

FISCAL YEAR 2019 BUDGET



MAY 1, 2018 - APRIL 30, 2019

United City of Yorkville, Illinois

Fiscal Year 2019 Budget

May 1, 2018 to April 30, 2019

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: Elisa Topper

TABLE OF CONTENTS

Budget Summary

Budget Memorandum _____	1
Revenues by Category _____	39
Expenditures by Category _____	40
Fund Balance History _____	41
Revenue Budget Summary _____	42
Expenditure Budget Summary _____	43
Fund Balance Summary _____	44

General Fund

General (01) Fund Summary _____	45
Revenue Detail _____	46
Administration _____	48
Finance _____	50
Police _____	52
Community Development _____	55
Public Works _____	57
Administrative Services _____	60

Other Budgetary Funds

Fox Hill SSA (11) Fund _____	63
Sunflower SSA (12) Fund _____	65
Motor Fuel Tax (15) Fund _____	67
City-Wide Capital (23) Fund _____	69
Vehicle & Equipment (25) Fund _____	73
Debt Service (42) Fund _____	76
Water (51) Fund _____	78
Sewer (52) Fund _____	82
Land Cash (72) Fund _____	86
Parks & Recreation (79) Fund _____	88
Library Operations (82) Fund _____	92
Library Capital (84) Fund _____	95
Countryside TIF (87) _____	97
Downtown TIF (88) Fund _____	99
Downtown TIF II (89) Fund _____	101

Miscellaneous

Consolidated Budget Sheets _____	103
Budgeted Cash Flow Estimations _____	106
Allocated Insurance Expenditures - Aggregated _____	108
Property Tax Overview _____	108
Aggregated Salary & Benefit Information _____	109
Aggregate Capital Projects >\$500,000 _____	110



Memorandum

To: City Council
From: Bart Olson, City Administrator
CC: Department Heads
Date:
Subject: FY 19 budget narrative

Purpose:

Please accept this report and budget spreadsheet as proposal for the FY 19 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, 2018 and April 30, 2019.

Background and “the big picture”:

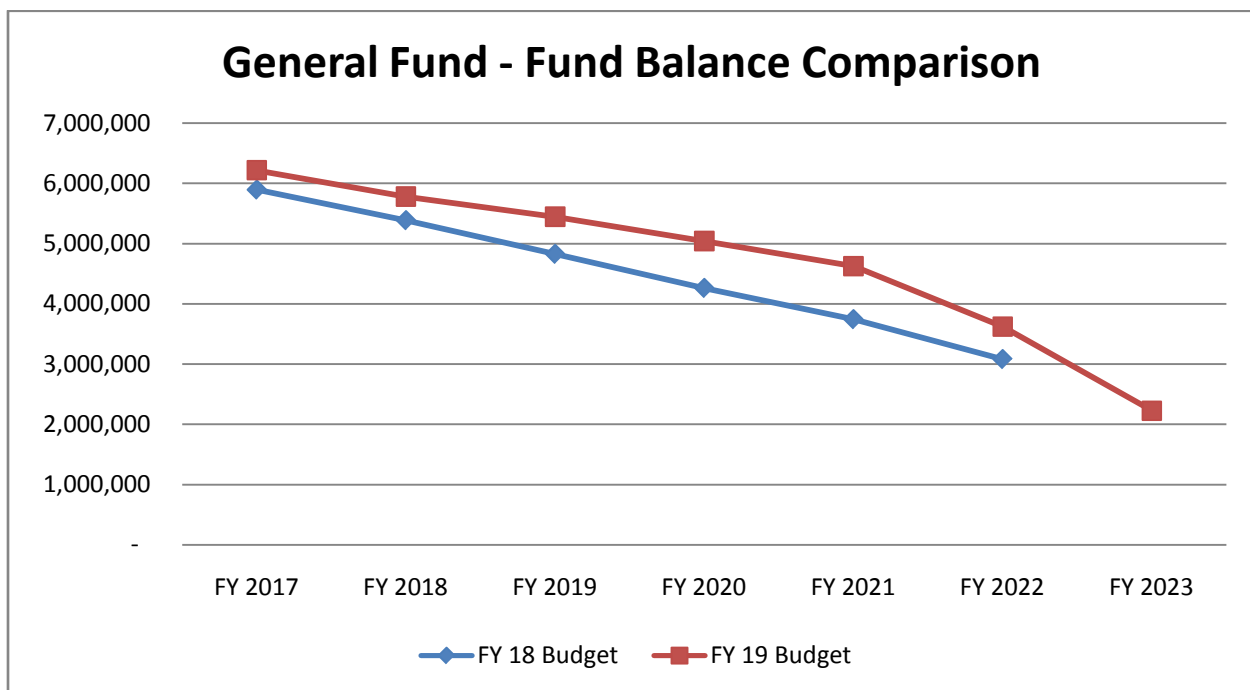
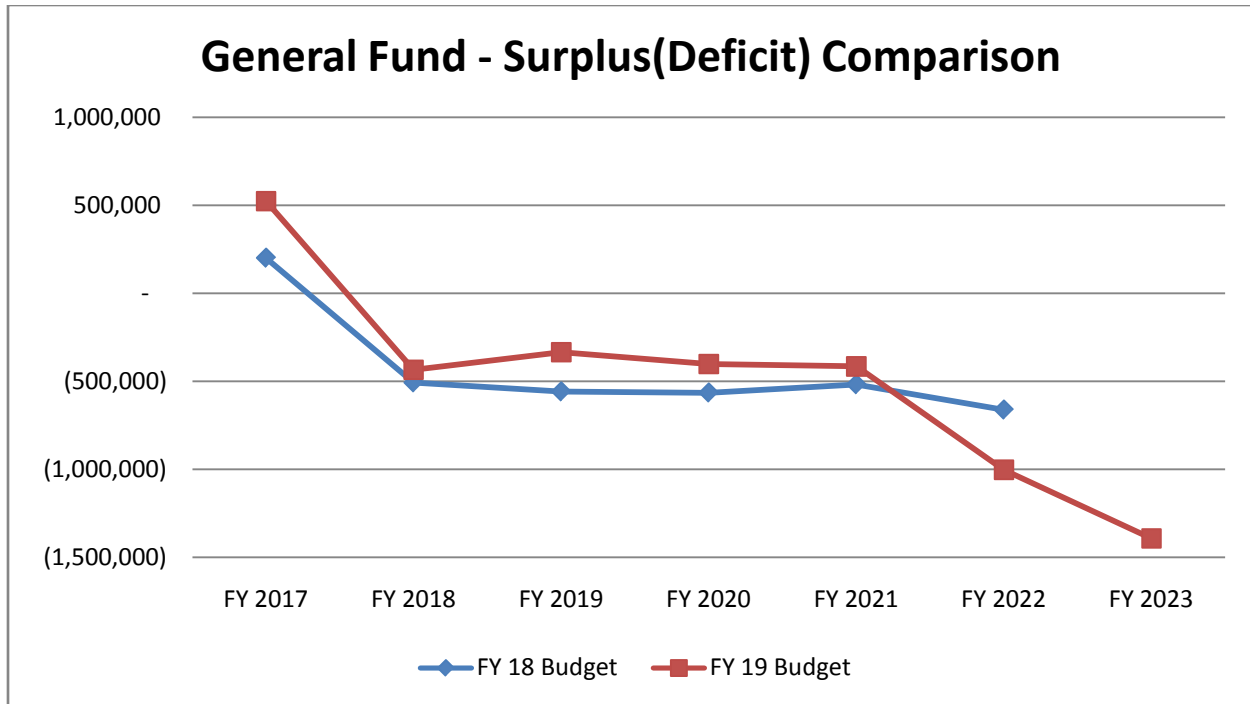
The City Council last discussed a comprehensive budget proposal in April 2017, when we approved the FY 18 budget, with additional information for FY 19, FY 20, FY 21, and FY 22. This approval represented the sixth five year budget for the City, and we return to a five year-budget again this year.

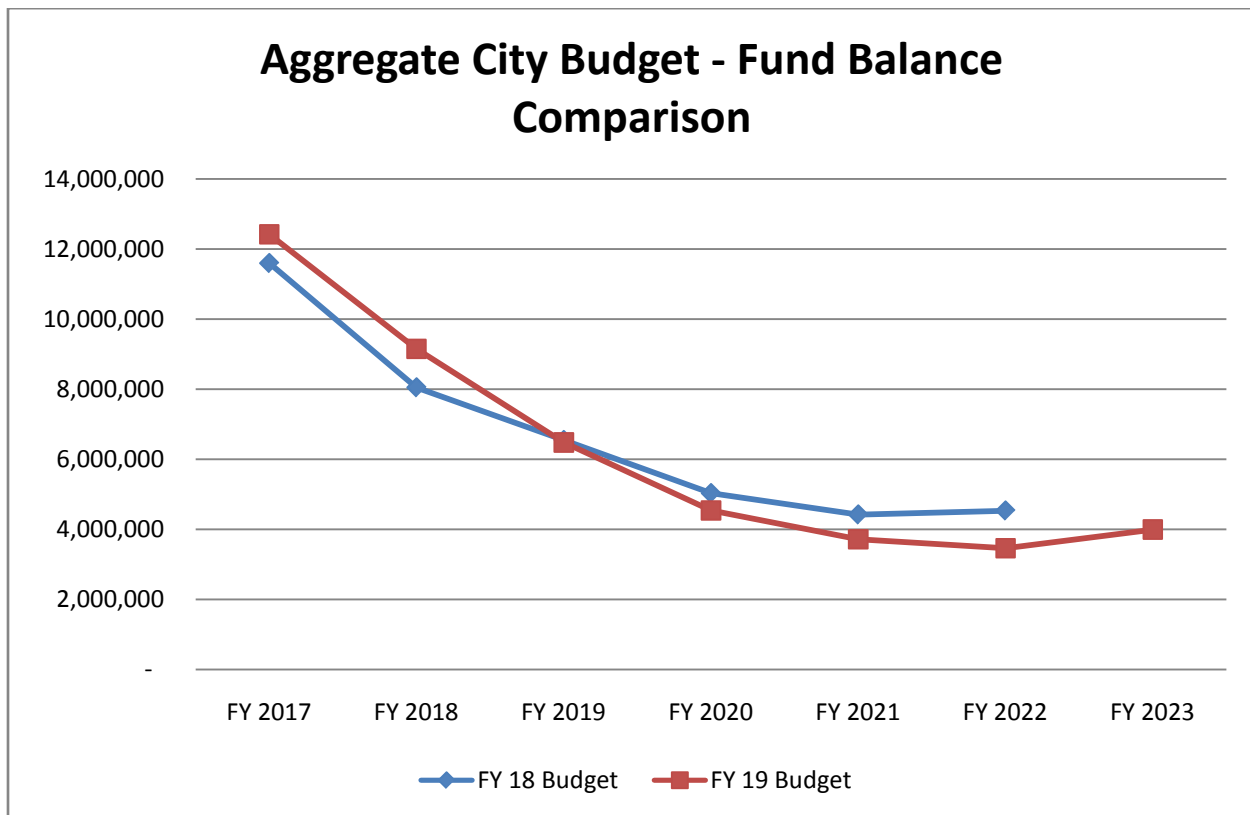
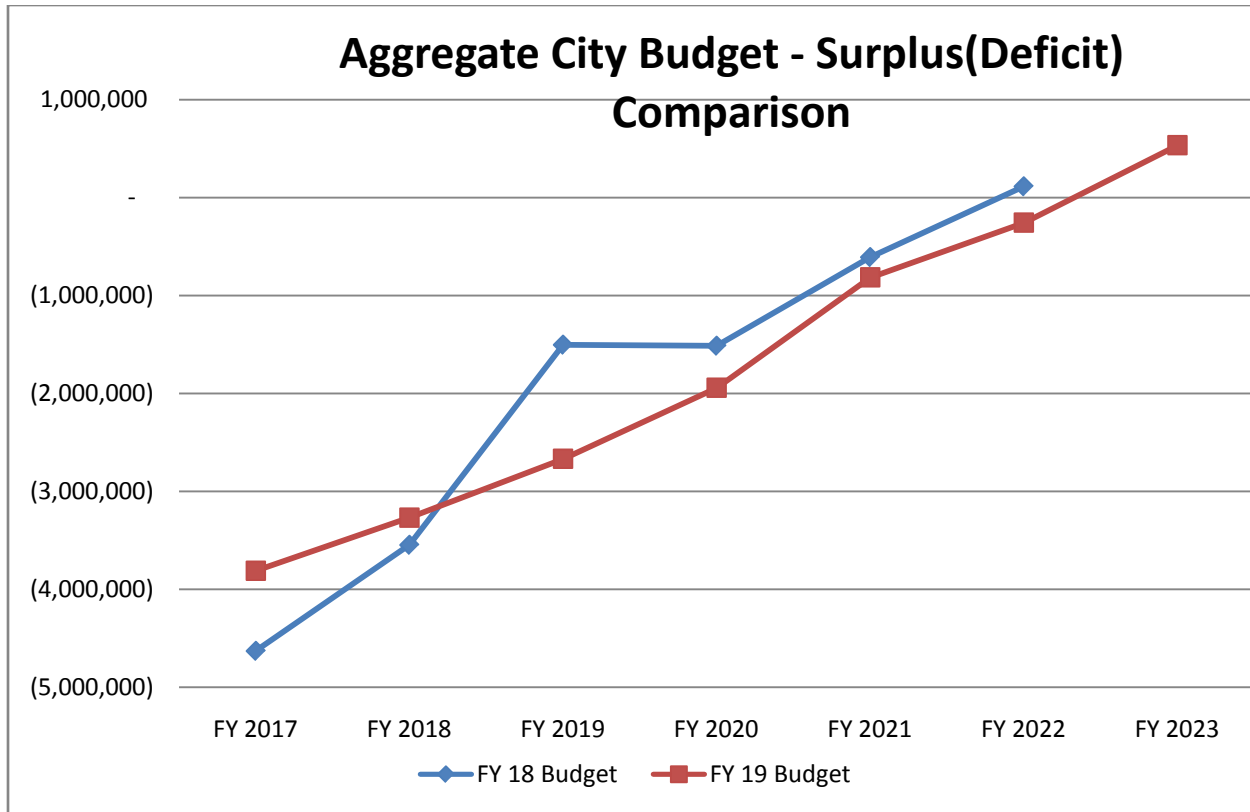
Last year’s budget discussion focused on revenue growth. The City had been able to reduce and/or freeze property taxes for the past several years because of continued growth in revenues in the general fund. Sales taxes had increased 3% between FY 15 and FY 16, and the City saw almost 6% growth in sales taxes between FY 16 and FY 17. While other minor revenue streams had lagged, strong sales tax growth from residential growth and a strengthened local economy drove a significant positive impact to the general fund. The City’s previous annual sales tax growth assumptions of 2% were revised upward to 3%, which helped to chip away at the expected deterioration of the general fund.

This year, sales tax has lagged our budget estimates (0.8% growth expected vs. 3% budgeted) and income tax distributions were cut 10% by the State. These two issues will likely result in an underperformance of almost \$250,000 in FY 18. However, completion of the special census resulting in higher per capita income tax distributions, building permits, and other minor revenue streams have outperformed estimates, leading to a flat and tenuous revenue picture. The City’s next major indicator will be the sales tax report, released the first week of March 2018, from the state which covers December consumer sales. If December consumer sales match or outperform budget estimates, we will have less cause for concern. If December consumer sales underperform budget estimates, we will need to recommend some modest project deferrals in the remaining month of FY 18 in hopes of shoring up the FY 18 budget picture. After the sales tax report in March, the next indicator will be the FYE 18 audit figures which will be released in September or October, but will be somewhat known by staff in August.

With last year’s strengthened revenue picture and a fund balance that was above the minimum set by City Council policy, the City acquired two properties in 2017 for long-term use

by the City. These purchases have reduced the effective fund balance in the general fund to near policy minimums which shortens our decision making timelines during any future downturn. While we expect FY 18 figures to be moderately better than budgeted, the five year budget outlook has not significantly changed from last year's budget proposal:





As a result of the above, we expect to monitor FY 18 and FY 19 revenues for the next several months. In the event that revenues underperform expectations through the first half of FY 19, the City would have to propose a number of project deferrals or cuts for the latter half of FY 19 and/or FY 20. However, the City is well positioned to track the financials, communicate performance to City Council, choose to defer projects from a long-list of capital initiatives if needed, and make decisions with adequate due diligence periods.

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. We did eliminate fund 83, which contained Library debt service revenues and expenditures. Those line-items have been moved into fund 82, Library operations. We have also added fund 89, which will house the Downtown TIF II fund, should it be approved by City Council in spring 2018.

Year-by-year summary, FY 18 projections

The outlook for FY 18 has not changed since the FY 18 budget was approved in April 2017. We expect expenditures to come in very close to the original budget amount and revenues to improve a modest, but tenuous, ~\$200,000. We refer to revenues as modest but tenuous as sales taxes are up less than 1% over FY 17 figures, income taxes are down significantly because of State initiatives and despite the City's certification of new population in the middle of FY 18, and building permits are significantly increased thanks to a better than expected 2017 construction season. The approved general fund deficit of \$584,000 is expected to come in around \$430,000 but this modest improvement could be offset by holiday-related sales tax figures which will be reported by the state in the first week of March 2018. While fund balance is expected to hold around 37% by the end of FY 18, this number is weighed down by negative fund balances in the Countryside TIF fund and the Downtown TIF fund – both of which will be exacerbated by TIF incentive payouts and debt repayment in FY 19.

The outlook for the water fund is very positive, thanks to the third year in a row of water revenues exceeding expectations. As a result, we recommend keeping the planned rate freeze in effect for FY 19, even though we have a significant amount of capital projects planned for the next five years.

The outlook for the sewer fund is very positive, thanks to an influx of revenue from sewer connection fees on permits that did not use the BUILD program. Because the sewer fund has such strong fund balance and relatively few capital projects, we propose to decrease the transfer into the sewer fund from the general fund in the upcoming years.

The aggregate budget outlook is moderately improved but still stable. Capital projects in the water fund and city-wide capital have been deferred slightly due to construction timelines, and revenues in the water and sewer fund have beat expectations. We expect aggregate fund balances to be above \$9.1m at FYE 18.

The FY 18 project list occurred as expected. The multi-year Countryside subdivision road and water infrastructure improvements were concluded. Kennedy Road and the 2017 Road to Better Roads program was completed as expected, although some of the project costs are expected to bleed into FY 19. Route 34 eastern and western sections were commenced as planned. Kennedy Road multi-use path is expected to be substantially completed. OSLAD grant projects were completed along modified timelines. Well 7 rehab was pushed back to a future year due to emergency repairs to Well 9.

Year-by-year summary, FY 19 projections

General Fund

Surplus (Deficit)	(\$335,502)
Fund Balance	34%

Notes

- 1) Variable merit and COLA increases for staff
- 2) No new staff

Water Fund

Surplus (Deficit)	(\$299,313)
Fund Balance	41%

Notes

- 1) No water rate increases, no revenue growth assumed

Sewer Fund

Surplus (Deficit)	(\$584,484)
Fund Balance	25%

Notes

- 1) Fund Balance Equivalent projected to be drawn down immediately to 25%

Aggregate Budget

Surplus (Deficit)	(\$2,668,077)
Fund Balance	\$6,480,883

Notes

- 1) General Fund projected to remain stable, although some major revenue streams have been underperforming historical averages. Continued deficits and negative fund balance in the TIF Funds add additional strain the General Fund.

Capital Projects List

Road to Better Roads and study update, Route 34 eastern & western expansion continues, Pavilion Road stream bank stabilization, Rte 71 (eastern portion) begins, Rte 71 water/sewer main replacement begins, land acquisition or other components related to the regional water study continues, Bristol Bay 65 regional park and Riverfront park construction completed (funded by OSLAD grant - contingent upon availability of grant proceeds), Blackberry Creek Nature preserve, Windett Ridge park construction, Well #7 rehab, Well #3 abandonment cation media exchange begins.

Year-by-year summary, FY 20 projections

General Fund

Surplus (Deficit)	(\$402,315)
Fund Balance	31%

Notes

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

Water Fund

Surplus (Deficit)	(\$686,774)
Fund Balance	24%

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)	(\$165,060)
Fund Balance	25%

Notes

- 1) Final PMT for Lennar - Raintree Sewer Recapture
- 2) Final debt service payment on 2004B bond

Aggregate Budget

Surplus (Deficit)	(\$1,943,094)
Fund Balance	\$4,537,789

Notes

- 1) Fund balance in the General Fund moderately declines. Countryside TIF fund turns a surplus, but 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 expansion completes, Route 34 western expansion continues, Rte 71 (eastern portion) continues, Well #7 stand-by generator, land acquisition or other regional water study continues, cation media exchange continues, Caledonia park completed.

Year-by-year summary, FY 21 projections

General Fund

Surplus (Deficit)	(\$416,262)
Fund Balance	28%

Notes

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

Water Fund

Surplus (Deficit)	(\$181,983)
Fund Balance	22%

Notes

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

Sewer Fund

Surplus (Deficit)	(\$31,737)
Fund Balance	25%

Notes

- 1) No major initiatives

Aggregate Budget

Surplus (Deficit)	(\$816,050)
Fund Balance	\$3,721,739

Notes

- 1) Fund balance in the General Fund continues to decline. Countryside TIF continues to generate a surplus. However, continued deficits and negative fund balances 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 western project completes, Route 71 project completes, water study completed, Cation media exchange completes

Year-by-year summary, FY 22 and FY 23 projections

General Fund	FY 22	FY 23
Surplus (Deficit)	(\$1,003,762)	(\$1,393,662)
Fund Balance	21%	12%

Notes

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

Water Fund		
Surplus (Deficit)	\$638,262	\$1,123,977
Fund Balance	40%	70%

Notes

- 1) Water sales increase approx 5% - due to projected rate increase & new housing starts

Sewer Fund		
Surplus (Deficit)	\$131,343	\$581,859
Fund Balance	28%	57%

Notes

- 1) Sewer SCADA system funded in FY 22

Aggregate Budget		
Surplus (Deficit)	(\$257,011)	\$533,009
Fund Balance	\$3,464,728	\$3,997,737

Notes

- 1) Aggregate budget close to break even, turning positive in FY 23. Fund balance in the General Fund continues to decline due to declining revenues and an increase in the sewer transfer related to developer obligations. Majority of cash flow now in water and sewer fund, indicating tenuous general fund position and need to allocate water and sewer funds for long-term capital projects.

Capital Projects List

Road to Better Roads, cation media exchange completes (FY 22), sewer scada system (FY22), and Beecher Park replacement in FY 23

Items to note – big picture

Items of note – Purchasing Manager savings report

The United City of Yorkville (City) and The Village of Oswego (Village) have entered into an Intergovernmental Agreement regarding joint employment of a Purchasing Manager. The Purchasing Manager works for both municipalities streamlining and managing the purchasing of both communities. In addition, the Purchasing Manager is intended to find cost savings by combining volume or similar services. Annie Callahan was hired as the Purchasing Manager and began employment on March 27, 2017. One of the first accomplishments was creating a contract template that could be used for both the City and the Village, separately and combined. In addition to managing the formal purchasing process for the City, Purchasing Manager Callahan has found many cost savings opportunities between both municipalities. Cost savings might be defined as the difference between the budget amount and the actual value of the contract, combining with the Village to take advantage of economies of scale, or implementing a new process for savings. So far, a cost savings of approximately \$33,000 has been implemented for the City. The most successful projects have been the SSA management contract negotiations with a cost savings of \$14,600 and the downtown wayfinding signage program generating a cost savings of \$11,580. Both projects were successfully bid under the established budget. In addition, the City can anticipate an annual savings of \$12,000 in labor costs (time savings) with the implementation of the police timesheet software later this month. Purchasing Manager Callahan continues to work on implementing cost savings by identifying joint purchases and bid opportunities for both municipalities. The City can expect more cost savings by the end of the fiscal year 2018.

Items to note – Bond Ratings and refinancing

The City received two bond rating upgrades two years ago from Standard & Poor's and Fitch Ratings, and was reaffirmed at its current rating with Fitch last year. 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. Upgrades are based on several factors including a favorable economic outlook, budgetary flexibility (increasing revenues and/or decreasing expenditures/expenses), and relatively high fund balance (reserves) levels. 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, reserves 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 – 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. As a result, the FY 18 property tax levy was held flat (0%), and the staff recommendation for the December 2017 (FY 19) property tax levy matched new construction EAV growth in the City (2.1%). Property owners who see their EAV unchanged from year to year should pay the same share of City taxes as the year prior. The property tax budget assumptions within this proposal assume modest increases (2%) each year in the future.

Along with this approval, the City Council also permitted separating the City and Library levies for the second year in a row. 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

City staff approached the school district, county, fire protection district, Kendall Township, and community college district in fall 2017 with a request to extend the Downtown TIF 1. At time of this memo draft, written approvals have been received by the fire district, written approval is expected from the community college district, the county has narrowly not approved the extension letter, and the City is still working with the township and school district to secure support.

The creation of Downtown TIF 2 will be considered by the City Council in spring 2018. Accordingly, we have planned for the creation of a TIF 2 fund in this budget proposal with a placeholder for costs incurred during the creation process. In the scenario that TIF 2 is not created, the City would simply ignore the fund.

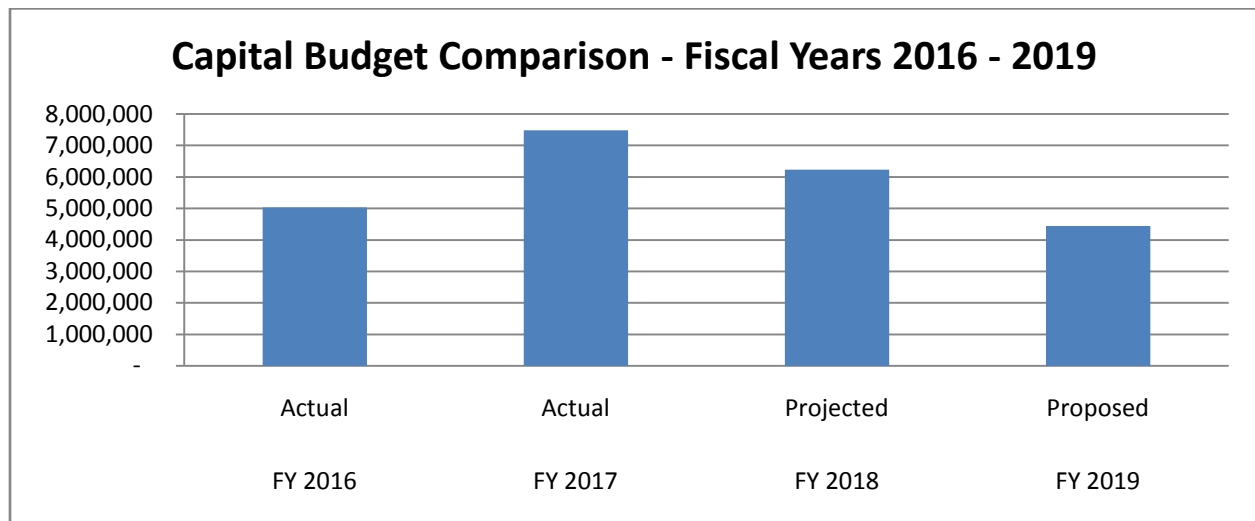
The only major project proposed within the TIF 1 fund is the ITEP grant for landscaping on the courthouse hill. The budget proposal assumption is that the City receives this grant and completes the project at a net cost to the City of around \$210,000. In a scenario that this grant is not received, the City would simply ignore the line-item. No further projects have been proposed in either Downtown TIF fund as major projects are contingent upon TIF 1 extension and/or TIF 2 creation.

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, US Rte 34) 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, capital budgets will be going down in FY 19, due to the completion of the large Countryside infrastructure project and the substantial completion of Riverfront & Bristol Bay parks in FY 18.



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 \$5.75 million between pavement, water, and sewer projects. In summer 2018, we are proposing over \$1 million in Road to Better Roads projects.

Out of our annual Road to Better Roads budget, \$580,000 is allocated to pavement improvements for primary projects. Of note, the majority of the pavement expenditures this year will be coded in the MFT fund instead of the City-Wide Capital Fund. 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 last scan of pavement conditions occurred in 2012 and the City is proposing to complete a full lidar scan, survey of pavement conditions, and quantitative update in 2018. The City has budgeted \$65,000 for the scan in the City-Wide Capital Fund. The five-year Road to Better Roads schedule will then be set by City Council. In the meantime, the City will complete E Spring St, Teri Lane, parts of Walsh Drive, and Pavilion Road.

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. Our most recent estimate for 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. Staff has begun drafting an RFP which will be open for bid in spring 2018. Even though this project is not budgeted, we felt it was prudent to have Purchasing Manager Callahan both test the market to see if our cost estimate is correct and have a reputable low bidder in waiting should the HVAC unit fail. Another longer-term 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 - \$880,000
- 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. This project is being looked at under a funded design engineering contract with EEI in 2018, but construction is not yet funded.
 - 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 - \$324,000
- 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 - \$142,000
- 9) Appletree Court water main replacement (Water Fund)
 - a. Water main has a high number of breaks and replacement would improve fire protection and water quality.
 - b. Cost estimate - \$180,000
- 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 \$3.72 million. The intersection improvements at Route 47 intersections of Galena Road and Route 30 are \$1.36 million and \$740,000 respectively. The remaining \$1.62 million is associated with the additional subdivision entrance and traffic signal at Bristol Bay Drive.
 - b. Cost estimate - \$3.72 million in total.
- 11) 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 over sizing 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 2018, total amount will be \$2.06 million. The original principal on this obligation was \$807,847, meaning we have racked up over \$1.25 million in interest in 15 years.
- 12) Building maintenance issues
 - a. The City completed a building conditions study in 2017. The study looked at 40+ buildings and structures owned by the City and recommended maintenance schedules. EMG's reports include an assessment of all City-owned buildings, structures and parking facilities. An equipment inventory was also completed. Bar-coding of the

- equipment and start-up with facility dude, which is an online portal that will hold the database information, will not be initiated until the reports are finalized. Another major goal of the reports was to calculate the Facility Condition Index (FCI), which gives an indication of a building's overall condition. This rating can be used as a guide for each facility when determining to maintain facilities or to replace facilities. The Administration Committee and Public Works Committee have been reviewing building condition reports each month since study completion, and have had some high level discussion about which buildings to continue to maintain and which buildings to defer maintenance. A Facility Manager will be jointly hired by Yorkville and Oswego in spring 2018. This person will begin working on a five year plan for building maintenance as well as develop procedures and standards for cleaning repair and general maintenance.
- b. Cost estimate – Based on the EMG reports and a conservative estimate of which buildings the City will likely keep maintaining, the annual recommended maintenance expenditures are approximately \$600,000.

13) 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

14) 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 the first major water system improvement contemplated after the City's comprehensive water system study and regional water supply study was completed last year. The City could eliminate this project if water consumption decreases, or the City has an alternate supply source lined up.
- b. Cost estimate - \$4,855,000 for Well 6 and the Treatment Plant

Items to note – Water Rates

Water fund revenues are expected to beat projections for the third 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. In last year's budget proposal, we kept the rate freeze in place for FY 18 and discussed revisiting the FY 19

freeze in this year's budget proposal. Because water revenues have outperformed expectations for the third year in a row, and because the water fund has a healthy fund balance each year throughout the five-year budget estimate, we propose to keep the rate freeze in place for FY 19. We are budgeting for a 5% year-over-year increase from FY 20 through FY 23. That growth could come from rate increases at an inflationary level and/or straight increase in residential units in the City. We propose to revisit those rate increases as part of the FY 20 budget proposal.

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, lawsuit settlement, 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 January 2, 2018 the Overall Receiver had cash balances on hand of \$79.6M, 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 2017, City Council passed a total of 21 goals for FY 19. Goals are ordered in rank of priority and the City Council has reviewed action plans related to all goals. Each goal's action plan has various proposals, some of which may be tied into a budget line-item and mentioned in the small picture section of this memo. City Council reviewed the action plan for the #1 goal, Manufacturing and Industrial Development at the February 13, 2018 City Council meeting. No immediate budget impacts for that goal were apparent at time of this memo.

Items to note- Building Inspection Load

At the beginning of FY18 the City employed 1 Full-Time Building Code Official and 1 Full-Time Building Inspector. During Calendar Year 2017 the City of Yorkville completed approximately 3,500 inspections. On average the FT Building Code Official completed approximately 1,750 and the PT inspector completed approximately 1,500. Please see the below table for a comparison to other neighboring communities in regards to inspections conducted in Calendar Year 2017. Yorkville ranked second in total number of inspections per calendar year. Although Plainfield, had a higher number of inspections conducted during calendar year 2017, they also have higher staff counts.

