00-5452 | POSTAGE & SHIPPING | 16,276 | 17,953 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 |
| 51-510-54-00-5460 | DUES & SUBSCRIPTIONS | 1,568 | 978 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| 51-510-54-00-5462 | PROFESSIONAL SERVICES | 21,047 | 20,343 | 21,500 | 21,500 | 21,500 | 21,500 | 21,500 | 21,500 | 21,500 |
| 51-510-54-00-5465 | ENGINEERING SERVICES | - | - | 250,000 | 234,800 | - | - | - | - | - |
| 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 | 218,196 | 245,641 | 264,275 | 264,275 | 280,132 | 296,940 | 314,756 | 333,641 | 353,659 |
| 51-510-54-00-5483 | JULIE SERVICES | 4,520 | 4,570 | 4,500 | 4,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 51-510-54-00-5485 | RENTAL & LEASE PURCHASE | 504 | 504 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 51-510-54-00-5489 | LOSS ON INVESTMENT | - | 16,036 | - | - | - | - | - | - | - |
| 51-510-54-00-5490 | VEHICLE MAINTENANCE SERVICES | 3,181 | 7,077 | 7,500 | 7,500 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 51-510-54-00-5495 | OUTSIDE REPAIR & MAINTENCE | 19,460 | 3,380 | 14,000 | 14,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 |
| 51-510-54-00-5498 | PAYING AGENT FEES | 1,338 | 2,354 | 2,295 | 2,295 | 2,295 | 2,295 | 2,295 | 2,295 | 1,705 |
| 51-510-54-00-5499 | BAD DEBT | 7,973 | 6,893 | 10,000 | 8,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 51-510-56-00-5600 | WEARING APPAREL | 3,340 | 3,434 | 4,200 | 4,200 | 4,410 | 4,631 | 4,863 | 5,106 | 5,361 |
| 51-510-56-00-5620 | OPERATING SUPPLIES | 8,167 | 12,352 | 15,000 | 15,000 | 16,750 | 16,750 | 16,750 | 16,750 | 16,750 |
| 51-510-56-00-5628 | VEHICLE MAINTENANCE SUPPLIES | 1,092 | 2,314 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 51-510-56-00-5630 | SMALL TOOLS & EQUIPMENT | 1,429 | 1,921 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 51-510-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 876 | 1,616 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 51-510-56-00-5638 | TREATMENT FACILITY SUPPLIES | 125,445 | 146,540 | 165,000 | 165,000 | 173,250 | 181,913 | 191,009 | 200,559 | 210,587 |
| 51-510-56-00-5640 | REPAIR & MAINTENANCE | 20,785 | 20,263 | 10,500 | 10,500 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 51-510-56-00-5664 | METERS & PARTS | 51,805 | 32,520 | 46,000 | 46,000 | 46,000 | 46,000 | 46,000 | 46,000 | 46,000 |
| 51-510-56-00-5665 | JULIE SUPPLIES | 968 | 1,788 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 51-510-56-00-5695 | GASOLINE | 29,622 | 22,956 | 46,795 | 46,795 | 26,750 | 28,623 | 30,627 | 32,771 | 35,065 |
| 51-510-60-00-6022 | WELL REHABILITATIONS | - | - | 143,000 | 143,000 | - | 166,000 | 124,000 | 148,000 | - |
| 51-510-60-00-6025 | ROAD TO BETTER ROADS PROGRAM | 153,305 | 277,372 | 300,000 | 300,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 51-510-60-00-6059 | US 34 (IL 47 / ORCHARD RD) PROJECT | - | - | - | - | 22,124 | 22,124 | 22,124 | - | - |
| 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 | 30,000 | 5,000 | - | 481,250 | 481,250 | - |
| 51-510-60-00-6070 | VEHICLES | - | - | 18,000 | - | 63,000 | - | - | - | - |
| 51-510-60-00-6079 | ROUTE 47 EXPANSION | 129,094 | 197,544 | 197,544 | 197,544 | 197,544 | 197,544 | 197,544 | 197,544 | 197,544 |
| 51-510-60-00-6082 | COUNTRYSIDE PKY IMPROVEMENTS | - | - | 4,250,000 | 840,000 | 2,940,000 | 420,000 | - | - | - |

| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---------------------------------------------------------|---------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| 2015A Bond | | | | | | | | | | |
| 51-510-77-00-8000 | PRINCIPAL PAYMENT | - | - | - | - | 73,540 | 113,987 | 117,664 | 290,483 | 297,837 |
| 51-510-77-00-8050 | INTEREST PAYMENT | - | - | 83,016 | - | 229,137 | 161,053 | 156,493 | 151,787 | 140,167 |
| Debt Service - 2007A Bond | | | | | | | | | | |
| 51-510-83-00-8000 | PRINCIPAL PAYMENT | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 680,000 | 695,000 |
| 51-510-83-00-8050 | INTEREST PAYMENT | 123,041 | 122,423 | 121,793 | 121,793 | 121,163 | 120,525 | 119,888 | 119,250 | 90,350 |
| 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 | 29,350 | 25,450 | 25,450 | 21,450 | 17,300 | 13,050 | - | - |
| Debt Service - 2006A Refunding Debt Certificates | | | | | | | | | | |
| 51-510-87-00-8000 | PRINCIPAL PAYMENT | 405,000 | 420,000 | 435,000 | 435,000 | 460,000 | 475,000 | 495,000 | 850,000 | 850,000 |
| 51-510-87-00-8050 | INTEREST EXPENSE | 205,606 | 189,406 | 172,606 | 172,606 | 155,206 | 136,806 | 117,806 | 98,006 | 62,306 |
| Debt Service - 2005C Bond | | | | | | | | | | |
| 51-510-88-00-8000 | PRINCIPAL PAYMENT | 95,000 | 100,000 | - | - | - | - | - | - | - |
| 51-510-88-00-8050 | INTEREST EXPENSE | 70,975 | 54,065 | - | - | - | - | - | - | - |
| Debt Service - IEPA Loan L17-156300 | | | | | | | | | | |
| 51-510-89-00-8000 | PRINCIPAL PAYMENT | 89,961 | 92,224 | 94,544 | 94,544 | 96,923 | 99,361 | 101,860 | 104,423 | 107,050 |
| 51-510-89-00-8050 | INTEREST EXPENSE | 35,069 | 32,806 | 30,486 | 30,486 | 28,108 | 25,669 | 23,170 | 20,607 | 17,981 |
| Debt Service - 2014C Refunding Bond | | | | | | | | | | |
| 51-510-94-00-8000 | PRINCIPAL PAYMENT | - | - | 120,000 | 120,000 | 120,000 | 120,000 | 130,000 | 125,000 | 130,000 |
| 51-510-94-00-8050 | INTEREST PAYMENT | - | 13,111 | 32,550 | 32,550 | 30,150 | 27,750 | 25,350 | 22,750 | 20,250 |
| 51-510-99-00-9960 | PAYMENT TO ESCROW AGENT | - | 1,256,453 | - | - | - | - | - | - | - |
| | Expenses | 2,763,633 | 4,319,725 | 7,949,715 | 4,397,027 | 6,445,269 | 4,041,487 | 4,322,721 | 5,234,152 | 4,619,018 |
| | Surplus(Deficit) | (175,756) | (250,935) | (276,196) | 3,310,778 | (2,650,361) | (147,130) | (423,392) | (919,978) | 177,693 |
| | Fund Balance Equiv | 1,350,923 | 1,099,988 | 558,007 | 4,410,766 | 1,760,405 | 1,613,275 | 1,189,883 | 269,905 | 447,598 |
| | | 48.88% | 25.46% | 7.02% | 100.31% | 27.31% | 39.92% | 27.53% | 5.16% | 9.69% |

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|---------------------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Taxes | 110,601 | - | - | - | - | - | - | - | - |
| Licenses & Permits | 16,800 | 35,000 | - | - | - | - | - | - | - |
| Charges for Service | 1,114,432 | 1,151,713 | 1,180,200 | 1,173,334 | 1,199,942 | 1,246,076 | 1,272,062 | 1,298,734 | 1,326,206 |
| Investment Earnings | 9,260 | 9,176 | 1,500 | 1,100 | 1,000 | 500 | 500 | 500 | 500 |
| Reimbursements | 1,300 | 2,360 | 200,000 | 201,175 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Other Financing Sources | 1,137,220 | 1,243,972 | 1,134,654 | 1,134,654 | 1,134,052 | 1,137,166 | 1,133,782 | 1,134,114 | 1,137,948 |
| Total Revenue | 2,389,613 | 2,442,221 | 2,516,354 | 2,510,263 | 2,534,994 | 2,583,742 | 2,606,344 | 2,633,348 | 2,664,654 |
| Expenses | | | | | | | | | |
| Salaries | 164,273 | 187,301 | 205,003 | 205,003 | 216,289 | 223,650 | 230,300 | 237,149 | 244,203 |
| Benefits | 80,030 | 92,443 | 127,049 | 98,969 | 110,254 | 117,398 | 125,184 | 133,531 | 142,457 |
| Contractual Services | 75,530 | 164,251 | 82,845 | 102,377 | 119,463 | 123,243 | 127,230 | 131,438 | 135,287 |
| Supplies | 66,064 | 38,300 | 92,610 | 92,610 | 84,206 | 86,217 | 88,366 | 90,662 | 93,116 |
| Capital Outlay | 66,773 | 808,520 | 459,015 | 459,015 | 460,282 | 460,282 | 460,282 | 459,015 | 459,015 |
| Developer Commitments | - | 62,922 | 32,891 | 32,891 | 33,872 | 34,888 | 35,939 | 28,204 | - |
| Debt Service | 1,968,119 | 2,054,461 | 1,865,399 | 1,865,399 | 1,865,857 | 1,877,110 | 1,880,265 | 1,352,307 | 1,300,798 |
| Other Financing Uses | 82,988 | 83,588 | 76,275 | 76,275 | 75,075 | 73,875 | 77,675 | 73,875 | 75,125 |
| Total Expenses | 2,503,777 | 3,491,786 | 2,941,087 | 2,932,539 | 2,965,298 | 2,996,663 | 3,025,241 | 2,506,181 | 2,450,001 |
| Surplus (Deficit) | (114,164) | (1,049,565) | (424,733) | (422,276) | (430,304) | (412,921) | (418,897) | 127,167 | 214,653 |
| Ending Fund Balance Equivalent | 2,879,170 | 1,829,603 | 1,368,893 | 1,407,327 | 977,023 | 564,102 | 145,205 | 272,372 | 487,025 |
| | <i>114.99%</i> | <i>52.40%</i> | <i>46.54%</i> | <i>47.99%</i> | <i>32.95%</i> | <i>18.82%</i> | <i>4.80%</i> | <i>10.87%</i> | <i>19.88%</i> |



| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Sewer - 52 | | | | | | | | | | |
| 52-000-40-00-4000 | PROPERTY TAXES - 2004B BOND | 110,601 | - | - | - | - | - | - | - | - |
| 52-000-42-00-4216 | BUILD PROGRAM PERMITS | 16,800 | 35,000 | - | - | - | - | - | - | - |
| 52-000-44-00-4435 | SEWER MAINTENANCE FEES | 756,746 | 790,556 | 802,200 | 813,660 | 837,942 | 863,076 | 889,062 | 915,734 | 943,206 |
| 52-000-44-00-4440 | SEWER INFRASTRUCTURE FEE | 333,587 | 341,199 | 340,000 | 340,000 | 340,000 | 340,000 | 340,000 | 340,000 | 340,000 |
| 52-000-44-00-4455 | SW CONNECTION FEES - OPERATIONS | 800 | 600 | 5,000 | 750 | 2,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 52-000-44-00-4456 | SW CONNECTION FEES - CAPITAL | 9,200 | 5,400 | 20,000 | 5,000 | 7,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 52-000-44-00-4462 | LATE PENALTIES - SEWER | 13,821 | 13,634 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 52-000-44-00-4465 | RIVER CROSSING FEES | 278 | 324 | - | 924 | - | - | - | - | - |
| 52-000-45-00-4500 | INVESTMENT EARNINGS | 9,260 | 5,427 | 1,500 | 1,100 | 1,000 | 500 | 500 | 500 | 500 |
| 52-000-45-00-4550 | GAIN ON INVESTMENT | - | 3,749 | - | - | - | - | - | - | - |
| 52-000-46-00-4625 | REIMB - I & I REDUCTIONS | - | - | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 52-000-46-00-4690 | REIMB - MISCELLANEOUS | 1,300 | 2,360 | - | 1,175 | - | - | - | - | - |
| 52-000-49-00-4901 | TRANSFER FROM GENERAL | 1,137,220 | 1,133,972 | 1,134,654 | 1,134,654 | 1,134,052 | 1,137,166 | 1,133,782 | 1,134,114 | 1,137,948 |
| 52-000-49-00-4910 | SALE OF CAPITAL ASSETS | - | 110,000 | - | - | - | - | - | - | - |
| | Revenue | 2,389,613 | 2,442,221 | 2,516,354 | 2,510,263 | 2,534,994 | 2,583,742 | 2,606,344 | 2,633,348 | 2,664,654 |
| Sewer Operations | | | | | | | | | | |
| 52-520-50-00-5010 | SALARIES & WAGES | 164,160 | 187,220 | 203,003 | 203,003 | 214,289 | 221,650 | 228,300 | 235,149 | 242,203 |
| 52-520-50-00-5020 | OVERTIME | 113 | 81 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 52-520-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 18,268 | 21,410 | 22,807 | 22,807 | 23,359 | 24,825 | 26,597 | 28,500 | 30,518 |
| 52-520-52-00-5214 | FICA CONTRIBUTION | 12,371 | 14,093 | 15,177 | 15,177 | 16,175 | 16,731 | 17,233 | 17,750 | 18,283 |
| 52-520-52-00-5216 | GROUP HEALTH INSURANCE | 32,305 | 40,589 | 70,903 | 43,021 | 51,144 | 55,236 | 59,655 | 64,427 | 69,581 |
| 52-520-52-00-5222 | GROUP LIFE INSURANCE | 265 | 328 | 373 | 409 | 371 | 371 | 375 | 379 | 383 |
| 52-520-52-00-5223 | DENTAL INSURANCE | 2,006 | 3,215 | 4,650 | 4,244 | 4,658 | 4,891 | 5,136 | 5,393 | 5,663 |
| 52-520-52-00-5224 | VISION INSURANCE | 277 | 407 | 479 | 552 | 552 | 569 | 586 | 604 | 622 |
| 52-520-52-00-5230 | UNEMPLOYMENT INSURANCE | 302 | 376 | 1,000 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 52-520-52-00-5231 | LIABILITY INSURANCE | 14,236 | 12,025 | 11,660 | 12,259 | 12,995 | 13,775 | 14,602 | 15,478 | 16,407 |
| 52-520-54-00-5405 | BUILD PROGRAM | 16,800 | 35,000 | - | - | - | - | - | - | - |
| 52-520-54-00-5412 | TRAINING & CONFERENCES | - | 1,504 | 2,300 | 2,300 | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 |
| 52-520-54-00-5415 | TRAVEL & LODGING | - | 240 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| 52-520-54-00-5430 | PRINTING & DUPLICATING | 28 | 30 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| 52-520-54-00-5440 | TELECOMMUNICATIONS | 1,848 | 1,895 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 52-520-54-00-5444 | LIFT STATION SERVICES | 18,582 | 8,589 | 21,365 | 21,365 | 37,433 | 39,305 | 41,270 | 43,334 | 45,501 |
| 52-520-54-00-5462 | PROFESSIONAL SERVICES | 4,917 | 6,861 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |

