

**2015**

**UNITED CITY OF  
YORKVILLE**

**FISCAL YEAR BUDGET**

May 1, 2014 – April 30, 2015



**UNITED CITY OF YORKVILLE**

800 Game Farm Road  
Yorkville, Illinois 60560  
(630) 553-4350  
[www.yorkville.il.us](http://www.yorkville.il.us)

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# INTRODUCTION

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

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

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***United City of Yorkville, Illinois***

**Fiscal Year 2015 Budget**

**May 1, 2014 to April 30, 2015**

***Elected Officials***

Mayor: Gary J. Golinski

1st Ward Alderman: Carlo Colosimo

1st Ward Alderman: Ken Koch

2nd Ward Alderman: Jackie Milschewski

2nd Ward Alderman: Larry Kot

3rd Ward Alderman: Joel Frieders

3rd Ward Alderman: Chris Funkhouser

4th Ward Alderman: Rose Spears

4th Ward Alderman: Diane Teeling

City Clerk: Beth Warren

***Administration***

City Administrator: Bart Olson

Director of Finance/Deputy Treasurer: Rob Fredrickson

Director of Public Works: Eric Dhuse

Chief of Police: Rich Hart

Director of Community Development: Krysti Barksdale-Noble

Director of Parks & Recreation: Tim Evans

Library Director: Michelle Pfister

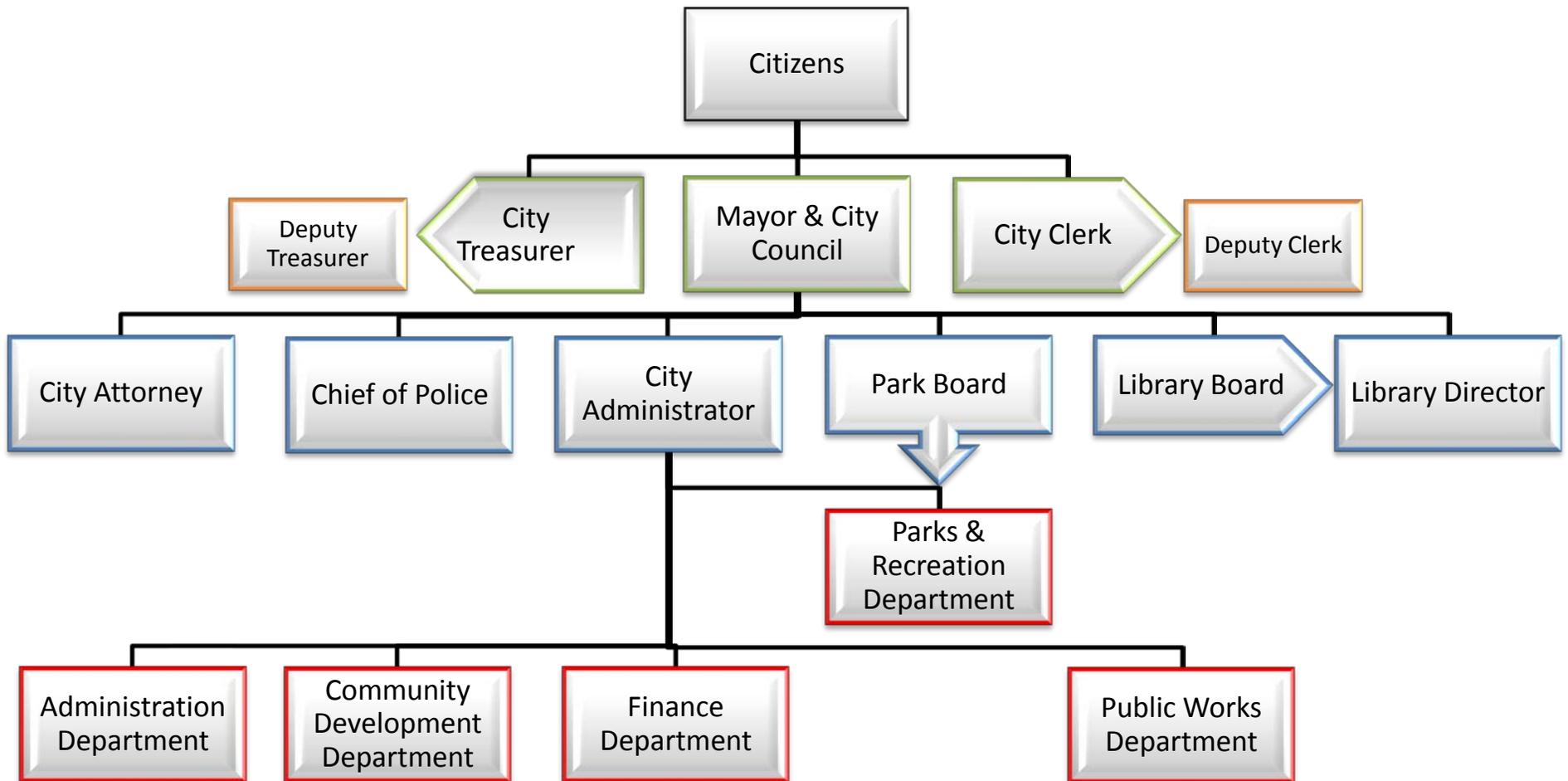
## UNITED CITY OF YORKVILLE VISION STATEMENT

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

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

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

# United City of Yorkville Organizational Chart



**United City of Yorkville  
Personnel Summary  
Fiscal Year 2015 Budget**

	<u>Projected</u>			<u>Adopted</u>					
	<u>FY 2014 Full-time</u>	<u>FY 2014 Part-time</u>	<u>FY 2014 Total</u>	<u>FY 2015 Full-time</u>	<u>FY 2015 Part-time</u>	<u>FY 2015 Total</u>			
<b><u>Personnel by Department</u></b>									
Administration	4.0	1.0	5.0	5.0	0.0	5.0			
Finance	4.0	0.0	4.0	4.0	0.0	4.0			
Police	31.0	15.0	46.0	33.0	16.0	49.0			
Community Development	4.0	1.0	5.0	4.0	2.0	6.0			
Public Works	<u>14.0</u>	<u>0.0</u>	<u>14.0</u>	<u>14.0</u>	<u>2.0</u>	<u>16.0</u>			
<i>Street Operations</i>	5.3	0.0	5.3	5.3	1.0	6.3			
<i>Water Operations</i>	5.3	0.0	5.3	5.3	1.0	6.3			
<i>Sewer Operations</i>	3.3	0.0	3.3	3.3	0.0	3.3			
Parks	8.5	4.0	12.5	8.5	4.0	12.5			
Recreation	4.5	3.0	7.5	6.5	2.0	8.5			
Library	5.0	25.0	30.0	5.0	25.0	30.0			
	<b>75.0</b>	<b>49.0</b>	<b>124.0</b>	<b>80.0</b>	<b>51.0</b>	<b>131.0</b>			
<b><u>Personnel by Fund</u></b>									
General	47.3	17.0	64.3	50.3	19.0	69.3			
Water	6.3	0.0	6.3	6.3	1.0	7.3			
Sewer	3.3	0.0	3.3	3.3	0.0	3.3			
Park and Recreation	13.0	7.0	20.0	15.0	6.0	21.0			
Library	5.0	25.0	30.0	5.0	25.0	30.0			
	<b>75.0</b>	<b>49.0</b>	<b>124.0</b>	<b>80.0</b>	<b>51.0</b>	<b>131.0</b>			
<b><u>Personnel by Department</u></b>									
<b><u>Administration</u></b>									
<i>City Administrator</i>	1.0	0.0	1.0	1.0	0.0	1.0			
<i>Management Analyst</i>	0.0	0.0	0.0	1.0	0.0	1.0			
<i>Executive Assistant</i>	1.0	0.0	1.0	1.0	0.0	1.0			
<i>Administrative Secretary</i>	1.0	0.0	1.0	1.0	0.0	1.0			
<i>Office Assistant</i>	1.0	0.0	1.0	1.0	0.0	1.0			
<i>Administrative Intern</i>	0.0	1.0	1.0	0.0	0.0	0.0			
<b><u>Finance</u></b>									
<i>Finance Director</i>	1.0	0.0	1.0	1.0	0.0	1.0			
<i>Senior Accounting Clerk</i>	1.0	0.0	1.0	1.0	0.0	1.0			
<i>Accounting Clerk</i>	1.0	0.0	1.0	1.0	0.0	1.0			
<i>Utility Billing Clerk (Water Fund)</i>	1.0	0.0	1.0	1.0	0.0	1.0			
<b><u>Police</u></b>									
<i>Chief of Police</i>	1.0	*	0.0	1.0	*	0.0	1.0		
<i>Deputy Chief of Police</i>	2.0	*	0.0	2.0	*	0.0	2.0		
<i>Sergeants</i>	5.0	*	0.0	5.0	*	0.0	5.0		
<i>Police Officers</i>	20.0	*	5.0	25.0	*	5.0	27.0		
<i>Executive Assistant</i>	1.0		0.0	1.0		0.0	1.0		
<i>Record Clerks</i>	2.0		2.0	2.0		2.0	4.0		
<i>Secretary - Board of Fire &amp; Police</i>	0.0		1.0	0.0		1.0	1.0		
<i>Evidence Custodian</i>	0.0		1.0	0.0		1.0	1.0		
<i>Community Service Officers (CSO)</i>	0.0		2.0	0.0		3.0	3.0		
<i>Crossing Guards</i>	0.0		4.0	0.0		4.0	4.0		
	<b>* sworn</b>		28.0	5.0		33.0	30.0	5.0	35.0

**United City of Yorkville**  
**Personnel Summary**  
**Fiscal Year 2015 Budget**

	Projected			Adopted		
	FY 2014 <u>Full-time</u>	FY 2014 <u>Part-time</u>	FY 2014 <u>Total</u>	FY 2015 <u>Full-time</u>	FY 2015 <u>Part-time</u>	FY 2015 <u>Total</u>
<u>Community Development</u>						
<i>Community Development Director</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Building Code Official</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Planner I</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Building Administrative Assistant</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Inspectors</i>	0.0	1.0	1.0	0.0	2.0	2.0
<u>Public Works</u>						
<i>Public Works Director (St/Wa/Sw)</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Foreman - Street Operations</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Foreman (Water Fund)</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Foreman (Sewer Fund)</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Operator - Street Operations</i>	2.0	0.0	2.0	2.0	0.0	2.0
<i>Operator (Water Fund)</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Operator (Sewer Fund)</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Maintenance Worker II - Street Ops</i>	2.0	0.0	2.0	2.0	0.0	2.0
<i>Maintenance Worker II (Water Fund)</i>	2.0	0.0	2.0	2.0	0.0	2.0
<i>Maintenance Worker I (Sewer Fund)</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Maintenance Worker I (Water Fund)</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Seasonal Staff - Street Operations</i>	0.0	0.0	0.0	0.0	1.0	1.0
<i>Seasonal Staff - (Water Fund)</i>	0.0	0.0	0.0	0.0	1.0	1.0
<u>Parks</u>						
<i>Director of Parks and Recreation</i>	0.5	0.0	0.5	0.5	0.0	0.5
<i>Parks Superintendent</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Foreman</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Maintenance Worker I</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Maintenance Worker II</i>	5.0	0.0	5.0	5.0	0.0	5.0
<i>Seasonal Staff</i>	0.0	4.0	4.0	0.0	4.0	4.0
<u>Recreation</u>						
<i>Director of Parks and Recreation</i>	0.5	0.0	0.5	0.5	0.0	0.5
<i>Recreation Superintendent</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Recreation Manager</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Recreation Coordinator</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Recreation Instructor</i>	0.0	0.0	0.0	1.0	0.0	1.0
<i>Child Development Coordinator</i>	0.0	0.0	0.0	1.0	0.0	1.0
<i>Office Supervisor</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Preschool Staff</i>	0.0	3.0	3.0	0.0	2.0	2.0
<u>Library</u>						
<i>Library Director</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Director of Adult Services</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Director of Youth Services</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Director of Technical Services</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Circulation Manager</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Library Clerks</i>	0.0	22.0	22.0	0.0	22.0	22.0
<i>Custodians</i>	0.0	3.0	3.0	0.0	3.0	3.0

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# Community Profile



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

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

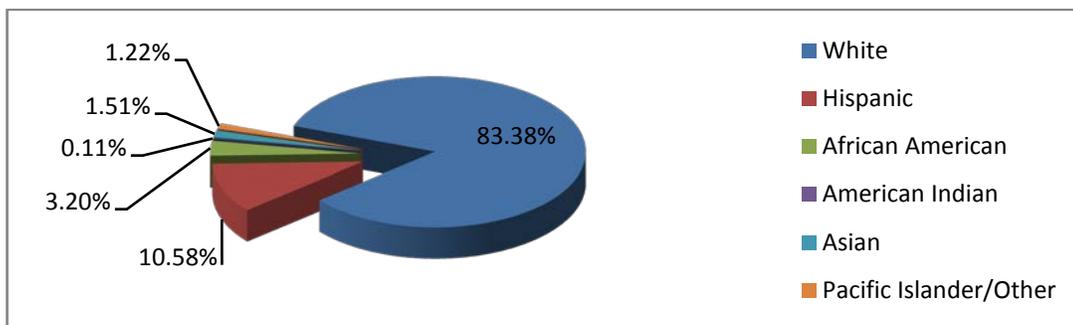
Yorkville was first settled in 1833 and has been the county seat of Kendall County since 1859. The Village of Yorkville was incorporated on July 8, 1874, with a population of approximately 500 people. At that time the Village of Yorkville only encompassed land on the south side of the Fox River; another village, called Bristol, was located directly across from Yorkville on the north side of the river. In 1957 the two villages merged, via referendum, to form the United City of Yorkville. The City operates under a Mayor/Council form of government, as defined in Illinois state statutes. The City provides a full range of municipal services with 75 full-time, and 63 part-time persons working in public safety, public works, planning and zoning, parks and recreation, library services and general administration.

## Resident & Racial Demographics

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

## Housing

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



Source: US Census Bureau

## **Public Schools**

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

Enrollment: 5,630

Website: [www.y115.org](http://www.y115.org)

## **Public Library**

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

Patron Cardholders: 7,148

Number of Patron Visits: 76,102

Resources Owned: Books – 51,493

Magazine Subscriptions: 90

Website: [www.yorkville.lib.il.us](http://www.yorkville.lib.il.us)

Circulation: 143,436

Total Program Attendance: 5,170

DVD's – 2,222                      Audio Recordings - 3,348

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

## **Parks and Recreation**

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

Parks: 34 – covering 288 acres

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

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

In addition to park and recreational facilities, the City's Parks and Recreation Department sponsor several community events throughout the year including:

**March** – Easter Egg-Xpress Trip

**April** – PeppeRuni 5k run/walk

**May** – City Golf Outing

**June** – River Night and Summer Solstice Festival

**June thru August** – Music Under the Stars &

Movie Nights

**July 4th** – Yorkville Area 4<sup>th</sup> of July Celebration

**July** – Ribs on the River and Illinois Whitewater Festival

**June thru September** – Country Market

**Labor Day Weekend** – Hometown Days Festival

**October** – Halloween Egg Hunt

**November** – Holiday Under the Stars & Chili Chase

5K Run & Walk

Website: [www.yorkvilleparksandrecreation.com](http://www.yorkvilleparksandrecreation.com)

Facebook.com/YorkvilleParksandRec

## **Fire Protection District**

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

Website: [www.bkfire.org](http://www.bkfire.org)

## **Sanitary District**

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

Website: [www.ybsd.org](http://www.ybsd.org)

## **Utilities**

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

Electricity – Commonwealth Edison      [www.exeloncorp.com](http://www.exeloncorp.com)

Natural Gas – Nicor                      [www.nicor.com](http://www.nicor.com)

Local Phone Service:

AT&T      [www.att.com](http://www.att.com)

Comcast      [www.comcast.com](http://www.comcast.com)

Cable - Comcast      [www.comcast.com](http://www.comcast.com)

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

## **Business Organizations**

### **Chamber of Commerce**

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

Website: [www.yorkvillechamber.org](http://www.yorkvillechamber.org)

### **Economic Development**

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

Website: [www.yedconline.org](http://www.yedconline.org)

## **City Facilities and Infrastructure**

### **Main City Facilities**

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

### **Streets & Storm Sewer Infrastructure**

82 lane miles of Local and Arterial Roadways

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

### **Water Infrastructure**

- 3 Treatment Facilities and 3 Booster and 2 Pressure Reducing Stations
- 5 Water Towers and 5 Wells
- 67 miles of Water Distribution Main
- 1,327 Fire Hydrants

### **Sewer Infrastructure**

- 7 Lift Stations
- 59 miles of Sanitary Sewer Line

## **Contact Information**

United City of Yorkville  
800 Game Farm Road  
Yorkville, Illinois 60560-1133  
(630) 553-4350  
[www.yorkville.il.us](http://www.yorkville.il.us)



# Memorandum

To: City Council  
From: Bart Olson, City Administrator  
CC: Department Heads  
Date: February 6, 2014  
Subject: FY 15 budget narrative

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## **Purpose:**

Please accept this report and budget spreadsheet as proposal for the FY 15 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, 2014 and April 30, 2015.

## **Background and “the big picture”:**

The City Council last discussed a comprehensive budget proposal in April 2013, when we approved the FY 14 budget, with additional information for FY 15, FY 16, FY 17, and FY 18. This approval represented the second five year budget for the City, and we return to a five year-budget again this year.

Last year’s budget discussion was the first in several years that the City was able to show continued general fund stability. We proposed a budget that kept the City’s general fund above its own requirement of 15% from FY 14 through FY 17 and then proposed to draw down that fund balance significantly through FY 17 and FY 18 as the City piled on large amounts of capital projects. This long-term budgetary issue was further compounded by the last-minute decision to include several million dollars of water and sewer projects in FY 15 and beyond, even without a matching funding source. At the time, we knew that these projects would either have to be funded or scaled back in order to protect the City’s financial position.

In this year’s budget proposal, we have chosen to focus on the City as three different businesses; water, sewer, and everything else. The City’s water and sewer funds are both considered enterprise funds; their respective revenues should offset all of their expenditures each year. Taking these two funds as standalone funds, we seek to tackle each fund through a combination of scaling back the Road to Better Roads program, increasing the water rates commensurate with the level of capital investment in the water fund, and increasing the sewer rates by a modest annual inflationary factor to offset a structural imbalance in the sewer fund. The items of note section on water and sewer rates goes into further detail why the Road to Better Roads program on the expenditure side and the water and sewer rates on the revenue side are the last options for addressing budgetary performance over the long haul. In short, almost every other revenue and expenditure is either fixed (i.e. debt service) or is too small of a value to be of major impact (discretionary expenses).

The best news from last year to this year is the continued positive performance of the City’s general fund, leading to a bond rating upgrade by S&P in December 2013. Specifically, the City’s general fund ended FY 13 with a record surplus, more than tripling the budgeted surplus. This fiscal performance has been indicative of the City’s recent record of conservative revenue and expense estimates during budget approval and execution throughout the year. Even with this recent success factored in, the City still faces potentially significant fiscal distress in FY 18 leading to FY 19. As discussed in the year-by-year narratives below, some (not all) of this can be avoided simply by deferring

capital projects. In order for total fiscal stability though, the City will need cumulative positive fiscal outcomes in amounts greater than shown in this budget proposal in each of the years leading up to FY 18. Finally, total budget stability is even more important than it was last year if the City hopes to maintain or improve its bond rating, as Standard and Poor's has revised their scoring systems by giving more importance to City-wide financial position and liquidity.

### **Changes in budgeting**

Last year's budget narrative memo included a year-by-year breakdown of changes between what was being proposed in the FY 14 budget proposal, and what had been proposed for the same fiscal year as part of the FY 13 budget proposal. We retain that structure this year, but we have divided each year into a conversation on the water fund, the sewer fund, and all other funds. The biggest decision the City Council will have to make over the next several years is how to fund capital projects and when to fund them. Since the water and sewer funds are enterprise funds, we are considering how the City Council's decision to fund roadway programs and other large capital projects impacts the enterprise funds. Indeed, last year's budget proposal stated:

*“We propose five straight years of gradual fiscal decline due to funding many large capital projects, and we have left a significant funding gap for the Road to Better Roads program by including millions of dollars of necessary water and sewer projects with no current funding source. As a result, we have greatly detrimented our five year financial picture, but with the explicit understanding that we must either raise revenues, cut expenses, or have our budget assumptions change in order to prevent fiscal problems.”*

This narrative has not changed for the FY 15 budget proposal. We show gradual fiscal decline over the next five years, but with many capital projects shown within the budget. Each year, the City Council will have to review the capital projects list and decide whether to fund them based on the City's and the residents' ability to pay.

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

### **Year-by-year summary, FY 14 projections**

The outlook for FY 14 has improved since the FY 14 budget was approved in April 2013 and subsequently amended. We now expect the General Fund to run a deficit of \$506,280, which is an improvement from an amended approved budget deficit of \$893,104. If our projections are correct, the City's general fund fund balance will be at 26.8%, slightly below our recently amended fund balance policy's guideline of 30%. While we have updated sales tax estimates because they have outperformed our original budget estimates, we still believe the revised projections to be conservative. General fund department budgets are all tracking slightly below the approved budget amount, and we will continue to monitor expenses as the year progresses. The Administrative Services department shows a modest increase from budget to projection, but that is caused solely by a change in how we are showing engineering expenses.

The projected outlook for the water fund is a confusing split. We expect a \$295,000 deficit, which is worse than our budgeted deficit of \$218,000 (negative). While utility costs are expected to be

lower than budgeted, we are projecting water sales revenues to be much lower than budgeted, and even lower than the total we collected in FY 13. This is despite a 1.5% increase in rates from FY 13 to FY 14, and it illustrates the impact that less water demand can have on the water fund. For FY 14, this deficit is sustainable because the water fund will still have a fund balance equivalency of 43%. This projected fund balance equivalency is actually better than we had expected when we approved the FY 14 budget with a fund balance equivalency percentage of 40% (positive). The conflicting outlook is due to the FY 13 actual numbers in the water fund, which at year end were much better than we budgeted at the beginning of FY 13. Because we did not have the FY 13 actuals at time of FY 14 budget approval in April 2013, we were basing our FY 14 fund balance equivalency percentage off a worse starting point.

The projected outlook for the sewer fund is slightly positive. We anticipate a FY 14 deficit of \$202,000, which is slightly better than our original budget approval of a \$214,000 deficit. This shows up in a straightforward manner in the fund balance equivalency discussion – we project a 108% fund balance equivalency now, and at the beginning of the year we approved a 104% fund balance equivalency.

The total budget outlook is positive. We anticipate a FY 14 total budget deficit of \$2,336,000 which is better than our previously approved deficit of \$3,060,217. This improvement is primarily due to the improvement in the general fund and MFT. In the case of MFT, that improvement is partially temporary (deferred capital projects) and partially permanent (unanticipated revenue from Illinois Jobs Now proceeds). This leaves us with a total fund balance of \$9,401,000, which is much better than our original budget approval amount of \$7,630,000. The primary cause of the total fund balance improvement is the FY 13 actuals.

All capital projects discussed in the FY 14 budget and its amendments have continued without major change. The Road to Better Roads program, Downtown Parking Lot, Game Farm Road engineering, Route 47 expansion, Cannonball LAFO engineering, Kennedy Road engineering, River Road Bridge, Safe Routes to School, Cannonball Park ballfields, and Clark Park RTP grant are all progressing as expected.

### **Year-by-year summary, FY 15 proposed budget**

For FY 15, we are proposing a general fund surplus of \$207,000, which should bring our fund balance up to 29%. This surplus takes into account full funding of many capital projects, 3% merit increases for all staff, formal addition of 4 staff (two police officers, one management analyst in the Administration Department and a Director of Parks and Recreation budgeted out of Parks and Recreation funds), a website redesign, new City Hall phone system and a program to stream City Council meetings live on the City website. In last year's FY 15 budget proposal, no new staff, no new merit increases, and no technology improvements were proposed. Additionally, new capital projects proposed include Sunflower Estates drainage improvements (CW Capital), Bridge Park improvements (Vehicle & Equip), and Grande Reserve Park B improvements (Land Cash).

In the water fund, we are proposing a \$252,855 budget deficit, bringing the fund balance equivalency down to 31.64%. This is an improvement from last year's budget proposal of an \$864,000 deficit, which was caused by our last minute decision to add \$800,000+ of Road to Better Roads water improvements without a matching funding source. Since last year, and in accordance with the Road to Better Roads FY 15 discussion at the January 28, 2014 City Council meeting, we have proposed to scale

back the Road to Better Roads program to offset the impact to the water fund and to minimize the water rate increase.

In the sewer fund, we are proposing an \$836,000 deficit to drawdown on the fund's very high fund balance equivalency, which will be brought down to 60%. This is a modest negative change from last year's proposal of an \$804,000 deficit and a fund balance equivalency of 61%. We are proposing to replace the City's aging vactor truck, to a net cost of more than \$200,000. This increase is partially offset by a reduction in planned Road to Better Roads sewer improvements and an inflationary increase to the sewer maintenance fee.

The City's total budget is expected to be artificially in surplus at \$2,309,000. This is artificial and temporary because this figure includes \$4,750,000 in expected bond proceeds for the Game Farm Road project. Without those bond proceeds, the City would be more than \$2,400,000 in deficit, caused primarily by deficits in the motor fuel tax fund, vehicle & equipment fund, water fund, sewer fund, and land-cash fund. With the bond proceeds, the City's total fund balance will be around \$11,700,000 which is much better than what we had proposed last year (\$9,778,000). Without the bond proceeds, the City's total fund balance will be \$6,950,000. This figure is still well above our fiscal distress threshold of \$3,000,000 in total fund balance.

Major projects to be completed in FY 15 include construction of the Material Storage Building at Public Works (partially funded by state grant proceeds), completion of Baseline Road bridge repair, another round of Road to Better Roads, ongoing Route 47 expansion, completion of Cannonball Trail LAFO resurfacing, completion of Kennedy Road resurfacing adjacent to Autumn Creek, commencement of the engineering for the Downtown Streetscape and Lighting grant project, commencement of Route 34 expansion between Route 47 and Orchard Road, commencement of the Game Farm Road expansion, continuing engineering on the Kennedy Road multi-use path, completion of a drainage improvement in Sunflower Estates, completion of Bridge Park ballfield improvements, commencement of Riverfront Park renovations, commencement of Grande Reserve Park B improvements, and completion of Raintree Park C improvements.

### **Year-by-year summary, FY 16 projections**

In FY 16, we propose a general fund deficit of \$187,968, leaving our fund balance at 26%. This proposal takes into account the hiring of two additional police officers, an undetermined merit increase for all staff, and various capital projects. This year's general fund proposal is worse than last year's proposal which had a \$293,000 surplus because of the addition of police officers in FY 15 and FY 16, addition of other staff in FY 15, and the addition of the undetermined merit increases for all staff. However, we end up in the same general fund fund balance position of 26% because of the better than expected FY 13 actuals.

In the water fund, we propose a \$99,000 deficit yielding a fund balance equivalency of 27%. This year's budget proposal includes a reduced-in-scope Road to Better Roads program, an offsetting undetermined water rate increase, and the addition of the Route 71 watermain relocation project. However, depending on the City Council's direction on the FY 16 through FY 19 Road to Better Roads program, the budget numbers may change drastically. This year's proposal is a significant improvement from last year's budget proposal, which showed a \$1,000,000 deficit and a negative 20% fund balance. Last year's proposed deficit was caused by our last minute decision to add \$972,000 of Road to Better Roads water improvements without a matching funding source.

In the sewer fund, we propose a \$409,000 deficit, which causes a further drawdown of the sewer fund's strong fund balance position to 57%. This is a modest improvement from last year's proposal of a \$444,000 deficit and 53%. This year's proposal is possible due to another inflationary increase in the sewer maintenance fee.

The City's total budget is expected to show a \$5,512,000 deficit and a draw down to \$6,199,000 in total fund balance. This major deficit is primarily caused by the spending of \$3,800,000 in Game Farm Road bond proceeds. Without those expenditures, the City's total budget deficit would be \$1,700,000. That figure is primarily caused by modest draw downs in the general fund, motor fuel tax fund, city-wide capital fund, water fund, sewer fund, land-cash fund, and downtown TIF fund. The City's total fund balance is still well above the fiscal distress threshold of \$3,000,000. This year's total budget proposal is much better than last year's proposal, which would have had the total budget at a \$6,000,000 deficit and around \$3,700,000 in total fund balance.

Major projects in FY 16 include a new, but reduced-in-scope, round of Road to Better Roads, continued Route 47 expansion, completion of the downtown streetscape and lighting project, continued construction of the Game Farm Road expansion, commencement of the Route 71 watermain relocation project, continuation of the Riverfront Park renovation project, completion of the Grande Reserve Park A improvements, and completion of the Raintree Park C improvements.

### **Year-by-year summary, FY 17 projections**

In FY 17, we propose a general fund deficit of \$548,000, bringing the fund balance down to 21.8%. This proposal takes into account the hiring of all previously mentioned staff, an undetermined merit increase for all staff, and various capital projects. This year's proposal is better than last year's proposal which showed a \$984,000 general fund deficit and a 16.2% fund balance. This year's proposal is improved because of a more optimistic revenue projection, based on better than expected historical returns, and a reduction in the transfer to the City-wide capital fund. The reduction in the transfer to the City-wide capital fund is due to a scaled back Road to Better Roads program, the movement of the ITEP downtown streetscape project to the Downtown TIF fund, and the change in budget assumptions for the ITEP Kennedy Road multi-use path project.

In the water fund, we propose a \$105,634 deficit, resulting in a fund balance equivalency of 22%. This year's budget proposal includes a scaled back Road to Better Roads program and an undetermined water rate increase. These positive budget impacts are offset by a significant addition of \$400,000 for the Route 71 watermain relocation. For those reasons, this year's proposal is an improvement on last year's proposal of a \$704,000 deficit and negative 41% fund balance. The proposed figures are highly dependent upon the City Council's direction on the Road to Better Roads program.

In the sewer fund, we propose a \$393,000 deficit, bringing the fund balance down to 42%. This is a modest improvement from the previous year's budget proposal which showed a \$615,000 deficit and 26% fund balance. This budget improvement is solely caused by the implementation of an inflationary increase on the sewer maintenance fee.

The City's total budget is expected to be \$1,450,000 in deficit and a total fund balance of \$4,748,653. This deficit is caused primarily by the spending of \$500,000 in Game Farm Road bond

proceeds and the operational deficits in the general fund, water fund, and sewer fund. Without the expenditures related to Game Farm Road, the City's total budget deficit would only be \$950,000. The City's total fund balance is still well above the fiscal distress threshold of \$3,000,000. This year's total budget proposal is much better than last year's proposal, which would have had the total budget at a \$3,027,000 deficit and around \$714,000 in total fund balance. This year to year improvement is caused by the scaled back Road to Better Roads program, the implementation of inflationary sewer maintenance fee increases, an undetermined water rate increase, and the improvement of the general fund.

Major capital projects in FY 17 include Road to Better Roads, the completion of the Game Farm Road expansion, the completion of the Kennedy Road multi-use path, and the second year of the Route 71 expansion project.

### **Year-by-year summary, FY 18 and FY 19 projections**

As stated last year that any budget proposal beyond 3 years in the future is highly speculative and variable. Nonetheless, we put forth the following proposals for FY 18 and FY 19. We expect that each of FY 18 and FY 19 will result in a general fund deficit; \$966,000 and \$1,393,000 respectively. These deficits are primarily caused by the final rollback of non-abated property taxes related to debt service, modest increases in each operating department due to undetermined merit and health insurance increases, and conservative revenue projections.

In the water fund, we expect a \$54,000 surplus and 24.7% fund balance equivalency in FY 18, followed by a \$201,000 surplus and 32.1% fund balance equivalency in FY 19. Both of these figures are completely dependent on the scope of the Road to Better Roads program and the fluctuation in annual water sales. Additionally, the FY 18 budget includes \$400,000 for the completion of the Route 71 watermain relocation project.

In the sewer fund, we expect two years of deficit, bringing the fund balance equivalency back to a reasonable level and then a projected dip below the City's required fund balance threshold. In FY 18, we anticipate a \$380,000 deficit bringing the fund balance down to 27.8% and in FY 19, a \$370,495 deficit bringing the fund balance equivalency down to 14.3%. Both of these years include an inflationary adjustment to the sewer maintenance fee.

