

2018

FISCAL YEAR 2018 BUDGET

May 1, 2017 – April 30, 2018



UNITED CITY OF YORKVILLE

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

United City of Yorkville, Illinois

Fiscal Year 2018 Budget

May 1, 2017 to April 30, 2018

Elected Officials

Mayor: Gary J. Golinski

1st Ward Alderman: Carlo Colosimo

1st Ward Alderman: Ken Koch

2nd Ward Alderman: Jackie Milschewski

2nd Ward Alderman: Joe Plocher

3rd Ward Alderman: Joel Frieders

3rd Ward Alderman: Chris Funkhouser

4th Ward Alderman: Seaver Tarulis

4th Ward Alderman: Alex Alejandro

City Clerk: Beth Warren

Administration

City Administrator: Bart Olson

Director of Finance/Deputy Treasurer: Rob Fredrickson

Director of Public Works: Eric Dhuse

Chief of Police: Rich Hart

Director of Community Development: Krysti Barksdale-Noble

Director of Parks & Recreation: Tim Evans

Library Director: Michelle Pfister

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INTRODUCTION

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

- Vision Statement
- Organization Chart
- Personnel Summary
- Community Profile
- Budget Memorandum

UNITED CITY OF YORKVILLE VISION STATEMENT

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

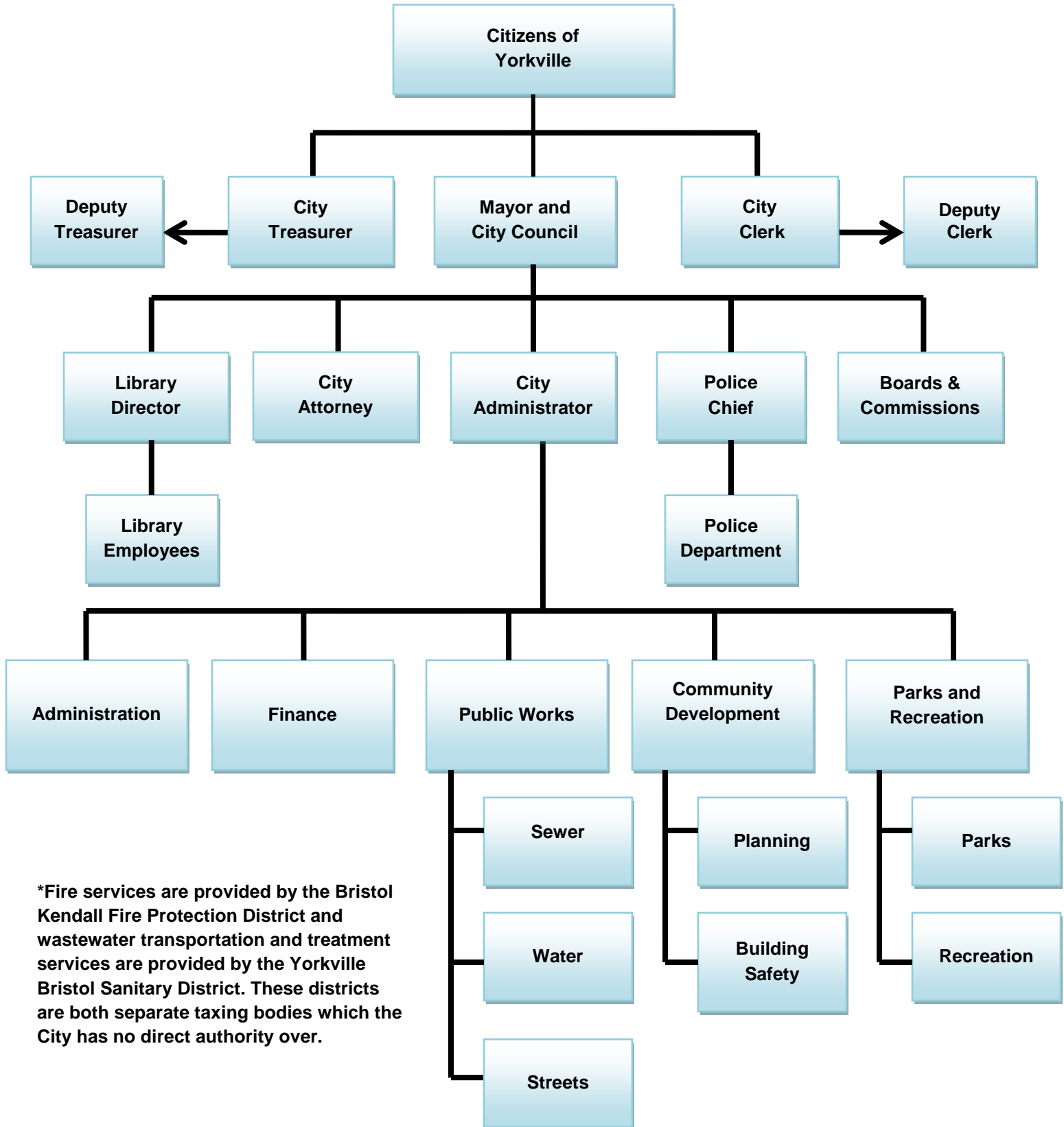
Our vision is brought to life through perceptions, decision-making, activities, events and experiences such as:

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



United City of Yorkville

Fiscal Year 2018 Organization Structure



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

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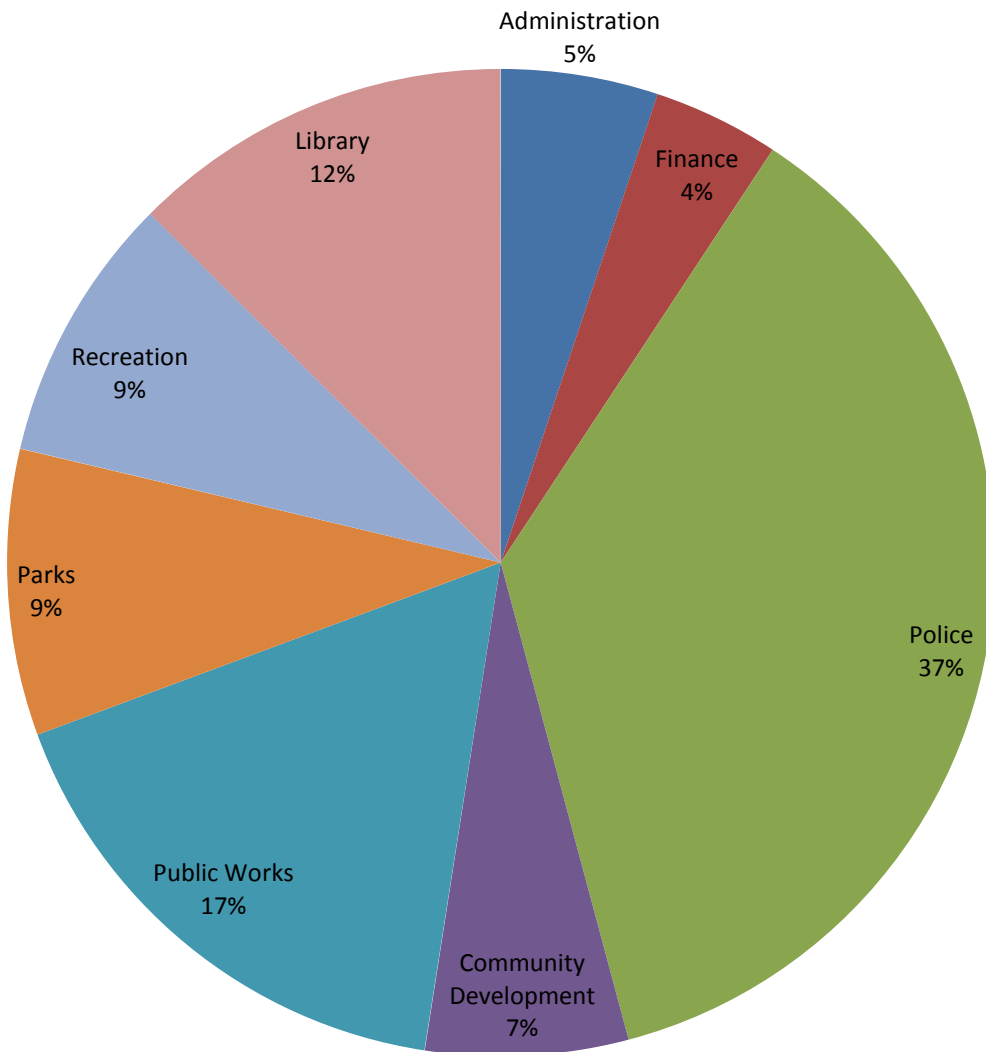
United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2018 Budget

	Projected			Adopted			
	FY 2017 Full-time	FY 2017 Part-time	FY 2017 Total	FY 2018 Full-time	FY 2018 Part-time	FY 2018 Total	
<u>Personnel by Department</u>							
Administration	4.00	0.27	4.27	5.00	0.00	5.00	
Finance	4.00	0.00	4.00	4.00	0.00	4.00	
Police	32.00	1.84	33.84	33.00	2.50	35.50	
Community Development	4.00	1.25	5.25	5.00	1.44	6.44	
Public Works	13.99	0.67	14.66	13.99	2.40	16.39	
<i>Street Operations</i>	5.33	0.57	5.90	5.33	0.96	6.29	
<i>Water Operations</i>	5.33	0.09	5.42	5.33	1.44	6.77	
<i>Sewer Operations</i>	3.33	0.00	3.33	3.33	0.00	3.33	
Parks	7.50	1.58	9.08	7.50	1.59	9.09	
Recreation	5.50	2.87	8.37	5.50	3.00	8.50	
Library	4.00	7.36	11.36	4.00	8.17	12.17	
	74.99	15.82	90.81	77.99	19.11	97.10	
<u>Personnel by Fund</u>							
General	48.33	3.93	52.26	51.33	4.90	56.23	
Water	6.33	0.09	6.42	6.33	1.44	7.77	
Sewer	3.33	0.00	3.33	3.33	0.00	3.33	
Park and Recreation	13.00	4.44	17.44	13.00	4.59	17.59	
Library	4.00	7.36	11.36	4.00	8.17	12.17	
	74.99	15.82	90.81	77.99	19.11	97.10	
<u>Personnel by Department</u>							
<u>Administration</u>							
<i>City Administrator</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Assistant City Administrator</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Executive Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Administrative Assistant</i>	0.00	0.00	0.00	1.00	0.00	1.00	
<i>Administrative Secretary</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Administrative Intern</i>	0.00	0.27	0.27	0.00	0.00	0.00	
<u>Finance</u>							
<i>Finance Director</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Senior Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<i>Utility Billing Clerk (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00	
<u>Police</u>							
<i>Chief of Police</i>	1.00	*	0.00	1.00	*	0.00	1.00
<i>Deputy Chief of Police</i>	2.00	*	0.00	2.00	*	0.00	2.00
<i>Sergeants</i>	6.00	*	0.00	6.00	*	0.00	6.00
<i>Police Officers</i>	20.00	*	0.20	20.20	*	0.48	21.48
<i>Executive Assistant</i>	1.00		0.00	1.00		0.00	1.00
<i>Record Clerks</i>	2.00		0.69	2.69		0.72	2.72
<i>Evidence Custodian</i>	0.00		0.09	0.00		0.36	0.36
<i>Community Service Officers (CSO)</i>	0.00		0.52	0.00		0.58	0.58
<i>Crossing Guards</i>	0.00		0.34	0.00		0.36	0.36
* <i>sworn</i>	29.00		0.29	30.00		0.84	30.84

United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2018 Budget

	Projected			Adopted		
	FY 2017	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018
	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>
<u>Community Development</u>						
<i>Community Development Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Code Official</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Senior Planner</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Administrative Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Inspectors</i>	0.00	1.16	1.16	1.00	0.96	1.96
<i>Planning Intern</i>	0.00	0.09	0.09	0.00	0.48	0.48
<u>Public Works - Street Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker II</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	0.57	0.57	0.00	0.96	0.96
<u>Public Works - Water Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker II</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker I</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Seasonal Staff</i>	0.00	0.00	0.00	0.00	0.48	0.48
<i>Meter Readers</i>	0.00	0.09	0.09	0.00	0.96	0.96
<u>Public Works - Sewer Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker I</i>	1.00	0.00	1.00	1.00	0.00	1.00
<u>Parks</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Parks Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker I</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker II</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	1.58	1.58	0.00	1.59	1.59
<u>Recreation</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Recreation Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Recreation Manager</i>	0.00	0.00	0.00	1.00	0.00	1.00
<i>Recreation Coordinator</i>	2.00	0.00	2.00	1.00	0.00	1.00
<i>Child Development Coordinator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Office Supervisor</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Instructors</i>	0.00	0.60	0.60	0.00	0.60	0.60
<i>Preschool Staff</i>	0.00	1.24	1.24	0.00	1.32	1.32
<i>Concession Staff</i>	0.00	1.03	1.03	0.00	1.08	1.08
<u>Library</u>						
<i>Library Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Adult Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Technical Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Circulation Manager</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Library Clerks</i>	0.00	6.30	6.30	0.00	6.73	6.73
<i>Custodians</i>	0.00	1.06	1.06	0.00	1.44	1.44

United City of Yorkville
Full-Time Equivalents (FTE) by Department
Fiscal Year 2018



United City of Yorkville
Personnel Summary
Fiscal Year 2018 Budget

	Projected			Adopted		
	FY 2017 <u>Full-time</u>	FY 2017 <u>Part-time</u>	FY 2017 <u>Total</u>	FY 2018 <u>Full-time</u>	FY 2018 <u>Part-time</u>	FY 2018 <u>Total</u>
<u>Personnel by Department</u>						
Administration	4.00	1.00	5.00	5.00	0.00	5.00
Finance	4.00	0.00	4.00	4.00	0.00	4.00
Police	32.00	13.00	45.00	33.00	15.00	48.00
Community Development	4.00	3.00	7.00	5.00	3.00	8.00
Public Works	<u>13.99</u>	<u>2.00</u>	<u>15.99</u>	<u>13.99</u>	<u>5.00</u>	<u>18.99</u>
<i>Street Operations</i>	5.33	1.00	6.33	5.33	2.00	7.33
<i>Water Operations</i>	5.33	1.00	6.33	5.33	3.00	8.33
<i>Sewer Operations</i>	3.33	0.00	3.33	3.33	0.00	3.33
Parks	7.50	7.00	14.50	7.50	7.00	14.50
Recreation	5.50	35.00	40.50	5.50	31.00	36.50
Library	4.00	28.00	32.00	4.00	28.00	32.00
	<u>74.99</u>	<u>89.00</u>	<u>163.99</u>	<u>77.99</u>	<u>89.00</u>	<u>166.99</u>
<u>Personnel by Fund</u>						
General	48.33	18.00	66.33	51.33	20.00	71.33
Water	6.33	1.00	7.33	6.33	3.00	9.33
Sewer	3.33	0.00	3.33	3.33	0.00	3.33
Park and Recreation	13.00	42.00	55.00	13.00	38.00	51.00
Library	4.00	28.00	32.00	4.00	28.00	32.00
	<u>74.99</u>	<u>89.00</u>	<u>163.99</u>	<u>77.99</u>	<u>89.00</u>	<u>166.99</u>
<u>Personnel by Department</u>						
<u>Administration</u>						
<i>City Administrator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Assistant City Administrator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Executive Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Administrative Assistant</i>	0.00	0.00	0.00	1.00	0.00	1.00
<i>Administrative Secretary</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Administrative Intern</i>	0.00	1.00	1.00	0.00	0.00	0.00
<u>Finance</u>						
<i>Finance Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Senior Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Utility Billing Clerk (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<u>Police</u>						
<i>Chief of Police</i>	1.00	*	0.00	1.00	*	0.00
<i>Deputy Chief of Police</i>	2.00	*	0.00	2.00	*	0.00
<i>Sergeants</i>	6.00	*	0.00	6.00	*	0.00
<i>Police Officers</i>	20.00	*	4.00	21.00	*	4.00
<i>Executive Assistant</i>	1.00		0.00	1.00		0.00
<i>Record Clerks</i>	2.00		3.00	2.00		3.00
<i>Evidence Custodian</i>	0.00		1.00	0.00		1.00
<i>Community Service Officers (CSO)</i>	0.00		1.00	0.00		3.00
<i>Crossing Guards</i>	0.00		4.00	0.00		4.00
* <i>sworn</i>	29.00	5.00	34.00	30.00	5.00	35.00

United City of Yorkville
Personnel Summary
Fiscal Year 2018 Budget

	Projected			Adopted		
	FY 2017	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018
	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>
<u>Community Development</u>						
<i>Community Development Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Code Official</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Senior Planner</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Administrative Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Inspectors</i>	0.00	2.00	2.00	1.00	2.00	3.00
<i>Planning Intern</i>	0.00	1.00	1.00	0.00	1.00	1.00
<u>Public Works - Street Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker II</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	1.00	1.00	0.00	2.00	2.00
<u>Public Works - Water Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker II</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker I</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Seasonal Staff</i>	0.00	1.00	1.00	0.00	1.00	1.00
<i>Meter Readers</i>	0.00	0.00	0.00	0.00	2.00	2.00
<u>Public Works - Sewer Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker I</i>	1.00	0.00	1.00	1.00	0.00	1.00
<u>Parks</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Parks Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker I</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker II</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	7.00	7.00	0.00	7.00	7.00
<u>Recreation</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Recreation Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Recreation Manager</i>	0.00	0.00	0.00	1.00	0.00	1.00
<i>Recreation Coordinator</i>	2.00	0.00	2.00	1.00	0.00	1.00
<i>Child Development Coordinator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Office Supervisor</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Instructors</i>	0.00	15.00	15.00	0.00	10.00	10.00
<i>Preschool Staff</i>	0.00	9.00	9.00	0.00	11.00	11.00
<i>Concession Staff</i>	0.00	11.00	11.00	0.00	10.00	10.00
<u>Library</u>						
<i>Library Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Adult Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Technical Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Circulation Manager</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Library Clerks</i>	0.00	25.00	25.00	0.00	25.00	25.00
<i>Custodians</i>	0.00	3.00	3.00	0.00	3.00	3.00

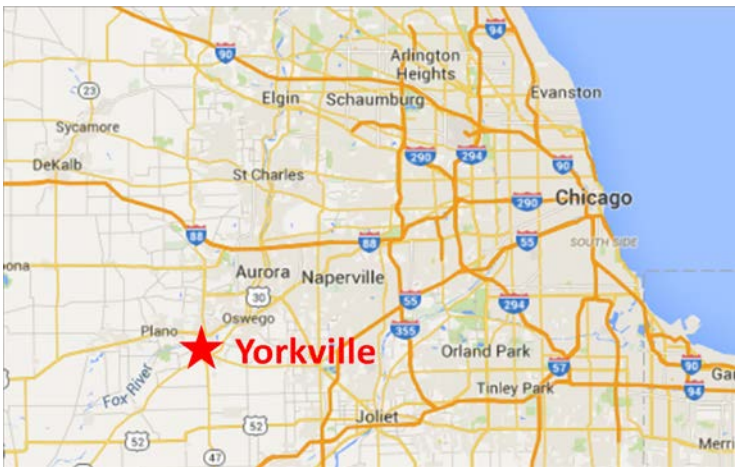
United City of Yorkville Community Profile



Community

The United City of Yorkville is a primarily residential in nature with supporting commercial, industrial and manufacturing activity. The City is centrally located in Kendall County about 45 miles southwest of Chicago and 13 miles southwest of Aurora (the state's second largest city). The City is approximately 15 miles west of Interstate 55 (I-55); almost 20 miles north of Interstate 80 (I-80); and nearly 12 miles south of Interstate 88 (I-88). Illinois Route 47 and US Route 34 intersect the City. Other municipalities in close proximity to Yorkville include the Village of Oswego

(pop. 30,355) to the northeast, the Village of Sugar Grove (pop. 8,997) to the north and the City of Plano (pop. 10,856) to the west.



Kendall County is considered to be one of the fastest growing counties in Illinois. As a result of this, the City has experienced a sharp increase in population over the first ten years of the new century. A special census, conducted in 2008, reported a population of 16,838, nearly three times the amount shown on the 2000 census (6,189). The 2010 census reported a population of 16,921, and current estimates put the City's population at 18,222.

City Government

Yorkville was first settled in 1833 and has been the county seat of Kendall County since 1859. The Village of Yorkville was incorporated on July 8, 1874, with a population of approximately 500 people. At that time the Village of Yorkville only encompassed land on the south side of the Fox River; another village, called Bristol, was located directly across from Yorkville on the north side of the river. In 1957 the two villages merged, via referendum, to form the United City of Yorkville.

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

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

Public Schools

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

Enrollment: 5,980

Website: www.y115.org

Public Library

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

Website: www.yorkville.lib.il.us

Parks and Recreation

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

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

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

In addition to park and recreational facilities, the City's Parks and Recreation Department offer several athletic leagues, such as youth soccer, adult softball, youth basketball, Preschool programs for children ages 2-5, as well as numerous community events throughout the year including:

March – Bunny Breakfast & Egg Hunt, & Top Golf Outing

April – PeppeRuni 5k Run/Walk

May – Youth Baseball Tournaments

June – City Golf Outing & Summer Solstice Festival

June thru August – Cruise Nights, Music Under the Stars, & Movie Nights

July 4th – Yorkville Area 4th of July Celebration

July – Ribs on the River and Illinois Whitewater Festival

Labor Day Weekend – Hometown Days Festival

October – Fall Fest & Halloween Egg Hunt

November – Yorkville Holiday Celebration & Winter Wonderland Festival, & Chili Chase 5K Run/Walk

Website: www.yorkvilleparksandrecreation.com

Facebook Page: www.facebook.com/yorkvilleparksandrec

Fire Protection District

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

Website: www.bkfire.org

Sanitary District

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

Website: www.ybsd.org

Chamber of Commerce

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

Website: www.yorkvillechamber.org

Main City Facilities

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

Contact Information

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

www.yorkville.il.us

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

Key Statistics

BASIC FACTS

Date of Incorporation:	July 8, 1874 (Village of Yorkville)
Form of Government:	Mayor-Council
Land Area (square miles):	20.2
Number of Employees (FTE):	90.81
City Bond Rating:	AA (Standard & Poor's) AA- (Fitch Ratings)

INFRASTRUCTURE

Road System

Miles of Streets:	88
Number of Traffic Signals:	26
Miles of Storm Sewer Line:	90
Miles of Bike Paths:	11
Miles of Sidewalks:	123

Water System

Number of Treatment Facilities:	3
Number of Booster Stations:	3
Number of Pressure Reducing Stations:	2
Number of Storage Tanks:	5
Number of Wells:	4
Miles of Water Mains:	72
Number of Fire Hydrants:	1,415

Sewer System

Miles of Sanitary Sewer Line:	64
Number of Lift Stations:	7

CULTURE & RECREATION

Parks and Recreation

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

Library

Number of Sites:	1
Patron Cardholders:	6,380
Circulation:	107,520
Number of Patron Visits:	73,690
Total Program Attendance:	7,752
Number of Books:	55,345
Number of DVD's:	2,659

PUBLIC SAFETY

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

EDUCATION*

School Enrollment- approximately:	5,980
Number of Schools	
Grade (EC or K-3):	3
Elementary (K-6):	3
Intermediate (4-6):	1
Middle School (7-8):	1
High School Academy (9):	1
High School (10-12):	1

*Excludes Private Institutions

DEMOGRAPHICS (2011-2015 American Community Survey)

Population Characteristics

Total Population:	18,222
Median Age:	32.3
Household Median Income:	\$89,850
Family Median Income:	\$99,188

Population by Age

Under 20:	6,578
20 & over:	10,287
65 & over:	1,357

Ethnic Makeup

White:	16,035 (88.0%)
African American:	1,362 (7.5%)
Asian:	397 (2.2%)
American Indian and Alaska Native:	55 (0.3%)
Other:	806 (4.4%)

Housing

Total Housing Units:	6,191
Occupied Units:	5,701
Owner Occupied Units:	4,562
Renter Occupied Units:	1,139
Median Home Value:	\$232,600

BUSINESS

2015 Principal Employers

Raging Waves (Seasonal)
Wrigley Manufacturing Co.
Super Target
Menards Mega Store
Jewel/Osco
Newlywed Foods
Kohl's
Boombah, Inc.
Hillside Health Care Center
Home Depot
Wheatland Title
Aurora Specialty Textiles
Yorkville Animal Hospital
Rush-Copley Medical Center

2016 Kind of Business Report

Businesses paying sales tax:	754
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Sales Category	Sales Volume	%
General Merchandise	\$ 597,618	20.5%
Food	\$ 377,825	13.0%
Drinking and Eating Places	\$ 376,762	12.9%
Apparel	\$ 99,354	3.4%
Furniture, Household	\$ 2,373	0.1%
Lumber/Building/Hardware	\$ 510,521	17.5%
Automotive/Filling Stations	\$ 188,830	6.5%
Drugs and Misc. Retail	\$ 506,123	17.4%
Agriculture & All Others	\$ 135,378	4.6%
Manufacturers	\$ 116,723	4.0%
Total	\$ 2,911,509	



Memorandum

To: City Council
From: Bart Olson, City Administrator
CC: Department Heads
Date:
Subject: FY 18 budget narrative

Purpose:

Please accept this report and budget spreadsheet as proposal for the FY 18 budget. The budget proposed for approval by the City Council is for expenses and revenues scheduled to be spent and collected, respectively, between May 1, 2017 and April 30, 2018.

Background and “the big picture”:

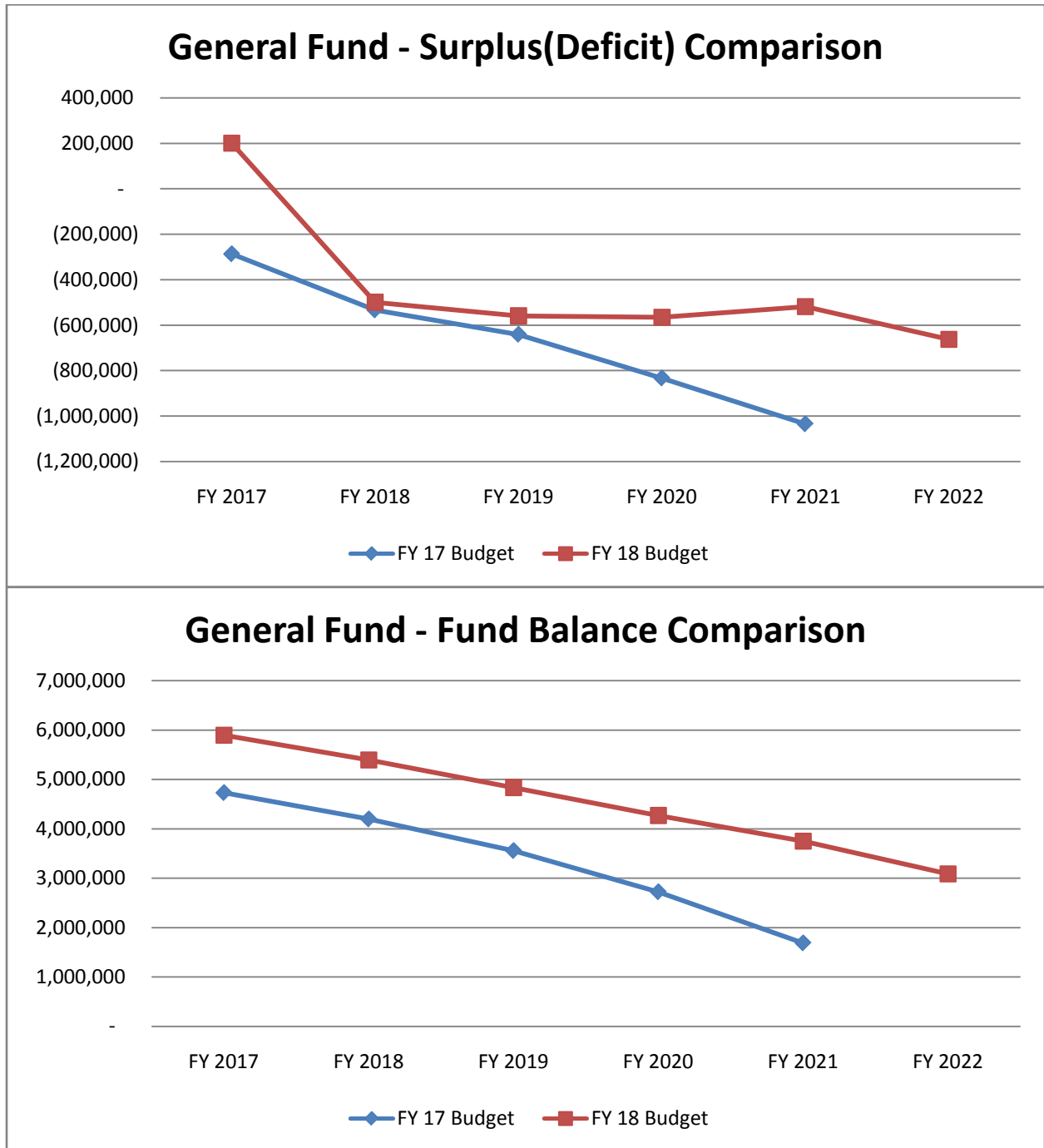
The City Council last discussed a comprehensive budget proposal in April 2016, when we approved the FY 17 budget, with additional information for FY 18, FY 19, FY 20, and FY 21. This approval represented the fifth five year budget for the City, and we return to a five year-budget again this year.

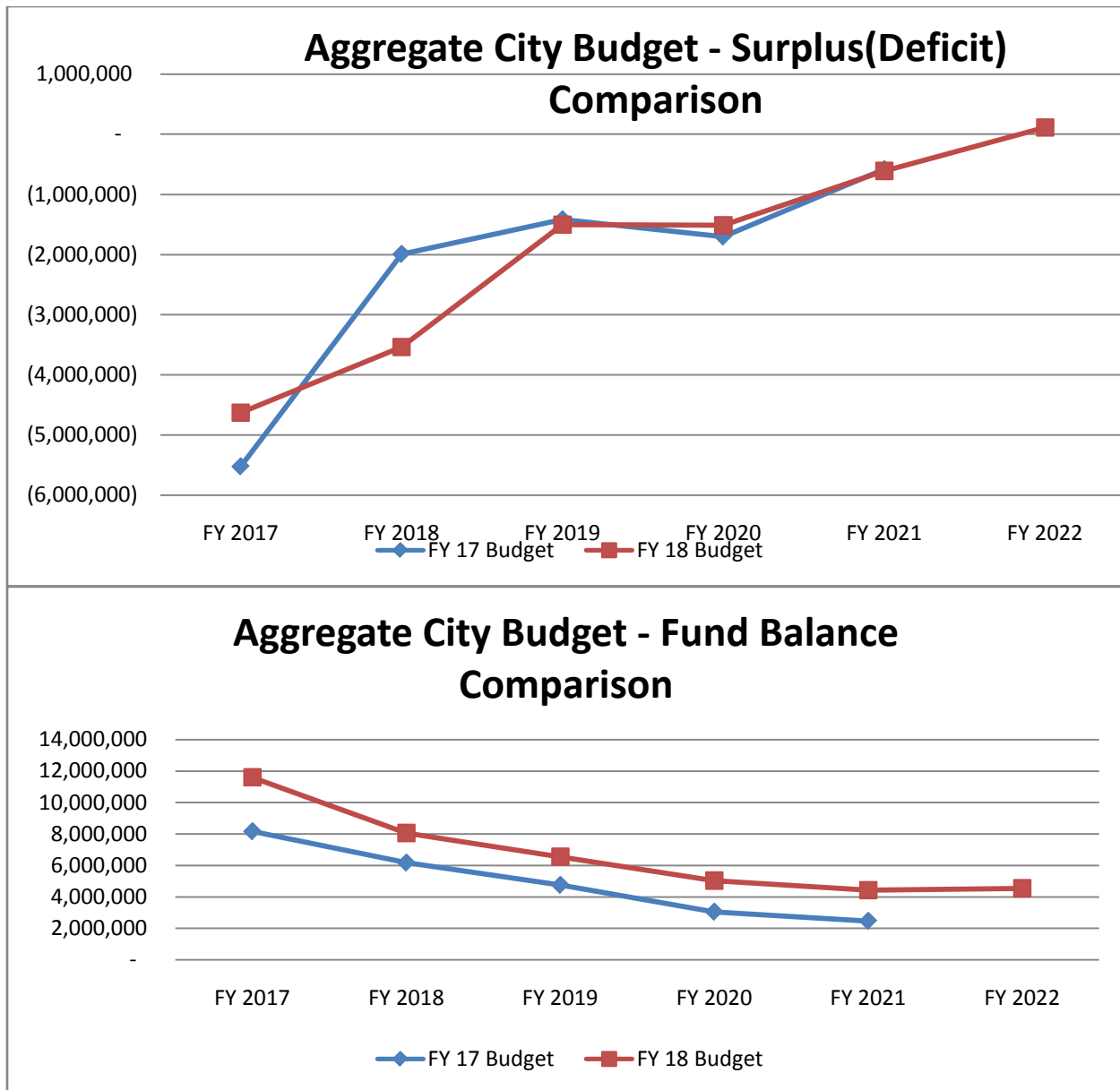
Last year’s budget discussion focused on the overall financial picture of the general fund, water fund, and sewer fund and the related capital projects in each fund over the five-year budget proposal. Compared to the recession years, all funds looked relatively stable throughout the five-year proposal and especially in the FY 17 and FY 18 budget years. The two largest unresolved issues were the slow deterioration of the general fund reserves and the large amount of unfunded capital projects.

This year’s story is on revenue growth. The City has been able to reduce and/or freeze property taxes for the past several years because of the continued growth of revenues in the general fund. Sales tax was up almost 3% between FY 15 and FY 16, and we expect over 5% growth between FY 16 and FY 17. This is most likely caused by the strengthening local economy and residential growth in the City. While the state’s economy has dragged down per capita income tax estimates, and other smaller revenues have lagged, our conservative revenue estimates have been modestly exceeded each year. This strength has helped to chip away at the projected long-term deterioration of the general fund but it has not completely reversed it.

With a variety of last minute budget additions and mid-year budget amendments, the City had approved a \$450,000 deficit in FY 17, but we now expect a modest surplus in FY 17. That means fund balance should be well above 30% again in FY 17 and that we are comfortable recommending a FY 18 budget with a general fund deficit of \$472,000. The benefits of several years of tough budget decisions and implementation have left us able to withstand a modest downturn in revenues without having to immediately resort to drastic actions. If we ever see the signs of another recession, we now will have several months or even years to analyze, debate and act without impacting services. This solid financial position has been reflected in the two bond

upgrades the City received from two different bond rating agencies in FY 17 and is illustrated in the following charts:





As a result of the above and for the second year in a row, I do not expect a large pivotal policy issue during the budget discussion. We'll proceed forward with a large number of capital projects and we'll continue to chip away at unfunded projects like we have in the past. As mentioned in the Items to note section below, the primary City Council goal of downtown development requires a fair amount of complex work on extending the existing TIF and proposing a second downtown TIF. Because of that, any sweeping action plan in the downtown is delayed.

Changes in budgeting

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

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

Year-by-year summary, FY 17 projections

The outlook for FY 17 has greatly improved since the FY 17 was approved in April 2016, despite a few large budget amendments for new projects and initiatives. We expected no revenue growth, and now we project overall growth to be around 3%. Expenditures within each department seem to be in line with historical performance. The approved general fund deficit of \$450,000 is now projected to be a \$200,000 surplus. If this holds through the end of the fiscal year, fund balance would approach 40% in FY 17.

The outlook for the water fund is positive, thanks to the second year in a row of water revenues exceeding expectations. As a result, we've been able to recommend keeping the planned rate freeze in effect for FY 18, even though we are adding some new capital projects.

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

The aggregate budget outlook is stable. The large planned aggregate deficit related to the Countryside bond sale was mitigated by the timing of expenses related to the actual project, which will continue through FY 18. We expect aggregate fund balance to be above \$11,500,000 at FYE 17.

The FY 17 project list generally came to fruition as expected. Riverfront Park development was delayed by the discovery of some soil contamination near the planned playground. Kennedy Road multi-use path was delayed due to land acquisition issues. Road to Better Roads was completed as expected, and under budget. The Wrigley EDP intersection is operational in 2017. Route 34 has started with utility relocation and substantial construction is underway. Countryside infrastructure has been on schedule and should wrap up in FY 18. The City was also able to fund acquisition of 609 N Bridge for future expansion of the Public Works Tower Lane site.

Year-by-year summary, FY 18 projections

General Fund

Surplus (Deficit)	(\$499,244)
Fund Balance	35%

Notes

- 1) 3.435% merit increases for staff
- 2) Shared Services initiative (Facility Manager), PT Building Inspector goes to FT, Interim Assistant Administrator goes to permanent

Water Fund

Surplus (Deficit)	(\$860,736)
Fund Balance	44%

Notes

- 1) Spend down/transfer of remaining 2015A bond proceeds
- 2) Rehabilitation of Well 7
- 3) Water rates remain unchanged from FY 2017

Sewer Fund

Surplus (Deficit)	(401,058)
Fund Balance	30%

Notes

- 1) Sanitary sewer lining program

Aggregate Budget

Surplus (Deficit)	(\$3,538,160)
Fund Balance	\$8,059,460

Notes

- 1) General Fund deficit needs to be monitored. Fund stable but dependant on projected revenue growth

Capital Projects List

Road to Better Roads, ADA Transition Plan, Route 34 eastern & western expansion begins, completion of Downtown Streetscape project, completion of Countryside water main and roadway project, Kennedy Road multi-use path continues, Well 7 rehabilitation, Center & Countryside LAFO project, Kennedy Road Improvements, Rte 71 water/sewer main replacement continues, commence regional water study, new Recreation Facility (pending), Bristol Bay 65 regional park and Riverfront park construction (funded by OSLAD grant - contingent upon availability of grant proceeds)

Year-by-year summary, FY 19 projections

General Fund

Surplus (Deficit)	(\$559,000)
Fund Balance	30%

Notes

- 1) Undetermined merit increases for staff
- 2) No new staff
- 3) Reinstatement of transfer to CW Capital to finance road projects

Water Fund

Surplus (Deficit)	\$65,332
Fund Balance	55%

Notes

- 1) Begin cation exchange media replacement program for WTP 8 & 9
- 2) Aggregate water sales increase approx 5% - could be through growth, usage, or inflationary rate increase

Sewer Fund

Surplus (Deficit)	(\$523,146)
Fund Balance	12%

Notes

- 1) RTBR – Sanitary Sewer Lining
- 2) Fund Balance Equivalent projected to decline in FY 19 before rebounding over next three fiscal years

Aggregate Budget

Surplus (Deficit)	(\$1,503,760)
Fund Balance	\$6,555,700

Notes

- 1) General Fund remains stable, although right at the minimum fund balance percentage of 30%, per City policy. Continued deficits and negative fund balance in the TIF Funds add additional strain the General Fund.

Capital Projects List

Road to Better Roads, Route 34 eastern & western expansion continues, Rte 71 (eastern portion) begins, Rte 71 water/sewer main replacement continues, regional water study continues, Bristol Bay 65 regional park and Riverfront park construction completed (funded by OSLAD grant - contingent upon availability of grant proceeds)

Year-by-year summary, FY 20 projections

General Fund

Surplus (Deficit)	(\$565,322)
Fund Balance	26%

Notes

- 1) Undetermined merit increases for staff
- 2) No new full-time staff
- 3) Continuation of transfer to CW Capital to finance road projects

Water Fund

Surplus (Deficit)	(\$1,051,655)
Fund Balance	23%

Notes

- 1) Deficit primarily caused by a \$1M increase in the amount of principal payments on the 2016 refunding bonds
- 2) Water sales increase approx 5% - due to projected rate increase & new housing starts

Sewer Fund

Surplus (Deficit)	\$131,434
Fund Balance	21%

Notes

- 1) Final PMT for Lennar - Raintree Sewer Recapture

Aggregate Budget

Surplus (Deficit)	(\$1,514,509)
Fund Balance	\$5,041,191

Notes

- 1) Fund balance in the General Fund continues to decline. Continued deficits and negative fund balance in the TIF Funds add additional strain the General Fund. Projected aggregate cash flow is tenuous, with fiscal distress likely.

Capital Projects List

Road to Better Roads, Route 34 eastern & western expansion completed, Well 9 rehabilitation, Rte 71 (eastern portion) completed, Well #7 stand-by generator, Rte 71 water/sewer main replacement completed, regional water study continues, Caledonia park completed

Year-by-year summary, FY 21 and FY 22 projections

General Fund	FY 21	FY 22
Surplus (Deficit)	(\$518,331)	(\$662,220)
Fund Balance	22%	18%

Notes

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

Water Fund		
Surplus (Deficit)	(\$97,040)	\$481,657
Fund Balance	25%	38%

Notes

- 1) Regional water study completed (FY 21)
- 2) Water sales increase approx 5% - due to projected rate increase & new housing starts

Sewer Fund		
Surplus (Deficit)	\$267,574	\$274,953
Fund Balance	33%	44%

Notes

- 1) No major initiatives

Aggregate Budget		
Surplus (Deficit)	(\$609,412)	\$112,806
Fund Balance	\$4,431,780	\$4,544,586

Notes

- 1) Fund balance in the General Fund continues to decline. Continued deficits and negative fund balance in the TIF Funds add additional strain the General Fund. Projected aggregate cash flow is tenuous, with fiscal distress likely.

Capital Projects List

Road to Better Roads, water study completed (FY 21)

Items to note – big picture

Items to note – Bond Ratings and refinancing

This past year the City received two bond rating upgrades. The first was a Fitch Ratings upgrade from A+ to AA-. S&P also gave us an upgrade from AA- to AA. Essentially, a higher bond rating allows the City to issue and refinance debt at a lower rate of interest. This is crucial as we continue to plan for future capital projects. Both upgrade narratives gave credit to a favorable economic outlook, budgetary flexibility (increasing revenues and decreasing expenditures/expenses), and relatively high fund balances (reserves). In order to maintain these new ratings, the City will need to continue to keep spending within or just slightly above projected revenues allowing the City to be able to adapt to changing economic conditions. Increased revenue, reserve and overall economic expansion within the City may help to improve our ratings even further.

At the time of this memo, there are no proposed plans to refinance bonds this year. Staff will continue to seek opportunities and guidance from our financial advisors as refinancing can provide ample interest savings. Last year, the 2016 Refunding Bond refinanced the 2006A debt certificates and the 2007A bonds, which resulted in approximately \$654,000 in nominal interest savings.

Items to note- Special Census

Due to having over 400 new residential housing permits since the last U.S. Census in 2010, last summer City staff started exploring the completion of a partial special census to cover the areas where housing growth has been seen. Essentially, we wanted to see if officially documenting this increase in population at our own cost would be offset and actually be a financial net gain due an increase in per capita based revenues including our share of the Illinois income tax, use tax, and motor fuel tax.

We received a cost estimate of \$134,557. Of this total we have already paid \$108,093 directly to the Census Bureau in advance and are currently holding \$26,464 to pay personnel. Taking into account our estimate of an increase of 1,280 new residents as of June 2016, we anticipated completion would result in additional revenues of approximately \$637,200 that would be otherwise unrealized.

Upon approval of completion, staff started to move forward working with the U.S. Census Bureau making progress towards a spring 2017 census. Then unexpectedly at the end of January 2017, we were notified that a federal hiring freeze initiated by President Trump resulted in a halt to all special censuses. Every day that the freeze is in place is an increase in delay for completion. Dependent on how long until it is rescinded or amended, it could result in a huge damper for us financially. For every month the census gets delayed, the City loses over \$15,000 in revenue. That being said, we are remaining optimistic that an exception will be granted as the City will be paying 100% of census worker salaries. Due to this setback, we have reduced our projected revenues for income tax, use tax, and motor fuel tax to only reflect half of our originally estimated revenue increase in FY 18.

Items to note – Property taxes

For fiscal years 2015 through 2018, the City unofficially adopted a plan to reduce its tax levy by 2 % in FY 15 followed by a 1% each year through FY 18. In reality, property taxes decreased at a rate quicker than we expected with 3% in FY 15, 1.66% in FY 16, and 1.68% in FY 17. With this in mind and not wanting to deviate from what was previously communicated, staff recommended a 0% change, which was approved by City Council in December 2016.

Along with this approval, the City Council also permitted separating the City and Library levies. In the past when the levies were joined, property tax growth was determined in different ways for the City and the Library. This resulted in the Library's levy amount growing at a much higher rate than that of the City. Essentially, this reduced the amount available to the City as the Library's increase had to be accounted for within the City's PTELL maximum.

Items to Note- Downtown TIF

The City Council directed staff to work to extend the downtown TIF in July 2016. For the past few months, staff has been compiling information on properties within the TIF with the intent to make a business case for extension of the TIF to the other taxing entities. When the information was compiled, staff felt that the City would be better served with the creation of a second TIF in the downtown. This will be done to counteract negative EAV differential in certain properties in the existing TIF and will allow us to add additional properties into the TIF. An overview of the process was scheduled for the February EDC meeting, but no action was taken and discussion was truncated due to lack of a quorum. This item will be on the March EDC meeting for an update, but I would expect City Council action would not be taken until April. The most intensive piece of this concept is the eligibility study required of the new TIF, which typically costs \$50,000 in consultant fees. However, both Attorney Orr and Senior Planner Jason Engberg have experience with drafting components of the eligibility plan, so we may be able to cut this cost down significantly. We are scheduled to discuss this before the February 28th City Council meeting.

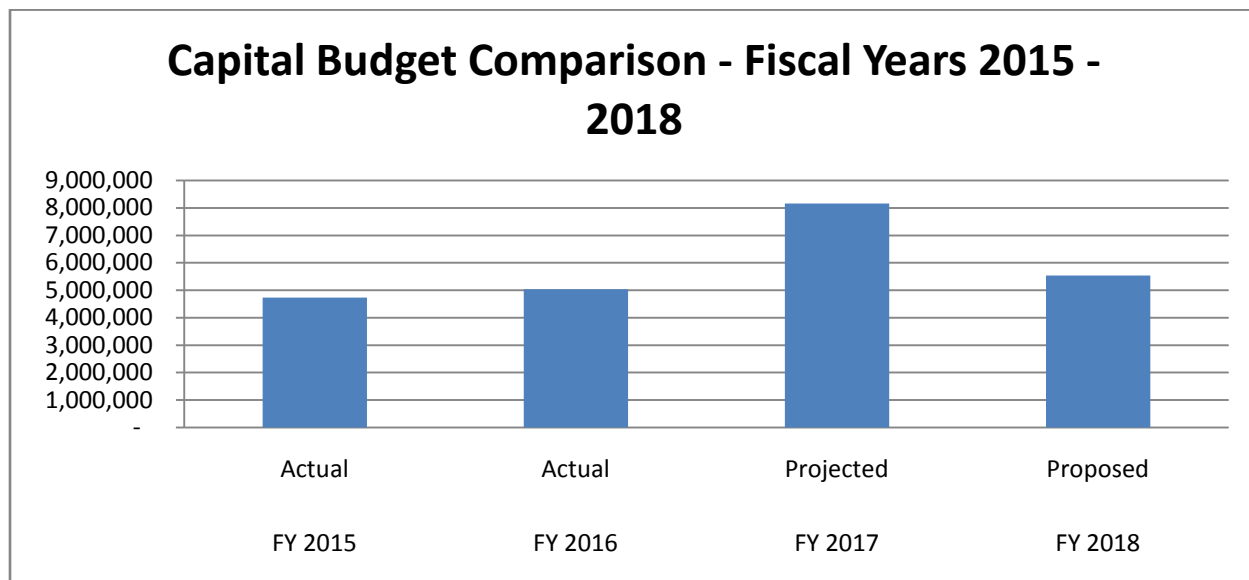
In the FY 18 budget, the City currently has \$30,000 for close out of the decorative streetlight project, \$75,000 for the creation of an overlay district for the downtown which will include specific design standards, one of which is form-based code and development regulations, and \$25,000 for wayfinding signage. Form based codes have not been discussed by City Council yet, but is something staff recommends and will bring to a future EDC meeting. Additional large projects, both public and private, will be contemplated after the TIF extension is completed and the second TIF is created.

Items to note – Capital Projects

The City's Capital Improvement Plan is attached for your use. Some of these projects are wholly within the City's control (road, water and sewer improvements), some are within the State's control (Route 71 expansion) and others are dependent upon a variety of factors (water projects related to new wells and/or treatment plants). The biggest discussion the City is faced

with is how to balance the maintenance needs of existing infrastructure against the concerns by residents against higher taxes and fees both in the present and future.

An outline of the proposed yearly capital projects is included in the year-by-year summaries above. In general, we are proposing to fund more projects in FY 18 than we typically fund, but less than in FY 17 due to the large Countryside infrastructure project in FY 17.



Items to note – Capital Projects, Road to Better Roads

The City Council’s main focus for capital projects has been pavement rehabilitation via the Road to Better Roads program. Since the first year of the program in summer 2013, we have spent over \$4.75 million between pavement, water, and sewer projects. In summer 2017, we are proposing over \$1.1 million in Road to Better Roads projects.

Out of our annual Road to Better Roads budget, \$700,000 is allocated to pavement improvements for primary projects. We are also proposing a list of alternate projects and would recommend moving forward with those if bids come in favorably low. Either scenario is still far short of our \$2 million annual target to keep our road system from deteriorating. The current five-year Road to Better Roads plan is attached and summarized below:

FY 2018

Madison Ct, W Madison St, S Main St, W Washington St, Pavillion Rd, E Ridge St, Tower Ln, East Alley, City Hall and Public Works parking lots, sealing and striping of Beecher Center, Library, Parks and Recreation, and Bridge Park parking lots.

FY 2018 Alternates

Elizabeth St, W Ridge St, State St, Boombah Blvd

FY 2019

E Elm St, Jackson St, Park St, Sanders Ct, E Spring St, Boombah Blvd

FY 2020

Alan Dale Ln, Alice Ave, Elizabeth St, E Fox St, Liberty St, McHugh Rd, Olsen St, E Orange St, W Ridge St, State St

FY 2021

Appletree Ct, E Barberry Cir, W Barberry Cir, Beaver St, Burning Bush Dr, Colonial Pkwy, Deer St

FY 2022

Cottonwood Tr, Cottonwood Ct, Diehl Farm Rd, River Birch Dr, River Birch Ln, Spruce Ct, Sycamore Rd, White Oak Way

Items to note – Capital Projects, unfunded

1) Beecher Center Maintenance (City-wide Capital Fund)

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

2) Elizabeth St water main replacement (Water Fund)

- a. 60 year old water main on Elizabeth Street. This main services over 24 homes directly, and many more indirectly. Replacement would improve fire protection and water quality.
- b. Cost estimate - \$512,000

3) South Main St water main replacement (Water Fund)

- a. 80+ year old water main in the area near Van Emmon Street to Beecher St. This main serves over 30 homes directly, many more indirectly. Replacement would improve fire protection and water quality.
- b. Cost estimate - \$714,000

- 4) Orange Street water main replacement (Water Fund)
 - a. Water main replacement near Orange Street and Olsen Street, which will tie to dead end mains together. Connecting two dead ends in a loop will improve fire protection and water quality.
 - b. Cost estimate - \$167,500
- 5) Orange Street #2 water main replacement (Water Fund)
 - a. 60+ old year 4" water main in the area along Orange St. from South Main Street to east end. Replacement would improve fire protection and water quality.
 - b. Cost estimate - \$660,000
- 6) East Washington Street water main replacement (Water Fund)
 - a. 80+ year water main in the area of E Washington Street from Rt 47 to Mill St. Replacement would improve fire protection and water quality.
 - b. Cost estimate - \$465,000
- 7) Morgan Street water main replacement (Water Fund)
 - a. 80+ year water main on Morgan from Fox to Dolph. Replacement would improve fire protection and water quality.
 - b. Cost estimate - \$376,000
- 8) East Fox Street water main replacement (Water Fund)
 - a. 80+ year water main on East Fox from Mill St to Bell St. Replacement would improve fire protection and water quality.
 - b. Cost estimate - \$306,000
- 9) SCADA sewer monitoring system (Sewer Fund)
 - a. The City has SCADA systems on its water facilities, which allows for remote monitoring and control of industrial facilities. Installing this on our sewer lift stations and pump stations would improve safety and prevent backups.
 - b. Cost estimate - \$205,000
- 10) Bristol Bay intersection improvements (City-Wide Capital Fund)
 - a. Pursuant to the 2010 annexation agreement amendment with Bristol Bay, the City is responsible for intersection improvements at Route 30 and Route 47, Galena Road and Route 47, and at Bristol Bay Drive and Route 47. The total cost of these three improvements is over \$3.4 million. The intersection improvements at Route 47 intersections of Galena Road and Route 30 are \$1.224 million and \$701,000 respectively. The remaining \$1.4 million is associated with the additional subdivision entrance and traffic signal at Bristol Bay Drive.
 - b. Cost estimate - \$3.425 million in total.
- 11) Beecher Center Park (Vehicle & Equipment Fund – Park Capital)
 - a. The playground equipment at Beecher Center Park is closely approaching the end of its useful life span. Last year, we estimated that the equipment would need to be removed in FY 14 or FY 15. Based on our most recent assessment of the playground,

we anticipate that the equipment would not need to be removed until FY 18 or FY 19.

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

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

- a. In 2003, the City required Fox Hill developers to oversize water and sewer mains out to the Fox Hill subdivision. This original cost for water and sewer oversizing was \$807,000. In the recapture agreement for these projects, the City agreed to compound interest with final payback by the City due in 2023. If a developer develops in the recapture area prior to 2023, the City has the right to charge the developer their portion of the recapture fee (which then gets forwarded to the Fox Hill developer).
- b. Cost estimate – At FYE 2016, total amount will be \$1.87million. The original principal on this obligation was \$807,847, meaning we have racked up \$1,061,722 in interest in 12 years.

13) Public Works building maintenance issues

- a. The Public Works building at Tower Lane was built in the 70s, and was originally designed as a pole barn-style garage. It has been remodeled several times throughout the past 40 years. The City has 2 acres of vacant land at the Wolf Street property, which could serve as a location for a replacement building.
- b. Cost estimate - The office area of the building could be rebuilt for \$375,000 (3000 sf at \$125/sf). A single shop could be constructed for \$1.5 million. Material storage bins would cost \$200,000. This brings the total cost to approximately \$2.1 million.

14) Emerald Ash Borer Tree replacements

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

15) Mill Road improvements

- a. One of the worst rated roads for surface conditions, partially due to its uneven surface, narrow footprint, and antiquated rail crossing.
- b. Cost estimate - \$3,809,310 for mill and overlay of existing roadway and crossing improvements.

16) Baseline Road

- a. One of the worst rated roads in the City. The City has been monitoring the condition of the deck of the bridge for the past year. In the event the bridge inspection comes back unfavorable, the City would proceed forward with closing the road. If the Route 47 north expansion project gets funded by the state, the cost of the bridge replacement would be heavily subsidized by the State.
- b. Cost estimate - \$560,000

17) Well No. 6 and Water Treatment Plant

- a. Once the City reaches a population of 27,000, we will need an extra well and water treatment plant in order to keep adequate water supply and pressure throughout town. The City has planned for this well and treatment facility to be sited at the Bristol Bay water tower, but would need to update the plans for the facility (it would mimic the Grande Reserve facility). Further, this actual project will be contemplated within the water supply study, and there's a possibility it could be deferred or substituted by a Fox River water treatment plant.
- b. Cost estimate - \$4,855,000,

Items to note – Countryside infrastructure

This project involving the replacement of water main and resurfacing the streets within the Countryside subdivision began in calendar year 2016 and is expected to wrap up in summer of 2017. At this time the majority of the work has been completed including all of the replacement of water main and installation of the binder course pavement. The final lift of asphalt (surface course) will be installed in spring 2017 to finish up the project.

To finance this project the City issued a bond for \$4.1 million dollars (2015A). Due to costs being less than estimated, we are projecting that we will end the project with \$1.1 million left. Approximately \$522,000 will be transferred to City-Wide Capital for the Countryside/Center project. The remaining estimated proceeds of \$578,000 transferred to City-wide capital and will be used to finance Kennedy Road Improvements (\$442,000) and other related road projects.

Items to note – Water Rates

Water fund revenues are expected to beat projections for the second year in a row. This is a combination of higher than expected usage on a per-home basis and the better than expected residential growth in the City.

The City had approved a five year rate increase in April 2014 that brought rates up to \$17 per billing cycle for the first 350 cubic feet plus \$4.30 for each additional 100 cubic feet in FY 17. The five year program had a rate freeze scheduled for both FY 18 and FY 19. We propose to keep the rate freeze in place for FY 18 and to revisit the FY 19 rates during the FY 19 budget proposal next year. On a straight calculation, the City predicts no growth in revenues in FY 18, but expects 5% year-over-year from FY 19 through FY 2022. That growth could come from rate increases at an inflationary level and/or straight increase in residential units in the City.

Items to note – IMET Loss on Investment in FY 15

To date the City has recovered \$15,909. Based on the amount of projected proceeds from the hotel sales and other seized assets, management currently estimates that the City may receive anywhere from \$120,000 to \$150,000 in recovery proceeds, which would put the overall recovery between 43% and 50%. It should be noted that these projected recovery amounts are

contingent and will be subject to Court approval before any disbursement can take place. IMET has informed the City that as of December 2016 the Overall Receiver had cash balances on hand of \$75.2M, however, distributions cannot be made by the Overall Receiver until the priority claims of the USDA and IRS have been resolved by the Court. Further updates regarding these priority claims should follow later on this spring, and management remains optimistic that further distribution of recovered proceeds will occur sometime in the next fiscal year.

Items to note - City Council top ten goals

During the goal setting session in October 2016, City Council passed a total of 24 goals for FY 18. Similar to FY 16 and 17 the top goals focused on the theme of economic development and capital related projects. Goals are ordered in rank of priority according to the City Council.

Downtown Planning

Downtown planning continues to be the top priority. Accordingly, throughout this past year staff has continued to explore cost estimates for the list of downtown projects included in the updated Comprehensive Plan that was adopted last fall. Utilizing monies from the Downtown TIF fund, we are proposing completion of downtown wayfinding signage as well as the creation of a downtown overlay district. Creating this district was a recommendation in the Comprehensive Plan. Essentially, this allows us to establish additional development design requirements over and above those required in the underlying zoning. This will help bring high-quality development to the downtown area in an effort to foster our overarching goal of attracting people to the riverfront. In addition to these two initiatives, we will be promoting increased aesthetics through parking lot paving to areas identified in the parking study completed in 2016. Major initiatives are on hold while the proposal for a TIF extension and creation of a second TIF district is completed.

Southside Development

We continue to work with the City's economic consultant Lynn Dubajic to recruit entities to the south side of Yorkville with major focus on a grocery store. Within the last year, we have had a couple of grocery store chains complete preliminary marketing studies, but their findings did not fit within their business needs. At the time of this memo, we are currently engaging an additional interested grocer. The introduction of enterprise zone status through UIRVDA is creating additional incentive that we are optimistic will reap great benefits to south side development. We will be continuing to assist with application fees in accordance with the policy passed by City Council.

Staffing

In FY 17, the City will be adding a purchasing manager, which will be a shared employee with Oswego. In FY 18, we propose to add a Facilities Maintenance Manager, which will be a shared employee with both Oswego and Montgomery. Additionally, two employees will change their status – a part-time inspector going to full-time and the interim assistant administrator going to permanent.

Manufacturing and Industrial Development

The City has been courting a large industrial user for the Eldamain Rd corridor for the past year. The user has been approved for an enterprise zone for the project, and is deciding between Yorkville and another site in Illinois for the project. If the project is successful, the City will have to commit to a major infrastructure expansion to the site which will be a speculative financial venture but would put the City in position to secure other users to the corridor.

Municipal Building Needs and Planning

After going out to RFQ for Building Condition Surveys, we interviewed five different finalist firms in January. Based on the interviews staff has determined a preferred consultant and will be negotiating with them. We assume the study will be over \$20,000 and will require City Council approval. We have budgeted \$125,000 for this study, but will not know exact scope or price until after negotiations with the vendor. We expect the study will have a component which makes recommendations on the deferred maintenance of each building vs. its market value. Finally, we have proposed a Building Maintenance Manager that we will share with Oswego and Montgomery.

Vehicle Replacement

For FY 18, we are proposing purchasing the following vehicles: three squad cars and one new Public Works truck. The Public Works Committee has reviewed a cold-call sales pitch to transition to a lease program, which will be vetted in full in the future – potentially as part of a performance contract program. Since we have not vetted this program, we have not shown it in the budget.

Riverfront Development

Last summer, the OSLAD grant that was rewarded for Riverfront Park was reinstated giving the means to the Park and Recreation Department to move forward with associated projects. Accordingly staff decided to kick things off with the installation of the playground equipment. Unfortunately, progress was halted when contaminants were found in the soil of the planned playground site. With safety as the number one priority, additional areas in the park have been tested and staff is currently working on a plan to remedy all issues. With this new development, parks staff have decided to redirect their focus towards first completing Bristol Bay Regional Park, another OSLAD grant project that expires next year. Accordingly, project reimbursement through the grant for this project has been pushed back until FY 20.

Water Planning

The City is starting to move forward with recommendations for a new joint water treatment facility with Oswego and Montgomery using the Fox River as the primary source of water supply. The first steps are land acquisition and governance issues. The Village of Oswego is currently reviewing a number of options related to sites within their planning boundaries, and each municipality is budgeting \$15,000 or so for governance review in the upcoming fiscal year.

Revenue Growth

In the past, this item has focused on commercial and industrial development and attracting growth in revenues brought in from non-residents. No specific proposal is given for the five-year budget as it relates to this general goal.

Shared Services

Throughout this past year, staff has continued to work with Oswego and Montgomery on integrating shared services. For FY 18 many new projects are being proposed in the budget particularly focused on shared staffing. With Oswego, we will be hiring a joint purchasing manager and have worked on a shared IT vendor and consortium. Oswego, Montgomery, and Yorkville are all proposing the hiring of a joint Facilities Maintenance Manager.

Capital Improvement Plan

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

Items to note- Building Inspection Load

Yorkville has had an active building year. According to Metrostudy (www.metrostudy.com/) Yorkville ranked #7 in the Chicagoland area for new single-family housing starts in Calendar Year 2017. The rankings were as follows: Chicago, Hampshire, Crown Pointe, Naperville, New Lenox, Huntley, and Yorkville. At the beginning of FY17 the City employed 1 Full-Time Building Code Official and 1 Part-Time Building Inspector. During Calendar Year 2016 the City of Yorkville completed 3,005 inspections. On average the FT Building Code Official completed approximately 2,000 and the PT inspector completed approximately 1,000. The FT Inspector completed approximately 9 inspections per day. In November 2016, a second PT inspector was on-boarded to the Department. Please see the below table for a comparison to other neighboring communities in regards to inspections. Yorkville ranked third in total number of inspections per calendar year. However, both Oswego and Plainfield, which were higher in inspection numbers, have higher staff counts. In the FY18 budget, it is proposed that the Department transfer the senior PT inspector to FT status and hire 1 additional PT Inspector. This will bring the total staff count in the Building Department to: 1 FT Building Code Official, 1 FT Building Inspector, 2 PT Building Inspectors and 1 Administrative Secretary. This should help to alleviate the hours that the Building Code Official devotes to inspections and also will allow the department to even out the workday and become more aligned with an acceptable inspections per day number.

City or Town	Full-Time	Part Time	# of Inspections 2016	Avg per inspector	Avg inspections per day	What is outsourced?	# of inspections requiring a state plumber's license
Oswego	4	0	3,310	1,103	5	None	Undetermined
Plainfield	4	0	8,750	2,187	9.7	None	2,351
North Aurora	1	0	1,564			All plumbing	25
Montgomery	1	0	916	916	4	None	197
Kendall County	1	0	627	537 86 Consultant 4 Yorkville	2.4	Plumbing through Yorkville and Consultant	86
Yorkville	1	1	3,005	1,953 FT 1,053 PT	8.7 Part time		630

Items to note – engineering department cost analysis

We have been reviewing engineering department costs since choosing to outsource in 2011. Using EEI continues to be less expensive for the City than in-house staff. Engineering costs in FY 15 with EEI were approximately \$183,000 less than in FY 10 with in-house staff. That calculation is based upon:

- 1) In FY 10, our engineering department had 5 employees and the cost of the department was about \$535,000.
- 2) In FY 16, our outsourced costs were \$396,486
 - a. \$230,266 for routine engineering
 - b. \$176,220 for subdivision inspections

On a related note, EEI is billing out about \$60,615 per year to developers that is being reimbursed to the City, and an additional \$1,291,645 in gross project expenses for capital projects (net \$1,162,209) that the City would not have been able to complete with in-house staff.

Items to note – vehicle replacement schedule

In FY 18, we have three vehicles planned in the Police Department for \$165,000 and one vehicle planned in the Public Works Department for \$45,000. Based on the City's vehicle equipment replacement fund (VERF) schedule, we should be spending \$250,000 per year on police and \$300,000 on public works. As mentioned in the City Council goal review above, the Public Works Committee has received a cold-call proposal on vehicle leasing, but the program has not been vetted by staff.

Items to Note- Administrative Charge Back

In previous years, the only salary and benefit costs borne by the water and sewer funds were the water and sewer department employees and a portion of the Public Works Director's salary and benefit cost. In this year's budget proposal, we've asked various employees to identify the amount of time they spend on water and sewer issues so that these costs are accurately presented in the water and sewer funds. As enterprise funds, both the water and sewer

funds should properly account for all expenses related to running those services like a stand-alone business. In the past, those “businesses” had not been paying a COO, CFO, HR employees, IT vendors, customer service representatives, or accountants. While some municipalities achieve this concept through a percentage-based administrative transfer, our proposal going forward is to document the amount of time staff spends on water and sewer issues and make sure that these costs are accurately reflected in the budget each year. The percentages we’ve identified are as follows:

Name	Position	% of Personnel Costs related to Enterprise Activities	Water	Sewer	Total
Diane Long	Office Assistant	30.00%	\$ 14,942	\$ 5,378	\$20,320
Bonnie Olsem	Admin Secretary	60.00%	\$ 37,867	\$ 13,628	\$51,495
Bart Olson	City Administrator	10.00%	\$ 17,479	\$ 6,291	\$23,769
Rob Fredrickson	Finance Director	20.00%	\$ 23,216	\$ 8,356	\$31,572
Amy Simmons	Accounting Clerk	15.00%	\$ 10,634	\$ 3,827	\$14,461
Rachel Wright	Senior Accounting Clerk	5.00%	\$ 4,183	\$ 1,506	\$ 5,689

Items to Note- GC Housing Rental Assistance

The City expects the GC Housing development (Anthony’s Place) to open in January 2018. As part of the approval of that development, the City committed to the creation of a housing assistance program. The City’s housing assistance program provides a subsidy to three units in the building for tenants making less than 30% of the area median income. For those tenants, the City will subsidize the difference between 30% of the tenant’s annual income and rent plus utilities (expected to be between \$500 and \$600 per month per unit). The City has committed to this program for 10 years, but is allowed to allocate money each budget year based on availability. While the maximum mathematical possibility each year is \$24,000, we anticipate the actual maximum cost in any given year to be less than \$12,000. Accordingly, we’ve budgeted for \$12,000 per year in the five-year budget but we will revisit that figure in next year’s budget after the program has opened.

The program must be open for applications 90 days prior to building opening, so we are currently planning a public outreach for the program in September 2017 and applications to be available at the end of September 2017. The actual application window will open 30 days prior to opening. Applications will be taken on a first-come, first-served basis but tenants who submit at the application opening will be selected based on established criteria.

Items to Note- Building Conditions Survey

The City posted the Request for Qualifications for the Building Conditions Survey on November 2, 2016. We received 17 responses on November 22nd. Staff interviewed 5 companies in early January and ultimately chose EMG. Staff is currently negotiating with EMG regarding scope and cost of the project. The proposed project budget is \$125,000. If staff can work with EMG to produce the survey within the proposed budget, we will continue to move this project forward. This survey will produce a product which identifies maintenance wear and tear (deferred maintenance), health, safety or ADA violations, any observable structural issues, and estimates of costs to repair those items. This will ultimately aid staff and elected officials to make decisions on whether to keep a building and also outline what maintenance to do in the near future.

Items to Note- IT Services- Interdev

The City looked at joining an information technology consortium of municipalities in the north suburbs in summer 2016. The City contracted with the consortium's vendor to do a network security assessment around that time. The assessment was used both to look at the status of the City's current network setup, but also as a list of prerequisite projects to complete before joining the consortium. Because the consortium had not expanded since its initial inception, it did not have a framework to add members at the time the City was interested in joining. That framework was completed in the beginning of 2017, and we expect the consortium to discuss our application to join this month. This item should be in front of the City Council for action (contract approval and intergovernmental agreement) in March and April.

The proposed contract with the consortium vendor, Interdev, is for 8 hours per week and roughly \$32,000 per year. The City was able to achieve a lower hourly rate with Interdev through a joint bid for IT services with Oswego. In short, Oswego will utilize 32 hours of IT support and Yorkville will utilize 8 hours. This allows Interdev to allocate a normal full-time employee between the two cities. Additionally, the purpose of the consortium is to standardize processes and equipment, and to conduct joint purchasing. Rather than analyze and vet IT issues ourselves, we will have the combined knowledge of several other cities and staff.

Items to Note- BUILD program

In September 2016, the City extended the BUILD program through December 2017. We would expect to take up the discussion on the BUILD program again in fall 2017. The City has turned into one of the fastest growing cities in the Chicago metropolitan region, partially because of the BUILD program. However, we have seen a larger number of homes not using the BUILD program in recent years. Additionally, the lost revenue in each of the water and sewer funds from the BUILD program is approaching \$200,000 in the water fund and \$115,000 in the sewer fund. These figures represent around 30% of the total revenue received in each fund from infrastructure fees. While the goal of the program has always been to increase the residential housing count to lure sales-tax generating commercial businesses in town, the program represents a significant amount of lost revenue in two funds with annually approved infrastructure fees.

Items to Note- Parks and Recreation Facility

City sold portion of Bristol Bay Regional Park for \$250,000 in June 2016 to Go For It Sports for future construction of a community facility. Park Board has been reviewing use of those funds for construction of a small facility, and has made a two-part recommendation for those funds. First, construct a 50x70 building for \$250,000 which would allow them to expand recreation programming. Second would be to ask the City Council for an additional \$250,000 amount for a total of \$500,000 and construct a larger building of approximately 90x120, which would be the size of a small gym. This small gym would be similar to the small gym that was at the REC Center and allow for open gym after school. The Board is looking for this facility to be located at Beecher Park and/or be attached to the Beecher Center. The request for additional funds is not shown in the budget at this time, but it is something that could be considered in the future if the City Council wanted to make a recreation facility a higher priority.

The small picture – items to note in the general fund

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

- R1) Property Taxes – Corporate Levy 01-000-40-00-4000
a. We propose that the City corporate levy will decrease in FY 18 (-3.75%), due to low inflation and more money being needed to satisfy the actuarial determined contribution for the police pension. For FY 18 through FY 22 shows an increase of 2% per annum. This line item does not include police pension, bond-related, library operations, and library debt service taxes.
- R2) Property Taxes – Police Pension 01-000-40-00-4010
a. The FY 17 amount matched the actuarial determined contribution of \$825,413. Since actual property tax revenues fell short of this amount, other General Fund revenues were utilized in the amount of \$7,923 to fund the difference. Pursuant to the pension funding policy, the City will continue to fully fund its actuarial contribution amount each year, which is currently at \$966,211 for FY 18. As the City continues to fully fund this obligation, the Police Pension Fund percent funded should continue to increase from its current amount of 40%. Future years funding amounts are estimates only, and will be analyzed each year by the City’s actuary.
- R3) Municipal Sales Tax 01-000-40-00-4030
a. Based on current trends in municipal sales tax collections, we are projecting increases in sales tax collections of approximately 3% per year through FY 22. This line item will have to be revisited each year, as sales tax collections are highly volatile and subject to economic fluctuations. Currently, we are projecting ending FY 2017 around \$100,000 over the budget amount, so we are very optimistic about future growth of this revenue.
- R4) Non-Home Rule Sales Tax 01-000-40-00-4035
a. We have budgeted for the same growth trends in non-home rule sales taxes as for municipal sales taxes.
- R5) Hotel Tax 01-000-40-00-4050
a. Hotel tax revenues have been trending upwards over the past few years with the development of the Hampton Inn. The City’s hotel tax rate is 3%, well below the allowed maximum of 5%. There is potential that this line-item could increase substantially with the addition of another hotel in the City.

- R6) Video Gaming Tax 01-000-40-00-4055
a. The budgeted amount represents the amount of revenue expected to be generated from the video gaming machines at 13 establishments throughout the City.
- R7) Amusement Tax 01-000-40-00-4060
a. This is the 3% tax charged on all amusement devices and tickets within the City. The maximum amount allowable under law for this tax is 5%. The majority of this line-item is generated by Raging Waves, which has a large percentage of out-of-town visitors. The second largest contributor to this amount is NCG Movie Theater, although this amount currently has no net impact on the budget, as we are rebating 100% of the amusement tax to the movie theater developer until we rebate \$200,000 total. We expect that figure to be reached sometime in FY 21. At that point, the rebate drops to 50% for 10 years from the development agreement.
- R8) Admissions Tax 01-000-40-00-4065
a. This is the 2.75% admissions tax charged at Raging Waves, authorized by their annexation agreement. This amount is remitted to Raging Waves to offset their on-site infrastructure costs.
- R9) Business District Tax – Kendall Mrkt 01-000-40-00-4070
a. This line item represents the additional 0.5% general merchandise sales tax applicable to the Kendall Marketplace Business District. These proceeds are rebated in full (out of Admin Services) in order to pay debt service on the Kendall Marketplace bonds.
- R10) Business District Tax – Downtown 01-000-40-00-4071
a. This line item represents the additional 1.0% general merchandise sales tax applicable to the Downtown Business District. These proceeds are rebated in full (out of Admin Services) to Imperial Investments, pursuant to their development agreement with the City.
- R11) Business District Tax - Countryside
a. This line item represents the additional 1.0% general merchandise sales tax applicable to the Countryside Business District. These proceeds are rebated in full (out of Admin Services) to Kendall Crossing LLC, pursuant to their development agreement with the City.
- R12) State Income Tax 01-000-41-00-4100
a. We are projecting \$101 per capita for FY 18, which is the IML estimate, plus we expect to receive \$30,000 of additional disbursements from the Special Census which could be completed in 2017. The special census has been put on hold because of the federal hiring freeze, and we've changed our expectation that we would see increased revenue from the census from November 2017 to February 2018. To the extent that the special census actually occurs later than April 2017, each month of delay costs the City \$15,000 in lost revenue.

- R13) Local Use Tax 01-000-41-00-4105
a. We are projecting \$25.30 per capita for FY 18, which is the IML estimate, plus we expect to receive \$8,000 of additional disbursements from the Special Census. The same comments for delay as mentioned above apply to this tax.
- R14) Liquor licenses 01-000-42-00-4200
a. In a comparison of Yorkville and 9 other surrounding municipalities, we found that overall Yorkville is lower than that of other municipalities in many areas. One main category of concern is the application fee, itself. We think that we would benefit by raising our current license application fee of \$100. This fee is not substantial enough to cover the costs for processing and fingerprinting. We propose raising it to \$300, incrementally at \$100 each year. In addition, we propose incremental raises of \$100 for 2 years for all Class A, Class R, and Class B licenses in addition to Bar and Grill, and Club. The other classes are fairly in line.
- R15) Building Permits 01-000-42-00-4210
a. Revenue figures within this line-item are budgeted at \$200,000 which will help offset costs associated with all employees tasked with conducting inspections and support. If during the year, all those costs are met, any excess building permit revenue will be transferred into the City-Wide Capital fund for the use of one-time capital expenses. This prevents us from using one-time revenues for operating costs in the future. The “surplus” building permit revenues are currently denoted in the City-Wide capital fund budget under line-item 23-000-42-00-4210.
- R16) Garbage Surcharge 01-000-44-00-4400
a. This line-item represents all revenue the City receives from residents for garbage services. The gross revenue received is expected to drop in FY 18 because the cost of the service is going down significantly, even though we have expanded services.
- R17) Administrative Chargeback 01-000-44-00-4415
a. This revenue represents that the general fund will be reimbursed from the water, sewer, and TIF funds for a portion of personnel costs. This is according to the time that employees whose salaries come out of the general fund spend on water, sewer, and TIF related issues. Exact percentages and employee info can be found in the items to note section of this memo.
- R18) Reimbursement – Engineering Expenses 01-000-46-00-4604
a. Revenue figures within this line-item will offset the line item for engineering expenses in order to net out the engineering services to equal the \$240,000 contract amount.
- R19) Miscellaneous Income 01-000-48-00-4850
a. This revenue line-item primarily represents rebate money earned from simply using City issued credit cards to make purchases. Approximately \$14,500 was earned.