City or Town	Full – Time	Part Time	# Insp 2017	Avg per/Inspector	Avg Inspections Per Day/Per Inspector	Outsourced Inspections	Inspections Requiring IL Plumb License
Oswego	3	0	2,620	873	4	6	310
Plainfield	4	0	8,735	2,183	10	0	3,888
North Aurora	1	1	1,425		6	20	250
Montgomery	1	0	1,044		5	377	377
Kendall County	1	0	911	911	4	99 Consultant 11 Yorkville	99
Yorkville	2	0	3,271	1,757 PR 1,514 BC	7	23 Kendall Co 63 Consultant	739

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 17 with EEI were approximately \$96,000 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 17, our outsourced costs were \$439,970
 - a. \$267,325 for routine engineering
 - b. \$172,645 for subdivision inspections

On a related note, EEI is billing out about \$96,000 per year to developers that is being reimbursed to the City, and an additional \$711,384 in gross project expenses for capital projects (net \$629,007) that the City would not have been able to complete with in-house staff.

Items to Note- Parks and Recreation Facility

City sold a portion of Bristol Bay Regional Park for \$250,000 in June 2016 to Go For It Sports, which opened to the public in late 2017. Park Board made a two-part recommendation in 2017 that has not been included in a budget proposal, nor has it been acted upon by City Council. The first recommendation was to 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 allow for open gym and after school programs. The Board is looking for this facility to be located at Beecher Park and/or be attached to the Beecher Center.

Items to Note – BUILD Program closeout

In late 2017, the City Council voted to end the BUILD program in December 2017. BUILD applications were accepted up until December 31, 2017. The program application allows for the construction of the home to occur one year after initial application (and payout to the homeowner occurs at time of completion of the home). As of February 2018, around 40

homes are still under construction from BUILD program applications filed in 2017. City staff has made some modest assumptions for revenue increases in the water and sewer fund due to the closure of the program and we would not expect to see fully increased water and sewer connection fee revenues until the FY 20 budget after all BUILD permit homes have been completed.

Items to Note – Land-Cash Fund

The City expects to close out the Riverfront Park and Bristol Bay Regional Park OSLAD grants in FY 19 and receive grant reimbursement from the state in the same fiscal year. When these projects are completed, the land-cash fund will have no grant-associated projects for the first time in several years. Between the receipt of these OSLAD grant funds, miscellaneous parks land-cash fees from building permits, and our limited park projects, the fund would expect to have a few hundred thousand dollars in unrestricted fund balance within the five year budget. During budget preparation, Director Evans was asked to come up with a five year plan to spend down those impact fees. His recommendation settled upon replacement of the Beecher Park playground and various paving projects throughout the downtown, Riverfront Park area, and Bristol Bay Regional Park. Staff felt this recommendation was warranted given age of the Beecher Park playground and the status of Bristol Bay and Riverfront Park as regional attractions. As miscellaneous land-cash fees are received by the City that are not otherwise tied to a subdivision-specific park, the City will need to come up with a plan to use the land-cash funds.

Items to Note – Municipal Facilities Master Plan

As discussed in the City Council goal setting session and action plan, staff proposes to fund a municipal facilities master plan in FY 19 and FY 20. The City last completed a municipal facilities master plan and space needs analysis in 2006, when it hired an architecture firm to address space needs for long-term staffing levels and provide cost estimates for a new City Hall, Police Station, Public Works Facility, Recreation Center, and Senior Center. These cost estimates were used to provide justification for the City's municipal building impact fee, which rose from \$150 to \$5,509 at the time. The City has since revised the municipal building impact fee to under \$2,000.

Items to Note – Sewer Fund

The City Council made a decision to slowly draw down sewer fund reserves over a number of years until they hit the City's reserve policy of 25% of annual expenses. That decision is changed this year by accelerating the drawdown immediately to 25%. This leaves the sewer fund, which has limited projects to fund, with 25% until FY 22 and FY 23 when amounts are earmarked within the fund balance for developer commitments. The reduction of the transfer amounts into the sewer fund leaves the general fund and its associated funds with a better financial outlook. The additional funds will be used to fund the general fund debt service obligations for the 2014B bond (debt service fund), some modest city-wide capital expenditures, and to offset the general fund's modest FY 19 deficit.

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. The FY 19 dollar amount actually increased from the FY 18 budget proposal. The police pension performed better than expected, which allowed the City to direct more money into the corporate levy than expected. Between FY 20 and FY 23, we project increases 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 police pension fund had a good return on investments in FY 2017, and so the FY 19 actuarial determined contribution will decrease from the FY 18 figure. FY 19 will represent the fifth year in a row that the City will meet its actuarial determined contribution. As the City continues to fully fund this obligation, the Police Pension Fund percent funded should continue to increase from its current amount of 42%. 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. Sales taxes saw a ~6% increase between FY 16 and FY 17, but FY 18 figures have been nearly flat in relation to the previous fiscal year. Staff currently projects the FY 18 amount to be approximately 0.8% higher than in FY 17. This underperformance is cause for concern and monitoring, given that the City’s population increase should drive sales tax growth. However, trends towards online retail sales could be offsetting population growth. In last year’s five year budget projection, we proposed a 3% annual sales tax growth. Given the recent underperformance, we are revising the annual sales tax growth estimate downward to 1.5%.
- 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
Hotel tax revenues have been trending upwards over the past few years with the continued success 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 the Holiday Inn Express in late 2018. For conservative budget purposes and because of the possibility of transfer sales between the hotels, we have not budgeted for any net increase in hotel taxes.

- 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 15 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 20, which is an earlier than we expected in last year's budget proposal. 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 01-000-40-00-4072
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. The State of Illinois accelerated the timing of payments in FY 18 but cut the per capita distribution in an equal amount, which resulted in a net loss of funds in FY 18 because the City uses the accrual basis of accounting. The Governor is expected to recommend a sweep of income tax revenues for state purposes in the state budget address on February 14, 2018, but these proposals have not been accepted in years past. The IML per capita projection for FY 19 is \$95.80, which is modestly higher than the FY 18 (\$95.00) and FY 17 (\$94.70) estimates but lower than the FY 16

estimate of \$106.78. The reduction in the estimates is primarily due to the state economic climate. As a counterpoint, the City finished the Special Census in 2017 and began to receive income tax distributions for a higher population at the end of 2017. This resulted in a net increase in revenues in FY 19 and beyond. After FY 19, the City projects a 2% increase in annual state income tax revenues.

- R13) Local Use Tax 01-000-41-00-4105
a. The IML is projecting \$26.30 per capita for FY 19. This increase from FY 18's per capita estimate of around \$25, as well as the City's increase in population, should result in a modest increase in revenue in FY 19. After FY 19, we estimate a 2% annual growth rate.
- R14) Liquor licenses 01-000-42-00-4200
a. The City increased liquor license fees across many levels in late 2017. These increases are reflected in the modest increase in revenues in FY 19.
- R15) Building Permits 01-000-42-00-4210
a. Revenue figures within this line-item are budgeted at \$275,000 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.
- 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 decreased between FY 17 and FY 18 because the cost of the service was decreased after successful bidding of the contract. Increases in this line-item reflect housing growth only, and there is no material net impact within the budget as the cost of service is generally matched by revenues.
- 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 appended to 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 \$15,000 is expected to be earned in FY 18.

- E1) Salaries – All Departments Multiple #'s
a. We are proposing a 3% COLA increase and contract-appropriate step increases for all employees covered by a union contract. We have budgeted for the variable-rate compensation plan for non-union employees that will be proposed and discussed at the March Administration Committee meeting. We have budgeted for reasonable, but undetermined, salary increases in FY 20 through FY 23.
- E2) Health Insurance – All Departments Multiple #'s
a. We are assuming an 8% increase in health insurance costs each year through FY 23. 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 19 through FY 23.
- 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.
b. A new program is budgeted within the Administration department budget, titled the "Leadership Development Program". Throughout this past year, staff has continued to work with Oswego and Montgomery on integrating shared services. For FY 19 staff is working together to develop programs and training opportunities collectively. This program would be developed to promote a productive and engaged workforce and to provide an opportunity for individuals interested in developing their leadership skills in order to be better prepared for career advancement. The program will include participation in a leadership course, a mentor relationship, job shadowing opportunities and completion of a special project. Participants in the program will be decided on at a later date. Details of the program will be reviewed by the Administration Committee in spring 2018.
- 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, safe deposit box, background checks and professional photos of staff and elected officials.
 - c. Finance – GFOA CAFR award fee, utility billing fees, police pension actuarial fee, and the annual accounting software maintenance agreement.
 - d. Police – Expenses for onsite shredding notaries, Lexipol Policy Manual, Bassett Licenses and Notary certificates, and searches.
 - e. Community Development – Access to iWorQ (code enforcement and permit management software, expenses for the minute taker, plates and title for 2 vehicles and scanning of building plan documents
 - f. Street Operations – Plates and Title for 1 Trailer, parkway tree trimming, and CDL license renewal.
 - g. Water Operations – Electronic meter reading services, utility billing fees, well 7 and Raintree tower radio maintenance and BSI backflow monitoring.
 - h. Sewer Operations – Sewer cleaning, alarm monitoring, utility billing fees, and manhole repair.
 - i. Parks – background checks and copy charges.
 - j. Recreation – Referees and umpires, recreation class instructors, graphic design, web track maintenance agreement, pest control, background checks, and park board minute taker fees.
 - k. Library – Plumbing Inspection, Sound Maintenance, background checks, copy charges, pest control, copier charges, IT services and minute taker fees.
- E8) Salaries – City Treasurer 01-110-50-00-5004
- a. This elected position was eliminated via referendum, to go into effect in FY 19.
- E9) Salaries – City Clerk 01-110-50-00-5003
- a. This elected position was eliminated via referendum, to go into effect in FY 19. This results in an approximate \$8,000 savings per year.
- E10) Auditing Services 01-120-54-00-5414
- a. The City went out to RFP in 2017 and awarded a five-year contract to Lauterbach and Amen which will expire in FY 22.
- E11) Salaries – Police Officers 01-210-50-00-5008
- a. No new hires are proposed in the police department. At this time we are slightly under 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	201,110	284	1.41
Batavia	26,391	40	1.52
Carpentersville	38,291	59	1.54
East Dundee	3,182	12	3.77
Elburn	5,757	7	1.22
Elgin	112,123	182	1.62
Geneva	21,880	36	1.65
Gilberts	7,724	8	1.04
Hampshire	6,247	11	1.76
North Aurora	17,426	29	1.66
Sleepy Hollow	3,329	7	2.10
St. Charles	32,717	52	1.59
Sugar Grove	9,573	12	1.25
West Chicago	27,221	44	1.62
West Dundee	7,361	18	2.45
Winfield	9,637	17	1.67
Average	33,123.06	51	1.76
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 18)	19,022	30	1.58

*Based off of 2016 U.S. Census population estimate

** Only agencies that participate in FBI Uniform Crime Reporting

- E12) Police Commission 01-210-54-00-5411
- a. The spikes in the Police Commission line-item represent applicant testing years. In FY 21, the spike represents sergeant testing.
- E13) 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.
- E14) Legal Services 01-210-54-00-5466
- a. This line item had previously covered the expenses for any miscellaneous grievances that occur. Given that it was so infrequently used, we felt it would be more appropriate to code any future expenses to the City's line-item for special counsel.

- E15) 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.
- E16) 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.
- E17) Mosquito Control 01-410-54-00-5455
a. The line-item expense for mosquito control represents treatment of storm sewer inlets only.
- E18) 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 but coded to the CW Capital fund.
- E19) 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 23. Currently, we have 724 senior accounts and 15 circuit breaker senior programs.
- E20) 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 recommends continuing this position through FY 23 because of its already positive impact.
- E21) GC Housing Rental Assistance Program 01-640-54-00-5427
a. 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. We would expect to have a more refined estimate after initial applicants are vetted in spring 2018.
- E22) 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 spring 2018. The \$14,375 in this line-item represents the maximum amount that the City would rebate annually.

- E23) Facility Management Services 01-640-54-00-5432
- a. This line-item represents the hiring of a facility services manager with Oswego, as approved by the City Council in 2017. City staff is reviewing applicants in spring 2018 and expects to have an individual hired by the end of FY 18. In general, this position is proposed to be tasked with coordinating all building and grounds maintenance at every facility in the City.
- E24) 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 20, which is one year earlier than we projected in last year's budget proposal. All further proceeds will be rebated at 50%.
- E25) KenCom 01-640-54-00-5449
- a. This line-item represents the City's contributions to KenCom, based on the intergovernmental agreement for annual funding, the intergovernmental agreement for New World software usage, and the KenCom budget. This line-item is estimated by staff in February of each year for the upcoming FY budget, but the actual dollar amounts are not finalized until the end of each calendar year. This timing delay results in the City experiencing unexpected increases mid-way through its fiscal year, as seen in FY 18.
- E26) Information Technology Services 01-640-54-00-5450
- a. This line-item covers 20 hours per week of consultant costs, all Microsoft Office licensing, and various other licenses for network components. All equipment purchases for all departments are now coded in each department as the City will be implementing a three year replacement schedule for all laptops and four year replacement schedule for all computers.
- E27) 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.
- E28) Economic Development 01-640-54-00-5486
- a. The YEDC was formally disbanded at the end of 2015. In order to continue attracting new business and promoting expansion of existing business, Lynn Dubajic, former director has been hired as a part-time economic development consultant. Her salary of \$145 per hour at 15 hours per week plus quarterly travel charges and hourly overages makes up the majority of this line item of \$145,000.

- E29) Sales Tax Rebate 01-640-54-00-5492
This line item represents the 50% share of rebated sales tax to developers, pursuant to past economic incentive agreements entered into with the City. Sales tax rebate growth is pegged to overall sales tax growth, as mentioned above.
- E30) 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.
- E31) 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.
- E32) Transfer to Debt Service 01-640-99-00-9942
a. This line-item represents amount the general fund covers of the 2014B bond, which covered streets rehab program from the mid-2000s. The property taxes on the 2014B bond were completely abated in the 2016 tax levy cycle (FY 18 budget).
- E33) Transfer to Sewer 01-640-99-00-9952
a. This line-item represents the City's transfer of non-home rule sales tax dollars being transferred into the sewer fund to pay for a portion of the yearly debt service on the 2011 refinancing bond. As mentioned in the Items to Note section above, the Sewer Fund transfer is reduced in FY 19, 20, and 21 to cover some general fund operating and capital expenditures and to offset the general fund deficit.
- E34) Transfer to Parks and Recreation 01-640-99-00-9979
a. This line-item represents the City's operational transfer to fund Parks and Recreation expenses.
- E35) Transfer to Library Operations 01-640-99-00-9982
a. This line-item transfer 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 19 revenue figure reflects a ~\$60 per home per year tax amount, which was the tax levy ordinance approved by City Council in December 2017. 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. This line-item reflects half of the HOA management contract with Baum Property Management that was approved by the City Council for the Sunflower Estates and Fox Hill subdivision.
- E2) Outside Repair and Maintenance 11-111-54-00-5417
a. The FY 19 amount reflects our best estimate for the annual maintenance contract for mowing and landscaping. The FY 20 amount reflects the re-installation of the subdivision entrance sign. That project is being offset by funds given to the City by IDOT for the Route 34 project in FY 17.

Sunflower SSA

- R1) Property Taxes 12-000-40-00-4000
The FY 19, FY 20, and FY 21 revenue figure reflect the \$133, \$155, and \$182 respective levies per home that were discussed by the City Council during the levy approved in December 2017. Of note, the long-term debt on past projects and the negative fund equity is not projected to be cleared until FY 25.
- E1) Pond Maintenance 12-112-54-00-5416
a. 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. This line-item reflects half of the HOA management contract with Baum Property Management that was approved by the City Council for the Sunflower Estates and Fox Hill subdivision.
- E3) Outside Repair and Maintenance 12-112-54-00-5495
a. This line-item reflects our best estimate for the annual maintenance contract for mowing and landscaping the subdivision entrances. The FY 19 column also contains \$5k for comprehensive replacement of landscaping at the entrances.

Motor Fuel Tax Fund

- | | | |
|-----|--------------------------|-------------------|
| E1) | Salt Storage | 15-155-54-00-5438 |
| E2) | Street Lighting | 15-155-54-00-5482 |
| E3) | Salt | 15-155-56-00-5618 |
| E4) | Signs | 15-155-56-00-5619 |
| E5) | Cold Patch | 15-155-56-00-5633 |
| E6) | Hot Patch | 15-155-56-00-5634 |
| E7) | Street Lighting Supplies | 15-155-56-00-5642 |
- a. All of these expenditures have been transferred into the general fund. Hot and cold patch have been combined into one line item called Asphalt Patching. Staff felt it would be easier administratively to code the majority of Road to Better Road projects in the MFT fund and take all of these line-items out of MFT.
- | | | |
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| E8) | 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, FY 17, and FY 18 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, and the next inspection will occur in summer 2018. 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.
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|-----|----------------------|-------------------|
| E9) | Road to Better Roads | 15-155-60-00-6004 |
|-----|----------------------|-------------------|
- a. Staff has chosen to code all 2018 planned Road to Better Roads in the MFT fund as it easier to complete paperwork for pavement projects than the previously listed seven Public Works operational line-items. The amount in FY 19 reflects the City's RTBR program as adopted in late 2017. We anticipate completing a pavement study in 2018 and increasing the expenditures back up to historical amounts in FY 20 and beyond.
- | | | |
|------|--------------------|-------------------|
| E10) | 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 2018 the City will have made 67 of its 120 payments.

City-Wide Capital Fund

- | | | |
|-----|------------------|-------------------|
| R1) | Building Permits | 23-000-42-00-4210 |
|-----|------------------|-------------------|
- a. Any excess of building permit revenues over the cost of building department operations will be placed in this line item. In order to budget conservatively, we are leaving this number at zero. The current threshold for funds to cross over into City-wide capital is approximately \$300,000.

- R2) Road Infrastructure Fee 23-000-44-00-4440
a. We are not proposing any change to the Road Infrastructure Fee through FY 23. This is something which can and will be reevaluated each year, as the sunset date for the infrastructure fee is April 30, 2018.
- 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 master plan in FY 19 and FY 20. We expect the study to cost around \$200,000.
- E3) Buildings and Structures 23-216-60-00-6020
a. The FY 19 expenditures reflect the installation of a permanent gasoline fueling tank and station at one of the City's facilities. This will allow the City to buy fuel in bulk. Purchasing Manager Callahan expects this project to have a positive return on investment within two years from installation.
- E4) Engineering Services 23-230-54-00-5465
a. The FY 19 column represents the cost of doing a full pavement study update.
- E5) Hanging Baskets 23-216-54-00-5626
a. With the Route 47 project completed, the City is poised to implement a hanging basket and/or banner program. The \$2000 expenditure budgeted represents the old program and may not adequately cover the scope of a new program. However, the old program was of neutral cost and we would expect the new program to be neutral. The City should have a proposal for a program to present to a committee in late spring 2018.
- E6) US 34 (Center / Eldamain) project 23-230-60-00-6016
a. This line-item reflects the City's local share of costs for the Route 34 expansion project. This project is underway in FY 18, and we expect the invoices to be paid by the City through FY 21.
- E7) Pavilion Rd Stream bank Stabilization 23-230-60-00-6021
a. The City did some paving and engineering along Pavilion Rd, and plans to complete some additional paving and stream bank stabilization in FY 19.
- E8) Fountain Village Subdivision Improvements 23-230-60-00-6023
a. The City Council accepted private developer money in 2017 in exchange for the completion of private subdivision infrastructure after the developer failed to complete the infrastructure. This line-item represents those private infrastructure improvements and is offset by a corresponding revenue line-item within the City-Wide Capital Fund.

- E9) Road to Better Roads Program 23-230-60-00-6025
a. This line item represents a minor program within the FY 19 RTBR budget and some carry over expenditures from FY 18.
- E10) Sidewalk Construction 23-230-60-00-6041
a. The City will repair damaged areas as necessary by removal and replacement or by use of the grinder. We plan on renting the grinder at least 2 times this year and using it for a week at a time. Our large project will be the sidewalk near the east alley. We will remove and replace the walk between the Farm Bureau and The Law Office in preparation for the new railing installation. We are performing this work in house to save money.
- E11) Route 71 (RT 47- RT 126) Project 23-230-60-00-6058
a. The City Council is reviewing a Route 71 funding agreement at the February Public Works Committee meeting. This line-item represents the City's expected local share of the project related to sidewalks, trails, and other non-utility categories. IDOT plans to bid this project out in early 2018 and could begin construction at the end of 2018.
- E12) US 34 (IL 47 / Orchard Rd) Project 23-230-60-00-6059
a. This project is underway and is expected to occur until FY 20. The funds budgeted are based on the IDOT approved bids but do not take into account any possible change orders.
- E13) Kennedy Rd Bike Trail 23-230-60-00-6094
a. This line item contains the final gross expenses from the construction of the trail. Pursuant to the commitment made by the Push for the Path group in 2012, the City's estimated local share in the amount of \$217,000 was covered entirely through private donations.
- E14) Principal Payment 23-230-81-00-8000
E15) 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.
- E16) 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 the final \$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 \$5,000 in order to replace squad laptops and cameras.
- E2) Vehicles 25-205-60-00-6070
 - a. This line-item currently covers one police vehicles planned for replacement in FY 19.
- E3) Principle Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8000
- E4) Interest Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8050
 - a. These line-items cover the annual purchase installment payments to the property seller for the Public Works south building. The final payment will not occur until November 2028.

Debt Service Fund

- R1) Property Taxes - 2014B Bond 42-000-40-00-4000
 - a. The City fully abated the property taxes on this bond in December 2016 for the FY 18 budget, and FY 19 represents the second straight year the City has fully abated the 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 18 was above our projections for the third year in a row and we propose to keep the rates frozen for FY 19. Aggregate increases in water revenues of 5% are planned for each year after FY 19, 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 19. It is currently set at \$8.25 per month through the end of FY 18 and will need to be reauthorized for FY 19.
- R3) Water Connection Fees 51-000-44-00-4450
 - a. For FY 19, 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.
- 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) Land Acquisition 51-000-60-00-6011
a. This line-item represents the potential acquisition of land for a Fox River water plant, either Yorkville-alone or regionally.
- E2) Well Rehabilitations 51-510-60-00-6022
a. In FY 19, the City is planning to rehab Well #7 and finish decommissioning and deconstructing Well #3 (near the west alley in the downtown). We expect to review an RFP for teardown of the Well #3 building in spring 2018.
- 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 23.
- E4) Equipment 51-510-60-00-6060
a. The large expenditure planned for FY 20 is the City's previously-unfunded Well #7 standby generator. Staff thinks this is an important project to secure the City's water supply in the event of city-wide outage or disaster. A back-up generator at Well No. 7 would allow us to supply drinking water to the entire City, even during a multi-day power outage.
- E5) Route 71 Watermain Relocation 51-510-60-00-6066
a. The Public Works Committee will be reviewing a project agreement at the February 2018 meeting. While the City has seen the estimate of the watermain work decrease over the years, and the staff have proposed a way to reduce costs, this project will cost several hundred thousands of dollars. However, the Route 71 project in Yorkville city limits is being split into two phases, with an eastern section expected to begin at the end of 2018 and the western section delayed for a few more years. The budget amounts shown reflect IDOT's estimate for time and money on the immediate, eastern section, and the City's best guess as to the timing for the western section.
- E6) 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 2018 the City will have made 67 of its 120 payments.
- E7) Cation Exchange Media Replacement 51-510-60-00-6081
a. The City's water treatment facilities contain cation exchange units that are necessary to keep potable water within radium compliance. The media (resin) within the units has a useful life and typically needs to be replaced every 10-15 years to remain effective. The City's water treatment plants were all constructed in the mid-2000's and the media is reaching the end of its useful life. Within this line-item, we've budgeted for full replacement of all media on each of the five water treatment plants by FY 23.

- E8) 2015 Bond Principal 51-510-77-00-8000
E9) 2015 Bond Interest 51-510-77-00-8050
a. These two line-items represent the debt service payments associated with the Countryside water main project.

Sewer Fund

- R1) Sewer Maintenance Fees 52-000-44-00-4435
a. The bi-monthly sewer maintenance fee for FY 19 is \$20.87, 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 19. It is currently \$4 per unit per month.
- R3) Transfers from General Fund 52-000-49-00-4901
This line-item represents the non-home rule sales tax transfers from the general fund, used to offset portions of the 2011 Refunding Bond.
- E1) Scada System 52-520-60-00-6001
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. This was a previously unfunded capital project that we project to be able to afford in FY 22.
- E2) 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.

Land Cash Fund

- R1) OSLAD Grant – Riverfront Park 72-000-41-00-4175
R2) OSLAD Grant – Bristol Bay Regional 72-000-41-00-4186
a. Both projects were reinstated in FY 17 and the City moved forward with both projects in FY 18. Contamination issues in Riverfront were remediated and Bristol Bay’s dirt work was accelerated – both at extra cost to the City. As a result of our decision making on both projects in FY 18, we expect to close out both projects in FY 19 and receive grant reimbursement in the same year.
- R3) Caledonia 72-000-47-00-4706
a. Ryan Homes has built a number of homes in FY 18, resulting in a modest ~\$30,000 in parks land-cash fees. The City expects similar home building and impact fee revenues in FY 19 and FY 20, which will allow us to plan for the playground installation mentioned below.

- E1) Park Improvements 72-720-60-00-6010
a. This project is a placeholder for a number of upcoming proposals from Parks and Recreation for land-cash eligible improvements. The City Attorney is reviewing a number of items for land-cash eligibility. This may include new parks and improvements to existing parks. This line-item would be contingent upon receipt of the OSLAD grant funds from the state in FY19 and serves only to make sure the City is committing to spend land-cash funds once they are received.
- E2) Caledonia Park 72-720-60-00-6029
a. The City has already received around \$30,000 in Parks land-cash fees at the beginning of 2018, and we expect that similar revenues will be generated in 2019. Accordingly, we plan to secure those impact fees in 2018/2019, conduct park planning exercises in 2019 and construct a new park in 2020.
- E3) 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. We expect construction to be completed in FY 19.
- E4) Riverfront Park 72-720-60-00-6045
a. This line-item represents the Riverfront Park project, which is funded through the State's OSLAD grant program. We expect construction to be completed in FY 19.
- E5) 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. We anticipate completing this project in 2018 or early 2019.
- E6) Windett Ridge Park 72-720-60-00-6069
a. The City was paid \$50,000 from the developer in late 2017. We are looking at doing park planning in early 2018 and constructing the lot by the end of 2018.

Parks and Recreation Fund

- R1) Special Events 79-000-44-00-4402
a. Staff is continuing to add to the special events schedule in offering unique recreation opportunities to the residents of Yorkville and raise revenue for the benefit of the overall department budget. FY18 brought two new and successful events, I Love My Grandparents and a Topgolf event.
- R2) Child Development 79-000-44-00-4403
a. Enrollment within the child development programs continues to increase bringing a consistent and substantial revenue stream throughout FY 18, 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 18, Hometown Days exceeded the budgeted \$8,000 profit amount by \$12,000, with a total profit of \$20,000. 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, Used Book Sale 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) Outside Repair and Maintenance (Parks) 79-790-54-00-5495
a. Capital purchases continue to be deferred due to budget constraints, which mean we spend modestly higher on repairs each year. For FY 19, we have built in a contingency above historical averages.
- E2) Computer Equipment and Software (Parks) 79-790-56-00-5635
a. The Parks Department has \$20,000 budgeted in FY 19 for a new Parks maintenance database program.

Countryside TIF Fund

- R1) Property Taxes 87-000-40-00-4000
a. In FY 18, the movie theater paid its third full year of property taxes and Lighthouse Academy paid its second full year of property taxes. Together, these two large revenues were greater than the debt service payments in the fund for the third year in a row. This trend will reverse in FY 19 due to the incentive payment for the Holiday Inn Express and banquet facility set to open at the end of 2018, but the FY 20 figures should be much greater due to both facilities being on the tax rolls. By FY 23, the revenues generated from the hotel and banquet facility should get the fund close to break even.
- E1) TIF Incentive Payout 87-870-54-00-5425
a. The Holiday Inn Express and yet unnamed banquet facility are currently targeting a December 2018 opening, which means the \$700,000 incentive payout will occur in FY 19.

Downtown TIF Fund

- R1) Federal Grants – ITEP Downtown Hill 88-000-41-00-4163
a. The City applied for an ITEP grant for ~\$550,000 worth of landscaping and improvements on the courthouse hill. We would expect to hear back from the state about a grant award sometime in mid-2018. For purposes of conservative budgeting, we have assumed that the City will receive this grant and will execute it in FY 19. If the City does not proceed with this grant project, the Downtown TIF fund will see a net benefit of around \$230,000.
- 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 19 figure at \$20,000. This could change dramatically if the TIF improves. In FY 19, we would expect to issue incentive payouts to Imperial Investments and the owner of the Law Office.
- 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 way finding signage in FY 19.
- E4) Downtown Hill 88-880-60-00-6015
a. This is the expenditure line-item for the possible state ITEP grant project referenced above.
- 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.
- E6) Principal Payment 88-880-81-00-8000
E7) Interest Payment 88-880-81-00-8050
a. These line-items represent the short term debt service payments on the downtown bank building purchase. The City's first debt service payment occurs in FY 19 and the debt should be retired in FY 21.

Downtown TIF II Fund

- R1) Property Taxes 89-000-40-00-4000
a. Downtown TIF 2 is set to be considered by the City Council in spring 2018. The City has not estimated property taxes generated for the first five years of TIF 2, because there are no major projects proposed.

E1) Legal Services

89-890-54-00-5466

a. This line-item represents all legal costs incurred during the creation of the TIF.

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 23. In last year’s budget proposal, we expected to hit positive cash flow in FY 22. In all years, deficits in the general fund (including the TIF funds) 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% through FY 21, but this is due in part to the drawdown of the sewer fund reserves and is tempered by the negative fund balances in the Countryside TIF fund (hotel incentive payout) and the Downtown TIF fund (downtown bank building purchase). The water fund is highly variable for the next three years but is expected to be in strong position in FY 22 and beyond due to retirement of debt within the fund. As discussed throughout this budget proposal, the sewer fund runs modest deficits in FY 19 and FY 20 due to the decision to decrease the general fund transfer into the fund.

The total at the bottom of each column represents the City’s overall aggregate fund balance. The past few years has benchmarked severe fiscal problems at \$3m in aggregate fund balance. We are moving that benchmark to \$4m in aggregate this year, as we have four out of five budget years planned for under \$5m aggregate. If the City is ends up below \$6.5m at the end of FY 19, we would expect to begin implementing project deferrals and service cuts.

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.