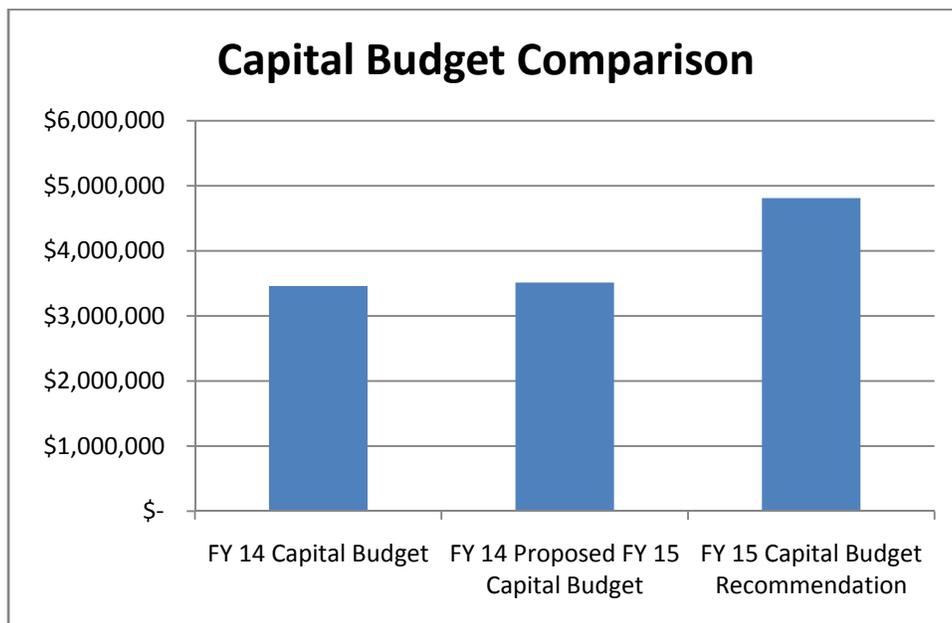
In the City's total budget, the large operations deficits in the general fund cause the total budget deficits to be \$1,468,000 and \$1,650,000 in FY 18 and FY 19, respectively. At the beginning of FY 18, the City is currently projecting to be in the middle of significant financial problems. This is different from last year, both because we predicted fiscal distress at the beginning of FY 17 and because of the potential structural imbalance of the general fund. In last year's budget proposal, our problems in the fourth and fifth year of the budget proposal were caused by the Road to Better Roads program; specifically, we had overloaded the water and sewer funds with projects with no funding mechanism. This year, we've fixed the water and sewer issues for the scope of the budget documents (although significant ballooning bond payments loom in the water fund in FY 20) and the general fund should remain as the sole focus during our five-year scope. While there are some capital expenditures in FY 18 and FY 19 that could be deferred to temporarily improve the City's budget picture (squad cars, public works trucks, Road to Better Roads pavement), those expenses do not offset the projected deficit. In order to secure the City's financial future in FY 18 and FY 19, we need better than expected results in FY 14 through FY 17.

**Items to note – big picture**

**Items to note – Capital Projects**

As discussed at the November Public Works Committee meeting, the City has more than \$43 million of capital projects to prioritize over the next 5+ years. Some of these projects are wholly within the City’s control (road, water and sewer improvements), some are within the State’s control (Route 71 expansion) and others are dependent upon a variety of factors (Well No. 6 and Water Treatment Plant due when City hits 25,000 population). The biggest discussion the City will be faced with over the next five years will be how to balance the maintenance needs of existing infrastructure against the concerns by residents against higher taxes and fees both in the present and future.

An outline of the proposed yearly capital projects are included in the year-by-year summaries above. In general, we are proposing to fund more projects in FY 15 than we funded in FY 14, and we have proposed more projects in this budget proposal for FY 15 than we had contemplated in last year’s budget proposal for FY 14.



**Items to note – Capital Projects, Road to Better Roads**

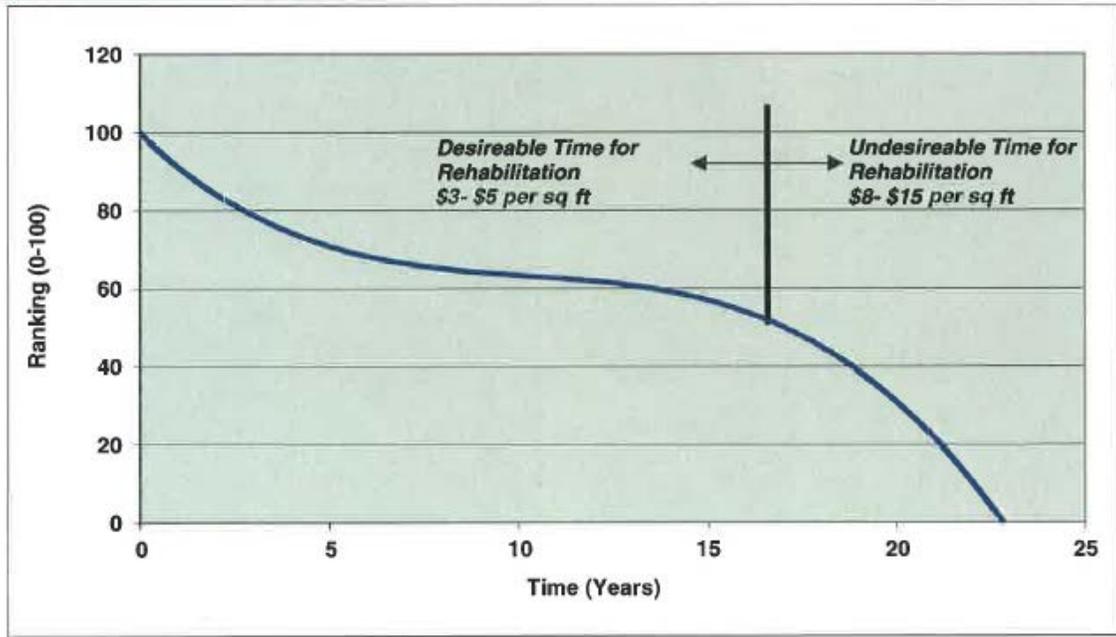
The City Council’s main focus for capital projects has been pavement rehabilitation via the Road to Better Roads program. In summer 2013, the first year of the Road to Better Roads program resulted in a \$1.035 million total investment in roadway projects (\$835,000 in pavement improvements and \$200,000 in watermain improvements). The annual funding goal last set by the City Council in the FY 14 budget process was \$1 million, even though we had benchmarked an annual investment of \$2 million in pavement improvements to keep our road system from deteriorating over the next five years. During our FY 14 budget discussions, we finished our analysis on the cost of underground improvements for the roadways selected as part of our pavement-only analysis. As you may recall, in most years the cost of the underground improvements exceeded the annual cost of the pavement improvements. Late in the budget process, the decision was made to include the cost of the underground improvements and to reevaluate our ability to pay for those underground improvements in the FY 15 budget proposal. A

discussion on the FY 15 Road to Better Roads program is attached to this memo; these materials were included in the January 2014 Public Works Committee meeting packet. At that meeting, the Public Works Committee had directed the FY 15 Road to Better Roads program discussion to the January 28, 2014 City Council meeting. Thus, certain references to the FY 15 Road to Better Roads program within this budget proposal may be outdated by the time the FY 15 budget is approved by the City Council in March or April 2014.

In order to properly consider the FY 15 and beyond Road to Better Roads program, it is important to revisit the basic information provided by the City's pavement management program report, as completed by EEI in February 2013:

- 1) The City has 107 center line miles of roadway in the City. Out of 107 miles, 25 miles are in subdivisions that the City has not yet accepted or that were not included in the study.
- 2) The City's combined roadway score in February 2013 was 82. Score descriptions are:
  - a. 100 – 90 Excellent.
    - i. No rehabilitation is required at this time.
    - ii. Roadways typically age from 100 to 90 within the first year after their completion.
  - b. 89 – 80 Very Good.
    - i. Typically, these roadways function efficiently however, minor preventative maintenance, such as patching or crack sealing (\$1/lf), may be required.
    - ii. Roadways typically age from 89 to 80 from year 1 to year 3.
  - c. 79 – 70 Good.
    - i. To help prevent major structural damage, preventative maintenance methods such as crack sealing (\$1/lf) and patching (\$5/sf) should be provided to extend the pavement life.
    - ii. Roadways typically age from 79 to 70 from year 3 to year 6.
  - d. 69 – 60 Fair.
    - i. Typically, pavements in this category can be affordably resurfaced (\$3 to \$5/sf) to raise the Rank to acceptable levels. Note: resurfacing a roadway does not always mean the Rank will be raised to 100 since only one category will have the Rank improved. In order to achieve a Ranking of 100 a complete reconstruct of the roadway would be required.
    - ii. Roadways typically age from 69 to 60 from year 6 to year 13.
  - e. 59 – 40 Poor.
    - i. These roadways are also in more need of resurfacing (\$4 to \$8/sf), and typically cost more to repair than roadways ranked "Fair".
    - ii. Roadways typically age from 59 to 40 from year 13 to year 18.
  - f. 40 – 10 Very Poor.
    - i. These pavements range in Rank from 10 to 40. These roadways exhibit high distress levels, and standard overlays may not correct the problems. \$8 to \$15/sf.
    - ii. Roadways typically age from 40 to 10 from year 18 to year 23.

EXHIBIT B3: KEY REHABILITATION TIMELINE



Condition vs. Time

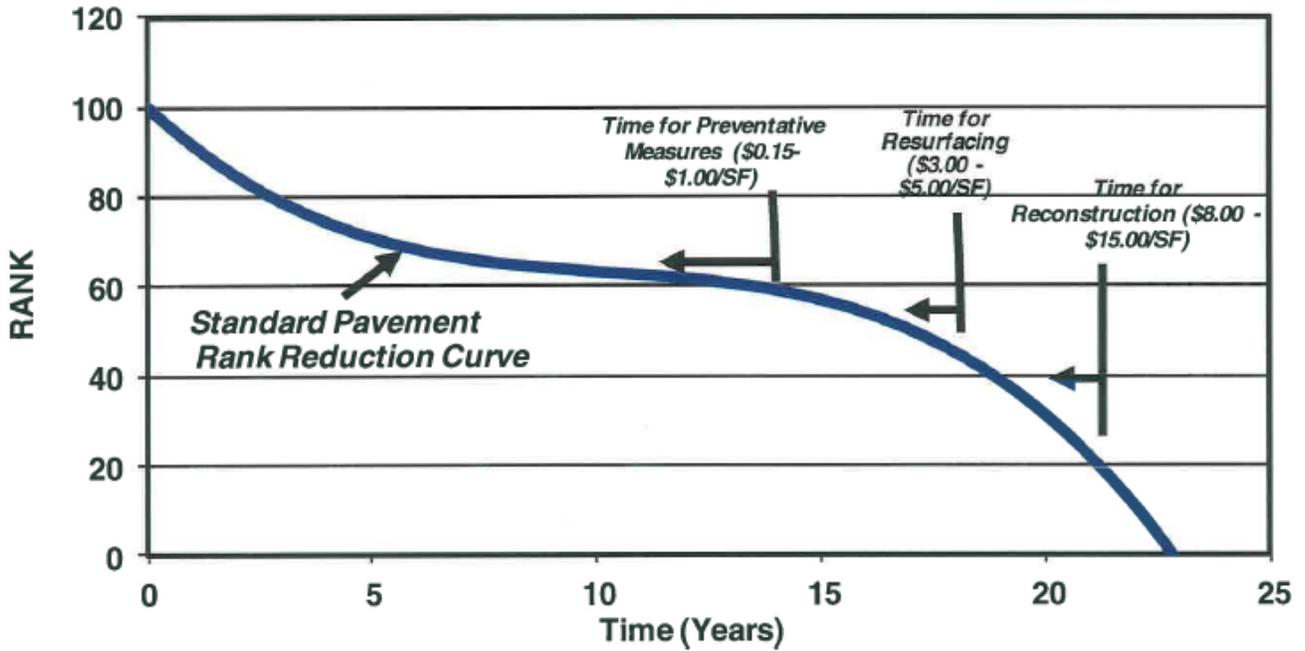
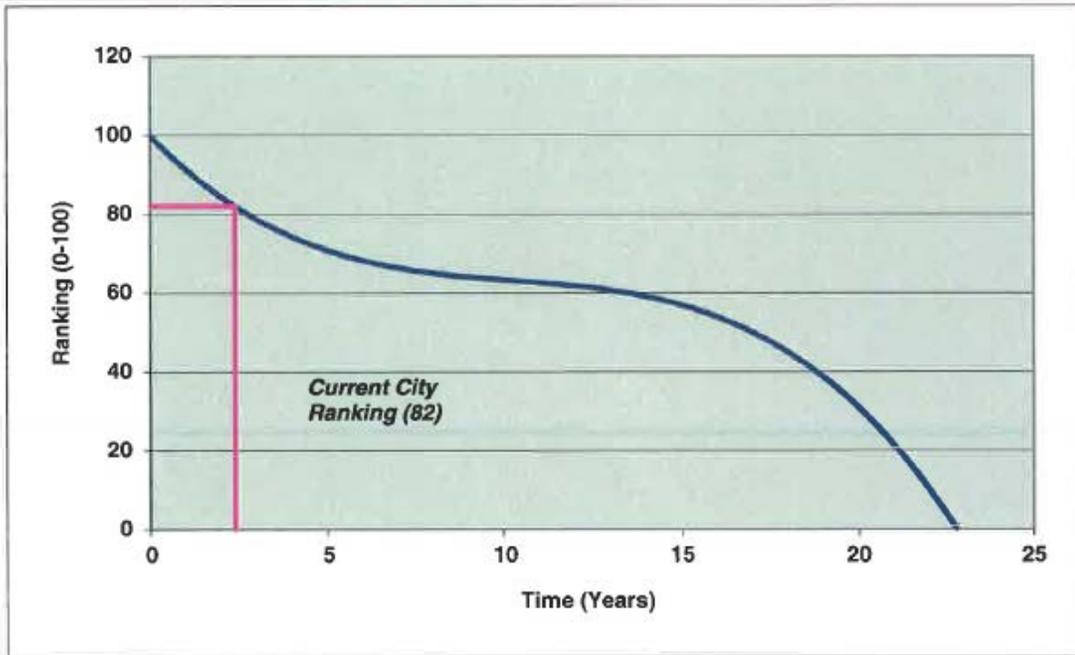


EXHIBIT B2: CURRENT UNITED CITY OF YORKVILLE RANKING

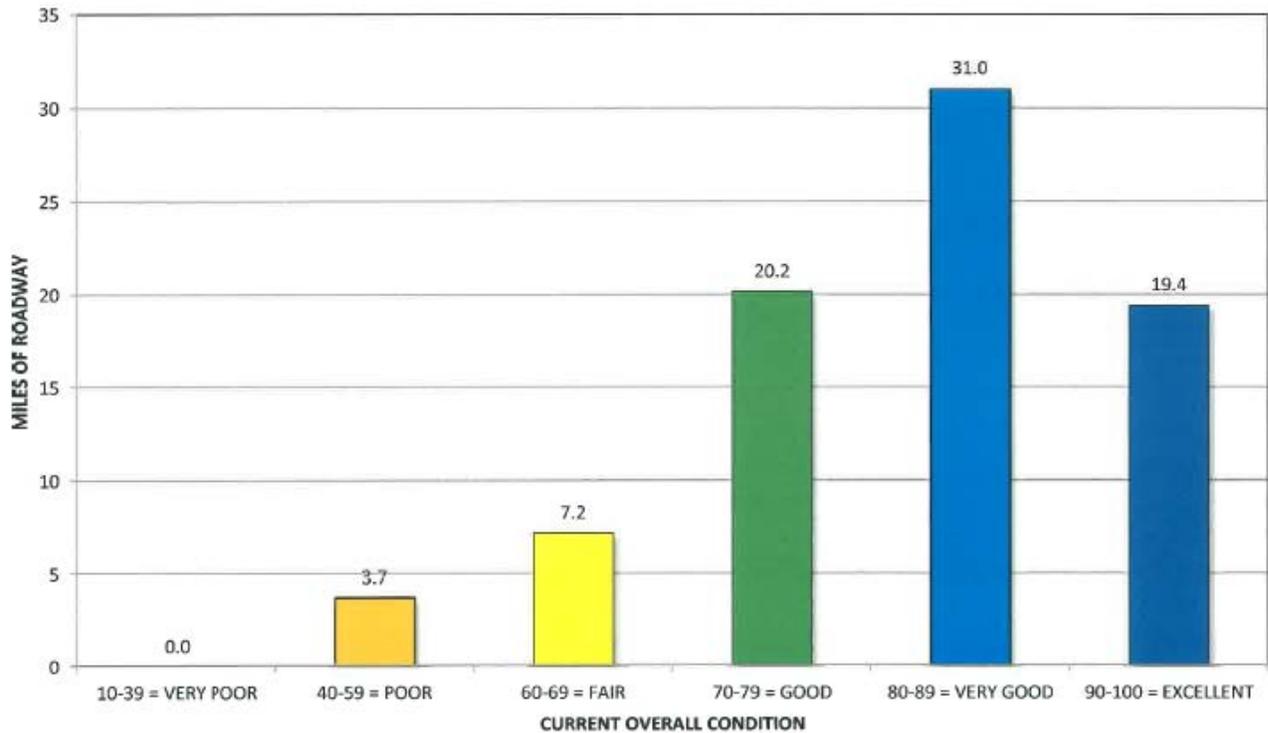


3) The breakdown of each ranking category for all 82 miles of accepted roadways are as follows:

C1: CURRENT PAVEMENT CONDITION RANKING - BY LENGTH

PCI CATEGORY	RANK RANGE	LENGTH (FT)	LENGTH (MILES)	PERCENT OF CITY
EXCELLENT	90-100	102,487	19.4	23.8%
VERY GOOD	80-89	163,751	31.0	38.1%
GOOD	70-79	106,417	20.2	24.7%
FAIR	60-69	37,944	7.2	8.8%
POOR	40-59	19,531	3.7	4.5%
VERY POOR	10-39	0	0.0	0.0%
<b>TOTAL LENGTH</b>		<b>430,130</b>	<b>82</b>	

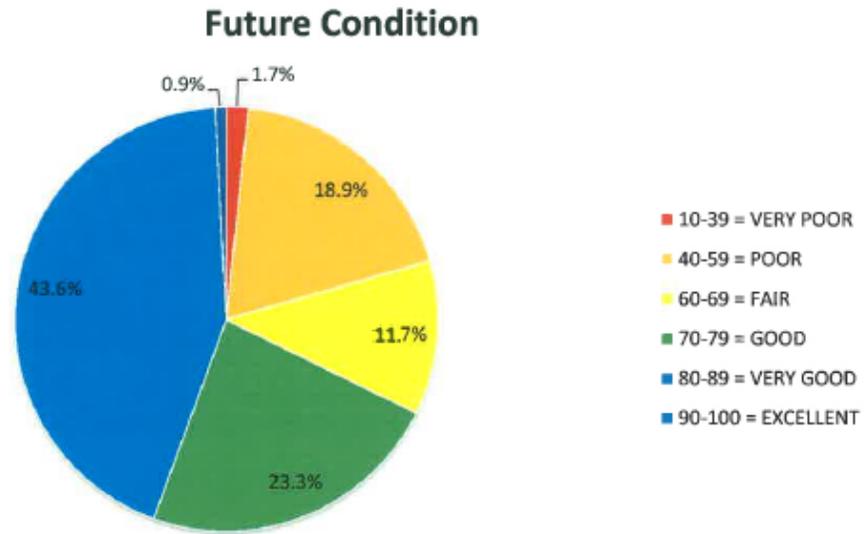
### CURRENT CONDITION CATEGORY BREAKDOWN BY MILEAGE



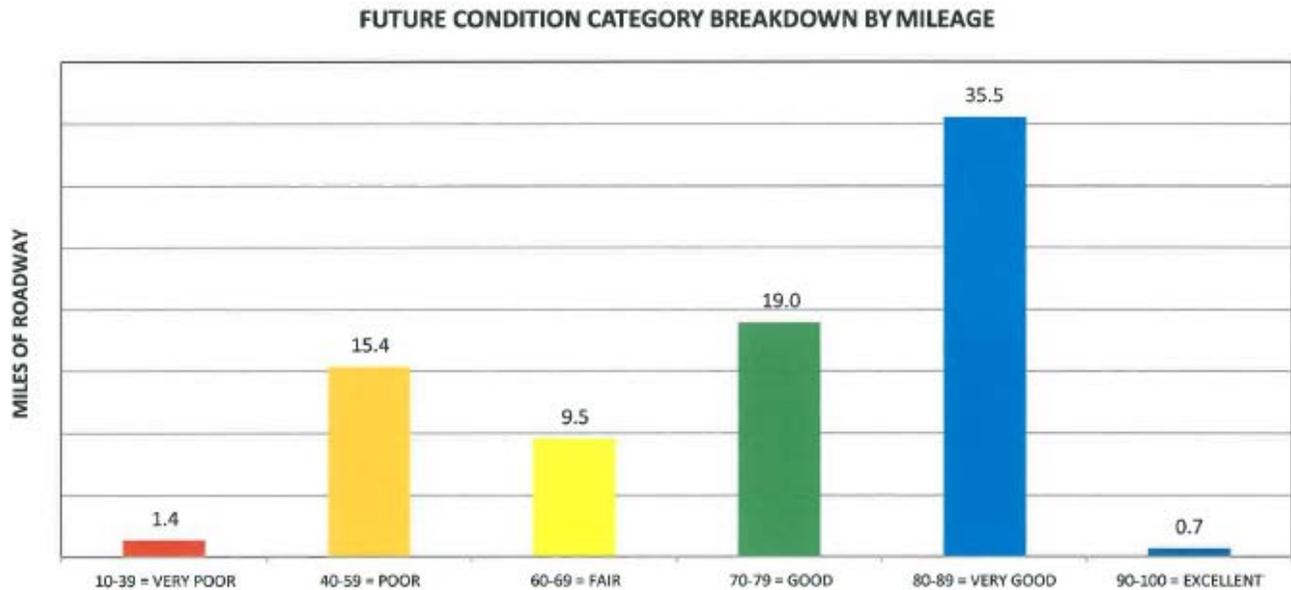
- 4) In order to keep the City's roadway score at 82 between 2013 and 2018, the City was to spend \$2.1m on pavement improvements each year. When the City decided it could only allocate \$1m annually for pavement improvements, we expected the roadway score to drop to 79 by 2018. With the current proposal to further reduce the pavement improvement budget, we expect the City's roadway score to drop to around 76 or 77 by 2018. However, that score would not include the newly improved Cannonball Trail, Game Farm Road, Somonauk Road, and Kennedy Road adjacent to Autumn Creek. The following scenarios were presented as part of the Pavement Management Study discussion in February 2013.

- Scenario #1 – Do Nothing.....

- Future Overall Rating will be 74 in 5 Years
- Over 32% of Roadways “Fair or Worse”

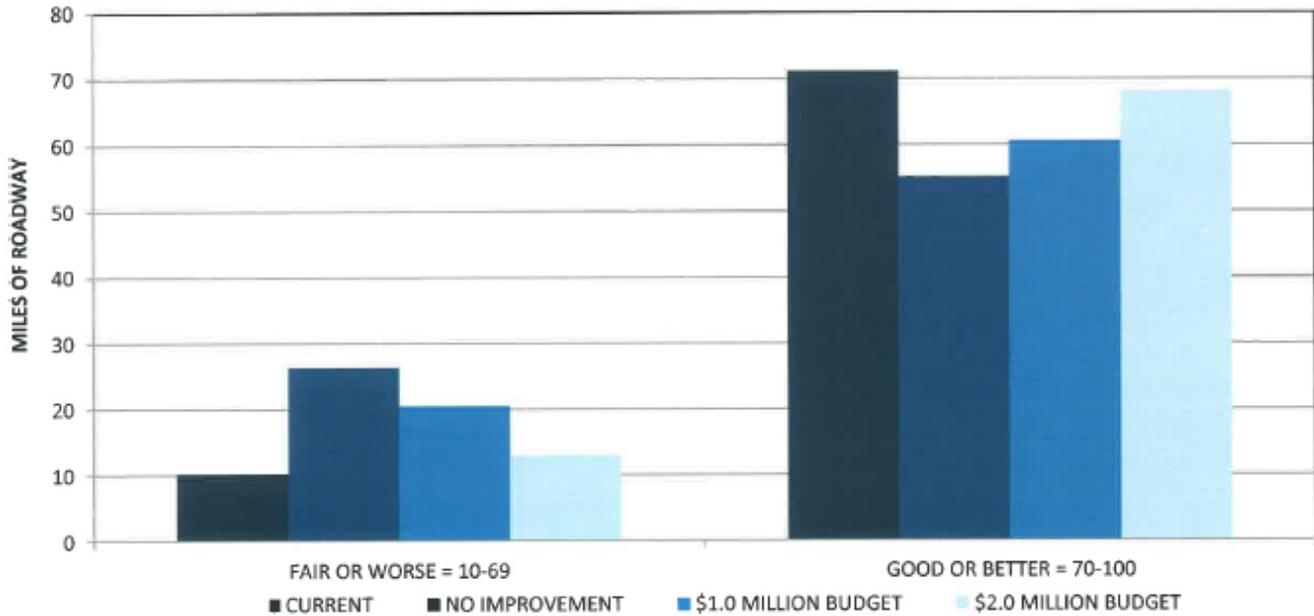


- Scenario #1 – Do Nothing....



## Scenario #3

### 5 Year Condition with Various Budgets



- 5) Finally, the conversation on how to fund the Road to Better Roads program at various funding levels was also discussed in FY 14. Given the breakdown of lane miles per ranking category discussed in #3 above, that the City has 107 miles of roadway on full buildout, and the average lifespan of a roadway is 20 years, we concluded that the City will need to address miles of roadway maintenance each year. Skipping a year on maintenance only pushes those costs to a future year, and into a potentially much higher cost bracket. While the tendency may be to issue a bond for rehabilitation projects, the reality is that the interest spent in the first few years of debt service payments rivals the principal amounts and the interest spent in the years after the project completed could be allocated to more maintenance projects. The point was raised at the January Public Works Committee that a bond could be authorized by referendum, which would result in payment via property taxes which may be tax deductible. This benefit should be weighed against the additional incremental interest costs.

**Road Study Debt Service Analysis - Maintain Current Service Level (82) over Next Five Budget Years**

Fiscal Year	Pay as You Go			15 Year Debt Service Schedule @ 4%		
	Principal	Interest	Total PMT	Principal	Interest	Total PMT
FY2014	6,500,000	-	6,500,000	523,640	419,406	943,046
FY2015	1,787,500	-	1,787,500	544,586	398,460	943,046
FY2016	1,235,000	-	1,235,000	566,369	376,677	943,046
FY2017	117,650	-	117,650	589,024	354,022	943,046
FY2018	845,000	-	845,000	612,585	330,461	943,046
FY2019	-	-	-	637,088	305,958	943,046
FY2020	-	-	-	662,572	280,474	943,046
FY2021	-	-	-	689,074	253,972	943,046
FY2022	-	-	-	716,637	226,409	943,046
FY2023	-	-	-	745,303	197,743	943,046
FY2024	-	-	-	775,115	167,931	943,046
FY2025	-	-	-	806,120	136,926	943,046
FY2026	-	-	-	838,364	104,682	943,046
FY2027	-	-	-	871,899	71,147	943,046
FY2028	-	-	-	906,775	36,271	943,046
FY2029	-	-	-	-	-	-
	<b>\$ 10,485,150</b>	<b>\$ -</b>	<b>\$ 10,485,150</b>	<b>\$ 10,485,150</b>	<b>\$ 3,660,539</b>	<b>\$ 14,145,689</b>

Items to note – Capital Projects, unfunded

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

improvements and will continue to pay for 67% of the annual maintenance costs of the traffic signals. Currently, the City pays for 100% of the annual maintenance costs.

- 2) Beecher Center Maintenance (City-wide Capital Fund)
  - a. The HVAC unit in the Beecher Center was originally installed in 1980. Its useful life span should have been 15 years. A complete replacement for the existing units is \$400,000, because it is under the roof (the roof would have to be rebuilt). Even if individual components of the unit go out, we would not be able to replace them because nobody makes replacement parts for the HVAC unit. One possible thought by staff, should this project become a necessity, is to spend an additional \$250,000(\$750,000 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 \$750,000, whenever the HVAC breaks or we think we should replace it.
- 3) South Main St water main replacement (Water Fund)
  - a. 80+ year old water main in the area near Van Emmon Road and Beecher St. This main services over 30 homes directly, many more indirectly. Fire protection is diminished due to low water pressure.
  - b. Cost estimate - \$200,000.
- 4) Elizabeth St water main replacement (Water Fund)
  - a. 60 year old water main on Elizabeth Street. This main services over 24 homes directly, and many more indirectly. Fire protection is diminished due to low water pressure.
  - b. Cost estimate - \$175,000.
- 5) Orange Street water main replacement (Water Fund)
  - a. Water main replacement near Orange Street and Olsen Street, which will tie to dead end mains together. Connecting two dead ends in a loop will improve fire protection and water quality.
  - b. Cost estimate - \$60,000.
- 6) Olsen Street water main replacement (Water Fund)
  - a. 60+ old year water main in the area near Orange St. from South Main Street to Mill Street. Fire protection is diminished due to low water pressure.
  - b. Cost estimate - \$150,000.
- 7) Washington Street water main replacement (Water Fund)
  - a. 80+ year water main in the area of E Washington Street. Replacement would improve fire protection and flow of water.
  - b. Cost estimate - \$150,000.
- 8) SCADA sewer monitoring system (Sewer Fund)
  - a. The City has SCADA systems on its water facilities, which allows for remote monitoring and control of industrial facilities. Installing this on our sewer lift stations and pump stations would improve safety and prevent backups.

- b. Cost estimate - \$90,000.
- 9) Game Farm sewer repairs (Sewer Fund)
- a. There is a short stretch of sewer main in front of Yorkville Grade School, which has individual service lines attached to the main. Changing these individual services to a combined branch would reduce the potential for backups in the future.
  - b. Cost estimate - \$50,000.
- 10) River Road sewer replacement (Sewer Fund)
- a. Replace and move a sanitary sewer that is currently under a resident's garage near the Fox River on River Road. If the sewer breaks before we replace it, we will have to tear down and replace a garage. If we move the sewer before it breaks, we save garage replacement costs in the future.
  - b. Cost estimate - \$100,000.
- 11) Bristol Bay intersection improvements (City-wide Capital Fund)
- a. Pursuant to the 2010 annexation agreement amendment with Bristol Bay, the City is responsible for intersection improvements at Route 30 and Route 47, Galena Road and Route 47, and at Bristol Bay Drive and Route 47. The total cost of these three improvements is over \$3.3 million. The intersection improvements at Route 47 intersections of Galena Road and Route 30 are \$1.224 million and \$701,000 respectively. The remaining \$1.4 million is associated with the additional subdivision entrance and traffic signal at Bristol Bay Drive.
  - b. Cost estimate - \$3.329 million in total.
- 12) Beecher Center Park (Vehicle & Equipment Fund – Park Capital)
- a. The playground equipment at Beecher Center Park is closely approaching the end of its useful life span. Last year, we estimated that the equipment would need to be removed in FY 14 or FY 15. Based on our most recent assessment of the playground, we anticipate that the equipment would not need to be removed until FY 18 or FY 19.
  - b. Cost estimate – policy decision
- 13) Fox Hill water and sewer recapture (Water Fund and Sewer Fund)
- a. In 2003, the City required Fox Hill developers to oversize water and sewer mains out to the Fox Hill subdivision. This original cost for water and sewer oversizing was \$807,000. In the recapture agreement for these projects, the City agreed to compound interest with final payback by the City due in 2023. If a developer develops in the recapture area prior to 2023, the City has the right to charge the developer their portion of the recapture fee (which then gets forwarded to the Fox Hill developer).
  - b. Cost estimate – At FYE 2013, total amount is \$1.615 million. The original principal on this obligation was \$807,847, meaning we have racked up \$807,157 in interest in 10 years.
- 14) Public Works building maintenance issues
- a. The Public Works building at Tower Lane was built in the 70s, and was originally designed as a pole barn-style garage. It has been remodeled several times throughout the past 40 years. The City has 2 acres of vacant land at the Wolf Street property, which could serve as a location for a replacement building.

- b. Cost estimate - The office area of the building could be rebuilt for \$120,000 (\$100 / sf). The garage could be torn down and rebuilt with a new pole barn building for around \$200,000. Construction of a new building would run upwards of \$1,000,000.

15) Emerald Ash Borer Tree replacements

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

16) Quiet Zones – Mill Road, Kennedy Road

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

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

- a. Same explanation as the previous item, except there are 10 crossings within a 1.8 mile section of railroad track. Poplar (River's Edge) and River Birch Lane (White Oak Estates) are somewhat removed from the downtown crossings, but are 0.75 miles apart. River Birch Lane and Morgan Street (the most western downtown crossing) are only 0.33 miles apart.
- b. Cost estimate - \$100,000 to \$1,000,000 per intersection.