- E1) Salaries – All Departments Multiple #'s
a. We are proposing a 3.435% increase in individual full-time salaries for FY 18. We have budgeted for reasonable, but undetermined, salary increases in FY 19 through FY 22.
- E2) Health Insurance – All Departments Multiple #'s
a. We are assuming an 8% increase in health insurance costs each year through FY 22. The actual year-end figures may fluctuate based on employees changing health plans and/or the changes in overall rates.
- E3) IMRF – All Departments Multiple #'s
a. While the IMRF fund is very well funded compared to other state-wide pension funds, we are budgeting conservative increases in the employer contribution rates each year for FY 18 through FY 22.
- E4) Tuition Reimbursement – All Departments Multiple #'s
a. Per the City's tuition reimbursement policy, any approved degree programs are shown in the appropriate budget. Currently, Deputy Clerk Pickering (Administration Department) and Officer Goldsmith (Police Department) are both enrolled in separate Bachelor's Degree programs at Aurora University.
- E5) Training and Travel – All Departments Multiple #'s
a. The same training and conference levels are proposed as last year. Department heads have been asked to budget for attendance at one national level or state conference per year to keep up to date with the latest trends in management and government. Increases in individual line-items reflect this request of the department heads.
- E6) Commodity Assumptions – All Departments Multiple #'s
a. Graduated increases in gasoline, electricity, natural gas, and simple contractual services are not based on any particular estimate of the details of the line-item, except where specifically noted in this budget section. From a conservative budgeting principle, we are purposefully trying to overestimate costs to hedge on unanticipated price increases on everything from gasoline to office cleaning.
- E7) Professional Services – All Departments Multiple #'s
a. Professional services expenditures vary in each department and can be for a variety of services. For each department, we've included a brief sampling of the expenses coded out of this line-item. Full expense reports for any line-item can be obtained from the Finance Department at any time.
b. Administration – Expenses for the minute taker, AT&T Maintenance, safe deposit box, background checks, and ADS alarm monitoring.
Finance – GFOA CAFR award fee, utility billing fees, bond renewal, and the annual accounting software maintenance agreement.
c. Police – Expenses for onsite shredding notaries, and searches.
d. Community Development – Access to iWorQ (code enforcement and permit management software and scanning of building plan documents. \

- e. Street Operations – City photo ID cards, pest control, and CDL license renewal.
 - f. Water Operations – Electronic meter reading services, utility billing fees, and City photo ID cards.
 - g. Sewer Operations –Sewer cleaning, sewer pipe repair, utility billing fees, and City photo ID cards.
 - h. Parks – Employment ads and pest control.
 - i. Recreation – Referees and umpires, recreation class instructors, and park board minute taker fees.
 - j. Library – Elevator maintenance, pest control, copier charges, and IT services, and minute taker fees.
- E8) Office Cleaning – All Departments Multiple #'s
- a. The City approved a new contract for expanded cleaning services at the beginning of 2017. As a result, the expenditures related to the contract are being coded out of the departments that operate the buildings being cleaned (Administration, Police, Public Works, Parks and Recreation).
- E9) Salaries – City Treasurer 01-110-50-00-5004
- a. This elected position was eliminated via referendum to go into effect FY 19. Therefore, this is the last year we are budgeting for it. This results in an approximate \$1,000 savings per year.
- E10) Salaries – City Clerk 01-110-50-00-5003
- a. This elected position was eliminated via referendum to go into effect FY 19. Therefore this is the last year we are budgeting for it. This results in an approximate \$9,000 savings per year.
- E11) Salaries – Administration 01-110-50-00-5010
- a. In FY 18, we propose to make the interim assistant city administrator position permanent. In exchange, we are not participating in an internship program. Additional funds have been saved elsewhere in the budget due to delays in hires, including positions in Administration.
- E12) Part-Time Salaries 01-110-50-00-5015
- a. We are recommending to not participate in an internship program this year.
- E13) Auditing Services 01-120-54-00-5414
- a. We went out to RFP for this service this year and will be continuing to utilize Lauterbach and Amen.
- E14) Salaries – Police Officers 01-210-50-00-5008
- a. No new hires are proposed in the police department. At this time we are near regional averages for staffing. If the City's five year budget outlook improves, we would recommend revisiting this position.

Municipality	Population*	Total Full-Time Officers	Officers per 1,000
Aurora	200,661	287***	1.43
Batavia	26,495	38	1.43
Carpentersville	38,512	59	1.53
East Dundee	3,074	13***	4.23
Elburn	5,748	7	1.21
Elgin	112,111	180***	1.61
Geneva	21,806	36	1.65
Gilberts-	7,638	8	1.05
Hampshire	6,130	12	1.96
North Aurora	17,456	28	1.60
Sleepy Hollow	3,337	7	2.10
St. Charles	33,460	52	1.55
Sugar Grove	9,512	12	1.26
West Chicago	27,447	50***	1.82
West Dundee	7,395	18***	2.43
Winfield	9,567	16***	1.67
Average	33,146.81	51.44	1.78
Midwest (10,000-24,999)**	6,761,176	11,494	1.70
Total Illinois**	5,279,933	13,295	2.52
National (10,000-25,000)**	25,662,681	47,085	1.80
Yorkville (FY 17)	18,451	30	1.63

*Based off of 2015 U.S. Census population estimate

** Only agencies that participate in FBI Uniform Crime Reporting

*** Last year's officer number

- E15) Salaries – Sergeants 01-210-50-00-5012
- a. The City chose to hire a sixth sergeant in FY 17, which is why the line-item in FY18 forward is much higher than the FY 17 budget amount.
- E16) Police Commission 01-210-54-00-5411
- a. The spikes in the Police Commission line-item represent applicant testing years. In FY 18, the spike represents sergeant testing.

- E17) Vehicle and Equipment Chargeback 01-210-54-00-5422
a. This line-item represents the gap between police impact fees and the amount of expenditures related to police-car purchases in FY 18.
- E18) Legal Services 01-210-54-00-5466
a. This line item represents the expenses for any miscellaneous grievances that occur. The police officers and sergeants bargaining unit contracts do not expire until 2020.
- E19) Salaries and Wages (Community Dev.) 01-220-50-00-5010
a. Per the items to note section above, this line-item includes one part-time inspector going to full-time in FY 18.
- E20) Professional Services 01-220-54-00-5462
a. This line-item contains funds for updating the subdivision control ordinance with consultant assistance. Further information will be proposed to the EDC at a later date.
- E21) Vehicle & Equipment Chargeback 01-410-54-00-5422
a. This line-item represents the gap between public works impact fees and the amount of expenditures related to public works vehicle purchases in FY 18.
- E22) Mosquito Control 01-410-54-00-5455
a. The line-item expense for mosquito control represents treatment of stormsewer inlets only.
- E23) Tree & Stump Removal 01-410-54-00-5458
a. This line-item will continue to be \$20,000 in FY 18 and is expected to remain constant. This does not include any replacement of trees.
- E24) Hanging Baskets 01-410-56-00-5626
a. The hanging basket replacement program was originally postponed because of the Route 47 project. Now that the light poles have been installed, we are proposing to re-implement this program, which will be funded through donations. These donations will be coded to the donations revenue line-item.
- E25) Garbage Services – Senior Subsidies 01-540-54-00-5441
a. This line item represents the total amount of the current senior garbage subsidy. The subsidy is 20% for all seniors and 50% for all seniors on the Circuit Breaker program, and those amounts will hold through FY 22. Currently, we have 707 senior accounts and 16 circuit breaker senior programs.
- E26) Salaries – Special Census 01-640-50-00-5016
a. This line-item represents the salaries of all part-time employees needed to physically conduct the special census. The City had originally expected to complete this project in FY 17, but the federal hiring freeze has delayed the project into FY 18.

- E27) Purchasing Services 01-640-54-00-5418
a. This line-item represents the hiring of a purchasing manager by the Village of Oswego in March 2017 and the City utilizing that employee and reimbursing the Village of Oswego 50% of the cost of the employee. The original term of the intergovernmental agreement is four years, but staff has been more optimistic that this position will yield better than expected savings for both municipalities.
- E28) GC Housing Rental Assistance Program 01-640-54-00-5427
a. As explained in the items to note section above, this line-item represents the City's cost to run the housing assistance program for the GC Housing development, as approved in Ordinance 2016-21. The \$12,000 annual appropriate can be amended upwards or downwards in the future, but we felt that \$12,000 is adequate for the first year.
- E29) Utility Tax Rebate 01-640-54-00-5428
a. This line-item represents the electric and natural gas utility taxes rebated to Wrigley as part of the Skittles factory expansion. The project was given a permanent certificate of occupancy in early 2017 and we would expect the first rebates to occur in early 2018. The \$14,375 in this line-item represents the maximum amount that the City would rebate annually.
- E30) Facility Management Services 01-640-54-00-5432
a. As explained in the items to note section above, this line-item represents the hiring of a facility services manager with Oswego and Montgomery. This intergovernmental agreement and proposal will be subject to thorough discussion at both the staff level and City Council level in the future. In general, this position is proposed to be tasked with coordinating all building and grounds maintenance at every facility in the City.
- E31) Amusement Tax Rebate 01-640-54-00-5439
a. As part of the Countryside redevelopment project incentives, the City is refunding a portion of the amusement tax to the Movie Theater developer. This amount should equal the amount of amusement tax generated by the Movie Theater up to \$200,000. We expect that this incentive will be satisfied in FY 21. All further proceeds will be rebated at 50%.
- E32) KenCom 01-640-54-00-5449
a. This line-item represents the City's contributions to KenCom, based on the intergovernmental agreement and the KenCom budget.
- E33) Information Technology Services 01-640-54-00-5450
a. This line-item covers all consultant costs and equipment purchases for IT in all departments. We are still recommending outsourcing of IT services, and will be taking an intergovernmental agreement for an IT consortium to a future Administration Committee meeting. We expect consultant services to run the City \$40,000 annually for the first year, for 8 hours per week of service and remote network monitoring.

- E34) Engineering Services 01-640-54-00-5465
a. This is the gross cost of all EEI expenses which are not related to capital projects. It includes \$240,000 of contract-related expenses, \$125,000 worth of subdivision-infrastructure inspection related expenses, and \$25,000 in reimbursable development work. For reasons explained in the Items to Note section, we still recommend the City outsource its engineering work for the foreseeable future.
- E35) Economic Development 01-640-54-5486
a. The YEDC was formally disbanded at the end of 2015. In order to continue attracting new business and promoting expansion of existing business, Lynn Dubajic, former director has been hired as a part-time economic development consultant. Her salary of \$145 per hour at 15 hours per week makes up the majority of this line item of \$114,100.
- E36) Business District Rebate 01-640-54-00-5493
a. Currently, this expenditure line-item corresponds with a revenue line-item of the same amount, as this tax is rebated 100% to the developers of the Kendall Marketplace, Kendall Crossing and the downtown business district.
- E37) Admissions Tax Rebate 01-640-54-00-5494
a. Currently, this expenditure line-item corresponds with a revenue line-item of the same amount, as this tax is rebated 100% to Raging Waves. This rebate is set to expire in FY 2022.
- E38) Transfer to CW Buildings and Grounds 01-640-99-16-9923
a. This transfer will directly correspond with expenditures for maintaining and improving municipal buildings. In FY 18, we are proposing to complete a municipal facilities condition assessment and we expect the study to cost \$125,000.
- E39) Transfer to Citywide Capital 01-640-99-23-9923
a. No transfers will be needed to Citywide Capital in FY 18, but we expect funds to be transferred starting in FY 19.
- E40) Transfer to Debt Service 01-640-99-00-9942
a. This line-item represents the gap between property taxes associated with the 2014B bond and the debt service for that bond. The property taxes on the 2014B bond were completely abated in the 2016 tax levy cycle (FY 18 budget).
- E41) Transfer to Sewer 01-640-99-00-9952
a. This line-item represents the City's transfer of non-home rule sales tax dollars being transferred into the sewer fund to pay for the yearly debt service on the 2011 refinancing bond.

- E42) Transfer to Parks and Recreation 01-640-99-00-9979
a. This line-item represents the City's operational transfer to fund Parks and Recreation expenses.
- E43) Transfer to Library Operations 01-640-99-00-9982
a. This line-item transfer covers liability and unemployment insurance for the library.

The small picture – all other funds

Fox Hill SSA

- R1) Property Taxes 11-000-40-00-4000
- a. The FY 18 revenue figure reflects a ~\$43 per home per year tax amount, which was the tax levy ordinance approved by City Council in December 2016. Pending approval of the management company proposal below and our estimate of annual maintenance for the project, we would expect dues to increase in FY 19 to ~\$79 per home per year. Of note, the long-term debt on past projects and the negative fund equity will not be cleared until FY 25.
- E1) Professional Services 11-111-54-00-5462
- a. The Public Works Committee will review a proposal in February by staff to outsource management of this SSA to a private firm. Neither this SSA nor the Sunflower SSA has ever paid for the cost of in-house employees to prepare materials related to the bids, to interact with residents, or to follow-up with the contractor. If the City Council approves the concept via the Public Works Committee agenda item, we would look to go to RFP for a management company at some point in FY18.
- E2) Outside Repair and Maintenance 11-111-54-00-5417
- a. The FY 18 amount reflects our best estimate for the annual maintenance contract plus the replacement of all previously removed trees within the entrance to the subdivision.

Sunflower SSA

- R1) Property Taxes 12-000-40-00-4000
- a. The FY 18 revenue figure reflects a ~\$115 per home per year tax amount, which was the tax levy ordinance approved by City Council in December 2016. Pending approval of the management company proposal below and our estimate of annual maintenance for the project, we would expect dues to increase in FY 19 to ~\$230 per home per year. Of note, the long-term debt on past projects and the negative fund equity will not be cleared until FY 25.
- E1) Pond Maintenance 12-112-54-00-5416
- a. The FY 18 amounts represent the final year of the Encap contract for pond maintenance and monitoring. In FY 19 and beyond, the City is budgeting for annual algae treatments and inspection by Encap to monitor the basin condition.
- E2) Professional Services 12-112-54-00-5462
- a. The Public Works Committee will review a proposal in February by staff to outsource management of this SSA to a private firm. Neither this SSA nor the Fox Hill SSA has ever paid for the cost of in-house employees to prepare materials related to the bids, to interact with residents, or to follow-up with the contractor. If the City

Council approves the concept via the Public Works Committee agenda item, we would look to go to RFP for a management company at some point in FY18.

Motor Fuel Tax Fund

- E1) Baseline Road Bridge Repairs 15-155-60-00-6004
- a. Original estimates on the bridge repair in FY 16 came in much higher than expected, so staff recommended closure of the bridge instead. This item was pushed along through the remainder of FY 16 and FY 17 because ongoing bridge inspections have not justified total closure of the bridge. Per the Bridge Inspection Report completed in 2016, the superstructure (surface) is in poor condition, while the substructure is in good condition. The 2016 report did not indicate an immediate need to close the bridge based on structural/safety concerns. Inspections are scheduled once every two years, per IDOT policy. If the inspection comes back with an issue, we would recommend proceeding forward with bridge closure. Until then, we recommend leaving the bridge as-is until the State expands Route 47 in the area.
- E2) Route 47 Expansion 15-155-60-00-6079
- a. Per the City's intergovernmental agreement with IDOT, MFT related Route 47 project expenses were spread over ten fiscal years. By April 2017 the City will have made 55 of its 120 payments.

City-Wide Capital Fund

- R1) Federal Grants – ITEP Kennedy Rd Trail 23-000-41-00-4178
- a. Reimbursement related to engineering was delayed into FY 18 due to project delays caused by ComEd land acquisition in FY 17. The City is proceeding forward with bidding the project in spring 2017.
- R2) Building Permits 23-000-42-00-4210
- Any excess of building permit revenues over the cost of building department operations will be placed in this line item. In order to budget conservatively, we are leaving this number at zero. The current threshold for funds to cross over into City-wide capital is \$278,000.
- R3) Road Infrastructure Fee 23-000-44-00-4440
- a. We are not proposing any change to the Road Infrastructure Fee through FY 22. This is something which can and will be reevaluated each year, as the sunset date for the infrastructure fee is April 30, 2016.
- R4) Transfer from General – CW B&G 23-000-49-16-4901
- a. This transfer will directly correspond with expenditures for maintaining and improving municipal buildings. In FY 18, we are proposing to complete a municipal facilities condition assessment and we expect the study to cost \$125,000.

- R5) Transfer from General – CW Capital 23-000-49-23-4901
a. No transfers will be needed to Citywide Capital in FY 18, but we expect funds to be transferred starting in FY 19.
- R6) Transfer from Water 23-000-49-00-4951
a. This transfer represents the leftover Countryside infrastructure bond proceeds. Around \$522,000 of this figure is being used to complete the resurfacing of Countryside Parkway and Center Parkway within the Countryside subdivision. While we had been planning to do this project under a LAFO grant, we have not been successful in achieving that grant and we do not expect to have another grant cycle before the work needs to be completed. So, we are recommending abandoning the grant process and paying the full cost of the resurfacing. The remaining amount of the transfer is being proposed to offset the cost of the Kennedy Rd resurfacing.
- E1) Property & Building Maintenance Services 23-216-54-00-5446
E2) Property & Building Maintenance Supplies 23-216-56-00-5656
a. As mentioned in the items to note section, we propose a full municipal facilities conditions study in FY 18. The City went out to bid for the study in FY 17 and we've been negotiating with a selected vendor as of February 2017. We expect the study to cost around \$125,000.
- E3) Engineering Services 23-230-54-00-5465
a. Unrelated to the golf-cart/ADA issue, the City is required to do an ADA sidewalk transition plan. This transition plan involves surveying sidewalk conditions throughout town and looking at transitions between sidewalks and roadways to make sure those facilities are ADA compliant, and if they are not compliant, documenting it and making a long-term commitment to fixing the issue. We do not have the capabilities to do this in-house, so the \$35,000 represents EEI's best cost estimate of the study.
- E4) US 34 (Center / Eldamain) project 23-230-60-00-6016
a. The State has sent us an intergovernmental agreement for this project, which will be reviewed by the City in spring 2017. IDOT expects the contract to begin in FY 18 and has agreed to allow us to stretch payments out for the duration of the project.
- E5) Road to Better Roads Program 23-230-60-00-6025
a. This line item represents the pavement portion of the total road to better roads expenditures. Between this line item and others, we have over \$1.1 million in project funding.
- E6) Sidewalk Construction 23-230-60-00-6041
a. In FY 17, the City performed misc. repairs to sidewalk throughout town to remove trip hazards and replace sidewalk where we had to remove it for water main breaks. These areas include Apple Tree Ct. and Kingsmill. In addition to that, we replaced 50 linear feet in Country Hills to correct a drainage issue. The City also rented a special grinder to smooth smaller trip hazards instead of replacing squares of sidewalk. The

Public Works department is compiling a list of areas in the city that have sidewalk gaps or sidewalk that is severely deteriorated that will be used to create a list of repairs for the upcoming fiscal years.

- E7) Route 71 (RT 47- RT 126) Project 23-230-60-00-6058
 - a. IDOT has approved engineering and reconstruction of Route 71 with additional lanes in their five year plan. They are currently proceeding with phase II engineering. It is anticipated that this project will not occur until FY 19 at the earliest. Construction is anticipated to take 2.5 years to complete.
- E8) US 34 (IL 47 / Orchard Rd) Project 23-230-60-00-6059
 - a. This project is underway and is expected to occur over the next three fiscal years. The ~\$300,000 budgeted over that timeframe is based on IDOT estimates.
- E9) Countryside Improvements 23-230-60-00-6082
 - a. This line-item contains all pavement related expenses in the Countryside subdivision. Final lift of asphalt throughout the subdivision is expected in FY 18.
- E10) Kennedy Rd Bike Trail 23-230-60-00-6094
 - a. This line-item contains the gross expenses from the construction of the trail. We continue to assume that the City will not pay for any of the net costs of the project, but we do expect the reimbursement from Push for the Path to occur slightly behind the timing of the incoming construction expenses. Grant monies from the State will be recorded in line item 23-000-41-00-4178. Reimbursement monies received from Push for the Path will be recorded in revenue line item 23-000-46-00-4660.
- E11) Principal Payment 23-230-81-00-8000
- E12) Interest Payment 23-230-81-00-8050
 - a. This line-item contains the debt service for a 20-year bond associated with the Game Farm Road project.
- E13) Principal Payment 23-230-97-00-8000
 - a. This line-item represents the City's 6-year payback of River Road Bridge expenses to Kendall County at 0% interest. The City will pay back \$75,000 in FY 18, and \$84,675 in FY 19.

Vehicle and Equipment

- R1) Police Chargeback 25-000-44-00-4420
- R2) Public Works Chargeback 25-000-44-00-4421
- R3) Parks & Recreation Chargeback 25-000-44-00-4427
 - a. As discussed in the general fund line-item narrative, these line-items represent transfers from the general fund (police & public works) and parks and recreation fund to cover the gap between vehicle purchases and available funds in the respective departments.

- E1) Equipment (Police) 25-205-60-00-6060
 - a. This line item is budgeted at \$27,300 in order to replace squad laptops and cameras and purchase a noise meter.
- E2) Vehicles 25-205-60-00-6070
 - a. As mentioned in the Items to Note section above, the City has three police vehicles planned for replacement in FY 18.
- E3) Vehicles (Public Works) 25-215-60-00-6070
 - a. As mentioned in the Items to Note section above, the City needs to replace around \$300,000 worth of Public Works vehicles annually but can only budget for \$45,000 per year.
- E4) Principle Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8000
- E5) Interest Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8050
 - a. These line-items cover the annual purchase installment payments to the property seller for the Public Works south building. The final payment will not occur until November 2028.
- E6) Buildings & Structures (Parks and Rec) 25-225-60-00-6020
 - a. As mentioned in the items to note section above, this line-item represents the smaller recreation building being discussed by Park Board. This expenditure is offset by the \$250,000 the City received for the sale of a portion of Bristol Bay 65 park.

Debt Service Fund

- R1) Property Taxes - 2014B Bond 42-000-40-00-4000
 - a. The City fully abated the property taxes on this bond in December 2016 for the FY 18 budget. The City is now fully abating all bond-related property taxes.

Water Fund

- R1) Water Sales 51-000-44-00-4424
 - a. As discussed in the Items to Note section above, the volume of water sold in FY 17 was above our projections for the second year in a row and we propose to keep the rates frozen for FY 18. Aggregate increases in water revenues of 5% are planned for each year after FY 18, and that amount could come from usage, City growth, and/or an inflationary rate increase.
- R2) Water Infrastructure Fee 51-000-44-00-4440
 - a. No change is proposed for the Water Infrastructure Fee for FY 15. It is currently set at \$8.25 per month through the end of FY 17 and will need to be reauthorized for FY 18.

- R3) Water Connection Fees 51-000-44-00-4450
a. For FY 18, we expect 120 new housing starts, which should net approximately \$1,100 in revenue per home, after accounting for the BUILD program . Each subdivision has its own water connection fee amount, depending on when the subdivision was annexed. This line item will receive a one-time bump from the GC Housing project, which is expected to generate an additional \$115,000 in connection fee revenue for FY 18.
- R4) Rental Income 51-000-48-00-4820
a. This line-item contains rental and lease fees from various cellular and internet antennas on City water towers.
- E1) Engineering Services 51-510-54-00-5465
a. In the past, this line-item has covered the water system study and related expenditures. Per the water study, we expect that the first large scale expenditure will be securing a property for future use by Yorkville, Oswego, and Montgomery. Accordingly, we've budgeted for \$600,000 in total expenditures over three fiscal years. That amounts represents a conservative estimate of land acquisition.
- E2) Well Rehabilitations 51-510-60-00-6022
a. In order to prevent well breakdowns and water supply and quality issues, each City well needs to be rehabilitated every 7-10 years. We propose to rehab Well 7 in FY 18 and demolish the structure that formerly held Well 3. In FY 20, we propose to rehab Well 9.
- E3) Road to Better Roads Program 51-510-60-00-6025
a. The line item expenditure represents the dollar amount we are able to fund for water infrastructure as part of the program through FY 22.
- E4) Route 71 Watermain Relocation 51-510-60-00-6066
a. This project's timeline has been delayed by IDOT by a couple years. Additionally, we've done some tighter cost estimates and determined that our previous estimate of \$1,000,000 was for the entire project which includes non-water expenditures. Accordingly, we've split up expenditures to the related departments and put the water expenditures on the earliest timeline that IDOT has communicated. This project is still not yet funded for construction by IDOT.
- E5) Route 47 Expansion 51-510-60-00-6079
a. This line-item represents all water related utility costs associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments for 10 years. By April 2017 the City will have made 55 of its 120 payments.
- E6) Countryside Pky Improvements 51-51-510-60-00-6082
a. This line-item funds the replacement of Countryside water mains in accordance with the 2015A bond. Water mains are expected to be completed by spring of 2017.

- E7) 2015 Bond Principal 51-510-77-00-8000
- E8) 2015 Bond Interest 51-510-77-00-8050
 - a. These two line-items represent the debt service payments associated with the Countryside water main project.
- E9) Transfer to City-Wide Capital 51-510-99-00-9923
 - a. As mentioned in the City-Wide Capital Fund section, this line-item represents leftover 2015A bond proceeds that will be used to fund the Center Parkway, Countryside Parkway resurfacing, and Kennedy Road projects. While this bond is commonly referred to as the Countryside bond, the bond proceeds may be used for any capital project elsewhere throughout the City.

Sewer Fund

- R1) Sewer Maintenance Fees 52-000-44-00-4435
 - a. The bi-monthly sewer maintenance fee for FY 18 is \$20.26, authorized by ordinance in April 2014.
- R2) Sewer Infrastructure Fee 52-000-44-00-4440
 - a. No change in the sewer infrastructure fee is proposed in FY 18. It is currently \$4 per unit per month.
- R3) Reimb – I&I Reductions 52-000-46-00-4625
 - a. This line-item represents the City’s proposal to YBSD to complete I&I reduction related improvements to the City’s sewer system. YBSD had indicated a preliminary willingness to undertake an undetermined amount of I&I improvements in order to mitigate capacity issues at the sanitary district plant. Since last year, they’ve completed a few other tweaks to the plan to increase capacity and have postponed the discussion on I&I projects. The YBSD Executive Director is retiring at the end of this fiscal year, and we expect to take the project up with his successor next year.
- R4) Transfers from General Fund 52-000-49-00-4901
 - a. This line-item represents the non-home rule sales tax transfers from the general fund, used to offset the 2011 Refunding Bond.
- E1) Road to Better Roads Program 52-520-60-00-6025
 - a. The line item expenditure represents the dollar amount we are able to fund for sewer infrastructure as part of the program through FY 22.
- E2) Sanitary Sewer Lining 52-520-60-00-6028
 - a. This line-item represents the City’s proposal to YBSD to complete I&I reduction related improvements to the City’s sewer system. It will offset with the revenue line-item above.

Land Cash Fund

- R1) OSLAD Grant – Riverfront Park 72-000-41-00-4175
a. As discussed at Park Board and Public Works, this grant was reinstated by the State in FY 17 and construction proceeded until some soil contamination was discovered on site. The City has been through two rounds of testing within the park and expects to have a proposal to do clean up in summer 2017. The City will pivot to complete Bristol Bay regional park grant project first, which means we do not expect Riverfront Park reimbursement to be received until FY 20.
- R2) Autumn Creek 72-000-47-00-4703
a. The Autumn Creek subdivision is almost entirely built out, and we expect the last parks land-cash fees to be received in FY 18.
- R3) Windett Ridge 72-000-47-00-4723
a. As part of a 2013 annexation agreement amendment, the Windett Ridge developer agreed to turn over the tot lot park site to the City by October 2017 and to pay a lump-sum \$50,000 park land cash fee at that time.
- E1) Caledonia Park 72-720-60-00-6029
a. The City has been approached by a builder who intends to begin home construction in the subdivision immediately. We anticipate that impact fees will come in sporadically and that we'll be able to fund a small park in the subdivision in FY 20.
- E2) Bristol Bay Regional Park 72-720-60-00-6043
a. This line-item represents the Bristol Bay Regional park project, which is funded through the State's OSLAD grant program. The City has proceeded forward with the development of this park immediately, due to the delays at Riverfront Park. We expect construction payments to be made over the next two fiscal years.
- E3) Riverfront Park 72-720-60-00-6045
a. Per the revenue line-item above, we expect this project to be somewhat delayed due to site remediation. However, we are suggesting that funds remain in place for FY 18 in case the remediation proceeds quicker than we expect.
- E4) Blackberry Creek Nature Preserve 72-720-60-00-6067
a. Blackberry Creek Nature Preserve was part of a land match from the OSLAD Grant program. The City is obligated to do some small development features, such as creating a mowed path, interpretive signage and possibly a small parking lot adjacent to well #8.
- E5) Windett Ridge Park 72-720-60-00-6069
a. Per the revenue line-item above, the City will be due \$50,000 in a lump sum park land cash fee from the Windett Ridge developer in FY 18. We would expect to begin planning that park over the winter and would look to construct the tot lot in summer 2018.

Parks and Recreation Fund

- R1) Special Events 79-000-44-00-4402
a. This line-item decreased from the FY 17 projected amount because the City will not be coordinating the alcohol purchases for the Summer Solstice Festival in FY 18. The event organizer now has its own liquor license for the Law Office in town, which permits them to get their own special event liquor license for the event. This change has no net impact on the budget, as the City has been reimbursed for the direct cost of the alcohol only in previous years.
- R2) Child Development 79-000-44-00-4403
a. Child development and preschool classes' enrollment is increasing, causing us to increase our revenue projections.
- R3) Rental Income 79-000-48-00-4820
a. This line-item includes rental revenue from the leased buildings on Hydraulic in Riverfront Park, and the cell tower lease at Wheaton Woods Park.
- R4) Park Rentals 79-000-48-00-4825
a. The revenue generated by this line item is primarily from baseball and soccer field rentals for tournaments, daily field usage and individual park rentals.
- R5) Hometown Days 79-000-48-00-4843
a. In FY 17, Hometown Days exceeded the budgeted \$8,000 profit amount by \$13,000, with a total profit of \$21,000. In addition to the financial success, we continue to collaborate with community groups and businesses to provide a well rounded festival that entertains all interests including the Friday Night Christian Bands sponsored by Cross Lutheran, Book It 5k hosted by the Yorkville Public Library, the Jr. Women's Craft Show, and several other community organizations and businesses that volunteered their time to make the festival a successful community event.
- E1) Program Supplies 79-795-56-00-5606
a. This line-item is decreasing from FY 17 levels due to the Summer Solstice Festival liquor license change, as described in the revenue line-item above.

Countryside TIF Fund

- R1) Property Taxes 87-000-40-00-4000
a. In FY 17, the movie theater paid its second full year of property taxes and Lighthouse Academy paid its first full year of property taxes. Together, these two large revenues were greater than the debt service payments in the fund for the second year in a row. It appears the fund will yield a modest surplus, which will pay down the long-term debt in the fund, at least through FY 26.

Downtown TIF Fund

- E1) Legal Services 88-880-54-00-5466
 - a. This line item represents any legal services used by the City in relation to TIF projects or incentive agreements.
- E2) TIF Incentive Payout 88-880-54-00-5425
 - a. Based on historical payouts, we've set the FY 18 figure at \$20,000. This could change dramatically if the TIF improves. Currently, only Imperial Investments is receiving incentive payouts.
- E3) Project Costs 88-880-60-00-6000
 - a. This line-item is for minor City-initiated projects within the TIF districts. We have a limited amount of money for wayfinding signage and a consultant cost for an overlay district.
- E4) Property Acquisition 88-880-60-00-6011
 - a. This line-item covers the potential property acquisition of a building in the downtown. We would expect the agreement to come in front of the City Council towards the end of FY 17 and the remaining purchase of the building to be funded with a short-term loan or purchase installment contract with the developer between FY 18 and FY 21.
- E5) Route 47 Expansion 88-880-60-00-6079
 - a. This line-item represents various improvements within the TIF district associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments to be made over a 10 year period. By April 2017 the City will have made 55 of its 120 payments.

Cash Flow – Surplus (Deficit)

This section of the budget shows the surpluses and deficits for every fund in the entire budget, and can be used to see the City's "overall budget" performance. The total at the bottom of the column for each fiscal year is the basis for whether the City's overall budget is running a surplus or deficit. As stated in the big picture narrative, we are recommending four years in a row of total budget deficit with a turn towards positive cash flow in FY 22. In reality, if our conservative budget estimates hold up this positive cash flow should be observed sooner. In all years, deficits in the general fund and large capital projects in the city-wide capital fund, water fund, and sewer fund are the main driver of the projected deficits. As we stated earlier in this memo, these amounts are highly speculative and variable.

Cash Flow – Fund Balance

This section of the budget is directly related to the "Cash Flow – Surplus (Deficit)" section above. Fund balance, by definition, is the accumulated surplus of the City since its

founding, and therefore these amounts represent the approximate amount of projected cash the City should expect to have on hand at the end of each fiscal year.

As we discussed in the big picture narrative, we expect fund balance in the general fund to stay above 30% in FY 18, and right around 30% in FY 19. The water fund is highly variable throughout the five-year budget proposal due to the timing of large capital projects, but should be on solid final footing throughout the five year period. The sewer fund runs deficits for FY 18 and FY 19 but then returns to a solid fund balance in FY 20 with the continuation of an inflationary increase on the sewer rates.

The total at the bottom of each column represents the City's overall aggregate fund balance. As we stated above and in last year's budget narrative, \$3 million is the threshold for severe fiscal problems. Last year, we projected to hit that mark in FY 20 and that has been pushed off throughout this entire five-year budget proposal.

Allocated Items – Aggregated

This section carries forward from last year, and contains aggregate costs from all departments, including liability insurance, employee health, dental and vision insurance, property taxes, non-abated property taxes, building permit revenue, employee salaries, other capital projects in excess of \$500,000, etc.

FINANCIAL POLICIES AND ANALYSIS

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

UNITED CITY OF YORKVILLE
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Annual Budget Process

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

Long-Term Operating & Capital Planning

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

Budget Preparation

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

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

Budget Amendments and Budgetary Control

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

Fiscal Year 2018 Budget Calendar

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Preliminary Budget Meetings										
Fiscal Year 2016 Audit Presentation										
Mid-Year Financial Review										
Final Budget Meetings with Departments										
Draft Budget submitted to City Council										
Presentation of Budget Overview										
Budget - Public Hearing - Mar 14 th										
City Council Budget Deliberations										
Budget Adoption - April 11 th										

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Summary of Accounting & Financial Policies

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

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

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

FUND STRUCTURE

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

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

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

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

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

Motor Fuel Tax Fund (15) – is used to account for the allotments of motor fuel taxes from the State of Illinois made on a per capita basis. These taxes are used to fund street maintenance operations and related capital projects, as authorized by the Illinois Department of Transportation (IDOT).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGETARY BASIS OF ACCOUNTING

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

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

For budgetary purposes management has chosen to deviate from the traditional full accrual presentation of proprietary funds, and instead use a modified accrual approach. This modified accrual approach converts net position into a “fund balance equivalent”, by excluding long-term assets and liabilities. It is

management's assertion that the modified accrual approach is preferable for budgetary purposes, because it more accurately reflects the funds ability to satisfy short-term obligations (operations, capital outlay and debt service) in current and subsequent fiscal years. Other deviations from GAAP, regarding the City's budgeting of proprietary funds are noted below:

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

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

LONG RANGE OPERATING AND CAPITAL PLAN

This year's budget document includes the City's Long Range Operating and Capital Plan for fiscal years 2019 – 2022. The main purposes of this plan is to address future revenue and expenditure issues before they become imminent, in an effort to avoid future financial difficulties and remain financially resilient.

OPERATING BUDGET POLICIES

The City prepares monthly financial reports, comparing actual revenues and expenditures to itemized budgeted amounts (i.e., Monthly Budget Report), as well as a Monthly Treasurer's Report which shows aggregated revenues and expenditures for each budgeted fund. These financial reports are available on the City's website at <http://www.yorkville.il.us/155/Monthly-Financial-Reports>.

POST ISSUANCE COMPLIANCE POLICY

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

FUND BALANCE POLICY

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

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

- Nonspendable Fund Balance – funds that cannot be spent because of their form – i.e. prepaid expenses.

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

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

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

CAPITAL ASSET POLICY

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

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

INVESTMENT POLICY

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

Suitable investments may be made in savings, checking, money market accounts, certificates of deposit, Illinois Funds and the Illinois Metropolitan Investment Fund (IMET). Any other investment type requires City Council approval. Collateral is required as security whenever bank deposits exceed the insurance limits of the Federal Deposit Insurance Corporation (FDIC). The collateral required to secure City funds must be held in safekeeping and pursuant to written collateral agreements, which would prohibit the release or substitution of pledged assets without proper written notification and authorization of the Deputy City Treasurer. Collateral shall be held by an independent, third party institution in the name of the City. The third party institution shall comply with all qualifications and requirements as set forth in the Illinois Compiled Statutes 30 ILCS 235, the Public Funds Investing Act.

PENSION FUNDING POLICY

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

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

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

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

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

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

Current City Funds

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

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

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Summary of Debt Issuance and Outstanding Debt

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

The City's taxable equalized assessed valuation for the 2016 tax levy year is \$456,432,578. Using the current debt limit restriction for non-home rule municipalities of 8.625%, the maximum debt limit allowed based on the City's current EAV is \$36,339,051. At the beginning of fiscal year 2018, the City had \$8,010,049 in outstanding total principal that is applicable to the debt limit and a debt to debt limit ratio of 20.35%.

Total principal and interest outstanding, at the beginning of fiscal year 2018, equals \$46,108,157 and is comprised as follows:

Total Principal & Interest Outstanding

	<u>Total</u>		<u>Principal</u>	<u>Interest</u>
Total GO Debt	6,594,885		5,605,000	989,885
Total ARS Debt	35,637,038		28,545,000	7,092,038
Total Debt Certs	1,415,164		1,230,000	185,164
Total IEPA	1,455,414		1,308,863	146,551
Note/Loan Payable	1,005,656		820,482	185,174
	46,108,157		37,509,345	8,598,812

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

The above mentioned alternate revenue sourced (ARS) bonds are supported by the following pledged revenues: the 2004B, 2014C and 2016 bond issues are supported by water and sewer revenues and state income taxes; the 2015A and 2014 bonds are supported by sales and incremental property taxes for the Countryside TIF district; the 2014A bond is supported by sales tax; the 2014B bond is supported by utility taxes; and the 2011 Refunding bond is supported by non-home rule (special) sales tax.

The City's current bond rating is AA, which was upgraded from AA- on September 29, 2016 by Standard & Poor's. Fitch Ratings upgraded the City's debt to AA- from A+ on August 31, 2016. Gross debt per capita, based on 2016 population estimates for the City of 18,833, is \$2,101 at the beginning of fiscal year 2018.

SUMMARY OF OUTSTANDING DEBT ISSUES

Debt Service Fund (42)

Alternate Revenue Source Bond Series 2014B

Date of Maturity: December 30, 2022

Principal & Interest Paid-to-Date: \$652,653

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$1,948,800

Original Issue Amount: \$2,300,000

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

Countryside TIF Fund (87)

Alternate Revenue Source Bond Series 2015A

Date of Maturity: December 1, 2034

Principal & Interest Paid-to-Date: \$108,894

Date of Issuance: July 8, 2015

Principal & Interest Outstanding: \$1,982,453

Original Issue Amount: \$5,575,000

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

Alternate Revenue Source Bond Series 2014

Date of Maturity: December 1, 2029

Principal & Interest Paid-to-Date: \$147,214

Date of Issuance: January 6, 2014

Principal & Interest Outstanding: \$1,798,868

Original Issue Amount: \$1,235,000

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

Library Fund (83)

General Obligation Bond Series 2006

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$1,464,450

Date of Issuance: August 1, 2006

Principal & Interest Outstanding: \$714,340

Original Issue Amount: \$1,500,000

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

General Obligation Refunding Bond Series 2013

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$2,267,679

Date of Issuance: May 9, 2013

Principal & Interest Outstanding: \$5,880,545

Original Issue Amount: \$6,625,000

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

SUMMARY OF OUTSTANDING DEBT ISSUES (continued)

Vehicle & Equipment Fund (25)

Adjustable Rate Note

Date of Maturity: November 2028

Principal & Interest Paid-to-Date: \$661,009

Date of Issuance: July 2008

Principal & Interest Outstanding: \$845,981

Original Issue Amount: \$937,500

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

City-Wide Capital Fund (23)

Kendall County River Road Bridge Loan

Date of Maturity: October 2018

Principal Paid-to-Date: \$300,000

Date of Issuance: July 2008

Principal Outstanding: \$159,675

Total Amount of Loan: \$459,675

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

Alternate Revenue Source Bond Series 2014A

Date of Maturity: December 1, 2033

Principal & Interest Paid-to-Date: \$660,074

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$5,408,175

Original Issue Amount: \$4,295,000

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

Water Fund (51)

Alternate Revenue Source Refunding Bond Series 2014C

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$315,810

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$1,187,050

Original Issue Amount: \$1,290,000

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

SUMMARY OF OUTSTANDING DEBT ISSUES (continued)

Series 2003 Debt Certificates

Date of Maturity: December 15, 2018

Principal & Interest Paid-to-Date: \$5,513,963

Date of Issuance: July 9, 2003

Principal & Interest Outstanding: \$430,350

Original Issue Amount: \$4,800,000

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

Alternate Revenue Source Bond Series 2015A

Date of Maturity: December 1, 2034

Principal & Interest Paid-to-Date: \$302,687

Date of Issuance: July 8, 2015

Principal & Interest Outstanding: \$5,510,547

Original Issue Amount: \$5,575,000

Description: This bond was issued to refunding the remaining principal on the 2005 Countryside Bond and to finance water infrastructure improvements in the Countryside Subdivision. Of the \$5,575,000 issued, \$4,100,000 (73.54%) is applicable to the Water Fund. Debt service is supported by incremental property and sales taxes.

Alternate Revenue Source Bond Series 2016

Date of Maturity: December 30, 2022

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

Date of Issuance: October 27, 2016

Principal & Interest Outstanding: \$6,625,079

Original Issue Amount: \$5,800,000

Description: This bond was issued to refund the 2006A Debt Certificates and 2007A Bonds. Debt service is supported by income tax and water and sewer revenues.

IEPA Loan L17-156300

Date of Maturity: August 9, 2026

Principal & Interest Paid-to-Date: \$1,209,137

Date of Issuance: November 9, 2006

Principal & Interest Outstanding: \$1,187,788

Original Issue Amount: \$1,889,245

Description: This loan from the Illinois Environmental Agency (IEPA) was issued to construct water infrastructure improvements. Principle and interest payments for this loan are supported by water revenues.

Sewer Fund (52)

Alternate Revenue Source Bond Series 2011 Refunding

Date of Maturity: December 30, 2025

Principal & Interest Paid-to-Date: \$5,085,399

Date of Issuance: November 10, 2011

Principal & Interest Outstanding: \$10,232,266

Original Issue Amount: \$11,150,000

Description: This bond was issued to refund the 2005D and 2008 Refunding bonds. Debt service payments are supported by non-home rules sales taxes.

Alternate Revenue Source Bond Series 2004B

Date of Maturity: December 30, 2018

Principal & Interest Paid-to-Date: \$3,862,736

Date of Issuance: March 1, 2004

Principal & Interest Outstanding: \$943,800

Original Issue Amount: \$3,500,000

Description: This bond was issued to construct sanitary sewer infrastructure in the Autumn Creek subdivision.

SUMMARY OF OUTSTANDING DEBT ISSUES (continued)

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

Date of Maturity: February 1, 2023

Principal & Interest Paid-to-Date: \$2,165,424

Date of Issuance: September 24, 2003

Principal & Interest Outstanding: \$984,814

Original Issue Amount: \$2,035,000

Description: These debt certificates were issued to construct the Bruell Street lift station. Debt service payments for these certificates are supported by sewer revenues.

IEPA Loan L17-115300

Date of Maturity: September 6, 2019

Principal & Interest Paid-to-Date: \$1,857,914

Date of Issuance: November 23, 1999

Principal & Interest Outstanding: \$267,626

Original Issue Amount: \$1,656,809

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

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

Fiscal Year	Governmental Activities		Business-Type Activities		Debt Service Totals
	Principal	Interest	Principal	Interest	
2018	1,195,669	510,765	2,299,304	922,564	4,928,302
2019	1,263,686	482,610	2,618,147	794,965	5,159,408
2020	1,273,297	452,319	3,022,748	691,074	5,439,438
2021	1,338,147	414,358	3,034,898	571,851	5,359,254
2022	1,395,745	371,053	2,667,299	449,326	4,883,423
2023	1,452,124	325,934	2,601,090	351,787	4,730,935
2024	1,189,933	272,295	1,593,629	255,366	3,311,223
2025	1,236,535	225,738	1,647,562	191,932	3,301,767
2026	575,497	177,366	1,379,326	126,209	2,258,398
2027	589,696	156,265	223,538	69,755	1,039,254
2028	620,348	134,343	169,148	62,511	986,350
2029	610,479	109,269	176,502	55,745	951,995
2030	601,143	85,525	183,857	48,685	919,210
2031	343,789	60,669	191,211	41,331	637,000
2032	351,435	46,917	198,565	33,683	630,600
2033	364,081	32,860	205,919	25,740	628,600
2034	376,726	18,297	213,274	17,503	625,800
2035	80,696	3,229	224,304	8,971	317,200
Totals	\$ 14,859,026	\$ 3,879,812	\$ 22,650,321	\$ 4,718,998	\$ 46,108,157

Debt Service Summary

	<u>Series 2006</u>	<u>Series 2013</u>	<u>Series 2014B</u>	<u>Series 2015A</u>	<u>Series 2015A</u>	<u>Note Payable</u>	<u>Series 2014C</u>	<u>Series 2014</u>	<u>Loan Payable</u>
Type	G.O. Bond	G.O. Bond	A.R.S. Bond	A.R.S. Bond	A.R.S. Bond	Adj. Rate	A.R.S. Bond	A.R.S. Bond	Kendall Co. Loan
Org. Issue	\$ 1,500,000	\$ 6,625,000	\$ 2,300,000	\$ 1,475,000	\$ 4,100,000	\$ 937,500	\$ 1,290,000	\$ 1,235,000	\$ 459,675
O/S Principal	\$ 575,000	\$ 5,030,000	\$ 1,775,000	\$ 1,448,543	\$ 4,026,457	\$ 660,807	\$ 1,050,000	\$ 1,235,000	\$ 159,675
Fund	Library D/S	Library D/S	Debt Service	Countryside TIF	Water	Veh & Equip	Water	Countryside TIF	City-Wide Capital
Purpose	Library Expansion	Refunding of 2005B Bonds	Refunding of 2005A Bonds	Refunding 2005 Countryside Bonds	Countryside Subdivision	Bldg on 185 Wolf Street	Refunding of 2005C Bonds	Partial Refi of 2005 Bonds	River Road Bridge
Funding Source(s)	Property Taxes	Property Taxes	Property / Utility Taxes	Incr P-Tax / Sales Tax	Incr P-Tax / Sales Tax	Veh & Equip Revenues	Wa & Sw Rev / Income Taxes	Incr P-Tax / Sales Tax	General Fund Transfer
<i>Remaining Principal and Interest Payments</i>									
FY 2018	77,363	683,033	319,750	98,951	275,049	73,034	147,750	50,715	75,000
FY 2019	74,988	717,112	324,250	98,633	274,167	73,034	155,350	50,715	84,675
FY 2020	72,613	724,400	323,550	159,115	442,285	73,034	147,750	50,715	-
FY 2021	95,238	731,850	322,750	157,580	438,020	73,034	150,250	50,715	-
FY 2022	91,675	748,550	328,900	158,586	440,814	73,034	151,350	50,715	-
FY 2023	88,113	759,200	329,600	158,057	439,343	73,034	147,300	50,715	-
FY 2024	109,550	757,200	-	158,691	441,109	73,035	148,250	50,715	-
FY 2025	104,800	759,200	-	157,792	438,608	73,035	139,050	50,715	-
FY 2026	-	-	-	83,975	233,425	73,035	-	280,715	-
FY 2027	-	-	-	83,023	230,777	73,035	-	276,515	-
FY 2028	-	-	-	83,341	231,659	73,035	-	277,115	-
FY 2029	-	-	-	83,553	232,247	42,602	-	277,193	-
FY 2030	-	-	-	83,658	232,542	-	-	281,610	-
FY 2031	-	-	-	83,658	232,542	-	-	-	-
FY 2032	-	-	-	83,552	232,248	-	-	-	-
FY 2033	-	-	-	83,341	231,659	-	-	-	-
FY 2034	-	-	-	83,023	230,777	-	-	-	-
FY 2035	-	-	-	83,925	233,275	-	-	-	-
Totals	\$ 714,340	\$ 5,880,545	\$ 1,948,800	\$ 1,982,454	\$ 5,510,546	\$ 845,981	\$ 1,187,050	\$ 1,798,868	\$ 159,675

Debt Service Summary (continued)

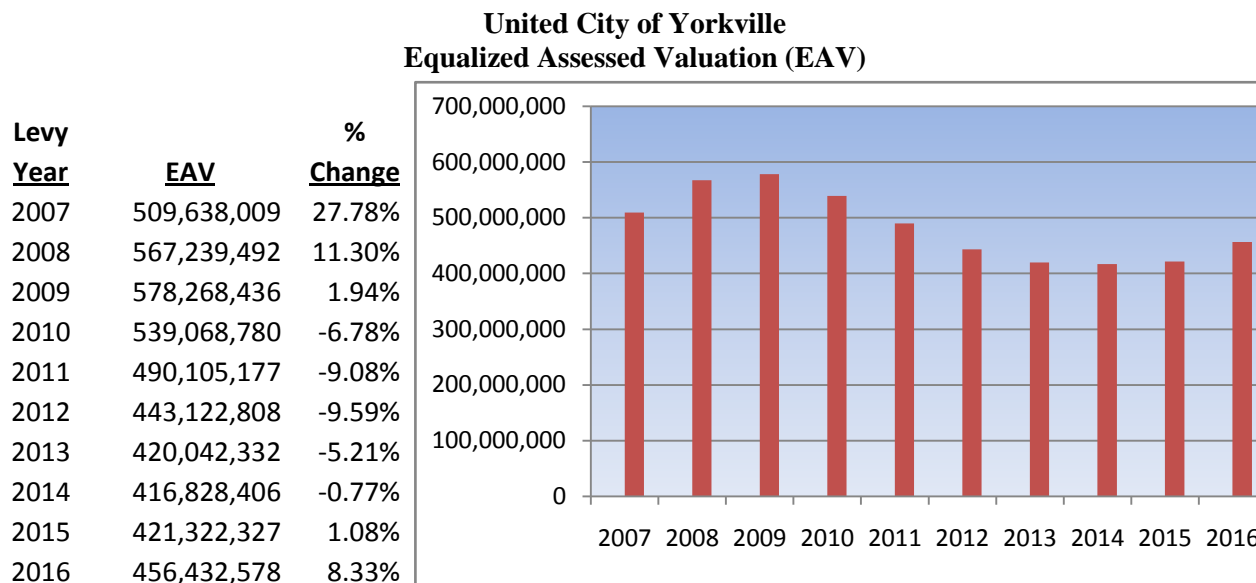
	<u>Series 2016</u>	<u>Series 2003</u>	<u>IEPA Loan</u>	<u>Series 2011</u>	<u>Series 2004B</u>	<u>Series 2003A</u>	<u>Series 2014A</u>	<u>IEPA Loan</u>
Type	A.R.S. Bond	Debt Certs	L17 - 156300	A.R.S. Bond	A.R.S. Bond	Debt Certs	A.R.S. Bond	L17 - 115300
Org. Issue	\$ 5,800,000	\$ 4,800,000	\$ 1,886,000	\$ 11,150,000	\$ 3,500,000	\$ 2,035,000	\$ 4,295,000	\$ 1,656,809
O/S Principal	\$ 5,800,000	\$ 400,000	\$ 1,051,460	\$ 8,345,000	\$ 890,000	\$ 830,000	\$ 3,975,000	\$ 257,403
Fund	Water	Water	Water	Sewer	Sewer	Sewer	CW Capital	Sewer
Purpose	Refund 2006A D/C & 2007A	Radium Compliance	Drinking Water Loan	Rfd - 2005D & 2008 Ref Issues	Sanitary Sewer Imprv	Bruell St Lift Station	Game Farm Road Project	Sw Main / 1999 SSES
Funding Source(s)	Inc Taxes / Wa & Sw Revenues	Water Revenues	Water Revenues	Non-HR Sales Tax	Wa & Sw Rev / Inc Taxes	Sewer Revenues	Sales Tax	Sewer Revenues
<i>Remaining Principal and Interest Payments</i>								
FY 2018	679,629	117,300	125,030	1,137,166	470,600	162,293	328,588	107,051
FY 2019	665,250	313,050	125,030	1,133,782	473,200	166,233	322,888	107,050
FY 2020	1,646,450	-	125,030	1,134,114	-	164,668	322,188	53,525
FY 2021	1,592,650	-	125,031	1,137,948	-	162,850	321,338	-
FY 2022	1,098,650	-	125,031	1,135,070	-	165,710	315,338	-
FY 2023	942,450	-	125,030	1,135,694	-	163,060	319,338	-
FY 2024	-	-	125,030	1,134,606	-	-	313,038	-
FY 2025	-	-	125,030	1,136,806	-	-	316,738	-
FY 2026	-	-	125,030	1,147,080	-	-	315,138	-
FY 2027	-	-	62,516	-	-	-	313,383	-
FY 2028	-	-	-	-	-	-	321,200	-
FY 2029	-	-	-	-	-	-	316,400	-
FY 2030	-	-	-	-	-	-	321,400	-
FY 2031	-	-	-	-	-	-	320,800	-
FY 2032	-	-	-	-	-	-	314,800	-
FY 2033	-	-	-	-	-	-	313,600	-
FY 2034	-	-	-	-	-	-	312,000	-
Totals	\$ 6,625,079	\$ 430,350	\$ 1,187,788	\$ 10,232,266	\$ 943,800	\$ 984,814	\$ 5,408,175	\$ 267,626

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UNITED CITY OF YORKVILLE
FISCAL YEAR 2018

Major Revenue Trend Analysis

PROPERTY TAXES



Over the last ten years the Equalized Assessed Valuation (EAV) for the United City of Yorkville has increased at an average rate of 1.90%. EAV increased most dramatically between levy years 2005 and 2006 (30.51% increase) as new residential housing developments were added to the property tax rolls. In response to the housing downturn and economic recession, EAV slowed in 2009, posting a nominal increase of 1.94%, before declining an average of 6.28% in levy years 2010 through 2014. After a slight increase of 1.08% in levy year 2015, EAV increased substantially (8.33%) in levy year 2016, but is still significantly below its pre-recession high. Despite recent increases in EAV, the City's levies were previously constrained by low inflation (0.7% for 2016 levy); however, the rate of inflation (i.e. Consumer Price Index or CPI) is returning to more of a historical norm (2.1%) beginning with the 2017 levy year.

When developing the 2016 (Fiscal Year 2018) levy request, the City Council made the decision to keep the City's property tax levy equal to the prior year's extension amount. As indicated by the table below, the pension fund will receive \$966,211 in Fiscal Year 2018, which is an increase of \$140,809 over what was extended last year. This will be the fifth consecutive year in which the City has either met or exceeded its actuarial determined contribution to the Yorkville Police Pension Fund. The increase in the police pension levy, coupled with a low inflation, will result in the remaining City levy to decrease by approximately \$93,000 in comparison to levy year 2015. All debt service was fully abated for the 2016 levy.

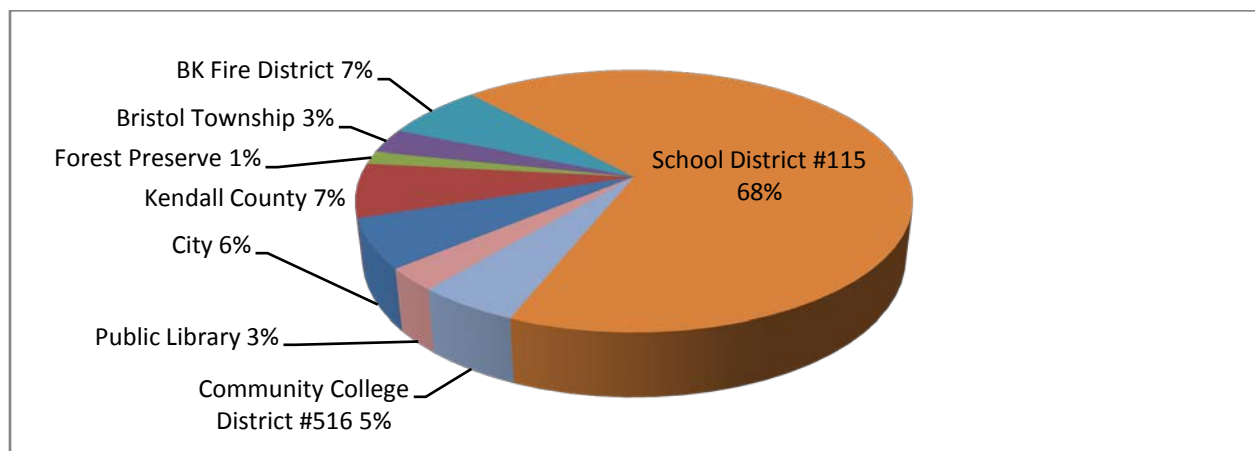
The 2016 levy year represents the first time that the property tax cap (i.e. PTELL) was applied to both the City and Library levies, which caps property tax increases at CPI (0.7% for 2016) or 5%, whichever is lower. In previous periods the Library's levy was pegged to EAV rather than inflation, which resulted in the City's levy being diminished in years where the increase in EAV exceeded the increase in inflation. Going forward the levy growth rate will be set by CPI, which management and City Council believe is more equitable to both the City and the Library. In 2015 the Library was extended \$631,958 in property taxes for operations, which resulted in a tax rate of \$0.15 per \$100 of EAV (maximum tax rate for library operations under Illinois law). This year, the Library was extended \$645,554, which is a \$13,596 increase from the prior year's extension.

Property Tax Levy for Fiscal Year 2018 Budget *

	2014 <u>Levy</u> <u>Extension</u>	2015 <u>Levy</u> <u>Extension</u>		2016 <u>Levy Request</u>	2016 <u>Levy</u> <u>Extension</u>	2016 <u>Actual</u> <u>Rate</u>
City	2,288,180	2,228,247	-	2,134,974	2,135,100	0.46778
Library	625,217	631,958	-	692,000	645,554	0.14144
Police Pension	706,149	825,413	-	966,211	966,222	0.21169
City Debt Service	165,564	47,525	-	-	-	-
Library Debt Service	<u>749,843</u>	<u>752,788</u>	-	<u>760,396</u>	<u>760,433</u>	<u>0.16661</u>
Total City (PTELL & Non-PTELL)	4,534,953	4,485,930	-	4,553,581	4,507,310	0.98752
less Bonds & Interest	915,407	800,313	-	760,396	760,433	0.16661
PTELL Totals	3,619,546	3,685,617	-	3,793,185	3,746,876	0.82091

* 2014 levy extension amounts were received in Fiscal Year 2016; 2015 levy extension amounts were received in Fiscal Year 2017; and 2016 levy extension amounts will be received in Fiscal Year 2018. Property taxes are typically received in seven installments between the months of May and November.

2016 Property Tax Percentage Breakdown (to be collected in Fiscal Year 2018)

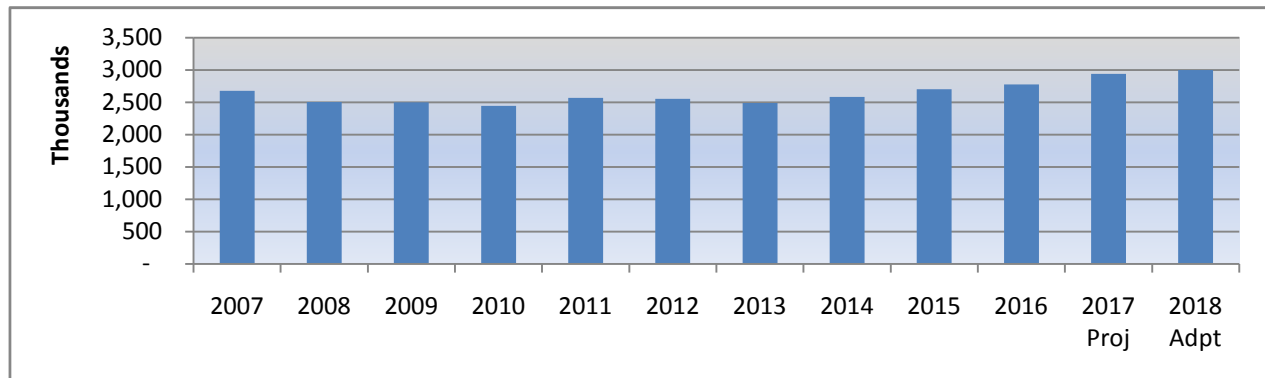


Source: Office of the Kendall County Clerk. Representative tax rates for other governmental units are from Bristol Township.

MUNICIPAL SALES TAX

Fiscal Year	Amount
2007	2,676,261
2008	2,506,434
2009	2,500,285
2010	2,446,099
2011	2,569,233
2012	2,552,483
2013	2,490,503
2014	2,586,460
2015	2,704,651
2016	2,778,116
2017 Projected	2,940,000
2018 Adopted	2,998,800

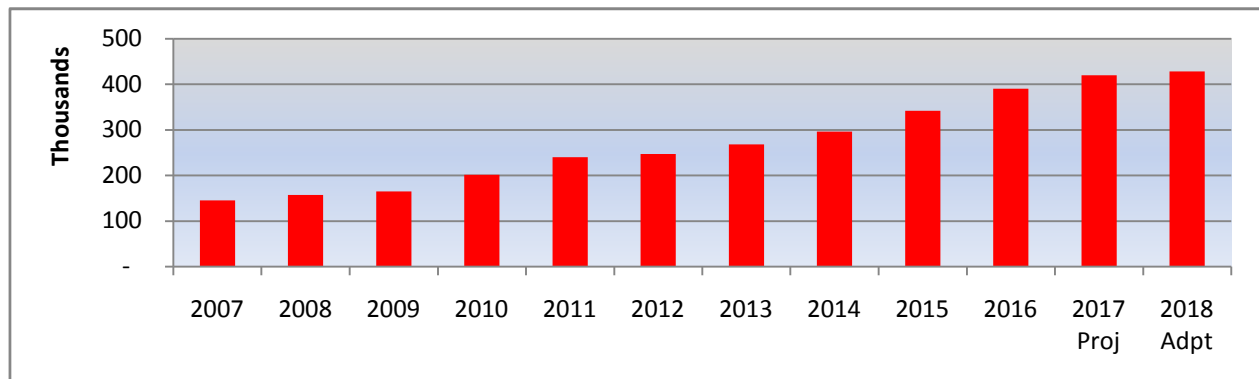
The United City of Yorkville receives 1% of the 6.25% State sales tax rate on general merchandise and 100% of the 1% State sales tax rate on qualifying food, drugs and medical appliances. Municipal sales tax is directly affected by economic conditions within the City and is also influenced by aggregate economic conditions in general. Sales tax is one of the largest sources of revenue for the General Fund, accounting for approximately 19% of total General Fund revenues for the FYE 2016. Sales tax revenues increased substantially over the first seven years of the new century, reflecting the vast population and economic growth the City experienced during that time frame. After declining by about 2.5% in FY 2013, sales tax revenues remained resilient over the next three fiscal years, increasing an average of 4% per annum. For the FYE 2017 sales taxes are currently estimated to increase by 5.8% over the prior year.



LOCAL USE TAX

Fiscal Year	Amount
2007	145,026
2008	157,093
2009	165,054
2010	201,681
2011	240,047
2012	246,963
2013	268,285
2014	296,295
2015	341,880
2016	390,605
2017 Projected	420,000
2018 Adopted	428,400

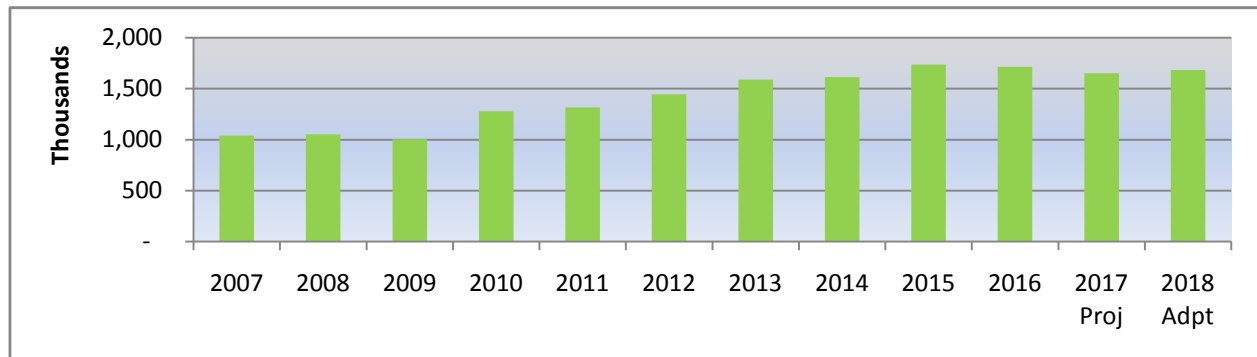
Use tax is a sales tax that is imposed on the privilege of using, in Illinois, any tangible personal property purchased out-of-state. If the seller does not collect at least 6.25% on general merchandise or 1% on qualifying food, drug and medical appliance purchases, the purchaser is responsible for the difference. Of the total amount collected by the State, 20% is distributed to local government agencies based on population (i.e., per capita basis). The increase in State use tax (local use tax) is directly correlated to the City's population growth over the past decade. Local use tax has been particularly robust in recent years, increasing an average of 13% per year since FY 2014. Projected revenues for FY 2017 are expected to increase approximately 8% based on current revenue trends.



INCOME TAXES

Fiscal Year	Amount
2007	1,040,678
2008	1,053,292
2009	1,004,980
2010	1,277,889
2011	1,315,321
2012	1,444,426
2013	1,587,324
2014	1,613,102
2015	1,735,422
2016	1,715,155
2017 Projected	1,650,000
2018 Adopted	1,683,000

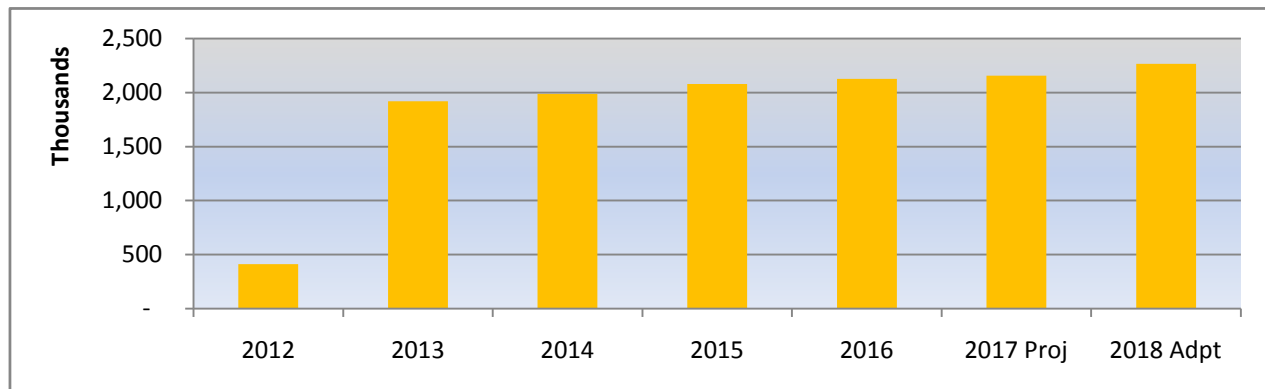
Income tax is based on average statewide income and is distributed on a per capita basis. Per the Illinois Income Tax Act, 8% of the total collections are deposited in the Local Government Distributive Fund (LGDF) for distribution to counties and municipalities based on their proportionate share of the State's population. Income tax revenues historically fluctuate with the economy; however the significant increase between FY 2006 and FY 2007 is directly attributable to the City's substantial population growth during that time period. Income tax grew sharply by approximately 10% in FY 2012 and FY 2013, and again in FY 2015 (8% increase). After peaking in FY 2015, income taxes decreased by 1% in FY 2016; a trend which management believes will continue on into FY 2017, based on recent Illinois Municipal League (IML) estimates and current revenue trends.



NON-HOME RULE SALES TAX

Fiscal Year	Amount
2012	410,327
2013	1,919,423
2014	1,986,566
2015	2,078,061
2016	2,126,851
2017 Projected	2,157,300
2018 Adopted	2,265,000

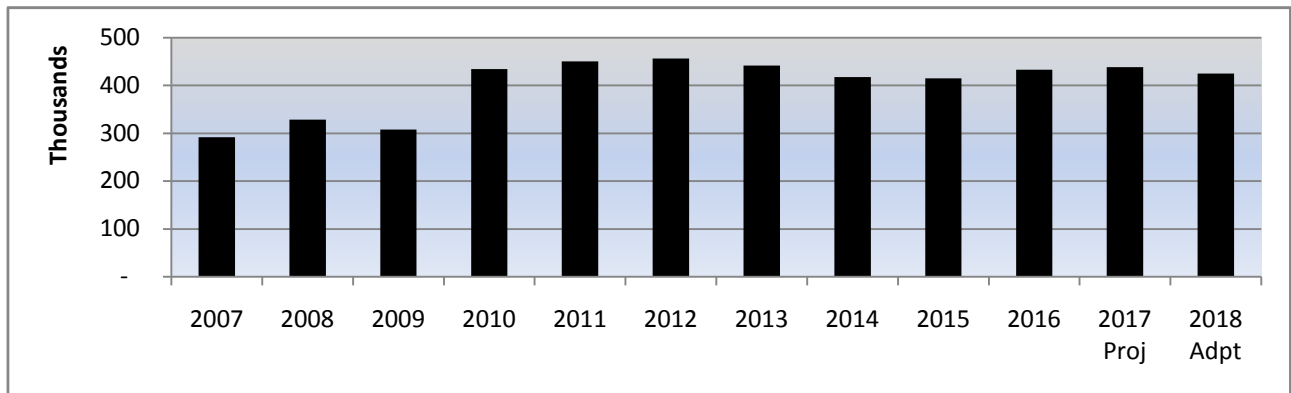
The City receives 1% of the 8.25% total Yorkville sales tax rate on general merchandise items only. Qualifying food, drugs and medical appliances are exempt from non-home rule sales tax. Like municipal sales tax, non-home rule sales tax is directly affected by economic conditions within the City and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



MOTOR FUEL TAXES

Fiscal Year	Amount
2007	291,666
2008	328,650
2009	307,882
2010	434,263
2011	450,645
2012	456,613
2013	442,096
2014	417,742
2015	414,685
2016	432,820
2017 Projected	438,254
2018 Adopted	425,000

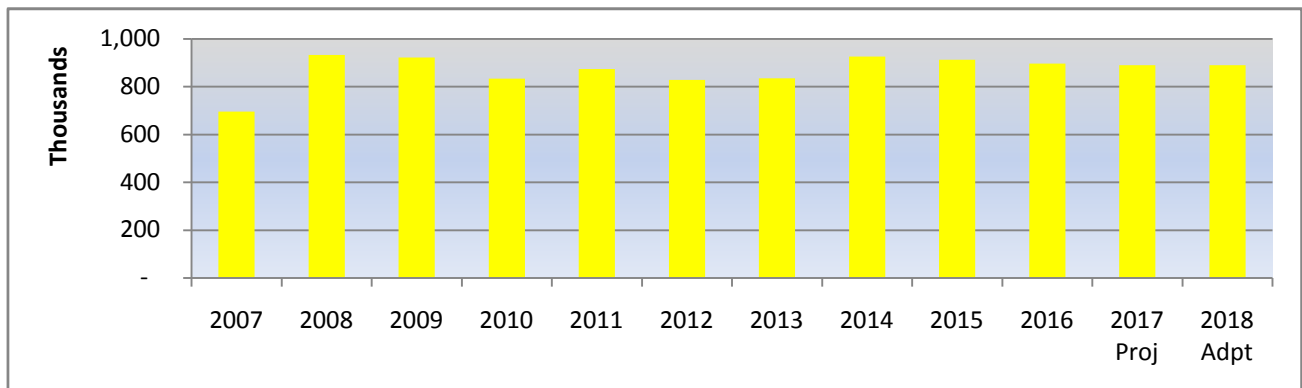
Motor fuel taxes (MFT) are state shared revenues that are distributed on a per capita basis and derived from taxes on gasoline and diesel fuels. Motor fuel taxes fluctuate based on vehicle use and gasoline consumption. Like other state shared revenues, motor fuel taxes for the City have significantly increased over the past decade as population increased. After holding relatively steady for FYE 2014 and FYE 2015, motor fuel taxes increased by 4% for the FYE 2016. Management estimates that FY 2017 amounts will be similar to the prior year, based on IML estimates and current revenue trends.



UTILITY TAXES

Fiscal Year	Amount
2007	696,096
2008	933,623
2009	922,095
2010	833,669
2011	873,999
2012	828,426
2013	835,972
2014	926,857
2015	913,447
2016	896,635
2017 Projected	890,000
2018 Adopted	890,000

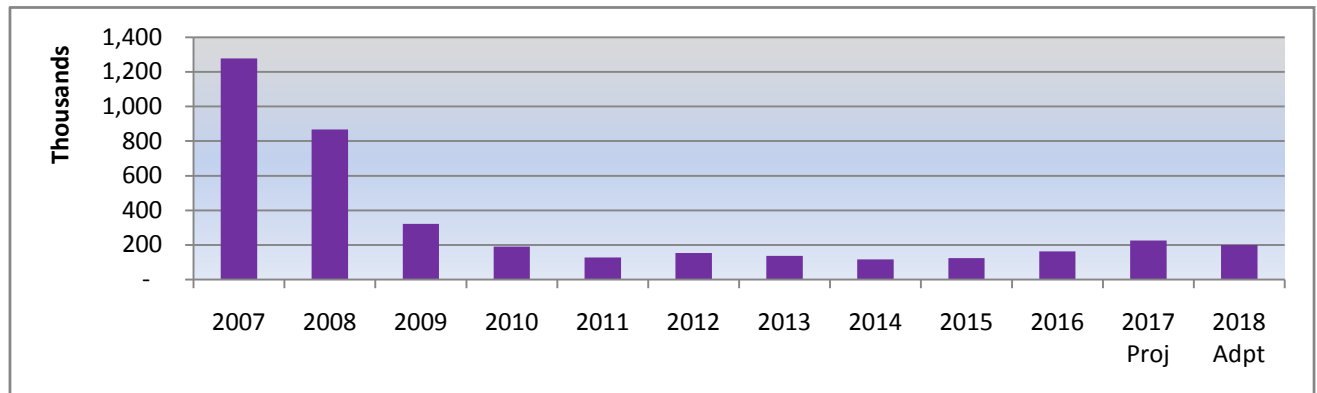
This revenue stream is comprised of both electric and natural gas utility taxes. This tax is collected by ComEd (electric) and Nicor (natural gas) and remitted to the City on either a quarterly (electric) or monthly (natural gas) basis. Utility taxes increased by approximately 75% from FY 2004 to FY 2008 in conjunction with the increase in population that occurred during that time period. Over the last five fiscal periods, utility tax revenue has averaged approximately \$880,000 per year, although this number does fluctuate based on the severity of weather patterns. For FY 2017, management remains conservative in its projections, which are based on historical trends and current revenue streams.



BUILDING PERMITS

Fiscal Year	Amount
2007	1,278,672
2008	867,869
2009	322,160
2010	190,579
2011	126,829
2012	153,393
2013	137,260
2014	116,182
2015	123,702
2016	163,107
2017 Projected	225,000
2018 Adopted	200,000

Building permits are one of the more volatile revenue streams in the General Fund, and tend to follow the aggregate economy as indicated by graph below. Since Fiscal Year 2012 the City has used building permit revenue to cover the costs of Building Department personnel (part of the Community Development cost center located within the General Fund), with excess revenues going to the City-Wide Capital Fund to help finance current and future capital projects. Permit revenues were particularly robust during the housing boom of the last decade, but have significantly declined since the 2008 recession. However, recent trends show that building and development are starting to once again pick-up in the City, as indicated by the dramatic increases in permit revenues for FY 2016 and FY 2017 (projected).