United City of Yorkville
Revenues by Category
Fiscal Year 2019

FUND	Taxes	Inter- governmental	Licenses & Permits	Fines & Forfeits	Charges for Services	Investment Earnings	Reimb- ursements	Miscel- laneous	Land Cash	Other Financing Sources	Fund Total
<u>General Fund</u>	11,014,213	2,512,487	336,000	130,400	1,535,112	20,000	55,000	21,750	-	18,000	15,642,962
<u>Special Revenue Funds</u>											
Motor Fuel Tax	-	530,817	-	-	-	5,000	-	-	-	-	535,817
Parks and Recreation	-	81,815	-	-	430,000	500	-	201,000	-	1,274,699	1,988,014
Land Cash	-	702,474	-	-	-	-	-	-	11,639	-	714,113
Countryside TIF	246,261	-	-	-	-	-	-	-	-	-	246,261
Downtown TIF	80,000	50,536	-	-	-	-	-	-	-	-	130,536
Downtown TIF II	-	-	-	-	-	-	-	-	-	-	-
Fox Hill SSA	13,381	-	-	-	-	-	-	-	-	-	13,381
Sunflower SSA	15,637	-	-	-	-	-	-	-	-	-	15,637
<u>Debt Service Fund</u>	-	-	6,000	-	-	-	-	-	-	318,725	324,725
<u>Capital Project Funds</u>											
Vehicle & Equipment	-	-	120,600	6,700	107,861	150	-	2,000	-	-	237,311
City-Wide Capital	-	-	91,500	-	730,000	1,000	1,109,077	2,000	-	250,000	2,183,577
<u>Enterprise Funds</u>											
Water	-	-	-	-	4,326,486	7,000	-	62,491	-	142,541	4,538,518
Sewer	-	-	-	-	1,558,658	1,250	-	-	-	856,583	2,416,491
<u>Library Funds</u>											
Library Operations	1,464,606	18,350	-	8,500	11,500	1,750	-	6,750	-	25,179	1,536,635
Library Capital	-	-	43,200	-	-	10	-	-	-	-	43,210
TOTAL REVENUES	12,834,098	3,896,479	597,300	145,600	8,699,617	36,660	1,164,077	295,991	11,639	2,885,727	30,567,188

United City of Yorkville
Expenditures by Category
Fiscal Year 2019

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Developer Commitments	Debt Service	Other Financing Uses	Fund Total
<u>General Fund</u>	4,901,639	3,056,457	4,937,900	330,998	-	-	-	2,725,186	15,952,180
<u>Special Revenue Funds</u>									
Motor Fuel Tax	-	-	97,000	90,000	504,787	-	-	-	691,787
Parks and Recreation	972,772	432,587	294,214	386,735	-	-	-	-	2,086,308
Land Cash	-	-	-	-	465,000	-	-	-	465,000
Countryside TIF	-	-	713,749	-	-	-	149,358	-	863,107
Downtown TIF	-	-	72,533	-	120,910	-	225,800	-	419,243
Downtown TIF II	-	-	10,000	-	-	-	-	-	10,000
Fox Hill SSA	-	-	8,835	-	-	-	-	-	8,835
Sunflower SSA	-	-	18,835	-	-	-	-	-	18,835
<u>Debt Service Fund</u>	-	-	475	-	-	-	324,250	-	324,725
<u>Capital Project Funds</u>									
Vehicle & Equipment	-	-	10,500	36,411	157,000	-	73,034	-	276,945
City-Wide Capital	-	-	216,675	27,000	1,888,049	-	407,563	82,866	2,622,153
<u>Enterprise Funds</u>									
Water	441,121	257,466	734,523	354,448	1,555,976	-	1,532,837	-	4,876,371
Sewer	234,507	113,682	139,140	51,080	513,167	35,938	1,880,265	77,675	3,045,454
<u>Library Funds</u>									
Library Operations	422,698	166,150	145,840	21,200	-	-	792,101	-	1,547,989
Library Capital	-	-	3,500	48,600	-	-	-	-	52,100
TOTAL EXPENDITURES	6,972,737	4,026,342	7,403,719	1,346,472	5,204,889	35,938	5,385,208	2,885,727	33,261,032

United City of Yorkville
Fund Balance History
Fiscal Years 2016 - 2023

FUND	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<u>General Fund</u>	5,691,706	6,214,089	5,383,778	5,777,996	5,468,778	5,164,830	4,849,251	3,913,539	2,624,234
<u>Special Revenue Funds</u>									
Motor Fuel Tax	883,223	792,224	438,871	584,506	428,536	198,362	87,680	1,190	-
Parks and Recreation	500,762	445,875	296,597	411,240	312,946	316,288	324,378	333,192	343,906
Land Cash	212,318	250,318	56,726	(186,751)	62,362	24,000	24,000	24,000	-
Countryside TIF	(549,946)	(495,754)	(434,861)	(460,497)	(1,077,343)	(1,032,205)	(812,007)	(579,546)	(332,890)
Downtown TIF	253,703	97,556	(681,353)	(905,573)	(1,194,280)	(1,599,375)	(1,811,528)	(2,012,565)	(2,002,571)
Downtown TIF II	-	-	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Fox Hill SSA	(3,780)	14,742	(21,485)	5,408	9,954	(7,642)	(4,587)	(1,688)	1,047
Sunflower SSA	(31,175)	(15,774)	(35,099)	(25,038)	(28,236)	(25,274)	(19,297)	(14,916)	(10,699)
<u>Debt Service Fund</u>	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
Vehicle & Equipment	1,841	270,407	-	303,435	263,801	266,667	269,533	272,399	271,092
City-Wide Capital	3,003,908	1,355,530	144,741	407,759	(30,817)	(74,793)	(52,599)	14,537	5,853
<u>Enterprise Funds *</u>									
Water	5,196,289	2,826,144	2,285,570	2,290,008	1,952,155	1,280,256	1,117,507	1,779,499	2,931,880
Sewer	1,570,874	1,378,030	913,772	1,334,728	705,765	545,868	520,843	660,489	1,252,306
<u>Library Funds</u>									
Library Operations	499,355	489,057	396,472	485,393	474,039	455,729	427,699	389,114	339,077
Library Capital	14,807	19,904	23,999	40,164	31,274	18,784	6,294	(6,196)	(18,686)
Totals	17,243,885	13,642,348	8,767,728	10,062,778	7,368,934	5,521,495	4,917,167	4,763,048	5,394,549

* Fund Balance Equivalent

United City of Yorkville
Revenue Budget Summary - All Funds
Fiscal Years 2016 - 2023

FUND	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<u>General Fund</u>	14,529,786	15,010,788	15,137,621	15,309,222	15,642,962	15,869,067	16,130,566	16,398,537	16,550,555
<u>Special Revenue Funds</u>									
Motor Fuel Tax	600,899	508,122	494,116	506,819	535,817	543,613	551,605	560,797	571,193
Parks and Recreation	1,718,263	1,787,614	1,899,933	1,987,762	1,988,014	2,111,927	2,170,610	2,230,096	2,303,420
Land Cash	125,532	130,863	90,500	213,762	714,113	11,638	-	-	-
Countryside TIF	1,741,077	215,360	225,000	198,294	246,261	268,732	442,258	455,526	469,192
Downtown TIF	69,107	68,763	70,000	76,186	130,536	125,432	85,000	90,000	90,000
Downtown TIF II	-	-	-	-	-	-	-	-	-
Fox Hill SSA	7,072	29,263	9,365	9,366	13,381	13,381	13,381	13,381	13,381
Sunflower SSA	18,609	20,456	13,480	13,480	15,637	18,139	21,303	21,303	21,303
<u>Debt Service Fund</u>	306,387	321,064	320,225	320,225	324,725	324,025	323,225	329,375	330,075
<u>Capital Project Funds</u>									
Vehicle & Equipment	528,026	637,389	329,845	390,549	237,311	166,978	166,546	170,812	191,123
City-Wide Capital	1,588,515	1,726,285	2,705,765	2,833,961	2,183,577	834,549	834,549	832,000	1,003,600
<u>Enterprise Funds</u>									
Water	8,061,730	10,551,626	4,297,767	4,567,116	4,538,518	4,703,703	4,874,532	5,056,820	5,247,439
Sewer	2,526,917	2,538,383	2,404,442	2,698,549	2,416,491	2,175,674	2,182,049	2,619,355	2,790,053
<u>Library Funds</u>									
Library Operations	1,444,624	1,443,490	1,476,453	1,476,581	1,536,635	1,556,263	1,601,461	1,630,138	1,653,145
Library Capital	36,118	53,792	35,010	70,010	43,210	39,610	39,610	39,610	39,610
TOTAL REVENUES	33,302,662	35,043,258	29,509,522	30,671,882	30,567,188	28,762,731	29,436,695	30,447,750	31,274,089

United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2016 - 2023

FUND	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<u>General Fund</u>	13,664,138	14,488,405	15,721,945	15,745,315	15,952,180	16,173,015	16,446,145	17,334,249	17,839,860
<u>Special Revenue Funds</u>									
Motor Fuel Tax	637,955	599,121	756,137	714,537	691,787	773,787	662,287	647,287	572,383
Parks and Recreation	1,775,036	1,842,499	1,977,311	2,022,397	2,086,308	2,108,585	2,162,520	2,221,282	2,292,706
Land Cash	30,644	92,865	362,355	650,831	465,000	50,000	-	-	24,000
Countryside TIF	1,686,204	161,167	163,516	163,037	863,107	223,594	222,060	223,065	222,536
Downtown TIF	54,498	224,910	1,132,742	1,079,315	419,243	530,527	297,153	291,037	80,006
Downtown TIF II	-	-	-	-	10,000	-	-	-	-
Fox Hill SSA	26,314	10,741	23,000	18,700	8,835	30,977	10,326	10,482	10,646
Sunflower SSA	29,676	5,057	29,735	22,744	18,835	15,177	15,326	16,922	17,086
<u>Debt Service Fund</u>	314,229	321,064	320,225	320,225	324,725	324,025	323,225	329,375	330,075
<u>Capital Project Funds</u>									
Vehicle & Equipment	631,762	368,822	599,925	357,521	276,945	164,112	163,680	167,946	192,430
City-Wide Capital	3,269,314	3,374,664	3,669,526	3,781,732	2,622,153	878,525	812,355	764,864	1,012,284
<u>Enterprise Funds</u>									
Water	3,965,434	12,921,770	5,158,503	5,103,252	4,876,371	5,375,602	5,037,281	4,394,828	4,095,058
Sewer	2,785,644	2,731,226	2,805,500	2,741,851	3,045,454	2,335,571	2,207,074	2,479,709	2,198,236
<u>Library Fund</u>									
Library Operations	1,411,951	1,453,791	1,560,550	1,480,245	1,547,989	1,574,573	1,629,491	1,668,723	1,703,182
Library Capital	34,026	48,695	35,000	49,750	52,100	52,100	52,100	52,100	52,100
TOTAL EXPENDITURES	30,316,825	38,644,797	34,315,970	34,251,452	33,261,032	30,610,170	30,041,023	30,601,869	30,642,588

United City of Yorkville
Fiscal Year 2019 Budget
Fund Balance Summary

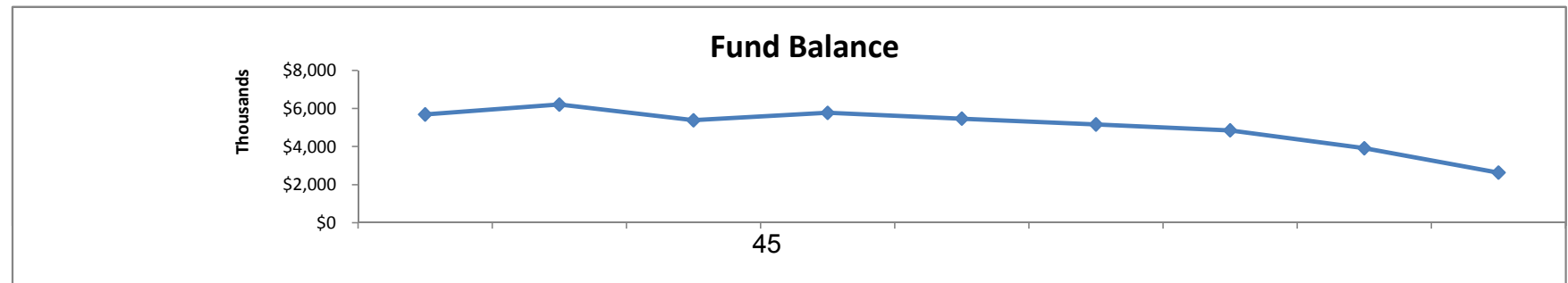
FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	5,777,996	15,642,962	15,952,180	(309,218)	5,468,778
<u>Special Revenue Funds</u>					
Motor Fuel Tax	584,506	535,817	691,787	(155,970)	428,536
Parks and Recreation	411,240	1,988,014	2,086,308	(98,294)	312,946
Land Cash	(186,751)	714,113	465,000	249,113	62,362
Countryside TIF	(460,497)	246,261	863,107	(616,846)	(1,077,343)
Downtown TIF	(905,573)	130,536	419,243	(288,707)	(1,194,280)
Downtown TIF II	-	-	10,000	(10,000)	(10,000)
Fox Hill SSA	5,408	13,381	8,835	4,546	9,954
Sunflower SSA	(25,038)	15,637	18,835	(3,198)	(28,236)
<u>Debt Service Fund</u>	-	324,725	324,725	-	-
<u>Capital Project Funds</u>					
Vehicle & Equipment	303,435	237,311	276,945	(39,634)	263,801
City-Wide Capital	407,759	2,183,577	2,622,153	(438,576)	(30,817)
<u>Enterprise Funds *</u>					
Water	2,290,008	4,538,518	4,876,371	(337,853)	1,952,155
Sewer	1,334,728	2,416,491	3,045,454	(628,963)	705,765
<u>Library Funds</u>					
Library Operations	485,393	1,536,635	1,547,989	(11,354)	474,039
Library Capital	40,164	43,210	52,100	(8,890)	31,274
Totals	10,062,778	30,567,188	33,261,032	(2,693,844)	7,368,934

* Fund Balance Equivalent

GENERAL FUND (01)

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

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Revenue									
Taxes	10,330,920	10,736,464	10,899,060	10,910,998	11,014,213	11,196,435	11,380,899	11,567,646	11,636,714
Intergovernmental	2,311,978	2,235,395	2,379,022	2,259,827	2,512,487	2,563,939	2,616,320	2,669,649	2,723,944
Licenses & Permits	213,451	315,862	253,000	361,000	336,000	311,000	311,000	311,000	311,000
Fines & Forfeits	123,639	140,250	140,225	125,545	130,400	130,400	130,400	130,400	130,400
Charges for Service	1,401,384	1,465,678	1,365,564	1,500,764	1,535,112	1,564,043	1,593,697	1,624,092	1,655,247
Investment Earnings	6,394	21,197	15,000	35,000	20,000	10,000	5,000	2,500	-
Reimbursements	113,024	66,449	55,000	64,338	55,000	55,000	55,000	55,000	55,000
Miscellaneous	21,919	19,848	23,750	21,750	21,750	21,750	21,750	21,750	21,750
Other Financing Sources	7,077	9,645	7,000	30,000	18,000	16,500	16,500	16,500	16,500
Total Revenue	14,529,786	15,010,788	15,137,621	15,309,222	15,642,962	15,869,067	16,130,566	16,398,537	16,550,555
Expenditures									
Salaries	3,958,489	4,212,964	4,618,075	4,575,428	4,901,639	5,029,096	5,169,645	5,314,413	5,463,523
Benefits	2,447,779	2,635,062	3,086,500	2,903,642	3,056,457	3,234,883	3,427,626	3,626,340	3,834,758
Contractual Services	4,593,459	4,793,382	4,794,807	4,960,921	4,937,900	5,019,490	4,932,650	4,997,450	4,958,228
Supplies	216,288	197,932	274,353	274,642	330,998	455,361	444,941	449,750	419,800
Other Financing Uses	2,448,123	2,649,065	2,948,210	3,030,682	2,725,186	2,434,185	2,471,283	2,946,296	3,163,551
Total Expenditures	13,664,138	14,488,405	15,721,945	15,745,315	15,952,180	16,173,015	16,446,145	17,334,249	17,839,860
Surplus (Deficit)	865,648	522,383	(584,324)	(436,093)	(309,218)	(303,948)	(315,579)	(935,712)	(1,289,305)
Ending Fund Balance	5,691,706	6,214,089	5,383,778	5,777,996	5,468,778	5,164,830	4,849,251	3,913,539	2,624,234
	41.65%	42.89%	34.24%	36.70%	34.28%	31.93%	29.49%	22.58%	14.71%



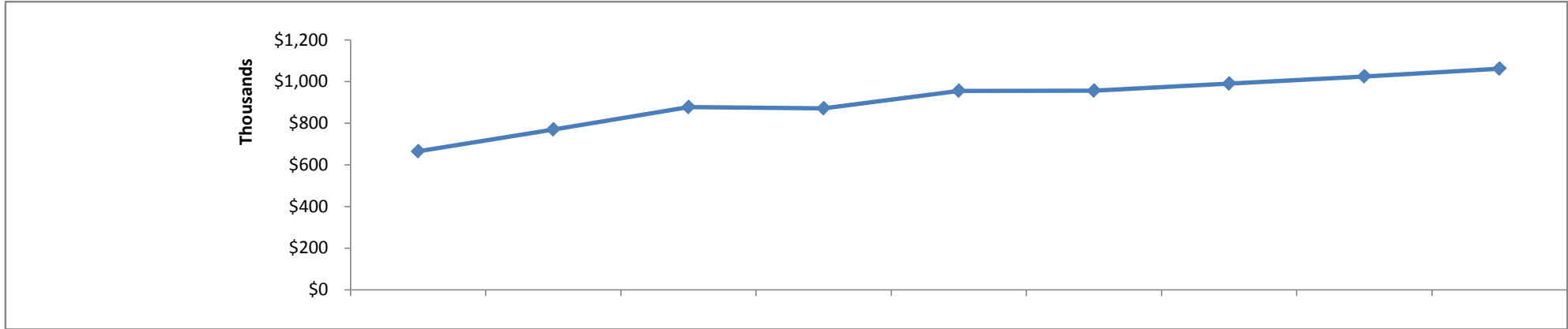
		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>GENERAL FUND - 01</u>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,278,321	2,206,925	2,124,299	2,129,984	2,191,279	2,235,105	2,279,807	2,325,403	2,371,911
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	703,105	817,490	966,211	963,908	958,544	1,008,544	1,058,544	1,108,544	1,158,544
01-000-40-00-4030	MUNICIPAL SALES TAX	2,778,116	2,940,976	3,012,750	2,965,000	3,009,475	3,054,617	3,100,436	3,146,943	3,194,147
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,126,851	2,259,787	2,332,950	2,305,000	2,339,575	2,374,669	2,410,289	2,446,443	2,483,140
01-000-40-00-4040	ELECTRIC UTILITY TAX	689,084	710,892	675,000	705,000	695,000	695,000	695,000	695,000	695,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	207,551	241,699	240,000	240,000	240,000	240,000	240,000	240,000	240,000
01-000-40-00-4043	EXCISE TAX	393,680	359,947	361,000	335,000	325,000	325,000	325,000	325,000	325,000
01-000-40-00-4044	TELEPHONE UTILITY TAX	8,499	8,340	8,300	8,340	8,340	8,340	8,340	8,340	8,340
01-000-40-00-4045	CABLE FRANCHISE FEES	286,944	294,275	285,000	294,000	290,000	290,000	290,000	290,000	290,000
01-000-40-00-4050	HOTEL TAX	80,422	72,407	85,000	80,000	80,000	80,000	80,000	80,000	80,000
01-000-40-00-4055	VIDEO GAMING TAX	74,734	100,457	90,000	110,000	110,000	110,000	110,000	110,000	110,000
01-000-40-00-4060	AMUSEMENT TAX	201,216	200,284	200,000	200,000	200,000	200,000	200,000	200,000	200,000
01-000-40-00-4065	ADMISSIONS TAX	121,799	122,007	120,000	130,766	120,000	120,000	120,000	120,000	-
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	350,589	359,093	372,300	400,000	408,000	416,160	424,483	432,973	441,632
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	6,879	15,992	4,000	20,000	15,000	15,000	15,000	15,000	15,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	11,431	12,071	11,000	11,000	11,000	11,000	11,000	11,000	11,000
01-000-40-00-4075	AUTO RENTAL TAX	11,699	13,822	11,250	13,000	13,000	13,000	13,000	13,000	13,000
01-000-41-00-4100	STATE INCOME TAX	1,715,155	1,602,410	1,739,021	1,617,435	1,822,308	1,858,754	1,895,929	1,933,848	1,972,525
01-000-41-00-4105	LOCAL USE TAX	390,605	417,212	436,101	454,679	500,279	510,285	520,491	530,901	541,519
01-000-41-00-4110	ROAD & BRIDGE TAX	148,223	145,522	150,000	131,612	135,000	140,000	145,000	150,000	155,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	16,065	17,845	17,000	17,000	17,000	17,000	17,000	17,000	17,000
01-000-41-00-4160	FEDERAL GRANTS	17,726	16,810	15,000	16,000	16,000	16,000	16,000	16,000	16,000
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	21,342	31,606	21,000	22,201	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	862	990	900	900	900	900	900	900	900
01-000-42-00-4200	LIQUOR LICENSES	46,442	52,852	50,000	56,000	56,000	56,000	56,000	56,000	56,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	3,902	6,795	3,000	5,000	5,000	5,000	5,000	5,000	5,000
01-000-42-00-4210	BUILDING PERMITS	163,107	256,215	200,000	300,000	275,000	250,000	250,000	250,000	250,000
01-000-43-00-4310	CIRCUIT COURT FINES	43,063	41,512	45,000	45,000	45,000	45,000	45,000	45,000	45,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	24,406	33,512	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-000-43-00-4323	OFFENDER REGISTRATION FEES	220	420	225	545	400	400	400	400	400
01-000-43-00-4325	POLICE TOWS	55,950	64,806	65,000	50,000	55,000	55,000	55,000	55,000	55,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,218,991	1,284,044	1,000,000	1,129,000	1,157,225	1,186,156	1,215,810	1,246,205	1,277,360
01-000-44-00-4405	UB COLLECTION FEES	153,292	158,062	154,000	160,000	160,000	160,000	160,000	160,000	160,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	22,972	22,772	23,000	23,000	23,000	23,000	23,000	23,000	23,000
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	-	-	188,064	188,064	194,387	194,387	194,387	194,387	194,387
01-000-44-00-4474	POLICE SPECIAL DETAIL	6,129	800	500	700	500	500	500	500	500
01-000-45-00-4500	INVESTMENT EARNINGS	6,394	21,197	15,000	35,000	20,000	10,000	5,000	2,500	-

Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	15,196	6,684	25,000	971	25,000	25,000	25,000	25,000	25,000
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	32,294	9,213	5,000	15,000	5,000	5,000	5,000	5,000	5,000
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	21,030	33,163	20,000	23,267	20,000	20,000	20,000	20,000	20,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	44,504	17,389	5,000	25,100	5,000	5,000	5,000	5,000	5,000
01-000-48-00-4820	RENTAL INCOME	6,905	7,285	6,750	6,750	6,750	6,750	6,750	6,750	6,750
01-000-48-00-4845	DONATIONS	-	-	2,000	-	-	-	-	-	-
01-000-48-00-4850	MISCELLANEOUS INCOME	15,014	12,563	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BUILDING	<u>7,077</u>	<u>9,645</u>	<u>7,000</u>	<u>30,000</u>	<u>18,000</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>
	Revenue	14,529,786	15,010,788	15,137,621	15,309,222	15,642,962	15,869,067	16,130,566	16,398,537	16,550,555

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Expenditures									
Salaries	388,629	460,265	525,478	528,800	579,552	585,749	601,401	617,523	634,129
Benefits	150,348	161,660	206,137	199,235	224,357	238,063	253,551	270,230	288,093
Contractual Services	115,668	140,692	135,660	133,522	141,990	122,603	125,334	127,165	129,860
Supplies	10,624	7,563	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Administration	665,269	770,180	877,275	871,557	955,899	956,415	990,286	1,024,918	1,062,082



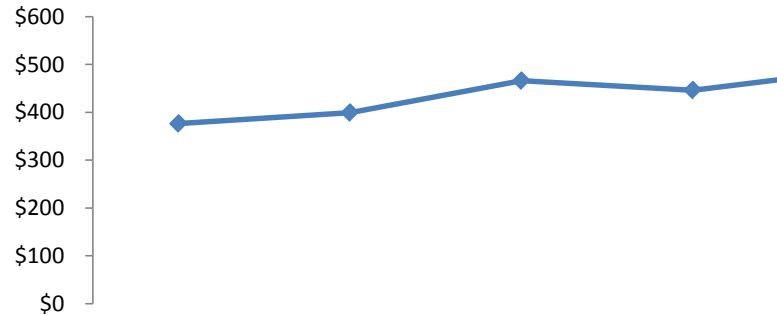
		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administration										
01-110-50-00-5001	SALARIES - MAYOR	9,735	10,175	11,000	10,300	11,000	11,000	11,000	11,000	11,000
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	6,935	7,440	9,000	7,500	8,000	-	-	-	-
01-110-50-00-5004	SALARIES - CITY TREASURER	1,000	1,000	1,000	1,000	1,000	-	-	-	-
01-110-50-00-5005	SALARIES - ALDERMAN	48,690	46,465	52,000	49,000	52,000	52,000	52,000	52,000	52,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	317,586	389,175	450,978	460,000	506,552	521,749	537,401	553,523	570,129
01-110-50-00-5015	PART-TIME SALARIES	3,683	4,984	-	-	-	-	-	-	-
01-110-50-00-5020	OVERTIME	-	26	500	-	-	-	-	-	-
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	36,387	41,833	49,506	49,506	54,119	57,288	60,726	64,430	68,358
01-110-52-00-5214	FICA CONTRIBUTION	25,422	30,324	36,665	36,000	40,339	40,841	42,066	43,328	44,628
01-110-52-00-5216	GROUP HEALTH INSURANCE	81,297	82,328	111,978	104,948	120,465	130,102	140,510	151,751	163,891
01-110-52-00-5222	GROUP LIFE INSURANCE	491	492	557	675	451	456	461	466	471
01-110-52-00-5223	DENTAL INSURANCE	5,516	5,924	6,612	7,145	7,853	8,246	8,658	9,091	9,546
01-110-52-00-5224	VISION INSURANCE	721	759	819	961	1,130	1,130	1,130	1,164	1,199
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	489	-	-	-	-	-	-	-	-
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	4	-	-	-	-	-	-	-	-
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	(40)	-	-	-	-	-	-	-	-
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	61	-	-	-	-	-	-	-	-
01-110-54-00-5410	TUITION REIMBURSEMENT	3,216	8,040	12,000	7,500	13,000	-	-	-	-
01-110-54-00-5412	TRAINING & CONFERENCES	5,440	11,051	20,800	20,800	17,000	12,000	12,000	12,000	12,000
01-110-54-00-5415	TRAVEL & LODGING	8,241	12,097	9,000	9,000	9,000	9,000	9,000	9,000	9,000
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	4,568	1,654	2,778	2,916	3,828
01-110-54-00-5426	PUBLISHING & ADVERTISING	1,262	6,219	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5430	PRINTING & DUPLICATING	2,890	2,376	4,000	4,000	3,250	3,250	3,250	3,250	3,250
01-110-54-00-5440	TELECOMMUNICATIONS	13,620	15,623	16,000	18,500	19,000	19,000	19,000	19,000	19,000
01-110-54-00-5448	FILING FEES	49	212	500	250	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	12,002	1,579	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5452	POSTAGE & SHIPPING	2,418	1,297	3,500	2,500	3,000	3,000	3,000	3,000	3,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	15,869	16,251	17,000	17,000	17,000	17,000	17,000	17,000	17,000
01-110-54-00-5462	PROFESSIONAL SERVICES	18,739	28,261	11,000	12,000	12,000	12,000	12,000	12,000	12,000
01-110-54-00-5480	UTILITIES	14,862	16,959	16,960	18,500	19,610	20,787	22,034	23,356	24,757
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,224	2,102	2,400	2,150	2,400	2,400	2,400	2,400	2,400
01-110-54-00-5488	OFFICE CLEANING	14,836	18,625	12,500	11,322	11,662	12,012	12,372	12,743	13,125
01-110-56-00-5610	OFFICE SUPPLIES	10,624	7,563	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		665,269	770,180	877,275	871,557	955,899	956,415	990,286	1,024,918	1,062,082

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Expenditures									
Salaries	218,467	234,874	252,079	252,079	272,370	280,541	288,957	297,626	306,555
Benefits	75,570	78,103	115,958	105,375	119,623	127,339	134,719	142,625	151,076
Contractual Services	79,872	83,934	95,420	86,400	95,936	94,000	94,900	97,258	101,814
Supplies	2,650	2,528	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Total Finance	376,559	399,439	466,157	446,554	490,629	504,580	521,276	540,209	562,145

Thousands

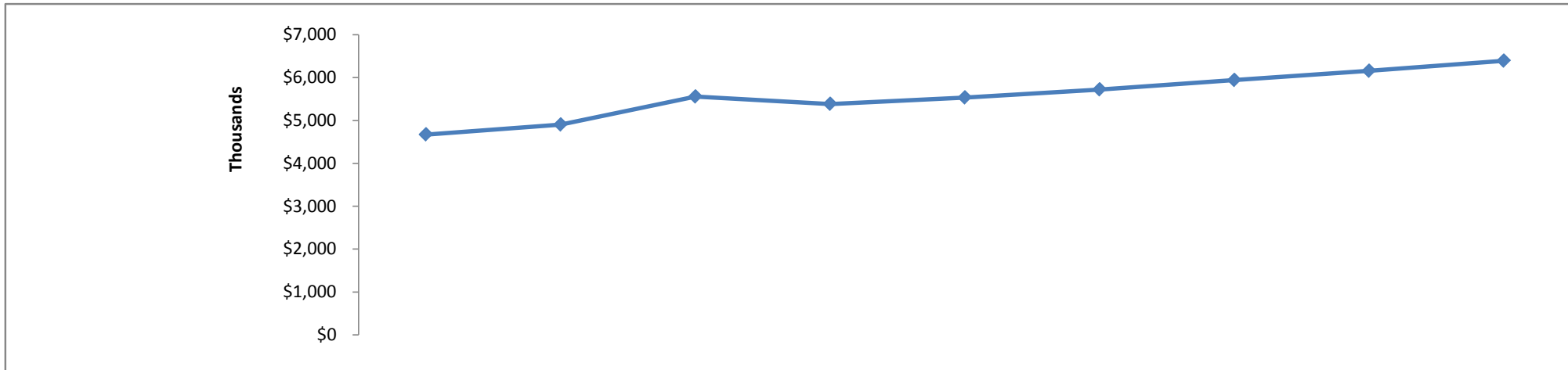


Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Finance										
01-120-50-00-5010	SALARIES & WAGES	218,467	234,874	252,079	252,079	272,370	280,541	288,957	297,626	306,555
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,017	25,473	27,519	27,519	29,100	30,803	31,727	32,679	33,660
01-120-52-00-5214	FICA CONTRIBUTION	16,643	17,647	18,884	19,125	19,988	20,588	21,206	21,842	22,497
01-120-52-00-5216	GROUP HEALTH INSURANCE	28,500	28,337	62,533	52,370	64,390	69,541	75,104	81,112	87,601
01-120-52-00-5222	GROUP LIFE INSURANCE	368	334	334	334	246	248	250	253	256
01-120-52-00-5223	DENTAL INSURANCE	5,385	5,655	6,031	5,319	5,192	5,452	5,725	6,011	6,312
01-120-52-00-5224	VISION INSURANCE	657	657	657	708	707	707	707	728	750
01-120-54-00-5412	TRAINING & CONFERENCES	3,167	2,911	3,500	3,500	3,500	3,500	3,500	3,500	3,500
01-120-54-00-5414	AUDITING SERVICES	33,000	34,000	35,420	29,000	33,200	34,100	35,000	35,900	40,000
01-120-54-00-5415	TRAVEL & LODGING	274	261	1,500	500	1,000	1,000	1,000	1,000	1,000
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	2,836	-	-	1,458	1,914
01-120-54-00-5430	PRINTING & DUPLICATING	2,853	2,572	4,000	3,000	3,500	3,500	3,500	3,500	3,500
01-120-54-00-5440	TELECOMMUNICATIONS	1,153	1,150	1,200	1,200	1,250	1,250	1,250	1,250	1,250
01-120-54-00-5452	POSTAGE & SHIPPING	1,104	1,033	1,300	1,000	1,200	1,200	1,200	1,200	1,200
01-120-54-00-5460	DUES & SUBSCRIPTIONS	528	1,010	1,000	1,000	1,250	1,250	1,250	1,250	1,250
01-120-54-00-5462	PROFESSIONAL SERVICES	35,714	39,002	45,000	45,000	46,000	46,000	46,000	46,000	46,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	2,079	1,995	2,500	2,200	2,200	2,200	2,200	2,200	2,200
01-120-56-00-5610	OFFICE SUPPLIES	2,650	2,528	2,700	2,700	2,700	2,700	2,700	2,700	2,700
		376,559	399,439	466,157	446,554	490,629	504,580	521,276	540,209	562,145

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Expenditures									
Salaries	2,659,975	2,780,763	2,974,162	2,946,009	3,151,723	3,240,125	3,331,179	3,424,965	3,521,564
Benefits	1,565,443	1,728,589	2,001,658	1,911,606	1,960,422	2,071,062	2,191,334	2,316,987	2,448,201
Contractual Services	349,348	297,858	447,697	406,442	296,620	282,512	287,176	279,775	284,086
Supplies	98,647	96,715	134,700	123,039	127,560	130,663	133,921	137,342	140,934
Total Police	4,673,413	4,903,925	5,558,217	5,387,096	5,536,325	5,724,362	5,943,610	6,159,069	6,394,785