18) Mill Road improvements

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

19) Baseline Road, Corneils Road, Beecher Road

- a. Three of the worst rated roads in the City.
- b. Cost estimate - \$560,000 for Baseline Road, \$249,000 for Corneils Road, and \$167,000 for Beecher Road.

20) Countryside subdivision infrastructure improvements

- a. Water mains were installed under the pavement in Countryside during construction of the subdivision in early 70s. Unfortunately, the material of choice for watermains at the time was cast iron pipe, which is a far inferior product than current ductile iron pipe watermains. Thus, the Countryside watermains are subject to the most frequent breaks in the City, recording over 60 breaks within the past 10 years. Additionally, East Kendall, West Kendall, Center Parkway, Conover Court, and Powers Court have poorly ranked pavement. As discussed at the January Public Works Committee meeting, the City can either split these streets up and do them in small pieces over the next few years to the detriment of our previously discussed 5-year Road to Better Road plan, or we figure out a way to pay to do them all at once and achieve some economies of scale.
- b. Cost estimate:
  - i. East Kendall - \$311,000 for pavement and \$787,000 for watermain.
  - ii. West Kendall - \$694,000 for pavement and \$1,452,900 for watermain.
  - iii. Center Parkway - \$260,000 for pavement and \$718,400 for watermain.
  - iv. Conover Court - \$78,000 for pavement and \$295,000 for watermain.
  - v. Powers Court - \$48,000 for pavement and \$167,000 for watermain.

21) Well No. 6 and Water Treatment Plant

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

Items to note – water and sewer rates

Water Fund

Consideration of water and sewer rates is paired with the discussion on the Road to Better Roads 5-year plan. As the Road to Better Roads program is expanded or contracted, the water and sewer funds and their respective usage rates should increase or decrease. Finally, it is important to remember that the water fund and the sewer fund are each enterprise funds; each fund should stand on its own through revenues generated by each fund.

At the January 28<sup>th</sup> City Council meeting, the City Council expressed reservation over any water rate increase in FY 15 and beyond. The City’s water fund has a minor structural deficit even when the Road to Better Roads and Route 71 watermain relocation are removed entirely from the five-year budget proposal. Without any Road to Better Roads projects and without the Route 71 watermain relocation project, the City’s five year budget would look like this:

	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>Total</u>
	<u>Projected</u>						
Total revenues, with no water rate increase	\$ 2,503,908	\$ 2,554,829	\$ 2,549,998	\$ 2,551,524	\$ 2,550,473	\$ 2,554,445	\$ 15,265,177
Total expenses with no RTBR and no Route 71	\$ 2,799,270	\$ 2,739,081	\$ 2,752,932	\$ 2,805,343	\$ 2,844,345	\$ 3,100,866	\$ 17,041,837
Surplus Deficit	\$ (295,362)	\$ (184,252)	\$ (202,934)	\$ (253,819)	\$ (293,872)	\$ (546,421)	\$ (1,776,660)
Fund Balance Amt	\$ 1,231,317	\$ 1,047,065	\$ 844,131	\$ 590,312	\$ 296,440	\$ (249,981)	
Fund Balance %	44%	38%	30%	21%	10%	-8%	

This is a minor structural deficit, because there is the possibility that operational costs could come in slightly under budget each year or that water sales would spike one year from increased demand. However, these are not conservative budgeting assumptions. Also, per the above scenario the water fund is in total ruin by the end of FY 18. Finally, the above scenario does not account for the Route 71 watermain relocation project, which will probably occur in FY 16, FY 17, and FY 18.

Adding the Route 71 watermain relocation into the budget in those years makes the five year budget even worse:

	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>Total</u>
	<u>Projected</u>						
Total revenues, with no water rate increase	\$ 2,503,908	\$ 2,554,829	\$ 2,549,998	\$ 2,551,524	\$ 2,550,473	\$ 2,554,445	\$ 15,265,177
Total expenses, with no RTBR	\$ 2,799,270	\$ 2,739,081	\$ 2,952,932	\$ 3,205,343	\$ 3,244,345	\$ 3,100,866	\$ 18,041,837
Surplus Deficit	\$ (295,362)	\$ (184,252)	\$ (402,934)	\$ (653,819)	\$ (693,872)	\$ (546,421)	\$ (2,776,660)
Fund Balance Amt	\$ 1,231,317	\$ 1,047,065	\$ 644,131	\$ (9,688)	\$ (703,560)	\$ (1,249,981)	
Fund Balance %	44%	38%	22%	-30%	-21%	-40%	

As you can see, the total ruin of the City’s water fund under this scenario is accelerated to FY 17.

In the FY 14 budget proposal, the City added in \$2,590,000 worth of water projects related to the Road to Better Roads program, with no funding scenario. If we wanted to continue this level of funding, water rates would have to be increased by 25%, 25%, 10%, 5% and 5% between FY 15 and FY 19. This extreme scenario was outlined in the memo to the January Public Works Committee. Accordingly, we recommended that we scale back the Road to Better Roads program to a five year investment in the water fund to \$1,153,000. Still, this is \$1.153m of new expenses that must be funded and resulted in our recommendation for a 15% aggregate water sales increase in FY 15 with undetermined increases necessary in FY 16 and beyond. If water usage remains equal to FY 14, this would manifest itself in 15% increases in FY 16 and FY 17, and 0% increases in FY 18 and FY 19. Thus, we make no specific proposal for water rates in FY 16 and beyond, and recommend that the City Council only adopt an increase commensurate with the level of investment approved in Road to Better Roads.

Other options to fund the Road to Better Roads program and Route 71 watermain relocation are not likely to be fruitful. The water fund does not have a significant fund balance to sustain deficits. We anticipate a moderate deficit in FY 14 that draws down the fund balance to 43%. With our recommended program and rate increases, fund balance sits at 31%, 27%, 22%, 25% and finally back up to 32%, which is generally in line with the City’s fund balance policy.

Another option would be to cut expenses. Debt is the biggest single part of the water budget, but can’t be reduced at this time, as refinancing on the individual bonds is not advantageous for the City. Additionally, the City has massive ballooning debt service payments just off the budget in FY 2020, with an increase of \$700,000 in new payments between FY 19 and FY 20.

A third option would be to cut total compensation in the water fund, through either salary cuts or layoffs. Even though the City Council has previously rejected these measures during the height of our fiscal distress, and single-department salary cuts would be severely detrimental to employee morale as

well as being unprecedented, we address them here. For individual salaries, we find that Yorkville water salaries are 6% to 15% below regional averages, meaning we would likely experience increased turnover just from external salary inequity. For total employees, we find that Yorkville has fewer water department employees than Batavia, Elburn, Geneva, Lemont, Lockport, Morris, New Lenox, Oswego, Plainfield, Sandwich, Shorewood, South Elgin, Sugar Grove and Sycamore. Yorkville has the same amount of employees as Channahon, Huntley and Plano, and only has more employees than Montgomery and North Aurora. Finally, 1.3 employees in the City's water fund are non-union employees (the Director and Foreman) and the remainder is in the Local 150 union – which means salary cuts would have to be negotiated.

A fourth option would be to cut the total payouts on benefits. We've worked hard each year to achieve favorable renewal rates on health insurance, including incrementally reducing benefits to cut costs. Unfortunately, claim history has had more of an impact on our annual renewal rates than plan increases. We have been successful in creating alternate plans that are cheaper for both the City and employees (reduced benefits, and reduced employee monthly contribution) and we would look to do more alternate plan creation in the future. Additionally, the same union/non-union conversation applies for benefits.

A fifth option would be to cut line-items within the contractual services expenditure group. Of this grouping of \$484,000 of annual expenses, \$330,000 is for electric and natural gas. We aggregate these accounts and competitively bid them each year. The remainder of the expenditures is based on necessity and historical expenditures. Any ongoing management cost savings measures (a percentage of the remaining \$174,000 are likely to be too small to have an impact on the total water budget picture).

A sixth option would be to cut line-item within the supplies expenditure group. Of this \$304,000 grouping, \$46,000 is for water meters, which are offset by water meter revenues. Water treatment facility supplies (chemicals, etc.) are \$155,000 annually, and gasoline represents \$44,000 annually. These commodities generally increase in price each year. In the case of gasoline, the City could reduce the expenses through purchasing more fuel efficient vehicles but the incremental cost of the vehicles would be much higher than the annual savings. The remainder of the expenditures is based on necessity and historical expenditures. Any ongoing management cost savings measures (a percentage of the remaining \$80,000 of expenditures) are likely to be too small to have an impact on the total water budget picture.

A seventh option would be to cut down the cost of the Route 71 watermain relocation project. This could be done if IDOT grants us another extended payback period. We have heard that IDOT is less likely to grant the request this time around, as the Route 47 issue was much larger in total cost and occurred at the peak of the City's fiscal distress. The cost could be deferred entirely if the project could be constructed without having to move the watermain, but this is highly unlikely. The cost could also be deferred entirely if the City petitioned IDOT not to expand Route 71. This was the position of the City in the mid-1990s and resulted in the delay of Route 47 expansion for 20 years. However, the City has actively solicited IDOT to improve area roadways to reduce congestion. We will try to minimize the expenses on this project as much as possible, but we recommend planning for the worst case (and most likely) scenario of having to fund the project between FY 16 and FY 18.

An eighth option would be to complete roads that do not have water projects below them. The drawback of this idea is that we don't have enough imminent roadway projects to fill a five-year pavement-only Road to Better Roads program. While we could piece together another one-year

pavement-only Road to Better Roads program, it is not the most efficient use of our limited budget. Also, that would force the City into a position of having a larger increase in FY 16 than is currently shown (because Route 71 relocation costs begin in FY 16). Additionally, some of our worst pavement in the City is in the Countryside subdivision, which also has the worst water infrastructure in the City. For these reasons, we don't recommend going with a pavement-only option.

A ninth option was recommended by Alderman Kot at the January 28<sup>th</sup> meeting. It would involve increasing the water infrastructure fee (WINF fee) in FY 15 and reducing the sewer infrastructure fee (SINF fee). This is a zero sum proposal when the City needs additional funding to complete any new water and sewer projects, due to the minor structural imbalance in the water fund and major structural imbalance in the sewer fund.

A tenth option involves directing money from other funds into the water fund. While this would violate major budgeting principles, it can be done legally. Unfortunately, the City's total budget position is already projected to record 5 straight deficits between FY 15 and FY 19.

While described in general above and briefly eluded to, the eleventh option is to do only what we can afford. For the reasons described above, without a water rate increase we cannot afford any Road to Better Roads projects without some significant change in the water fund outlook.

The following items have no direct influence on our existing budget proposal, but are interesting in the context of the structural deficit discussion:

- 1) In the water fund, more than 2/3 of all revenues collected come from water sales. The City's water rates are set up to guarantee a minimum monthly charge, regardless of usage, and then a volume based rate. Because water sales are such a large component of the budget and a portion of water sales are volume based, the estimate of annual revenues can be difficult to estimate. Even if the City raises the water rate to pay for a capital project, a severe drought, or a cool wet summer could result in a reduced demand for water, which would result in reduced annual revenues. A similar phenomenon is also observed in communities who are very successful in their water conservation measures – residents save water, revenues decrease, and the City ends up raising water rates to make up the loss in revenue.
- 2) The majority of the remainder of the City's water fund revenues comes from the Water Infrastructure Fee (WINF Fee), but this annual revenue only represents 12% of the total water revenues collected. When the City approved the WINF Fee, the justification was to offset a loss in revenue from water connection fees, to offset bond related expenses in the water department and to offset developer obligations. The original fee was \$8.25 per account per month, and generated just over \$670,000. Last year, the City Council reduced the fee to \$4 per account per month, which cut the annual revenue to around \$340,000.
- 3) The biggest total cost is for debt service payments (principal and interest) at over \$1.1 million per year. Of this figure, more than \$440,000 is for interest alone. Which means, the interest

payments on past debt is greater than the amount we collect in WINF Fees per year, or the amount we pay for all water employee salaries.

- 4) Even if the City Council reverted to the FY 14 expanded Road to Better Roads program, the City’s annual water cost to a normal household would still be lower than the annual cost of South Elgin by over \$200 annually, and would still be lower than Aurora, Elgin, and Geneva. However, we’d be higher than 16 other area municipalities. When all City (no YBSD) services on the utility bill (water, sewer, garbage, vehicle fee) are tallied, the City would still be lower in annual costs of providing services than Geneva, South Elgin, Batavia, Sugar Grove, Aurora, and St Charles. The corresponding charts are attached beginning on page 49.

Sewer Fund

The sewer fund is much more straightforward than the water fund. In general, the sewer fund has a very high fund balance of more than 100%, but has a major structural deficit. Without taking any Road to Better Roads program and vactor truck purchase into account, the budget shows:

	<u>FY 14</u> <u>Projected</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>Total</u>
Total revenues							
with no sewer rate increase	\$ 2,367,582	\$ 2,264,287	\$ 2,263,969	\$ 2,262,867	\$ 2,265,981	\$ 2,262,597	\$ 13,687,283
Total expenses							
with no RTBR, no vactor truck	\$ 2,569,620	\$ 2,688,304	\$ 2,513,026	\$ 2,535,552	\$ 2,567,558	\$ 2,597,871	\$ 15,471,931
Surplus Deficit	\$ (202,038)	\$ (424,017)	\$ (249,057)	\$ (272,685)	\$ (301,577)	\$ (335,274)	\$ (1,784,648)
Fund Balance Amt	\$ 2,791,294	\$ 2,367,277	\$ 2,118,220	\$ 1,845,535	\$ 1,543,958	\$ 1,208,684	
Fund Balance %	108%	88%	84%	73%	60%	47%	

While the above budget picture does not ruin the City’s sewer fund in five years, it leaves a City Council in FY 19 with the need to raise sewer fees by 50% to 60% in order to generate enough revenue to prevent the sewer fund from fiscal stress in FY 20, and further it does not address any of the needs of sewers throughout the City.

For the reasons outlined below, the City’s vactor truck needs to be replaced in order to prevent increased maintenance costs or to prevent total loss of the vactor truck services. The Road to Better Roads program, while adjustable each year by the City Council, must work to immediately reduce the inflow and infiltration of stormwater into the sanitary sewer system. Failure to address this may result in the YBSD treatment plant reaching capacity at 25,000 residents and the IEPA denying the sanitary district a permit to expand the plant (thus limiting the City’s commercial and residential growth potential). So, for purposes of a rate discussion, let’s assume both expenditures have to be incurred at the amount staff recommends. Without a sewer rate increase, the sewer fund shows:

	<u>FY 14</u>		<u>FY 15</u>		<u>FY 16</u>		<u>FY 17</u>		<u>FY 18</u>		<u>FY 19</u>		<u>Total</u>
	<u>Projected</u>												
Total revenues													
with no sewer rate increase	\$ 2,367,582	\$	2,264,287	\$	2,263,969	\$	2,262,867	\$	2,265,981	\$	2,262,597	\$	13,687,283
Total expenses													
with RTBR and vactor truck	\$ 2,569,620	\$	3,222,301	\$	2,713,026	\$	2,735,552	\$	2,767,558	\$	2,797,871	\$	16,805,928
Surplus Deficit	\$ (202,038)	\$	(958,014)	\$	(449,057)	\$	(472,685)	\$	(501,577)	\$	(535,274)	\$	(3,118,645)
Fund Balance Amt	\$ 2,791,294	\$	1,833,280	\$	1,384,223	\$	911,538	\$	409,961	\$	(125,313)		
Fund Balance %	108%		57%		51%		33%		15%		-4%		

While the above shows a stable sewer fund until FY 19 and we've shown a similar degradation in the City's general fund, the sewer fund's 5 year proposal is much easier to estimate and is not likely to see a large positive swing due to conservative budgeting principles. The existing revenue rate structure is fixed per utility billing account; there is no volume-based component. Thus, if you don't address a revenue shortfall overtime by smoothing out the rate increase, you're forced into a spiked increase when the money is needed.

Accordingly, we have recommended that the sewer fund adopt an inflationary annual adjustment in FY 15. Throughout the five-year budget, we have estimated a 3-5% annual rate increase, which puts the five year budget proposal at:

	<u>FY 14</u>		<u>FY 15</u>		<u>FY 16</u>		<u>FY 17</u>		<u>FY 18</u>		<u>FY 19</u>		<u>Total</u>
	<u>Projected</u>												
Total revenues													
as proposed	\$ 2,367,582	\$	2,385,472	\$	2,303,329	\$	2,342,011	\$	2,386,898	\$	2,427,376	\$	14,212,668
Total expenses													
as proposed	\$ 2,569,620	\$	3,222,301	\$	2,713,026	\$	2,735,552	\$	2,767,558	\$	2,797,871	\$	16,805,928
Surplus Deficit	\$ (202,038)	\$	(836,829)	\$	(409,697)	\$	(393,541)	\$	(380,660)	\$	(370,495)	\$	(2,593,260)
Fund Balance Amt	\$ 2,791,294	\$	1,954,465	\$	1,544,768	\$	1,151,227	\$	770,567	\$	400,072		
Fund Balance %	108%		61%		57%		42%		28%		14%		

While the above proposal still leaves the City Council with a \$340,000 shortfall in FY 19 going into FY 20, it leaves the City Council in a position to make more gradual decisions throughout the next five years than leaving sewer rates flat until FY 19.

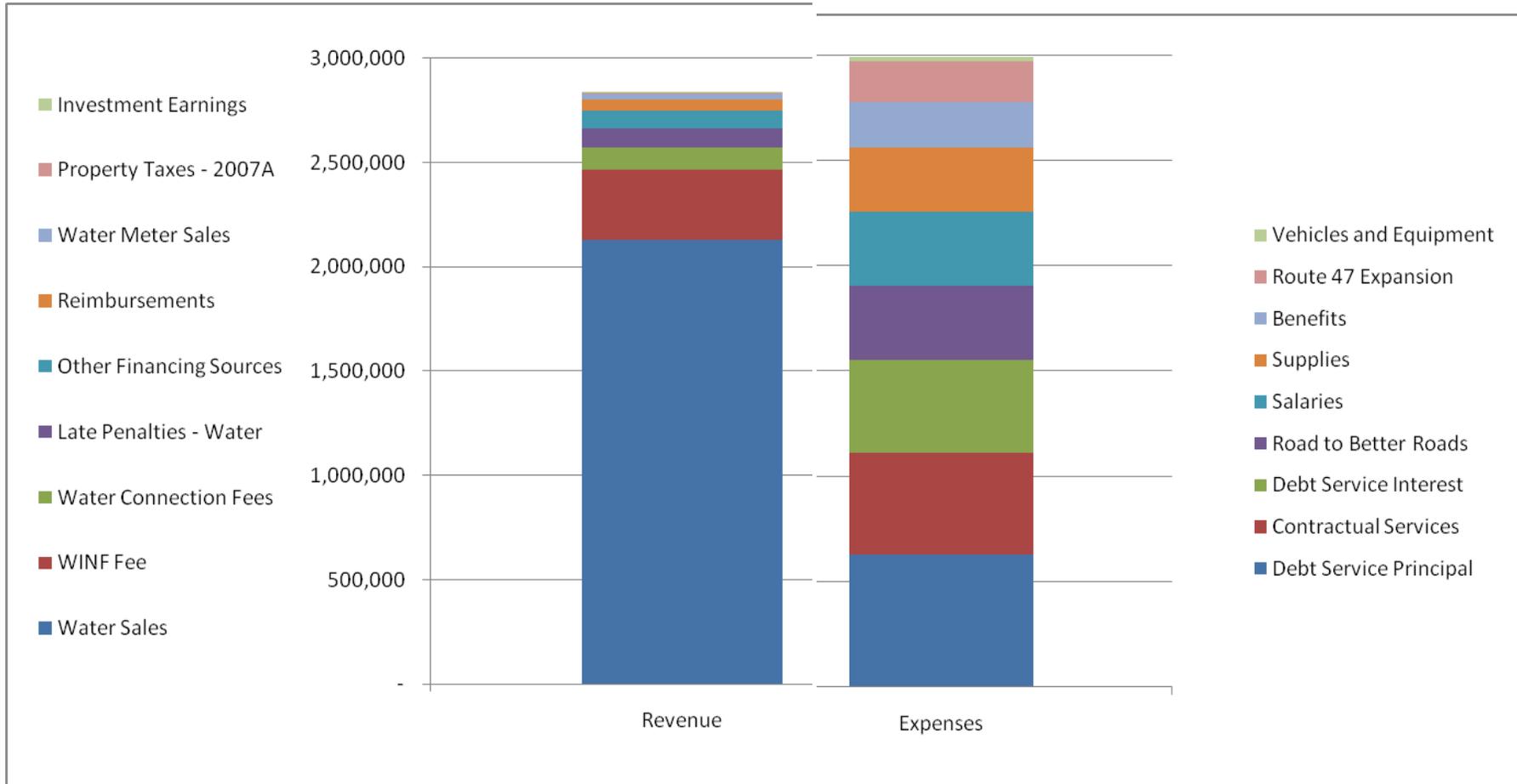
The same options discussed in the water fund apply in the sewer fund for alternatives to rate increases. For similar reasons, we do not recommend those options as a solution to fixing the structural imbalance in the sewer fund.

Other items of note related to the sewer fund discussion:

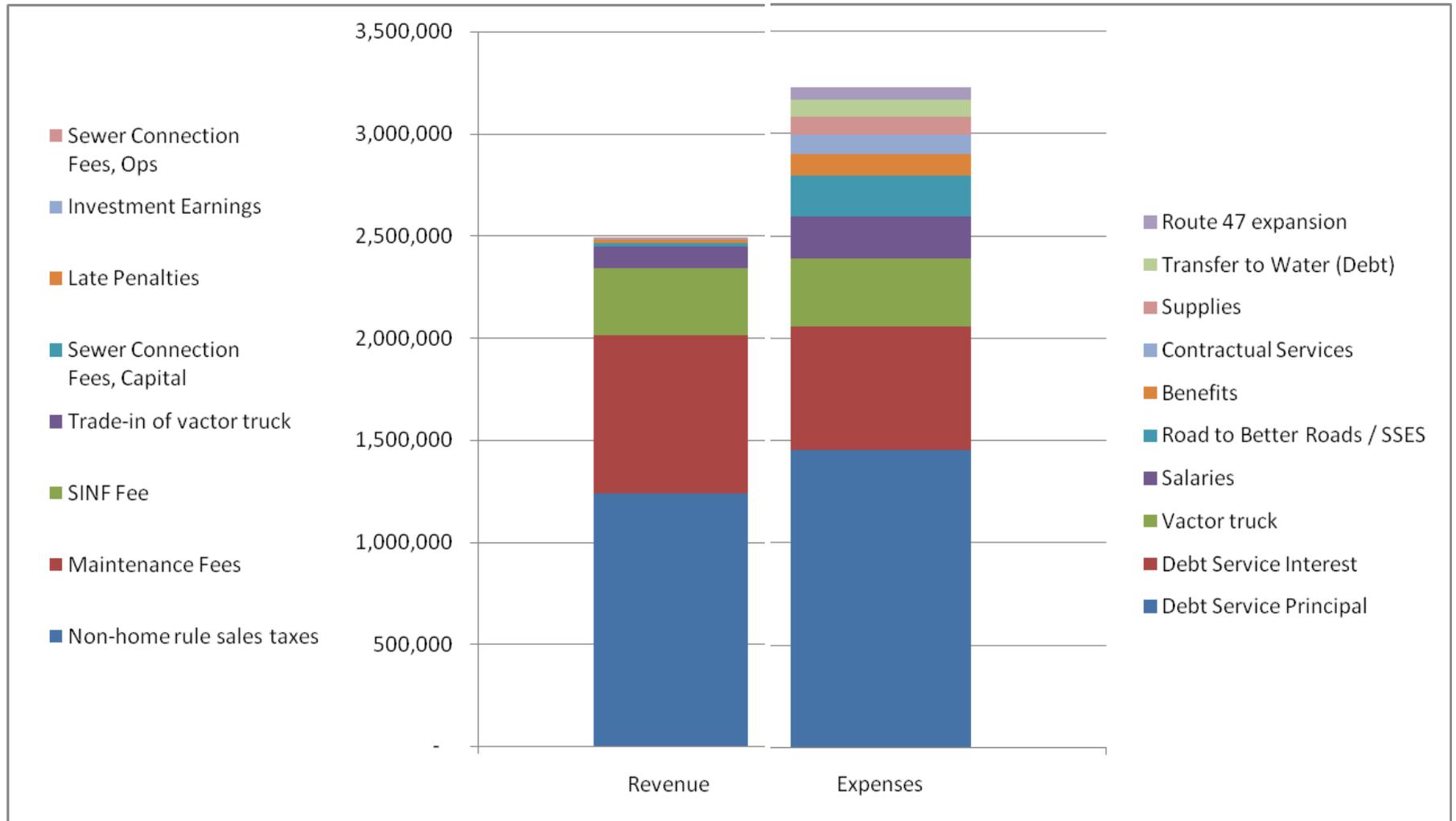
- 1) The existing sewer maintenance fees, which were originally created in 1984 as the sole revenue stream to pay for all operations, capital and debt service costs in the sewer fund, have not been increased since 1998. As illustrated in the bar graph on the following pages, they currently only cover enough for operations and do not address any capital or debt service costs in the fund.
- 2) The Sewer Infrastructure Fee (SINF Fee), which was created last year to address debt service costs in the sewer fund, currently addresses only 30% of the sewer funds non-Roy debt.

- 3) 63% of all expenses in the sewer fund is related to debt. Of those 63 percentage points, 32 are accounted for by the Rob Roy sewer debt (which is offset entirely by non home rule sales taxes) and 31 are accounted for by non-Rob Roy sewer debt.,
- 4) For non-Rob Roy debt, the City is fortunate in that it only pays around \$150,000 in interest costs per year in the sewer department (compared to around \$850,000 in principal). However, the Rob Roy sewer debt's \$1,130,000 annual debt service payment is split by \$685,000 to principal and a \$448,972 interest payment).

Water Department comparison



Sewer Department Comparison



### Items to note – reduction in property taxes

In accordance with last year’s budget proposal, we propose to continue the City’s previously planned drawdown of non-abated property taxes (attached on page 163). As a reminder:

- 1) We propose no change to the past policy decision that the City’s general fund property taxes be increased 1-2% each year depending on consumer price index (CPI) amounts and new construction, under tax cap rules.
- 2) The City’s non-abated property taxes will continue to be rolled back each year, until they are eliminated in FY 19.
- 3) The Library’s operational levy will continue to be impacted by the 3-year rolling average of property value assessments, resulting in a continued decrease of their tax levy through FY 18. It should be noted that these values are highly speculative.
- 4) The Library’s construction bond property taxes are slightly lower in FY 15 then continue to increase at a marginal rate in accordance with the debt service schedule for the bonds.

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

- i. 2% reduction in FY 15 (levy and abatement ordinances already approved)
- ii. 1% reduction in FY 16
- iii. 1% reduction in FY 17
- iv. 1% reduction in FY 18
- v. 0.69% increase in FY 19

### Items to note - City Council goals

The City Council passed a list of 23 goals, ranked in order of importance. With the City’s fund balance problems addressed in FY 13, the City Council’s main goals were to add police officers to meet area staffing averages, and to focus on economic development in the downtown and south side. The top 5 goals were rounded out by asking the staff to focus on automation and technology improvements in all City operations, and to address capital infrastructure plan funding.

In this FY 15 budget proposal, we are proposing to add two new officers in FY 15, and two new officers in FY 16, bringing the City to the area staffing average and allowing the City to expand its on-street patrol units. To satisfy economic development on the south side, we’ve proposed specifically to fund a market study for retailers (focusing on a grocery store) in FY 15. To satisfy economic development in the downtown, the City Council has accelerated the ITEP Downtown Streetlights project and remains committed to working with downtown property owners to review TIF development proposals. Each department has various minor automation and technology improvements within their budgets (all well below a \$20,000 City Council approval threshold), and within the Administrative Services Department we’ve proposed a total website redesign, telephone system replacement, and a program that will allow us to stream City Council meetings on our new website. Finally, we’ve addressed Capital Improvement Plan Funding throughout this budget proposal.

Further down the list of goals, we did not specifically address in the budget staffing, long term debt reduction, employee salary survey, equipment, building needs, Beecher Center, selling of assets, seasonal special events, trees, park acquisitions, fill empty commercial storefronts, school intergovernmental agreement, 4<sup>th</sup> of July involvement, and master facility planning. Some of these items may be non-budgetary items, or will be addressed in the future. For example, we will complete an

employee salary survey in 2014 by using in-house staff, but won't be looking to implement recommendations until FY 16.

Finally, we have fully or partially addressed the following goals via the budget: continue to decrease property taxes, comprehensive plan update, trees, and residential sidewalk funding.

Items to note – bond ratings and refinancings

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

In this year's budget, we reiterate our proposal to issue debt for the Game Farm Road project, given the large cost of the project. We do not propose any additional refinancing at this time because market conditions do not warrant it. Some of our existing debt has already low interest rates as a result of being state-issued loans, some debt has penalties for early prepayment, some debt is nearing maturity, and the increased costs associated with issuance would negate any refinancing savings. As opportunities arise for refinancing, we will bring them forward.

Items to note – engineering department cost analysis

We have been reviewing engineering department costs since choosing to outsource in 2011. In summary, EEI is between \$30,000 and \$165,000 cheaper per year for the City than in-house staff. That calculation is based upon:

- 1) In FY 10, our engineering department had 5 employees and the cost of the department was about \$535,000.
- 2) In FY 11, our engineering department had 3.5 employees and the cost of the department was about \$400,000.
- 3) Our analysis of EEI's services has been that they cost the City about \$370,000 per year in fees that we could have done in house. This tally does include all subdivision related inspections for which the City has previously collected engineering fees from developers.
- 4) In my opinion, there is more engineering work in FY 14 than there was in FY 10 or FY 11.

On a related note, EEI is billing out about \$43,000 per year to developers that is being reimbursed to the City, and an additional \$376,000 in work billed to the City for special projects (pavement management program, Kendall Marketplace related improvements, River Road Bridge River Road Bridge construction management, Safe Routes to School planning, and Old Jail parking lot construction). As for the special projects figure, our analysis shows that for all of the projects the City is either receiving reimbursement (Kendall Marketplace), or we would not have been able to complete in-house (pavement management program).

Items of note – vehicle replacement schedule

We have proposed replacement of three older squad cars per year, with the intent to get on a 60,000 mile replacement schedule. Based on an analysis completed by City staff last year, the threshold

for maintenance costs outweighing new car replacement costs is 60,000 miles. The police department currently has 20 squad cars and 1 motorcycle. Of the 18 squad cars, only 8 cars are less than 60,000 miles. We are proposing to exchange three of the older cars each year for new cars, and to trade in the 8 cars that currently have less than 60,000 miles as they approach 60,000 miles.

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

Public Works vehicles do not have such a strict replacement schedule, as they are much more expensive. We have budgeted for a single axel dump truck, one water truck, and a new vactor truck for the Sewer Department in FY 15.

### **The small picture – items of note in the general fund**

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

- R1) Property Taxes – Corporate Levy 01-000-40-00-4000
  - a. We propose that the City corporate levy will continue to grow by the consumer price index, allowable under the tax cap each year through FY 19 (estimated 2% increase next year and 1% increases in subsequent years). This line item does not include police pension, bond-related, library operations, and library debt service taxes. As discussed during the tax levy proposal, the City expects total property taxes to decrease each year through FY 18.
  
- R2) Property Taxes – Police Pension 01-000-40-00-4010
  - a. The FY 15 amount is expected to meet our actuarial recommendations for annual funding. Future years funding amounts are estimates only, and will be analyzed each year by the police pension fund's actuary.
  
- R3) Municipal Sales Tax 01-000-40-00-4030
  - a. Based on current trends in municipal sales tax collections, we are projecting increases in sales tax collections of approximately 1% per year through FY 19. This line item will have to be revisited each year, as sales tax collections are highly volatile and subject to economic fluctuations.
  
- R4) Non-Home Rule Sales Tax 01-000-40-00-4035
  - a. We have budgeted for the same growth trends in non-home rule sales taxes as for municipal sales taxes.