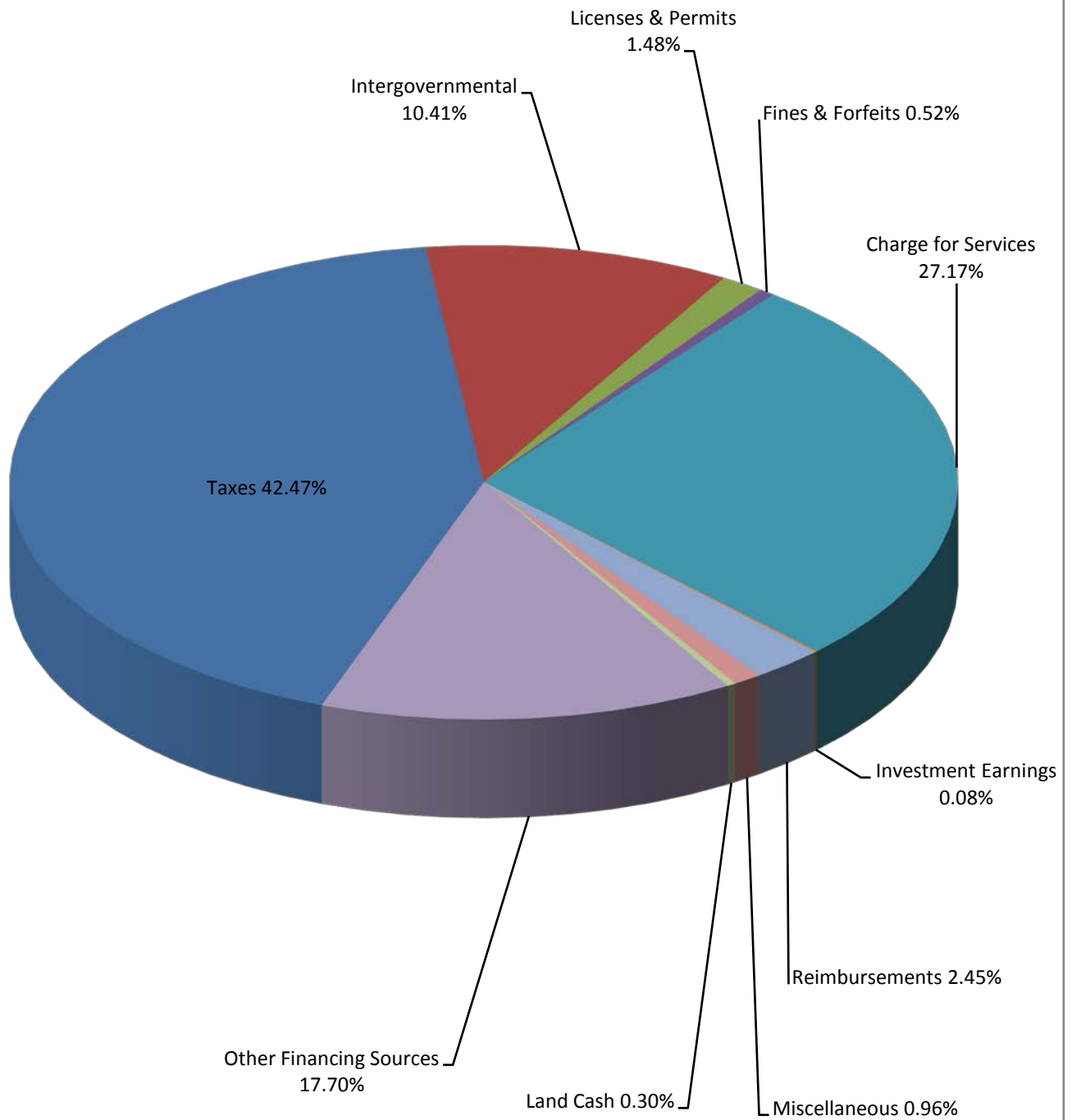


BUDGET OVERVIEW

United City of Yorkville
Revenues by Category
Fiscal Year 2018

FUND	Taxes	Inter-governmental	Licenses & Permits	Fines & Forfeits	Charges for Services	Investment Earnings	Reimbursements	Miscellaneous	Land Cash	Other Financing Sources	Fund Total
<u>General Fund</u>	10,899,060	2,379,022	253,000	140,225	1,365,564	15,000	55,000	23,750	-	7,000	15,137,621
<u>Special Revenue Funds</u>											
Motor Fuel Tax	-	492,616	-	-	-	1,500	-	-	-	-	494,116
Parks and Recreation	-	-	-	-	395,000	350	-	196,000	-	1,308,583	1,899,933
Land Cash	-	-	-	-	-	-	-	-	88,000	2,500	90,500
Countryside TIF	225,000	-	-	-	-	-	-	-	-	-	225,000
Downtown TIF	70,000	-	-	-	-	-	-	-	-	-	70,000
Fox Hill SSA	9,365	-	-	-	-	-	-	-	-	-	9,365
Sunflower SSA	13,480	-	-	-	-	-	-	-	-	-	13,480
<u>Debt Service Fund</u>	-	-	5,000	-	-	-	-	-	-	315,225	320,225
<u>Capital Project Funds</u>											
Vehicle & Equipment	-	-	73,500	7,700	246,565	80	-	2,000	-	-	329,845
City-Wide Capital	-	200,224	73,000	-	700,000	1,000	472,617	-	-	1,258,924	2,705,765
<u>Enterprise Funds</u>											
Water	-	-	-	-	4,088,800	5,000	-	58,582	-	145,385	4,297,767
Sewer	-	-	-	-	1,266,026	1,250	200,000	-	-	1,137,166	2,604,442
<u>Library Funds</u>											
Library Operations	645,867	22,450	-	8,000	10,000	800	-	5,500	-	26,440	719,057
Library Debt Service	757,396	-	-	-	-	-	-	-	-	3,000	760,396
Library Capital	-	-	35,000	-	-	10	-	-	-	-	35,010
TOTAL REVENUES	12,620,168	3,094,312	439,500	155,925	8,071,955	24,990	727,617	285,832	88,000	4,204,223	29,712,522

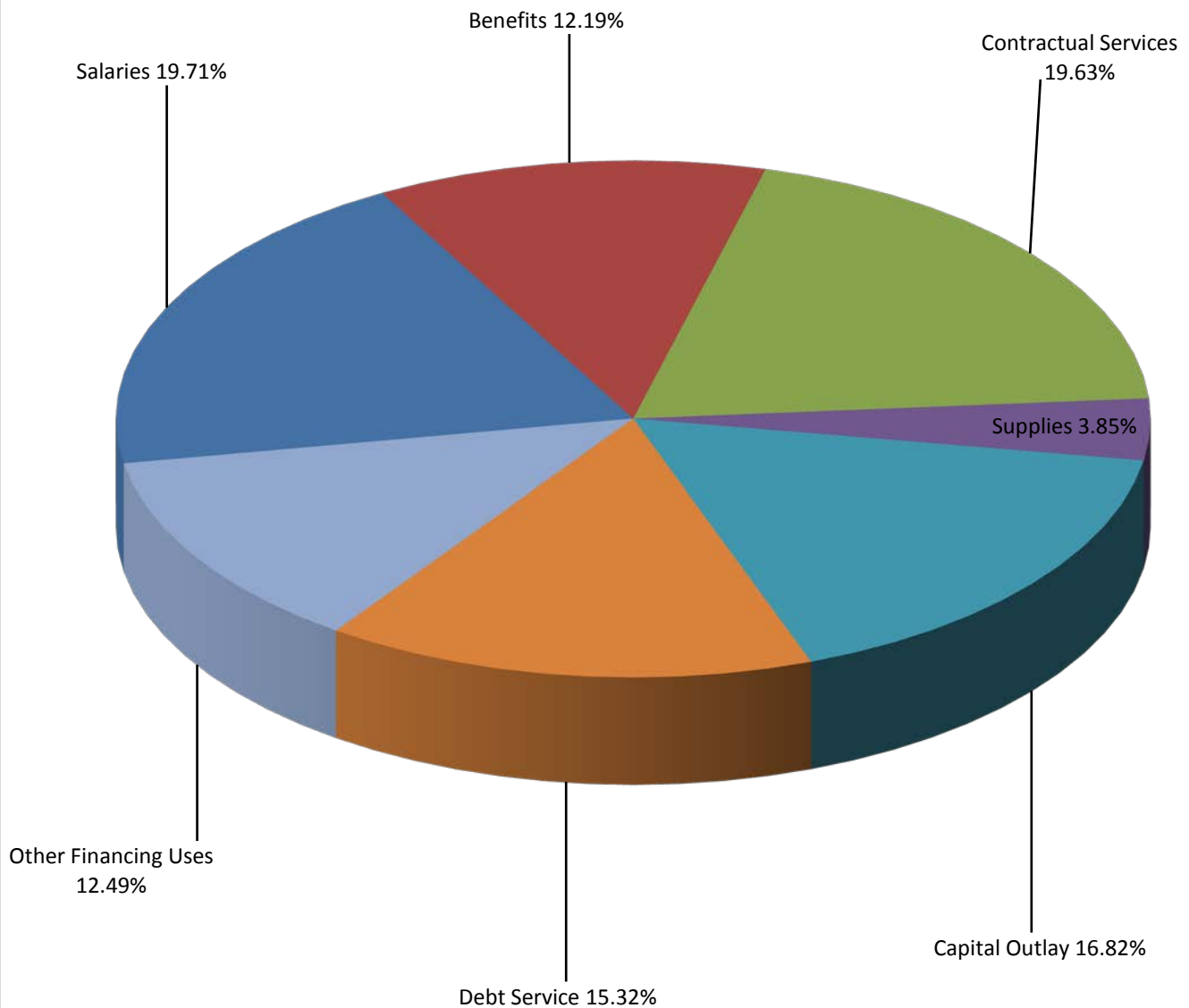
United City of Yorkville
Revenues by Category
Fiscal Year 2018



United City of Yorkville
Expenditures by Category
Fiscal Year 2018

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Developer Commitments	Debt Service	Other Financing Uses	Fund Total
<u>General Fund</u>	4,618,075	3,086,500	4,718,527	274,353	-	-	-	2,948,210	15,645,665
<u>Special Revenue Funds</u>									-
Motor Fuel Tax	-	-	124,350	208,000	423,787	-	-	-	756,137
Parks and Recreation	903,518	453,922	274,220	345,651	-	-	-	-	1,977,311
Land Cash	-	-	-	-	362,355	-	-	-	362,355
Countryside TIF	-	-	13,841	-	-	-	149,675	-	163,516
Downtown TIF	-	-	65,659	-	137,420	-	228,000	-	431,079
Fox Hill SSA	-	-	23,000	-	-	-	-	-	23,000
Sunflower SSA	-	-	29,735	-	-	-	-	-	29,735
<u>Debt Service Fund</u>	-	-	475	-	-	-	319,750	-	320,225
<u>Capital Project Funds</u>									
Vehicle & Equipment	-	-	9,750	2,000	515,141	-	73,034	-	599,925
City-Wide Capital	-	-	161,675	35,000	2,940,753	-	403,588	78,510	3,619,526
<u>Enterprise Funds</u>									
Water	430,549	266,965	886,366	323,013	807,937	-	1,344,749	1,098,924	5,158,503
Sewer	223,555	115,847	152,882	54,908	472,435	34,888	1,877,110	73,875	3,005,500
<u>Library Funds</u>									
Library Operations	456,517	180,757	141,880	21,000	-	-	-	3,000	803,154
Library Debt Service	-	-	-	-	-	-	760,396	-	760,396
Library Capital	-	-	3,500	31,500	-	-	-	-	35,000
TOTAL EXPENDITURES	6,632,214	4,103,991	6,605,860	1,295,425	5,659,828	34,888	5,156,302	4,202,519	33,691,027

United City of Yorkville
Expenditures by Category
Fiscal Year 2018



United City of Yorkville
Fund Balance History
Fiscal Years 2015 - 2018

FUND	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted Budget
<u>General Fund</u>	4,826,059	5,691,706	5,360,499	5,891,822	5,383,778
<u>Special Revenue Funds</u>					
Motor Fuel Tax	920,282	883,223	484,079	700,892	438,871
Parks and Recreation	557,536	500,762	269,255	373,975	296,597
Land Cash	117,430	212,318	220,320	328,581	56,726
Countryside TIF	(604,820)	(549,946)	(520,551)	(496,345)	(434,861)
Downtown TIF	239,096	253,703	(154,775)	(320,274)	(681,353)
Fox Hill SSA	15,462	(3,780)	(9,900)	(7,850)	(21,485)
Sunflower SSA	(20,108)	(31,175)	(36,499)	(18,844)	(35,099)
<u>Debt Service Fund</u>	7,842	-	-	-	-
<u>Capital Project Funds</u>					
Vehicle & Equipment	105,577	1,841	-	270,080	-
City-Wide Capital	4,684,706	3,003,908	649,209	1,058,502	144,741
<u>Enterprise Funds *</u>					
Water	1,099,988	5,196,289	2,434,477	3,146,306	2,285,570
Sewer	1,829,603	1,570,874	977,023	1,314,830	913,772
<u>Library Fund</u>					
Library Operations	466,683	499,355	435,726	480,569	396,472
Library Debt Service	-	-	-	-	-
Library Capital	12,714	14,087	28,944	23,989	23,999
Totals	14,258,050	17,243,165	10,137,807	12,746,233	8,767,728

* Fund Balance Equivalency

United City of Yorkville
Revenue Budget Summary - All Funds
Fiscal Years 2015 - 2018

FUND	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted Budget
<u>General Fund</u>	14,150,910	14,529,786	14,516,822	14,993,523	15,137,621
<u>Special Revenue Funds</u>					
Motor Fuel Tax	852,055	600,899	512,577	512,206	494,116
Parks and Recreation	1,816,275	1,718,263	1,654,988	1,758,329	1,899,933
Land Cash	172,873	125,532	489,000	207,875	90,500
Countryside TIF	9,295	1,741,077	200,000	215,360	225,000
Downtown TIF	60,215	69,107	70,050	67,307	70,000
Fox Hill SSA	8,536	7,072	7,073	7,263	9,365
Sunflower SSA	17,417	18,609	20,392	20,456	13,480
<u>Debt Service Fund</u>	2,705,298	306,387	320,675	320,625	320,225
<u>Capital Project Funds</u>					
Vehicle & Equipment	471,009	528,026	314,883	608,703	329,845
City-Wide Capital	6,541,621	1,588,515	1,823,662	1,660,104	2,705,765
<u>Enterprise Funds</u>					
Water	4,068,790	8,061,730	3,794,908	10,397,037	4,297,767
Sewer	2,442,221	2,526,917	2,534,994	2,603,027	2,604,442
<u>Library Funds</u>					
Library Operations	719,485	697,880	731,887	697,087	719,057
Library Debt Service	731,321	749,846	752,771	752,771	760,396
Library Capital	25,349	36,118	20,010	50,010	35,010
TOTAL REVENUES	34,792,670	33,305,764	27,764,692	34,871,683	29,712,522

United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2015 - 2018

FUND	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted Budget
<u>General Fund</u>	13,185,437	13,664,138	14,967,654	14,793,407	15,645,665
<u>Special Revenue Funds</u>					
Motor Fuel Tax	962,228	637,955	740,580	694,537	756,137
Parks and Recreation	1,805,222	1,775,036	1,796,995	1,885,116	1,977,311
Land Cash	243,428	30,644	453,855	91,612	362,355
Fox Industrial TIF	-	-	-	-	-
Countryside TIF	80,030	1,686,204	162,759	161,759	163,516
Downtown TIF	52,651	54,498	478,530	641,284	431,079
Fox Hill SSA	4,208	26,314	11,333	11,333	23,000
Sunflower SSA	40,098	29,676	17,534	8,125	29,735
<u>Debt Service Fund</u>	2,702,774	314,229	320,675	320,625	320,225
<u>Capital Project Funds</u>					
Municipal Building	-	-	-	-	-
Vehicle & Equipment	513,177	631,762	347,617	340,464	599,925
City-Wide Capital	2,533,469	3,269,314	3,796,671	3,605,510	3,619,526
<u>Enterprise Funds</u>					
Water	4,319,725	3,965,434	6,631,429	12,447,020	5,158,503
Sewer	3,491,786	2,785,644	2,965,298	2,859,071	3,005,500
Recreation Center	-	-	-	-	-
<u>Library Fund</u>					
Library Operations	723,876	665,207	756,943	715,873	803,154
Library Debt Service	731,321	749,846	752,771	752,771	760,396
Library Capital	39,505	34,026	11,895	40,108	35,000
TOTAL EXPENDITURES	31,428,935	30,319,927	34,212,539	39,368,615	33,691,027

United City of Yorkville
Fiscal Year 2018 Budget
Fund Balance Summary

FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	5,891,822	15,137,621	15,645,665	(508,044)	5,383,778
<u>Special Revenue Funds</u>					
Motor Fuel Tax	700,892	494,116	756,137	(262,021)	438,871
Parks and Recreation	373,975	1,899,933	1,977,311	(77,378)	296,597
Land Cash	328,581	90,500	362,355	(271,855)	56,726
Countryside TIF	(496,345)	225,000	163,516	61,484	(434,861)
Downtown TIF	(320,274)	70,000	431,079	(361,079)	(681,353)
Fox Hill SSA	(7,850)	9,365	23,000	(13,635)	(21,485)
Sunflower SSA	(18,844)	13,480	29,735	(16,255)	(35,099)
<u>Debt Service Fund</u>	-	320,225	320,225	-	-
<u>Capital Project Funds</u>					
Vehicle & Equipment	270,080	329,845	599,925	(270,080)	-
City-Wide Capital	1,058,502	2,705,765	3,619,526	(913,761)	144,741
<u>Enterprise Funds</u>					
Water	3,146,306	4,297,767	5,158,503	(860,736)	2,285,570
Sewer	1,314,830	2,604,442	3,005,500	(401,058)	913,772
<u>Library Fund</u>					
Library Operations	480,569	719,057	803,154	(84,097)	396,472
Library Debt Service	-	760,396	760,396	-	-
Library Capital	23,989	35,010	35,000	10	23,999
Totals	12,746,233	29,712,522	33,691,027	(3,978,505)	8,767,728

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GENERAL FUND (01)

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

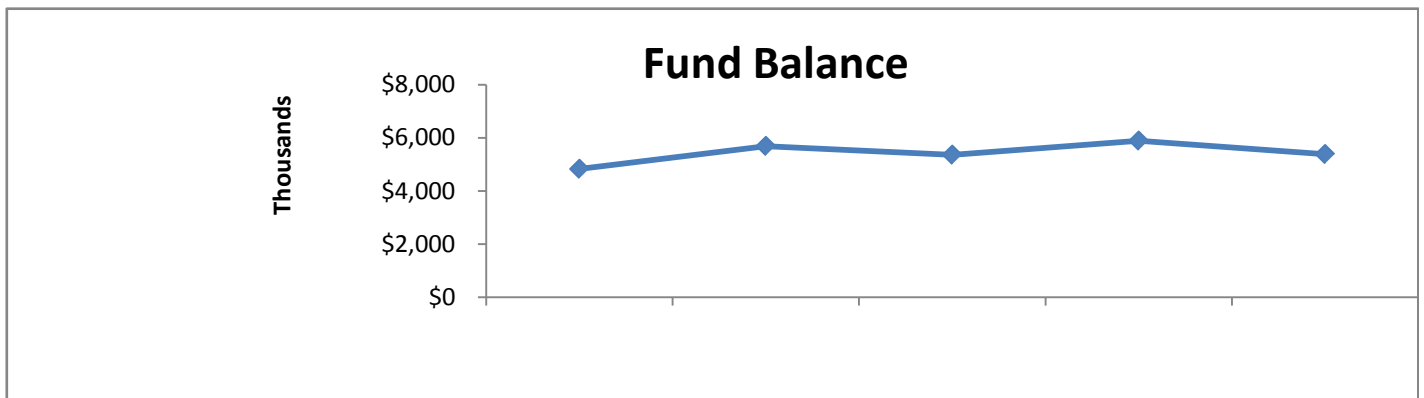
- Administration (110)
- Finance (120)
- Police (210)
- Community Development (220)
- Public Works – Streets & Sanitation (410)
- Administrative Services (640)

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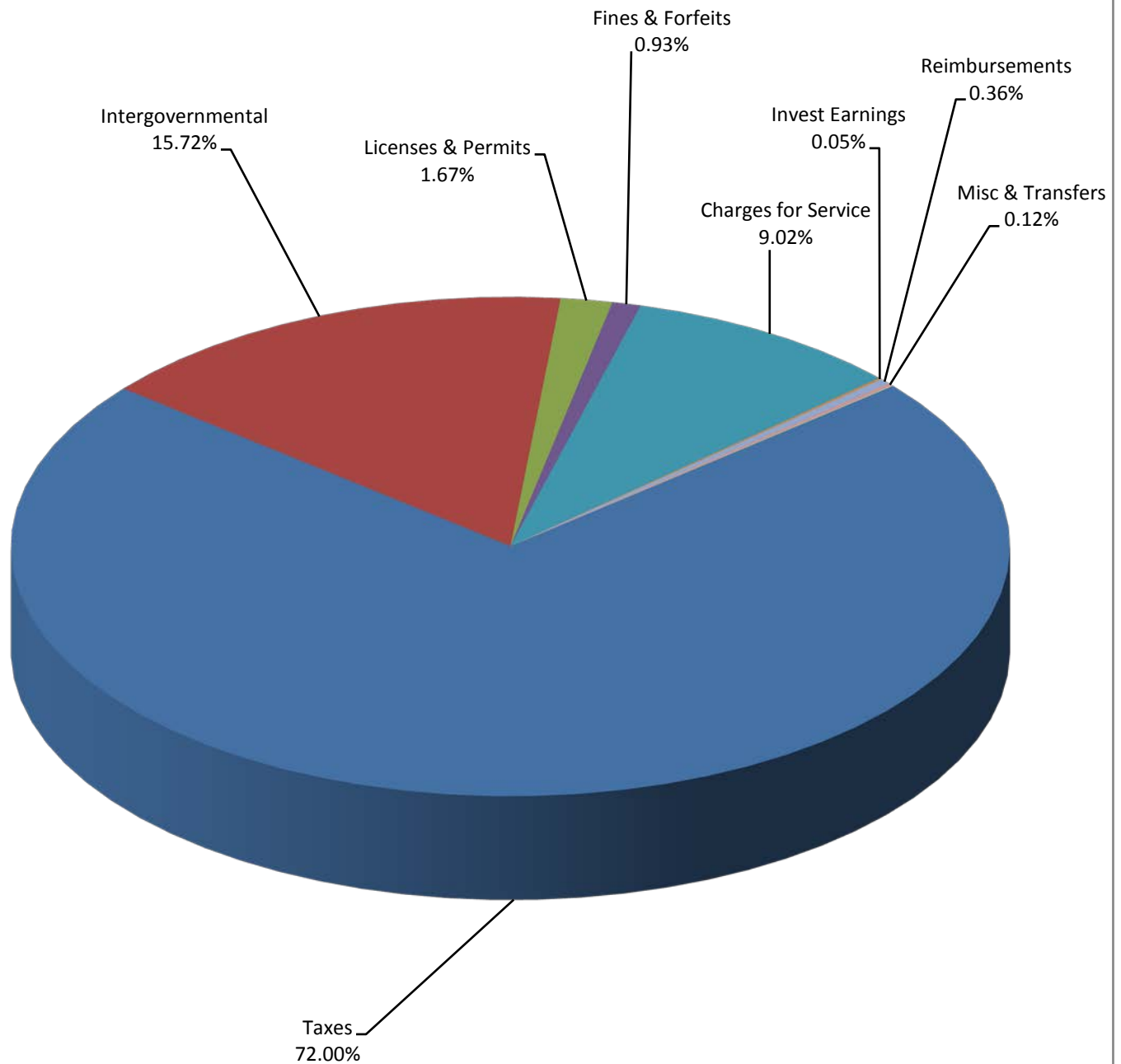
GENERAL FUND (01)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Taxes	10,052,792	10,330,920	10,384,836	10,716,006	10,899,060
Intergovernmental	2,295,134	2,311,978	2,313,586	2,267,237	2,379,022
Licenses & Permits	173,126	213,451	178,000	308,000	253,000
Fines & Forfeits	137,252	123,639	130,225	140,260	140,225
Charges for Service	1,290,493	1,401,384	1,423,175	1,453,453	1,365,564
Investment Earnings	8,909	6,394	5,000	20,000	15,000
Reimbursements	168,182	113,024	55,000	54,817	55,000
Miscellaneous	22,813	21,919	24,000	23,750	23,750
Other Financing Sources	2,209	7,077	3,000	10,000	7,000
Total Revenue	14,150,910	14,529,786	14,516,822	14,993,523	15,137,621
Expenditures					
Salaries	3,721,840	3,958,489	4,362,017	4,305,338	4,618,075
Benefits	2,334,546	2,447,779	2,798,284	2,700,543	3,086,500
Contractual Services	4,387,516	4,593,459	4,904,133	4,815,355	4,718,527
Supplies	254,650	216,288	271,761	232,201	274,353
Other Financing Uses	2,486,885	2,448,123	2,631,459	2,739,970	2,948,210
Total Expenditures	13,185,437	13,664,138	14,967,654	14,793,407	15,645,665
Surplus (Deficit)	965,473	865,648	(450,832)	200,116	(508,044)
Ending Fund Balance	4,826,059	5,691,706	5,360,499	5,891,822	5,383,778
	36.6%	41.7%	35.8%	39.8%	34.4%



United City of Yorkville
Revenue by Category
General Fund Fiscal Year 2018 Budget



United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Taxes						
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,277,087	2,278,321	2,219,203	2,206,925	2,124,299
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	624,168	703,105	825,413	817,490	966,211
	<i>TBD annually by Actuarial Valuation</i>					
01-000-40-00-4030	MUNICIPAL SALES TAX	2,704,651	2,778,116	2,800,920	2,925,000	3,012,750
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,078,061	2,126,851	2,157,300	2,265,000	2,332,950
01-000-40-00-4040	ELECTRIC UTILITY TAX	635,478	689,084	625,000	700,000	675,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	277,969	207,551	265,000	260,000	240,000
01-000-40-00-4043	EXCISE TAX	418,509	393,680	390,000	360,000	361,000
	<i>Formerly Telecommunications Tax</i>					
01-000-40-00-4044	TELEPHONE UTILITY TAX	10,222	8,499	8,000	8,334	8,300
01-000-40-00-4045	CABLE FRANCHISE FEES	258,118	286,944	270,000	285,000	285,000
01-000-40-00-4050	HOTEL TAX	72,708	80,422	76,000	85,000	85,000
	<i>90% Rebated to Aurora Chamber of Commerce</i>					
01-000-40-00-4055	VIDEO GAMING TAX	50,855	74,734	65,000	90,000	90,000
01-000-40-00-4060	AMUSEMENT TAX	172,461	201,216	180,000	200,000	200,000
01-000-40-00-4065	ADMISSIONS TAX	104,066	121,799	120,000	122,007	120,000
	<i>100% Rebated</i>					
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	336,830	350,589	357,000	365,000	372,300
	<i>100% Rebated</i>					
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	11,192	6,879	4,000	4,000	4,000
	<i>100% Rebated</i>					
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	9,054	11,431	11,000	11,000	11,000
	<i>100% Rebated</i>					
01-000-40-00-4075	AUTO RENTAL TAX	11,363	11,699	11,000	11,250	11,250
	Total: Taxes	\$10,052,792	\$10,330,920	\$10,384,836	\$10,716,006	\$10,899,060
Intergovernmental						
01-000-41-00-4100	STATE INCOME TAX	1,735,422	1,715,155	1,725,942	1,644,721	1,739,021
01-000-41-00-4105	LOCAL USE TAX	341,880	390,605	397,644	409,488	436,101
01-000-41-00-4110	ROAD & BRIDGE TAX	171,756	148,223	150,000	145,522	150,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	17,450	16,065	17,000	17,000	17,000
01-000-41-00-4160	FEDERAL GRANTS	10,341	17,726	10,000	15,000	15,000
	<i>HIDTA Reimbursements</i>					
	<i>Vest Grant Reimbursements</i>					
01-000-41-00-4168	TRAFFIC SIGNAL MAINTENANCE	17,290	21,342	12,000	31,606	21,000
01-000-41-00-4170	STATE GRANTS	-	2,000	-	3,000	-

United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
01-000-41-00-4182	MISC INTERGOVERNMENTAL <i>Pull Tab & Jar Games</i>	995	862	1,000	900	900
Total:	Intergovernmental	\$2,295,134	\$2,311,978	\$2,313,586	\$2,267,237	\$2,379,022
Licenses & Permits						
01-000-42-00-4200	LIQUOR LICENSE	46,887	46,442	45,000	45,000	50,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	2,537	3,902	3,000	3,000	3,000
01-000-42-00-4210	BUILDING PERMITS	123,702	163,107	130,000	260,000	200,000
Total:	Licenses & Permits	\$173,126	\$213,451	\$178,000	\$308,000	\$253,000
Fines & Forfeits						
01-000-43-00-4310	CIRCUIT COURT FINES	49,859	43,063	45,000	45,000	45,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	31,507	24,406	30,000	30,000	30,000
01-000-43-00-4323	OFFENDER REGISTRATION	230	220	225	260	225
01-000-43-00-4325	POLICE TOWS	55,656	55,950	55,000	65,000	65,000
Total:	Fines & Forfeits	\$137,252	\$123,639	\$130,225	\$140,260	\$140,225
Charges for Services						
01-000-44-00-4400	GARBAGE SURCHARGE	1,117,947	1,218,991	1,251,675	1,276,653	1,000,000
01-000-44-00-4405	COLLECTION FEE - YBSD	151,241	153,292	150,000	153,000	154,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	21,305	22,972	21,000	23,000	23,000
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK <i>Chargeback from Water, Sewer & TIF Funds</i>	-	-	-	-	188,064
01-000-44-00-4474	POLICE SPECIAL DETAIL <i>Cancels out with Special Detail in Admin Svcs</i>	-	6,129	500	800	500
Total:	Charges for Services	\$1,290,493	\$1,401,384	\$1,423,175	\$1,453,453	\$1,365,564
Investment Earnings						
01-000-45-00-4500	INVESTMENT EARNINGS	5,458	6,394	5,000	20,000	15,000
01-000-45-00-4550	GAIN ON INVESTMENT	3,451	-	-	-	-
Total:	Investment Earnings	\$8,909	\$6,394	\$5,000	\$20,000	\$15,000
Reimbursements						
01-000-46-00-4601	REIMB - LEGAL EXPENSES	6,099	1,521	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	81,686	15,196	25,000	10,000	25,000
01-000-46-00-4680	REIMB - LIABILITY INSURANCE <i>Canceled out by Reimbursable Repairs in Admin Svcs</i>	4,280	32,294	5,000	7,820	5,000
01-000-46-00-4681	REIMB - WORKERS COMP	(224)	-	-	-	-
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	69,693	21,030	20,000	21,997	20,000

United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
01-000-46-00-4690	REIMB - MISCELLANEOUS <i>Fingerprinting, Postage, FOIA, Accident Reports, Subpoena Fees, etc.</i>	6,648	42,983	5,000	15,000	5,000
Total:	Reimbursements	\$168,182	\$113,024	\$55,000	\$54,817	\$55,000
Miscellaneous						
01-000-48-00-4820	RENTAL INCOME <i>Beecher Lease Agreement & Rentals</i>	6,715	6,905	7,000	6,750	6,750
01-000-48-00-4845	DONATIONS <i>Hanging Basket proceeds</i>	900	-	2,000	2,000	2,000
01-000-48-00-4850	MISCELLANEOUS INCOME <i>Cash Over/Under, City Credit Card Rebates, Etc.</i>	15,198	15,014	15,000	15,000	15,000
Total:	Miscellaneous	\$22,813	\$21,919	\$24,000	\$23,750	\$23,750
Other Financing Sources						
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BLDG <i>Re-payment for Close Out Transfer in FY 2014</i>	2,209	7,077	3,000	10,000	7,000
Total:	Other Financing Sources	\$2,209	\$7,077	\$3,000	\$10,000	\$7,000
Total: GENERAL FUND REVENUE		<u>\$14,150,910</u>	<u>\$14,529,786</u>	<u>\$14,516,822</u>	<u>\$14,993,523</u>	<u>\$15,137,621</u>

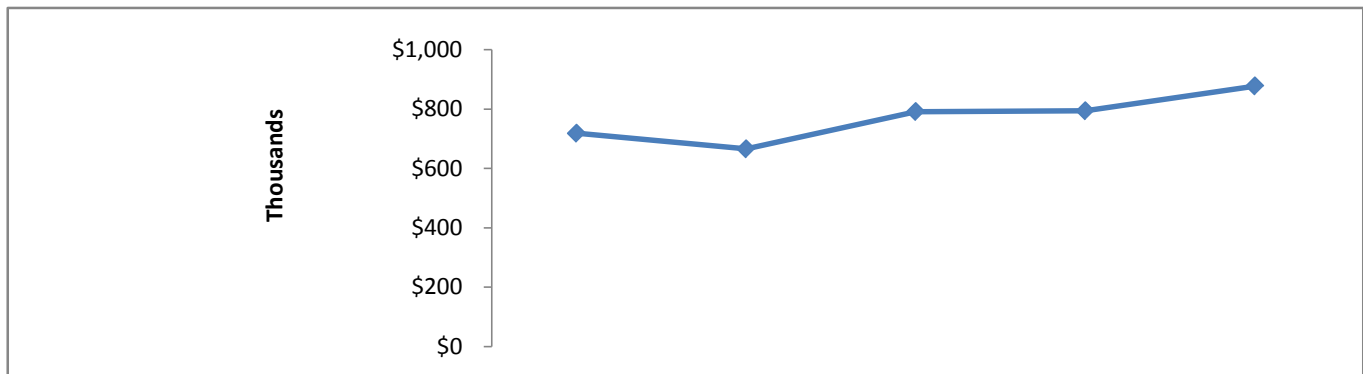
ADMINISTRATION DEPARTMENT

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

Operational Functions

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

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Projected	Adopted
					Budget
Expenditures					
Salaries	364,718	388,629	455,839	475,250	525,478
Benefits	242,710	150,348	165,333	168,619	206,137
Contractual Services	103,295	115,668	158,921	139,679	135,660
Supplies	7,198	10,624	10,850	10,000	10,000
Total Administration Department	717,921	665,269	790,943	793,548	877,275



Personnel *

Full-time Personnel: **

City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant City Administrator	0.00	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
Office Assistant	1.00	1.00	1.00	0.00	0.00
Administrative Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-time Personnel	4.00	4.00	4.00	4.00	5.00

Part-time Personnel:

Administrative Intern	<u>0.20</u>	<u>0.45</u>	<u>0.72</u>	<u>0.27</u>	<u>0.00</u>
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Total Full-Time Equivalent Personnel	4.20	4.45	4.72	4.27	5.00
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* All personnel numbers presented as Full-Time Equivalents (FTE).

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

ADMINISTRATION DEPARTMENT

Fiscal Year 2017 Administration Department Highlights

Staffing - The City added a Purchasing Manager position, which is a shared employee with the Village of Oswego. Additionally, an Interim Assistant City Administrator was hired.

IT Vendor and Consortium - With Oswego, the City approved a shared information technology vendor and joined the GovITC consortium. The proposed contract with the consortium vendor, Interdev, is for 8 hours per week and roughly \$32,000 per year. The City was able to achieve a lower hourly rate with Interdev through a joint bid for IT services with Oswego. This allows Interdev to allocate a normal full-time employee between the two cities. Additionally, the purpose of the consortium is to standardize processes and equipment, and to conduct joint purchasing. Rather than analyze and vet IT issues in-house, Yorkville will have the combined knowledge of several other cities and staff.

Fiscal Year 2018 Administration Department Goals & Objectives

- Staff will continue to work with Oswego and Montgomery on integrating shared services, training and equipment sharing. Oswego, Montgomery, and Yorkville are all proposing the hiring of a joint Facilities Maintenance Manager.
- The City is moving forward with recommendations for a new joint water treatment facility with Oswego and Montgomery using the Fox River as the primary source of water supply. The first steps are land acquisition and governance issues. The Village of Oswego is currently reviewing a number of options related to sites within their planning boundaries, and each municipality is budgeting approximately \$15,000 for governance review in the upcoming fiscal year.
- The City is moving forward with EMG on the Building Conditions Survey for all City-owned buildings. This survey will produce a product which identifies maintenance wear and tear (deferred maintenance), health, safety or ADA violations, any observable structural issues, and estimates of costs to repair those items. This will ultimately aid staff and elected officials to make decisions on whether to keep a building and also outline what maintenance to do in the near future. This will also help staff outline short, mid and long-term goals for City buildings.

Administration Department Performance Metrics

	2013 Actual	2014 Actual	2015 Actual	2016 Actual
<i>City Clerk's Office</i>				
Ordinances Approved	79	79	61	79
Resolutions Approved	25	34	20	36
# of FOIA requests completed	89	79	105	94
% of FOIAs responded to within statutory time requirement	100%	100%	100%	100%

Administration Department by Category

Expenditure



United City of Yorkville

General Fund

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ADMINISTRATION

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Salaries						
01-110-50-00-5001	SALARIES - MAYOR	9,570	9,735	11,000	10,250	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMMISIONER	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	6,905	6,935	11,000	9,000	9,000
01-110-50-00-5004	SALARIES - CITY TREASURER	968	1,000	6,500	1,000	1,000
01-110-50-00-5005	SALARIES - ALDERMAN	47,960	48,690	52,000	52,000	52,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	294,157	317,586	366,039	396,000	450,978
01-110-50-00-5015	PART-TIME SALARIES	4,158	3,683	7,800	5,750	-
01-110-50-00-5020	OVERTIME	-	-	500	250	500
	Total: Salaries	\$364,718	\$388,629	\$455,839	\$475,250	\$525,478
Benefits						
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	37,723	36,387	37,405	43,200	49,506
01-110-52-00-5214	FICA CONTRIBUTION	24,296	25,422	28,931	32,000	36,665
01-110-52-00-5216	GROUP HEALTH INSURANCE	85,215	81,297	91,653	86,000	111,978
01-110-52-00-5222	GROUP LIFE INSURANCE	443	491	445	547	557
01-110-52-00-5223	DENTAL INSURANCE	5,387	5,516	6,178	6,091	6,612
01-110-52-00-5224	VISION INSURANCE	576	721	721	771	819
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	82,691	489	-	-	-
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	633	4	-	10	-
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	5,205	(40)	-	-	-
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	541	61	-	-	-
	Total: Benefits	\$242,710	\$150,348	\$165,333	\$168,619	\$206,137
Contractual Services						
01-110-54-00-5410	TUITION REIMBURSEMENT	-	3,216	15,000	8,040	12,000
01-110-54-00-5412	TRAINING & CONFERENCES	10,636	5,440	12,000	12,000	20,800
01-110-54-00-5415	TRAVEL & LODGING	3,356	8,241	9,000	9,000	9,000
01-110-54-00-5426	PUBLISHING & ADVERTISING	740	1,262	1,000	5,400	5,000
01-110-54-00-5430	PRINTING & DUPLICATING	4,094	2,890	5,500	2,750	4,000
01-110-54-00-5440	TELECOMMUNICATIONS	13,097	13,620	16,000	16,000	16,000
01-110-54-00-5448	FILING FEES	70	49	500	250	500
01-110-54-00-5451	CODIFICATION	3,003	12,002	5,000	5,000	5,000
01-110-54-00-5452	POSTAGE & SHIPPING	2,932	2,418	4,000	2,500	3,500
01-110-54-00-5460	DUES & SUBSCRIPTIONS	15,981	15,869	17,000	16,000	17,000

United City of Yorkville
General Fund

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ADMINISTRATION

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
01-110-54-00-5462	PROFESSIONAL SERVICES	9,112	18,739	29,600	29,600	11,000
01-110-54-00-5480	UTILITIES	23,131	14,862	24,421	16,000	16,960
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,347	2,224	2,400	2,103	2,400
01-110-54-00-5488	OFFICE CLEANING	14,796	14,836	17,500	15,036	12,500
	Total: Contractual Services	\$103,295	\$115,668	\$158,921	\$139,679	\$135,660
Supplies						
01-110-56-00-5610	OFFICE SUPPLIES	7,120	10,574	10,000	10,000	10,000
01-110-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	78	50	850	-	-
	Total: Supplies	\$7,198	\$10,624	\$10,850	\$10,000	\$10,000
	Total: ADMINISTRATION	<u>\$717,921</u>	<u>\$665,269</u>	<u>\$790,943</u>	<u>\$793,548</u>	<u>\$877,275</u>

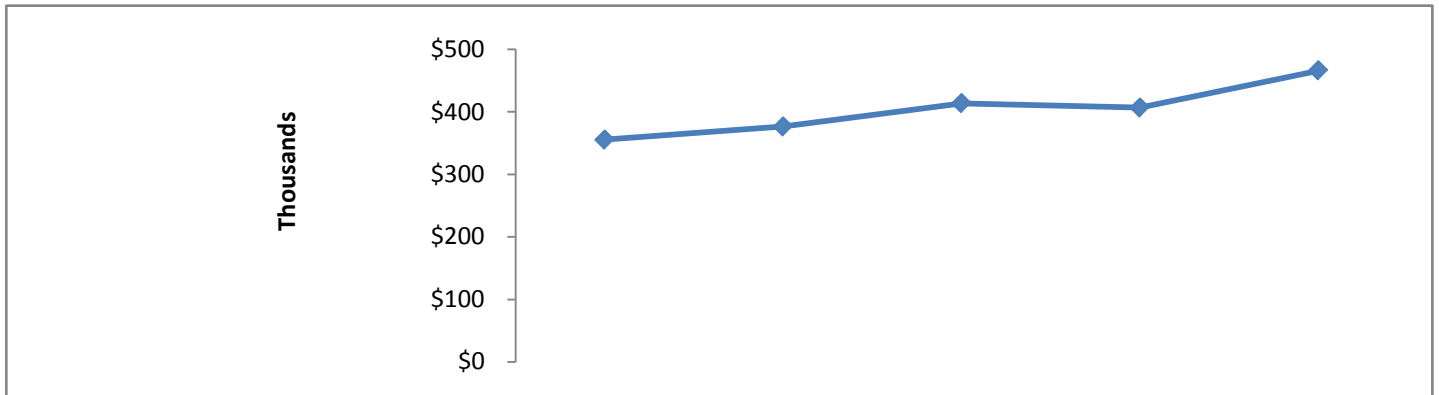
FINANCE DEPARTMENT

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

Operational Functions

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Expenditures					
Salaries	206,925	218,467	233,718	236,000	252,079
Benefits	72,251	75,570	83,961	79,941	115,958
Contractual Services	73,736	79,872	92,700	87,825	95,420
Supplies	2,691	2,650	3,450	3,050	2,700
Total Finance Department	355,603	376,559	413,829	406,816	466,157



Personnel *

Full-time Personnel: **

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

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

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

FINANCE DEPARTMENT

Fiscal Year 2017 Finance Department Highlights

Bond Rating - The City's bond rating was upgraded by both Fitch Ratings and Standard & Poor's over the course of Fiscal Year 2017. In August, Fitch Ratings upgraded the City's bond rating one notch, from A+ to AA-. In September, Standard & Poor's upgraded the City's rating from AA- to AA, which is only two notches below the highest rating of AAA.

GFOA CAFR Award - The City was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada for the 6th consecutive year.

Audit RFP - Conducted a request for proposals (RFP) for auditing services in the Fall of 2016. Contract was awarded by City Council to Lauterbach & Amen, LLP for a five-year term on January 24, 2017.

Debt Issuance - The Finance Department coordinated the issuance of 2016 Bonds in the amount of \$5.8 million; the proceeds of which refunded the 2006A Debt Certificates and 2007A Bonds in the Water Fund. This refunding is estimated to save \$526,971 (8.51%).

Fiscal Year 2018 Finance Department Goals & Objectives

- Oversee the implementation of the City's budget as well as continue to evaluate and initiate cost control ideas and programs.
- Continue to achieve the Government Finance Officers Certificate of Achievement for Excellence in Financial Reporting.
- Work in conjunction with the City's Financial Advisor to identify existing debt issuances for potential refunding, yielding savings in excess of 3%.
- Continue to utilize the City's credit card program to generate cost sharing revenue for the City. Over the last two fiscal years the credit card program has generated over \$30,000 in rebate revenue.

FINANCE DEPARTMENT

Finance Department Performance Metrics

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual
<u><i>Financial Reporting</i></u>				
Receive GFOA CAFR Award	Yes	Yes	Yes	TBD
Number of CAFR Award Comments	5	3	3	TBD
Number of Auditor Management Comments	2	1	0	TBD
<u><i>Finance Department Operations</i></u>				
Checks Processed - Accounts Payable	3,385	3,042	2,899	3,063
Total \$ Amount of Accounts Payable Processing	n/a	\$ 17,161,933	\$ 17,767,245	\$ 20,397,654
Invoices Processed - Accounts Receivable	174	148	203	131
Total \$ Amount of Accounts Receivable Processing	\$ 1,278,430	\$ 2,440,670	\$ 529,956	\$ 1,003,390
<u><i>Utility Billing Transactional Metrics</i></u>				
Number of Over-the-Counter Transactions (OTC)	n/a	18,207	12,930	10,612
Total \$ Amount Processed OTC	n/a	\$ 3,614,904	\$ 2,992,761	\$ 2,639,258
Number of Lockbox Transactions	n/a	9,051	11,493	10,177
Total \$ Amount Processed Lockbox	n/a	\$ 1,824,001	\$ 2,641,399	\$ 2,577,350
Number of MyGovHub Transactions	n/a	790	6,828	10,712
Total \$ Amount Processed MyGovHub	n/a	\$ 145,168	\$ 1,460,723	\$ 2,322,128
Number of RPPS Program Transactions	n/a	n/a	1,925	5,017
Total \$ Amount Processed RPPS Program	n/a	n/a	\$ 386,451	\$ 1,036,720

Finance Department Expenditure by Category



United City of Yorkville

General Fund

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FINANCE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Salaries						
01-120-50-00-5010	SALARIES & WAGES	206,925	218,467	233,718	236,000	252,079
	Total: Salaries	\$206,925	\$218,467	\$233,718	\$236,000	\$252,079
Benefits						
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	23,900	24,017	25,242	26,000	27,519
01-120-52-00-5214	FICA CONTRIBUTION	15,790	16,643	17,694	17,900	18,884
01-120-52-00-5216	GROUP HEALTH INSURANCE	26,965	28,500	34,003	29,394	62,533
01-120-52-00-5222	GROUP LIFE INSURANCE	332	368	334	335	334
01-120-52-00-5223	DENTAL INSURANCE	4,778	5,385	6,031	5,655	6,031
01-120-52-00-5224	VISION INSURANCE	486	657	657	657	657
	Total: Benefits	\$72,251	\$75,570	\$83,961	\$79,941	\$115,958
Contractual Services						
01-120-54-00-5412	TRAINING & CONFERENCES	3,392	3,167	3,000	3,250	3,500
01-120-54-00-5414	AUDITING SERVICES	32,000	33,000	37,400	34,000	35,420
01-120-54-00-5415	TRAVEL & LODGING	146	274	1,500	350	1,500
01-120-54-00-5430	PRINTING & DUPLICATING	1,365	2,853	5,000	3,000	4,000
01-120-54-00-5440	TELECOMMUNICATIONS	1,061	1,153	1,200	1,200	1,200
01-120-54-00-5452	POSTAGE & SHIPPING	1,141	1,104	1,300	1,200	1,300
01-120-54-00-5460	DUES & SUBSCRIPTIONS	545	528	800	800	1,000
01-120-54-00-5462	PROFESSIONAL SERVICES	31,984	35,714	40,000	42,000	45,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	2,102	2,079	2,500	2,025	2,500
	Total: Contractual Services	\$73,736	\$79,872	\$92,700	\$87,825	\$95,420
Supplies						
01-120-56-00-5610	OFFICE SUPPLIES	2,633	2,650	2,700	2,700	2,700
01-120-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	58	-	750	350	-
	Total: Supplies	\$2,691	\$2,650	\$3,450	\$3,050	\$2,700
	Total: FINANCE	<u>\$355,603</u>	<u>\$376,559</u>	<u>\$413,829</u>	<u>\$406,816</u>	<u>\$466,157</u>

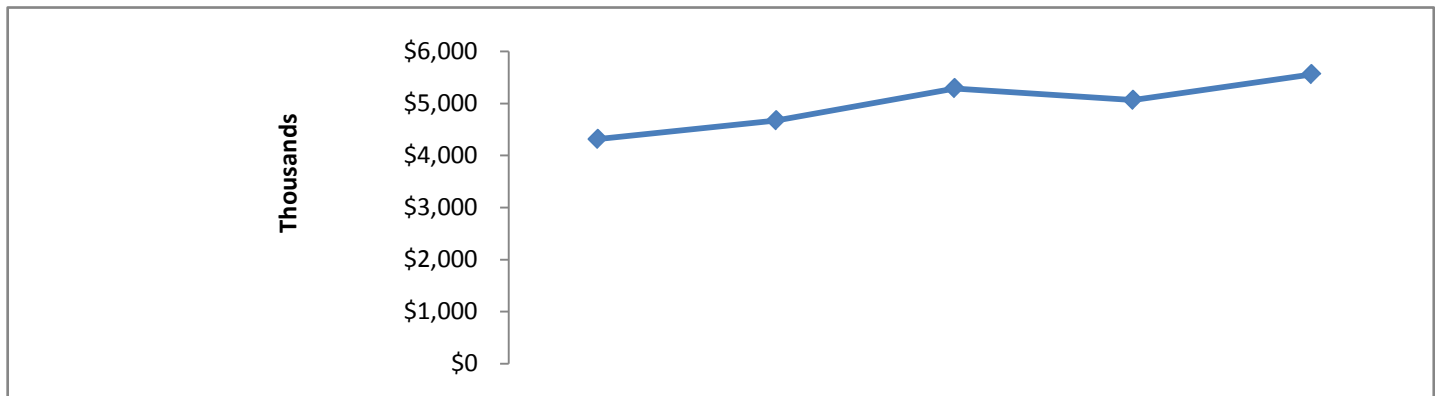
POLICE DEPARTMENT

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

Operational Functions

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Expenditures					
Salaries	2,511,201	2,659,975	2,896,541	2,851,000	2,974,162
Benefits	1,411,567	1,565,443	1,833,415	1,762,220	2,001,658
Contractual Services	237,729	349,348	411,379	332,857	447,697
Supplies	154,654	98,647	148,450	118,200	134,700
Total Police Department	4,315,151	4,673,413	5,289,785	5,064,277	5,558,217



POLICE DEPARTMENT

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Chief of Police	1.00	1.00	1.00	1.00	1.00
^ Deputy Chief of Police	2.00	2.00	2.00	2.00	2.00
^ Sergeants	5.00	5.00	5.00	6.00	6.00
^ Police Officers	21.00	21.00	22.00	20.00	21.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Record Clerks	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Full-time Personnel	32.00	32.00	33.00	32.00	33.00
^ <i>sworn</i>	29.00	29.00	30.00	29.00	30.00
Part-time Personnel:					
^ Police Officers	0.45	0.28	0.48	0.20	0.48
^ Evidence Custodian	0.25	0.13	0.36	0.09	0.36
Community Service Officers	0.67	0.50	0.58	0.52	0.58
Record Clerks	0.29	0.34	0.36	0.69	0.72
Secretary - Board of Fire & Police	0.00	0.00	0.02	0.00	0.02
Crossing Guards	<u>0.31</u>	<u>0.34</u>	<u>0.36</u>	<u>0.34</u>	<u>0.36</u>
Total Part-Time Personnel	1.97	1.59	2.16	1.84	2.52
^ <i>sworn</i>	0.70	0.41	0.84	0.29	0.84
Total Full-Time Equivalent Personnel	33.97	33.59	35.16	33.84	35.52
* <i>Total sworn</i>	29.70	29.41	30.84	29.29	30.84

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

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

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

POLICE DEPARTMENT

Fiscal Year 2017 Police Department Highlights

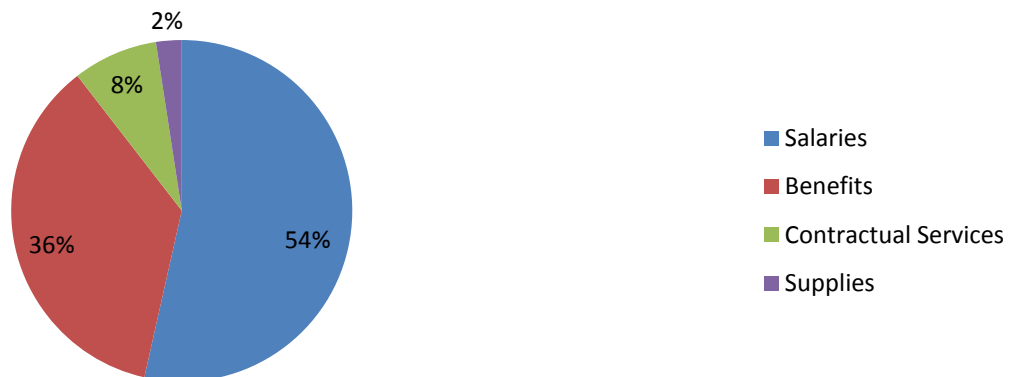
Vehicle Additions - Added several police vehicles to the fleet, pursuant to vehicle replacement schedule.

Lexipol - Continued implementing Lexipol (i.e. updated, reviewed and maintained department's set of standardized rules, policies and procedures.)

Fiscal Year 2018 Police Department Goals & Objectives

- Purchase and install the new KenCom New World CAD software, which will include in-car reporting.
- Hire one new officer, which will increase to sworn officers to 30, as budgeted.
- Continue to add additional police vehicles to the fleet, pursuant to the vehicle replacement schedule.

Police Department Expenditure by Category



United City of Yorkville

General Fund

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POLICE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Salaries						
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,478,093	1,585,447	1,720,357	1,580,000	1,660,659
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	322,269	341,359	358,109	352,000	370,238
01-210-50-00-5012	SALARIES - SERGEANTS	433,191	447,154	475,680	590,000	593,259
01-210-50-00-5013	SALARIES - POLICE CLERKS	121,384	132,096	141,395	136,000	147,006
01-210-50-00-5014	SALARIES - CROSSING GUARD	21,429	22,945	20,000	22,000	22,000
01-210-50-00-5015	PART-TIME SALARIES	57,235	43,667	70,000	60,000	70,000
01-210-50-00-5020	OVERTIME	77,600	87,307	111,000	111,000	111,000
	Total: Salaries	\$2,511,201	\$2,659,975	\$2,896,541	\$2,851,000	\$2,974,162
Benefits						
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	13,778	14,283	15,271	15,000	16,048
01-210-52-00-5213	EMPLOYER CONTRI - POLICE PENSION <i>Police Pension Portion of P-Tax Levy</i>	624,168	722,940	825,413	825,413	966,211
01-210-52-00-5214	FICA CONTRIBUTION	184,653	195,360	216,838	212,000	221,572
01-210-52-00-5216	GROUP HEALTH INSURANCE	541,667	576,302	709,489	650,000	734,805
01-210-52-00-5222	GROUP LIFE INSURANCE	3,338	3,817	3,541	3,707	3,514
01-210-52-00-5223	DENTAL INSURANCE	39,727	46,802	56,584	50,000	53,189
01-210-52-00-5224	VISION INSURANCE	4,236	5,939	6,279	6,100	6,319
	Total: Benefits	\$1,411,567	\$1,565,443	\$1,833,415	\$1,762,220	\$2,001,658
Contractual Services						
01-210-54-00-5410	TUITION REIMBURSEMENT	-	3,216	31,096	6,432	21,547
01-210-54-00-5411	POLICE COMMISSION <i>Increased for Triennially Sgt's Testing</i>	12,633	996	4,000	3,500	15,000
01-210-54-00-5412	TRAINING & CONFERENCE	11,184	7,879	18,000	16,000	21,000
01-210-54-00-5415	TRAVEL & LODGING	2,400	2,671	10,000	5,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Police Chargeback to Veh & Equip Fund</i>	63,777	174,263	153,633	117,310	167,600
01-210-54-00-5426	PUBLISHING & ADVERTISING	-	-	200	395	200
01-210-54-00-5430	PRINTING & DUPLICATING	3,222	4,863	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS <i>Includes Wireless Card Service for MDT's</i>	25,663	29,512	36,500	36,500	36,500
01-210-54-00-5452	POSTAGE & SHIPPING	987	980	1,600	1,200	1,600
01-210-54-00-5460	DUES & SUBSCRIPTIONS <i>Includes SRT, Mobile Command Unit, Major Crimes Task Force & NEMRT Dues</i>	2,175	1,990	1,350	4,630	3,750
01-210-54-00-5462	PROFESSIONAL SERVICES <i>Lexipol maint & noise meter contract</i>	15,288	16,861	35,000	29,000	31,000

United City of Yorkville

General Fund

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POLICE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
01-210-54-00-5466	LEGAL SERVICES	-	-	5,000	-	5,000
01-210-54-00-5467	ADJUDICATION SERVICES	17,215	16,684	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD LIVE SCAN	13,269	16,921	17,500	12,490	19,500
01-210-54-00-5472	KENDALL CO. JUVE PROBATION	2,609	2,894	4,000	3,240	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	7,000	6,660	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE	6,344	5,903	7,000	6,000	7,000
01-210-54-00-5488	OFFICE CLEANING	-	-	-	-	12,500
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	54,303	57,055	55,000	60,000	60,000
Total:	Contractual Services	\$237,729	\$349,348	\$411,379	\$332,857	\$447,697
Supplies						
01-210-56-00-5600	WEARING APPAREL	9,775	12,562	20,000	20,000	23,000
01-210-56-00-5610	OFFICE SUPPLIES	2,676	2,299	4,500	3,000	4,500
01-210-56-00-5620	OPERATING SUPPLIES	43,711	14,123	10,000	10,000	10,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	12,959	5,473	12,000	9,000	12,000
01-210-56-00-5640	REPAIR & MAINTENANCE	242	302	6,500	2,000	3,000
01-210-56-00-5650	COMMUNITY SERVICES	-	300	3,000	2,000	2,000
01-210-56-00-5690	BALLISTIC VESTS	3,035	5,281	4,200	4,200	6,000
	<i>Partially Reimbursable - DOJ Vest Grant</i>					
01-210-56-00-5695	GASOLINE	65,888	58,009	80,250	60,000	64,200
01-210-56-00-5696	AMMUNITION	16,368	298	8,000	8,000	10,000
Total:	Supplies	\$154,654	\$98,647	\$148,450	\$118,200	\$134,700
Total: POLICE DEPARTMENT		<u>\$4,315,151</u>	<u>\$4,673,413</u>	<u>\$5,289,785</u>	<u>\$5,064,277</u>	<u>\$5,558,217</u>

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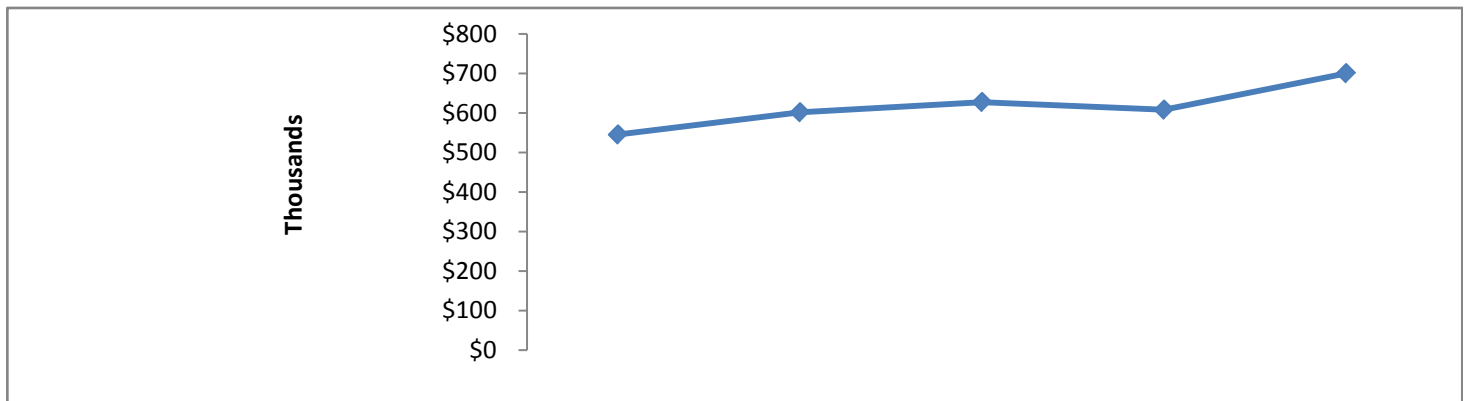
COMMUNITY DEVELOPMENT

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

Operational Functions

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Expenditures					
Salaries	310,422	339,512	381,980	377,000	457,067
Benefits	139,045	150,738	163,247	149,105	177,490
Contractual Services	89,854	102,815	71,500	70,382	51,900
Supplies	6,467	8,877	11,175	12,000	14,190
Total Community Development Dept	545,788	601,942	627,902	608,487	700,647



Personnel *

Full-time Personnel: **

Community Development Director	1.00	1.00	1.00	1.00	1.00
Building Code Official	1.00	1.00	1.00	1.00	1.00
Senior Planner	0.00	0.00	1.00	1.00	1.00
Planner I	1.00	1.00	0.00	0.00	0.00
Inspector	0.00	0.00	0.00	0.00	1.00
Building Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-time Personnel	4.00	4.00	4.00	4.00	5.00

COMMUNITY DEVELOPMENT

Personnel * (continued)

Part-time Personnel:					
Inspectors	0.50	0.48	0.96	1.16	0.96
Planning Intern	<u>0.00</u>	<u>0.00</u>	<u>0.48</u>	<u>0.09</u>	<u>0.48</u>
Total Part-Time Personnel	0.50	0.48	1.44	1.25	1.44
Total Full-Time Equivalent Personnel	4.50	4.48	5.44	5.25	6.44

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

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

Fiscal Year 2017 Community Development Department Highlights

Cedarhurst Living – On February 28, 2017, the City Council approved a new two-story assisted living with memory care facility, located on approximately 6.7-acres of vacant land at the northeast corner of US 34 (Veterans Parkway) and Cannonball Trails in Yorkville.

Comprehensive Plan Update – In September 2016, the City of Yorkville adopted an update to its Comprehensive Plan which was prepared by planning consultants, the Lakota Group. The consultants facilitated the comprehensive update by convening several Steering Committee meetings, engaging the community via hands-on workshops, compiling draft reports and holding open house presentations through-out the two (2) year planning process. The final approved Comprehensive Plan Update can be viewed here: www.theyorkvilleplan.com

BUILD Program – On September 13, 2016, the City Council voted to extend the innovative residential construction incentive program, Buyers of Undeveloped Infill Lot Discount (BUILD), for another year to continue to spur new single-family detached home starts in Yorkville. The program reduces the price of permit fees, allows the builder to delay the payment of permit fees until issuance of the final certificate of occupancy, and rebates a portion of the building permit fees to the new homeowner up to \$10,000.00. Since its original approval in 2012 until April 2017, there have been 349 BUILD program permits issued. This program is set to expire on December 31, 2017.

Digitizing of Oversized Building Plans – In fiscal year 2017, the Community Development Department completed the scanning of the oversized Commercial and Residential building plans that were stored in-house. Accurate Repro, Inc. was contracted to scan a total of 702 sets (22,334 total sheets) of commercial and residential building plans and provided the scans on a 1 Terabyte portable hard drive of which 912 GB was used. This total project cost was \$12,316.62 (approximately \$6,000 under budget) and the files are now easily searchable by address or development name and will make responding to inquiries regarding specific developments easier for our department.

BSI Online – In October 2016, the Yorkville contracted with Backflow Solutions Inc. (BSI) to manage the City's backflow inspection program. As required by State regulations and local ordinance, the City is mandated to track backflow prevention devices (RPZs) on all commercial and residential properties where contamination hazards to the public water system may exist. The City had previously tracked the annual testing reports manually, however the benefits of using a third party reporting service, such as Backflow Solutions, Inc. (BSI), for tracking compliance of backflow prevention devices is that the entire process is automated, from submitting reports, tracking backflow systems and verifying compliance. In addition, web-based services store data off-site and continually back up information, whereas manual data tracking and paper files maybe inaccurate and potentially damaged or destroyed. The implementation of this service has allowed Community Development support staff to invest more time on other specialized projects or daily work tasks.

COMMUNITY DEVELOPMENT

Fiscal Year 2018 Community Development Department Goals & Objectives

- **Downtown Planning Projects**
 - o Landscape Hill Project Implementation
 - o Downtown Façade Improvement Program adoption
 - o Downtown Overlay District – Streetscape Master Plan/Form-Based Code adoption
 - o Wayfinding Signage Plan/Decorative Streetlight Signage Implementation
- **Ordinance Updates**
 - o Unified Development Ordinance (UDO)/Subdivision Control Ordinance Adoption
 - o Update to International Building Code regulations
 - o Sign Ordinance update
- **Demographics/Geographical Information System**
 - o Update to GIS online mapping system
 - o Updating of residential construction spreadsheets and Population Projections
 - o Updating and Publishing of Economic Development demographics of commercial land uses
- **Special Projects**
 - o Strategic Annexations
 - o Extending existing and entering into new boundary agreements with surrounding corporate authorities.
 - o Digitizing all archived and currently active residential and commercial building permits and plans.

Community Development Department Performance Metrics

<u>Types of Permits Issued</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Single Family - Detached	34	25	4	14	55
<i>% Change</i>	(0.29)	-26.47%	-84.00%	250.00%	292.86%
BUILD Program	45	48	67	84	104
<i>% Change</i>	3.09	6.67%	39.58%	25.37%	23.81%
Commercial	132	120	112	136	125
<i>% Change</i>	0.02	-9.09%	-6.67%	21.43%	-8.09%
Miscellaneous	382	381	393	447	587
<i>% Change</i>	0.01	-0.26%	3.15%	13.74%	31.32%

COMMUNITY DEVELOPMENT

Community Development Department Performance Metrics (continued)

Total Permits Issued	596	574	576	684	871
<i>% Change</i>	5.46%	-3.71%	0.32%	18.87%	27.32%
 Construction Costs	 \$ 19,418,808	 \$ 19,422,489	 \$ 54,764,327	 \$ 22,745,981	 \$ 38,778,983
<i>% Change</i>	1.59%	0.02%	181.96%	-58.47%	70.49%
 Permit Fees	 \$ 1,084,846	 \$ 967,625	 \$ 1,189,540	 \$ 1,283,317	 \$ 1,972,943
<i>% Change</i>	59.34%	-10.81%	22.93%	7.88%	53.74%

Community Development Department Expenditure by Category



United City of Yorkville

General Fund

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COMMUNITY DEVELOPMENT

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Salaries						
01-220-50-00-5010	SALARIES & WAGES	292,601	321,278	333,980	332,000	409,067
01-220-50-00-5015	PART-TIME SALARIES	17,821	18,234	48,000	45,000	48,000
	<i>Two PT Time Inspectors/One Intern</i>					
Total:	Salaries	\$310,422	\$339,512	\$381,980	\$377,000	\$457,067
Benefits						
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	33,222	34,748	36,070	36,070	44,657
01-220-52-00-5214	FICA CONTRIBUTION	22,825	24,811	28,597	28,597	34,320
01-220-52-00-5216	GROUP HEALTH INSURANCE	76,809	84,090	90,833	78,779	90,525
01-220-52-00-5222	GROUP LIFE INSURANCE	443	491	445	401	557
01-220-52-00-5223	DENTAL INSURANCE	5,205	5,866	6,570	4,671	6,612
01-220-52-00-5224	VISION INSURANCE	541	732	732	587	819
Total:	Benefits	\$139,045	\$150,738	\$163,247	\$149,105	\$177,490
Contractual Services						
01-220-54-00-5412	TRAINING & CONFERENCES	2,666	3,789	6,500	6,500	6,800
01-220-54-00-5415	TRAVEL & LODGING	1,670	5,316	4,000	4,000	6,500
01-220-54-00-5426	PUBLISHING & ADVERTISING	218	2,450	1,000	3,750	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	1,609	1,286	2,500	1,000	2,000
01-220-54-00-5440	TELECOMMUNICATIONS	2,533	3,011	3,000	3,500	3,500
01-220-54-00-5452	POSTAGE & SHIPPING	265	610	1,000	1,000	2,500
01-220-54-00-5459	INSPECTIONS	1,840	455	5,000	2,500	5,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	1,701	1,570	2,000	2,000	2,100
01-220-54-00-5462	PROFESSIONAL SERVICES	73,607	79,613	41,000	41,000	15,000
01-220-54-00-5466	LEGAL SERVICES	277	1,415	2,500	2,000	3,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	3,468	3,300	3,000	3,132	3,000
Total:	Contractual Services	\$89,854	\$102,815	\$71,500	\$70,382	\$51,900
Supplies						
01-220-56-00-5610	OFFICE SUPPLIES	455	2,862	1,500	1,500	1,500
01-220-56-00-5620	OPERATING SUPPLIES	3,842	3,848	3,000	4,500	4,200
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	857	3,500	3,500	5,100
01-220-56-00-5645	BOOKS & PUBLICATIONS	-	508	500	500	1,250
01-220-56-00-5695	GASOLINE	2,170	802	2,675	2,000	2,140
Total:	Supplies	\$6,467	\$8,877	\$11,175	\$12,000	\$14,190
Total: COMMUNITY DEVELOPMENT		<u>\$545,788</u>	<u>\$601,942</u>	<u>\$627,902</u>	<u>\$608,487</u>	<u>\$700,647</u>

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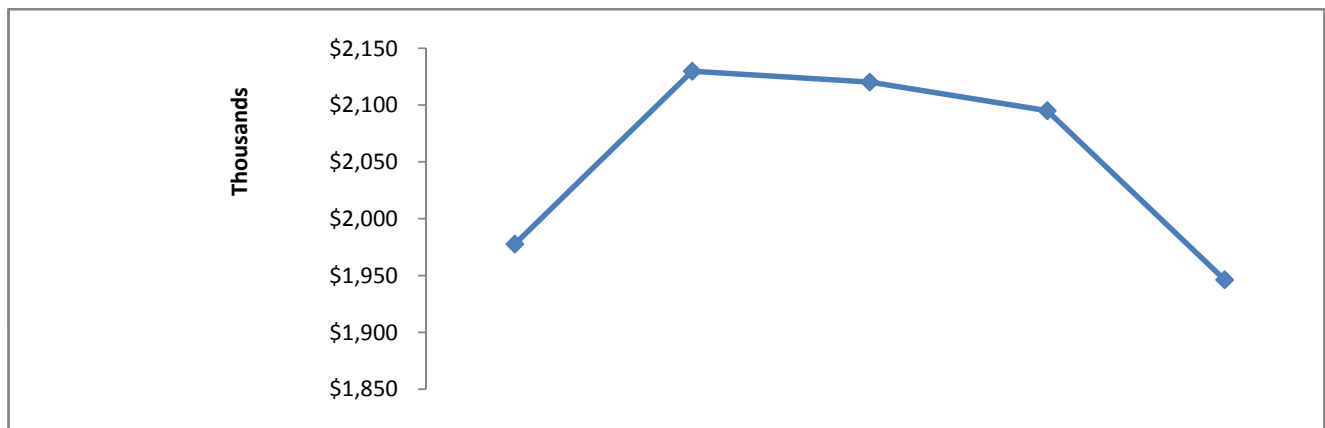
PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

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

Operational Functions

- | | |
|--|--|
| <ul style="list-style-type: none"> - Street Sweeping - Refuse, Leaf & Brush Pick-up - Traffic & Street Light Repairs - Storm Sewer Maintenance | <ul style="list-style-type: none"> - Snow & Ice Removal - Roadway Repair & Maintenance - City Vehicle Maintenance - Administer e-Recycling Program |
|--|--|

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Expenditures					
Salaries	328,574	345,777	366,975	365,288	382,325
Benefits	169,806	178,885	202,031	203,697	214,046
Contractual Services	1,395,672	1,537,504	1,458,377	1,444,926	1,242,124
Supplies	83,640	67,617	92,836	81,131	107,763
Total Public Works Department	1,977,692	2,129,783	2,120,219	2,095,042	1,946,258



Personnel *

Full-time Personnel: **

^	Public Works Director	0.33	0.33	0.33	0.33	0.33
	Foreman	1.00	1.00	1.00	1.00	1.00
	Operator	2.00	2.00	2.00	2.00	2.00
	Maintenance Worker II	2.00	2.00	2.00	2.00	2.00

Part-time Personnel:

Seasonal Worker	0.18	0.39	0.48	0.57	0.96
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Total Full-Time Equivalent Personnel	5.51	5.72	5.81	5.90	6.29
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* All personnel numbers presented as Full-Time Equivalents (FTE).