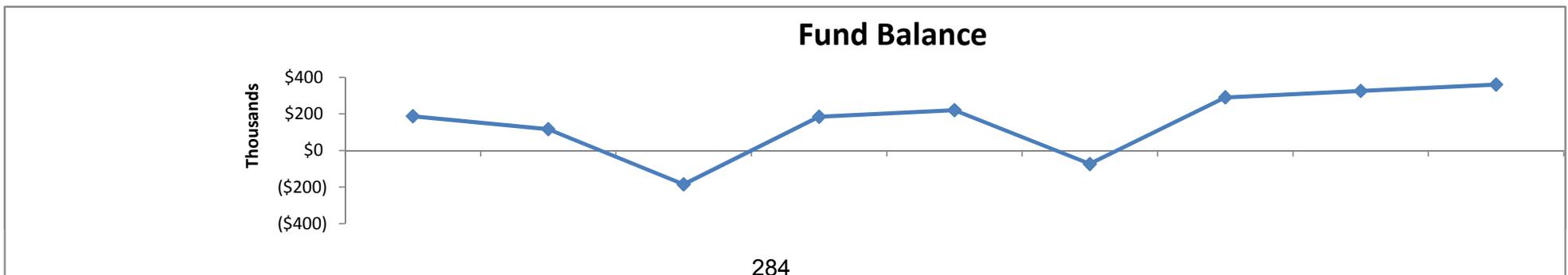
| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------------------------------|------------------------------------|---------|---------|---------|-----------|---------|-----------|-----------|-----------|-----------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| 52-520-54-00-5480 | UTILITIES | 24,674 | 20,258 | 30,000 | 30,000 | 31,800 | 33,708 | 35,730 | 37,874 | 40,146 |
| 52-520-54-00-5485 | RENTAL & LEASE PURCHASE | 504 | 504 | 1,500 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 52-520-54-00-5489 | LOSS ON INVESTMENT | - | 75,369 | - | - | - | - | - | - | - |
| 52-520-54-00-5490 | VEHICLE MAINTENANCE SERVICES | 1,663 | 4,447 | 5,000 | 5,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 52-520-54-00-5495 | OUTSIDE REPAIR & MAINTENCE | 2,100 | 6,512 | 4,000 | 24,532 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 52-520-54-00-5498 | PAYING AGENT FEES | 2,920 | 1,277 | 2,980 | 2,980 | 2,980 | 2,980 | 2,980 | 2,980 | 2,390 |
| 52-520-54-00-5499 | BAD DEBT | 1,494 | 1,765 | 3,000 | 2,000 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 |
| 52-520-56-00-5600 | WEARING APPAREL | 2,930 | 2,585 | 2,625 | 2,625 | 2,756 | 2,894 | 3,039 | 3,191 | 3,351 |
| 52-520-56-00-5610 | OFFICE SUPPLIES | 2,342 | 517 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 52-520-56-00-5613 | LIFT STATION MAINTENANCE | 2,682 | 5,012 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 52-520-56-00-5620 | OPERATING SUPPLIES | 3,959 | 4,828 | 4,500 | 4,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 52-520-56-00-5628 | VEHICLE MAINTENANCE SUPPLIES | 3,557 | 1,315 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 52-520-56-00-5630 | SMALL TOOLS & EQUIPMENT | 7,867 | 1,109 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 52-520-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 225 | 259 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 52-520-56-00-5640 | REPAIR & MAINTENANCE | 12,777 | 1,301 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 52-520-56-00-5695 | GASOLINE | 29,725 | 21,374 | 35,785 | 35,785 | 26,750 | 28,623 | 30,627 | 32,771 | 35,065 |
| 52-520-60-00-6025 | ROAD TO BETTER ROADS PROGRAM | - | 251,677 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 52-520-60-00-6028 | SANITARY SEWER LINING | - | 98,029 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 52-520-60-00-6059 | US 34 (IL 47 / ORCHARD RD) PROJECT | - | - | - | - | 1,267 | 1,267 | 1,267 | - | - |
| 52-520-60-00-6070 | VEHICLES | - | 379,986 | - | - | - | - | - | - | - |
| 52-520-60-00-6079 | ROUTE 47 EXPANSION | 66,773 | 78,828 | 59,015 | 59,015 | 59,015 | 59,015 | 59,015 | 59,015 | 59,015 |
| 52-520-75-00-7500 | LENNAR - RAINTREE SEWER RECAPTURE | - | 62,922 | 32,891 | 32,891 | 33,872 | 34,888 | 35,939 | 28,204 | - |
| Debt Service - 2004B Bond | | | | | | | | | | |
| 52-520-84-00-8000 | PRINCIPAL PAYMENT | 280,000 | 375,000 | 395,000 | 395,000 | 410,000 | 435,000 | 455,000 | - | - |
| 52-520-84-00-8050 | INTEREST EXPENSE | 88,750 | 78,950 | 65,825 | 65,825 | 52,000 | 35,600 | 18,200 | - | - |
| Debt Service - 2003A IRBB Debt Certificates | | | | | | | | | | |
| 52-520-90-00-8000 | PRINCIPAL PAYMENT | 100,000 | 105,000 | 110,000 | 110,000 | 115,000 | 120,000 | 130,000 | 135,000 | 140,000 |
| 52-520-90-00-8050 | INTEREST EXPENSE | 62,048 | 57,648 | 52,870 | 52,870 | 47,755 | 42,293 | 36,233 | 29,668 | 22,850 |
| Debt Service - 2004A Debt Certificates | | | | | | | | | | |
| 52-520-91-00-8000 | PRINCIPAL PAYMENT | 180,000 | 190,000 | - | - | - | - | - | - | - |
| 52-520-91-00-8050 | INTEREST EXPENSE | 13,050 | 6,840 | - | - | - | - | - | - | - |
| Debt Service - 2011 Refunding Bond | | | | | | | | | | |
| 52-520-92-00-8000 | PRINCIPAL PAYMENT | 660,000 | 685,000 | 715,000 | 715,000 | 745,000 | 780,000 | 810,000 | 845,000 | 885,000 |
| 52-520-92-00-8050 | INTEREST EXPENSE | 477,220 | 448,972 | 419,654 | 419,654 | 389,052 | 357,166 | 323,782 | 289,114 | 252,948 |

| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|--------------------------------------------|---------------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Debt Service - IEPA Loan L17-115300 | | | | | | | | | | |
| 52-520-96-00-8000 | PRINCIPAL PAYMENT | 90,952 | 93,355 | 95,821 | 95,821 | 98,353 | 100,952 | 103,619 | 52,832 | - |
| 52-520-96-00-8050 | INTEREST EXPENSE | 16,099 | 13,696 | 11,229 | 11,229 | 8,697 | 6,099 | 3,431 | 693 | - |
| 52-520-99-00-9951 | TRANSFER TO WATER | 82,988 | 83,588 | 76,275 | 76,275 | 75,075 | 73,875 | 77,675 | 73,875 | 75,125 |
| | Expenses | 2,503,777 | 3,491,786 | 2,941,087 | 2,932,539 | 2,965,298 | 2,996,663 | 3,025,241 | 2,506,181 | 2,450,001 |
| | Surplus(Deficit) | (114,164) | (1,049,565) | (424,733) | (422,276) | (430,304) | (412,921) | (418,897) | 127,167 | 214,653 |
| | Fund Balance Equiv | 2,879,170 | 1,829,603 | 1,368,893 | 1,407,327 | 977,023 | 564,102 | 145,205 | 272,372 | 487,025 |
| | | <i>114.99%</i> | <i>52.40%</i> | <i>46.54%</i> | <i>47.99%</i> | <i>32.95%</i> | <i>18.82%</i> | <i>4.80%</i> | <i>10.87%</i> | <i>19.88%</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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Intergovernmental | 31,286 | 40,144 | 400,000 | - | 400,000 | - | 400,000 | - | - |
| Licenses & Permits | 1,733 | 8,407 | - | - | - | - | - | - | - |
| Investment Earnings | 4 | - | - | - | - | - | - | - | - |
| Land Cash Contributions | 54,579 | 40,997 | 30,500 | 113,257 | 39,000 | 37,000 | 37,000 | 35,000 | 35,000 |
| Reimbursements | - | 83,311 | - | - | 50,000 | - | - | - | - |
| Miscellaneous | - | 14 | - | - | - | - | - | - | - |
| Other Financing Sources | 50,000 | - | - | - | - | - | - | - | - |
| Total Revenue | 137,602 | 172,873 | 430,500 | 113,257 | 489,000 | 37,000 | 437,000 | 35,000 | 35,000 |
| Expenditures | | | | | | | | | |
| Contractual Services | 1,733 | 8,407 | - | - | - | - | - | - | - |
| Capital Outlay | 69,304 | 235,021 | 580,832 | 45,512 | 453,855 | 330,832 | 72,734 | - | - |
| Total Expenditures | 71,037 | 243,428 | 580,832 | 45,512 | 453,855 | 330,832 | 72,734 | - | - |
| Surplus (Deficit) | 66,565 | (70,555) | (150,332) | 67,745 | 35,145 | (293,832) | 364,266 | 35,000 | 35,000 |
| Ending Fund Balance | 187,984 | 117,430 | (185,167) | 185,175 | 220,320 | (73,512) | 290,754 | 325,754 | 360,754 |

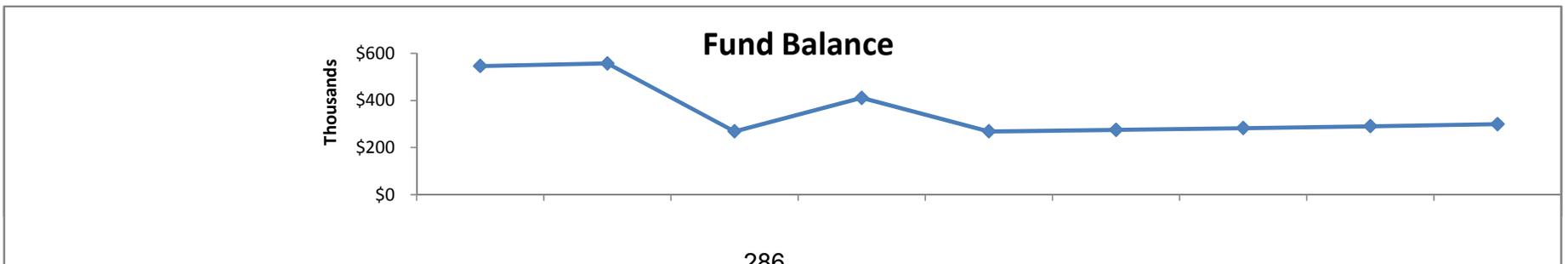


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-----------------------|-----------------------------------|----------------|-----------------|------------------|----------------|----------------|------------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Land Cash - 72 | | | | | | | | | | |
| 72-000-41-00-4174 | RTP GRANT - CLARK PARK | 31,286 | 40,144 | - | - | - | - | - | - | - |
| 72-000-41-00-4175 | OSLAD GRANT - RIVERFRONT PARK | - | - | 400,000 | - | 400,000 | - | - | - | - |
| 72-000-41-00-4186 | OSLAD GRANT - BRISTOL BAY | - | - | - | - | - | - | 400,000 | - | - |
| 72-000-42-00-4216 | BUILD PROGRAM PERMITS | 1,733 | 8,407 | - | - | - | - | - | - | - |
| 72-000-45-00-4500 | INVESTMENT EARNINGS | 4 | - | - | - | - | - | - | - | - |
| 72-000-46-00-4655 | REIMB - GRANDE RESERVE PARK | - | 83,311 | - | - | 50,000 | - | - | - | - |
| 72-000-47-00-4701 | WHITE OAK | - | 1,406 | - | - | - | - | - | - | - |
| 72-000-47-00-4703 | AUTUMN CREEK | 42,367 | 30,320 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 72-000-47-00-4704 | BLACKBERRY WOODS | 2,841 | 7,386 | 500 | 7,386 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 72-000-47-00-4708 | COUNTRY HILLS | - | - | - | 3,076 | 2,000 | - | - | - | - |
| 72-000-47-00-4711 | FOX HIGHLANDS DETENTION | - | - | - | 1,406 | - | - | - | - | - |
| 72-000-47-00-4713 | PRESTWICK | - | - | - | 67,600 | - | - | - | - | - |
| 72-000-47-00-4736 | BRIARWOOD | 9,371 | 1,885 | - | 3,789 | 2,000 | 2,000 | 2,000 | - | - |
| 72-000-48-00-4850 | MISCELLANEOUS INCOME | - | 14 | - | - | - | - | - | - | - |
| 72-000-49-00-4925 | TRANSFER FROM VEHICLE & EQUIPMENT | 50,000 | - | - | - | - | - | - | - | - |
| | Revenue | 137,602 | 172,873 | 430,500 | 113,257 | 489,000 | 37,000 | 437,000 | 35,000 | 35,000 |
| 72-720-54-00-5405 | BUILD PROGRAM | 1,733 | 8,407 | - | - | - | - | - | - | - |
| 72-720-60-00-6028 | CANNONBALL PARK | 16,897 | - | - | - | - | - | - | - | - |
| 72-720-60-00-6032 | MOSER HOLDING COSTS | 12,000 | - | 13,000 | 13,000 | 13,000 | 13,000 | - | - | - |
| 72-720-60-00-6043 | BRISTOL BAY REGIONAL PARK | 3,406 | 32,434 | 292,832 | 2,000 | - | 292,832 | 72,734 | - | - |
| 72-720-60-00-6044 | CLARK PARK | 31,613 | 20,661 | - | - | - | - | - | - | - |
| 72-720-60-00-6045 | RIVERFRONT PARK | 4,650 | 29,495 | 200,000 | 5,362 | 365,855 | - | - | - | - |
| 72-720-60-00-6046 | GRANDE RESERVE PARK A | - | 380 | 50,000 | 25,000 | 75,000 | - | - | - | - |
| 72-720-60-00-6047 | GRANDE RESERVE PARK B | 738 | 146,021 | - | 150 | - | - | - | - | - |
| 72-720-60-00-6067 | BLACKBERRY CREEK NATURE PRESERVE | - | 6,030 | 25,000 | - | - | 25,000 | - | - | - |
| | Expenditures | 71,037 | 243,428 | 580,832 | 45,512 | 453,855 | 330,832 | 72,734 | - | - |
| | Surplus(Deficit) | 66,565 | (70,555) | (150,332) | 67,745 | 35,145 | (293,832) | 364,266 | 35,000 | 35,000 |
| | Fund Balance | 187,984 | 117,430 | (185,167) | 185,175 | 220,320 | (73,512) | 290,754 | 325,754 | 360,754 |