- R5) 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.
  - b. An increase in this line item has been budgeted to represent the amusement tax generated by the Movie Theater. The amount of the increase from the movie theater has no net impact on the budget, as we are rebating 100% of the amusement tax to the movie theater developer until we rebate \$200,000 total. At that point, the rebate drops to 50% for 10 years from the development agreement.
- R6) 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.
- R7) State Income Tax 01-000-41-00-4100
- a. This line-item is based on our population, and estimates of state revenues put forth by the Illinois Municipal League. We are projecting to receive \$1,650,000 by the end of FY 14. Therefore, we have budgeted for \$1.650m for each year going forward (no increase) on the off-chance that the State decides to divert this revenue stream.
- R8) Video Gaming Tax 01-000-41-00-4115
- a. The budgeted amount represents the amount of revenue expected to be generated from the video gaming machines at Rosati's and Java Jills.
- R9) Building Permits 01-000-42-00-4210
- a. Revenue figures within this line-item are budgeted at \$150,000 which will help offset costs associated with the Chief Building Official's salary, the Building Department Receptionist's salary, the part time Code Enforcement Officer's salaries, and the cost of outsourced inspections. If during the year, all those costs are met, any excess building permit revenue will be transferred into the City-Wide Capital fund for the use of one-time capital expenses. This prevents us from using one-time revenues for operating costs in the future. The "surplus" building permit revenues are currently denoted in the City-wide capital fund budget under line-item 23-000-42-00-4210.
- R10) Reimbursement – Engineering Expenses 01-000-46-00-4604
- a. Revenue figures within this line-item will offset the line item for engineering expenses in order to net out the engineering services to equal the \$240,000 contract amount.
- E1) Salaries – All Departments Multiple #'s
- a. We are proposing a 3% increase in individual full-time salaries for FY 15. We have budgeted for reasonable, but undetermined, salary increases in FY 16 through FY 19.
- E2) Health Insurance – All Departments Multiple #'s
- a. We are assuming an 8% increase in health insurance costs each year through FY 19. The actual yearend figures may fluctuate based on employees changing health plans and/or the changes in overall rates.

- E3) IMRF – All Departments Multiple #'s  
a. While the IMRF fund is very well funded compared to other state-wide pension funds, we are budgeting conservative increases in the employer contribution rates each year for FY 16 through FY 19.
- E4) Training and Travel – All Departments Multiple #'s  
a. The same training and conference levels are proposed as last year. Department heads have been asked to budget for attendance at one national level or state conference per year to keep up to date with the latest trends in management and government. Increases in individual line-items reflect this request of the department heads.
- E5) Commodity Assumptions – All Departments Multiple #'s  
a. Graduated increases in gasoline, electricity, natural gas, and simple contractual services are not based on any particular estimate of the details of the line-item, except where specifically noted in this budget section. From a conservative budgeting principle, we are purposefully trying to overestimate costs to hedge on unanticipated price increases on everything from gasoline to office cleaning. We have been advised that natural gas prices expect to increase by 15% from last year to current.
- E6) Professional Services – All Departments Multiple #'s  
a. Professional services expenditures vary in each department and can be for a variety of services. For each department, we've included a brief sampling of the expenses coded out of this line-item. Full expense reports for any line-item can be obtained from the Finance Department at any time.  
b. Administration – Expenses for the minute taker, AT&T Maintenance, and safe deposit box.  
Finance – Fees for municipal aggregation, utility billing, bond renewal, and the annual accounting software maintenance agreement.  
c. Police – Expenses for onsite shredding, Laserfiche, RADAR Certifications, and Searches.  
d. Community Development – Access to Kendall County Community Data and Yorkville Zoning Revision public engagement project.  
e. Street Operations – CDL Licensing, drug screenings, and to public the RFP for Ash tree removal.  
f. Water Operations – Electronic meter reading services, and utility billing fees.  
g. Sewer Operations – Employment ads and utility billing.  
h. Parks - Copier charges, Illinois Parks and Recreation Association membership, and employment ads.  
i. Recreation – Referees, Ribs on the River website hosting, copier costs, and minute taker fees.  
j. Library – Elevator maintenance, pest control, copier charges, sound system maintenance, fire alarm repair, and minute taker fees.
- E7) Salaries – City Treasurer 01-110-50-00-5004  
a. The increase in this line item from FY 14 to FY 15 represents the normal annual salary of the City Treasurer. While there are no plans to fill the position before the May 2015 municipal elections, we have budgeted for the cost.
- E8) Salaries – Administration 01-110-50-00-5010  
E9) Part-Time Salaries 01-110-50-00-5015

- a. We are proposing to discontinue use of the NIU internship program due to changes in the stipend and stipend process and to hire a Management Analyst. The salaries line-item also includes the salary of the newly hired office assistant for the Clerk’s office.

E10) 4<sup>th</sup> of July Contribution 01-110-54-00-5436

- a. This new line-item was approved by the City Council in FY 14. We have not proposed any specific funding level for FY 15 and beyond, as the conversation of City and community involvement is ongoing. The costs for the fireworks and other incidentals are \$15,000 to \$20,000.

E11) Auditing Services 01-120-54-00-5414

- a. We have completed two years of our contract with Lauterbach and Amen, the budgeted amounts for the next three fiscal years reflect the remainder of the five year contract.

E12) Salaries – Police Officers 01-210-50-00-5008

- a. We are budgeting to hire two new officers in FY 15 and two new officers in FY 16. This will bring our total number of officers to 30 in FY 15 and 32 in FY 16. This will bring us in line with national and regional figures and allow for a fully staffed patrol department.

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

- E13) Police Commission 01-210-54-00-5411  
a. The spikes in the Police Commission line-item represent applicant testing years.
- E14) Vehicle and Equipment Chargeback 01-210-54-00-5422  
a. All of the expenses for new squad cars are located in the vehicle and equipment fund, as they are a capital cost. However, to adequately portray the cost of operations of the police department (and all other departments), we are showing the gap between the cost of the police cars and the available impact fees in the vehicle and equipment fund as a chargeback expense in this line-item.
- E15) Legal Services 01-210-54-00-5466  
a. The proposed increase in this line item represents the expenses regarding union contract negotiation. This also assumes that negotiations without the use of outside counsel will not work.
- E16) Salaries – Community Development 01-220-50-00-5010  
a. The increase in this line item is primarily caused by the hire of a Planner I in the latter half of FY 14.
- E17) Professional Services 01-220-54-00-5462  
a. The City is planning on updating its comprehensive plan, and conducting a commercial market study for the south side of Yorkville in FY 15 and FY 16. These costs appear in this line item. A comprehensive plan should be updated every five years and serves as the guide in regard to community decisions, such as zoning, annexation, growth and redevelopment. The last comprehensive plan was completed in October of 2008.
- E18) Economic Development 01-220-54-00-5486  
a. Given the recent and historical success in attracting businesses, the City has included an inflationary increase in our annual commitment to the YEDC.
- E19) Vehicle & Equipment Chargeback 01-410-54-00-5422  
a. All of the expenses for new street operations vehicles are located in the vehicle and equipment fund, as they are a capital cost. However, to adequately portray the cost of operations of street operations (and all other departments), we are showing the gap between the cost of these vehicles and the available impact fees in the vehicle and equipment fund as a chargeback expense in this line-item.
- E20) Property & Building Maintenance Services 01-410-54-00-5446  
a. This line item expense has been moved to Citywide Capital, line item number 23-216-54-00-5446.
- E21) Sidewalk Program 01-410-54-00-5454  
a. This line item expense has been moved to Citywide Capital.

- E22) Mosquito Control 01-410-54-00-5455  
a. The line-item expense for mosquito control represents treatment of stormsewer inlets only.
- E23) Tree & Stump Removal 01-410-54-00-5458  
a. The increase in this line-item represents our continued effort to remove trees that are infected with the emerald ash borer. This does not include any replacement of trees.
- E24) Hanging Baskets 01-410-56-00-5626  
a. The hanging basket replacement program was originally postponed because of the Route 47 project. We are proposing to re-implement this program, which will be funded through donations. These donations will be taken out of the donations revenue line-item.
- E25) Property & Bldg. Maintenance Supplies 01-410-56-00-5656  
a. This line item expense has been moved to Citywide Capital, line item number 23-216-54-00-5656.
- E26) Garbage Services – Senior Subsidies 01-540-54-00-5441  
a. This line item represents an implementation of the current proposal to phase out a portion of the senior garbage subsidy beginning May 1<sup>st</sup>. The current proposal for FY 15 is to decrease the current subsidy to 50% of the total cost of garbage services for all seniors and a 75% subsidy for all seniors who are on the Circuit Breaker program. In FY 16 and beyond the subsidy will be 20% for all seniors and 50% for all seniors on the Circuit Breaker program.
- E27) Amusement Tax Rebate 01-640-54-00-5439  
a. As part of the Countryside redevelopment project incentives, the City is refunding a portion of the amusement tax to the Movie Theater developer. This amount should equal the amount of amusement tax generated by the Movie Theater up to \$200,000. All further proceeds will be rebated at 50%.
- E28) KenCom 01-640-54-00-5449  
a. This is our best estimate of the annual costs for KenCom, based on usage and built in inflationary factors. This dollar amount has yet to be certified by KenCom.
- E29) Information Technology Services 01-640-54-00-5450  
a. This line-item covers all consultant costs and equipment purchases for IT in all departments. We are still recommended outsource of IT services, as consultant costs currently make up only \$23,000 of the entire line-item.  
b. The increased cost of this line-item represents the purchase of a new phone system (estimated \$30,000), website redesign (estimated \$30,000), and equipment for online streaming of City Council meetings (estimated \$20,000).
- E30) Engineering Services 01-640-54-00-5465  
a. This is the gross cost of all EEI expenses which are not related to capital projects.
- E31) 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.
- E32) 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.
- E33) Contingencies 01-640-70-00-7799
- a. Pursuant to the City’s revised fund balance policy, we have eliminated funding for this line-item. Our fund balance serves as a contingency fund and a line item for contingencies serves as a duplication of efforts.
- E34) Transfer to CW Municipal Building 01-640-99-16-9923
- a. This transfer will directly correspond with expenditures for maintaining and improving municipal buildings.
- E35) Transfer to Citywide Capital 01-640-99-23-9923
- a. No transfers will be needed to Citywide Capital until FY 19.
- E36) Transfer to Debt Service 01-640-99-00-9942
- a. This line-item represents the gap between property taxes associated with the 2005A bond and the debt service for that bond. The property taxes on the 2005A bond are scheduled to be decreased beginning in FY 16.
- E37) Transfer to Sewer 01-640-99-00-9952
- a. This line-item represents the City’s transfer of non-home rule sales tax dollars being transferred into the sewer fund to pay for the yearly debt service on the 2011 refinancing bond.
- E38) 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.
- E39) Transfer to Library Operations 01-640-99-00-9982
- a. This line-item transfer also covers liability and unemployment insurance for the library.

**The small picture – all other funds**

**Fox Hill SSA**

- E1) Trail Maintenance 11-111-54-00-5417
- a. This one-time expense, over two years, for trail sealing coating and patching is proposed for FY 15 and FY 16 and will be paid off over ten years by an increase in the SSA tax levy from \$17 per year to \$39 per year. The levy amount will be reviewed each year.

### **Sunflower SSA**

- E1) Pond Maintenance 12-112-54-00-5416
- a. This one-time expense represents naturalization of the three detention basins found in the Sunflower SSA. This expense will be paid back over ten years through an increase in the SSA tax levy from \$64 per year to \$149 per year. The levy amount will be reviewed each year.

### **Motor Fuel Tax Fund**

- R1) Illinois Jobs Now Proceeds 15-000-41-00-4172
- a. The City has received four of the five scheduled supplemental MFT disbursements from IDOT. Under prior announcements from the Governor, we should get one additional disbursement of \$73,000 over the next three fiscal years. However, the final disbursement from the State has not been announced yet and correspondence with high level state officials has cast doubt on the future disbursement. Thus, we have removed the disbursement from the budget. If new disbursements are announced, we will add them into the budget
- E1) Material Storage Building Construction 15-155-60-00-6003
- a. This line-item expenditure for construction comes from a state grant and was postponed from FY 14 and is now scheduled to occur in FY 15.
- E2) Baseline Road Bridge Repairs 15-155-60-00-6004
- a. This line-item expenditure represents deck repairs to the bridge which are scheduled to occur in FY 15.
- E3) Route 47 Expansion 15-155-60-00-6079
- a. Per the City's intergovernmental agreement with IDOT, MFT related Route 47 project expenses were spread over the ten fiscal years. Our per year amount was higher than necessary and has been adjusted down based on MFT eligible costs. By April of 2014 the City will have made 19 of its 120 payments.
- E4) Cannonball LAFO Project 15-155-60-00-6089
- a. This project was accelerated by the City Council this past year and is scheduled to occur in FY 15. Preliminary engineering was conducted in FY 14.

### **City-Wide Capital Fund**

- R1) Federal Grant – ITEP Downtown 23-000-41-00-4161
- a. This funding is for the streetlight project in the downtown. Phase 1 and 2 engineering should be completed in FY 15 and construction should be completed in FY 16 (summer of 2015). Therefore, we are expecting reimbursement for this project in FY 15 and FY 16.
- R2) 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.
- R3) Road Infrastructure Fee 23-000-44-00-4440
- a. We are not proposing any change to the Road Infrastructure Fee through FY 19. This is something which can and will be reevaluated each year, as the sunset date for the

infrastructure fee is April 30, 2014.

- R4) Reimbursement – Pulte (Autumn Creek) 23-000-46-00-4620  
a. This is a reimbursement from Pulte for Kennedy Road resurfacing per their annexation agreement.
- R5) Bond Proceeds 23-000-49-00-4900  
a. This line-item represents the revenues from bond proceeds for the Game Farm Road project, which are set to be sold in early FY 15.
- R6) Transfer from General – CW B&G 23-000-49-16-4901  
a. This transfer from the General fund is to pay for municipal building expenditures and supplies. These costs were formerly paid for out of the street operations budget. Since these expenses are for capital costs, they are now included in the City-wide Capital fund.
- R7) Transfer from General – CW Capital 23-000-49-23-4901  
a. This transfer is made from the General Fund to fund various City-wide Capital projects. This year we are not projecting any transfer for capital projects.
- E1) Property & Building Maintenance Services 23-216-54-00-5446  
E2) Property & Building Maintenance Supplies 23-216-56-00-5656  
a. These were formerly line items for maintenance in the street department and have been moved into the city-wide capital fund.  
b. For the services line-item above, we have included \$30,000 for new City Hall carpet (safety related) and \$25,000 for Beecher Center kitchen improvements (code deficiencies).
- E3) Kennedy Rd – Autumn Creek 23-230-60-00-6007  
a. This projects cost is offset by the line item described above. The total net cost to the City is approximately \$277,732.
- E4) Road to Better Roads Program 23-230-60-00-6025  
a. This line item represents the pavement portion of the total road to better roads expenditures. Between this line item and others, we have \$1.153 million in project funding.
- E5) Sidewalk Construction 23-230-60-00-6041  
a. This represents the City initiated sidewalk replacement program. Instead of doing small areas throughout the City, we will take a lump sum of funding and replace entire blocks in the City each year. Contrary to how we select roads for rehab, sidewalks will be completed on a worst-first basis, as there is no cost efficiency to be achieved through data collection.
- E6) Downtown Streetscape Improvement 23-230-60-00-6048  
a. This represents the expense for the street lighting project. Phase 1 and 2 engineering should be completed in FY 15 and construction should be completed in FY 16 (summer of 2015). Construction funding is included in the Downtown TIF fund.
- E7) Route 71 (RT 47- Orchard Rd) Project 23-230-60-00-6058  
a. IDOT has approved engineering, bridge replacement and reconstruction of 1.5 miles of roadway with additional lanes in their five year plan. They have budgeted to begin the land

acquisition process for this project in FY 14. This project is also listed as an Illinois Jobs Now! Project and construction should begin in FY 16. Construction is anticipated to take 2.5 years to complete.

- E8) US 34 (IL 47 / Orchard Rd) Project 23-230-60-00-6059
  - a. IDOT has approved engineering, bridge replacement and reconstruction of 3.5 miles of roadway with additional lanes in their five year plan. They have budgeted to begin the land acquisition process for this project in FY 14.
  
- E9) Game Farm Rd Project 23-230-60-00-6073
  - a. We expect engineering to conclude in FY 15 and construction to begin in FY 15, and to finish in FY 17. The expenses shown in the budget are the net cost of the project to the City. The entire project is expected to be around \$7 million, and the City will receive around \$2.35 million in federal funds.
  
- E10) Kennedy Rd Bike Trail 23-230-60-00-6094
  - a. This line-item contains the gross expenses from the construction of the trail. We have changed our budgeting assumption in this year's proposal to reflect that the City will not pay for any of the net costs of the project. We are now assuming that the Push for the Path group will continue to hit their fundraising objectives, as they have already surpassed their own goals. Reimbursement monies received from Push for the Path will be recorded in revenue line item 23-000-48-00-4860.
  
- E11) Principle Payment 23-230-81-00-8000
- E12) Interest Payment 23-230-81-00-8050
  - a. This line-item contains the debt service for a 20-year bond associated with the Game Farm Road project. The high cost of the project and compressed construction schedule did not make this project feasible without bond financing.
  
- E13) Principle 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.
  
- E14) Transfer to General 23-216-99-00-9901
  - a. This transfer to the General Fund coincides with the close out of the Municipal Building Fund. The transfer is to repay the General Fund through the municipal building development fees.

**Vehicle and Equipment**

- R1) Police Chargeback 25-000-44-20-4420
- R2) Public Works Chargeback 25-000-44-21-4421
- R3) Parks & Recreation Chargeback 25-000-44-21-4421
  - a. As discussed in the general fund line-item narrative, these line-items represent transfers from the general fund and parks and recreation fund to cover the gap between vehicle purchases and available funds in the respective departments.

- R4) Reimbursement – Miscellaneous – Park Capital 25-000-46-22-4622  
 a. This reimbursement is for Raintree Park C and it comes from our IMET Raintree Escrow account to fund improvements to the park. This offsets the expenditure for Raintree C found in the land cash fund.
- R5) Sales of Capital Assets – PW Capital 25-000-49-21-4910  
 a. \$30,000 of this line item is from the disposal of a dump truck and the other \$30,000 represents the disposal of a skidster.
- E1) Equipment 25-205-60-00-6060  
 E2) Vehicles 25-205-60-00-6070  
 a. Our current vehicle replacement strategy is to replace three squad cars per year. These lines items reflect the cost to replace and retrofit three squad cars each year.
- E3) Equipment 25-215-60-00-6060  
 a. This line items increase is for a second skidster and is offset by the sale of old equipment equal to \$30,000.
- E4) Vehicles 25-215-60-00-6070  
 a. This line-item represents the purchase of a single axel dump truck and will be offset by the sale of our existing truck for \$30,000.
- E5) Principle Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8000  
 E6) 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. This amount should decrease by approximately \$9,260 per year over the next five years.
- E7) Equipment 25-225-60-00-6060  
 a. This expenditure represents the purchase of two new mowers for the parks department.
- E8) Bridge Park 25-225-60-00-6065  
 a. This expenditure is for a fourth Bridge Park baseball field, net installation, shelter improvements and parking redesign. The park has room for a fourth field, which would allow us to hold larger tournaments. Currently, vehicles do not use much of the parking lot because of the threat of foul balls from fields, so we would propose to install protective netting and add parking elsewhere in the park.
- E9) Vehicles 25-225-60-00-6070  
 a. This line item expenditure represents the purchase of a new utility truck or dump for the parks department in FY 16.

**Debt Service Fund**

- R1) Property Taxes - 2005A Bond 42-000-40-00-4000  
 a. This line-item represents the non-abated property taxes associated with the in-town road program bond, in the amount and duration approved by City Council during last year’s budget discussion. These property taxes are scheduled to be eliminated in FY 19.

## **Water Fund**

- R1) Water Sales 51-000-44-00-4424
- a. As discussed in the items to note section above, we are proposing a change in the water rate for FY 15 to fund the FY 15 Road to Better Roads program. The minimum bill for water usage less than 350 cubic feet will increase from \$13.11 in FY 14 to \$14 in FY 15. The rate per hundred cubic feet after the minimum will also increase to \$2.97 per hundred cubic feet in FY 15. The FY 16 and beyond rates and fees are highly variable at this point given the uncertainty of the Road to Better Roads plan and normal annual fluctuation of seasonal water sales. If water usage remains exactly the same as in FY 14, the FY 16 rates would need to increase to \$15 bi-monthly minimum plus \$3.65 per hundred cubic feet. Depending on the scope of capital projects selected by the City Council, the FY 17 through FY 19 rates would have to be adjusted accordingly.
- R2) Water Infrastructure Fee 51-000-44-00-4440
- a. The water infrastructure fee was reduced last year from \$8.25 per month on each utility bill to \$4 per month. We anticipate leaving the water infrastructure fee in place each year through FY 19, but this will be reviewed each year by City Council.
- R3) Water Connection Fees 51-000-44-00-4450
- a. For FY 15, we expect 65 new housing starts. Each subdivision has its own water connection fee amount, depending on when the subdivision was annexed. We are also expecting the BUILD program to end in the summer of 2014.
- R4) Rental Income 51-000-48-00-4820
- a. This line-item contains rental and lease fees from various cellular and internet antennae on City water towers.
- E1) 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 19. This is different from the total level of needed water infrastructure costs, which are discussed in the capital improvement plan and are a sizeable amount more than what we are budgeting.
- E2) Route 71 Watermain Relocation 51-510-60-00-6066
- a. This project will cost approximately \$1million and is scheduled to be paid off over three years of the project. We are currently requesting an extended payment plan.
- E3) 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 of 2014 the City will have made 19 of its 120 payments.

## **Sewer Fund**

- R1) Sewer Maintenance Fees 52-000-44-00-4435
- a. As discussed in the items to note section above, we are proposing to tackle \$200,000 of sewer rehabilitation projects each year for the next five years. In order to the fund these ongoing capital expenses, the City would need to look at a graduated increase in the sewer fees. For FY 15, we have proposed a 3% increase to fund the FY 15 capital projects. That

would bring the sewer maintenance fee from \$18 bi-monthly to \$18.54 bi-monthly. Rate changes in FY 16 would be similar in order to fund the ongoing capital program and in FY 17 and beyond would be correlated to the scope of the sewer capital budget.

- R2) Sewer Infrastructure Fee 52-000-44-00-4440
  - a. The final Rob Roy sewer agreement payment from Pulte Homes (Centex) was received in FY 13. As discussed in last year's budget narrative, the City was forced to fill the revenue hole associated with the expiration of this agreement through a \$4 per month per user sewer infrastructure fee. This rate will need to be discussed going forward, to ensure that it is able to cover future sewer infrastructure costs.
  
- R3) Transfers from General Fund 52-000-49-00-4901
  - a. This line-item represents the non-home rule sales tax transfers from the general fund, used to offset the 2011 Refinancing Bond.
  
- E1) Road to Better Roads Program 52-520-60-00-6025
  - a. The line item expenditure represents the dollar amount we are able to fund for sewer infrastructure as part of the program through FY 19. This is different from the total level of needed sewer infrastructure costs, which are discussed in the capital improvement plan and are a sizeable amount more than what we are budgeting.
  
- E2) Vehicles 52-520-60-00-6070
  - a. This line-item represents the cost of a new vactor truck. \$105,000 of this cost is offset by the disposal of the 2004 vactor truck. This leaves a net cost of approximately \$229,000.

**Land Cash Fund**

- R1) Transfer from Vehicle and Equipment 72-000-49-00-4925
  - a. This transfer represents a reimbursement from the IMET Raintree Escrow account for the completion of Raintree Park C.
  
- E1) Mosier Holding Costs 72-720-60-00-6032
  - a. This represents the cost to the City for Corlands to hold the Blackberry Creek/Grande Reserve donated property for use in future grant applications.
  
- E2) Riverfront Park 72-720-60-00-6045
  - a. This expenditure coincides with an OSLAD grant the City received last year to complete Riverfront Park. Construction of the park is expected to be completed by the end of FY 16.
  
- E3) Grande Reserve Park A 72-720-60-00-6046
- E4) Grande Reserve Park B 72-720-60-00-6047
  - a. Grande Reserve Park B must be started by May 2014, and Park A by January 2015, and each must be completed within 2 years of the start of construction, pursuant to OSLAD grant agreements for Riemenschneider Park and Raintree Park B. Parks A and B were used as the local match in both of those OSLAD grant projects. Part of the requirement for use of the deeds as a local match is that they must be improved by a certain date

- E5) Raintree Park C 72-720-60-00-6049
  - a. The costs for construction of Raintree Park C are paid for by the IMET Raintree Escrow account.

**Parks and Recreation Fund**

- R1) Special Events 79-000-44-00-4402
- R2) Child Development 79-000-44-00-4403
- R3) Athletics & Fitness 79-000-44-00-4404
  - a. The number of registration in our program and for our special events has seen minor increases over the past few years. However, in order to follow our conservative budgeting principles we are not projecting growth in these revenue sources.
- R4) 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.
- R5) 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.
- R6) Hometown Days 79-000-48-00-4843
  - a. In FY 14, Hometown Days took a hit due to unanticipated weather issues. Overall, the revenue generated by Hometown Days can fluctuate year over year due to weather incidents. We are budgeting for Hometown Days to return their normal level of revenue collection in FY 15.
- E1) Vehicle & Equipment Chargeback 79-790-54-00-5422
  - a. All of the expenses for parks vehicles are located in the vehicle and equipment fund, as they are a capital cost. However, to adequately portray the cost of operations of park operations (and all other departments), we are showing the gap between the cost of these vehicles and the available impact fees in the vehicle and equipment fund as a chargeback expense in this line-item.
- E2) Salaries & Wages (Parks) 79-790-50-00-5010  
 Salaries & Wages (Recreation) 79-795-50-00-5010
  - a. We are proposing to fill the Director’s position for FY 15 and the director’s salary will be split between both Parks department and Recreation department.
- E3) Property Tax Payment 79-795-54-00-5497
  - a. This line-item represents the final Rec Center property tax payment.

**Library Operations Fund**

- R1) Property Taxes 82-000-40-00-4000
  - a. We are assuming that EAV throughout the City will fall again this year. By law, the library has a maximum cap on its property tax rate. Therefore, any decrease in EAV will result in a decrease in property tax collections. The estimation of property tax collection for the Library in FY 16 through FY 19 may be lower than the current budgeted amounts, depending on the

strength of local property values over the next few years.

- R2) Transfer from General Fund 82-000-49-00-4901  
a. This transfer has historically included the General Fund's transfer to the Library for the shortfall the Library may see in its property tax collection due to a decline in EAV. The City Council expressed some reservation about approving this offset for this year during last year's conversation, so we have left this amount out of the budget until further direction is given by the City Council.

**Countryside TIF Fund**

- R1) Property Taxes 87-000-40-00-4000  
a. This line-item shows the completion of the theater this past year and represents their first full property tax payment which will occur in FY 16 (summer 2015 payment).

**Downtown TIF Fund**

- R1) Property Taxes 88-000-40-00-4000  
a. Property values in the TIF decreased during the recession, which has taken a hit on our annual TIF revenues. However, the recent construction and renovation in the downtown should manifest itself in this current fiscal year and continue in FY 15.
- E1) Legal Services 88-880-54-00-5466  
a. This line item represents any legal services used by the City in relation to TIF projects or incentive agreements.
- E2) TIF Incentive Payout 88-880-54-00-5425  
a. It is difficult to estimate how much, if any TIF incentive payouts will occur over the next fiscal years. Any developer initiated TIF incentive agreement must be deemed appropriate for allocation of TIF funds and passed by the City Council.
- E3) Project Costs 88-880-60-00-6000  
a. This line-item is for minor City-initiated projects within the TIF districts. This can be anything from streetscape aesthetic improvements, to repairs on public buildings.
- E4) Downtown Streetscape Improvements 88-880-60-00-6048  
a. This represents the expense for the street lighting project. Phase 1 and 2 engineering (coded out of City-Wide Capital) should be completed in FY 15 and construction should be completed in FY 16 (summer of 2015). The completion of this project should have a direct effect on property tax values in the TIF district over the next few years.
- E5) Route 47 Expansion 88-880-60-00-6079  
a. This line-item represents various improvements within the TIF district associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments to be made over a 10 year period. Our initial per year annual costs were higher than necessary and have been recalibrated down as of January 2014. By April of 2014 the City will have made 19 of its 120 payments.

### **Cash Flow – Surplus (Deficit)**

This section of the budget shows the surpluses and deficits for every fund in the entire budget, and can be used to see the City’s “overall budget” performance. The total at the bottom of the column for each fiscal year is the basis for whether the City’s overall budget is running a surplus or deficit. As stated in the big picture narrative, we are recommending five years of total budget deficit. The shown surplus in FY 15 is artificial because of an in-flux of Game Farm bond proceeds. In FY 16 through FY 19, deficits in the general fund and the city-wide capital fund are caused by large amounts of capital projects and very conservative revenue projections. As we stated earlier in this memo, these amounts are highly speculative and variable.

### **Cash Flow – Fund Balance**

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

As we discussed in the big picture narrative, the general fund fund balance is relatively stable until FY 18. The water fund fund balance equivalency will remain stable only the City if the chooses implement corresponding water rate increases each year to offset Road to Better Roads project costs. The sewer fund fund balance equivalency is drawn down over the next five fiscal years, resting at 14% fund balance in FY 19. This assumes modest annual sewer maintenance fee increases and a modest increase in sewer projects for Road to Better Roads.

The total at the bottom of each column represents the City’s overall aggregate fund balance. As we stated above and in last year’s budget narrative, \$3 million is the threshold for severe fiscal problems. Last year, we projected to hit that mark in FY 17 (coupled with the assumption that we would complete Road to Better Roads projects without funding). This year, we are projecting to hit that mark in FY 18.

### **Allocated Items – Aggregated**

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



# Memorandum

To: City Council  
From: Bart Olson, City Administrator  
CC:  
Date: January 23, 2014  
Subject: Road to Better Roads

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## Summary

Discussion and direction on the FY 15 Road to Better Roads program and discussion on the FY 16 through FY 19 Road to Better Roads plan.

## Background

This item was last discussed at the January 21 Public Works Committee meeting. At that meeting, the City Council recommended that we proceed with the scaled back FY 15 Road to Better Roads program as discussed in the attached memo. They expressed some concern over the long-term cost of the program and its impact on water and sewer rates, and suggested that the entire City Council review both the FY 15 recommendations and the long-term plan options.

For the ongoing plan funding, the conversation ended with a debate over whether the needed water and sewer infrastructure improvements would be funded by rates on a pay-as-you-basis vs. issuing debt. There are pros and cons for each option, which can be fully discussed as part of the FY 15 budget proposal. In general:

- 1) Pay-as-you-go
  - a. Pros
    - i. Allows us to quit the program and its payments at anytime. If there's a year where the City Council decides the City or the residents can't afford to pay for improvements, we stop.
    - ii. No money spent on interest. Theoretically, we maintain enough water, sewer, and pavement infrastructure that we should be replacing significant portions of each type of infrastructure each year. For example, we have 82 miles of City-maintained pavement in the City, all of various ages. The average lifespan of a roadway is 20 years which means on average we should be replacing or rehabilitating 4 miles of roadway each year. As you can see in the Public Works materials, most of our roads are in good condition because they have been built in the past 10 years. So, there might be slightly fewer lane miles to work on now than in 10 years from now. This constant demand for replacement and rehabilitation might lead us into a position of not wanting to borrow to pay for any of these projects, because the interest costs on borrowing are needed each year for other projects.
  - b. Cons
    - i. Might be totally impractical if the needed roadway improvements in any given year are very expensive. If we had 20 miles of roads that need to be repaved in 2015, the City taxes and fees needed to pay for this project would be shockingly high.

- ii. Equity for taxpayers. When the City bonds for a roadway, residents will pay for it during its lifespan. So, if someone moves to Yorkville next year when a road project is bonded and lives here for 20 years, they are paying each year to drive on the specific roadway. Funding a project via pay-as-you-go means each resident pays for the entire project in the first year while the project is completed. If someone moves here next year, they pay for the entire lifespan of the project, even if they move out next year.

## 2) Bonding

### a. Pros

- i. Planned expenses. When the City issues a bond, we get a debt service schedule which gives us long term fixed payments that can be structured to our liking. In past bond issuances, City Councils have issued bonds that have low immediate payments, which allowed the City to push off larger payments into the future when (theoretically) the City will better be able to afford the payments.
- ii. Large amounts of projects can be completed immediately and the fiscal impact is spread out. This is a con for pay-as-you-go. There might be years where the City has a multi-million dollar project that is impractical to pay for all at once.
- iii. Equity for taxpayers. If a resident lives here during the lifespan of the project, they will pay for the project.