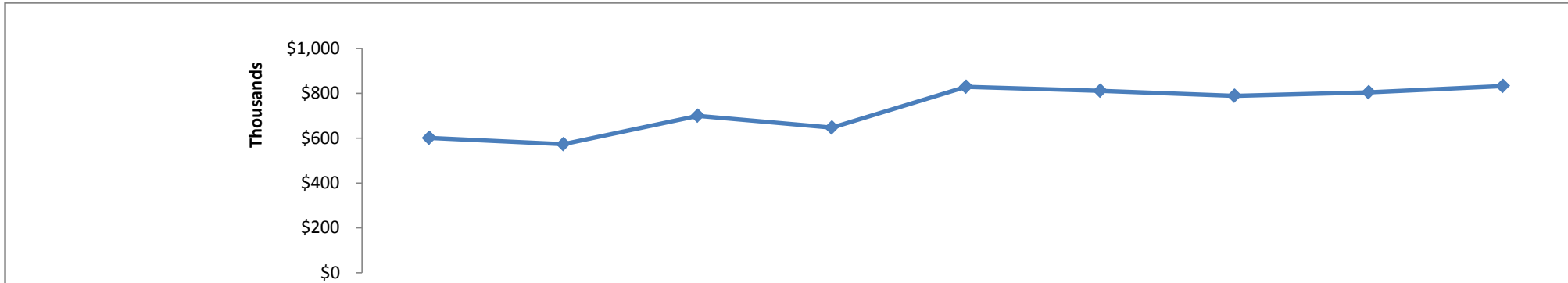
		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Police										
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,585,447	1,542,800	1,660,659	1,655,000	1,775,116	1,828,369	1,883,220	1,939,717	1,997,909
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	341,359	351,000	370,238	366,000	385,551	397,118	409,032	421,303	433,942
01-210-50-00-5012	SALARIES - SERGEANTS	447,154	577,455	593,259	593,259	616,592	635,090	654,143	673,767	693,980
01-210-50-00-5013	SALARIES - POLICE CLERKS	132,096	136,050	147,006	153,750	169,464	174,548	179,784	185,178	190,733
01-210-50-00-5014	SALARIES - CROSSING GUARD	22,945	23,437	22,000	22,000	24,000	24,000	24,000	24,000	24,000
01-210-50-00-5015	PART-TIME SALARIES	43,667	50,180	70,000	45,000	70,000	70,000	70,000	70,000	70,000
01-210-50-00-5020	OVERTIME	87,307	99,841	111,000	111,000	111,000	111,000	111,000	111,000	111,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	14,283	14,661	16,048	16,500	18,105	19,165	20,316	21,555	22,869
01-210-52-00-5213	EMPLOYER CONTRIBUTION - POLICE PENSION	722,940	825,413	966,211	966,211	963,361	1,008,544	1,058,544	1,108,544	1,158,544
01-210-52-00-5214	FICA CONTRIBUTION	195,360	204,346	221,572	218,000	234,853	241,899	249,156	256,631	264,330
01-210-52-00-5216	GROUP HEALTH INSURANCE	576,302	626,179	734,805	651,856	686,289	741,192	800,487	864,526	933,688
01-210-52-00-5222	GROUP LIFE INSURANCE	3,817	3,416	3,514	4,125	2,619	2,645	2,671	2,698	2,725
01-210-52-00-5223	DENTAL INSURANCE	46,802	48,646	53,189	48,269	48,434	50,856	53,399	56,069	58,872
01-210-52-00-5224	VISION INSURANCE	5,939	5,928	6,319	6,645	6,761	6,761	6,761	6,964	7,173
01-210-54-00-5410	TUITION REIMBURSEMENT	3,216	9,832	21,547	8,442	15,000	2,800	2,800	2,800	2,800
01-210-54-00-5411	POLICE COMMISSION	996	3,198	15,000	15,000	4,000	4,000	15,000	4,000	4,000
01-210-54-00-5412	TRAINING & CONFERENCE	7,879	12,433	21,000	21,000	21,000	21,000	21,000	21,000	21,000
01-210-54-00-5415	TRAVEL & LODGING	2,671	1,253	10,000	7,000	10,000	10,000	10,000	10,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	174,263	97,459	167,600	150,656	31,450	34,000	29,000	29,000	29,000
01-210-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	9,358	4,300	2,604	5,832	9,761
01-210-54-00-5426	PUBLISHING & ADVERTISING	-	395	200	-	-	-	-	-	-
01-210-54-00-5430	PRINTING & DUPLICATING	4,863	7,931	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS	29,512	35,130	36,500	36,500	36,500	36,500	36,500	36,500	36,500
01-210-54-00-5452	POSTAGE & SHIPPING	980	1,129	1,600	1,200	1,600	1,600	1,600	1,600	1,600
01-210-54-00-5460	DUES & SUBSCRIPTIONS	1,990	9,100	3,750	5,300	5,300	5,300	5,300	5,300	5,300
01-210-54-00-5462	PROFESSIONAL SERVICES	16,861	21,923	31,000	30,000	30,000	30,000	30,000	30,000	30,000
01-210-54-00-5466	LEGAL SERVICES	-	-	5,000	-	-	-	-	-	-
01-210-54-00-5467	ADJUDICATION SERVICES	16,684	18,560	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD & LIVE SCAN	16,921	12,489	19,500	19,500	19,500	19,500	19,500	19,500	19,500
01-210-54-00-5472	KENDALL CO JUVE PROBATION	2,894	3,239	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	7,000	6,660	7,000	7,000	7,000	7,000	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE	5,903	6,010	7,000	5,362	5,750	6,000	6,000	6,000	6,000
01-210-54-00-5488	OFFICE CLEANING	-	-	12,500	11,322	11,662	12,012	12,372	12,743	13,125
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	57,055	51,117	60,000	60,000	60,000	60,000	60,000	60,000	60,000
01-210-56-00-5600	WEARING APPAREL	12,562	10,641	23,000	15,000	15,000	15,000	15,000	15,000	15,000
01-210-56-00-5610	OFFICE SUPPLIES	2,299	1,883	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	14,123	9,123	10,000	16,000	16,000	16,000	16,000	16,000	16,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	5,473	5,961	12,000	12,500	12,500	12,500	12,500	12,500	12,500
01-210-56-00-5640	REPAIR & MAINTENANCE	302	604	3,000	-	-	-	-	-	-

Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-210-56-00-5650	COMMUNITY SERVICES	300	1,012	2,000	1,039	1,500	1,500	1,500	1,500	1,500
01-210-56-00-5690	BALISTIC VESTS	5,281	4,636	6,000	6,000	6,000	6,000	6,000	6,000	6,000
01-210-56-00-5695	GASOLINE	58,009	54,933	64,200	58,000	62,060	65,163	68,421	71,842	75,434
01-210-56-00-5696	AMMUNITION	<u>298</u>	<u>7,922</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
		4,673,413	4,903,925	5,558,217	5,387,096	5,536,325	5,724,362	5,943,610	6,159,069	6,394,785

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Expenditures									
Salaries	339,512	374,208	457,067	435,000	488,585	501,803	515,417	529,440	543,883
Benefits	150,738	138,585	177,490	150,301	179,347	190,594	202,691	215,708	229,633
Contractual Services	102,815	49,929	51,900	48,950	153,174	110,873	62,675	51,008	50,452
Supplies	8,877	11,236	14,190	13,640	8,540	8,655	8,775	8,901	9,034
Total Community Development	601,942	573,958	700,647	647,891	829,646	811,925	789,558	805,057	833,002

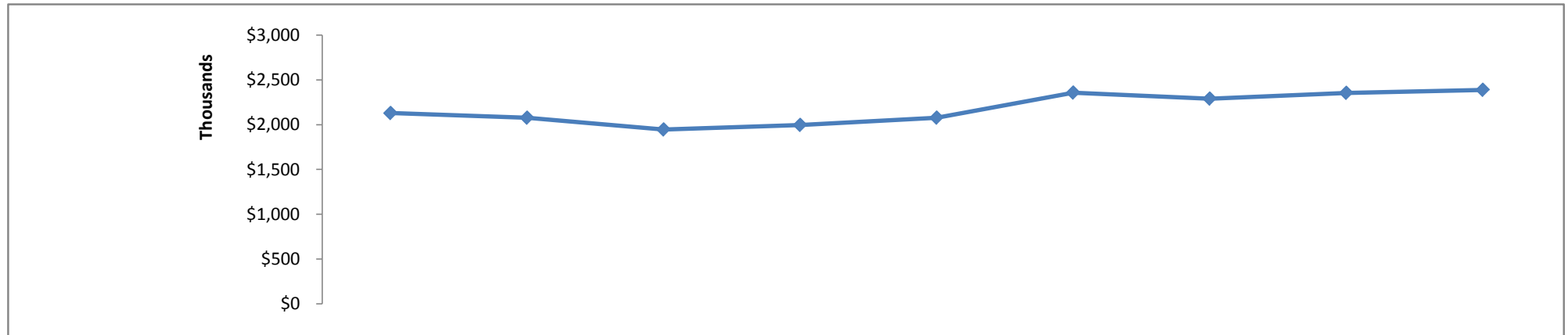


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Community Development										
01-220-50-00-5010	SALARIES & WAGES	321,278	331,861	409,067	411,000	440,585	453,803	467,417	481,440	495,883
01-220-50-00-5015	PART-TIME SALARIES	18,234	42,347	48,000	24,000	48,000	48,000	48,000	48,000	48,000
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	34,748	35,454	44,657	44,657	47,071	49,828	52,818	56,040	59,456
01-220-52-00-5214	FICA CONTRIBUTION	24,811	27,585	34,320	32,500	36,504	37,599	38,727	39,889	41,086
01-220-52-00-5216	GROUP HEALTH INSURANCE	84,090	69,889	90,525	66,291	88,827	95,933	103,608	111,897	120,849
01-220-52-00-5222	GROUP LIFE INSURANCE	491	401	557	491	393	397	401	405	409
01-220-52-00-5223	DENTAL INSURANCE	5,866	4,669	6,612	5,590	5,706	5,991	6,291	6,606	6,936
01-220-52-00-5224	VISION INSURANCE	732	587	819	772	846	846	846	871	897
01-220-54-00-5412	TRAINING & CONFERENCES	3,789	1,537	6,800	5,200	7,300	7,300	7,300	7,300	7,300
01-220-54-00-5415	TRAVEL & LODGING	5,316	219	6,500	6,500	6,500	6,500	6,500	6,500	6,500
01-220-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	40,000	-	-	-	-
01-220-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	3,624	1,323	3,125	1,458	4,402
01-220-54-00-5426	PUBLISHING & ADVERTISING	2,450	3,659	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	1,286	883	2,000	1,500	1,500	1,500	1,500	1,500	1,500
01-220-54-00-5440	TELECOMMUNICATIONS	3,011	4,008	3,500	4,000	4,000	4,000	4,000	4,000	4,000
01-220-54-00-5452	POSTAGE & SHIPPING	610	535	2,500	1,000	1,000	1,000	1,000	1,000	1,000
01-220-54-00-5459	INSPECTIONS	455	595	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	1,570	2,222	2,100	2,100	2,100	2,100	2,100	2,100	2,100
01-220-54-00-5462	PROFESSIONAL SERVICES	81,028	33,139	18,000	18,000	76,500	76,500	26,500	16,500	13,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	3,300	3,132	3,000	3,150	3,150	3,150	3,150	3,150	3,150
01-220-56-00-5610	OFFICE SUPPLIES	2,862	1,742	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-220-56-00-5620	OPERATING SUPPLIES	3,848	4,575	4,200	4,200	3,000	3,000	3,000	3,000	3,000
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	857	2,985	5,100	5,100	1,000	1,000	1,000	1,000	1,000
01-220-56-00-5645	BOOKS & PUBLICATIONS	508	254	1,250	700	750	750	750	750	750
01-220-56-00-5695	GASOLINE	802	1,680	2,140	2,140	2,290	2,405	2,525	2,651	2,784
		601,942	573,958	700,647	647,891	829,646	811,925	789,558	805,057	833,002

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Expenditures									
Salaries	345,777	362,054	382,325	396,100	408,909	420,378	432,191	444,359	456,892
Benefits	178,885	196,446	214,046	200,756	197,100	210,063	224,019	239,056	255,178
Contractual Services	1,537,504	1,450,218	1,242,124	1,289,737	1,304,948	1,438,995	1,359,856	1,395,563	1,434,533
Supplies	67,617	68,784	107,763	110,263	167,198	288,343	274,545	275,807	242,132
Total Public Works	2,129,783	2,077,502	1,946,258	1,996,856	2,078,155	2,357,779	2,290,611	2,354,785	2,388,735



		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Street Operations										
01-410-50-00-5010	SALARIES & WAGES	329,967	339,927	355,725	357,500	382,309	393,778	405,591	417,759	430,292
01-410-50-00-5015	PART-TIME SALARIES	7,709	8,455	11,600	11,600	11,600	11,600	11,600	11,600	11,600
01-410-50-00-5020	OVERTIME	8,101	13,672	15,000	27,000	15,000	15,000	15,000	15,000	15,000
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	36,546	37,768	40,471	41,000	42,448	44,884	47,527	50,373	53,391
01-410-52-00-5214	FICA CONTRIBUTION	25,567	26,608	28,250	29,000	30,161	31,066	31,998	32,958	33,947
01-410-52-00-5216	GROUP HEALTH INSURANCE	106,676	121,383	134,171	121,269	115,626	124,876	134,866	145,655	157,307
01-410-52-00-5222	GROUP LIFE INSURANCE	645	610	594	594	437	441	445	449	453
01-410-52-00-5223	DENTAL INSURANCE	8,406	9,010	9,461	7,827	7,363	7,731	8,118	8,524	8,950
01-410-52-00-5224	VISION INSURANCE	1,045	1,067	1,099	1,066	1,065	1,065	1,065	1,097	1,130
01-410-54-00-5412	TRAINING & CONFERENCES	6,514	2,895	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5415	TRAVEL & LODGING	-	1,157	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	194,379	63,626	75,965	38,831	-	-	-	-	2,826
01-410-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	1,523	-	868	3,402	1,276
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	23,108	18,871	25,000	20,000	20,000	20,000	20,000	20,000	20,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,449	2,751	3,000	3,500	3,500	3,500	3,500	3,500	3,500
01-410-54-00-5455	MOSQUITO CONTROL	7,002	7,142	7,142	7,142	7,499	7,874	8,268	8,681	9,115
01-410-54-00-5458	TREE & STUMP MAINTENANCE	8,225	8,980	20,000	10,000	15,000	15,000	15,000	15,000	15,000
01-410-54-00-5462	PROFESSIONAL SERVICES	3,906	6,428	3,500	3,500	4,000	4,000	4,000	4,000	4,000
01-410-54-00-5482	STREET LIGHTING	3,296	426	750	450	9,000	112,360	-	-	-
01-410-54-00-5483	JULIE SERVICES	-	-	-	-	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5485	RENTAL & LEASE PURCHASE	793	6,162	3,600	2,500	6,000	6,000	6,000	6,000	6,000
01-410-54-00-5488	OFFICE CLEANING	-	-	4,167	1,164	1,199	1,235	1,272	1,310	1,349
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	48,132	30,385	55,000	55,000	55,000	55,000	55,000	55,000	55,000
01-410-56-00-5600	WEARING APPAREL	5,043	4,620	4,863	4,863	5,100	5,100	5,100	5,100	5,100
01-410-56-00-5618	SALT	-	-	-	-	-	120,000	120,000	120,000	120,000
01-410-56-00-5619	SIGNS	-	-	-	-	15,000	15,000	-	-	-
01-410-56-00-5620	OPERATING SUPPLIES	8,828	5,287	20,500	25,000	10,000	10,000	10,000	10,000	10,000
01-410-56-00-5626	HANGING BASKETS	-	-	2,000	-	-	-	-	-	-
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	15,265	27,441	34,000	34,000	30,000	30,000	30,000	30,000	30,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	3,415	3,270	5,000	5,000	6,000	6,000	6,000	6,000	6,000
01-410-56-00-5632	ASPHALT PATCHING	-	-	-	-	35,000	35,000	35,000	35,000	-
01-410-56-00-5640	REPAIR & MAINTENANCE	20,580	12,775	20,000	20,000	25,000	25,000	25,000	25,000	25,000
01-410-56-00-5642	STREET LIGHTING SUPPLIES	-	-	-	-	17,000	17,000	17,000	17,000	17,000
01-410-56-00-5665	JULIE SUPPLIES	-	-	-	-	1,200	1,200	1,200	1,200	1,200
01-410-56-00-5695	GASOLINE	14,486	15,391	21,400	21,400	22,898	24,043	25,245	26,507	27,832
		890,083	776,107	907,258	854,206	903,928	1,151,753	1,052,663	1,084,115	1,080,268

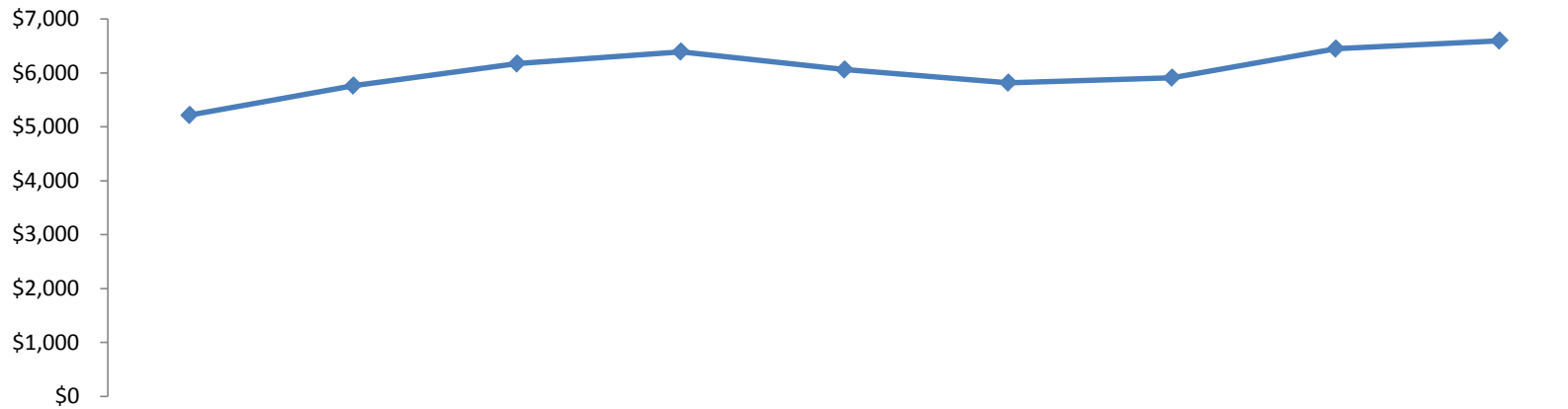
Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Health & Sanitation										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	33,486	35,103	33,000	31,306	32,089	32,891	33,713	34,556	35,420
01-540-54-00-5442	GARBAGE SERVICES	1,201,414	1,262,212	1,000,000	1,107,504	1,137,138	1,168,135	1,199,235	1,231,114	1,268,047
01-540-54-00-5443	LEAF PICKUP	4,800	4,080	6,000	3,840	5,000	5,000	5,000	5,000	5,000
		1,239,700	1,301,395	1,039,000	1,142,650	1,174,227	1,206,026	1,237,948	1,270,670	1,308,467
	Total Public Works	2,129,783	2,077,502	1,946,258	1,996,856	2,078,155	2,357,779	2,290,611	2,354,785	2,388,735

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Expenditures									
Salaries	6,129	800	26,964	17,440	500	500	500	500	500
Benefits	326,795	331,679	371,211	336,369	375,608	397,762	421,312	441,734	462,577
Contractual Services	2,408,252	2,770,751	2,822,006	2,995,870	2,945,232	2,970,507	3,002,709	3,046,681	2,957,483
Supplies	27,873	11,106	5,000	15,000	15,000	15,000	15,000	15,000	15,000
Other Financing Uses	2,448,123	2,649,065	2,948,210	3,030,682	2,725,186	2,434,185	2,471,283	2,946,296	3,163,551
Total Admin Services & Transfers	5,217,172	5,763,401	6,173,391	6,395,361	6,061,526	5,817,954	5,910,804	6,450,211	6,599,111

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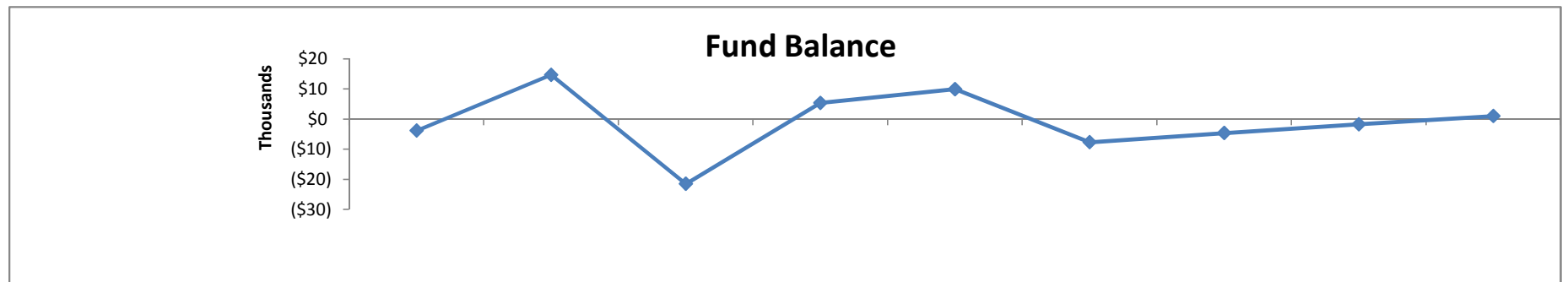
		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administrative Services										
01-640-50-00-5016	SALARIES - SPECIAL CENSUS	-	-	26,464	16,740	-	-	-	-	-
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	6,129	800	500	700	500	500	500	500	500
01-640-52-00-5214	FICA CONTRIBUTION - SPECIAL CENSUS	-	-	-	1,281	-	-	-	-	-
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	18,460	11,298	20,000	10,527	20,000	20,000	20,000	20,000	20,000
01-640-52-00-5231	LIABILITY INSURANCE	279,135	286,792	308,503	295,955	313,712	332,535	352,487	373,636	396,054
01-640-52-00-5240	RETIREEES - GROUP HEALTH INSURANCE	27,988	33,255	42,101	27,999	41,367	44,676	48,250	47,793	46,523
01-640-52-00-5241	RETIREEES - DENTAL INSURANCE	1,052	260	530	530	449	471	495	261	-
01-640-52-00-5242	RETIREEES - VISION INSURANCE	160	74	77	77	80	80	80	44	-
01-640-54-00-5418	PURCHASING SERVICES	-	5,187	50,000	51,863	53,419	55,022	56,673	58,373	60,124
01-640-54-00-5421	PPRT TAX REBATE	2,045	-	-	-	-	-	-	-	-
01-640-54-00-5423	IDOR ADMINISTRATION FEE	-	-	-	51,934	57,357	58,222	59,100	59,993	60,900
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	-	-	12,000	3,000	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	6,000	50,000	51,500	53,045	54,636	56,275
01-640-54-00-5439	AMUSEMENT TAX REBATE	60,628	61,613	64,000	62,000	60,000	43,600	30,000	30,000	30,000
01-640-54-00-5449	KENCOM	72,679	74,842	78,584	119,559	110,958	119,943	132,242	141,867	151,829
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	50,875	117,691	160,280	210,000	136,000	142,800	149,940	157,437	165,309
01-640-54-00-5456	CORPORATE COUNSEL	88,017	102,825	120,000	105,000	110,000	110,000	110,000	110,000	110,000
01-640-54-00-5461	LITIGATION COUNSEL	166,659	211,454	120,000	200,000	120,000	120,000	120,000	120,000	120,000
01-640-54-00-5463	SPECIAL COUNSEL	19,767	4,815	25,000	10,000	20,000	20,000	20,000	20,000	20,000
01-640-54-00-5465	ENGINEERING SERVICES	368,071	350,899	390,000	390,000	390,000	390,000	390,000	390,000	390,000
01-640-54-00-5473	KENDALL AREA TRANSIT	23,550	23,550	25,000	23,550	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	86,054	92,765	85,000	92,000	92,000	92,000	92,000	92,000	92,000
01-640-54-00-5478	SPECIAL CENSUS	-	108,093	-	3,349	-	-	-	-	-
01-640-54-00-5481	HOTEL TAX REBATE	72,375	65,166	76,500	72,000	72,000	72,000	72,000	72,000	72,000
01-640-54-00-5486	ECONOMIC DEVELOPMENT	47,564	160,359	114,100	145,725	145,000	145,000	145,000	145,000	145,000
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,286	1,286	1,500	1,233	1,500	1,500	1,500	1,500	1,500
01-640-54-00-5492	SALES TAX REBATE	856,785	879,408	941,367	914,584	928,303	942,228	956,361	970,706	985,267
01-640-54-00-5493	BUSINESS DISTRICT REBATE	368,899	387,157	387,300	387,182	425,320	433,317	441,473	449,794	458,279
01-640-54-00-5494	ADMISSIONS TAX REBATE	121,799	122,007	120,000	130,766	120,000	120,000	120,000	120,000	-
01-640-54-00-5499	BAD DEBT	1,199	1,634	2,000	1,750	2,000	2,000	2,000	2,000	2,000
01-640-56-00-5625	REIMBURSABLE REPAIRS	27,873	11,106	5,000	15,000	15,000	15,000	15,000	15,000	15,000
01-640-99-00-9915	TRANSFER TO MOTOR FUEL TAX	25,407	33,750	-	-	-	-	-	-	-
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	-	-	-	250,000	-	-	-	-
01-640-99-00-9916	TRANSFER TO CW BUILDINGS & GROUNDS	58,060	71,602	160,000	247,415	-	-	-	-	-
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	127,243	266,979	315,225	313,725	318,725	318,025	317,225	323,375	324,075

Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected					
01-640-99-00-9952	TRANSFER TO SEWER	1,134,654	1,134,052	1,137,166	1,137,166	856,583	609,088	586,749	994,479	1,135,964
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	1,076,831	1,118,638	1,308,583	1,308,583	1,274,699	1,480,427	1,539,110	1,598,596	1,671,920
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	<u>25,928</u>	<u>24,044</u>	<u>27,236</u>	<u>23,793</u>	<u>25,179</u>	<u>26,645</u>	<u>28,199</u>	<u>29,846</u>	<u>31,592</u>
		5,217,172	5,763,401	6,173,391	6,395,361	6,061,526	5,817,954	5,910,804	6,450,211	6,599,111
	Expenditures	13,664,138	14,488,405	15,721,945	15,745,315	15,952,180	16,173,015	16,446,145	17,334,249	17,839,860
	Surplus(Deficit)	865,648	522,383	(584,324)	(436,093)	(309,218)	(303,948)	(315,579)	(935,712)	(1,289,305)
	Fund Balance	5,691,706	6,214,089	5,383,778	5,777,996	5,468,778	5,164,830	4,849,251	3,913,539	2,624,234
		<i>41.65%</i>	<i>42.89%</i>	<i>34.24%</i>	<i>36.70%</i>	<i>34.28%</i>	<i>31.93%</i>	<i>29.49%</i>	<i>22.58%</i>	<i>14.71%</i>

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Taxes	7,072	7,263	9,365	9,366	13,381	13,381	13,381	13,381	13,381
Other Financing Sources	-	22,000	-	-	-	-	-	-	-
Total Revenue	7,072	29,263	9,365	9,366	13,381	13,381	13,381	13,381	13,381
Expenditures									
Contractual Services	26,314	10,741	23,000	18,700	8,835	30,977	10,326	10,482	10,646
Total Expenditures	26,314	10,741	23,000	18,700	8,835	30,977	10,326	10,482	10,646
Surplus (Deficit)	(19,242)	18,522	(13,635)	(9,334)	4,546	(17,596)	3,055	2,899	2,735
Ending Fund Balance	(3,780)	14,742	(21,485)	5,408	9,954	(7,642)	(4,587)	(1,688)	1,047
	-14.36%	137.25%	-93.41%	28.92%	112.67%	-24.67%	-44.42%	-16.10%	9.83%

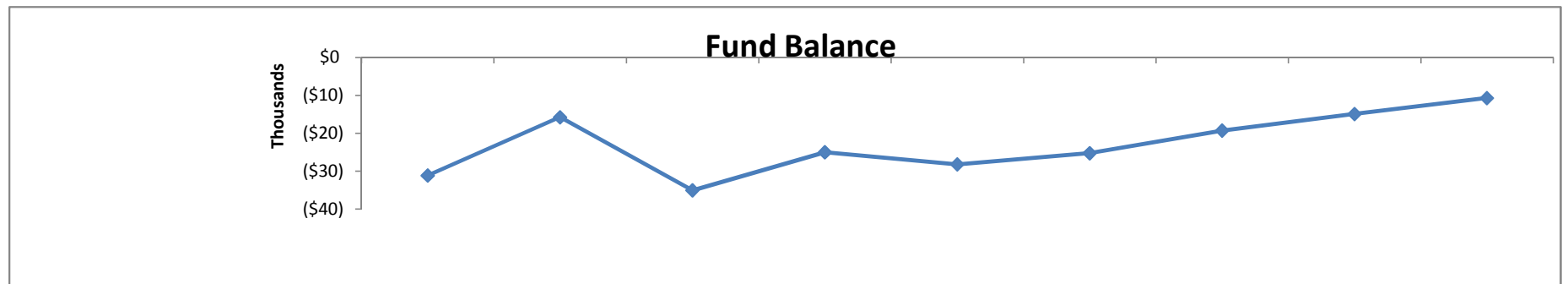


Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Fox Hill SSA - 11</u>										
11-000-40-00-4000	PROPERTY TAXES	7,072	7,263	9,365	9,366	13,381	13,381	13,381	13,381	13,381
11-000-49-00-4910	SALE OF CAPITAL ASSETS	-	22,000	-	-	-	-	-	-	-
	Revenue	7,072	29,263	9,365	9,366	13,381	13,381	13,381	13,381	13,381
11-111-54-00-5417	TRAIL MAINTENANCE	21,141	-	-	-	-	-	-	-	-
11-111-54-00-5462	PROFESSIONAL SERVICES	-	-	7,000	2,700	2,835	2,977	3,126	3,282	3,446
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	5,173	10,741	16,000	16,000	6,000	28,000	7,200	7,200	7,200
	Expenditures	26,314	10,741	23,000	18,700	8,835	30,977	10,326	10,482	10,646
	Surplus(Deficit)	(19,242)	18,522	(13,635)	(9,334)	4,546	(17,596)	3,055	2,899	2,735
	Fund Balance	(3,780)	14,742	(21,485)	5,408	9,954	(7,642)	(4,587)	(1,688)	1,047
		-14.36%	137.25%	-93.41%	28.92%	112.67%	-24.67%	-44.42%	-16.10%	9.83%

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Taxes	18,608	20,456	13,480	13,480	15,637	18,139	21,303	21,303	21,303
Investment Earnings	1	-	-	-	-	-	-	-	-
Total Revenue	18,609	20,456	13,480	13,480	15,637	18,139	21,303	21,303	21,303
Expenditures									
Contractual Services	29,676	5,057	29,735	22,744	18,835	15,177	15,326	16,922	17,086
Total Expenditures	29,676	5,057	29,735	22,744	18,835	15,177	15,326	16,922	17,086
Surplus (Deficit)	(11,067)	15,399	(16,255)	(9,264)	(3,198)	2,962	5,977	4,381	4,217
Ending Fund Balance	(31,175)	(15,774)	(35,099)	(25,038)	(28,236)	(25,274)	(19,297)	(14,916)	(10,699)
	-105.05%	-311.92%	-118.04%	-110.09%	-149.91%	-166.53%	-125.91%	-88.15%	-62.62%

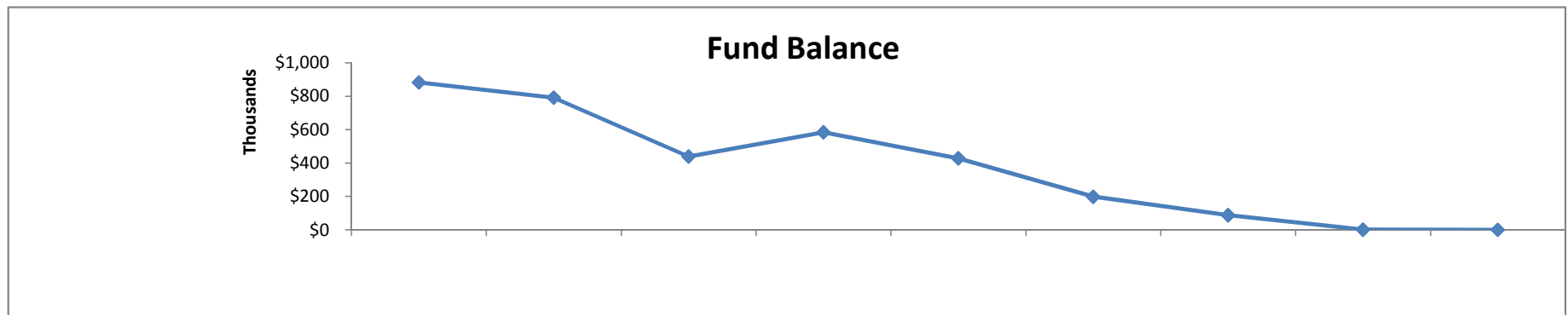


Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<u>Sunflower SSA - 12</u>										
12-000-40-00-4000	PROPERTY TAXES	18,608	20,456	13,480	13,480	15,637	18,139	21,303	21,303	21,303
12-000-45-00-4500	INVESTMENT EARNINGS	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Revenue	18,609	20,456	13,480	13,480	15,637	18,139	21,303	21,303	21,303
12-112-54-00-5416	POND MAINTENANCE	26,551	2,512	8,735	8,735	5,000	5,000	5,000	5,000	5,000
12-112-54-00-5462	PROFESSIONAL SERVICES	-	-	10,000	2,700	2,835	2,977	3,126	3,282	3,446
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	<u>3,125</u>	<u>2,545</u>	<u>11,000</u>	<u>11,309</u>	<u>11,000</u>	<u>7,200</u>	<u>7,200</u>	<u>8,640</u>	<u>8,640</u>
	Expenditures	29,676	5,057	29,735	22,744	18,835	15,177	15,326	16,922	17,086
	Surplus(Deficit)	(11,067)	15,399	(16,255)	(9,264)	(3,198)	2,962	5,977	4,381	4,217
	Fund Balance	(31,175)	(15,774)	(35,099)	(25,038)	(28,236)	(25,274)	(19,297)	(14,916)	(10,699)
		<i>-105.05%</i>	<i>-311.92%</i>	<i>-118.04%</i>	<i>-110.09%</i>	<i>-149.91%</i>	<i>-166.53%</i>	<i>-125.91%</i>	<i>-88.15%</i>	<i>-62.62%</i>