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

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

PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

Public Works - Street Operations Department Expenditures

Expenditures

Salaries	328,574	345,777	366,975	365,288	382,325
Benefits	169,806	178,885	202,031	203,697	214,046
Contractual Services	214,328	297,804	164,702	146,346	203,124
Supplies	83,640	67,617	92,836	81,131	107,763
Total Streets Department	796,348	890,083	826,544	796,462	907,258

Public Works - Health & Sanitation Department Expenditures

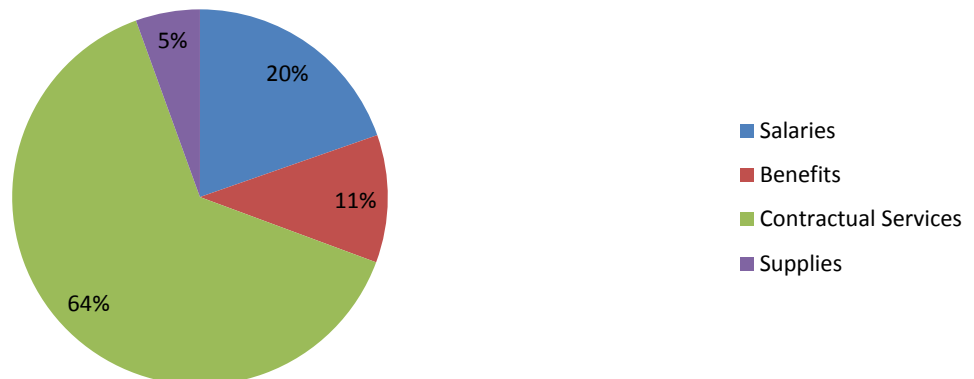
Expenditures

Contractual Services	1,181,344	1,239,700	1,293,675	1,298,580	1,039,000
Total Health & Sanitation Department	1,181,344	1,239,700	1,293,675	1,298,580	1,039,000

Public Works - Streets & Sanitation Department Performance Metrics

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual
<u>Number of Refuse Accounts</u>	<u>5,408</u>	<u>5,430</u>	<u>5,536</u>	<u>5,660</u>
<i>Regular</i>	4,692	4,737	4,810	4,924
<i>Senior</i>	704	675	709	721
<i>Senior Circuit Breaker</i>	12	18	17	15

Public Works - Streets & Sanitation Department Expenditure by Category



United City of Yorkville

General Fund

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PUBLIC WORKS - STREET OPERATIONS

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Salaries						
01-410-50-00-5010	SALARIES & WAGES	315,540	329,967	343,875	341,500	355,725
01-410-50-00-5015	PART-TIME SALARIES <i>One Seasonal Worker</i>	3,456	7,709	8,100	8,788	11,600
01-410-50-00-5020	OVERTIME	9,578	8,101	15,000	15,000	15,000
	Total: Salaries	\$328,574	\$345,777	\$366,975	\$365,288	\$382,325
Benefits						
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	36,867	36,546	38,759	38,759	40,471
01-410-52-00-5214	FICA CONTRIBUTION	24,184	25,567	27,245	27,245	28,250
01-410-52-00-5216	GROUP HEALTH INSURANCE	100,266	106,676	124,755	127,000	134,171
01-410-52-00-5222	GROUP LIFE INSURANCE	564	645	594	615	594
01-410-52-00-5223	DENTAL INSURANCE	7,186	8,406	9,611	9,011	9,461
01-410-52-00-5224	VISION INSURANCE	739	1,045	1,067	1,067	1,099
	Total: Benefits	\$169,806	\$178,885	\$202,031	\$203,697	\$214,046
Contractual Services						
01-410-54-00-5412	TRAINING & CONFERENCES	1,236	6,514	3,000	3,000	3,000
01-410-54-00-5415	TRAVEL & LODGING	240	-	2,000	1,000	2,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Street Ops Chargeback to Veh & Equip Fund</i>	125,000	194,379	45,000	48,224	75,965
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	16,824	23,108	25,000	25,000	25,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,073	2,449	3,000	2,750	3,000
01-410-54-00-5455	MOSQUITO CONTROL	6,865	7,002	7,352	7,142	7,142
01-410-54-00-5458	TREE & STUMP REMOVAL	-	8,225	20,000	8,980	20,000
01-410-54-00-5462	PROFESSIONAL SERVICES	3,740	3,906	3,500	6,500	3,500
01-410-54-00-5482	STREET LIGHTING <i>Municipal Taxes only (non-MFT eligible)</i>	-	3,296	4,750	500	750
01-410-54-00-5485	RENTAL & LEASE PURCHASE	512	793	1,100	3,250	3,600
01-410-54-00-5488	OFFICE CLEANING	-	-	-	-	4,167
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	57,838	48,132	50,000	40,000	55,000
	Total: Contractual Services	\$214,328	\$297,804	\$164,702	\$146,346	\$203,124
Supplies						
01-410-56-00-5600	WEARING APPAREL	4,132	5,043	4,631	4,631	4,863
01-410-56-00-5620	OPERATING SUPPLIES	10,846	8,828	11,025	10,000	20,500
01-410-56-00-5626	HANGING BASKETS <i>Offset by Donation Revenue</i>	-	-	2,000	-	2,000
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	17,035	15,265	27,500	28,500	34,000

United City of Yorkville
General Fund

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PUBLIC WORKS - STREET OPERATIONS

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	2,105	3,415	2,000	2,000	5,000
01-410-56-00-5640	REPAIR & MAINTENANCE	26,791	20,580	20,000	16,000	20,000
01-410-56-00-5695	GASOLINE	22,731	14,486	25,680	20,000	21,400
Total:	Supplies	\$83,640	\$67,617	\$92,836	\$81,131	\$107,763
	Total: STREET OPERATIONS	<u>\$796,348</u>	<u>\$890,083</u>	<u>\$826,544</u>	<u>\$796,462</u>	<u>\$907,258</u>

United City of Yorkville
General Fund

540

PUBLIC WORKS - HEALTH AND SANITATION

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	76,958	33,486	36,000	36,000	33,000
01-540-54-00-5442	GARBAGE SERVICES	1,100,546	1,201,414	1,251,675	1,258,500	1,000,000
01-540-54-00-5443	LEAF PICKUP	3,840	4,800	6,000	4,080	6,000
Total:	Contractual Services	\$1,181,344	\$1,239,700	\$1,293,675	\$1,298,580	\$1,039,000
Total: HEALTH AND SANITATION		<u>\$1,181,344</u>	<u>\$1,239,700</u>	<u>\$1,293,675</u>	<u>\$1,298,580</u>	<u>\$1,039,000</u>

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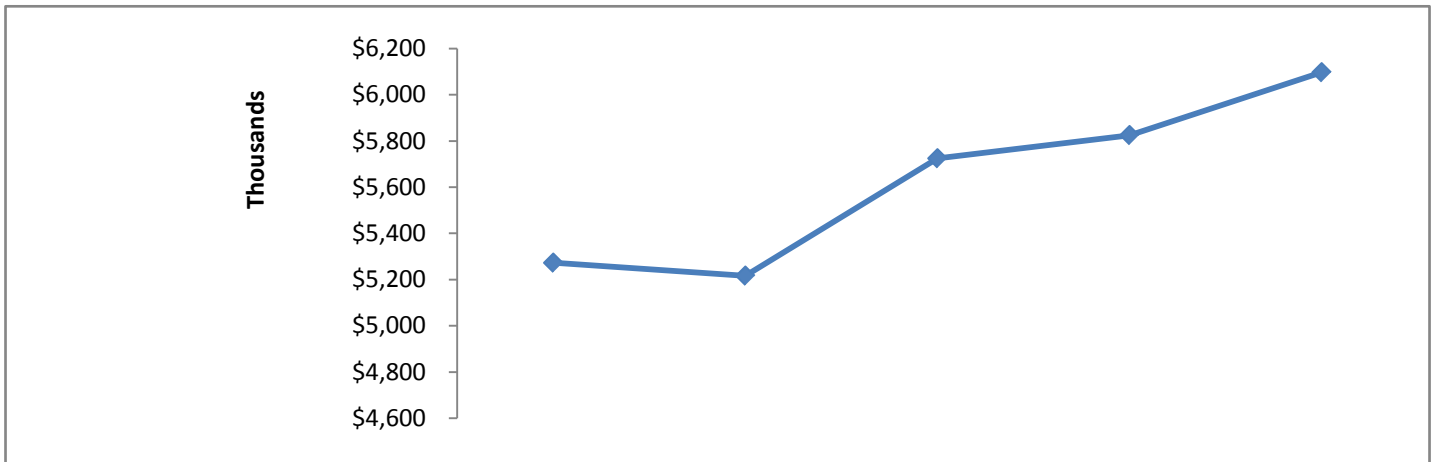
ADMINISTRATIVE SERVICES DEPARTMENT

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

Administrative Services Cost Centers

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Expenditures					
Salaries	-	6,129	26,964	800	26,964
Benefits	299,167	326,795	350,297	336,961	371,211
Contractual Services	2,487,230	2,408,252	2,711,256	2,739,686	2,745,726
Supplies	-	27,873	5,000	7,820	5,000
Other Financing Uses	2,486,885	2,448,123	2,631,459	2,739,970	2,948,210
Total Administrative Services Department	5,273,282	5,217,172	5,724,976	5,825,237	6,097,111



United City of Yorkville

General Fund

640

ADMINISTRATIVE SERVICES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Salaries						
01-640-50-00-5016	SALARIES - SPECIAL CENSUS	-	-	26,464	-	26,464
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	-	6,129	500	800	500
	Total: Salaries	\$0	\$6,129	\$26,964	\$800	\$26,964
Benefits						
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	7,950	18,460	20,000	9,670	20,000
01-640-52-00-5231	LIABILITY INSURANCE	249,686	279,135	293,958	291,041	308,503
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	40,078	27,988	35,725	35,725	42,101
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	1,293	1,052	539	450	530
01-640-52-00-5242	RETIREES - VISION INSURANCE	160	160	75	75	77
	Total: Benefits	\$299,167	\$326,795	\$350,297	\$336,961	\$371,211
Contractual Services						
01-640-54-00-5418	PURCHASING SERVICES <i>IGA with City of Oswego</i>	-		15,000	15,000	50,000
01-640-54-00-5421	PPRT TAX REBATE	-	2,045	-	-	-
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	-	-	-	-	12,000
01-640-54-00-5428	UTILITY TAX REBATE <i>WM Wrigley Economic Incentive Agreement</i>	-	-	14,375	-	14,375
01-640-54-00-5432	FACILITY MANAGEMENT SERVICES	-	-	-	-	35,000
01-640-54-00-5439	AMUSEMENT TAX REBATE <i>NCG Cinemas Economic Incentive Agreement</i>	48,513	60,628	55,000	64,350	64,000
01-640-54-00-5449	KENCOM	72,999	72,679	75,000	74,842	78,584
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	51,066	50,875	80,000	80,000	84,000
01-640-54-00-5456	CORPORATE COUNSEL	129,599	88,017	127,339	110,000	120,000
01-640-54-00-5461	LITIGATION COUNSEL	56,874	166,659	120,000	165,000	120,000
01-640-54-00-5463	SPECIAL COUNSEL	26,020	19,767	25,000	15,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	503,943	368,071	390,000	350,000	390,000
01-640-54-00-5473	KENDALL AREA TRANSIT	23,550	23,550	25,000	25,000	25,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	80,204	86,054	85,000	85,000	85,000
01-640-54-00-5478	SPECIAL CENSUS	-	-	108,093	108,093	-
01-640-54-00-5481	HOTEL TAX REBATE <i>90% of Hotel Tax proceeds are Rebated</i>	65,438	72,375	68,400	76,500	76,500
01-640-54-00-5486	ECONOMIC DEVELOPMENT	46,800	47,564	113,100	151,659	114,100
01-640-54-00-5489	LOSS ON INVESTMENT	69,382	-	-	-	-
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,293	1,286	1,500	1,286	1,500
01-640-54-00-5492	SALES TAX REBATE	848,634	856,785	913,949	913,949	941,367

United City of Yorkville

General Fund

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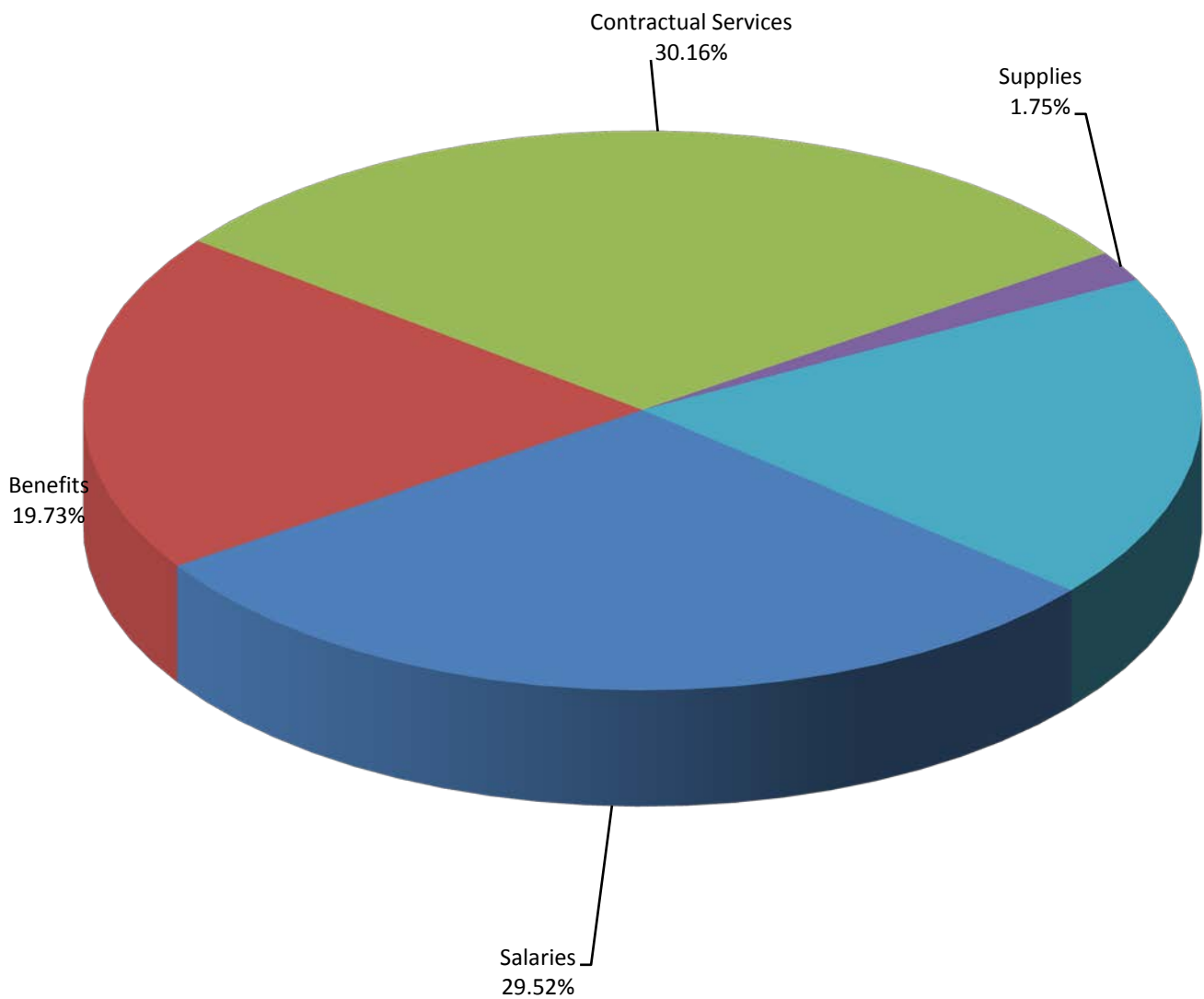
ADMINISTRATIVE SERVICES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
01-640-54-00-5493	BUSINESS DISTRICT REBATE <i>Kendall Marketplace, Countryside & Downtown</i>	357,076	368,899	372,000	380,000	387,300
01-640-54-00-5494	ADMISSIONS TAX REBATE <i>100% Rebated - Raging Waves</i>	104,066	121,799	120,000	122,007	120,000
01-640-54-00-5499	BAD DEBT <i>Refuse Portion of Utility Billing</i>	1,773	1,199	2,500	2,000	2,000
Total:	Contractual Services	\$2,487,230	\$2,408,252	\$2,711,256	\$2,739,686	\$2,745,726
Supplies						
01-640-56-00-5625	REIMBURSABLE REPAIRS <i>Canceled out by Reimb - Liability Insurance</i>	-	27,873	5,000	7,820	5,000
Total:	Supplies	\$0	\$27,873	\$5,000	\$7,820	\$5,000
Other Financing Uses						
01-640-99-00-9915	TRANSFER TO MOTOR FUEL TAX	323	25,407	25,023	33,750	-
01-640-99-00-9916	TRANSFER TO CW BUILDINGS & GROUNDS	49,795	58,060	49,500	160,000	160,000
01-640-99-00-9942	TRANSFER TO DEBT SERVICE <i>2014B Debt Service</i>	-	127,243	268,178	268,305	315,225
01-640-99-00-9952	TRANSFER TO SEWER <i>2011 Ref Bond Debt Service</i>	1,133,972	1,134,654	1,134,052	1,134,052	1,137,166
01-640-99-00-9979	TRANSFER TO PARK & RECREATION <i>Operational Transfer</i>	1,277,606	1,076,831	1,118,638	1,118,638	1,308,583
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS <i>Transfer to Offset Library Insurance charges</i>	25,189	25,928	36,068	25,225	27,236
Total:	Other Financing Uses	\$2,486,885	\$2,448,123	\$2,631,459	\$2,739,970	\$2,948,210
Total: ADMINISTRATIVE SERVICES		<u>\$5,273,282</u>	<u>\$5,217,172</u>	<u>\$5,724,976</u>	<u>\$5,825,237</u>	<u>\$6,097,111</u>

United City of Yorkville
General Fund Expenditures by Category
Fiscal Year 2018 Budget

	Salaries	Benefits	Contractual Services	Supplies	Other Financing Uses	Department Total
<i>Administration</i>	<u>525,478</u>	<u>206,137</u>	<u>135,660</u>	<u>10,000</u>	<u>-</u>	<u>877,275</u>
<i>Finance</i>	<u>252,079</u>	<u>115,958</u>	<u>95,420</u>	<u>2,700</u>	<u>-</u>	<u>466,157</u>
<i>Police</i>	<u>2,974,162</u>	<u>2,001,658</u>	<u>447,697</u>	<u>134,700</u>	<u>-</u>	<u>5,558,217</u>
<i>Community Development</i>	<u>457,067</u>	<u>177,490</u>	<u>51,900</u>	<u>14,190</u>	<u>-</u>	<u>700,647</u>
<i>Public Works</i>	<u>382,325</u>	<u>214,046</u>	<u>1,242,124</u>	<u>107,763</u>	<u>-</u>	<u>1,946,258</u>
Street Operations	382,325	214,046	203,124	107,763	-	907,258
Health and Sanitation	-	-	1,039,000	-	-	1,039,000
<i>Administrative Services</i>	<u>26,964</u>	<u>371,211</u>	<u>2,745,726</u>	<u>5,000</u>	<u>2,948,210</u>	<u>6,097,111</u>
Total Expenditures and Transfers	4,618,075	3,086,500	4,718,527	274,353	2,948,210	15,645,665
	29.52%	19.73%	30.16%	1.75%	18.84%	

United City of Yorkville
Expenditures by Category
General Fund Fiscal Year 2018 Budget



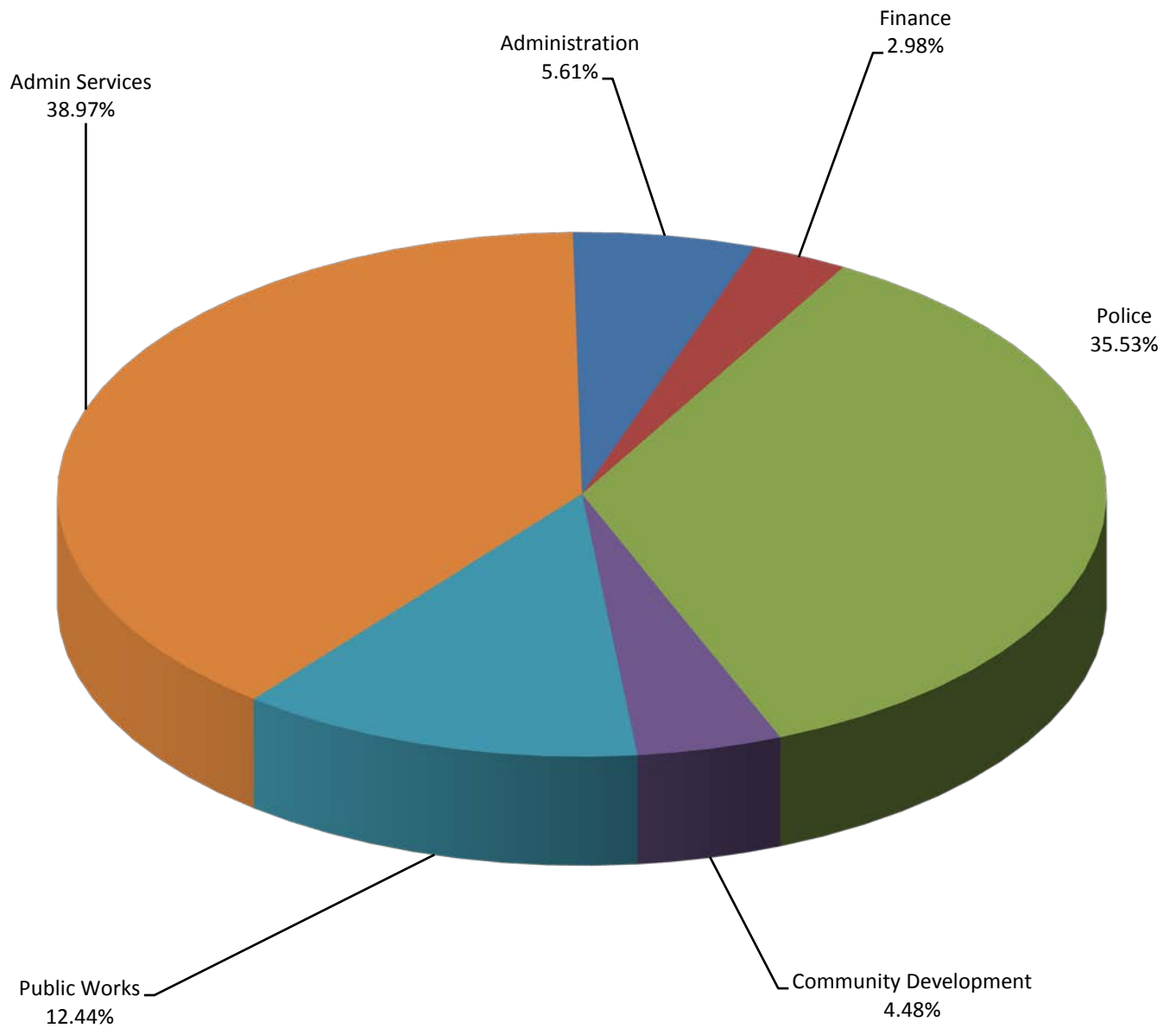
United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2018 Budget

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
<i>Administration</i>	<u>717,921</u>	<u>665,269</u>	<u>790,943</u>	<u>793,548</u>	<u>877,275</u>
Salaries	364,718	388,629	455,839	475,250	525,478
Benefits	242,710	150,348	165,333	168,619	206,137
Contractual Services	103,295	115,668	158,921	139,679	135,660
Supplies	7,198	10,624	10,850	10,000	10,000
 <i>Finance</i>	 <u>355,603</u>	 <u>376,559</u>	 <u>413,829</u>	 <u>406,816</u>	 <u>466,157</u>
Salaries	206,925	218,467	233,718	236,000	252,079
Benefits	72,251	75,570	83,961	79,941	115,958
Contractual Services	73,736	79,872	92,700	87,825	95,420
Supplies	2,691	2,650	3,450	3,050	2,700
 <i>Police</i>	 <u>4,315,151</u>	 <u>4,673,413</u>	 <u>5,289,785</u>	 <u>5,064,277</u>	 <u>5,558,217</u>
Salaries	2,511,201	2,659,975	2,896,541	2,851,000	2,974,162
Benefits	1,411,567	1,565,443	1,833,415	1,762,220	2,001,658
Contractual Services	237,729	349,348	411,379	332,857	447,697
Supplies	154,654	98,647	148,450	118,200	134,700
 <i>Community Development</i>	 <u>545,788</u>	 <u>601,942</u>	 <u>627,902</u>	 <u>608,487</u>	 <u>700,647</u>
Salaries	310,422	339,512	381,980	377,000	457,067
Benefits	139,045	150,738	163,247	149,105	177,490
Contractual Services	89,854	102,815	71,500	70,382	51,900
Supplies	6,467	8,877	11,175	12,000	14,190
 <i>Public Works - Street Operations</i>	 <u>796,348</u>	 <u>890,083</u>	 <u>826,544</u>	 <u>796,462</u>	 <u>907,258</u>
Salaries	328,574	345,777	366,975	365,288	382,325
Benefits	169,806	178,885	202,031	203,697	214,046
Contractual Services	214,328	297,804	164,702	146,346	203,124
Supplies	83,640	67,617	92,836	81,131	107,763
 <i>Public Works - Health & Sanitation</i>	 <u>1,181,344</u>	 <u>1,239,700</u>	 <u>1,293,675</u>	 <u>1,298,580</u>	 <u>1,039,000</u>
Contractual Services	1,181,344	1,239,700	1,293,675	1,298,580	1,039,000
 Total Public Works	 1,977,692	 2,129,783	 2,120,219	 2,095,042	 1,946,258

United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2018 Budget

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
<i>Administrative Services</i>	<u>5,273,282</u>	<u>5,217,172</u>	<u>5,724,976</u>	<u>5,825,237</u>	<u>6,097,111</u>
Salaries	-	6,129	26,964	800	26,964
Benefits	299,167	326,795	350,297	336,961	371,211
Contractual Services	2,487,230	2,408,252	2,711,256	2,739,686	2,745,726
Supplies	-	27,873	5,000	7,820	5,000
Other Financing Uses	2,486,885	2,448,123	2,631,459	2,739,970	2,948,210
Total Expenditures and Transfers	13,185,437	13,664,138	14,967,654	14,793,407	15,645,665

United City of Yorkville
Expenditures by Department
General Fund Fiscal Year 2018 Budget



SPECIAL REVENUE FUNDS

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

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

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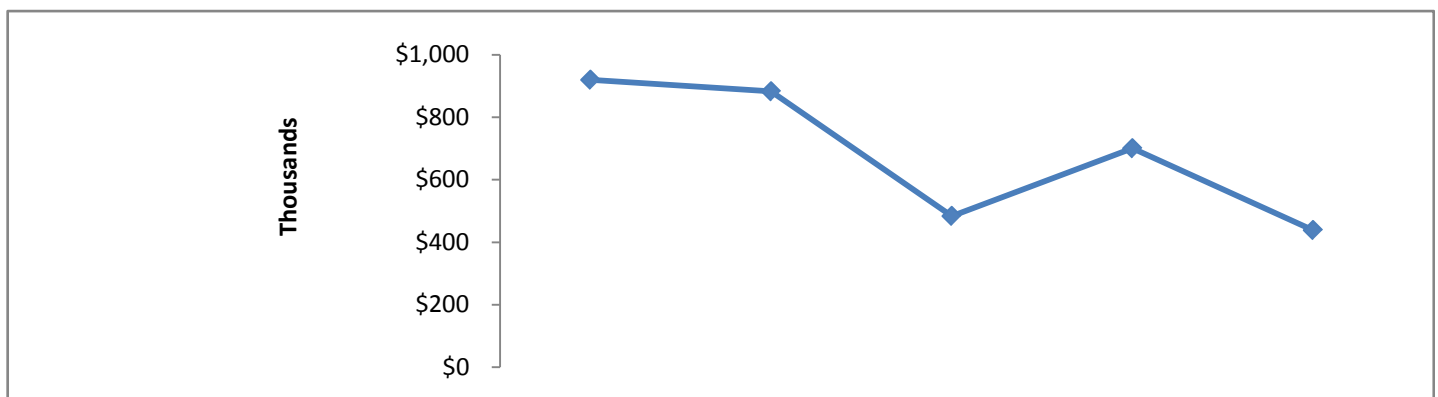
MOTOR FUEL TAX FUND (15)

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

Motor Fuel Tax Cost Centers

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Intergovernmental	837,536	565,571	487,254	475,106	492,616
Investment Earnings	3,307	813	300	3,350	1,500
Reimbursements	4,064	3,564	-	-	-
Other Financing Sources	7,148	30,951	25,023	33,750	-
Total Revenue	852,055	600,899	512,577	512,206	494,116
Expenditures					
Contractual Services	116,902	102,418	123,793	117,750	124,350
Supplies	190,820	136,390	193,000	203,000	208,000
Capital Outlay	654,506	399,147	423,787	373,787	423,787
Total Expenditures	962,228	637,955	740,580	694,537	756,137
Surplus (Deficit)	(110,173)	(37,056)	(228,003)	(182,331)	(262,021)
Ending Fund Balance	920,282	883,223	484,079	700,892	438,871
	95.6%	138.4%	65.4%	100.9%	58.0%



United City of Yorkville

Motor Fuel Tax Fund

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MOTOR FUEL TAX FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Intergovernmental						
15-000-41-00-4112	MOTOR FUEL TAX	414,685	432,820	438,254	433,178	450,716
15-000-41-00-4113	MFT HIGH GROWTH	41,892	41,912	41,000	41,928	41,900
15-000-41-00-4168	STATE GRANTS-TRAFFIC SIGNAL MAINTENANCE	-	-	8,000	-	-
15-000-41-00-4172	ILLINOIS JOBS NOW PROCEEDS	146,244	-	-	-	-
15-000-41-00-4183	FEDERAL GRANTS - GAME FARM ROAD ROW	36,200	-	-	-	-
15-000-41-00-4184	STATE GRANTS - DOWNTOWN PARKING LOT	177,949	87,238	-	-	-
15-000-41-00-4187	FEDERAL GRANTS - CANNONBALL LAFO	20,566	3,601	-	-	-
	Total: Intergovernmental	\$837,536	\$565,571	\$487,254	\$475,106	\$492,616
Investment Earnings						
15-000-45-00-4500	INVESTMENT EARNINGS	1,997	813	300	3,350	1,500
15-000-45-00-4550	GAIN ON INVESTMENT	1,310	-	-	-	-
	Total: Investment Earnings	\$3,307	\$813	\$300	\$3,350	\$1,500
Reimbursements						
15-000-46-00-4690	REIMB - MISCELLANEOUS	4,064	3,564	-	-	-
	Total: Reimbursements	\$4,064	\$3,564	\$0	\$0	\$0
Other Financing Sources						
15-000-49-00-4901	TRANSFER FROM GENERAL	323	25,407	25,023	33,750	-
15-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	6,825	5,544	-	-	-
	Total: Other Financing Sources	\$7,148	\$30,951	\$25,023	\$33,750	\$0
	Total: MFT FUND REVENUE	<u>\$852,055</u>	<u>\$600,899</u>	<u>\$512,577</u>	<u>\$512,206</u>	<u>\$494,116</u>

United City of Yorkville

Motor Fuel Tax Fund

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MOTOR FUEL TAX FUND EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
15-155-54-00-5438	SALT STORAGE	7,500	7,750	7,500	7,750	7,750
	\$45k Total - \$7,500/Yr - thru FY 2018					
15-155-54-00-5482	STREET LIGHTING	83,069	94,668	116,293	110,000	116,600
15-155-54-00-5489	LOSS ON INVESTMENT	26,333	-	-	-	-
	Total: Contractual Services	\$116,902	\$102,418	\$123,793	\$117,750	\$124,350
Supplies						
15-155-56-00-5618	SALT	152,585	103,119	140,000	140,000	140,000
15-155-56-00-5619	SIGNS	8,153	8,797	15,000	15,000	15,000
15-155-56-00-5633	COLD PATCH	12,413	11,706	19,000	19,000	19,000
15-155-56-00-5634	HOT PATCH	17,669	12,768	19,000	19,000	19,000
15-155-56-00-5642	STREET LIGHTING SUPPLIES	-	-	-	10,000	15,000
	Total: Supplies	\$190,820	\$136,390	\$193,000	\$203,000	\$208,000
Capital Outlay						
15-155-60-00-6004	BASELINE ROAD BRIDGE REPAIRS	830	1,190	50,000	-	50,000
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	269,813	300,000	300,000	300,000	300,000
15-155-60-00-6072	DOWNTOWN PARKING LOT	148,100	8,558	-	-	-
15-155-60-00-6073	GAME FARM ROAD PROJECT	73,450	-	-	-	-
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	73,787	73,787	73,787	73,787
15-155-60-00-6089	CANNONBALL LAFO PROJECT	88,526	15,612	-	-	-
	Total: Capital Outlay	\$654,506	\$399,147	\$423,787	\$373,787	\$423,787
	Total: MFT EXPENDITURES	<u>\$962,228</u>	<u>\$637,955</u>	<u>\$740,580</u>	<u>\$694,537</u>	<u>\$756,137</u>

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PARKS & RECREATION FUND (79)

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

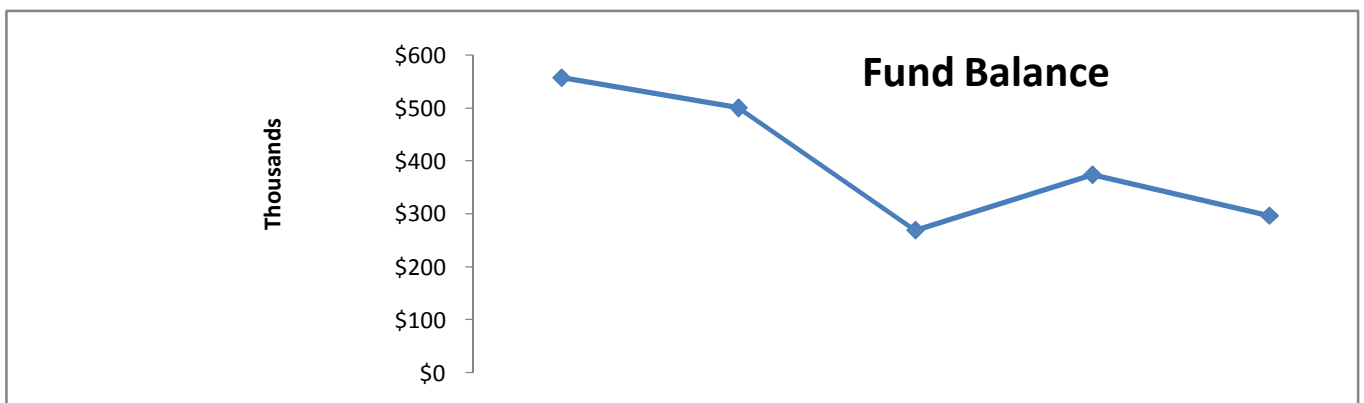
Operational Functions - Parks Department

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

Operational Functions - Recreation Department

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Charges for Service	352,714	408,469	355,000	435,000	395,000
Investment Earnings	698	369	350	350	350
Reimbursements	7,502	12,890	-	241	-
Miscellaneous	177,755	219,704	181,000	204,100	196,000
Other Financing Sources	1,277,606	1,076,831	1,118,638	1,118,638	1,308,583
Total Revenue	1,816,275	1,718,263	1,654,988	1,758,329	1,899,933
Expenditures					
Salaries	775,138	723,194	816,544	826,000	903,518
Benefits	338,380	325,538	385,075	387,961	453,922
Contractual Services	374,840	251,733	260,710	319,386	274,220
Supplies	316,864	474,571	334,666	351,769	345,651
Total Expenditures	1,805,222	1,775,036	1,796,995	1,885,116	1,977,311
Surplus (Deficit)	11,053	(56,773)	(142,007)	(126,787)	(77,378)
Ending Fund Balance	557,536	500,762	269,255	373,975	296,597
	30.9%	28.2%	15.0%	19.8%	15.0%



PARKS & RECREATION FUND (79)

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Personnel - Parks Department *					
Full-time Personnel: **					
^ Director of Parks & Recreation	0.50	0.50	0.50	0.50	0.50
Parks Superintendent	1.00	1.00	1.00	1.00	1.00
Foreman	1.00	1.00	1.00	1.00	1.00
Operator	0.00	1.00	1.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00	2.00	2.00
Maintenance Worker II	<u>5.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Full-Time Personnel	8.50	6.50	6.50	7.50	7.50
Part-time Personnel:					
Seasonal Staff	<u>1.70</u>	<u>1.30</u>	<u>1.44</u>	<u>1.58</u>	<u>1.59</u>
Total Personnel - Parks	10.20	7.80	7.94	9.08	9.09
Personnel - Recreation Department *					
Full-time Personnel: **					
^ Director of Parks & Recreation	0.50	0.50	0.50	0.50	0.50
Recreation Superintendent	1.00	1.00	1.00	1.00	1.00
Recreation Manager	0.00	0.00	0.00	0.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	1.00
Child Development Coordinator	1.00	1.00	1.00	1.00	1.00
Office Supervisor	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-Time Personnel	5.50	5.50	5.50	5.50	5.50
Part-time Personnel: ***					
Instructors	0.46	0.54	0.58	0.60	0.60
Preschool Staff	0.84	0.84	0.96	1.24	1.32
Concession Staff	<u>0.77</u>	<u>1.04</u>	<u>1.08</u>	<u>1.03</u>	<u>1.08</u>
Total Part-Time Personnel	2.07	2.42	2.62	2.87	3.00
Total Personnel - Recreation	7.57	7.92	8.12	8.37	8.50
Total Full-Time Equivalent Personnel	17.77	15.72	16.06	17.45	17.59

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

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

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

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

PARKS & RECREATION FUND (79)

Fiscal Year 2017 Parks & Recreation Fund Highlights

Riverfront Park - In anticipation of further development at Riverfront Park, a new landscape stone block wall was constructed around the area where a future playground is to be built. In addition, the Parks Department partnered with the Chicago White Water Association (CWWA) to plant three trees in remembrance of its members; and the Eagle Scouts, who assisted staff in the construction of a stone wall and brick sitting area around the CWWA memorial trees.

Fox Hill East Park - Staff re-graded the park to alleviate drainage issues; added landscaping; and added stone base to the existing basketball court to strengthen it. The Park Department paver was utilized to resurface the basketball court and to patch the walking trails.

Grande Reserve Park A - A new circle style basketball court was constructed, as part of the Illinois Department of Natural Resources (IDNR) Open Space Lands Acquisition and Development (OSLAD) grant. All work on this new basketball court, including excavation, installation of the backboards and paving was done in-house by Park Department staff.

Parks Maintenance Facility - Material storage bins were erected by staff, consisting of approximately one hundred forty 3'x6'x2' concrete blocks. Reclaimed asphalt from previous City road projects was used as a base for the bins, and the paver was once again used to install the surface course of asphalt. These new storage bins will allow the Parks Department to store mulch, playground safety surfacing and a variety of other stone products.

Kennedy Trail - Parkway trees were removed in anticipation of the multi-use pedestrian trail being built along Kennedy Road.

Special Community Events - The Parks & Recreation Department hosted 24 special events in Fiscal Year 2017 including: five (5) Youth Bridge Baseball Tournaments, Hometown Days Festival; Cruise Nights; Park Open Houses; the annual Yorkville Holiday Celebration; Ribs on the River; and the PepperRun 5K Run. Staff partnered with several community groups and local businesses to organize, plan and implement many of these special events including: the Yorkville Chamber of Commerce; Knights of Columbus; Circle Center Grade School Parent Teacher Organization (PTO); Push for the Path; Yorkville Senior Services; and several downtown businesses. These valuable partnerships help maximize available resources, while providing a variety of events for people of all interests.

Push for the Path (P4P) 5K Run Fundraiser - Over 220 people participated in this event, which raised over \$15,000 for a multi-use path along Kennedy Road.

Program Catalog - Local businesses purchased \$18,975 in advertisement space in the Parks & Recreation seasonal program catalogs in Fiscal Year 2017, which covered approximately 40% of printing costs. Advertisement revenue for the program catalogs has increased over 400% since Fiscal Year 2014.

Program Space Collaboration - The Parks & Recreation Department continued to work with the Yorkville Public Library to utilize their meeting room to hold additional programs and classes in order to expand offerings to the community.

Staff Development - Management personnel attended the National Parks & Recreation Conference in St. Louis. Parks union staff attended combination backhoe, asphalt paving and forklift training at the Local 150 Operators Union training facility. Recreation staff attended the Illinois Professional Development School and the Illinois Parks & Recreation State Conference. In addition, all Parks & Recreation staff received training and are certified in first aid, CPR and AED.

PARKS & RECREATION FUND (79)

Fiscal Year 2017 Parks & Recreation Fund Highlights (continued)

Program Participation - Overall participation continued to increase in Fiscal Year 2017 across most of the programming offered by the Park & Recreation Department.

- Parker's Playtime Preschool and Ready, Set, Go program enrollment increased by 16 students, in comparison with the previous fiscal year, with a total of 91 students currently enrolled at fiscal year end.
- Over 1,300 local children participated in the youth Fall and Spring soccer and basketball leagues in Fiscal Year 2017, which was a year-over-year increase of 18%. In addition, a total of 250 parents volunteered their time to coach, with some parents coaching more than one team. The continued increase in volunteer coaching, which increase by 30% from the previous year, has allowed the Parks & Recreation Department to expand league programming and accept more players.
- Due to interest from local traveling baseball teams, the Parks & Recreation Department created its first youth baseball league in the Fall of 2016. A total of three teams participated in the inaugural season and staff plans to continue to grow the league in future fiscal periods. Additionally, five youth baseball tournaments were held and organized by the Department during the Spring and Summer months of 2016.
- An additional night and times were added to the piano lessons schedule to accommodate the demand and interest from the community. Approximately 150 piano sessions were offered in Fiscal Year 2017, with nearly all of them filled.

Fiscal Year 2018 Parks & Recreation Fund Goals & Objectives

- Increase catalog advertisement revenue to cover 50% of total printing and distribution costs (estimated at \$22,500 for Fiscal Year 2018).
- Continue to research and utilize alternative advertising methods (i.e. e-mail blasts, Yorkville Mom's Group, digital advertisements, etc.) to bring an increased awareness of Parks & Recreation programming and community events to surrounding areas outside of Yorkville.
- Continue the expansion of the Athletic Leagues by offering new divisions that generate additional interest (i.e. different age groups, separate genders, etc.) as well as create and offer new adult league programming (i.e. kickball or sand volleyball league).
- Utilize the downtown bank building to offer additional classes (specifically adult fitness classes) in order to increase revenue and maximize the use of City facilities.
- Continue to develop and expand the Child Development and Preschool Programs.
- Continue to add new Special Events in conjunction with local groups and businesses.
- Install and complete the Bristol Bay and Riverfront Park Grants.

PARKS & RECREATION FUND (79)

Parks & Recreation Department Performance Metrics

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual
<u><i>Staff Certification</i></u>			
Illinois Parks and Recreation Professional Development School Graduate	2	5	5
National Recreation and Parks Association Certified Employees	3	3	4
Certified Playground Safety Inspectors	2	2	2
USDA Pesticide Licensed Employees	4	4	6
<u><i>Registration</i></u>			
Catalog Household Delivery - per Season (3 times per year)	19,500	19,500	19,500
Total Number Of Registrations	2,265	3,482	3,485
Total Number of Registration On-Line	247	940	1,054
Percentage Of Registration On-Line	10.91%	27.00%	30.24%
<u><i>Number of Facilities</i></u>			
Parks	40	40	40
Playgrounds	24	24	24
Baseball Fields	19	19	19
Soccer Fields	12	12	12
Total Park Acres To Maintain	240	240	240

Parks & Recreation Fund Expenditure by Category



United City of Yorkville

Parks and Recreation Fund

79

PARKS AND RECREATION FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Charges for Services						
79-000-44-00-4402	SPECIAL EVENTS	72,025	100,756	80,000	105,000	85,000
79-000-44-00-4403	CHILD DEVELOPMENT	103,683	110,861	100,000	130,000	120,000
79-000-44-00-4404	ATHLETICS AND FITNESS	147,481	163,420	145,000	170,000	160,000
79-000-44-00-4441	CONCESSION REVENUE	29,525	33,432	30,000	30,000	30,000
Total:	Charges for Services	\$352,714	\$408,469	\$355,000	\$435,000	\$395,000
Investment Earnings						
79-000-45-00-4500	INVESTMENT EARNINGS	698	369	350	350	350
Total:	Investment Earnings	\$698	\$369	\$350	\$350	\$350
Reimbursements						
79-000-46-00-4690	REIMB - MISCELLANEOUS	7,502	12,890	-	241	-
Total:	Reimbursements	\$7,502	\$12,890	\$0	\$241	\$0
Miscellaneous						
79-000-48-00-4820	RENTAL INCOME <i>Yak Shak</i> <i>Verizon Water Tower Lease - Wheaton Woods</i> <i>Foxy's Ice Cream</i> <i>Ginger & Soul</i>	44,860	50,921	50,000	51,845	50,000
79-000-48-00-4825	PARK RENTALS	28,928	19,602	5,000	12,254	15,000
79-000-48-00-4843	HOMETOWN DAYS	88,475	106,579	108,000	117,354	108,000
79-000-48-00-4846	SPONSORSHIPS/DONATIONS	9,317	18,917	15,000	19,647	20,000
79-000-48-00-4850	MISCELLANEOUS INCOME	6,175	23,685	3,000	3,000	3,000
Total:	Miscellaneous	\$177,755	\$219,704	\$181,000	\$204,100	\$196,000
Other Financing Sources						
79-000-49-00-4901	TRANSFER FROM GENERAL	1,277,606	1,076,831	1,118,638	1,118,638	1,308,583
Total:	Other Financing Sources	\$1,277,606	\$1,076,831	\$1,118,638	\$1,118,638	\$1,308,583
Total: PARKS & REC REVENUE		<u>\$1,816,275</u>	<u>\$1,718,263</u>	<u>\$1,654,988</u>	<u>\$1,758,329</u>	<u>\$1,899,933</u>

United City of Yorkville

Parks and Recreation Fund

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PARKS DEPARTMENT EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Salaries						
79-790-50-00-5010	SALARIES & WAGES	448,491	387,634	405,322	430,000	459,839
79-790-50-00-5015	PART-TIME SALARIES	32,644	24,382	40,178	38,000	45,000
79-790-50-00-5020	OVERTIME	932	1,884	3,000	3,000	3,000
	Total: Salaries	\$482,067	\$413,900	\$448,500	\$471,000	\$507,839
Benefits						
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	51,195	41,923	44,098	47,000	52,224
79-790-52-00-5214	FICA CONTRIBUTION	36,172	30,890	33,797	35,000	37,601
79-790-52-00-5216	GROUP HEALTH INSURANCE	109,775	102,203	126,121	126,121	163,947
79-790-52-00-5222	GROUP LIFE INSURANCE	942	790	724	884	808
79-790-52-00-5223	DENTAL INSURANCE	8,959	7,978	9,119	8,288	10,883
79-790-52-00-5224	VISION INSURANCE	940	947	1,023	1,000	1,250
	Total: Benefits	\$207,983	\$184,731	\$214,882	\$218,293	\$266,713
Contractual Services						
79-790-54-00-5412	TRAINING & CONFERENCES	3,045	2,136	7,000	4,000	7,000
79-790-54-00-5415	TRAVEL & LODGING	453	85	3,000	1,000	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	109,650	-	-	53,908	-
79-790-54-00-5440	TELECOMMUNICATIONS	3,776	5,312	3,510	6,000	6,000
79-790-54-00-5462	PROFESSIONAL SERVICES	4,229	7,206	3,000	3,000	3,000
79-790-54-00-5466	LEGAL SERVICES	12,084	5,415	6,000	4,000	6,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	1,192	2,461	2,500	3,000	2,500
79-790-54-00-5495	OFFICE CLEANING	-	-	-	-	6,250
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	41,995	36,800	47,500	23,500	50,000
	<i>Broad Weed Control in Parks</i>					
	<i>Vehicle Maintenance</i>					
	Total: Contractual Services	\$176,424	\$59,415	\$72,510	\$98,408	\$83,750
Supplies						
79-790-56-00-5600	WEARING APPAREL	4,643	5,759	5,182	5,182	5,441
79-790-56-00-5610	OFFICE SUPPLIES	85	347	300	300	300
79-790-56-00-5620	OPERATING SUPPLIES	18,295	146,681	22,500	22,500	25,000
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	9,081	5,518	4,500	2,500	4,500
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,000	2,000	500	2,000	2,000
79-790-56-00-5640	REPAIR & MAINTENANCE	60,514	64,517	56,000	56,000	56,000
79-790-56-00-5695	GASOLINE	17,283	11,694	21,400	12,000	12,840
	Total: Supplies	\$111,901	\$236,516	\$110,382	\$100,482	\$106,081
Total: PARK DEPT EXPENDITURES		\$978,375	\$894,562	\$846,274	\$888,183	\$964,383

United City of Yorkville

Parks and Recreation Fund

795

RECREATION DEPARTMENT EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Salaries						
79-795-50-00-5010	SALARIES & WAGES	240,199	261,071	280,333	287,000	303,179
79-795-50-00-5015	PART-TIME SALARIES	11,439	6,537	22,711	11,000	25,000
79-795-50-00-5045	CONCESSION WAGES	8,625	7,549	15,000	10,000	15,000
79-795-50-00-5046	PRE-SCHOOL WAGES	24,223	23,902	25,000	35,000	37,500
79-795-50-00-5052	INSTRUCTORS WAGES	8,585	10,235	25,000	12,000	15,000
	Total: Salaries	\$293,071	\$309,294	\$368,044	\$355,000	\$395,679
Benefits						
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	28,192	28,362	32,976	32,976	38,272
79-795-52-00-5214	FICA CONTRIBUTION	21,830	23,119	28,068	28,068	29,305
79-795-52-00-5216	GROUP HEALTH INSURANCE	74,560	83,005	101,075	101,075	111,170
79-795-52-00-5222	GROUP LIFE INSURANCE	551	618	559	450	529
79-795-52-00-5223	DENTAL INSURANCE	4,731	4,987	6,716	6,300	7,070
79-795-52-00-5224	VISION INSURANCE	533	716	799	799	863
	Total: Benefits	\$130,397	\$140,807	\$170,193	\$169,668	\$187,209
Contractual Services						
79-795-54-00-5412	TRAINING & CONFERENCES	3,543	3,481	5,000	4,000	5,000
79-795-54-00-5415	TRAVEL & LODGING	217	354	3,000	2,000	3,000
79-795-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	19,978	-
79-795-54-00-5426	PUBLISHING & ADVERTISING	42,314	49,207	45,000	50,000	50,000
79-795-54-00-5440	TELECOMMUNICATIONS	6,603	7,231	8,000	7,500	8,000
79-795-54-00-5447	SCHOLARSHIPS	420	121	2,500	1,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	2,964	1,008	3,500	3,000	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	1,917	1,231	2,500	3,000	2,500
79-795-54-00-5462	PROFESSIONAL SERVICES	81,047	94,358	80,000	100,000	90,000
79-795-54-00-5480	UTILITIES	15,413	10,596	21,200	12,000	12,720
79-795-54-00-5485	RENTAL & LEASE PURCHASE	3,602	3,019	4,500	3,000	4,000
79-795-54-00-5488	OFFICE CLEANING	-	-	-	-	6,250
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	8,580	6,770	3,000	2,500	3,000
79-795-54-00-5496	PROGRAM REFUNDS	9,819	14,942	10,000	12,500	-
79-795-54-00-5497	PROPERTY TAX PAYMENTS	21,977	-	-	-	-
	<i>Final P-Tax PMT for Rec Center</i>					
	Total: Contractual Services	\$198,416	\$192,318	\$188,200	\$220,978	\$190,470
Supplies						
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	85,480	94,845	100,000	96,287	100,000

United City of Yorkville

Parks and Recreation Fund

795

RECREATION DEPARTMENT EXPENDITURES

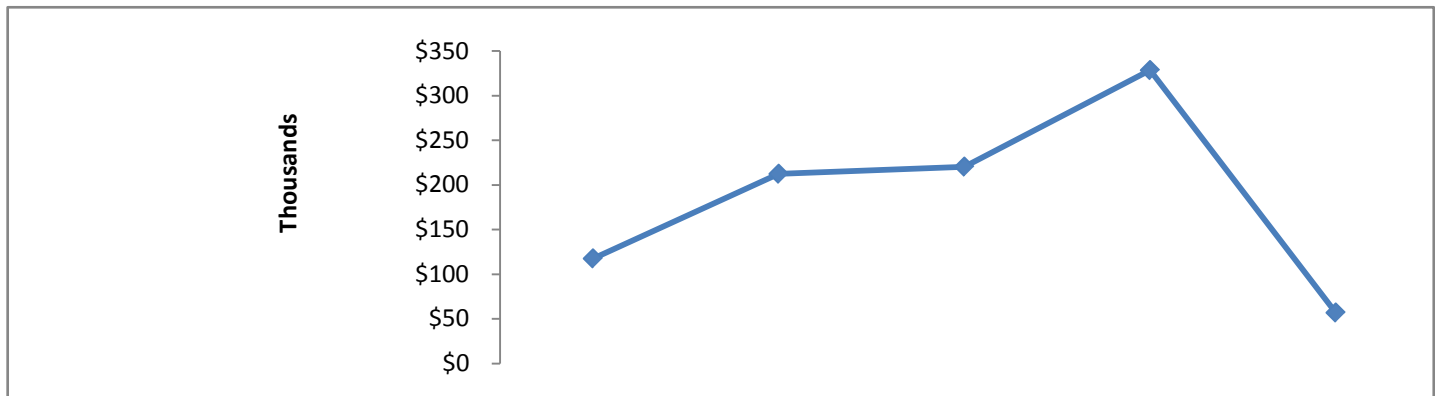
Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
79-795-56-00-5606	PROGRAM SUPPLIES	89,074	108,100	86,000	122,000	100,000
	<i>Includes 4th of July Expenses</i>					
79-795-56-00-5607	CONCESSION SUPPLIES	15,812	19,299	18,000	15,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	3,406	2,212	3,000	2,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	8,086	11,373	13,500	12,500	15,000
79-795-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	-	-	-
79-795-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	399	500	500	500
79-795-56-00-5640	REPAIR & MAINTENANCE	2,101	1,009	2,000	2,000	2,000
79-795-56-00-5695	GASOLINE	1,004	818	1,284	1,000	1,070
	Total: Supplies	\$204,963	\$238,055	\$224,284	\$251,287	\$239,570
	Total: RECREATION EXPENDITURES	<u>\$826,847</u>	<u>\$880,474</u>	<u>\$950,721</u>	<u>\$996,933</u>	<u>\$1,012,928</u>

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LAND CASH FUND (72)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Intergovernmental	40,144	-	400,000	-	-
Licenses & Permits	8,407	3,570	-	-	-
Reimbursements	83,311	-	50,000	61,278	-
Land Cash Contributions	41,011	121,962	39,000	144,097	88,000
Other Financing Sources	-	-	-	2,500	2,500
Total Revenue	172,873	125,532	489,000	207,875	90,500
Expenditures					
Contractual Services	8,407	3,570	-	-	-
Capital Outlay	235,021	27,074	453,855	91,612	362,355
Total Expenditures	243,428	30,644	453,855	91,612	362,355
Surplus (Deficit)	(70,555)	94,888	35,145	116,263	(271,855)
Ending Fund Balance	117,430	212,318	220,320	328,581	56,726
	48.2%	692.9%	48.5%	358.7%	15.7%



United City of Yorkville

Land Cash Fund

72

LAND CASH REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Intergovernmental						
72-000-41-00-4174	RTP GRANT - CLARK PARK	40,144	-	-	-	-
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	-	400,000	-	-
Total:	Intergovernmental	\$40,144	\$0	\$400,000	\$0	\$0
Licenses & Permits						
72-000-42-00-4216	BUILD PROGRAM PERMITS	8,407	3,570	-	-	-
Total:	Investment Earnings	\$8,407	\$3,570	\$0	\$0	\$0
Reimbursements						
72-000-46-00-4655	REIMB - GRANDE RESERVE PARK <i>Developer Reimb for Park Standards portion of Grande Reserve Park A</i>	83,311	-	50,000	61,278	-
Total:	Reimbursements	\$83,311	\$0	\$50,000	\$61,278	\$0
Land Cash Contributions						
72-000-47-00-4701	WHITE OAK	1,406	-	-	-	-
72-000-47-00-4703	AUTUMN CREEK	30,320	34,125	30,000	30,000	30,000
72-000-47-00-4704	BLACKBERRY WOODS	7,386	9,659	5,000	7,000	6,000
72-000-47-00-4706	CALEDONIA	-	-	-	2,013	-
72-000-47-00-4708	COUNTRY HILLS	-	5,383	2,000	4,614	-
72-000-47-00-4711`	FOX HIGHLANDS DETENTION	-	1,406	-	-	-
72-000-47-00-4713	PRESTWICK	-	67,600	-	-	-
72-000-47-00-4722	GC HOUSING (ANTHONY'S PLACE)	-	-	-	97,162	-
72-000-47-00-4723	WINDETT RIDGE	-	-	-	-	50,000
72-000-47-00-4736	BRIARWOOD	1,885	3,789	2,000	3,308	2,000
72-000-48-00-4850	MISCELLANEOUS INCOME	14	-	-	-	-
Total:	Land Cash Contributions	\$41,011	\$121,962	\$39,000	\$144,097	\$88,000
Other Financing Sources						
72-000-49-00-4910	SALE OF CAPITAL ASSETS <i>Sale of Caboose</i>	-	-	-	2,500	2,500
Total:	Other Financing Sources	\$0	\$0	\$0	\$2,500	\$2,500
Total: LAND CASH REVENUE		<u>\$172,873</u>	<u>\$125,532</u>	<u>\$489,000</u>	<u>\$207,875</u>	<u>\$90,500</u>

United City of Yorkville

Land Cash Fund

720

LAND CASH EXPENDITURES

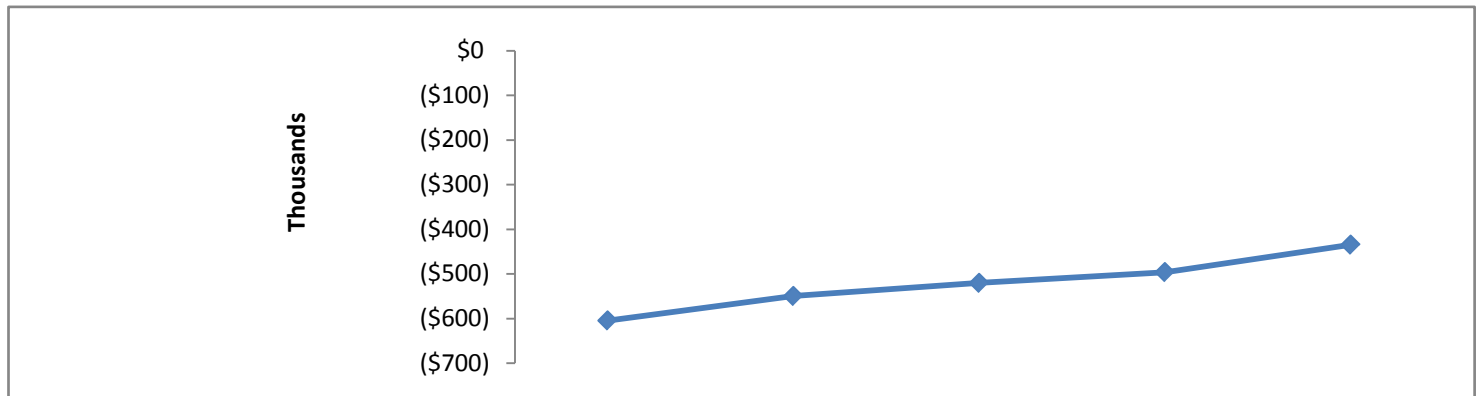
Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
72-720-54-00-5405	BUILD PROGRAM	8,407	3,570	-	-	-
	Total: Contractual Services	\$8,407	\$3,570	\$0	\$0	\$0
Capital Outlay						
72-720-60-00-6032	MOSER HOLDING COSTS	-	12,000	13,000	8,612	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK	32,434	-	-	-	183,783
72-720-60-00-6044	CLARK PARK	20,661	-	-	-	-
72-720-60-00-6045	RIVERFRONT PARK	29,495	5,362	365,855	8,000	178,572
72-720-60-00-6046	GRANDE RESERVE PARK A	380	9,562	75,000	75,000	-
	<i>City responsible for Park Improvements portion</i>					
72-720-60-00-6047	GRANDE RESERVE PARK B	146,021	150	-	-	-
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	6,030	-	-	-	-
	Total: Capital Outlay	\$235,021	\$27,074	\$453,855	\$91,612	\$362,355
	Total: LAND CASH EXPENDITURES	<u>\$243,428</u>	<u>\$30,644</u>	<u>\$453,855</u>	<u>\$91,612</u>	<u>\$362,355</u>

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COUNTRYSIDE TIF FUND (87)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Taxes	9,295	143,784	200,000	215,360	225,000
Investment Earnings	-	5	-	-	-
Other Financing Sources	-	1,597,288	-	-	-
Total Revenue	9,295	1,741,077	200,000	215,360	225,000
Expenditures					
Contractual Services	4,953	16,477	3,140	2,140	13,841
Capital Outlay	7,004	-	-	-	-
Debt Service	68,073	87,743	159,619	159,619	149,675
Other Financing Sources	-	1,581,984	-	-	-
Total Expenditures	80,030	1,686,204	162,759	161,759	163,516
Surplus (Deficit)	(70,735)	54,873	37,241	53,601	61,484
Ending Fund Balance	(604,820)	(549,946)	(520,551)	(496,345)	(434,861)
	-755.7%	-32.6%	-319.8%	-306.8%	-265.9%



United City of Yorkville

Countryside TIF Fund

87

COUNTRYSIDE TIF FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Taxes						
87-000-40-00-4000	PROPERTY TAXES	9,295	143,784	200,000	215,360	225,000
	Total: Taxes	\$9,295	\$143,784	\$200,000	\$215,360	\$225,000
Investment Earnings						
87-000-45-00-4500	INVESTMENT EARNINGS	-	5	-	-	-
	Total: Investment Earnings	\$0	\$5	\$0	\$0	\$0
Other Financing Sources						
87-000-49-00-4902	BOND ISSUANCE	-	1,475,000	-	-	-
	<i>2015A Refunding Bond</i>					
87-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	122,288	-	-	-
	Total: Other Financing Sources	\$0	\$1,597,288	\$0	\$0	\$0
	Total: COUNTRYSIDE TIF REVENUE	<u>\$9,295</u>	<u>\$1,741,077</u>	<u>\$200,000</u>	<u>\$215,360</u>	<u>\$225,000</u>

United City of Yorkville

Countryside TIF Fund

870

COUNTRYSIDE TIF FUND EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	-	-	10,701
87-870-54-00-5402	BOND ISSUANCE COSTS	-	15,304	-	-	-
87-870-54-00-5462	PROFESSIONAL SERVICES	3,829	638	2,000	1,000	2,000
87-870-54-00-5498	PAYING AGENT FEES	1,124	535	1,140	1,140	1,140
Total:	Contractual Services	\$4,953	\$16,477	\$3,140	\$2,140	\$13,841
Capital Outlay						
87-870-60-00-6000	PROJECT COSTS	7,004	-	-	-	-
Total:	Capital Outlay	\$7,004	\$0	\$0	\$0	\$0
Debt Service - 2015A Bond						
87-870-77-00-8000	PRINCIPAL PAYMENT	-	-	26,460	26,460	41,013
87-870-77-00-8050	INTEREST PAYMENT	-	-	82,444	82,444	57,947
Total:	Debt Service -2015A Bond	\$0	\$0	\$108,904	\$108,904	\$98,960
Debt Service - 2005 Bond						
87-870-80-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-
87-870-80-00-8050	INTEREST PAYMENT	68,073	68,073	-	-	-
	<i>Refunded by 2014 & 2015A Bonds</i>					
Total:	Debt Service - 2005 Bond	\$68,073	\$68,073	\$0	\$0	\$0
Debt Service - 2014 Refunding Bond						
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-
87-870-93-00-8050	INTEREST PAYMENT	-	19,670	50,715	50,715	50,715
Total:	Debt Service - 2014 Bond	\$0	\$19,670	\$50,715	\$50,715	\$50,715
Other Financing Uses						
87-870-99-00-9960	PAYMENT TO ESCROW AGENT	-	1,581,984	-	-	-
Total:	Other Financing Uses	\$0	\$1,581,984	\$0	\$0	\$0
Total:	COUNTRYSIDE TIF	<u>\$80,030</u>	<u>\$1,686,204</u>	<u>\$162,759</u>	<u>\$161,759</u>	<u>\$163,516</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Countryside TIF Debt Service Summary Schedule

**PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2006 - 2035**

Fiscal Year	Principal	Interest	Totals
2006 - 2010	165,000	673,067	838,067
2010 - 2011	170,000	137,093	307,093
2011 - 2012	175,000	131,143	306,143
2012 - 2013	180,000	124,668	304,668
2013 - 2014	1,235,000	117,738	1,352,738
2014 - 2015	-	113,857	113,857
2015 - 2016	1,600,000	118,788	1,718,788
2016 - 2017	26,457	133,151	159,609
2017 - 2018	41,009	108,657	149,666
2018 - 2019	42,332	107,016	149,348
2019 - 2020	104,507	105,323	209,830
2020 - 2021	107,152	101,143	208,295
2021 - 2022	112,444	96,857	209,301
2022 - 2023	116,413	92,359	208,772
2023 - 2024	121,704	87,702	209,406
2024 - 2025	125,673	82,834	208,507
2025 - 2026	286,883	77,807	364,691
2026 - 2027	293,206	66,332	359,538
2027 - 2028	305,852	54,604	360,456
2028 - 2029	318,498	42,247	360,745
2029 - 2030	336,143	29,125	365,268
2030 - 2031	68,789	14,869	83,658
2031 - 2032	71,435	12,117	83,552
2032 - 2033	74,081	9,260	83,341
2033 - 2034	76,726	6,297	83,023
2034 - 2035	80,695	3,228	83,923
	\$ 6,235,000	\$ 2,647,282	\$ 8,882,282

UNITED CITY OF YORKVILLE, ILLINOIS

Countryside TIF Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Bond of 2005

Date of Maturity	December 1, 2024	Principal & Interest Paid-to-Date	\$ 4,844,854
Date of Issuance	March 15, 2005		
Authorized Issue	\$3,525,000	Principal & Interest Outstanding	\$ -
Interest Rates	3.50% - 4.35%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	BNY Midwest Trust Company		
Purpose	Countryside TIF		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 1st	Amount	Dec 1st	Amount
2005 - 2006	-	101,595	101,595	2005	-	2005	101,595
2006 - 2007	-	142,868	142,868	2006	71,434	2006	71,434
2007 - 2008	-	142,868	142,868	2007	71,434	2007	71,434
2008 - 2009	-	142,868	142,868	2008	71,434	2008	71,434
2009 - 2010	165,000	142,868	307,868	2009	71,434	2009	71,434
2010 - 2011	170,000	137,093	307,093	2010	68,547	2010	68,547
2011 - 2012	175,000	131,143	306,143	2011	65,572	2011	65,572
2012 - 2013	180,000	124,668	304,668	2012	62,334	2012	62,334
2013 - 2014	*	1,235,000	1,352,738	2013	58,869	2013	58,869
2014 - 2015	-	68,073	68,073	2014	34,036	2014	34,036
2015 - 2016	^	1,600,000	1,668,073	2015	34,036	2015	34,036
2016 - 2017	-	-	-	2016	-	2016	-
2017 - 2018	-	-	-	2017	-	2017	-
2018 - 2019	-	-	-	2018	-	2018	-
2019 - 2020	-	-	-	2019	-	2019	-
2020 - 2021	-	-	-	2020	-	2020	-
2021 - 2022	-	-	-	2021	-	2021	-
2022 - 2023	-	-	-	2022	-	2022	-
2023 - 2024	-	-	-	2023	-	2023	-
2024 - 2025	-	-	-	2024	-	2024	-
	<u>\$ 3,525,000</u>	<u>\$ 1,319,854</u>	<u>\$ 4,844,854</u>		<u>\$ 609,130</u>		<u>\$ 710,725</u>

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

UNITED CITY OF YORKVILLE, ILLINOIS

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

General Obligation Alternate Revenue Source Refunding Bond of 2014

Date of Maturity	December 1, 2029	Principal & Interest Paid-to-Date	\$ 147,214
Date of Issuance	January 6, 2014		
Authorized Issue	\$1,235,000	Principal & Interest Outstanding	\$ 1,798,868
Interest Rates	4.00% - 4.30%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	BNY Midwest Trust Company		
Purpose	Partial Refunding of the Series 2005 ARS Countryside TIF Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

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

General Obligation Alternate Revenue Source Bond of 2015A *

Date of Maturity	December 1, 2034	Principal & Interest Paid-to-Date	\$ 108,894
Date of Issuance	July 8, 2015		
Authorized Issue	\$5,575,000	Principal & Interest Outstanding	\$ 1,982,453
Interest Rates	4.000%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	Amalgamated Bank		
Purpose	Refunding the remainder of the Series 2005 ARS Countryside Bonds & Countryside Subdivision Improvements		

PRINCIPAL AND INTEREST REQUIREMENTS

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

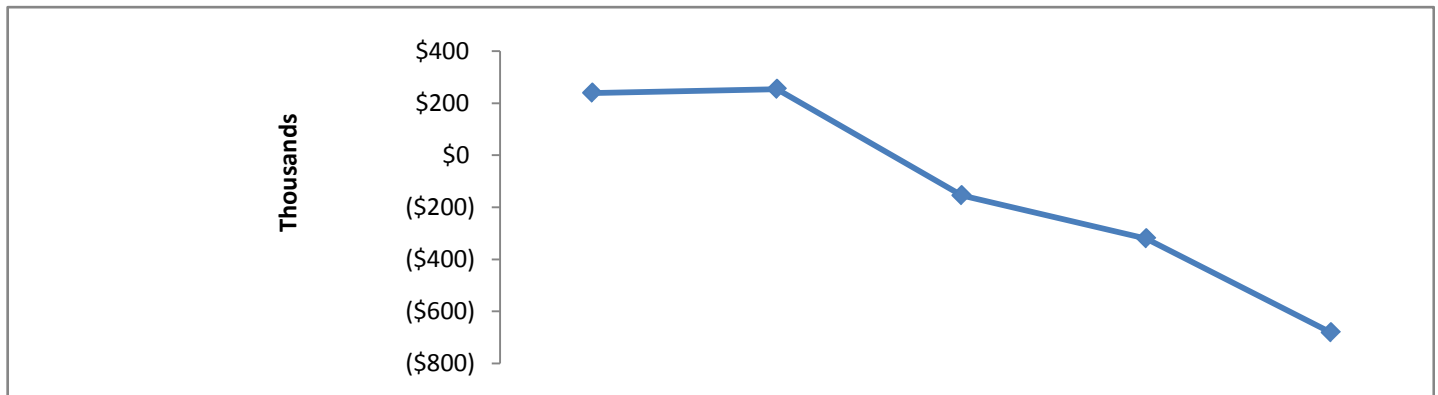
* Principal is allocated as follows: \$4.1M (73.54%) Countryside Subdivision Water Improvements; \$1.475M (26.46%) Refunding of 2005 Countryside Bonds.