### b. Cons

- i. Interest payments. The City Council relied heavily on bonds in the past, and we are now paying large amounts of interest throughout all departments that could be better spent on operations or capital projects. In FY 14 alone, we will be spending \$1.5m on interest payments between the debt service fund, vehicle and equipment fund, water fund, sewer fund, and library debt fund. The majority of the interest payments are in the sewer fund (\$658,000) and the water fund (\$457,000). In the past decade, the City has spent \$7,500,000 on interest payments. The majority of the interest payments are in the sewer fund (\$2,361,952) and the water fund (\$3,346,078).
- ii. Commitment. Once the bond has been issued, the debt service payments must be made. As we've seen in the Rob Roy sewer debt, this can be a difficult to pay for depending on the structure of the debt schedule.

## **Recommendation**

Staff recommends direction be given on the FY 15 plan as recommended by the Public Works Committee, and seeks discussion on the FY 16 through FY 19 plan.



# Memorandum

To: City Council  
From: Bart Olson, City Administrator  
CC:  
Date: January 15, 2014  
Subject: Road to Better Roads, 5-year plan update

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## Summary

Review of two different proposals for the Road to Better Roads 5-year plan.

## Background

This item was last reviewed at the September Public Works Committee meeting. At that meeting, the Public Works Committee reviewed the attached map of roadway and utility improvements. For Summer 2014 (FY 15), the City had tentatively endorsed a plan to complete:

- 1) Morgan Street from W Fox Rd to Dolph Ct, with water, sanitary sewer, and storm sewer improvements
- 2) Adrian Street from Blaine St to W Washington St with water, sanitary sewer, and storm sewer improvements
- 3) W Ridge St from its western terminus to S Main St with water and sanitary sewer improvements
- 4) Heustis Street from E Orange St to E Fox Rd with water and sanitary sewer improvements
- 5) W Van Emmon between State St and S Main St
- 6) W Hydraulic from its western terminus to Morgan St
- 7) Various other storm sewer improvements adjacent to the areas above

At the September Public Works Committee meeting, the one variable on the above list was that we knew the cost was far beyond our original budget amounts for the Road to Better Roads program. When the program was created, we had expected to spend about \$1,000,000 per year in total infrastructure improvements. The items above have a total FY 15 estimated value of around \$2,100,000<sup>1</sup>. At the time of FY 14 budget approval, we inserted these costs into the FY 15 budget without a way to pay for them. The intent was for the City to evaluate its ability to pay for these projects during the FY 15 budget proposal, since the FY 13 audit would be completed and the FY 14 numbers would be more concrete.

In order to do \$2,100,000 worth of Road to Better Roads projects, the City's general fund would have to take a major hit, water rates would have to go up more than 40%, and sewer rates would have to go up more than 15% from FY 14 to FY 15. That would bring the water rates to \$18 bi-monthly plus \$3.68 per 100 cubic feet and the sewer fees to \$20.74 bi-monthly. Purely as an illustration, we have attached a survey of surrounding municipalities and where these fees would rank us (labeled as \$2.1m RTBR option). Since the increase would be very steep and would put us at the top of the survey, we are

<sup>1</sup> \$900,000 in pavement and storm sewer costs, spread between MFT and City-wide Capital; \$845,000 in the Water Department; \$343,000 in the Sewer Department

proposing to scale back the FY 15 Road to Better Roads budget to \$1.153m<sup>2</sup>. This results in a more manageable increase in the water and sewer fees.

Within the pared back budget proposal, we would suggest dropping Morgan Street improvements entirely, State Street pavement rehab, Heustis St sanitary sewer improvements and Adrian Street sanitary sewer improvements. The resulting program would be:

- 1) W Hydraulic from its western terminus to Morgan St
- 2) Adrian Street from Blaine St to W Washington St with water and storm sewer improvements
- 3) Heustis Street from E Orange St to E Fox Rd with water improvements
- 4) State Street sanitary sewer improvements
- 5) Miscellaneous sanitary sewer improvements

In order to fund these improvements, the City's annual water sales would have to increase 15% and the sewer maintenance fees would have to increase 3% in FY 15. This would put increase the water rates from \$13.11 bi-monthly minimum plus \$2.38 per 100 cubic feet to \$14.00 bi-monthly minimum plus \$2.97 per 100 cubic feet. The sewer rates would have to be increased from \$18 bi-monthly to \$18.54 bi-monthly. As mentioned above, we have attached a survey of surrounding municipalities. The FY 15 budget proposal is labeled as such.

### **FY 16 and FY 17 Road to Better Roads program**

While not necessary to finalize in the FY 15 budget, we do need to make some decisions on the FY 16 and FY 17 program in the near future. Specifically, the conversation revolves around the two choices put forth by Public Works and Engineering – one that completes the five-year Road to Better Roads program on its current schedule, or the second that basically inserts East Kendall, West Kendall and Center Parkway as the only road improvements in FY 16 and FY 17. The road rating and the amount of water main breaks on East and West Kendall warrant them to be the next roads completed, however the cost of the improvements are so great we would only be able to do those two roadways for two fiscal years (which means the entire City road system continues to deteriorate). East Kendall's pavement costs are only \$311,000 but the water improvements are \$787,000. Center Parkway's pavement costs are only \$260,000 but the water improvements are \$718,000. West Kendall's pavement costs are \$700,000 and the water improvements are \$1,450,000. Further, while we show these projects as split between two fiscal years, they should be completed simultaneously to achieve the best possible economies of scale.

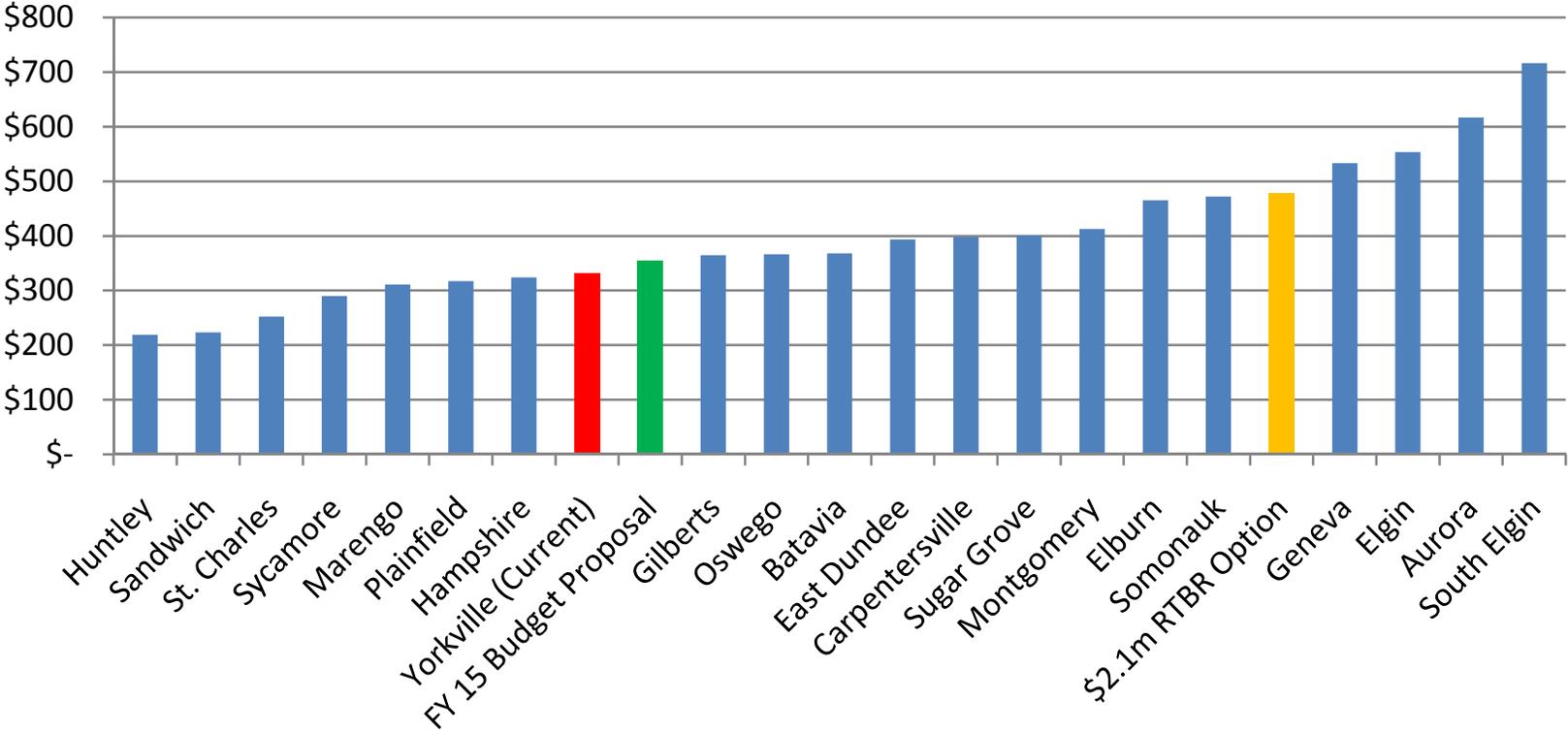
As we've stated above in our brief analysis of water and sewer rates, funding these projects with a water rate increase would cause the City's water rate to increase dramatically. The City could wrap these costs into a bond and pay for them incrementally over a 20-year period, but we have not recommended that given the large amount of capital projects that still must be completed within that 20-year period. To reiterate – no decision is necessary at this time on the plan for FY 16 or FY 17.

### **Recommendation**

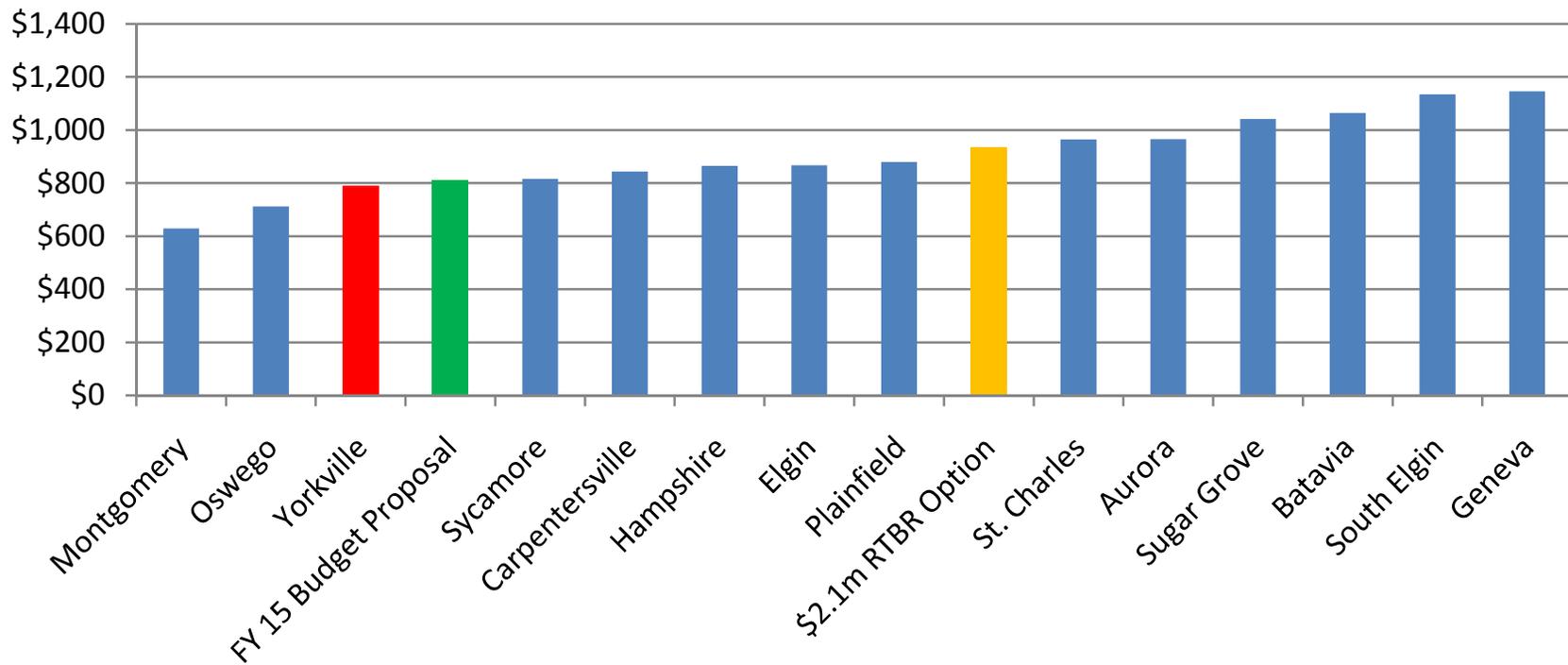
Staff recommends formal direction be given on the FY 15 Road to Better Roads program and discussion on the FY 16 and FY 17 program.

<sup>2</sup> \$600,000 in pavement and storm sewer costs, spread between MFT and City-wide Capital; \$353,000 in the Water Department; \$200,000 in the Sewer Department

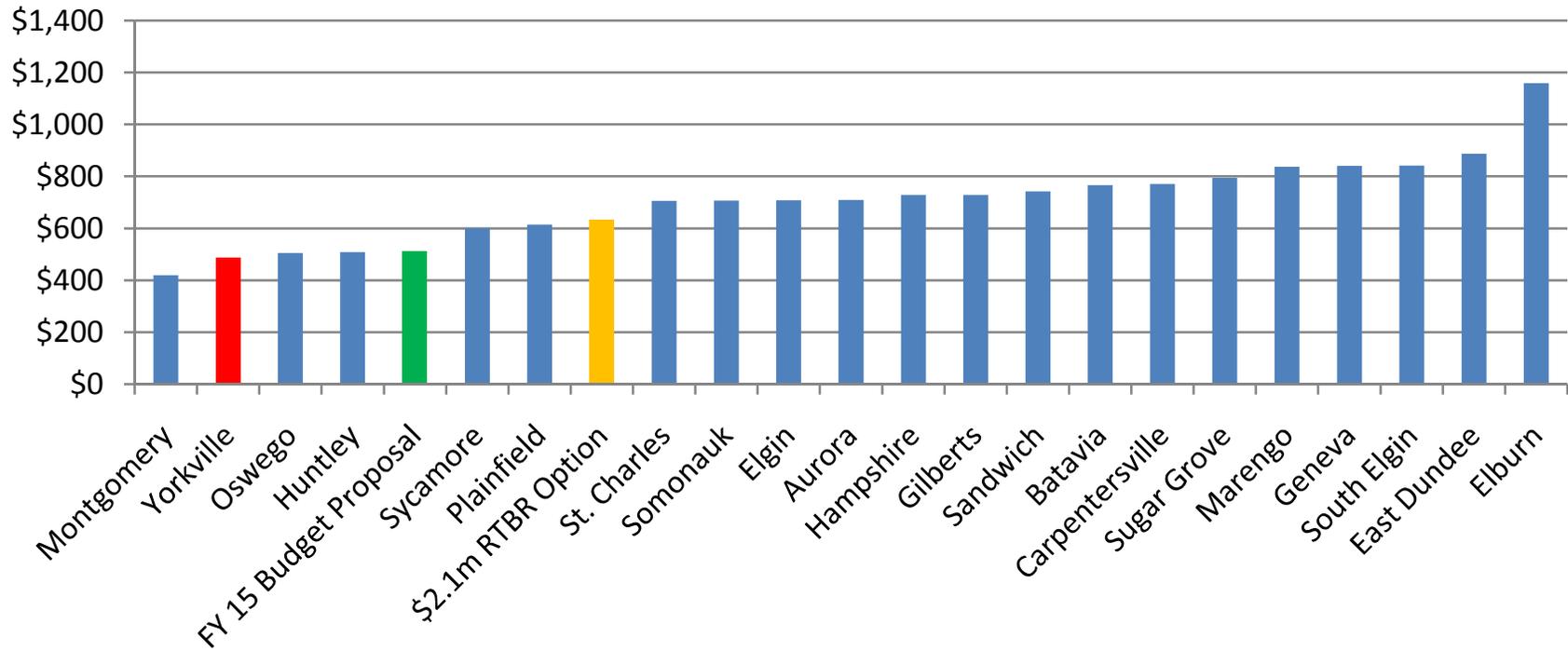
# Annual Water Rate Comparison YBSD Excluded



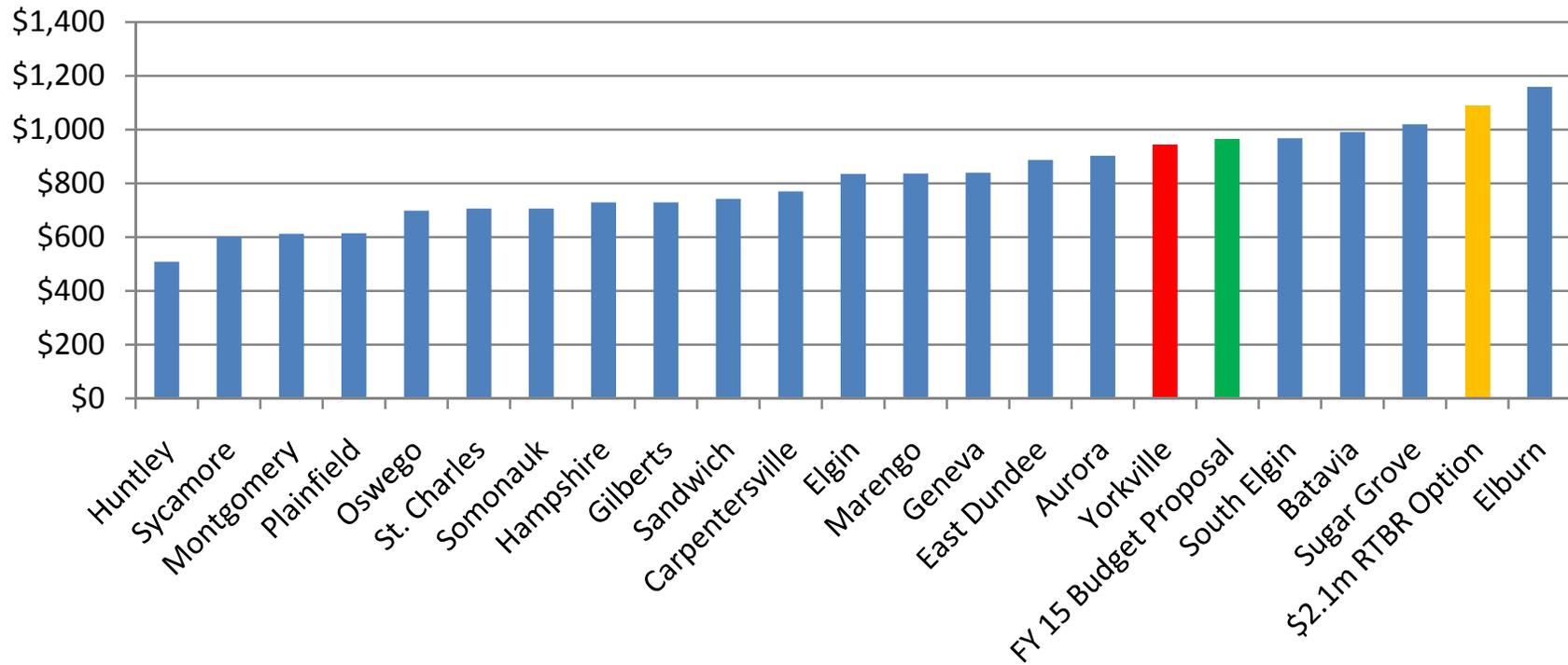
## Annual Sewer, Water, Garbage, and Vehicle Sticker Cost - YBSD Excluded



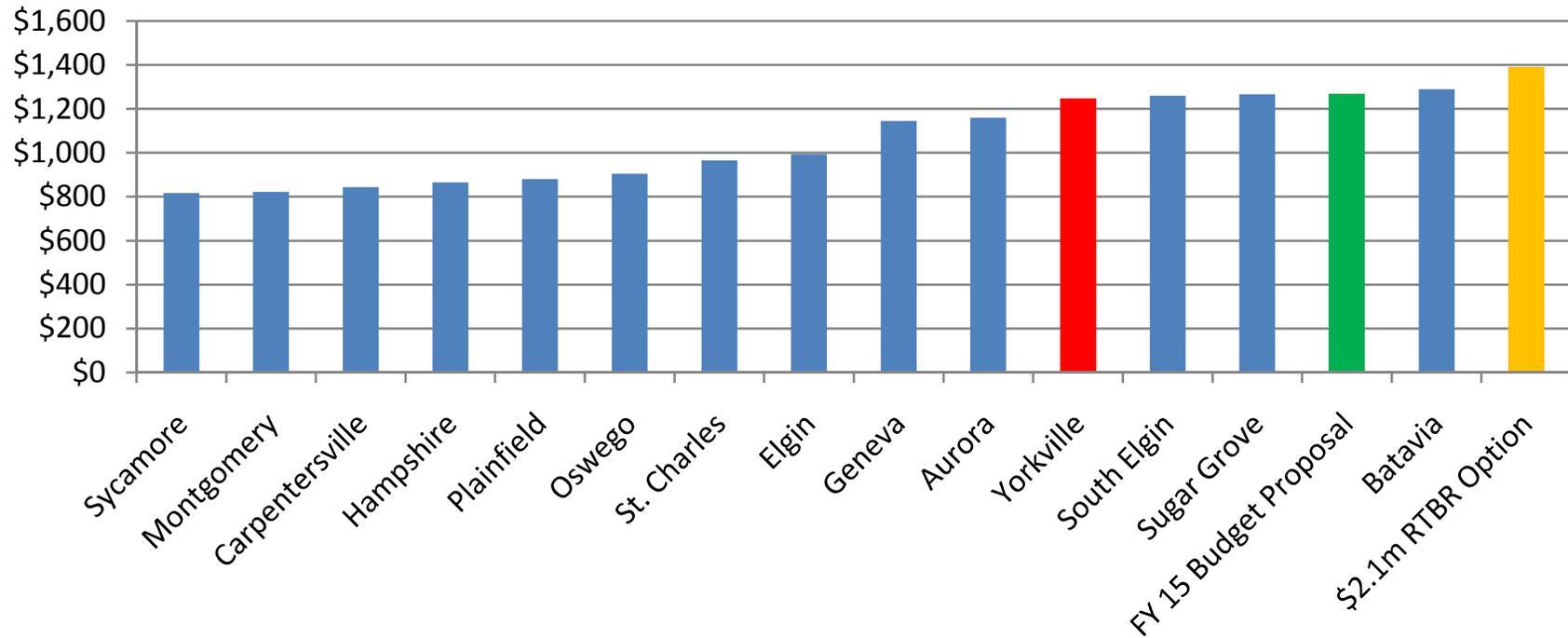
## Annual Sewer and Water Cost YBSD Excluded



## Annual Total Cost Sewer and Water YBSD Included



## Annual Total Cost (Water, Sewer, Vehicle, and Garbage) YBSD Included



**ROAD TO BETTER ROADS AND UNDERGROUND IMPROVEMENT PROJECTS  
DRAFT PROGRAM - PROJECT COSTS**

**UNITED CITY OF YORKVILLE  
KENDALL COUNTY, IL**

FY2015		ROADWAY			WATER MAIN	SANITARY SEWER	TOTAL
No.	STREET	NON-MFT	STORM SEWER	MFT			
1	HYDRAULIC AVENUE	\$ -	\$ -	\$ 73,000.00	\$ -	\$ -	\$ 73,000.00
2	ADRIAN STREET	\$ -	\$ 8,000.00	\$ 139,000.00	\$ 116,000.00	\$ -	\$ 263,000.00
3	HEUSTIS STREET	\$ 305,000.00	\$ 75,000.00	\$ -	\$ 237,000.00		\$ 617,000.00
4	STATE STREET	\$ -	\$ -	\$ -	\$ -	\$ 175,000.00	\$ 175,000.00
5	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00
	<b>SUB-TOTAL</b>	<b>\$ 305,000.00</b>	<b>\$ 83,000.00</b>	<b>\$ 212,000.00</b>	<b>\$ 353,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 1,153,000.00</b>

**ROADWAY TOTAL \$ 600,000.00**

FY2016		ROADWAY			WATER MAIN	SANITARY SEWER	TOTAL
No.	STREET	NON-MFT	STORM SEWER	MFT			
1	VAN EMMON STREET	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00
2	RIDGE STREET	\$ 149,000.00	\$ 60,000.00		\$ 368,600.00		\$ 577,600.00
3	WASHINGTON STREET	\$ 116,000.00	\$ -	\$ -	\$ -	\$ -	\$ 116,000.00
4	MORGAN STREET	\$ -	\$ -	\$ 84,000.00	\$ -	\$ -	\$ 84,000.00
5	STATE STREET	\$ -	\$ -	\$ 224,000.00	\$ -	\$ -	\$ 224,000.00
6	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 289,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 308,000.00</b>	<b>\$ 368,600.00</b>	<b>\$ 200,000.00</b>	<b>\$ 1,225,600.00</b>

**ROADWAY TOTAL \$ 657,000.00**

FY2017		ROADWAY			WATER MAIN	SANITARY SEWER	TOTAL
No.	STREET	NON-MFT	STORM SEWER	MFT			
1	KING STREET	\$ 115,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 145,000.00
2	CHURCH STREET	\$ 153,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 183,000.00
3	SANDERS COURT	\$ -	\$ -	\$ 77,000.00	\$ -	\$ -	\$ 77,000.00
4	APPLETREE COURT	\$ -	\$ -	\$ 54,000.00	\$ 164,000.00	\$ -	\$ 218,000.00
5	DIEHL FARM ROAD	\$ -	\$ -	\$ 130,000.00	\$ -	\$ -	\$ 130,000.00
6	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 268,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 261,000.00</b>	<b>\$ 164,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 953,000.00</b>

**ROADWAY TOTAL \$ 589,000.00**

FY2018		ROADWAY			WATER MAIN	SANITARY SEWER	TOTAL
No.	STREET	NON-MFT	STORM SEWER	MFT			
1	W. WASHINGTON STREET	\$ 184,000.00	\$ -	\$ -	\$ -	\$ -	\$ 184,000.00
2	E. WASHINGTON STREET	\$ -	\$ -	\$ 83,000.00	\$ -	\$ -	\$ 83,000.00
3	W. FOX STREET	\$ 81,000.00	\$ -	\$ -	\$ -	\$ -	\$ 81,000.00
4	E. ORANGE STREET	\$ -	\$ -	\$ 72,000.00	\$ -	\$ -	\$ 72,000.00
5	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 265,000.00</b>	<b>\$ -</b>	<b>\$ 155,000.00</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ 620,000.00</b>

**ROADWAY TOTAL \$ 420,000.00**

FY2019		ROADWAY			WATER MAIN	SANITARY SEWER	TOTAL
No.	STREET	NON-MFT	STORM SEWER	MFT			
1	E. SPRING STREET	\$ 287,000.00	\$ -	\$ 104,000.00	\$ -	\$ -	\$ 391,000.00
2	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 287,000.00</b>	<b>\$ -</b>	<b>\$ 104,000.00</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ 591,000.00</b>

**ROADWAY TOTAL \$ 391,000.00** \\son\My Documents\3 Public Works Committee agenda items\1 Jan 2014\RTBR Summary FY15-19.xlsx\SUMMARY-CITY VERSION

**NOTE: VALUES INCLUDE CONTINGENCY AND ENGINEERING**

**NOT INCLUDED**

	CENTER PARKWAY	\$ 260,000.00	\$ -	\$ -	\$ 718,400.00	\$ -	\$ 978,400.00
	CONOVER COURT	\$ 78,000.00	\$ -	\$ -	\$ 295,000.00	\$ -	\$ 373,000.00
	POWERS COURT	\$ 48,000.00	\$ -	\$ -	\$ 167,000.00	\$ -	\$ 215,000.00

**ROAD TO BETTER ROADS AND UNDERGROUND IMPROVEMENT PROJECTS  
DRAFT PROGRAM - PROJECT COSTS**

**UNITED CITY OF YORKVILLE  
KENDALL COUNTY, IL**

**FY2015**

		ROADWAY					
No.	STREET	NON-MFT	STORM SEWER	MFT	WATER MAIN	SANITARY SEWER	TOTAL
1	HYDRAULIC AVENUE	\$ -	\$ -	\$ 73,000.00	\$ -	\$ -	\$ 73,000.00
2	ADRIAN STREET	\$ -	\$ 8,000.00	\$ 139,000.00	\$ 116,000.00	\$ -	\$ 263,000.00
3	HEUSTIS STREET	\$ 305,000.00	\$ 75,000.00	\$ -	\$ 237,000.00		\$ 617,000.00
4	STATE STREET	\$ -	\$ -	\$ -	\$ -	\$ 175,000.00	\$ 175,000.00
5	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00
	<b>SUB-TOTAL</b>	<b>\$ 305,000.00</b>	<b>\$ 83,000.00</b>	<b>\$ 212,000.00</b>	<b>\$ 353,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 1,153,000.00</b>

**ROADWAY TOTAL \$ 600,000.00**

**FY2016**

		ROADWAY					
No.	STREET	NON-MFT	STORM SEWER	MFT	WATER MAIN	SANITARY SEWER	TOTAL
1	E. KENDALL	\$ 311,000.00	\$ -	\$ -	\$ 787,200.00	\$ -	\$ 1,098,200.00
2	CENTER PARKWAY	\$ 260,000.00	\$ -	\$ -	\$ 718,400.00	\$ -	\$ 978,400.00
3	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 571,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,505,600.00</b>	<b>\$ 200,000.00</b>	<b>\$ 2,276,600.00</b>

**ROADWAY TOTAL \$ 571,000.00**

**FY2017**

		ROADWAY					
No.	STREET	NON-MFT	STORM SEWER	MFT	WATER MAIN	SANITARY SEWER	TOTAL
1	W. KENDALL	\$ 694,000.00	\$ -	\$ -	\$ 1,452,900.00	\$ -	\$ 2,146,900.00
2	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 694,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,452,900.00</b>	<b>\$ 200,000.00</b>	<b>\$ 2,346,900.00</b>

**ROADWAY TOTAL \$ 694,000.00**

**FY2018**

		ROADWAY					
No.	STREET	NON-MFT	STORM SEWER	MFT	WATER MAIN	SANITARY SEWER	TOTAL
1	CONOVER COURT	\$ 78,000.00	\$ -	\$ -	\$ 295,000.00	\$ -	\$ 373,000.00
2	POWERS COURT	\$ 48,000.00	\$ -	\$ -	\$ 167,000.00	\$ -	\$ 215,000.00
3	VAN EMMON STREET	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
4	WASHINGTON STREET	\$ -	\$ -	\$ 116,000.00	\$ -	\$ -	\$ 116,000.00
5	MORGAN STREET	\$ -	\$ -	\$ 84,000.00	\$ -	\$ -	\$ 84,000.00
6	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 126,000.00</b>	<b>\$ -</b>	<b>\$ 224,000.00</b>	<b>\$ 462,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 1,012,000.00</b>

**ROADWAY TOTAL \$ 350,000.00**

**FY2019**

		ROADWAY					
No.	STREET	NON-MFT	STORM SEWER	MFT	WATER MAIN	SANITARY SEWER	TOTAL
1	RIDGE STREET	\$ 149,000.00	\$ 60,000.00		\$ 368,600.00		\$ 577,600.00
2	STATE STREET	\$ 224,000.00	\$ -	\$ -	\$ -	\$ -	\$ 224,000.00
3	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 373,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ -</b>	<b>\$ 368,600.00</b>	<b>\$ 200,000.00</b>	<b>\$ 1,001,600.00</b>

**ROADWAY TOTAL \$ 433,000.00**

**FY2020**

		ROADWAY					
No.	STREET	NON-MFT	STORM SEWER	MFT	WATER MAIN	SANITARY SEWER	TOTAL
1	KING STREET	\$ 115,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 145,000.00
2	CHURCH STREET	\$ 153,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 183,000.00
3	SANDERS COURT	\$ 77,000.00	\$ -	\$ -	\$ -	\$ -	\$ 77,000.00
4	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 345,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ 605,000.00</b>

**ROADWAY TOTAL \$ 405,000.00**

**FY2021**

		ROADWAY					
No.	STREET	NON-MFT	STORM SEWER	MFT	WATER MAIN	SANITARY SEWER	TOTAL
1	W. WASHINGTON STREET	\$ 184,000.00	\$ -	\$ -	\$ -	\$ -	\$ 184,000.00
2	E. WASHINGTON STREET	\$ 83,000.00	\$ -	\$ -	\$ -	\$ -	\$ 83,000.00
3	W. FOX STREET	\$ 81,000.00	\$ -	\$ -	\$ -	\$ -	\$ 81,000.00
4	E. ORANGE STREET	\$ 72,000.00	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00
5	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 420,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ 620,000.00</b>

**ROADWAY TOTAL \$ 420,000.00**

**FY2022**

		ROADWAY					
No.	STREET	NON-MFT	STORM SEWER	MFT	WATER MAIN	SANITARY SEWER	TOTAL
1	E. SPRING STREET	\$ 391,000.00	\$ -	\$ -	\$ -	\$ -	\$ 391,000.00
2	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 391,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ 591,000.00</b>

**ROADWAY TOTAL \$ 391,000.00**

**FY2023**

		ROADWAY					
No.	STREET	NON-MFT	STORM SEWER	MFT	WATER MAIN	SANITARY SEWER	TOTAL
1	DIEHL FARM ROAD	\$ 130,000.00	\$ -	\$ -	\$ -	\$ -	\$ 130,000.00
2	APPLETREE COURT	\$ 54,000.00	\$ -	\$ -	\$ 164,000.00	\$ -	\$ 218,000.00
3	MISC. LOCATIONS	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	<b>SUB-TOTAL</b>	<b>\$ 184,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 164,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 548,000.00</b>

**ROADWAY TOTAL \$ 184,000.00**

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**NOTE: VALUES INCLUDE CONTINGENCY AND ENGINEERING**

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# **FINANCIAL POLICIES AND ANALYSIS**

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

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UNITED CITY OF YORKVILLE  
FISCAL YEAR 2015

**Annual Budget Process**

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

**Long-Term Operating & Capital Planning**

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

**Budget Preparation**

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

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

**Budget Amendments and Budgetary Control**

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

**Fiscal Year 2015 Budget Calendar**

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Preliminary Budget Meetings										
Fiscal Year 2013 Audit Presentation										
Mid-Year Financial Review										
Final Budget Meetings with Departments										
Draft Budget submitted to City Council										
Presentation of Budget Overview										
Budget - Public Hearing - Mar 11 <sup>th</sup>										
City Council Budget Deliberations										
Budget Adoption - April 10 <sup>th</sup>										

UNITED CITY OF YORKVILLE  
FISCAL YEAR 2015

**Summary of Accounting & Financial Policies**

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

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

**FUND STRUCTURE**

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

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

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

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

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

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

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

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

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

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

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

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

**Fox Industrial TIF Fund** – was used to account for the City's Fox Industrial Park TIF District resources and activities. This TIF was created to finance capital improvements in the Fox Industrial Park Area. This TIF was terminated on December 31, 2011. It is included in the budget document for historical purposes.

