



United City of Yorkville

800 Game Farm Road
Yorkville, Illinois 60560
Telephone: 630-553-4350
www.yorkville.il.us

AGENDA CITY COUNCIL MEETING Tuesday, December 13, 2016 7:00 p.m.

City Hall Council Chambers
800 Game Farm Road, Yorkville, IL

Call to Order:

Pledge of Allegiance:

Roll Call by Clerk: WARD I

Carlo Colosimo
Ken Koch

WARD II

Jackie Milschewski
Larry Kot

WARD III

Chris Funkhouser
Joel Frieders

WARD IV

Diane Teeling
Seaver Tarulis

Establishment of Quorum:

Amendments to Agenda:

Presentations:

1. Presentation to Retiring Ward II Alderman Larry Kot
-

Recess

Public Hearings:

Citizen Comments on Agenda Items:

Consent Agenda:

Minutes for Approval:

1. Minutes of the Regular City Council – November 22, 2016

Bills for Payment (Informational): \$1,115,495.19

Mayor's Report:

1. CC 2016-63 Tax Levy
 - a. Resolution Requesting Separate Limiting Rates for All City Funds
 - b. Ordinance for the Levy and Assessment of Taxes for the Fiscal Year Beginning on May 1, 2017 and Ending on April 30, 2018

Public Works Committee Report:

Economic Development Committee Report:

1. EDC 2016-35 Resolution Encouraging the United City of Yorkville to Work with the Upper Illinois River Valley Development Authority to Promote Industrial and Commercial Growth

Public Safety Committee Report:

Administration Committee Report:

Park Board:

Planning and Zoning Commission:

City Council Report:

City Clerk's Report:

Community and Liaison Report:

Staff Report:

Additional Business:

Executive Session:

Citizen Comments:

Adjournment:

COMMITTEES, MEMBERS AND RESPONSIBILITIES

ADMINISTRATION: December 21, 2016 – 6:00 p.m. – City Hall Conference Room

<u>Committee</u>	<u>Departments</u>	<u>Liaisons</u>
Chairman: Alderman Milschewski	Finance	Library
Vice-Chairman: Alderman Frieders	Administration	
Committee: Alderman Teeling		
Committee: Alderman Tarulis		

ECONOMIC DEVELOPMENT: TBD 2017 – 6:00 p.m. – City Hall Conference Room

<u>Committee</u>	<u>Departments</u>	<u>Liaisons</u>
Chairman: Alderman Koch	Community Development	Plan Commission
Vice-Chairman: Alderman Teeling	Building Safety and Zoning	Yorkville Econ. Dev. Corp.
Committee: Alderman Colosimo		Kendall Co. Plan Commission
Committee: Alderman Funkhouser		

PUBLIC SAFETY: TBD 2017 – 6:30 p.m. – City Hall Conference Room

<u>Committee</u>	<u>Departments</u>	<u>Liaisons</u>
Chairman: Alderman Kot	Police	School District
Vice-Chairman: Alderman Frieders		
Committee: Alderman Colosimo		
Committee: Alderman Tarulis		

COMMITTEES, MEMBERS AND RESPONSIBILITIES (cont'd):

PUBLIC WORKS: December 20, 2016 – 6:00 p.m. – City Hall Conference Room:

<u>Committee</u>	<u>Departments</u>	<u>Liaisons</u>
Chairman: Alderman Funkhouser	Public Works	Park Board
Vice-Chairman: Alderman Milschewski	Engineering	YBSD
Committee: Alderman Kot	Parks and Recreation	
Committee: Alderman Koch		

UNITED CITY OF YORKVILLE
WORKSHEET
CITY COUNCIL
Tuesday, December 13, 2016
7:00 PM
CITY COUNCIL CHAMBERS

AMENDMENTS TO AGENDA:

PRESENTATIONS:

1. Presentation to Retiring Ward II Alderman Larry Kot

CITIZEN COMMENTS ON AGENDA ITEMS:

MINUTES FOR APPROVAL:

1. Minutes of the Regular City Council – November 22, 2016

☐ Approved: **Y** _____ **N** _____ ☐ Subject to _____

☐ Removed _____

☐ Notes _____

BILLS FOR PAYMENT:

1. Bills for Payment (Informational)

☐ Notes _____

MAYOR'S REPORT:

1. CC 2016-63 Tax Levy

a. Resolution Requesting Separate Limiting Rates for All City Funds

☐ Approved: **Y** _____ **N** _____ ☐ Subject to _____☐ Removed _____☐ Notes _____

_____b. Ordinance for the Levy and Assessment of Taxes for the Fiscal Year Beginning on May 1, 2017
And Ending on April 30, 2018☐ Approved: **Y** _____ **N** _____ ☐ Subject to _____☐ Removed _____☐ Notes _____

ECONOMIC DEVELOPMENT COMMITTEE:

1. EDC 2016-35 Resolution Encouraging the United City of Yorkville to Work with the Upper Illinois River
Valley Development Authority to Promote Industrial and Commercial Growth☐ Approved: **Y** _____ **N** _____ ☐ Subject to _____☐ Removed _____☐ Notes _____

ADDITIONAL BUSINESS:

CITIZEN COMMENTS:



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input type="checkbox"/>
Human Resources	<input type="checkbox"/>
Community Development	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Minutes #1

Tracking Number

Agenda Item Summary Memo

Title: Minutes of the Regular City Council – November 22, 2016

Meeting and Date: City Council – December 13, 2016

Synopsis: Approval of Minutes.

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Lisa Pickering Administration
Name Department

Agenda Item Notes:

**MINUTES OF THE REGULAR MEETING OF THE CITY COUNCIL
OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS,
HELD IN THE CITY COUNCIL CHAMBERS,
800 GAME FARM ROAD ON
TUESDAY, NOVEMBER 22, 2016**

Mayor Golinski called the meeting to order at 7:00 p.m. and led the Council in the Pledge of Allegiance.

ROLL CALL

Deputy City Clerk Pickering called the roll.

Ward I	Colosimo	Present
	Koch	Present
Ward II	Milschewski	Present
	Kot	Present
Ward III	Funkhouser	Present
	Frieders	Present
Ward IV	Teeling	Present
	Tarulis	Present

Also present: Deputy City Clerk Pickering, Attorney Orr, City Administrator Olson, Deputy Chief of Police Hilt, Finance Director Fredrickson, Interim Assistant City Administrator Willrett and EEI Engineer Morrison.

QUORUM

A quorum was established.

AMENDMENTS TO THE AGENDA

None.

PRESENTATIONS

None.

PUBLIC HEARINGS

Tax Levy

Mayor Golinski opened the public hearing for the tax levy. City Administrator Olson gave a PowerPoint presentation on the tax levy (*see attached*). Upon the completion of the presentation, Mayor Golinski asked if anyone wished to comment. No comments were made, so Mayor Golinski closed the public hearing.

CITIZEN COMMENTS ON AGENDA ITEMS

Randy Scott, Kendall County resident, commented on the poor condition of Pavillion Road.

CONSENT AGENDA

1. Road to Better Roads Program – *approval of the five-year Road to Better Roads plan as illustrated in the map and charts provided by Engineer Sanderson* (PW 2016-75)
2. Professional Services Agreement for 2017 Road to Better Roads Program – *authorize the Mayor and City Clerk to execute* (PW 2016-76)
3. Mill Street LAFO – Authorization No. 2 - *authorize City Administrator to execute* (PW 2016-77)
4. Monthly Treasurer’s Report for October 2016 (ADM 2016-74)
5. Auditing Services RFP – *authorize staff to issue a request for proposal for Auditing Services* (ADM 2016-79)
6. 2016 Bond Abatement Ordinances (ADM 2016-80)
 - a. **Ordinance 2016-64** abating the tax hereto levied for the year 2016 to pay the principal of and interest on \$3,500,000 General Obligation Bonds (Alternate Revenue Source), Series 2004B - *authorize Mayor and City Clerk to execute*
 - b. **Ordinance 2016-65** abating the tax levied for the year 2016 to pay the principal of and interest on the \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011 - *authorize Mayor and City Clerk to execute*
 - c. **Ordinance 2016-66** abating the tax levied for the year 2016 to pay the principal of and interest on the \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014 - *authorize Mayor and City Clerk to execute*
 - d. **Ordinance 2016-67** abating the tax levied for the year 2016 to pay the principal of and interest on the \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A - *authorize Mayor and City Clerk to execute*
 - e. **Ordinance 2016-68** abating the tax levied for the year 2016 to pay the principal of and interest on the \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B - *authorize Mayor and City Clerk to execute*

2016 Bond Abatement Ordinances (cont'd)

- f. **Ordinance 2016-69** abating the tax levied for the year 2016 to pay the principal of and interest on the \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C - *authorize Mayor and City Clerk to execute*
 - g. **Ordinance 2016-70** abating the tax levied for the year 2016 to pay the principal of and interest on the \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A - *authorize Mayor and City Clerk to execute*
 - h. **Ordinance 2016-71** abating the tax levied for the year 2016 to pay the principal of and interest on the \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016 - *authorize Mayor and City Clerk to execute*
7. 2016 SSA Abatement Ordinances (ADM 2016-81)
- a. **Ordinance 2016-72** Abating Special Service Area Taxes for Special Service Area Number 2003-100 (Raintree Village Project) and Approving the Amended Special Tax Roll – *authorize Mayor and City Clerk to execute*
 - b. **Ordinance 2016-73** Abating Special Service Area Taxes for Special Service Area Number 2003-101 (Windett Ridge Project) and Approving the Amended Special Tax Roll – *authorize Mayor and City Clerk to execute*
 - c. **Ordinance 2016-74** Abating Special Service Area Taxes for Special Service Area Number 2004-104 (Central Grande Reserve) and Approving the Amended Special Tax Roll – *authorize Mayor and City Clerk to execute*
 - d. **Ordinance 2016-75** Abating Special Service Area Taxes for Special Service Area Number 2004-107 (Raintree Village II Project) – *authorize Mayor and City Clerk to execute*
 - e. **Ordinance 2016-76** Abating Special Service Area Taxes for Special Service Area Numbers 2005-108 and 2005-109 Special Tax Refunding Bonds, Series 2016 (Autumn Creek Project and Bristol Bay I Project) – *authorize Mayor and City Clerk to execute*
8. **Ordinance 2016-77** for the Amended Levy and Assessment of Taxes for the Fiscal Year Beginning May 1, 2017 and Ending on April 30, 2018 in an for the United City of Yorkville Special Service Area Number 2004-201 (Fox Hill) – *authorize Mayor and City Clerk to execute* (ADM 2016-82)
9. **Ordinance 2016-78** for the Amended Levy and Assessment of Taxes for the Fiscal Year Beginning May 1, 2017 and Ending on April 30, 2018 in an for the United City of Yorkville Special Service Area Number 2006-119 (Sunflower Estates) – *authorize Mayor and City Clerk to execute* (ADM 2016-83)
10. **Resolution 2016-34** Approving an Intergovernmental Agreement between the Illinois Office of the Comptroller and the City Regarding Access to Comptroller's Local Debt Recovery Program – *authorize Mayor and City Clerk to execute* (ADM 2016-84)

Mayor Golinski entertained a motion to approve the Consent Agenda as presented. So moved by Alderman Milschewski; seconded by Alderman Teeling.

Motion approved by a roll call vote. Ayes-8 Nays-0
Tarulis-aye, Milschewski-aye, Funkhouser-aye, Colosimo-aye,
Frieders-aye, Kot-aye, Koch-aye, Teeling-aye

MINUTES FOR APPROVAL

Mayor Golinski entertained a motion to approve the minutes of the regular City Council meetings of October 25, 2016 and November 8, 2016 and the minutes of the special City Council meetings of October 25, 2016 and October 29, 2016 as presented. So moved by Alderman Milschewski; seconded by Alderman Frieders.

Motion unanimously approved by a viva voce vote.

BILLS FOR PAYMENT (Informational): \$2,368,489.93

REPORTS

MAYOR'S REPORT

No report.

PUBLIC WORKS COMMITTEE REPORT

No report.

ECONOMIC DEVELOPMENT COMMITTEE REPORT

No report.

PUBLIC SAFETY COMMITTEE REPORT

No report.

ADMINISTRATION COMMITTEE REPORT

No report.

PARK BOARD

No report.

PLAN COMMISSION

No report.

ZONING BOARD OF APPEALS

No report.

CITY COUNCIL REPORT

No report.

CITY CLERK'S REPORT

No report.

COMMUNITY & LIAISON REPORT

Bike Trail

Alderman Teeling wanted to let everyone know that there were rumors floating around that the money that the city received from Kendall County for the bike trails had to be paid back. She wanted to clarify for the public that the money received from Kendall County was a grant and did not have to be paid back.

Aurora Area Convention and Visitors Bureau (AACVB)

Alderman Funkhouser reminded the City Council that the AACVB would be holding their annual meeting and luncheon on Friday, December 2, 2016.

STAFF REPORT

Santa's Breakfast

City Administrator Olson gave a reminder that Breakfast with Santa would be held Saturday, December 3, 2016 at 8:00 a.m. and anyone who would like to attend should call the Recreation Department to register for the event.

ADDITIONAL BUSINESS

Waubonsee Communities of Excellence

Mayor Golinski commended city employees Rachel Wright and Lisa Pickering for completing the Communities of Excellence education training series through Waubonsee Community College.

EXECUTIVE SESSION

Mayor Golinski stated that the City Council would be adjourning into executive session for the purchase or lease of real property and for litigation.

CITIZEN COMMENTS

None.

ADJOURNMENT

Mayor Golinski adjourned the City Council meeting at 7:40 p.m.

Minutes submitted by:

Lisa Pickering,
Deputy City Clerk, City of Yorkville, Illinois



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input type="checkbox"/>
Human Resources	<input type="checkbox"/>
Community Development	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Bills for Payment

Tracking Number

Agenda Item Summary Memo

Title: Bills for Payment (Informational): \$1,115,495.19

Meeting and Date: City Council – December 13, 2016

Synopsis:

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: None – Informational

Council Action Requested:

Submitted by: _____ Amy Simmons _____ Finance
Name Department

Agenda Item Notes:

DATE: 11/18/16
TIME: 13:13:37
PRG ID: AP215000.WOW

UNITED CITY OF YORKVILLE
CHECK REGISTER

CHECK DATE: 11/18/16

CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
522738	HRGREEN	HR GREEN					
	106999		09/08/16	01	WRIGLEY EXPANSION -	23-230-60-00-6009	16,550.00
				02	TRANSPORTATION SERVICES	** COMMENT **	
					INVOICE TOTAL:		16,550.00 *
					CHECK TOTAL:		16,550.00
522739	KONICA	KONICA MINOLTA					
	39416365		11/11/16	01	11/01-12/01 COPIER LEASE	01-110-54-00-5485	175.19
				02	11/01-12/01 COPIER LEASE	01-120-54-00-5485	140.15
				03	11/01-12/01 COPIER LEASE	01-220-54-00-5485	260.98
				04	11/01-12/01 COPIER LEASE	01-210-54-00-5485	366.84
				05	11/01-12/01 COPIER LEASE	01-410-54-00-5485	35.29
				06	11/01-12/01 COPIER LEASE	51-510-54-00-5485	35.29
				07	11/01-12/01 COPIER LEASE	52-520-54-00-5485	35.29
				08	11/01-12/01 COPIER LEASE	79-790-54-00-5485	130.49
				09	11/01-12/01 COPIER LEASE	79-795-54-00-5485	130.48
					INVOICE TOTAL:		1,310.00 *
					CHECK TOTAL:		1,310.00
522740	R0001770	RICHARD RENIK					
	20160399-BUILD		10/13/16	01	2659 LILAC WAY BUILDPROGRAM	23-000-24-00-2445	300.00
				02	2659 LILAC WAY BUILDPROGRAM	25-000-24-21-2445	380.00
				03	2659 LILAC WAY BUILDPROGRAM	51-000-24-00-2445	5,320.00
				04	2659 LILAC WAY BUILDPROGRAM	52-000-24-00-2445	4,000.00
					INVOICE TOTAL:		10,000.00 *
					CHECK TOTAL:		10,000.00
522741	R0001771	DON & MARY BARTALONE					
	20160338-BUILD		10/10/16	01	1132 KATE DR BUILD PROGRAM	51-000-24-00-2445	6,000.00

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
01-640 ADMINSTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	

DATE: 11/18/16
TIME: 13:13:37
PRG ID: AP215000.WOW

UNITED CITY OF YORKVILLE
CHECK REGISTER

CHECK DATE: 11/18/16

CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
522741	R0001771	DON & MARY BARTALONE					
	20160338-BUILD		10/10/16	02	1132 KATE DR BUILD PROGRAM	52-000-24-00-2445	4,000.00
						INVOICE TOTAL:	10,000.00 *
						CHECK TOTAL:	10,000.00
522742	SEBIS	SEBIS DIRECT					
	22266		11/11/16	01	OCT 2016 UTILITY BILLS	01-120-54-00-5430	289.92
				02	OCT 2016 UTILITY BILLS	01-120-54-00-5462	21.08
				03	OCT 2016 UTILITY BILLS	51-510-54-00-5430	388.42
				04	OCT 2016 UTILITY BILLS	51-510-54-00-5462	28.24
				05	OCT 2016 UTILITY BILLS	52-520-54-00-5430	181.19
				06	OCT 2016 UTILITY BILLS	01-110-54-00-5426	472.25
				07	OCT 2016 UTILITY BILLS	52-520-54-00-5462	13.18
						INVOICE TOTAL:	1,394.28 *
						CHECK TOTAL:	1,394.28
						TOTAL AMOUNT PAID:	39,254.28

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
01-640 ADMINSTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	

DATE: 11/28/16
TIME: 08:58:11
PRG ID: AP215000.WOW

UNITED CITY OF YORKVILLE
CHECK REGISTER

CHECK DATE: 11/28/16

CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
522743	R0001773	JOHN MARTINEZ & PAOLA ANDERSON					
	20160484-BUILD	10/19/16	01	2711	PHELPS CT BUILD PROGRAM	23-000-24-00-2445	2,747.60
			02	2711	PHELPS CT BUILD PROGRAM	25-000-24-21-2445	900.00
			03	2711	PHELPS CT BUILD PROGRAM	51-000-24-00-2445	1,600.00
					INVOICE TOTAL:		5,247.60 *
					CHECK TOTAL:		5,247.60
522744	R0001774	ANTHONY MASELLIS					
	20160517-BUILD	10/13/16	01	1448	SLATE CT BUILD PROGRAM	23-000-24-00-2445	300.00
			02	1448	SLATE CT BUILD PROGRAM	25-000-24-21-2445	380.00
			03	1448	SLATE CT BUILD PROGRAM	51-000-24-00-2445	5,320.00
			04	1448	SLATE CT BUILD PROGRAM	52-000-24-00-2445	4,000.00
					INVOICE TOTAL:		10,000.00 *
					CHECK TOTAL:		10,000.00
522745	R0001775	KRISTA & RICHARD HOLMAN					
	20160360-BUILD	10/19/16	01	2441	WILTON CT BUILDPROGRAM	23-000-24-00-2445	3,196.40
			02	2441	WILTON CT BUILDPROGRAM	25-000-24-21-2445	900.00
			03	2441	WILTON CT BUILDPROGRAM	51-000-24-00-2445	1,600.00
					INVOICE TOTAL:		5,696.40 *
					CHECK TOTAL:		5,696.40
					TOTAL AMOUNT PAID:		20,944.00

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
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11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	

DATE: 12/01/16
TIME: 13:13:31
PRG ID: AP215000.WOW

UNITED CITY OF YORKVILLE
CHECK REGISTER

CHECK DATE: 12/01/16

CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
522746	IACE	IACE					
	2017 MEMBERSHIP		11/30/16	01	CODE ENFORCEMENT THROUGH	01-220-54-00-5412	35.00
				02	TECHNOLOGY TRAINING SESSION	** COMMENT **	
					INVOICE TOTAL:		35.00 *
					CHECK TOTAL:		35.00
522747	LAYNE	LAYNE CHRISTENSEN COMPANY					
	89087964		11/07/16	01	WELL 4 REHABILITATION	51-510-60-00-6022	20,419.40
					INVOICE TOTAL:		20,419.40 *
	89088270		11/21/16	01	PULL WELL #3 PUMP AND	51-510-60-00-6022	21,082.00
				02	TELEWISE WELL	** COMMENT **	
					INVOICE TOTAL:		21,082.00 *
					CHECK TOTAL:		41,501.40
522748	OPENLAND	OPENLANDS					
	17.1003.YORK		11/22/16	01	5 MONTH LEASE EXTENSION	72-720-60-00-6032	5,000.00
					INVOICE TOTAL:		5,000.00 *
					CHECK TOTAL:		5,000.00
522749	R0001777	GUY SPAGNOLI					
	20160180-BUILD		10/13/16	01	2731 LILAC ST BUILD PROGRAM	23-000-24-00-2445	300.00
				02	2731 LILAC ST BUILD PROGRAM	25-000-24-21-2445	380.00
				03	2731 LILAC ST BUILD PROGRAM	51-000-24-00-2445	5,320.00
				04	2731 LILAC ST BUILD PROGRAM	52-000-24-00-2445	4,000.00
					INVOICE TOTAL:		10,000.00 *
					CHECK TOTAL:		10,000.00
522750	RUTTENBE	BARNETT P. RUTTENBERG, ESQ					

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
01-640 ADMINSTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	

DATE: 12/01/16
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UNITED CITY OF YORKVILLE
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CHECK DATE: 12/01/16

CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
522750	RUTTENBE	BARNETT P. RUTTENBERG, ESQ					
	17.1003.YORK		11/22/16	01	PROFESSIONAL SERVICES	72-720-60-00-6032	250.00
				02	INCONJUNCTION WITH THE LEASE	** COMMENT **	
				03	EXTENSION FOR THE MOSER	** COMMENT **	
				04	PROPERTY	** COMMENT **	
					INVOICE TOTAL:		250.00 *
					CHECK TOTAL:		250.00
					TOTAL AMOUNT PAID:		56,786.40

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
01-640 ADMINSTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	

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522751	R0001780	DENNY L & MARIE L WALLACE					
	20160537-BUILD	12/02/16	01	911	CARLY CR BUILD PROGRAM	23-000-24-00-2445	300.00
			02	911	CARLY CR BUILD PROGRAM	25-000-24-21-2445	380.00
			03	911	CARLY CR BUILD PROGRAM	51-000-24-00-2445	5,320.00
			04	911	CARLY CR BUILD PROGRAM	52-000-24-00-2445	4,000.00
					INVOICE TOTAL:		10,000.00 *
					CHECK TOTAL:		10,000.00
522752	R0001781	JESSICA HANKINS & ALEX KOLKA					
	20160410-BUILD	10/19/16	01	2621	FAIRFAX WAY BUILD PROGRAM	23-000-24-00-2445	2,488.40
			02	2621	FAIRFAX WAY BUILD PROGRAM	25-000-24-21-2445	900.00
			03	2621	FAIRFAX WAY BUILD PROGRAM	51-000-24-00-2445	1,600.00
					INVOICE TOTAL:		4,988.40 *
					CHECK TOTAL:		4,988.40
522753	R0001782	JOHN MAZZOLA					
	20160398-BUILD	10/13/16	01	2611	LILAC WAY BUILD PROGRAM	23-000-24-00-2445	300.00
			02	2611	LILAC WAY BUILD PROGRAM	25-000-24-21-2445	380.00
			03	2611	LILAC WAY BUILD PROGRAM	51-000-24-00-2445	5,320.00
			04	2611	LILAC WAY BUILD PROGRAM	52-000-24-00-2445	4,000.00
					INVOICE TOTAL:		10,000.00 *
					CHECK TOTAL:		10,000.00
					TOTAL AMOUNT PAID:		24,988.40

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
01-640 ADMINSTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	

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522754	AACVB	AURORA AREA CONVENTION						
	103116-ALL		12/06/16	01	OCT 2016 ALL SEASON HOTEL TAX	01-640-54-00-5481	30.31	
					INVOICE TOTAL:		30.31	*
	103116-HAMPTON		12/06/16	01	OCT 2016 HAMPTON HOTEL TAX	01-640-54-00-5481	4,751.11	
					INVOICE TOTAL:		4,751.11	*
	103116-SUNSET		12/06/16	01	OCT 2016 SUNSET HOTEL TAX	01-640-54-00-5481	37.80	
					INVOICE TOTAL:		37.80	*
	103116-SUPER		12/06/16	01	OCT 2016 SUPER 8 HOTEL TAX	01-640-54-00-5481	1,573.72	
					INVOICE TOTAL:		1,573.72	*
					CHECK TOTAL:			6,392.94
522755	ACTION	ACTION GRAPHIX LTD						
	2356		11/17/16	01	2 BANNERS	79-795-56-00-5606	120.00	
					INVOICE TOTAL:		120.00	*
					CHECK TOTAL:			120.00
522756	ADVAAUTO	ADVANCED AUTOMATION & CONTROLS						
	16-2561		11/14/16	01	DIGITAL PRESSURE SENSOR	51-510-54-00-5445	309.24	
					INVOICE TOTAL:		309.24	*
					CHECK TOTAL:			309.24
522757	AMPERAGE	AMPERAGE ELECTRICAL SUPPLY INC						
	0667029-IN		11/07/16	01	BLANK FS COVER	01-410-56-00-5640	4.46	
					INVOICE TOTAL:		4.46	*
					CHECK TOTAL:			4.46

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522758	AMPERAGE	AMPERAGE ELECTRICAL SUPPLY INC					
	0668175-IN		11/11/16	01	IGNITORS	15-155-56-00-5642	247.00
						INVOICE TOTAL:	247.00 *
						CHECK TOTAL:	247.00
522759	ARTLIP	ARTLIP & SONS, INC.					
	0008165		11/09/16	01	INSTALL SAMSUNG MINI SPLIT	51-510-54-00-5445	2,285.00
				02	SYSTEM	** COMMENT **	
						INVOICE TOTAL:	2,285.00 *
	25077		10/25/16	01	INSTALLATION OF INDOOR FAN	51-510-54-00-5495	2,285.00
				02	COIL SYSTEM & HEAT PUMP	** COMMENT **	
						INVOICE TOTAL:	2,285.00 *
						CHECK TOTAL:	4,570.00
522760	ATT	AT&T					
	6305536805-1116		11/25/16	01	11/25-12/24 SERVICE	51-510-54-00-5440	208.78
						INVOICE TOTAL:	208.78 *
						CHECK TOTAL:	208.78
522761	ATTINTER	AT&T					
	8051504302		11/10/16	01	1/10-12/09 ROUTER	01-110-54-00-5440	496.60
						INVOICE TOTAL:	496.60 *
						CHECK TOTAL:	496.60
522762	B&WCONTR	BAXTER & WOODMAN					
	0189517		11/28/16	01	NOV 2016 NON-CONTRACT IT	01-640-54-00-5450	14,430.45