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 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Adopted Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Revenue | | | | | | | | | |
| Charges for Service | 299,478 | 352,714 | 325,000 | 351,000 | 355,000 | 355,000 | 355,000 | 355,000 | 355,000 |
| Investment Earnings | 382 | 698 | 400 | 375 | 350 | 350 | 350 | 350 | 350 |
| Reimbursements | 35,728 | 7,502 | - | - | - | - | - | - | - |
| Miscellaneous | 188,824 | 177,755 | 181,000 | 191,000 | 181,000 | 181,000 | 181,000 | 181,000 | 181,000 |
| Other Financing Sources | 1,765,504 | 1,277,606 | 1,076,831 | 1,076,831 | 1,118,638 | 1,311,784 | 1,365,172 | 1,420,789 | 1,479,455 |
| Total Revenue | 2,289,916 | 1,816,275 | 1,583,231 | 1,619,206 | 1,654,988 | 1,848,134 | 1,901,522 | 1,957,139 | 2,015,805 |
| Expenditures | | | | | | | | | |
| Salaries | 708,142 | 775,138 | 863,462 | 863,462 | 816,544 | 839,601 | 860,416 | 881,852 | 903,926 |
| Benefits | 312,171 | 338,380 | 382,912 | 342,752 | 385,075 | 408,580 | 436,702 | 466,914 | 499,292 |
| Contractual Services | 217,004 | 374,840 | 234,780 | 239,780 | 260,710 | 261,982 | 263,330 | 264,759 | 266,274 |
| Supplies | 337,444 | 316,864 | 314,486 | 319,486 | 334,666 | 331,513 | 333,484 | 335,588 | 337,833 |
| Other Financing Uses | 489,043 | - | - | - | - | - | - | - | - |
| Total Expenditures | 2,063,804 | 1,805,222 | 1,795,640 | 1,765,480 | 1,796,995 | 1,841,676 | 1,893,932 | 1,949,113 | 2,007,325 |
| Surplus (Deficit) | 226,112 | 11,053 | (212,409) | (146,274) | (142,007) | 6,458 | 7,590 | 8,026 | 8,480 |
| Ending Fund Balance | 546,485 | 557,536 | 269,391 | 411,262 | 269,255 | 275,713 | 283,303 | 291,329 | 299,809 |
| | 26.48% | 30.88% | 15.00% | 23.29% | 14.98% | 14.97% | 14.96% | 14.95% | 14.94% |



| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-----------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| <u>Parks and Recreation - 79</u> | | | | | | | | | | |
| 79-000-44-00-4402 | SPECIAL EVENTS | 47,745 | 72,025 | 60,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| 79-000-44-00-4403 | CHILD DEVELOPMENT | 81,114 | 103,683 | 90,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 79-000-44-00-4404 | ATHLETICS & FITNESS | 139,158 | 147,481 | 145,000 | 145,000 | 145,000 | 145,000 | 145,000 | 145,000 | 145,000 |
| 79-000-44-00-4441 | CONCESSION REVENUE | 31,461 | 29,525 | 30,000 | 26,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 79-000-45-00-4500 | INVESTMENT EARNINGS | 382 | 698 | 400 | 375 | 350 | 350 | 350 | 350 | 350 |
| 79-000-46-00-4690 | REIMB - MISCELLANEOUS | 35,728 | 7,502 | - | - | - | - | - | - | - |
| 79-000-48-00-4820 | RENTAL INCOME | 52,859 | 44,860 | 40,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 79-000-48-00-4825 | PARK RENTALS | 34,559 | 28,928 | 25,000 | 20,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 79-000-48-00-4843 | HOMETOWN DAYS | 90,597 | 88,475 | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 |
| 79-000-48-00-4846 | SPONSORSHIPS & DONATIONS | 4,582 | 9,317 | 5,000 | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 79-000-48-00-4850 | MISCELLANEOUS INCOME | 6,227 | 6,175 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 79-000-49-00-4901 | TRANSFER FROM GENERAL | 1,765,504 | 1,277,606 | 1,076,831 | 1,076,831 | 1,118,638 | 1,311,784 | 1,365,172 | 1,420,789 | 1,479,455 |
| | Revenue | 2,289,916 | 1,816,275 | 1,583,231 | 1,619,206 | 1,654,988 | 1,848,134 | 1,901,522 | 1,957,139 | 2,015,805 |
| Parks Department | | | | | | | | | | |
| 79-790-50-00-5010 | SALARIES & WAGES | 410,777 | 448,491 | 477,325 | 477,325 | 405,322 | 419,245 | 431,822 | 444,777 | 458,120 |
| 79-790-50-00-5015 | PART-TIME SALARIES | 17,207 | 32,644 | 30,000 | 30,000 | 40,178 | 39,996 | 39,826 | 39,650 | 39,466 |
| 79-790-50-00-5020 | OVERTIME | 514 | 932 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 79-790-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 46,293 | 51,195 | 53,437 | 53,437 | 44,098 | 46,955 | 50,307 | 53,907 | 57,723 |
| 79-790-52-00-5214 | FICA CONTRIBUTION | 31,909 | 36,172 | 38,169 | 38,169 | 33,797 | 34,958 | 36,007 | 37,087 | 38,200 |
| 79-790-52-00-5216 | GROUP HEALTH INSURANCE | 109,505 | 109,775 | 131,148 | 102,000 | 126,121 | 136,211 | 147,108 | 158,877 | 171,587 |
| 79-790-52-00-5222 | GROUP LIFE INSURANCE | 878 | 942 | 951 | 790 | 724 | 724 | 731 | 738 | 745 |
| 79-790-52-00-5223 | DENTAL INSURANCE | 6,873 | 8,959 | 9,706 | 7,519 | 9,119 | 9,575 | 10,054 | 10,557 | 11,085 |
| 79-790-52-00-5224 | VISION INSURANCE | 957 | 940 | 1,002 | 947 | 1,023 | 1,054 | 1,086 | 1,119 | 1,153 |
| 79-790-54-00-5412 | TRAINING & CONFERENCES | 1,663 | 3,045 | 10,000 | 10,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 79-790-54-00-5415 | TRAVEL & LODGING | 114 | 453 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 79-790-54-00-5422 | VEHICLE & EQUIPMENT CHARGEBACK | - | 109,650 | - | - | - | - | - | - | - |
| 79-790-54-00-5440 | TELECOMMUNICATIONS | 3,913 | 3,776 | 4,780 | 4,780 | 3,510 | 3,510 | 3,510 | 3,510 | 3,510 |
| 79-790-54-00-5462 | PROFESSIONAL SERVICES | 1,786 | 4,229 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 79-790-54-00-5466 | LEGAL SERVICES | 5,216 | 12,084 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 79-790-54-00-5485 | RENTAL & LEASE PURCHASE | 2,600 | 1,192 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 79-790-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 37,059 | 41,995 | 32,500 | 32,500 | 47,500 | 47,500 | 47,500 | 47,500 | 47,500 |
| 79-790-56-00-5600 | WEARING APPAREL | 4,806 | 4,643 | 4,935 | 4,935 | 5,182 | 5,441 | 5,713 | 5,999 | 6,299 |
| 79-790-56-00-5610 | OFFICE SUPPLIES | 71 | 85 | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 79-790-56-00-5620 | OPERATING SUPPLIES | 32,327 | 18,295 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |

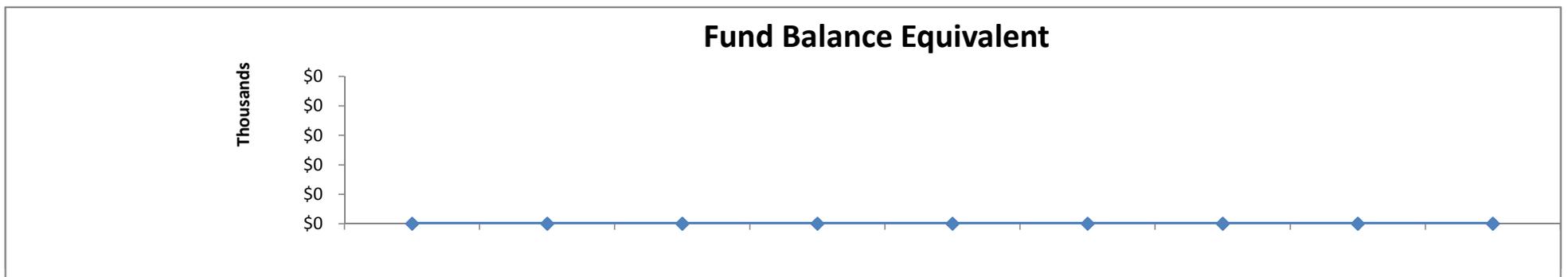
| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| 79-790-56-00-5630 | SMALL TOOLS & EQUIPMENT | 4,288 | 9,081 | 2,250 | 2,250 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 79-790-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | - | 2,000 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| 79-790-56-00-5640 | REPAIR & MAINTENANCE | 79,678 | 60,514 | 50,500 | 50,500 | 56,000 | 56,000 | 56,000 | 56,000 | 56,000 |
| 79-790-56-00-5695 | GASOLINE | 20,202 | 17,283 | 24,501 | 24,501 | 21,400 | 22,898 | 24,501 | 26,216 | 28,051 |
| | | 818,636 | 978,375 | 912,004 | 880,453 | 846,274 | 876,367 | 906,465 | 938,237 | 971,739 |
| Recreation Department | | | | | | | | | | |
| 79-795-50-00-5010 | SALARIES & WAGES | 225,784 | 240,199 | 263,137 | 263,137 | 280,333 | 289,962 | 298,661 | 307,621 | 316,850 |
| 79-795-50-00-5015 | PART-TIME SALARIES | 13,524 | 11,439 | 25,000 | 25,000 | 22,711 | 22,398 | 22,107 | 21,804 | 21,490 |
| 79-795-50-00-5045 | CONCESSION WAGES | 10,707 | 8,625 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 79-795-50-00-5046 | PRE-SCHOOL WAGES | 13,691 | 24,223 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 79-795-50-00-5052 | INSTRUCTORS WAGES | 15,938 | 8,585 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 79-795-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 28,294 | 28,192 | 32,089 | 32,089 | 32,976 | 32,476 | 34,794 | 37,284 | 39,923 |
| 79-795-52-00-5214 | FICA CONTRIBUTION | 20,639 | 21,830 | 26,362 | 26,362 | 28,068 | 29,032 | 29,903 | 30,800 | 31,724 |
| 79-795-52-00-5216 | GROUP HEALTH INSURANCE | 62,448 | 74,560 | 83,769 | 74,739 | 101,075 | 109,161 | 117,894 | 127,326 | 137,512 |
| 79-795-52-00-5222 | GROUP LIFE INSURANCE | 524 | 551 | 588 | 627 | 559 | 559 | 565 | 571 | 577 |
| 79-795-52-00-5223 | DENTAL INSURANCE | 3,360 | 4,731 | 5,139 | 5,382 | 6,716 | 7,052 | 7,405 | 7,775 | 8,164 |
| 79-795-52-00-5224 | VISION INSURANCE | 491 | 533 | 552 | 691 | 799 | 823 | 848 | 873 | 899 |
| 79-795-54-00-5412 | TRAINING & CONFERENCES | 1,191 | 3,543 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 79-795-54-00-5415 | TRAVEL & LODGING | 114 | 217 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 79-795-54-00-5426 | PUBLISHING & ADVERTISING | 28,259 | 42,314 | 40,000 | 40,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 79-795-54-00-5440 | TELECOMMUNICATIONS | 6,573 | 6,603 | 7,000 | 7,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 79-795-54-00-5447 | SCHOLARSHIPS | 585 | 420 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 79-795-54-00-5452 | POSTAGE & SHIPPING | 1,694 | 2,964 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 79-795-54-00-5460 | DUES & SUBSCRIPTIONS | 1,688 | 1,917 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 79-795-54-00-5462 | PROFESSIONAL SERVICES | 75,999 | 81,047 | 75,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| 79-795-54-00-5480 | UTILITIES | 12,224 | 15,413 | 20,000 | 20,000 | 21,200 | 22,472 | 23,820 | 25,249 | 26,764 |
| 79-795-54-00-5485 | RENTAL & LEASE PURCHASE | 4,035 | 3,602 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 79-795-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 23,816 | 8,580 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 79-795-54-00-5496 | PROGRAM REFUNDS | 8,475 | 9,819 | 7,000 | 7,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 79-795-54-00-5497 | PROPERTY TAX PAYMENT | - | 21,977 | - | - | - | - | - | - | - |
| 79-795-56-00-5602 | HOMETOWN DAYS SUPPLIES | 91,422 | 85,480 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 79-795-56-00-5606 | PROGRAM SUPPLIES | 62,594 | 89,074 | 75,000 | 80,000 | 86,000 | 86,000 | 86,000 | 86,000 | 86,000 |
| 79-795-56-00-5607 | CONCESSION SUPPLIES | 16,472 | 15,812 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 79-795-56-00-5610 | OFFICE SUPPLIES | 1,993 | 3,406 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 79-795-56-00-5620 | OPERATING SUPPLIES | 21,325 | 8,086 | 7,500 | 7,500 | 12,500 | 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 | - | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 |

| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| 79-795-56-00-5640 | REPAIR & MAINTENANCE | 1,527 | 2,101 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 79-795-56-00-5695 | GASOLINE | 739 | 1,004 | 2,000 | 2,000 | 1,284 | 1,374 | 1,470 | 1,573 | 1,683 |
| 79-795-99-00-9980 | TRANSFER TO RECREATION CENTER | 489,043 | - | - | - | - | - | - | - | - |
| | | 1,245,168 | 826,847 | 883,636 | 885,027 | 950,721 | 965,309 | 987,467 | 1,010,876 | 1,035,586 |
| | Expenditures | 2,063,804 | 1,805,222 | 1,795,640 | 1,765,480 | 1,796,995 | 1,841,676 | 1,893,932 | 1,949,113 | 2,007,325 |
| | Surplus(Deficit) | 226,112 | 11,053 | (212,409) | (146,274) | (142,007) | 6,458 | 7,590 | 8,026 | 8,480 |
| | Fund Balance | 546,485 | 557,536 | 269,391 | 411,262 | 269,255 | 275,713 | 283,303 | 291,329 | 299,809 |
| | | 26.48% | 30.88% | 15.00% | 23.29% | 14.98% | 14.97% | 14.96% | 14.95% | 14.94% |