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DOWNTOWN TIF FUND (88)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Taxes	60,027	68,868	70,000	67,307	70,000
Investment Earnings	1	3	50	-	-
Miscellaneous	187	236	-	-	-
Total Revenue	60,215	69,107	70,050	67,307	70,000
Expenditures					
Contractual Services	20,045	17,830	35,360	35,360	65,659
Capital Outlay	19,106	36,668	443,170	605,924	137,420
Debt Service	-	-	-	-	228,000
Other Financing Uses	13,500	-	-	-	-
Total Expenditures	52,651	54,498	478,530	641,284	431,079
Surplus (Deficit)	7,564	14,609	(408,480)	(573,977)	(361,079)
Ending Fund Balance	239,096	253,703	(154,775)	(320,274)	(681,353)
	<i>454.1%</i>	<i>465.5%</i>	<i>-32.3%</i>	<i>-49.9%</i>	<i>-158.1%</i>



United City of Yorkville **Downtown TIF Fund**

88

DOWNTOWN TIF FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Taxes						
88-000-40-00-4000	PROPERTY TAXES	60,027	68,868	70,000	67,307	70,000
	Total: Taxes	\$60,027	\$68,868	\$70,000	\$67,307	\$70,000
Investment Earnings						
88-000-45-00-4500	INVESTMENT EARNINGS	1	3	50	-	-
	Total: Investment Earnings	\$1	\$3	\$50	\$0	\$0
Miscellaneous						
88-000-48-00-4850	MISCELLANEOUS INCOME	187	236	-	-	-
	Total: Miscellaneous	\$187	\$236	\$0	\$0	\$0
	Total: DOWNTOWN TIF REVENUE	<u>\$60,215</u>	<u>\$69,107</u>	<u>\$70,050</u>	<u>\$67,307</u>	<u>\$70,000</u>

United City of Yorkville

Downtown TIF Fund

880

DOWNTOWN TIF FUND EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	-	-	30,284
88-880-54-00-5425	TIF INCENTIVE PAYOUT <i>Per Imperial Investments Redevelopment Agreement</i>	16,196	15,223	20,000	20,000	20,000
88-880-54-00-5462	PROFESSIONAL SERVICES	276	2,051	360	360	375
88-880-54-00-5466	LEGAL SERVICES	3,573	556	15,000	15,000	15,000
Total:	Contractual Services	\$20,045	\$17,830	\$35,360	\$35,360	\$65,659
Capital Outlay						
88-880-60-00-6000	PROJECT COSTS <i>\$75,000 for Downtown Overlay District \$25,000 for Streetscape & Signage</i>	11,686	29,248	125,000	125,000	100,000
88-880-60-00-6011	PROPERTY ACQUISITION <i>Down Payment for 102 E Van Emmon Bldg</i>	-	-	-	370,000	-
88-880-60-00-6048	DOWNTOWN STREETSCAPE IMPROVEMENT	-	-	310,750	103,504	30,000
88-880-60-00-6079	ROUTE 47 EXPANSION	7,420	7,420	7,420	7,420	7,420
Total:	Capital Outlay	\$19,106	\$36,668	\$443,170	\$605,924	\$137,420
Debt Service - FNBO Loan - 102 E Van Emmon Building						
88-880-81-00-8000	PRINCIPAL PAYMENT	-	-	-	-	200,000
80-880-81-00-8050	INTEREST PAYMENT	-	-	-	-	28,000
Total:	Debt Service - FNBO Loan	\$0	\$0	\$0	\$0	\$228,000
Other Financing Uses						
88-880-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	13,500	-	-	-	-
Total:	Other Financing Uses	\$13,500	\$0	\$0	\$0	\$0
Total: DOWNTOWN TIF EXPENDITURES		<u>\$52,651</u>	<u>\$54,498</u>	<u>\$478,530</u>	<u>\$641,284</u>	<u>\$431,079</u>

UNITED CITY OF YORKVILLE, ILLINOIS**Downtown TIF Fund****Long-Term Debt Requirements****First National Bank of Omaha Loan - City Building on 102 East Van Emmon**

Date of Maturity	June 1, 2021	Principal & Interest Paid-to-Date	\$	-
Date of Issuance	May 10, 2017			
Authorized Issue	\$800,000	Principal & Interest Outstanding	\$	860,887
Interest Rates	3.00%			
Principal Maturity Dates	June 1st			
Payable at	First National Bank of Omaha			
Purpose	Acquisition of real estate at 102 East Van Emmon Street			

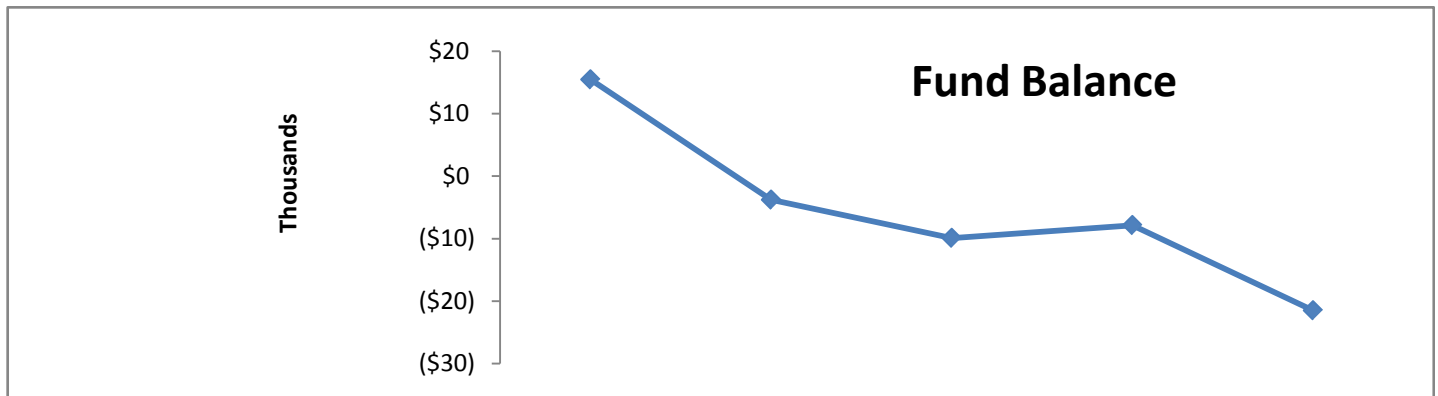
PRINCIPAL AND INTEREST REQUIREMENTS (ANNUALIZED)

Fiscal Year	Debt Service Requirements		Totals
	Principal	Interest	
2017 - 2018	191,222	24,000	215,222
2018 - 2019	196,958	18,263	215,221
2019 - 2020	202,867	12,355	215,222
2020 - 2021	208,953	6,269	215,222
	\$ 800,000	\$ 60,887	\$ 860,887

FOX HILL SSA FUND (11)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Taxes	8,536	7,072	7,073	7,263	9,365
Total Revenue	8,536	7,072	7,073	7,263	9,365
Expenditures					
Contractual Services	4,208	26,314	11,333	11,333	23,000
Total Expenditures	4,208	26,314	11,333	11,333	23,000
Surplus (Deficit)	4,328	(19,242)	(4,260)	(4,070)	(13,635)
Ending Fund Balance	15,462	(3,780)	(9,900)	(7,850)	(21,485)
	367.4%	-14.4%	-87.4%	-69.3%	-93.4%



United City of Yorkville
Fox Hill Special Service Area Fund

11

FOX HILL SSA FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Taxes						
11-000-40-00-4000	PROPERTY TAXES	8,536	7,072	7,073	7,263	9,365
	<i>Special Service Area Tax - \$42 per Unit</i>					
	Total: Taxes	\$8,536	\$7,072	\$7,073	\$7,263	\$9,365
	Total: FOX HILL SSA REVENUE	<u>\$8,536</u>	<u>\$7,072</u>	<u>\$7,073</u>	<u>\$7,263</u>	<u>\$9,365</u>

United City of Yorkville
Fox Hill Special Service Area Fund

111

FOX HILL SSA EXPENDITURES

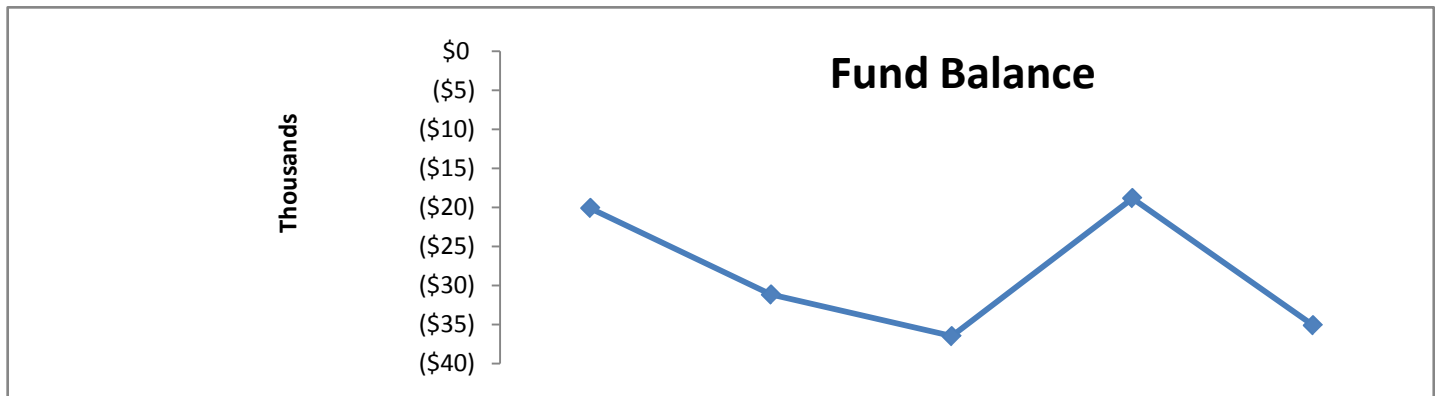
Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
11-111-54-00-5417	TRAIL MAINTENANCE	-	21,141	-	-	-
11-111-54-00-5462	PROFESSIONAL SERVICES <i>Management Company Fees</i>	-	-	-	-	7,000
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,208	5,173	11,333	11,333	16,000
Total:	Contractual Services	\$4,208	\$26,314	\$11,333	\$11,333	\$23,000
	Total: FOX HILL SSA EXPENDITURES	<u>\$4,208</u>	<u>\$26,314</u>	<u>\$11,333</u>	<u>\$11,333</u>	<u>\$23,000</u>

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SUNFLOWER SSA FUND (12)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Taxes	17,417	18,608	20,392	20,456	13,480
Total Revenue	17,417	18,608	20,392	20,456	13,480
Expenditures					
Contractual Services	40,098	29,676	17,534	8,125	29,735
Total Expenditures	40,098	29,676	17,534	8,125	29,735
Surplus (Deficit)	(22,681)	(11,068)	2,858	12,331	(16,255)
Ending Fund Balance	(20,108)	(31,175)	(36,499)	(18,844)	(35,099)
	-50.1%	-105.1%	-208.2%	-231.9%	-118.0%



United City of Yorkville
Sunflower Special Service Area Fund

12

SUNFLOWER SSA FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Taxes						
12-000-40-00-4000	PROPERTY TAXES	17,417	18,608	20,392	20,456	13,480
	<i>Special Service Area Tax - \$115 per Unit</i>					
	Total: Taxes	\$17,417	\$18,608	\$20,392	\$20,456	\$13,480
	Total: SUNFLOWER SSA REVENUE	<u>\$17,417</u>	<u>\$18,608</u>	<u>\$20,392</u>	<u>\$20,456</u>	<u>\$13,480</u>

United City of Yorkville
Sunflower Special Service Area Fund

112

SUNFLOWER SSA EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
12-112-54-00-5416	POND MAINTENANCE	34,897	26,551	6,000	2,125	8,735
12-112-54-00-5462	PROFESSIONAL SERVICES	-	-	-	-	10,000
	<i>Management Company Fees</i>					
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	5,201	3,125	11,534	6,000	11,000
Total:	Contractual Services	\$40,098	\$29,676	\$17,534	\$8,125	\$29,735
	Total: SUNFLOWER SSA EXPENDITURES	<u>\$40,098</u>	<u>\$29,676</u>	<u>\$17,534</u>	<u>\$8,125</u>	<u>\$29,735</u>

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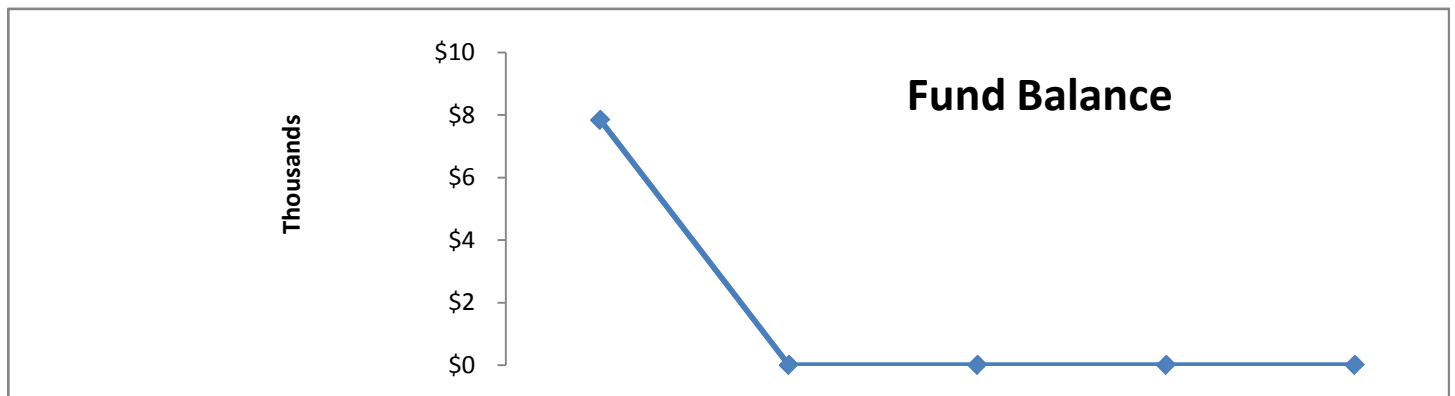
DEBT SERVICE FUND (42)

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DEBT SERVICE FUND (42)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Taxes	327,984	164,852	47,497	47,070	-
Licenses & Permits	7,418	14,281	5,000	5,250	5,000
Investment Earnings	5	11	-	-	-
Other Financing Sources	2,369,891	127,243	268,178	268,305	315,225
Total Revenue	2,705,298	306,387	320,675	320,625	320,225
Expenditures					
Contractual Services	39,617	3,979	525	475	475
Debt Service	304,042	310,250	320,150	320,150	319,750
Other Financing Uses	2,359,115	-	-	-	-
Total Expenditures	2,702,774	314,229	320,675	320,625	320,225
Surplus (Deficit)	2,524	(7,842)	0	0	-
Ending Fund Balance	7,842	0	0	0	0
	0.3%	0.0%	0.0%	0.0%	0.0%



United City of Yorkville

Debt Service Fund

42

DEBT SERVICE FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Taxes						
42-000-40-00-4000	PROPERTY TAXES - 2014B BOND	327,984	164,852	47,497	47,070	-
	Total: Taxes	\$327,984	\$164,852	\$47,497	\$47,070	\$0
License & Permits						
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	1,696	10,777	5,000	5,250	5,000
42-000-42-00-4216	BUILD PROGRAM PERMITS	5,722	3,466	-	-	-
42-000-42-00-4224	RENEW PROGRAM	-	38	-	-	-
	Total: Licenses & Permits	\$7,418	\$14,281	\$5,000	\$5,250	\$5,000
Investment Earnings						
42-000-45-00-4500	INVESTMENT EARNINGS	5	11	-	-	-
	Total: Investment Earnings	\$5	\$11	\$0	\$0	\$0
Other Financing Sources						
42-000-49-00-4901	TRANSFER FROM GENERAL 2014B Debt Service	-	127,243	268,178	268,305	315,225
42-000-49-00-4902	BOND ISSUANCE	2,300,000	-	-	-	-
42-000-49-00-4903	PREMIUM ON BOND ISSUANCE	69,891	-	-	-	-
	Total: Other Financing Sources	\$2,369,891	\$127,243	\$268,178	\$268,305	\$315,225
	Total: DEBT SERVICE FUND REVENUE	<u>\$2,705,298</u>	<u>\$306,387</u>	<u>\$320,675</u>	<u>\$320,625</u>	<u>\$320,225</u>

United City of Yorkville

Debt Service Fund

420

DEBT SERVICE FUND EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
42-420-54-00-5402	BOND ISSUANCE COSTS	33,306	-	-	-	-
42-420-54-00-5405	BUILD PROGRAM	5,722	3,466	-	-	-
42-420-54-00-5406	RENEW PROGRAM	-	38	-	-	-
42-420-54-00-5498	PAYING AGENT FEES	589	475	525	475	475
Total:	Contractual Services	\$39,617	\$3,979	\$525	\$475	\$475
Debt Service - 2014B Bond						
42-420-79-00-8000	PRINCIPAL PAYMENT	-	255,000	270,000	270,000	275,000
42-420-79-00-8050	INTEREST PAYMENT	22,253	55,250	50,150	50,150	44,750
Total:	Debt Service - 2014B Bond	\$22,253	\$310,250	\$320,150	\$320,150	\$319,750
Debt Service - 2005A Bond						
42-420-82-00-8000	PRINCIPAL PAYMENT	225,000	-	-	-	-
42-420-82-00-8050	INTEREST PAYMENT	56,789	-	-	-	-
Total:	Debt Service - 2005A Bond	\$281,789	\$0	\$0	\$0	\$0
Other Financing Uses						
42-420-99-00-9960	PAYMENT TO ESCROW AGENT	2,359,115	-	-	-	-
Total:	Other Financing Uses	\$2,359,115	\$0	\$0	\$0	\$0
Total: DEBT SERVICE		<u>\$2,702,774</u>	<u>\$314,229</u>	<u>\$320,675</u>	<u>\$320,625</u>	<u>\$320,225</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Debt Service Fund

Governmental Activities Debt Service Summary

PRINCIPAL AND INTEREST REQUIREMENTS FISCAL YEARS 2007 - 2023

Fiscal Year	Principal	Interest	Totals
2006 - 2007	30,000	262,859	292,859
2007 - 2008	160,000	156,779	316,779
2008 - 2009	170,000	150,379	320,379
2009 - 2010	175,000	143,579	318,579
2010 - 2011	185,000	136,579	321,579
2011 - 2012	195,000	129,179	324,179
2012 - 2013	205,000	121,379	326,379
2013 - 2014	215,000	113,179	328,179
2014 - 2015	2,490,000	79,042	2,569,042
2015 - 2016	255,000	55,250	310,250
2016 - 2017	270,000	50,150	320,150
2017 - 2018	275,000	44,750	319,750
2018 - 2019	285,000	39,250	324,250
2019 - 2020	290,000	33,550	323,550
2020 - 2021	295,000	27,750	322,750
2021 - 2022	310,000	18,900	328,900
2022 - 2023	320,000	9,600	329,600
	\$ 6,125,000	\$ 1,572,154	\$ 7,697,154

UNITED CITY OF YORKVILLE, ILLINOIS

Debt Service Fund

Long-Term Debt Requirements

General Obligation Alternate Revenue Source Bond Series 2005A

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

PRINCIPAL AND INTEREST REQUIREMENTS

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

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

General Obligation Alternate Revenue Source Refunding Bond Series 2014B

Date of Maturity	December 30, 2022	Principal & Interest Paid-to-Date	\$ 652,653
Date of Issuance	August 5, 2014		
Authorized Issue	\$2,300,000	Principal & Interest Outstanding	\$ 1,948,800
Interest Rates	2.00% - 3.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	Amalgamated Bank		
Purpose	Refunding of the Series 2005A Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

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

CAPITAL PROJECT FUNDS

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

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

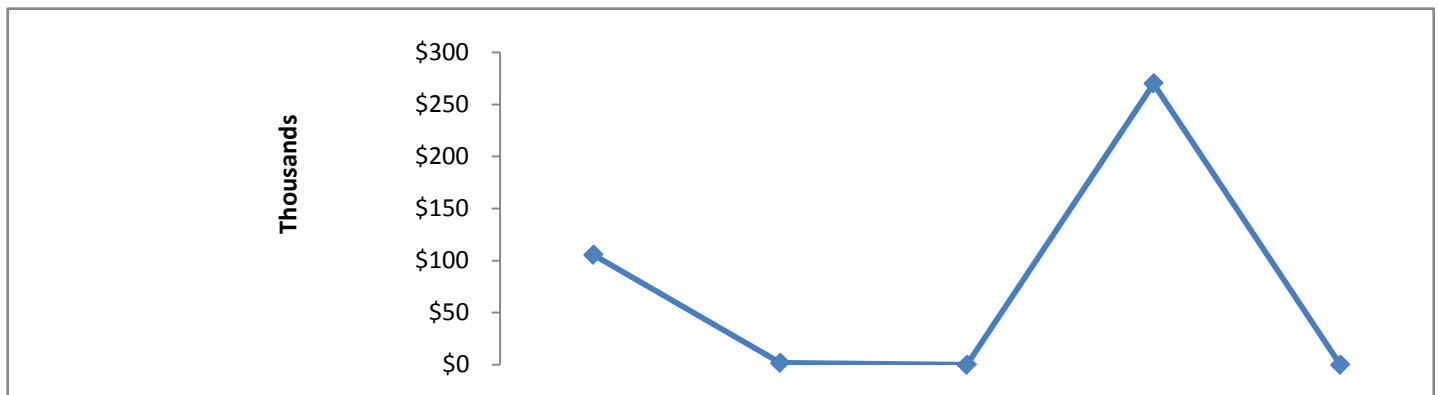
* The Municipal Building Fund (16) was closed out and consolidated into the City-Wide Capital Fund (23) in Fiscal Year 2014.

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VEHICLE & EQUIPMENT FUND (25)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Licenses & Permits	59,700	89,150	26,000	100,000	73,500
Fines & Forfeits	9,181	11,374	10,200	7,700	7,700
Charges for Service	301,715	374,386	275,633	241,561	246,565
Investment Earnings	449	43	50	80	80
Reimbursements	97,771	-	-	-	-
Miscellaneous	2,193	53,073	3,000	259,362	2,000
Total Revenue	471,009	528,026	314,883	608,703	329,845
Expenditures					
Contractual Services	51,714	52,553	18,583	11,522	9,750
Supplies	499	-	2,000	2,000	2,000
Capital Outlay	387,929	506,175	254,000	253,908	515,141
Debt Service	73,035	73,034	73,034	73,034	73,034
Total Expenditures	513,177	631,762	347,617	340,464	599,925
Surplus (Deficit)	(42,168)	(103,736)	(32,734)	268,239	(270,080)
Ending Fund Balance	105,577	1,841	0	270,080	0
	20.6%	0.3%	0.0%	79.3%	0.0%



United City of Yorkville

Vehicle & Equipment Fund

25

VEHICLE & EQUIPMENT FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Licenses & Permits						
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	5,175	12,900	7,000	32,000	25,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	42,920	43,410	-	-	
25-000-42-00-4218	ENGINEERING CAPITAL FEES	1,300	3,250	3,000	8,000	6,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	9,655	26,240	15,000	56,000	40,000
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	650	1,625	1,000	4,000	2,500
25-000-42-00-4224	RENEW PROGRAM PERMITS	-	1,725	-	-	-
Total:	Licenses & Permits	\$59,700	\$89,150	\$26,000	\$100,000	\$73,500
Fines & Forfeits						
25-000-43-00-4315	DUI FINES	5,545	10,803	7,000	7,000	7,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	720	571	700	700	700
25-000-43-00-4340	SEIZED VEHICLE PROCEEDS	2,916	-	2,500	-	-
Total:	Fines & Forfeits	\$9,181	\$11,374	\$10,200	\$7,700	\$7,700
Charges for Service						
25-000-44-00-4418	MOWING INCOME	3,288	5,744	3,000	2,141	3,000
25-000-44-00-4420	POLICE CHARGEBACK	63,777	174,263	153,633	117,310	167,600
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	125,000	194,379	45,000	48,224	75,965
25-000-44-00-4421	PARKS & RECREATION CHARGEBACK	109,650	-	74,000	73,886	-
Total:	Charges for Service	\$301,715	\$374,386	\$275,633	\$241,561	\$246,565
Investment Earnings						
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	312	43	50	80	80
25-000-45-00-4550	GAIN ON INVESTMENT - PARK CAPITAL	137	-	-	-	-
Total:	Investment Earnings	\$449	\$43	\$50	\$80	\$80
Reimbursements						
25-000-46-00-4692	REIMB - MISCELLANEOUS PARK CAPITAL	97,771	-	-	-	-
Total:	Reimbursements	\$97,771	\$0	\$0	\$0	\$0
Miscellaneous						
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	191	624	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	2,002	3,929	2,000	5,200	2,000
25-000-48-00-4855	MISCELLANEOUS INCOME - PARK CAPITAL	-	74	-	-	-
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	-	3,475	1,000	5,990	-
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	-	44,171	-	-	-
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL	-	800	-	248,172	-
Total:	Miscellaneous	\$2,193	\$53,073	\$3,000	\$259,362	\$2,000
Total: VEHICLE & EQUIP REVENUE		<u>\$471,009</u>	<u>\$528,026</u>	<u>\$314,883</u>	<u>\$608,703</u>	<u>\$329,845</u>

United City of Yorkville

Vehicle & Equipment Fund

205

POLICE CAPITAL EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
25-205-54-00-5405	BUILD PROGRAM	10,350	9,750	-	-	-
25-205-54-00-5406	RENEW PROGRAM	-	450	-	-	-
25-205-54-00-5462	PROFESSIONAL SERVICES	1,166	-	833	-	-
	<i>Portion of Seized Vehicles to Other Gov Agencies</i>					
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,287	5,517	16,000	8,000	8,000
	<i>Maint - Emergency Sirens & Lighting Detectors</i>					
Total:	Contractual Services	\$15,803	\$15,717	\$16,833	\$8,000	\$8,000
Capital Outlay						
25-205-60-00-6060	EQUIPMENT	32,865	2,369	-	-	27,300
	<i>Replace Squad Laptops & Camera's / Noise Meter Unit</i>					
25-205-60-00-6070	VEHICLES	79,377	194,750	155,000	155,000	165,000
	<i>Three New Squads including Build Out</i>					
Total:	Capital Outlay	\$112,242	\$197,119	\$155,000	\$155,000	\$192,300
Total: POLICE CAPITAL EXPENDITURES		<u>\$128,045</u>	<u>\$212,836</u>	<u>\$171,833</u>	<u>\$163,000</u>	<u>\$200,300</u>

United City of Yorkville

Vehicle & Equipment Fund

215

PUBLIC WORKS CAPITAL EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
25-215-54-00-5405	BUILD PROGRAM	31,020	32,510	-	-	-
25-215-54-00-5406	RENEW PROGRAM	-	1,200	-	-	-
25-215-54-00-5448	FILING FEES	588	1,901	1,750	1,750	1,750
	<i>Mowing Liens</i>					
Total:	Contractual Services	\$31,608	\$35,611	\$1,750	\$1,750	\$1,750
Supplies						
25-215-56-00-5620	OPERATING SUPPLIES	499	-	2,000	2,000	2,000
Total:	Supplies	\$499	\$0	\$2,000	\$2,000	\$2,000
Capital Outlay						
25-215-60-00-6060	EQUIPMENT	163,750	15,084	-	-	7,400
	<i>New Brine Tank</i>					
25-215-60-00-6070	VEHICLES	-	169,807	45,000	45,000	45,000
	<i>New One-Ton Truck</i>					
Total:	Capital Outlay	\$163,750	\$184,891	\$45,000	\$45,000	\$52,400
Debt Service - Public Works Building						
25-215-92-00-8000	PRINCIPAL PAYMENT	37,924	39,638	41,430	41,430	43,303
25-215-92-00-8050	INTEREST PAYMENT	32,892	31,177	29,385	29,385	27,512
Total:	Debt Service - PW Building	\$70,816	\$70,815	\$70,815	\$70,815	\$70,815
	Total: PW CAPITAL EXPENDITURES	<u>\$266,673</u>	<u>\$291,317</u>	<u>\$119,565</u>	<u>\$119,565</u>	<u>\$126,965</u>

United City of Yorkville

Vehicle & Equipment Fund

225

PARKS & RECREATION CAPITAL EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
25-225-54-00-5405	BUILD PROGRAM	1,550	1,150	-	-	-
25-225-54-00-5406	RENEW PROGRAM	-	75	-	-	-
25-225-54-00-5462	PROFESSIONAL SERVICES	-	-	-	1,772	-
25-225-54-00-5489	LOSS ON INVESTMENT	2,753	-	-	-	-
	Total: Contractual Services	\$4,303	\$1,225	\$0	\$1,772	\$0
Capital Outlay						
25-225-60-00-6020	BUILDINGS & STRUCTURES	-	-	-	-	250,441
	<i>New Recreation Facility</i>					
25-225-60-00-6060	EQUIPMENT	33,731	78,936	54,000	53,908	-
25-225-60-00-6065	BRIDGE PARK	78,206	-	-	-	-
25-225-60-00-6068	TRAIL IMPROVEMENTS	-	20,347	-	-	-
25-225-60-00-6070	VEHICLES	-	24,882	-	-	20,000
	<i>New Panel Van</i>					
	Total: Capital Outlay	\$111,937	\$124,165	\$54,000	\$53,908	\$270,441
Debt Service - Public Works Building						
25-225-92-00-8000	PRINCIPAL PAYMENT	1,188	1,242	1,298	1,298	1,357
25-225-92-00-8050	INTEREST PAYMENT	1,031	977	921	921	862
	Total: Debt Service - PW Building	\$2,219	\$2,219	\$2,219	\$2,219	\$2,219
	Total: PW CAPITAL EXPENDITURES	<u>\$118,459</u>	<u>\$127,609</u>	<u>\$56,219</u>	<u>\$57,899</u>	<u>\$272,660</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Vehicle & Equipment Fund Long-Term Debt Requirements

Adjustable Rate Note - Public Works Building on 185 Wolf Street

Date of Maturity	October 1, 2028	Principal & Interest Paid-to-Date	\$	661,009
Date of Issuance	October 1, 2008			
Authorized Issue	* \$937,500	Principal & Interest Outstanding	\$	845,981
Interest Rates	** 4.430%			
Current Monthly Payment	\$6,086			
Payable at	Betzviser Development			
Purpose	Additional shop and storage space for Public Works & Park Dept operations			

PRINCIPAL AND INTEREST REQUIREMENTS (ANNUALIZED)

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

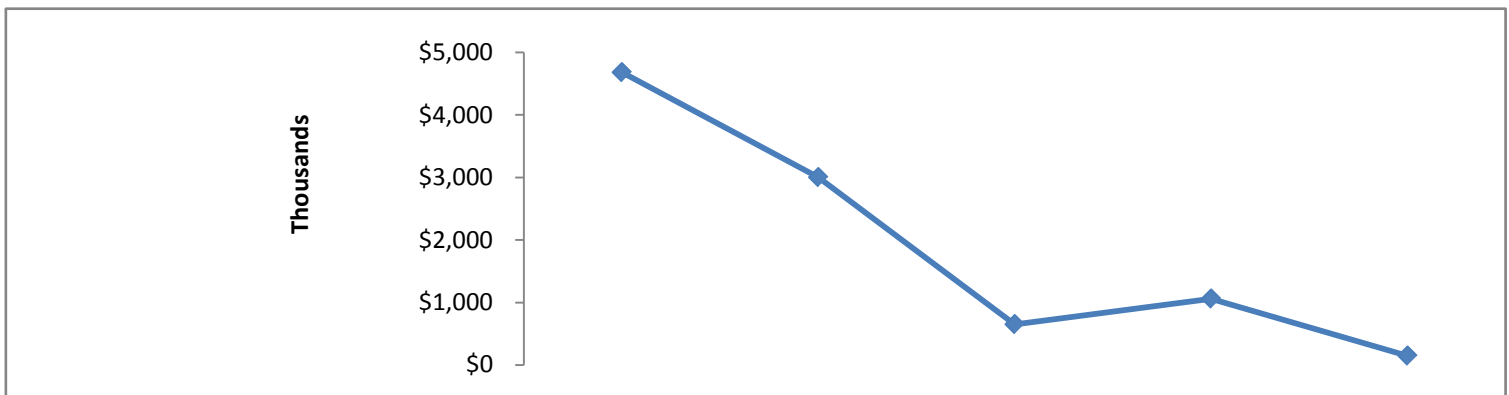
* The original purchase price was \$1,251,900 with an initial cash payment of \$314,400 and the remaining \$937,500 to be financed by the seller at an initial interest rate of 6.26% through 2013 at which point the rate adjusts every five years (60 consecutive payments) based on five-year US Treasury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

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

CITY-WIDE CAPITAL FUND (23)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Intergovernmental	62,761	135,722	773,222	474,772	200,224
Licenses & Permits	105,266	141,203	24,000	86,000	73,000
Charges for Service	693,467	700,156	681,600	710,000	700,000
Investment Earnings	10,424	1,630	600	2,800	1,000
Reimbursements	1,261,619	399,561	294,740	224,632	472,617
Other Financing Sources	4,408,084	210,243	49,500	161,900	1,258,924
Total Revenue	6,541,621	1,588,515	1,823,662	1,660,104	2,705,765
Expenditures					
Contractual Services	295,580	130,762	61,225	129,675	161,675
Supplies	5,971.00	8,913	15,000	35,000	35,000
Capital Outlay	2,147,884	2,711,081	3,313,308	3,026,697	2,940,753
Debt Service	75,000	405,937	404,138	404,138	403,588
Other Financing Uses	9,034	12,621	3,000	10,000	78,510
Total Expenditures	2,533,469	3,269,314	3,796,671	3,605,510	3,619,526
Surplus (Deficit)	4,008,152	(1,680,799)	(1,973,009)	(1,945,406)	(913,761)
Ending Fund Balance	4,684,706	3,003,908	649,209	1,058,502	144,741
	<i>184.9%</i>	<i>91.9%</i>	<i>17.1%</i>	<i>29.4%</i>	<i>4.0%</i>



Fiscal Year 2017 City-Wide Capital Fund Highlights

Mill Street LAFO - This project was part of the City's Road to Better Road Program, and was substantially complete at fiscal year end. The City was reimbursed at 75% for all construction & construction engineering expenditures, resulting in a net cost to the City of approximately \$64,000.

Property Acquisition - In February 2017 the City acquired property in the amount of \$160,877 at 609 North Bridge Street as a potential site for future expansion and renovation of the Public Works facility at 610 Tower Lane.

Road to Better Roads (RTBR) Program - The 2016 RTBR Program focused on the resurfacing and paving of several local roadways including: Boombah Avenue; Faxon Road; Appletree Court; John; Independence; Hillcrest; Sunset; West; Church; and Freemont Streets.

Downtown Streetlight & Streetscape Project - This project was substantially complete by the end of the current fiscal year, with engineering costs being paid out of the City-Wide Capital Fund and construction costs paid by the Downtown TIF Fund. This project was partially financed by the Illinois Transportation Enhancement Program (ITEP), with 80% of construction engineering costs being reimbursed to the City.

Fiscal Year 2018 City-Wide Capital Fund Goals & Objectives

- The City has budgeted \$35,000 in its City-Wide Municipal Building cost center in order to conduct a required sidewalk ADA transition plan. This study will evaluate the transitions between sidewalk & roadways throughout Yorkville and then devise a plan to address any non-compliant sidewalk transitions.
- The 2017 Road to Better Roads (RTBR) Program will focus on the resurfacing and paving of several parking lots and local roadways including: Tower Lane; Madison Court; Pavilion Road; Walsh Drive; South Main; Washington; Fox; Madison; and portions of East Spring Streets.
- A building conditions survey is scheduled to begin in the Spring of 2017, at a budgeted cost of \$125,000. This assessment will review all City-owned facilities (including all systems & components of those facilities) & sites in order to identify physical deficiencies and devise a long-term plan to facilitate replacement and repair.
- Construction is slated to begin for the Kennedy Road Bike Path, at a total cost of \$1,343,800. This project is funded (80%) by grant proceeds and the remaining 20% of the project is funded by donations from the community group known as "Push For the Path" (P4P).
- The final lift of asphalt and landscape improvements are all that remains for the roadwork portion of the Countryside Project, which is scheduled to be completed over the summer of 2017.
- Kennedy Road will be resurfaced from Galena Road to Autumn Creek Road, at a net budgeted cost to the City of \$441,500. This project will be partial funded by a reimbursement from Kendall County in the amount of \$160,000; and with remaining proceeds from the 2015A bond.
- A mill and overlay is scheduled for Center & Countryside Parkways at a budgeted cost of \$522,000. This project is being financed by the remaining proceeds from the 2015A bond, via a transfer from the Water Fund.
- Construction is slated to begin in Fiscal Year 2018 for both the eastern (IL Rte 47 to Orchard Road) & western (Center Street to Eldamain Road) portions of the US Route 34 project and continue on through Fiscal Year 2020, at a total estimated cost to the City of \$454,000.

United City of Yorkville

City-Wide Capital Fund

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CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Intergovernmental						
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN <i>80% Reimb - Construction Engineering</i>	42,461	11,244	4,000	30,210	1,600
23-000-41-00-4162	FEDERAL GRANTS - RIVER ROAD BRIDGE	(9,411)	-	-	-	-
23-000-41-00-4169	FEDERAL GRANTS - MILL STREET LAFO <i>75% Reimb - Construction Engineering</i>	-	1,075	-	22,125	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	29,711	71,327	114,160	2,475	133,424
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47)	-	52,076	655,062	419,962	65,200
	Total: Intergovernmental	\$62,761	\$135,722	\$773,222	\$474,772	\$200,224
Licenses & Permits						
23-000-42-00-4210	BUILDING PERMITS	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	6,900	6,150	6,000	6,000	6,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	78,157	85,565	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNI BLDG	2,209	7,077	3,000	10,000	7,000
23-000-42-00-4222	ROAD CONTRIBUTION FEE	18,000	40,000	15,000	70,000	60,000
23-000-42-00-4224	RENEW PROGRAM PERMITS	-	2,411	-	-	-
	Total: Licenses & Permits	\$105,266	\$141,203	\$24,000	\$86,000	\$73,000
Charges for Service						
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	693,467	700,156	681,600	710,000	700,000
	Total: Charges for Service	\$693,467	\$700,156	\$681,600	\$710,000	\$700,000
Investment Earnings						
23-000-45-00-4500	INVESTMENT EARNINGS	4,423	1,630	600	2,800	1,000
23-000-45-00-4550	GAIN ON INVESTMENT	6,001	-	-	-	-
	Total: Investment Earnings	\$10,424	\$1,630	\$600	\$2,800	\$1,000
Reimbursements						
23-000-46-00-4606	REIMB - COM ED	93,095	316,905	-	-	-
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	-	11,999	-	162,017	-
23-000-46-00-4608	REIMB - KENNEDY RD IMPROVEMENTS <i>Per IGA with Kendall County</i>	-	-	-	-	160,000
23-000-46-00-4620	REIMB - PULTE (AUTUMN CREEK)	1,148,170	25,703	-	-	-
23-000-46-00-4630	REIMB - STAGECOACH CROSSING	-	-	-	58,596	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	7,727	38,618	294,740	619	312,617
23-000-46-00-4690	REIMB - MISCELLANEOUS	12,627	6,336	-	3,400	-
	Total: Reimbursements	\$1,261,619	\$399,561	\$294,740	\$224,632	\$472,617

United City of Yorkville

City-Wide Capital Fund

23

CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Other Financing Sources						
23-000-49-00-4900	BOND PROCEEDS <i>2014A Bond - Game Farm Road Project</i>	4,295,000	-	-	-	-
23-000-49-00-4903	PREMIUM ON BOND ISSUANCE <i>2014A Bond Issuance</i>	49,789	-	-	-	-
23-000-49-00-4905	LOAN PROCEEDS <i>KC Loan for River Road Bridge Construction</i>	-	152,183	-	-	-
23-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	1,900	-
23-000-49-00-4916	TRANSFER FROM GENERAL - CW B&G <i>To Fund Buildings & Grounds Expenditures</i>	49,795	58,060	49,500	160,000	160,000
23-000-49-00-4951	TRANSFER FROM WATER <i>Remaining 2015A Bond Proceeds</i>	-	-	-	-	1,098,924
23-000-49-00-4988	TRANSFER TO DOWNTOWN TIF	13,500	-	-	-	-
Total:	Other Financing Sources	\$4,408,084	\$210,243	\$49,500	\$161,900	\$1,258,924
Total: CITY-WIDE CAPITAL REVENUE		<u>\$6,541,621</u>	<u>\$1,588,515</u>	<u>\$1,823,662</u>	<u>\$1,660,104</u>	<u>\$2,705,765</u>

United City of Yorkville **City-Wide Capital Fund**

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CITY-WIDE BUILDING & GROUNDS EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
23-216-54-00-5405	BUILD PROGRAM	6,000	8,945	-	-	-
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	37,824	40,202	34,500	125,000	125,000
	<i>Includes Costs for Building Condition Study</i>					
	Total: Contractual Services	\$43,824	\$49,147	\$34,500	\$125,000	\$125,000
Supplies						
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	5,971	8,913	15,000	35,000	35,000
	Total: Supplies	\$5,971	\$8,913	\$15,000	\$35,000	\$35,000
Other Financing Uses						
23-216-99-00-9901	TRANSFER TO GENERAL	2,209	7,077	3,000	10,000	7,000
	<i>Re-payment for Close Out Transfer in FY 2014</i>					
	Total: Other Financing Uses	\$2,209	\$7,077	\$3,000	\$10,000	\$7,000
	Total: CW B&G EXPENDITURES	<u>\$52,004</u>	<u>\$65,137</u>	<u>\$52,500</u>	<u>\$170,000</u>	<u>\$167,000</u>

United City of Yorkville

City-Wide Capital Fund

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CITY-WIDE CAPITAL EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
23-230-54-00-5402	BOND ISSUANCE COSTS <i>2014A Bond Issuance</i>	52,025	-	-	-	-
23-230-54-00-5405	BUILD PROGRAM	72,157	76,620	-	-	-
23-230-54-00-5406	RENEW PROGRAM	-	2,411	-	-	-
23-230-54-00-5465	ENGINEERING SERVICES <i>ADA Transition Plan Study - \$35,000</i>	5,856	1,370	25,000	3,000	35,000
23-230-54-00-5489	LOSS ON INVESTMENT	120,631	-	-	-	-
23-230-54-00-5498	PAYING AGENT FEES	-	475	525	475	475
23-230-54-00-5499	BAD DEBT <i>Road Infrastructure Fee Portion of Utility Bill</i>	1,087	739	1,200	1,200	1,200
	Total: Contractual Services	\$251,756	\$81,615	\$26,725	\$4,675	\$36,675
Capital Outlay						
23-230-60-00-6007	KENNEDY ROAD - AUTUMN CREEK	1,067,717	25,703	-	-	-
23-230-60-00-6008	BEECHER & CORNELIS ROAD	93,095	318,507	-	-	-
23-230-60-00-6009	WRIGLEY (RTE 47) EXPANSION <i>Project Costs - 100% Reimbursable</i>	-	57,430	655,062	420,249	65,200
23-230-60-00-6011	PROPERTY ACQUISITION <i>609 N Bridge Street</i>	-	-	-	160,000	-
23-230-60-00-6014	BLACKBERRY WOODS <i>100% Reimbursable from Surety Bond</i>	-	11,999	-	162,017	-
23-230-60-00-6016	US34 (CENTER/ELDAMIAN RD) PROJECT	-	-	-	-	151,300
23-230-60-00-6017	STAGECOACH CROSSING <i>100% Reimbursable from First Midwest LOC</i>	-	-	-	58,596	-
23-230-60-00-6018	GREENBRIAR POND NATURALIZATION	18,769	12,632	4,000	8,467	4,672
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	405,718	509,430	950,000	698,975	400,000
23-230-60-00-6041	SIDEWALK CONSTRUCTION	8,065	3,598	12,500	5,000	7,500
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	53,077	14,055	5,000	37,762	2,000
23-230-60-00-6059	US34 (IL 47/ORCHARD RD) PROJECT	-	-	92,846	-	94,600
23-230-60-00-6073	GAME FARM ROAD PROJECT	354,220	1,377,783	415,000	336,058	-
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	152,183	-	-	-
23-230-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	-	117,202	770,000	1,136,479	645,940
23-230-60-00-6084	CENTER & COUNTRYSIDE IMPROVEMENTS	-	-	-	-	522,000
23-230-60-00-6086	KENNEDY ROAD IMPROVEMENTS <i>\$160,000 Reimb per IGA with Kendall County</i>	-	-	-	-	601,500
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL <i>80% Reimb - Construction Engineering Remainder to be Reimb from Push for the Path Proceeds</i>	37,438	109,946	408,900	3,094	446,041
23-230-60-00-6095	SUNFLOWER ESTATES - DRAINAGE IMPROV	109,785	613	-	-	-
	Total: Capital Outlay	\$2,147,884	\$2,711,081	\$3,313,308	\$3,026,697	\$2,940,753

United City of Yorkville

City-Wide Capital Fund

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CITY-WIDE CAPITAL EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Debt Service - 2014A Bond						
23-230-78-00-8000	PRINCIPAL PAYMENT	-	135,000	185,000	185,000	190,000
23-230-78-00-8050	INTEREST PAYMENT	-	195,937	144,138	144,138	138,588
Total:	Debt Service - 2014A Bond	\$0	\$330,937	\$329,138	\$329,138	\$328,588
Kendall County Loan - River Road Bridge						
23-230-97-00-8000	PRINCIPAL PAYMENT	75,000	75,000	75,000	75,000	75,000
Total:	Kendall Co Loan - River Rd Bridge	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Other Financing Uses						
23-230-99-00-9915	TRANSFER TO MOTOR FUEL TAX	6,825	5,544	-	-	-
23-230-99-00-9951	TRANSFER TO WATER	-	-	-	-	71,510
	<i>27% of Annual Debt Service Amount for 2015A Bonds</i>					
Total:	Other Financing Uses	\$6,825	\$5,544	\$0	\$0	\$71,510
Total:	CITY-WIDE CAP EXPENDITURES	<u>\$2,481,465</u>	<u>\$3,204,177</u>	<u>\$3,744,171</u>	<u>\$3,435,510</u>	<u>\$3,452,526</u>

UNITED CITY OF YORKVILLE, ILLINOIS

**City-Wide Capital Fund
Long-Term Debt Requirements**

General Obligation Alternate Revenue Source Bond of 2014A

Date of Maturity	December 1, 2033	Principal & Interest Paid-to-Date	\$ 660,074
Date of Issuance	August 5, 2014		
Authorized Issue	\$4,295,000	Principal & Interest Outstanding	\$ 5,408,175
Interest Rates	3.00% - 4.30%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	Amalgamated Bank		
Purpose	Game Farm Road Project		

PRINCIPAL AND INTEREST REQUIREMENTS

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

ENTERPRISE FUNDS

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

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

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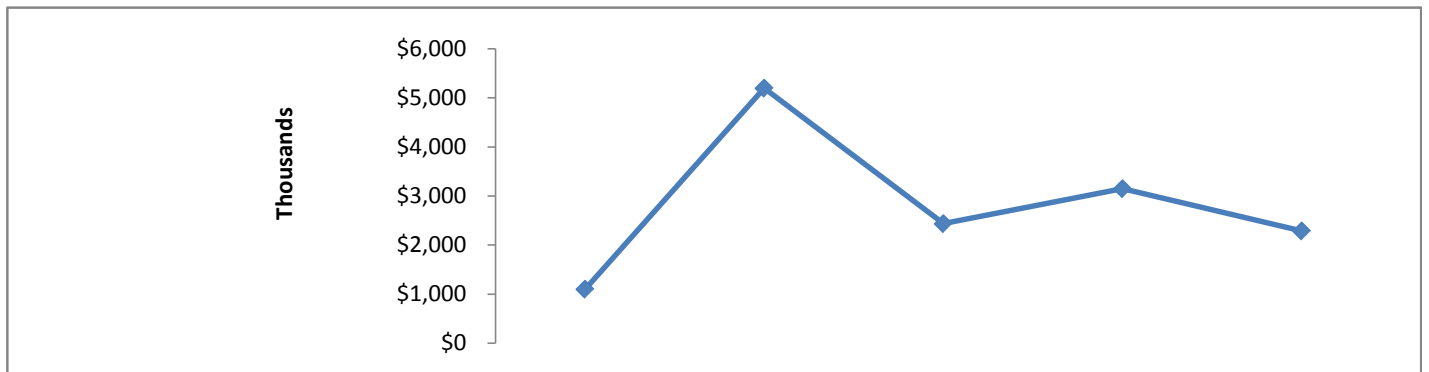
WATER FUND (51)

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

Operational Functions

- | | |
|--|---|
| - Preparation of Annual Water Quality Report | - Perform Utility Locates |
| - Water Meter Repairs | - Maintenance of Fire Hydrants |
| - Repair and Maintenance of Water Mains | - Respond to Resident Questions & Concerns |
| - Operate & Maintain Water Treatment Plant | - Maintenance of Towers & Pressure Reduction Stations |

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Taxes	5,210	-	-	-	-
Licenses & Permits	112,323	162,468	-	-	-
Charges for Service	2,513,791	3,461,906	3,661,400	3,981,000	4,088,800
Investment Earnings	2,034	5,492	1,000	8,500	5,000
Reimbursements	3,970	4,605	-	25,606	-
Miscellaneous	57,775	57,261	57,433	57,833	58,582
Other Financing Sources	1,373,687	4,369,998	75,075	6,324,098	145,385
Total Revenue	4,068,790	8,061,730	3,794,908	10,397,037	4,297,767
Expenditures					
Salaries	354,098	376,019	416,844	399,044	430,549
Benefits	211,030	218,947	252,493	246,721	266,965
Contractual Services	609,139	887,201	607,087	637,753	886,366
Supplies	245,704	266,102	297,660	313,350	323,013
Capital Outlay	474,916	1,069,736	3,606,668	3,344,368	807,937
Debt Service	1,168,385	1,147,429	1,450,677	1,312,493	1,344,749
Other Financing Uses	1,256,453	-	-	6,193,291	1,098,924
Total Expenses	4,319,725	3,965,434	6,631,429	12,447,020	5,158,503
Surplus (Deficit)	(250,935)	4,096,296	(2,836,521)	(2,049,983)	(860,736)
Ending Fund Balance Equivalent	1,099,988	5,196,289	2,434,477	3,146,306	2,285,570
	25.5%	131.0%	36.7%	25.3%	44.3%



WATER FUND (51)

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Public Works Director	0.33	0.33	0.33	0.33	0.33
Foreman	1.00	1.00	1.00	1.00	1.00
Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00
Utility Billing Clerk (Finance)	1.00	1.00	1.00	1.00	1.00
Part-time Personnel:					
Seasonal Worker	0.15	0.09	0.48	0.00	0.48
Meter Readers	0.00	0.09	0.96	0.09	0.96
Total Full-Time Equivalent Personnel	6.48	6.51	7.77	6.42	7.77

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

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

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

Fiscal Year 2017 Water Fund Highlights

Water Study - A comprehensive study of the City's water system was completed in Fiscal Year 2017 in order to facilitate long-range planning regarding the City's water supply. The study was conducted by the City's engineering firm, Engineering Enterprises, Inc., and was presented to City Council in January 2017.

Water Well Repairs & Abandonment - Emergency pump repairs to Well #4 were completed in Fiscal Year 2017 at a total cost of \$124,481. Well #3 was also abandoned due to low production and mechanical problems, at a total cost of \$47,800.

Road to Better Roads (RTBR) Program - This year's RTBR Program focused on water main improvements on Appletree Court and Church Street, which were completed in the current fiscal year.

WATER FUND (51)

Fiscal Year 2018 Water Fund Goals & Objectives

- The Engineering Services line item has been budgeted at \$200,000 in order to fund land acquisition and engineering costs associated with the Regional Water Study.
- Engineering work for the eastern portion (i.e. Illinois Route 47 to Orchard Road) of US Route 34 has been budgeted at \$10,000
- Engineering activities for the Illinois Route 71 watermain relocation project will continue in Fiscal Year 2018, with construction projected to occur in Fiscal Year 2020.
- The final lift of asphalt and landscape improvements are all that remains for the roadwork portion of the Countryside Project, which is scheduled to be completed over the summer of 2017.
- Water main will be installed on Washington Street, from Morgan Street to South Main Street, in conjunction with the 2017 Road to Better Roads Program.
- Well #7 is scheduled to be rehabed at a budgeted cost of \$163,000. The remaining \$40,000 in the Well Rehabilitation line item will be applied to the demolition and site restoration of the former Well #3.
- Approximately \$1.1 million of remaining 2015A bond proceeds is currently budgeted to be transferred to the City-Wide Capital, in order to finance various City road projects.

Water Department Performance Metrics

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual
Number of Utility Accounts	6189	6,251	6,360	6,465	6,644
<i>Residential</i>	5774	5,837	5,943	6,037	6,206
<i>Commercial</i>	329	331	334	345	353
<i>Industrial</i>	51	51	51	50	51
<i>Government</i>	35	32	32	33	34
Number of Direct Deposit Customers	666	684	665	664	712
<i>Percentage of Total Accounts</i>	10.76%	10.89%	10.45%	10.27%	10.72%
Number of e-Billing Customers	n/a	n/a	214	458	523
<i>Percentage of Total Accounts</i>	-	-	0.03	7.08%	7.87%
Volume of Water Billed (in cubic feet)	66,304,750	62,743,823	56,658,370	60,475,069	65,204,549
<i>Percent Change</i>	-	-5.37%	-9.70%	3.38%	7.82%

United City of Yorkville

Water Fund

51

WATER FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Taxes						
51-000-40-00-4000	PROPERTY TAXES - 2007A BOND	5,210	-	-	-	-
	Total: Taxes	\$5,210	\$0	\$0	\$0	\$0
Licenses & Permits						
51-000-42-00-4216	BUILD PROGRAM PERMIT	112,323	162,468	-	-	-
	Total: Licenses & Permits	\$112,323	\$162,468	\$0	\$0	\$0
Charges for Services						
51-000-44-00-4424	WATER SALES	2,019,810	2,463,058	2,783,000	2,986,000	2,956,000
	<i>Water Rates unchanged from FY 2017</i>					
51-000-44-00-4425	BULK WATER SALES	29,590	(6,660)	500	5,000	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	91,488	101,208	90,000	105,000	105,000
51-000-44-00-4430	WATER METER SALES	15,782	38,102	35,000	60,000	50,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	343,961	717,028	702,900	725,000	725,000
51-000-44-00-4450	WATER CONNECTION FEES	13,160	149,170	50,000	100,000	247,800
	Total: Charges for Services	\$2,513,791	\$3,461,906	\$3,661,400	\$3,981,000	\$4,088,800
Investment Earnings						
51-000-45-00-4500	INVESTMENT EARNINGS	1,236	5,492	1,000	8,500	5,000
51-000-45-00-4550	GAIN ON INVESTMENT	798	-	-	-	-
	Total: Investment Earnings	\$2,034	\$5,492	\$1,000	\$8,500	\$5,000
Reimbursements						
51-000-46-00-4690	REIMB - MISCELLANEOUS	3,970	4,605	-	25,606	-
	Total: Reimbursements	\$3,970	\$4,605	\$0	\$25,606	\$0
Miscellaneous						
51-000-48-00-4820	RENTAL INCOME	55,560	56,888	57,433	57,433	58,582
	<i>Prime Directive Water Tower Lease</i>					
	<i>Sprint Water Tower Lease</i>					
	<i>Verizon Water Tower Lease - Lehman Crossing</i>					
51-000-48-00-4850	MISCELLANEOUS INCOME	2,215	373	-	400	-
	Total: Miscellaneous	\$57,775	\$57,261	\$57,433	\$57,833	\$58,582
Other Financing Sources						
51-000-49-00-4900	BOND PROCEEDS	-	4,100,000	-	-	-
51-000-49-00-4902	BOND ISSUANCE	1,263,500	-	-	5,800,000	-
51-000-49-00-4903	PREMIUM ON BOND ISSUANCE	26,599	193,723	-	449,023	-
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	-	-	-	-	71,510
	<i>Funds 27% of 2015A Annual Debt Service</i>					

United City of Yorkville **Water Fund**

51

WATER FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
51-000-49-00-4952	TRANSFER FROM SEWER <i>One Half the 2014C Debt Service PMT</i>	83,588	76,275	75,075	75,075	73,875
Total:	Other Financing Sources	\$1,373,687	\$4,369,998	\$75,075	\$6,324,098	\$145,385
	Total: WATER FUND REVENUE	<u>\$4,068,790</u>	<u>\$8,061,730</u>	<u>\$3,794,908</u>	<u>\$10,397,037</u>	<u>\$4,297,767</u>

United City of Yorkville

Water Fund

510

WATER OPERATIONS

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Salaries						
51-510-50-00-5010	SALARIES & WAGES	343,733	365,077	375,044	375,044	388,749
51-510-50-00-5015	PART-TIME SALARIES	2,808	3,611	29,800	12,000	29,800
51-510-50-00-5020	OVERTIME	7,557	7,331	12,000	12,000	12,000
	Total: Salaries	\$354,098	\$376,019	\$416,844	\$399,044	\$430,549
Benefits						
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	39,878	40,267	41,801	41,801	43,749
51-510-52-00-5214	FICA CONTRIBUTION	25,689	27,354	30,854	30,854	31,730
51-510-52-00-5216	GROUP HEALTH INSURANCE	113,371	113,806	139,623	134,688	148,964
51-510-52-00-5222	GROUP LIFE INSURANCE	701	777	705	705	705
51-510-52-00-5223	DENTAL INSURANCE	7,130	8,712	9,757	9,148	9,605
51-510-52-00-5224	VISION INSURANCE	793	1,131	1,131	1,131	1,165
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	716	1,785	2,000	991	2,000
51-510-52-00-5231	LIABILITY INSURANCE	22,752	25,115	26,622	27,403	29,047
	Total: Benefits	\$211,030	\$218,947	\$252,493	\$246,721	\$266,965
Contractual Services						
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	-	-	108,154
51-510-54-00-5402	BOND ISSUANCE COSTS	24,378	40,456	-	55,732	-
51-510-54-00-5405	BUILD PROGRAM	112,323	162,468	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	2,305	3,072	6,500	4,500	6,500
51-510-54-00-5415	TRAVEL & LODGING	942	1,193	1,600	1,200	1,600
51-510-54-00-5426	PUBLISHING & ADVERTISING	148	211	1,000	605	1,000
51-510-54-00-5429	WATER SAMPLES	9,823	6,842	14,000	8,000	12,000
51-510-54-00-5430	PRINTING & DUPLICATING	112	2,679	3,300	2,500	3,000
51-510-54-00-5440	TELECOMMUNICATIONS	20,221	24,715	24,500	29,000	30,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	108,905	113,208	112,000	120,000	120,000
51-510-54-00-5448	FILING FEES	4,253	3,753	6,500	3,500	5,000
	<i>Water Liens</i>					
51-510-54-00-5452	POSTAGE & SHIPPING	17,953	18,206	19,000	19,000	19,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	978	1,080	1,600	1,000	1,600
51-510-54-00-5462	PROFESSIONAL SERVICES	20,343	47,595	21,500	42,000	45,000
51-510-54-00-5465	ENGINEERING SERVICES	-	187,840	62,160	46,997	200,000
	<i>Regional Water Study - Eng & Land Acq Costs</i>					
51-510-54-00-5466	LEGAL SERVICES	-	-	2,000	-	2,000
51-510-54-00-5480	UTILITIES	245,641	239,114	280,132	255,000	270,300
51-510-54-00-5483	JULIE SERVICES	4,570	4,300	5,000	5,000	6,500

United City of Yorkville

Water Fund

510

WATER OPERATIONS

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
51-510-54-00-5485	RENTAL & LEASE PURCHASE	504	464	1,000	424	750
51-510-54-00-5488	OFFICE CLEANING	-	-	-	-	4,167
51-510-54-00-5489	LOSS ON INVESTMENT	16,036	-	-	-	-
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	7,077	14,551	15,000	15,000	15,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	3,380	6,994	19,000	19,000	25,000
	<i>Includes \$6k - South Central Water Tower Cleaning</i>					
51-510-54-00-5498	PAYING AGENT FEES	2,354	2,241	2,295	2,295	2,295
51-510-54-00-5499	BAD DEBT	6,893	6,219	9,000	7,000	7,500
	<i>Water Sales/Infra Fees on Utility Bill</i>					
Total:	Contractual Services	\$609,139	\$887,201	\$607,087	\$637,753	\$886,366
Supplies						
51-510-56-00-5600	WEARING APPAREL	3,434	5,194	4,410	4,000	4,200
51-510-56-00-5620	OPERATING SUPPLIES	12,352	5,993	16,750	12,000	15,000
51-510-56-00-5628	VEHICLE MAINTENACE SUPPLIES	2,314	1,082	10,000	4,000	5,000
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	1,921	1,144	2,000	2,100	2,000
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,616	641	2,000	1,500	2,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	146,540	151,829	173,250	173,250	181,913
51-510-56-00-5640	REPAIR & MAINTENANCE	20,263	12,970	15,000	20,000	20,000
51-510-56-00-5664	METERS & PARTS	32,520	72,039	46,000	75,000	70,000
51-510-56-00-5665	JULIE SUPPLIES	1,788	1,272	1,500	1,500	1,500
51-510-56-00-5695	GASOLINE	22,956	13,938	26,750	20,000	21,400
Total:	Supplies	\$245,704	\$266,102	\$297,660	\$313,350	\$323,013
Capital Outlay						
51-510-60-00-6022	WELL REHABILITATIONS	-	128,876	124,000	183,119	203,000
	<i>Well 7 Rehab / Well 3 Demo & Restoration</i>					
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	277,372	259,341	250,000	292,338	250,000
51-510-60-00-6059	US34 (IL RT47/ORCHARD RD) PROJECT	-	-	22,124	-	10,000
51-510-60-00-6060	EQUIPMENT	-	-	5,000	3,248	10,000
	<i>New Locator & Handheld</i>					
51-510-60-00-6066	RTE 71 WATERMAIN RELOCATION	-	15,955	5,000	33,681	14,580
51-510-60-00-6070	VEHICLES	-	-	63,000	58,075	-
51-510-60-00-6079	ROUTE 47 EXPANSION	197,544	197,544	197,544	197,544	197,544
51-510-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	-	468,020	2,940,000	2,576,363	122,813
Total:	Capital Outlay	\$474,916	\$1,069,736	\$3,606,668	\$3,344,368	\$807,937
Debt Service - 2015A Bond						
51-510-77-00-8000	PRINCIPAL PAYMENT	-	-	73,540	73,540	113,987
51-510-77-00-8050	INTEREST PAYMENT	-	-	229,137	229,137	161,053
Total:	Debt Service - 2015A Bond	\$0	\$0	\$302,677	\$302,677	\$275,040

United City of Yorkville

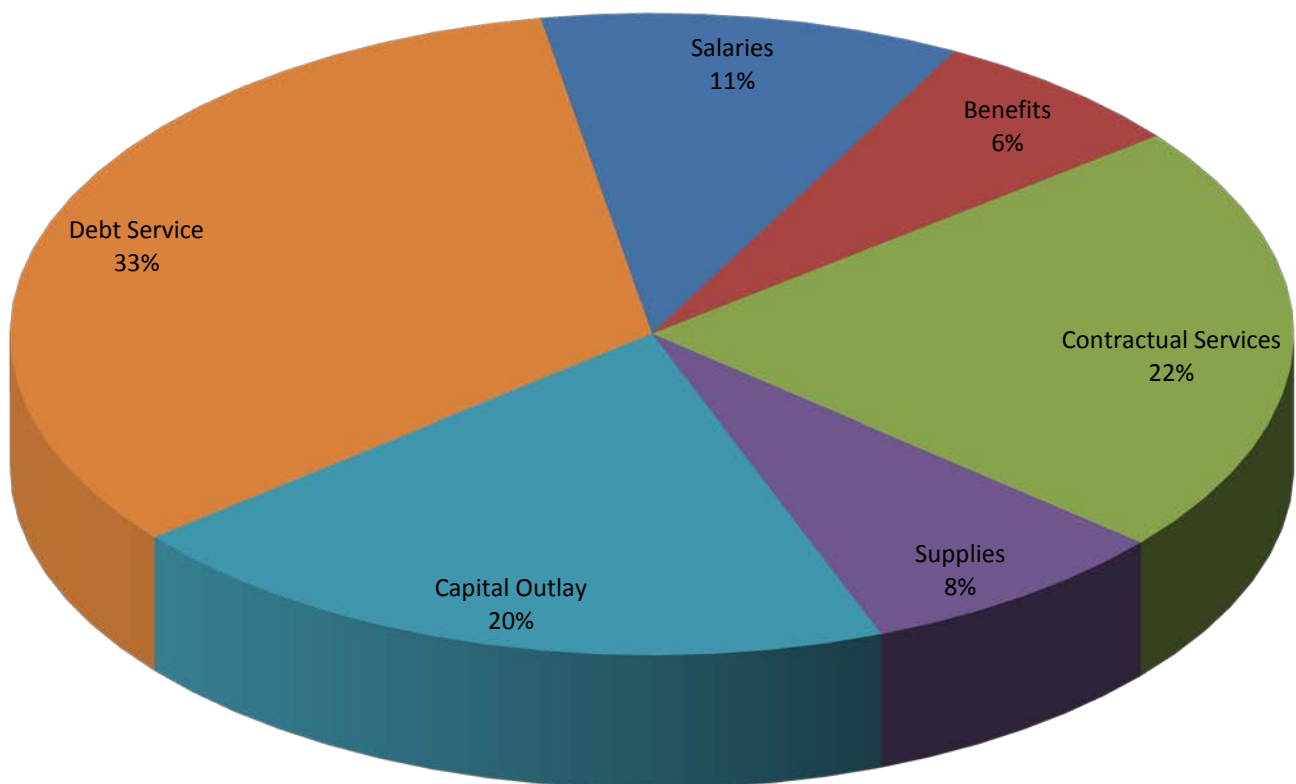
Water Fund

510

WATER OPERATIONS

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Debt Service - 2007A Bond						
51-510-83-00-8000	PRINCIPAL PAYMENT	15,000	15,000	15,000	15,000	-
51-510-83-00-8050	INTEREST PAYMENT	122,423	121,793	121,163	60,582	-
	<i>Refunded by 2016 Refunding Bond</i>					
Total:	Debt Service - 2007A Bond	\$137,423	\$136,793	\$136,163	\$75,582	\$0
Debt Service - 2016 Refunding Bond						
51-510-85-00-8000	PRINCIPAL PAYMENT	-	-	-	-	430,000
51-510-85-00-8050	INTEREST PAYMENT	-	-	-	-	249,629
Total:	Debt Service - 2016 Refunding Bond	\$0	\$0	\$0	\$0	\$679,629
Debt Service - 2003 Debt Certificates						
51-510-86-00-8000	PRINCIPAL PAYMENT	100,000	100,000	100,000	100,000	100,000
51-510-86-00-8050	INTEREST PAYMENT	29,350	25,450	21,450	21,450	17,300
Total:	Debt Service - 2003 Debt Certificates	\$129,350	\$125,450	\$121,450	\$121,450	\$117,300
Debt Service - 2006A Refunding Debt Certificates						
51-510-87-00-8000	PRINCIPAL PAYMENT	420,000	435,000	460,000	460,000	-
51-510-87-00-8050	INTEREST PAYMENT	189,406	172,606	155,206	77,603	-
	<i>Refunded by 2016 Refunding Bond</i>					
Total:	Debt Service - 2006A Refunding	\$609,406	\$607,606	\$615,206	\$537,603	\$0
Debt Service - 2005C Bond						
51-510-88-00-8000	PRINCIPAL PAYMENT	100,000	-	-	-	-
51-510-88-00-8050	INTEREST PAYMENT	54,065	-	-	-	-
	<i>Refunded by 2014C Bond</i>					
Total:	Debt Service - 2005C Bond	\$154,065	\$0	\$0	\$0	\$0
Debt Service - IEPA Loan L17-156300						
51-510-89-00-8000	PRINCIPAL PAYMENT	92,224	94,544	96,923	96,923	99,361
51-510-89-00-8050	INTEREST PAYMENT	32,806	30,486	28,108	28,108	25,669
Total:	Debt Service - IL EPA Loan 156300	\$125,030	\$125,030	\$125,031	\$125,031	\$125,030
Debt Service - 2014C Refunding Bond						
51-510-94-00-8000	PRINCIPAL PAYMENT	-	120,000	120,000	120,000	120,000
51-510-94-00-8050	INTEREST PAYMENT	13,111	32,550	30,150	30,150	27,750
Total:	Debt Service - 2014C Ref Bond	\$13,111	\$152,550	\$150,150	\$150,150	\$147,750
Other Financing Uses						
51-510-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	-	-	-	1,098,924
	<i>Remaining 2015A Bond Proceeds</i>					
51-510-99-00-9960	PAYMENT TO ESCROW AGENT	1,256,453	-	-	6,193,291	-
Total:	Other Financing Uses	\$1,256,453	\$0	\$0	\$6,193,291	\$1,098,924
Total: WATER OPERATIONS		<u>\$4,319,725</u>	<u>\$3,965,434</u>	<u>\$6,631,429</u>	<u>\$12,447,020</u>	<u>\$5,158,503</u>

United City of Yorkville
Expenses by Category
Water Fund Fiscal Year 2018 Budget



UNITED CITY OF YORKVILLE, ILLINOIS**Water Debt Service Summary Schedule**

PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2005 - 2035

Fiscal Year	Principal	Interest	Totals
2004 - 2005	-	339,363	339,363
2005 - 2006	-	262,950	262,950
2006 - 2007	4,035,000	323,300	4,358,300
2007 - 2008	166,880	365,691	532,571
2008 - 2009	168,947	376,070	545,017
2009 - 2010	181,451	376,602	558,053
2010 - 2011	248,500	370,953	619,453
2011 - 2012	255,600	362,677	618,277
2012 - 2013	542,754	488,262	1,031,016
2013 - 2014	704,961	467,841	1,172,802
2014 - 2015	1,997,224	441,160	2,438,384
2015 - 2016	764,544	382,885	1,147,429
2016 - 2017	7,060,466	585,221	7,645,687
2017 - 2018	863,352	481,406	1,344,758
2018 - 2019	1,119,528	413,319	1,532,847
2019 - 2020	1,989,916	371,599	2,361,515
2020 - 2021	2,009,898	296,053	2,305,951
2021 - 2022	1,597,299	218,546	1,815,845
2022 - 2023	1,486,090	168,033	1,654,123
2023 - 2024	593,629	120,760	714,389
2024 - 2025	602,562	100,126	702,688
2025 - 2026	279,326	79,129	358,454
2026 - 2027	223,538	69,755	293,293
2027 - 2028	169,148	62,511	231,659
2028 - 2029	176,502	55,745	232,248
2029 - 2030	183,857	48,685	232,542
2030 - 2031	191,211	41,331	232,542
2031 - 2032	198,565	33,683	232,248
2032 - 2033	205,919	25,740	231,659
2033 - 2034	213,274	17,503	230,777
2034 - 2035	224,305	8,972	233,277
	\$ 28,454,245	\$ 7,755,871	\$ 36,210,116

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Bond of 2005C

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

PRINCIPAL AND INTEREST REQUIREMENTS

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

\$ 2,000,000 \$ 736,715 \$ 2,736,715

\$ 360,013

\$ 376,702

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund

Long-Term Debt Requirements

Debt Certificates of 2003

Date of Maturity	December 15, 2018	Principal & Interest Paid-to-Date	\$ 5,513,963
Date of Issuance	July 9, 2003		
Authorized Issue	\$4,800,000	Principal & Interest Outstanding	\$ 430,350
Interest Rates	3.80% - 4.35%		
Interest Dates	June 15th and December 15th		
Principal Maturity Dates	December 15th		
Payable at	BNY Midwest Trust Company		
Purpose	Radium Compliance		

PRINCIPAL AND INTEREST REQUIREMENTS

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Refunding Bond of 2007A

Date of Maturity	December 30, 2022	Principal & Interest Paid-to-Date	\$	4,234,609
Date of Issuance	February 22, 2007			
Authorized Issue	\$3,020,000	Principal & Interest Outstanding	\$	-
Interest Rates	4.0% - 4.25%			
Interest Dates	June 30th and December 30th			
Principal Maturity Dates	December 30th			
Payable at	The Bank of New York Trust Company			
Purpose	Refunded a Portion of the 2003 Debt Certificates			

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2007 - 2008	30,000	104,871	134,871	2007	41,738	2007	63,133
2008 - 2009	10,000	125,066	135,066	2008	62,533	2008	62,533
2009 - 2010	10,000	124,666	134,666	2009	62,333	2009	62,333
2010 - 2011	10,000	124,266	134,266	2010	62,133	2010	62,133
2011 - 2012	10,000	123,866	133,866	2011	61,933	2011	61,933
2012 - 2013	10,000	123,454	133,454	2012	61,727	2012	61,727
2013 - 2014	15,000	123,041	138,041	2013	61,521	2013	61,521
2014 - 2015	15,000	122,423	137,423	2014	61,212	2014	61,212
2015 - 2016	15,000	121,793	136,793	2015	60,897	2015	60,897
2016 - 2017 *	2,895,000	121,163	3,016,163	2016	60,581	2016	60,581
2017 - 2018	-	-	-	2017	-	2017	-
2018 - 2019	-	-	-	2018	-	2018	-
2019 - 2020	-	-	-	2019	-	2019	-
2020 - 2021	-	-	-	2020	-	2020	-
2021 - 2022	-	-	-	2021	-	2021	-
2022 - 2023	-	-	-	2022	-	2022	-
	\$ 3,020,000	\$ 1,214,609	\$ 4,234,609		\$ 596,607		\$ 618,002

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund

Long-Term Debt Requirements

Refunding Debt Certificates of 2006A

Date of Maturity	December 30, 2022	Principal & Interest Paid-to-Date	\$ 6,956,381
Date of Issuance	December 19, 2006		
Authorized Issue	\$5,555,000	Principal & Interest Outstanding	\$ -
Interest Rates	4.00% - 4.20%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	The Bank of New York Trust Company		
Purpose	Refunded Portions of 2002 Capital Appreciation, 2002A and 2003 Debt Certificates		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2007 - 2008	5,000	95,127 *	100,127	2007	48,974	2007	46,153
2008 - 2009	10,000	92,106 *	102,106	2008	46,053	2008	46,053
2009 - 2010	10,000	91,706 *	101,706	2009	45,853	2009	45,853
2010 - 2011	70,000	91,306 *	161,306	2010	45,653	2010	45,653
2011 - 2012	70,000	88,506 *	158,506	2011	44,253	2011	44,253
2012 - 2013	355,000	219,806	574,806	2012	109,903	2012	109,903
2013 - 2014	405,000	205,606	610,606	2013	102,803	2013	102,803
2014 - 2015	420,000	189,406	609,406	2014	94,703	2014	94,703
2015 - 2016	435,000	172,606	607,606	2015	86,303	2015	86,303
2016 - 2017	3,775,000	155,206 ^	3,930,206	2016	77,603	2016	77,603
2017 - 2018	-	-	-	2017	-	2017	-
2018 - 2019	-	-	-	2018	-	2018	-
2019 - 2020	-	-	-	2019	-	2019	-
2020 - 2021	-	-	-	2020	-	2020	-
2021 - 2022	-	-	-	2021	-	2021	-
2022 - 2023	-	-	-	2022	-	2022	-
	<u>\$ 5,555,000</u>	<u>\$ 1,401,381</u>	<u>\$ 6,956,381</u>		<u>\$ 702,101</u>		<u>\$ 699,280</u>

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

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund
Long-Term Debt Requirements

IEPA (L17 - 156300) Loan Payable of 2007

Date of Maturity	August 9, 2026	Principal & Interest Paid-to-Date	\$	1,209,137
Date of Issuance	August 9, 2007			
Authorized Issue	\$1,889,245	Principal & Interest Outstanding	\$	1,187,788
Interest Rate	2.50%			
Interest Dates	August 9th and February 9th			
Principal Maturity Dates	August 9th and February 9th			
Payable at	Illinois Environmental Protection Agency			
Purpose	Drinking Water Loan			

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund

Long-Term Debt Requirements

General Obligation Alternate Revenue Source Refunding Bond of 2014C

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$ 315,810
Date of Issuance	August 5, 2014		
Authorized Issue	\$1,290,000	Principal & Interest Outstanding	\$ 1,187,050
Interest Rates	2.00% - 3.10%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	Amalgamated Bank		
Purpose	Refunding of Series 2005C Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund

Long-Term Debt Requirements

General Obligation Alternate Revenue Source Bond of 2015A *

Date of Maturity	December 1, 2034	Principal & Interest Paid-to-Date	\$ 302,687
Date of Issuance	July 8, 2015		
Authorized Issue	\$5,575,000	Principal & Interest Outstanding	\$ 5,510,547
Interest Rates	4.00%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	Amalgamated Bank		
Purpose	Refunded the remainder of the Series 2005 ARS Countryside Bonds & Countryside Subdivision Improvements		

PRINCIPAL AND INTEREST REQUIREMENTS

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund

Long-Term Debt Requirements

General Obligation Refunding Alternate Revenue Source Bond of 2016

Date of Maturity	December 30, 2022	Principal & Interest Paid-to-Date	\$	-
Date of Issuance	October 27, 2016			
Authorized Issue	\$5,800,000	Principal & Interest Outstanding	\$	6,625,079
Interest Rates	3.00% - 4.00%			
Interest Dates	June 30th and December 30th			
Principal Maturity Dates	December 30th			
Payable at	Amalgamated Bank			
Purpose	Refunding of the Series 2007A Refunding Bonds & 2006A Debt Certificates			

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2017 - 2018	430,000	249,629	679,629	2017	143,404	2017	106,225
2018 - 2019	470,000	195,250	665,250	2018	97,625	2018	97,625
2019 - 2020	1,470,000	176,450	1,646,450	2019	88,225	2019	88,225
2020 - 2021	1,475,000	117,650	1,592,650	2020	58,825	2020	58,825
2021 - 2022	1,040,000	58,650	1,098,650	2021	29,325	2021	29,325
2022 - 2023	915,000	27,450	942,450	2022	13,725	2022	13,725
	<u>\$ 5,800,000</u>	<u>\$ 825,079</u>	<u>\$ 6,625,079</u>		<u>\$ 431,129</u>		<u>\$ 393,950</u>

SEWER FUND (52)

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

Operational Functions

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

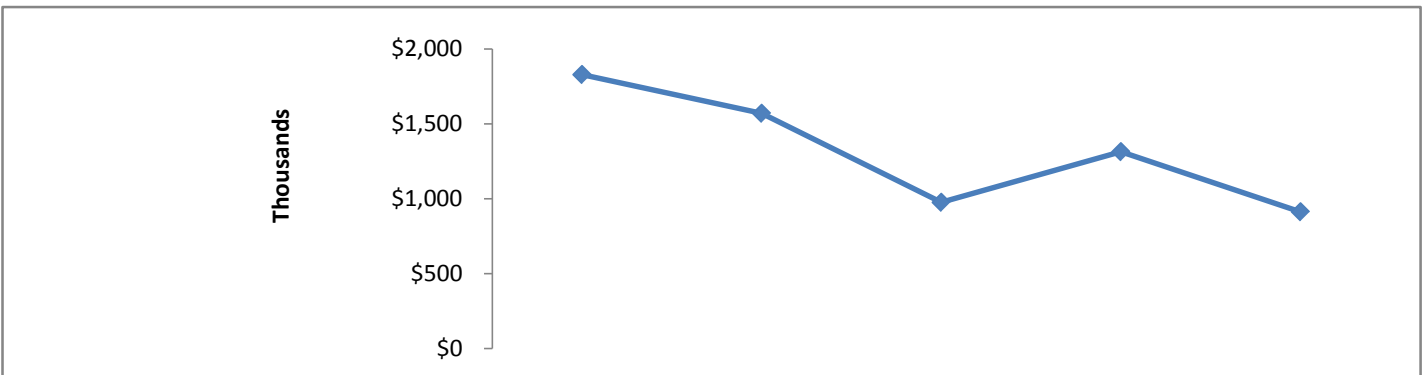
	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Licenses & Permits	35,000	77,350	-	-	-
Charges for Service	1,151,713	1,312,456	1,199,942	1,258,600	1,266,026
Investment Earnings	9,176	1,193	1,000	2,250	1,250
Reimbursements	2,360	1,264	200,000	208,125	200,000
Other Financing Sources	1,243,972	1,134,654	1,134,052	1,134,052	1,137,166
Total Revenue	2,442,221	2,526,917	2,534,994	2,603,027	2,604,442

Expenditures

Salaries	187,301	205,371	216,289	215,289	223,555
Benefits	92,443	104,560	110,254	109,361	115,847
Contractual Services	164,251	177,716	119,463	82,230	152,882
Supplies	38,300	38,924	84,206	45,471	54,908
Capital Outlay	808,520	284,509	460,282	431,916	472,435
Developer Commitments	62,922.00	32,890	33,872	33,872	34,888
Debt Service	2,054,461	1,865,399	1,865,857	1,865,857	1,877,110
Other Financing Uses	83,588	76,275	75,075	75,075	73,875
Total Expenses	3,491,786	2,785,644	2,965,298	2,859,071	3,005,500

Surplus (Deficit)	(1,049,565)	(258,727)	(430,304)	(256,044)	(401,058)
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Ending Fund Balance Equivalent	1,829,603	1,570,874	977,023	1,314,830	913,772
	52.4%	56.4%	32.9%	46.0%	30.4%



SEWER FUND (52)

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Public Works Director	0.33	0.33	0.33	0.33	0.33
Foreman	1.00	1.00	1.00	1.00	1.00
Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00
Total Full-Time Equivalent Personnel	3.33	3.33	3.33	3.33	3.33

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

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

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

Fiscal Year 2017 Sewer Fund Highlights

Road to Better Roads (RTBR) Program - The 2016 RTBR Program focused on sanitary sewer lining and manhole rehabilitations on Adams, Van Emmon, State, Madison, Morgan, Main and Washington Streets.

Fiscal Year 2018 Sewer Fund Goals & Objectives

- Road to Better Roads (RTBR) Program - The 2017 RTBR Program will focus on sanitary sewer lining and manhole rehabilitations on Heustis, Van Emmon, Mill, Ridge, Fox, Washington, Orange, Olsen and Walter Streets.
- Illinois Route 71 Sewer Main Replacement - Design engineering will continue throughout Fiscal Year 2018, with construction slated to begin in Fiscal Year 2019.
- I & I Reductions - This project would potentially be done in conjunction with the Yorkville Bristol Sanitary District (YBSD), whereby inflow and infiltration (I & I) improvements would be made to the City's sewer system in order to mitigate issue with capacity at the sanitary district plant. This project is budgeted at \$200,000, and is offset in full by a reimbursement from the YBSD.