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522762	B&WCONTR	BAXTER & WOODMAN					
	0189517		11/28/16	02	SUPPORT SERVICES	** COMMENT ** INVOICE TOTAL:	14,430.45 *
	0189518		11/28/16	01	COMPUTER PURCHASE & ADOBE	01-640-54-00-5450	4,570.62
				02	PRO LICENSES	** COMMENT ** INVOICE TOTAL:	4,570.62 *
					CHECK TOTAL:		19,001.07
522763	BKFD	BRISTOL KENDALL FIRE DEPART.					
	103116-DEV		11/18/16	01	SEPT & OCT 2016 DEVELOPMENT	95-000-24-00-2452	24,050.00
				02	FEES	** COMMENT ** INVOICE TOTAL:	24,050.00 *
					CHECK TOTAL:		24,050.00
522764	BNYMGLOB	THE BANK OF NEW YORK MELLON					
	252-1983758		11/10/16	01	REDEMPTION FEE - 07A	51-510-54-00-5402	300.00
					INVOICE TOTAL:		300.00 *
	252-1983759		11/10/16	01	REDEMPTION FEE - 06A	51-510-54-00-5402	300.00
					INVOICE TOTAL:		300.00 *
	252-1984306		11/15/16	01	12/30/16-12/29/17 ADMIN FEE	52-520-54-00-5498	588.50
				02	FOR 2004B SERIES BOND	** COMMENT ** INVOICE TOTAL:	588.50 *
	252-1987628		11/28/16	01	11/10/16-11/09/17 PAYING AGENT	52-520-54-00-5498	688.50
				02	FEE - SERIES 2011 BOND	** COMMENT ** INVOICE TOTAL:	688.50 *
					CHECK TOTAL:		1,877.00

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522765	BPAMOCO	BP AMOCO OIL COMPANY						
	48981418		11/24/16	01	NOV 2016 GASOLINE	01-210-56-00-5695	258.83	
						INVOICE TOTAL:	258.83	*
						CHECK TOTAL:		258.83
522766	BUGGITER	BUG GIT-ERS LLC						
	3524		11/10/16	01	NOV 2016 PEST CONTROL	01-410-54-00-5462	85.00	
						INVOICE TOTAL:	85.00	*
						CHECK TOTAL:		85.00
522767	CAMBRIA	CAMBRIA SALES COMPANY INC.						
	38190		11/08/16	01	PAPER TOWEL	52-520-56-00-5620	62.34	
						INVOICE TOTAL:	62.34	*
	38204		11/14/16	01	TOILET TISSUE, URINAL SCREEN	01-110-56-00-5610	190.76	
				02	BLOCK, SOAP, GARBAGE BAGS	** COMMENT **		
						INVOICE TOTAL:	190.76	*
						CHECK TOTAL:		253.10
522768	CARGILL	CARGILL, INC						
	2903074633		11/10/16	01	BULK ROCK SALT	51-510-56-00-5638	3,166.11	
						INVOICE TOTAL:	3,166.11	*
	2903087201		11/18/16	01	BULK ROCK SALT	51-510-56-00-5638	3,114.04	
						INVOICE TOTAL:	3,114.04	*
	2903089990		11/21/16	01	BULK ROCK SALT	51-510-56-00-5638	3,092.45	
						INVOICE TOTAL:	3,092.45	*
						CHECK TOTAL:		9,372.60

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522769	CENTRALL	CENTRAL LIMESTONE COMPANY, INC					
	8488		11/16/16	01	GRAVEL	51-510-56-00-5620	172.33
						INVOICE TOTAL:	172.33 *
						CHECK TOTAL:	172.33
522770	CINTASFP	CINTAS CORPORATION NO. 2					
	0F94000152		11/01/16	01	BEECHER FIRE EXTINGUISHER	23-216-54-00-5446	79.89
				02	INSPECTION	** COMMENT **	
						INVOICE TOTAL:	79.89 *
						CHECK TOTAL:	79.89
522771	CIVICPLS	ICON ENTERPRISES, INC					
	161551		11/11/16	01	ANNUAL FEE FOR USER AND	01-640-54-00-5450	4,527.00
				02	SUPPORT AND CRT USER LICENSES	** COMMENT **	
						INVOICE TOTAL:	4,527.00 *
						CHECK TOTAL:	4,527.00
522772	CLASGRAP	CLASSIC GRAPHIC INDUSTRIES, INC					
	80444		11/14/16	01	2016 TAX FORMS	01-120-56-00-5610	158.24
				02	2016 TAX FORMS	01-000-15-00-1586	12.50
						INVOICE TOTAL:	170.74 *
						CHECK TOTAL:	170.74
522773	COLDUP	COLLEGE OF DUPAGE					
	7563		11/16/16	01	BASIC EVIDENCE TECH TRAINING	01-210-54-00-5412	590.00
				02	FOR 2 PEOPLE	** COMMENT **	
						INVOICE TOTAL:	590.00 *
						CHECK TOTAL:	590.00

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
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522774	COMED	COMMONWEALTH EDISON						
		0903040077-1116	11/28/16	01	9/27-11/28 MISC STREET LIGHTS	15-155-54-00-5482	4,805.55	
						INVOICE TOTAL:	4,805.55 *	
						CHECK TOTAL:		4,805.55
522775	COMED	COMMONWEALTH EDISON						
		0966038077-1116	11/29/16	01	10/27-11/29 456 KENNEDY RD	15-155-54-00-5482	90.88	
				02	10/27-11/29 456 KENNEDY RD	01-410-54-00-5482	3.38	
						INVOICE TOTAL:	94.26 *	
						CHECK TOTAL:		94.26
522776	COMED	COMMONWEALTH EDISON						
		1183088101-1116	11/22/16	01	10/24-11/22 1107 PRAIRIE LIFT	52-520-54-00-5480	100.05	
						INVOICE TOTAL:	100.05 *	
		1613010022-1016	11/11/16	01	10/13-11/10 BALLFIELDS	79-795-54-00-5480	516.52	
						INVOICE TOTAL:	516.52 *	
		1718099052-1116	11/29/16	01	10/26-11/29 872 PRAIRIE CR	52-520-54-00-5480	180.61	
						INVOICE TOTAL:	180.61 *	
		2668047007-1116	11/26/16	01	10/26-11/23 1908 RAINTREE	51-510-54-00-5480	151.97	
						INVOICE TOTAL:	151.97 *	
		2961017043-1116	11/23/16	01	10/25-11/23 PRESTWICK LIFT	52-520-54-00-5480	96.33	
						INVOICE TOTAL:	96.33 *	
						CHECK TOTAL:		1,045.48
522777	COMED	COMMONWEALTH EDISON						
		6963019021-1016	11/14/16	01	10/14-11/11 ROSENWINKLE LIGHT	15-155-54-00-5482	32.02	
						INVOICE TOTAL:	32.02 *	
						CHECK TOTAL:		32.02

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522778	COMED	COMMONWEALTH EDISON						
		7090039005-1016	11/07/16	01	10/07-11/07 CANNONBALL TR	15-155-54-00-5482	17.65	
				02	10/07-11/07 CANNONBALL TR	01-410-54-00-5482	0.90	
					INVOICE TOTAL:		18.55	*
					CHECK TOTAL:			18.55
522779	COMED	COMMONWEALTH EDISON						
		8344010026-1016	11/17/16	01	9/28-11/16 MISC STREET LIGHTS	15-155-54-00-5482	331.89	
					INVOICE TOTAL:		331.89	*
					CHECK TOTAL:			331.89
522780	COMPASS	COMPASS MINERALS AMERICA						
		71554923	11/17/16	01	SALT	15-155-56-00-5618	15,861.43	
					INVOICE TOTAL:		15,861.43	*
		71555527	11/18/16	01	SALT	15-155-56-00-5618	9,315.37	
					INVOICE TOTAL:		9,315.37	*
					CHECK TOTAL:			25,176.80
522781	CONSTELL	CONSTELLATION NEW ENERGY						
		0036289207	11/17/16	01	10/17-11/13 3299 LEHMAN CR	51-510-54-00-5480	4,624.47	
					INVOICE TOTAL:		4,624.47	*
					CHECK TOTAL:			4,624.47
522782	DAC	BETTER BUSINESS PLANNING, INC.						
		42405	12/01/16	01	DEC 2016 HRA ADMN FEES	01-110-52-00-5216	12.00	
				02	DEC 2016 HRA ADMN FEES	01-120-52-00-5216	3.00	

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522782	DAC	BETTER BUSINESS PLANNING, INC.					
	42405		12/01/16	03	DEC 2016 HRA ADMN FEES	01-210-52-00-5216	66.00
				04	DEC 2016 HRA ADMN FEES	01-220-52-00-5216	12.00
				05	DEC 2016 HRA ADMN FEES	01-410-52-00-5216	4.00
				06	DEC 2016 HRA ADMN FEES	79-790-52-00-5216	13.50
				07	DEC 2016 HRA ADMN FEES	79-795-52-00-5216	13.50
				08	DEC 2016 HRA ADMN FEES	51-510-52-00-5216	13.00
				09	DEC 2016 HRA ADMN FEES	52-520-52-00-5216	4.00
				10	DEC 2016 HRA ADMN FEES	01-640-52-00-5240	18.00
				11	DEC 2016 HRA ADMN FEES	82-820-52-00-5216	12.00
					INVOICE TOTAL:		171.00 *
	42406		12/01/16	01	DEC 2016 FSA ADMN FEES	01-110-52-00-5216	9.00
				02	DEC 2016 FSA ADMN FEES	01-120-52-00-5216	6.00
				03	DEC 2016 FSA ADMN FEES	01-210-52-00-5216	18.00
				04	DEC 2016 FSA ADMN FEES	01-220-52-00-5216	3.00
				05	DEC 2016 FSA ADMN FEES	01-410-52-00-5216	3.00
				06	DEC 2016 FSA ADMN FEES	51-510-52-00-5216	6.00
				07	DEC 2016 FSA ADMN FEES	01-640-52-00-5240	3.00
					INVOICE TOTAL:		48.00 *
					CHECK TOTAL:		219.00
522783	DECKER	DECKER SUPPLY CO, INC					
	894010		11/14/16	01	SIGN POST ANCHORS	15-155-56-00-5619	254.05
					INVOICE TOTAL:		254.05 *
					CHECK TOTAL:		254.05
522784	DORNER	DORNER COMPANY					
	134444-IN		08/15/16	01	KENNEDY PRV ADJUSTING	51-510-54-00-5495	1,500.00
				02	SETTINGS, CANNONBALL BOOSTER	** COMMENT **	
				03	ADJUSTING SETTINGS	** COMMENT **	
					INVOICE TOTAL:		1,500.00 *
					CHECK TOTAL:		1,500.00

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
01-640 ADMINSTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	

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522785	DUTEK	THOMAS & JULIE FLETCHER					
	585794		11/29/16	01	PIPE	01-410-56-00-5628	32.00
						INVOICE TOTAL:	32.00 *
	585859		11/10/16	01	HOSE ASSEMBLY	79-790-56-00-5640	42.00
						INVOICE TOTAL:	42.00 *
						CHECK TOTAL:	74.00
522786	DYNEGY	DYNEGY ENERGY SERVICES					
	102389316111		11/21/16	01	10/19-11/16 421 POPLAR LIGHT	15-155-54-00-5482	4,894.83
						INVOICE TOTAL:	4,894.83 *
						CHECK TOTAL:	4,894.83
522787	EEI	ENGINEERING ENTERPRISES, INC.					
	60679		10/31/16	01	RIVERFRONT PARK IMPROVEMENTS	72-720-60-00-6045	589.60
						INVOICE TOTAL:	589.60 *
						CHECK TOTAL:	589.60
522788	EYEMED	FIDELITY SECURITY LIFE INS.					
	163059330		12/01/16	01	DECEMBER 2016 VISION INS	01-110-52-00-5224	66.29
				02	DECEMBER 2016 VISION INS	01-120-52-00-5224	54.75
				03	DECEMBER 2016 VISION INS	01-210-52-00-5224	498.58
				04	DECEMBER 2016 VISION INS	01-220-52-00-5224	48.92
				05	DECEMBER 2016 VISION INS	01-410-52-00-5224	88.93
				06	DECEMBER 2016 VISION INS	01-640-52-00-5242	65.16
				07	DECEMBER 2016 VISION INS	79-790-52-00-5224	85.85
				08	DECEMBER 2016 VISION INS	79-795-52-00-5224	66.60
				09	DECEMBER 2016 VISION INS	51-510-52-00-5224	94.25
				10	DECEMBER 2016 VISION INS	52-520-52-00-5224	45.97

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01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
01-640 ADMINSTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	

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522788	EYEMED	FIDELITY SECURITY LIFE INS.					
	163059330		12/01/16	11	DECEMBER 2016 VISION INS	82-820-52-00-5224	54.24
					INVOICE TOTAL:		1,169.54 *
					CHECK TOTAL:		1,169.54
522789	FEDEX	FEDEX					
	5-620-78316		11/23/16	01	POSTAGE FOR BOND DOCUMENTS	01-110-54-00-5452	58.74
					INVOICE TOTAL:		58.74 *
					CHECK TOTAL:		58.74
522790	FEECEOIL	FEECE OIL COMPANY					
	1628975		10/27/16	01	OIL	01-410-56-00-5628	386.10
					INVOICE TOTAL:		386.10 *
					CHECK TOTAL:		386.10
522791	FIRST	FIRST PLACE RENTAL					
	276614-1		09/08/16	01	STAKES	01-220-56-00-5620	85.00
					INVOICE TOTAL:		85.00 *
					CHECK TOTAL:		85.00
522792	FLEEPRID	FLEETPRIDE					
	81294441		11/21/16	01	NYLON TUBING	01-410-56-00-5628	0.88
					INVOICE TOTAL:		0.88 *
					CHECK TOTAL:		0.88
522793	FOXVALLE	FOX VALLEY TROPHY & AWARDS					

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522793	FOXVALLE	FOX VALLEY TROPHY & AWARDS					
	33663		11/15/16	01	2016 CHILI CHASE MEDALS &	79-795-56-00-5606	101.25
				02	TROPHIES	** COMMENT **	
					INVOICE TOTAL:		101.25 *
					CHECK TOTAL:		101.25
522794	FOXVALSA	FOX VALLEY SANDBLASTING					
	31378		11/21/16	01	SANDBLAST SNOW PLOW PARTS	01-410-54-00-5490	175.00
					INVOICE TOTAL:		175.00 *
	31399		11/23/16	01	SANDBLAST & RECOAT SNOW PLOW	01-410-54-00-5490	295.00
				02	PARTS	** COMMENT **	
					INVOICE TOTAL:		295.00 *
					CHECK TOTAL:		470.00
522795	GARDKOCH	GARDINER KOCH & WEISBERG					
	H-2364C-121770		11/02/16	01	KIMBALL HILL I MATTERS	01-640-54-00-5461	2,124.51
					INVOICE TOTAL:		2,124.51 *
	H-3181C-121768		11/02/16	01	MISC CITY LEGAL MATTERS	01-640-54-00-5461	153.00
					INVOICE TOTAL:		153.00 *
	H-3525C-121769		11/02/16	01	KIMBALL HILL II UNIT 4 MATTERS	01-640-54-00-5461	1,641.52
					INVOICE TOTAL:		1,641.52 *
	H-3548C-121772		11/02/16	01	WALKER HOMES MATTERS	01-640-54-00-5461	60.00
					INVOICE TOTAL:		60.00 *
	H-3617C-121771		11/02/16	01	ROB ROY RAYMOND MATTERS	01-640-54-00-5461	2,200.00
					INVOICE TOTAL:		2,200.00 *
	H-3995C-121773		11/02/16	01	YMCA MATTERS	01-640-54-00-5461	200.00
					INVOICE TOTAL:		200.00 *
					CHECK TOTAL:		6,379.03

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522796	GLATFELT	GLATFELTER UNDERWRITING SRVS.					
	196691111		11/18/16	01	POLICY PREMIUM FOR 2 NEW PW	01-640-52-00-5231	130.00
				02	VEHICLES	** COMMENT **	
					INVOICE TOTAL:		130.00 *
					CHECK TOTAL:		130.00
522797	GROUND	GROUND EFFECTS INC.					
	354204		10/25/16	01	MULCH	79-790-56-00-5640	1,446.25
					INVOICE TOTAL:		1,446.25 *
	354522		10/31/16	01	MULCH	79-790-56-00-5640	1,602.00
					INVOICE TOTAL:		1,602.00 *
	354951		11/07/16	01	RETURNED PALLET CREDIT	79-790-56-00-5620	-22.75
					INVOICE TOTAL:		-22.75 *
	355139		11/09/16	01	FABRIC PINS	79-790-56-00-5620	22.40
					INVOICE TOTAL:		22.40 *
	355197		11/09/16	01	PINS, STRAW BLANKET	79-790-56-00-5640	193.30
					INVOICE TOTAL:		193.30 *
					CHECK TOTAL:		3,241.20
522798	GUARDENT	GUARDIAN					
	112316		11/23/16	01	DEC 2016 DENTAL INS	01-110-52-00-5223	524.75
				02	DEC 2016 DENTAL INS	01-110-52-00-5237	84.26
				03	DEC 2016 DENTAL INS	01-120-52-00-5223	471.21
				04	DEC 2016 DENTAL INS	01-210-52-00-5223	4,106.47
				05	DEC 2016 DENTAL INS	01-220-52-00-5223	398.32
				06	DEC 2016 DENTAL INS	01-410-52-00-5223	750.84
				07	DEC 2016 DENTAL INS	01-640-52-00-5241	463.39

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522798	GUARDENT	GUARDIAN					
	112316		11/23/16	08	DEC 2016 DENTAL INS	79-790-52-00-5223	712.32
				09	DEC 2016 DENTAL INS	79-795-52-00-5223	524.71
				10	DEC 2016 DENTAL INS	51-510-52-00-5223	762.28
				11	DEC 2016 DENTAL INS	52-520-52-00-5223	363.89
				12	DEC 2016 DENTAL INS	82-820-52-00-5223	440.48
					INVOICE TOTAL:		9,602.92 *
					CHECK TOTAL:		9,602.92
522799	HARRIS	HARRIS COMPUTER SYSTEMS					
	MN00003160		06/28/16	01	CUSTOM TO DISABLE PAYRATE &	01-120-54-00-5462	13.13
				02	ALLOW OVERRIDE WITH FUNCTION	** COMMENT **	
				03	KEY	** COMMENT **	
					INVOICE TOTAL:		13.13 *
					CHECK TOTAL:		13.13
522800	HARRIS	HARRIS COMPUTER SYSTEMS					
	XT00005737		09/26/16	01	SEPT 2016 MYGOVHUB FEES	01-120-54-00-5462	210.70
				02	SEPT 2016 MYGOVHUB FEES	51-510-54-00-5462	269.78
				03	SEPT 2016 MYGOVHUB FEES	52-520-54-00-5462	136.15
					INVOICE TOTAL:		616.63 *
					CHECK TOTAL:		616.63
522801	HAWKINS	HAWKINS INC					
	3979273		11/09/16	01	CHEMICALS	51-510-56-00-5638	885.33
					INVOICE TOTAL:		885.33 *
					CHECK TOTAL:		885.33
522802	HDSUPPLY	HD SUPPLY WATERWORKS, LTD.					

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522802	HDSUPPLY	HD SUPPLY WATERWORKS, LTD.					
	G347366		11/02/16	01 2 100CF METERS, GASKET NUTS & 02 BOLTS	51-510-56-00-5664 ** COMMENT **	2,397.00	
					INVOICE TOTAL:	2,397.00 *	
	G370089		11/04/16	01 32 100CF 3-TERM SCREWS, 02 COUPLING	51-510-56-00-5664 ** COMMENT **	3,927.75	
					INVOICE TOTAL:	3,927.75 *	
	G371646		11/02/16	01 GASKETS	51-510-56-00-5664	21.54	
					INVOICE TOTAL:	21.54 *	
	G381353		11/04/16	01 REPROGRAM 8 100G TO 100CF	51-510-56-00-5664	920.00	
					INVOICE TOTAL:	920.00 *	
	G384800		11/04/16	01 27 510R MXUS	51-510-56-00-5664	3,375.00	
					INVOICE TOTAL:	3,375.00 *	
	G453909		11/22/16	01 100CF WATER METER	51-510-56-00-5664	1,550.00	
					INVOICE TOTAL:	1,550.00 *	
	G458418		11/22/16	01 METERS, COUPLING, WIRE	51-510-56-00-5664	3,692.75	
					INVOICE TOTAL:	3,692.75 *	
					CHECK TOTAL:		15,884.04
522803	HENDERSO	HENDERSON PRODUCTS, INC.					
	J8-01439		11/18/16	01 2 FSP SPREADERS	25-215-60-00-6060	11,114.00	
					INVOICE TOTAL:	11,114.00 *	
					CHECK TOTAL:		11,114.00
522804	HOMEDEPO	HOME DEPOT					
	6015413		11/28/16	01 TABLE SAW	79-790-56-00-5630	319.10	
					INVOICE TOTAL:	319.10 *	
					CHECK TOTAL:		319.10

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522805	HRGREEN	HR GREEN					
	108058		11/07/16	01	DOWNTOWN PARKING STUDY	88-880-60-00-6000	960.00
					INVOICE TOTAL:		960.00 *
	108085		11/08/16	01	IL RT47 BERM PROJECT	88-880-60-00-6000	4,460.00
					INVOICE TOTAL:		4,460.00 *
	108306		11/18/16	01	WRIGLEY EXPANSION -	23-230-60-00-6009	11,302.00
				02	CONSTRUCTION INSPECTION	** COMMENT **	
				03	SERVICES	** COMMENT **	
					INVOICE TOTAL:		11,302.00 *
					CHECK TOTAL:		16,722.00
522806	ILFIREPD	ILLINOIS FIRE & POLICE					
	72015		11/08/16	01	3 ACT BOOKLETS	01-210-54-00-5412	60.00
					INVOICE TOTAL:		60.00 *
					CHECK TOTAL:		60.00
522807	ILPD4778	ILLINOIS STATE POLICE					
	100116		10/31/16	01	LIQUOR LICENSE BACKGROUND	01-110-54-00-5462	27.00
				02	CHECK	** COMMENT **	
					INVOICE TOTAL:		27.00 *
					CHECK TOTAL:		27.00
522808	ILPD4811	ILLINOIS STATE POLICE					
	100116		10/31/16	01	BACKGROUND CHECK	01-220-54-00-5462	27.00
				02	BACKGROUND CHECKS	79-795-54-00-5462	54.00
				03	BACKGROUND CHECKS	01-110-54-00-5462	54.00
					INVOICE TOTAL:		135.00 *
					CHECK TOTAL:		135.00

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522809	ILPSAN	ILLINOIS PUBLIC SAFETY AGENCY					
	00041307		12/01/16	01	JAN - JUN 2017 ALERTS BILLING	01-210-54-00-5484	3,330.00
						INVOICE TOTAL:	3,330.00 *
						CHECK TOTAL:	3,330.00
522810	ILTREASU	STATE OF ILLINOIS TREASURER					
	52		11/20/16	01	RT47 EXPANSION PYMT #52	15-155-60-00-6079	6,148.90
				02	RT47 EXPANSION PYMT #52	51-510-60-00-6079	16,462.00
				03	RT47 EXPANSION PYMT #52	52-520-60-00-6079	4,917.93
				04	RT47 EXPANSION PYMT #52	88-880-60-00-6079	618.36
						INVOICE TOTAL:	28,147.19 *
						CHECK TOTAL:	28,147.19
522811	IMAGEPLU	IMAGE PLUS					
	32337		11/16/16	01	CHILI CHASE LONG SLEEVE SHIRTS	79-795-56-00-5606	1,426.10
						INVOICE TOTAL:	1,426.10 *
						CHECK TOTAL:	1,426.10
522812	IPRF	ILLINOIS PUBLIC RISK FUND					
	38178		11/11/16	01	JAN 2017 WORKERS COMP INS	01-640-52-00-5231	10,100.06
				02	PR JAN 2017 WORKERS COMP INS	01-640-52-00-5231	2,161.27
				03	JAN 2017 WORKERS COMP INS	51-510-52-00-5231	1,058.45
				04	JAN 2017 WORKERS COMP INS	52-520-52-00-5231	545.63
				05	JAN 2017 WORKERS COMP INS	82-820-52-00-5231	1,018.59
						INVOICE TOTAL:	14,884.00 *
						CHECK TOTAL:	14,884.00
522813	ITRON	ITRON					

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522813	ITRON	ITRON						
	431656		11/11/16	01	DEC 2016 HOSTING SERVICES	51-510-54-00-5462	555.08	
						INVOICE TOTAL:	555.08	*
						CHECK TOTAL:		555.08
522814	JIMSTRCK	JIM'S TRUCK INSPECTION LLC						
	163962		11/02/16	01	TRUCK INSPECTION	01-410-54-00-5490	30.00	
						INVOICE TOTAL:	30.00	*
	163967		11/02/16	01	TRUCK INSPECTION	01-410-54-00-5490	30.00	
						INVOICE TOTAL:	30.00	*
	164024		11/04/16	01	TRUCK INSPECTION	01-410-54-00-5490	30.00	
						INVOICE TOTAL:	30.00	*
	164025		11/04/16	01	TRUCK INSPECTION	01-410-54-00-5490	30.00	
						INVOICE TOTAL:	30.00	*
	164026		11/04/16	01	TRUCK INSPECTION	01-410-54-00-5490	30.00	
						INVOICE TOTAL:	30.00	*
						CHECK TOTAL:		150.00
522815	KCHIGHWA	KENDALL COUNTY HIGHWAY DEPT.						
	111816		11/18/16	01	2017 ANNUAL MAINTENANCE FEE	15-155-54-00-5438	250.00	
				02	FOR SALT IGLOO	** COMMENT **		
						INVOICE TOTAL:	250.00	*
						CHECK TOTAL:		250.00
522816	KCSHERIF	KENDALL CO. SHERIFF'S OFFICE						
	NOV.2016-DUPAGE		12/01/16	01	DUPAGE CO FTA BOND FEE	01-000-24-00-2412	70.00	

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
01-640 ADMINISTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	

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522816	KCSHERIF	KENDALL CO. SHERIFF'S OFFICE					
	NOV.2016-DUPAGE		12/01/16	02	REIMBURSEMENT	** COMMENT ** INVOICE TOTAL:	70.00 *
	NOV.2016-KANE		12/05/16	01	KANE COUNTY FTA BOND FEE	01-000-24-00-2412	70.00
				02	REIMBURSEMENT	** COMMENT ** INVOICE TOTAL:	70.00 *
					CHECK TOTAL:		140.00
522817	KENCOM	KENCOM PUBLIC SAFETY DISPATCH					
	110		12/01/16	01	2017 FEE FOR DISPATCHING	01-640-54-00-5449	74,841.96
					INVOICE TOTAL:		74,841.96 *
					CHECK TOTAL:		74,841.96
522818	KENDCPA	KENDALL COUNTY CHIEFS OF					
	277		11/29/16	01	NOV 2016 MONTHLY MEETING FOR	01-210-54-00-5415	32.00
				02	2 PEOPLE	** COMMENT ** INVOICE TOTAL:	32.00 *
					CHECK TOTAL:		32.00
522819	KENDCROS	KENDALL CROSSING, LLC					
	AMU REBATE 10/16		11/18/16	01	OCT NCG AMUSEMENT TAX REBATE	01-640-54-00-5439	2,896.11
					INVOICE TOTAL:		2,896.11 *
					CHECK TOTAL:		2,896.11
522820	KENDHILL	KENDALL HILL NURSERY, INC.					
	16390		11/14/16	01	NORWAY SPRUCE	79-790-56-00-5620	145.00
					INVOICE TOTAL:		145.00 *
					CHECK TOTAL:		145.00