Motor Fuel Tax Fund (15)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Intergovernmental	565,571	470,816	492,616	499,319	530,817	540,613	550,605	560,797	571,193
Investment Earnings	813	3,556	1,500	7,500	5,000	3,000	1,000	-	-
Reimbursements	3,564	-	-	-	-	-	-	-	-
Other Financing Sources	30,951	33,750	-	-	-	-	-	-	-
Total Revenue	600,899	508,122	494,116	506,819	535,817	543,613	551,605	560,797	571,193
Expenditures									
Contractual Services	102,418	105,673	124,350	107,750	97,000	-	-	-	-
Supplies	136,390	119,661	208,000	208,000	90,000	-	-	-	-
Capital Outlay	399,147	373,787	423,787	398,787	504,787	773,787	662,287	647,287	572,383
Total Expenditures	637,955	599,121	756,137	714,537	691,787	773,787	662,287	647,287	572,383
Surplus (Deficit)	(37,056)	(90,999)	(262,021)	(207,718)	(155,970)	(230,174)	(110,682)	(86,490)	(1,190)
Ending Fund Balance	883,223	792,224	438,871	584,506	428,536	198,362	87,680	1,190	-

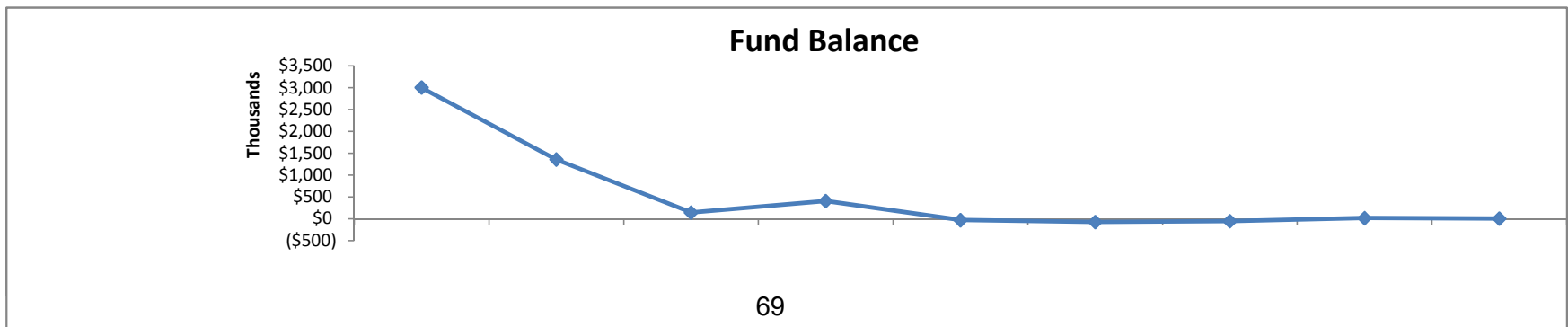


Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<u>Motor Fuel Tax - 15</u>										
15-000-41-00-4112	MOTOR FUEL TAX	432,820	428,888	450,716	458,258	489,817	499,613	509,605	519,797	530,193
15-000-41-00-4113	MFT HIGH GROWTH	41,912	41,928	41,900	41,061	41,000	41,000	41,000	41,000	41,000
15-000-41-00-4184	STATE GRANTS - DOWNTOWN PARKING LOT	87,238	-	-	-	-	-	-	-	-
15-000-41-00-4187	FEDERAL GRANTS - CANNONBALL LAFO	3,601	-	-	-	-	-	-	-	-
15-000-45-00-4500	INVESTMENT EARNINGS	813	3,556	1,500	7,500	5,000	3,000	1,000	-	-
15-000-46-00-4690	REIMB - MISCELLANEOUS	3,564	-	-	-	-	-	-	-	-
15-000-49-00-4901	TRANSFER FROM GENERAL	25,407	33,750	-	-	-	-	-	-	-
15-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	5,544	-	-	-	-	-	-	-	-
	Revenue	600,899	508,122	494,116	506,819	535,817	543,613	551,605	560,797	571,193
15-155-54-00-5438	SALT STORAGE	7,750	7,750	7,750	7,750	-	-	-	-	-
15-155-54-00-5482	STREET LIGHTING	94,668	97,923	116,600	100,000	97,000	-	-	-	-
15-155-56-00-5618	SALT	103,119	64,396	140,000	140,000	90,000	-	-	-	-
15-155-56-00-5619	SIGNS	8,797	15,640	15,000	15,000	-	-	-	-	-
15-155-56-00-5633	COLD PATCH	11,706	8,892	19,000	19,000	-	-	-	-	-
15-155-56-00-5634	HOT PATCH	12,768	15,352	19,000	19,000	-	-	-	-	-
15-155-56-00-5642	STREET LIGHTING SUPPLIES	-	15,381	15,000	15,000	-	-	-	-	-
15-155-60-00-6004	BASELINE ROAD BRIDGE REPAIRS	1,190	-	50,000	25,000	25,000	-	-	-	-
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	300,000	300,000	300,000	300,000	406,000	700,000	588,500	573,500	547,787
15-155-60-00-6072	DOWNTOWN PARKING LOT	8,558	-	-	-	-	-	-	-	-
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	73,787	73,787	73,787	73,787	73,787	73,787	73,787	24,596
15-155-60-00-6089	CANNONBALL LAFO PROJECT	15,612	-	-	-	-	-	-	-	-
	Expenditures	637,955	599,121	756,137	714,537	691,787	773,787	662,287	647,287	572,383
	Surplus(Deficit)	(37,056)	(90,999)	(262,021)	(207,718)	(155,970)	(230,174)	(110,682)	(86,490)	(1,190)
	Fund Balance	883,223	792,224	438,871	584,506	428,536	198,362	87,680	1,190	-

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Intergovernmental	135,722	534,354	200,224	292,754	-	-	-	-	-
Licenses & Permits	141,203	196,003	73,000	173,500	91,500	90,000	90,000	90,000	90,000
Charges for Service	700,156	718,872	700,000	730,000	730,000	735,000	735,000	740,000	740,000
Investment Earnings	1,630	3,703	1,000	6,750	1,000	-	-	-	-
Reimbursements	399,561	199,851	472,617	367,560	1,109,077	7,549	7,549	-	171,600
Miscellaneous	-	-	-	-	2,000	2,000	2,000	2,000	2,000
Other Financing Sources	210,243	73,502	1,258,924	1,263,397	250,000	-	-	-	-
Total Revenue	1,588,515	1,726,285	2,705,765	2,833,961	2,183,577	834,549	834,549	832,000	1,003,600
Expenditures									
Contractual Services	130,762	107,274	161,675	267,144	216,675	151,675	170,777	177,923	185,498
Supplies	8,913	27,847	35,000	25,000	27,000	27,000	42,000	42,000	77,000
Capital Outlay	2,711,081	2,825,760	2,990,753	2,990,926	1,888,049	256,521	158,108	108,810	310,003
Debt Service	405,937	404,138	403,588	403,588	407,563	322,188	321,338	315,338	319,338
Other Financing Uses	12,621	9,645	78,510	95,074	82,866	121,141	120,132	120,793	120,445
Total Expenditures	3,269,314	3,374,664	3,669,526	3,781,732	2,622,153	878,525	812,355	764,864	1,012,284
Surplus (Deficit)	(1,680,799)	(1,648,379)	(963,761)	(947,771)	(438,576)	(43,976)	22,194	67,136	(8,684)
Ending Fund Balance	3,003,908	1,355,530	144,741	407,759	(30,817)	(74,793)	(52,599)	14,537	5,853



		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>City-Wide Capital - 23</u>										
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN	11,244	31,109	1,600	540	-	-	-	-	-
23-000-41-00-4169	FEDERAL GRANTS -MILL STREET LAFO	1,075	24,606	-	-	-	-	-	-	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	71,327	2,475	133,424	227,014	-	-	-	-	-
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47)	52,076	476,164	65,200	65,200	-	-	-	-	-
23-000-42-00-4210	BUILDING PERMITS	-	35,365	-	50,000	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	6,150	1,085	6,000	3,500	3,500	3,500	3,500	3,500	3,500
23-000-42-00-4216	BUILD PROGRAM PERMITS	85,565	61,008	-	-	-	-	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	7,077	9,645	7,000	30,000	18,000	16,500	16,500	16,500	16,500
23-000-42-00-4222	ROAD CONTRIBUTION FEE	40,000	88,000	60,000	90,000	70,000	70,000	70,000	70,000	70,000
23-000-42-00-4224	RENEW PROGRAM PERMITS	2,411	900	-	-	-	-	-	-	-
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	700,156	718,872	700,000	730,000	730,000	735,000	735,000	740,000	740,000
23-000-45-00-4500	INVESTMENT EARNINGS	1,630	3,703	1,000	6,750	1,000	-	-	-	-
23-000-46-00-4606	REIMB - COM ED	316,905	-	-	-	-	-	-	-	-
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	11,999	131,574	-	7,797	7,549	7,549	7,549	-	-
23-000-46-00-4608	REIMB - KENNEDY ROAD IMPROVEMENTS	-	-	160,000	160,000	-	-	-	-	-
23-000-46-00-4618	REIMB - BRISTOL BAY ANNEX	-	-	-	-	-	-	-	-	171,600
23-000-46-00-4620	REIMB - PULTE (AUTUMN CREEK)	25,703	-	-	-	-	-	-	-	-
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	-	-	-	16,820	256,528	-	-	-	-
23-000-46-00-4624	REIMB - WHISPERING MEADOWS	-	-	-	-	800,000	-	-	-	-
23-000-46-00-4630	REIMB - STAGECOACH CROSSING	-	63,404	-	-	-	-	-	-	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	38,618	1,413	312,617	118,943	29,000	-	-	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	6,336	3,460	-	64,000	16,000	-	-	-	-
23-000-48-00-4845	DONATIONS	-	-	-	-	2,000	2,000	2,000	2,000	2,000
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	58,060	71,602	160,000	247,415	-	-	-	-	-
23-000-49-00-4923	TRANSFER FROM GENERAL - CW CAPITAL	-	-	-	-	250,000	-	-	-	-
23-000-49-00-4951	TRANSFER FROM WATER	-	-	1,098,924	1,015,982	-	-	-	-	-
	Revenue	1,588,515	1,726,285	2,705,765	2,833,961	2,183,577	834,549	834,549	832,000	1,003,600

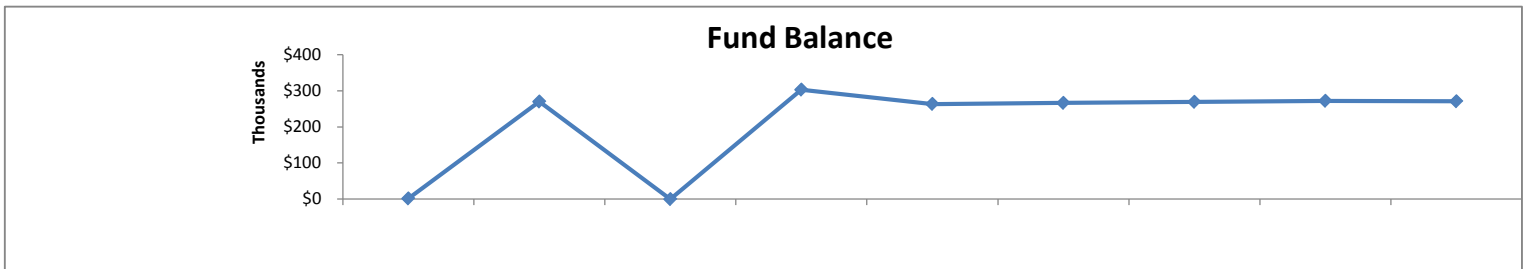
		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
City-Wide - Building & Grounds Expenditures										
23-216-54-00-5405	BUILD PROGRAM	8,945	4,850	-	-	-	-	-	-	-
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	40,202	43,755	125,000	222,415	150,000	150,000	50,000	50,000	50,000
23-216-54-00-5482	STREET LIGHTING	-	-	-	-	-	-	119,102	126,248	133,823
23-216-56-00-5626	HANGING BASKETS	-	-	-	-	2,000	2,000	2,000	2,000	2,000
23-216-56-00-5619	SIGNS	-	-	-	-	-	-	15,000	15,000	15,000
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	8,913	27,847	35,000	25,000	25,000	25,000	25,000	25,000	25,000
23-216-60-00-6020	BUILDINGS & STRUCTURES	-	-	-	-	40,000	-	-	-	-
23-216-99-00-9901	TRANSFER TO GENERAL	7,077	9,645	7,000	30,000	18,000	16,500	16,500	16,500	16,500
		65,137	86,097	167,000	277,415	235,000	193,500	227,602	234,748	242,323
City-Wide Capital Expenditures										
23-230-54-00-5405	BUILD PROGRAM	76,620	56,158	-	-	-	-	-	-	-
23-230-54-00-5406	RENEW PROGRAM	2,411	900	-	-	-	-	-	-	-
23-230-54-00-5465	ENGINEERING SERVICES	1,370	-	35,000	35,000	65,000	-	-	-	-
23-230-54-00-5497	PROPERTY TAX PAYMENT	-	-	-	8,054	-	-	-	-	-
23-230-54-00-5498	PAYING AGENT FEES	475	475	475	475	475	475	475	475	475
23-230-54-00-5499	BAD DEBT	739	1,136	1,200	1,200	1,200	1,200	1,200	1,200	1,200
23-230-56-00-5632	ASPHALT PATCHING	-	-	-	-	-	-	-	-	35,000
23-230-60-00-6007	KENNEDY RD - AUTUMN CREEK	25,703	-	-	-	-	-	-	-	-
23-230-60-00-6008	BEECHER & CORNELIS ROAD	318,507	-	-	-	-	-	-	-	-
23-230-60-00-6009	WRIGLEY (RTE 47) EXPANSION	57,430	454,548	65,200	65,200	-	-	-	-	-
23-230-60-00-6011	PROPERTY ACQUISITION	-	160,877	-	-	-	-	-	-	-
23-230-60-00-6014	BLACKBERRY WOODS	11,999	131,574	-	7,797	7,549	7,549	7,549	-	-
23-230-60-00-6017	STAGECOACH CROSSING	-	63,304	-	-	-	-	-	-	-
23-230-60-00-6016	US 34 (CENTER / ELDAMAIN RD) PROJECT	-	-	151,300	19,500	110,226	110,226	110,226	-	-
23-230-60-00-6018	GREENBRIAR POND NATURALIZATION	12,632	8,649	4,672	5,109	5,000	5,000	5,000	5,000	5,000
23-230-60-00-6019	BRISTOL BAY ACCESS ROAD	-	-	50,000	40,699	-	-	-	-	-
23-230-60-00-6021	PAVILLION ROAD STREAMBANK STABILIZATION	-	-	-	-	110,000	-	-	-	-
23-230-60-00-6023	FOUNTAIN VILLAGE SUBDIVISION	-	-	-	16,820	256,528	-	-	-	-
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	509,430	695,767	400,000	771,007	100,000	-	-	98,810	128,403
23-230-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	-	-	-	1,070,000	-	-	-	-
23-230-60-00-6041	SIDEWALK CONSTRUCTION	3,598	806	7,500	3,000	5,000	5,000	5,000	5,000	5,000
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	14,055	39,088	2,000	675	-	-	-	-	-
23-230-60-00-6058	ROUTE 71 (RTE 47 / ORCHARD RD) PROJECT	-	-	-	-	30,333	30,333	30,333	-	-
23-230-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	16,497	94,600	81,682	98,413	98,413	-	-	-
23-230-60-00-6073	GAME FARM ROAD PROJECT	1,377,783	13,364	-	328,914	-	-	-	-	-
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	152,183	-	-	-	-	-	-	-	-
23-230-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	117,202	1,211,639	645,940	627,417	-	-	-	-	-
23-230-60-00-6084	CENTER & COUNTRYSIDE IMPROVEMENTS	-	-	522,000	228,480	-	-	-	-	-

Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
23-230-60-00-6086	KENNEDY ROAD IMPROVEMENTS	-	25,753	601,500	384,669	10,000	-	-	-	-
23-230-60-00-6094	KENNEDY RD BIKE TRAIL	109,946	3,894	446,041	409,957	45,000	-	-	-	-
23-230-60-00-6095	SUNFLOWER ESTATES - DRAINAGE IMPROVEMENT	613	-	-	-	-	-	-	-	-
23-230-60-00-6098	BRISTOL BAY SUBDIVISION	-	-	-	-	-	-	-	-	171,600
2014A Bond										
23-230-78-00-8000	PRINCIPAL PAYMENT	135,000	185,000	190,000	190,000	190,000	195,000	200,000	200,000	210,000
23-230-78-00-8050	INTEREST PAYMENT	195,937	144,138	138,588	138,588	132,888	127,188	121,338	115,338	109,338
Kendall County Loan - River Road Bridge										
23-230-97-00-8000	PRINCIPAL PAYMENT	75,000	75,000	75,000	75,000	84,675	-	-	-	-
23-230-99-00-9915	TRANSFER TO MOTOR FUEL TAX	5,544	-	-	-	-	-	-	-	-
23-230-99-00-9951	TRANSFER TO WATER	-	-	71,510	65,074	64,866	104,641	103,632	104,293	103,945
		3,204,177	3,288,567	3,502,526	3,504,317	2,387,153	685,025	584,753	530,116	769,961
	Expenditures	3,269,314	3,374,664	3,669,526	3,781,732	2,622,153	878,525	812,355	764,864	1,012,284
	Surplus(Deficit)	(1,680,799)	(1,648,379)	(963,761)	(947,771)	(438,576)	(43,976)	22,194	67,136	(8,684)
	Fund Balance	3,003,908	1,355,530	144,741	407,759	(30,817)	(74,793)	(52,599)	14,537	5,853

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. The General Government function was added in Fiscal Year 2019 to account for administrative vehicle and City-wide computer purchases. This fund primarily derives its revenue from monies collected from building permits and development fees, in addition to functional chargebacks. The revenue is primarily used to purchase vehicles and equipment for use in the operations of the Police, Public Works and Parks & Recreation Departments.

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Licenses & Permits	89,150	134,050	73,500	122,000	120,600	110,550	110,550	110,550	110,550
Fines & Forfeits	11,374	6,608	7,700	6,700	6,700	6,700	6,700	6,700	6,700
Charges for Service	374,386	236,948	246,565	260,116	107,861	47,578	47,146	51,412	71,723
Investment Earnings	43	86	80	150	150	150	150	150	150
Miscellaneous	4,627	5,535	2,000	1,583	2,000	2,000	2,000	2,000	2,000
Other Financing Sources	48,446	254,162	-	-	-	-	-	-	-
Total Revenue	528,026	637,389	329,845	390,549	237,311	166,978	166,546	170,812	191,123
Police Capital Expenditures									
Contractual Services	15,717	3,460	8,000	8,570	8,750	8,750	8,750	8,750	8,750
Capital Outlay	197,119	141,832	192,300	181,786	60,000	60,000	55,000	55,000	55,000
Sub-Total Expenditures	212,836	145,292	200,300	190,356	68,750	68,750	63,750	63,750	63,750
General Government Capital Expenditures									
Supplies	-	-	-	-	34,411	11,578	16,146	20,412	37,897
Capital Outlay	-	-	-	-	40,000	-	-	-	-
Sub-Total Expenditures	-	-	-	-	74,411	11,578	16,146	20,412	37,897
Public Works Capital Expenditures									
Contractual Services	35,611	26,244	1,750	245	1,750	1,750	1,750	1,750	1,750
Supplies	-	-	2,000	1,583	2,000	2,000	2,000	2,000	2,000
Capital Outlay	184,891	68,522	52,400	52,400	7,000	7,000	7,000	7,000	14,000
Debt Service	70,815	70,815	70,815	70,815	70,815	70,815	70,815	70,816	70,815
Sub-Total Expenditures	291,317	165,581	126,965	125,043	81,565	81,565	81,565	81,566	88,565
Parks & Rec Capital Expenditures									
Contractual Services	1,225	1,822	-	-	-	-	-	-	-
Capital Outlay	124,165	53,908	270,441	39,903	50,000	-	-	-	-
Debt Service	2,219	2,219	2,219	2,219	2,219	2,219	2,219	2,218	2,218
Sub-Total Expenditures	127,609	57,949	272,660	42,122	52,219	2,219	2,219	2,218	2,218
Total Expenditures	631,762	368,822	599,925	357,521	276,945	164,112	163,680	167,946	192,430
Surplus (Deficit)	(103,736)	268,567	(270,080)	33,028	(39,634)	2,866	2,866	2,866	(1,307)
<i>Police Capital Fund Balance</i>	-	-	-	-	-	-	-	-	-
<i>Gen Gov Capital Fund Balance</i>	-	-	-	-	-	-	-	-	-
<i>Public Works Capital Fund Balance</i>	-	-	-	-	6,435	5,870	5,305	4,739	-
<i>Parks & Rec Capital Fund Balance</i>	1,841	270,407	-	303,435	257,366	260,797	264,228	267,660	271,092
Ending Fund Balance	1,841	270,407	-	303,435	263,801	266,667	269,533	272,399	271,092



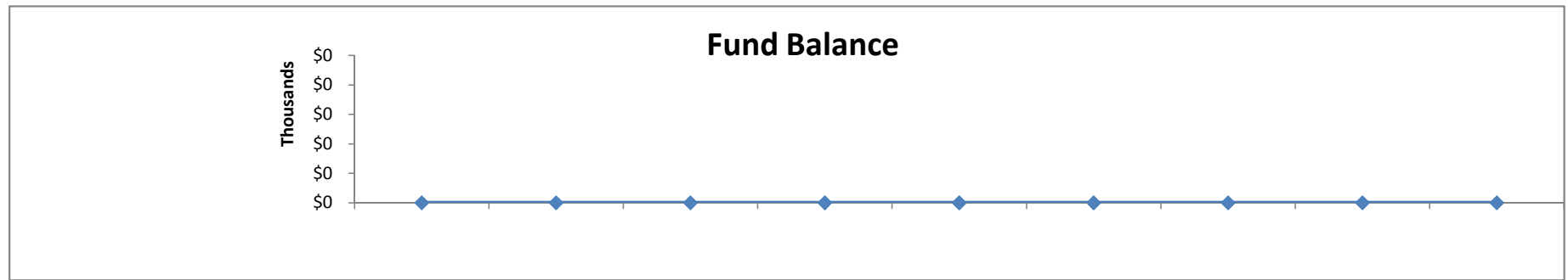
		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Vehicle & Equipment - 25</u>										
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	12,900	32,100	25,000	33,000	30,600	28,050	28,050	28,050	28,050
25-000-42-00-4216	BUILD PROGRAM PERMITS	43,410	28,700	-	-	-	-	-	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEE	3,250	8,600	6,000	9,000	12,000	11,000	11,000	11,000	11,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	26,240	60,350	40,000	75,000	72,000	66,000	66,000	66,000	66,000
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	1,625	4,300	2,500	5,000	6,000	5,500	5,500	5,500	5,500
25-000-42-00-4224	RENEW PROGRAM PERMITS	1,725	-	-	-	-	-	-	-	-
25-000-43-00-4315	DUI FINES	10,803	5,865	7,000	6,000	6,000	6,000	6,000	6,000	6,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	571	743	700	700	700	700	700	700	700
25-000-43-00-4340	SEIZED VEHICLE PROCEEDS	-	-	-	-	-	-	-	-	-
25-000-44-00-4418	MOWING INCOME	5,744	1,955	3,000	629	2,000	2,000	2,000	2,000	2,000
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK	-	-	-	-	40,000	-	-	-	-
25-000-44-00-4420	POLICE CHARGEBACK	174,263	97,459	167,600	150,656	31,450	34,000	29,000	29,000	29,000
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	194,379	63,626	75,965	38,831	-	-	-	-	2,826
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	-	73,908	-	70,000	-	-	-	-	-
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACKS	-	-	-	-	34,411	11,578	16,146	20,412	37,897
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	43	86	80	150	150	150	150	150	150
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	624	435	-	-	-	-	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	3,929	5,100	2,000	1,583	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	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	528,026	637,389	329,845	390,549	237,311	166,978	166,546	170,812	191,123
Police Capital										
25-205-54-00-5405	BUILD PROGRAM	9,750	2,700	-	-	-	-	-	-	-
25-205-54-00-5406	RENEW PROGRAM	450	-	-	-	-	-	-	-	-
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	5,517	760	8,000	8,570	8,750	8,750	8,750	8,750	8,750
25-205-60-00-6060	EQUIPMENT	2,369	-	27,300	27,300	5,000	5,000	-	-	-
25-205-60-00-6070	VEHICLES	194,750	141,832	165,000	154,486	55,000	55,000	55,000	55,000	55,000
		212,836	145,292	200,300	190,356	68,750	68,750	63,750	63,750	63,750
General Government Capital										
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	34,411	11,578	16,146	20,412	37,897
25-212-60-00-6070	VEHICLES	-	-	-	-	40,000	-	-	-	-
		-	-	-	-	74,411	11,578	16,146	20,412	37,897

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works Capital										
25-215-54-00-5405	BUILD PROGRAM	32,510	25,950	-	-	-	-	-	-	-
25-215-54-00-5406	RENEW PROGRAM	1,200	-	-	-	-	-	-	-	-
25-215-54-00-5448	FILING FEES	1,901	294	1,750	245	1,750	1,750	1,750	1,750	1,750
25-215-56-00-5620	OPERATING SUPPLIES	-	-	2,000	1,583	2,000	2,000	2,000	2,000	2,000
25-215-60-00-6060	EQUIPMENT	15,084	24,098	7,400	7,400	7,000	7,000	7,000	7,000	14,000
25-215-60-00-6070	VEHICLES	169,807	44,424	45,000	45,000	-	-	-	-	-
185 Wolf Street Building										
25-215-92-00-8000	PRINCIPAL PAYMENT	39,638	41,430	43,303	43,303	45,261	47,307	49,446	51,682	54,018
25-215-92-00-8050	INTEREST PAYMENT	31,177	29,385	27,512	27,512	25,554	23,508	21,369	19,134	16,797
		291,317	165,581	126,965	125,043	81,565	81,565	81,565	81,566	88,565
Parks & Recreation Capital										
25-225-54-00-5405	BUILD PROGRAM	1,150	50	-	-	-	-	-	-	-
25-225-54-00-5406	RENEW PROGRAM	75	-	-	-	-	-	-	-	-
25-225-54-00-5462	PROFESSIONAL SERVICES	-	1,772	-	-	-	-	-	-	-
25-225-60-00-6020	BUILDINGS & STRUCTURES	-	-	250,441	-	-	-	-	-	-
25-225-60-00-6060	EQUIPMENT	78,936	53,908	-	20,000	50,000	-	-	-	-
25-225-60-00-6068	TRAIL IMPROVEMENTS	20,347	-	-	-	-	-	-	-	-
25-225-60-00-6070	VEHICLES	24,882	-	20,000	19,903	-	-	-	-	-
185 Wolf Street Building										
25-225-92-00-8000	PRINCIPAL PAYMENT	1,242	1,298	1,357	1,357	1,418	1,482	1,549	1,619	1,692
25-225-92-00-8050	INTEREST PAYMENT	977	921	862	862	801	737	670	599	526
		127,609	57,949	272,660	42,122	52,219	2,219	2,219	2,218	2,218
	Expenditures	631,762	368,822	599,925	357,521	276,945	164,112	163,680	167,946	192,430
	Surplus(Deficit)	(103,736)	268,567	(270,080)	33,028	(39,634)	2,866	2,866	2,866	(1,307)
	Fund Balance - Police Capital	-	-	-	-	-	-	-	-	-
	Fund Balance - General Government	-	-	-	-	-	-	-	-	-
	Fund Balance - Public Works Capital	-	-	-	-	6,435	5,870	5,305	4,739	-
	Fund Balance - Parks & Rec Capital	1,841	270,407	-	303,435	257,366	260,797	264,228	267,660	271,092
	Fund Balance	1,841	270,407	-	303,435	263,801	266,667	269,533	272,399	271,092

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Taxes	164,852	47,070	-	-	-	-	-	-	-
Licenses & Permits	14,281	7,015	5,000	6,500	6,000	6,000	6,000	6,000	6,000
Investment Earnings	11	-	-	-	-	-	-	-	-
Other Financing Sources	127,243	266,979	315,225	313,725	318,725	318,025	317,225	323,375	324,075
Total Revenue	306,387	321,064	320,225	320,225	324,725	324,025	323,225	329,375	330,075
Expenditures									
Contractual Services	3,979	914	475	475	475	475	475	475	475
Debt Service	310,250	320,150	319,750	319,750	324,250	323,550	322,750	328,900	329,600
Total Expenditures	314,229	321,064	320,225	320,225	324,725	324,025	323,225	329,375	330,075
Surplus (Deficit)	(7,842)	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-

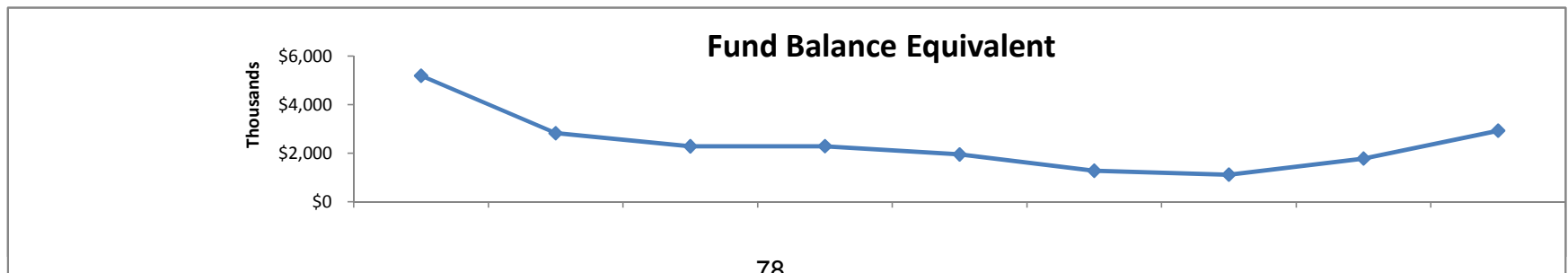


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Debt Service - 42</u>										
42-000-40-00-4000	PROPERTY TAXES - 2014B BOND	164,852	47,070	-	-	-	-	-	-	-
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	10,777	6,577	5,000	6,500	6,000	6,000	6,000	6,000	6,000
42-000-42-00-4216	BUILD PROGRAM PERMITS	3,466	425	-	-	-	-	-	-	-
42-000-42-00-4224	RENEW PROGRAM	38	13	-	-	-	-	-	-	-
42-000-45-00-4500	INVESTMENT EARNINGS	11	-	-	-	-	-	-	-	-
42-000-49-00-4901	TRANSFER FROM GENERAL	<u>127,243</u>	<u>266,979</u>	<u>315,225</u>	<u>313,725</u>	<u>318,725</u>	<u>318,025</u>	<u>317,225</u>	<u>323,375</u>	<u>324,075</u>
	Revenue	306,387	321,064	320,225	320,225	324,725	324,025	323,225	329,375	330,075
42-420-54-00-5405	BUILD PROGRAM	3,466	425	-	-	-	-	-	-	-
42-420-54-00-5406	RENEW PROGRAM	38	13	-	-	-	-	-	-	-
42-420-54-00-5498	PAYING AGENT FEES	475	476	475	475	475	475	475	475	475
2014B Refunding Bond										
42-420-79-00-8000	PRINCIPAL PAYMENT	255,000	270,000	275,000	275,000	285,000	290,000	295,000	310,000	320,000
42-420-79-00-8050	INTEREST PAYMENT	<u>55,250</u>	<u>50,150</u>	<u>44,750</u>	<u>44,750</u>	<u>39,250</u>	<u>33,550</u>	<u>27,750</u>	<u>18,900</u>	<u>9,600</u>
	Expenditures	314,229	321,064	320,225	320,225	324,725	324,025	323,225	329,375	330,075
	Surplus(Deficit)	(7,842)	-	-	-	-	-	-	-	-
	Fund Balance	-	-	-	-	-	-	-	-	-