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|---------------------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Charges for Service | 44,891 | - | - | - | - | - | - | - | - |
| Miscellaneous | 572 | - | - | - | - | - | - | - | - |
| Other Financing Sources | 489,043 | - | - | - | - | - | - | - | - |
| Total Revenue | 534,506 | - | - | - | - | - | - | - | - |
| Expenses | | | | | | | | | |
| Salaries | 19,795 | - | - | - | - | - | - | - | - |
| Benefits | 2,148 | - | - | - | - | - | - | - | - |
| Contractual Services | 208,635 | - | - | - | - | - | - | - | - |
| Supplies | 3,508 | - | - | - | - | - | - | - | - |
| Total Expenses | 234,086 | - | - | - | - | - | - | - | - |
| Surplus (Deficit) | 300,420 | - | - | - | - | - | - | - | - |
| Ending Fund Balance Equivalent | - | - | - | - | - | - | - | - | - |

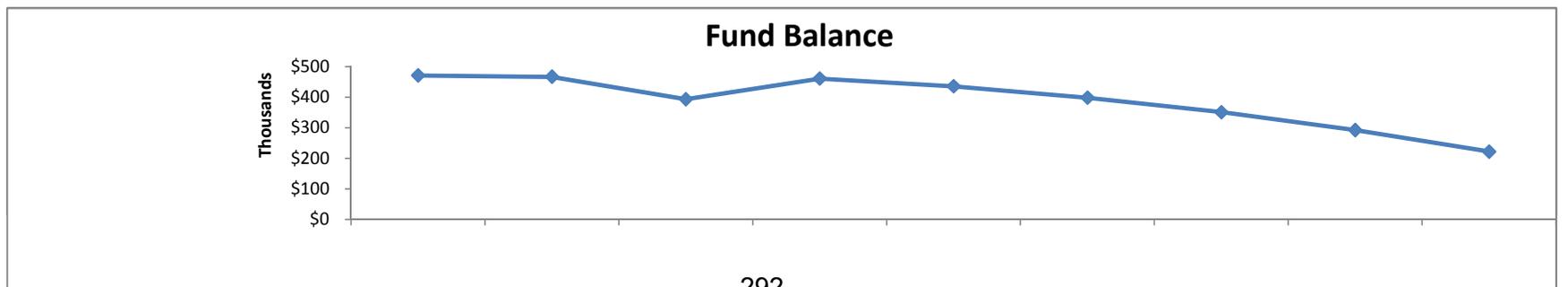


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|--------------------------|------------------------------|----------------|---------|---------|-----------|---------|-----------|-----------|-----------|-----------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Recreation Center | | | | | | | | | | |
| 80-000-44-00-4439 | PROGRAM FEES | 3,409 | - | - | - | - | - | - | - | - |
| 80-000-44-00-4441 | CONCESSION REVENUE | 492 | - | - | - | - | - | - | - | - |
| 80-000-44-00-4444 | MEMBERSHIP FEES | 37,189 | - | - | - | - | - | - | - | - |
| 80-000-44-00-4445 | GUEST FEES | 1,136 | - | - | - | - | - | - | - | - |
| 80-000-44-00-4446 | SWIM CLASS FEES | 2,275 | - | - | - | - | - | - | - | - |
| 80-000-44-00-4447 | PERSONAL TRAINING FEES | 360 | - | - | - | - | - | - | - | - |
| 80-000-44-00-4448 | TANNING SESSION FEES | 30 | - | - | - | - | - | - | - | - |
| 80-000-48-00-4820 | RENTAL INCOME | 444 | - | - | - | - | - | - | - | - |
| 80-000-48-00-4846 | SCHOLARSHIPS & DONATIONS | 28 | - | - | - | - | - | - | - | - |
| 80-000-48-00-4850 | MISCELLANEOUS INCOME | 100 | - | - | - | - | - | - | - | - |
| 80-000-49-00-4979 | TRANSFER FROM PARKS & REC | 489,043 | - | - | - | - | - | - | - | - |
| | Revenue | 534,506 | - | - | - | - | - | - | - | - |
| 80-800-50-00-5015 | PART-TIME SALARIES | 13,006 | - | - | - | - | - | - | - | - |
| 80-800-50-00-5052 | INSTRUCTORS WAGES | 6,789 | - | - | - | - | - | - | - | - |
| 80-800-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 624 | - | - | - | - | - | - | - | - |
| 80-800-52-00-5214 | FICA CONTRIBUTION | 1,524 | - | - | - | - | - | - | - | - |
| 80-800-54-00-5440 | TELECOMMUNICATIONS | 691 | - | - | - | - | - | - | - | - |
| 80-800-54-00-5462 | PROFESSIONAL SERVICES | 1,726 | - | - | - | - | - | - | - | - |
| 80-800-54-00-5480 | UTILITIES | 3,523 | - | - | - | - | - | - | - | - |
| 80-800-54-00-5485 | RENTAL & LEASE PURCHASE | 138,274 | - | - | - | - | - | - | - | - |
| 80-800-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 4,402 | - | - | - | - | - | - | - | - |
| 80-800-54-00-5496 | PROGRAM REFUNDS | 4,129 | - | - | - | - | - | - | - | - |
| 80-800-54-00-5497 | PROPERTY TAX PAYMENT | 55,890 | - | - | - | - | - | - | - | - |
| 80-800-56-00-5606 | PROGRAM SUPPLIES | 520 | - | - | - | - | - | - | - | - |
| 80-800-56-00-5620 | OPERATING SUPPLIES | 1,123 | - | - | - | - | - | - | - | - |
| 80-800-56-00-5640 | REPAIR & MAINTENANCE | 1,865 | - | - | - | - | - | - | - | - |
| | Expenses | 234,086 | - | - | - | - | - | - | - | - |
| | Surplus(Deficit) | 300,420 | - | - | - | - | - | - | - | - |
| | Fund Balance Equiv | - | - | - | - | - | - | - | - | - |
| | | 0.00% | | | | | | | | |

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Taxes | 642,838 | 626,950 | 635,000 | 622,529 | 644,719 | 657,613 | 670,765 | 684,180 | 697,864 |
| Intergovernmental | 22,914 | 26,934 | 22,450 | 22,450 | 22,450 | 22,450 | 22,450 | 22,450 | 22,450 |
| Fines & Forfeits | 9,680 | 8,356 | 9,300 | 9,300 | 9,300 | 9,300 | 9,300 | 9,300 | 9,300 |
| Charges for Service | 10,707 | 10,841 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 |
| Investment Earnings | 1,313 | 1,279 | 1,500 | 350 | 350 | 350 | 350 | 350 | 350 |
| Reimbursements | - | 13,174 | - | - | - | - | - | - | - |
| Miscellaneous | 7,992 | 6,762 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| Other Financing Sources | 45,948 | 25,189 | 34,168 | 31,668 | 36,068 | 37,582 | 39,717 | 41,980 | 44,379 |
| Total Revenue | 741,392 | 719,485 | 721,418 | 705,297 | 731,887 | 746,295 | 761,582 | 777,260 | 793,343 |
| Expenditures | | | | | | | | | |
| Salaries | 414,525 | 400,069 | 397,860 | 397,860 | 419,134 | 433,532 | 446,538 | 459,935 | 473,733 |
| Benefits | 170,118 | 157,525 | 171,013 | 162,874 | 181,638 | 192,956 | 204,396 | 216,612 | 229,659 |
| Contractual Services | 94,739 | 145,651 | 128,249 | 128,249 | 129,171 | 130,148 | 131,183 | 132,281 | 133,444 |
| Supplies | 15,885 | 17,144 | 19,000 | 19,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| Other Financing Uses | 21,185 | 3,487 | - | 3,215 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Total Expenditures | 716,452 | 723,876 | 716,122 | 711,198 | 756,943 | 783,636 | 809,117 | 835,828 | 863,836 |
| Surplus (Deficit) | 24,940 | (4,391) | 5,296 | (5,901) | (25,056) | (37,341) | (47,535) | (58,568) | (70,493) |
| Ending Fund Balance | 471,076 | 466,683 | 392,989 | 460,782 | 435,726 | 398,385 | 350,850 | 292,282 | 221,789 |
| | 65.75% | 64.47% | 54.88% | 64.79% | 57.56% | 50.84% | 43.36% | 34.97% | 25.67% |



| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Library Operations | | | | | | | | | | |
| 82-000-40-00-4000 | PROPERTY TAXES | 642,838 | 626,950 | 635,000 | 622,529 | 644,719 | 657,613 | 670,765 | 684,180 | 697,864 |
| 82-000-41-00-4120 | PERSONAL PROPERTY TAX | 5,525 | 5,783 | 5,250 | 5,250 | 5,250 | 5,250 | 5,250 | 5,250 | 5,250 |
| 82-000-41-00-4170 | STATE GRANTS | 17,389 | 21,151 | 17,200 | 17,200 | 17,200 | 17,200 | 17,200 | 17,200 | 17,200 |
| 82-000-43-00-4330 | LIBRARY FINES | 9,680 | 8,356 | 9,300 | 9,300 | 9,300 | 9,300 | 9,300 | 9,300 | 9,300 |
| 82-000-44-00-4401 | LIBRARY SUBSCRIPTION CARDS | 7,194 | 6,647 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 82-000-44-00-4422 | COPY FEES | 2,628 | 3,095 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 82-000-44-00-4439 | PROGRAM FEES | 885 | 1,099 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 82-000-45-00-4500 | INVESTMENT EARNINGS | 1,313 | 816 | 1,500 | 350 | 350 | 350 | 350 | 350 | 350 |
| 82-000-45-00-4550 | GAIN ON INVESTMENT | - | 463 | - | - | - | - | - | - | - |
| 82-000-46-00-4690 | REIMB - MISCELLANEOUS | - | 13,174 | - | - | - | - | - | - | - |
| 82-000-48-00-4820 | RENTAL INCOME | 2,098 | 1,851 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 82-000-48-00-4824 | DVD RENTAL INCOME | 4,550 | 3,923 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 82-000-48-00-4850 | MISCELLANEOUS INCOME | 1,344 | 988 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| 82-000-49-00-4901 | TRANSFER FROM GENERAL | 45,948 | 25,189 | 34,168 | 31,668 | 36,068 | 37,582 | 39,717 | 41,980 | 44,379 |
| | Revenue | 741,392 | 719,485 | 721,418 | 705,297 | 731,887 | 746,295 | 761,582 | 777,260 | 793,343 |
| 82-820-50-00-5010 | SALARIES & WAGES | 245,323 | 210,198 | 202,860 | 202,860 | 217,309 | 224,774 | 231,517 | 238,463 | 245,617 |
| 82-820-50-00-5015 | PART-TIME SALARIES | 169,202 | 189,871 | 195,000 | 195,000 | 201,825 | 208,758 | 215,021 | 221,472 | 228,116 |
| 82-820-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 27,138 | 23,897 | 22,569 | 22,569 | 23,470 | 25,175 | 25,930 | 26,708 | 27,509 |
| 82-820-52-00-5214 | FICA CONTRIBUTION | 30,993 | 29,991 | 29,849 | 29,849 | 31,448 | 32,528 | 33,504 | 34,509 | 35,544 |
| 82-820-52-00-5216 | GROUP HEALTH INSURANCE | 81,269 | 72,838 | 78,823 | 72,557 | 83,960 | 90,677 | 97,931 | 105,765 | 114,226 |
| 82-820-52-00-5222 | GROUP LIFE INSURANCE | 525 | 427 | 418 | 443 | 403 | 403 | 407 | 411 | 415 |
| 82-820-52-00-5223 | DENTAL INSURANCE | 5,092 | 4,728 | 4,690 | 5,137 | 5,638 | 5,920 | 6,216 | 6,527 | 6,853 |
| 82-820-52-00-5224 | VISION INSURANCE | 643 | 455 | 496 | 651 | 651 | 671 | 691 | 712 | 733 |
| 82-820-52-00-5230 | UNEMPLOYMENT INSURANCE | 681 | - | 2,500 | - | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 82-820-52-00-5231 | LIABILITY INSURANCE | 23,777 | 25,189 | 31,668 | 31,668 | 33,568 | 35,582 | 37,717 | 39,980 | 42,379 |
| 82-820-54-00-5412 | TRAINING & CONFERENCES | 232 | 133 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| 82-820-54-00-5415 | TRAVEL & LODGING | 541 | 514 | 600 | 600 | 600 | 600 | 600 | 600 | 600 |
| 82-820-54-00-5426 | PUBLISHING & ADVERTISING | 46 | 47 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 82-820-54-00-5440 | TELECOMMUNICATIONS | 11,941 | 11,468 | 11,000 | 11,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 82-820-54-00-5452 | POSTAGE & SHIPPING | 509 | 455 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| 82-820-54-00-5460 | DUES & SUBSCRIPTIONS | 8,515 | 9,934 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 82-820-54-00-5462 | PROFESSIONAL SERVICES | 35,891 | 28,610 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| 82-820-54-00-5466 | LEGAL SERVICES | - | 975 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 82-820-54-00-5468 | AUTOMATION | 14,283 | 24,923 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |