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
01-640 ADMINSTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
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522821	KREPKOMP	FRED KREPPERT					
	001835		11/20/16	01	2016 CHILI CHASE TIMING &	79-795-56-00-5606	370.00
				02	FINAL RESULTS	** COMMENT **	
					INVOICE TOTAL:		370.00 *
					CHECK TOTAL:		370.00
522822	KUEHLEMC	CHRIS KUEHLEM					
	110316		11/06/13	01	SLEA EVIDENCE TECH CLASS MEAL	01-210-54-00-5415	16.95
				02	REIMBURSEMENT	** COMMENT **	
					INVOICE TOTAL:		16.95 *
					CHECK TOTAL:		16.95
522823	LANEMUCH	LANER, MUCHIN, DOMBROW, BECKER					
	505349		11/01/16	01	PR PERSONEL LEGAL MATTERS	01-640-54-00-5463	45.00
					INVOICE TOTAL:		45.00 *
					CHECK TOTAL:		45.00
522824	LARRABER	RACHEL WRIGHT					
	111816-COE		11/18/16	01	COMMUNITIES OF EXCELLENCE	01-120-54-00-5415	77.04
				02	MILEAGE REIMBURSEMENT	** COMMENT **	
					INVOICE TOTAL:		77.04 *
	111816-IGFOA		11/18/16	01	IGFOA PAYROLL SEMINAR MILEAGE	01-120-54-00-5415	30.01
				02	REIMBURSEMENT	** COMMENT **	
					INVOICE TOTAL:		30.01 *
					CHECK TOTAL:		107.05
522825	MENLAND	MENARDS - YORKVILLE					

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
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522825	MENLAND	MENARDS - YORKVILLE					
	62297		11/07/16	01	BOARDS, SCREWS	23-216-56-00-5656	52.22
						INVOICE TOTAL:	52.22 *
	62474		11/09/16	01	MARKING PAINT	79-790-56-00-5620	9.94
						INVOICE TOTAL:	9.94 *
	62534		11/10/16	01	ANTIFREEZE	79-790-56-00-5640	19.12
						INVOICE TOTAL:	19.12 *
	62543		11/10/16	01	PVC ELBOW	51-510-56-00-5638	3.82
						INVOICE TOTAL:	3.82 *
	62548		11/10/16	01	BATTERIES, THERMOSTAT	79-790-56-00-5640	23.28
						INVOICE TOTAL:	23.28 *
	62560		11/10/16	01	THERMOSTAT RETURN CREDIT	79-790-56-00-5640	-19.89
						INVOICE TOTAL:	-19.89 *
	62563		11/10/16	01	BATTERIES, THERMOSTAT	79-790-56-00-5640	46.38
						INVOICE TOTAL:	46.38 *
	62577		11/10/16	01	MARKING PAINT	79-790-56-00-5640	537.00
						INVOICE TOTAL:	537.00 *
	62578		11/10/16	01	MARKING PAINT	79-790-56-00-5640	537.00
						INVOICE TOTAL:	537.00 *
	62579		12/10/16	01	MARKING PAINT	79-790-56-00-5640	537.00
						INVOICE TOTAL:	537.00 *
	62580		11/10/16	01	MARKING PAINT	79-790-56-00-5640	537.00
						INVOICE TOTAL:	537.00 *
	62581		11/10/16	01	MARKING PAINT	79-790-56-00-5640	537.00
						INVOICE TOTAL:	537.00 *
						CHECK TOTAL:	2,819.87

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01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
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522826	MENLAND	MENARDS - YORKVILLE					
	62582		11/10/16	01	MARKING PAINT	79-790-56-00-5640	537.00
						INVOICE TOTAL:	537.00 *
						CHECK TOTAL:	537.00
522827	MENLAND	MENARDS - YORKVILLE					
	62958-16		11/14/16	01	CHRISTMAS LIGHTS, TAPE, CLIPS,	79-790-56-00-5640	319.29
				02	GARBAGE BAGS	** COMMENT **	
						INVOICE TOTAL:	319.29 *
	62967		11/14/16	01	MORTAR MIX, GAP FILLER	51-510-56-00-5620	12.89
						INVOICE TOTAL:	12.89 *
	63058		11/15/16	01	RETRACTABLE KNIFE, MARKING	79-790-56-00-5630	40.81
				02	PAINT, UTILITY BLADES	** COMMENT **	
						INVOICE TOTAL:	40.81 *
	63088		11/15/16	01	TEFLON TAPE, BUSHING, NIPPLE	79-790-56-00-5640	5.19
						INVOICE TOTAL:	5.19 *
	63157		11/16/16	01	LED KEEPER, GUTTER CLIPS,	79-790-56-00-5640	64.67
				02	GORILLA TAPE, CHRISTMAS LIGHTS	** COMMENT **	
						INVOICE TOTAL:	64.67 *
	63188		11/16/16	01	RETURN CREDIT FOR LED	79-790-56-00-5640	-21.99
				02	KEEPER	** COMMENT **	
						INVOICE TOTAL:	-21.99 *
	63190		11/16/16	01	CHRISTMAS LIGHTS	79-790-56-00-5640	111.66
						INVOICE TOTAL:	111.66 *
	63257		11/17/16	01	TIE DOWNS	01-410-56-00-5630	63.92
						INVOICE TOTAL:	63.92 *

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522827	MENLAND	MENARDS - YORKVILLE					
	63271		11/17/16	01	GARLAND	79-790-56-00-5640	79.92
						INVOICE TOTAL:	79.92 *
						CHECK TOTAL:	676.36
522828	MENLAND	MENARDS - YORKVILLE					
	63364		11/18/16	02	LED BULBS	79-790-56-00-5640	79.96
						INVOICE TOTAL:	79.96 *
						CHECK TOTAL:	79.96
522829	MENLAND	MENARDS - YORKVILLE					
	63527		11/19/16	01	LIGHT BULBS	01-210-54-00-5495	9.89
						INVOICE TOTAL:	9.89 *
	63744		11/22/16	01	LED LIGHT, ELBOW, MALE HOSE	51-510-56-00-5638	12.64
				02	ADAPTER, BUSHING	** COMMENT **	
						INVOICE TOTAL:	12.64 *
						CHECK TOTAL:	22.53
522830	MESIROW	MESIROW INSURANCE SERVICES INC					
	953161		11/22/16	01	12/31/16-04/30/17 RENEWAL	01-640-52-00-5231	4,398.89
				02	SERVICE FEE	** COMMENT **	
				03	12/31/16-04/30/17 RENEWAL	01-640-52-00-5231	811.75
				04	SERVICE FEE-PARK/REC	** COMMENT **	
				05	12/31-16-04/30/17 RENEWAL	51-510-52-00-5231	475.97
				06	SERVICE FEE	** COMMENT **	
				07	12/31/16-04/30/17 RENEWAL	52-520-52-00-5231	239.13
				08	SERVICE FEE	** COMMENT **	
				09	12/31/16-4/30/16 RENEWL	82-820-52-00-5231	407.59

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522830	MESIROW	MESIROW INSURANCE SERVICES INC					
	953161		11/22/16	10	SERVICE FEE	** COMMENT **	
				11	5/1/17-12/31/17 RENEWAL	01-000-14-00-1410	8,797.79
				12	SERVICE FEE	** COMMENT **	
				13	5/1/17-12/31/17 RENEWAL	01-000-14-00-1410	1,623.49
				14	SERVICE FEE-PARK/REC	** COMMENT **	
				15	5/1/17-12/31/17 RENEWAL	51-000-14-00-1400	951.95
				16	SERVICE FEE	** COMMENT **	
				17	5/1/17-12/31/17 RENEWAL	52-000-14-00-1400	478.25
				18	SERVICE FEE	** COMMENT **	
				19	5/1/17-12/31/17 RENEWAL	01-000-14-00-1400	815.19
				20	SERVICE FEE - LIBRARY	** COMMENT **	
					INVOICE TOTAL:		19,000.00 *
	954144		12/02/16	01	PUBLIC OFFICIALS BOND RENEWAL	01-120-54-00-5462	500.00
				02	FOR R.FREDRICKSON	** COMMENT **	
					INVOICE TOTAL:		500.00 *
					CHECK TOTAL:		19,500.00
522831	MIDAM	MID AMERICAN WATER					
	131747A		11/15/16	01	VALVCO CLEANOUT COVERS	51-510-56-00-5640	570.00
					INVOICE TOTAL:		570.00 *
					CHECK TOTAL:		570.00
522832	MONTRK	MONROE TRUCK EQUIPMENT					
	74214		11/09/16	01	BOSS SUPER DUTY STRAIGHT BLADE	25-215-60-00-6060	5,230.00
				02	SNOWFLOW	** COMMENT **	
					INVOICE TOTAL:		5,230.00 *
	74215		11/09/16	01	BOSS SUPER DUTY STRAIGHT BLADE	51-510-60-00-6070	5,230.00
				02	SNOWFLOW	** COMMENT **	
					INVOICE TOTAL:		5,230.00 *
					CHECK TOTAL:		10,460.00

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
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522833	MORASPH	MORRIS ASPHALT DIVISION					
	11068		11/10/16	01	ASPHALT TO REPLACE BASKETBALL	79-790-56-00-5640	4,022.10
				02	COURT AT FOX HILL EAST	** COMMENT **	
					INVOICE TOTAL:		4,022.10 *
	11098		11/21/16	01	HOT PATCH	15-155-56-00-5634	645.30
					INVOICE TOTAL:		645.30 *
					CHECK TOTAL:		4,667.40
522834	MUNCLRK	MUNICIPAL CLERKS OF ILLINOIS					
	112916		11/29/16	01	MEMBERSHIP DUE RENEWAL FOR	01-110-54-00-5460	130.00
				02	CITY CLERK & DEPUTY CLERK	** COMMENT **	
					INVOICE TOTAL:		130.00 *
					CHECK TOTAL:		130.00
522835	NANCO	NANCO SALES COMPANY, INC.					
	8948		11/17/16	01	PAPER TOWEL, SOAP	79-795-56-00-5640	99.38
					INVOICE TOTAL:		99.38 *
					CHECK TOTAL:		99.38
522836	NEOPOST	NEOFUNDS BY NEOPOST					
	112916		11/29/16	01	POSTAGE METER REFILL	01-000-14-00-1400	500.00
					INVOICE TOTAL:		500.00 *
					CHECK TOTAL:		500.00
522837	NICOR	NICOR GAS					
	07-72-09-0117 7-1016		11/10/16	01	10/12-11/10 13601 CAROLYN CT	01-110-54-00-5480	24.17
					INVOICE TOTAL:		24.17 *

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522837	NICOR	NICOR GAS					
	31-61-67-2493	1-1016	11/09/16	01	10/10-11/09 276 WINDHAM CR	01-110-54-00-5480	26.55
					INVOICE TOTAL:		26.55 *
	45-12-25-4081	3-1016	11/10/16	01	10/10-11/09 201 W HYDRAULIC	01-110-54-00-5480	68.92
					INVOICE TOTAL:		68.92 *
	46-69-47-6727	1-1016	11/07/16	01	10/06-11/07 1975 BRIDGE ST	01-110-54-00-5480	82.53
					INVOICE TOTAL:		82.53 *
	49-25-61-1000	5-1016	11/10/16	01	10/10-11/09 1 VAN EMMON RD	01-110-54-00-5480	57.89
					INVOICE TOTAL:		57.89 *
	62-37-86-4779	6-1016	11/07/16	01	10/06-11/07 185 WOLF ST	01-110-54-00-5480	66.55
					INVOICE TOTAL:		66.55 *
	66-70-44-6942	9-1016	11/07/16	01	10/06-11/07 1908 RAINTREE RD	01-110-54-00-5480	82.53
					INVOICE TOTAL:		82.53 *
	80-56-05-1157	0-1016	11/07/16	01	10/06-11/07 2512 ROSEMONT	01-110-54-00-5480	34.74
					INVOICE TOTAL:		34.74 *
					CHECK TOTAL:		443.88
522838	NIUGRANT	NORTHERN ILLINOIS UNIVERSITY					
	PR14372		12/05/16	01	NOV 2016 MANAGEMENT INTERN	01-110-54-00-5462	1,300.00
					INVOICE TOTAL:		1,300.00 *
					CHECK TOTAL:		1,300.00
522839	ORRK	KATHLEEN FIELD ORR & ASSOC.					
	15142		12/05/16	01	MISC CITY LEGAL MATTERS	01-640-54-00-5456	8,765.25
				02	COUNTRYSIDE TIF LEGAL MATTERS	87-870-54-00-5462	48.75

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
01-640 ADMINSTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	

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522839	ORRK	KATHLEEN FIELD ORR & ASSOC.					
	15142		12/05/16	03	DOWNTOWN TIF LEGAL MATTERS	88-880-54-00-5466	185.25
				04	FOX HILL LEGAL MATTERS	01-640-54-00-5456	292.50
				05	MEETINGS	01-640-54-00-5456	1,000.00
					INVOICE TOTAL:		10,291.75 *
					CHECK TOTAL:		10,291.75
522840	OSWEGOPD	OSWEGO POLICE DEPARTMENT					
	111516-1		11/15/16	01	BREACH POINT CONSULTING	01-210-54-00-5412	430.00
				02	TRAINING	** COMMENT **	
					INVOICE TOTAL:		430.00 *
					CHECK TOTAL:		430.00
522841	PIAZZA	AMY SIMMONS					
	113016		11/30/16	01	MSI USER MEETING MILEAGE &	01-120-54-00-5415	51.14
				02	TOLL REIMBURSEMENT	** COMMENT **	
					INVOICE TOTAL:		51.14 *
					CHECK TOTAL:		51.14
522842	R0000594	BRIAN BETZWISER					
	120116-97		12/01/16	01	185 WOLF ST PYMT #97	25-215-92-00-8000	3,471.38
				02	185 WOLF ST PYMT #97	25-215-92-00-8050	2,429.92
				03	185 WOLF ST PYMT #97	25-225-92-00-8000	108.76
				04	185 WOLF ST PYMT #97	25-225-92-00-8050	76.13
					INVOICE TOTAL:		6,086.19 *
					CHECK TOTAL:		6,086.19
522843	R0001095	KENNETH LAWRENCE					

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
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522843	R0001095	KENNETH LAWRENCE					
	120216		12/02/16	01	REFUND OVERPAYMENT ON FINAL	01-000-13-00-1371	338.56
				02	BILL FOR UB ACCT#0107371700-00	** COMMENT **	
					INVOICE TOTAL:		338.56 *
					CHECK TOTAL:		338.56
522844	R0001238	COSIE ALLEN					
	112216		11/22/16	01	REFUND OVERPAYMENT ON FINAL	01-000-13-00-1371	143.98
				02	UB BILL FOR ACCT#0103172400-00	** COMMENT **	
					INVOICE TOTAL:		143.98 *
					CHECK TOTAL:		143.98
522845	R0001557	CAL ATLANTIC HOMES					
	323 SUTTON		11/29/16	01	REFUND SURETY DEPOSIT	01-000-24-00-2415	3,525.00
					INVOICE TOTAL:		3,525.00 *
					CHECK TOTAL:		3,525.00
522846	R0001566	KIWANIS CLUB OF TRI-COUNTY					
	12416		12/04/16	01	PRESCHOOL SANTA VISIT	79-795-56-00-5606	50.00
					INVOICE TOTAL:		50.00 *
					CHECK TOTAL:		50.00
522847	R0001767	LYNNE BROOKS					
	111716		11/17/16	01	REFUND OVERPAYMENT FROM	01-000-13-00-1371	30.52
				02	VACANCY RATE ADJUSTMENT FOR	** COMMENT **	
				03	UB ACCT #0109083220-01	** COMMENT **	
					INVOICE TOTAL:		30.52 *
					CHECK TOTAL:		30.52

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522848	R0001768	TACHAH WADE					
	111316		11/13/16	01	BEECHER DEPOSIT REFUND	01-000-24-00-2410	50.00
					INVOICE TOTAL:		50.00 *
					CHECK TOTAL:		50.00
522849	R0001769	JEANELLE PHIPPS					
	111216		11/12/16	01	BEECHER DEPOSIT REFUND	01-000-24-00-2410	50.00
					INVOICE TOTAL:		50.00 *
					CHECK TOTAL:		50.00
522850	R0001772	TYLER LOMAX					
	112216		11/22/16	01	REFUND OVERPAYMENT ON FINAL UB	01-000-13-00-1371	211.13
				02	BILL FOR ACCT#0102548890-01	** COMMENT **	
					INVOICE TOTAL:		211.13 *
					CHECK TOTAL:		211.13
522851	R0001778	MICHELE TROCHOWSKI					
	120216		12/02/16	01	REFUND OVERPAYMENT ON FINAL	01-000-13-00-1371	262.73
				02	BILL FOR UB ACCT#0102590511-01	** COMMENT **	
					INVOICE TOTAL:		262.73 *
					CHECK TOTAL:		262.73
522852	R0001779	JASON LIEBERT					
	120216		12/02/16	01	REFUND OVERPAYMENT ON FINAL	01-000-13-00-1371	259.96
				02	BILL FOR UB ACCT#0104300500-02	** COMMENT **	
					INVOICE TOTAL:		259.96 *
					CHECK TOTAL:		259.96

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522853	R0001783	KATI MANNING					
	157295		12/02/16	01	CLASS CANCELLATION REFUND	79-795-54-00-5496	165.00
					INVOICE TOTAL:		165.00 *
					CHECK TOTAL:		165.00
522854	REINDERS	REINDERS, INC.					
	1662779-00		11/08/16	01	THROTTLE CONTROL, BRACKETS,	79-790-56-00-5640	485.06
				02	TUBES, SPACERS, NUTS, ROLLERS	** COMMENT **	
					INVOICE TOTAL:		485.06 *
	1662779-01		11/09/16	01	THROTTLE CONTROL, BRACKET	79-790-56-00-5640	53.61
					INVOICE TOTAL:		53.61 *
					CHECK TOTAL:		538.67
522855	RIVRVIEW	RIVERVIEW FORD					
	123032		11/16/16	01	WIPER BLADES	79-790-56-00-5640	218.35
					INVOICE TOTAL:		218.35 *
					CHECK TOTAL:		218.35
522856	RJONEIL	R.J. O'NEIL, INC.					
	00104265		10/05/16	01	HVAC REPAIR AT LEHMAN	51-510-54-00-5445	507.45
				02	TREATMENT PLANT	** COMMENT **	
					INVOICE TOTAL:		507.45 *
					CHECK TOTAL:		507.45
522857	SAFESUPP	EMERGENT SAFETY SUPPLY					
	1902617104		11/28/16	01	GLOVES	52-520-56-00-5620	107.70
					INVOICE TOTAL:		107.70 *
					CHECK TOTAL:		107.70

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522858	SECOND	SECOND CHANCE CARDIAC SOLUTION					
	16-011-278		11/08/16	01	AHA TRAINING AND	79-795-54-00-5462	100.00
				02	CERTIFICATION FOR 2 PEOPLE	** COMMENT **	
					INVOICE TOTAL:		100.00 *
					CHECK TOTAL:		100.00
522859	SERVICE	SERVICE PRINTING CORPORATION					
	26946		11/30/16	01	PRINTING OF WINTER CATALOG	79-795-54-00-5426	11,129.32
					INVOICE TOTAL:		11,129.32 *
					CHECK TOTAL:		11,129.32
522860	SPRTFLD	SPORTSFIELDS, INC.					
	216838		11/21/16	01	BASEBALL INFIELD MIX	79-790-56-00-5640	5,713.25
					INVOICE TOTAL:		5,713.25 *
					CHECK TOTAL:		5,713.25
522861	STANDE	STANDARD EQUIPMENT CO					
	C17992		11/17/16	01	10 SPRINGS	01-410-56-00-5628	470.22
					INVOICE TOTAL:		470.22 *
					CHECK TOTAL:		470.22
522862	STERLING	STERLING CODIFIERS, INC.					
	18420		11/01/16	01	SUPPLEMENT #40	01-110-54-00-5451	445.00
					INVOICE TOTAL:		445.00 *
					CHECK TOTAL:		445.00
522863	SUBURLAB	SUBURBAN LABORATORIES INC.					

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522863	SUBURLAB	SUBURBAN LABORATORIES INC.					
	140478		11/30/16	01	COLIFORM SAMPLES	51-510-54-00-5429	681.00
						INVOICE TOTAL:	681.00 *
						CHECK TOTAL:	681.00
522864	TAPCO	TAPCO					
	I545451		11/03/16	01	HAND SYMBOL PUSH BUTTON FOR	15-155-56-00-5619	35.83
				02	PED SIGN	** COMMENT **	
						INVOICE TOTAL:	35.83 *
	I547254		11/18/16	01	STREET SIGNS	15-155-56-00-5619	80.85
						INVOICE TOTAL:	80.85 *
						CHECK TOTAL:	116.68
522865	UNDERGR	UNDERGROUND PIPE & VALVE CO					
	018810		11/10/16	01	DUAL CHECK VALVES	51-510-56-00-5664	1,925.00
						INVOICE TOTAL:	1,925.00 *
						CHECK TOTAL:	1,925.00
522866	UPSSTORE	MICHAEL J. KENIG					
	111716		11/17/16	01	1 PKG TO KFO	01-110-54-00-5452	35.04
						INVOICE TOTAL:	35.04 *
						CHECK TOTAL:	35.04
522867	WINDCREK	WINDING CREEK NURSERY, INC					
	194484		11/18/16	01	63 ASSORTED TREES	01-410-54-00-5458	3,780.00
						INVOICE TOTAL:	3,780.00 *
						CHECK TOTAL:	3,780.00

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
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522868	YBSD	YORKVILLE BRISTOL					
		0551-013026815	10/31/16	01	OCT 2016 TRANSPORT & TIPPING	51-510-54-00-5445	5,007.24
				02	FEEES	** COMMENT **	
					INVOICE TOTAL:		5,007.24 *
					CHECK TOTAL:		5,007.24
522869	YBSD	YORKVILLE BRISTOL					
		113016SF	12/06/16	01	NOV 2016 SANITARY FEES	95-000-24-00-2450	222,936.01
					INVOICE TOTAL:		222,936.01 *
					CHECK TOTAL:		222,936.01
522870	YORKACE	YORKVILLE ACE & RADIO SHACK					
		161348	10/27/16	01	SCREWS	01-410-56-00-5640	62.04
					INVOICE TOTAL:		62.04 *
		161349	10/27/16	01	RETURN CREDIT FOR SCREWS	01-410-56-00-5640	-33.48
					INVOICE TOTAL:		-33.48 *
		161350	10/27/16	01	SCREWS	01-410-56-00-5640	29.88
					INVOICE TOTAL:		29.88 *
		161454	11/10/16	01	FUSES	01-410-56-00-5628	3.99
					INVOICE TOTAL:		3.99 *
		161561	11/23/16	01	WALL ANCHORS	01-220-56-00-5610	7.99
					INVOICE TOTAL:		7.99 *
		161562	11/23/16	01	NUTS, BOLTS, WASHERS	01-410-56-00-5628	19.04
					INVOICE TOTAL:		19.04 *
		161566	11/23/16	01	DRILL BITS	01-410-56-00-5628	19.98
					INVOICE TOTAL:		19.98 *

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522870	YORKACE	YORKVILLE	ACE & RADIO SHACK				
	161618		11/28/16	01	DRILL TOGGLE	01-220-56-00-5610	12.99
					INVOICE TOTAL:		12.99 *
					CHECK TOTAL:		122.43
522871	YORKGFPC	PETTY CASH					
	112216		11/22/16	01	DONUTS FOR GOAL SETTING	01-110-56-00-5610	20.00
				02	FILING FEE FOR LIEN	01-110-54-00-5448	49.00
				03	CREAMER FOR GOAL SETTING	01-110-56-00-5610	2.49
				04	CIVIL LEADERSHIP TRAINING	01-110-54-00-5412	20.00
				05	REGISTRATION FOR ADMIN INTERN	** COMMENT **	
					INVOICE TOTAL:		91.49 *
					CHECK TOTAL:		91.49
522872	YORKMOW	YORKVILLE	MOWING & LANDSCAPING				
	490		11/02/16	01	REMOVAL OF 6 BUSHES, 3 YARDS	11-111-54-00-5495	1,120.00
				02	OF DIRT, PRESSURE WASH SIGN	** COMMENT **	
					INVOICE TOTAL:		1,120.00 *
					CHECK TOTAL:		1,120.00
522873	YORKSCHO	YORKVILLE	SCHOOL DIST #115				
	103116-LC		11/18/16	01	AUG-OCT 2016 LAND CASH	95-000-24-00-2453	36,012.68
					INVOICE TOTAL:		36,012.68 *
					CHECK TOTAL:		36,012.68
522874	YOUNGM	MARLYS J. YOUNG					
	100616		11/09/16	01	10/6/16 PUBLIC SAFETY MEETING	01-110-54-00-5462	49.50

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522874	YOUNGM	MARLYS J. YOUNG					
	100616		11/09/16	02	MINUTES	** COMMENT ** INVOICE TOTAL:	49.50 *
	110916		11/29/16	01	11/9/16 PLANNING & ZONING &	01-110-54-00-5462	57.13
				02	PARK BOARD SPECIAL MEETING	** COMMENT **	
				03	MINUTES	** COMMENT ** INVOICE TOTAL:	57.13 *
					CHECK TOTAL:		106.63
522875	00000000	TOTAL DEPOSIT					
	121316		12/13/16	01	TOTAL DIRECT DEPOSITS ^		10,764.00
					INVOICE TOTAL:		10,764.00 *
					CHECK TOTAL:		10,764.00
					TOTAL AMOUNT PAID:		676,864.91

^See Following Page for Direct Deposit Details

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01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
01-410 STREET OPERATIONS	25-205 POLICE CAPITAL	79-790 PARKS DEPARTMENT	90-XXX DEVELOPER ESCROW
01-640 ADMINSTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	

UNITED CITY OF YORKVILLE
DIRECT DEPOSIT AUDIT REPORT
DEPOSIT NACHA FILE

01-110	ADMINISTRATION	12-112	SUNFLOWER SSA	42-420	DEBT SERVICE	83-830	LIBRARY DEBT SERVICE
01-120	FINANCE	15-155	MOTOR FUEL TAX (MFT)	51-510	WATER OPERATIONS	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	52-520	SEWER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	72-720	LAND CASH	88-880	DOWNTOWN TIF
01-410	STREET OPERATIONS	25-205	PUBLIC CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-640	ADMINISTRATIVE SERVICES	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPT	95-XXX	ESCROW DEPOSIT
11-111	FOX HILL SSA	25-225	PARKS & RECREATION CAPITAL	82-820	LIBRARY OPERATIONS		