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 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Revenue									
Licenses & Permits	162,468	171,840	-	-	-	-	-	-	-
Charges for Service	3,461,906	3,955,944	4,088,800	4,356,416	4,326,486	4,458,446	4,627,759	4,805,536	4,992,202
Investment Earnings	5,492	9,729	5,000	10,500	7,000	3,000	3,000	5,000	10,000
Reimbursements	4,605	27,256	-	200	-	-	-	-	-
Miscellaneous	57,261	60,865	58,582	61,051	62,491	63,741	65,016	66,316	67,642
Other Financing Sources	4,369,998	6,325,992	145,385	138,949	142,541	178,516	178,757	179,968	177,595
Total Revenue	8,061,730	10,551,626	4,297,767	4,567,116	4,538,518	4,703,703	4,874,532	5,056,820	5,247,439
Expenses									
Salaries	376,019	390,595	430,549	421,000	441,121	453,545	466,341	479,521	493,097
Benefits	218,947	235,050	266,965	249,501	257,466	274,320	292,441	311,939	332,832
Contractual Services	887,201	827,278	886,366	717,206	734,523	764,700	769,390	786,973	795,191
Supplies	266,102	326,045	323,013	334,570	354,448	364,781	375,630	387,021	398,982
Capital Outlay	1,069,736	3,499,902	807,937	1,020,244	1,555,976	1,156,756	827,544	613,544	420,848
Debt Service	1,147,429	1,449,609	1,344,749	1,344,749	1,532,837	2,361,500	2,305,935	1,815,830	1,654,108
Other Financing Uses	-	6,193,291	1,098,924	1,015,982	-	-	-	-	-
Total Expenses	3,965,434	12,921,770	5,158,503	5,103,252	4,876,371	5,375,602	5,037,281	4,394,828	4,095,058
Surplus (Deficit)	4,096,296	(2,370,144)	(860,736)	(536,136)	(337,853)	(671,899)	(162,749)	661,992	1,152,381
Ending Fund Balance Equivalent	5,196,289	2,826,144	2,285,570	2,290,008	1,952,155	1,280,256	1,117,507	1,779,499	2,931,880
	131.04%	21.87%	44.31%	44.87%	40.03%	23.82%	22.18%	40.49%	71.60%



		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Water - 51</u>										
51-000-42-00-4216	BUILD PROGRAM PERMITS	162,468	171,840	-	-	-	-	-	-	-
51-000-44-00-4424	WATER SALES	2,463,058	2,952,074	2,956,000	3,105,000	3,105,000	3,260,250	3,423,263	3,594,425	3,774,145
51-000-44-00-4425	BULK WATER SALES	(6,660)	5,250	5,000	2,000	5,000	5,000	5,000	5,000	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	101,208	104,425	105,000	120,000	120,000	126,000	132,300	138,915	145,861
51-000-44-00-4430	WATER METER SALES	38,102	66,280	50,000	75,000	58,206	53,356	53,356	53,356	53,356
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	717,028	734,552	725,000	745,000	745,000	745,000	745,000	745,000	745,000
51-000-44-00-4450	WATER CONNECTION FEES	149,170	93,363	247,800	309,416	293,280	268,840	268,840	268,840	268,840
51-000-45-00-4500	INVESTMENT EARNINGS	5,492	9,729	5,000	10,500	7,000	3,000	3,000	5,000	10,000
51-000-46-00-4690	REIMB - MISCELLANEOUS	4,605	27,256	-	200	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	56,888	60,495	58,582	61,051	62,491	63,741	65,016	66,316	67,642
51-000-48-00-4850	MISCELLANEOUS INCOME	373	370	-	-	-	-	-	-	-
51-000-49-00-4900	BOND PROCEEDS	4,100,000	-	-	-	-	-	-	-	-
51-000-49-00-4902	BOND ISSUANCE	-	5,800,000	-	-	-	-	-	-	-
51-000-49-00-4903	PREMIUM ON BOND ISSUANCE	193,723	449,023	-	-	-	-	-	-	-
51-000-49-00-4910	SALE OF CAPITAL ASSETS	-	1,894	-	-	-	-	-	-	-
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	-	-	71,510	65,074	64,866	104,641	103,632	104,293	103,945
51-000-49-00-4952	TRANSFER FROM SEWER	<u>76,275</u>	<u>75,075</u>	<u>73,875</u>	<u>73,875</u>	<u>77,675</u>	<u>73,875</u>	<u>75,125</u>	<u>75,675</u>	<u>73,650</u>
	Revenue	8,061,730	10,551,626	4,297,767	4,567,116	4,538,518	4,703,703	4,874,532	5,056,820	5,247,439
Water Operations										
51-510-50-00-5010	SALARIES & WAGES	365,077	375,148	388,749	391,000	414,121	426,545	439,341	452,521	466,097
51-510-50-00-5015	PART-TIME SALARIES	3,611	5,530	29,800	18,000	15,000	15,000	15,000	15,000	15,000
51-510-50-00-5020	OVERTIME	7,331	9,917	12,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	40,267	41,132	43,749	43,000	45,526	48,152	51,002	54,070	57,324
51-510-52-00-5214	FICA CONTRIBUTION	27,354	28,326	31,730	31,000	32,370	33,341	34,341	35,371	36,432
51-510-52-00-5216	GROUP HEALTH INSURANCE	113,806	127,757	148,964	136,852	139,233	150,372	162,402	175,394	189,426
51-510-52-00-5222	GROUP LIFE INSURANCE	777	705	705	705	519	524	529	534	539
51-510-52-00-5223	DENTAL INSURANCE	8,712	9,147	9,605	8,808	8,260	8,673	9,107	9,562	10,040
51-510-52-00-5224	VISION INSURANCE	1,131	1,131	1,165	1,218	1,218	1,218	1,218	1,255	1,293
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	1,785	1,148	2,000	1,182	2,000	2,000	2,000	2,000	2,000
51-510-52-00-5231	LIABILITY INSURANCE	25,115	25,704	29,047	26,736	28,340	30,040	31,842	33,753	35,778
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	108,154	108,154	111,629	111,629	111,629	111,629	111,629
51-510-54-00-5402	BOND ISSUANCE COSTS	40,456	55,732	-	-	-	-	-	-	-
51-510-54-00-5405	BUILD PROGRAM	162,468	171,840	-	-	-	-	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	3,072	3,178	6,500	6,500	6,500	6,500	6,500	6,500	6,500
51-510-54-00-5415	TRAVEL & LODGING	1,193	2,123	1,600	1,600	2,000	2,000	2,000	2,000	2,000
51-510-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	2,627	827	2,257	486	3,190
51-510-54-00-5426	PUBLISHING & ADVERTISING	211	605	1,000	-	500	500	500	500	500

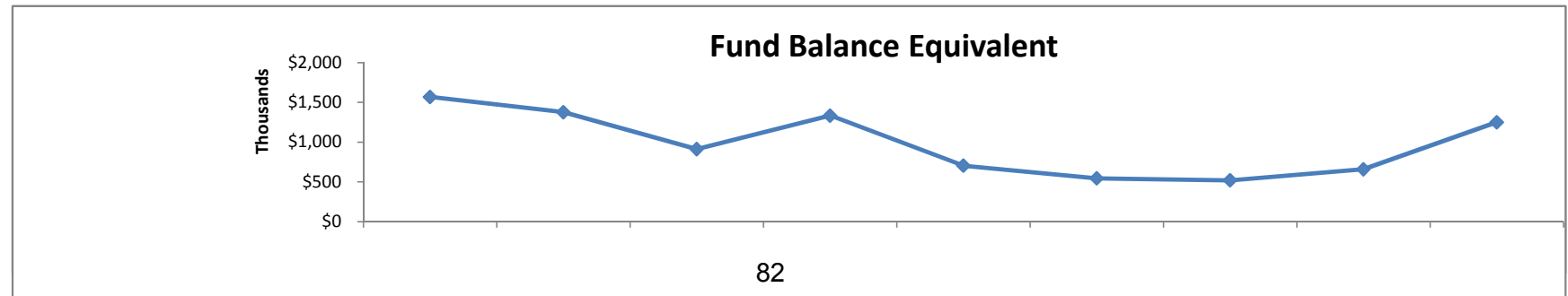
Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-54-00-5429	WATER SAMPLES	6,842	7,607	12,000	10,000	10,000	10,000	10,000	10,000	10,000
51-510-54-00-5430	PRINTING & DUPLICATING	2,679	2,405	3,000	3,000	3,250	3,250	3,250	3,250	3,250
51-510-54-00-5440	TELECOMMUNICATIONS	24,715	30,807	30,000	30,000	30,000	30,000	30,000	30,000	30,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	113,208	143,204	120,000	120,000	145,000	145,000	145,000	145,000	145,000
51-510-54-00-5448	FILING FEES	3,753	2,058	5,000	4,000	4,000	4,000	4,000	4,000	4,000
51-510-54-00-5452	POSTAGE & SHIPPING	18,206	16,838	19,000	19,000	19,000	19,000	19,000	19,000	19,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	1,080	1,603	1,600	1,600	1,800	1,800	1,800	1,800	1,800
51-510-54-00-5462	PROFESSIONAL SERVICES	47,595	39,025	45,000	45,000	45,000	45,000	45,000	45,000	45,000
51-510-54-00-5465	ENGINEERING SERVICES	187,840	46,960	200,000	40,000	15,000	30,000	15,000	15,000	-
51-510-54-00-5466	LEGAL SERVICES	-	-	2,000	-	-	-	-	-	-
51-510-54-00-5480	UTILITIES	239,114	256,914	270,300	270,300	286,518	303,709	321,932	341,248	361,723
51-510-54-00-5483	JULIE SERVICES	4,300	7,849	6,500	6,500	3,000	3,000	3,000	3,000	3,000
51-510-54-00-5485	RENTAL & LEASE PURCHASE	464	423	750	1,000	1,000	1,000	1,000	1,000	1,000
51-510-54-00-5488	OFFICE CLEANING	-	-	4,167	1,164	1,199	1,235	1,272	1,310	1,349
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	14,551	8,862	15,000	15,000	12,000	12,000	12,000	12,000	12,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENCE	6,994	15,096	25,000	25,000	25,000	25,000	25,000	25,000	25,000
51-510-54-00-5498	PAYING AGENT FEES	2,241	1,415	2,295	1,888	2,000	1,750	1,750	1,750	1,750
51-510-54-00-5499	BAD DEBT	6,219	12,734	7,500	7,500	7,500	7,500	7,500	7,500	7,500
51-510-56-00-5600	WEARING APPAREL	5,194	4,264	4,200	4,500	5,100	5,100	5,100	5,100	5,100
51-510-56-00-5620	OPERATING SUPPLIES	5,993	7,744	15,000	7,500	7,500	7,500	7,500	7,500	7,500
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	1,082	699	5,000	2,500	2,500	2,500	2,500	2,500	2,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	1,144	4,447	2,000	2,000	4,000	4,000	4,000	4,000	4,000
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	641	850	2,000	170	-	-	-	-	-
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	151,829	173,204	181,913	175,000	183,750	192,938	202,585	212,714	223,350
51-510-56-00-5640	REPAIR & MAINTENANCE	12,970	19,307	20,000	20,000	27,500	27,500	27,500	27,500	27,500
51-510-56-00-5664	METERS & PARTS	72,039	97,378	70,000	100,000	100,000	100,000	100,000	100,000	100,000
51-510-56-00-5665	JULIE SUPPLIES	1,272	3,669	1,500	1,500	1,200	1,200	1,200	1,200	1,200
51-510-56-00-5695	GASOLINE	13,938	14,483	21,400	21,400	22,898	24,043	25,245	26,507	27,832
51-510-60-00-6011	PROPERTY ACQUISITION	-	-	-	-	200,000	200,000	200,000	-	-
51-510-60-00-6022	WELL REHABILITATIONS	128,876	174,197	203,000	246,954	257,500	-	-	-	-
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	259,341	316,911	250,000	290,356	250,000	250,000	250,000	250,000	250,000
51-510-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	-	-	-	49,220	-	-	-	-
51-510-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	10,000	26,676	4,212	4,212	-	-	-
51-510-60-00-6060	EQUIPMENT	-	3,248	10,000	10,000	5,000	355,000	5,000	5,000	5,000
51-510-60-00-6066	RTE 71 WATERMAIN REPLACEMENT	15,955	24,195	14,580	47,935	533,500	-	-	-	-
51-510-60-00-6070	VEHICLES	-	65,710	-	-	50,000	-	50,000	-	100,000
51-510-60-00-6079	ROUTE 47 EXPANSION	197,544	197,544	197,544	197,544	197,544	197,544	197,544	197,544	65,848
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT	-	-	-	-	9,000	150,000	125,000	161,000	-
51-510-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	468,020	2,718,097	122,813	200,779	-	-	-	-	-

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
2015A Bond										
51-510-77-00-8000	PRINCIPAL PAYMENT	-	73,543	113,987	113,987	117,664	290,483	297,837	312,545	323,576
51-510-77-00-8050	INTEREST PAYMENT	-	228,066	161,053	161,053	156,493	151,787	140,167	128,254	115,752
Debt Service - 2007A Bond										
51-510-83-00-8000	PRINCIPAL PAYMENT	15,000	15,000	-	-	-	-	-	-	-
51-510-83-00-8050	INTEREST PAYMENT	121,793	121,163	-	-	-	-	-	-	-
Debt Service - 2016 Refunding Bond										
51-510-85-00-8000	PRINCIPAL PAYMENT	-	-	430,000	430,000	470,000	1,470,000	1,475,000	1,040,000	915,000
51-510-85-00-8050	INTEREST PAYMENT	-	-	249,629	249,629	195,250	176,450	117,650	58,650	27,450
Debt Service - 2003 Debt Certificates										
51-510-86-00-8000	PRINCIPAL PAYMENT	100,000	100,000	100,000	100,000	300,000	-	-	-	-
51-510-86-00-8050	INTEREST EXPENSE	25,450	21,450	17,300	17,300	13,050	-	-	-	-
Debt Service - 2006A Refunding Debt Certificates										
51-510-87-00-8000	PRINCIPAL PAYMENT	435,000	460,000	-	-	-	-	-	-	-
51-510-87-00-8050	INTEREST EXPENSE	172,606	155,206	-	-	-	-	-	-	-
Debt Service - IEPA Loan L17-156300										
51-510-89-00-8000	PRINCIPAL PAYMENT	94,544	96,923	99,361	99,361	101,860	104,423	107,050	109,743	112,503
51-510-89-00-8050	INTEREST EXPENSE	30,486	28,108	25,669	25,669	23,170	20,607	17,981	15,288	12,527
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	135,000	135,000
51-510-94-00-8050	INTEREST PAYMENT	32,550	30,150	27,750	27,750	25,350	22,750	20,250	16,350	12,300
51-510-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	-	1,098,924	1,015,982	-	-	-	-	-
51-510-99-00-9960	PAYMENT TO ESCROW AGENT	-	6,193,291	-	-	-	-	-	-	-
Expenses		3,965,434	12,921,770	5,158,503	5,103,252	4,876,371	5,375,602	5,037,281	4,394,828	4,095,058
Surplus(Deficit)		4,096,296	(2,370,144)	(860,736)	(536,136)	(337,853)	(671,899)	(162,749)	661,992	1,152,381
Fund Balance Equiv		5,196,289	2,826,144	2,285,570	2,290,008	1,952,155	1,280,256	1,117,507	1,779,499	2,931,880
		131.04%	21.87%	44.31%	44.87%	40.03%	23.82%	22.18%	40.49%	71.60%

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 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Revenue									
Licenses & Permits	77,350	105,392	-	-	-	-	-	-	-
Charges for Service	1,312,456	1,286,891	1,266,026	1,546,883	1,558,658	1,565,336	1,594,050	1,623,626	1,654,089
Investment Earnings	1,193	3,899	1,250	14,500	1,250	1,250	1,250	1,250	-
Reimbursements	1,264	8,149	-	-	-	-	-	-	-
Other Financing Sources	1,134,654	1,134,052	1,137,166	1,137,166	856,583	609,088	586,749	994,479	1,135,964
Total Revenue	2,526,917	2,538,383	2,404,442	2,698,549	2,416,491	2,175,674	2,182,049	2,619,355	2,790,053
Expenses									
Salaries	205,371	212,574	223,555	222,305	234,507	241,512	248,727	256,159	263,814
Benefits	104,560	105,974	115,847	115,319	113,682	120,712	127,585	134,936	142,778
Contractual Services	177,716	170,831	152,882	153,781	139,140	139,422	143,050	144,190	144,105
Supplies	38,924	38,912	54,908	45,808	51,080	51,650	52,774	53,954	55,193
Capital Outlay	284,509	228,131	272,435	218,765	513,167	326,017	259,015	514,015	219,672
Developer Commitments	32,890	33,872	34,888	34,888	35,938	30,076	-	-	-
Debt Service	1,865,399	1,865,857	1,877,110	1,877,110	1,880,265	1,352,307	1,300,798	1,300,780	1,299,024
Other Financing Uses	76,275	75,075	73,875	73,875	77,675	73,875	75,125	75,675	73,650
Total Expenses	2,785,644	2,731,226	2,805,500	2,741,851	3,045,454	2,335,571	2,207,074	2,479,709	2,198,236
Surplus (Deficit)	(258,727)	(192,843)	(401,058)	(43,302)	(628,963)	(159,897)	(25,025)	139,646	591,817
Ending Fund Balance Equivalent	1,570,874	1,378,030	913,772	1,334,728	705,765	545,868	520,843	660,489	1,252,306
	56.39%	50.45%	32.57%	48.68%	23.17%	23.37%	23.60%	26.64%	56.97%



		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Sewer - 52</u>										
52-000-42-00-4216	BUILD PROGRAM PERMITS	76,600	104,700	-	-	-	-	-	-	-
52-000-42-00-4224	RENEW PROGRAM PERMITS	750	692	-	-	-	-	-	-	-
52-000-44-00-4435	SEWER MAINTENANCE FEES	821,802	868,488	882,526	900,000	929,258	957,136	985,850	1,015,426	1,045,889
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE	345,416	354,171	345,000	360,000	360,000	360,000	360,000	360,000	360,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	15,200	23,100	15,000	98,000	38,400	35,200	35,200	35,200	35,200
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	114,750	25,909	10,000	172,000	216,000	198,000	198,000	198,000	198,000
52-000-44-00-4462	LATE PENALTIES - SEWER	13,740	13,746	13,500	15,000	15,000	15,000	15,000	15,000	15,000
52-000-44-00-4465	RIVER CROSSING FEES	1,548	1,477	-	1,883	-	-	-	-	-
52-000-45-00-4500	INVESTMENT EARNINGS	1,193	3,899	1,250	14,500	1,250	1,250	1,250	1,250	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	1,264	8,149	-	-	-	-	-	-	-
52-000-49-00-4901	TRANSFER FROM GENERAL	1,134,654	1,134,052	1,137,166	1,137,166	856,583	609,088	586,749	994,479	1,135,964
	Revenue	2,526,917	2,538,383	2,404,442	2,698,549	2,416,491	2,175,674	2,182,049	2,619,355	2,790,053
Sewer Operations										
52-520-50-00-5010	SALARIES & WAGES	205,240	212,553	221,555	221,555	233,507	240,512	247,727	255,159	262,814
52-520-50-00-5020	OVERTIME	131	21	2,000	750	1,000	1,000	1,000	1,000	1,000
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	22,403	22,899	24,405	24,405	25,054	26,408	27,200	28,016	28,857
52-520-52-00-5214	FICA CONTRIBUTION	15,474	15,904	16,613	17,100	17,311	17,830	18,365	18,916	19,483
52-520-52-00-5216	GROUP HEALTH INSURANCE	48,364	48,457	54,530	54,530	51,285	55,388	59,819	64,605	69,773
52-520-52-00-5222	GROUP LIFE INSURANCE	409	371	371	371	273	276	279	282	285
52-520-52-00-5223	DENTAL INSURANCE	4,159	4,367	4,585	4,240	3,901	4,096	4,301	4,516	4,742
52-520-52-00-5224	VISION INSURANCE	552	552	568	594	594	594	594	612	630
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	941	478	1,000	622	1,000	1,000	1,000	1,000	1,000
52-520-52-00-5231	LIABILITY INSURANCE	12,258	12,946	13,775	13,457	14,264	15,120	16,027	16,989	18,008
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	38,925	38,925	40,176	40,176	40,176	40,176	40,176
52-520-54-00-5405	BUILD PROGRAM	76,600	104,700	-	-	-	-	-	-	-
52-520-54-00-5406	RENEW PROGRAM	750	692	-	-	-	-	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	1,515	1,703	3,300	3,300	2,500	2,500	2,500	2,500	2,500
52-520-54-00-5415	TRAVEL & LODGING	1,232	2,681	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	263	-	2,257	1,944	319
52-520-54-00-5430	PRINTING & DUPLICATING	1,265	1,133	1,500	1,500	1,500	1,500	1,500	1,500	1,500
52-520-54-00-5440	TELECOMMUNICATIONS	2,398	2,411	2,500	8,800	9,000	9,000	9,000	9,000	9,000
52-520-54-00-5444	LIFT STATION SERVICES	5,898	648	30,000	30,000	10,000	10,000	10,000	10,000	10,000
52-520-54-00-5462	PROFESSIONAL SERVICES	8,615	14,772	16,000	18,000	18,000	18,000	18,000	18,000	18,000
52-520-54-00-5480	UTILITIES	19,100	17,660	22,260	20,000	21,200	22,472	23,820	25,249	26,764
52-520-54-00-5483	JULIE SERVICES	-	-	-	-	3,000	3,000	3,000	3,000	3,000
52-520-54-00-5485	RENTAL & LEASE PURCHASE	766	423	1,000	1,000	1,000	1,000	1,000	1,000	1,000
52-520-54-00-5488	OFFICE CLEANING	-	-	4,167	729	751	774	797	821	846

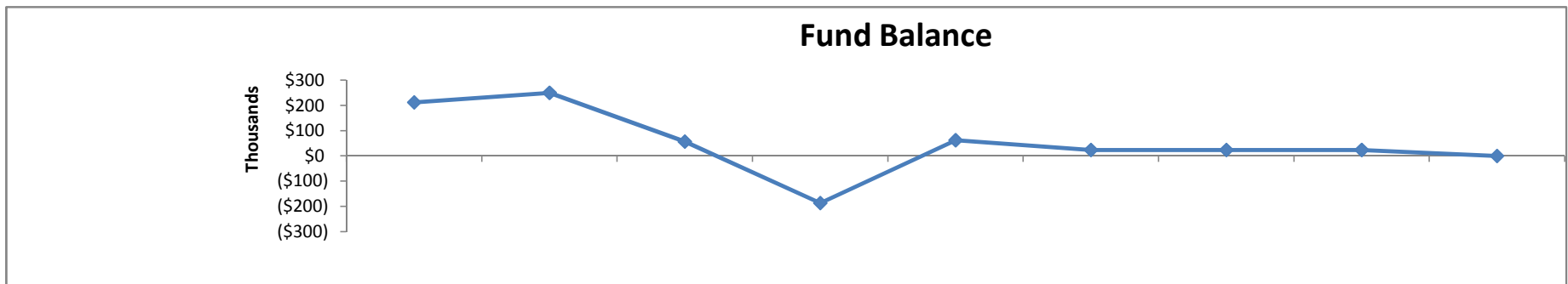
Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	5,437	8,549	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENCE	51,366	11,924	16,000	16,000	16,000	16,000	16,000	16,000	16,000
52-520-54-00-5498	PAYING AGENT FEES	1,277	1,542	2,980	1,277	1,500	750	750	750	750
52-520-54-00-5499	BAD DEBT	1,497	1,993	2,250	2,250	2,250	2,250	2,250	2,250	2,250
52-520-56-00-5600	WEARING APPAREL	3,441	2,791	3,308	3,308	3,980	3,980	3,980	3,980	3,980
52-520-56-00-5610	OFFICE SUPPLIES	569	465	1,000	1,000	1,000	1,000	1,000	1,000	1,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	5,584	3,604	8,000	8,000	8,000	8,000	8,000	8,000	8,000
52-520-56-00-5620	OPERATING SUPPLIES	6,621	5,868	5,500	5,500	6,500	6,000	6,000	6,000	6,000
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	2,697	3,590	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	1,848	3,658	2,500	1,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	1,270	1,200	-	-	-	-	-	-
52-520-56-00-5640	REPAIR & MAINTENANCE	4,290	3,708	10,000	5,000	5,000	5,000	5,000	5,000	5,000
52-520-56-00-5665	JULIE SUPPLIES	-	-	-	-	1,200	1,200	1,200	1,200	1,200
52-520-56-00-5695	GASOLINE	13,874	13,958	21,400	20,000	21,400	22,470	23,594	24,774	26,013
52-520-60-00-6001	SCADA SYSTEM	-	-	-	-	-	-	-	205,000	-
52-520-60-00-6025	ROAD TO BETTER ROADS PROGRAM	225,494	162,427	200,000	154,447	200,000	200,000	200,000	200,000	200,000
52-520-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	-	-	-	48,150	-	-	-	-
52-520-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	10,000	1,096	17,002	17,002	-	-	-
52-520-60-00-6060	EQUIPMENT	-	1,014	-	-	-	-	-	-	-
52-520-60-00-6066	RTE 71 SANITARY SEWER REPLACEMENT	-	5,675	3,420	4,207	189,000	-	-	-	-
52-520-60-00-6070	VEHICLES	-	-	-	-	-	50,000	-	50,000	-
52-520-60-00-6079	ROUTE 47 EXPANSION	59,015	59,015	59,015	59,015	59,015	59,015	59,015	59,015	19,672
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECPATURE	32,890	33,872	34,888	34,888	35,938	30,076	-	-	-
Debt Service - 2004B Bond										
52-520-84-00-8000	PRINCIPAL PAYMENT	395,000	410,000	435,000	435,000	455,000	-	-	-	-
52-520-84-00-8050	INTEREST EXPENSE	65,825	52,000	35,600	35,600	18,200	-	-	-	-
Debt Service - 2003A IRBB Debt Certificates										
52-520-90-00-8000	PRINCIPAL PAYMENT	110,000	115,000	120,000	120,000	130,000	135,000	140,000	150,000	155,000
52-520-90-00-8050	INTEREST EXPENSE	52,870	47,755	42,293	42,293	36,233	29,668	22,850	15,710	8,060
Debt Service - 2011 Refunding Bond										
52-520-92-00-8000	PRINCIPAL PAYMENT	715,000	745,000	780,000	780,000	810,000	845,000	885,000	920,000	960,000
52-520-92-00-8050	INTEREST EXPENSE	419,654	389,052	357,166	357,166	323,782	289,114	252,948	215,070	175,964

Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Debt Service - IEPA Loan L17-115300										
52-520-96-00-8000	PRINCIPAL PAYMENT	95,821	98,353	100,952	100,952	103,619	52,832	-	-	-
52-520-96-00-8050	INTEREST EXPENSE	11,229	8,697	6,099	6,099	3,431	693	-	-	-
52-520-99-00-9951	TRANSFER TO WATER	<u>76,275</u>	<u>75,075</u>	<u>73,875</u>	<u>73,875</u>	<u>77,675</u>	<u>73,875</u>	<u>75,125</u>	<u>75,675</u>	<u>73,650</u>
	Expenses	2,785,644	2,731,226	2,805,500	2,741,851	3,045,454	2,335,571	2,207,074	2,479,709	2,198,236
	Surplus(Deficit)	(258,727)	(192,843)	(401,058)	(43,302)	(628,963)	(159,897)	(25,025)	139,646	591,817
	Fund Balance Equiv	1,570,874	1,378,030	913,772	1,334,728	705,765	545,868	520,843	660,489	1,252,306
		56.39%	50.45%	32.57%	48.68%	23.17%	23.37%	23.60%	26.64%	56.97%

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Intergovernmental	-	15,711	-	-	702,474	-	-	-	-
Licenses & Permits	3,570	1,103	-	-	-	-	-	-	-
Land Cash Contributions	121,962	47,753	88,000	205,796	11,639	11,638	-	-	-
Reimbursements	-	63,796	-	5,466	-	-	-	-	-
Other Financing Sources	-	2,500	2,500	2,500	-	-	-	-	-
Total Revenue	125,532	130,863	90,500	213,762	714,113	11,638	-	-	-
Expenditures									
Contractual Services	3,570	1,103	-	-	-	-	-	-	-
Capital Outlay	27,074	91,762	362,355	650,831	465,000	50,000	-	-	24,000
Total Expenditures	30,644	92,865	362,355	650,831	465,000	50,000	-	-	24,000
Surplus (Deficit)	94,888	37,998	(271,855)	(437,069)	249,113	(38,362)	-	-	(24,000)
Ending Fund Balance	212,318	250,318	56,726	(186,751)	62,362	24,000	24,000	24,000	-

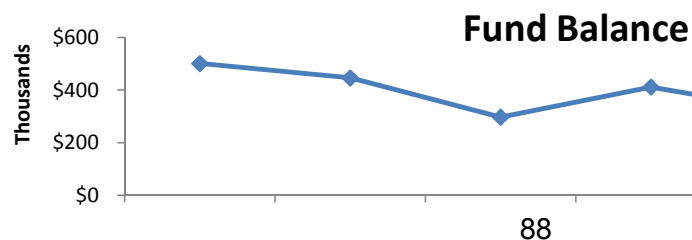


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Land Cash - 72</u>										
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	5,514	-	-	312,671	-	-	-	-
72-000-41-00-4186	OSLAD GRANT - BRISTOL BAY	-	10,197	-	-	389,803	-	-	-	-
72-000-42-00-4216	BUILD PROGRAM PERMITS	3,570	-	-	-	-	-	-	-	-
72-000-42-00-4244	RENEW PROGRAM PERMITS	-	1,103	-	-	-	-	-	-	-
72-000-46-00-4655	REIMB - GRANDE RESERVE PARK	-	63,796	-	5,466	-	-	-	-	-
72-000-47-00-4703	AUTUMN CREEK	34,125	27,690	30,000	-	-	-	-	-	-
72-000-47-00-4704	BLACKBERRY WOODS	9,659	7,955	6,000	16,000	-	-	-	-	-
72-000-47-00-4706	CALEDONIA	-	2,013	-	32,000	11,639	11,638	-	-	-
72-000-47-00-4707	RIVER'S EDGE	-	-	-	671	-	-	-	-	-
72-000-47-00-4708	COUNTRY HILLS	5,383	4,614	-	3,845	-	-	-	-	-
72-000-47-00-4709	SALEK	-	-	-	3,213	-	-	-	-	-
72-000-47-00-4711	FOX HIGHLANDS DETENTION	1,406	-	-	-	-	-	-	-	-
72-000-47-00-4713	PRESTWICK	67,600	-	-	-	-	-	-	-	-
72-000-47-00-4720	WOODWORTH	-	1,071	-	-	-	-	-	-	-
72-000-47-00-4722	GC HOUSING (ANTHONY'S PLACE)	-	-	-	97,162	-	-	-	-	-
72-000-47-00-4723	WINDETT RIDGE	-	-	50,000	50,000	-	-	-	-	-
72-000-47-00-4736	BRIARWOOD	3,789	4,410	2,000	2,905	-	-	-	-	-
72-000-49-00-4910	SALE OF CAPITAL ASSETS	-	2,500	2,500	2,500	-	-	-	-	-
	Revenue	125,532	130,863	90,500	213,762	714,113	11,638	-	-	-
72-720-54-00-5405	BUILD PROGRAM	3,570	1,103	-	-	-	-	-	-	-
72-720-60-00-6010	PARK IMPROVEMENTS	-	-	-	-	300,000	-	-	-	-
72-720-60-00-6013	BEECHER PARK	-	-	-	-	-	-	-	-	24,000
72-720-60-00-6029	CALEDONIA PARK	-	-	-	-	-	50,000	-	-	-
72-720-60-00-6032	MOSER HOLDING COSTS	12,000	8,612	-	-	-	-	-	-	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK	-	10,197	183,783	360,000	50,000	-	-	-	-
72-720-60-00-6045	RIVERFRONT PARK	5,362	9,864	178,572	285,000	40,000	-	-	-	-
72-720-60-00-6046	GRANDE RESERVE PARK A	9,562	63,089	-	5,831	-	-	-	-	-
72-720-60-00-6047	GRANDE RESERVE PARK B	150	-	-	-	-	-	-	-	-
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	-	-	-	-	25,000	-	-	-	-
72-720-60-00-6069	WINDETT RIDGE PARK	-	-	-	-	50,000	-	-	-	-
	Expenditures	30,644	92,865	362,355	650,831	465,000	50,000	-	-	24,000
	Surplus(Deficit)	94,888	37,998	(271,855)	(437,069)	249,113	(38,362)	-	-	(24,000)
	Fund Balance	212,318	250,318	56,726	(186,751)	62,362	24,000	24,000	24,000	-