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

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

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

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

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

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

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

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

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

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

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

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

## **BUDGETARY BASIS OF ACCOUNTING**

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

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

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

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

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

**LONG RANGE OPERATING AND CAPITAL PLAN**

This year’s budget document includes the City’s Long Range Operating and Capital Plan for fiscal years 2016 – 2019. The main purposes of this plan is to address future revenue and expenditure issues before they become imminent, in an effort to avoid future financial difficulties and remain financially resilient.

**OPERATING BUDGET POLICIES**

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

**CAPITAL ASSET POLICY**

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

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

## **FUND BALANCE POLICY**

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

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

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

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

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

## **INVESTMENT POLICY**

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

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

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

UNITED CITY OF YORKVILLE  
FISCAL YEAR 2015

**Summary of Debt Issuance and Outstanding Debt**

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

The City's taxable equalized assessed valuation for the 2013 tax levy year is \$420,042,332. Using the current debt limit restriction for non-home rule municipalities of 8.625%, the maximum debt limit allowed based on the City's current EAV is \$36,228,651. At the beginning of fiscal year 2015, the City had \$21,360,000 in debt that is applicable to the current limit and a debt to EAV ratio of 59.0%. Total principal and interest outstanding, at the beginning of fiscal year 2015, equals \$49,161,915 and is comprised as follows:

**Total Principal & Interest Outstanding**

	<u>Total</u>		<u>Principal</u>	<u>Interest</u>
Total GO Debt	8,828,824		7,195,000	1,633,824
Total ARS Debt	28,808,742		22,180,000	6,628,742
Total Debt Certs	8,075,794		6,680,000	1,395,794
Total IEPA	2,151,656		1,880,084	271,572
Note/Loan Payable	1,221,897		940,341	281,556
	49,086,913		38,875,425	10,211,488

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

The above mentioned alternate revenue sourced (ARS) bonds are supported by the following pledged revenues: the 2004B, 2005C and 2007A bond issues are supported by water and sewer revenues and state income taxes; the 2005 and 2014 bonds are supported by sales and incremental property taxes for the Countryside TIF district; the 2005A bond is supported by utility taxes; and the 2011 Refunding bond is supported by non-home rule (special) sales tax. For fiscal year 2015, pledged revenues for the 2005A, 2004B and 2007A bonds have been projected to be insufficient to cover debt service amounts, and as a result these issues have reverted back to the property tax rolls (partial abatements for 2004B & 2007A bonds). It should be noted that all alternate revenue bonds would be supported by property taxes if the pledged revenue sources were not sufficient to cover annual debt service requirements.

The City's current bond rating is AA-, last confirmed on December 5, 2013 by Standard & Poor's with the 2014 Countryside TIF Partial Refunding Bond issue. Gross debt per capita, based on the 2010 census population for the City of 16,921, is \$2,406 at the beginning of fiscal year 2015.

## **SUMMARY OF OUTSTANDING DEBT ISSUES**

### ***Debt Service Fund***

#### **Alternate Revenue Source Bond Series 2005A**

Date of Maturity: December 30, 2022

Date of Issuance: May 1, 2005

Original Issue Amount: \$3,825,000

Description: This bond was issued to finance Phase I of the City's In-Town Road program. Debt service payments are currently supported by property taxes.

Principal & Interest Paid-to-Date: \$2,548,912

Principal & Interest Outstanding: \$3,057,234

### ***Countryside TIF Fund***

#### **Alternate Revenue Source Bond Series 2005**

Date of Maturity: December 1, 2024

Date of Issuance: March 15, 2005

Original Issue Amount: \$3,525,000

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

Principal & Interest Paid-to-Date: \$1,755,971

Principal & Interest Outstanding: \$2,189,902

#### **Alternate Revenue Source Bond Series 2014**

Date of Maturity: December 1, 2029

Date of Issuance: January 6, 2014

Original Issue Amount: \$1,235,000

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

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

Principal & Interest Outstanding: \$1,946,082

### ***Library Fund***

#### **General Obligation Bond Series 2006**

Date of Maturity: December 30, 2024

Date of Issuance: August 1, 2006

Original Issue Amount: \$1,500,000

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

Principal & Interest Paid-to-Date: \$1,218,111

Principal & Interest Outstanding: \$960,679

#### **General Obligation Refunding Bond Series 2013**

Date of Maturity: December 30, 2024

Date of Issuance: May 9, 2013

Original Issue Amount: \$6,625,000

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

Principal & Interest Paid-to-Date: \$280,082

Principal & Interest Outstanding: \$7,868,145

**SUMMARY OF OUTSTANDING DEBT ISSUES (continued)**

***Vehicle & Equipment Fund***

Adjustable Rate Note

Date of Maturity: November 2028

Principal & Interest Paid-to-Date: \$441,906

Date of Issuance: July 2008

Principal & Interest Outstanding: \$1,065,084

Original Issue Amount: \$937,500

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

***City-Wide Capital Fund***

Kendall County River Road Bridge Loan

Date of Maturity: October 2018

Principal Paid-to-Date: \$75,000

Date of Issuance: July 2008

Principal Outstanding: \$156,813

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

***Water Fund***

Alternate Revenue Source Bond Series 2005C

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$1,312,650

Date of Issuance: September 1, 2005

Principal & Interest Outstanding: \$1,828,800

Original Issue Amount: \$2,000,000

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

Series 2003 Debt Certificates

Date of Maturity: December 15, 2018

Principal & Interest Paid-to-Date: \$5,137,713

Date of Issuance: July 9, 2003

Principal & Interest Outstanding: \$806,600

Original Issue Amount: \$4,800,000

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

## **SUMMARY OF OUTSTANDING DEBT ISSUES (continued)**

### **Alternate Revenue Source Bond Series 2007A Refunding**

Date of Maturity: December 30, 2022 Principal & Interest Paid-to-Date: \$944,230  
Date of Issuance: March 1, 2007 Principal & Interest Outstanding: \$3,831,205  
Original Issue Amount: \$3,020,000  
Description: This bond was issued to refund a portion of the 2003 Debt Certificates. Debt service payments for this bond are partially supported by property taxes.

### **Series 2006A Debt Certificates**

Date of Maturity: December 30, 2022 Principal & Interest Paid-to-Date: \$1,809,163  
Date of Issuance: December 19, 2006 Principal & Interest Outstanding: \$5,599,267  
Original Issue Amount: \$5,555,000  
Description: This bond was issued to refund portions of the 2002 Capital Appreciation, 2002A and 2003 Debt Certificates. Debt service payments for these certificates are supported by water revenues.

### **IEPA Loan L17-156300**

Date of Maturity: August 9, 2026 Principal & Interest Paid-to-Date: \$834,047  
Date of Issuance: November 9, 2006 Principal & Interest Outstanding: \$1,562,879  
Original Issue Amount: \$1,886,000  
Description: This loan from the Illinois Environmental Agency (IEPA) was issued to construct water infrastructure improvements. Principle and interest payments for this loan are supported by water revenues.

## ***Sewer Fund***

### **Alternate Revenue Source Bond Series 2011 Refunding**

Date of Maturity: December 30, 2025 Principal & Interest Paid-to-Date: \$1,680,721  
Date of Issuance: November 10, 2011 Principal & Interest Outstanding: \$13,634,944  
Original Issue Amount: \$11,150,000  
Description: This bond was issued to refund the 2005D and 2008 Refunding bonds. Debt service payments are supported by non-home rules sales taxes.

### **Alternate Revenue Source Bond Series 2004B**

Date of Maturity: December 30, 2018 Principal & Interest Paid-to-Date: \$2,485,961  
Date of Issuance: March 1, 2004 Principal & Interest Outstanding: \$2,320,575  
Original Issue Amount: \$3,500,000  
Description: This bond was issued to construct sanitary sewer infrastructure in the Autumn Creek subdivision. Debt service payments are partially supported by property taxes.

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

Date of Maturity: February 1, 2023 Principal & Interest Paid-to-Date: \$1,677,151  
Date of Issuance: September 24, 2003 Principal & Interest Outstanding: \$1,473,087  
Original Issue Amount: \$2,035,000  
Description: These debt certificates were issued to construct the Bruell Street lift station. Debt service payments for these certificates are supported by sewer revenues.

**SUMMARY OF OUTSTANDING DEBT ISSUES (continued)**

Series 2004A Debt Certificates

Date of Maturity: December 30, 2014

Principal & Interest Paid-to-Date: \$1,722,343

Date of Issuance: March 1, 2004

Principal & Interest Outstanding: \$196,840

Original Issue Amount: \$1,600,000

Description: These debt certificates were issued to provide sewer access to Windett Ridge, Raintree Village and other subdivisions. Debt service payments for these certificates are supported by sewer revenues.

IEPA Loan L17-115300

Date of Maturity: September 6, 2019

Principal & Interest Paid-to-Date: \$1,536,764

Date of Issuance: November 23, 1999

Principal & Interest Outstanding: \$588,777

Original Issue Amount: \$1,656,809

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

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

Fiscal Year	Governmental Activities		Business-Type Activities		Debt Service Totals
	Principal	Interest	Principal	Interest	
2015	800,475	478,679	2,175,579	1,047,266	4,501,999
2016	842,243	461,367	2,065,365	963,088	4,332,063
2017	874,091	438,044	2,150,276	882,406	4,344,817
2018	906,022	413,737	2,235,313	796,033	4,351,105
2019	968,041	387,763	2,530,479	705,735	4,592,018
2020	1,208,790	359,152	2,787,255	602,713	4,957,910
2021	1,280,995	314,826	2,807,050	485,210	4,888,081
2022	1,353,301	267,242	2,429,743	365,112	4,415,398
2023	1,415,711	217,001	2,372,503	261,000	4,266,215
2024	1,143,229	157,575	1,265,333	160,803	2,726,940
2025	1,190,862	109,937	1,313,235	106,851	2,720,885
2026	293,614	60,136	1,221,209	50,901	1,625,860
2027	301,490	48,060	61,744	772	412,066
2028	314,496	35,654	-	-	350,150
2029	296,981	22,815	-	-	319,796
2030	270,000	11,610	-	-	281,610
<b>Totals</b>	<b>\$13,460,341</b>	<b>\$3,783,598</b>	<b>\$25,415,084</b>	<b>\$6,427,890</b>	<b>\$49,086,913</b>

## Debt Service Summary

	<u>Series 2006</u>	<u>Series 2013</u>	<u>Series 2005A</u>	<u>Series 2005</u>	<u>Series 2014</u>	<u>Note Payable</u>	<u>Series 2005C</u>	<u>Series 2003</u>	<u>Loan Payable</u>
Type	G.O. Bond	G.O. Bond	A.R.S. Bond	A.R.S. Bond	A.R.S. Bond	Adj. Rate	A.R.S. Bond	Debt Certs	Kendall Co. Loan
Org. Issue	\$ 1,500,000	\$ 6,625,000	\$ 3,825,000	\$ 3,525,000	\$ 1,235,000	\$ 937,500	\$ 2,000,000	\$ 4,800,000	\$ 231,813
O/S Principal	\$ 725,000	\$ 6,470,000	\$ 2,490,000	\$ 1,600,000	\$ 1,235,000	\$ 783,527	\$ 1,370,000	\$ 700,000	\$ 156,813
Fund	Library D/S	Library D/S	Debt Service	Countryside TIF	Countryside TIF	Veh & Equip	Water	Water	City-Wide Capital
Purpose	Library Expansion	Refunding of 2005B Bonds	In-Town Rd Prg - Phase I	Countryside Ctr Redevelp	Partial Refi of 2005 Bonds	Bldg on 185 Wolf Street	Wa Sys Imprv - Mill/Van Emm	Radium Compliance	River Road Bridge
Funding Source	Property Taxes	Property Taxes	Property/ Utility Taxes	Incr P-Tax/ Sales Tax	Incr P-Tax/ Sales Tax	Veh & Equip Revenues	Wa/Sw Rev/ Income Taxes	Water Revenues	General Fund Transfer
<b><i>Remaining Principal and Interest Payments</i></b>									
FY 2015	84,488	646,833	329,579	68,073	45,784	73,034	167,175	129,350	31,363
FY 2016	82,113	667,733	330,579	68,073	50,715	73,034	168,175	125,450	31,363
FY 2017	79,738	673,033	336,179	68,073	50,715	73,034	168,975	121,450	31,363
FY 2018	77,363	683,033	336,179	68,073	50,715	73,034	164,575	117,300	31,362
FY 2019	74,988	717,113	340,519	68,073	50,715	73,034	170,175	313,050	31,362
FY 2020	72,613	724,400	344,106	303,073	50,715	73,034	165,375	-	-
FY 2021	95,238	731,850	341,781	303,203	50,715	73,034	168,775	-	-
FY 2022	91,675	748,550	348,656	307,913	50,715	73,034	166,625	-	-
FY 2023	88,113	759,200	349,656	311,993	50,715	73,034	164,200	-	-
FY 2024	109,550	757,200	-	310,305	50,715	73,035	166,500	-	-
FY 2025	104,800	759,200	-	313,050	50,715	73,035	158,250	-	-
FY 2026	-	-	-	-	280,715	73,035	-	-	-
FY 2027	-	-	-	-	276,515	73,035	-	-	-
FY 2028	-	-	-	-	277,115	73,035	-	-	-
FY 2029	-	-	-	-	277,193	42,603	-	-	-
FY 2030	-	-	-	-	281,610	-	-	-	-
<b>Totals</b>	<b>\$ 960,679</b>	<b>\$ 7,868,145</b>	<b>\$ 3,057,234</b>	<b>\$ 2,189,902</b>	<b>\$ 1,946,082</b>	<b>\$ 1,065,084</b>	<b>\$ 1,828,800</b>	<b>\$ 806,600</b>	<b>\$ 156,813</b>

## Debt Service Summary (continued)

	<u>Series 2007A</u>	<u>Series 2006A</u>	<u>IEPA Loan</u>	<u>Series 2011</u>	<u>Series 2004B</u>	<u>Series 2003A</u>	<u>Series 2004A</u>	<u>IEPA Loan</u>
Type	A.R.S. Bond	Debt Certs	L17 - 156300	A.R.S. Bond	A.R.S. Bond	Debt Certs	Debt Certs	L17 - 115300
Org. Issue	\$ 3,020,000	\$ 5,555,000	\$ 1,886,000	\$ 11,150,000	\$ 3,500,000	\$ 2,035,000	\$ 1,600,000	\$ 1,656,809
O/S Principal	\$ 2,925,000	\$ 4,630,000	\$ 1,335,151	\$ 10,490,000	\$ 2,070,000	\$ 1,160,000	\$ 190,000	\$ 544,932
Fund	Water	Water	Water	Sewer	Sewer	Sewer	Sewer	Sewer
Purpose	Refund Portion of 2003 D/C	Ref prtn-03, 02A, 02 Cap App D/C	Drinking Water Loan	Rfd - 2005D & 2008 Ref Issues	Sanitary Sewer Imprv	Bruell St Lift Station	Sw Access to Subdivisions	Sw Main / 1999 SSES
Funding Source	Wa/Sw Rev/ Income Taxes	Water Revenues	Water Revenues	Non-HR Sales Tax	P-Tax/Wa/Sw Rev/Inc Taxes	Sewer Revenues	Sewer Revenues	Sewer Revenues
<b><i>Remaining Principal and Interest Payments</i></b>								
FY 2015	137,423	609,406	125,030	1,133,972	453,950	162,648	196,840	107,051
FY 2016	136,793	607,606	125,030	1,134,654	460,825	162,870	-	107,050
FY 2017	136,163	615,206	125,031	1,134,052	462,000	162,755	-	107,050
FY 2018	135,525	611,806	125,030	1,137,166	470,600	162,293	-	107,051
FY 2019	134,888	612,806	125,030	1,133,782	473,200	166,233	-	107,050
FY 2020	799,250	948,006	125,030	1,134,114	-	164,668	-	53,525
FY 2021	785,350	912,306	125,031	1,137,948	-	162,850	-	-
FY 2022	785,813	416,606	125,031	1,135,070	-	165,710	-	-
FY 2023	780,000	265,519	125,030	1,135,694	-	163,060	-	-
FY 2024	-	-	125,030	1,134,606	-	-	-	-
FY 2025	-	-	125,030	1,136,806	-	-	-	-
FY 2026	-	-	125,030	1,147,080	-	-	-	-
FY 2027	-	-	62,516	-	-	-	-	-
	<b>\$ 3,831,205</b>	<b>\$ 5,599,267</b>	<b>\$ 1,562,879</b>	<b>\$ 13,634,944</b>	<b>\$ 2,320,575</b>	<b>\$ 1,473,087</b>	<b>\$ 196,840</b>	<b>\$ 588,777</b>

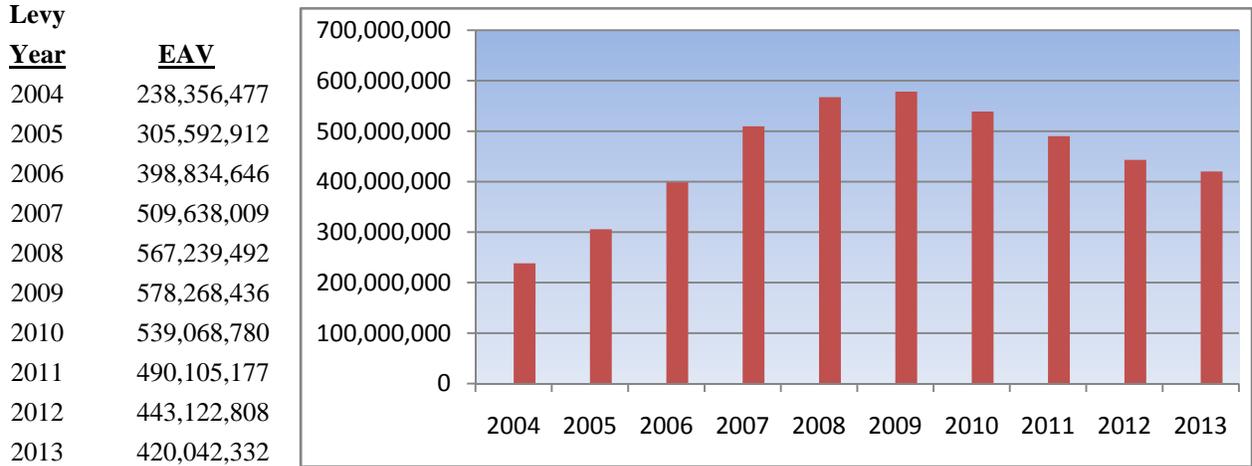
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UNITED CITY OF YORKVILLE  
FISCAL YEAR 2015

**Major Revenue Trend Analysis**

**PROPERTY TAXES**

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



Over the last ten years the Equalized Assessed Valuation (EAV) for the United City of Yorkville has increased at an average rate of 8.75%. As indicated by the graph above, EAV increased most dramatically between levy years 2005 and 2006 (30.51% increase) as new residential housing developments were added to the property tax rolls. In response to the housing downturn and economic recession, EAV slowed in 2009, posting a nominal increase of 1.94%, before declining an average of 7.66% in levy years 2010 thru 2013. It is unknown how long this current downward trend will continue, however, management does not expect any substantial increases in EAV in the near future.

When developing the 2013 (FY 2015) levy request, it was management’s intention to keep the City’s levy (excluding the police pension) approximately the same as it was in the previous year (~\$2.288M) and apply any remaining EAV to the police pension levy. As indicated by the table below, the pension fund will be receiving approximately \$627,000 in fiscal year 2015, which is an increase of \$82,520 over what was extended last year. This amount also exceeds the actuarial recommended amount by approximately \$56,000 which will not only cover the funds normal cost (i.e., projected expenses) in fiscal year 2015, but will also reduce the City’s net pension obligation as well.

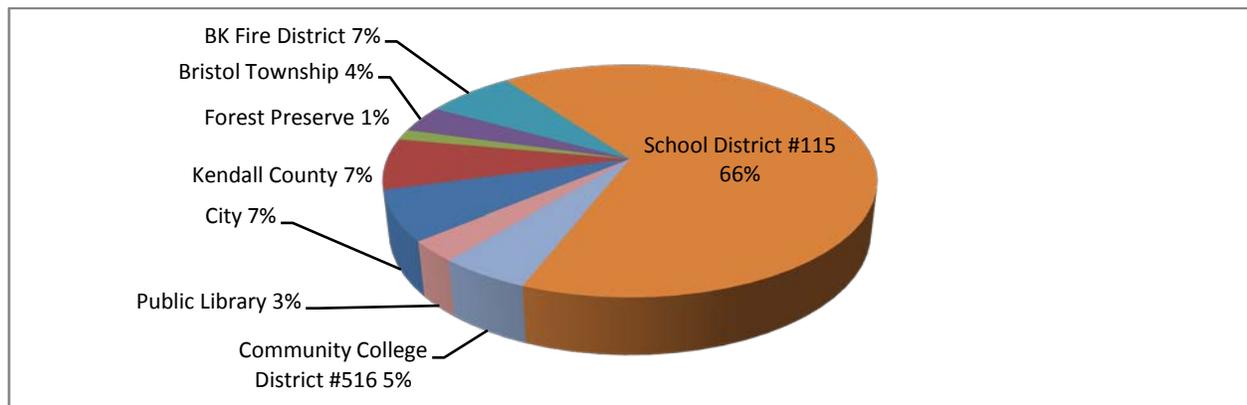
Last year the Library was extended \$664,658 in property taxes for operations, which resulted in a tax rate of \$0.15 per \$100 of EAV (maximum tax rate for library operations under Illinois law). This year, due to a 5.21% decrease in EAV, the Library is only able to levy approximately \$630,038, which is a \$34,620 decrease from the prior year’s extension.

## Property Tax Levy for Fiscal Year 2015 Budget \*

	2011 <u>Extension</u>	2012 <u>Extension</u>	2013 <u>Levy Request</u>	2013 <u>Levy Extension</u>	2013 <u>Actual Rate</u>
Corporate	994,946	1,043,200	1,089,190	1,043,217	0.24836
Bonds & Interest *	720,098	486,150	334,814	334,816	0.07971
IMRF Pension	456,557	449,991	450,000	449,991	0.10713
Police Protection	355,122	349,978	350,000	349,979	0.08332
Police Pension	447,309	544,687	739,683	627,207	0.14932
Audit	40,575	29,999	30,000	29,991	0.00714
Liability Insurance	40,575	40,014	40,000	39,988	0.00952
Social Security	304,357	299,994	300,000	300,036	0.07143
School Crossing Guard	25,358	24,992	25,000	24,993	0.00595
Unemployment Insurance	50,719	49,984	50,000	49,985	0.01190
<b>Subtotal City</b>	<b>3,435,616</b>	<b>3,318,989</b>	<b>3,408,687</b>	<b>3,250,203</b>	<b>0.77378</b>
Library Operations	691,905	664,658	692,000	630,038	0.15000
Library Bonds & Interest	791,640	771,801	731,320	731,348	0.17412
<b>Subtotal Library</b>	<b>1,483,545</b>	<b>1,436,459</b>	<b>1,423,320</b>	<b>1,361,386</b>	<b>0.32412</b>
<b>Total City (PTELL &amp; Non-PTELL)</b>	<b>4,919,161</b>	<b>4,755,448</b>	<b>4,832,007</b>	<b>4,611,589</b>	<b>1.09790</b>
less Bonds & Interest	1,511,739	1,257,951	1,066,134	1,066,164	0.25383
<b>PTELL Totals</b>	<b>3,407,422</b>	<b>3,497,497</b>	<b>3,765,873</b>	<b>3,545,425</b>	<b>0.84407</b>
<b>* City Debt Service Levy Breakout</b>					
Series 2005A - Debt Service Fund	324,762	328,181	329,579	329,580	0.07846
Series 2007A - Water Fund	132,793	43,028	5,235	5,236	0.00125
Series 2004B - Sewer Fund	262,543	114,941	-	-	-

\* 2011 Levy amounts were received in Fiscal Year 2012 – 2013; 2012 levy amounts were received in Fiscal Year 2013 – 2014; and 2013 levy amounts will be received in Fiscal Year 2014 – 2015. Property taxes are typically received in seven installments between the months of May and November.

### 2013 Property Tax Bill Breakdown (to be collected in Fiscal Year 2015)

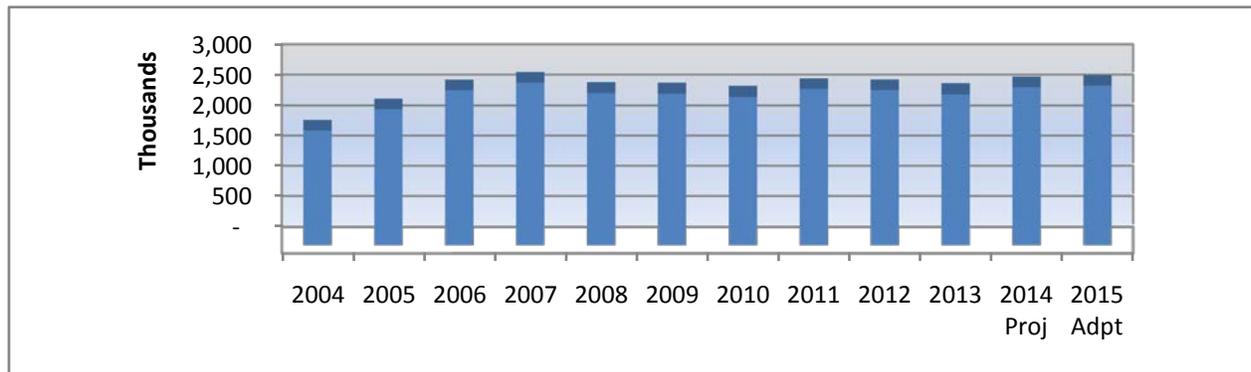


Source: Office of the Kendall County Clerk. Representative tax rates for other governmental units are from Bristol Township.

## MUNICIPAL SALES TAX

Fiscal Year	Amount
2004	1,892,287
2005	2,243,867
2006	2,548,784
2007	2,676,261
2008	2,506,434
2009	2,500,285
2010	2,446,099
2011	2,569,233
2012	2,552,483
2013	2,490,503
2014 Proj	2,600,000
2015 Adopted	2,626,000

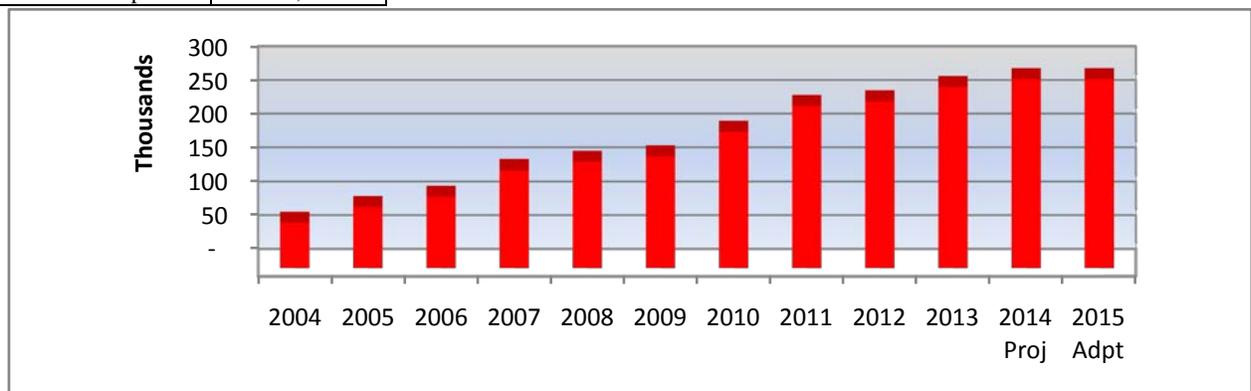
The United City of Yorkville receives 1% of the 6.25% State sales tax rate on general merchandise and 100% of the 1% State sales tax rate on qualifying food, drugs and medical appliances. Municipal sales tax is directly affected by economic conditions within the City and is influenced by aggregate economic conditions in general. Sales tax is one of the largest sources of revenue for the General Fund, accounting for approximately 19% of total General Fund revenues in FY 2013. Sales tax revenues increased substantially over the first seven years of the new century, reflecting the vast population and economic growth the City experienced during those fiscal periods. After peaking in FY 2007, sales tax figures have fluctuated between \$2.45M & \$2.6M.