DATE: 11/21/16
TIME: 10:06:35
ID: AP225000.CBL

UNITED CITY OF YORKVILLE
MANUAL CHECK REGISTER

CHECK #	VENDOR #	INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
131096	KCR				KENDALL COUNTY RECORDER'S	11/18/16		
	194090		11/18/16	01	RELEASE 2 UTILITY LIENS		51-510-54-00-5448	98.00
							INVOICE TOTAL:	98.00 *
							CHECK TOTAL:	98.00
							TOTAL AMOUNT PAID:	98.00

01-110 ADMINISTRATION	12-112 SUNFLOWER SSA	42-420 DEBT SERVICE	83-830 LIBRARY DEBT SERVICE
01-120 FINANCE	15-155 MOTOR FUEL TAX (MFT)	51-510 WATER OPERATIONS	84-840 LIBRARY CAPITAL
01-210 POLICE	23-216 MUNICIPAL BUILDING	52-520 SEWER OPERATIONS	87-870 COUNTRYSIDE TIF
01-220 COMMUNITY DEVELOPMENT	23-230 CITY-WIDE CAPITAL	72-720 LAND CASH	88-880 DOWNTOWN TIF
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01-640 ADMINSTRATIVE SERVICES	25-215 PUBLIC WORKS CAPITAL	79-795 RECREATION DEPT	95-XXX ESCROW DEPOSIT
11-111 FOX HILL SSA	25-225 PARKS & RECREATION CAPITAL	82-820 LIBRARY OPERATIONS	



UNITED CITY OF YORKVILLE PAYROLL SUMMARY December 5, 2016

	REGULAR	OVERTIME	TOTAL	IMRF	FICA	TOTALS
ADMINISTRATION	\$ 17,208.39	\$ -	17,208.39	\$ 1,829.25	\$ 842.24	\$ 19,879.88
FINANCE	12,176.47	-	12,176.47	1,326.24	939.00	\$ 14,441.71
POLICE	125,965.66	8,960.15	134,925.81	567.33	9,984.05	\$ 145,477.19
COMMUNITY DEV.	16,588.42	-	16,588.42	1,717.43	1,220.56	\$ 19,526.41
STREETS	12,901.28	-	12,901.28	1,371.40	946.41	\$ 15,219.09
WATER	14,012.61	297.66	14,310.27	1,521.18	1,033.86	\$ 16,865.31
SEWER	8,020.18	-	8,020.18	868.49	609.68	\$ 9,498.35
PARKS	18,397.20	-	18,397.20	1,895.50	1,364.29	\$ 21,656.99
RECREATION	14,024.50	-	14,024.50	1,308.37	1,037.35	\$ 16,370.22
LIBRARY	15,602.43	-	15,602.43	855.56	1,166.06	\$ 17,624.05
TOTALS	\$ 254,897.14	\$ 9,257.81	\$ 264,154.95	\$ 13,260.75	\$ 19,143.50	\$ 296,559.20

TOTAL PAYROLL

\$ 296,559.20



UNITED CITY OF YORKVILLE

BILL LIST SUMMARY

Tuesday, December 13, 2016

ACCOUNTS PAYABLE

DATE

Manual Check Register (<i>Pages 1 - 2</i>)	11/18/2016	39,254.28
Manual Check Register (<i>Page 3</i>)	11/28/2016	20,944.00
Manual Check Register (<i>Pageu 4 - 5</i>)	12/01/2016	56,786.40
Manual Check Register (<i>Page 6</i>)	12/05/2016	24,988.40
City Check Register (<i>Pages 7 - 41</i>)	12/13/2016	676,864.91

SUB-TOTAL:	\$818,837.99
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OTHER PAYABLES

Clerk's Check #131096- Kendall County Recorder (<i>Page 42</i>)	11/18/2016	98.00
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SUB-TOTAL:	\$98.00
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PAYROLL

Bi - Weekly (<i>Page 43</i>)	12/05/2016	296,559.20
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SUB-TOTAL:	\$296,559.20
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TOTAL DISBURSEMENTS:	\$1,115,495.19
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Reviewed By:	
Legal	<input checked="" type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Human Resources	<input type="checkbox"/>
Community Development	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Mayor #1

Tracking Number

CC 2016-63

Agenda Item Summary Memo

Title: Tax Levy

Meeting and Date: City Council – December 13, 2016

Synopsis: a. Resolution Requesting Separate Limiting Rates for All City Funds

b. Ordinance for the Levy and Assessment of Taxes for the Fiscal Year Beginning on May 1, 2017 and Ending April 30, 2018

Council Action Previously Taken:

Date of Action: N/A Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Bart Olson Administration
Name Department

Agenda Item Notes:

See attached memo.



Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Bart Olson, City Administrator
Date: December 7, 2016
Subject: 2016 Tax Levy Ordinance

Summary

Approval of the 2016 City and Library tax levy ordinance.

Background

Each year, the first step of the tax levy process involves adopting a tax levy estimate for purposes of holding a public hearing (if required). As presented at the meeting, the requested tax levy estimate for the City and Library operations (capped taxes) is \$3,793,185, as shown on Exhibit C. Per past practice and the property tax extension limitation law (PTELL), the City expects the actual tax levy to be lower.

Based on past levy and budget discussions, the City has unofficially adopted a plan to reduce its tax levy for fiscal years 2015 through 2018. This plan was a modified extension of the process began in fiscal year 2012 as a result of non-abated property taxes and the passage of the non-home rule sales tax referendum:

Planned decreases

2% reduction in FY 15
1% reduction in FY 16 (prior fiscal year)
1% reduction in FY 17 (current fiscal year)
1% reduction in FY 18 (under discussion)

The above reduction schedule was reflected between the City property tax line-item (a calculation of the City uncapped taxes and City capped taxes) and the Library property tax-line-item (a calculation of the Library uncapped taxes and Library capped taxes). In reality, property taxes decreased at a rate quicker than we expected:

Actual decreases

3% reduction in FY 15
1.66% reduction in FY 16 (prior fiscal year)
1.68% reduction in FY 17 (current fiscal year)
0% movement (under discussion)

As reflected in Exhibits B, it is the recommendation of staff that the City discontinues its practice of reducing the overall levy by 1% in FY 18, and instead would propose that the City levy a 0% change, resulting in no increase from the year prior. While this will result in the City not levying \$19,000 under PTELL, which means that amount is lost for subsequent levy years, we feel that it was important to not deviate from the intent of the previously communicated property tax reduction plan. Depending on how the City determines to levy with the Library (combined or separate) will result in the City's portion of the levy either decreasing by approximately 1% (combined – Exhibit A) or a 0% change (separate – Exhibit B).

Details

The fiscal year 2017 (2015 levy) certification from the County Clerk is attached (Exhibit D) to this memo. The first page contains all City (non-Library) taxes, and the second page contains Library taxes (operations and debt service for the 2006 & 2013 Refunding bonds).

The primary policy questions for the 2016 levy year will be whether or not the City and Library levies should be combined (as is current practice) or levied separately. As you may recall, property tax growth is determined in different ways for the City and the Library. The City's property tax growth is primarily determined by CPI (i.e. inflation – which is 0.7% for 2016), whereas the Library's property tax growth is rate based, set at a maximum rate of \$0.15 per \$100 of EAV. During years in which EAV grows faster than inflation (such as this year), and assuming the Library levies at its maximum rate (0.15), the Library's levy amount grows at a much higher rate (9.96% v. the City's PTELL maximum of 0.60% - please see Exhibit A), thus diminishing the amount available to the City for its levy by approximately \$50,000.

As an alternative to keeping the Library under the City's tax umbrella, the City does have the option of instructing the County Clerk to calculate the levies separately for the City and the Library. This would essentially "level the playing field" by applying the same rules for growth to both entities. In other words, both entities would be subject to PTELL, which limits growth the lesser of CPI or 5% plus an additional amount for new construction. As shown in Exhibit B, this would mean that the total City levy would be flat, and the Library would still see an increase in their levy by 2.20%.

Another item of note is the police pension levy, which has been determined to be \$966,211, as shown on page 6 of the Actuarial Valuation Report (Exhibit E). This represents an increase of approximately \$140,000 (17%) over the amount extended in 2015, as a result of changes made to mortality assumptions used in the funding calculation and a lower than expected rate of return of -0.46% for FYE 16. This increase in the police pension levy, coupled with a low inflation rate of 0.7%, will result in a net reduction in property taxes that are available for general purposes to the City's general fund, which is reflected on the summary page of Exhibit A in the amount of ~\$123,000 and on the summary page of Exhibit B in the amount of ~\$93,000.

The breakdown of the sublevies is attached for your review. The County's current EAV estimate is \$463,258,008 which is a 9.95% increase from last year. The abatement ordinances for the non-abated (uncapped) City property taxes were voted on at the November 22nd City Council meeting.

Homeowner Impact

The property tax bill lists the City and the Library as two distinct itemized charges. Assuming the City levies separately from the Library (Exhibit B), the City's (capped and uncapped) estimated levy extension is projected as 0% change as compared to the 2015 levy year (payable in 2016). The Library (capped and uncapped) levy is projected to be 1.55% higher than the 2015 levy year extension (payable in 2016). Based on these two statements, the amount that each property owner pays to the City **should** be similar to the prior year and the amount paid to the Library **should** be approximately \$6 higher than the prior year's tax bill, assuming that their individual property's EAV does not exceed the overall increase in aggregate EAV (currently projected at 9.95%).

Recommendation

Staff recommends approval of the resolution directing the County Clerk to calculate separate limiting rates for both the library and City property taxes, and approval of the tax levy ordinance as attached. For your reference, the tax levy ordinance reflects the amounts in Exhibit C in the packet which leaves the library levy at \$692,000 as they've approved and places the City levy at a \$0 movement from 2016. As discussed at the public hearing, the approval of the resolutions to calculate separate limiting rates for both the Library and City property taxes should produce tax levy amounts that are reflected in Exhibit B in the packet.

	2015 Levy Extension	2016 Maximum Levy (Estimate)	2016 Levy Recommended Amount
City Levy (Capped)	3,053,660	3,120,880	~3,101,185
Library Operations (Capped)	631,958	645,867	~692,000
City Bonds (Uncapped)	47,525	N / A	N / A
Library Bonds (Uncapped)	752,788	N / A	760,396
Totals	4,485,930	N / A	4,553,581

**A RESOLUTION OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS
REQUESTING SEPARATE LIMITING RATES FOR ALL CITY FUNDS**

WHEREAS, the United City of Yorkville, Kendall County, Illinois (the “City”) is a duly organized and validly existing non home-rule municipality pursuant to the Illinois Constitution of 1970 and the laws of this State and as such is subject to the Property Tax Extension Limited Law (“PTELL”) (35 ILCS 200/18-185 *et seq.*); and,

WHEREAS, PTELL provides at Section 18-195:

“Upon written request of the corporate authority of a village, the county clerk shall calculate separate limiting rates for the library funds and for the aggregate of the other village funds in order to reduce the funds as may be required under provisions of this Law. In calculating the limiting rate for the library, the county clerk shall use only the part of the aggregate extension base applicable to the library, and for any rate increase or decrease factor under Section 18-230 the county clerk shall use only any new rate or rate increase applicable to the library funds and the part of the rate applicable to the library in determining factors under that Section. The county clerk shall calculate the limiting rate for all other village funds using only the part of the aggregate extension base not applicable to the library, and for any rate increase or decrease factor under Section 18-230 the county clerk shall use only any new rate or rate increase not applicable to the library funds and the part of the rate not applicable to the library in determining factors under that Section. If the county clerk is required to reduce the aggregate extension of the library portion of the levy, the county clerk shall proportionally reduce the extension for each library fund unless otherwise requested by the library board. If the county clerk is required to reduce the aggregate extension of the portion of the levy not applicable to the library, the county clerk shall proportionally reduce the extension for each fund not applicable to the library unless otherwise requested by the village.

and,

WHEREAS, the Mayor and City Council (the “Corporate Authorities”) desire to request the County Clerk of Kendall County to calculate separate limiting rates for the library funds and for the aggregate of all other City funds in its annual tax levy in order to reduce its funds as may be required by PTELL as hereinafter set forth.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois, hereby authorizes the City Administrator to request that the County Clerk of Kendall County calculate separate limiting rates for the library funds and for all other City funds in order to reduce its funds as may be required by PTELL in connection with the City's 2016 tax levy.

BE IT FURTHER RESOLVED that this Resolution shall be in full force and effect from and after its passage and approval as provided by law.

PASSED by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois, this ____ day of December, 2016.

CARLO COLOSIMO	_____	KEN KOCH	_____
JACKIE MILSCHEWSKI	_____	LARRY KOT	_____
CHRIS FUNKHOUSER	_____	JOEL FRIEDERS	_____
DIANE TEELING	_____	SEAVAR TARULIS	_____

APPROVED:

Mayor

Attest:

City Clerk

STATE OF ILLINOIS)
) ss.
COUNTY OF KENDALL)

*Ordinance No. 2016-_____
(2017-2018 TAX LEVY)*

**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR
THE FISCAL YEAR BEGINNING MAY 1, 2017 AND ENDING APRIL 30, 2018
FOR THE UNITED CITY OF YORKVILLE**

BE IT ORDAINED by the City Council of the United City of Yorkville, Kendall County, Illinois:

Section 1: That the total amount of the budget for all corporate purposes and public library purposes legally made to be collected from the tax levy of the current fiscal year is hereby ascertained to be the sum of \$3,793,185.

Section 2: That the sum of \$3,793,185 being the total of the budget expenditures heretofore legally made and which is to be collected in part from the levy of the current fiscal year of the United City of Yorkville and further for purposes of providing for the Illinois Municipal Retirement Fund, Police Fund, Police Pension Fund, Social Security Fund, Unemployment Fund, School Crossing Guard Fund, Audit Fund, General Corporate Purpose Fund, Library Fund and Insurance for Liability purposes, as budgeted for the current fiscal year by the annual Budget Ordinance of the United City of Yorkville for the fiscal year beginning May 1, 2017, and ending April 30, 2018, as passed by the City Council of the United City of Yorkville at a legally convened meeting prior to said fiscal year, the sum of \$3,793,185 is hereby levied upon all of the taxable property in the United City of Yorkville subject to taxation for the current year, the specific amounts as levied for the various funds heretofore named being included herein by being placed in separate columns under the heading “To be Raised by Tax Levy”, which appears over the same, the tax so levied being for the current fiscal year of the

United City of Yorkville and for the said budget to be collected from said tax levy, the total of which has been ascertained as aforesaid and being as hereinafter set forth:

Section 3: That the total amount of \$3,793,185 tax levy, ascertained as aforesaid, be and the same is hereby levied and assessed on all property subject to taxation with the United City of Yorkville, according to the value of said property as the same is assessed and equalized for State and County purposes for the current year.

Section 4:

(a) That the item of \$0.00 levied for Illinois Municipal Retirement Fund for City purposes and for Library Municipal Retirement Fund purposes is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(b) That the item of \$40,000 levied for Liability Insurance is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(c) That the item of \$30,000 levied for the Audit Fee is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(d) That the item of \$0.00 levied for Unemployment Insurance is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(e) That the item of \$912,438 levied for Police Protection Tax is levied in an amount not exceeding the maximum tax rate of 0.60%.

(f) That the item of \$966,211 levied for Police Pension is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(g) That \$0.00 levied for Garbage is levied not exceeding the maximum tax rate of 0.20%.

(h) That the item of \$150,000 levied for Social Security is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(i) That the item of \$0.00 levied for School Crossing Guard is not exceeding the maximum tax rate of 0.02%.

(j) That the item of \$1,002,536 levied for General Corporate is levied pursuant to Statutes of the State of Illinois not to exceed the maximum tax rate of 0.4375%.

(k) That the item of \$692,000 levied for Library is levied not exceeding the maximum tax rate of 0.15%.

Section 5: That here is hereby certified to the County Clerk of Kendall County the several sums aforesaid constituting said total amount of \$3,793,185 which said total amount of said United City of Yorkville requires to be raised by taxation for the current fiscal year of said city and the City Clerk is hereby ordered and directed to file with the Clerk of said County, on or before the time required by law, a certified copy of this Ordinance.

Section 6: This Ordinance shall be in full force and effect immediately from and after its passage and approval according to law.

Section 7: In the event any section of this Ordinance is declared invalid the remaining portion thereof shall be binding and given full effect.

ADOPTED this ____ day of December, 2016, pursuant to roll call vote as follows:

CARLO COLOSIMO	_____	KEN KOCH	_____
JACKIE MILSCHEWSKI	_____	LARRY KOT	_____
CHRIS FUNKHOUSER	_____	JOEL FRIEDERS	_____
DIANE TEELING	_____	SEAVER TARULIS	_____

APPROVED by me, as Mayor of the United City of Yorkville, Kendall County, Illinois,
this ____ day of December, 2016.

Mayor

Passed by the City Council of the United City of Yorkville, Kendall County, Illinois, this
____ day of December, 2016.

Attest:

City Clerk

SUMMARY OF 2016 TAX LEVY

General Corporate Tax (65 ILCS 5/8 3-1)	\$1,002,536
I.M.R.F. (40 ILCS 5/7-171)	\$0
Social Security (40 ILCS 5/7-171)	\$150,000
Police Pension (40 ILCS 5/3-125)	\$966,211
Police Protection Tax (65 ILCS 5/11-1-3)	\$912,438
Garbage (65 ILCS 5/11-1-3)	\$0
Audit (65 ILCS 5/11-19-4)	\$30,000
Liability Insurance Tax (745 ILCS 10/9-107)	\$40,000
School Crossing Guard (65 5/11-80-23)	\$0
Unemployment Insurance (745 ILCS 10/9-107)	\$0
Library (pg.4 DCCA Levy Man.) (75 ILCS 5/3-1, 5/3-4, 5/3-7)	\$692,000

CERTIFICATE

The undersigned, Gary J. Golinski, Mayor of the United City of Yorkville, hereby certifies that I am the presiding officer of the United City of Yorkville, and as such presiding officer, I hereby certify that the Tax Levy Ordinance, a copy of which is appended hereto, was adopted pursuant to, and in all respects in compliance with, the provisions of Section 4-7 of the so-called “The Truth in Taxation Act”.

Dated this ____ day of December, 2016.

Gary J. Golinski, Mayor

CERTIFICATE

The undersigned, Beth Warren, City Clerk of the United City of Yorkville, hereby certifies that an announcement was made at a regular City Council meeting of the United City of Yorkville of November 22, 2016, that the 2017-2018 Tax Levy would be \$3,793,185, a sum less than 105% of the tax levy extended by the County of Kendall Clerk for the 2016-2017 Tax Levy.

Beth Warren, City Clerk

STATE OF KENDALL)
) ss.
COUNTY OF KENDALL)

I, Beth Warren, City Clerk of the United City of Yorkville, hereby certify the foregoing to be a true, perfect and correct copy of the Ordinance passed by the City Council at a regular meeting of the City Council on December ____, 2016.

Testimony Whereof, I have hereunto set my hand and seal this ____ day of December, 2016.

Beth Warren, City Clerk

**TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE**

I, the undersigned, hereby certify that I am the presiding officer of the United City of Yorkville and as such presiding officer I certify that the Levy Ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 4 through 7 of the “truth in Taxation Act”.

The notice and hearing requirements of Section 6 of the Act are applicable.

This certificate applies to the 2017-2018 Tax Levy.

Date : December ____, 2016

Presiding Officer: _____
Gary J. Golinski, Mayor

**TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE
(35 ILCS 200/18-90)**

I, the undersigned, hereby certify that I am the presiding officer of the United City of Yorkville, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the “Truth in Taxation” law.

Check One of the Choices Below:

- ☐ 1) The taxing district published a notice in the newspaper and conducted a hearing meeting the requirements of the Truth in Taxation Law.
- ☐ 2) The taxing district’s aggregate levy did not exceed a 5% increase over the prior year’s extension. Therefore, a notice and a hearing were not necessary.
- ☐ 3) The proposed aggregate levy did not exceed a 5% increase over the prior year’s extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year’s extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.
- ☐ 4) The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

Date _____

Presiding Officer _____
Gary J. Golinski, Mayor



Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Bart Olson, City Administrator
Date: October 12, 2016
Subject: 2016 Tax Levy Estimate

Summary

Approval of a 2016 tax levy estimate, for purposes of publishing a public notice for an upcoming public hearing.

Background

Each year, the first step of the tax levy process involves adopting a tax levy estimate for purposes of holding a public hearing (if required). The requested tax levy estimate for the City and Library operations (capped taxes) is \$3,793,185, as shown on Exhibit C. Per past practice and the property tax extension limitation law (PTELL), the City expects the actual tax levy to be lower.

Based on past levy and budget discussions, the City has unofficially adopted a plan to reduce its tax levy for fiscal years 2015 through 2018. This plan was a modified extension of the process began in fiscal year 2012 as a result of non-abated property taxes and the passage of the non-home rule sales tax referendum:

Planned decreases

- 2% reduction in FY 15
- 1% reduction in FY 16 (prior fiscal year)
- 1% reduction in FY 17 (current fiscal year)
- 1% reduction in FY 18 (under discussion)

The above reduction schedule was reflected between the City property tax line-item (a calculation of the City uncapped taxes and City capped taxes) and the Library property tax-line-item (a calculation of the Library uncapped taxes and Library capped taxes). In reality, property taxes decreased at a rate quicker than we expected:

Actual decreases

- 3% reduction in FY 15
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- 1.68% reduction in FY 17 (current fiscal year)
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As reflected in Exhibits B, it is the recommendation of staff that the City discontinues its practice of reducing the overall levy by 1% in FY 18, and instead would propose that the City levy a 0% change, resulting in no increase from the year prior. While this will result in the City not levying \$19,000 under PTELL, which means that amount is lost for subsequent levy years, we feel that it was important to not deviate from the intent of the previously communicated property tax reduction plan. Depending on how the City determines to levy with the Library (combined or separate) will result in the City's portion of the levy either decreasing by approximately 1% (combined – Exhibit A) or a 0% change (separate – Exhibit B).

Details

The fiscal year 2017 (2015 levy) certification from the County Clerk is attached (Exhibit D) to this memo. The first page contains all City (non-Library) taxes, and the second page contains Library taxes (operations and debt service for the 2006 & 2013 Refunding bonds).

The primary policy questions for the 2016 levy year will be whether or not the City and Library levies should be combined (as is current practice) or levied separately. As you may recall, property tax growth is determined in different ways for the City and the Library. The City's property tax growth is primarily determined by CPI (i.e. inflation – which is 0.7% for 2016), whereas the Library's property tax growth is rate based, set at a maximum rate of \$0.15 per \$100 of EAV. During years in which EAV grows faster than inflation (such as this year), and assuming the Library levies at its maximum rate (0.15), the Library's levy amount grows at a much higher rate (9.96% v. the City's PTELL maximum of 0.60% - please see Exhibit A), thus diminishing the amount available to the City for its levy by approximately \$50,000.

As an alternative to keeping the Library under the City's tax umbrella, the City does have the option of instructing the County Clerk to calculate the levies separately for the City and the Library. This would essentially "level the playing field" by applying the same rules for growth to both entities. In other words, both entities would be subject to PTELL, which limits growth the lesser of CPI or 5% plus an additional amount for new construction. As shown in Exhibit B, this would mean that the total City levy would be flat, and the Library would still see an increase in their levy by 2.20%.

Another item of note is the police pension levy, which has been determined to be \$966,211, as shown on page 6 of the Actuarial Valuation Report (Exhibit E). This represents an increase of approximately \$140,000 (17%) over the amount extended in 2015, as a result of changes made to mortality assumptions used in the funding calculation and a lower than expected rate of return of -0.46% for FYE 16. This increase in the police pension levy, coupled with a low inflation rate of 0.7%, will result in a net reduction in property taxes that are available for general purposes to the City's general fund, which is reflected on the summary page of Exhibit A in the amount of ~\$123,000 and on the summary page of Exhibit B in the amount of ~\$93,000.

The breakdown of the sublevies is attached for your review. These do not need to be formally decided upon until the City passes its levy ordinance in December. The County's current EAV estimate is \$463,258,008 which is a 9.95% increase from last year. The abatement ordinances for the non-abated (uncapped) City property taxes should be voted on in December; however the County will typically give an extension until late January/early February.

Homeowner Impact

The property tax bill lists the City and the Library as two distinct itemized charges. Assuming the City levies separately from the Library (Exhibit B), the City's (capped and uncapped) estimated levy extension is projected as 0% change as compared to the 2015 levy year (payable in 2016). The Library (capped and uncapped) levy is projected to be 1.55% higher than the 2015 levy year extension (payable in 2016). Based on these two statements, the amount that each property owner pays to the City **should** be similar to the prior year and the amount paid to the Library **should** be approximately \$6 higher than the prior year's tax bill, assuming that their individual property's EAV does not exceed the overall increase in aggregate EAV (currently projected at 9.95%).

Recommendation

The preliminary staff recommendations for aggregate levy amounts are below. Staff also recommends that the City instruct the County Clerk to levy separately for the City and the Library, so that both entities are held to the same rules when it comes to growth. The breakdowns of the individual sublevies are included in the exhibits to this memo; however, they do not need to be set for purposes of holding a public hearing (as they can be changed at anytime). We would propose to hold the public hearing at the November 22nd City Council meeting.