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Intergovernmental	-	-	-	-	81,815	-	-	-	-
Charges for Service	408,469	455,676	395,000	446,186	430,000	430,000	430,000	430,000	430,000
Investment Earnings	369	328	350	500	500	500	500	500	500
Reimbursements	12,890	3,002	-	174	-	-	-	-	-
Miscellaneous	219,704	209,970	196,000	232,319	201,000	201,000	201,000	201,000	201,000
Other Financing Sources	1,076,831	1,118,638	1,308,583	1,308,583	1,274,699	1,480,427	1,539,110	1,598,596	1,671,920
Total Revenue	1,718,263	1,787,614	1,899,933	1,987,762	1,988,014	2,111,927	2,170,610	2,230,096	2,303,420
Expenditures									
Salaries	723,194	805,190	903,518	883,460	972,772	997,066	1,022,088	1,047,861	1,074,407
Benefits	325,538	365,079	453,922	401,188	432,587	452,909	481,147	511,487	543,978
Contractual Services	252,132	311,346	274,720	330,131	294,214	289,099	288,960	290,754	302,243
Supplies	474,172	360,884	345,151	407,618	386,735	369,511	370,325	371,180	372,078
Total Expenditures	1,775,036	1,842,499	1,977,311	2,022,397	2,086,308	2,108,585	2,162,520	2,221,282	2,292,706
Surplus (Deficit)	(56,773)	(54,885)	(77,378)	(34,635)	(98,294)	3,342	8,090	8,814	10,714
Ending Fund Balance	500,762	445,875	296,597	411,240	312,946	316,288	324,378	333,192	343,906
	28.21%	24.20%	15.00%	20.33%	15.00%	15.00%	15.00%	15.00%	15.00%



		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Parks and Recreation - 79</u>										
79-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	-	-	-	81,815	-	-	-	-
79-000-44-00-4402	SPECIAL EVENTS	100,756	109,109	85,000	90,000	90,000	90,000	90,000	90,000	90,000
79-000-44-00-4403	CHILD DEVELOPMENT	110,861	135,445	120,000	140,000	130,000	130,000	130,000	130,000	130,000
79-000-44-00-4404	ATHLETICS & FITNESS	163,420	178,613	160,000	185,000	180,000	180,000	180,000	180,000	180,000
79-000-44-00-4441	CONCESSION REVENUE	33,432	32,509	30,000	31,186	30,000	30,000	30,000	30,000	30,000
79-000-45-00-4500	INVESTMENT EARNINGS	369	328	350	500	500	500	500	500	500
79-000-46-00-4690	REIMB - MISCELLANEOUS	12,890	3,002	-	174	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	50,921	53,345	50,000	55,000	55,000	55,000	55,000	55,000	55,000
79-000-48-00-4825	PARK RENTALS	19,602	13,221	15,000	20,163	15,000	15,000	15,000	15,000	15,000
79-000-48-00-4843	HOMETOWN DAYS	106,579	117,354	108,000	128,156	108,000	108,000	108,000	108,000	108,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	18,917	20,547	20,000	20,000	20,000	20,000	20,000	20,000	20,000
79-000-48-00-4850	MISCELLANEOUS INCOME	23,685	5,503	3,000	9,000	3,000	3,000	3,000	3,000	3,000
79-000-49-00-4901	TRANSFER FROM GENERAL	1,076,831	1,118,638	1,308,583	1,308,583	1,274,699	1,480,427	1,539,110	1,598,596	1,671,920
	Revenue	1,718,263	1,787,614	1,899,933	1,987,762	1,988,014	2,111,927	2,170,610	2,230,096	2,303,420
Parks Department										
79-790-50-00-5010	SALARIES & WAGES	387,634	425,198	459,839	457,000	485,686	500,257	515,265	530,723	546,645
79-790-50-00-5015	PART-TIME SALARIES	24,382	35,251	45,000	45,000	50,000	50,000	50,000	50,000	50,000
79-790-50-00-5020	OVERTIME	1,884	2,091	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	41,923	46,256	52,224	51,800	54,010	54,928	56,576	58,273	60,022
79-790-52-00-5214	FICA CONTRIBUTION	30,890	34,143	37,601	37,000	39,814	41,008	42,238	43,505	44,810
79-790-52-00-5216	GROUP HEALTH INSURANCE	102,203	119,781	163,947	137,906	155,114	167,523	180,925	195,399	211,031
79-790-52-00-5222	GROUP LIFE INSURANCE	790	884	808	900	580	586	592	598	604
79-790-52-00-5223	DENTAL INSURANCE	7,978	8,353	10,883	9,700	10,417	10,938	11,485	12,059	12,662
79-790-52-00-5224	VISION INSURANCE	947	1,002	1,250	1,325	1,457	1,457	1,457	1,501	1,546
79-790-54-00-5412	TRAINING & CONFERENCES	2,136	4,410	7,000	4,500	7,000	7,000	7,000	7,000	7,000
79-790-54-00-5415	TRAVEL & LODGING	85	807	3,000	500	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	53,908	-	70,000	-	-	-	-	-
79-790-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	5,200	662	-	1,458	7,082
79-790-54-00-5440	TELECOMMUNICATIONS	5,312	6,278	6,000	6,000	6,500	6,500	6,500	6,500	6,500
79-790-54-00-5462	PROFESSIONAL SERVICES	7,206	2,461	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5466	LEGAL SERVICES	5,415	663	6,000	6,000	6,000	6,000	6,000	6,000	6,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	2,461	2,334	2,500	5,000	2,500	2,500	2,500	2,500	2,500
79-790-54-00-5488	OFFICE CLEANING	-	-	6,250	2,718	2,800	2,884	2,971	3,060	3,152
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	36,800	22,411	50,000	25,000	50,000	50,000	50,000	50,000	50,000
79-790-56-00-5600	WEARING APPAREL	5,759	5,344	5,441	5,441	6,220	6,220	6,220	6,220	6,220
79-790-56-00-5620	OPERATING SUPPLIES	147,028	23,577	25,300	28,000	25,000	25,000	25,000	25,000	25,000

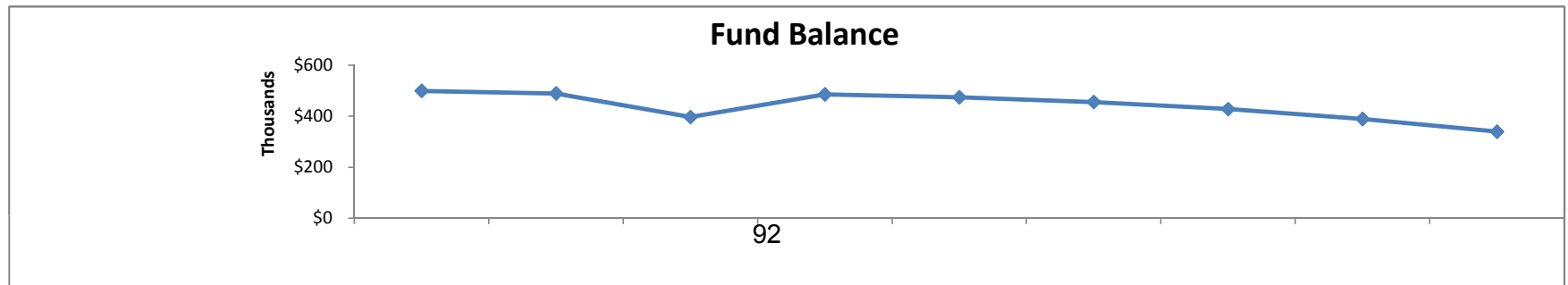
Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	5,518	1,576	4,500	4,500	6,000	6,000	6,000	6,000	6,000
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,000	2,000	2,000	2,000	20,000	2,000	2,000	2,000	2,000
79-790-56-00-5640	REPAIR & MAINTENANCE	64,517	69,160	56,000	62,000	66,000	66,000	66,000	66,000	66,000
79-790-56-00-5695	GASOLINE	11,694	12,439	12,840	13,500	14,445	15,167	15,925	16,721	17,557
		894,562	880,327	964,383	981,790	1,023,743	1,031,630	1,063,654	1,099,517	1,141,331
Recreation Department										
79-795-50-00-5010	SALARIES & WAGES	261,071	283,924	303,179	293,460	324,086	333,809	343,823	354,138	364,762
79-795-50-00-5015	PART-TIME SALARIES	6,537	9,989	25,000	18,000	30,000	30,000	30,000	30,000	30,000
79-795-50-00-5045	CONCESSION WAGES	7,549	7,891	15,000	11,000	15,000	15,000	15,000	15,000	15,000
79-795-50-00-5046	PRE-SCHOOL WAGES	23,902	30,091	37,500	36,000	40,000	40,000	40,000	40,000	40,000
79-795-50-00-5052	INSTRUCTORS WAGES	10,235	10,755	15,000	20,000	25,000	25,000	25,000	25,000	25,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	28,362	30,328	38,272	32,210	39,956	36,652	38,852	41,222	43,735
79-795-52-00-5214	FICA CONTRIBUTION	23,119	25,585	29,305	28,150	32,367	33,338	34,338	35,368	36,429
79-795-52-00-5216	GROUP HEALTH INSURANCE	83,005	91,187	111,170	94,513	90,945	98,221	106,079	114,565	123,730
79-795-52-00-5222	GROUP LIFE INSURANCE	618	396	529	447	440	444	448	452	457
79-795-52-00-5223	DENTAL INSURANCE	4,987	6,362	7,070	6,369	6,539	6,866	7,209	7,569	7,947
79-795-52-00-5224	VISION INSURANCE	716	802	863	868	948	948	948	976	1,005
79-795-54-00-5412	TRAINING & CONFERENCES	3,481	2,951	5,000	3,500	5,000	5,000	5,000	5,000	5,000
79-795-54-00-5415	TRAVEL & LODGING	354	1,028	3,000	500	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	20,000	-	-	-	-	-	-	-
79-795-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	4,412	2,812	2,257	1,458	6,125
79-795-54-00-5426	PUBLISHING & ADVERTISING	49,207	52,018	50,000	51,000	55,000	55,000	55,000	55,000	55,000
79-795-54-00-5440	TELECOMMUNICATIONS	7,231	7,064	8,000	7,250	8,000	8,000	8,000	8,000	8,000
79-795-54-00-5447	SCHOLARSHIPS	121	-	2,500	1,250	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	1,008	2,609	3,500	3,500	3,500	3,500	3,500	3,500	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	1,231	1,155	2,500	4,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5462	PROFESSIONAL SERVICES	94,757	101,289	90,500	115,000	100,000	100,000	100,000	100,000	100,000
79-795-54-00-5480	UTILITIES	10,596	11,976	12,720	12,720	13,483	14,292	15,150	16,059	17,023
79-795-54-00-5485	RENTAL & LEASE PURCHASE	3,019	1,808	4,000	2,500	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5488	OFFICE CLEANING	-	-	6,250	4,193	4,319	4,449	4,582	4,719	4,861
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,770	6,061	3,000	2,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5496	PROGRAM REFUNDS	14,942	10,115	-	-	-	-	-	-	-
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	94,845	96,287	100,000	108,177	100,000	100,000	100,000	100,000	100,000
79-795-56-00-5606	PROGRAM SUPPLIES	108,100	121,860	100,000	131,000	110,000	110,000	110,000	110,000	110,000
79-795-56-00-5607	CONCESSION SUPPLIES	19,299	14,926	18,000	17,000	18,000	18,000	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	2,212	2,325	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	11,373	9,240	15,000	30,000	15,000	15,000	15,000	15,000	15,000

Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-795-56-00-5640	REPAIR & MAINTENANCE	1,009	1,230	2,000	2,000	2,000	2,000	2,000	2,000	2,000
79-795-56-00-5695	GASOLINE	818	920	1,070	1,000	1,070	1,124	1,180	1,239	1,301
		880,474	962,172	1,012,928	1,040,607	1,062,565	1,076,955	1,098,866	1,121,765	1,151,375
	Expenditures	1,775,036	1,842,499	1,977,311	2,022,397	2,086,308	2,108,585	2,162,520	2,221,282	2,292,706
	Surplus(Deficit)	(56,773)	(54,885)	(77,378)	(34,635)	(98,294)	3,342	8,090	8,814	10,714
	Fund Balance	500,762	445,875	296,597	411,240	312,946	316,288	324,378	333,192	343,906
		28.21%	24.20%	15.00%	20.33%	15.00%	15.00%	15.00%	15.00%	15.00%

Library Operations Fund (82)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Taxes	1,369,150	1,372,091	1,403,263	1,402,659	1,464,606	1,482,968	1,526,762	1,553,892	1,575,253
Intergovernmental	26,475	18,958	22,450	18,388	18,350	18,350	18,350	18,350	18,350
Fines & Forfeits	8,081	7,355	8,000	9,000	8,500	8,500	8,500	8,500	8,500
Charges for Service	9,191	10,208	10,000	13,300	11,500	11,500	11,500	11,500	11,500
Investment Earnings	559	1,594	800	2,000	1,750	1,550	1,400	1,300	1,200
Reimbursements	-	2,141	-	691	-	-	-	-	-
Miscellaneous	5,240	7,099	5,500	6,750	6,750	6,750	6,750	6,750	6,750
Other Financing Sources	25,928	24,044	26,440	23,793	25,179	26,645	28,199	29,846	31,592
Total Revenue	1,444,624	1,443,490	1,476,453	1,476,581	1,536,635	1,556,263	1,601,461	1,630,138	1,653,145
Expenditures									
Salaries	391,904	411,502	456,517	405,000	422,698	435,379	448,440	461,894	475,750
Benefits	151,698	158,182	180,757	151,460	166,150	176,569	187,744	199,742	212,575
Contractual Services	94,596	104,409	141,880	142,389	145,840	144,412	145,019	145,662	146,344
Supplies	23,907	26,927	21,000	21,000	21,200	21,200	21,200	21,200	21,200
Debt Service	749,846	752,771	760,396	760,396	792,101	797,013	827,088	840,225	847,313
Total Expenditures	1,411,951	1,453,791	1,560,550	1,480,245	1,547,989	1,574,573	1,629,491	1,668,723	1,703,182
Surplus (Deficit)	32,673	(10,301)	(84,097)	(3,664)	(11,354)	(18,310)	(28,030)	(38,585)	(50,037)
Ending Fund Balance	499,355	489,057	396,472	485,393	474,039	455,729	427,699	389,114	339,077
	35.37%	33.64%	25.41%	32.79%	30.62%	28.94%	26.25%	23.32%	19.91%
Operational Fund Balance %	75.42%	69.76%	49.55%	67.43%	62.71%	58.61%	53.30%	46.97%	39.62%



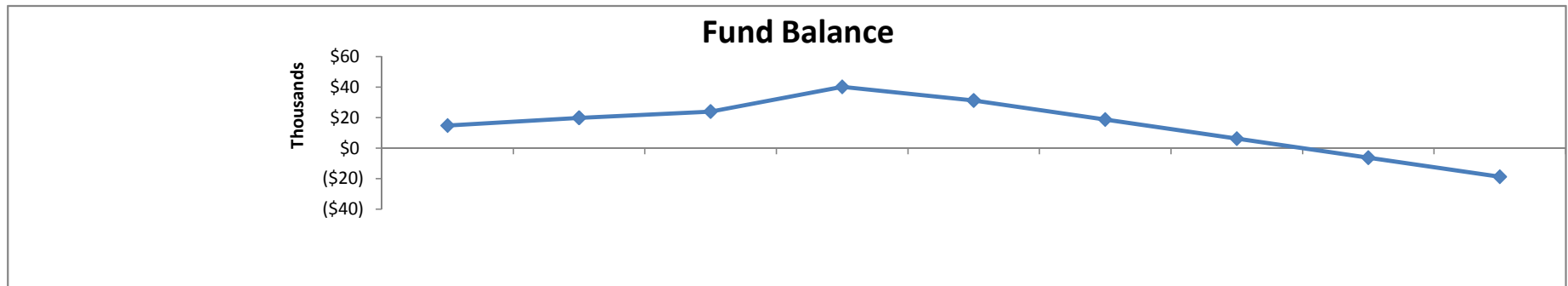
		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Library Operations</u>										
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	622,529	626,183	645,867	644,025	672,505	685,955	699,674	713,667	727,940
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	746,621	745,908	757,396	758,634	792,101	797,013	827,088	840,225	847,313
82-000-41-00-4120	PERSONAL PROPERTY TAX	5,324	5,914	5,250	5,250	5,250	5,250	5,250	5,250	5,250
82-000-41-00-4170	STATE GRANTS	21,151	13,044	17,200	13,138	13,100	13,100	13,100	13,100	13,100
82-000-43-00-4330	LIBRARY FINES	8,081	7,355	8,000	9,000	8,500	8,500	8,500	8,500	8,500
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	6,038	6,576	6,500	8,800	7,500	7,500	7,500	7,500	7,500
82-000-44-00-4422	COPY FEES	2,283	2,717	2,500	3,500	3,000	3,000	3,000	3,000	3,000
82-000-44-00-4439	PROGRAM FEES	870	915	1,000	1,000	1,000	1,000	1,000	1,000	1,000
82-000-45-00-4500	INVESTMENT EARNINGS	559	1,594	800	2,000	1,750	1,550	1,400	1,300	1,200
82-000-46-00-4690	REIMB - MISCELLANEOUS	-	2,141	-	691	-	-	-	-	-
82-000-48-00-4820	RENTAL INCOME	1,942	2,200	2,000	1,800	2,000	2,000	2,000	2,000	2,000
82-000-48-00-4824	DVD RENTAL INCOME	2,454	2,444	2,500	2,800	2,750	2,750	2,750	2,750	2,750
82-000-48-00-4850	MISCELLANEOUS INCOME	844	2,455	1,000	2,150	2,000	2,000	2,000	2,000	2,000
82-000-49-00-4901	TRANSFER FROM GENERAL	25,928	24,044	26,440	23,793	25,179	26,645	28,199	29,846	31,592
	Revenue	1,444,624	1,443,490	1,476,453	1,476,581	1,536,635	1,556,263	1,601,461	1,630,138	1,653,145
82-820-50-00-5010	SALARIES & WAGES	201,312	211,185	223,828	215,000	226,998	233,808	240,822	248,047	255,488
82-820-50-00-5015	PART-TIME SALARIES	190,592	200,317	232,689	190,000	195,700	201,571	207,618	213,847	220,262
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,767	22,558	24,435	23,500	24,252	25,672	27,213	28,873	30,633
82-820-52-00-5214	FICA CONTRIBUTION	29,361	30,778	34,263	31,000	31,720	32,672	33,652	34,662	35,702
82-820-52-00-5216	GROUP HEALTH INSURANCE	68,514	74,462	88,996	67,475	79,318	85,663	92,516	99,917	107,910
82-820-52-00-5222	GROUP LIFE INSURANCE	443	403	403	381	328	331	334	337	340
82-820-52-00-5223	DENTAL INSURANCE	5,034	5,286	5,550	4,673	4,652	4,885	5,129	5,385	5,654
82-820-52-00-5224	VISION INSURANCE	651	651	670	638	701	701	701	722	744
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	420	474	1,000	747	750	750	750	750	750
82-820-52-00-5231	LIABILITY INSURANCE	25,508	23,570	25,440	23,046	24,429	25,895	27,449	29,096	30,842
82-820-54-00-5412	TRAINING & CONFERENCES	249	330	500	500	2,500	500	500	500	500
82-820-54-00-5415	TRAVEL & LODGING	262	365	600	600	600	600	600	600	600
82-820-54-00-5421	PPRT TAX REBATE	678	-	-	-	-	-	-	-	-
82-820-54-00-5426	PUBLISHING & ADVERTISING	23	277	100	100	2,000	2,000	2,000	2,000	2,000
82-820-54-00-5440	TELECOMMUNICATIONS	6,007	3,524	6,000	5,000	5,000	5,000	5,000	5,000	5,000
82-820-54-00-5452	POSTAGE & SHIPPING	494	398	500	500	500	500	500	500	500
82-820-54-00-5460	DUES & SUBSCRIPTIONS	9,560	9,005	12,000	10,000	11,000	11,000	11,000	11,000	11,000
82-820-54-00-5462	PROFESSIONAL SERVICES	31,278	38,037	40,000	35,000	40,000	40,000	40,000	40,000	40,000
82-820-54-00-5466	LEGAL SERVICES	-	-	2,000	-	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5468	AUTOMATION	17,890	12,633	20,000	15,000	20,000	20,000	20,000	20,000	20,000
82-820-54-00-5480	UTILITIES	6,504	10,961	8,480	9,000	9,540	10,112	10,719	11,362	12,044
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	19,962	27,190	50,000	65,000	50,000	50,000	50,000	50,000	50,000

Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	1,700	1,689	1,700	1,700	1,700	1,700	1,700
82-820-56-00-5610	OFFICE SUPPLIES	9,240	8,906	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5620	LIBRARY OPERATING SUPPLIES	11,210	9,654	10,000	10,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5621	CUSTODIAL SUPPLIES	-	-	-	-	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	-	-	-	-	-
82-820-56-00-5671	LIBRARY PROGRAMMING	1,030	1,243	1,000	1,000	1,000	1,000	1,000	1,000	1,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	-	-	-	-	200	200	200	200	200
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-	-	-	-	-
82-820-56-00-5685	DVD'S	2,427	1,141	500	500	500	500	500	500	500
82-820-56-00-5686	BOOKS	-	5,983	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Debt Service - 2006 Bond										
82-820-84-00-8000	PRINCIPAL PAYMENT	50,000	50,000	50,000	50,000	50,000	50,000	75,000	75,000	75,000
82-820-84-00-8050	INTEREST PAYMENT	32,113	29,738	27,363	27,363	24,988	22,613	20,238	16,675	13,113
Debt Service - 2013 Refunding Bond										
82-820-99-00-8000	PRINCIPAL PAYMENT	485,000	500,000	520,000	520,000	565,000	585,000	610,000	645,000	675,000
82-820-99-00-8050	INTEREST PAYMENT	182,733	173,033	163,033	163,033	152,113	139,400	121,850	103,550	84,200
Expenditures		1,411,951	1,453,791	1,560,550	1,480,245	1,547,989	1,574,573	1,629,491	1,668,723	1,703,182
Surplus(Deficit)		32,673	(10,301)	(84,097)	(3,664)	(11,354)	(18,310)	(28,030)	(38,585)	(50,037)
Fund Balance		499,355	489,057	396,472	485,393	474,039	455,729	427,699	389,114	339,077
		35.37%	33.64%	25.41%	32.79%	30.62%	28.94%	26.25%	23.32%	19.91%
Operational Fund Balance %		75.42%	69.76%	49.55%	67.43%	62.71%	58.61%	53.30%	46.97%	39.62%

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Licenses & Permits	36,100	53,650	35,000	70,000	43,200	39,600	39,600	39,600	39,600
Investment Earnings	8	12	10	10	10	10	10	10	10
Miscellaneous	10	130	-	-	-	-	-	-	-
Total Revenue	36,118	53,792	35,010	70,010	43,210	39,610	39,610	39,610	39,610
Expenditures									
Contractual Services	4,258	3,844	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Supplies	29,768	44,851	31,500	46,250	48,600	48,600	48,600	48,600	48,600
Total Expenditures	34,026	48,695	35,000	49,750	52,100	52,100	52,100	52,100	52,100
Surplus (Deficit)	2,092	5,097	10	20,260	(8,890)	(12,490)	(12,490)	(12,490)	(12,490)
Ending Fund Balance	14,807	19,904	23,999	40,164	31,274	18,784	6,294	(6,196)	(18,686)

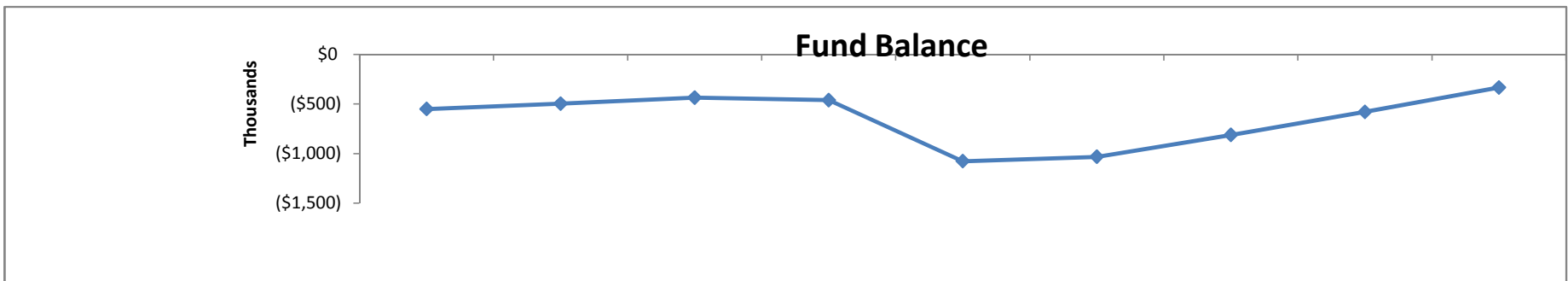


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Library Capital</u>										
84-000-42-00-4214	DEVELOPMENT FEES	35,350	53,450	35,000	70,000	43,200	39,600	39,600	39,600	39,600
84-000-42-00-4224	RENEW PROGRAM PERMITS	750	200	-	-	-	-	-	-	-
84-000-45-00-4500	INVESTMENT EARNINGS	8	12	10	10	10	10	10	10	10
84-000-48-00-4850	MISCELLANEOUS INCOME	10	130	-	-	-	-	-	-	-
	Revenue	36,118	53,792	35,010	70,010	43,210	39,610	39,610	39,610	39,610
84-840-54-00-5406	RENEW PROGRAM	750	200	-	-	-	-	-	-	-
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	3,508	3,644	3,500	3,500	3,500	3,500	3,500	3,500	3,500
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,311	15,444	15,000	15,000	15,000	15,000	15,000	15,000	15,000
84-840-56-00-5683	AUDIO BOOKS	1,237	2,758	-	1,600	1,600	1,600	1,600	1,600	1,600
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	150	500	500	500	500	500
84-840-56-00-5685	DVD'S	394	1,843	-	1,500	1,500	1,500	1,500	1,500	1,500
84-840-56-00-5686	BOOKS	26,826	24,806	16,500	28,000	30,000	30,000	30,000	30,000	30,000
	Expenditures	34,026	48,695	35,000	49,750	52,100	52,100	52,100	52,100	52,100
	Surplus(Deficit)	2,092	5,097	10	20,260	(8,890)	(12,490)	(12,490)	(12,490)	(12,490)
	Fund Balance	14,807	19,904	23,999	40,164	31,274	18,784	6,294	(6,196)	(18,686)

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 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Taxes	143,784	215,360	225,000	198,294	246,261	268,732	442,258	455,526	469,192
Investment Earnings	5	-	-	-	-	-	-	-	-
Other Financing Sources	1,597,288	-	-	-	-	-	-	-	-
Total Revenue	1,741,077	215,360	225,000	198,294	246,261	268,732	442,258	455,526	469,192
Expenditures									
Contractual Services	16,477	1,940	13,841	13,362	713,749	13,749	13,749	13,749	13,749
Debt Service	87,743	159,227	149,675	149,675	149,358	209,845	208,311	209,316	208,787
Other Financing Uses	1,581,984	-	-	-	-	-	-	-	-
Total Expenditures	1,686,204	161,167	163,516	163,037	863,107	223,594	222,060	223,065	222,536
Surplus (Deficit)	54,873	54,193	61,484	35,257	(616,846)	45,138	220,198	232,461	246,656
Ending Fund Balance	(549,946)	(495,754)	(434,861)	(460,497)	(1,077,343)	(1,032,205)	(812,007)	(579,546)	(332,890)

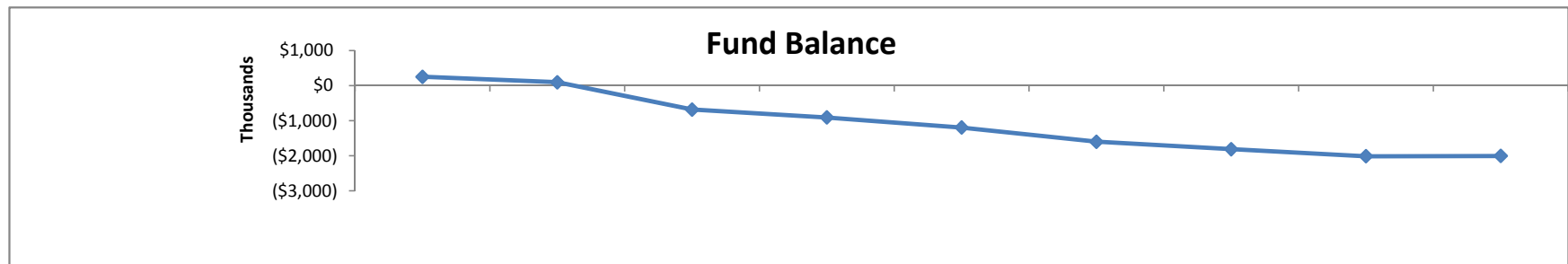


Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<u>Countryside TIF</u>										
87-000-40-00-4000	PROPERTY TAXES	143,784	215,360	225,000	198,294	246,261	268,732	442,258	455,526	469,192
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	1,741,077	215,360	225,000	198,294	246,261	268,732	442,258	455,526	469,192
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	10,701	10,701	11,049	11,049	11,049	11,049	11,049
87-870-54-00-5402	BOND ISSUANCE COSTS	15,304	-	-	-	-	-	-	-	-
87-870-54-00-5425	TIF INCENTIVE PAYOUT	-	-	-	-	700,000	-	-	-	-
87-870-54-00-5462	PROFESSIONAL SERVICES	638	1,281	2,000	2,000	2,000	2,000	2,000	2,000	2,000
87-870-54-00-5498	PAYING AGENT FEES	535	659	1,140	661	700	700	700	700	700
2015A Bond										
87-870-77-00-8000	PRINCIPAL PAYMENT	-	26,457	41,013	41,013	42,336	104,517	107,163	112,455	116,424
87-870-77-00-8050	INTEREST PAYMENT	-	82,055	57,947	57,947	56,307	54,613	50,433	46,146	41,648
Debt Service - 2005 Bond										
87-870-80-00-8050	INTEREST PAYMENT	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	50,715
87-870-99-00-9960	PAYMENT TO ESCROW AGENT	1,581,984	-	-	-	-	-	-	-	-
	Expenditures	1,686,204	161,167	163,516	163,037	863,107	223,594	222,060	223,065	222,536
	Surplus(Deficit)	54,873	54,193	61,484	35,257	(616,846)	45,138	220,198	232,461	246,656
	Fund Balance	(549,946)	(495,754)	(434,861)	(460,497)	(1,077,343)	(1,032,205)	(812,007)	(579,546)	(332,890)

Downtown TIF Fund (88)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Taxes	68,868	67,307	70,000	76,186	80,000	85,000	85,000	90,000	90,000
Intergovernmental	-	-	-	-	50,536	40,432	-	-	-
Investment Earnings	3	-	-	-	-	-	-	-	-
Miscellaneous	236	1,456	-	-	-	-	-	-	-
Total Revenue	69,107	68,763	70,000	76,186	130,536	125,432	85,000	90,000	90,000
Expenditures									
Contractual Services	17,830	32,016	65,659	71,288	72,533	67,533	67,533	67,533	67,533
Capital Outlay	36,668	192,894	1,067,083	1,008,027	120,910	244,744	17,420	17,420	12,473
Debt Service	-	-	-	-	225,800	218,250	212,200	206,084	-
Total Expenditures	54,498	224,910	1,132,742	1,079,315	419,243	530,527	297,153	291,037	80,006
Surplus (Deficit)	14,609	(156,147)	(1,062,742)	(1,003,129)	(288,707)	(405,095)	(212,153)	(201,037)	9,994
Ending Fund Balance	253,703	97,556	(681,353)	(905,573)	(1,194,280)	(1,599,375)	(1,811,528)	(2,012,565)	(2,002,571)

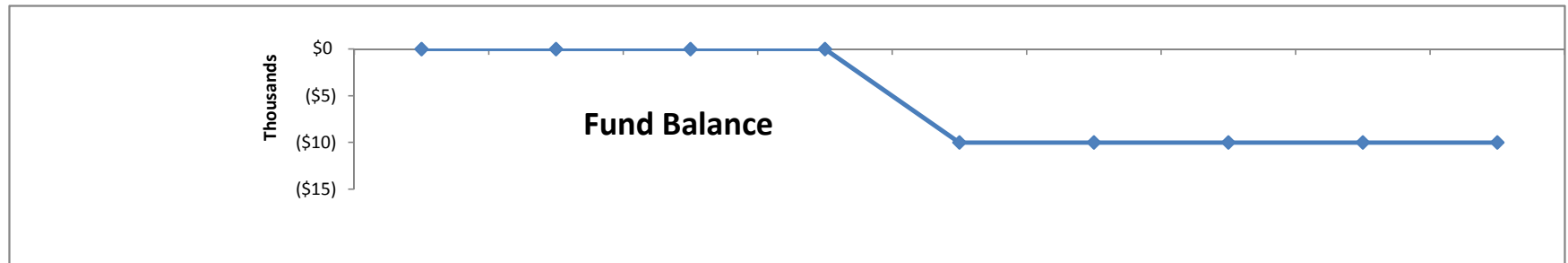


Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<u>Downtown TIF</u>										
88-000-40-00-4000	PROPERTY TAXES	68,868	67,307	70,000	76,186	80,000	85,000	85,000	90,000	90,000
88-000-41-00-4163	FEDERAL GRANTS - ITEP DOWNTOWN HILL	-	-	-	-	50,536	40,432	-	-	-
88-000-45-00-4500	INVESTMENT EARNINGS	3	-	-	-	-	-	-	-	-
88-000-48-00-4850	MISCELLANEOUS INCOME	236	1,456	-	-	-	-	-	-	-
	Revenue	69,107	68,763	70,000	76,186	130,536	125,432	85,000	90,000	90,000
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	30,284	30,284	31,533	31,533	31,533	31,533	31,533
88-880-54-00-5425	TIF INCENTIVE PAYOUT	15,223	20,558	20,000	20,000	20,000	20,000	20,000	20,000	20,000
88-880-54-00-5462	PROFESSIONAL SERVICES	2,051	304	375	1,004	6,000	1,000	1,000	1,000	1,000
88-880-54-00-5466	LEGAL SERVICES	556	11,154	15,000	20,000	15,000	15,000	15,000	15,000	15,000
88-880-60-00-6000	PROJECT COSTS	29,248	71,970	306,663	306,663	20,320	25,000	10,000	10,000	10,000
88-880-60-00-6011	PROPERTY ACQUISITION	-	10,000	363,000	364,449	-	-	-	-	-
88-880-60-00-6015	DOWNTOWN HILL	-	-	-	-	63,170	212,324	-	-	-
88-880-60-00-6045	RIVERFRONT PARK	-	-	360,000	329,495	-	-	-	-	-
88-880-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	-	103,504	30,000	-	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	2,473
FNBO Loan - 102 E Van Emmon Building										
88-880-81-00-8000	PRINCIPAL PAYMENT	-	-	-	-	200,000	200,000	200,000	200,000	-
88-880-81-00-8050	INTEREST PAYMENT	-	-	-	-	25,800	18,250	12,200	6,084	-
	Expenditures	54,498	224,910	1,132,742	1,079,315	419,243	530,527	297,153	291,037	80,006
	Surplus(Deficit)	14,609	(156,147)	(1,062,742)	(1,003,129)	(288,707)	(405,095)	(212,153)	(201,037)	9,994
	Fund Balance	253,703	97,556	(681,353)	(905,573)	(1,194,280)	(1,599,375)	(1,811,528)	(2,012,565)	(2,002,571)

Downtown TIF Fund II (89)

Proposed TIF in the downtown area, pending the decision of City Council.