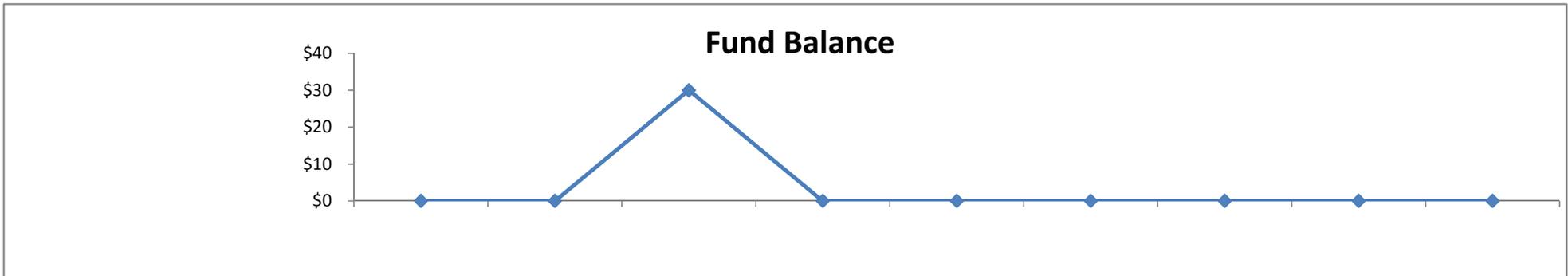
| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------|----------------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| 82-820-54-00-5480 | UTILITIES | 17,260 | 11,518 | 15,359 | 15,359 | 16,281 | 17,258 | 18,293 | 19,391 | 20,554 |
| 82-820-54-00-5489 | LOSS ON INVESTMENT | - | 9,300 | - | - | - | - | - | - | - |
| 82-820-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 4,959 | 46,085 | 20,000 | 20,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 82-820-54-00-5498 | PAYING AGENT FEES | 562 | 1,689 | 2,190 | 2,190 | 2,190 | 2,190 | 2,190 | 2,190 | 2,190 |
| 82-820-56-00-5610 | OFFICE SUPPLIES | 5,807 | 5,257 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 82-820-56-00-5620 | OPERATING SUPPLIES | 6,772 | 9,338 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 82-820-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | - | - | - | - | - | - | - | - | - |
| 82-820-56-00-5671 | LIBRARY PROGRAMMING | 731 | 1,209 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 82-820-56-00-5676 | EMPLOYEE RECOGNITION | - | - | - | - | - | - | - | - | - |
| 82-820-56-00-5686 | BOOKS | - | - | - | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 82-820-56-00-5684 | COMPACT DISCS & OTHER MUSIC | - | - | - | - | - | - | - | - | - |
| 82-820-56-00-5685 | DVD'S | 2,575 | 1,340 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 82-820-99-00-9983 | TRANSFER TO LIBRARY DEBT SERVICE | 21,185 | 3,487 | - | 3,215 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| | Expenditures | 716,452 | 723,876 | 716,122 | 711,198 | 756,943 | 783,636 | 809,117 | 835,828 | 863,836 |
| | Surplus(Deficit) | 24,940 | (4,391) | 5,296 | (5,901) | (25,056) | (37,341) | (47,535) | (58,568) | (70,493) |
| | Fund Balance | 471,076 | 466,683 | 392,989 | 460,782 | 435,726 | 398,385 | 350,850 | 292,282 | 221,789 |
| | | 65.75% | 64.47% | 54.88% | 64.79% | 57.56% | 50.84% | 43.36% | 34.97% | 25.67% |

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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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Taxes | 746,464 | 727,762 | 749,846 | 746,621 | 749,771 | 757,396 | 789,101 | 794,013 | 824,088 |
| Investment Earnings | 71 | 72 | 30 | 10 | - | - | - | - | - |
| Other Financing Sources | 21,185 | 3,487 | - | 3,215 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Total Revenue | 767,720 | 731,321 | 749,876 | 749,846 | 752,771 | 760,396 | 792,101 | 797,013 | 827,088 |
| Expenditures | | | | | | | | | |
| Debt Service | 767,720 | 731,321 | 749,846 | 749,846 | 752,771 | 760,396 | 792,101 | 797,013 | 827,088 |
| Total Expenditures | 767,720 | 731,321 | 749,846 | 749,846 | 752,771 | 760,396 | 792,101 | 797,013 | 827,088 |
| Surplus (Deficit) | - | - | 30 | - | - | - | - | - | - |
| Ending Fund Balance | - | - | 30 | - | - | - | - | - | - |

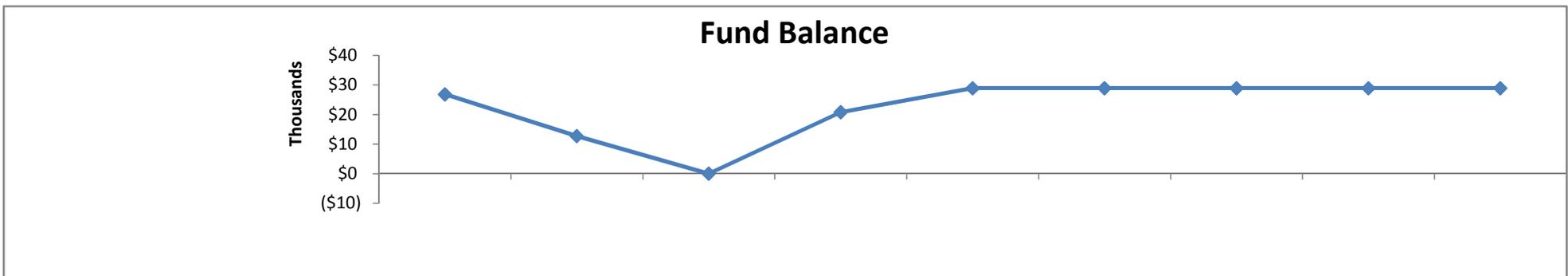


| Account Number | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|-------------------------------------------|---------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| <u>Library Debt Service</u> | | | | | | | | | | |
| 83-000-40-00-4000 | PROPERTY TAXES | 746,464 | 727,762 | 749,846 | 746,621 | 749,771 | 757,396 | 789,101 | 794,013 | 824,088 |
| 83-000-45-00-4500 | INVESTMENT EARNINGS | 71 | 72 | 30 | 10 | - | - | - | - | - |
| 83-000-49-00-4982 | TRANSFER FROM LIBRARY OPS | 21,185 | 3,487 | - | 3,215 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| | Revenue | 767,720 | 731,321 | 749,876 | 749,846 | 752,771 | 760,396 | 792,101 | 797,013 | 827,088 |
| Debt Service - 2005B Bond | | | | | | | | | | |
| 83-830-83-00-8000 | PRINCIPAL PAYMENT | 335,000 | - | - | - | - | - | - | - | - |
| 83-830-83-00-8050 | INTEREST PAYMENT | 13,400 | - | - | - | - | - | - | - | - |
| Debt Service - 2006 Bond | | | | | | | | | | |
| 83-830-84-00-8000 | PRINCIPAL PAYMENT | 100,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 75,000 |
| 83-830-84-00-8050 | INTEREST PAYMENT | 39,238 | 34,488 | 32,113 | 32,113 | 29,738 | 27,363 | 24,988 | 22,613 | 20,238 |
| Debt Service - 2013 Refunding Bond | | | | | | | | | | |
| 83-830-99-00-8000 | PRINCIPAL PAYMENT | 155,000 | 455,000 | 485,000 | 485,000 | 500,000 | 520,000 | 565,000 | 585,000 | 610,000 |
| 83-830-99-00-8050 | INTEREST PAYMENT | 125,082 | 191,833 | 182,733 | 182,733 | 173,033 | 163,033 | 152,113 | 139,400 | 121,850 |
| | Expenditures | 767,720 | 731,321 | 749,846 | 749,846 | 752,771 | 760,396 | 792,101 | 797,013 | 827,088 |
| | Surplus(Deficit) | - | - | 30 | - | - | - | - | - | - |
| | Fund Balance | - | - | 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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Licenses & Permits | 53,650 | 25,325 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Investment Earnings | 16 | 11 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| Miscellaneous | - | 13 | - | - | - | - | - | - | - |
| Total Revenue | 53,666 | 25,349 | 20,020 | 20,010 | 20,010 | 20,010 | 20,010 | 20,010 | 20,010 |
| Expenditures | | | | | | | | | |
| Contractual Services | 3,000 | 3,093 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Supplies | 39,484 | 36,412 | 8,395 | 8,395 | 8,395 | 16,500 | 16,510 | 16,510 | 16,510 |
| Total Expenditures | 42,484 | 39,505 | 11,895 | 11,895 | 11,895 | 20,000 | 20,010 | 20,010 | 20,010 |
| Surplus (Deficit) | 11,182 | (14,156) | 8,125 | 8,115 | 8,115 | 10 | - | - | - |
| Ending Fund Balance | 26,870 | 12,714 | (10) | 20,829 | 28,944 | 28,954 | 28,954 | 28,954 | 28,954 |

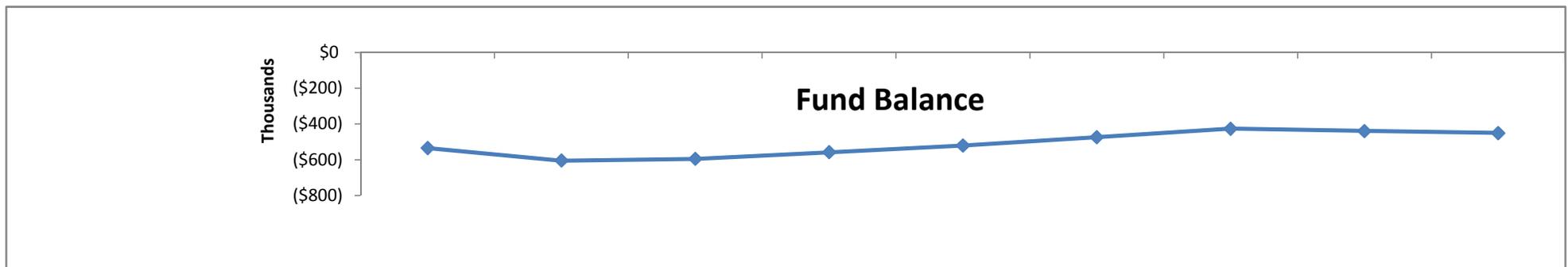


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------------------|-------------------------------|---------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| <u>Library Capital</u> | | | | | | | | | | |
| 84-000-42-00-4214 | DEVELOPMENT FEES | 53,650 | 25,325 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 84-000-45-00-4500 | INVESTMENT EARNINGS | 16 | 11 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| 84-000-48-00-4850 | MISCELLANEOUS INCOME | - | 13 | - | - | - | - | - | - | - |
| | Revenue | 53,666 | 25,349 | 20,020 | 20,010 | 20,010 | 20,010 | 20,010 | 20,010 | 20,010 |
| 84-840-54-00-5460 | E-BOOKS SUBSCRIPTION | 3,000 | 3,093 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 84-840-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | 7,074 | 16,428 | - | - | - | - | - | - | - |
| 84-840-56-00-5683 | AUDIO BOOKS | 1,482 | 2,467 | - | - | - | - | - | - | - |
| 84-840-56-00-5684 | COMPACT DISCS & OTHER MUSIC | 666 | - | - | - | - | - | - | - | - |
| 84-840-56-00-5685 | DVD'S | 2,062 | 1,250 | - | - | - | - | - | - | - |
| 84-840-56-00-5686 | BOOKS | 28,200 | 16,267 | 8,395 | 8,395 | 8,395 | 16,500 | 16,510 | 16,510 | 16,510 |
| | Expenditures | 42,484 | 39,505 | 11,895 | 11,895 | 11,895 | 20,000 | 20,010 | 20,010 | 20,010 |
| | Surplus(Deficit) | 11,182 | (14,156) | 8,125 | 8,115 | 8,115 | 10 | - | - | - |
| | Fund Balance | 26,870 | 12,714 | (10) | 20,829 | 28,944 | 28,954 | 28,954 | 28,954 | 28,954 |

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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Taxes | 2,043 | 9,295 | 100,000 | 143,784 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Investment Earnings | 106 | - | - | - | - | - | - | - | - |
| Other Financing Sources | 1,235,000 | - | - | 1,597,288 | - | - | - | - | - |
| Total Revenue | 1,237,149 | 9,295 | 100,000 | 1,741,072 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Expenditures | | | | | | | | | |
| Contractual Services | 1,843,149 | 4,953 | 3,140 | 18,629 | 3,140 | 3,140 | 3,140 | 3,140 | 3,140 |
| Debt Service | 302,738 | 68,073 | 176,447 | 93,431 | 159,619 | 149,675 | 149,358 | 209,845 | 208,311 |
| Capital Outlay | - | 7,004 | - | - | - | - | - | - | - |
| Other Financing Uses | 1,197,685 | - | - | 1,581,984 | - | - | - | - | - |
| Total Expenditures | 3,343,572 | 80,030 | 179,587 | 1,694,044 | 162,759 | 152,815 | 152,498 | 212,985 | 211,451 |
| Surplus (Deficit) | (2,106,423) | (70,735) | (79,587) | 47,028 | 37,241 | 47,185 | 47,502 | (12,985) | (11,451) |
| Ending Fund Balance | (534,087) | (604,820) | (594,959) | (557,792) | (520,551) | (473,366) | (425,864) | (438,849) | (450,300) |