	2015 Levy Extension	2016 Maximum Levy (Estimate)	2016 Levy Recommended Amount
City Levy (Capped)	3,053,660	3,120,880	~3,101,185
Library Operations (Capped)	631,958	645,867	~692,000
City Bonds (Uncapped)	47,525	N / A	N / A
Library Bonds (Uncapped)	752,788	N / A	760,396
Totals	4,485,930	N / A	4,553,581

2016 Tax Levy - Estimated (Combined)
(Limiting Rate Applied to City / Not Applied to Library)

	<u>2014 Rate</u> <u>Setting EAV</u>	<u>% Change over Prior</u> <u>Yr EAV</u>		<u>2015 Rate</u> <u>Setting EAV</u>	<u>% Change over</u> <u>Prior Yr EAV</u>		<u>2016</u> <u>Estimated EAV</u>	<u>% Change over</u> <u>Prior Yr EAV</u>
Farm	\$ 2,743,283	4.78%	Farm	\$ 2,861,401	4.31%	Farm	\$ 2,952,524	3.18%
Residential	\$ 310,655,449	-0.21%	Residential	\$ 320,914,471	3.30%	Residential	\$ 356,059,390	10.95%
Commercial	\$ 90,744,145	-8.74%	Commercial	\$ 84,529,087	-6.85%	Commercial	\$ 89,284,033	5.63%
Industrial	\$ 12,668,201	90.30%	Industrial	\$ 13,000,039	2.62%	Industrial	\$ 14,944,732	14.96%
State Railroad	\$ 17,328	0.00%	State Railroad	\$ 17,329	0.01%	State Railroad	\$ 17,329	0.00%
Total	\$ 416,828,406	-0.77%	Estimated Total	\$ 421,322,327	1.08%	Estimated Total	\$ 463,258,008	9.95%

	<u>2014</u> <u>Rate</u>	<u>2014</u> <u>Levy Request</u>	<u>2014</u> <u>Levy Extension</u>		<u>2015</u> <u>Rate</u>	<u>2015</u> <u>Levy Request</u>	<u>2015</u> <u>Levy Extension</u>		<u>2016</u> <u>Rate</u>	<u>2016</u> <u>Levy Request</u>	<u>% Change over</u> <u>Prior Yr Ext.</u>	<u>\$ Change over</u> <u>Prior Yr Ext.</u>
Corporate	0.25026	\$ 1,043,200	\$ 1,043,155		0.23795	\$ 1,043,200	\$ 1,002,536		0.21641	\$ 1,002,536	0.00%	\$ (0)
Bonds & Interest	0.03972	165,527	165,564		0.01128	47,497	47,525		0.00000	-	-100.00%	(47,525)
IMRF Pension	0.10795	450,000	449,966		0.00000	-	-		0.00000	-	-	-
Police Protection	0.08397	350,000	350,011		0.24069	1,088,449	1,014,080		0.19063	883,114	-12.91%	(130,966)
Police Pension	0.16941	853,477	706,149		0.19591	825,413	825,413		0.20857	966,211	17.06%	140,798
Audit	0.00720	30,000	30,012		0.00686	30,000	28,903		0.00648	30,000	3.80%	1,097
Liability Insurance	0.00960	40,000	40,016		0.00914	40,000	38,509		0.00863	40,000	3.87%	1,491
Social Security	0.07197	300,000	299,991		0.03423	150,000	144,219		0.03238	150,000	4.01%	5,781
School Crossing Guard	0.00600	25,000	25,010		0.00000	-	-		0.00000	-	-	-
Unemployment Insurance	0.01200	50,000	50,019		0.00000	-	-		0.00000	-	-	-
Subtotal City	0.75808	\$ 3,307,204	\$ 3,159,893		0.73606	\$ 3,224,559	\$ 3,101,185		0.66310	\$ 3,071,861	-0.95%	(29,324)
Library Operations	0.15000	\$ 692,000	\$ 625,217		0.15000	\$ 692,000	\$ 631,958		0.15000	\$ 694,887	9.96%	\$ 62,930
Library Bonds & Interest	0.17990	749,845	749,843		0.17868	752,770	752,788		0.16414	760,396	1.01%	7,608
Subtotal Library	0.32990	\$ 1,441,845	\$ 1,375,060		0.32868	\$ 1,444,770	\$ 1,384,745		0.31414	\$ 1,455,283	5.09%	70,538
Total City (PTELL & Non-PTELL)	1.08798	\$ 4,749,049	\$ 4,534,953		1.06474	\$ 4,669,329	\$ 4,485,930		0.97724	\$ 4,527,144	0.92%	\$ 41,214
less Bonds & Interest	0.21962	915,372	915,407		0.18996	800,267	800,313		0.16414	760,396	-4.99%	(39,917)
P-TELL Totals	0.86836	\$ 3,833,677	\$ 3,619,545		0.87478	\$ 3,869,062	\$ 3,685,617		0.81310	\$ 3,766,748	2.20%	\$ 81,131

Summary 2016 Tax Levy - Estimated (Combined)

(Limiting Rate Applied to City / Not Applied to Library)

	<u>2014 Requested</u>	<u>2014 Extended</u>		<u>2015 Requested</u>	<u>2015 Extended</u>		<u>2016 Requested</u>	<u>% Inc(Dec) Over</u>	<u>\$ Inc(Dec) Over</u>
								<u>Prior Yr Extended</u>	<u>Prior Yr Extended</u>
City	2,288,200	2,288,180	City	2,351,649	2,228,247	City	2,105,650	-5.50%	(122,597)
Library	692,000	625,217	Library	692,000	631,958	Library	694,887	9.96%	62,930
Police Pension	853,477	706,149	Police Pension	825,413	825,413	Police Pension	966,211	17.06%	140,798
City Debt Service	165,527	165,564	City Debt Service	47,497	47,525	City Debt Service	-	-100.00%	(47,525)
Library Debt Service	<u>749,845</u>	<u>749,843</u>	Library Debt Service	<u>752,770</u>	<u>752,788</u>	Library Debt Service	<u>760,396</u>	<u>1.01%</u>	<u>7,608</u>
Total	4,749,049	4,534,953	Total	4,669,329	4,485,930	Total	4,527,144	0.92%	41,214
less Bonds & Interest	<u>915,372</u>	<u>915,407</u>	less Bonds & Interest	<u>800,267</u>	<u>800,313</u>	less Bonds & Interest	<u>760,396</u>	<u>-4.99%</u>	<u>(39,917)</u>
PTELL Subtotal	3,833,677	3,619,545	PTELL Subtotal	3,869,062	3,685,617	PTELL Subtotal	3,766,748	2.20%	81,131
<i>City (excluding Debt Service)</i>		2,994,329	<i>City (excluding Debt Service)</i>	3,177,062	3,053,660	<i>City (excluding Debt Service)</i>	3,071,861	0.60%	18,201
<i>Library (excluding Debt Service)</i>		625,217	<i>Lib (excluding Debt Service)</i>	692,000	631,958	<i>Lib (excluding Debt Service)</i>	694,887	9.96%	62,930
<u>City Debt Service Levy Breakout</u>			<u>City Debt Service Levy Breakout</u>			<u>City Debt Service Levy Breakout</u>			
Series 2014B - Debt Service Fund	\$	<u>165,564</u>	Series 2014B - Debt Service Fund	\$	<u>47,525</u>	Series 2014B - Debt Service Fund	\$	<u>-</u>	
Total	\$	165,564	Total	\$	47,525	Total	\$	-	

2016 Tax Levy - Estimated (Separate)

(Limiting Rate Applied to City & Library)

	<u>2014 Rate</u> <u>Setting EAV</u>	<u>% Change over Prior</u> <u>Yr EAV</u>		<u>2015 Rate</u> <u>Setting EAV</u>	<u>% Change over</u> <u>Prior Yr EAV</u>		<u>2016</u> <u>Estimated EAV</u>	<u>% Change over</u> <u>Prior Yr EAV</u>
Farm	\$ 2,743,283	4.78%	Farm	\$ 2,861,401	4.31%	Farm	\$ 2,952,524	3.18%
Residential	\$ 310,655,449	-0.21%	Residential	\$ 320,914,471	3.30%	Residential	\$ 356,059,390	10.95%
Commercial	\$ 90,744,145	-8.74%	Commercial	\$ 84,529,087	-6.85%	Commercial	\$ 89,284,033	5.63%
Industrial	\$ 12,668,201	90.30%	Industrial	\$ 13,000,039	2.62%	Industrial	\$ 14,944,732	14.96%
State Railroad	\$ 17,328	0.00%	State Railroad	\$ 17,329	0.01%	State Railroad	\$ 17,329	0.00%
Total	\$ 416,828,406	-0.77%	Estimated Total	\$ 421,322,327	1.08%	Estimated Total	\$ 463,258,008	9.95%

	<u>2014</u> <u>Rate</u>	<u>2014</u> <u>Levy Request</u>	<u>2014</u> <u>Levy Extension</u>		<u>2015</u> <u>Rate</u>	<u>2015</u> <u>Levy Request</u>	<u>2015</u> <u>Levy Extension</u>		<u>2016</u> <u>Rate</u>	<u>2016</u> <u>Levy Request</u>	<u>% Change over</u> <u>Prior Yr Ext.</u>	<u>\$ Change over</u> <u>Prior Yr Ext.</u>
Corporate	0.25026	\$ 1,043,200	\$ 1,043,155		0.23795	\$ 1,043,200	\$ 1,002,536		0.21641	\$ 1,002,536	0.00%	\$ (0)
Bonds & Interest	0.03972	165,527	165,564		0.01128	47,497	47,525		0.00000	-	-100.00%	(47,525)
IMRF Pension	0.10795	450,000	449,966		0.00000	-	-		0.00000	-	-	-
Police Protection	0.08397	350,000	350,011		0.24069	1,088,449	1,014,080		0.19696	912,438	-10.02%	(101,642)
Police Pension	0.16941	853,477	706,149		0.19591	825,413	825,413		0.20857	966,211	17.06%	140,798
Audit	0.00720	30,000	30,012		0.00686	30,000	28,903		0.00648	30,000	3.80%	1,097
Liability Insurance	0.00960	40,000	40,016		0.00914	40,000	38,509		0.00863	40,000	3.87%	1,491
Social Security	0.07197	300,000	299,991		0.03423	150,000	144,219		0.03238	150,000	4.01%	5,781
School Crossing Guard	0.00600	25,000	25,010		0.00000	-	-		0.00000	-	-	-
Unemployment Insurance	0.01200	50,000	50,019		0.00000	-	-		0.00000	-	-	-
Subtotal City	0.75808	\$ 3,307,204	\$ 3,159,893		0.73606	\$ 3,224,559	\$ 3,101,185		0.66943	\$ 3,101,185	0.00%	(0)
Library Operations	0.15000	\$ 692,000	\$ 625,217		0.15000	\$ 692,000	\$ 631,958		0.13942	\$ 645,867	2.20%	\$ 13,910
Library Bonds & Interest	0.17990	749,845	749,843		0.17868	752,770	752,788		0.16414	760,396	1.01%	7,608
Subtotal Library	0.32990	\$ 1,441,845	\$ 1,375,060		0.32868	\$ 1,444,770	\$ 1,384,745		0.30356	\$ 1,406,263	1.55%	21,518
Total City (PTELL & Non-PTELL)	1.08798	\$ 4,749,049	\$ 4,534,953		1.06474	\$ 4,669,329	\$ 4,485,930		0.97299	\$ 4,507,448	0.48%	\$ 21,518
less Bonds & Interest	0.21962	915,372	915,407		0.18996	800,267	800,313		0.16414	760,396	-4.99%	(39,917)
P-TELL Totals	0.86836	\$ 3,833,677	\$ 3,619,545		0.87478	\$ 3,869,062	\$ 3,685,617		0.80885	\$ 3,747,052	1.67%	\$ 61,435

Summary 2016 Tax Levy - Estimated (Separate)

(Limiting Rate Applied to City & Library)

	<u>2014 Requested</u>	<u>2014 Extended</u>		<u>2015 Requested</u>	<u>2015 Extended</u>		<u>2016 Requested</u>	<u>% Inc(Dec) Over Prior Yr Extended</u>	<u>\$ Inc(Dec) Over Prior Yr Extended</u>
City	2,288,200	2,288,180	City	2,351,649	2,228,247	City	2,134,974	-4.19%	(93,273)
Library	692,000	625,217	Library	692,000	631,958	Library	645,867	2.20%	13,910
Police Pension	853,477	706,149	Police Pension	825,413	825,413	Police Pension	966,211	17.06%	140,798
City Debt Service	165,527	165,564	City Debt Service	47,497	47,525	City Debt Service	-	-100.00%	(47,525)
Library Debt Service	<u>749,845</u>	<u>749,843</u>	Library Debt Service	<u>752,770</u>	<u>752,788</u>	Library Debt Service	<u>760,396</u>	<u>1.01%</u>	<u>7,608</u>
Total	4,749,049	4,534,953	Total	4,669,329	4,485,930	Total	4,507,448	0.48%	21,518
less Bonds & Interest	<u>915,372</u>	<u>915,407</u>	less Bonds & Interest	<u>800,267</u>	<u>800,313</u>	less Bonds & Interest	<u>760,396</u>	<u>-4.99%</u>	<u>(39,917)</u>
PTELL Subtotal	3,833,677	3,619,545	PTELL Subtotal	3,869,062	3,685,617	PTELL Subtotal	3,747,052	1.67%	61,435
<i>City (excluding Debt Service)</i>		<i>2,994,329</i>	<i>City (excluding Debt Service)</i>	<i>3,177,062</i>	<i>3,053,660</i>	<i>City (excluding Debt Service)</i>	<i>3,101,185</i>	<i>1.56%</i>	<i>47,525</i>
<i>Library (excluding Debt Service)</i>		<i>625,217</i>	<i>Lib (excluding Debt Service)</i>	<i>692,000</i>	<i>631,958</i>	<i>Lib (excluding Debt Service)</i>	<i>645,867</i>	<i>2.20%</i>	<i>13,910</i>
<u>City Debt Service Levy Breakout</u>			<u>City Debt Service Levy Breakout</u>			<u>City Debt Service Levy Breakout</u>			
Series 2014B - Debt Service Fund	<u>\$ 165,564</u>		Series 2014B - Debt Service Fund	<u>\$ 47,525</u>		Series 2014B - Debt Service Fund	<u>\$ -</u>		
Total	\$ 165,564		Total	\$ 47,525		Total	\$ -		

2016 Tax Levy - Requested (Separate)

(Limiting Rate Applied to City & Library)

	<u>2014 Rate</u> <u>Setting EAV</u>	<u>% Change over Prior</u> <u>Yr EAV</u>		<u>2015 Rate</u> <u>Setting EAV</u>	<u>% Change over</u> <u>Prior Yr EAV</u>		<u>2016</u> <u>Estimated EAV</u>	<u>% Change over</u> <u>Prior Yr EAV</u>
Farm	\$ 2,743,283	4.78%	Farm	\$ 2,861,401	4.31%	Farm	\$ 2,952,524	3.18%
Residential	\$ 310,655,449	-0.21%	Residential	\$ 320,914,471	3.30%	Residential	\$ 356,059,390	10.95%
Commercial	\$ 90,744,145	-8.74%	Commercial	\$ 84,529,087	-6.85%	Commercial	\$ 89,284,033	5.63%
Industrial	\$ 12,668,201	90.30%	Industrial	\$ 13,000,039	2.62%	Industrial	\$ 14,944,732	14.96%
State Railroad	\$ 17,328	0.00%	State Railroad	\$ 17,329	0.01%	State Railroad	\$ 17,329	0.00%
Total	\$ 416,828,406	-0.77%	Estimated Total	\$ 421,322,327	1.08%	Estimated Total	\$ 463,258,008	9.95%

	<u>2014</u> <u>Rate</u>	<u>2014</u> <u>Levy Request</u>	<u>2014</u> <u>Levy Extension</u>		<u>2015</u> <u>Rate</u>	<u>2015</u> <u>Levy Request</u>	<u>2015</u> <u>Levy Extension</u>		<u>2016</u> <u>Rate</u>	<u>2016</u> <u>Levy Request</u>	<u>% Change over</u> <u>Prior Yr Ext.</u>	<u>\$ Change over</u> <u>Prior Yr Ext.</u>
Corporate	0.25026	\$ 1,043,200	\$ 1,043,155		0.23795	\$ 1,043,200	\$ 1,002,536		0.21641	\$ 1,002,536	0.00%	\$ (0)
Bonds & Interest	0.03972	165,527	165,564		0.01128	47,497	47,525		0.00000	-	-100.00%	(47,525)
IMRF Pension	0.10795	450,000	449,966		0.00000	-	-		0.00000	-	-	-
Police Protection	0.08397	350,000	350,011		0.24069	1,088,449	1,014,080		0.19696	912,438	-10.02%	(101,642)
Police Pension	0.16941	853,477	706,149		0.19591	825,413	825,413		0.20857	966,211	17.06%	140,798
Audit	0.00720	30,000	30,012		0.00686	30,000	28,903		0.00648	30,000	3.80%	1,097
Liability Insurance	0.00960	40,000	40,016		0.00914	40,000	38,509		0.00863	40,000	3.87%	1,491
Social Security	0.07197	300,000	299,991		0.03423	150,000	144,219		0.03238	150,000	4.01%	5,781
School Crossing Guard	0.00600	25,000	25,010		0.00000	-	-		0.00000	-	-	-
Unemployment Insurance	0.01200	50,000	50,019		0.00000	-	-		0.00000	-	-	-
Subtotal City	0.75808	\$ 3,307,204	\$ 3,159,893		0.73606	\$ 3,224,559	\$ 3,101,185		0.66943	\$ 3,101,185	0.00%	(0)
Library Operations	0.15000	\$ 692,000	\$ 625,217		0.15000	\$ 692,000	\$ 631,958		0.14938	\$ 692,000	9.50%	\$ 60,043
Library Bonds & Interest	0.17990	749,845	749,843		0.17868	752,770	752,788		0.16414	760,396	1.01%	7,608
Subtotal Library	0.32990	\$ 1,441,845	\$ 1,375,060		0.32868	\$ 1,444,770	\$ 1,384,745		0.31352	\$ 1,452,396	4.89%	67,651
Total City (PTELL & Non-PTELL)	1.08798	\$ 4,749,049	\$ 4,534,953		1.06474	\$ 4,669,329	\$ 4,485,930		0.98295	\$ 4,553,581	1.51%	\$ 67,651
less Bonds & Interest	0.21962	915,372	915,407		0.18996	800,267	800,313		0.16414	760,396	-4.99%	(39,917)
P-TELL Totals	0.86836	\$ 3,833,677	\$ 3,619,545		0.87478	\$ 3,869,062	\$ 3,685,617		0.81881	\$ 3,793,185	2.92%	\$ 107,568

Summary 2016 Tax Levy - Requested (Separate)

(Limiting Rate Applied to City & Library)

	<u>2014 Requested</u>	<u>2014 Extended</u>		<u>2015 Requested</u>	<u>2015 Extended</u>		<u>2016 Requested</u>	<u>% Inc(Dec) Over Prior Yr Extended</u>	<u>\$ Inc(Dec) Over Prior Yr Extended</u>
City	2,288,200	2,288,180	City	2,351,649	2,228,247	City	2,134,974	-4.19%	(93,273)
Library	692,000	625,217	Library	692,000	631,958	Library	692,000	9.50%	60,043
Police Pension	853,477	706,149	Police Pension	825,413	825,413	Police Pension	966,211	17.06%	140,798
City Debt Service	165,527	165,564	City Debt Service	47,497	47,525	City Debt Service	-	-100.00%	(47,525)
Library Debt Service	<u>749,845</u>	<u>749,843</u>	Library Debt Service	<u>752,770</u>	<u>752,788</u>	Library Debt Service	<u>760,396</u>	<u>1.01%</u>	<u>7,608</u>
Total	4,749,049	4,534,953	Total	4,669,329	4,485,930	Total	4,553,581	1.51%	67,651
less Bonds & Interest	<u>915,372</u>	<u>915,407</u>	less Bonds & Interest	<u>800,267</u>	<u>800,313</u>	less Bonds & Interest	<u>760,396</u>	<u>-4.99%</u>	<u>(39,917)</u>
PTELL Subtotal	3,833,677	3,619,545	PTELL Subtotal	3,869,062	3,685,617	PTELL Subtotal	3,793,185	2.92%	107,568
<i>City (excluding Debt Service)</i>		2,994,329	<i>City (excluding Debt Service)</i>	3,177,062	3,053,660	<i>City (excluding Debt Service)</i>	3,101,185	1.56%	47,525
<i>Library (excluding Debt Service)</i>		625,217	<i>Lib (excluding Debt Service)</i>	692,000	631,958	<i>Lib (excluding Debt Service)</i>	692,000	9.50%	60,043
<u>City Debt Service Levy Breakout</u>			<u>City Debt Service Levy Breakout</u>			<u>City Debt Service Levy Breakout</u>			
Series 2014B - Debt Service Fund	\$	<u>165,564</u>	Series 2014B - Debt Service Fund	\$	<u>47,525</u>	Series 2014B - Debt Service Fund	\$	<u>-</u>	
Total	\$	165,564	Total	\$	47,525	Total	\$	-	

**PUBLIC NOTICE OF
PROPOSED PROPERTY TAX LEVY
FOR THE UNITED CITY OF YORKVILLE**

I. A public hearing to approve a proposed property tax levy increase by THE UNITED CITY OF YORKVILLE for 2016 will be held November 22, 2016 at 7:00 P.M. at the City Council Chambers, 800 Game Farm Road, Yorkville, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Bart Olson, City Administrator, or Lisa Pickering, Deputy City Clerk, 800 Game Farm Road, Yorkville, Illinois (630) 553-4350.

II. The corporate and special purpose property taxes extended for 2015 were \$3,685,617.

The proposed corporate and special purpose property taxes to be levied for 2016 are \$3,793,185. This represents a 2.92% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2015 were \$800,313.

The estimated property taxes to be levied for debt service and public building commission leases for 2016 are \$760,396. This represents a 4.99% decrease over the previous year.

IV. The total property taxes extended or abated for 2015 were \$4,485,930.

The estimated total property taxes to be levied for 2016 are \$4,553,581. This represents a 1.51% increase over the previous year.

Tax Computation Report

Kendall County

Taxing District VCYV - CITY OF YORKVILLE

Equalization Factor 1.000000

Property Type	Total EAV	Rate Setting EAV
Farm	2,861,401	2,861,401
Residential	321,025,679	320,914,471
Commercial	86,862,242	84,529,087
Industrial	13,000,039	13,000,039
Mineral	0	0
State Railroad	17,329	17,329
Local Railroad	0	0
County Total	423,766,690	421,322,327
Total + Overlap	423,766,690	421,322,327

PTELL Values	
Annexation EAV	0
Disconnection EAV	0
Recovered TIF EAV	0
Agg. Ext. Base (2014)	2,994,329
Limiting Rate	0.72478
% of Burden	0.00%
TIF Increment	2,444,363
New Property	4,879,056
New Property (Overlap)	0
Total New Property	4,879,056

Road and Bridge Transfer

Road District	Fund	Amount Extended
TTBRRD - BRISTOL ROAD DISTRI	999	\$102,126.37
TTKERD - KENDALL ROAD DISTR	999	\$44,358.51
Total		\$146,484.88

Fund/Name	Levy Request	Max. Rate	Calc. Rate	Actual Rate	Non-PTELL Extension	PTELL Factor	Limited Rate	% Burden Rate	Kendall County Total Extension	Percent
** 001 CORPORATE	1,043,200	0.43750	0.247601	0.24761	\$1,043,236.21	1.00000	0.23795	0.00000	\$1,002,536.48	32.3276
003 BONDS & INTEREST	47,497	0.00000	0.011273	0.01128	\$47,525.16	1.00000	0.01128	0.00000	\$47,525.16	1.5325
** 005 I.M.R.F	0	0.00000	0.000000	0.00000	\$0.00	1.00000	0.00000	0.00000	\$0.00	0.0000
** 014 POLICE PROTECTION	1,088,449	0.60000	0.258341	0.25835	\$1,088,486.23	1.00000	0.24069	0.00000	\$1,014,080.71	32.6998
** 015 POLICE PENSION	825,413	0.00000	0.195910	0.19591	\$825,412.57	1.00000	0.19591	0.00000	\$825,412.57	26.6160
** 025 GARBAGE	0	0.20000	0.000000	0.00000	\$0.00	1.00000	0.00000	0.00000	\$0.00	0.0000
** 027 AUDIT	30,000	0.00000	0.007120	0.00712	\$29,998.15	1.00000	0.00686	0.00000	\$28,902.71	0.9320
** 035 LIABILITY INSURANCE	40,000	0.00000	0.009494	0.00950	\$40,025.62	1.00000	0.00914	0.00000	\$38,508.86	1.2417
** 047 SOC SEC	150,000	0.00000	0.035602	0.03561	\$150,032.88	1.00000	0.03423	0.00000	\$144,218.63	4.6504
** 048 SCHOOL CROSS GUARD	0	0.02000	0.000000	0.00000	\$0.00	1.00000	0.00000	0.00000	\$0.00	0.0000
** 060 UNEMPLOYMENT INS	0	0.00000	0.000000	0.00000	\$0.00	1.00000	0.00000	0.00000	\$0.00	0.0000
** 999 ROAD & BRIDGE TRANSFE	0	0.00000	0.000000	0.00000	\$0.00	1.00000	0.00000	0.00000	\$0.00	0.0000
Totals (Capped)	3,177,062		0.754088	0.75410	\$3,177,191.68		0.72478	0.00000	\$3,053,859.90	98.4675
Totals (Not Capped)	67,497		0.011273	0.01128	\$47,525.16		0.01128	0.00000	\$47,525.16	1.5325
Totals (All)	3,224,559		0.765341	0.76538	\$3,224,716.82		0.73606	0.00000	\$3,101,385.12	100.0000

** Subject to PTELL

I agree with the above figures

Signature

Taxing District VCYV - CITY OF YORKVILLE

Taxing Body

Title:

E-Mail Address:

Phone Number:

Fax Number:

Financial Director
 rfredrickson@yorkville.il.us
 (630) 553-1534
 (630) 553-7575

Tax Computation Report Kendall County

Taxing District LYYV - YORKVILLE LIBRARY

Equalization Factor 1.000000

Property Type	Total EAV	Rate Setting EAV
Farm	2,861,401	2,861,401
Residential	321,025,679	320,914,471
Commercial	86,862,242	84,529,087
Industrial	13,000,039	13,000,039
Mineral	0	0
State Railroad	0	0
Local Railroad	0	0
County Total	423,749,361	421,304,998
Total + Overlap	423,749,361	421,304,998

PTELL Values	
Annexation EAV	0
Disconnection EAV	0
Recovered TIF EAV	0
Agg. Ext. Base (2012)	664,658
Limiting Rate	0.16089
% of Burden	0.00%
TIF Increment	2,444,363
New Property	4,879,056
New Property (Overlap)	0
Total New Property	4,879,056

Fund/Name	Levy Request	Max. Rate	Calc. Rate	Actual Rate	Non-PTELL Extension	PTELL Factor	Limited Rate	% Burden Rate	Kendall County Total Extension	Percent
003 BONDS & INTEREST	752,770	0.00000	0.178676	0.17868	\$752,787.77	1.00000	0.17868	0.00000	\$752,787.77	54.3629
** 016 LIBRARY	692,000	0.15000	0.164252	0.15000	\$631,957.50	1.00000	0.15000	0.00000	\$631,957.50	45.6371
Totals (Capped)	692,000		0.164252	0.15000	\$631,957.50		0.15000	0.00000	\$631,957.50	45.6371
Totals (Not Capped)	752,770		0.178676	0.17868	\$752,787.77		0.17868	0.00000	\$752,787.77	54.3629
Totals (All)	1,444,770		0.342928	0.32868	\$1,384,745.27		0.32868	0.00000	\$1,384,745.27	100.0000

** Subject to PTELL

I agree with the above figures

Signature

Taxing District LYYV - YORKVILLE LIBRARY

Taxing Body

Title:

E-Mail Address:

Phone Number:

Fax Number:

Finance Director
 fredrickson@yorkville.il.us
 (630) 557-8554
 (630) 557-7575



CITY OF YORKVILLE
YORKVILLE POLICE PENSION FUND

Actuarial Valuation Report

For the Year

Beginning May 1, 2016

And Ending April 30, 2017

Timothy W. Sharpe, Actuary, Geneva, IL (630) 262-0600

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INTRODUCTION

Police-sworn personnel of the City of Yorkville are covered by the Police Pension Plan that is a defined-benefit, single-employer pension plan. The purpose of this report is to provide to the Intended Users of this report, specifically the Intended Users are the City Officials, the Pension Board and the City and Pension Board auditors, the reporting requirements of the Illinois Pension Code, the GASB Statements No. 25 & 27 and 67 & 68 financial information and related actuarial information for the year stated in this report. This report is not intended for distribution or usage to or by anyone who is not an Intended User and should not be used for any other purpose.