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
Revenue									
Taxes	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-
Expenditures									
Contractual Services	-	-	-	-	10,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	10,000	-	-	-	-
Surplus (Deficit)	-	-	-	-	(10,000)	-	-	-	-
Ending Fund Balance	-	-	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)

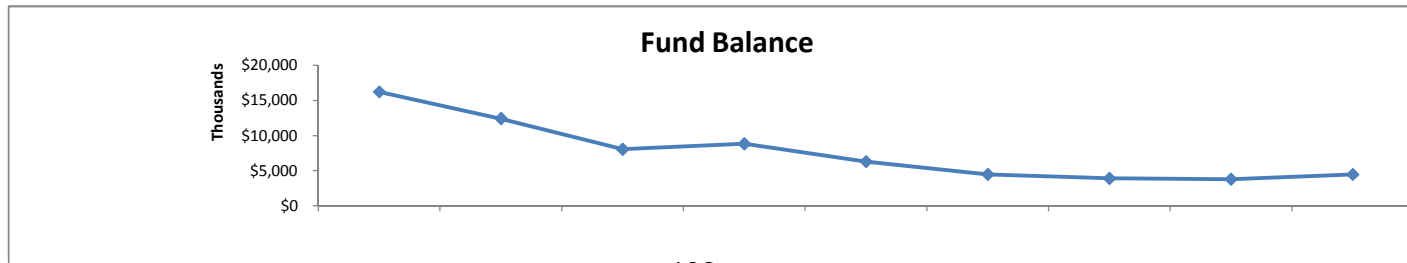


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Downtown TIF II</u>										
89-000-40-00-4000	PROPERTY TAXES	-	-	-	-	-	-	-	-	-
89-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	-	-	-	-	-	-
	Revenue	-	-	-	-	-	-	-	-	-
89-890-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	-	-	-	-	-	-	-
89-890-54-00-5462	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
89-890-54-00-5466	LEGAL SERVICES	-	-	-	-	10,000	-	-	-	-
89-890-60-00-6000	PROJECT COSTS	-	-	-	-	-	-	-	-	-
	Expenditures	-	-	-	-	10,000	-	-	-	-
	Surplus(Deficit)	-	-	-	-	(10,000)	-	-	-	-
	Fund Balance	-	-	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)

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 Capital (84); and Park & Recreation (79).

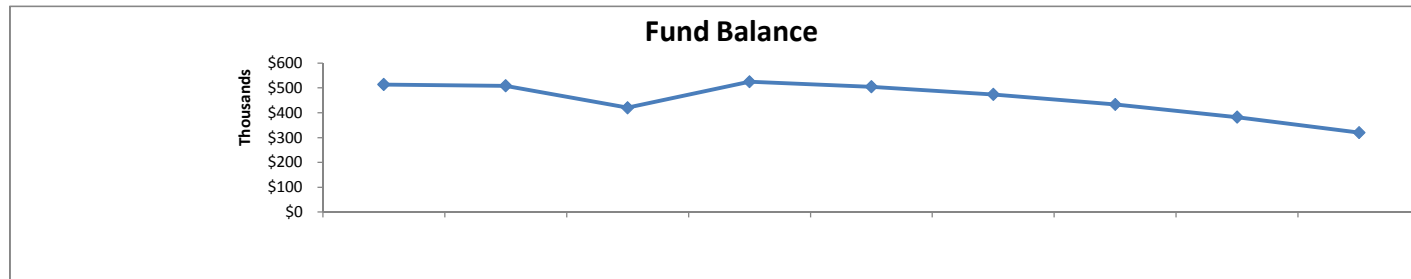
	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Taxes	10,734,104	11,093,920	11,216,905	11,208,324	11,369,492	11,581,687	11,942,841	12,147,856	12,230,590
Intergovernmental	3,013,271	3,256,276	3,071,862	3,051,900	3,796,314	3,144,984	3,166,925	3,230,446	3,295,137
Licenses & Permits	698,623	926,915	402,000	658,000	548,100	512,050	512,050	512,050	512,050
Fines & Forfeits	135,013	146,858	147,925	132,245	137,100	137,100	137,100	137,100	137,100
Charges for Service	7,250,288	7,590,425	7,666,955	8,324,179	8,183,706	8,358,825	8,581,506	8,824,254	9,075,364
Investment Earnings	15,542	64,084	23,750	74,250	34,250	17,250	10,250	8,750	10,000
Reimbursements	522,018	365,501	527,617	437,564	1,164,077	62,549	62,549	55,000	226,600
Land Cash Contributions	121,962	47,753	88,000	205,796	11,639	11,638	-	-	-
Miscellaneous	83,969	87,704	84,332	84,384	88,241	89,491	90,766	92,066	93,392
Other Financing Sources	7,525,100	7,852,410	2,866,200	2,885,737	1,585,849	1,122,129	1,099,231	1,514,322	1,654,134
Total Revenue	30,099,890	31,431,846	26,095,546	27,062,379	26,918,768	25,037,703	25,603,218	26,521,844	27,234,367
Expenditures									
Salaries	4,539,879	4,816,133	5,272,179	5,218,733	5,577,267	5,724,153	5,884,713	6,050,093	6,220,434
Benefits	2,771,286	2,976,086	3,469,312	3,268,462	3,427,605	3,629,915	3,847,652	4,073,215	4,310,368
Contractual Services	6,040,730	6,085,913	6,262,540	6,342,186	6,960,165	6,213,698	6,133,776	6,226,197	6,203,011
Supplies	666,617	710,397	897,274	889,603	855,526	900,792	917,345	934,725	952,975
Capital Outlay	4,997,968	7,581,817	6,318,725	6,671,441	5,264,247	3,084,670	2,194,685	2,172,392	1,837,166
Developer Commitment	32,890	33,872	34,888	34,888	35,938	30,076	-	-	-
Debt Service	3,799,830	4,110,569	4,016,012	4,016,012	4,441,530	4,648,610	4,533,836	4,037,748	3,672,885
Other Financing Uses	4,119,003	8,927,076	4,199,519	4,215,613	2,885,727	2,629,201	2,666,540	3,142,764	3,357,646
Total Expenditures	26,968,203	35,241,863	30,470,449	30,656,938	29,448,005	26,861,115	26,178,547	26,637,134	26,554,485
Surplus (Deficit)	3,131,687	(3,810,017)	(4,374,903)	(3,594,559)	(2,529,237)	(1,823,412)	(575,329)	(115,290)	679,882
Ending Fund Balance	16,227,120	12,417,105	8,050,660	8,822,546	6,293,309	4,469,897	3,894,568	3,779,278	4,459,160
	60.17%	35.23%	26.42%	28.78%	21.37%	16.64%	14.88%	14.19%	16.79%



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); and Library Capital (84).

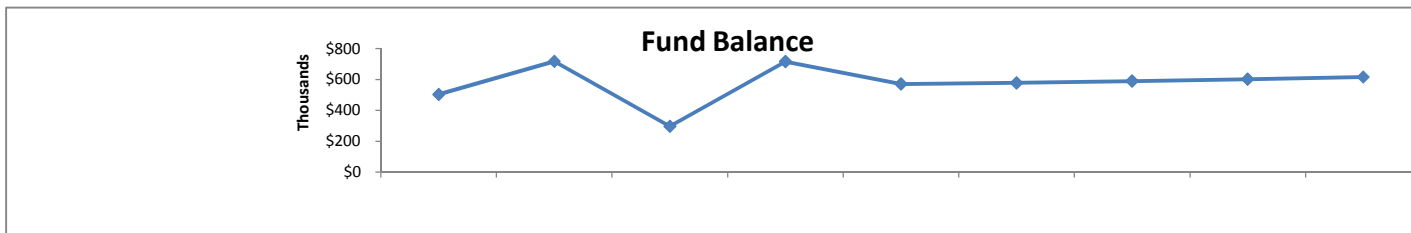
	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Taxes	1,369,150	1,372,091	1,403,263	1,402,659	1,464,606	1,482,968	1,526,762	1,553,892	1,575,253
Intergovernmental	26,475	18,958	22,450	18,388	18,350	18,350	18,350	18,350	18,350
Licenses & Permits	36,100	53,650	35,000	70,000	43,200	39,600	39,600	39,600	39,600
Fines & Forfeits	8,081	7,355	8,000	9,000	8,500	8,500	8,500	8,500	8,500
Charges for Service	9,191	10,208	10,000	13,300	11,500	11,500	11,500	11,500	11,500
Investment Earnings	567	1,606	810	2,010	1,760	1,560	1,410	1,310	1,210
Reimbursements	-	2,141	-	691	-	-	-	-	-
Miscellaneous	5,250	7,229	5,500	6,750	6,750	6,750	6,750	6,750	6,750
Other Financing Sources	25,928	24,044	26,440	23,793	25,179	26,645	28,199	29,846	31,592
Total Revenue	1,480,742	1,497,282	1,511,463	1,546,591	1,579,845	1,595,873	1,641,071	1,669,748	1,692,755
Expenditures									
Salaries	391,904	411,502	456,517	405,000	422,698	435,379	448,440	461,894	475,750
Benefits	151,698	158,182	180,757	151,460	166,150	176,569	187,744	199,742	212,575
Contractual Services	98,854	108,253	145,380	145,889	149,340	147,912	148,519	149,162	149,844
Supplies	53,675	71,778	52,500	67,250	69,800	69,800	69,800	69,800	69,800
Debt Service	749,846	752,771	760,396	760,396	792,101	797,013	827,088	840,225	847,313
Total Expenditures	1,445,977	1,502,486	1,595,550	1,529,995	1,600,089	1,626,673	1,681,591	1,720,823	1,755,282
Surplus (Deficit)	34,765	(5,204)	(84,087)	16,596	(20,244)	(30,800)	(40,520)	(51,075)	(62,527)
Ending Fund Balance	514,162	508,961	420,471	525,557	505,313	474,513	433,993	382,918	320,391
	35.56%	33.87%	26.35%	34.35%	31.58%	29.17%	25.81%	22.25%	18.25%



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); and the Parks & Recreation Capital portion of Vehicle & Equipment Fund (25).

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Intergovernmental	-	-	-	-	81,815	-	-	-	-
Charges for Service	410,094	533,884	397,500	521,186	436,000	435,500	435,500	435,500	435,500
Investment Earnings	412	414	430	650	650	650	650	650	650
Reimbursements	12,890	3,002	-	174	-	-	-	-	-
Miscellaneous	219,704	209,970	196,000	232,319	201,000	201,000	201,000	201,000	201,000
Other Financing Sources	1,077,631	1,366,810	1,308,583	1,308,583	1,274,699	1,480,427	1,539,110	1,598,596	1,671,920
Total Revenue	1,720,731	2,114,080	1,902,513	2,062,912	1,994,164	2,117,577	2,176,260	2,235,746	2,309,070
Expenditures									
Salaries	723,194	805,190	903,518	883,460	972,772	997,066	1,022,088	1,047,861	1,074,407
Benefits	325,538	365,079	453,922	401,188	432,587	452,909	481,147	511,487	543,978
Contractual Services	253,357	313,168	274,720	330,131	294,214	289,099	288,960	290,754	302,243
Supplies	474,172	360,884	345,151	407,618	386,735	369,511	370,325	371,180	372,078
Capital Outlay	124,165	53,908	270,441	39,903	50,000	-	-	-	-
Debt Service	2,219	2,219	2,219	2,219	2,219	2,219	2,219	2,218	2,218
Total Expenditures	1,902,645	1,900,448	2,249,971	2,064,519	2,138,527	2,110,804	2,164,739	2,223,500	2,294,924
Surplus (Deficit)	(181,914)	213,632	(347,458)	(1,607)	(144,363)	6,773	11,521	12,246	14,146
Ending Fund Balance	502,603	716,282	296,597	714,675	570,312	577,085	588,606	600,852	614,998
	26.42%	37.69%	13.18%	34.62%	26.67%	27.34%	27.19%	27.02%	26.80%



			FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
			Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
CITY											
			<u>Cash Flow - Surplus(Deficit)</u>								
Operating Funds	General		865,648	522,383	(584,324)	(436,093)	(309,218)	(303,948)	(315,579)	(935,712)	(1,289,305)
	Fox Hill		(19,242)	18,522	(13,635)	(9,334)	4,546	(17,596)	3,055	2,899	2,735
	Sunflower		(11,067)	15,399	(16,255)	(9,264)	(3,198)	2,962	5,977	4,381	4,217
	Motor Fuel Tax		(37,056)	(90,999)	(262,021)	(207,718)	(155,970)	(230,174)	(110,682)	(86,490)	(1,190)
	City Wide Capital		(1,680,799)	(1,648,379)	(963,761)	(947,771)	(438,576)	(43,976)	22,194	67,136	(8,684)
	Vehicle & Equipment		20,106	-	-	-	6,435	(565)	(565)	(566)	(4,739)
	Debt Service		(7,842)	-	-	-	-	-	-	-	-
	Water		4,096,296	(2,370,144)	(860,736)	(536,136)	(337,853)	(671,899)	(162,749)	661,992	1,152,381
	Sewer		(258,727)	(192,843)	(401,058)	(43,302)	(628,963)	(159,897)	(25,025)	139,646	591,817
	Land Cash		94,888	37,998	(271,855)	(437,069)	249,113	(38,362)	-	-	(24,000)
	Countryside TIF		54,873	54,193	61,484	35,257	(616,846)	45,138	220,198	232,461	246,656
	Downtown TIF		14,609	(156,147)	(1,062,742)	(1,003,129)	(288,707)	(405,095)	(212,153)	(201,037)	9,994
	Downtown TIF II		-	-	-	-	(10,000)	-	-	-	-
			3,131,687	(3,810,017)	(4,374,903)	(3,594,559)	(2,529,237)	(1,823,412)	(575,329)	(115,290)	679,882
			<u>Cash Flow - Fund Balance</u>								
Operating Funds	General		5,691,706	6,214,089	5,383,778	5,777,996	5,468,778	5,164,830	4,849,251	3,913,539	2,624,234
	Fox Hill		(3,780)	14,742	(21,485)	5,408	9,954	(7,642)	(4,587)	(1,688)	1,047
	Sunflower		(31,175)	(15,774)	(35,099)	(25,038)	(28,236)	(25,274)	(19,297)	(14,916)	(10,699)
	Motor Fuel Tax		883,223	792,224	438,871	584,506	428,536	198,362	87,680	1,190	-
	City Wide Capital		3,003,908	1,355,530	144,741	407,759	(30,817)	(74,793)	(52,599)	14,537	5,853
	Vehicle & Equipment		-	-	-	-	6,435	5,870	5,305	4,739	-
	Debt Service		-	-	-	-	-	-	-	-	-
	Water		5,196,289	2,826,144	2,285,570	2,290,008	1,952,155	1,280,256	1,117,507	1,779,499	2,931,880
	Sewer		1,570,874	1,378,030	913,772	1,334,728	705,765	545,868	520,843	660,489	1,252,306
	Land Cash		212,318	250,318	56,726	(186,751)	62,362	24,000	24,000	24,000	-
	Countryside TIF		(549,946)	(495,754)	(434,861)	(460,497)	(1,077,343)	(1,032,205)	(812,007)	(579,546)	(332,890)
	Downtown TIF		253,703	97,556	(681,353)	(905,573)	(1,194,280)	(1,599,375)	(1,811,528)	(2,012,565)	(2,002,571)
	Downtown TIF II		-	-	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
			16,227,120	12,417,105	8,050,660	8,822,546	6,293,309	4,469,897	3,894,568	3,779,278	4,459,160

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Park & Recreation</u>									
<u>Cash Flow - Surplus(Deficit)</u>									
Vehicle & Equipment	(123,842)	268,567	(270,080)	33,028	(46,069)	3,431	3,431	3,432	3,432
Park & Rec	(56,773)	(54,885)	(77,378)	(34,635)	(98,294)	3,342	8,090	8,814	10,714
	(180,615)	213,682	(347,458)	(1,607)	(144,363)	6,773	11,521	12,246	14,146
<u>Cash Flow - Fund Balance</u>									
Vehicle & Equipment	1,841	270,407	-	303,435	257,366	260,797	264,228	267,660	271,092
Park & Rec	500,762	445,875	296,597	411,240	312,946	316,288	324,378	333,192	343,906
	502,603	716,282	296,597	714,675	570,312	577,085	588,606	600,852	614,998
<u>Library</u>									
<u>Cash Flow - Surplus(Deficit)</u>									
Library Ops	32,673	(10,301)	(84,097)	(3,664)	(11,354)	(18,310)	(28,030)	(38,585)	(50,037)
Library Capital	<u>2,092</u>	<u>5,097</u>	<u>10</u>	<u>20,260</u>	<u>(8,890)</u>	<u>(12,490)</u>	<u>(12,490)</u>	<u>(12,490)</u>	<u>(12,490)</u>
	34,765	(5,204)	(84,087)	16,596	(20,244)	(30,800)	(40,520)	(51,075)	(62,527)
<u>Cash Flow - Fund Balance</u>									
Library Ops	499,355	489,057	396,472	485,393	474,039	455,729	427,699	389,114	339,077
Library Capital	<u>14,807</u>	<u>19,904</u>	<u>23,999</u>	<u>40,164</u>	<u>31,274</u>	<u>18,784</u>	<u>6,294</u>	<u>(6,196)</u>	<u>(18,686)</u>
	514,162	508,961	420,471	525,557	505,313	474,513	433,993	382,918	320,391

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Allocated Insurance Expenditures - Aggregated</u>										
	Liability Insurance	342,016	349,012	376,765	359,194	380,745	403,590	427,805	453,474	480,682
	Unemployment Ins	21,606	13,398	24,000	13,078	23,750	23,750	23,750	23,750	23,750
<u>City</u>	<u>Health Insurance</u>	<u>1,252,720</u>	<u>1,348,553</u>	<u>1,654,724</u>	<u>1,448,534</u>	<u>1,553,541</u>	<u>1,677,824</u>	<u>1,812,050</u>	<u>1,952,697</u>	<u>2,103,819</u>
<u>City</u>	Net Ins Costs	1,252,720	1,348,553	1,654,724	1,448,534	1,553,541	1,677,824	1,812,050	1,952,697	2,103,819
<u>City</u>	Dental Insurance	98,823	102,393	114,578	103,797	104,114	109,320	114,788	120,268	126,007
<u>City</u>	Vision Insurance	12,661	12,559	13,636	14,234	14,806	14,806	14,806	15,212	15,623
<u>Library</u>	<u>Health Insurance</u>	<u>68,514</u>	<u>74,462</u>	<u>88,996</u>	<u>67,475</u>	<u>79,318</u>	<u>85,663</u>	<u>92,516</u>	<u>99,917</u>	<u>107,910</u>
Lib	Net Ins Costs	68,514	74,462	88,996	67,475	79,318	85,663	92,516	99,917	107,910
	Dental Insurance	5,034	5,286	5,550	4,673	4,652	4,885	5,129	5,385	5,654
	Vision Insurance	651	651	670	638	701	701	701	722	744
<u>Property Taxes</u>										
	Corporate	2,278,321	2,206,925	2,124,299	2,129,984	2,191,279	2,235,105	2,279,807	2,325,403	2,371,911
	Police Pension	<u>703,105</u>	<u>817,490</u>	<u>966,211</u>	<u>963,908</u>	<u>958,544</u>	<u>1,008,544</u>	<u>1,058,544</u>	<u>1,108,544</u>	<u>1,158,544</u>
	Total City Capped	2,981,426	3,024,415	3,090,510	3,093,892	3,149,823	3,243,649	3,338,351	3,433,947	3,530,455
		2.76%	1.44%	2.19%	2.30%	1.81%	2.98%	2.92%	2.86%	2.81%
	Non-Abatement of Debt Service	<u>164,852</u>	<u>47,070</u>	-	-	-	-	-	-	-
		-50.52%	-71.45%							
	Total City	3,146,278	3,071,485	3,090,510	3,093,892	3,149,823	3,243,649	3,338,351	3,433,947	3,530,455
		-2.73%	-2.38%		0.73%	1.81%	2.98%	2.92%	2.86%	2.81%
	Library Operations	622,529	626,183	645,867	644,025	672,505	685,955	699,674	713,667	727,940
	Library Debt Service	<u>746,621</u>	<u>745,908</u>	<u>757,396</u>	<u>758,634</u>	<u>792,101</u>	<u>797,013</u>	<u>827,088</u>	<u>840,225</u>	<u>847,313</u>
	Total Library	1,369,150	1,372,091	1,403,263	1,402,659	1,464,606	1,482,968	1,526,762	1,553,892	1,575,253
	Special Service Areas	<u>25,680</u>	<u>27,719</u>	<u>22,845</u>	<u>22,846</u>	<u>29,018</u>	<u>31,520</u>	<u>34,684</u>	<u>34,684</u>	<u>34,684</u>
		-1.05%	7.94%	-17.58%	-17.58%	27.02%	8.62%	0.00%	0.00%	0.00%

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Property Taxes (continued)</u>										
<i>TIF Districts</i>		<u>212,652</u>	<u>282,667</u>	<u>295,000</u>	<u>274,480</u>	<u>326,261</u>	<u>353,732</u>	<u>527,258</u>	<u>545,526</u>	<u>559,192</u>
		206.76%	32.92%	4.36%	-2.90%	18.87%	8.42%	0.00%	0.00%	0.00%
<i>Road & Bridge Tax</i>		<u>148,223</u>	<u>145,522</u>	<u>150,000</u>	<u>131,612</u>	<u>135,000</u>	<u>140,000</u>	<u>145,000</u>	<u>150,000</u>	<u>155,000</u>
		-13.70%	-1.82%	3.08%	-9.56%	2.57%	3.70%	0.00%	0.00%	0.00%
Grand Total		4,901,983	4,899,484	4,961,618	4,925,489	5,104,708	5,251,869	5,572,055	5,718,049	5,854,584
		<i>0.94%</i>	<i>-0.05%</i>	<i>1.27%</i>	<i>0.53%</i>	<i>3.64%</i>	<i>2.88%</i>	<i>6.10%</i>	<i>2.62%</i>	<i>2.39%</i>
Total Debt Service Payments		<u>3,889,792</u>	<u>4,163,503</u>	<u>3,389,317</u>	<u>3,389,317</u>	<u>3,603,414</u>	<u>2,836,844</u>	<u>2,781,920</u>	<u>2,785,947</u>	<u>2,783,368</u>
Principal		2,586,245	2,806,547	2,453,960	2,453,960	2,754,497	2,086,527	2,105,882	2,190,589	2,271,789
Interest		1,303,547	1,356,956	935,357	935,357	848,917	750,317	676,038	595,358	511,579
Building Permits Revenue		163,107	291,580	200,000	350,000	275,000	250,000	250,000	250,000	250,000
<u>Aggregated Salary & Wage Information</u>										
<u>City</u>	Salaries									
	Full Time	4,912,376	5,199,965	5,612,333	5,611,603	6,005,939	6,186,119	6,371,701	6,562,854	6,759,741
	Overtime	110,883	126,368	144,000	154,450	142,500	142,500	142,500	142,500	142,500
	Part Time	<u>239,814</u>	<u>294,990</u>	<u>392,900</u>	<u>319,400</u>	<u>401,600</u>	<u>392,600</u>	<u>392,600</u>	<u>392,600</u>	<u>392,600</u>
	Total	5,263,073	5,621,323	6,149,233	6,085,453	6,550,039	6,721,219	6,906,801	7,097,954	7,294,841
<u>Lib</u>	Salaries									
	Full Time	201,312	211,185	223,828	215,000	226,998	233,808	240,822	248,047	255,488
	Part Time	<u>190,592</u>	<u>200,317</u>	<u>232,689</u>	<u>190,000</u>	<u>195,700</u>	<u>201,571</u>	<u>207,618</u>	<u>213,847</u>	<u>220,262</u>
	Total	391,904	411,502	456,517	405,000	422,698	435,379	448,440	461,894	475,750
<u>Total</u>	Salaries									
	Full Time	5,113,688	5,411,150	5,836,161	5,826,603	6,232,937	6,419,927	6,612,523	6,810,901	7,015,229
	Overtime	110,883	126,368	144,000	154,450	142,500	142,500	142,500	142,500	142,500
	Part Time	<u>430,406</u>	<u>495,307</u>	<u>625,589</u>	<u>509,400</u>	<u>597,300</u>	<u>594,171</u>	<u>600,218</u>	<u>606,447</u>	<u>612,862</u>
	Total	5,654,977	6,032,825	6,605,750	6,490,453	6,972,737	7,156,598	7,355,241	7,559,848	7,770,591

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Aggregated Benefit Information</u>										
<u>City</u>	Benefits									
	IMRF	278,936	295,804	336,851	330,597	355,389	368,108	386,744	406,658	427,672
	Police Pension	722,940	825,413	966,211	966,211	963,361	1,008,544	1,058,544	1,108,544	1,158,544
	FICA	<u>384,640</u>	<u>410,468</u>	<u>454,940</u>	<u>447,875</u>	<u>483,707</u>	<u>497,510</u>	<u>512,435</u>	<u>527,808</u>	<u>543,642</u>
	Total	1,386,516	1,531,685	1,758,002	1,744,683	1,802,457	1,874,162	1,957,723	2,043,010	2,129,858
<u>Lib</u>	Benefits									
	IMRF	21,767	22,558	24,435	23,500	24,252	25,672	27,213	28,873	30,633
	FICA	<u>29,361</u>	<u>30,778</u>	<u>34,263</u>	<u>31,000</u>	<u>31,720</u>	<u>32,672</u>	<u>33,652</u>	<u>34,662</u>	<u>35,702</u>
	Total	51,128	53,336	58,698	54,500	55,972	58,344	60,865	63,535	66,335
<u>Total</u>	Benefits									
	IMRF	300,703	318,362	361,286	354,097	379,641	393,780	413,957	435,531	458,305
	Police Pension	722,940	825,413	966,211	966,211	963,361	1,008,544	1,058,544	1,108,544	1,158,544
	FICA	<u>414,001</u>	<u>441,246</u>	<u>489,203</u>	<u>478,875</u>	<u>515,427</u>	<u>530,182</u>	<u>546,087</u>	<u>562,470</u>	<u>579,344</u>
	Total	1,437,644	1,585,021	1,816,700	1,799,183	1,858,429	1,932,506	2,018,588	2,106,545	2,196,193
<u>Selected Capital Projects - Aggregated > \$500,000</u>										
<u>Route 47 Expansion Project</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>	<u>112,589</u>
	MFT	73,787	73,787	73,787	73,787	73,787	73,787	73,787	73,787	24,596
	Water	197,544	197,544	197,544	197,544	197,544	197,544	197,544	197,544	65,848
	Sewer	59,015	59,015	59,015	59,015	59,015	59,015	59,015	59,015	19,672
	Downtown TIF	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	2,473
<u>Road to Better Roads Program</u>		<u>1,294,265</u>	<u>1,475,105</u>	<u>1,150,000</u>	<u>1,515,810</u>	<u>956,000</u>	<u>1,150,000</u>	<u>1,038,500</u>	<u>1,122,310</u>	<u>1,126,190</u>
	MFT	300,000	300,000	300,000	300,000	406,000	700,000	588,500	573,500	547,787
	City-Wide Capital	509,430	695,767	400,000	771,007	100,000	-	-	98,810	128,403
	Water	259,341	316,911	250,000	290,356	250,000	250,000	250,000	250,000	250,000
	Sewer	225,494	162,427	200,000	154,447	200,000	200,000	200,000	200,000	200,000
<u>Kennedy Road Bike Trail</u>		<u>1</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	City-Wide	109,946	3,894	446,041	409,957	45,000	-	-	-	-
	Grant Proceeds	(71,327)	(2,475)	(133,424)	(227,014)	-	-	-	-	-
	P4P Proceeds	(38,618)	(1,413)	(312,617)	(118,943)	(29,000)	-	-	-	-
	KC TAP Grant	-	-	-	(64,000)	(16,000)	-	-	-	-

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Selected Capital Projects - Aggregated > \$500,000 continued									
<i>Game Farm Road Project</i>	<u>1,377,783</u>	<u>13,364</u>	<u>-</u>	<u>328,914</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City-Wide	1,377,783	13,364	-	328,914	-	-	-	-	-
<i>Countryside Parkway</i>	<u>585,222</u>	<u>3,929,736</u>	<u>768,753</u>	<u>828,196</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City-Wide	117,202	1,211,639	645,940	627,417	-	-	-	-	-
Water	468,020	2,718,097	122,813	200,779	-	-	-	-	-
<i>Well Rehabs</i>	<u>128,876</u>	<u>174,197</u>	<u>203,000</u>	<u>246,954</u>	<u>257,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Water	128,876	174,197	203,000	246,954	257,500	-	-	-	-
<i>Rte 71 Water/Sewer Main Replacement</i>	<u>15,955</u>	<u>29,870</u>	<u>18,000</u>	<u>52,142</u>	<u>722,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Water	15,955	24,195	14,580	47,935	533,500	-	-	-	-
Sewer	-	5,675	3,420	4,207	189,000	-	-	-	-
<i>Wrigley Rte 47 (EDP) Expansion</i>	<u>5,354</u>	<u>(21,616)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City-Wide	57,430	454,548	65,200	65,200	-	-	-	-	-
Grant Proceeds	(52,076)	(476,164)	(65,200)	(65,200)	-	-	-	-	-
<i>Center / Countryside</i>	<u>-</u>	<u>-</u>	<u>522,000</u>	<u>228,480</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City-Wide	-	-	522,000	228,480	-	-	-	-	-