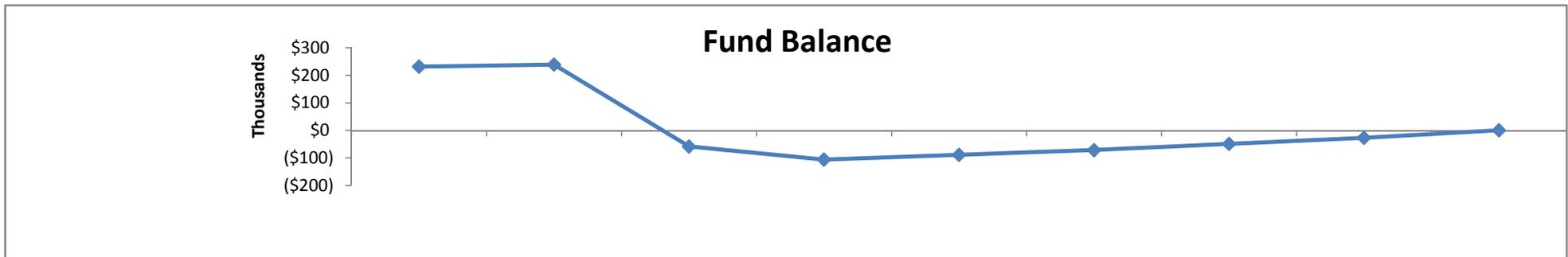


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------------------------------|--------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| <u>Countryside TIF</u> | | | | | | | | | | |
| 87-000-40-00-4000 | PROPERTY TAXES | - | 9,295 | 100,000 | 143,784 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 87-000-40-00-4070 | BUSINESS DISTRICT TAX | 2,043 | - | - | - | - | - | - | - | - |
| 87-000-45-00-4500 | INVESTMENT EARNINGS | 106 | - | - | - | - | - | - | - | - |
| 87-000-49-00-4902 | BOND ISSUANCE | 1,235,000 | - | - | 1,475,000 | - | - | - | - | - |
| 87-000-49-00-4903 | PREMIUM ON BOND ISSUANCE | - | - | - | 122,288 | - | - | - | - | - |
| | Revenue | 1,237,149 | 9,295 | 100,000 | 1,741,072 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 87-870-54-00-5402 | BOND ISSUANCE COSTS | 37,315 | - | - | 15,304 | - | - | - | - | - |
| 87-870-54-00-5425 | TIF INCENTIVE PAYOUT | 1,800,000 | - | - | - | - | - | - | - | - |
| 87-870-54-00-5462 | PROFESSIONAL SERVICES | 3,416 | 3,829 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 87-870-54-00-5493 | BUSINESS DISTRICT REBATE | 2,043 | - | - | - | - | - | - | - | - |
| 87-870-54-00-5498 | PAYING AGENT FEES | 375 | 1,124 | 1,140 | 1,325 | 1,140 | 1,140 | 1,140 | 1,140 | 1,140 |
| 87-870-60-00-6000 | PROJECT COSTS | - | 7,004 | - | - | - | - | - | - | - |
| 2015A Bond | | | | | | | | | | |
| 51-510-77-00-8000 | PRINCIPAL PAYMENT | - | - | - | - | 26,460 | 41,013 | 42,336 | 104,517 | 107,163 |
| 51-510-77-00-8050 | INTEREST PAYMENT | - | - | 83,016 | - | 82,444 | 57,947 | 56,307 | 54,613 | 50,433 |
| Debt Service - 2005 Bond | | | | | | | | | | |
| 87-870-80-00-8000 | PRINCIPAL PAYMENT | 185,000 | - | - | - | - | - | - | - | - |
| 87-870-80-00-8050 | INTEREST PAYMENT | 117,738 | 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 | 25,358 | 50,715 | 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 | - | - | 1,581,984 | - | - | - | - | - |
| | Expenditures | 3,343,572 | 80,030 | 179,587 | 1,694,044 | 162,759 | 152,815 | 152,498 | 212,985 | 211,451 |
| | Surplus(Deficit) | (2,106,423) | (70,735) | (79,587) | 47,028 | 37,241 | 47,185 | 47,502 | (12,985) | (11,451) |
| | Fund Balance | (534,087) | (604,820) | (594,959) | (557,792) | (520,551) | (473,366) | (425,864) | (438,849) | (450,300) |

Downtown TIF Fund (88)

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

| | FY 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Taxes | 62,269 | 60,027 | 65,000 | 68,868 | 70,000 | 70,000 | 75,000 | 75,000 | 80,000 |
| Investment Earnings | 53 | 1 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Miscellaneous | 184 | 187 | - | - | - | - | - | - | - |
| Other Financing Sources | 8,500 | - | - | - | - | - | - | - | - |
| Total Revenue | 71,006 | 60,215 | 65,050 | 68,918 | 70,050 | 70,050 | 75,050 | 75,050 | 80,050 |
| Expenditures | | | | | | | | | |
| Contractual Services | 26,843 | 20,045 | 27,860 | 35,360 | 35,360 | 35,365 | 35,375 | 35,375 | 35,375 |
| Capital Outlay | 29,568 | 19,106 | 378,170 | 378,170 | 17,420 | 17,420 | 17,420 | 17,420 | 17,420 |
| Other Financing Uses | - | 13,500 | - | - | - | - | - | - | - |
| Total Expenditures | 56,411 | 52,651 | 406,030 | 413,530 | 52,780 | 52,785 | 52,795 | 52,795 | 52,795 |
| Surplus (Deficit) | 14,595 | 7,564 | (340,980) | (344,612) | 17,270 | 17,265 | 22,255 | 22,255 | 27,255 |
| Ending Fund Balance | 231,529 | 239,096 | (58,049) | (105,516) | (88,246) | (70,981) | (48,726) | (26,471) | 784 |

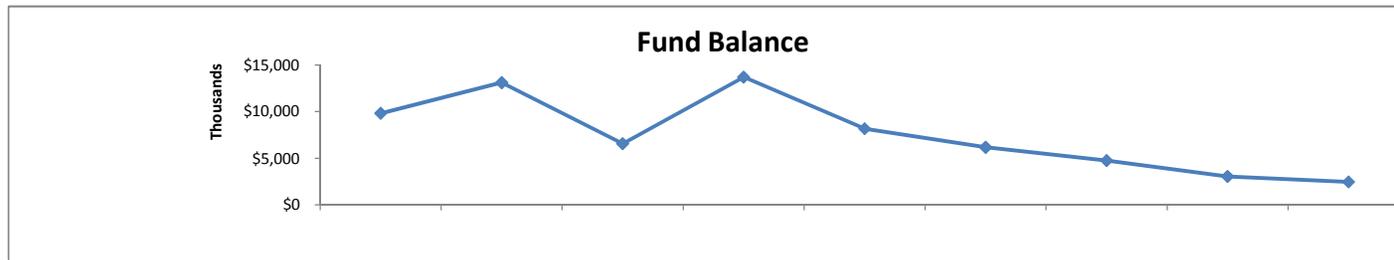


| Account Number | Description | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|----------------------------------|----------------|----------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|---------------|
| | | Actual | Actual | Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| <u>Downtown TIF</u> | | | | | | | | | | |
| 88-000-40-00-4000 | PROPERTY TAXES | 52,811 | 60,027 | 65,000 | 68,868 | 70,000 | 70,000 | 75,000 | 75,000 | 80,000 |
| 88-000-40-00-4070 | BUSINESS DISTRICT TAX | 9,458 | - | - | - | - | - | - | - | - |
| 88-000-45-00-4500 | INVESTMENT EARNINGS | 53 | 1 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 88-000-48-00-4850 | MISCELLANEOUS INCOME | 184 | 187 | - | - | - | - | - | - | - |
| 88-000-49-00-4910 | SALE OF CAPITAL ASSETS | 8,500 | - | - | - | - | - | - | - | - |
| | Revenue | 71,006 | 60,215 | 65,050 | 68,918 | 70,050 | 70,050 | 75,050 | 75,050 | 80,050 |
| 88-880-54-00-5425 | TIF INCENTIVE PAYOUT | 12,315 | 16,196 | 12,500 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 88-880-54-00-5462 | PROFESSIONAL SERVICES | 258 | 276 | 360 | 360 | 360 | 365 | 375 | 375 | 375 |
| 88-880-54-00-5466 | LEGAL SERVICES | 4,812 | 3,573 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 88-880-54-00-5493 | BUSINESS DISTRICT REBATE | 9,458 | - | - | - | - | - | - | - | - |
| 88-880-60-00-6000 | PROJECT COSTS | 9,568 | 11,686 | 60,000 | 60,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 88-880-60-00-6048 | DOWNTOWN STREETScape IMPROVEMENT | - | - | 310,750 | 310,750 | - | - | - | - | - |
| 88-880-60-00-6079 | ROUTE 47 EXPANSION | 20,000 | 7,420 | 7,420 | 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 | 56,411 | 52,651 | 406,030 | 413,530 | 52,780 | 52,785 | 52,795 | 52,795 | 52,795 |
| | Surplus(Deficit) | 14,595 | 7,564 | (340,980) | (344,612) | 17,270 | 17,265 | 22,255 | 22,255 | 27,255 |
| | Fund Balance | 231,529 | 239,096 | (58,049) | (105,516) | (88,246) | (70,981) | (48,726) | (26,471) | 784 |

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).

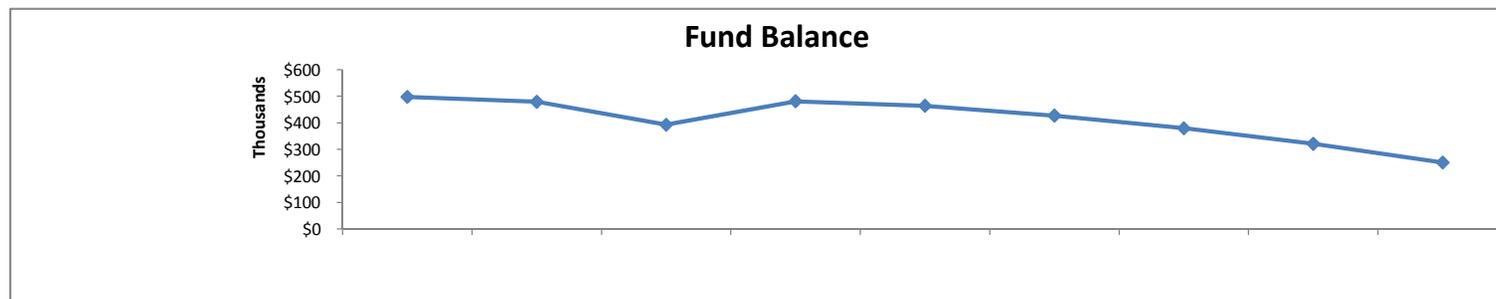
| | FY 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Taxes | 10,151,358 | 10,481,261 | 10,586,145 | 10,632,659 | 10,729,798 | 10,882,989 | 11,091,692 | 11,298,468 | 11,513,380 |
| Intergovernmental | 3,194,624 | 3,235,575 | 3,838,538 | 2,962,954 | 3,974,062 | 2,847,778 | 3,283,379 | 2,932,566 | 2,982,638 |
| Licenses & Permits | 439,790 | 500,590 | 267,000 | 241,640 | 232,000 | 300,500 | 300,500 | 300,500 | 300,500 |
| Fines & Forfeits | 182,207 | 146,433 | 173,000 | 140,425 | 140,425 | 145,425 | 145,425 | 145,425 | 145,425 |
| Charges for Service | 5,441,362 | 5,841,529 | 6,793,650 | 6,965,760 | 7,067,750 | 7,281,499 | 7,346,162 | 7,830,121 | 8,378,693 |
| Investment Earnings | 24,148 | 33,856 | 7,550 | 10,761 | 7,950 | 4,350 | 3,350 | 3,350 | 3,350 |
| Reimbursements | 274,584 | 1,523,506 | 347,700 | 680,293 | 599,740 | 287,780 | 255,000 | 255,000 | 255,000 |
| Land Cash Contributions | 54,579 | 40,997 | 30,500 | 113,257 | 39,000 | 37,000 | 37,000 | 35,000 | 35,000 |
| Miscellaneous | 76,430 | 82,982 | 79,807 | 82,236 | 83,433 | 84,582 | 85,754 | 86,949 | 88,168 |
| Other Financing Sources | 3,559,991 | 9,404,991 | 5,901,116 | 7,516,979 | 1,555,828 | 1,582,816 | 1,587,732 | 1,583,564 | 1,587,848 |
| Total Revenue | 23,399,073 | 31,291,720 | 28,025,006 | 29,346,964 | 24,429,986 | 23,454,719 | 24,135,994 | 24,470,943 | 25,290,002 |
| Expenditures | | | | | | | | | |
| Salaries | 3,940,893 | 4,263,239 | 4,729,588 | 4,726,417 | 4,948,686 | 5,130,421 | 5,271,378 | 5,416,562 | 5,566,102 |
| Benefits | 2,318,694 | 2,638,019 | 2,912,688 | 2,806,290 | 3,161,031 | 3,367,479 | 3,582,617 | 3,809,687 | 4,049,340 |
| Contractual Services | 6,931,422 | 5,738,127 | 6,032,724 | 6,125,395 | 5,660,423 | 5,751,754 | 5,794,594 | 5,913,765 | 6,034,140 |
| Supplies | 665,200 | 735,944 | 912,966 | 914,895 | 918,627 | 889,181 | 911,618 | 935,418 | 960,668 |
| Capital Outlay | 2,455,989 | 4,622,949 | 12,682,671 | 6,135,443 | 8,251,320 | 3,109,135 | 2,518,041 | 2,284,876 | 1,517,999 |
| Contingencies | 11,676 | - | - | - | - | - | - | - | - |
| Developer Commitment | - | 62,922 | 32,891 | 32,891 | 33,872 | 34,888 | 35,939 | 28,204 | - |
| Debt Service | 3,922,892 | 3,740,777 | 4,061,712 | 3,893,261 | 4,271,256 | 4,233,389 | 4,447,532 | 4,741,011 | 4,634,953 |
| Other Financing Uses | 5,073,840 | 6,208,575 | 2,518,531 | 4,119,792 | 2,709,534 | 2,931,182 | 2,991,621 | 3,045,333 | 3,110,682 |
| Total Expenditures | 25,320,606 | 28,010,552 | 33,883,771 | 28,754,384 | 29,954,749 | 25,447,429 | 25,553,340 | 26,174,856 | 25,873,884 |
| Surplus (Deficit) | (1,921,533) | 3,281,168 | (5,858,765) | 592,580 | (5,524,763) | (1,992,710) | (1,417,346) | (1,703,913) | (583,882) |
| Ending Fund Balance | 9,815,811 | 13,095,434 | 6,562,511 | 13,688,014 | 8,163,251 | 6,170,541 | 4,753,195 | 3,049,282 | 2,465,400 |
| | 38.77% | 46.75% | 19.37% | 47.60% | 27.25% | 24.25% | 18.60% | 11.65% | 9.53% |



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).