The valuation results reported herein are based on the employee data, plan provisions and the financial data provided by the City. The actuary has relied on this information and does not assume responsibility for the accuracy or completeness of this information. I hereby certify that to the best of my knowledge this report is complete and accurate and fairly presents the actuarial position of the Fund in accordance with generally accepted actuarial principles and procedures. In my opinion, the assumptions used are reasonably related to the experience of the Plan and to reasonable expectations. A reasonable request for supplementary information not included in this report should be directed to the undersigned actuary.

The actuary cautions the Intended Users of the possibility of uncertainty or risks in any of the results in this report.

I, Timothy W. Sharpe, am an Enrolled Actuary and a member of the American Academy of Actuaries, and I meet the Qualifications Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,



Timothy W. Sharpe, EA, MAAA
Enrolled Actuary No. 14-4384

9/7/2016

Date

SUMMARY OF RESULTS

There was a change with respect to Actuarial Assumptions from the prior year to reflect revised expectations with respect to mortality rates. The mortality rates have been changed to the RP 2014 Mortality Table (BCHA) projected to 2016 using improvement scale MP-2015.

The Retirement Plans Experience Committee of the Society of Actuaries (RPEC) presented an update to Mortality Improvement Scale MP-2014, which was released in October 2014. This updated scale was created using two additional years of historical data and the same RPEC 2014 model that was used to produce Scale MP-2014. For clarity, the updated mortality improvement scale is called MP-2015.

Within the MP-2014 report, RPEC indicated an intention to publish updated improvement scales at least triennially. Subsequent to the development of Scale MP-2014, the Social Security Administration (SSA) released two years of additional mortality data. To reflect this latest available data, RPEC is now publishing this 2015 update and intends on providing future annual updates to the model as soon as practicable following the public release of updated data upon which the model is constructed.

There were no changes with respect to Plan Provisions or Actuarial Methods from the prior year.

Based on the plan sponsor's funding policy and future expected plan contributions and funded status, the plan is to be expected to produce adequate assets to make benefit payments when they are due.

The benefit payment default risk or the financial health of the plan sponsor was not deemed to be material.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law.

Due to the limited scope of the actuary's assignment, the actuary did not perform an analysis of the potential range of such future measurements.

SUMMARY OF RESULTS (Continued)

There were no unexpected changes with respect to the participants included in this actuarial valuation (1 new member, 1 termination, 0 retirements, 0 incidents of disability, annual payroll increase 3.4%, average salary increase 3.4%).

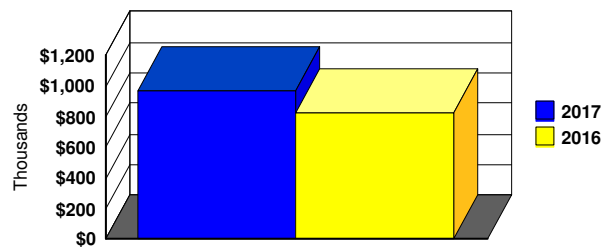
There were no unexpected changes with respect to the Fund's investments from the prior year (annual investment return -0.46%).

The City's Tax Levy Requirement has increased from \$825,413 last year to \$966,211 this year (17.1%). The increase in the Tax Levy is due to the increase in salaries, the investment return was less than assumed and the changes to the assumptions. The Percent Funded has decreased from 41.0% last year to 39.5% this year.

SUMMARY OF RESULTS (Continued)

	For Year Ending April 30	
	<u>2017</u>	<u>2016</u>
Tax Levy Requirement	\$ 966,211	\$ 825,413
	as of May 1	
	<u>2016</u>	<u>2015</u>
City Normal Cost	344,400	319,149
Anticipated Employee Contributions	227,429	220,016
Accrued Liability	18,565,358	15,895,133
Actuarial Value of Assets	7,326,544	6,513,560
Unfunded Accrued Liability/(Surplus)	11,238,814	9,381,573
Amortization of Unfunded Accrued Liability/(Surplus)	558,601	452,265
Percent Funded	39.5%	41.0%
Annual Payroll	\$ 2,294,948	\$ 2,220,146

TAX LEVY REQUIREMENT
as of April 30

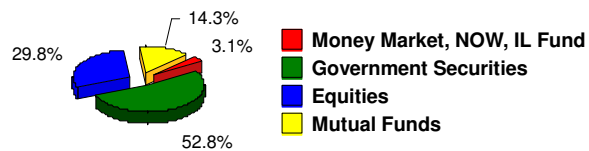


ACTUARIAL VALUATION OF ASSETS

		as of May 1	
	<u>2016</u>		<u>2015</u>
Money Market, NOW, IL Fund	\$ 213,240	\$	254,659
Government Securities	3,616,708		3,331,928
Equities	2,045,645		1,984,980
Mutual Funds	980,038		826,435
Interest Receivable	27,184		26,393
Miscellaneous Receivable/(Payable)	<u>(1,648)</u>		<u>(1,648)</u>
Market Value of Assets	<u>6,881,167</u>		<u>6,422,745</u>
Actuarial Value of Assets	\$ 7,326,544	\$	6,513,560
FYE 2013-2016 (Gain)/Loss: \$52,833; \$137,607; (\$29,983); \$497,196			

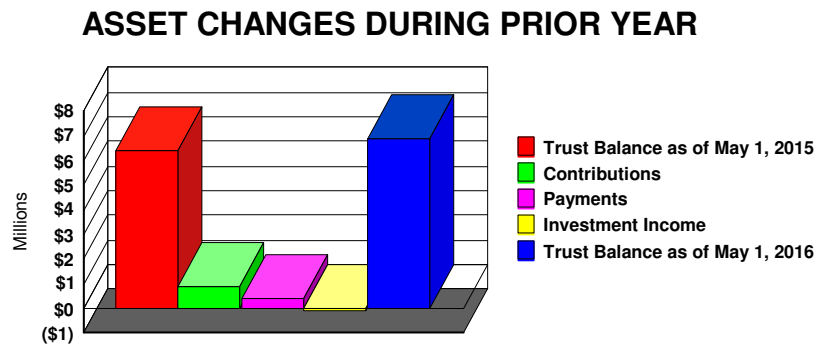
SUMMARY OF ASSETS

As Of May 1, 2016



ASSET CHANGES DURING PRIOR YEAR

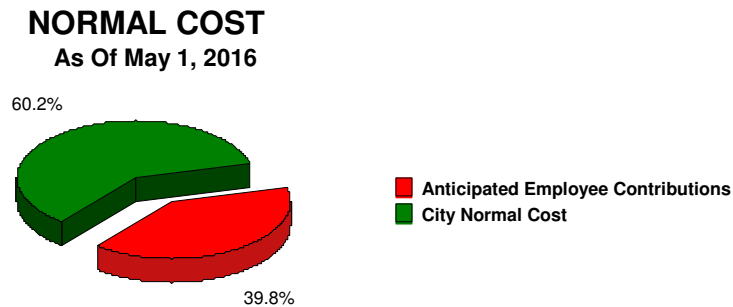
Trust Balance as of May 1, 2015		\$	6,422,745
Contributions			
City	722,940		
Employee	<u>222,736</u>		
Total			945,676
Payments			
Benefit Payments	443,314		
Expenses	<u>13,448</u>		
Total			456,763
Investment Income			<u>(30,492)</u>
Trust Balance as of May 1, 2016		\$	<u>6,881,167</u>
Approximate Annual Rate of Return			-0.46%



NORMAL COST

The Normal Cost is the actuarial present value of the portion of the projected benefits that are expected to accrue during the year based upon the actuarial valuation method and actuarial assumptions employed in the valuation.

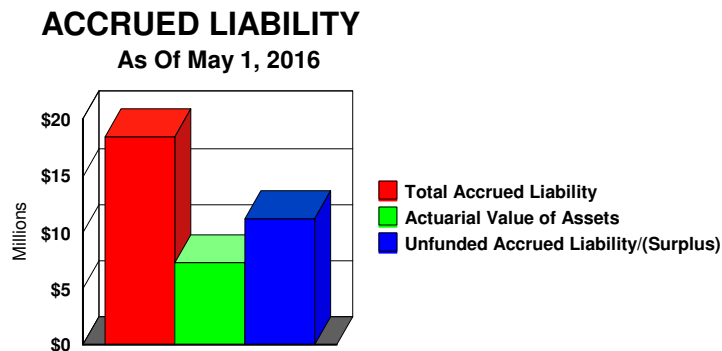
		as of May 1	
		<u>2016</u>	<u>2015</u>
Total Normal Cost	\$	571,829	\$ 539,165
Anticipated Employee Contributions		<u>227,429</u>	<u>220,016</u>
City Normal Cost		<u>344,400</u>	<u>319,149</u>
Normal Cost Payroll	\$	2,294,948	\$ 2,220,146
City Normal Cost Rate		15.01%	14.38%
Total Normal Cost Rate		24.92%	24.29%



ACCRUED LIABILITY

The Accrued Liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and actuarial assumptions employed in the valuation. The Unfunded Accrued Liability is the excess of the Accrued Liability over the Actuarial Value of Assets.

	as of May 1	
Accrued Liability	<u>2016</u>	<u>2015</u>
Active Employees	\$ 10,970,585	\$ 9,243,308
Children Annuities	0	0
Disability Annuities	0	0
Retirement Annuities	7,477,707	6,551,619
Surviving Spouse Annuities	0	0
Terminated Vested Annuities	<u>117,066</u>	<u>100,206</u>
Total Annuities	7,594,773	6,651,825
Total Accrued Liability	18,565,358	15,895,133
Actuarial Value of Assets	<u>7,326,544</u>	<u>6,513,560</u>
Unfunded Accrued Liability/(Surplus)	\$ <u>11,238,814</u>	\$ <u>9,381,573</u>
Percent Funded	39.5%	41.0%

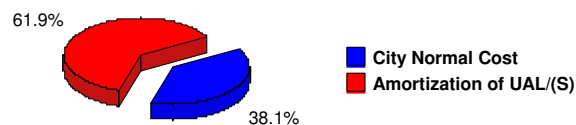


TAX LEVY REQUIREMENT

The Public Act 096-1495 Tax Levy Requirement is determined as the annual contribution necessary to fund the normal cost, plus the amount to amortize the excess (if any) of ninety percent (90%) of the accrued liability over the actuarial value of assets as a level percentage of payroll over a thirty (30) year period which commenced in 2011, plus an adjustment for interest. The 100% amortization amount is equal to the amount to amortize the unfunded accrued liability as a level percentage of payroll over a thirty (30) year period which commenced in 2011.

	For Year Ending April 30	
	<u>2017</u>	<u>2016</u>
City Normal Cost as of Beginning of Year	\$ 344,400	\$ 319,149
Amortization of Unfunded Accrued Liability/(Surplus)	558,601	452,265
Interest for One Year	<u>63,210</u>	<u>53,999</u>
Tax Levy Requirement as of End of Year	\$ <u>966,211</u>	\$ <u>825,413</u>
Public Act 096-1495 Tax Levy Requirement		
1) Normal Cost (PUC)	402,647	341,985
2) Accrued Liability (PUC)	17,726,967	15,239,618
3) Amortization Payment	428,822	347,198
4) Interest for One Year	58,203	48,243
5) PA 096-1495 Tax Levy Requirement (1 + 3 + 4)	\$ 889,672	737,426

TAX LEVY REQUIREMENT For Fiscal Year Ending April 30, 2017



SUMMARY OF PLAN PARTICIPANTS

The actuarial valuation of the Plan is based upon the employee data furnished by the City. The information provided for Active participants included:

Name
Sex
Date of Birth
Date of Hire
Compensation
Employee Contributions

The information provided for Inactive participants included:

Name
Sex
Date of Birth
Date of Pension Commencement
Monthly Pension Benefit
Form of Payment

Membership	<u>2016</u>	<u>2016</u>	<u>2015</u>	<u>2015</u>
Current Employees				
Vested	21		17	
Nonvested	<u>9</u>		<u>13</u>	
Total	<u>30</u>		<u>30</u>	
Inactive Participants		<u>Annual Benefits</u>		<u>Annual Benefits</u>
Children	0 \$	0	0 \$	0
Disabled Employees	0	0	0	0
Retired Employees	6	452,093	6	420,296
Surviving Spouses	0	0	0	0
Terminated Vesteds	<u>1</u>	<u>25,834</u>	<u>1</u>	<u>25,834</u>
Total	<u>7</u>	<u>477,927</u>	<u>7</u>	<u>446,130</u>
Annual Payroll	\$	2,294,948	\$	2,220,146

SUMMARY OF PLAN PARTICIPANTS (Continued)

Age and Service Distribution

Service Age	0-4	5-9	10-14	15-19	20-24	25-29	30+	Total	Salary
20-24									
25-29	5							5	58,955
30-34	1	5						6	72,691
35-39	1	3	4	1				9	75,278
40-44	1		1	1				3	75,413
45-49				2	4			6	95,782
50-54								0	
55-59								0	
60+			1					1	85,596
Total	<u>8</u>	<u>8</u>	<u>6</u>	<u>4</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>30</u>	<u>76,498</u>
Salary	61,295	73,751	80,079	80,018	103,509				

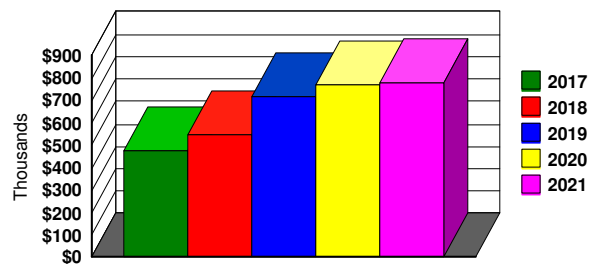
Average Age: 37.5 Average Service: 10.2 Average Future Service: 11.4

DURATION (years) Active Members: 21.3 Retired Members: 12.4 All Members: 17.6

PROJECTED PENSION PAYMENTS

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$477,772	\$547,401	\$713,794	\$771,522	\$781,357

PROJECTED PENSION PAYMENTS 2017-2021



SUMMARY OF PLAN PROVISIONS

The Plan Provisions have not been changed from the prior year.

The City of Yorkville Police Pension Fund was created and is administered as prescribed by "Article 3. Police Pension Fund - Municipalities 500,000 and Under" of the Illinois Pension Code (Illinois Compiled Statutes, 1992, Chapter 40). A brief summary of the plan provisions is provided below.

Employees attaining the age of (50) or more with (20) or more years of creditable service are entitled to receive an annual retirement benefit of (2.5%) of final salary for each year of service up to (30) years, to a maximum of (75%) of such salary.

Employees with at least (8) years but less than (20) years of credited service may retire at or after age (60) and receive a reduced benefit of (2.5%) of final salary for each year of service.

Surviving spouses receive the greater of (50%) of final salary or the employee's retirement benefit.

Employees disabled in the line of duty receive (65%) of final salary.

The monthly pension of a covered employee who retired with (20) or more years of service after January 1, 1977, shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least (55) years, by (3%) of the originally granted pension. Beginning with increases granted on or after July 1, 1993, the second and subsequent automatic annual increases shall be calculated as (3%) of the amount of the pension payable at the time of the increase.

Employees are required to contribute (9.91%) of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than (20) years of service, accumulated employee contributions may be refunded without accumulated interest.

For Employees hired after January 1, 2011, the Normal Retirement age is attainment of age 55 and completion of 10 years of service; Early Retirement age is attainment of age 50, completion of 10 years of service and the Early Retirement Factor is 6% per year; the Employee's Accrued Benefit is based on the Employee's final 8-year average salary not to exceed \$106,800 (as indexed); Cost-of-living adjustments are simple increases (not compounded) of the lesser of 3% or 50% of CPI beginning the later of the anniversary date and age 60; Surviving Spouse's Benefits are 66 2/3% of the Employee's benefit at the time of death.

ACTUARIAL METHODS

The Actuarial Methods employed for this valuation are as follows:

Projected Unit Credit Cost Method (for years beginning on or after 2011 for PA 096-1495)

Under the Projected Unit Credit Cost Method, the Normal Cost is the present value of the projected benefit (including projected salary increases) earned during the year.

The Accrued Liability is the present value of the projected benefit (including projected salary increases) earned as of the actuarial valuation date. The Unfunded Accrued Liability is the excess of the Accrued Liability over the plan's assets. Experience gains or losses adjust the Unfunded Accrued Liability.

Entry Age Normal Cost Method

Under the Entry Age Normal Cost Method the Normal Cost for each participant is computed as the level percentage of pay which, if paid from the earliest age the participant is eligible to enter the plan until retirement or termination, will accumulate with interest to sufficiently fund all benefits under the plan. The Normal Cost for the plan is determined as the sum of the Normal Costs for all active participants.

The Accrued Liability is the theoretical amount that would have accumulated had annual contributions equal to the Normal Cost been paid. The Unfunded Accrued Liability is the excess of the Accrued Liability over the plan's assets. Experience gains or losses adjust the Unfunded Accrued Liability.

ACTUARIAL ASSUMPTIONS

The Actuarial Assumptions used for determining the Tax Levy Requirement and GASB Statements No. 25 & 27 and 67 & 68 Disclosure Information are the same (except where noted) and have been changed from the prior year (discussion on page 4). The methods and assumptions disclosed in this report may reflect statutory requirements and may reflect the responsibility of the Principal and its advisors. Unless specifically noted otherwise, each economic and demographic assumption was selected in accordance with Actuarial Standards of Practice 27 and 35 and may reflect the views and advice of advisors to the Principal. In the event a method or assumption conflicts with the actuary's professional judgment, the method or assumption is identified in this report. The Actuarial Assumptions employed for this valuation are as follows:

Valuation Date	May 1, 2016
Asset Valuation Method	5-year Average Market Value (PA 096-1495)
Investment Return	7.00% net of investment expenses.
Salary Scale	5.00%
Mortality	RP 2014 Mortality Table (BCHA) projected to 2016 using improvement scale MP-2015.
Withdrawal	Based on studies of the Fund and the Department of Insurance, Sample Rates below
Disability	Based on studies of the Fund and the Department of Insurance, Sample Rates below
Retirement	Based on studies of the Fund and the Department of Insurance, Sample Rates below (100% by age 70)
Marital Status	80% Married, Female spouses 3 years younger

ACTUARIAL ASSUMPTIONS (*Continued*)

Sample Annual Rates Per 100 Participants

<u>Age</u>	<u>Withdrawal</u>	<u>Disability</u>	<u>Retirement</u>
20	10.00	0.05	
25	7.50	0.05	
30	5.00	0.22	
35	3.00	0.26	
40	2.00	0.40	
45	2.00	0.65	
50	3.50	0.95	20.00
55	3.50	1.30	25.00
60	3.50	1.65	33.00
65	3.50	2.00	50.00
70			100.00

STATEMENTS NO. 25 & 27 DISCLOSURE INFORMATION

The Governmental Accounting Standards Board (GASB) issued Statements No. 25 & 27 that established generally accepted accounting principles for the annual financial statements for defined benefit pension plans. The required information is as follows:

Membership in the plan consisted of the following as of:

	<u>April 30, 2016</u>	<u>April 30, 2015</u>
Retirees and beneficiaries receiving benefits	6	6
Terminated plan members entitled to but not yet receiving benefits	1	1
Active vested plan members	21	17
Active nonvested plan members	<u>9</u>	<u>13</u>
Total	<u>37</u>	<u>37</u>
Number of participating employers	1	1

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
04/30/14	5,598,573	14,306,459	8,707,886	39.1%	2,136,901	407.5%
04/30/15	6,422,745	15,895,133	9,472,388	40.4%	2,220,146	426.7%
04/30/16	6,881,167	18,565,358	11,684,191	37.1%	2,294,948	509.1%

GASB STATEMENTS NO. 25 & 27 DISCLOSURE INFORMATION (Continued)

ANNUAL PENSION COST AND NET PENSION OBLIGATION

	<u>April 30, 2016</u>	<u>April 30, 2015</u>
Annual required contribution	722,940	571,437
Interest on net pension obligation	42,367	45,054
Adjustment to annual required contribution	<u>(29,733)</u>	<u>(30,713)</u>
Annual pension cost	735,574	585,778
Contributions made	<u>722,940</u>	<u>624,168</u>
Increase (decrease) in net pension obligation	12,634	(38,390)
Net pension obligation beginning of year	<u>605,245</u>	<u>643,635</u>
Net pension obligation end of year	<u>617,879</u>	<u>605,245</u>

THREE-YEAR TREND INFORMATION

<u>Fiscal</u> <u>Year</u> <u>Ending</u>	<u>Annual</u> <u>Pension</u> <u>Cost (APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net</u> <u>Pension</u> <u>Obligation</u>
04/30/14	531,678	98.6%	643,635
04/30/15	585,778	106.6%	605,245
04/30/16	735,574	98.3%	617,879

GASB STATEMENTS NO. 25 & 27 DISCLOSURE INFORMATION (Continued)

FUNDING POLICY AND ANNUAL PENSION COST

Contribution rates:

City	31.50%	28.11%
Plan members	9.91%	Same

Annual pension cost	735,574	585,778
---------------------	---------	---------

Contributions made	722,940	624,168
--------------------	---------	---------

Actuarial valuation date	04/30/2016	04/30/2015
--------------------------	------------	------------

Actuarial cost method	Entry age	Same
-----------------------	-----------	------

Amortization period	Level percentage of pay, closed	Same
---------------------	---------------------------------	------

Remaining amortization period	25 years	26 years
-------------------------------	----------	----------

Asset valuation method	Market	Same
------------------------	--------	------

Actuarial assumptions:

Investment rate of return*	7.00%	Same
----------------------------	-------	------

Projected salary increases*	5.00%	Same
-----------------------------	-------	------

*Includes inflation at	2.50%	Same
------------------------	-------	------

Cost-of-living adjustments	Tier 1: 3.00% per year, compounded Tier 2: 2.00% per year, simple	Same
----------------------------	--	------

GASB STATEMENTS NO. 67 & 68 DISCLOSURE INFORMATION

Plan Membership	April 30, 2016
Inactive plan members or beneficiaries currently receiving benefits	6
Inactive plan members entitled to but not yet receiving benefits	1
Active plan members	<u>30</u>
Total	<u>37</u>

Net Pension Liability of the City	
Total pension liability	18,565,358
Plan fiduciary net position	6,881,167
City's net pension liability	11,684,191
Plan fiduciary net position as a percentage of the total pension liability	37.06%

Actuarial Assumptions	
Inflation	2.50%
Salary increases	5.00%
Investment rate of return	7.00% net of expenses

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
	1% Decrease	Current Discount Rate	1% Increase
	6.00%	7.00%	8.00%
Net Pension Liability	14,744,597	11,684,191	9,223,326

GASB STATEMENTS NO. 67 & 68 DISCLOSURE INFORMATION (continued)

Schedule of Changes in the City's Net Pension Liability and Related Ratios

Total Pension Liability	April 30, 2016
Service cost	576,907
Interest	1,097,143
Changes of benefit terms	0
Differences between expected and actual experience	322,766
Changes of assumptions	1,116,723
Benefit payments, including refunds of member contributions	443,314
Net change in total pension liability	2,670,225
Total pension liability - beginning	15,895,133
Total pension liability - ending	18,565,358
Plan Fiduciary Net Position	
Contributions - employer	722,940
Contributions - member	222,736
Net investment income	(30,492)
Benefit payments, including refunds of member contributions	443,314
Administrative expense	13,448
Other	0
Net change in plan fiduciary net position	458,421
Plan fiduciary net position - beginning	6,422,745
Plan fiduciary net position - ending	6,881,167
City's net pension liability	11,684,191
Plan fiduciary net position as a percentage of the total pension liability	37.06%
Covered-employee payroll	2,294,948
City's net pension liability as a percentage of covered-employee payroll	509.13%

GASB STATEMENTS NO. 67 & 68 DISCLOSURE INFORMATION (continued)

Schedule of City Contributions

	April 30, 2016
Actuarially determined contribution	722,940
Contributions in relation to the actuarially determined contribution	722,940
Contribution deficiency (Excess)	0
Covered-employee payroll	2,294,948
Contributions as a percentage of covered-employee payroll	31.50%

Notes to schedule

Valuation date April 30, 2016

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Pay
Remaining amortization period	25 years
Asset valuation method	Market Value
Inflation	3.00%
Salary increases	5.00%
Investment rate of return	7.00%
Retirement age	50-70
Mortality	RP 2014 projected to 2016
Other	

Mortality rates were based on the RP 2014 Mortality Table (BCHA) projected to 2016 using improvement scale MP-2015. The other non-economic actuarial assumptions used in the April 30, 2016 valuation were based on the results of an actuarial experience study conducted by the Illinois Department of Insurance dated September 26, 2012.