## LOCAL USE TAX

Fiscal Year	Amount
2004	67,219
2005	90,775
2006	106,042
2007	145,026
2008	157,093
2009	165,054
2010	201,681
2011	240,047
2012	246,963
2013	268,285
2014 Proj	280,000
2015 Adopted	280,000

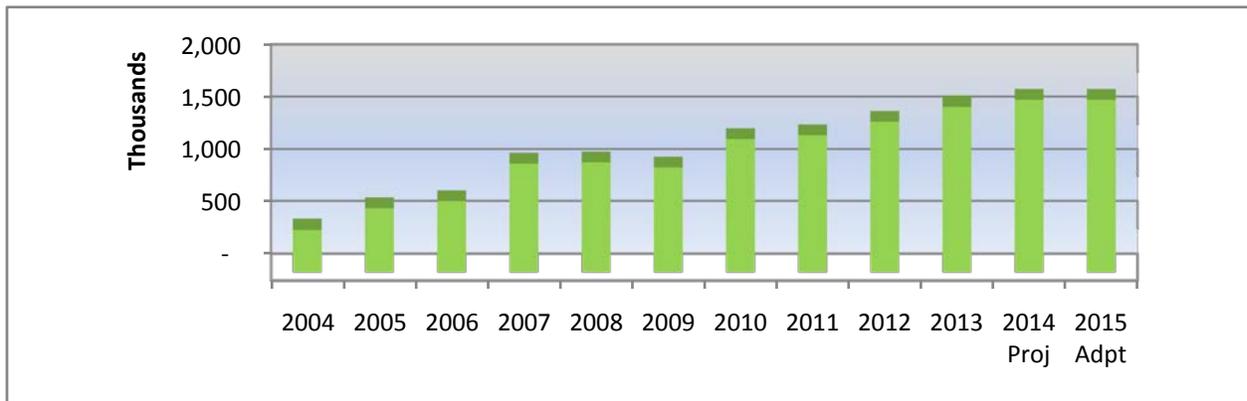
Use tax is a sales tax that is imposed on the privilege of using, in Illinois, any tangible personal property purchased out-of-state. If the seller does not collect at least 6.25% on general merchandise or 1% on qualifying food, drug and medical appliance purchases, the purchaser is responsible for the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



## INCOME TAXES

Fiscal Year	Amount
2004	408,429
2005	612,425
2006	679,842
2007	1,040,678
2008	1,053,292
2009	1,004,980
2010	1,277,889
2011	1,315,321
2012	1,444,426
2013	1,587,324
2014 Proj	1,650,000
2015 Adopted	1,650,000

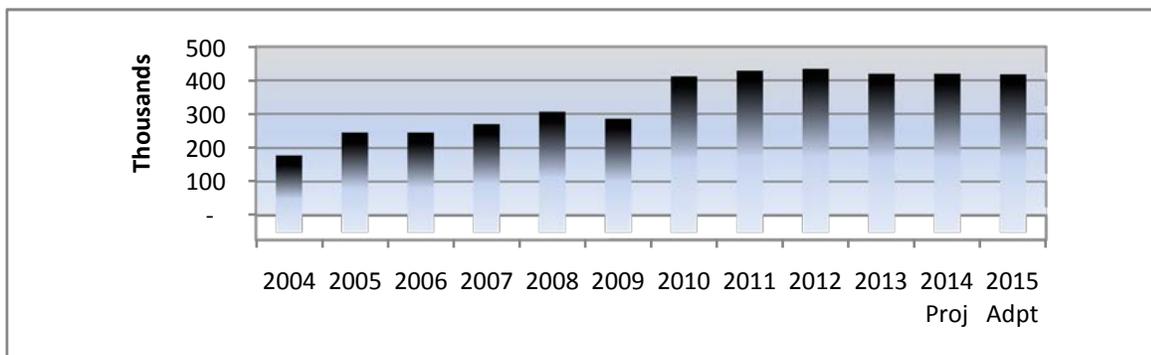
Income tax is based on average statewide income and is distributed on a per capita basis. Per the Illinois Income Tax Act, 10% of the total collections are deposited in the Local Government Distributive Fund (LGDF) for distribution to counties and municipalities based on their proportionate share of the State's population. Income tax revenues historically fluctuate with the economy; however the significant increase between FY 2006 and FY 2007 is directly attributable to the City's substantial population growth during that time period. Income tax has been particularly robust in recent years, increasing by approximately 10% over the previous year's amount for the FYE 2012, and again for the FYE 2013. Projected revenues for FY 2015 are based on the City's 2010 census figure and current revenue trends.



## MOTOR FUEL TAXES

Fiscal Year	Amount
2004	199,973
2005	266,318
2006	266,560
2007	291,666
2008	328,650
2009	307,882
2010	434,263
2011	450,645
2012	456,613
2013	442,096
2014 Proj	441,814
2015 Adopted	440,000

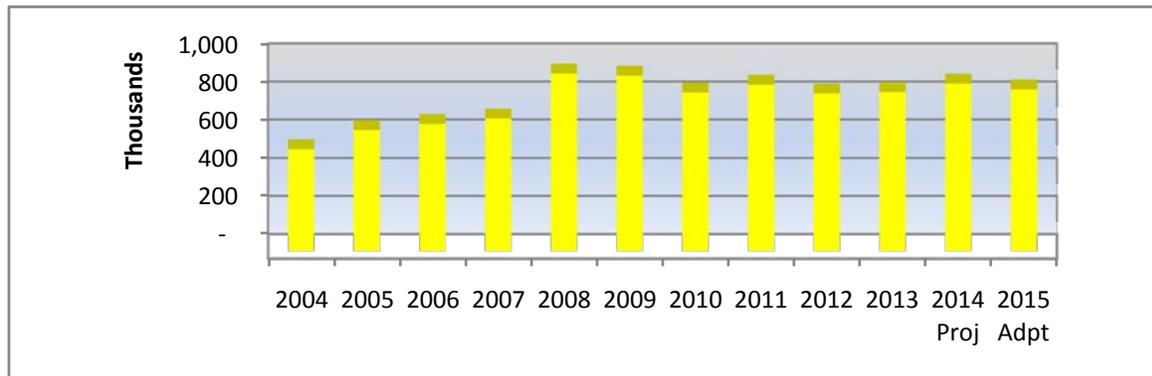
Motor fuel taxes (MFT) are state shared revenues that are distributed on a per capita basis and derived from taxes on gasoline and diesel fuels. Motor fuel taxes fluctuate based on vehicle use and gasoline consumption. Like other state shared revenues, motor fuel taxes for the City have significantly increased over the past decade as population increased. MFT revenues for FY 2014 and FY 2015 are projected to hold relatively steady, based on current and historical revenue trends.



## UTILITY TAXES

Fiscal Year	Amount
2004	534,749
2005	635,500
2006	667,840
2007	696,096
2008	933,623
2009	922,095
2010	833,669
2011	873,999
2012	828,426
2013	835,972
2014 Proj	880,000
2015 Adopted	850,000

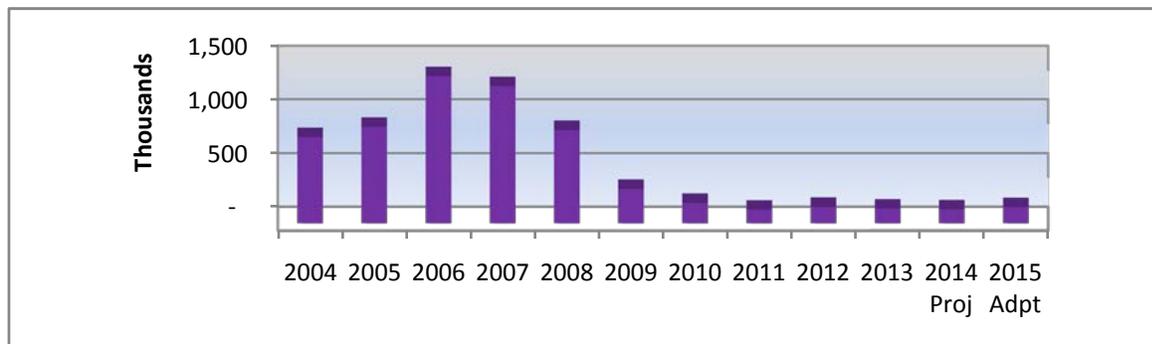
This revenue stream is comprised of both electric and natural gas utility taxes. This tax is collected by ComEd (electric) and Nicor (natural gas) and remitted to the City on a quarterly basis. Utility taxes increased by approximately 75% from FY 2004 to FY 2008 in conjunction with the increase in population that occurred during that time period. Since FY 2009, utility tax revenue has averaged approximately \$850,000 per year, although management expects that amount to be slightly higher for the FYE 2014 due to the severe cold weather experienced over the winter months. For FY 2015, management remains conservative in their projections, which are based on historical trends.



## BUILDING PERMITS

Fiscal Year	Amount
2004	800,570
2005	897,795
2006	1,373,536
2007	1,278,672
2008	867,869
2009	322,160
2010	190,579
2011	126,829
2012	153,393
2013	137,260
2014 Proj	130,000
2015 Adopted	150,000

Building permits are one of the more volatile revenues in the General Fund, and tend to follow the aggregate economy as indicated by graph below. Since fiscal year 2012 the City has used building permit revenue to cover the costs of Building Department personnel (part of the Community Development cost center located within the General Fund), with excess revenues going to the City-Wide Capital Fund to help finance current and future capital projects. Permit revenues were particularly robust during the housing boom of the last decade, but have significantly declined since the 2008 recession. For FY 2015, management remains conservative in their projections, which are based on current trends.



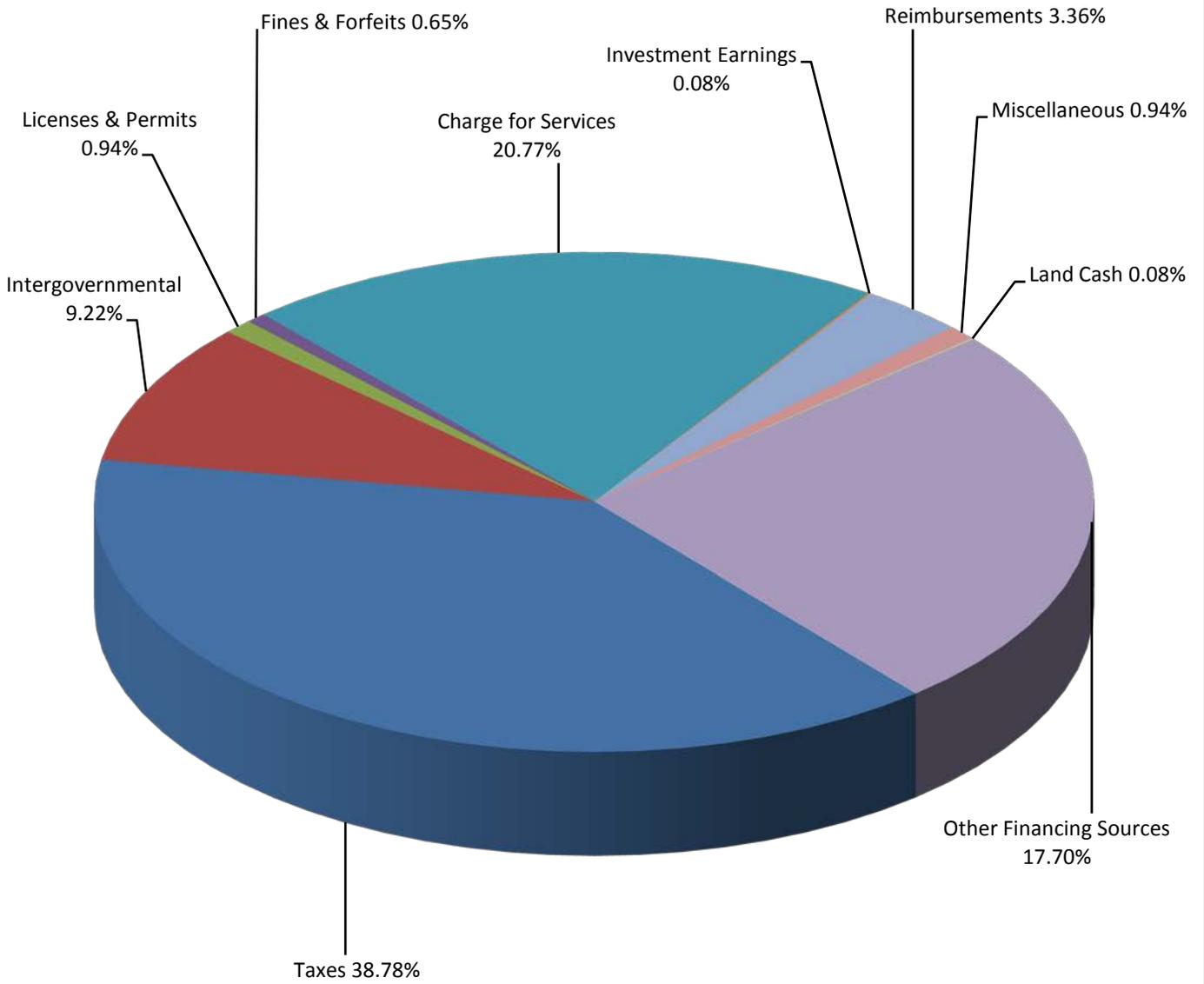
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# **BUDGET OVERVIEW**

**United City of Yorkville**  
**Revenues by Category**  
**Fiscal Year 2015**

FUND	Taxes	Inter-governmental	Licenses & Permits	Fines & Forfeits	Charges for Services	Investment Earnings	Reimbursements	Miscellaneous	Land Cash	Other Financing Sources	Fund Total
<u>General Fund</u>	9,871,724	2,177,200	193,000	175,250	1,203,201	8,000	80,000	13,000	-	5,250	13,726,625
<u>Special Revenue Funds</u>											
Motor Fuel Tax	-	480,000	-	-	-	3,000	-	-	-	-	483,000
Parks and Recreation	-	-	-	-	280,000	250	-	208,000	-	1,277,606	1,765,856
Land Cash	-	-	-	-	-	-	-	-	23,000	50,000	73,000
Countryside TIF	20,000	-	-	-	-	-	-	-	-	-	20,000
Downtown TIF	85,000	-	-	-	-	75	-	-	-	-	85,075
Fox Hill SSA	8,536	-	-	-	-	-	-	-	-	-	8,536
Sunflower SSA	17,416	-	-	-	-	-	-	-	-	-	17,416
<u>Debt Service Fund</u>	329,579	-	2,500	-	-	100	-	-	-	-	332,179
<u>Capital Project Funds</u>											
Vehicle & Equipment	-	-	49,275	10,750	262,078	450	50,000	1,000	-	61,000	434,553
City-Wide Capital	-	105,960	20,250	-	680,000	3,000	885,630	-	-	4,855,000	6,549,840
<u>Enterprise Funds</u>											
Water	5,235	-	-	-	2,693,000	2,200	-	55,203	-	83,588	2,839,226
Sewer	-	-	-	-	1,140,500	6,000	-	-	-	1,238,972	2,385,472
<u>Library Funds</u>											
Library Operations	646,010	22,200	-	9,300	14,000	1,300	-	7,500	-	32,375	732,685
Library Debt Service	731,321	-	-	-	-	30	-	-	-	-	731,351
Library Capital	-	-	20,000	-	-	20	-	-	-	-	20,020
<b>TOTAL REVENUES</b>	<b>11,714,821</b>	<b>2,785,360</b>	<b>285,025</b>	<b>195,300</b>	<b>6,272,779</b>	<b>24,425</b>	<b>1,015,630</b>	<b>284,703</b>	<b>23,000</b>	<b>7,603,791</b>	<b>30,204,834</b>

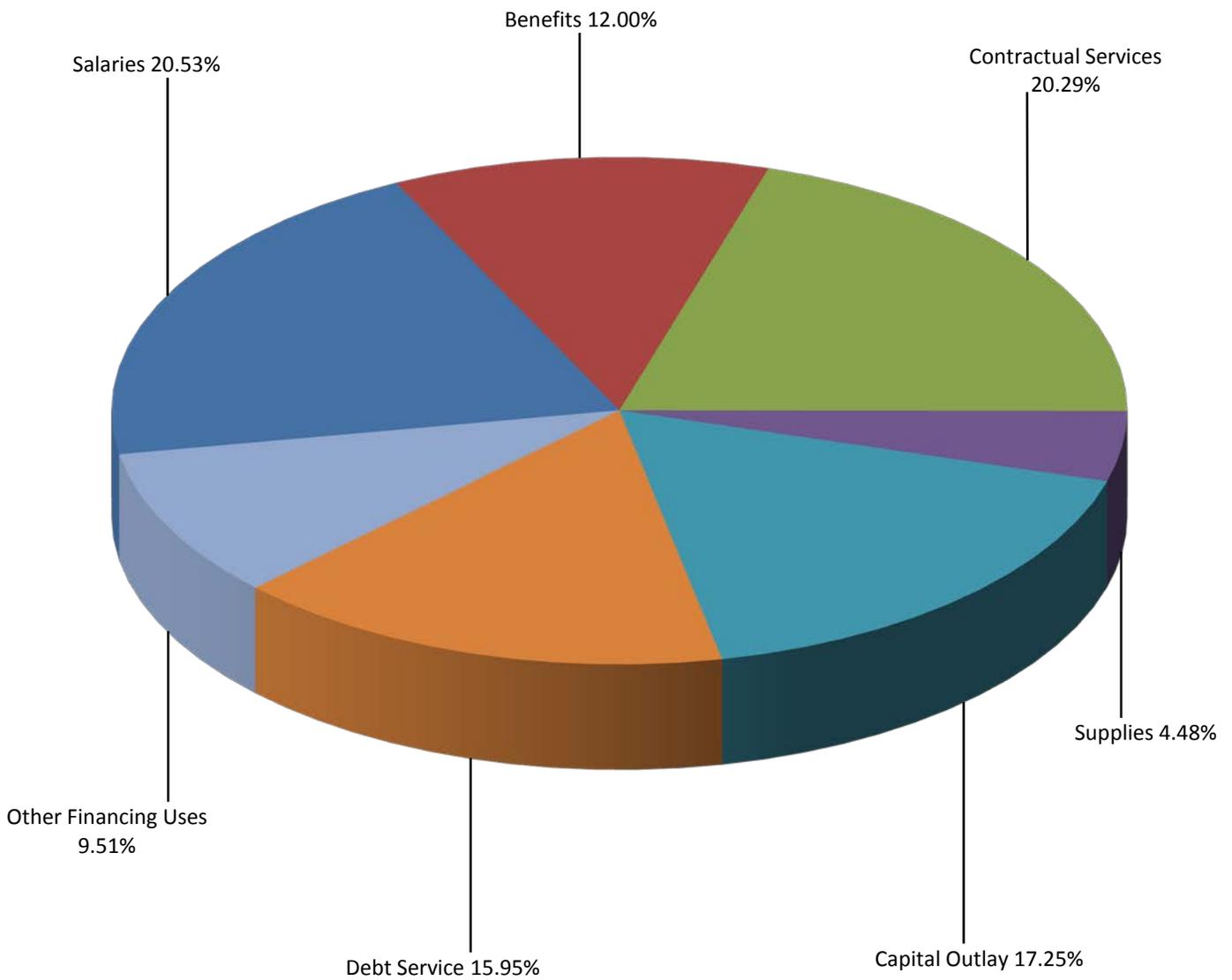
**United City of Yorkville  
Revenues by Category  
Fiscal Year 2015**



**United City of Yorkville**  
**Expenditures by Category**  
**Fiscal Year 2015**

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Debt Service	Other Financing Uses	Fund Total
<u>General Fund</u>	3,967,218	2,470,227	4,283,415	300,299	-	-	2,548,953	13,570,112
<u>Special Revenue Funds</u>								
Motor Fuel Tax	-	-	111,000	178,712	573,787	-	-	863,499
Parks and Recreation	840,647	397,762	374,430	298,608	-	-	-	1,911,447
Land Cash	-	-	-	-	406,850	-	-	406,850
Countryside TIF	-	-	23,325	-	-	68,073	-	91,398
Downtown TIF	-	-	35,355	-	17,433	-	-	52,788
Fox Hill SSA	-	-	19,603	-	-	-	-	19,603
Sunflower SSA	-	-	35,985	-	-	-	-	35,985
<u>Debt Service Fund</u>	-	-	775	-	-	329,579	-	330,354
<u>Capital Project Funds</u>								
Vehicle & Equipment	-	-	24,167	2,000	410,000	73,035	50,000	559,202
City-Wide Capital	-	-	130,000	25,000	2,303,022	85,000	5,250	2,548,272
<u>Enterprise Funds</u>								
Water	351,860	215,055	485,700	301,234	571,548	1,168,384	-	3,093,781
Sewer	195,304	105,056	95,578	90,144	593,095	2,054,461	83,588	3,217,226
<u>Library Funds</u>								
Library Operations	447,540	204,448	112,465	19,000	-	-	-	783,453
Library Debt Service	-	-	-	-	-	731,321	-	731,321
Library Capital	-	-	3,500	51,515	-	-	-	55,015
<b>TOTAL EXPENDITURES</b>	<b>5,802,569</b>	<b>3,392,548</b>	<b>5,735,298</b>	<b>1,266,512</b>	<b>4,875,735</b>	<b>4,509,853</b>	<b>2,687,791</b>	<b>28,270,306</b>

United City of Yorkville  
**Expenditures by Category**  
Fiscal Year 2015



**United City of Yorkville**  
**Fund Balance History**  
**Fiscal Years 2012 - 2015**

FUND	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted Budget
<u>General Fund</u>	1,270,623	4,223,820	2,541,653	3,717,540	3,874,053
<u>Special Revenue Funds</u>					
Motor Fuel Tax	924,857	1,162,506	605,132	1,000,846	620,347
Parks and Recreation	280,065	320,370	322,699	432,308	286,717
Land Cash	(294,778)	121,420	162,581	188,637	(145,213)
Countryside TIF	1,877,872	1,572,335	(529,634)	(532,672)	(604,070)
Downtown TIF	257,953	216,937	251,449	232,973	265,260
Fox Hill SSA	17,071	15,124	11,677	11,221	154
Sunflower SSA	12,188	7,740	560	224	(18,345)
<u>Debt Service Fund</u>	87,510	12,046	11,611	4,382	6,207
<u>Capital Project Funds</u>					
Municipal Building	(579,374)	(571,615)	-	-	-
Vehicle & Equipment	354,595	175,588	116,558	124,649	-
City-Wide Capital	81,196	328,726	691,053	661,403	4,662,971
<u>Enterprise Funds *</u>					
Water	1,300,837	1,526,679	1,160,768	1,231,317	976,762
Sewer	3,003,537	2,993,332	2,681,077	2,791,294	1,959,540
Recreation Center	(220,001)	(300,420)	-	-	-
<u>Library Fund</u>					
Library Operations	388,831	446,136	407,430	405,551	354,783
Library Debt Service	(1,821)	-	2,325	-	30
Library Capital	6,794	15,689	-	34,995	-
<b>Totals</b>	<b>8,767,955</b>	<b>12,266,413</b>	<b>8,436,939</b>	<b>10,304,668</b>	<b>12,239,196</b>

\* Fund Balance Equivalency

**United City of Yorkville**  
**Revenue Budget Summary - All Funds**  
**Fiscal Years 2012 - 2015**

FUND	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted Budget
<u>General Fund</u>	12,511,852	13,314,810	13,009,489	13,341,863	13,726,625
<u>Special Revenue Funds</u>					
Motor Fuel Tax	560,598	518,843	944,000	1,116,796	483,000
Parks and Recreation	1,199,608	1,438,559	2,228,704	2,232,769	1,765,856
Land Cash	430,767	468,768	166,500	178,217	73,000
Fox Industrial TIF	259,327	-	-	-	-
Countryside TIF	6,906	2,132	1,550	106	20,000
Downtown TIF	67,933	45,408	35,350	67,886	85,075
Fox Hill SSA	3,793	3,796	3,786	3,787	8,536
Sunflower SSA	7,537	7,544	7,531	7,469	17,416
<u>Debt Service Fund</u>	507,525	429,531	329,479	320,890	332,179
<u>Capital Project Funds</u>					
Municipal Building	8,400	12,859	573,374	571,615	-
Vehicle & Equipment	97,980	112,156	259,750	286,354	434,553
City-Wide Capital	227,117	633,742	1,780,172	2,069,193	6,549,840
<u>Enterprise Funds</u>					
Water	2,855,198	3,104,339	2,641,091	2,503,908	2,839,226
Sewer	3,120,374	1,649,995	2,355,220	2,367,582	2,385,472
Recreation Center	634,563	511,086	617,957	533,303	-
<u>Library Funds</u>					
Library Operations	1,095,539	789,584	778,639	750,004	732,685
Library Debt Service	718,979	797,309	771,963	767,720	731,351
Library Capital	350,259	35,208	20,020	55,015	20,020
<b>TOTAL REVENUES</b>	<b>24,664,255</b>	<b>23,875,669</b>	<b>26,524,575</b>	<b>27,174,477</b>	<b>30,204,834</b>

**United City of Yorkville**  
**Expenditure Budget Summary - All Funds**  
**Fiscal Years 2012 - 2015**

FUND	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted Budget
<u>General Fund</u>	10,969,330	10,361,617	13,891,560	13,848,143	13,570,112
<u>Special Revenue Funds</u>					
Motor Fuel Tax	276,141	281,196	1,394,456	1,278,456	863,499
Parks and Recreation	1,151,098	1,398,256	2,199,048	2,120,831	1,911,447
Land Cash	336,920	52,570	89,000	111,000	406,850
Fox Industrial TIF	829,118	-	-	-	-
Countryside TIF	307,585	307,670	2,105,113	2,105,113	91,398
Downtown TIF	19,741	86,425	45,350	51,850	52,788
Fox Hill SSA	4,664	5,743	7,500	7,690	19,603
Sunflower SSA	7,272	11,992	14,985	14,985	35,985
<u>Debt Service Fund</u>	428,668	504,996	328,554	328,554	330,354
<u>Capital Project Funds</u>					
Municipal Building	750	5,100	-	-	-
Vehicle & Equipment	98,518	291,163	292,462	337,293	559,202
City-Wide Capital	146,573	386,213	1,261,446	1,736,516	2,548,272
<u>Enterprise Funds</u>					
Water	2,379,621	2,878,499	2,859,595	2,799,270	3,093,781
Sewer	2,494,670	1,660,200	2,570,120	2,569,620	3,217,226
Recreation Center	659,476	591,504	150,489	232,883	-
<u>Library Fund</u>					
Library Operations	1,024,044	732,279	771,363	790,589	783,453
Library Debt Service	720,800	795,488	769,638	767,720	731,321
Library Capital	343,465	26,312	38,850	35,709	55,015
<b>TOTAL EXPENDITURES</b>	<b>22,198,454</b>	<b>20,377,223</b>	<b>28,789,529</b>	<b>29,136,222</b>	<b>28,270,306</b>

**United City of Yorkville**  
**Fiscal Year 2015 Budget**  
**Fund Balance Summary**

FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	3,717,540	13,726,625	13,570,112	156,513	3,874,053
<u>Special Revenue Funds</u>				-	
Motor Fuel Tax	1,000,846	483,000	863,499	(380,499)	620,347
Parks and Recreation	432,308	1,765,856	1,911,447	(145,591)	286,717
Land Cash	188,637	73,000	406,850	(333,850)	(145,213)
Countryside TIF	(532,672)	20,000	91,398	(71,398)	(604,070)
Downtown TIF	232,973	85,075	52,788	32,287	265,260
Fox Hill SSA	11,221	8,536	19,603	(11,067)	154
Sunflower SSA	224	17,416	35,985	(18,569)	(18,345)
<u>Debt Service Fund</u>	4,382	332,179	330,354	1,825	6,207
<u>Capital Project Funds</u>					
Vehicle & Equipment	124,649	434,553	559,202	(124,649)	-
City-Wide Capital	661,403	6,549,840	2,548,272	4,001,568	4,662,971
<u>Enterprise Funds</u>					
Water	1,231,317	2,839,226	3,093,781	(254,555)	976,762
Sewer	2,791,294	2,385,472	3,217,226	(831,754)	1,959,540
<u>Library Fund</u>					
Library Operations	405,551	732,685	783,453	(50,768)	354,783
Library Debt Service	-	731,351	731,321	30	30
Library Capital	34,995	20,020	55,015	(34,995)	-
<b>Totals</b>	<b>10,304,668</b>	<b>30,204,834</b>	<b>28,270,306</b>	<b>1,934,528</b>	<b>12,239,196</b>

# GENERAL FUND (01)

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

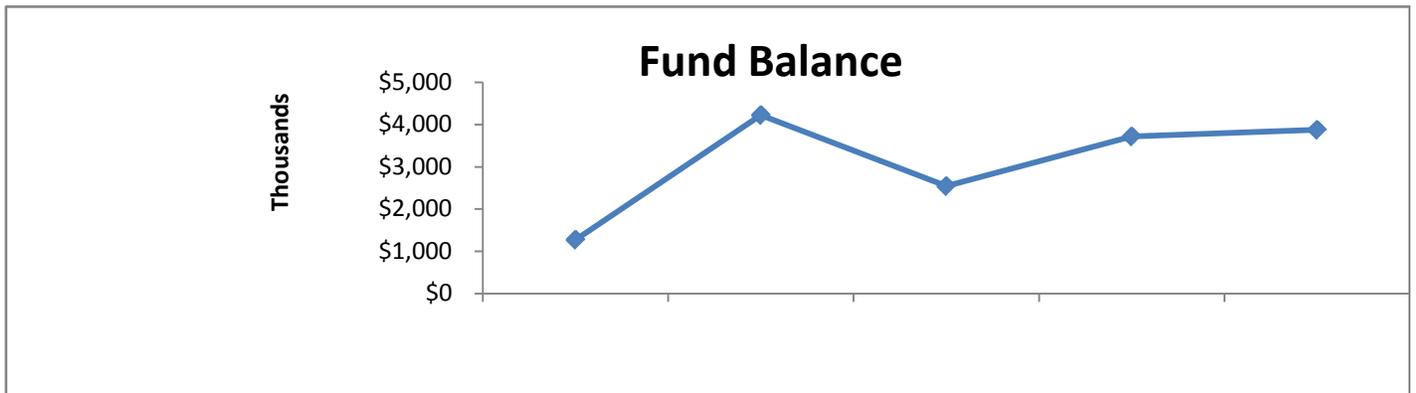
- Administration (110)
- Finance (120)
- Police (210)
- Community Development (220)
- Public Works – Streets & Sanitation (410)
- Administrative Services (640)

\* The Community Relations and Engineering Departments were discontinued in fiscal year 2011 and 2012, respectively.