United City of Yorkville

Sewer Fund

52

SEWER FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Licenses & Permits						
52-000-42-00-4216	BUILD PROGRAM PERMITS	35,000	76,600	-	-	-
52-000-42-00-4224	RENEW PERMITS	-	750	-	-	-
Total:	Licenses & Permits	\$35,000	\$77,350	\$0	\$0	\$0
Charges for Services						
52-000-44-00-4435	SEWER MAINTENANCE FEES	790,556	821,802	837,942	862,000	882,526
52-000-44-00-4440	SEWER INFRASTRUCTURE FEES	341,199	345,416	340,000	352,000	345,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	600	15,200	2,000	18,500	15,000
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	5,400	114,750	7,000	11,500	10,000
52-000-44-00-4462	LATE PENALTIES - SEWER	13,634	13,740	13,000	13,500	13,500
52-000-44-00-4465	RIVER CROSSING FEES	324	1,548	-	1,100	-
Total:	Charges for Services	\$1,151,713	\$1,312,456	\$1,199,942	\$1,258,600	\$1,266,026
Investment Earnings						
52-000-45-00-4500	INVESTMENT EARNINGS	5,427	1,193	1,000	2,250	1,250
52-000-45-00-4550	GAIN ON INVESTMENT	3,749	-	-	-	-
Total:	Investment Earnings	\$9,176	\$1,193	\$1,000	\$2,250	\$1,250
Reimbursements						
52-000-46-00-4625	REIMB - I&I REDUCTIONS <i>Cancels Out with Sanitary Sewer Lining Exp</i>	-		200,000	200,000	200,000
52-000-46-00-4690	REIMB - MISCELLANEOUS	2,360	1,264	-	8,125	-
Total:	Reimbursements	\$2,360	\$1,264	\$200,000	\$208,125	\$200,000
Other Financing Sources						
52-000-49-00-4901	TRANSFER FROM GENERAL <i>NHR Sales Tax Proceeds for 2011 Ref D/S</i>	1,133,972	1,134,654	1,134,052	1,134,052	1,137,166
52-000-49-00-4910	SALE OF CAPITAL ASSETS	110,000	-	-	-	-
Total:	Other Financing Sources	\$1,243,972	\$1,134,654	\$1,134,052	\$1,134,052	\$1,137,166
Total: SEWER FUND REVENUE		<u>\$2,442,221</u>	<u>\$2,526,917</u>	<u>\$2,534,994</u>	<u>\$2,603,027</u>	<u>\$2,604,442</u>

United City of Yorkville

Sewer Fund

520

SEWER OPERATIONS

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Salaries						
52-520-50-00-5010	SALARIES & WAGES	187,220	205,240	214,289	214,289	221,555
52-520-50-00-5020	OVERTIME	81	131	2,000	1,000	2,000
	Total: Salaries	\$187,301	\$205,371	\$216,289	\$215,289	\$223,555
Benefits						
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,410	22,403	23,359	23,359	24,405
52-520-52-00-5214	FICA CONTRIBUTION	14,093	15,474	16,175	16,175	16,613
52-520-52-00-5216	GROUP HEALTH INSURANCE	40,589	48,364	51,144	51,144	54,530
52-520-52-00-5222	GROUP LIFE INSURANCE	328	409	371	371	371
52-520-52-00-5223	DENTAL INSURANCE	3,215	4,159	4,658	4,370	4,585
52-520-52-00-5224	VISION INSURANCE	407	552	552	552	568
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	376	941	1,000	395	1,000
52-520-52-00-5231	LIABILITY INSURANCE	12,025	12,258	12,995	12,995	13,775
	Total: Benefits	\$92,443	\$104,560	\$110,254	\$109,361	\$115,847
Contractual Services						
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	-	-	38,925
52-520-54-00-5405	BUILD PROGRAM	35,000	76,600	-	-	-
52-520-54-00-5406	RENEW PROGRAM	-	750	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	1,504	1,515	3,300	2,500	3,300
52-520-54-00-5415	TRAVEL & LODGING	240	1,232	500	2,000	2,000
52-520-54-00-5430	PRINTING & DUPLICATING	30	1,265	1,700	1,250	1,500
52-520-54-00-5440	TELECOMMUNICATIONS	1,895	2,398	2,500	2,500	2,500
52-520-54-00-5444	LIFT STATION SERVICES	8,589	5,898	37,433	8,000	30,000
	<i>Includes \$20k for Lift Station Painting</i>					
52-520-54-00-5462	PROFESSIONAL SERVICES	6,861	8,615	8,000	15,000	16,000
52-520-54-00-5480	UTILITIES	20,258	19,100	31,800	21,000	22,260
52-520-54-00-5485	RENTAL & LEASE PURCHASE	504	766	1,000	750	1,000
52-520-54-00-5488	OFFICE CLEANING	-	-	-	-	4,167
52-520-54-00-5489	LOSS ON INVESTMENT	75,369	-	-	-	-
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	4,447	5,437	12,000	8,000	10,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,512	51,366	16,000	16,000	16,000
52-520-54-00-5498	PAYING AGENT FEES	1,277	1,277	2,980	2,980	2,980
52-520-54-00-5499	BAD DEBT	1,765	1,497	2,250	2,250	2,250
	<i>Sewer Maint/Infra Fees on Utility Bill</i>					
	Total: Contractual Services	\$164,251	\$177,716	\$119,463	\$82,230	\$152,882

United City of Yorkville

Sewer Fund

520

SEWER OPERATIONS

Account Supplies	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
52-520-56-00-5600	WEARING APPAREL	2,585	3,441	2,756	3,150	3,308
52-520-56-00-5610	OFFICE SUPPLIES	517	569	2,000	750	1,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	5,012	5,584	12,000	6,000	8,000
52-520-56-00-5620	OPERATING SUPPLIES	4,828	6,621	5,000	5,300	5,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	1,315	2,697	2,000	2,000	2,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	1,109	1,848	2,500	2,000	2,500
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	259	-	1,200	1,271	1,200
52-520-56-00-5640	REPAIR & MAINTENANCE	1,301	4,290	30,000	5,000	10,000
52-520-56-00-5695	GASOLINE	21,374	13,874	26,750	20,000	21,400
	Total: Supplies	\$38,300	\$38,924	\$84,206	\$45,471	\$54,908
Capital Outlay						
52-520-60-00-6025	ROAD TO BETTER ROADS	251,677	225,494	200,000	165,000	200,000
52-520-60-00-6028	SANITARY SEWER LINING	98,029	-	200,000	200,000	200,000
	<i>Offset by I&I Reimbursement</i>					
52-520-60-00-6059	US34 (IL 47/ORCHARD RD) PROJECT	-	-	1,267	-	10,000
52-520-60-00-6066	RT71 SANITARY SEWER REPLACEMENT	-	-	-	7,901	3,420
52-520-60-00-6070	VEHICLES	379,986	-	-	-	-
52-520-60-00-6079	ROUTE 47 EXPANSION	78,828	59,015	59,015	59,015	59,015
	Total: Capital Outlay	\$808,520	\$284,509	\$460,282	\$431,916	\$472,435
Developer Commitments						
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECAPTURE	62,922	32,890	33,872	33,872	34,888
	Total: Developer Commitments	\$62,922	\$32,890	\$33,872	\$33,872	\$34,888
Debt Service - 2004B Bond						
52-520-84-00-8000	PRINCIPAL PAYMENT	375,000	395,000	410,000	410,000	435,000
52-520-84-00-8050	INTEREST PAYMENT	78,950	65,825	52,000	52,000	35,600
	Total: Debt Service - 2004B Bond	\$453,950	\$460,825	\$462,000	\$462,000	\$470,600
Debt Service - 2003A IRBB Debt Certificates						
52-520-90-00-8000	PRINCIPAL PAYMENT	105,000	110,000	115,000	115,000	120,000
52-520-90-00-8050	INTEREST PAYMENT	57,648	52,870	47,755	47,755	42,293
	Total: Debt Service - 2003 IRBB	\$162,648	\$162,870	\$162,755	\$162,755	\$162,293
Debt Service - 2004A Debt Certificates						
52-520-91-00-8000	PRINCIPAL PAYMENT	190,000	-	-	-	-
52-520-91-00-8050	INTEREST PAYMENT	6,840	-	-	-	-
	Total: Debt Service - 2004A Debt Certs	\$196,840	\$0	\$0	\$0	\$0

United City of Yorkville

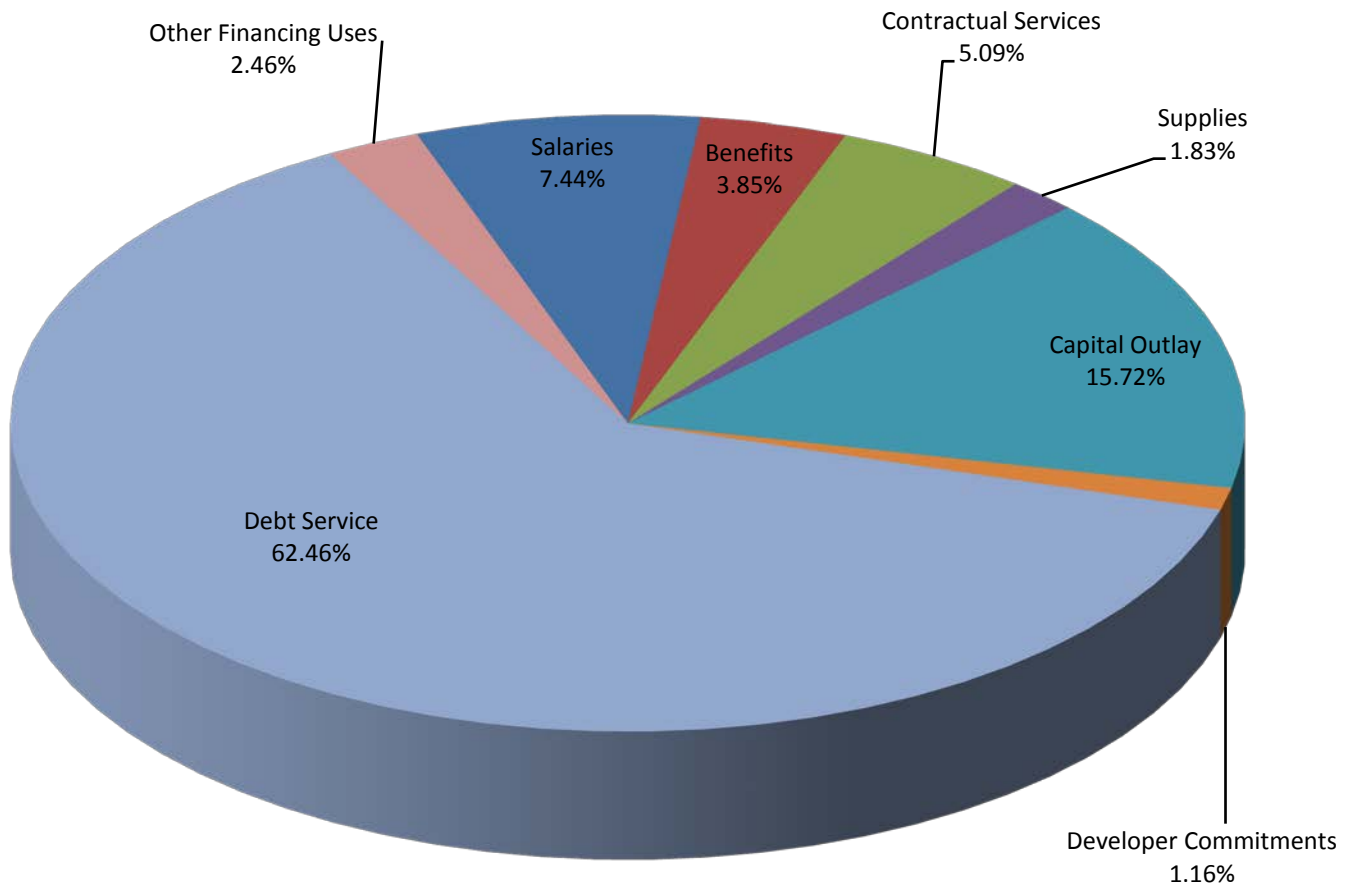
Sewer Fund

520

SEWER OPERATIONS

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Debt Service - 2011 Refunding Bond						
52-520-92-00-8000	PRINCIPAL PAYMENT	685,000	715,000	745,000	745,000	780,000
52-520-92-00-8050	INTEREST PAYMENT	448,972	419,654	389,052	389,052	357,166
Total:	Debt Service - 2011 Refunding	\$1,133,972	\$1,134,654	\$1,134,052	\$1,134,052	\$1,137,166
Debt Service - IEPA Loan L17-115300						
52-520-96-00-8000	PRINCIPAL PAYMENT	93,355	95,821	98,353	98,353	100,952
52-520-96-00-8050	INTEREST PAYMENT	13,696	11,229	8,697	8,697	6,099
Total:	Debt Service - IEPA Loan 115300	\$107,051	\$107,050	\$107,050	\$107,050	\$107,051
Other Financing Uses						
52-520-99-00-9951	TRANSFER TO WATER	83,588	76,275	75,075	75,075	73,875
	<i>One Half the 2014C Debt Service PMT</i>					
Total:	Other Financing Uses	\$83,588	\$76,275	\$75,075	\$75,075	\$73,875
Total: SEWER OPERATIONS		<u>\$3,491,786</u>	<u>\$2,785,644</u>	<u>\$2,965,298</u>	<u>\$2,859,071</u>	<u>\$3,005,500</u>

United City of Yorkville
Expenses by Category
Sewer Fund Fiscal Year 2018 Budget



UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Debt Service Summary

PRINCIPAL AND INTEREST REQUIREMENTS FISCAL YEARS 2000 - 2026

Fiscal Year	Principal	Interest	Totals
1999 - 2000	37,166	11,202	48,368
2000 - 2001	58,780	37,957	96,737
2001 - 2002	66,512	40,539	107,051
2002 - 2003	68,269	38,781	107,050
2003 - 2004	70,073	73,108	143,181
2004 - 2005	151,924	257,933	409,857
2005 - 2006	408,825	282,517	691,342
2006 - 2007	420,775	274,037	694,812
2007 - 2008	437,778	264,529	702,307
2008 - 2009	454,833	253,806	708,639
2009 - 2010	466,942	241,634	708,576
2010 - 2011	489,107	228,470	717,577
2011 - 2012	511,329	279,888	791,217
2012 - 2013	533,610	674,496	1,208,106
2013 - 2014	1,310,952	657,167	1,968,119
2014 - 2015	1,448,355	606,106	2,054,461
2015 - 2016	1,315,821	549,578	1,865,399
2016 - 2017	1,368,353	497,504	1,865,857
2017 - 2018	1,435,952	441,158	1,877,110
2018 - 2019	1,498,619	381,646	1,880,265
2019 - 2020	1,032,832	319,475	1,352,307
2020 - 2021	1,025,000	275,798	1,300,798
2021 - 2022	1,070,000	230,780	1,300,780
2022 - 2023	1,115,000	183,754	1,298,754
2023 - 2024	1,000,000	134,606	1,134,606
2024 - 2025	1,045,000	91,806	1,136,806
2025 - 2026	1,100,000	47,080	1,147,080
	\$ 19,941,807	\$ 7,375,355	\$ 27,317,162

UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Refunding Bond of 2011

Date of Maturity	December 30, 2025	Principal & Interest Paid-to-Date	\$ 5,083,399
Date of Issuance	November 10, 2011		
Authorized Issue	\$11,150,000	Principal & Interest Outstanding	\$ 10,232,266
Interest Rate	4.280%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	The Bank of New York Trust Company		
Purpose	Refunded Series 2005D and 2008 Refunding Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

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

* Represents accrued interest paid for by tax levy proceeds.

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund
Long-Term Debt Requirements**

General Obligation Alternate Revenue Source Bond of 2004B

Date of Maturity	December 30, 2018	Principal & Interest Paid-to-Date	\$ 3,862,736
Date of Issuance	March 1, 2004		
Authorized Issue	\$3,500,000	Principal & Interest Outstanding	\$ 943,800
Interest Rates	2.50% - 4.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Provide Sanitary Sewer to Autumn Creek Subdivision		

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Fund
Long-Term Debt Requirements

Illinois Rural Bond Bank Debt Certificates of 2003A

Date of Maturity	February 1, 2023	Principal & Interest Paid-to-Date	\$ 2,165,424
Date of Issuance	September 24, 2003		
Authorized Issue	\$2,035,000	Principal & Interest Outstanding	\$ 984,814
Interest Rates	1.60% - 5.20%		
Interest Dates	August 1st and February 1st		
Principal Maturity Dates	February 1st		
Payable at	US Bank National Association		
Purpose	Construction of Bruell Street Lift Station		

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund
Long-Term Debt Requirements**

Debt Certificates of 2004A

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

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Fund
Long-Term Debt Requirements

IEPA (L17 - 115300) Loan Payable of 2000

Date of Maturity	September 6, 2019	Principal & Interest Paid-to-Date	\$ 1,857,914
Date of Issuance	March 6, 2000		
Authorized Issue	\$1,656,809	Principal & Interest Outstanding	\$ 267,626
Interest Rate	2.625%		
Interest Dates	September 6th and March 6th		
Principal Maturity Dates	September 6th and March 6th		
Payable at	Illinois Environmental Protection Agency		
Purpose	Constructed Sewer Main and 1999 SSES (Sewer Repair & Rehab)		

PRINCIPAL AND INTEREST REQUIREMENTS

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

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LIBRARY FUNDS

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

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

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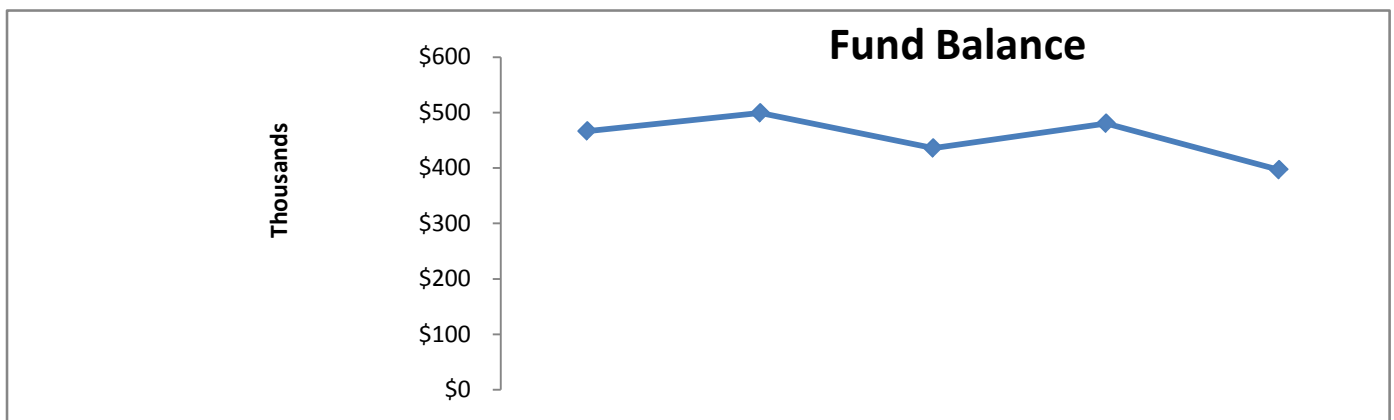
LIBRARY OPERATIONS FUND (82)

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

Operational Functions

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Taxes	626,950	622,529	644,719	626,183	645,867
Intergovernmental	26,934	26,475	22,450	18,294	22,450
Fines & Forfeits	8,356	8,081	9,300	7,620	8,000
Charges for Service	10,841	9,191	11,500	10,008	10,000
Investment Earnings	1,279	436	350	924	800
Reimbursements	13,174	-	-	2,141	-
Miscellaneous	6,762	5,240	7,500	6,692	5,500
Other Financing Sources	25,189	25,928	36,068	25,225	26,440
Total Revenue	719,485	697,880	731,887	697,087	719,057
Expenditures					
Salaries	400,069	391,904	419,134	411,500	456,517
Benefits	157,525	151,698	181,638	161,483	180,757
Contractual Services	145,651	94,596	129,171	109,389	141,880
Supplies	17,144	23,907	24,000	26,849	21,000
Other Financing Uses	3,487	3,102	3,000	6,652	3,000
Total Expenditures	723,876	665,207	756,943	715,873	803,154
Surplus (Deficit)	(4,391)	32,673	(25,056)	(18,786)	(84,097)
Ending Fund Balance	466,683	499,355	435,726	480,569	396,472
	64.5%	75.1%	57.6%	67.1%	49.4%



LIBRARY OPERATIONS FUND (82)

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Personnel *					
Full-time Personnel: **					
Library Director	1.00	1.00	1.00	1.00	1.00
Director of Adult Services	1.00	1.00	1.00	1.00	1.00
Director of Youth Services	1.00	0.00	0.00	0.00	0.00
Director of Technical Services	1.00	1.00	1.00	1.00	1.00
Circulation Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-time Personnel	5.00	4.00	4.00	4.00	4.00
Part-time Personnel:					
Library Clerks	5.72	6.28	6.25	6.30	6.73
Custodian	<u>1.32</u>	<u>0.52</u>	<u>1.44</u>	<u>1.06</u>	<u>1.44</u>
Total Part-Time Personnel	7.04	6.80	7.69	7.36	8.17
Total Full-Time Equivalent Personnel	12.04	10.80	11.69	11.36	12.17

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

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

Fiscal Year 2017 Library Department Highlights

New Computers - Twenty-eight new computers were added for patron use.

Fundraising Efforts - The Library support group called "Friends of the Library", raised over \$10,000 to support Library programming and books.

Book It Race - The first annual 5K "Book It" Race was held during the Yorkville Hometown Days celebration, which raised over \$300 for Library operations.

Fiscal Year 2018 Library Department Goals & Objectives

- Conduct an RFP to paint the outside of the Library building.
- Continue to update Library's collection.
- Expand Library hours of operation to include Sundays from 1 - 4pm - September through May.

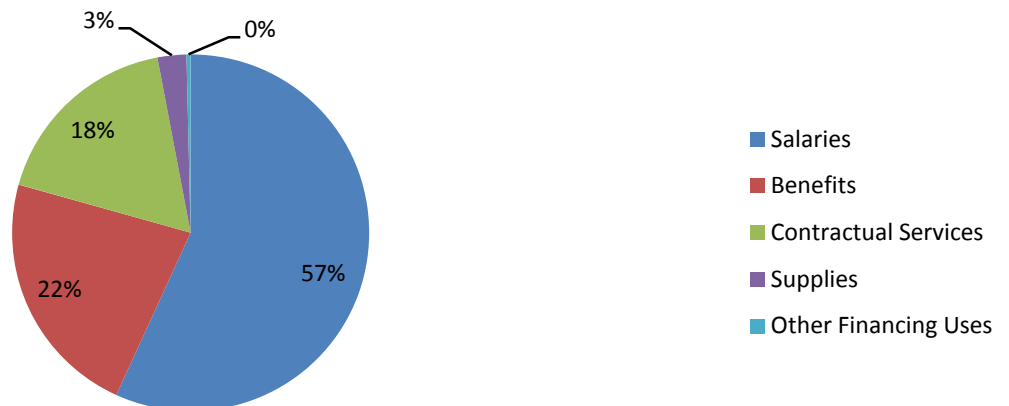
LIBRARY OPERATIONS FUND (82)

Library Operations Fund Performance Metrics

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual
Total Patron Visits	75,139	76,102	77,186	71,185	73,690
Number of Patron Library Cards	7,507	7,148	7,160	6,309	6,380
<i><u>Program Attendance for:</u></i>	<u>5,028</u>	<u>5,170</u>	<u>7,296</u>	<u>6,831</u>	<u>7,752</u>
Children's Programs	2,725	2,789	4,768	4,845	5,433
Young Adult Programs	1,299	1,311	1,320	451	724
Adult Programs	1,004	1,070	1,208	1,535	1,595
<i><u>Library Materials & Subscriptions:</u></i>					
Books	50,608	51,493	51,746	53,613	55,345
DVD's	2,032	2,222	2,311	2,447	2,659
Audio Recordings	3,258	3,348	3,437	3,476	3,600
Sheet Music	1,258	1,259	1,259	1,253	1,259
Magazine Subscriptions	90	90	87	84	84
Newspaper Subscriptions	5	4	4	4	4
Items Borrowed from Other Libraries for Yorkville Patrons	15,354	29,293	16,201	13,032	13,213
Items Loaned to Other Libraries from Collection	6,751	6,611	8,075	8,005	7,409
Items Checked Out by Patrons	106,407	102,100	92,885	72,995	86,898
Access to e-Books	18,730	19,223	42,530	39,794	53,459
Access to e-Audio Recordings	2,514	2,835	4,716	6,045	3,600

Library Operations Fund (82) by Category

Expenditure



United City of Yorkville

Library Operations Fund

82

LIBRARY OPERATIONS FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Taxes						
82-000-40-00-4000	PROPERTY TAXES	626,950	622,529	644,719	626,183	645,867
	Total: Taxes	\$626,950	\$622,529	\$644,719	\$626,183	\$645,867
Intergovernmental						
82-000-41-00-4120	PERSONAL PROPERTY TAX	5,783	5,324	5,250	5,250	5,250
	<i>Library Share is 24.89%</i>					
82-000-41-00-4170	STATE GRANTS	21,151	21,151	17,200	13,044	17,200
	<i>Library per Capita Grant</i>					
	Total: Intergovernmental	\$26,934	\$26,475	\$22,450	\$18,294	\$22,450
Fines & Forfeits						
82-000-43-00-4330	LIBRARY FINES	8,356	8,081	9,300	7,620	8,000
	Total: Fines & Forfeits	\$8,356	\$8,081	\$9,300	\$7,620	\$8,000
Charges for Services						
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	6,647	6,038	7,500	6,588	6,500
82-000-44-00-4422	COPY FEES	3,095	2,283	3,000	2,484	2,500
82-000-44-00-4439	PROGRAM FEES	1,099	870	1,000	936	1,000
	Total: Charges for Services	\$10,841	\$9,191	\$11,500	\$10,008	\$10,000
Investment Earnings						
82-000-45-00-4500	INVESTMENT EARNINGS	816	436	350	924	800
82-000-45-00-4550	GAIN ON INVESTMENT	463	-	-	-	-
	Total: Investment Earnings	\$1,279	\$436	\$350	\$924	\$800
Reimbursements						
82-000-46-00-4690	REIMB - MISCELLANEOUS	13,174	-	-	2,141	-
	Total: Reimbursements	\$13,174	\$0	\$0	\$2,141	\$0
Miscellaneous						
82-000-48-00-4820	RENTAL INCOME	1,851	1,942	2,000	2,328	2,000
82-000-48-00-4824	DVD RENTAL INCOME	3,923	2,454	5,000	2,364	2,500
82-000-48-00-4850	MISCELLANEOUS INCOME	988	844	500	2,000	1,000
	Total: Miscellaneous	\$6,762	\$5,240	\$7,500	\$6,692	\$5,500
Other Financing Sources						
82-000-49-00-4901	TRANSFER FROM GENERAL	25,189	25,928	36,068	25,225	26,440
	<i>For Liability/Unemployment Insurance</i>					
	Total: Other Financing Sources	\$25,189	\$25,928	\$36,068	\$25,225	\$26,440
	Total: LIBRARY OPS REVENUE	<u>\$719,485</u>	<u>\$697,880</u>	<u>\$731,887</u>	<u>\$697,087</u>	<u>\$719,057</u>

United City of Yorkville

Library Operations Fund

820

LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Salaries						
82-820-50-00-5010	SALARIES & WAGES	210,198	201,312	217,309	213,500	223,828
82-820-50-00-5015	PART-TIME SALARIES	189,871	190,592	201,825	198,000	232,689
	Total: Salaries	\$400,069	\$391,904	\$419,134	\$411,500	\$456,517
Benefits						
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	23,897	21,767	23,470	23,470	24,435
82-820-52-00-5214	FICA CONTRIBUTION	29,991	29,361	31,448	31,448	34,263
82-820-52-00-5216	GROUP HEALTH INSURANCE	72,838	68,514	83,960	75,000	88,996
82-820-52-00-5222	GROUP LIFE INSURANCE	427	443	403	403	403
82-820-52-00-5223	DENTAL INSURANCE	4,728	5,034	5,638	5,286	5,550
82-820-52-00-5224	VISION INSURANCE	455	651	651	651	670
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	-	420	2,500	474	1,000
	<i>Canceled out by General Fund Transfer</i>					
82-820-52-00-5231	LIABILITY INSURANCE	25,189	25,508	33,568	24,751	25,440
	<i>Canceled out by General Fund Transfer</i>					
	Total: Benefits	\$157,525	\$151,698	\$181,638	\$161,483	\$180,757
Contractual Services						
82-820-54-00-5412	TRAINING & CONFERENCES	133	249	500	500	500
82-820-54-00-5415	TRAVEL & LODGING	514	262	600	600	600
82-820-54-00-5421`	PPRT TAX REBATE	-	678	-	-	-
82-820-54-00-5426	PUBLISHING & ADVERTISING	47	23	100	100	100
82-820-54-00-5440	TELECOMMUNICATIONS	11,468	6,007	6,000	6,000	6,000
82-820-54-00-5452	POSTAGE & SHIPPING	455	494	500	500	500
82-820-54-00-5460	DUES & SUBSCRIPTIONS	9,934	9,560	12,000	12,000	12,000
	<i>Database & Subscriptions</i>					
82-820-54-00-5462	PROFESSIONAL SERVICES	28,610	31,278	29,000	29,000	40,000
82-820-54-00-5466	LEGAL SERVICES	975	-	2,000	1,000	2,000
82-820-54-00-5468	AUTOMATION	24,923	17,890	35,000	20,000	20,000
82-820-54-00-5480	UTILITIES	11,518	6,504	16,281	8,000	8,480
82-820-54-00-5489	LOSS ON INVESTMENT	9,300	-	-	-	-
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	46,085	19,962	25,000	30,000	50,000
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	2,190	1,689	1,700
	Total: Contractual Services	\$145,651	\$94,596	\$129,171	\$109,389	\$141,880
Supplies						
82-820-56-00-5610	OFFICE SUPPLIES	5,257	9,240	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLES	9,338	11,210	8,000	10,000	10,000
	<i>Custodial Supplies</i>					

United City of Yorkville
Library Operations Fund

820

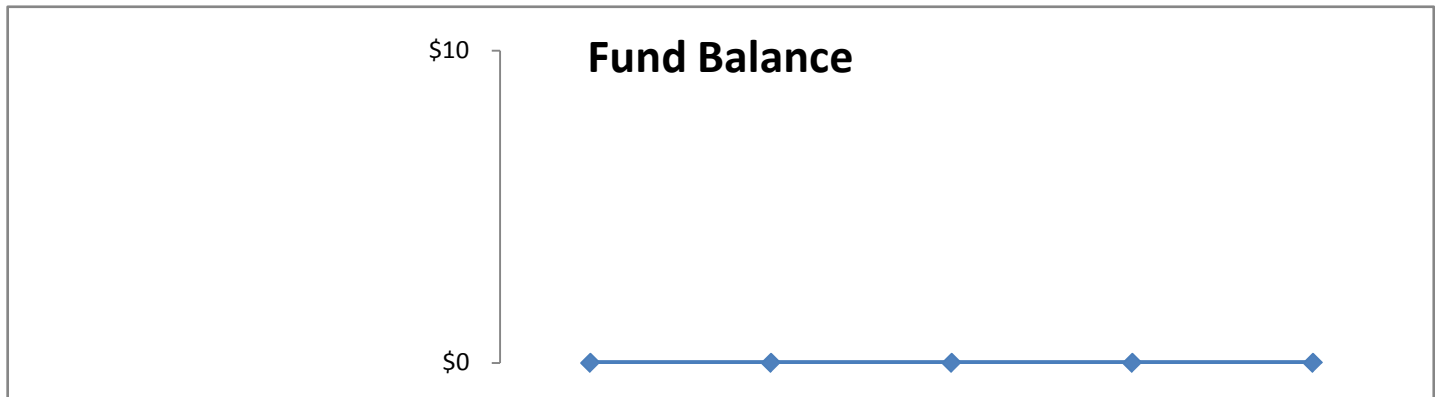
LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
	<i>Custodial Supplies</i>					
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	-
82-820-56-00-5671	LIBRARY PROGRAMMING	1,209	1,030	1,000	1,000	1,000
	<i>Ties to Program Fee Revenue</i>					
82-820-56-00-5685	DVD'S	1,340	2,427	2,000	2,000	500
82-820-56-00-5686	BOOKS	-	-	5,000	5,849	1,500
	Total: Supplies	\$17,144	\$23,907	\$24,000	\$26,849	\$21,000
Other Financing Uses						
82-820-99-00-9983	TRAN:	3,487	3,102	3,000	6,652	3,000
	<i>To Eliminate Deficit Fund Balance Position</i>					
	Total: Other Financing Uses	\$3,487	\$3,102	\$3,000	\$6,652	\$3,000
	Total: LIBRARY EXPENDITURES	<u>\$723,876</u>	<u>\$665,207</u>	<u>\$756,943</u>	<u>\$715,873</u>	<u>\$803,154</u>

LIBRARY DEBT SERVICE FUND (83)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Taxes	727,762	746,621	749,771	745,908	757,396
Investment Earnings	72	123	-	211	-
Other Financing Sources	3,487	3,102	3,000	6,652	3,000
Total Revenue	731,321	749,846	752,771	752,771	760,396
Expenditures					
Debt Service	731,321	749,846	752,771	752,771	760,396
Total Expenditures	731,321	749,846	752,771	752,771	760,396
Surplus (Deficit)	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0
	0.0%	0.0%	0.0%	0.0%	0.0%



United City of Yorkville

Library Debt Service Fund

83

LIBRARY DEBT SERVICE FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Taxes						
83-000-40-00-4000	PROPERTY TAXES	727,762	746,621	749,771	745,908	757,396
	Total: Taxes	\$727,762	\$746,621	\$749,771	\$745,908	\$757,396
Investment Earnings						
83-000-45-00-4500	INVESTMENT EARNINGS	72	123	-	211	-
	Total: Investment Earnings	\$72	\$123	\$0	\$211	\$0
Other Financing Sources						
83-000-49-00-4982	TRANSFER FROM LIBRARY OPS <i>To Eliminate Deficit Fund Balance Position</i>	3,487	3,102	3,000	6,652	3,000
	Total: Other Financing Sources	\$3,487	\$3,102	\$3,000	\$6,652	\$3,000
	Total: LIBRARY D/S FUND REVENUE	<u>\$731,321</u>	<u>\$749,846</u>	<u>\$752,771</u>	<u>\$752,771</u>	<u>\$760,396</u>

United City of Yorkville
Library Debt Service Fund

830

LIBRARY DEBT SERVICE FUND EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Debt Service - 2006 Bond						
83-830-84-00-8000	PRINCIPLE PAYMENT	50,000	50,000	50,000	50,000	50,000
83-830-84-00-8050	INTEREST PAYMENT	34,488	32,113	29,738	29,738	27,363
	Total: Debt Service - 2006 Bond	\$84,488	\$82,113	\$79,738	\$79,738	\$77,363
Debt Service - 2013 Refunding Bond						
83-830-99-00-8000	PRINCIPLE PAYMENT	455,000	485,000	500,000	500,000	520,000
83-830-99-00-8050	INTEREST PAYMENT	191,833	182,733	173,033	173,033	163,033
	Total: Debt Service - 2013 Ref Bond	\$646,833	\$667,733	\$673,033	\$673,033	\$683,033
	Total: LIBRARY D/S EXPENDITURES	<u>\$731,321</u>	<u>\$749,846</u>	<u>\$752,771</u>	<u>\$752,771</u>	<u>\$760,396</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Library Debt Service Summary Schedule

PRINCIPAL AND INTEREST REQUIREMENTS FISCAL YEARS 2007 - 2025

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

UNITED CITY OF YORKVILLE, ILLINOIS

Library Fund

Long-Term Debt Requirements

General Obligation Library Bond of 2005B

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

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2006 - 2007	-	454,035	454,035	2006	293,473	2006	160,563
2007 - 2008	-	321,125	321,125	2007	160,563	2007	160,563
2008 - 2009	25,000	321,125	346,125	2008	160,563	2008	160,563
2009 - 2010	25,000	320,125	345,125	2009	160,063	2009	160,063
2010 - 2011	75,000	319,125	394,125	2010	159,563	2010	159,563
2011 - 2012	175,000	316,125	491,125	2011	158,063	2011	158,063
2012 - 2013	290,000	309,125	599,125	2012	154,563	2012	154,563
2013 - 2014 *	6,660,000	13,400	6,673,400	2013	6,700	2013	6,700
2014 - 2015	-	-	-	2014	-	2014	-
2015 - 2016	-	-	-	2015	-	2015	-
2016 - 2017	-	-	-	2016	-	2016	-
2017 - 2018	-	-	-	2017	-	2017	-
2018 - 2019	-	-	-	2018	-	2018	-
2019 - 2020	-	-	-	2019	-	2019	-
2020 - 2021	-	-	-	2020	-	2020	-
2021 - 2022	-	-	-	2021	-	2021	-
2022 - 2023	-	-	-	2022	-	2022	-
2023 - 2024	-	-	-	2023	-	2023	-
2024 - 2025	-	-	-	2024	-	2024	-

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

\$ 1,253,548

\$ 1,120,638

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

UNITED CITY OF YORKVILLE, ILLINOIS

Library Fund
Long-Term Debt Requirements

General Obligation Library Bond of 2006

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$	1,464,450
Date of Issuance	August 1, 2006			
Authorized Issue	\$1,500,000	Principal & Interest Outstanding	\$	714,340
Interest Rates	4.75% - 4.80%			
Interest Dates	June 30th and December 30th			
Principal Maturity Dates	December 30th			
Payable at	BNY Midwest Trust Company			
Purpose	Library Expansion			

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

Library Fund

Long-Term Debt Requirements

General Obligation Library Refunding Bond of 2013

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$ 2,267,679
Date of Issuance	May 9, 2013		
Authorized Issue	\$6,625,000	Principal & Interest Outstanding	\$ 5,880,545
Interest Rates	2.00% - 4.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	Bank of New York Mellon		
Purpose	Refunding of Series 2005B Library Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

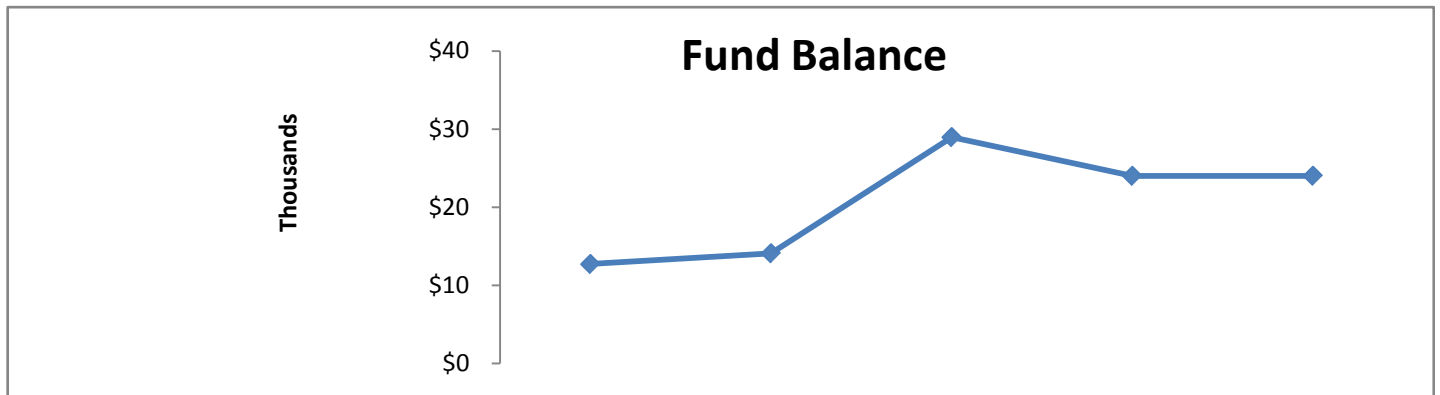
Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2013 - 2014	155,000	125,082	280,082	2013	27,615	2013	97,466
2014 - 2015	455,000	191,833	646,833	2014	95,916	2014	95,916
2015 - 2016	485,000	182,733	667,733	2015	91,366	2015	91,366
2016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

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LIBRARY CAPITAL FUND (84)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted Budget
Revenue					
Licenses & Permits	25,325	36,100	20,000	50,000	35,000
Investment Earnings	24	18	10	10	10
Total Revenue	25,349	36,118	20,010	50,010	35,010
Expenditures					
Contractual Services	3,093	4,258	3,500	3,500	3,500
Supplies	36,412	29,768	8,395	36,608	31,500
Total Expenditures	39,505	34,026	11,895	40,108	35,000
Surplus (Deficit)	(14,156)	2,092	8,115	9,902	10
Ending Fund Balance	12,714	14,087	28,944	23,989	23,999
	32.2%	41.4%	243.3%	59.8%	68.6%



United City of Yorkville **Library Capital Fund**

84

LIBRARY CAPITAL FUND REVENUE

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Licenses and Permits						
84-000-42-00-4214	DEVELOPMENT FEES	25,325	35,350	20,000	50,000	35,000
84-000-42-00-4224	RENEW PROGRAM PERMITS	-	750	-	-	-
Total:	Licenses and Permits	\$25,325	\$36,100	\$20,000	\$50,000	\$35,000
Investment Earnings						
84-000-45-00-4500	INVESTMENT EARNINGS	11	8	10	10	10
84-000-48-00-4850	MISCELLANEOUS INCOME	13	10	-	-	-
Total:	Investment Earnings	\$24	\$18	\$10	\$10	\$10
Total: LIBRARY CAPITAL REVENUE		<u>\$25,349</u>	<u>\$36,118</u>	<u>\$20,010</u>	<u>\$50,010</u>	<u>\$35,010</u>

United City of Yorkville
Library Capital Fund

840

LIBRARY CAPITAL FUND EXPENDITURES

Account	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Adopted
Contractual Services						
84-840-54-00-5406	RENEW PROGRAM	-	750	-	-	-
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	3,093	3,508	3,500	3,500	3,500
	Total: Contractual Services	\$3,093	\$4,258	\$3,500	\$3,500	\$3,500
Supplies						
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	16,428	1,311	-	10,108	15,000
84-840-56-00-5683	AUDIO BOOKS	2,467	1,237	-	2,500	-
84-840-56-00-5685	DVD'S	1,250	394	-	2,000	-
84-840-56-00-5686	BOOKS	16,267	26,826	8,395	22,000	16,500
	Total: Supplies	\$36,412	\$29,768	\$8,395	\$36,608	\$31,500
	Total: LIBRARY CAPITAL EXPENDITURES	<u>\$39,505</u>	<u>\$34,026</u>	<u>\$11,895</u>	<u>\$40,108</u>	<u>\$35,000</u>

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LONG-TERM OPERATING & CAPITAL PLAN

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United City of Yorkville
Fund Balance History
Fiscal Years 2015 - 2022

FUND	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>General Fund</u>	4,826,059	5,691,706	5,360,499	5,891,822	5,383,778	4,824,778	4,259,456	3,741,125	3,078,905
<u>Special Revenue Funds</u>									
Motor Fuel Tax	920,282	883,223	484,079	700,892	438,871	284,138	128,989	15,479	-
Parks and Recreation	557,536	500,762	269,255	373,975	296,597	306,460	312,590	321,919	331,764
Land Cash	117,430	212,318	220,320	328,581	56,726	27,372	433,372	439,372	445,372
Countryside TIF	(604,820)	(549,946)	(520,551)	(496,345)	(434,861)	(373,060)	(371,746)	(368,898)	(366,050)
Downtown TIF	239,096	253,703	(154,775)	(320,274)	(681,353)	(910,432)	(1,132,511)	(1,342,590)	(1,345,669)
Fox Hill SSA	15,462	(3,780)	(9,900)	(7,850)	(21,485)	(17,147)	(12,809)	(9,671)	(6,533)
Sunflower SSA	(20,108)	(31,175)	(36,499)	(18,844)	(35,099)	(30,277)	(25,455)	(22,073)	(18,691)
<u>Debt Service Fund</u>	7,842	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
Vehicle & Equipment	105,577	1,841	-	270,080	-	331	662	993	1,325
City-Wide Capital	4,684,706	3,003,908	649,209	1,058,502	144,741	-	(68,212)	(21,606)	-
<u>Enterprise Funds *</u>									
Water	1,099,988	5,196,289	2,434,477	3,146,306	2,285,570	2,350,902	1,299,247	1,202,208	1,683,865
Sewer	1,829,603	1,570,874	977,023	1,314,830	913,772	390,626	522,060	789,634	1,064,587
<u>Library Funds</u>									
Library Operations	466,683	499,355	435,726	480,569	367,837	260,091	156,977	58,095	(37,001)
Library Debt Service	-	-	-	-	-	-	-	-	-
Library Capital	12,714	14,087	28,944	23,989	23,999	23,999	23,999	23,999	23,999
Totals	14,258,050	17,243,165	10,137,807	12,746,233	8,739,093	7,137,781	5,526,619	4,827,986	4,855,873

* Fund Balance Equivalent

United City of Yorkville
Revenue Budget Summary - All Funds
Fiscal Years 2015 - 2022

FUND	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>General Fund</u>	14,150,910	14,529,786	14,516,822	14,993,523	15,137,621	15,593,080	15,939,985	16,290,299	16,651,490
<u>Special Revenue Funds</u>									
Motor Fuel Tax	852,055	600,899	512,577	512,206	494,116	508,400	507,900	507,400	506,900
Parks and Recreation	1,816,275	1,718,263	1,654,988	1,758,329	1,899,933	2,052,927	2,090,063	2,155,453	2,221,608
Land Cash	172,873	125,532	489,000	207,875	90,500	408,000	456,000	6,000	6,000
Countryside TIF	9,295	1,741,077	200,000	215,360	225,000	225,000	225,000	225,000	225,000
Downtown TIF	60,215	69,107	70,050	67,307	70,000	75,000	75,000	80,000	80,000
Fox Hill SSA	8,536	7,072	7,073	7,263	9,365	17,338	17,338	17,338	17,338
Sunflower SSA	17,417	18,609	20,392	20,456	13,480	27,022	27,022	27,022	27,022
<u>Debt Service Fund</u>	2,705,298	306,387	320,675	320,625	320,225	324,725	324,025	323,225	323,225
<u>Capital Project Funds</u>									
Vehicle & Equipment	471,009	528,026	314,883	608,703	329,845	185,115	185,115	185,115	185,116
City-Wide Capital	6,541,621	1,588,515	1,823,662	1,660,104	2,705,765	1,121,378	1,031,341	843,000	843,000
<u>Enterprise Funds</u>									
Water	4,068,790	8,061,730	3,794,908	10,397,037	4,297,767	4,332,510	4,528,804	4,690,614	4,862,953
Sewer	2,442,221	2,526,917	2,534,994	2,603,027	2,604,442	2,627,629	2,655,234	2,687,159	2,716,093
<u>Library Funds</u>									
Library Operations	719,485	697,880	731,887	697,087	719,853	734,344	749,189	764,397	779,980
Library Debt Service	731,321	749,846	752,771	752,771	760,396	792,101	797,013	827,088	827,088
Library Capital	25,349	36,118	20,010	50,010	35,010	35,010	35,010	35,010	35,010
TOTAL REVENUES	34,792,670	33,305,764	27,764,692	34,871,683	29,713,318	29,059,579	29,644,039	29,664,120	30,307,823

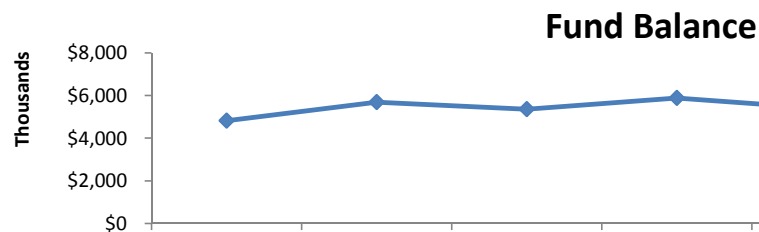
United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2015 - 2022

FUND	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>General Fund</u>	13,185,437	13,664,138	14,967,654	14,793,407	15,645,665	16,152,080	16,505,307	16,808,630	17,313,710
<u>Special Revenue Funds</u>									
Motor Fuel Tax	962,228	637,955	740,580	694,537	756,137	663,133	663,049	620,910	522,379
Parks and Recreation	1,805,222	1,775,036	1,796,995	1,885,116	1,977,311	2,043,064	2,083,933	2,146,124	2,211,763
Land Cash	243,428	30,644	453,855	91,612	362,355	437,354	50,000	-	-
Countryside TIF	80,030	1,686,204	162,759	161,759	163,516	163,199	223,686	222,152	222,152
Downtown TIF	52,651	54,498	478,530	641,284	431,079	304,079	297,079	290,079	83,079
Fox Hill SSA	4,208	26,314	11,333	11,333	23,000	13,000	13,000	14,200	14,200
Sunflower SSA	40,098	29,676	17,534	8,125	29,735	22,200	22,200	23,640	23,640
<u>Debt Service Fund</u>	2,702,774	314,229	320,675	320,625	320,225	324,725	324,025	323,225	323,225
<u>Capital Project Funds</u>									
Vehicle & Equipment	513,177	631,762	347,617	340,464	599,925	184,784	184,784	184,784	184,784
City-Wide Capital	2,533,469	3,269,314	3,796,671	3,605,510	3,619,526	1,266,119	1,099,553	796,394	821,394
<u>Enterprise Funds</u>									
Water	4,319,725	3,965,434	6,631,429	12,447,020	5,158,503	4,267,178	5,580,459	4,787,653	4,381,296
Sewer	3,491,786	2,785,644	2,965,298	2,859,071	3,005,500	3,150,775	2,523,800	2,419,585	2,441,140
<u>Library Fund</u>									
Library Operations	723,876	665,207	756,943	715,873	832,585	842,090	852,303	863,279	875,076
Library Debt Service	731,321	749,846	752,771	752,771	760,396	792,101	797,013	827,088	827,088
Library Capital	39,505	34,026	11,895	40,108	35,000	35,010	35,010	35,010	35,010
TOTAL EXPENDITURES	31,428,935	30,319,927	34,212,539	39,368,615	33,720,458	30,660,891	31,255,201	30,362,753	30,279,936

GENERAL FUND (01)

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

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Revenue									
Taxes	10,052,792	10,330,920	10,384,836	10,716,006	10,899,060	11,159,364	11,425,477	11,697,564	11,975,793
Intergovernmental	2,295,134	2,311,978	2,313,586	2,267,237	2,379,022	2,543,764	2,592,361	2,636,830	2,682,189
Licenses & Permits	173,126	213,451	178,000	308,000	253,000	253,000	253,000	253,000	253,000
Fines & Forfeits	137,252	123,639	130,225	140,260	140,225	140,225	140,225	140,225	140,225
Charges for Service	1,290,493	1,401,384	1,423,175	1,453,453	1,365,564	1,399,977	1,435,422	1,471,930	1,509,533
Investment Earnings	8,909	6,394	5,000	20,000	15,000	11,000	7,750	5,000	5,000
Reimbursements	168,182	113,024	55,000	54,817	55,000	55,000	55,000	55,000	55,000
Miscellaneous	22,813	21,919	24,000	23,750	23,750	23,750	23,750	23,750	23,750
Other Financing Sources	2,209	7,077	3,000	10,000	7,000	7,000	7,000	7,000	7,000
Total Revenue	14,150,910	14,529,786	14,516,822	14,993,523	15,137,621	15,593,080	15,939,985	16,290,299	16,651,490
Expenditures									
Salaries	3,721,840	3,958,489	4,362,017	4,305,338	4,618,075	4,708,781	4,839,765	4,974,681	5,113,643
Benefits	2,334,546	2,447,779	2,798,284	2,700,543	3,086,500	3,273,590	3,473,378	3,684,000	3,906,072
Contractual Services	4,387,516	4,593,459	4,904,133	4,815,355	4,718,527	4,615,244	4,681,864	4,749,859	4,817,400
Supplies	254,650	216,288	271,761	232,201	274,353	267,193	274,628	282,566	291,041
Other Financing Uses	2,486,885	2,448,123	2,631,459	2,739,970	2,948,210	3,287,272	3,235,672	3,117,524	3,185,554
Total Expenditures	13,185,437	13,664,138	14,967,654	14,793,407	15,645,665	16,152,080	16,505,307	16,808,630	17,313,710
Surplus (Deficit)	965,473	865,648	(450,832)	200,116	(508,044)	(559,000)	(565,322)	(518,331)	(662,220)
Ending Fund Balance	4,826,059	5,691,706	5,360,499	5,891,822	5,383,778	4,824,778	4,259,456	3,741,125	3,078,905
	36.60%	41.65%	35.81%	39.83%	34.41%	29.87%	25.81%	22.26%	17.78%



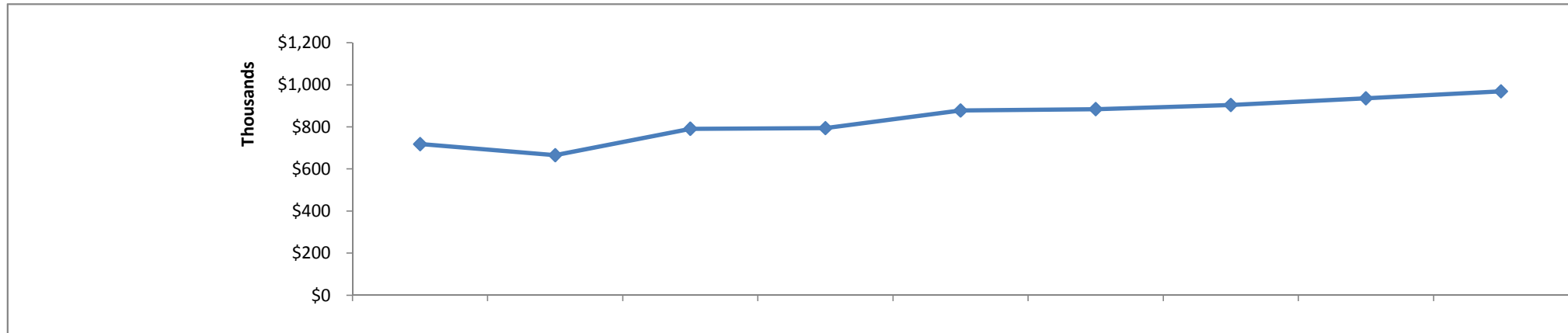
Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>GENERAL FUND - 01</u>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,277,087	2,278,321	2,219,203	2,206,925	2,124,299	2,166,785	2,210,121	2,254,323	2,299,409
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	624,168	703,105	825,413	817,490	966,211	1,016,211	1,066,211	1,116,211	1,166,211
01-000-40-00-4030	MUNICIPAL SALES TAX	2,704,651	2,778,116	2,800,920	2,925,000	3,012,750	3,103,133	3,196,227	3,292,114	3,390,877
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,078,061	2,126,851	2,157,300	2,265,000	2,332,950	2,402,939	2,475,027	2,549,278	2,625,756
01-000-40-00-4040	ELECTRIC UTILITY TAX	635,478	689,084	625,000	700,000	675,000	675,000	675,000	675,000	675,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	277,969	207,551	265,000	260,000	240,000	240,000	240,000	240,000	240,000
01-000-40-00-4043	EXCISE TAX	418,509	393,680	390,000	360,000	361,000	361,000	361,000	361,000	361,000
01-000-40-00-4044	TELEPHONE UTILITY TAX	10,222	8,499	8,000	8,334	8,300	8,300	8,300	8,300	8,300
01-000-40-00-4045	CABLE FRANCHISE FEES	258,118	286,944	270,000	285,000	285,000	285,000	285,000	285,000	285,000
01-000-40-00-4050	HOTEL TAX	72,708	80,422	76,000	85,000	85,000	85,000	85,000	85,000	85,000
01-000-40-00-4055	VIDEO GAMING TAX	50,855	74,734	65,000	90,000	90,000	90,000	90,000	90,000	90,000
01-000-40-00-4060	AMUSEMENT TAX	172,461	201,216	180,000	200,000	200,000	200,000	200,000	200,000	200,000
01-000-40-00-4065	ADMISSIONS TAX	104,066	121,799	120,000	122,007	120,000	120,000	120,000	120,000	120,000
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	336,830	350,589	357,000	365,000	372,300	379,746	387,341	395,088	402,990
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	11,192	6,879	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	9,054	11,431	11,000	11,000	11,000	11,000	11,000	11,000	11,000
01-000-40-00-4075	AUTO RENTAL TAX	11,363	11,699	11,000	11,250	11,250	11,250	11,250	11,250	11,250
01-000-41-00-4100	STATE INCOME TAX	1,735,422	1,715,155	1,725,942	1,644,721	1,739,021	1,873,201	1,908,065	1,943,626	1,979,899
01-000-41-00-4105	LOCAL USE TAX	341,880	390,605	397,644	409,488	436,101	466,663	475,396	484,304	493,390
01-000-41-00-4110	ROAD & BRIDGE TAX	171,756	148,223	150,000	145,522	150,000	150,000	155,000	155,000	155,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	17,450	16,065	17,000	17,000	17,000	17,000	17,000	17,000	17,000
01-000-41-00-4160	FEDERAL GRANTS	10,341	17,726	10,000	15,000	15,000	15,000	15,000	15,000	15,000
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	17,290	21,342	12,000	31,606	21,000	21,000	21,000	21,000	21,000
01-000-41-00-4170	STATE GRANTS	-	2,000	-	3,000	-	-	-	-	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	995	862	1,000	900	900	900	900	900	900
01-000-42-00-4200	LIQUOR LICENSES	46,887	46,442	45,000	45,000	50,000	50,000	50,000	50,000	50,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	2,537	3,902	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-000-42-00-4210	BUILDING PERMITS	123,702	163,107	130,000	260,000	200,000	200,000	200,000	200,000	200,000
01-000-43-00-4310	CIRCUIT COURT FINES	49,859	43,063	45,000	45,000	45,000	45,000	45,000	45,000	45,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	31,507	24,406	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-000-43-00-4323	OFFENDER REGISTRATION FEES	230	220	225	260	225	225	225	225	225
01-000-43-00-4325	POLICE TOWS	55,656	55,950	55,000	65,000	65,000	65,000	65,000	65,000	65,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,117,947	1,218,991	1,251,675	1,276,653	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509
01-000-44-00-4405	COLLECTION FEES - YBSD	151,241	153,292	150,000	153,000	154,000	154,000	154,000	154,000	154,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	21,305	22,972	21,000	23,000	23,000	23,000	23,000	23,000	23,000
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	-	-	-	-	188,064	192,477	197,022	201,703	206,524

Account Number	Description	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-000-44-00-4474	POLICE SPECIAL DETAIL	-	6,129	500	800	500	500	500	500	500
01-000-45-00-4500	INVESTMENT EARNINGS	5,458	6,394	5,000	20,000	15,000	11,000	7,750	5,000	5,000
01-000-45-00-4550	GAIN ON INVESTMENT	3,451	-	-	-	-	-	-	-	-
01-000-46-00-4601	REIMB - LEGAL EXPENSES	6,099	1,521	-	-	-	-	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	81,686	15,196	25,000	10,000	25,000	25,000	25,000	25,000	25,000
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	4,280	32,294	5,000	7,820	5,000	5,000	5,000	5,000	5,000
01-000-46-00-4681	REIMB - WORKERS COMP	(224)	-	-	-	-	-	-	-	-
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	69,693	21,030	20,000	21,997	20,000	20,000	20,000	20,000	20,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	6,648	42,983	5,000	15,000	5,000	5,000	5,000	5,000	5,000
01-000-48-00-4820	RENTAL INCOME	6,715	6,905	7,000	6,750	6,750	6,750	6,750	6,750	6,750
01-000-48-00-4845	DONATIONS	900	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-000-48-00-4850	MISCELLANEOUS INCOME	15,198	15,014	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BUILDING	2,209	7,077	3,000	10,000	7,000	7,000	7,000	7,000	7,000
Revenue		14,150,910	14,529,786	14,516,822	14,993,523	15,137,621	15,593,080	15,939,985	16,290,299	16,651,490

ADMINISTRATION DEPARTMENT

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Expenditures									
Salaries	364,718	388,629	455,839	475,250	525,478	529,007	542,942	557,295	572,079
Benefits	242,710	150,348	165,333	168,619	206,137	219,132	234,034	250,037	267,171
Contractual Services	103,295	115,668	158,921	139,679	135,660	125,878	116,957	118,100	119,312
Supplies	7,198	10,624	10,850	10,000	10,000	10,000	10,000	10,000	10,000
Total Administration	717,921	665,269	790,943	793,548	877,275	884,017	903,933	935,432	968,562

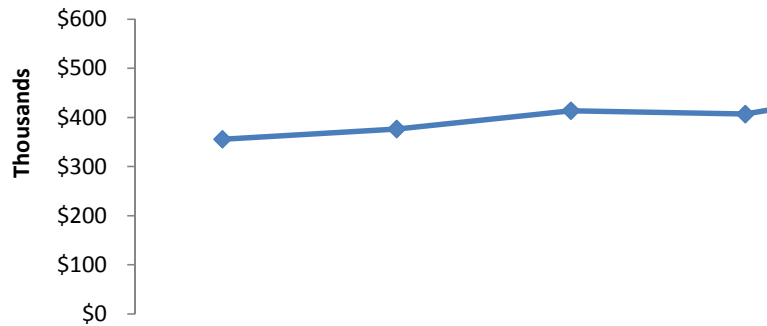


		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administration										
01-110-50-00-5001	SALARIES - MAYOR	9,570	9,735	11,000	10,250	11,000	11,000	11,000	11,000	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMM	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	6,905	6,935	11,000	9,000	9,000	-	-	-	-
01-110-50-00-5004	SALARIES - CITY TREASURER	968	1,000	6,500	1,000	1,000	-	-	-	-
01-110-50-00-5005	SALARIES - ALDERMAN	47,960	48,690	52,000	52,000	52,000	52,000	52,000	52,000	52,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	294,157	317,586	366,039	396,000	450,978	464,507	478,442	492,795	507,579
01-110-50-00-5015	PART-TIME SALARIES	4,158	3,683	7,800	5,750	-	-	-	-	-
01-110-50-00-5020	OVERTIME	-	-	500	250	500	500	500	500	500
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	37,723	36,387	37,405	43,200	49,506	52,081	55,797	59,787	64,018
01-110-52-00-5214	FICA CONTRIBUTION	24,296	25,422	28,931	32,000	36,665	37,765	38,898	40,065	41,267
01-110-52-00-5216	GROUP HEALTH INSURANCE	85,215	81,297	91,653	86,000	111,978	120,936	130,611	141,060	152,345
01-110-52-00-5222	GROUP LIFE INSURANCE	443	491	445	547	557	563	569	575	581
01-110-52-00-5223	DENTAL INSURANCE	5,387	5,516	6,178	6,091	6,612	6,943	7,290	7,655	8,038
01-110-52-00-5224	VISION INSURANCE	576	721	721	771	819	844	869	895	922
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	82,691	489	-	-	-	-	-	-	-
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	633	4	-	10	-	-	-	-	-
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	5,205	(40)	-	-	-	-	-	-	-
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	541	61	-	-	-	-	-	-	-
01-110-54-00-5410	TUITION REIMBURSEMENT	-	3,216	15,000	8,040	12,000	10,000	-	-	-
01-110-54-00-5412	TRAINING & CONFERENCES	10,636	5,440	12,000	12,000	20,800	12,000	12,000	12,000	12,000
01-110-54-00-5415	TRAVEL & LODGING	3,356	8,241	9,000	9,000	9,000	9,000	9,000	9,000	9,000
01-110-54-00-5426	PUBLISHING & ADVERTISING	740	1,262	1,000	5,400	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5430	PRINTING & DUPLICATING	4,094	2,890	5,500	2,750	4,000	4,000	4,000	4,000	4,000
01-110-54-00-5440	TELECOMMUNICATIONS	13,097	13,620	16,000	16,000	16,000	16,000	16,000	16,000	16,000
01-110-54-00-5448	FILING FEES	70	49	500	250	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	3,003	12,002	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5452	POSTAGE & SHIPPING	2,932	2,418	4,000	2,500	3,500	3,500	3,500	3,500	3,500
01-110-54-00-5460	DUES & SUBSCRIPTIONS	15,981	15,869	17,000	16,000	17,000	17,000	17,000	17,000	17,000
01-110-54-00-5462	PROFESSIONAL SERVICES	9,112	18,739	29,600	29,600	11,000	11,000	11,000	11,000	11,000
01-110-54-00-5480	UTILITIES	23,131	14,862	24,421	16,000	16,960	17,978	19,057	20,200	21,412
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,347	2,224	2,400	2,103	2,400	2,400	2,400	2,400	2,400
01-110-54-00-5488	OFFICE CLEANING	14,796	14,836	17,500	15,036	12,500	12,500	12,500	12,500	12,500
01-110-56-00-5610	OFFICE SUPPLIES	7,120	10,574	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-110-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	78	50	850	-	-	-	-	-	-
		717,921	665,269	790,943	793,548	877,275	884,017	903,933	935,432	968,562

FINANCE DEPARTMENT

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Expenditures									
Salaries	206,925	218,467	233,718	236,000	252,079	259,641	267,430	275,453	283,717
Benefits	72,251	75,570	83,961	79,941	115,958	123,414	131,817	140,839	150,497
Contractual Services	73,736	79,872	92,700	87,825	95,420	96,380	97,340	98,300	99,260
Supplies	2,691	2,650	3,450	3,050	2,700	2,700	2,700	2,700	2,700
Total Finance	355,603	376,559	413,829	406,816	466,157	482,135	499,287	517,292	536,174



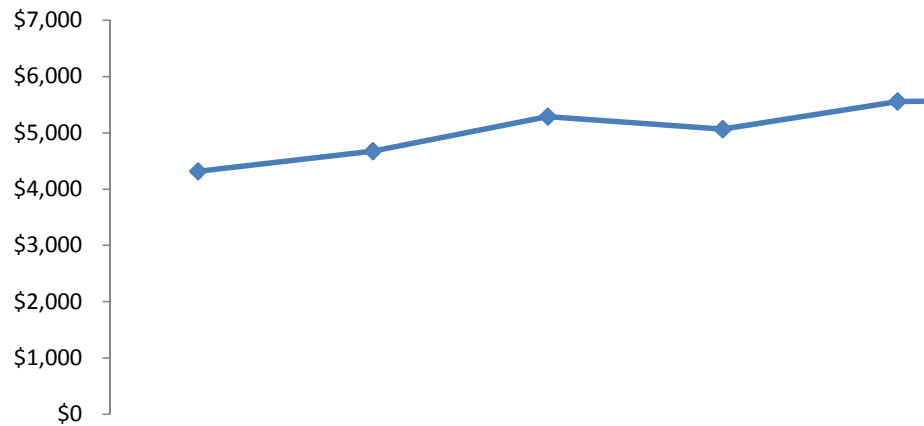
Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Finance										
01-120-50-00-5010	SALARIES & WAGES	206,925	218,467	233,718	236,000	252,079	259,641	267,430	275,453	283,717
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	23,900	24,017	25,242	26,000	27,519	29,080	31,156	33,385	35,748
01-120-52-00-5214	FICA CONTRIBUTION	15,790	16,643	17,694	17,900	18,884	19,451	20,035	20,636	21,255
01-120-52-00-5216	GROUP HEALTH INSURANCE	26,965	28,500	34,003	29,394	62,533	67,536	72,939	78,774	85,076
01-120-52-00-5222	GROUP LIFE INSURANCE	332	368	334	335	334	337	340	343	346
01-120-52-00-5223	DENTAL INSURANCE	4,778	5,385	6,031	5,655	6,031	6,333	6,650	6,983	7,332
01-120-52-00-5224	VISION INSURANCE	486	657	657	657	657	677	697	718	740
01-120-54-00-5412	TRAINING & CONFERENCES	3,392	3,167	3,000	3,250	3,500	3,500	3,500	3,500	3,500
01-120-54-00-5414	AUDITING SERVICES	32,000	33,000	37,400	34,000	35,420	36,380	37,340	38,300	39,260
01-120-54-00-5415	TRAVEL & LODGING	146	274	1,500	350	1,500	1,500	1,500	1,500	1,500
01-120-54-00-5430	PRINTING & DUPLICATING	1,365	2,853	5,000	3,000	4,000	4,000	4,000	4,000	4,000
01-120-54-00-5440	TELECOMMUNICATIONS	1,061	1,153	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-120-54-00-5452	POSTAGE & SHIPPING	1,141	1,104	1,300	1,200	1,300	1,300	1,300	1,300	1,300
01-120-54-00-5460	DUES & SUBSCRIPTIONS	545	528	800	800	1,000	1,000	1,000	1,000	1,000
01-120-54-00-5462	PROFESSIONAL SERVICES	31,984	35,714	40,000	42,000	45,000	45,000	45,000	45,000	45,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	2,102	2,079	2,500	2,025	2,500	2,500	2,500	2,500	2,500
01-120-56-00-5610	OFFICE SUPPLIES	2,633	2,650	2,700	2,700	2,700	2,700	2,700	2,700	2,700
01-120-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	58	-	750	350	-	-	-	-	-
		355,603	376,559	413,829	406,816	466,157	482,135	499,287	517,292	536,174

POLICE DEPARTMENT

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Expenditures									
Salaries	2,511,201	2,659,975	2,896,541	2,851,000	2,974,162	3,057,297	3,142,925	3,231,124	3,321,967
Benefits	1,411,567	1,565,443	1,833,415	1,762,220	2,001,658	2,120,884	2,245,450	2,375,537	2,511,552
Contractual Services	237,729	349,348	411,379	332,857	447,697	286,463	278,650	289,650	278,650
Supplies	154,654	98,647	148,450	118,200	134,700	139,194	144,003	149,148	154,653
Total Police	4,315,151	4,673,413	5,289,785	5,064,277	5,558,217	5,603,838	5,811,028	6,045,459	6,266,822

Thousands



		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Police										
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,478,093	1,585,447	1,720,357	1,580,000	1,660,659	1,710,479	1,761,793	1,814,647	1,869,086
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	322,269	341,359	358,109	352,000	370,238	381,345	392,785	404,569	416,706
01-210-50-00-5012	SALARIES - SERGEANTS	433,191	447,154	475,680	590,000	593,259	611,057	629,389	648,271	667,719
01-210-50-00-5013	SALARIES - POLICE CLERKS	121,384	132,096	141,395	136,000	147,006	151,416	155,958	160,637	165,456
01-210-50-00-5014	SALARIES - CROSSING GUARD	21,429	22,945	20,000	22,000	22,000	22,000	22,000	22,000	22,000
01-210-50-00-5015	PART-TIME SALARIES	57,235	43,667	70,000	60,000	70,000	70,000	70,000	70,000	70,000
01-210-50-00-5020	OVERTIME	77,600	87,307	111,000	111,000	111,000	111,000	111,000	111,000	111,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	13,778	14,283	15,271	15,000	16,048	16,959	18,169	19,469	20,847
01-210-52-00-5213	EMPLOYER CONTRIBUTION - POLICE PENSION	624,168	722,940	825,413	825,413	966,211	1,016,211	1,066,211	1,116,211	1,166,211
01-210-52-00-5214	FICA CONTRIBUTION	184,653	195,360	216,838	212,000	221,572	228,219	235,066	242,118	249,382
01-210-52-00-5216	GROUP HEALTH INSURANCE	541,667	576,302	709,489	650,000	734,805	793,589	857,076	925,642	999,693
01-210-52-00-5222	GROUP LIFE INSURANCE	3,338	3,817	3,541	3,707	3,514	3,549	3,584	3,620	3,656
01-210-52-00-5223	DENTAL INSURANCE	39,727	46,802	56,584	50,000	53,189	55,848	58,640	61,572	64,651
01-210-52-00-5224	VISION INSURANCE	4,236	5,939	6,279	6,100	6,319	6,509	6,704	6,905	7,112
01-210-54-00-5410	TUITION REIMBURSEMENT	-	3,216	31,096	6,432	21,547	10,613	2,800	2,800	2,800
01-210-54-00-5411	POLICE COMMISSION	12,633	996	4,000	3,500	15,000	4,000	4,000	15,000	4,000
01-210-54-00-5412	TRAINING & CONFERENCE	11,184	7,879	18,000	16,000	21,000	21,000	21,000	21,000	21,000
01-210-54-00-5415	TRAVEL & LODGING	2,400	2,671	10,000	5,000	10,000	10,000	10,000	10,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	63,777	174,263	153,633	117,310	167,600	30,300	30,300	30,300	30,300
01-210-54-00-5426	PUBLISHING & ADVERTISING	-	-	200	395	200	200	200	200	200
01-210-54-00-5430	PRINTING & DUPLICATING	3,222	4,863	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS	25,663	29,512	36,500	36,500	36,500	36,500	36,500	36,500	36,500
01-210-54-00-5452	POSTAGE & SHIPPING	987	980	1,600	1,200	1,600	1,600	1,600	1,600	1,600
01-210-54-00-5460	DUES & SUBSCRIPTIONS	2,175	1,990	1,350	4,630	3,750	3,750	3,750	3,750	3,750
01-210-54-00-5462	PROFESSIONAL SERVICES	15,288	16,861	35,000	29,000	31,000	29,000	29,000	29,000	29,000
01-210-54-00-5466	LEGAL SERVICES	-	-	5,000	-	5,000	5,000	5,000	5,000	5,000
01-210-54-00-5467	ADJUDICATION SERVICES	17,215	16,684	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD & LIVE SCAN	13,269	16,921	17,500	12,490	19,500	19,500	19,500	19,500	19,500
01-210-54-00-5472	KENDALL CO JUVE PROBATION	2,609	2,894	4,000	3,240	4,000	4,000	4,000	4,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	7,000	6,660	7,000	7,000	7,000	7,000	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE	6,344	5,903	7,000	6,000	7,000	7,000	7,000	7,000	7,000
01-210-54-00-5488	OFFICE CLEANING	-	-	-	-	12,500	12,500	12,500	12,500	12,500
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	54,303	57,055	55,000	60,000	60,000	60,000	60,000	60,000	60,000
01-210-56-00-5600	WEARING APPAREL	9,775	12,562	20,000	20,000	23,000	23,000	23,000	23,000	23,000
01-210-56-00-5610	OFFICE SUPPLIES	2,676	2,299	4,500	3,000	4,500	4,500	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	43,711	14,123	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	12,959	5,473	12,000	9,000	12,000	12,000	12,000	12,000	12,000

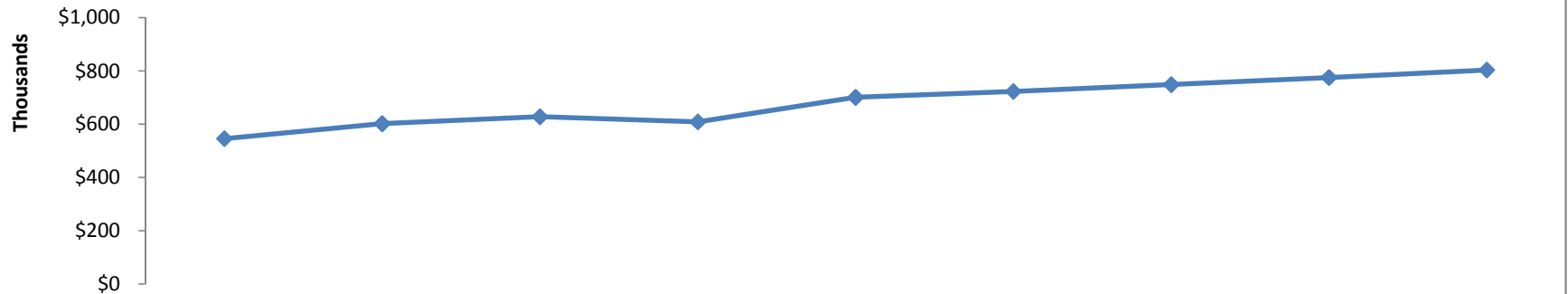
Account Number	Description	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-210-56-00-5640	REPAIR & MAINTENANCE	242	302	6,500	2,000	3,000	3,000	3,000	3,000	3,000
01-210-56-00-5650	COMMUNITY SERVICES	-	300	3,000	2,000	2,000	2,000	2,000	2,000	2,000
01-210-56-00-5690	BALISTIC VESTS	3,035	5,281	4,200	4,200	6,000	6,000	6,000	6,000	6,000
01-210-56-00-5695	GASOLINE	65,888	58,009	80,250	60,000	64,200	68,694	73,503	78,648	84,153
01-210-56-00-5696	AMMUNITION	16,368	298	8,000	8,000	10,000	10,000	10,000	10,000	10,000
		4,315,151	4,673,413	5,289,785	5,064,277	5,558,217	5,603,838	5,811,028	6,045,459	6,266,822

COMMUNITY DEVELOPMENT DEPARTMENT

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Expenditures									
Salaries	310,422	339,512	381,980	377,000	457,067	469,339	481,979	494,998	508,408
Benefits	139,045	150,738	163,247	149,105	177,490	188,657	201,286	214,839	229,338
Contractual Services	89,854	102,815	71,500	70,382	51,900	51,900	51,900	51,900	51,900
Supplies	6,467	8,877	11,175	12,000	14,190	13,140	13,300	13,472	13,656
Total Community Development	545,788	601,942	627,902	608,487	700,647	723,036	748,465	775,209	803,302

Thousands

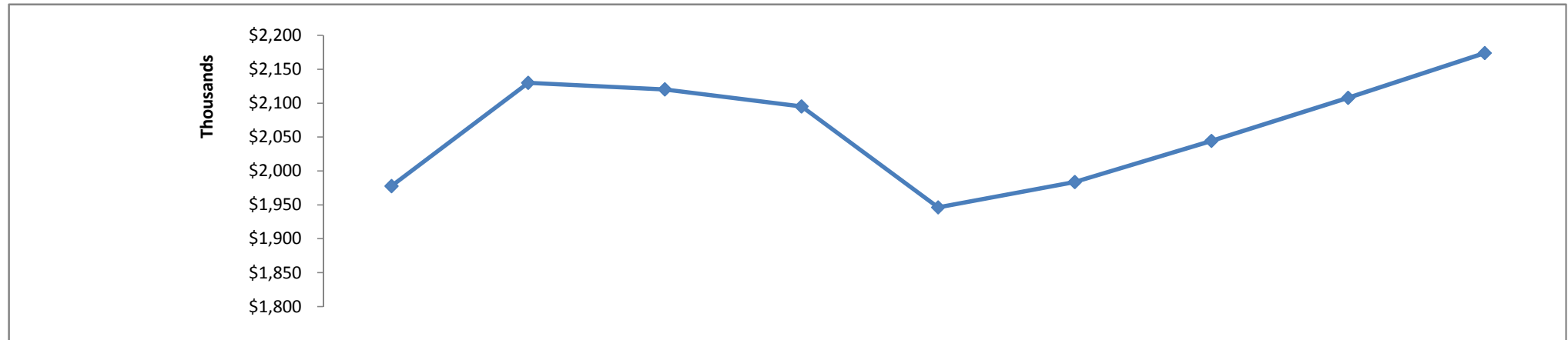


Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Community Development										
01-220-50-00-5010	SALARIES & WAGES	292,601	321,278	333,980	332,000	409,067	421,339	433,979	446,998	460,408
01-220-50-00-5015	PART-TIME SALARIES	17,821	18,234	48,000	45,000	48,000	48,000	48,000	48,000	48,000
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	33,222	34,748	36,070	36,070	44,657	47,190	50,559	54,176	58,011
01-220-52-00-5214	FICA CONTRIBUTION	22,825	24,811	28,597	28,597	34,320	35,350	36,411	37,503	38,628
01-220-52-00-5216	GROUP HEALTH INSURANCE	76,809	84,090	90,833	78,779	90,525	97,767	105,588	114,035	123,158
01-220-52-00-5222	GROUP LIFE INSURANCE	443	491	445	401	557	563	569	575	581
01-220-52-00-5223	DENTAL INSURANCE	5,205	5,866	6,570	4,671	6,612	6,943	7,290	7,655	8,038
01-220-52-00-5224	VISION INSURANCE	541	732	732	587	819	844	869	895	922
01-220-54-00-5412	TRAINING & CONFERENCES	2,666	3,789	6,500	6,500	6,800	6,800	6,800	6,800	6,800
01-220-54-00-5415	TRAVEL & LODGING	1,670	5,316	4,000	4,000	6,500	6,500	6,500	6,500	6,500
01-220-54-00-5426	PUBLISHING & ADVERTISING	218	2,450	1,000	3,750	2,500	2,500	2,500	2,500	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	1,609	1,286	2,500	1,000	2,000	2,000	2,000	2,000	2,000
01-220-54-00-5440	TELECOMMUNICATIONS	2,533	3,011	3,000	3,500	3,500	3,500	3,500	3,500	3,500
01-220-54-00-5452	POSTAGE & SHIPPING	265	610	1,000	1,000	2,500	2,500	2,500	2,500	2,500
01-220-54-00-5459	INSPECTIONS	1,840	455	5,000	2,500	5,000	5,000	5,000	5,000	5,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	1,701	1,570	2,000	2,000	2,100	2,100	2,100	2,100	2,100
01-220-54-00-5462	PROFESSIONAL SERVICES	73,607	79,613	41,000	41,000	15,000	15,000	15,000	15,000	15,000
01-220-54-00-5466	LEGAL SERVICES	277	1,415	2,500	2,000	3,000	3,000	3,000	3,000	3,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	3,468	3,300	3,000	3,132	3,000	3,000	3,000	3,000	3,000
01-220-56-00-5610	OFFICE SUPPLIES	455	2,862	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-220-56-00-5620	OPERATING SUPPLIES	3,842	3,848	3,000	4,500	4,200	3,000	3,000	3,000	3,000
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	857	3,500	3,500	5,100	5,100	5,100	5,100	5,100
01-220-56-00-5645	BOOKS & PUBLICATIONS	-	508	500	500	1,250	1,250	1,250	1,250	1,250
01-220-56-00-5695	GASOLINE	2,170	802	2,675	2,000	2,140	2,290	2,450	2,622	2,806
		545,788	601,942	627,902	608,487	700,647	723,036	748,465	775,209	803,302