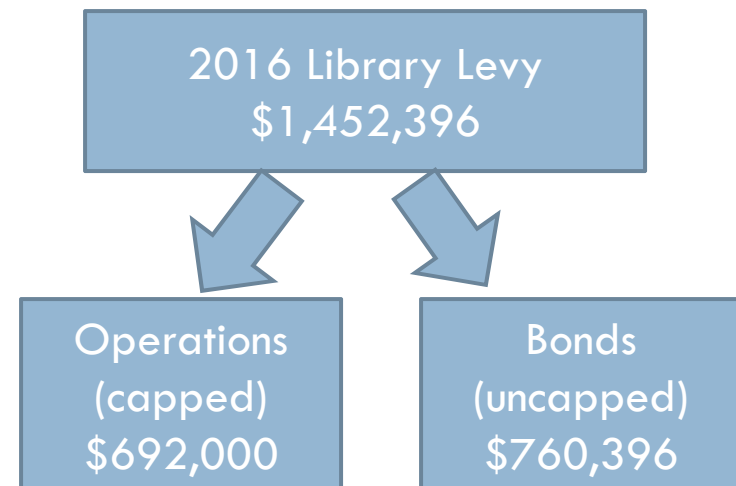
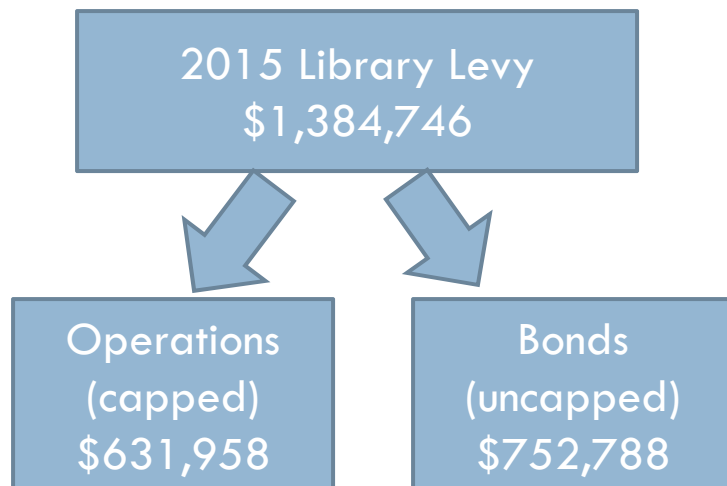
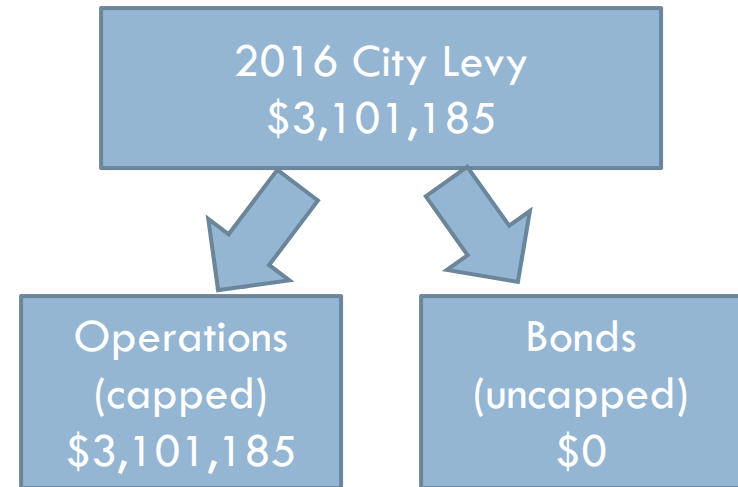
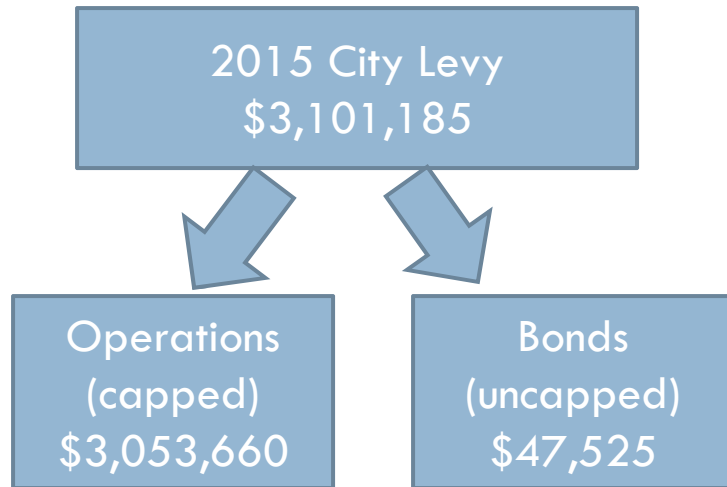
UNITED CITY OF YORKVILLE

Property Tax Levy Presentation

City Council

November 22, 2016

Property Tax Extension, as published



Property Tax Extension

- Library Board sets its own levy, by law
- Library property tax maximum rate is \$0.15 per \$100 EAV, by law
- Library Board currently is not subjected to a normal property tax cap
 - ▣ If EAV increases 45% from one year to the next, Library Board can collect 45% more property taxes from one year to the next
- Library property taxes are currently combined with the City property taxes under property tax cap calculations
 - ▣ This means if Library property taxes go up 45% from one year to the next, City property taxes must go down a pro-rated amount

Property Tax Extension



- City Staff recommends the Library property taxes be calculated separately from the City property taxes, subjecting the Library property taxes to the normal property tax caps
 - ▣ Property tax caps allow for maximum property tax increases from one year to the next at the rate of inflation only, plus new construction in town

Property Tax Extension



- Exhibit A, 2016 Tax Levy – Estimated (Combined)
 - ▣ City property tax line-item decreases 0.95% or \$29,324
 - ▣ Library property tax line-item increases 5.09% or \$70,538



Library Board
Recommendation

Property Tax Extension



- Exhibit B, 2016 Tax Levy – Estimated (Separate)
 - ▣ City property tax line-item is FLAT or \$0
 - ▣ Library property tax line-item increases 1.55% or \$21,518



City Staff estimate of
actual property taxes

Property Tax Extension



- Exhibit C, 2016 Tax Levy – Requested (Separate)
 - ▣ City property tax line-item is FLAT or \$0
 - ▣ Library property tax line-item increases 4.89% or \$67,651



City Staff
recommendation

Exhibit C, 2016 Tax Levy – Estimated (Separate)

- Staff recommendation
- Tax Levy Ordinance will:
 - ▣ Show Library request of ~4.89% total property tax increase
 - ▣ Direct the County Clerk to calculate the property tax cap for the Library property taxes separately from the City property taxes
- If the City's estimate of the property tax caps are correct, the Library would still receive ~\$13,910 in new property taxes for operations and \$7,608 in new property taxes for bonds

Tax facts



- The City's police pension property tax obligations will increase 17% or \$140,798 from last year
 - ▣ This results in a net loss in revenues available to the general fund

- The average EAV increase on a single property, City-wide is 9.95%
 - ▣ If your home EAV goes up more than 9.95%, your City property taxes will probably go up
 - ▣ If your home EAV goes up less than 9.95%, your City property taxes will probably go down

Tax facts



- The City property tax makes up only 6.3% of your total tax bill.
- The City is not collecting any non-abated property taxes for the first time since tax year 2010

Tax facts

- The City reduced property taxes faster than we communicated:

<u>Communicated</u>		<u>Actual</u>
2% reduction	FY 15	3% reduction
1% reduction	FY 16 (prior FY)	1.66% reduction
1% reduction	FY 17 (current FY)	1.68% reduction
1% reduction	FY 18 (under discussion)	0%

Questions?



- Bart Olson, City Administrator
- 630-553-4350
- bolson@yorkville.il.us



Reviewed By:	
Legal	<input checked="" type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Human Resources	<input type="checkbox"/>
Community Development	<input checked="" type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

EDC #1

Tracking Number

EDC 2016-35

Agenda Item Summary Memo

Title: Resolution Encouraging the United City of Yorkville To Work with the Upper Illinois River Valley Development Authority to Promote Industrial and Commercial Growth

Meeting and Date: City Council – December 13, 2016

Synopsis: See attached memo.

Council Action Previously Taken:

Date of Action: EDC – 12/06/16 Action Taken: Moved forward to CC agenda

Item Number: EDC 2016-35

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Jason Engberg Community Development
Name Department

Agenda Item Notes:

**A RESOLUTION ENCOURAGING THE UNITED CITY OF YORKVILLE,
KENDALL COUNTY, ILLINOIS, TO WORK WITH THE UPPER ILLINOIS
RIVER VALLEY DEVELOPMENT AUTHORITY TO PROMOTE
INDUSTRIAL AND COMMERCIAL GROWTH**

WHEREAS, the United City of Yorkville, Kendall County, Illinois (the “City”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of this State; and,

WHEREAS, the Upper Illinois River Valley Development Authority (“UIRVDA”) is a political subdivision, body politic and municipal corporation of the State of Illinois established to promote industrial, commercial, residential, service, transportation and recreational activities and facilities with such powers as granted to it by the Upper Illinois River Valley Development Authority Act, 70 ILCS 530/1 *et seq.* (the “Act”); and,

WHEREAS, pursuant to the Act, UIRVDA is granted the powers, among other things, to enter into loans, contracts, agreements and mortgages in any matter connected with any of its corporate purposes; to invest its funds; to acquire, own, lease, sell or otherwise dispose of interests in and to real property and in personal property necessary to fulfill its purposes; and,

WHEREAS, pursuant to the Act, UIRVDA may also, by ordinance, designate a portion of its territorial jurisdiction for certification as an Enterprise Zone under the Illinois Enterprise Zone Act in addition to any other enterprise zones which may be created under the Enterprise Zone Act, which area shall have all the privileges and rights of an Enterprise Zone pursuant to the Illinois Enterprise Zone Act, but which shall not be

counted in determining the number of Enterprise Zones to be created in any year pursuant to that Act; and,

WHEREAS, the territorial jurisdiction of UIRVDA includes Grundy, LaSalle, Bureau, Putnam, Kendall, Kane, Lake, McHenry and Marshall Counties; and,

WHEREAS, the Mayor and City Council of the City (the “*Corporate Authorities*”) believe that UIRVDA may be of great assistance in connection with the City’s efforts to develop its commercial, industrial and manufacturing sectors and therefore desires to encourage both existing business and new businesses to utilize the services of UIRVDA , to the maximum extent possible, in order to facilitate the development of new facilities or the expansion of existing facilities within the City’s borders; and,

WHEREAS, in order to encourage businesses to apply to UIRVDA, the City is prepared to share in any application fee of UIRVDA, all as hereinafter provided.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

Section 1. The foregoing preambles are hereby adopted as if fully restated herein.

Section 2. The Corporate Authorities hereby direct the City Administrator to pay one-half (1/2) of the cost of an application to UIRVDA for any business currently operating in the City and considering an expansion or any business desiring to locate in the City and to work with such business and UIRVDA as deemed necessary to accomplish the goals of such business.

Section 3. The City Administrator is hereby directed to forward a copy of this Resolution to UIRVDA.

Section 4. This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

Passed by the City Council of the United City of Yorkville, Kendall County, Illinois
this ____ day of _____, 2016.

CITY CLERK

CARLO COLOSIMO	_____	KEN KOCH	_____
JACKIE MILSCHEWSKI	_____	LARRY KOT	_____
CHRIS FUNKHOUSER	_____	JOEL FRIEDERS	_____
DIANE TEELING	_____	SEAVAR TARULIS	_____

Approved by me, as Mayor of the United City of Yorkville, Kendall County, Illinois,
this ____ day of _____, 2016.

MAYOR

Attest:

City Clerk



Memorandum

To: Economic Development Committee
From: Jason Engberg, Senior Planner
CC: Bart Olson, City Administrator
Krysti J. Barksdale-Noble, Community Development Director
Date: November 30, 2016
Subject: **Potential Enterprise Zone Opportunity**

Summary

The City of Yorkville continuously strives to research and implement strategies to incentivize commercial and industrial businesses within the community. Throughout the region, state and country, all levels of governmental agencies have historically offered economic development incentives to attract business activity, retain employment, encourage investment and spur revitalization in distressed districts. Yorkville has recently been pursuing the opportunity to apply for an Enterprise Zone which is an incentive program provided by the State of Illinois. This memorandum will outline the principles and incentives of an Enterprise Zone as well as describe a unique opportunity the Upper Illinois River Valley Development Authority (UIRVDA) may provide the City.

Illinois Enterprise Zone Background

The original Illinois Enterprise Zone Act (the Act) took effect December 7, 1982. An enterprise zone is a specific area designated by the State of Illinois in cooperation with a local government to receive various tax incentives and other benefits to stimulate economic activity and neighborhood revitalization. The main purpose of the program is to encourage employment growth and retention in the industrial and manufacturing sectors. The Enterprise Zone Program is administered at the state level by the Illinois Department of Commerce and Economic Opportunity (DCEO).

The State only designated a set number (97) of Enterprise Zones in its initial phasing of the zones. These initial zones began expiring in 2015 and will finish expiring by 2019. Instead of allowing communities to reapply for those zones once they expire, the State decided to reevaluate and restructure the program. This caused all existing Enterprise Zones to expire and communities must reapply as new designated zones. This allowed communities which did not have an existing zone a fair chance to apply and receive a new zone.

The Application Process

Staff has been researching the application processes and determining the feasibility for receiving an Enterprise Zone designation. The basic eligibility requirements to apply for a zone are as follows:

1. The proposed zone is a contiguous area;
2. The proposed zone comprises a minimum of 1½ square mile and not more than 12 square miles; and
3. The proposed zone must meet 3 of the qualifying criteria outlined in Section 4(1)(f) of the Act.

While the first two requirements are general and easy to determine, it is the third requirement which requires the most input and information. The Act specifies ten (10) qualifying criteria which all new Enterprise Zones must demonstrate within the proposed zone and Local Labor Market Area (LLMA). There are certain benchmarks each criteria must meet to ensure that the proposed zone will help alleviate certain negative impacts within the area. The Enterprise Zone Criteria includes:

1. **Unemployment Rate** - *All or part of the LLMA has had an annual average unemployment rate of at least 120% of the State's annual average unemployment rate.*
2. **Substantial Employment Opportunities** - *Designation will result in the development of substantial employment opportunities by creating or retaining a minimum aggregate of 1,000 full-time equivalent jobs due to an aggregate investment of \$100,000,000 or more, and will help alleviate the effects of poverty and unemployment within the LLMA.*
3. **Poverty** - *All or part of the LLMA has a poverty rate of at least 20%; 50% or more of children in the LLMA are eligible to participate in the federal free or reduced-price meals program; or 20% or more households in the LLMA receive food stamps.*
4. **Abandoned Coal Mine, Brownfield or Federal Disaster Area** - *the qualifying item must be located in the proposed zone and not the LLMA.*
5. **Large Scale Plant Closings** - *Closings of private or public facilities which affected 50 employees or more.*
6. **Vacant Structures** - *Considers vacant structures for qualification within the LLMA in terms of total square footage.*
7. **Tax Base 5 Year Improvement Plan** - *Demonstrates how zone designation will improve that tax base for the State and the local taxing bodies affected by the proposed zone.*
8. **Public Infrastructure Improvement Plan** - *An inventory of the public infrastructure that demonstrates that significant public infrastructure exists in the LLMA to support economic development.*
9. **Manufacturing Skills Program** - *High schools or community colleges located within the LLMA which are engaged in ACT Work Keys, Manufacturing Skills Standard Certification or industry-based credentials that prepare students for careers qualify.*
10. **Equalized Assessed Valuation (EAV)** - *The change in EAV of industrial or commercial properties in the five (5) years prior to the date of application is equal to or less than 50% of the State average change in EAV for industrial or commercial properties, as applicable, for the same period of time.*

While the application states that you must prove 3 out of these 10 criteria are present to be eligible, the designation process is highly competitive and to be awarded a zone, a community will typically need to prove almost all of these exist within the LLMA and the proposed zone. Additionally, the process requires a public hearing, intergovernmental agreement (if necessary), development goals and objectives, local incentives, and legal description of the zone.

Local Incentives and Exemptions

The types of economic development incentives an Enterprise Zone may provide can be very helpful for spurring new business and providing relief to existing businesses looking to expand. Businesses located in or expanding within an Illinois Enterprise Zone may be eligible for the following State and local tax incentives:

1. Exemption on retailers' occupation tax paid on building materials;
2. An investment tax credit of 0.5% of qualified property;
3. Expanded state sales tax exemptions on purchases of personal property used or consumed in the manufacturing process or in the operation of a pollution control facility;
4. An exemption on the state utility tax for electricity and natural gas; and
5. An exemption on the Illinois Commerce Commission's administrative charge and telecommunication excise tax.

A more in depth analysis of each of these incentives have been attached to this memorandum.

In addition to state incentives, each zone offers local incentives (determined by the applicant) to enhance business development projects. Each zone has a designated local zone administrator responsible for compliance and is available to answer questions.

Upper Illinois River Valley Development Authority

As stated previously, the process to acquire an Enterprise Zone is highly competitive within the State and there are only a certain amount of zones designated each year. While staff has spent time researching the viability of an application, there is no guarantee that the City would be awarded a zone. The Upper Illinois River Valley Development Authority (UIRVDA) offers a possible alternate path to receiving zone designation within the Act itself.

UIRVDA is a general development agency serving the Counties of Bureau, Grundy, Kane, Kendall, LaSalle, Lake, Marshall, McHenry and Putnam and is one of only ten (10) regional development authorities within the State of Illinois. UIRVDA was created by action of the Illinois General Assembly and the Governor. The Authority's financial and supportive powers enable it, with the written approval of the Governor of the State of Illinois, to issue Double-Tax Exempt Bonds for the purpose of developing, constructing, acquiring or improving properties or facilities for business entities locating in or expanding within the territorial jurisdiction of the Authority. The Authority has certain powers granted to it as a municipality as authorized by selected sections of the Illinois Municipal Code including the power to enter into contracts and intergovernmental agreements with private bodies or units of government. The authority is governed by a board of directors which includes representatives from each of the counties.

There is language within the act which established UIRVDA (Section 10 of the UIRVDA Act 70 ILCS 530) as an authority power to designate a single Illinois Enterprise Zone for certification by the DCEO. This Enterprise Zone has all the privileges under the Illinois Enterprise Zone Act and shall not be counted toward the 97 zones created under the Act. In 1993, UIRVDA designated Marshall County which has been in operation for nearly 30 years as its Enterprise Zone. Like all the other

zones, this zone was terminated as the new Act was adopted. UIRVDA is seeking to reestablish a new zone within its jurisdiction, but this time they will attempt to accommodate a single Enterprise Zone that can be expanded to cover any portion of the entire region it represents.

UIRVDA Enterprise Zone Process

The UIRVDA board is proposing to designate an Enterprise Zone which will specifically target high potential developments and expansions while meeting the requirements for a designate Enterprise Zone. Yorkville staff members and the Yorkville economic development consultant attended the October 18, 2016 UIRVDA board meeting to discuss how it was planning to accomplish this goal.

After analyzing the language within the UIRVDA Act and having previously established an Enterprise Zone, the board believes that as long as an UIRVDA Enterprise Zone meets the basic minimum requirements of the Act, then the DCEO will grant them the authoritative power to establish the zone. Therefore, the board will be drafting the application and, once approved by the DCEO, will be the zone administrator for the Enterprise Zone.

To ensure the zone follows the eligibility requirements of having a contiguous area and having no more than 12 square miles within the proposed zone, the board will be utilizing a guideline of the Act which allows for the minimum width of a boundary to be 3 feet. By using 3 foot slivers along right-of-ways from parcel to parcel, UIRVDA can create a large Enterprise Zone which could potentially span all the counties within its jurisdiction. This type of boundary making can be seen in the northwest portion of Chicago's Enterprise Zone III (attached to this memorandum).

UIRVDA has requested that to start the zone, businesses within their region should submit applications on projects they feel would benefit from the zone's incentives and are preparing for development in the near future. After all applications for inclusion into the zone are received, a proposed boundary will be drafted. UIRVDA is looking for immediate projects which will generate job growth as it will be one of their qualifying criteria for their application. To apply to be within the Enterprise Zone, the business must submit an application detailing their project as well as a \$2,000 non-refundable application fee and zone administration fee. If accepted into the zone, the business will be able to take advantage of the incentives as soon as the zone is certified by the DCEO.

Additionally, after the zone has been designated, the boundaries may be amended over time. For example, if an industry is initially added to the zone and develops their property, after their project is complete and they have received the benefits of the zone, they may be removed from the zone to make space for other newer developments. Changing the boundary of the zone requires amendments to the zone through the DCEO and public hearings, but UIRVDA will be in responsible for those processes as they will be the zone administrator.

City of Yorkville Participation

An Enterprise Zone offers a variety of economic development incentives for those looking to start or expand a business. After attending the UIRVDA board meeting and researching the principles of an Enterprise Zone, staff recommends advising future developments and existing expanding businesses to seek inclusion within the UIRVDA Enterprise Zone. Staff believes there are three (3) potential developments which are ideal to be added to the zone first:

1. Lincoln Prairie Property (NE Corner of Eldamain and Faxon Road)
2. Former Bristol Bay 65 Park (Go For It Sports)
3. Wrigley (NE Corner of IL 47 and Cannonball Trail)

It is up to these businesses to decide to participate and apply to be within the UIRVDA Enterprise Zone. To encourage these developments to participate in the Enterprise Zone, the City Attorney has drafted a resolution which directs the City Administrator to pay one-half (1/2) of the cost of an application (currently \$1,000) to UIRVDA for any business currently operating in the City and considering an expansion or any business desiring to locate in the City. By partnering with these businesses, it demonstrates to UIRVDA the City's dedication to economic development and desire to be included in the Enterprise Zone.

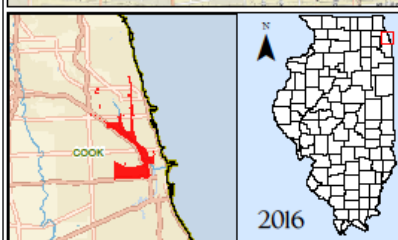
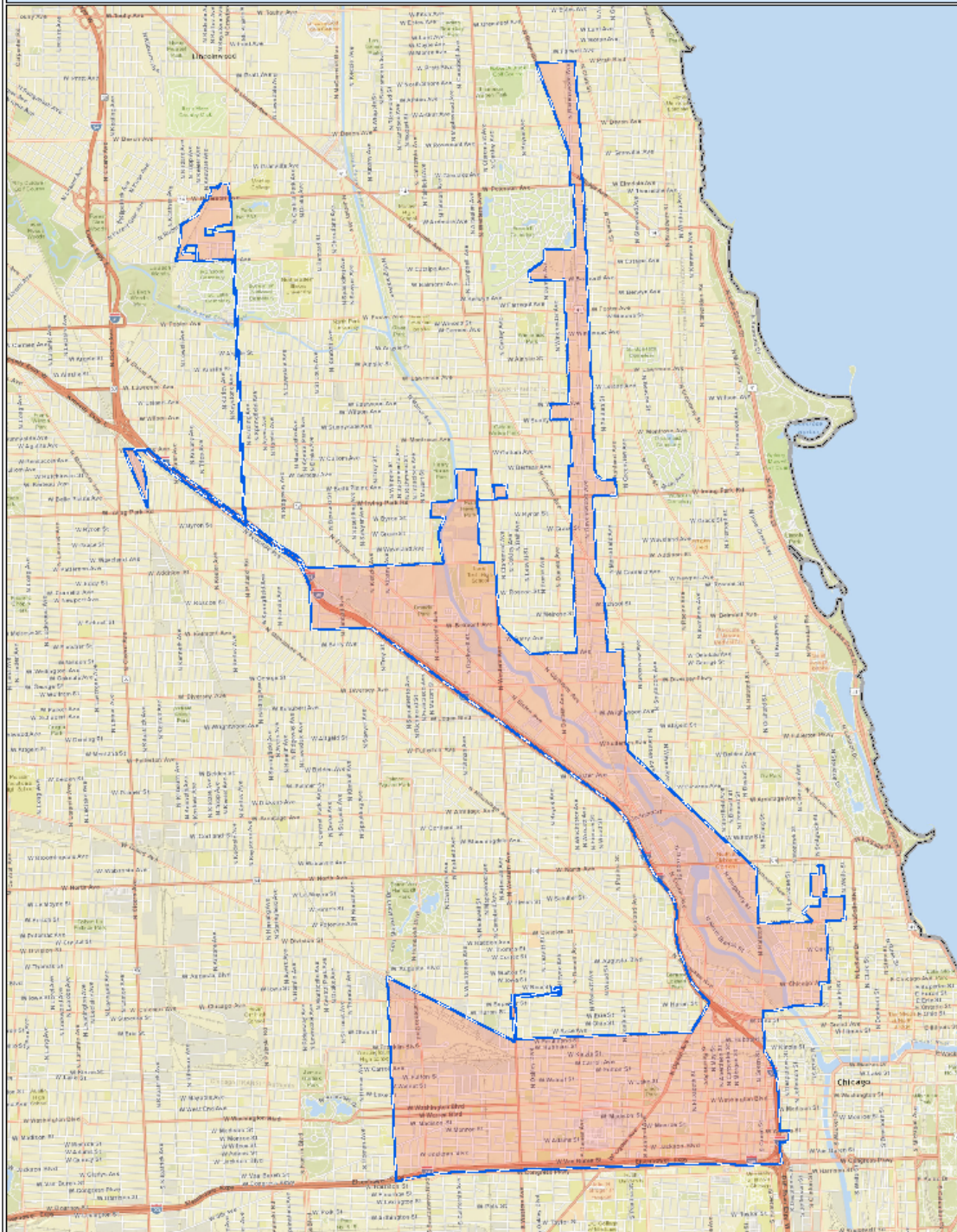
Staff Comments/Next Step Recommendations

We are seeking the EDC's feedback on the Enterprise Zone Program run by UIRVDA as well as recommendations regarding the drafted resolution to provide businesses seeking inclusion in the Enterprise Zone half of the application costs.

Attachment

Chicago Enterprise Zone III Map
Enterprise Zone Incentives
UIRVDA Enterprise Zone Resolution

Chicago IV (2016)



ILLINOIS DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION
Map Creation Date: 4/28/2016
IDCEO
GISID: B12 - MAP# 22

DISCLAIMER
In preparing these maps, constraints of scale, data, time, and personnel required the generalization and extrapolation of boundaries which have not been field-checked. The base maps used by the Department in this process were obtained from the University of Illinois (UIMAP), and the U.S. Department of Commerce, and the Bureau of the Census (CIBER). These maps may not be used to delineate any boundary or the location of measurements, railroads, roads, or streets, with any precision, because the boundaries and locations on these maps are ONLY GENERALIZED REPRESENTATIONS OF APPROXIMATE LOCATIONS AND BOUNDARIES.
The Illinois Department of Revenue and the State of Illinois hereby give notice to all users that these maps and the data included herein, lack the accuracy required for site-specific uses. Since all boundaries and all data are based on information derived from sources outside the Illinois Department of Revenue, the Illinois Department of Revenue and the State of Illinois make no representation, guarantee or warranty, either express or implied, regarding the accuracy of these maps or the data furnished herein, including, but not limited to, the condition of this product, the product's maintainability, or the product's fitness for any particular purpose or use. Specific questions regarding boundary locations should be directed to the clerk of the county in which the property exists.

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Miles

ENTERPRISE ZONE TAX BENEFITS

The following summarizes the most often asked questions on the tax benefits offered through the Enterprise Zone Program.

INVESTMENT TAX CREDIT

What is the enterprise zone investment tax credit? The Illinois Income Tax Act 35 ILCS 5/201, as amended allows a .5 percent credit against the state income tax for investments in qualified property, which is placed in service in an enterprise zone.

Who are qualifying taxpayers? The credit may be taken by corporations, trusts, estates, individuals, partners and Subchapter S shareholders who make investments in qualified property and who otherwise meet the terms and conditions established by statute.

What is qualified property? "Qualified property" is property which:

- is tangible; whether new or used, including buildings and structural components of buildings;
- is acquired by purchase as defined in Internal Revenue Code (IRC) Section 179(d);
- is depreciable pursuant to IRC Section 167;
- has a useful life of four or more years as of the date placed in service in an enterprise zone;
- is used in the enterprise zone by that taxpayer;
- has not been previously used in Illinois in such a manner and by such a person as would qualify for the credit; and, is an improvement or addition made on or after the date the zone was designated to the extent that the improvement or addition is of a capital nature, which increases the adjusted basis of the property previously placed in service in an enterprise zone and otherwise meets the requirements of qualified property.

What are examples of "qualified property"? Examples include buildings, structural components of buildings, elevators, materials tanks, boilers, and major computer installations. Examples of non-qualifying property are land, inventories, small personal computers, trademarks, typewriters, and other small, non-depreciable, or intangible assets.

What does "placed in service" mean? Qualified property is "placed in service" on the earlier of 1) the date the property is placed in a condition of readiness and availability for use, or 2) the date on which the depreciation period of that property begins. To qualify for the enterprise zone investment tax credit, the property must be placed in service on or after the date the zone was certified by the Department of Commerce and Economic Opportunity, and on or before the last day of the firm's taxable year.

What is "depreciable" property? Property must be depreciable pursuant to Internal Revenue Code Section 167. Depreciable property is used in the taxpayer's trade or business or held for the production of income (but not inventory), which is subject to wear and tear, exhaustion or obsolescence.

There are some types of assets that may not be depreciable, even though they are used in the taxpayer's business or trade or are held for the production of income. Good will and land are examples. Other examples of tangible property, which are not depreciable, are inventories, natural resources and currency.