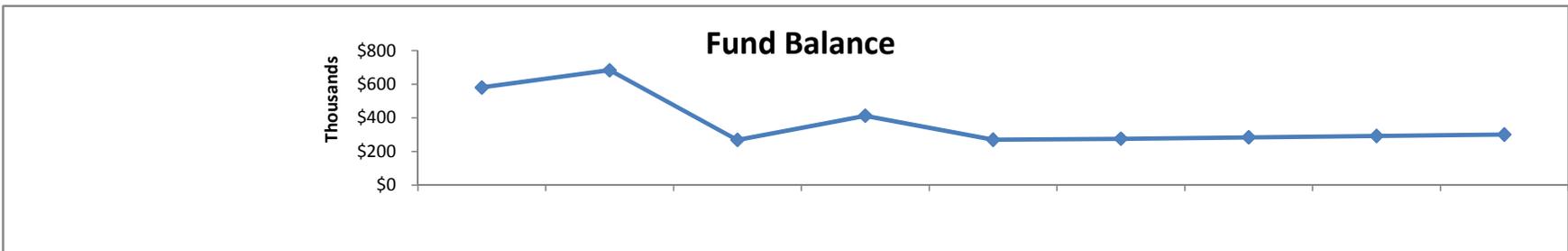
| | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Adopted Budget | Projected | Adopted | Projected | Projected | Projected | Projected |
| Revenue | | | | | | | | | |
| Taxes | 1,389,302 | 1,354,712 | 1,384,846 | 1,369,150 | 1,394,490 | 1,415,009 | 1,459,866 | 1,478,193 | 1,521,952 |
| Intergovernmental | 22,914 | 26,934 | 22,450 | 22,450 | 22,450 | 22,450 | 22,450 | 22,450 | 22,450 |
| Licenses & Permits | 53,650 | 25,325 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Fines & Forfeits | 9,680 | 8,356 | 9,300 | 9,300 | 9,300 | 9,300 | 9,300 | 9,300 | 9,300 |
| Charges for Service | 10,707 | 10,841 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 |
| Investment Earnings | 1,400 | 1,362 | 1,550 | 370 | 360 | 360 | 360 | 360 | 360 |
| Reimbursements | - | 13,174 | - | - | - | - | - | - | - |
| Miscellaneous | 7,992 | 6,775 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| Other Financing Sources | 67,133 | 28,676 | 34,168 | 34,883 | 39,068 | 40,582 | 42,717 | 44,980 | 47,379 |
| Total Revenue | 1,562,778 | 1,476,155 | 1,491,314 | 1,475,153 | 1,504,668 | 1,526,701 | 1,573,693 | 1,594,283 | 1,640,441 |
| Expenditures | | | | | | | | | |
| Salaries | 414,525 | 400,069 | 397,860 | 397,860 | 419,134 | 433,532 | 446,538 | 459,935 | 473,733 |
| Benefits | 170,118 | 157,525 | 171,013 | 162,874 | 181,638 | 192,956 | 204,396 | 216,612 | 229,659 |
| Contractual Services | 97,739 | 148,744 | 131,749 | 131,749 | 132,671 | 133,648 | 134,683 | 135,781 | 136,944 |
| Supplies | 55,369 | 53,556 | 27,395 | 27,395 | 32,395 | 40,500 | 40,510 | 40,510 | 40,510 |
| Debt Service | 767,720 | 731,321 | 749,846 | 749,846 | 752,771 | 760,396 | 792,101 | 797,013 | 827,088 |
| Other Financing Uses | 21,185 | 3,487 | - | 3,215 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Total Expenditures | 1,526,656 | 1,494,702 | 1,477,863 | 1,472,939 | 1,521,609 | 1,564,032 | 1,621,228 | 1,652,851 | 1,710,934 |
| Surplus (Deficit) | 36,122 | (18,547) | 13,451 | 2,214 | (16,941) | (37,331) | (47,535) | (58,568) | (70,493) |
| Ending Fund Balance | 497,946 | 479,397 | 393,009 | 481,611 | 464,670 | 427,339 | 379,804 | 321,236 | 250,743 |
| | 32.62% | 32.07% | 26.59% | 32.70% | 30.54% | 27.32% | 23.43% | 19.44% | 14.66% |



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 2014 Actual | FY 2015 Actual | FY 2016 Adopted Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|----------------------------|-------------------|-------------------|------------------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | |
| Charges for Service | 346,019 | 463,014 | 327,275 | 352,000 | 356,000 | 357,275 | 357,275 | 357,275 | 357,275 |
| Investment Earnings | 828 | 1,010 | 650 | 425 | 400 | 400 | 400 | 400 | 400 |
| Reimbursements | 85,728 | 105,273 | - | - | - | - | - | - | - |
| Miscellaneous | 189,396 | 177,755 | 181,000 | 191,000 | 181,000 | 181,000 | 181,000 | 181,000 | 181,000 |
| Other Financing Sources | 2,254,547 | 1,277,606 | 1,076,831 | 1,077,631 | 1,118,638 | 1,311,784 | 1,365,172 | 1,420,789 | 1,479,455 |
| Total Revenue | 2,876,518 | 2,024,658 | 1,585,756 | 1,621,056 | 1,656,038 | 1,850,459 | 1,903,847 | 1,959,464 | 2,018,130 |
| Expenditures | | | | | | | | | |
| Salaries | 727,937 | 775,138 | 863,462 | 863,462 | 816,544 | 839,601 | 860,416 | 881,852 | 903,926 |
| Benefits | 314,319 | 338,380 | 382,912 | 342,752 | 385,075 | 408,580 | 436,702 | 466,914 | 499,292 |
| Contractual Services | 426,439 | 379,143 | 234,780 | 239,780 | 260,710 | 261,982 | 263,330 | 264,759 | 266,274 |
| Supplies | 340,952 | 316,864 | 314,486 | 319,486 | 334,666 | 331,513 | 333,484 | 335,588 | 337,833 |
| Capital Outlay | 12,143 | 111,937 | 127,929 | 124,145 | - | - | - | - | - |
| Debt Service | 2,383 | 2,219 | 2,219 | 2,219 | 2,219 | 2,219 | 2,219 | 2,219 | 2,219 |
| Other Financing Uses | 539,043 | - | - | - | - | - | - | - | - |
| Total Expenditures | 2,363,216 | 1,923,681 | 1,925,788 | 1,891,844 | 1,799,214 | 1,843,895 | 1,896,151 | 1,951,332 | 2,009,544 |
| Surplus (Deficit) | 513,302 | 100,977 | (340,032) | (270,788) | (143,176) | 6,564 | 7,696 | 8,132 | 8,586 |
| Ending Fund Balance | 580,558 | 683,219 | 268,167 | 412,431 | 269,255 | 275,819 | 283,515 | 291,647 | 300,233 |
| | 24.57% | 35.52% | 13.93% | 21.80% | 14.97% | 14.96% | 14.95% | 14.95% | 14.94% |



| Account Number | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|--------------------------------------------|---------------------|-------------------|--------------------|-------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| CITY | | | | | | | | | | |
| <u>Cash Flow - Surplus(Deficit)</u> | | | | | | | | | | |
| | General | (363,247) | 965,473 | 10,002 | 187,627 | (286,275) | (533,484) | (640,662) | (833,029) | (1,034,856) |
| | Fox Hill | (3,989) | 4,328 | (22,760) | (27,602) | 2,240 | 1,273 | 1,273 | 1,273 | 1,273 |
| | Sunflower | (5,166) | (22,681) | (18,986) | (19,249) | 2,858 | 551 | 6,551 | 6,551 | 6,551 |
| | Motor Fuel Tax | (132,052) | (110,173) | (387,497) | (208,200) | (228,003) | (223,258) | (180,654) | (130,167) | - |
| Operating Funds | Municipal Bldg | 571,615 | - | - | - | - | - | - | - | - |
| | City Wide Capital | 347,829 | 4,008,152 | (4,142,882) | (2,062,488) | (1,973,009) | (448,359) | (195,588) | - | - |
| | Vehicle & Equipment | (14,612) | (132,229) | (16,169) | 71,671 | (51,565) | - | - | - | - |
| | Debt Service | (6,728) | 2,524 | (8,645) | (7,842) | - | - | - | - | - |
| | Water | (175,756) | (250,935) | (276,196) | 3,310,778 | (2,650,361) | (147,130) | (423,392) | (919,978) | 177,693 |
| | Sewer | (114,164) | (1,049,565) | (424,733) | (422,276) | (430,304) | (412,921) | (418,897) | 127,167 | 214,653 |
| | Land Cash | 66,565 | (70,555) | (150,332) | 67,745 | 35,145 | (293,832) | 364,266 | 35,000 | 35,000 |
| | Countryside TIF | (2,106,423) | (70,735) | (79,587) | 47,028 | 37,241 | 47,185 | 47,502 | (12,985) | (11,451) |
| | Downtown TIF | 14,595 | 7,564 | (340,980) | (344,612) | 17,270 | 17,265 | 22,255 | 22,255 | 27,255 |
| | | | (1,921,533) | 3,281,168 | (5,858,765) | 592,580 | (5,524,763) | (1,992,710) | (1,417,346) | (1,703,913) |
| <u>Cash Flow - Fund Balance</u> | | | | | | | | | | |
| | General | 3,860,581 | 4,826,059 | 4,110,607 | 5,013,686 | 4,727,411 | 4,193,927 | 3,553,265 | 2,720,236 | 1,685,380 |
| | Fox Hill | 11,134 | 15,462 | (7,693) | (12,140) | (9,900) | (8,627) | (7,354) | (6,081) | (4,808) |
| | Sunflower | 2,574 | (20,108) | (49,980) | (39,357) | (36,499) | (35,948) | (29,397) | (22,846) | (16,295) |
| | Motor Fuel Tax | 1,030,456 | 920,282 | 589,656 | 712,082 | 484,079 | 260,821 | 80,167 | (50,000) | (50,000) |
| Operating Funds | Municipal Bldg | - | - | - | - | - | - | - | - | - |
| | City Wide Capital | 676,555 | 4,684,706 | 831,196 | 2,622,218 | 649,209 | 200,850 | 5,262 | 5,262 | 5,262 |
| | Vehicle & Equipment | 113,673 | (20,106) | - | 51,565 | - | - | - | - | - |
| | Debt Service | 5,319 | 7,842 | - | - | - | - | - | - | - |
| | Water | 1,350,923 | 1,099,988 | 558,007 | 4,410,766 | 1,760,405 | 1,613,275 | 1,189,883 | 269,905 | 447,598 |
| | Sewer | 2,879,170 | 1,829,603 | 1,368,893 | 1,407,327 | 977,023 | 564,102 | 145,205 | 272,372 | 487,025 |
| | Land Cash | 187,984 | 117,430 | (185,167) | 185,175 | 220,320 | (73,512) | 290,754 | 325,754 | 360,754 |
| | Countryside TIF | (534,087) | (604,820) | (594,959) | (557,792) | (520,551) | (473,366) | (425,864) | (438,849) | (450,300) |
| | Downtown TIF | 231,529 | 239,096 | (58,049) | (105,516) | (88,246) | (70,981) | (48,726) | (26,471) | 784 |
| | | | 9,815,811 | 13,095,434 | 6,562,511 | 13,688,014 | 8,163,251 | 6,170,541 | 4,753,195 | 3,049,282 |

| Account Number | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|--------------------------------------------|----------------------|-------------------|-------------------|-------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| <u>Park & Recreation</u> | | | | | | | | | | |
| <u>Cash Flow - Surplus(Deficit)</u> | | | | | | | | | | |
| | Vehicle & Equipment | (13,230) | 90,061 | (127,623) | (124,514) | (1,169) | 106 | 106 | 106 | 106 |
| | Park & Rec | 226,112 | 11,053 | (212,409) | (146,274) | (142,007) | 6,458 | 7,590 | 8,026 | 8,480 |
| | Rec Ctr | 300,420 | - | - | - | - | - | - | - | - |
| | | 513,302 | 101,114 | (340,032) | (270,788) | (143,176) | 6,564 | 7,696 | 8,132 | 8,586 |
| <u>Cash Flow - Fund Balance</u> | | | | | | | | | | |
| | Vehicle & Equipment | 34,073 | 125,683 | (1,224) | 1,169 | - | 106 | 212 | 318 | 424 |
| | Park & Rec | 546,485 | 557,536 | 269,391 | 411,262 | 269,255 | 275,713 | 283,303 | 291,329 | 299,809 |
| | Rec Ctr | - | - | - | - | - | - | - | - | - |
| | | 580,558 | 683,219 | 268,167 | 412,431 | 269,255 | 275,819 | 283,515 | 291,647 | 300,233 |
| <u>Library</u> | | | | | | | | | | |
| <u>Cash Flow - Surplus(Deficit)</u> | | | | | | | | | | |
| | Library Ops | 24,940 | (4,391) | 5,296 | (5,901) | (25,056) | (37,341) | (47,535) | (58,568) | (70,493) |
| | Library Debt Service | - | - | 30 | - | - | - | - | - | - |
| | Library Capital | 11,182 | (14,156) | 8,125 | 8,115 | 8,115 | 10 | - | - | - |
| | | 36,122 | (18,547) | 13,451 | 2,214 | (16,941) | (37,331) | (47,535) | (58,568) | (70,493) |
| <u>Cash Flow - Fund Balance</u> | | | | | | | | | | |
| | Library Ops | 471,076 | 466,683 | 392,989 | 460,782 | 435,726 | 398,385 | 350,850 | 292,282 | 221,789 |
| | Library Debt Service | - | - | 30 | - | - | - | - | - | - |
| | Library Capital | 26,870 | 12,714 | (10) | 20,829 | 28,944 | 28,954 | 28,954 | 28,954 | 28,954 |
| | | 497,946 | 479,397 | 393,009 | 481,611 | 464,670 | 427,339 | 379,804 | 321,236 | 250,743 |