PUBLIC WORKS DEPARTMENT - STREET OPERATIONS / HEALTH & SANITATION

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Expenditures									
Salaries	328,574	345,777	366,975	365,288	382,325	392,997	403,989	415,311	426,972
Benefits	169,806	178,885	202,031	203,697	214,046	228,385	244,384	261,583	280,027
Contractual Services	1,395,672	1,537,504	1,458,377	1,444,926	1,242,124	1,265,081	1,296,356	1,328,577	1,361,773
Supplies	83,640	67,617	92,836	81,131	107,763	97,159	99,625	102,246	105,032
Total Public Works	1,977,692	2,129,783	2,120,219	2,095,042	1,946,258	1,983,622	2,044,354	2,107,717	2,173,804



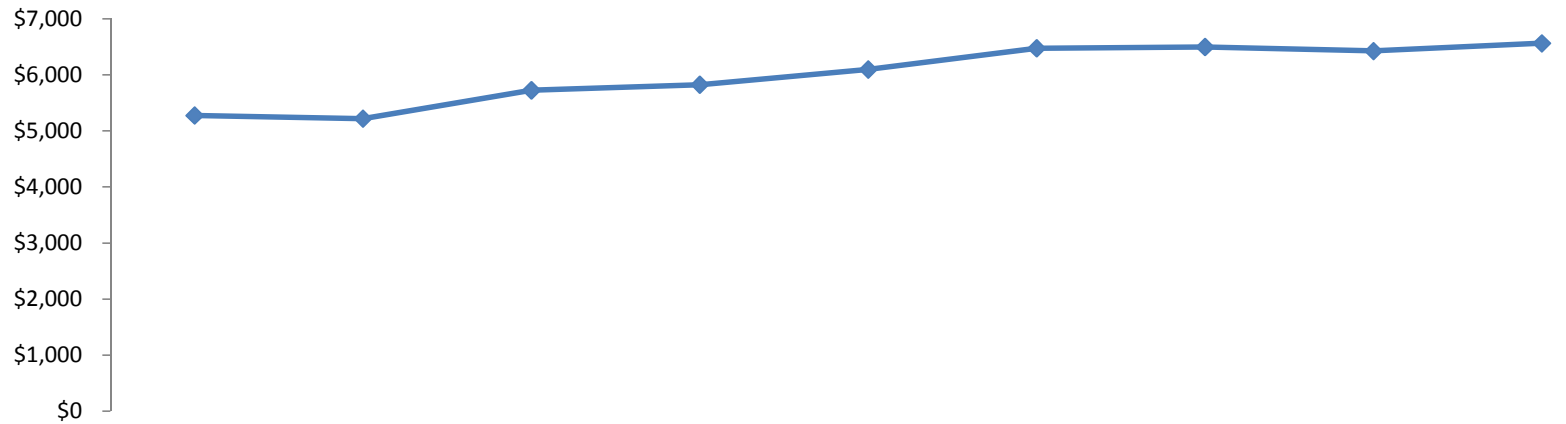
		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Street Operations										
01-410-50-00-5010	SALARIES & WAGES	315,540	329,967	343,875	341,500	355,725	366,397	377,389	388,711	400,372
01-410-50-00-5015	PART-TIME SALARIES	3,456	7,709	8,100	8,788	11,600	11,600	11,600	11,600	11,600
01-410-50-00-5020	OVERTIME	9,578	8,101	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	36,867	36,546	38,759	38,759	40,471	42,716	45,713	48,930	52,337
01-410-52-00-5214	FICA CONTRIBUTION	24,184	25,567	27,245	27,245	28,250	29,098	29,971	30,870	31,796
01-410-52-00-5216	GROUP HEALTH INSURANCE	100,266	106,676	124,755	127,000	134,171	144,905	156,497	169,017	182,538
01-410-52-00-5222	GROUP LIFE INSURANCE	564	645	594	615	594	600	606	612	618
01-410-52-00-5223	DENTAL INSURANCE	7,186	8,406	9,611	9,011	9,461	9,934	10,431	10,953	11,501
01-410-52-00-5224	VISION INSURANCE	739	1,045	1,067	1,067	1,099	1,132	1,166	1,201	1,237
01-410-54-00-5412	TRAINING & CONFERENCES	1,236	6,514	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5415	TRAVEL & LODGING	240	-	2,000	1,000	2,000	2,000	2,000	2,000	2,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	125,000	194,379	45,000	48,224	75,965	68,565	68,565	68,565	68,566
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	16,824	23,108	25,000	25,000	25,000	25,000	25,000	25,000	25,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,073	2,449	3,000	2,750	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5455	MOSQUITO CONTROL	6,865	7,002	7,352	7,142	7,142	7,499	7,874	8,268	8,681
01-410-54-00-5458	TREE & STUMP MAINTENANCE	-	8,225	20,000	8,980	20,000	20,000	20,000	20,000	20,000
01-410-54-00-5462	PROFESSIONAL SERVICES	3,740	3,906	3,500	6,500	3,500	3,500	3,500	3,500	3,500
01-410-54-00-5482	STREET LIGHTING	-	3,296	4,750	500	750	750	750	750	750
01-410-54-00-5485	RENTAL & LEASE PURCHASE	512	793	1,100	3,250	3,600	3,600	3,600	3,600	3,600
01-410-54-00-5488	OFFICE CLEANING	-	-	-	-	4,167	4,167	4,167	4,167	4,167
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	57,838	48,132	50,000	40,000	55,000	55,000	55,000	55,000	55,000
01-410-56-00-5600	WEARING APPAREL	4,132	5,043	4,631	4,631	4,863	5,106	5,361	5,629	5,910
01-410-56-00-5620	OPERATING SUPPLIES	10,846	8,828	11,025	10,000	20,500	12,155	12,763	13,401	14,071
01-410-56-00-5626	HANGING BASKETS	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	17,035	15,265	27,500	28,500	34,000	30,000	30,000	30,000	30,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	2,105	3,415	2,000	2,000	5,000	5,000	5,000	5,000	5,000
01-410-56-00-5640	REPAIR & MAINTENANCE	26,791	20,580	20,000	16,000	20,000	20,000	20,000	20,000	20,000
01-410-56-00-5695	GASOLINE	22,731	14,486	25,680	20,000	21,400	22,898	24,501	26,216	28,051
		796,348	890,083	826,544	796,462	907,258	914,622	944,454	975,990	1,009,295
Public Works - Health & Sanitation										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	76,958	33,486	36,000	36,000	33,000	33,000	33,000	33,000	33,000
01-540-54-00-5442	GARBAGE SERVICES	1,100,546	1,201,414	1,251,675	1,258,500	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509
01-540-54-00-5443	LEAF PICKUP	3,840	4,800	6,000	4,080	6,000	6,000	6,000	6,000	6,000
		1,181,344	1,239,700	1,293,675	1,298,580	1,039,000	1,069,000	1,099,900	1,131,727	1,164,509
	Total Public Works	1,977,692	2,129,783	2,120,219	2,095,042	1,946,258	1,983,622	2,044,354	2,107,717	2,173,804

ADMINISTRATIVE SERVICES DEPARTMENT

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Expenditures									
Salaries	-	6,129	26,964	800	26,964	500	500	500	500
Benefits	299,167	326,795	350,297	336,961	371,211	393,118	416,407	441,165	467,487
Contractual Services	2,487,230	2,408,252	2,711,256	2,739,686	2,745,726	2,789,542	2,840,661	2,863,332	2,906,505
Supplies	-	27,873	5,000	7,820	5,000	5,000	5,000	5,000	5,000
Other Financing Uses	2,486,885	2,448,123	2,631,459	2,739,970	2,948,210	3,287,272	3,235,672	3,117,524	3,185,554
Total Admin Services & Transfers	5,273,282	5,217,172	5,724,976	5,825,237	6,097,111	6,475,432	6,498,240	6,427,521	6,565,046

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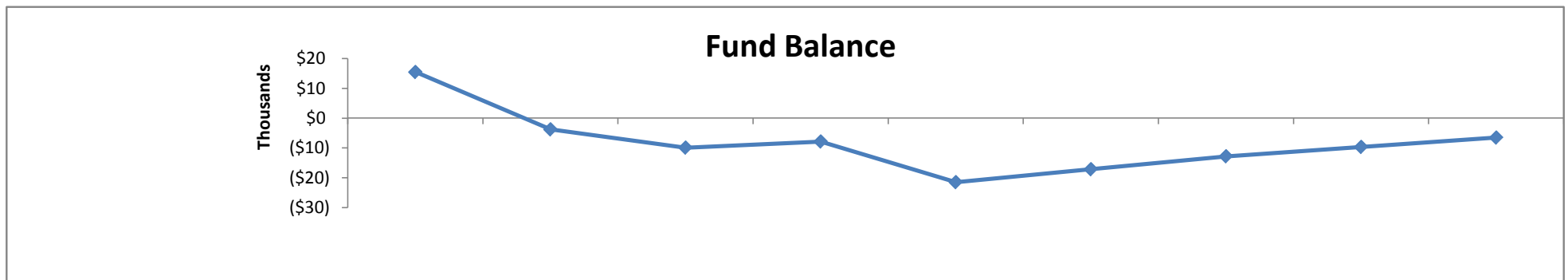
		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administrative Services										
01-640-50-00-5016	SALARIES - SPECIAL CENSUS	-	-	26,464	-	26,464	-	-	-	-
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	-	6,129	500	800	500	500	500	500	500
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	7,950	18,460	20,000	9,670	20,000	20,000	20,000	20,000	20,000
01-640-52-00-5231	LIABILITY INSURANCE	249,686	279,135	293,958	291,041	308,503	327,013	346,634	367,432	389,478
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	40,078	27,988	35,725	35,725	42,101	45,469	49,107	53,036	57,279
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	1,293	1,052	539	450	530	557	585	614	645
01-640-52-00-5242	RETIREES - VISION INSURANCE	160	160	75	75	77	79	81	83	85
01-640-54-00-5418	PURCHASING SERVICES	-		15,000	15,000	50,000	50,000	50,000	50,000	50,000
01-640-54-00-5421	PPRT TAX REBATE	-	2,045	-	-	-	-	-	-	-
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	-	-	-	-	12,000	12,000	12,000	12,000	12,000
01-640-54-00-5428	UTILITY TAX REBATE	-	-	14,375	-	14,375	14,375	14,375	14,375	14,375
01-640-54-00-5432	FACILITY MANAGEMENT SERVICES	-	-	-	-	35,000	35,000	35,000	35,000	35,000
01-640-54-00-5439	AMUSEMENT TAX REBATE	48,513	60,628	55,000	64,350	64,000	64,000	64,000	40,000	35,000
01-640-54-00-5449	KENCOM	72,999	72,679	75,000	74,842	78,584	82,513	86,639	90,971	95,520
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	51,066	50,875	80,000	80,000	84,000	88,200	92,610	97,241	102,103
01-640-54-00-5456	CORPORATE COUNSEL	129,599	88,017	127,339	110,000	120,000	120,000	120,000	120,000	120,000
01-640-54-00-5461	LITIGATION COUNSEL	56,874	166,659	120,000	165,000	120,000	120,000	120,000	120,000	120,000
01-640-54-00-5463	SPECIAL COUNSEL	26,020	19,767	25,000	15,000	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	503,943	368,071	390,000	350,000	390,000	390,000	390,000	390,000	390,000
01-640-54-00-5473	KENDALL AREA TRANSIT	23,550	23,550	25,000	25,000	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	80,204	86,054	85,000	85,000	85,000	85,000	85,000	85,000	85,000
01-640-54-00-5478	SPECIAL CENSUS	-	-	108,093	108,093	-	-	-	-	-
01-640-54-00-5481	HOTEL TAX REBATE	65,438	72,375	68,400	76,500	76,500	76,500	76,500	76,500	76,500
01-640-54-00-5486	ECONOMIC DEVELOPMENT	46,800	47,564	113,100	151,659	114,100	114,100	120,000	120,000	120,000
01-640-54-00-5489	LOSS ON INVESTMENT	69,382	-	-	-	-	-	-	-	-
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,293	1,286	1,500	1,286	1,500	1,500	1,500	1,500	1,500
01-640-54-00-5492	SALES TAX REBATE	848,634	856,785	913,949	913,949	941,367	969,608	998,696	1,028,657	1,059,517
01-640-54-00-5493	BUSINESS DISTRICT REBATE	357,076	368,899	372,000	380,000	387,300	394,746	402,341	410,088	417,990
01-640-54-00-5494	ADMISSIONS TAX REBATE	104,066	121,799	120,000	122,007	120,000	120,000	120,000	120,000	120,000
01-640-54-00-5499	BAD DEBT	1,773	1,199	2,500	2,000	2,000	2,000	2,000	2,000	2,000
01-640-56-00-5625	REIMBURSABLE REPAIRS	-	27,873	5,000	7,820	5,000	5,000	5,000	5,000	5,000
01-640-99-00-9915	TRANSFER TO MOTOR FUEL TAX	323	25,407	25,023	33,750	-	-	-	-	-
01-640-99-00-9916	TRANSFER TO CW BUILDINGS & GROUNDS	49,795	58,060	49,500	160,000	160,000	65,000	65,000	65,000	65,000
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	-	-	-	-	278,378	188,341	-	-
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	-	127,243	268,178	268,305	315,225	319,725	319,025	318,225	318,225

Account Number	Description	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-640-99-00-9952	TRANSFER TO SEWER	1,133,972	1,134,654	1,134,052	1,134,052	1,137,166	1,133,782	1,134,114	1,137,948	1,137,948
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	1,277,606	1,076,831	1,118,638	1,118,638	1,308,583	1,461,577	1,498,713	1,564,103	1,630,258
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	25,189	25,928	36,068	25,225	27,236	28,810	30,479	32,248	34,123
		5,273,282	5,217,172	5,724,976	5,825,237	6,097,111	6,475,432	6,498,240	6,427,521	6,565,046
	Expenditures	13,185,437	13,664,138	14,967,654	14,793,407	15,645,665	16,152,080	16,505,307	16,808,630	17,313,710
	Surplus(Deficit)	965,473	865,648	(450,832)	200,116	(508,044)	(559,000)	(565,322)	(518,331)	(662,220)
	Fund Balance	4,826,059	5,691,706	5,360,499	5,891,822	5,383,778	4,824,778	4,259,456	3,741,125	3,078,905
		36.60%	41.65%	35.81%	39.83%	34.41%	29.87%	25.81%	22.26%	17.78%

Fox Hill SSA Fund (11)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Taxes	8,536	7,072	7,073	7,263	9,365	17,338	17,338	17,338	17,338
Investment Earnings	-	-	-	-	-	-	-	-	-
Total Revenue	8,536	7,072	7,073	7,263	9,365	17,338	17,338	17,338	17,338
Expenditures									
Contractual Services	4,208	26,314	11,333	11,333	23,000	13,000	13,000	14,200	14,200
Total Expenditures	4,208	26,314	11,333	11,333	23,000	13,000	13,000	14,200	14,200
Surplus (Deficit)	4,328	(19,242)	(4,260)	(4,070)	(13,635)	4,338	4,338	3,138	3,138
Ending Fund Balance	15,462	(3,780)	(9,900)	(7,850)	(21,485)	(17,147)	(12,809)	(9,671)	(6,533)
	367.44%	-14.36%	-87.36%	-69.27%	-93.41%	-131.90%	-98.53%	-68.11%	-46.01%

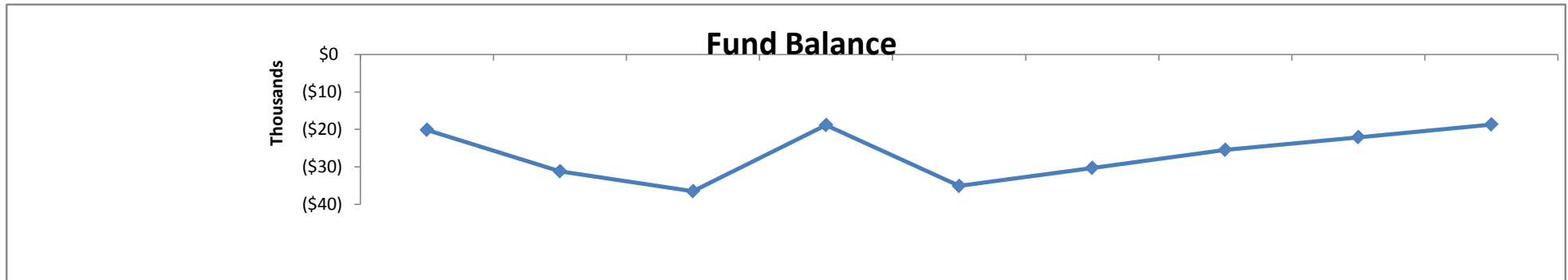


Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Fox Hill SSA - 11</u>										
11-000-40-00-4000	PROPERTY TAXES	8,536	7,072	7,073	7,263	9,365	17,338	17,338	17,338	17,338
11-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	-	-	-	-	-	-
	Revenue	8,536	7,072	7,073	7,263	9,365	17,338	17,338	17,338	17,338
11-111-54-00-5417	TRAIL MAINTENANCE	-	21,141	-	-	-	-	-	-	-
11-111-54-00-5462	PROFESSIONAL SERVICES	-	-	-	-	7,000	7,000	7,000	7,000	7,000
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,208	5,173	11,333	11,333	16,000	6,000	6,000	7,200	7,200
	Expenditures	4,208	26,314	11,333	11,333	23,000	13,000	13,000	14,200	14,200
	Surplus(Deficit)	4,328	(19,242)	(4,260)	(4,070)	(13,635)	4,338	4,338	3,138	3,138
	Fund Balance	15,462	(3,780)	(9,900)	(7,850)	(21,485)	(17,147)	(12,809)	(9,671)	(6,533)
		367.44%	-14.36%	-87.36%	-69.27%	-93.41%	-131.90%	-98.53%	-68.11%	-46.01%

Sunflower SSA Fund (12)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Taxes	17,417	18,608	20,392	20,456	13,480	27,022	27,022	27,022	27,022
Investment Earnings	-	1	-	-	-	-	-	-	-
Total Revenue	17,417	18,609	20,392	20,456	13,480	27,022	27,022	27,022	27,022
Expenditures									
Contractual Services	40,098	29,676	17,534	8,125	29,735	22,200	22,200	23,640	23,640
Total Expenditures	40,098	29,676	17,534	8,125	29,735	22,200	22,200	23,640	23,640
Surplus (Deficit)	(22,681)	(11,067)	2,858	12,331	(16,255)	4,822	4,822	3,382	3,382
Ending Fund Balance	(20,108)	(31,175)	(36,499)	(18,844)	(35,099)	(30,277)	(25,455)	(22,073)	(18,691)
	-50.15%	-105.05%	-208.16%	-231.93%	-118.04%	-136.38%	-114.66%	-93.37%	-79.07%

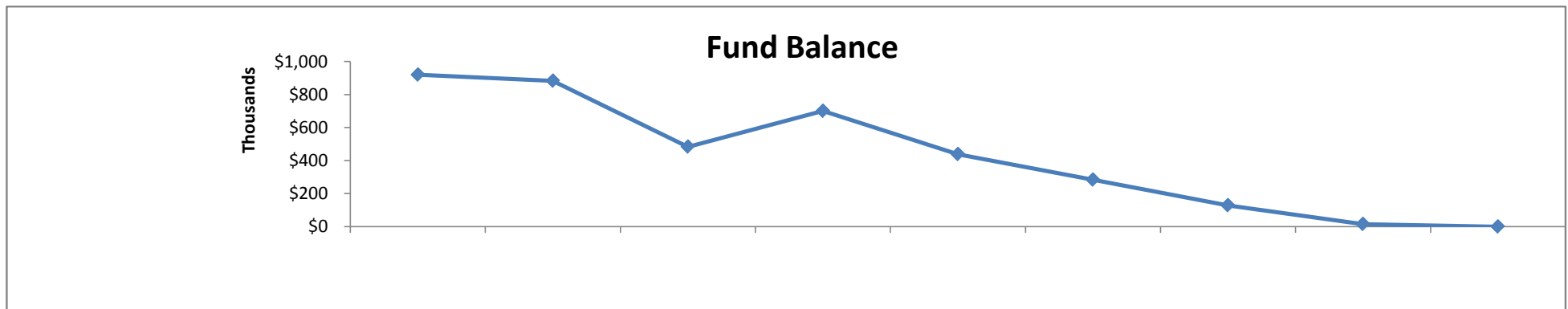


Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Sunflower SSA - 12</u>										
12-000-40-00-4000	PROPERTY TAXES	17,417	18,608	20,392	20,456	13,480	27,022	27,022	27,022	27,022
12-000-45-00-4500	INVESTMENT EARNINGS	-	1	-	-	-	-	-	-	-
	Revenue	17,417	18,609	20,392	20,456	13,480	27,022	27,022	27,022	27,022
12-112-54-00-5416	POND MAINTENANCE	34,897	26,551	6,000	2,125	8,735	5,000	5,000	5,000	5,000
12-112-54-00-5462	PROFESSIONAL SERVICES	-	-	-	-	10,000	10,000	10,000	10,000	10,000
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	5,201	3,125	11,534	6,000	11,000	7,200	7,200	8,640	8,640
	Expenditures	40,098	29,676	17,534	8,125	29,735	22,200	22,200	23,640	23,640
	Surplus(Deficit)	(22,681)	(11,067)	2,858	12,331	(16,255)	4,822	4,822	3,382	3,382
	Fund Balance	(20,108)	(31,175)	(36,499)	(18,844)	(35,099)	(30,277)	(25,455)	(22,073)	(18,691)
		-50.15%	-105.05%	-208.16%	-231.93%	-118.04%	-136.38%	-114.66%	-93.37%	-79.07%

Motor Fuel Tax Fund (15)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Intergovernmental	837,536	565,571	487,254	475,106	492,616	506,900	506,900	506,900	506,900
Investment Earnings	3,307	813	300	3,350	1,500	1,500	1,000	500	-
Reimbursements	4,064	3,564	-	-	-	-	-	-	-
Other Financing Sources	7,148	30,951	25,023	33,750	-	-	-	-	-
Total Revenue	852,055	600,899	512,577	512,206	494,116	508,400	507,900	507,400	506,900
Expenditures									
Contractual Services	116,902	102,418	123,793	117,750	124,350	131,346	131,262	139,123	147,455
Supplies	190,820	136,390	193,000	203,000	208,000	208,000	208,000	208,000	208,000
Capital Outlay	654,506	399,147	423,787	373,787	423,787	323,787	323,787	273,787	166,924
Total Expenditures	962,228	637,955	740,580	694,537	756,137	663,133	663,049	620,910	522,379
Surplus (Deficit)	(110,173)	(37,056)	(228,003)	(182,331)	(262,021)	(154,733)	(155,149)	(113,510)	(15,479)
Ending Fund Balance	920,282	883,223	484,079	700,892	438,871	284,138	128,989	15,479	-

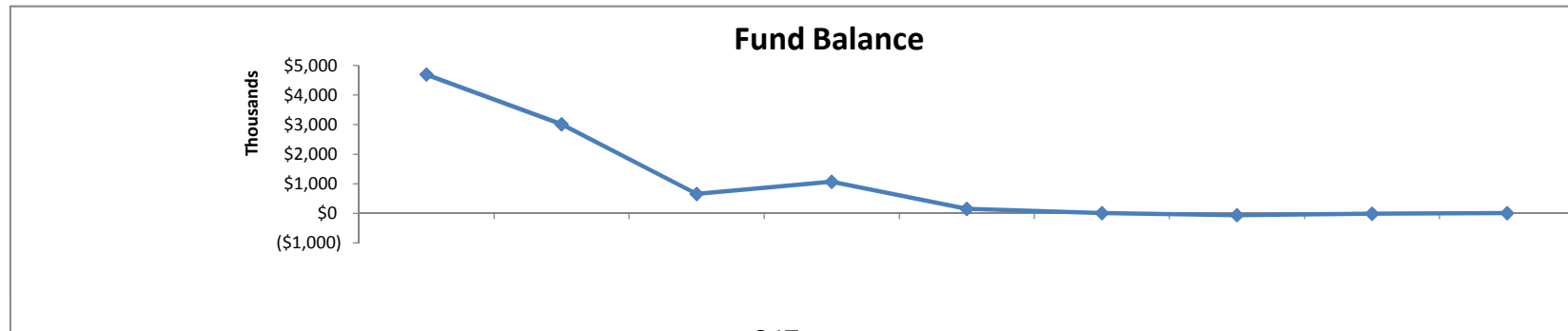


Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Motor Fuel Tax - 15</u>										
15-000-41-00-4112	MOTOR FUEL TAX	414,685	432,820	438,254	433,178	450,716	465,000	465,000	465,000	465,000
15-000-41-00-4113	MFT HIGH GROWTH	41,892	41,912	41,000	41,928	41,900	41,900	41,900	41,900	41,900
15-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	-	-	8,000	-	-	-	-	-	-
15-000-41-00-4172	ILLINOIS JOBS NOW PROCEEDS	146,244	-	-	-	-	-	-	-	-
15-000-41-00-4183	FEDERAL GRANTS - GAME FARM RD ROW	36,200	-	-	-	-	-	-	-	-
15-000-41-00-4184	STATE GRANTS - DOWNTOWN PARKING LOT	177,949	87,238	-	-	-	-	-	-	-
15-000-41-00-4187	FEDERAL GRANTS - CANNONBALL LAFO	20,566	3,601	-	-	-	-	-	-	-
15-000-45-00-4500	INVESTMENT EARNINGS	1,997	813	300	3,350	1,500	1,500	1,000	500	-
15-000-45-00-4550	GAIN ON INVESTMENT	1,310	-	-	-	-	-	-	-	-
15-000-46-00-4690	REIMB - MISCELLANEOUS	4,064	3,564	-	-	-	-	-	-	-
15-000-49-00-4901	TRANSFER FROM GENERAL	323	25,407	25,023	33,750	-	-	-	-	-
15-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	6,825	5,544	-	-	-	-	-	-	-
	Revenue	852,055	600,899	512,577	512,206	494,116	508,400	507,900	507,400	506,900
15-155-54-00-5438	SALT STORAGE	7,500	7,750	7,500	7,750	7,750	7,750	250	250	250
15-155-54-00-5482	STREET LIGHTING	83,069	94,668	116,293	110,000	116,600	123,596	131,012	138,873	147,205
15-155-54-00-5489	LOSS ON INVESTMENT	26,333	-	-	-	-	-	-	-	-
15-155-56-00-5618	SALT	152,585	103,119	140,000	140,000	140,000	140,000	140,000	140,000	140,000
15-155-56-00-5619	SIGNS	8,153	8,797	15,000	15,000	15,000	15,000	15,000	15,000	15,000
15-155-56-00-5633	COLD PATCH	12,413	11,706	19,000	19,000	19,000	19,000	19,000	19,000	19,000
15-155-56-00-5634	HOT PATCH	17,669	12,768	19,000	19,000	19,000	19,000	19,000	19,000	19,000
15-155-56-00-5642	STREET LIGHTING SUPPLIES	-	-	-	10,000	15,000	15,000	15,000	15,000	15,000
15-155-60-00-6004	BASELINE ROAD BRIDGE REPAIRS	830	1,190	50,000	-	50,000	-	-	-	-
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	269,813	300,000	300,000	300,000	300,000	250,000	250,000	200,000	93,137
15-155-60-00-6072	DOWNTOWN PARKING LOT	148,100	8,558	-	-	-	-	-	-	-
15-155-60-00-6073	GAME FARM ROAD PROJECT	73,450	-	-	-	-	-	-	-	-
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	73,787	73,787	73,787	73,787	73,787	73,787	73,787	73,787
15-155-60-00-6089	CANNONBALL LAFO PROJECT	88,526	15,612	-	-	-	-	-	-	-
	Expenditures	962,228	637,955	740,580	694,537	756,137	663,133	663,049	620,910	522,379
	Surplus(Deficit)	(110,173)	(37,056)	(228,003)	(182,331)	(262,021)	(154,733)	(155,149)	(113,510)	(15,479)
	Fund Balance	920,282	883,223	484,079	700,892	438,871	284,138	128,989	15,479	-

City-Wide Capital Fund (23)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Intergovernmental	62,761	135,722	773,222	474,772	200,224	-	-	-	-
Licenses & Permits	105,266	141,203	24,000	86,000	73,000	73,000	73,000	73,000	73,000
Charges for Service	693,467	700,156	681,600	710,000	700,000	700,000	700,000	700,000	700,000
Investment Earnings	10,424	1,630	600	2,800	1,000	-	-	-	-
Reimbursements	1,261,619	399,561	294,740	224,632	472,617	5,000	5,000	5,000	5,000
Other Financing Sources	4,408,084	210,243	49,500	161,900	1,258,924	343,378	253,341	65,000	65,000
Total Revenue	6,541,621	1,588,515	1,823,662	1,660,104	2,705,765	1,121,378	1,031,341	843,000	843,000
Expenditures									
Contractual Services	295,580	130,762	61,225	129,675	161,675	31,675	31,675	31,675	31,675
Supplies	5,971	8,913	15,000	35,000	35,000	35,000	35,000	35,000	35,000
Capital Outlay	2,147,884	2,711,081	3,313,308	3,026,697	2,940,753	713,600	588,700	287,500	312,500
Debt Service	75,000	405,937	404,138	404,138	403,588	407,563	322,188	321,338	321,338
Other Financing Uses	9,034	12,621	3,000	10,000	78,510	78,281	121,990	120,881	120,881
Total Expenditures	2,533,469	3,269,314	3,796,671	3,605,510	3,619,526	1,266,119	1,099,553	796,394	821,394
Surplus (Deficit)	4,008,152	(1,680,799)	(1,973,009)	(1,945,406)	(913,761)	(144,741)	(68,212)	46,606	21,606
<i>CW Municipal Building Fund Balance</i>	-	-	-	-	-	-	-	-	-
<i>City-Wide Capital Fund Balance</i>	<i>4,684,706</i>	<i>3,003,908</i>	<i>649,209</i>	<i>1,058,502</i>	<i>144,741</i>	-	<i>(68,212)</i>	<i>(21,606)</i>	-
Ending Fund Balance	4,684,706	3,003,908	649,209	1,058,502	144,741	-	(68,212)	(21,606)	-



Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>City-Wide Capital - 23</u>										
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN	42,461	11,244	4,000	30,210	1,600	-	-	-	-
23-000-41-00-4162	FEDERAL GRANTS - RIVER RD BRIDGE	(9,411)	-	-	-	-	-	-	-	-
23-000-41-00-4169	FEDERAL GRANTS -MILL STREET LAFO	-	1,075	-	22,125	-	-	-	-	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	29,711	71,327	114,160	2,475	133,424	-	-	-	-
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47)	-	52,076	655,062	419,962	65,200	-	-	-	-
23-000-42-00-4210	BUILDING PERMITS	-	-	-	-	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	6,900	6,150	6,000	6,000	6,000	6,000	6,000	6,000	6,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	78,157	85,565	-	-	-	-	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	2,209	7,077	3,000	10,000	7,000	7,000	7,000	7,000	7,000
23-000-42-00-4222	ROAD CONTRIBUTION FEE	18,000	40,000	15,000	70,000	60,000	60,000	60,000	60,000	60,000
23-000-42-00-4224	RENEW PROGRAM PERMITS	-	2,411	-	-	-	-	-	-	-
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	693,467	700,156	681,600	710,000	700,000	700,000	700,000	700,000	700,000
23-000-45-00-4500	INVESTMENT EARNINGS	4,423	1,630	600	2,800	1,000	-	-	-	-
23-000-45-00-4550	GAIN ON INVESTMENT	6,001	-	-	-	-	-	-	-	-
23-000-46-00-4606	REIMB - COM ED	93,095	316,905	-	-	-	-	-	-	-
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	-	11,999	-	162,017	-	-	-	-	-
23-000-46-00-4608	REIMB - KENNEDY ROAD IMPROVEMENTS	-	-	-	-	160,000	-	-	-	-
23-000-46-00-4620	REIMB - PULTE (AUTUMN CREEK)	1,148,170	25,703	-	-	-	-	-	-	-
23-000-46-00-4630	REIMB - STAGECOACH CROSSING	-	-	-	58,596	-	5,000	5,000	5,000	5,000
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	7,727	38,618	294,740	619	312,617	-	-	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	12,627	6,336	-	3,400	-	-	-	-	-
23-000-49-00-4900	BOND PROCEEDS	4,295,000	-	-	-	-	-	-	-	-
23-000-49-00-4903	PREMIUM ON BOND ISSUANCE	49,789	-	-	-	-	-	-	-	-
23-000-49-00-4905	LOAN PROCEEDS - RIVER ROAD BRIDGE	-	152,183	-	-	-	-	-	-	-
23-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	1,900	-	-	-	-	-
23-000-49-00-4916	TRANSFER FROM GENERAL - CW B&G	49,795	58,060	49,500	160,000	160,000	65,000	65,000	65,000	65,000
23-000-49-00-4923	TRANSFER FROM GENERAL - CW CAPITAL	-	-	-	-	-	278,378	188,341	-	-
23-000-49-00-4951	TRANSFER FROM WATER	-	-	-	-	1,098,924	-	-	-	-
23-000-49-00-4988	TRANSFER FROM DOWNTOWN TIF	13,500	-	-	-	-	-	-	-	-
	Revenue	6,541,621	1,588,515	1,823,662	1,660,104	2,705,765	1,121,378	1,031,341	843,000	843,000

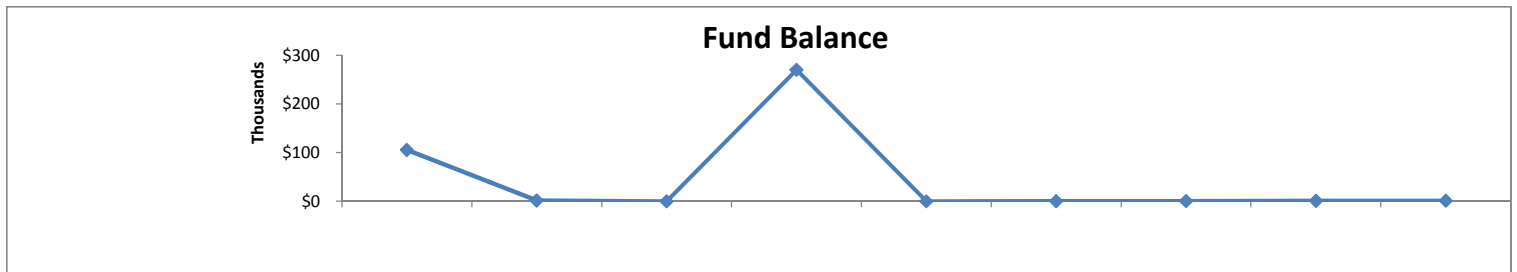
Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
City-Wide - Building & Grounds Expenditures										
23-216-54-00-5405	BUILD PROGRAM	6,000	8,945	-	-	-	-	-	-	-
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	37,824	40,202	34,500	125,000	125,000	30,000	30,000	30,000	30,000
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	5,971	8,913	15,000	35,000	35,000	35,000	35,000	35,000	35,000
23-216-99-00-9901	TRANSFER TO GENERAL	2,209	7,077	3,000	10,000	7,000	7,000	7,000	7,000	7,000
		52,004	65,137	52,500	170,000	167,000	72,000	72,000	72,000	72,000
City-Wide Capital Expenditures										
23-230-54-00-5402	BOND ISSUANCE COSTS	52,025	-	-	-	-	-	-	-	-
23-230-54-00-5405	BUILD PROGRAM	72,157	76,620	-	-	-	-	-	-	-
23-230-54-00-5406	RENEW PROGRAM	-	2,411	-	-	-	-	-	-	-
23-230-54-00-5465	ENGINEERING SERVICES	5,856	1,370	25,000	3,000	35,000	-	-	-	-
23-230-54-00-5489	LOSS ON INVESTMENT	120,631	-	-	-	-	-	-	-	-
23-230-54-00-5498	PAYING AGENT FEES	-	475	525	475	475	475	475	475	475
23-230-54-00-5499	BAD DEBT	1,087	739	1,200	1,200	1,200	1,200	1,200	1,200	1,200
23-230-60-00-6007	KENNEDY RD - AUTUMN CREEK	1,067,717	25,703	-	-	-	-	-	-	-
23-230-60-00-6008	BEECHER & CORNELIS ROAD	93,095	318,507	-	-	-	-	-	-	-
23-230-60-00-6009	WRIGLEY (RTE 47) EXPANSION	-	57,430	655,062	420,249	65,200	-	-	-	-
23-230-60-00-6011	PROPERTY ACQUISITION	-	-	-	160,000	-	-	-	-	-
23-230-60-00-6014	BLACKBERRY WOODS	-	11,999	-	162,017	-	-	-	-	-
23-230-60-00-6017	STAGECOACH CROSSING	-	-	-	58,596	-	-	-	-	-
23-230-60-00-6016	US 34 (CENTER / ELDAMAIN RD) PROJECT	-	-	-	-	151,300	151,300	151,400	-	-
23-230-60-00-6018	GREENBRIAR POND NATURALIZATION	18,769	12,632	4,000	8,467	4,672	5,000	5,000	5,000	5,000
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	405,718	509,430	950,000	698,975	400,000	400,000	275,000	275,000	300,000
23-230-60-00-6041	SIDEWALK CONSTRUCTION	8,065	3,598	12,500	5,000	7,500	7,500	7,500	7,500	7,500
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	53,077	14,055	5,000	37,762	2,000	-	-	-	-
23-230-60-00-6058	ROUTE 71 (RTE 47 / ORCHARD RD) PROJECT	-	-	-	-	-	55,200	55,200	-	-
23-230-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	92,846	-	94,600	94,600	94,600	-	-
23-230-60-00-6073	GAME FARM ROAD PROJECT	354,220	1,377,783	415,000	336,058	-	-	-	-	-
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	152,183	-	-	-	-	-	-	-
23-230-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	-	117,202	770,000	1,136,479	645,940	-	-	-	-
23-230-60-00-6084	CENTER & COUNTRYSIDE IMPROVEMENTS	-	-	-	-	522,000	-	-	-	-
23-230-60-00-6086	KENNEDY ROAD IMPROVEMENTS	-	-	-	-	601,500	-	-	-	-
23-230-60-00-6094	KENNEDY RD BIKE TRAIL	37,438	109,946	408,900	3,094	446,041	-	-	-	-
23-230-60-00-6095	SUNFLOWER ESTATES - DRAINAGE IMPROVEMENT	109,785	613	-	-	-	-	-	-	-

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
2014A Bond										
23-230-78-00-8000	PRINCIPAL PAYMENT	-	135,000	185,000	185,000	190,000	190,000	195,000	200,000	200,000
23-230-78-00-8050	INTEREST PAYMENT	-	195,937	144,138	144,138	138,588	132,888	127,188	121,338	121,338
Kendall County Loan - River Road Bridge										
23-230-97-00-8000	PRINCIPAL PAYMENT	75,000	75,000	75,000	75,000	75,000	84,675	-	-	-
23-230-99-00-9915	TRANSFER TO MOTOR FUEL TAX	6,825	5,544	-	-	-	-	-	-	-
23-230-99-00-9951	TRANSFER TO WATER	-	-	-	-	71,510	71,281	114,990	113,881	113,881
		2,481,465	3,204,177	3,744,171	3,435,510	3,452,526	1,194,119	1,027,553	724,394	749,394
	Expenditures	2,533,469	3,269,314	3,796,671	3,605,510	3,619,526	1,266,119	1,099,553	796,394	821,394
	Surplus(Deficit)	4,008,152	(1,680,799)	(1,973,009)	(1,945,406)	(913,761)	(144,741)	(68,212)	46,606	21,606
	<i>Fund Balance - CW Municipal Building</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Fund Balance - City-Wide Capital</i>	<u>4,684,706</u>	<u>3,003,908</u>	<u>649,209</u>	<u>1,058,502</u>	<u>144,741</u>	<u>-</u>	<u>(68,212)</u>	<u>(21,606)</u>	<u>-</u>
	Fund Balance	4,684,706	3,003,908	649,209	1,058,502	144,741	-	(68,212)	(21,606)	-

Vehicle and Equipment Fund (25)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Licenses & Permits	59,700	89,150	26,000	100,000	73,500	73,500	73,500	73,500	73,500
Fines & Forfeits	9,181	11,374	10,200	7,700	7,700	7,700	7,700	7,700	7,700
Charges for Service	301,715	374,386	275,633	241,561	246,565	101,865	101,865	101,865	101,866
Investment Earnings	449	43	50	80	80	50	50	50	50
Reimbursements	97,771	-	-	-	-	-	-	-	-
Miscellaneous	2,193	4,627	2,000	5,200	2,000	2,000	2,000	2,000	2,000
Other Financing Sources	-	48,446	1,000	254,162	-	-	-	-	-
Total Revenue	471,009	528,026	314,883	608,703	329,845	185,115	185,115	185,115	185,116
Police Capital Expenditures									
Contractual Services	15,803	15,717	16,833	8,000	8,000	8,000	8,000	8,000	8,000
Capital Outlay	112,242	197,119	155,000	155,000	192,300	55,000	55,000	55,000	55,000
Sub-Total Expenditures	128,045	212,836	171,833	163,000	200,300	63,000	63,000	63,000	63,000
Public Works Capital Expenditures									
Contractual Services	31,608	35,611	1,750	1,750	1,750	1,750	1,750	1,750	1,750
Supplies	499	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Capital Outlay	163,750	184,891	45,000	45,000	52,400	45,000	45,000	45,000	45,000
Debt Service	70,816	70,815	70,815	70,815	70,815	70,815	70,815	70,815	70,816
Sub-Total Expenditures	266,673	291,317	119,565	119,565	126,965	119,565	119,565	119,565	119,566
Parks & Rec Capital Expenditures									
Contractual Services	4,303	1,225	-	1,772	-	-	-	-	-
Capital Outlay	111,937	124,165	54,000	53,908	270,441	-	-	-	-
Debt Service	2,219	2,219	2,219	2,219	2,219	2,219	2,219	2,219	2,218
Sub-Total Expenditures	118,459	127,609	56,219	57,899	272,660	2,219	2,219	2,219	2,218
Total Expenditures	513,177	631,762	347,617	340,464	599,925	184,784	184,784	184,784	184,784
Surplus (Deficit)	(42,168)	(103,736)	(32,734)	268,239	(270,080)	331	331	331	332
<i>Police Capital Fund Balance</i>	-	-	-	-	-	-	-	-	-
<i>Public Works Capital Fund Balance</i>	(20,106)	-	-	-	-	-	-	-	-
<i>Parks & Rec Capital Fund Balance</i>	125,683	1,841	-	270,080	-	331	662	993	1,325
Ending Fund Balance	105,577	1,841	-	270,080	-	331	662	993	1,325



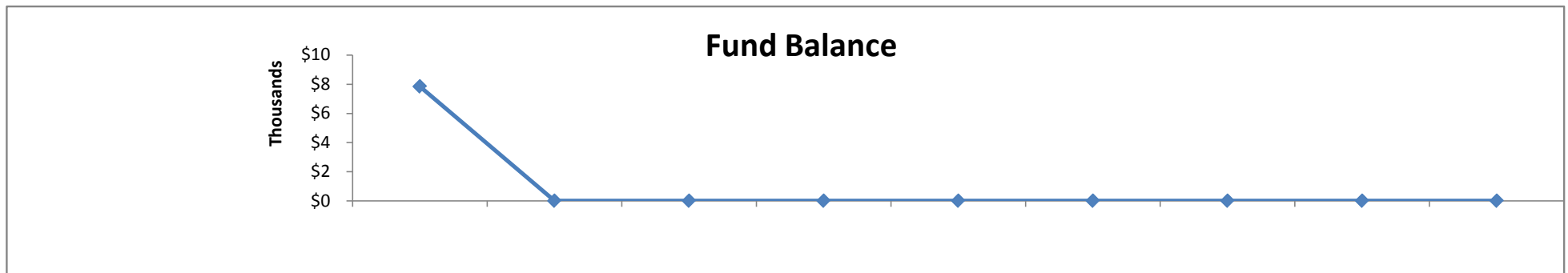
Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Vehicle & Equipment - 25</u>										
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	5,175	12,900	7,000	32,000	25,000	25,000	25,000	25,000	25,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	42,920	43,410	-	-	-	-	-	-	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	-	-	-	-	-	-	-	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEE	1,300	3,250	3,000	8,000	6,000	6,000	6,000	6,000	6,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	9,655	26,240	15,000	56,000	40,000	40,000	40,000	40,000	40,000
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	650	1,625	1,000	4,000	2,500	2,500	2,500	2,500	2,500
25-000-42-00-4224	RENEW PROGRAM PERMITS	-	1,725	-	-	-	-	-	-	-
25-000-43-00-4315	DUI FINES	5,545	10,803	7,000	7,000	7,000	7,000	7,000	7,000	7,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	720	571	700	700	700	700	700	700	700
25-000-43-00-4340	SEIZED VEHICLE PROCEEDS	2,916	-	2,500	-	-	-	-	-	-
25-000-44-00-4418	MOWING INCOME	3,288	5,744	3,000	2,141	3,000	3,000	3,000	3,000	3,000
25-000-44-00-4420	POLICE CHARGEBACK	63,777	174,263	153,633	117,310	167,600	30,300	30,300	30,300	30,300
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	125,000	194,379	45,000	48,224	75,965	68,565	68,565	68,565	68,566
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	109,650	-	74,000	73,886	-	-	-	-	-
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	312	43	50	80	80	50	50	50	50
25-000-45-00-4550	GAIN ON INVESTMENT	137	-	-	-	-	-	-	-	-
25-000-46-00-4692	REIMB - MISCELLANEOUS - PARK CAPITAL	97,771	-	-	-	-	-	-	-	-
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	191	624	-	-	-	-	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	2,002	3,929	2,000	5,200	2,000	2,000	2,000	2,000	2,000
25-000-48-00-4855	MISCELLANEOUS INCOME - PARK CAPITAL	-	74	-	-	-	-	-	-	-
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	-	3,475	1,000	5,990	-	-	-	-	-
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	-	44,171	-	-	-	-	-	-	-
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL	-	800	-	248,172	-	-	-	-	-
	Revenue	471,009	528,026	314,883	608,703	329,845	185,115	185,115	185,115	185,116
Police Capital										
25-205-54-00-5405	BUILD PROGRAM	10,350	9,750	-	-	-	-	-	-	-
25-205-54-00-5406	RENEW PROGRAM	-	450	-	-	-	-	-	-	-
25-205-54-00-5462	PROFESSIONAL SERVICES	1,166	-	833	-	-	-	-	-	-
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,287	5,517	16,000	8,000	8,000	8,000	8,000	8,000	8,000
25-205-60-00-6060	EQUIPMENT	32,865	2,369	-	-	27,300	-	-	-	-
25-205-60-00-6070	VEHICLES	79,377	194,750	155,000	155,000	165,000	55,000	55,000	55,000	55,000
		128,045	212,836	171,833	163,000	200,300	63,000	63,000	63,000	63,000

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Public Works Capital										
25-215-54-00-5405	BUILD PROGRAM	31,020	32,510	-	-	-	-	-	-	-
25-215-54-00-5406	RENEW PROGRAM	-	1,200	-	-	-	-	-	-	-
25-215-54-00-5448	FILING FEES	588	1,901	1,750	1,750	1,750	1,750	1,750	1,750	1,750
25-215-56-00-5620	OPERATING SUPPLIES	499	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
25-215-60-00-6060	EQUIPMENT	163,750	15,084	-	-	7,400	-	-	-	-
25-215-60-00-6070	VEHICLES	-	169,807	45,000	45,000	45,000	45,000	45,000	45,000	45,000
185 Wolf Street Building										
25-215-92-00-8000	PRINCIPAL PAYMENT	37,924	39,638	41,430	41,430	43,303	45,261	47,307	49,446	51,682
25-215-92-00-8050	INTEREST PAYMENT	32,892	31,177	29,385	29,385	27,512	25,554	23,508	21,369	19,134
		266,673	291,317	119,565	119,565	126,965	119,565	119,565	119,565	119,566
Parks & Recreation Capital										
25-225-54-00-5405	BUILD PROGRAM	1,550	1,150	-	-	-	-	-	-	-
25-225-54-00-5406	RENEW PROGRAM	-	75	-	-	-	-	-	-	-
25-225-54-00-5462	PROFESSIONAL SERVICES	-	-	-	1,772	-	-	-	-	-
25-225-54-00-5489	LOSS ON INVESTMENT	2,753	-	-	-	-	-	-	-	-
25-225-60-00-6020	BUILDINGS & STRUCTURES	-	-	-	-	250,441	-	-	-	-
25-225-60-00-6060	EQUIPMENT	33,731	78,936	54,000	53,908	-	-	-	-	-
25-225-60-00-6065	BRIDGE PARK	78,206	-	-	-	-	-	-	-	-
25-225-60-00-6068	TRAIL IMPROVEMENTS	-	20,347	-	-	-	-	-	-	-
25-225-60-00-6070	VEHICLES	-	24,882	-	-	20,000	-	-	-	-
185 Wolf Street Building										
25-225-92-00-8000	PRINCIPAL PAYMENT	1,188	1,242	1,298	1,298	1,357	1,418	1,482	1,549	1,619
25-225-92-00-8050	INTEREST PAYMENT	1,031	977	921	921	862	801	737	670	599
		118,459	127,609	56,219	57,899	272,660	2,219	2,219	2,219	2,218
	Expenditures	513,177	631,762	347,617	340,464	599,925	184,784	184,784	184,784	184,784
	Surplus(Deficit)	(42,168)	(103,736)	(32,734)	268,239	(270,080)	331	331	331	332
	Fund Balance - Police Capital	-	-	-	-	-	-	-	-	-
	Fund Balance - Public Works Capital	(20,106)	-	-	-	-	-	-	-	-
	Fund Balance - Parks & Rec Capital	125,683	1,841	-	270,080	-	331	662	993	1,325
	Fund Balance	105,577	1,841	-	270,080	-	331	662	993	1,325

Debt Service Fund (42)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Taxes	327,984	164,852	47,497	47,070	-	-	-	-	-
Licenses & Permits	7,418	14,281	5,000	5,250	5,000	5,000	5,000	5,000	5,000
Investment Earnings	5	11	-	-	-	-	-	-	-
Other Financing Sources	2,369,891	127,243	268,178	268,305	315,225	319,725	319,025	318,225	318,225
Total Revenue	2,705,298	306,387	320,675	320,625	320,225	324,725	324,025	323,225	323,225
Expenditures									
Contractual Services	39,617	3,979	525	475	475	475	475	475	475
Debt Service	304,042	310,250	320,150	320,150	319,750	324,250	323,550	322,750	322,750
Other Financing Uses	2,359,115	-	-	-	-	-	-	-	-
Total Expenditures	2,702,774	314,229	320,675	320,625	320,225	324,725	324,025	323,225	323,225
 Surplus (Deficit)	 2,524	 (7,842)	 -	 -	 -	 -	 -	 -	 -
Ending Fund Balance	7,842	-	-	-	-	-	-	-	-

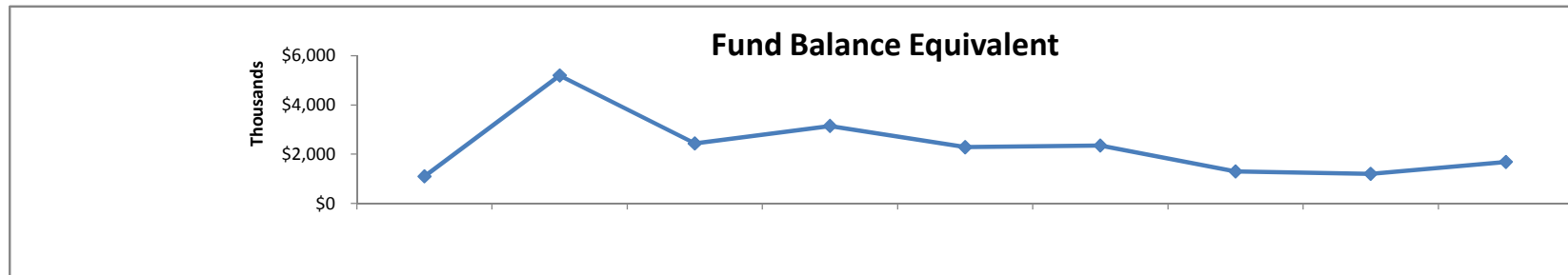


Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Debt Service - 42</u>										
42-000-40-00-4000	PROPERTY TAXES - 2014B BOND	327,984	164,852	47,497	47,070	-	-	-	-	-
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	1,696	10,777	5,000	5,250	5,000	5,000	5,000	5,000	5,000
42-000-42-00-4216	BUILD PROGRAM PERMITS	5,722	3,466	-	-	-	-	-	-	-
42-000-42-00-4224	RENEW PROGRAM	-	38	-	-	-	-	-	-	-
42-000-45-00-4500	INVESTMENT EARNINGS	5	11	-	-	-	-	-	-	-
42-000-49-00-4901	TRANSFER FROM GENERAL	-	127,243	268,178	268,305	315,225	319,725	319,025	318,225	318,225
42-000-49-00-4902	BOND ISSUANCE	2,300,000	-	-	-	-	-	-	-	-
42-000-49-00-4903	PREMIUM ON BOND ISSUANCE	69,891	-	-	-	-	-	-	-	-
	Revenue	2,705,298	306,387	320,675	320,625	320,225	324,725	324,025	323,225	323,225
42-420-54-00-5402	BOND ISSUANCE COSTS	33,306	-	-	-	-	-	-	-	-
42-420-54-00-5405	BUILD PROGRAM	5,722	3,466	-	-	-	-	-	-	-
42-420-54-00-5406	RENEW PROGRAM	-	38	-	-	-	-	-	-	-
42-420-54-00-5498	PAYING AGENT FEES	589	475	525	475	475	475	475	475	475
2014B Refunding Bond										
42-420-79-00-8000	PRINCIPAL PAYMENT	-	255,000	270,000	270,000	275,000	285,000	290,000	295,000	295,000
42-420-79-00-8050	INTEREST PAYMENT	22,253	55,250	50,150	50,150	44,750	39,250	33,550	27,750	27,750
2005A Bond										
42-420-82-00-8000	PRINCIPAL PAYMENT	225,000	-	-	-	-	-	-	-	-
42-420-82-00-8050	INTEREST PAYMENT	56,789	-	-	-	-	-	-	-	-
42-420-99-00-9960	PAYMENT TO ESCROW AGENT	2,359,115	-	-	-	-	-	-	-	-
	Expenditures	2,702,774	314,229	320,675	320,625	320,225	324,725	324,025	323,225	323,225
	Surplus(Deficit)	2,524	(7,842)	-	-	-	-	-	-	-
	Fund Balance	7,842	-	-	-	-	-	-	-	-

Water Fund (51)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Taxes	5,210	-	-	-	-	-	-	-	-
Licenses & Permits	112,323	162,468	-	-	-	-	-	-	-
Charges for Service	2,513,791	3,461,906	3,661,400	3,981,000	4,088,800	4,118,800	4,273,990	4,436,940	4,608,036
Investment Earnings	2,034	5,492	1,000	8,500	5,000	5,000	5,000	2,500	2,500
Reimbursements	3,970	4,605	-	25,606	-	-	-	-	-
Miscellaneous	57,775	57,261	57,433	57,833	58,582	59,754	60,949	62,168	63,411
Other Financing Sources	1,373,687	4,369,998	75,075	6,324,098	145,385	148,956	188,865	189,006	189,006
Total Revenue	4,068,790	8,061,730	3,794,908	10,397,037	4,297,767	4,332,510	4,528,804	4,690,614	4,862,953
Expenses									
Salaries	354,098	376,019	416,844	399,044	430,549	442,211	454,223	466,596	479,340
Benefits	211,030	218,947	252,493	246,721	266,965	284,540	304,039	324,975	347,406
Contractual Services	609,139	887,201	607,087	637,753	886,366	905,829	926,362	762,437	770,298
Supplies	245,704	266,102	297,660	313,350	323,013	333,817	345,191	357,166	369,773
Capital Outlay	474,916	1,069,736	3,606,668	3,344,368	807,937	767,944	1,189,144	570,544	602,544
Debt Service	1,168,385	1,147,429	1,450,677	1,312,493	1,344,749	1,532,837	2,361,500	2,305,935	1,811,935
Other Financing Uses	1,256,453	-	-	6,193,291	1,098,924	-	-	-	-
Total Expenses	4,319,725	3,965,434	6,631,429	12,447,020	5,158,503	4,267,178	5,580,459	4,787,653	4,381,296
Surplus (Deficit)	(250,935)	4,096,296	(2,836,521)	(2,049,983)	(860,736)	65,332	(1,051,655)	(97,040)	481,657
Ending Fund Balance Equivalent	1,099,988	5,196,289	2,434,477	3,146,306	2,285,570	2,350,902	1,299,247	1,202,208	1,683,865
	25.46%	131.04%	36.71%	25.28%	44.31%	55.09%	23.28%	25.11%	38.43%



Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Water - 51										
51-000-40-00-4000	PROPERTY TAXES - 2007A BOND	5,210	-	-	-	-	-	-	-	-
51-000-42-00-4216	BUILD PROGRAM PERMITS	112,323	162,468	-	-	-	-	-	-	-
51-000-44-00-4424	WATER SALES	2,019,810	2,463,058	2,783,000	2,986,000	2,956,000	3,103,800	3,258,990	3,421,940	3,593,036
51-000-44-00-4425	BULK WATER SALES	29,590	(6,660)	500	5,000	5,000	5,000	5,000	5,000	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	91,488	101,208	90,000	105,000	105,000	105,000	105,000	105,000	105,000
51-000-44-00-4430	WATER METER SALES	15,782	38,102	35,000	60,000	50,000	50,000	50,000	50,000	50,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	343,961	717,028	702,900	725,000	725,000	725,000	725,000	725,000	725,000
51-000-44-00-4450	WATER CONNECTION FEES	13,160	149,170	50,000	100,000	247,800	130,000	130,000	130,000	130,000
51-000-45-00-4500	INVESTMENT EARNINGS	1,236	5,492	1,000	8,500	5,000	5,000	5,000	2,500	2,500
51-000-45-00-4550	GAIN ON INVESTMENT	798	-	-	-	-	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	3,970	4,605	-	25,606	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	55,560	56,888	57,433	57,433	58,582	59,754	60,949	62,168	63,411
51-000-48-00-4850	MISCELLANEOUS INCOME	2,215	373	-	400	-	-	-	-	-
51-000-49-00-4900	BOND PROCEEDS	-	4,100,000	-	-	-	-	-	-	-
51-000-49-00-4902	BOND ISSUANCE	1,263,500	-	-	5,800,000	-	-	-	-	-
51-000-49-00-4903	PREMIUM ON BOND ISSUANCE	26,599	193,723	-	449,023	-	-	-	-	-
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	-	-	-	-	71,510	71,281	114,990	113,881	113,881
51-000-49-00-4952	TRANSFER FROM SEWER	83,588	76,275	75,075	75,075	73,875	77,675	73,875	75,125	75,125
	Revenue	4,068,790	8,061,730	3,794,908	10,397,037	4,297,767	4,332,510	4,528,804	4,690,614	4,862,953
Water Operations										
51-510-50-00-5010	SALARIES & WAGES	343,733	365,077	375,044	375,044	388,749	400,411	412,423	424,796	437,540
51-510-50-00-5015	PART-TIME SALARIES	2,808	3,611	29,800	12,000	29,800	29,800	29,800	29,800	29,800
51-510-50-00-5020	OVERTIME	7,557	7,331	12,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	39,878	40,267	41,801	41,801	43,749	46,190	49,445	52,940	56,642
51-510-52-00-5214	FICA CONTRIBUTION	25,689	27,354	30,854	30,854	31,730	32,682	33,662	34,672	35,712
51-510-52-00-5216	GROUP HEALTH INSURANCE	113,371	113,806	139,623	134,688	148,964	160,881	173,751	187,651	202,663
51-510-52-00-5222	GROUP LIFE INSURANCE	701	777	705	705	705	712	719	726	733
51-510-52-00-5223	DENTAL INSURANCE	7,130	8,712	9,757	9,148	9,605	10,085	10,589	11,118	11,674
51-510-52-00-5224	VISION INSURANCE	793	1,131	1,131	1,131	1,165	1,200	1,236	1,273	1,311
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	716	1,785	2,000	991	2,000	2,000	2,000	2,000	2,000
51-510-52-00-5231	LIABILITY INSURANCE	22,752	25,115	26,622	27,403	29,047	30,790	32,637	34,595	36,671
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	-	-	108,154	111,399	114,741	118,183	121,728
51-510-54-00-5402	BOND ISSUANCE COSTS	24,378	40,456	-	55,732	-	-	-	-	-
51-510-54-00-5405	BUILD PROGRAM	112,323	162,468	-	-	-	-	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	2,305	3,072	6,500	4,500	6,500	6,500	6,500	6,500	6,500

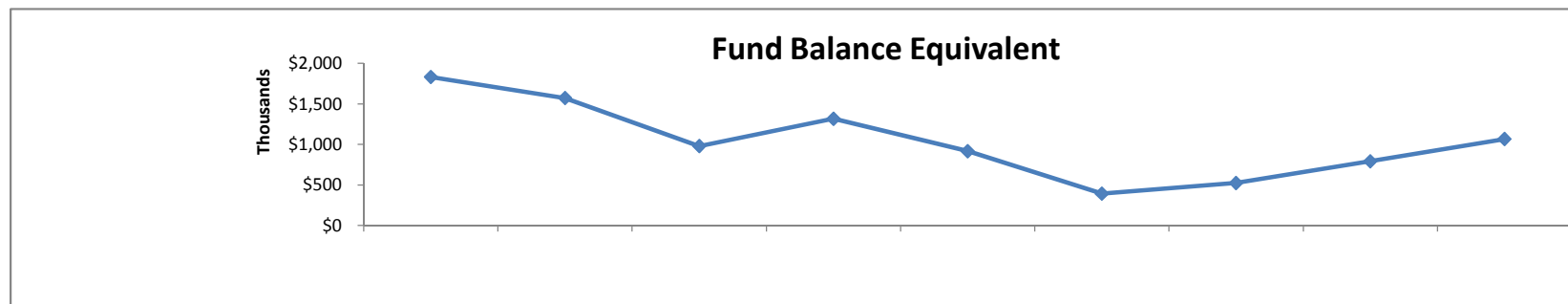
Account Number	Description	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-54-00-5415	TRAVEL & LODGING	942	1,193	1,600	1,200	1,600	1,600	1,600	1,600	1,600
51-510-54-00-5426	PUBLISHING & ADVERTISING	148	211	1,000	605	1,000	1,000	1,000	1,000	1,000
51-510-54-00-5429	WATER SAMPLES	9,823	6,842	14,000	8,000	12,000	12,000	12,000	12,000	12,000
51-510-54-00-5430	PRINTING & DUPLICATING	112	2,679	3,300	2,500	3,000	3,000	3,000	3,000	3,000
51-510-54-00-5440	TELECOMMUNICATIONS	20,221	24,715	24,500	29,000	30,000	30,000	30,000	30,000	30,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	108,905	113,208	112,000	120,000	120,000	120,000	120,000	120,000	120,000
51-510-54-00-5448	FILING FEES	4,253	3,753	6,500	3,500	5,000	5,000	5,000	5,000	5,000
51-510-54-00-5452	POSTAGE & SHIPPING	17,953	18,206	19,000	19,000	19,000	19,000	19,000	19,000	19,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	978	1,080	1,600	1,000	1,600	1,600	1,600	1,600	1,600
51-510-54-00-5462	PROFESSIONAL SERVICES	20,343	47,595	21,500	42,000	45,000	45,000	45,000	45,000	45,000
51-510-54-00-5465	ENGINEERING SERVICES	-	187,840	62,160	46,997	200,000	200,000	200,000	15,000	-
51-510-54-00-5466	LEGAL SERVICES	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000
51-510-54-00-5480	UTILITIES	245,641	239,114	280,132	255,000	270,300	286,518	303,709	321,932	341,248
51-510-54-00-5483	JULIE SERVICES	4,570	4,300	5,000	5,000	6,500	6,500	6,500	6,500	6,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	504	464	1,000	424	750	750	750	750	750
51-510-54-00-5488	OFFICE CLEANING	-	-	-	-	4,167	4,167	4,167	4,167	4,167
51-510-54-00-5489	LOSS ON INVESTMENT	16,036	-	-	-	-	-	-	-	-
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	7,077	14,551	15,000	15,000	15,000	15,000	15,000	15,000	15,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENCE	3,380	6,994	19,000	19,000	25,000	25,000	25,000	25,000	25,000
51-510-54-00-5498	PAYING AGENT FEES	2,354	2,241	2,295	2,295	2,295	2,295	2,295	1,705	1,705
51-510-54-00-5499	BAD DEBT	6,893	6,219	9,000	7,000	7,500	7,500	7,500	7,500	7,500
51-510-56-00-5600	WEARING APPAREL	3,434	5,194	4,410	4,000	4,200	4,410	4,631	4,863	5,106
51-510-56-00-5620	OPERATING SUPPLIES	12,352	5,993	16,750	12,000	15,000	15,000	15,000	15,000	15,000
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	2,314	1,082	10,000	4,000	5,000	5,000	5,000	5,000	5,000
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	1,921	1,144	2,000	2,100	2,000	2,000	2,000	2,000	2,000
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,616	641	2,000	1,500	2,000	2,000	2,000	2,000	2,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	146,540	151,829	173,250	173,250	181,913	191,009	200,559	210,587	221,116
51-510-56-00-5640	REPAIR & MAINTENANCE	20,263	12,970	15,000	20,000	20,000	20,000	20,000	20,000	20,000
51-510-56-00-5664	METERS & PARTS	32,520	72,039	46,000	75,000	70,000	70,000	70,000	70,000	70,000
51-510-56-00-5665	JULIE SUPPLIES	1,788	1,272	1,500	1,500	1,500	1,500	1,500	1,500	1,500
51-510-56-00-5695	GASOLINE	22,956	13,938	26,750	20,000	21,400	22,898	24,501	26,216	28,051
51-510-60-00-6022	WELL REHABILITATIONS	-	128,876	124,000	183,119	203,000	-	148,000	-	-
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	277,372	259,341	250,000	292,338	250,000	250,000	250,000	250,000	250,000
51-510-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	22,124	-	10,000	10,000	10,000	-	-
51-510-60-00-6060	EQUIPMENT	-	-	5,000	3,248	10,000	5,000	355,000	5,000	5,000
51-510-60-00-6066	RTE 71 WATERMAIN REPLACEMENT	-	15,955	5,000	33,681	14,580	302,400	75,600	-	-
51-510-60-00-6070	VEHICLES	-	-	63,000	58,075	-	-	-	-	-
51-510-60-00-6079	ROUTE 47 EXPANSION	197,544	197,544	197,544	197,544	197,544	197,544	197,544	197,544	197,544

Account Number	Description	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT	-	-	-	-	-	3,000	153,000	118,000	150,000
51-510-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	-	468,020	2,940,000	2,576,363	122,813	-	-	-	-
2015A Bond										
51-510-77-00-8000	PRINCIPAL PAYMENT	-	-	73,540	73,540	113,987	117,664	290,483	297,837	297,837
51-510-77-00-8050	INTEREST PAYMENT	-	-	229,137	229,137	161,053	156,493	151,787	140,167	140,167
Debt Service - 2007A Bond										
51-510-83-00-8000	PRINCIPAL PAYMENT	15,000	15,000	15,000	15,000	-	-	-	-	-
51-510-83-00-8050	INTEREST PAYMENT	122,423	121,793	121,163	60,582	-	-	-	-	-
Debt Service - 2016 Refunding Bond										
51-510-85-00-8000	PRINCIPAL PAYMENT	-	-	-	-	430,000	470,000	1,470,000	1,475,000	1,040,000
51-510-85-00-8050	INTEREST PAYMENT	-	-	-	-	249,629	195,250	176,450	117,650	58,650
Debt Service - 2003 Debt Certificates										
51-510-86-00-8000	PRINCIPAL PAYMENT	100,000	100,000	100,000	100,000	100,000	300,000	-	-	-
51-510-86-00-8050	INTEREST EXPENSE	29,350	25,450	21,450	21,450	17,300	13,050	-	-	-
Debt Service - 2006A Refunding Debt Certificates										
51-510-87-00-8000	PRINCIPAL PAYMENT	420,000	435,000	460,000	460,000	-	-	-	-	-
51-510-87-00-8050	INTEREST EXPENSE	189,406	172,606	155,206	77,603	-	-	-	-	-
Debt Service - 2005C Bond										
51-510-88-00-8000	PRINCIPAL PAYMENT	100,000	-	-	-	-	-	-	-	-
51-510-88-00-8050	INTEREST EXPENSE	54,065	-	-	-	-	-	-	-	-
Debt Service - IEPA Loan L17-156300										
51-510-89-00-8000	PRINCIPAL PAYMENT	92,224	94,544	96,923	96,923	99,361	101,860	104,423	107,050	107,050
51-510-89-00-8050	INTEREST EXPENSE	32,806	30,486	28,108	28,108	25,669	23,170	20,607	17,981	17,981
Debt Service - 2014C Refunding Bond										
51-510-94-00-8000	PRINCIPAL PAYMENT	-	120,000	120,000	120,000	120,000	130,000	125,000	130,000	130,000
51-510-94-00-8050	INTEREST PAYMENT	13,111	32,550	30,150	30,150	27,750	25,350	22,750	20,250	20,250
51-510-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	-	-	-	1,098,924	-	-	-	-
51-510-99-00-9960	PAYMENT TO ESCROW AGENT	1,256,453	-	-	6,193,291	-	-	-	-	-
Expenses		4,319,725	3,965,434	6,631,429	12,447,020	5,158,503	4,267,178	5,580,459	4,787,653	4,381,296
Surplus(Deficit)		(250,935)	4,096,296	(2,836,521)	(2,049,983)	(860,736)	65,332	(1,051,655)	(97,040)	481,657
Fund Balance Equiv		1,099,988	5,196,289	2,434,477	3,146,306	2,285,570	2,350,902	1,299,247	1,202,208	1,683,865
		25.46%	131.04%	36.71%	25.28%	44.31%	55.09%	23.28%	25.11%	38.43%

Sewer Fund (52)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Licenses & Permits	35,000	77,350	-	-	-	-	-	-	-
Charges for Service	1,151,713	1,312,456	1,199,942	1,258,600	1,266,026	1,292,597	1,319,870	1,347,961	1,376,895
Investment Earnings	9,176	1,193	1,000	2,250	1,250	1,250	1,250	1,250	1,250
Reimbursements	2,360	1,264	200,000	208,125	200,000	200,000	200,000	200,000	200,000
Other Financing Sources	1,243,972	1,134,654	1,134,052	1,134,052	1,137,166	1,133,782	1,134,114	1,137,948	1,137,948
Total Revenue	2,442,221	2,526,917	2,534,994	2,603,027	2,604,442	2,627,629	2,655,234	2,687,159	2,716,093
Expenses									
Salaries	187,301	205,371	216,289	215,289	223,555	230,202	237,048	244,099	251,362
Benefits	92,443	104,560	110,254	109,361	115,847	123,162	131,358	140,148	149,547
Contractual Services	164,251	177,716	119,463	82,230	152,882	135,386	138,005	140,155	143,022
Supplies	38,300	38,924	84,206	45,471	54,908	56,571	58,348	60,245	62,271
Capital Outlay	808,520	284,509	460,282	431,916	472,435	611,575	504,655	459,015	459,015
Developer Commitments	62,922	32,890	33,872	33,872	34,888	35,939	28,204	-	-
Debt Service	2,054,461	1,865,399	1,865,857	1,865,857	1,877,110	1,880,265	1,352,307	1,300,798	1,300,798
Other Financing Uses	83,588	76,275	75,075	75,075	73,875	77,675	73,875	75,125	75,125
Total Expenses	3,491,786	2,785,644	2,965,298	2,859,071	3,005,500	3,150,775	2,523,800	2,419,585	2,441,140
Surplus (Deficit)	(1,049,565)	(258,727)	(430,304)	(256,044)	(401,058)	(523,146)	131,434	267,574	274,953
Ending Fund Balance Equivalent	1,829,603	1,570,874	977,023	1,314,830	913,772	390,626	522,060	789,634	1,064,587
	52.40%	56.39%	32.95%	45.99%	30.40%	12.40%	20.69%	32.64%	43.61%



Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Sewer - 52</u>										
52-000-42-00-4216	BUILD PROGRAM PERMITS	35,000	76,600	-	-	-	-	-	-	-
52-000-42-00-4224	RENEW PROGRAM PERMITS	-	750	-	-	-	-	-	-	-
52-000-44-00-4435	SEWER MAINTENANCE FEES	790,556	821,802	837,942	862,000	882,526	909,097	936,370	964,461	993,395
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE	341,199	345,416	340,000	352,000	345,000	345,000	345,000	345,000	345,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	600	15,200	2,000	18,500	15,000	15,000	15,000	15,000	15,000
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	5,400	114,750	7,000	11,500	10,000	10,000	10,000	10,000	10,000
52-000-44-00-4462	LATE PENALTIES - SEWER	13,634	13,740	13,000	13,500	13,500	13,500	13,500	13,500	13,500
52-000-44-00-4465	RIVER CROSSING FEES	324	1,548	-	1,100	-	-	-	-	-
52-000-45-00-4500	INVESTMENT EARNINGS	5,427	1,193	1,000	2,250	1,250	1,250	1,250	1,250	1,250
52-000-45-00-4550	GAIN ON INVESTMENT	3,749	-	-	-	-	-	-	-	-
52-000-46-00-4625	REIMB - I & I REDUCTIONS	-	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
52-000-46-00-4690	REIMB - MISCELLANEOUS	2,360	1,264	-	8,125	-	-	-	-	-
52-000-49-00-4901	TRANSFER FROM GENERAL	1,133,972	1,134,654	1,134,052	1,134,052	1,137,166	1,133,782	1,134,114	1,137,948	1,137,948
52-000-49-00-4910	SALE OF CAPITAL ASSETS	110,000	-	-	-	-	-	-	-	-
	Revenue	2,442,221	2,526,917	2,534,994	2,603,027	2,604,442	2,627,629	2,655,234	2,687,159	2,716,093
Sewer Operations										
52-520-50-00-5010	SALARIES & WAGES	187,220	205,240	214,289	214,289	221,555	228,202	235,048	242,099	249,362
52-520-50-00-5020	OVERTIME	81	131	2,000	1,000	2,000	2,000	2,000	2,000	2,000
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,410	22,403	23,359	23,359	24,405	25,783	27,616	29,585	31,672
52-520-52-00-5214	FICA CONTRIBUTION	14,093	15,474	16,175	16,175	16,613	17,111	17,624	18,153	18,698
52-520-52-00-5216	GROUP HEALTH INSURANCE	40,589	48,364	51,144	51,144	54,530	58,892	63,603	68,691	74,186
52-520-52-00-5222	GROUP LIFE INSURANCE	328	409	371	371	371	375	379	383	387
52-520-52-00-5223	DENTAL INSURANCE	3,215	4,159	4,658	4,370	4,585	4,814	5,055	5,308	5,573
52-520-52-00-5224	VISION INSURANCE	407	552	552	552	568	585	603	621	640
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	376	941	1,000	395	1,000	1,000	1,000	1,000	1,000
52-520-52-00-5231	LIABILITY INSURANCE	12,025	12,258	12,995	12,995	13,775	14,602	15,478	16,407	17,391
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	-	-	38,925	40,093	41,296	42,535	43,811
52-520-54-00-5405	BUILD PROGRAM	35,000	76,600	-	-	-	-	-	-	-
52-520-54-00-5406	RENEW PROGRAM	-	750	-	-	-	-	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	1,504	1,515	3,300	2,500	3,300	3,300	3,300	3,300	3,300
52-520-54-00-5415	TRAVEL & LODGING	240	1,232	500	2,000	2,000	2,000	2,000	2,000	2,000
52-520-54-00-5430	PRINTING & DUPLICATING	30	1,265	1,700	1,250	1,500	1,500	1,500	1,500	1,500
52-520-54-00-5440	TELECOMMUNICATIONS	1,895	2,398	2,500	2,500	2,500	2,500	2,500	2,500	2,500
52-520-54-00-5444	LIFT STATION SERVICES	8,589	5,898	37,433	8,000	30,000	10,000	10,000	10,000	10,000
52-520-54-00-5462	PROFESSIONAL SERVICES	6,861	8,615	8,000	15,000	16,000	16,000	16,000	16,000	16,000