Does “used” property qualify for the enterprise zone investment tax credit? Used property does not qualify if it was previously used in Illinois in such a manner and by such a person as would qualify for either the statewide investment tax credit or the enterprise zone investment tax credit.

Example: A corporation purchases a used pick-up truck for use in its manufacturing business in an enterprise zone from an Illinois resident who used the truck for personal purposes in Illinois. If the truck meets the other requirements for the investment tax credit, it will not be disqualified because it was previously used in Illinois for a purpose, which did not qualify for the credit. However, had the corporation purchased the truck from an Illinois taxpayer in whose hands the truck qualified for the credit, the truck would not be qualified for the investment tax credit, even though the party from whom the truck was acquired had never received an investment tax credit for it.

What is the “basis” value of property? The "basis" value of property, for the purposes of this credit, is defined the same way it is defined for purposes of federal depreciation calculations. Essentially, the basis is the cost of the property, as well as related capital costs.

Does the enterprise zone investment tax credit carry forward? Yes. The credit is allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, the excess may be carried forward and applied to the tax liability of the five taxable years following the excess credit year. The credit must be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, the credit accruing first in time is applied first.

SALES TAX DEDUCTION

What is the sales tax deduction and what is the retailer's role? Each retailer who makes a qualified sale of building materials to be incorporated into real estate in an enterprise zone established by a county or municipality under the Illinois Enterprise Zone Act by remodeling, rehabilitation or new construction, may deduct receipts from such sales when calculating the tax imposed by this Act. For purposes of this Section, "qualified sale" means a sale of building materials that will be incorporated into real estate as part of a building project for which a Certificate of Eligibility for Sales Tax Exemption has been issued by the Illinois Department of Revenue (IDOR). To document the exemption allowed under this Section, the retailer must obtain from the purchaser a copy of the Certificate of Eligibility for Sales Tax Exemption issued by IDOR. Here is a link to the IDOR bulletin outlining the process for receiving the building material sales tax exemption:

<http://www.revenue.state.il.us/Publications/Bulletins/2013/FY-2013-16.pdf>

Do all retailers offer a point of sale exemption? No. Retailers are not required by law to participate. The purchaser must ask the retailer for cooperation on this incentive. Retailers have, however, demonstrated good cooperation throughout the history of this program, as this incentive permits them to give customers a "break" without cost to themselves.

What qualifies as "building materials" eligible for the sales tax deduction? Building materials that are eligible for the enterprise zone sales tax deduction include items that are permanently affixed to real property such as lumber, mortar, glued-down carpets, paint, wallpaper and similar affixed items.

EZ MACHINERY AND EQUIPMENT SALES TAX EXEMPTION

What is the EZ Manufacturing Machinery and Equipment (M, M & E) Sales Tax Exemption?

The Revenue Act 35 ILCS 120/1d-1f, as amended allows a business enterprise that is certified by DCEO, that either creates a minimum of 200 full-time equivalent jobs in Illinois; or retains a minimum of 2,000 full-time jobs in Illinois; or which retains 90% of the existing jobs, a 6.25 percent state sales tax exemption on all tangible personal property which is used or consumed within an enterprise zone in the process of manufacturing or assembly of tangible personal property for wholesale or retail sale or lease. This exemption includes repair and replacement parts for machinery and equipment used primarily in the wholesale or retail sale or lease, and equipment, manufacturing fuels, material and supplies for the maintenance, repair or operation of manufacturing, or assembling machinery or equipment.

How does a business become eligible for the M, M & E Sales Tax Exemption? To be eligible for this incentive, DCEO must certify that the business has made an investment of at least \$5 million in an enterprise zone and has created a minimum of 200 full-time equivalent jobs in Illinois or has made an investment of at least \$40 million in an enterprise zone and has retained a minimum of 2,000 full-time jobs in Illinois or has made an investment of \$40 million in an enterprise zone and retained 90 percent of the jobs in place on date of certification. A majority of the "jobs created" or "retained" must be in the Enterprise Zone in which the eligible investment is made. A business must submit an application to DCEO documenting the eligible investment and that the job creation or job retention criteria will be met.

What is an eligible investment? For purposes of this incentive, eligible investment may be either: 1) investments in qualified property as defined in the Enterprise Zone Investment Tax Credit (described on Page 3 of this publication); or, 2) non-capital and non-routine investments and associated service costs made for the basic construction, renovation or improvement of qualified property including productive capacity, efficiency, product quality or competitive position. Regular maintenance and routine expenditures are not included.

Are eligible sales limited to the units of government sponsoring the zone? No. Items eligible for the 6.25 percent state sales tax exemption may be purchased anywhere in Illinois.

What tangible personal property is eligible for the M, M & E sales tax exemption? To be eligible for this exemption the tangible personal property **must** be directly used or consumed in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease. Examples of this include: repair and replacement parts; hand tools; materials and supplies such as abrasives, acids or lubricants; protective clothing and safety equipment; and, any fuel used for machinery and equipment.

NOTE: The above examples are only exempt to the extent they are used with machinery and equipment that qualifies for the statewide Manufacturing Machinery and Equipment Sales Tax Exemption.

UTILITY TAX EXEMPTION

What is the Utility Tax Exemption? The Public Utilities Act 220 ILCS 5/9-222.1, as amended and the Telecommunications Excise Tax Act 35 ILCS 630/2(a)(5), as amended allows a business enterprise that is certified by DCEO, as making an investment in a zone that either creates a minimum of 200 full-time equivalent jobs in Illinois or retains a minimum of 1,000 full-time jobs in Illinois, a 5 percent state tax exemption on gas, electricity and the Illinois Commerce Commission .1 percent administrative charge and excise taxes on the act or privilege of originating or receiving telecommunications. Local units of government may also exempt their taxes on gas, electricity and water.

How does a business become eligible for the Utility Tax Exemption? To be eligible for this incentive, DCEO must certify that the business makes an investment of at least \$5 million in an enterprise zone and has created a minimum of 200 full-time equivalent jobs in Illinois or makes an investment of at least \$175 million in an enterprise zone and has created a minimum of 150 full-time equivalent jobs in Illinois or makes an investment of at least \$20 million in an enterprise zone and has retained a minimum of 1,000 full-time jobs in Illinois. A majority of the “jobs created” or “retained” must be in the Enterprise Zone in which the eligible investment is made. A business must submit an application to DCEO documenting the eligible investment and that the job creation or job retention criteria has been met.

What is an eligible investment? For purposes of this incentive, eligible investment may be either: 1) investments in qualified property as defined in the Enterprise Zone Investment Tax Credit (described on Page 3 of this publication); or, 2) non-capital and non-routine investments and associated service costs made for the basic construction, renovation or improvement of qualified property including productive capacity, efficiency, product quality or competitive position. Regular maintenance and routine expenditures are not included.

PROPERTY TAX INCENTIVES

There are two types of property tax incentives related to the Enterprise Zone Program: tax abatement and assessment reduction. Assessment reduction is available in Cook County only.

What is the enterprise zone property tax abatement incentive? The Revenue Act 35 ILCS 200/18-170, as amended provides that any taxing district may order the county clerk to abate (that is, to give up) any portion of its taxes on real property, or on any particular class thereof, located within a zone and upon which new improvements have been constructed or upon which existing improvements have been renovated or rehabilitated.

Are taxes reduced on the current value of property (or on existing improvements)? No. The abatement applies only to taxes on the increase in assessed value attributable to the new construction, renovation, or rehabilitation. Taxes based on the assessed value of land and existing improvements continue to be extended and collected.

If property tax abatement is authorized, are new improvements made to property located within a zone assessed? Yes. By law, every time property is improved, it is reassessed.

What is the Cook county assessment reduction incentive? Cook County offers special property tax incentives for property anywhere in the county. However, property in enterprise zones receives special consideration under the Class 6b - Industrial Program. Industrial property in Cook County is generally assessed at 25 percent of market value in the absence of any incentives. For information about the special incentives for improvements to enterprise zone property, contact the Development Incentives Department of the Office of the Cook County Assessor at 312/603-7529.

Why is this available only in Cook County? All other counties assess all property at 33 percent of market value. Cook is the only county that classifies property at different assessment rates.

What is the process for obtaining these incentives? For tax abatement, contact local zone administrators to find out if abatements are available in their zone. Most of the property tax abatements and the Cook County program require taxpayers to apply or give some formal notice **before** beginning construction. Contact the local zone administrator, and, if applicable, Cook County Assessor as early as possible to assure that eligibility is not denied due to tardy notice.

How do these incentives affect the multiplier? They don't. The multiplier or equalization factor is the application of a percentage increase or decrease, generated by the Illinois Department of Revenue, in order to adjust assessment levels in various counties to the same percentage of full value. Multipliers are not affected by the enterprise zone property tax abatement provision or by county assessment reductions.

Does the abatement of taxes on improvements in an enterprise zone affect the tax rate? Yes, however in most cases the effect will be marginal. Tax rates depend on the levy (amount of tax revenue the local government is raising) and the size of the tax base (total equalized assessed valuation of the district less homestead exemptions, plus the value of any State assessed property). Under normal circumstances, the tax rate for a district is calculated by dividing the district's tax levy by its tax base. The greater the tax base, the lower the rate needed to generate the amount of the levy.

Under the Enterprise Zone Program, the value of abated property is subtracted from the tax base prior to the calculation of the tax rate. In most cases, the tax base is large enough and the enterprise zone abatements are low enough that the overall effect is negligible.

How does the enterprise zone property tax abatement provision in 18-170 of the Revenue Act differ from the property tax provision in 18-165? The enterprise zone provision is broader and more flexible. The enterprise zone property tax abatement:

may be offered on all classes of real property, including commercial, residential and industrial (18-165 abatements are limited to commercial and industrial improvements).

may be offered for any number of years, up to the termination date of zone certification (18-165 abatements cannot exceed 10 years).

may be offered by a taxing district in any amount (the abatement offered under 18-165 limits the aggregated amounts of an abatement offered by all taxing districts to \$4,000,000).

Can property tax be abated in a tax increment-financing district (TIF)? Tax increment financing is a financing technique that cities may use to pay for public improvements such as land assemblage, building demolition, utilities, streets, and sidewalks. Property owners in the project area do pay their full share of taxes. Taxes generated by the increase in assessed valuation -- the tax increment -- go into a special allocation fund used to pay the bonds, which financed the public improvement costs. This financing method is not a tool to speculatively prepare for development -- tax increment financing requires an advance commitment by a developer to a project.

Property tax abatement is, however, a tool that is used for development. It is not a financing technique. The Revenue Act provides that any taxing district, upon a majority vote of its governing authority, may order the county clerk to abate any portion of its taxes on improvements made to real property located in a zone. The increase in assessed valuation due to new construction, rehabilitation or renovation is not taxed for the term of the abatement as set by local ordinance.

A TIF district may be included in the legal description of the zone and consequently be eligible to receive other tax incentives and benefits. However, the Enterprise Zone designating Ordinance pertaining to property tax abatement must be amended to exclude the TIF district from the area eligible for abatement.

Am I automatically entitled to 100 percent abatement? No. Eligibility criteria and abatement formulas are established by local ordinance and vary with the zone. Contact the zone administrator to determine the amount of abatement, the number of years of abatement, and the classes of real property eligible for abatement.

TAX INCENTIVE ADMINISTRATION

Are tax incentives and other benefits offered on a case-by-case basis?

No. "Case-by-Case" is contrary to the intent of the Enterprise Zone Act. Tax incentives must be offered uniformly and equitably by class. The local ordinance authorizing tax incentives, such as property tax abatement, extends the incentives automatically through eligibility criteria, such as class of property (i.e., residential, commercial and industrial) and formulas (i.e., percentages and number of years available).



Memorandum

To: Economic Development Committee
From: Jason Engberg, Senior Planner
CC: Bart Olson, City Administrator
Krysti J. Barksdale-Noble, Community Development Director
Date: October 27, 2016
Subject: **Potential Enterprise Zone Opportunity**

Summary

The City of Yorkville continuously strives to research and implement strategies to incentivize commercial and industrial businesses within the community. Throughout the region, state and country, all levels of governmental agencies have historically offered economic development incentives to attract business activity, retain employment, encourage investment and spur revitalization in distressed districts. Yorkville has recently been pursuing the opportunity to apply for an Enterprise Zone which is an incentive program provided by the State of Illinois. This memorandum will outline the principles and incentives of an Enterprise Zone as well as describe a unique opportunity the Upper Illinois River Valley Development Authority (UIRVDA) may provide the City.

Illinois Enterprise Zone Background

The original Illinois Enterprise Zone Act (the Act) took effect December 7, 1982. An enterprise zone is a specific area designated by the State of Illinois in cooperation with a local government to receive various tax incentives and other benefits to stimulate economic activity and neighborhood revitalization. The main purpose of the program is to encourage employment growth and retention in the industrial and manufacturing sectors. The Enterprise Zone Program is administered at the state level by the Illinois Department of Commerce and Economic Opportunity (DCEO).

The State only designated a set number (97) of Enterprise Zones in its initial phasing of the zones. These initial zones began expiring in 2015 and will finish expiring by 2019. Instead of allowing communities to reapply for those zones once they expire, the State decided to reevaluate and restructure the program. This caused all existing Enterprise Zones to expire and communities must reapply as new designated zones. This allowed communities which did not have an existing zone a fair chance to apply and receive a new zone.

The Application Process

Staff has been researching the application processes and determining the feasibility for receiving an Enterprise Zone designation. The basic eligibility requirements to apply for a zone are as follows:

1. The proposed zone is a contiguous area;
2. The proposed zone comprises a minimum of 1½ square mile and not more than 12 square miles; and
3. The proposed zone must meet 3 of the qualifying criteria outlined in Section 4(1)(f) of the Act.

While the first two requirements are general and easy to determine, it is the third requirement which requires the most input and information. The Act specifies ten (10) qualifying criteria which all new Enterprise Zones must demonstrate within the proposed zone and Local Labor Market Area (LLMA). There are certain benchmarks each criteria must meet to ensure that the proposed zone will help alleviate certain negative impacts within the area. The Enterprise Zone Criteria includes:

1. **Unemployment Rate** - *All or part of the LLMA has had an annual average unemployment rate of at least 120% of the State's annual average unemployment rate.*
2. **Substantial Employment Opportunities** - *Designation will result in the development of substantial employment opportunities by creating or retaining a minimum aggregate of 1,000 full-time equivalent jobs due to an aggregate investment of \$100,000,000 or more, and will help alleviate the effects of poverty and unemployment within the LLMA.*
3. **Poverty** - *All or part of the LLMA has a poverty rate of at least 20%; 50% or more of children in the LLMA are eligible to participate in the federal free or reduced-price meals program; or 20% or more households in the LLMA receive food stamps.*
4. **Abandoned Coal Mine, Brownfield or Federal Disaster Area** - *the qualifying item must be located in the proposed zone and not the LLMA.*
5. **Large Scale Plant Closings** - *Closings of private or public facilities which affected 50 employees or more.*
6. **Vacant Structures** - *Considers vacant structures for qualification within the LLMA in terms of total square footage.*
7. **Tax Base 5 Year Improvement Plan** - *Demonstrates how zone designation will improve that tax base for the State and the local taxing bodies affected by the proposed zone.*
8. **Public Infrastructure Improvement Plan** - *An inventory of the public infrastructure that demonstrates that significant public infrastructure exists in the LLMA to support economic development.*
9. **Manufacturing Skills Program** - *High schools or community colleges located within the LLMA which are engaged in ACT Work Keys, Manufacturing Skills Standard Certification or industry-based credentials that prepare students for careers qualify.*
10. **Equalized Assessed Valuation (EAV)** - *The change in EAV of industrial or commercial properties in the five (5) years prior to the date of application is equal to or less than 50% of the State average change in EAV for industrial or commercial properties, as applicable, for the same period of time.*

While the application states that you must prove 3 out of these 10 criteria are present to be eligible, the designation process is highly competitive and to be awarded a zone, a community will typically need to prove almost all of these exist within the LLMA and the proposed zone. Additionally, the process requires a public hearing, intergovernmental agreement (if necessary), development goals and objectives, local incentives, and legal description of the zone.

Local Incentives and Exemptions

The types of economic development incentives an Enterprise Zone may provide can be very helpful for spurring new business and providing relief to existing businesses looking to expand. Businesses located in or expanding within an Illinois Enterprise Zone may be eligible for the following State and local tax incentives:

1. Exemption on retailers' occupation tax paid on building materials;
2. An investment tax credit of 0.5% of qualified property;
3. Expanded state sales tax exemptions on purchases of personal property used or consumed in the manufacturing process or in the operation of a pollution control facility;
4. An exemption on the state utility tax for electricity and natural gas; and
5. An exemption on the Illinois Commerce Commission's administrative charge and telecommunication excise tax.

A more in depth analysis of each of these incentives have been attached to this memorandum.

In addition to state incentives, each zone offers local incentives (determined by the applicant) to enhance business development projects. Each zone has a designated local zone administrator responsible for compliance and is available to answer questions.

Upper Illinois River Valley Development Authority

As stated previously, the process to acquire an Enterprise Zone is highly competitive within the State and there are only a certain amount of zones designated each year. While staff has spent time researching the viability of an application, there is no guarantee that the City would be awarded a zone. The Upper Illinois River Valley Development Authority (UIRVDA) offers a possible alternate path to receiving zone designation within the Act itself.

UIRVDA is a general development agency serving the Counties of Bureau, Grundy, Kane, Kendall, LaSalle, Lake, Marshall, McHenry and Putnam and is one of only ten (10) regional development authorities within the State of Illinois. UIRVDA was created by action of the Illinois General Assembly and the Governor. The Authority's financial and supportive powers enable it, with the written approval of the Governor of the State of Illinois, to issue Double-Tax Exempt Bonds for the purpose of developing, constructing, acquiring or improving properties or facilities for business entities locating in or expanding within the territorial jurisdiction of the Authority. The Authority has certain powers granted to it as a municipality as authorized by selected sections of the Illinois Municipal Code including the power to enter into contracts and intergovernmental agreements with private bodies or units of government. The authority is governed by a board of directors which includes representatives from each of the counties.

There is language within the act which established UIRVDA (Section 10 of the UIRVDA Act 70 ILCS 530) as an authority power to designate a single Illinois Enterprise Zone for certification by the DCEO. This Enterprise Zone has all the privileges under the Illinois Enterprise Zone Act and shall not be counted toward the 97 zones created under the Act. In 1993, UIRVDA designated Marshall County which has been in operation for nearly 30 years as its Enterprise Zone. Like all the other

zones, this zone was terminated as the new Act was adopted. UIRVDA is seeking to reestablish a new zone within its jurisdiction, but this time they will attempt to accommodate a single Enterprise Zone that can be expanded to cover any portion of the entire region it represents.

UIRVDA Enterprise Zone Process

The UIRVDA board is proposing to designate an Enterprise Zone which will specifically target high potential developments and expansions while meeting the requirements for a designate Enterprise Zone. Yorkville staff members and the Yorkville economic development consultant attended the October 18, 2016 UIRVDA board meeting to discuss how it was planning to accomplish this goal.

After analyzing the language within the UIRVDA Act and having previously established an Enterprise Zone, the board believes that as long as an UIRVDA Enterprise Zone meets the basic minimum requirements of the Act, then the DCEO will grant them the authoritative power to establish the zone. Therefore, the board will be drafting the application and, once approved by the DCEO, will be the zone administrator for the Enterprise Zone.

To ensure the zone follows the eligibility requirements of having a contiguous area and having no more than 12 square miles within the proposed zone, the board will be utilizing a guideline of the Act which allows for the minimum width of a boundary to be 3 feet. By using 3 foot slivers along right-of-ways from parcel to parcel, UIRVDA can create a large Enterprise Zone which could potentially span all the counties within its jurisdiction. This type of boundary making can be seen in the northwest portion of Chicago's Enterprise Zone III (attached to this memorandum).

UIRVDA has requested that to start the zone, businesses within their region should submit applications on projects they feel would benefit from the zone's incentives and are preparing for development in the near future. After all applications for inclusion into the zone are received, a proposed boundary will be drafted. UIRVDA is looking for immediate projects which will generate job growth as it will be one of their qualifying criteria for their application. To apply to be within the Enterprise Zone, the business must submit an application detailing their project as well as a \$2,000 non-refundable application fee and zone administration fee. If accepted into the zone, the business will be able to take advantage of the incentives as soon as the zone is certified by the DCEO.

Additionally, after the zone has been designated, the boundaries may be amended over time. For example, if an industry is initially added to the zone and develops their property, after their project is complete and they have received the benefits of the zone, they may be removed from the zone to make space for other newer developments. Changing the boundary of the zone requires amendments to the zone through the DCEO and public hearings, but UIRVDA will be in responsible for those processes as they will be the zone administrator.

Staff Comments/Next Step Recommendations

An Enterprise Zone offers a variety of economic development incentives for those looking to start or expand a business. After attending the UIRVDA board meeting and researching the principles of an Enterprise Zone, staff recommends advising future developments and existing expanding businesses to seek inclusion within the UIRVDA Enterprise Zone. There are three (3) potential developments which staff believes should be added to the zone first:

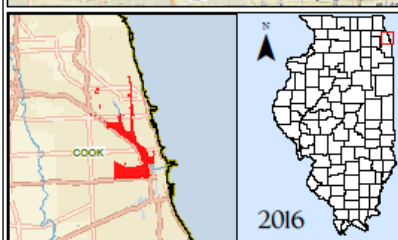
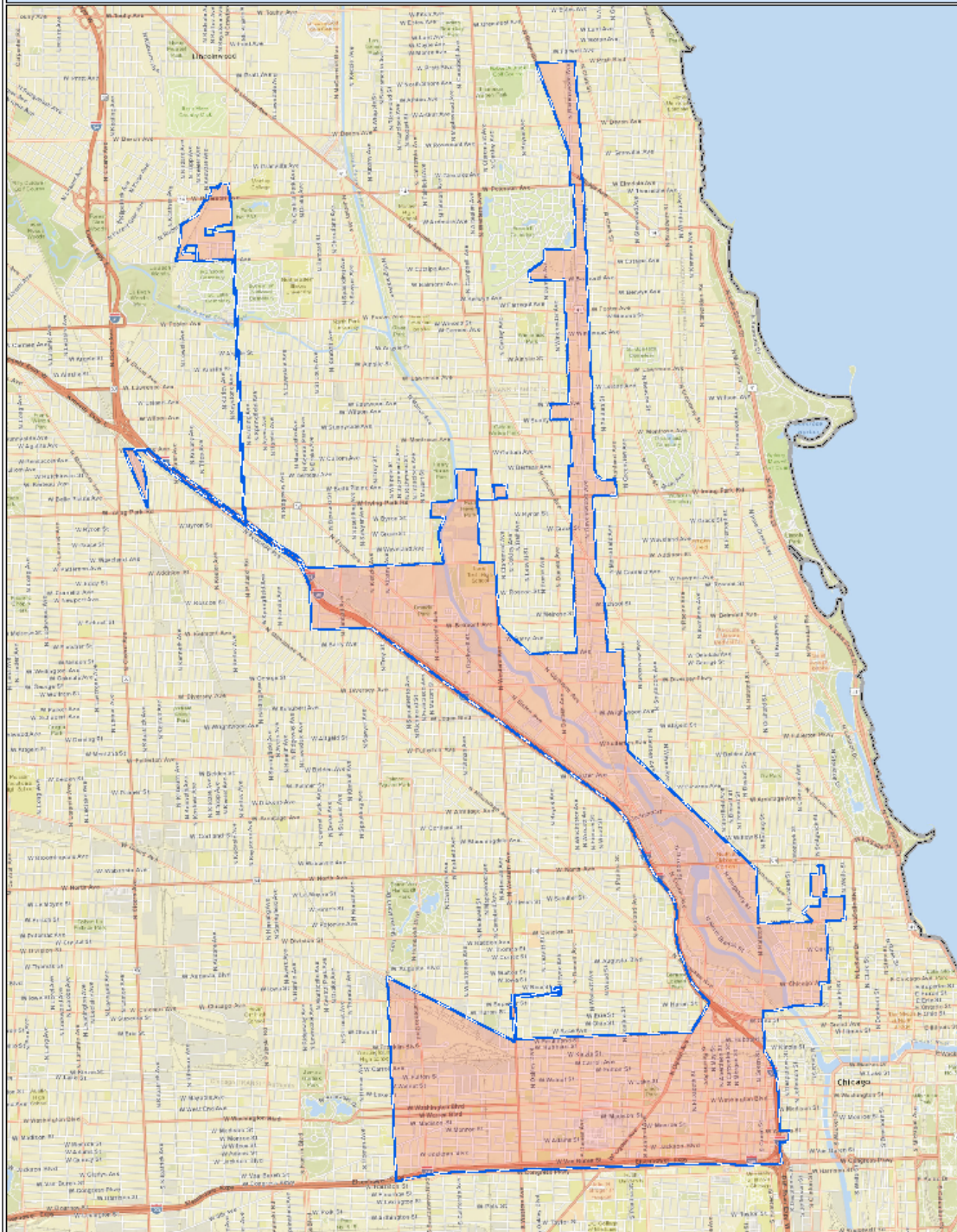
1. Lincoln Prairie Property (NE Corner of Eldamain and Faxon Road)
2. Former Bristol Bay 65 Park (Go For It Sports)
3. Wrigley (NE Corner of IL 47 and Cannonball Trail)

To encourage these developments to participate in the Enterprise Zone, staff recommends that the City cost share in the application fee to UIRVDA (\$1,000 from the City and \$1,000 from the business). By partnering with these businesses, it demonstrates to UIRVDA the City's dedication to economic development and desire to be included in the Enterprise Zone. We are seeking the EDC's feedback in making this a policy moving forward with any future developments that wish to be a part of the UIRVDA Enterprise Zone and meets the intent of the zone's goals.

Attachment

Chicago Enterprise Zone III Map
Enterprise Zone Incentives

Chicago IV (2016)



ILLINOIS DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION
Map Creation Date: 4/28/2016
IDCDO
GISID: B12 - MAP# 22

DISCLAIMER
In preparing these maps, constraints of scale, data, time, and personnel required the generalization and extrapolation of boundaries which have not been field-checked. The base maps used by the Department in this process were obtained from the University of Illinois (UIMAP), and the U.S. Department of Commerce, and the Bureau of the Census (CIGER). These maps may not be used to delineate any boundary or the location of measurements, railroads, roads, or streets, with any precision, because the boundaries and locations on these maps are ONLY GENERALIZED REPRESENTATIONS OF APPROXIMATE LOCATIONS AND BOUNDARIES.
The Illinois Department of Revenue and the State of Illinois hereby give notice to all users that these maps and the data included herein, lack the accuracy required for site-specific uses. Since all boundaries and all data are based on information derived from sources outside the Illinois Department of Revenue, the Illinois Department of Revenue and the State of Illinois make no representation, guarantee or warranty, either express or implied, regarding the accuracy of these maps or the data furnished herein, including, but not limited to, the condition of this product, the product's maintainability, or the product's fitness for any particular purpose or use. Specific questions regarding boundary locations should be directed to the clerk of the county in which the property exists.

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