| Account Number | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|-------------------------------------------------------------|---------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| <u>Allocated Insurance Expenditures - Aggregated</u> | | | | | | | | | | |
| | Liability Insurance | 307,412 | 309,652 | 332,708 | 346,361 | 367,143 | 389,171 | 412,522 | 437,273 | 463,509 |
| | Unemployment Ins | 6,798 | 9,042 | 25,500 | 11,500 | 25,500 | 25,000 | 25,000 | 25,000 | 25,000 |
| | <u>City Health Insurance</u> | <u>1,126,101</u> | <u>1,291,986</u> | <u>1,405,569</u> | <u>1,251,999</u> | <u>1,504,421</u> | <u>1,624,775</u> | <u>1,754,758</u> | <u>1,895,139</u> | <u>2,046,749</u> |
| | <u>City Net Ins Costs</u> | <u>1,126,101</u> | <u>1,291,986</u> | <u>1,405,569</u> | <u>1,251,999</u> | <u>1,504,421</u> | <u>1,624,775</u> | <u>1,754,758</u> | <u>1,895,139</u> | <u>2,046,749</u> |
| | <u>City Dental Insurance</u> | <u>69,860</u> | <u>92,816</u> | <u>95,270</u> | <u>102,198</u> | <u>115,763</u> | <u>121,553</u> | <u>127,632</u> | <u>134,015</u> | <u>140,716</u> |
| | <u>City Vision Insurance</u> | <u>8,961</u> | <u>9,952</u> | <u>9,875</u> | <u>12,863</u> | <u>13,036</u> | <u>13,428</u> | <u>13,831</u> | <u>14,246</u> | <u>14,674</u> |
| | <u>Library Health Insurance</u> | <u>81,269</u> | <u>72,838</u> | <u>78,823</u> | <u>72,557</u> | <u>83,960</u> | <u>90,677</u> | <u>97,931</u> | <u>105,765</u> | <u>114,226</u> |
| | <u>Lib Net Ins Costs</u> | <u>81,269</u> | <u>72,838</u> | <u>78,823</u> | <u>72,557</u> | <u>83,960</u> | <u>90,677</u> | <u>97,931</u> | <u>105,765</u> | <u>114,226</u> |
| | Dental Insurance | 5,092 | 4,728 | 4,690 | 5,137 | 5,638 | 5,920 | 6,216 | 6,527 | 6,853 |
| | Vision Insurance | 643 | 455 | 496 | 651 | 651 | 671 | 691 | 712 | 733 |

| Account Number | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|-----------------------|------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Property Taxes | | | | | | | | | | |
| | Corporate | 2,201,759 | 2,277,087 | 2,288,200 | 2,278,321 | 2,219,203 | 2,263,587 | 2,308,859 | 2,355,036 | 2,402,137 |
| | Police Pension | 524,120 | 624,168 | 728,477 | 703,105 | 825,413 | 875,413 | 925,413 | 975,413 | 1,025,413 |
| | <i>Total City Capped</i> | 2,725,879 | 2,901,255 | 3,016,677 | 2,981,426 | 3,044,616 | 3,139,000 | 3,234,272 | 3,330,449 | 3,427,550 |
| | | 0.38% | 6.43% | 3.98% | 2.76% | 2.12% | 3.10% | 3.04% | 2.97% | 2.92% |
| | Non-Abatement of Debt Service | 467,794 | 333,194 | 165,527 | 164,852 | 47,497 | - | - | - | - |
| | | -35.04% | -28.77% | -50.32% | -50.52% | -71.19% | -100.00% | - | - | - |
| | <i>Total City</i> | 3,193,673 | 3,234,449 | 3,182,204 | 3,146,278 | 3,092,113 | 3,139,000 | 3,234,272 | 3,330,449 | 3,427,550 |
| | | -7.04% | 1.28% | | -2.73% | -1.72% | 1.52% | 3.04% | 2.97% | 2.92% |
| | Library Operations | 642,838 | 626,950 | 635,000 | 622,529 | 644,719 | 657,613 | 670,765 | 684,180 | 697,864 |
| | Library Debt Service | 746,464 | 727,762 | 749,846 | 746,621 | 749,771 | 757,396 | 789,101 | 794,013 | 824,088 |
| | <i>Total Library</i> | 1,389,302 | 1,354,712 | 1,384,846 | 1,369,150 | 1,394,490 | 1,415,009 | 1,459,866 | 1,478,193 | 1,521,952 |
| | <i>Special Service Areas</i> | 11,253 | 25,953 | 25,681 | 25,680 | 27,465 | 27,465 | 27,465 | 27,465 | 27,465 |
| | | -0.56% | 130.63% | -1.05% | -1.05% | 6.95% | 0.00% | 0.00% | 0.00% | 0.00% |
| | <i>TIF Districts</i> | 52,811 | 69,322 | 165,000 | 212,652 | 270,000 | 270,000 | 275,000 | 275,000 | 280,000 |
| | | 32.09% | 31.26% | 138.02% | 206.76% | 26.97% | 0.00% | 0.00% | 0.00% | 0.00% |
| | <i>Road & Bridge Tax</i> | 164,398 | 171,756 | 175,000 | 148,223 | 150,000 | 155,000 | 160,000 | 165,000 | 170,000 |
| | | -2.42% | 4.48% | 1.89% | -13.70% | 1.20% | 3.33% | 0.00% | 0.00% | 0.00% |
| | Grand Total | 4,811,437 | 4,856,192 | 4,932,731 | 4,901,983 | 4,934,068 | 5,006,474 | 5,156,603 | 5,276,107 | 5,426,967 |
| | | | 0.93% | 1.58% | 0.94% | 0.65% | 1.47% | 3.00% | 2.32% | 2.86% |
| | Total Debt Service Payments | 4,692,995 | 4,474,317 | 4,730,761 | 4,645,326 | 4,917,342 | 4,897,044 | 5,143,209 | 5,381,113 | 5,306,664 |
| | Principal | 3,115,137 | 3,019,691 | 3,123,664 | 3,121,245 | 3,356,544 | 3,513,960 | 3,879,497 | 4,251,527 | 4,335,882 |
| | Interest | 1,577,858 | 1,454,626 | 1,607,097 | 1,524,081 | 1,560,798 | 1,383,084 | 1,263,712 | 1,129,586 | 970,782 |
| | Building Permits Revenue | 116,182 | 123,702 | 150,000 | 125,000 | 130,000 | 175,000 | 175,000 | 175,000 | 175,000 |

| Account Number | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|-------------------------------------------------|----------------|-------------------|-------------------|-------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Aggregated Salary & Wage Information | | | | | | | | | | |
| City Salaries | | | | | | | | | | |
| | Full Time | 4,266,622 | 4,683,803 | 5,041,650 | 5,041,650 | 5,228,141 | 5,407,728 | 5,569,961 | 5,737,060 | 5,909,172 |
| | Overtime | 131,899 | 95,748 | 144,000 | 146,329 | 144,000 | 144,000 | 144,000 | 144,000 | 144,000 |
| | Part Time | 270,309 | 258,826 | 407,400 | 401,900 | 393,089 | 418,294 | 417,833 | 417,354 | 416,856 |
| | Total | 4,668,830 | 5,038,377 | 5,593,050 | 5,589,879 | 5,765,230 | 5,970,022 | 6,131,794 | 6,298,414 | 6,470,028 |
| Lib Salaries | | | | | | | | | | |
| | Full Time | 245,323 | 210,198 | 202,860 | 202,860 | 217,309 | 224,774 | 231,517 | 238,463 | 245,617 |
| | Part Time | 169,202 | 189,871 | 195,000 | 195,000 | 201,825 | 208,758 | 215,021 | 221,472 | 228,116 |
| | Total | 414,525 | 400,069 | 397,860 | 397,860 | 419,134 | 433,532 | 446,538 | 459,935 | 473,733 |
| Total Salaries | | | | | | | | | | |
| | Full Time | 4,511,945 | 4,894,001 | 5,244,510 | 5,244,510 | 5,445,450 | 5,632,502 | 5,801,478 | 5,975,523 | 6,154,789 |
| | Overtime | 131,899 | 95,748 | 144,000 | 146,329 | 144,000 | 144,000 | 144,000 | 144,000 | 144,000 |
| | Part Time | 439,511 | 448,697 | 602,400 | 596,900 | 594,914 | 627,052 | 632,854 | 638,826 | 644,972 |
| | Total | 5,083,355 | 5,438,446 | 5,990,910 | 5,987,739 | 6,184,364 | 6,403,554 | 6,578,332 | 6,758,349 | 6,943,761 |
| Aggregated Benefit Information | | | | | | | | | | |
| City Benefits | | | | | | | | | | |
| | IMRF | 263,218 | 286,165 | 305,832 | 305,832 | 294,981 | 311,977 | 334,142 | 357,942 | 383,167 |
| | Police Pension | 524,120 | 624,168 | 728,477 | 722,940 | 825,413 | 875,413 | 925,413 | 975,413 | 1,025,413 |
| | FICA | 343,329 | 369,532 | 418,002 | 418,002 | 428,199 | 444,606 | 457,944 | 471,682 | 485,833 |
| | Total | 1,130,667 | 1,279,865 | 1,452,311 | 1,446,774 | 1,548,593 | 1,631,996 | 1,717,499 | 1,805,037 | 1,894,413 |
| Lib Benefits | | | | | | | | | | |
| | IMRF | 27,138 | 23,897 | 22,569 | 22,569 | 23,470 | 25,175 | 25,930 | 26,708 | 27,509 |
| | FICA | 30,993 | 29,991 | 29,849 | 29,849 | 31,448 | 32,528 | 33,504 | 34,509 | 35,544 |
| | Total | 58,131 | 53,888 | 52,418 | 52,418 | 54,918 | 57,703 | 59,434 | 61,217 | 63,053 |
| Total Benefits | | | | | | | | | | |
| | IMRF | 290,356 | 310,062 | 328,401 | 328,401 | 318,451 | 337,152 | 360,072 | 384,650 | 410,676 |
| | Police Pension | 524,120 | 624,168 | 728,477 | 722,940 | 825,413 | 875,413 | 925,413 | 975,413 | 1,025,413 |
| | FICA | 374,322 | 399,523 | 447,851 | 447,851 | 459,647 | 477,134 | 491,448 | 506,191 | 521,377 |
| | Total | 1,188,798 | 1,333,753 | 1,504,729 | 1,499,192 | 1,603,511 | 1,689,699 | 1,776,933 | 1,866,254 | 1,957,466 |

| Account Number | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|--------------------------------------------------------------|-------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Selected Capital Projects - Aggregated > \$500,000 | | | | | | | | | | |
| | <i>Route 47 Expansion Project</i> | <u>337,767</u> | <u>357,579</u> | <u>337,766</u> | <u>332,222</u> | <u>337,766</u> | <u>337,766</u> | <u>337,766</u> | <u>337,766</u> | <u>337,766</u> |
| | MFT | 121,900 | 73,787 | 73,787 | 68,243 | 73,787 | 73,787 | 73,787 | 73,787 | 73,787 |
| | Water | 129,094 | 197,544 | 197,544 | 197,544 | 197,544 | 197,544 | 197,544 | 197,544 | 197,544 |
| | Sewer | 66,773 | 78,828 | 59,015 | 59,015 | 59,015 | 59,015 | 59,015 | 59,015 | 59,015 |
| | Downtown TIF | 20,000 | 7,420 | 7,420 | 7,420 | 7,420 | 7,420 | 7,420 | 7,420 | 7,420 |
| | <i>Road to Better Roads Program</i> | <u>951,589</u> | <u>1,204,580</u> | <u>1,300,000</u> | <u>1,300,000</u> | <u>1,700,000</u> | <u>1,000,000</u> | <u>796,854</u> | <u>839,060</u> | <u>852,733</u> |
| | MFT | 193,042 | 269,813 | 300,000 | 300,000 | 300,000 | 300,000 | 250,000 | 199,173 | 60,696 |
| | City-Wide Capital | 605,242 | 405,718 | 500,000 | 500,000 | 950,000 | 250,000 | 96,854 | 189,887 | 342,037 |
| | Water | 153,305 | 277,372 | 300,000 | 300,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| | Sewer | - | 251,677 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| | <i>Kennedy Road Bike Trail</i> | <u>(1)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | City-Wide | 87,147 | 37,438 | 42,500 | 42,500 | 408,900 | 45,500 | - | - | - |
| | Grant Proceeds | (85,724) | (29,711) | (29,800) | (22,800) | (114,160) | (12,720) | - | - | - |
| | P4P Proceeds | (1,424) | (7,727) | (12,700) | (19,700) | (294,740) | (32,780) | - | - | - |
| | <i>Kennedy Road - Autumn Creek</i> | <u>173</u> | <u>(80,453)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | City-Wide | 88,105 | 1,067,717 | 55,000 | 55,000 | - | - | - | - | - |
| | Pulte Reimbursement | (87,932) | (1,148,170) | (55,000) | (55,000) | - | - | - | - | - |
| | <i>Game Farm Road Project</i> | <u>99,820</u> | <u>391,470</u> | <u>2,048,501</u> | <u>1,381,997</u> | <u>415,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | MFT | 169,890 | 73,450 | - | - | - | - | - | - | - |
| | Grant Proceeds | (75,195) | (36,200) | - | - | - | - | - | - | - |
| | City-Wide | 5,125 | 354,220 | 2,048,501 | 1,381,997 | 415,000 | - | - | - | - |
| | <i>Countryside Parkway</i> | <u>-</u> | <u>-</u> | <u>5,650,000</u> | <u>1,260,000</u> | <u>3,710,000</u> | <u>630,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | City-Wide | - | - | 1,400,000 | 420,000 | 770,000 | 210,000 | - | - | - |
| | Water | - | - | 4,250,000 | 840,000 | 2,940,000 | 420,000 | - | - | - |

| Account Number | Description | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Adopted | FY 2018 Projected | FY 2019 Projected | FY 2020 Projected | FY 2021 Projected |
|------------------------------------------------------------------------|---------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Selected Capital Projects - Aggregated > \$500,000 continued | | | | | | | | | | |
| | <i>Well Rehabs</i> | - | - | 143,000 | 143,000 | - | 166,000 | 124,000 | 148,000 | - |
| | Water | - | - | 143,000 | 143,000 | - | 166,000 | 124,000 | 148,000 | - |
| | <i>Rte 71 Watermain Relocate</i> | - | - | 35,000 | 30,000 | 5,000 | - | 481,250 | 481,250 | - |
| | Water | - | - | 35,000 | 30,000 | 5,000 | - | 481,250 | 481,250 | - |
| | <i>Sanitary Sewer Lining</i> | - | 98,029 | - | - | - | - | - | - | - |
| | Sewer | - | 98,029 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| | I&I Reimbursement | - | - | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) |
| | <i>Wrigley Rte 47 (EDP) Expansion</i> | - | - | - | - | - | - | - | - | - |
| | City-Wide | - | - | 707,138 | 52,076 | 655,062 | - | - | - | - |
| | Grant Proceeds | - | - | (707,138) | (52,076) | (655,062) | - | - | - | - |

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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.

B

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

Balanced Budget – A balanced budget shall be defined as a budget in which revenues and reserves meet or exceed expenditures (expenses).

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.

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.

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.

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.

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.

N

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.

Net Position – Total assets minus total liabilities.

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.

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 Audit Act applies to all governments that expend \$750,000 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/188/Tax-Increment-Financing-TIF>.

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.

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.