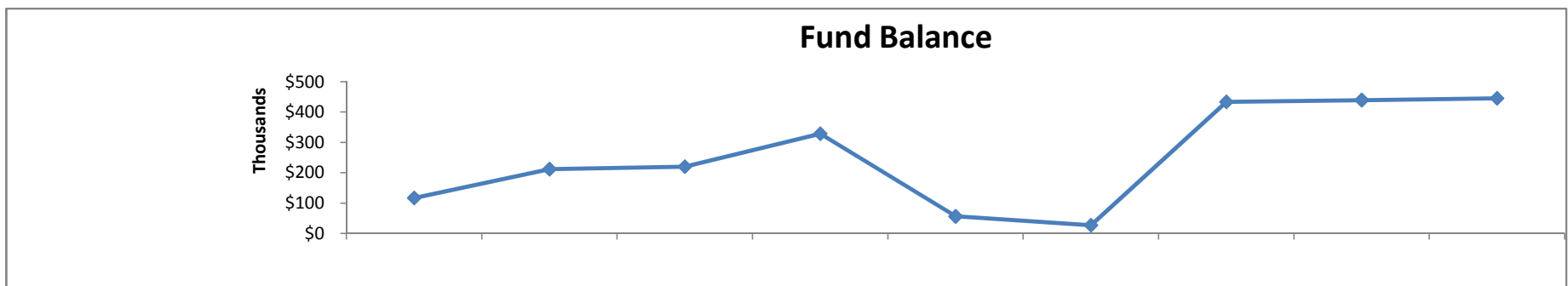
Account Number	Description	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5480	UTILITIES	20,258	19,100	31,800	21,000	22,260	23,596	25,012	26,513	28,104
52-520-54-00-5485	RENTAL & LEASE PURCHASE	504	766	1,000	750	1,000	1,000	1,000	1,000	1,000
52-520-54-00-5488	OFFICE CLEANING	-	-	-	-	4,167	4,167	4,167	4,167	4,167
52-520-54-00-5489	LOSS ON INVESTMENT	75,369	-	-	-	-	-	-	-	-
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	4,447	5,437	12,000	8,000	10,000	10,000	10,000	10,000	10,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENCE	6,512	51,366	16,000	16,000	16,000	16,000	16,000	16,000	16,000
52-520-54-00-5498	PAYING AGENT FEES	1,277	1,277	2,980	2,980	2,980	2,980	2,980	2,390	2,390
52-520-54-00-5499	BAD DEBT	1,765	1,497	2,250	2,250	2,250	2,250	2,250	2,250	2,250
52-520-56-00-5600	WEARING APPAREL	2,585	3,441	2,756	3,150	3,308	3,473	3,647	3,829	4,020
52-520-56-00-5610	OFFICE SUPPLIES	517	569	2,000	750	1,000	1,000	1,000	1,000	1,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	5,012	5,584	12,000	6,000	8,000	8,000	8,000	8,000	8,000
52-520-56-00-5620	OPERATING SUPPLIES	4,828	6,621	5,000	5,300	5,500	5,500	5,500	5,500	5,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	1,315	2,697	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	1,109	1,848	2,500	2,000	2,500	2,500	2,500	2,500	2,500
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	259	-	1,200	1,271	1,200	1,200	1,200	1,200	1,200
52-520-56-00-5640	REPAIR & MAINTENANCE	1,301	4,290	30,000	5,000	10,000	10,000	10,000	10,000	10,000
52-520-56-00-5695	GASOLINE	21,374	13,874	26,750	20,000	21,400	22,898	24,501	26,216	28,051
52-520-60-00-6025	ROAD TO BETTER ROADS PROGRAM	251,677	225,494	200,000	165,000	200,000	200,000	200,000	200,000	200,000
52-520-60-00-6028	SANITARY SEWER LINING	98,029	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
52-520-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	1,267	-	10,000	10,000	10,000	-	-
52-520-60-00-6066	RTE 71 SANITARY SEWER REPLACEMENT	-	-	-	7,901	3,420	142,560	35,640	-	-
52-520-60-00-6070	VEHICLES	379,986	-	-	-	-	-	-	-	-
52-520-60-00-6079	ROUTE 47 EXPANSION	78,828	59,015	59,015	59,015	59,015	59,015	59,015	59,015	59,015
52-520-75-00-7500	LENNAR - RAIN TREE SEWER RECAPTURE	62,922	32,890	33,872	33,872	34,888	35,939	28,204	-	-
Debt Service - 2004B Bond										
52-520-84-00-8000	PRINCIPAL PAYMENT	375,000	395,000	410,000	410,000	435,000	455,000	-	-	-
52-520-84-00-8050	INTEREST EXPENSE	78,950	65,825	52,000	52,000	35,600	18,200	-	-	-
Debt Service - 2003A IRBB Debt Certificates										
52-520-90-00-8000	PRINCIPAL PAYMENT	105,000	110,000	115,000	115,000	120,000	130,000	135,000	140,000	140,000
52-520-90-00-8050	INTEREST EXPENSE	57,648	52,870	47,755	47,755	42,293	36,233	29,668	22,850	22,850
Debt Service - 2004A Debt Certificates										
52-520-91-00-8000	PRINCIPAL PAYMENT	190,000	-	-	-	-	-	-	-	-
52-520-91-00-8050	INTEREST EXPENSE	6,840	-	-	-	-	-	-	-	-
Debt Service - 2011 Refunding Bond										
52-520-92-00-8000	PRINCIPAL PAYMENT	685,000	715,000	745,000	745,000	780,000	810,000	845,000	885,000	885,000
52-520-92-00-8050	INTEREST EXPENSE	448,972	419,654	389,052	389,052	357,166	323,782	289,114	252,948	252,948

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Debt Service - IEPA Loan L17-115300										
52-520-96-00-8000	PRINCIPAL PAYMENT	93,355	95,821	98,353	98,353	100,952	103,619	52,832	-	-
52-520-96-00-8050	INTEREST EXPENSE	13,696	11,229	8,697	8,697	6,099	3,431	693	-	-
52-520-99-00-9951	TRANSFER TO WATER	83,588	76,275	75,075	75,075	73,875	77,675	73,875	75,125	75,125
	Expenses	3,491,786	2,785,644	2,965,298	2,859,071	3,005,500	3,150,775	2,523,800	2,419,585	2,441,140
	Surplus(Deficit)	(1,049,565)	(258,727)	(430,304)	(256,044)	(401,058)	(523,146)	131,434	267,574	274,953
	Fund Balance Equiv	1,829,603	1,570,874	977,023	1,314,830	913,772	390,626	522,060	789,634	1,064,587
		52.40%	56.39%	32.95%	45.99%	30.40%	12.40%	20.69%	32.64%	43.61%

Land Cash Fund (72)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Intergovernmental	40,144	-	400,000	-	-	400,000	400,000	-	-
Licenses & Permits	8,407	3,570	-	-	-	-	-	-	-
Land Cash Contributions	40,997	121,962	39,000	144,097	88,000	8,000	56,000	6,000	6,000
Reimbursements	83,311	-	50,000	61,278	-	-	-	-	-
Miscellaneous	14	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	2,500	2,500	-	-	-	-
Total Revenue	172,873	125,532	489,000	207,875	90,500	408,000	456,000	6,000	6,000
Expenditures									
Contractual Services	8,407	3,570	-	-	-	-	-	-	-
Capital Outlay	235,021	27,074	453,855	91,612	362,355	437,354	50,000	-	-
Total Expenditures	243,428	30,644	453,855	91,612	362,355	437,354	50,000	-	-
 Surplus (Deficit)	 (70,555)	 94,888	 35,145	 116,263	 (271,855)	 (29,354)	 406,000	 6,000	 6,000
Ending Fund Balance	117,430	212,318	220,320	328,581	56,726	27,372	433,372	439,372	445,372

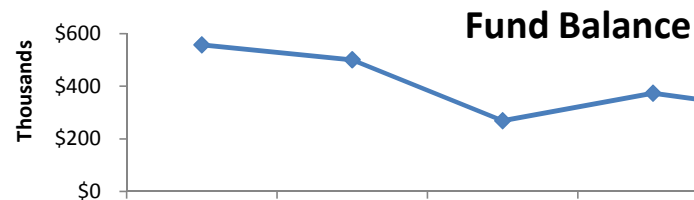


Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Land Cash - 72</u>										
72-000-41-00-4174	RTP GRANT - CLARK PARK	40,144	-	-	-	-	-	-	-	-
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	-	400,000	-	-	-	400,000	-	-
72-000-41-00-4186	OSLAD GRANT - BRISTOL BAY	-	-	-	-	-	400,000	-	-	-
72-000-42-00-4216	BUILD PROGRAM PERMITS	8,407	3,570	-	-	-	-	-	-	-
72-000-46-00-4655	REIMB - GRANDE RESERVE PARK	83,311	-	50,000	61,278	-	-	-	-	-
72-000-47-00-4701	WHITE OAK	1,406	-	-	-	-	-	-	-	-
72-000-47-00-4703	AUTUMN CREEK	30,320	34,125	30,000	30,000	30,000	-	-	-	-
72-000-47-00-4704	BLACKBERRY WOODS	7,386	9,659	5,000	7,000	6,000	6,000	6,000	6,000	6,000
72-000-47-00-4706	CALEDONIA	-	-	-	2,013	-	-	50,000	-	-
72-000-47-00-4708	COUNTRY HILLS	-	5,383	2,000	4,614	-	-	-	-	-
72-000-47-00-4711	FOX HIGHLANDS DETENTION	-	1,406	-	-	-	-	-	-	-
72-000-47-00-4713	PRESTWICK	-	67,600	-	-	-	-	-	-	-
72-000-47-00-4722	GC HOUSING (ANTHONY'S PLACE)	-	-	-	97,162	-	-	-	-	-
72-000-47-00-4723	WINDETT RIDGE	-	-	-	-	50,000	-	-	-	-
72-000-47-00-4736	BRIARWOOD	1,885	3,789	2,000	3,308	2,000	2,000	-	-	-
72-000-48-00-4850	MISCELLANEOUS INCOME	14	-	-	-	-	-	-	-	-
72-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	2,500	2,500	-	-	-	-
	Revenue	172,873	125,532	489,000	207,875	90,500	408,000	456,000	6,000	6,000
72-720-54-00-5405	BUILD PROGRAM	8,407	3,570	-	-	-	-	-	-	-
72-720-60-00-6029	CALEDONIA PARK	-	-	-	-	-	-	50,000	-	-
72-720-60-00-6032	MOSER HOLDING COSTS	-	12,000	13,000	8,612	-	-	-	-	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK	32,434	-	-	-	183,783	183,783	-	-	-
72-720-60-00-6044	CLARK PARK	20,661	-	-	-	-	-	-	-	-
72-720-60-00-6045	RIVERFRONT PARK	29,495	5,362	365,855	8,000	178,572	178,571	-	-	-
72-720-60-00-6046	GRANDE RESERVE PARK A	380	9,562	75,000	75,000	-	-	-	-	-
72-720-60-00-6047	GRANDE RESERVE PARK B	146,021	150	-	-	-	-	-	-	-
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	6,030	-	-	-	-	25,000	-	-	-
72-720-60-00-6069	WINDETT RIDGE PARK	-	-	-	-	-	50,000	-	-	-
	Expenditures	243,428	30,644	453,855	91,612	362,355	437,354	50,000	-	-
	Surplus(Deficit)	(70,555)	94,888	35,145	116,263	(271,855)	(29,354)	406,000	6,000	6,000
	Fund Balance	117,430	212,318	220,320	328,581	56,726	27,372	433,372	439,372	445,372

Parks and Recreation Fund (79)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Charges for Service	352,714	408,469	355,000	435,000	395,000	395,000	395,000	395,000	395,000
Investment Earnings	698	369	350	350	350	350	350	350	350
Reimbursements	7,502	12,890	-	241	-	-	-	-	-
Miscellaneous	177,755	219,704	181,000	204,100	196,000	196,000	196,000	196,000	196,000
Other Financing Sources	1,277,606	1,076,831	1,118,638	1,118,638	1,308,583	1,461,577	1,498,713	1,564,103	1,630,258
Total Revenue	1,816,275	1,718,263	1,654,988	1,758,329	1,899,933	2,052,927	2,090,063	2,155,453	2,221,608
Expenditures									
Salaries	775,138	723,194	816,544	826,000	903,518	926,408	949,985	974,269	999,282
Benefits	338,380	325,538	385,075	387,961	453,922	476,776	509,931	545,565	583,774
Contractual Services	374,840	251,733	260,710	319,386	274,220	274,983	275,792	276,650	277,559
Supplies	316,864	474,571	334,666	351,769	345,651	364,897	348,225	349,640	351,148
Total Expenditures	1,805,222	1,775,036	1,796,995	1,885,116	1,977,311	2,043,064	2,083,933	2,146,124	2,211,763
Surplus (Deficit)	11,053	(56,773)	(142,007)	(126,787)	(77,378)	9,863	6,130	9,329	9,845
Ending Fund Balance	557,536	500,762	269,255	373,975	296,597	306,460	312,590	321,919	331,764
	30.88%	28.21%	14.98%	19.84%	15.00%	15.00%	15.00%	15.00%	15.00%



Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Parks and Recreation - 79</u>										
79-000-44-00-4402	SPECIAL EVENTS	72,025	100,756	80,000	105,000	85,000	85,000	85,000	85,000	85,000
79-000-44-00-4403	CHILD DEVELOPMENT	103,683	110,861	100,000	130,000	120,000	120,000	120,000	120,000	120,000
79-000-44-00-4404	ATHLETICS & FITNESS	147,481	163,420	145,000	170,000	160,000	160,000	160,000	160,000	160,000
79-000-44-00-4441	CONCESSION REVENUE	29,525	33,432	30,000	30,000	30,000	30,000	30,000	30,000	30,000
79-000-45-00-4500	INVESTMENT EARNINGS	698	369	350	350	350	350	350	350	350
79-000-46-00-4690	REIMB - MISCELLANEOUS	7,502	12,890	-	241	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	44,860	50,921	50,000	51,845	50,000	50,000	50,000	50,000	50,000
79-000-48-00-4825	PARK RENTALS	28,928	19,602	5,000	12,254	15,000	15,000	15,000	15,000	15,000
79-000-48-00-4843	HOMETOWN DAYS	88,475	106,579	108,000	117,354	108,000	108,000	108,000	108,000	108,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	9,317	18,917	15,000	19,647	20,000	20,000	20,000	20,000	20,000
79-000-48-00-4850	MISCELLANEOUS INCOME	6,175	23,685	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-000-49-00-4901	TRANSFER FROM GENERAL	1,277,606	1,076,831	1,118,638	1,118,638	1,308,583	1,461,577	1,498,713	1,564,103	1,630,258
	Revenue	1,816,275	1,718,263	1,654,988	1,758,329	1,899,933	2,052,927	2,090,063	2,155,453	2,221,608
Parks Department										
79-790-50-00-5010	SALARIES & WAGES	448,491	387,634	405,322	430,000	459,839	473,634	487,843	502,478	517,552
79-790-50-00-5015	PART-TIME SALARIES	32,644	24,382	40,178	38,000	45,000	45,000	45,000	45,000	45,000
79-790-50-00-5020	OVERTIME	932	1,884	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	51,195	41,923	44,098	47,000	52,224	53,383	57,183	61,264	65,590
79-790-52-00-5214	FICA CONTRIBUTION	36,172	30,890	33,797	35,000	37,601	38,729	39,891	41,088	42,321
79-790-52-00-5216	GROUP HEALTH INSURANCE	109,775	102,203	126,121	126,121	163,947	177,063	191,228	206,526	223,048
79-790-52-00-5222	GROUP LIFE INSURANCE	942	790	724	884	808	816	824	832	840
79-790-52-00-5223	DENTAL INSURANCE	8,959	7,978	9,119	8,288	10,883	11,427	11,998	12,598	13,228
79-790-52-00-5224	VISION INSURANCE	940	947	1,023	1,000	1,250	1,288	1,327	1,367	1,408
79-790-54-00-5412	TRAINING & CONFERENCES	3,045	2,136	7,000	4,000	7,000	7,000	7,000	7,000	7,000
79-790-54-00-5415	TRAVEL & LODGING	453	85	3,000	1,000	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	109,650	-	-	53,908	-	-	-	-	-
79-790-54-00-5440	TELECOMMUNICATIONS	3,776	5,312	3,510	6,000	6,000	6,000	6,000	6,000	6,000
79-790-54-00-5462	PROFESSIONAL SERVICES	4,229	7,206	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5466	LEGAL SERVICES	12,084	5,415	6,000	4,000	6,000	6,000	6,000	6,000	6,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	1,192	2,461	2,500	3,000	2,500	2,500	2,500	2,500	2,500
79-790-54-00-5488	OFFICE CLEANING	-	-	-	-	6,250	6,250	6,250	6,250	6,250
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	41,995	36,800	47,500	23,500	50,000	50,000	50,000	50,000	50,000
79-790-56-00-5600	WEARING APPAREL	4,643	5,759	5,182	5,182	5,441	5,713	5,999	6,299	6,614
79-790-56-00-5610	OFFICE SUPPLIES	85	347	300	300	300	300	300	300	300
79-790-56-00-5620	OPERATING SUPPLIES	18,295	146,681	22,500	22,500	25,000	25,000	25,000	25,000	25,000

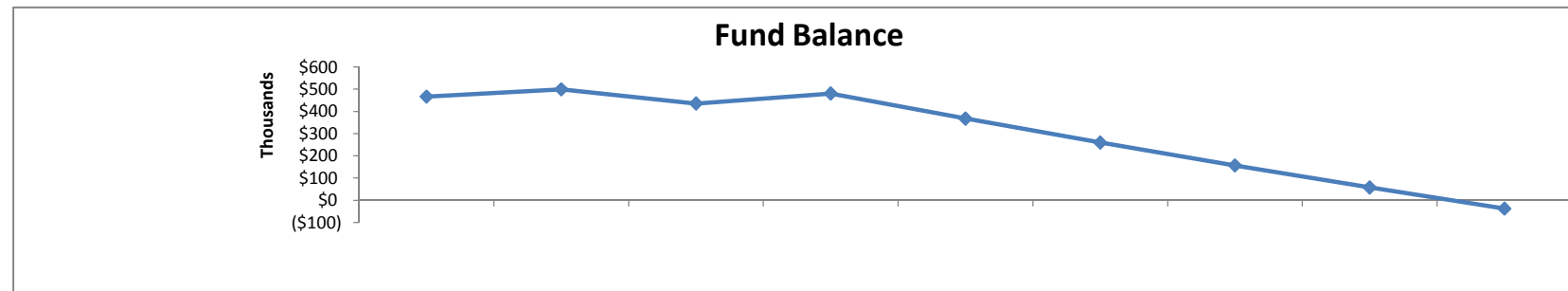
Account Number	Description	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Adopted	Projected					
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	9,081	5,518	4,500	2,500	4,500	4,500	4,500	4,500	4,500
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,000	2,000	500	2,000	2,000	20,000	2,000	2,000	2,000
79-790-56-00-5640	REPAIR & MAINTENANCE	60,514	64,517	56,000	56,000	56,000	56,000	56,000	56,000	56,000
79-790-56-00-5695	GASOLINE	17,283	11,694	21,400	12,000	12,840	13,739	14,701	15,730	16,831
		978,375	894,562	846,274	888,183	964,383	1,013,342	1,030,544	1,067,732	1,106,982
Recreation Department										
79-795-50-00-5010	SALARIES & WAGES	240,199	261,071	280,333	287,000	303,179	312,274	321,642	331,291	341,230
79-795-50-00-5015	PART-TIME SALARIES	11,439	6,537	22,711	11,000	25,000	25,000	25,000	25,000	25,000
79-795-50-00-5045	CONCESSION WAGES	8,625	7,549	15,000	10,000	15,000	15,000	15,000	15,000	15,000
79-795-50-00-5046	PRE-SCHOOL WAGES	24,223	23,902	25,000	35,000	37,500	37,500	37,500	37,500	37,500
79-795-50-00-5052	INSTRUCTORS WAGES	8,585	10,235	25,000	12,000	15,000	15,000	15,000	15,000	15,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	28,192	28,362	32,976	32,976	38,272	34,975	37,471	40,152	42,995
79-795-52-00-5214	FICA CONTRIBUTION	21,830	23,119	28,068	28,068	29,305	30,184	31,090	32,023	32,984
79-795-52-00-5216	GROUP HEALTH INSURANCE	74,560	83,005	101,075	101,075	111,170	120,064	129,669	140,043	151,246
79-795-52-00-5222	GROUP LIFE INSURANCE	551	618	559	450	529	534	539	544	549
79-795-52-00-5223	DENTAL INSURANCE	4,731	4,987	6,716	6,300	7,070	7,424	7,795	8,185	8,594
79-795-52-00-5224	VISION INSURANCE	533	716	799	799	863	889	916	943	971
79-795-54-00-5412	TRAINING & CONFERENCES	3,543	3,481	5,000	4,000	5,000	5,000	5,000	5,000	5,000
79-795-54-00-5415	TRAVEL & LODGING	217	354	3,000	2,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	19,978	-	-	-	-	-
79-795-54-00-5426	PUBLISHING & ADVERTISING	42,314	49,207	45,000	50,000	50,000	50,000	50,000	50,000	50,000
79-795-54-00-5440	TELECOMMUNICATIONS	6,603	7,231	8,000	7,500	8,000	8,000	8,000	8,000	8,000
79-795-54-00-5447	SCHOLARSHIPS	420	121	2,500	1,500	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	2,964	1,008	3,500	3,000	3,500	3,500	3,500	3,500	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	1,917	1,231	2,500	3,000	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5462	PROFESSIONAL SERVICES	81,047	94,358	80,000	100,000	90,000	90,000	90,000	90,000	90,000
79-795-54-00-5480	UTILITIES	15,413	10,596	21,200	12,000	12,720	13,483	14,292	15,150	16,059
79-795-54-00-5485	RENTAL & LEASE PURCHASE	3,602	3,019	4,500	3,000	4,000	4,000	4,000	4,000	4,000
79-795-54-00-5488	OFFICE CLEANING	-	-	-	-	6,250	6,250	6,250	6,250	6,250
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	8,580	6,770	3,000	2,500	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5496	PROGRAM REFUNDS	9,819	14,942	10,000	12,500	-	-	-	-	-
79-795-54-00-5497	PROPERTY TAX PAYMENT	21,977	-	-	-	-	-	-	-	-
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	85,480	94,845	100,000	96,287	100,000	100,000	100,000	100,000	100,000
79-795-56-00-5606	PROGRAM SUPPLIES	89,074	108,100	86,000	122,000	100,000	100,000	100,000	100,000	100,000
79-795-56-00-5607	CONCESSION SUPPLIES	15,812	19,299	18,000	15,000	18,000	18,000	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	3,406	2,212	3,000	2,000	3,000	3,000	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	8,086	11,373	13,500	12,500	15,000	15,000	15,000	15,000	15,000

Account Number	Description	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-795-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	399	500	500	500	500	500	500	500
79-795-56-00-5640	REPAIR & MAINTENANCE	2,101	1,009	2,000	2,000	2,000	2,000	2,000	2,000	2,000
79-795-56-00-5695	GASOLINE	1,004	818	1,284	1,000	1,070	1,145	1,225	1,311	1,403
		826,847	880,474	950,721	996,933	1,012,928	1,029,722	1,053,389	1,078,392	1,104,781
	Expenditures	1,805,222	1,775,036	1,796,995	1,885,116	1,977,311	2,043,064	2,083,933	2,146,124	2,211,763
	Surplus(Deficit)	11,053	(56,773)	(142,007)	(126,787)	(77,378)	9,863	6,130	9,329	9,845
	Fund Balance	557,536	500,762	269,255	373,975	296,597	306,460	312,590	321,919	331,764
		<i>30.88%</i>	<i>28.21%</i>	<i>14.98%</i>	<i>19.84%</i>	<i>15.00%</i>	<i>15.00%</i>	<i>15.00%</i>	<i>15.00%</i>	<i>15.00%</i>

Library Operations Fund (82)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Taxes	626,950	622,529	644,719	626,183	645,867	658,784	671,960	685,399	699,107
Intergovernmental	26,934	26,475	22,450	18,294	22,450	22,450	22,450	22,450	22,450
Fines & Forfeits	8,356	8,081	9,300	7,620	8,000	8,000	8,000	8,000	8,000
Charges for Service	10,841	9,191	11,500	10,008	10,000	10,000	10,000	10,000	10,000
Investment Earnings	1,279	436	350	924	800	800	800	800	800
Reimbursements	13,174	-	-	2,141	-	-	-	-	-
Miscellaneous	6,762	5,240	7,500	6,692	5,500	5,500	5,500	5,500	5,500
Other Financing Sources	25,189	25,928	36,068	25,225	27,236	28,810	30,479	32,248	34,123
Total Revenue	719,485	697,880	731,887	697,087	719,853	734,344	749,189	764,397	779,980
Expenditures									
Salaries	400,069	391,904	419,134	411,500	473,828	473,828	473,828	473,828	473,828
Benefits	157,525	151,698	181,638	161,483	182,877	191,873	201,547	211,951	223,142
Contractual Services	145,651	94,596	129,171	109,389	141,880	142,389	142,928	143,500	144,106
Supplies	17,144	23,907	24,000	26,849	31,000	31,000	31,000	31,000	31,000
Other Financing Uses	3,487	3,102	3,000	6,652	3,000	3,000	3,000	3,000	3,000
Total Expenditures	723,876	665,207	756,943	715,873	832,585	842,090	852,303	863,279	875,076
Surplus (Deficit)	(4,391)	32,673	(25,056)	(18,786)	(112,732)	(107,746)	(103,114)	(98,882)	(95,096)
Ending Fund Balance	466,683	499,355	435,726	480,569	367,837	260,091	156,977	58,095	(37,001)
	64.47%	75.07%	57.56%	67.13%	44.18%	30.89%	18.42%	6.73%	-4.23%



Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Library Operations</u>										
82-000-40-00-4000	PROPERTY TAXES	626,950	622,529	644,719	626,183	645,867	658,784	671,960	685,399	699,107
82-000-41-00-4120	PERSONAL PROPERTY TAX	5,783	5,324	5,250	5,250	5,250	5,250	5,250	5,250	5,250
82-000-41-00-4170	STATE GRANTS	21,151	21,151	17,200	13,044	17,200	17,200	17,200	17,200	17,200
82-000-43-00-4330	LIBRARY FINES	8,356	8,081	9,300	7,620	8,000	8,000	8,000	8,000	8,000
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	6,647	6,038	7,500	6,588	6,500	6,500	6,500	6,500	6,500
82-000-44-00-4422	COPY FEES	3,095	2,283	3,000	2,484	2,500	2,500	2,500	2,500	2,500
82-000-44-00-4439	PROGRAM FEES	1,099	870	1,000	936	1,000	1,000	1,000	1,000	1,000
82-000-45-00-4500	INVESTMENT EARNINGS	816	436	350	924	800	800	800	800	800
82-000-45-00-4550	GAIN ON INVESTMENT	463	-	-	-	-	-	-	-	-
82-000-46-00-4690	REIMB - MISCELLANEOUS	13,174	-	-	2,141	-	-	-	-	-
82-000-48-00-4820	RENTAL INCOME	1,851	1,942	2,000	2,328	2,000	2,000	2,000	2,000	2,000
82-000-48-00-4824	DVD RENTAL INCOME	3,923	2,454	5,000	2,364	2,500	2,500	2,500	2,500	2,500
82-000-48-00-4850	MISCELLANEOUS INCOME	988	844	500	2,000	1,000	1,000	1,000	1,000	1,000
82-000-49-00-4901	TRANSFER FROM GENERAL	25,189	25,928	36,068	25,225	27,236	28,810	30,479	32,248	34,123
	Revenue	719,485	697,880	731,887	697,087	719,853	734,344	749,189	764,397	779,980
82-820-50-00-5010	SALARIES & WAGES	210,198	201,312	217,309	213,500	223,828	223,828	223,828	223,828	223,828
82-820-50-00-5015	PART-TIME SALARIES	189,871	190,592	201,825	198,000	250,000	250,000	250,000	250,000	250,000
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	23,897	21,767	23,470	23,470	24,435	24,435	24,435	24,435	24,435
82-820-52-00-5214	FICA CONTRIBUTION	29,991	29,361	31,448	31,448	35,587	35,587	35,587	35,587	35,587
82-820-52-00-5216	GROUP HEALTH INSURANCE	72,838	68,514	83,960	75,000	88,996	96,116	103,805	112,109	121,078
82-820-52-00-5222	GROUP LIFE INSURANCE	427	443	403	403	403	407	411	415	419
82-820-52-00-5223	DENTAL INSURANCE	4,728	5,034	5,638	5,286	5,550	5,828	6,119	6,425	6,746
82-820-52-00-5224	VISION INSURANCE	455	651	651	651	670	690	711	732	754
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	-	420	2,500	474	1,000	1,000	1,000	1,000	1,000
82-820-52-00-5231	LIABILITY INSURANCE	25,189	25,508	33,568	24,751	26,236	27,810	29,479	31,248	33,123
82-820-54-00-5412	TRAINING & CONFERENCES	133	249	500	500	500	500	500	500	500
82-820-54-00-5415	TRAVEL & LODGING	514	262	600	600	600	600	600	600	600
82-820-54-00-5421	PPRT TAX REBATE	-	678	-	-	-	-	-	-	-
82-820-54-00-5426	PUBLISHING & ADVERTISING	47	23	100	100	100	100	100	100	100
82-820-54-00-5440	TELECOMMUNICATIONS	11,468	6,007	6,000	6,000	6,000	6,000	6,000	6,000	6,000
82-820-54-00-5452	POSTAGE & SHIPPING	455	494	500	500	500	500	500	500	500
82-820-54-00-5460	DUES & SUBSCRIPTIONS	9,934	9,560	12,000	12,000	12,000	12,000	12,000	12,000	12,000
82-820-54-00-5462	PROFESSIONAL SERVICES	28,610	31,278	29,000	29,000	40,000	40,000	40,000	40,000	40,000
82-820-54-00-5466	LEGAL SERVICES	975	-	2,000	1,000	2,000	2,000	2,000	2,000	2,000
82-820-54-00-5468	AUTOMATION	24,923	17,890	35,000	20,000	20,000	20,000	20,000	20,000	20,000

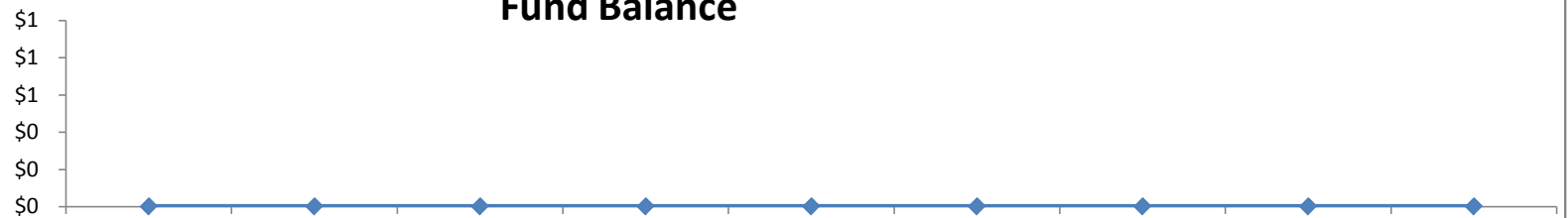
Account Number	Description	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Adopted	Projected					
82-820-54-00-5480	UTILITIES	11,518	6,504	16,281	8,000	8,480	8,989	9,528	10,100	10,706
82-820-54-00-5489	LOSS ON INVESTMENT	9,300	-	-	-	-	-	-	-	-
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	46,085	19,962	25,000	30,000	50,000	50,000	50,000	50,000	50,000
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	2,190	1,689	1,700	1,700	1,700	1,700	1,700
82-820-56-00-5610	OFFICE SUPPLIES	5,257	9,240	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLIES	9,338	11,210	8,000	10,000	10,000	10,000	10,000	10,000	10,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	-	-	-	-	-
82-820-56-00-5671	LIBRARY PROGRAMMING	1,209	1,030	1,000	1,000	1,000	1,000	1,000	1,000	1,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	-	-	-	-	-	-	-	-	-
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-	-	-	-	-
82-820-56-00-5685	DVD'S	1,340	2,427	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5686	BOOKS	-	-	5,000	5,849	10,000	10,000	10,000	10,000	10,000
82-820-99-00-9983	TRANSFER TO LIBRARY DEBT SERVICE	3,487	3,102	3,000	6,652	3,000	3,000	3,000	3,000	3,000
	Expenditures	723,876	665,207	756,943	715,873	832,585	842,090	852,303	863,279	875,076
	Surplus(Deficit)	(4,391)	32,673	(25,056)	(18,786)	(112,732)	(107,746)	(103,114)	(98,882)	(95,096)
	Fund Balance	466,683	499,355	435,726	480,569	367,837	260,091	156,977	58,095	(37,001)
		64.47%	75.07%	57.56%	67.13%	44.18%	30.89%	18.42%	6.73%	-4.23%

Library Debt Service Fund (83)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Taxes	727,762	746,621	749,771	745,908	757,396	789,101	794,013	824,088	824,088
Investment Earnings	72	123	-	211	-	-	-	-	-
Other Financing Sources	3,487	3,102	3,000	6,652	3,000	3,000	3,000	3,000	3,000
Total Revenue	731,321	749,846	752,771	752,771	760,396	792,101	797,013	827,088	827,088
Expenditures									
Debt Service	731,321	749,846	752,771	752,771	760,396	792,101	797,013	827,088	827,088
Total Expenditures	731,321	749,846	752,771	752,771	760,396	792,101	797,013	827,088	827,088
Surplus (Deficit)	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-

Fund Balance

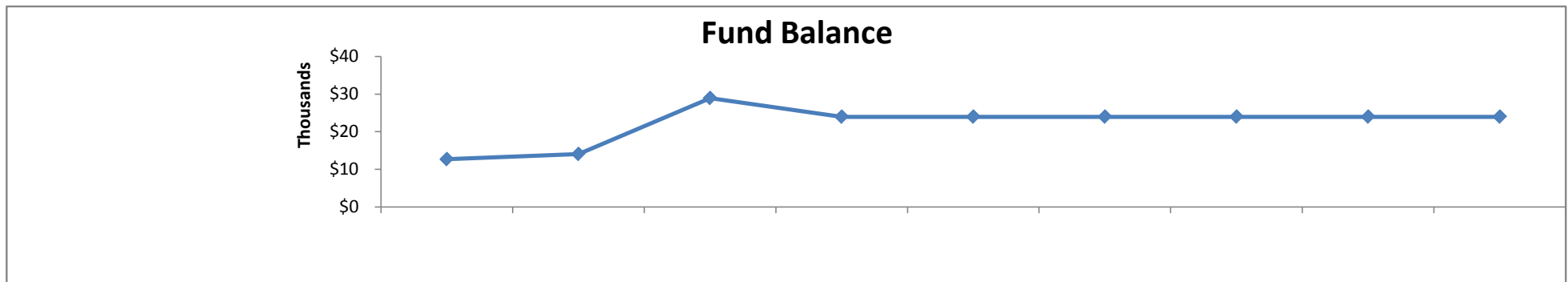


Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Library Debt Service</u>										
83-000-40-00-4000	PROPERTY TAXES	727,762	746,621	749,771	745,908	757,396	789,101	794,013	824,088	824,088
83-000-45-00-4500	INVESTMENT EARNINGS	72	123	-	211	-	-	-	-	-
83-000-49-00-4982	TRANSFER FROM LIBRARY OPS	3,487	3,102	3,000	6,652	3,000	3,000	3,000	3,000	3,000
	Revenue	731,321	749,846	752,771	752,771	760,396	792,101	797,013	827,088	827,088
Debt Service - 2006 Bond										
83-830-84-00-8000	PRINCIPAL PAYMENT	50,000	50,000	50,000	50,000	50,000	50,000	50,000	75,000	75,000
83-830-84-00-8050	INTEREST PAYMENT	34,488	32,113	29,738	29,738	27,363	24,988	22,613	20,238	20,238
Debt Service - 2013 Refunding Bond										
83-830-99-00-8000	PRINCIPAL PAYMENT	455,000	485,000	500,000	500,000	520,000	565,000	585,000	610,000	610,000
83-830-99-00-8050	INTEREST PAYMENT	191,833	182,733	173,033	173,033	163,033	152,113	139,400	121,850	121,850
	Expenditures	731,321	749,846	752,771	752,771	760,396	792,101	797,013	827,088	827,088
	Surplus(Deficit)	-	-	-	-	-	-	-	-	-
	Fund Balance	-	-	-	-	-	-	-	-	-

Library Capital Fund (84)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Licenses & Permits	25,325	36,100	20,000	50,000	35,000	35,000	35,000	35,000	35,000
Investment Earnings	11	8	10	10	10	10	10	10	10
Miscellaneous	13	10	-	-	-	-	-	-	-
Total Revenue	25,349	36,118	20,010	50,010	35,010	35,010	35,010	35,010	35,010
Expenditures									
Contractual Services	3,093	4,258	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Supplies	36,412	29,768	8,395	36,608	31,500	31,510	31,510	31,510	31,510
Total Expenditures	39,505	34,026	11,895	40,108	35,000	35,010	35,010	35,010	35,010
Surplus (Deficit)	(14,156)	2,092	8,115	9,902	10	-	-	-	-
Ending Fund Balance	12,714	14,087	28,944	23,989	23,999	23,999	23,999	23,999	23,999

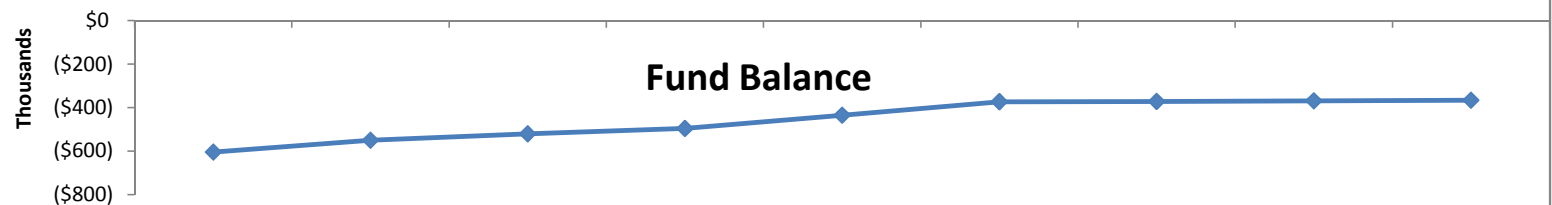


Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Library Capital</u>										
84-000-42-00-4214	DEVELOPMENT FEES	25,325	35,350	20,000	50,000	35,000	35,000	35,000	35,000	35,000
84-000-42-00-4224	RENEW PROGRAM PERMITS	-	750	-	-	-	-	-	-	-
84-000-45-00-4500	INVESTMENT EARNINGS	11	8	10	10	10	10	10	10	10
84-000-48-00-4850	MISCELLANEOUS INCOME	13	10	-	-	-	-	-	-	-
	Revenue	25,349	36,118	20,010	50,010	35,010	35,010	35,010	35,010	35,010
84-840-54-00-5406	RENEW PROGRAM	-	750	-	-	-	-	-	-	-
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	3,093	3,508	3,500	3,500	3,500	3,500	3,500	3,500	3,500
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	16,428	1,311	-	10,108	15,000	15,000	15,000	15,000	15,000
84-840-56-00-5683	AUDIO BOOKS	2,467	1,237	-	2,500	-	-	-	-	-
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-	-	-	-	-
84-840-56-00-5685	DVD'S	1,250	394	-	2,000	-	-	-	-	-
84-840-56-00-5686	BOOKS	16,267	26,826	8,395	22,000	16,500	16,510	16,510	16,510	16,510
	Expenditures	39,505	34,026	11,895	40,108	35,000	35,010	35,010	35,010	35,010
	Surplus(Deficit)	(14,156)	2,092	8,115	9,902	10	-	-	-	-
	Fund Balance	12,714	14,087	28,944	23,989	23,999	23,999	23,999	23,999	23,999

Countryside TIF Fund (87)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Taxes	9,295	143,784	200,000	215,360	225,000	225,000	225,000	225,000	225,000
Investment Earnings	-	5	-	-	-	-	-	-	-
Other Financing Sources	-	1,597,288	-	-	-	-	-	-	-
Total Revenue	9,295	1,741,077	200,000	215,360	225,000	225,000	225,000	225,000	225,000
Expenditures									
Contractual Services	4,953	16,477	3,140	2,140	13,841	13,841	13,841	13,841	13,841
Capital Outlay	7,004	-	-	-	-	-	-	-	-
Debt Service	68,073	87,743	159,619	159,619	149,675	149,358	209,845	208,311	208,311
Other Financing Uses	-	1,581,984	-	-	-	-	-	-	-
Total Expenditures	80,030	1,686,204	162,759	161,759	163,516	163,199	223,686	222,152	222,152
Surplus (Deficit)	(70,735)	54,873	37,241	53,601	61,484	61,801	1,314	2,848	2,848
Ending Fund Balance	(604,820)	(549,946)	(520,551)	(496,345)	(434,861)	(373,060)	(371,746)	(368,898)	(366,050)

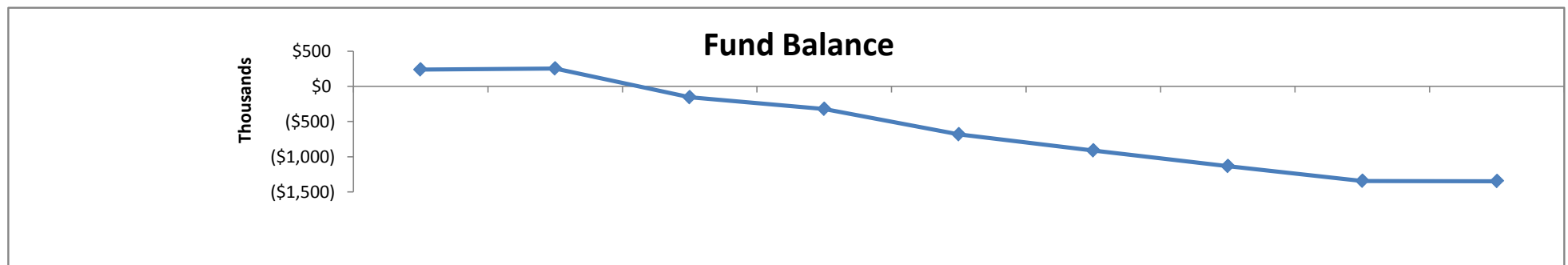


Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Countryside TIF</u>										
87-000-40-00-4000	PROPERTY TAXES	9,295	143,784	200,000	215,360	225,000	225,000	225,000	225,000	225,000
87-000-45-00-4500	INVESTMENT EARNINGS	-	5	-	-	-	-	-	-	-
87-000-49-00-4902	BOND ISSUANCE	-	1,475,000	-	-	-	-	-	-	-
87-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	122,288	-	-	-	-	-	-	-
	Revenue	9,295	1,741,077	200,000	215,360	225,000	225,000	225,000	225,000	225,000
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	-	-	10,701	10,701	10,701	10,701	10,701
87-870-54-00-5402	BOND ISSUANCE COSTS	-	15,304	-	-	-	-	-	-	-
87-870-54-00-5462	PROFESSIONAL SERVICES	3,829	638	2,000	1,000	2,000	2,000	2,000	2,000	2,000
87-870-54-00-5498	PAYING AGENT FEES	1,124	535	1,140	1,140	1,140	1,140	1,140	1,140	1,140
87-870-60-00-6000	PROJECT COSTS	7,004	-	-	-	-	-	-	-	-
2015A Bond										
87-870-77-00-8000	PRINCIPAL PAYMENT	-	-	26,460	26,460	41,013	42,336	104,517	107,163	107,163
87-870-77-00-8050	INTEREST PAYMENT	-	-	82,444	82,444	57,947	56,307	54,613	50,433	50,433
Debt Service - 2005 Bond										
87-870-80-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
87-870-80-00-8050	INTEREST PAYMENT	68,073	68,073	-	-	-	-	-	-	-
Debt Service - 2014 Refunding Bond										
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
87-870-93-00-8050	INTEREST PAYMENT	-	19,670	50,715	50,715	50,715	50,715	50,715	50,715	50,715
87-870-99-00-9960	PAYMENT TO ESCROW AGENT	-	1,581,984	-	-	-	-	-	-	-
	Expenditures	80,030	1,686,204	162,759	161,759	163,516	163,199	223,686	222,152	222,152
	Surplus(Deficit)	(70,735)	54,873	37,241	53,601	61,484	61,801	1,314	2,848	2,848
	Fund Balance	(604,820)	(549,946)	(520,551)	(496,345)	(434,861)	(373,060)	(371,746)	(368,898)	(366,050)

Downtown TIF Fund (88)

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Taxes	60,027	68,868	70,000	67,307	70,000	75,000	75,000	80,000	80,000
Investment Earnings	1	3	50	-	-	-	-	-	-
Miscellaneous	187	236	-	-	-	-	-	-	-
Total Revenue	60,215	69,107	70,050	67,307	70,000	75,000	75,000	80,000	80,000
Expenditures									
Contractual Services	20,045	17,830	35,360	35,360	65,659	65,659	65,659	65,659	65,659
Capital Outlay	19,106	36,668	443,170	605,924	137,420	17,420	17,420	17,420	17,420
Debt Service	-	-	-	-	228,000	221,000	214,000	207,000	-
Other Financing Uses	13,500	-	-	-	-	-	-	-	-
Total Expenditures	52,651	54,498	478,530	641,284	431,079	304,079	297,079	290,079	83,079
Surplus (Deficit)	7,564	14,609	(408,480)	(573,977)	(361,079)	(229,079)	(222,079)	(210,079)	(3,079)
Ending Fund Balance	239,096	253,703	(154,775)	(320,274)	(681,353)	(910,432)	(1,132,511)	(1,342,590)	(1,345,669)

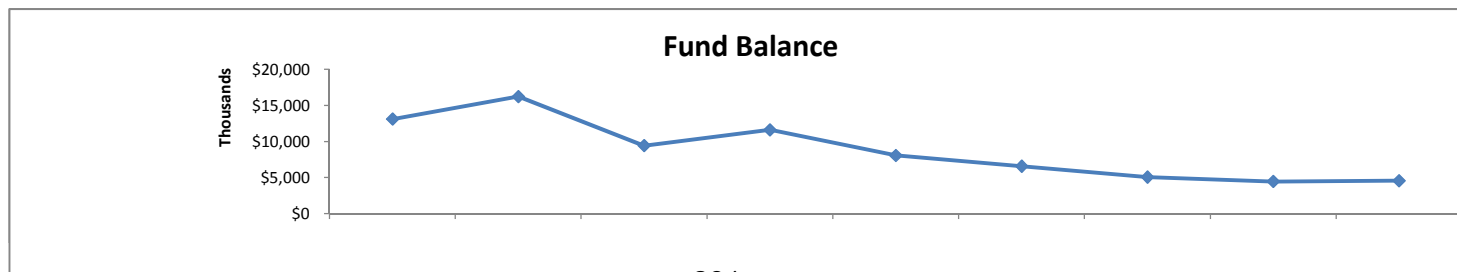


Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Downtown TIF</u>										
88-000-40-00-4000	PROPERTY TAXES	60,027	68,868	70,000	67,307	70,000	75,000	75,000	80,000	80,000
88-000-45-00-4500	INVESTMENT EARNINGS	1	3	50	-	-	-	-	-	-
88-000-48-00-4850	MISCELLANEOUS INCOME	187	236	-	-	-	-	-	-	-
	Revenue	60,215	69,107	70,050	67,307	70,000	75,000	75,000	80,000	80,000
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	-	-	30,284	30,284	30,284	30,284	30,284
88-880-54-00-5425	TIF INCENTIVE PAYOUT	16,196	15,223	20,000	20,000	20,000	20,000	20,000	20,000	20,000
88-880-54-00-5462	PROFESSIONAL SERVICES	276	2,051	360	360	375	375	375	375	375
88-880-54-00-5466	LEGAL SERVICES	3,573	556	15,000	15,000	15,000	15,000	15,000	15,000	15,000
88-880-60-00-6000	PROJECT COSTS	11,686	29,248	125,000	125,000	100,000	10,000	10,000	10,000	10,000
88-880-60-00-6011	PROPERTY ACQUISITION	-	-	-	370,000	-	-	-	-	-
88-880-60-00-6048	DOWNTOWN STREETSCAPE IMPROVEMENT	-	-	310,750	103,504	30,000	-	-	-	-
88-880-60-00-6079	ROUTE 47 EXPANSION	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420
Old Second Building - Installment Contract										
88-880-81-00-8000	PRINCIPAL PAYMENT	-	-	-	-	200,000	200,000	200,000	200,000	-
88-880-81-00-8050	INTEREST PAYMENT	-	-	-	-	28,000	21,000	14,000	7,000	-
88-880-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	13,500	-	-	-	-	-	-	-	-
	Expenditures	52,651	54,498	478,530	641,284	431,079	304,079	297,079	290,079	83,079
	Surplus(Deficit)	7,564	14,609	(408,480)	(573,977)	(361,079)	(229,079)	(222,079)	(210,079)	(3,079)
	Fund Balance	239,096	253,703	(154,775)	(320,274)	(681,353)	(910,432)	(1,132,511)	(1,342,590)	(1,345,669)

United City of Yorkville - Consolidated Budget

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

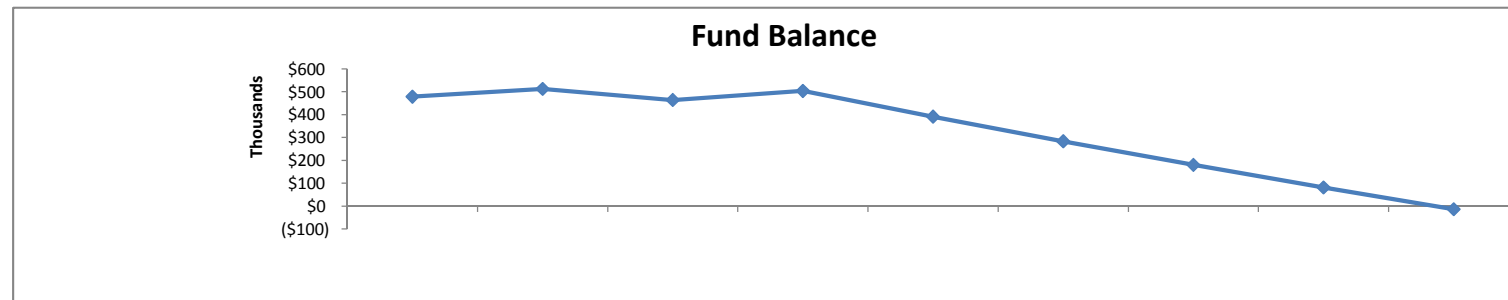
	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Taxes	10,481,261	10,734,104	10,729,798	11,073,462	11,216,905	11,503,724	11,769,837	12,046,924	12,325,153
Intergovernmental	3,235,575	3,013,271	3,974,062	3,217,115	3,071,862	3,450,664	3,499,261	3,143,730	3,189,089
Licenses & Permits	500,590	699,848	232,000	495,250	402,000	402,000	402,000	402,000	402,000
Fines & Forfeits	146,433	135,013	140,425	147,960	147,925	147,925	147,925	147,925	147,925
Charges for Service	5,841,529	7,250,288	7,167,750	7,570,728	7,666,955	7,613,239	7,831,147	8,058,696	8,296,330
Investment Earnings	33,856	15,542	7,950	36,900	23,750	18,750	15,000	9,250	8,750
Reimbursements	1,523,506	522,018	599,740	574,458	727,617	260,000	260,000	260,000	260,000
Land Cash Contributions	40,997	121,962	39,000	144,097	88,000	8,000	56,000	6,000	6,000
Miscellaneous	82,982	83,969	83,433	86,783	84,332	85,504	86,699	87,918	89,161
Other Financing Sources	9,404,991	7,525,100	1,555,828	7,940,595	2,866,200	1,952,841	1,902,345	1,717,179	1,717,179
Total Revenue	31,291,720	30,101,115	24,529,986	31,287,348	26,295,546	25,442,647	25,970,214	25,879,622	26,441,587
Expenditures									
Salaries	4,263,239	4,539,879	4,995,150	4,919,671	5,272,179	5,381,194	5,531,036	5,685,376	5,844,345
Benefits	2,638,019	2,771,286	3,161,031	3,056,625	3,469,312	3,681,292	3,908,775	4,149,123	4,403,025
Contractual Services	5,738,127	6,040,730	5,902,176	5,849,946	6,186,260	5,944,405	6,034,093	5,950,814	6,037,415
Supplies	735,944	666,617	863,627	831,022	897,274	902,581	923,167	944,977	968,085
Capital Outlay	4,684,018	4,997,968	9,060,689	8,233,923	5,539,062	3,121,038	2,983,551	1,916,577	1,866,714
Developer Commitment	62,922	32,890	33,872	33,872	34,888	35,939	28,204	-	-
Debt Service	3,679,708	3,799,830	4,111,637	3,973,453	4,244,012	4,436,730	4,644,360	4,528,636	3,827,637
Other Financing Uses	6,208,575	4,119,003	2,709,534	9,018,336	4,199,519	3,443,228	3,431,537	3,313,530	3,381,560
Total Expenditures	28,010,552	26,968,203	30,837,716	35,916,848	29,842,506	26,946,407	27,484,723	26,489,033	26,328,781
Surplus (Deficit)	3,281,168	3,132,912	(6,307,730)	(4,629,500)	(3,546,960)	(1,503,760)	(1,514,509)	(609,412)	112,806
Ending Fund Balance	13,095,434	16,227,120	9,403,882	11,597,620	8,050,660	6,546,900	5,032,391	4,422,980	4,535,786
	46.75%	60.17%	30.49%	32.29%	26.98%	24.30%	18.31%	16.70%	17.23%



Yorkville Public Library - Consolidated Budget

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

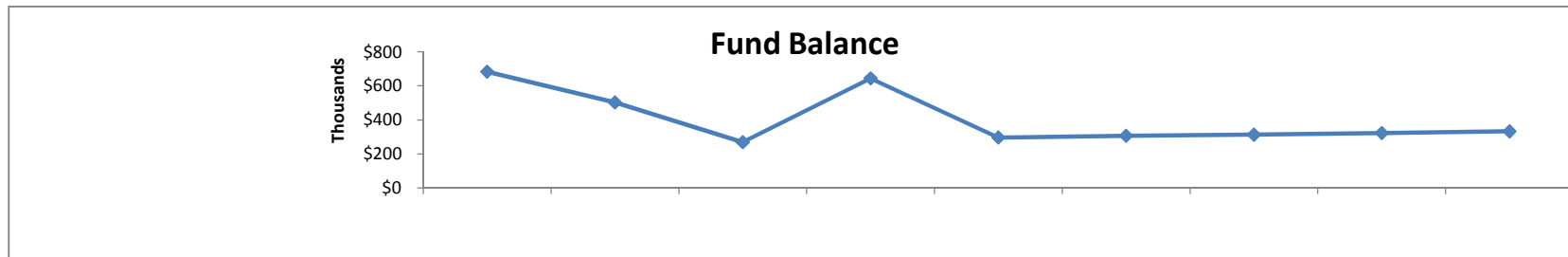
	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Taxes	1,354,712	1,369,150	1,394,490	1,372,091	1,403,263	1,447,885	1,465,973	1,509,487	1,523,195
Intergovernmental	26,934	26,475	22,450	18,294	22,450	22,450	22,450	22,450	22,450
Licenses & Permits	25,325	36,100	20,000	50,000	35,000	35,000	35,000	35,000	35,000
Fines & Forfeits	8,356	8,081	9,300	7,620	8,000	8,000	8,000	8,000	8,000
Charges for Service	10,841	9,191	11,500	10,008	10,000	10,000	10,000	10,000	10,000
Investment Earnings	1,362	567	360	1,145	810	810	810	810	810
Reimbursements	13,174	-	-	2,141	-	-	-	-	-
Miscellaneous	6,775	5,250	7,500	6,692	5,500	5,500	5,500	5,500	5,500
Other Financing Sources	28,676	29,030	39,068	31,877	30,236	31,810	33,479	35,248	37,123
Total Revenue	1,476,155	1,483,844	1,504,668	1,499,868	1,515,259	1,561,455	1,581,212	1,626,495	1,642,078
Expenditures									
Salaries	400,069	391,904	419,134	411,500	473,828	473,828	473,828	473,828	473,828
Benefits	157,525	151,698	181,638	161,483	182,877	191,873	201,547	211,951	223,142
Contractual Services	148,744	98,854	132,671	112,889	145,380	145,889	146,428	147,000	147,606
Supplies	53,556	53,675	32,395	63,457	62,500	62,510	62,510	62,510	62,510
Debt Service	731,321	749,846	752,771	752,771	760,396	792,101	797,013	827,088	827,088
Other Financing Uses	3,487	3,102	3,000	6,652	3,000	3,000	3,000	3,000	3,000
Total Expenditures	1,494,702	1,449,079	1,521,609	1,508,752	1,627,981	1,669,201	1,684,326	1,725,377	1,737,174
Surplus (Deficit)	(18,547)	34,765	(16,941)	(8,884)	(112,722)	(107,746)	(103,114)	(98,882)	(95,096)
Ending Fund Balance	479,397	513,442	464,670	504,558	391,836	284,090	180,976	82,094	(13,002)
	32.07%	35.43%	30.54%	33.44%	24.07%	17.02%	10.74%	4.76%	-0.75%



Yorkville Parks and Recreation - Consolidated Budget

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Revenue									
Charges for Service	463,014	410,094	430,000	512,886	397,500	397,500	397,500	397,500	397,500
Investment Earnings	1,010	412	400	430	430	400	400	400	400
Reimbursements	105,273	12,890	-	241	-	-	-	-	-
Miscellaneous	177,755	219,704	181,000	204,100	196,000	196,000	196,000	196,000	196,000
Other Financing Sources	1,277,606	1,077,631	1,118,638	1,366,810	1,308,583	1,461,577	1,498,713	1,564,103	1,630,258
Total Revenue	2,024,658	1,720,731	1,730,038	2,084,467	1,902,513	2,055,477	2,092,613	2,158,003	2,224,158
Expenditures									
Salaries	775,138	723,194	816,544	826,000	903,518	926,408	949,985	974,269	999,282
Benefits	338,380	325,538	385,075	387,961	453,922	476,776	509,931	545,565	583,774
Contractual Services	379,143	252,958	260,710	321,158	274,220	274,983	275,792	276,650	277,559
Supplies	316,864	474,571	334,666	351,769	345,651	364,897	348,225	349,640	351,148
Capital Outlay	111,937	124,165	54,000	53,908	270,441	-	-	-	-
Debt Service	2,219	2,219	2,219	2,219	2,219	2,219	2,219	2,219	2,218
Total Expenditures	1,923,681	1,902,645	1,853,214	1,943,015	2,249,971	2,045,283	2,086,152	2,148,343	2,213,981
Surplus (Deficit)	100,977	(181,914)	(123,176)	141,452	(347,458)	10,194	6,461	9,660	10,177
Ending Fund Balance	683,219	502,603	269,255	644,055	296,597	306,791	313,252	322,912	333,089
	35.52%	26.42%	14.53%	33.15%	13.18%	15.00%	15.02%	15.03%	15.04%



Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
CITY										
	<u>Cash Flow - Surplus(Deficit)</u>									
	General	965,473	865,648	(450,832)	200,116	(508,044)	(559,000)	(565,322)	(518,331)	(662,220)
	Fox Hill	4,328	(19,242)	(4,260)	(4,070)	(13,635)	4,338	4,338	3,138	3,138
	Sunflower	(22,681)	(11,067)	2,858	12,331	(16,255)	4,822	4,822	3,382	3,382
Operating Funds	Motor Fuel Tax	(110,173)	(37,056)	(228,003)	(182,331)	(262,021)	(154,733)	(155,149)	(113,510)	(15,479)
	City Wide Capital	4,008,152	(1,680,799)	(1,973,009)	(1,945,406)	(913,761)	(144,741)	(68,212)	46,606	21,606
	Vehicle & Equipment	(132,229)	21,331	(51,565)	-	-	-	-	-	-
	Debt Service	2,524	(7,842)	-	-	-	-	-	-	-
	Water	(250,935)	4,096,296	(2,836,521)	(2,049,983)	(860,736)	65,332	(1,051,655)	(97,040)	481,657
	Sewer	(1,049,565)	(258,727)	(430,304)	(256,044)	(401,058)	(523,146)	131,434	267,574	274,953
	Land Cash	(70,555)	94,888	35,145	116,263	(271,855)	(29,354)	406,000	6,000	6,000
	Countryside TIF	(70,735)	54,873	37,241	53,601	61,484	61,801	1,314	2,848	2,848
	Downtown TIF	7,564	14,609	(408,480)	(573,977)	(361,079)	(229,079)	(222,079)	(210,079)	(3,079)
		3,281,168	3,132,912	(6,307,730)	(4,629,500)	(3,546,960)	(1,503,760)	(1,514,509)	(609,412)	112,806
	<u>Cash Flow - Fund Balance</u>									
	General	4,826,059	5,691,706	5,360,499	5,891,822	5,383,778	4,824,778	4,259,456	3,741,125	3,078,905
	Fox Hill	15,462	(3,780)	(9,900)	(7,850)	(21,485)	(17,147)	(12,809)	(9,671)	(6,533)
	Sunflower	(20,108)	(31,175)	(36,499)	(18,844)	(35,099)	(30,277)	(25,455)	(22,073)	(18,691)
Operating Funds	Motor Fuel Tax	920,282	883,223	484,079	700,892	438,871	284,138	128,989	15,479	-
	City Wide Capital	4,684,706	3,003,908	649,209	1,058,502	144,741	-	(68,212)	(21,606)	-
	Vehicle & Equipment	(20,106)	-	-	-	-	-	-	-	-
	Debt Service	7,842	-	-	-	-	-	-	-	-
	Water	1,099,988	5,196,289	2,434,477	3,146,306	2,285,570	2,350,902	1,299,247	1,202,208	1,683,865
	Sewer	1,829,603	1,570,874	977,023	1,314,830	913,772	390,626	522,060	789,634	1,064,587
	Land Cash	117,430	212,318	220,320	328,581	56,726	27,372	433,372	439,372	445,372
	Countryside TIF	(604,820)	(549,946)	(520,551)	(496,345)	(434,861)	(373,060)	(371,746)	(368,898)	(366,050)
	Downtown TIF	239,096	253,703	(154,775)	(320,274)	(681,353)	(910,432)	(1,132,511)	(1,342,590)	(1,345,669)
		13,095,434	16,227,120	9,403,882	11,597,620	8,050,660	6,546,900	5,032,391	4,422,980	4,535,786

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
<u>Park & Recreation</u>										
	<u>Cash Flow - Surplus(Deficit)</u>									
	Vehicle & Equipment	90,061	(125,067)	18,831	268,239	(270,080)	331	331	331	332
	Park & Rec	11,053	(56,773)	(142,007)	(126,787)	(77,378)	9,863	6,130	9,329	9,845
		101,114	(181,840)	(123,176)	141,452	(347,458)	10,194	6,461	9,660	10,177
	<u>Cash Flow - Fund Balance</u>									
	Vehicle & Equipment	125,683	1,841	-	270,080	-	331	662	993	1,325
	Park & Rec	557,536	500,762	269,255	373,975	296,597	306,460	312,590	321,919	331,764
		683,219	502,603	269,255	644,055	296,597	306,791	313,252	322,912	333,089
<u>Library</u>										
	<u>Cash Flow - Surplus(Deficit)</u>									
	Library Ops	(4,391)	32,673	(25,056)	(18,786)	(112,732)	(107,746)	(103,114)	(98,882)	(95,096)
	Library Debt Service	-	-	-	-	-	-	-	-	-
	Library Capital	(14,156)	2,092	8,115	9,902	10	-	-	-	-
		(18,547)	34,765	(16,941)	(8,884)	(112,722)	(107,746)	(103,114)	(98,882)	(95,096)
	<u>Cash Flow - Fund Balance</u>									
	Library Ops	466,683	499,355	435,726	480,569	367,837	260,091	156,977	58,095	(37,001)
	Library Debt Service	-	-	-	-	-	-	-	-	-
	Library Capital	12,714	14,087	28,944	23,989	23,999	23,999	23,999	23,999	23,999
		479,397	513,442	464,670	504,558	391,836	284,090	180,976	82,094	(13,002)

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Allocated Insurance Expenditures - Aggregated										
	Liability Insurance	309,652	342,016	367,143	356,190	377,561	400,215	424,228	449,682	476,663
	Unemployment Ins	9,042	21,606	25,500	11,530	24,000	24,000	24,000	24,000	24,000
	<u>City Health Insurance</u>	<u>1,291,986</u>	<u>1,252,720</u>	<u>1,504,421</u>	<u>1,419,926</u>	<u>1,654,724</u>	<u>1,787,102</u>	<u>1,930,069</u>	<u>2,084,475</u>	<u>2,251,232</u>
	<u>City Net Ins Costs</u>	<u>1,291,986</u>	<u>1,252,720</u>	<u>1,504,421</u>	<u>1,419,926</u>	<u>1,654,724</u>	<u>1,787,102</u>	<u>1,930,069</u>	<u>2,084,475</u>	<u>2,251,232</u>
	<u>City Dental Insurance</u>	<u>92,816</u>	<u>98,823</u>	<u>115,763</u>	<u>103,984</u>	<u>114,578</u>	<u>120,308</u>	<u>126,323</u>	<u>132,641</u>	<u>139,274</u>
	<u>City Vision Insurance</u>	<u>9,952</u>	<u>12,661</u>	<u>13,036</u>	<u>12,739</u>	<u>13,636</u>	<u>14,047</u>	<u>14,468</u>	<u>14,901</u>	<u>15,348</u>
	<u>Library Health Insurance</u>	<u>72,838</u>	<u>68,514</u>	<u>83,960</u>	<u>75,000</u>	<u>88,996</u>	<u>96,116</u>	<u>103,805</u>	<u>112,109</u>	<u>121,078</u>
	<u>Lib Net Ins Costs</u>	<u>72,838</u>	<u>68,514</u>	<u>83,960</u>	<u>75,000</u>	<u>88,996</u>	<u>96,116</u>	<u>103,805</u>	<u>112,109</u>	<u>121,078</u>
	Dental Insurance	4,728	5,034	5,638	5,286	5,550	5,828	6,119	6,425	6,746
	Vision Insurance	455	651	651	651	670	690	711	732	754
Property Taxes										
	Corporate	2,277,087	2,278,321	2,219,203	2,206,925	2,124,299	2,166,785	2,210,121	2,254,323	2,299,409
	Police Pension	<u>624,168</u>	<u>703,105</u>	<u>825,413</u>	<u>817,490</u>	<u>966,211</u>	<u>1,016,211</u>	<u>1,066,211</u>	<u>1,116,211</u>	<u>1,166,211</u>
	Total City Capped	2,901,255	2,981,426	3,044,616	3,024,415	3,090,510	3,182,996	3,276,332	3,370,534	3,465,620
		6.84%	2.76%	2.12%	1.44%	2.19%	2.99%	2.93%	2.88%	2.82%
	Non-Abatement of Debt Service	<u>333,194</u>	<u>164,852</u>	<u>47,497</u>	<u>47,070</u>	-	-	-	-	-
		-53.73%	-50.52%	-71.19%	-71.45%	-	-	-	-	-
	Total City	3,234,449	3,146,278	3,092,113	3,071,485	3,090,510	3,182,996	3,276,332	3,370,534	3,465,620
		-5.86%	-2.73%		-2.38%	0.62%	2.99%	2.93%	2.88%	2.82%
	Library Operations	626,950	622,529	644,719	626,183	645,867	658,784	671,960	685,399	699,107
	Library Debt Service	<u>727,762</u>	<u>746,621</u>	<u>749,771</u>	<u>745,908</u>	<u>757,396</u>	<u>789,101</u>	<u>794,013</u>	<u>824,088</u>	<u>824,088</u>
	Total Library	1,354,712	1,369,150	1,394,490	1,372,091	1,403,263	1,447,885	1,465,973	1,509,487	1,523,195
	Special Service Areas	<u>25,953</u>	<u>25,680</u>	<u>27,465</u>	<u>27,719</u>	<u>22,845</u>	<u>44,360</u>	<u>44,360</u>	<u>44,360</u>	<u>44,360</u>
		129.35%	-1.05%	6.95%	7.94%	-17.58%	94.18%	0.00%	0.00%	0.00%

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
	<i>TIF Districts</i>	69,322	212,652	270,000	282,667	295,000	300,000	300,000	305,000	305,000
		73.39%	206.76%	26.97%	32.92%	4.36%	1.69%	0.00%	0.00%	0.00%
	<i>Road & Bridge Tax</i>	171,756	148,223	150,000	145,522	150,000	150,000	155,000	155,000	155,000
		1.95%	-13.70%	1.20%	-1.82%	3.08%	0.00%	0.00%	0.00%	0.00%
	Grand Total	4,856,192	4,901,983	4,934,068	4,899,484	4,961,618	5,125,241	5,241,665	5,384,381	5,493,175
			0.94%	0.65%	-0.05%	1.27%	3.30%	2.27%	2.72%	2.02%
	Total Debt Service Payments	4,474,317	4,639,638	4,917,342	4,779,158	4,149,713	4,395,515	3,633,857	3,609,008	3,609,008
	Principal	3,019,691	3,121,245	3,356,544	3,356,544	3,023,960	3,369,497	2,721,527	2,790,882	2,793,188
	Interest	1,454,626	1,518,393	1,560,798	1,422,614	1,125,753	1,026,018	912,330	818,126	815,820
	Building Permits Revenue	123,702	163,107	130,000	260,000	200,000	200,000	200,000	200,000	200,000
<u>Aggregated Salary & Wage Information</u>										
	City Salaries									
	Full Time	4,683,803	4,912,376	5,248,141	5,269,833	5,612,333	5,780,702	5,954,121	6,132,745	6,316,727
	Overtime	95,748	110,883	144,000	143,050	144,000	144,000	144,000	144,000	144,000
	Part Time	258,826	239,814	393,089	332,788	392,900	382,900	382,900	382,900	382,900
	Total	5,038,377	5,263,073	5,785,230	5,745,671	6,149,233	6,307,602	6,481,021	6,659,645	6,843,627
	Lib Salaries									
	Full Time	210,198	201,312	217,309	213,500	223,828	223,828	223,828	223,828	223,828
	Part Time	189,871	190,592	201,825	198,000	250,000	250,000	250,000	250,000	250,000
	Total	400,069	391,904	419,134	411,500	473,828	473,828	473,828	473,828	473,828
	Total Salaries									
	Full Time	4,894,001	5,113,688	5,465,450	5,483,333	5,836,161	6,004,530	6,177,949	6,356,573	6,540,555
	Overtime	95,748	110,883	144,000	143,050	144,000	144,000	144,000	144,000	144,000
	Part Time	448,697	430,406	594,914	530,788	642,900	632,900	632,900	632,900	632,900
	Total	5,438,446	5,654,977	6,204,364	6,157,171	6,623,061	6,781,430	6,954,849	7,133,473	7,317,455

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Aggregated Benefit Information										
	City Benefits									
	IMRF	286,165	278,936	294,981	304,165	336,851	348,357	373,109	399,688	427,860
	Police Pension	624,168	722,940	825,413	825,413	966,211	1,016,211	1,066,211	1,116,211	1,166,211
	FICA	369,532	384,640	428,199	427,839	454,940	468,589	482,648	497,128	512,043
	Total	1,279,865	1,386,516	1,548,593	1,557,417	1,758,002	1,833,157	1,921,968	2,013,027	2,106,114
	Lib Benefits									
	IMRF	23,897	21,767	23,470	23,470	24,435	24,435	24,435	24,435	24,435
	FICA	29,991	29,361	31,448	31,448	35,587	35,587	35,587	35,587	35,587
	Total	53,888	51,128	54,918	54,918	60,022	60,022	60,022	60,022	60,022
	Total Benefits									
	IMRF	310,062	300,703	318,451	327,635	361,286	372,792	397,544	424,123	452,295
	Police Pension	624,168	722,940	825,413	825,413	966,211	1,016,211	1,066,211	1,116,211	1,166,211
	FICA	399,523	414,001	459,647	459,287	490,527	504,176	518,235	532,715	547,630
	Total	1,333,753	1,437,644	1,603,511	1,612,335	1,818,024	1,893,179	1,981,990	2,073,049	2,166,136
Selected Capital Projects - Aggregated > \$500,000										
	<u>Route 47 Expansion Project</u>	<u>357,579</u>	<u>337,766</u>	<u>337,766</u>	<u>337,766</u>	<u>337,766</u>	<u>337,766</u>	<u>337,766</u>	<u>337,766</u>	<u>337,766</u>
	MFT	73,787	73,787	73,787	73,787	73,787	73,787	73,787	73,787	73,787
	Water	197,544	197,544	197,544	197,544	197,544	197,544	197,544	197,544	197,544
	Sewer	78,828	59,015	59,015	59,015	59,015	59,015	59,015	59,015	59,015
	Downtown TIF	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420
	<u>Road to Better Roads Program</u>	<u>1,204,580</u>	<u>1,294,265</u>	<u>1,700,000</u>	<u>1,456,313</u>	<u>1,150,000</u>	<u>1,100,000</u>	<u>975,000</u>	<u>925,000</u>	<u>843,137</u>
	MFT	269,813	300,000	300,000	300,000	300,000	250,000	250,000	200,000	93,137
	City-Wide Capital	405,718	509,430	950,000	698,975	400,000	400,000	275,000	275,000	300,000
	Water	277,372	259,341	250,000	292,338	250,000	250,000	250,000	250,000	250,000
	Sewer	251,677	225,494	200,000	165,000	200,000	200,000	200,000	200,000	200,000
	<u>Kennedy Road Bike Trail</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	City-Wide	37,438	109,946	408,900	3,094	446,041	-	-	-	-
	Grant Proceeds	(29,711)	(71,327)	(114,160)	(2,475)	(133,424)	-	-	-	-
	P4P Proceeds	(7,727)	(38,618)	(294,740)	(619)	(312,617)	-	-	-	-

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Projected	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Selected Capital Projects - Aggregated > \$500,000 continued										
	<u>Game Farm Road Project</u>	391,470	1,377,783	415,000	336,058	-	-	-	-	-
	MFT	73,450	-	-	-	-	-	-	-	-
	Grant Proceeds	(36,200)	-	-	-	-	-	-	-	-
	City-Wide	354,220	1,377,783	415,000	336,058	-	-	-	-	-
	<u>Countryside Parkway</u>	-	585,222	3,710,000	3,712,842	768,753	-	-	-	-
	City-Wide	-	117,202	770,000	1,136,479	645,940	-	-	-	-
	Water	-	468,020	2,940,000	2,576,363	122,813	-	-	-	-
	<u>Well Rehabs</u>	-	128,876	124,000	183,119	203,000	-	148,000	-	-
	Water	-	128,876	124,000	183,119	203,000	-	148,000	-	-
	<u>Rte 71 Water/Sewer Main Replacement</u>	-	15,955	5,000	41,582	18,000	444,960	111,240	-	-
	Water	-	15,955	5,000	33,681	14,580	302,400	75,600	-	-
	Sewer	-	-	-	7,901	3,420	142,560	35,640	-	-
	<u>Sanitary Sewer Lining</u>	98,029	-	-	-	-	-	-	-	-
	Sewer	98,029	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	I&I Reimbursement	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
	<u>Wrigley Rte 47 (EDP) Expansion</u>	-	5,354	-	287	-	-	-	-	-
	City-Wide	-	57,430	655,062	420,249	65,200	-	-	-	-
	Grant Proceeds	-	(52,076)	(655,062)	(419,962)	(65,200)	-	-	-	-
	<u>US 34 (Center / Eldamain Rd)</u>	-	-	-	-	151,300	151,300	151,400	-	-
	City-Wide	-	-	-	-	151,300	151,300	151,400	-	-
	<u>Center / Countryside LAFO</u>	-	-	-	-	522,000	-	-	-	-
	City-Wide	-	-	-	-	522,000	-	-	-	-



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

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

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

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

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

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

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

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

C

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

Capital Outlays – Expenditures for the acquisition of capital assets.

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

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

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

F

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

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

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

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

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

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

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

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

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

G

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

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

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

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

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

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

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

I

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

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

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

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

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

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

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

L

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

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

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

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

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

M

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

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

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

N

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

Net Position – Total assets minus total liabilities.

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

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

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

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

O

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

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

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

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

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

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

P

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

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

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

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

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

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

R

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

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

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

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

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

S

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

Single Audit – An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. The Single Audit Act applies to all governments that expend \$750,000 or more per fiscal year in federal grant proceeds.

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

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

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

T

Tax Increment Financing (TIF) – A redevelopment tool available for use by municipalities where the costs of capital improvements and development or redevelopment activity for a legally designated area are funded by future property taxes, and in some instances sales tax. For more information regarding the City’ TIF’s, click on the following link: <http://www.yorkville.il.us/188/Tax-Increment-Financing-TIF>.

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

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

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

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

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

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

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

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

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

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

U

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

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

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