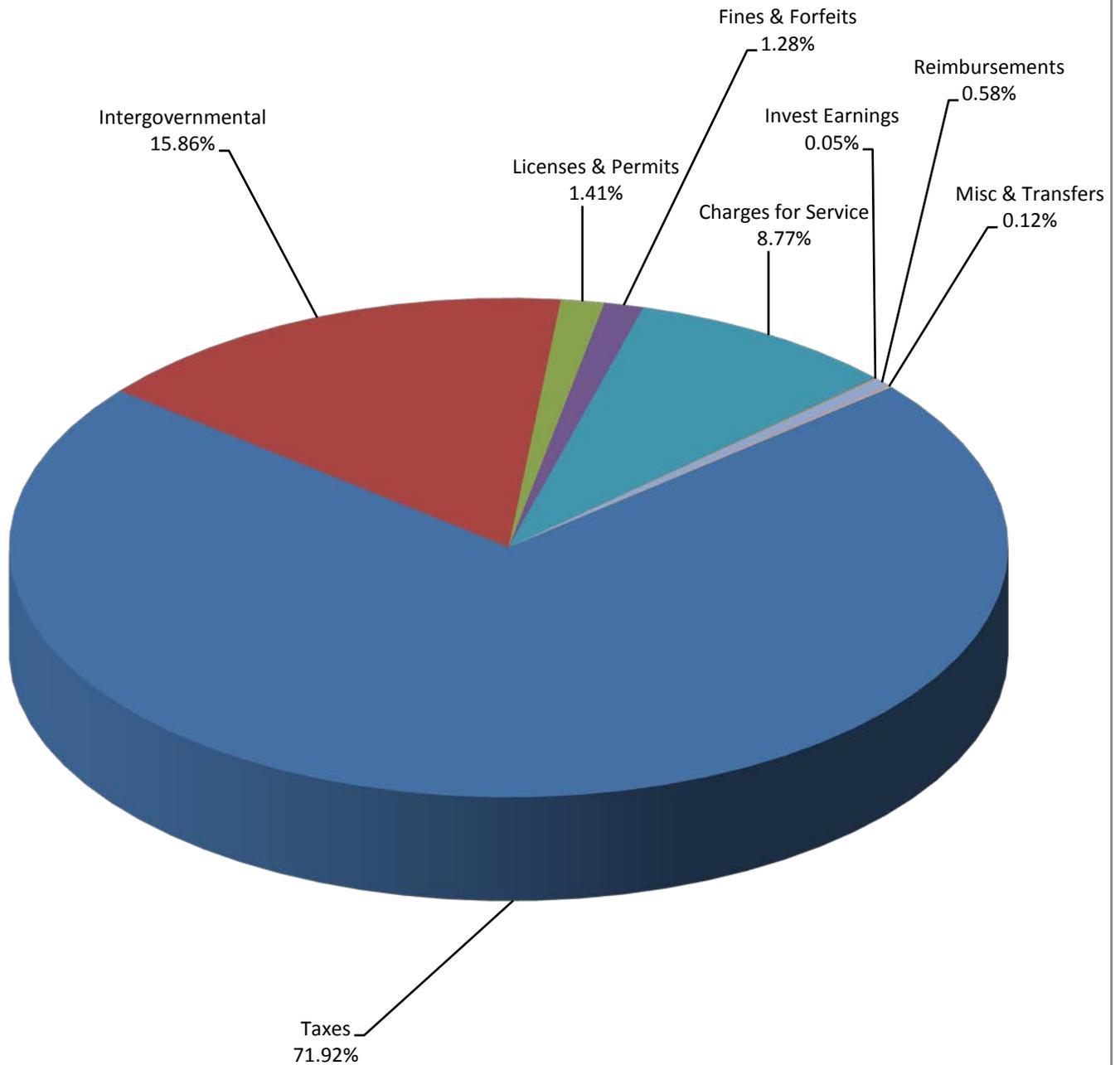
## GENERAL FUND (01)

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Taxes	7,942,975	9,317,383	9,359,104	9,539,599	9,871,724
Intergovernmental	1,917,618	2,080,757	2,018,200	2,171,750	2,177,200
Licenses & Permits	171,921	168,831	193,000	172,500	193,000
Fines & Forfeits	175,159	169,144	180,200	181,750	175,250
Charges for Service	1,561,554	1,199,908	1,181,235	1,173,214	1,203,201
Investment Earnings	5,102	7,287	6,500	8,300	8,000
Reimbursements	391,321	238,535	55,000	80,000	80,000
Miscellaneous	13,702	132,965	11,000	9,500	13,000
Other Financing Sources	332,500	-	5,250	5,250	5,250
<b>Total Revenue</b>	<b>12,511,852</b>	<b>13,314,810</b>	<b>13,009,489</b>	<b>13,341,863</b>	<b>13,726,625</b>
<b>Expenditures</b>					
Salaries	3,029,713	3,170,404	3,546,298	3,540,798	3,967,218
Benefits	2,407,769	1,909,160	2,270,039	2,136,670	2,470,227
Contractual Services	3,944,907	3,520,085	3,945,473	4,068,976	4,283,415
Supplies	236,916	260,466	292,110	293,110	300,299
Contingencies	52,075	-	50,000	11,675	-
Other Financing Uses	1,297,950	1,501,502	3,798,673	3,796,914	2,548,953
<b>Total Expenditures</b>	<b>10,969,330</b>	<b>10,361,617</b>	<b>13,902,593</b>	<b>13,848,143</b>	<b>13,570,112</b>
<b>Surplus (Deficit)</b>	1,542,522	2,953,193	(893,104)	(506,280)	156,513
<b>Ending Fund Balance</b>	<b>1,270,623</b>	<b>4,223,820</b>	<b>2,541,653</b>	<b>3,717,540</b>	<b>3,874,053</b>
	11.6%	40.8%	18.3%	26.8%	28.5%



**United City of Yorkville  
Revenue by Category  
General Fund FY 2015 Budget**



# United City of Yorkville

## General Fund

01

### GENERAL FUND REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Taxes</b>						
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,282,246	2,276,807	2,288,154	2,201,759	2,334,190
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION <i>TBD annually by Actuarial Evaluation</i>	360,356	438,711	562,000	524,120	614,005
01-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	67,334	-	-	-	-
01-000-40-00-4030	MUNICIPAL SALES TAX	2,552,483	2,490,503	2,449,250	2,600,000	2,626,000
01-000-40-00-4035	NON-HOME RULE SALES TAX	410,327	1,919,423	1,800,000	2,000,000	2,020,000
01-000-40-00-4040	ELECTRIC UTILITY TAX	603,015	600,182	605,000	605,000	605,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	225,411	235,790	275,000	245,000	255,000
01-000-40-00-4043	EXCISE TAX <i>Formerly Telecommunications Tax</i>	500,415	484,365	500,000	475,000	490,000
01-000-40-00-4044	TELEPHONE UTILITY TAX	18,393	15,265	20,200	15,000	15,000
01-000-40-00-4045	CABLE FRANCHISE FEES	221,465	218,091	230,000	220,000	225,000
01-000-40-00-4050	HOTEL TAX <i>90% Rebated to Aurora Chamber of Commerce</i>	51,029	53,859	50,000	60,000	60,000
01-000-40-00-4060	AMUSEMENT TAX	127,737	140,856	165,000	165,000	195,000
01-000-40-00-4065	ADMISSIONS TAX <i>100% Rebated</i>	190,627	119,199	104,500	103,720	105,000
01-000-40-00-4070	BUSINESS DISTRICT TAX <i>100% Rebated - Kendall Marketplace</i>	305,908	314,385	300,000	315,000	317,529
01-000-40-00-4075	AUTO RENTAL TAX	9,549	9,633	10,000	10,000	10,000
01-000-40-00-4080	PARA-MUTUEL TAX	16,680	314	-	-	-
	<b>Total: Taxes</b>	<b>\$7,942,975</b>	<b>\$9,317,383</b>	<b>\$9,359,104</b>	<b>\$9,539,599</b>	<b>\$9,871,724</b>
<b>Intergovernmental</b>						
01-000-41-00-4100	STATE INCOME TAX	1,444,426	1,587,324	1,550,000	1,650,000	1,650,000
01-000-41-00-4105	LOCAL USE TAX	246,963	268,285	250,000	280,000	280,000
01-000-41-00-4110	ROAD & BRIDGE TAX	166,896	168,477	170,000	170,000	175,000
01-000-41-00-4115	VIDEO GAMING TAX	-	2,300	-	20,000	20,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	15,030	15,908	15,000	16,000	16,000
01-000-41-00-4160	FEDERAL GRANTS <i>HIDTA Reimbursements Vest Grant Reimbursements</i>	12,521	17,131	12,000	15,000	15,000
01-000-41-00-4168	TRAFFIC SIGNAL MAINTENANCE	28,582	20,019	20,000	19,284	20,000
01-000-41-00-4170	STATE GRANTS	2,123	-	-	266	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL <i>Pull Tab &amp; Jar Games</i>	1,077	1,313	1,200	1,200	1,200
	<b>Total: Intergovernmental</b>	<b>\$1,917,618</b>	<b>\$2,080,757</b>	<b>\$2,018,200</b>	<b>\$2,171,750</b>	<b>\$2,177,200</b>
<b>Licenses &amp; Permits</b>						
01-000-42-00-4200	LIQUOR LICENSE	43,265	39,895	40,000	40,000	40,000

## United City of Yorkville General Fund

01

### GENERAL FUND REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
01-000-42-00-4205	OTHER LICENSES & PERMITS	6,256	2,336	3,000	2,500	3,000
01-000-42-00-4210	BUILDING PERMITS	122,400	126,600	150,000	130,000	150,000
	<b>Total: Licenses &amp; Permits</b>	<b>\$171,921</b>	<b>\$168,831</b>	<b>\$193,000</b>	<b>\$172,500</b>	<b>\$193,000</b>
<b>Fines &amp; Forfeits</b>						
01-000-43-00-4310	CIRCUIT COURT FINES	66,028	59,121	70,000	55,000	60,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	24,206	36,328	30,000	36,500	35,000
01-000-43-00-4323	OFFENDER REGISTRATION	175	320	200	250	250
01-000-43-00-4325	POLICE TOWS	84,750	73,375	80,000	90,000	80,000
	<b>Total: Fines &amp; Forfeits</b>	<b>\$175,159</b>	<b>\$169,144</b>	<b>\$180,200</b>	<b>\$181,750</b>	<b>\$175,250</b>
<b>Charges for Services</b>						
01-000-44-00-4400	GARBAGE SURCHARGE	1,231,681	1,028,304	1,023,500	1,001,651	1,031,701
01-000-44-00-4405	COLLECTION FEE - YBSD	134,531	150,423	137,235	150,000	150,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	-	21,081	20,000	21,063	21,000
01-000-44-00-4451	WATER CHARGEBACK	91,863	-	-	-	-
01-000-44-00-4452	SEWER CHARGEBACK	83,045	-	-	-	-
01-000-44-00-4472	LAND CASH CHARGEBACK	20,084	-	-	-	-
01-000-44-00-4474	POLICE SPECIAL DETAIL	350	100	500	500	500
	<i>Cancel out with Special Detail in Admin Svcs</i>					
	<b>Total: Charges for Services</b>	<b>\$1,561,554</b>	<b>\$1,199,908</b>	<b>\$1,181,235</b>	<b>\$1,173,214</b>	<b>\$1,203,201</b>
<b>Investment Earnings</b>						
01-000-45-00-4500	INVESTMENT EARNINGS	5,102	7,287	6,500	8,300	8,000
	<b>Total: Investment Earnings</b>	<b>\$5,102</b>	<b>\$7,287</b>	<b>\$6,500</b>	<b>\$8,300</b>	<b>\$8,000</b>
<b>Reimbursements</b>						
01-000-46-00-4601	REIMB - LEGAL EXPENSES	28,738	12,492	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	25,697	30,004	-	50,000	50,000
01-000-46-00-4668	REIMB - COBRA CONTRIBUTIONS	23,220	-	-	-	-
01-000-46-00-4669	REIMB - RETIREE INS CONTRIBUTIONS	48,447	57,824	-	-	-
01-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	91,536	67,166	-	-	-
	<i>Netted Against Group Health Ins Exp</i>					
01-000-46-00-4671	REIMB - LIFE INSURANCE	3,363	2,229	-	-	-
01-000-46-00-4672	REIMB - LIBRARY INSURANCE	93,842	-	-	-	-
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	3,417	27,670	5,000	5,000	5,000
	<i>Canceled out by Reimbursable Repairs in Admin Svcs</i>					
01-000-46-00-4681	REIMB - WORKERS COMP	25,557	15,098	-	-	-
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	37,167	17,243	40,000	20,000	20,000

## United City of Yorkville General Fund

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### GENERAL FUND REVENUE

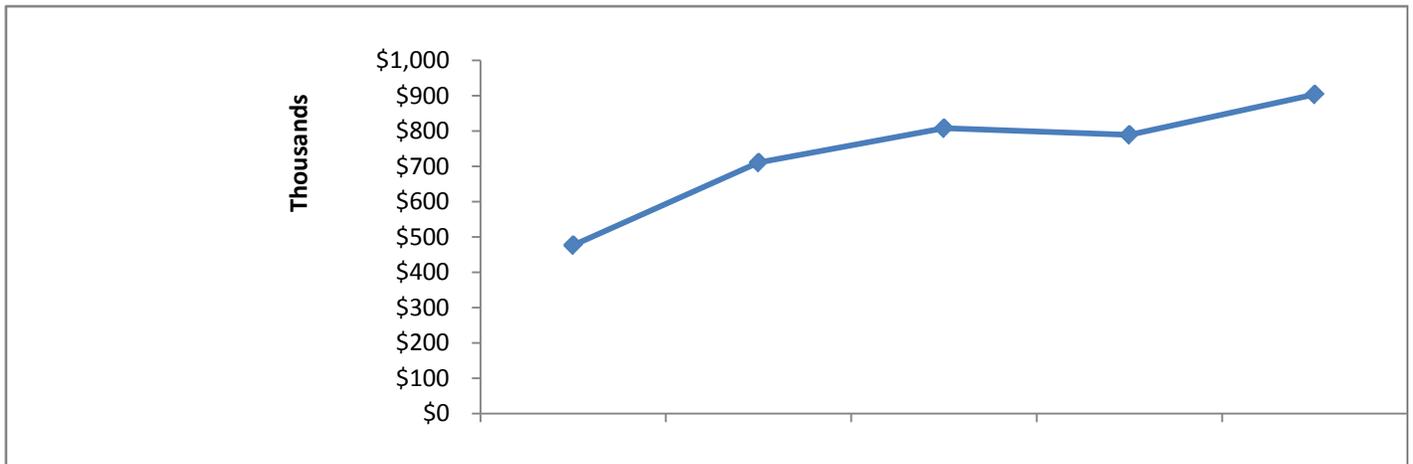
Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
01-000-46-00-4690	REIMB - MISCELLANEOUS <i>Fingerprinting, Postage, FOIA, Accident Reports, Subpoena Fees, etc.</i>	10,337	8,809	10,000	5,000	5,000
	<b>Total: Reimbursements</b>	<b>\$391,321</b>	<b>\$238,535</b>	<b>\$55,000</b>	<b>\$80,000</b>	<b>\$80,000</b>
<b>Miscellaneous</b>						
01-000-48-00-4820	RENTAL INCOME <i>Beecher Lease Agreement &amp; Rentals</i>	8,460	7,615	8,000	8,000	8,000
01-000-48-00-4845	DONATIONS <i>Hanging Basket proceeds</i>	50	-	-	-	2,000
01-000-48-00-4850	MISCELLANEOUS INCOME <i>Cash Over/Under, City Credit Card Rebates, Etc.</i>	5,192	125,350	3,000	1,500	3,000
	<b>Total: Miscellaneous</b>	<b>\$13,702</b>	<b>\$132,965</b>	<b>\$11,000</b>	<b>\$9,500</b>	<b>\$13,000</b>
<b>Other Financing Sources</b>						
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BLDG <i>Re-payment for Close Out Transfer in FY 2014</i>	-	-	5,250	5,250	5,250
01-000-49-00-4984	TRANSFER FROM LIBRARY CAPITAL	332,500	-	-	-	-
	<b>Total: Other Financing Sources</b>	<b>\$332,500</b>	<b>\$0</b>	<b>\$5,250</b>	<b>\$5,250</b>	<b>\$5,250</b>
	<b>Total: GENERAL FUND REVENUE</b>	<b><u>\$12,511,852</u></b>	<b><u>\$13,314,810</u></b>	<b><u>\$13,009,489</u></b>	<b><u>\$13,341,863</u></b>	<b><u>\$13,726,625</u></b>

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## ADMINISTRATION DEPARTMENT

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Expenditures</b>					
Salaries	307,078	340,543	368,599	363,099	433,153
Benefits	49,070	238,180	253,005	239,732	289,190
Contractual Services	112,309	122,314	172,833	172,983	167,735
Supplies	8,084	9,162	12,950	12,950	12,950
<b>Total Administration Department</b>	<b>476,541</b>	<b>710,199</b>	<b>807,387</b>	<b>788,764</b>	<b>903,028</b>



### Personnel

Full-time Personnel: \*

City Administrator	1.0	1.0	1.0	1.0	1.0
Management Analyst	0.0	0.0	0.0	0.0	1.0
Human Resource Manager	1.0	1.0	1.0	0.0	0.0
Executive Assistant	1.0	1.0	1.0	1.0	1.0
Office Assistant	0.0	0.0	0.0	1.0	1.0
Administrative Secretary	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>

<b>Total Full-time Personnel</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>
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Part-time Personnel: \*

Administrative Intern	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
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<b>Total Personnel</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
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\* All administrative personnel and 6 Elected Officials participate in the Illinois Municipal Retirement Fund (IMRF).

## United City of Yorkville General Fund

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### ADMINISTRATION

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
01-110-50-00-5001	SALARIES - MAYOR	10,105	9,605	11,000	11,000	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMMISIONER	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	8,535	10,137	11,000	11,000	11,000
01-110-50-00-5004	SALARIES - CITY TREASURER	5,800	4,267	6,500	1,000	6,500
01-110-50-00-5005	SALARIES - ALDERMAN	48,270	47,205	52,000	52,000	52,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	232,228	268,329	264,599	264,599	351,153
01-110-50-00-5015	PART-TIME SALARIES <i>Administrative Intern</i>	-	-	22,000	22,000	-
01-110-50-00-5020	OVERTIME	1,140	-	500	500	500
	<b>Total: Salaries</b>	<b>\$307,078</b>	<b>\$340,543</b>	<b>\$368,599</b>	<b>\$363,099</b>	<b>\$433,153</b>
<b>Benefits</b>						
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	27,723	32,561	38,125	38,125	47,482
01-110-52-00-5214	FICA CONTRIBUTION	21,347	23,994	27,087	27,087	31,887
01-110-52-00-5216	GROUP HEALTH INSURANCE	-	69,719	78,075	78,075	114,769
01-110-52-00-5222	GROUP LIFE INSURANCE	-	580	476	400	559
01-110-52-00-5223	DENTAL INSURANCE	-	5,202	5,628	4,500	6,376
01-110-52-00-5224	VISION INSURANCE	-	562	590	570	775
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	-	96,881	94,874	85,000	81,548
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	-	682	682	650	644
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	-	7,202	6,765	4,750	4,593
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	-	797	703	575	557
	<b>Total: Benefits</b>	<b>\$49,070</b>	<b>\$238,180</b>	<b>\$253,005</b>	<b>\$239,732</b>	<b>\$289,190</b>
<b>Contractual Services</b>						
01-110-54-00-5412	TRAINING & CONFERENCES	1,925	3,510	3,000	3,000	5,100
01-110-54-00-5415	TRAVEL & LODGING	1,565	6,310	8,000	8,000	11,000
01-110-54-00-5426	PUBLISHING & ADVERTISING	1,107	716	1,000	1,000	1,000
01-110-54-00-5430	PRINTING & DUPLICATING	5,972	5,356	5,250	5,250	5,500
01-110-54-00-5436	4TH OF JULY CONTRIBUTIONS	-	-	11,033	11,033	-
01-110-54-00-5440	TELECOMMUNICATIONS	14,085	19,659	20,000	20,000	20,000
01-110-54-00-5448	FILING FEES	-	154	500	500	500
01-110-54-00-5451	CODIFICATION	3,902	4,904	8,000	8,000	8,000
01-110-54-00-5452	POSTAGE & SHIPPING	4,449	(335)	14,000	14,000	8,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	12,368	16,701	16,600	16,600	17,000
01-110-54-00-5462	PROFESSIONAL SERVICES	13,581	8,722	20,000	20,000	20,000
01-110-54-00-5473	KENDALL AREA TRANSIT	23,550	23,550	30,000	30,000	30,000

**United City of Yorkville**  
**General Fund**

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**ADMINISTRATION**

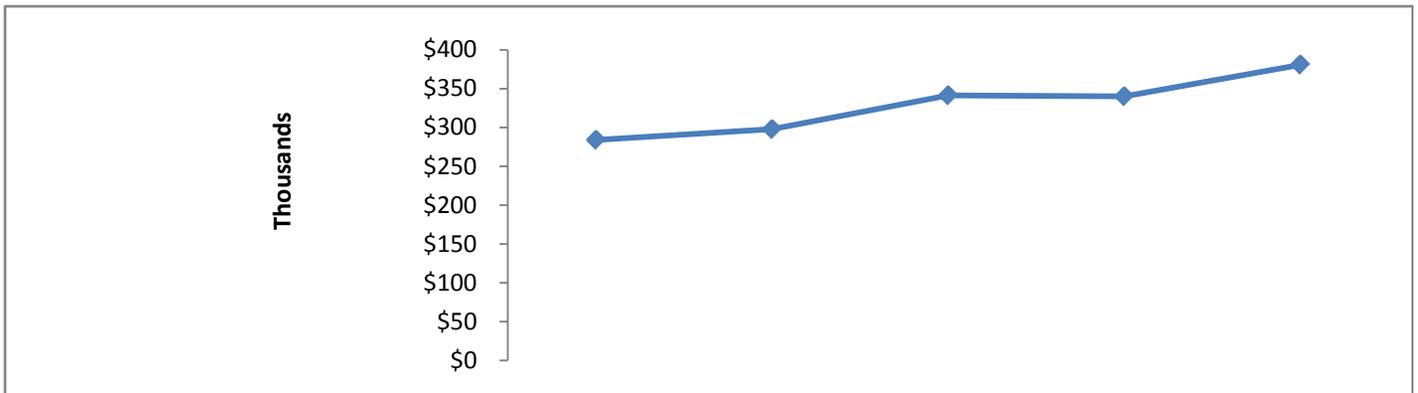
<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
01-110-54-00-5480	UTILITIES	13,887	16,636	18,900	18,900	21,735
01-110-54-00-5485	RENTAL & LEASE PURCHASE	1,716	2,079	2,150	2,300	2,400
01-110-54-00-5488	OFFICE CLEANING	14,202	14,352	14,400	14,400	17,500
	<b>Total: Contractual Services</b>	<b>\$112,309</b>	<b>\$122,314</b>	<b>\$172,833</b>	<b>\$172,983</b>	<b>\$167,735</b>
<b>Supplies</b>						
01-110-56-00-5610	OFFICE SUPPLIES	8,015	9,162	12,000	12,000	12,000
01-110-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	850	850	850
01-110-56-00-5640	REPAIR & MAINTENANCE	69	-	100	100	100
	<b>Total: Supplies</b>	<b>\$8,084</b>	<b>\$9,162</b>	<b>\$12,950</b>	<b>\$12,950</b>	<b>\$12,950</b>
	<b>Total: ADMINISTRATION</b>	<b><u>\$476,541</u></b>	<b><u>\$710,199</u></b>	<b><u>\$807,387</u></b>	<b><u>\$788,764</u></b>	<b><u>\$903,028</u></b>

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## FINANCE DEPARTMENT

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Expenditures</b>					
Salaries	170,294	176,887	189,024	189,024	207,142
Benefits	29,628	60,326	64,571	64,137	73,202
Contractual Services	80,204	58,584	82,550	81,750	95,450
Supplies	4,042	2,105	5,250	5,250	5,100
<b>Total Finance Department</b>	<b>284,168</b>	<b>297,902</b>	<b>341,395</b>	<b>340,161</b>	<b>380,894</b>



### Personnel

Full-time Personnel: \*

Finance Director	1.0	1.0	1.0	1.0	1.0
Senior Accounting Clerk	0.0	1.0	1.0	1.0	1.0
Accounting Clerk	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<b>Total Personnel</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

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

## United City of Yorkville General Fund

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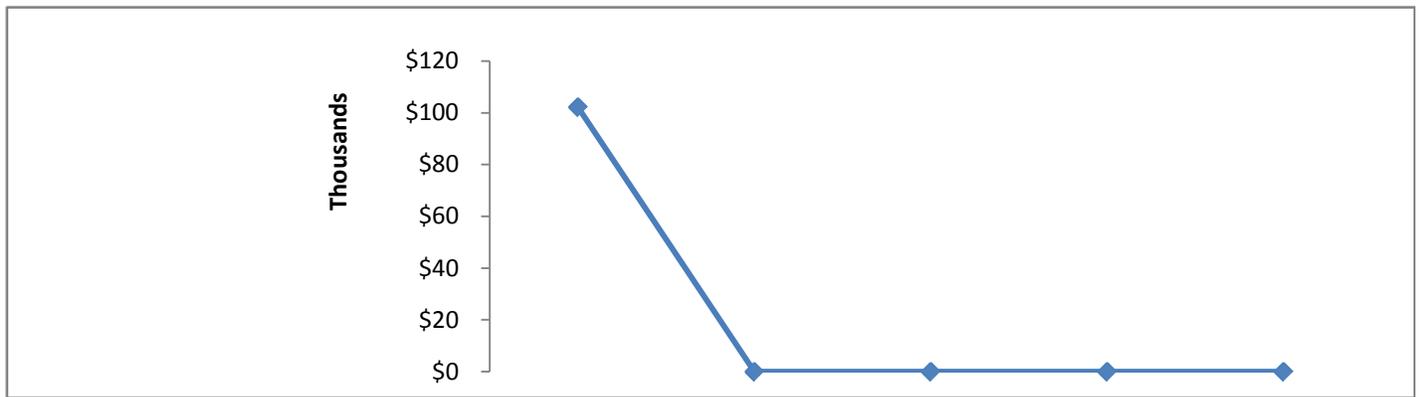
### FINANCE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
01-120-50-00-5010	SALARIES & WAGES	170,294	176,887	189,024	189,024	207,142
	<b>Total: Salaries</b>	<b>\$170,294</b>	<b>\$176,887</b>	<b>\$189,024</b>	<b>\$189,024</b>	<b>\$207,142</b>
<b>Benefits</b>						
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	16,586	19,266	20,742	20,742	24,703
01-120-52-00-5214	FICA CONTRIBUTION	13,042	13,410	14,166	14,166	15,674
01-120-52-00-5216	GROUP HEALTH INSURANCE	-	23,908	25,822	25,822	27,773
01-120-52-00-5222	GROUP LIFE INSURANCE	-	357	357	333	336
01-120-52-00-5223	DENTAL INSURANCE	-	3,061	3,160	2,750	4,216
01-120-52-00-5224	VISION INSURANCE	-	324	324	324	500
	<b>Total: Benefits</b>	<b>\$29,628</b>	<b>\$60,326</b>	<b>\$64,571</b>	<b>\$64,137</b>	<b>\$73,202</b>
<b>Contractual Services</b>						
01-120-54-00-5412	TRAINING & CONFERENCES	670	1,850	2,000	2,000	2,500
01-120-54-00-5414	AUDITING SERVICES	44,800	31,000	31,000	31,000	35,200
01-120-54-00-5415	TRAVEL & LODGING	237	197	2,000	2,000	2,000
01-120-54-00-5430	PRINTING & DUPLICATING	-	848	1,750	1,750	2,500
01-120-54-00-5440	TELECOMMUNICATIONS	540	989	1,200	1,200	1,200
01-120-54-00-5452	POSTAGE & SHIPPING	648	920	750	750	4,000
01-120-54-00-5460	DUES & SUBSCRIPTIONS	480	535	800	800	800
01-120-54-00-5462	PROFESSIONAL SERVICES	27,255	20,410	40,000	40,000	45,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	5,324	1,835	2,300	2,250	2,250
01-120-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	250	-	750	-	-
	<b>Total: Contractual Services</b>	<b>\$80,204</b>	<b>\$58,584</b>	<b>\$82,550</b>	<b>\$81,750</b>	<b>\$95,450</b>
<b>Supplies</b>						
01-120-56-00-5610	OFFICE SUPPLIES	1,955	2,019	2,500	2,500	2,600
01-120-56-00-5630	SMALL TOOLS & EQUIPMENT	-	86	250	250	-
01-120-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,087	-	2,500	2,500	2,500
	<b>Total: Supplies</b>	<b>\$4,042</b>	<b>\$2,105</b>	<b>\$5,250</b>	<b>\$5,250</b>	<b>\$5,100</b>
	<b>Total: FINANCE</b>	<b><u>\$284,168</u></b>	<b><u>\$297,902</u></b>	<b><u>\$341,395</u></b>	<b><u>\$340,161</u></b>	<b><u>\$380,894</u></b>

## ENGINEERING DEPARTMENT

The Engineering Department was discontinued in fiscal year 2012. Expenditures are now budgeted out of the Administrative Services Department.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Expenditures</b>					
Salaries	75,383	-	-	-	-
Benefits	22,485	-	-	-	-
Contractual Services	4,348	-	-	-	-
Supplies	7	-	-	-	-
<b>Total Engineering Department</b>	<b>102,223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**United City of Yorkville**  
**General Fund**

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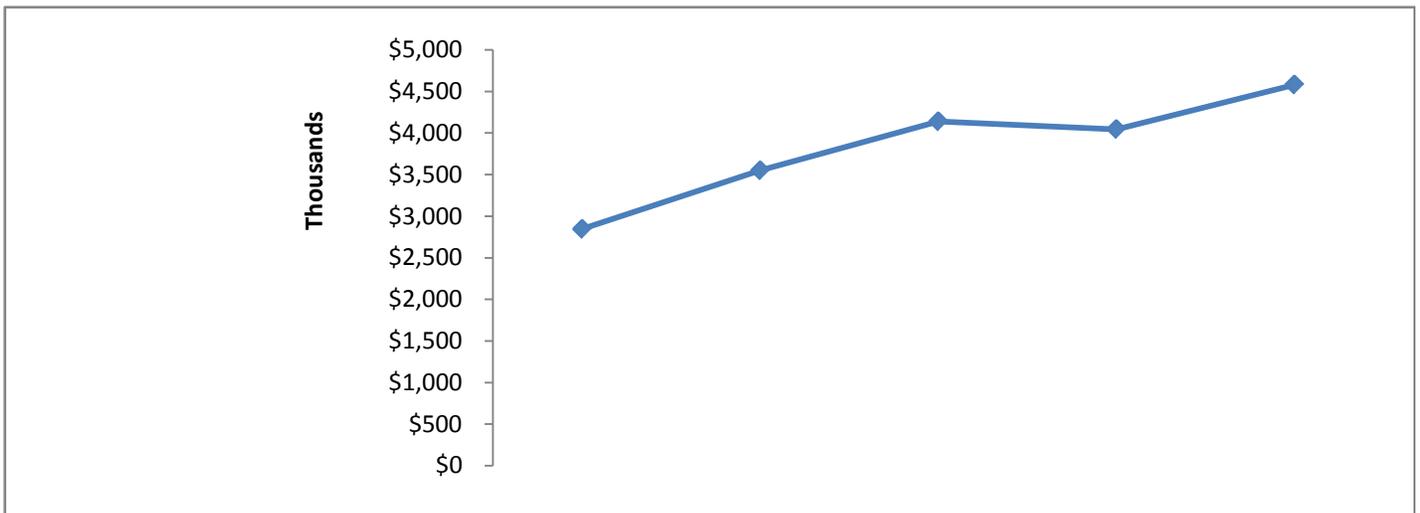
**ENGINEERING**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
01-150-50-00-5010	SALARIES & WAGES	75,383	-	-	-	-
01-150-50-00-5020	OVERTIME	-	-	-	-	-
	<b>Total: Salaries</b>	<b>\$75,383</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>						
01-150-52-00-5212	RETIREMENT PLAN CONTRIBUTION	7,169	-	-	-	-
01-150-52-00-5214	FICA CONTRIBUTION	5,716	-	-	-	-
01-150-52-00-5216	GROUP HEALTH INSURANCE	8,826	-	-	-	-
01-150-52-00-5222	GROUP LIFE INSURANCE	76	-	-	-	-
01-150-52-00-5223	DENTAL INSURANCE	627	-	-	-	-
01-150-52-00-5224	VISION INSURANCE	71	-	-	-	-
	<b>Total: Benefits</b>	<b>\$22,485</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contractual Services</b>						
01-150-54-00-5415	TRAVEL & LODGING	3	-	-	-	-
01-150-54-00-5430	PRINTING & DUPLICATING	286	-	-	-	-
01-150-54-00-5440	TELECOMMUNICATIONS	207	-	-	-	-
01-150-54-00-5452	POSTAGE & SHIPPING	23	-	-	-	-
01-150-54-00-5460	DUES & SUBSCRIPTIONS	-	-	-	-	-
01-150-54-00-5462	PROFESSIONAL SERVICES	2,164	-	-	-	-
01-150-54-00-5485	RENTAL & LEASE PURCHASE	1,638	-	-	-	-
01-150-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	27	-	-	-	-
	<b>Total: Contractual Services</b>	<b>\$4,348</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Supplies</b>						
01-150-56-00-5610	OFFICE SUPPLIES	7	-	-	-	-
01-150-56-00-5622	ENGINEERING SUPPLIES	-	-	-	-	-
01-150-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	-
01-150-56-00-5645	BOOKS & PUBLICATIONS	-	-	-	-	-
01-150-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	-	-	-	-	-
	<b>Total: Supplies</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: ENGINEERING</b>	<b><u>\$102,223</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

## 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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Expenditures</b>					
Salaries	2,028,011	2,185,748	2,434,547	2,434,547	2,659,683
Benefits	521,435	1,071,102	1,342,880	1,249,520	1,464,454
Contractual Services	163,951	157,048	209,350	209,350	284,908
Supplies	133,023	137,058	153,270	153,270	172,637
<b>Total Police Department</b>	<b>2,846,420</b>	<b>3,550,956</b>	<b>4,140,047</b>	<b>4,046,687</b>	<b>4,581,682</b>



	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Personnel</b>					
Full-time Personnel: **					
* Chief of Police	1.0	1.0	1.0	1.0	1.0
* Deputy Chief of Police	2.0	2.0	2.0	2.0	2.0
* Lieutenants	1.0	0.0	0.0	0.0	0.0
* Sergeants	4.0	5.0	5.0	5.0	5.0
* Police Officers	18.0	18.0	20.0	20.0	22.0
Office Supervisor	1.0	0.0	0.0	0.0	0.0
Executive Assistant	0.0	1.0	1.0	1.0	1.0
Record Clerks	<u>2.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Full-time Personnel	29.0	28.0	31.0	31.0	33.0
* sworn	26.0	26.0	28.0	28.0	30.0
Part-time Personnel:					
* Police Officers	4.0	5.0	5.0	5.0	5.0
Evidence Custodian	1.0	1.0	1.0	1.0	1.0
Community Service Officers	0.0	3.0	3.0	2.0	3.0
Cadets	1.0	0.0	0.0	0.0	0.0
Record Clerk	0.0	1.0	1.0	2.0	2.0
Secretary - Board of Fire & Police	1.0	1.0	1.0	1.0	1.0
Crossing Guards	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>4.0</u>	<u>4.0</u>
Total Part-Time Personnel	10.0	14.0	14.0	15.0	16.0
* sworn	4.0	5.0	5.0	5.0	5.0
<b>Total Personnel</b>	<b>39.0</b>	<b>42.0</b>	<b>45.0</b>	<b>46.0</b>	<b>49.0</b>
* Total sworn	30.0	31.0	33.0	33.0	35.0

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

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

## United City of Yorkville General Fund

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**POLICE**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,149,440	1,227,993	1,393,000	1,393,000	1,563,667
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	303,452	274,717	299,674	299,674	326,464
01-210-50-00-5012	SALARIES - SERGEANTS	297,081	392,598	435,746	435,746	448,639
01-210-50-00-5013	SALARIES - POLICE CLERKS	128,755	115,152	122,627	122,627	124,913
01-210-50-00-5014	SALARIES - CROSSING GUARD	19,413	19,192	20,000	20,000	20,000
01-210-50-00-5015	PART-TIME SALARIES	39,921	54,735	52,500	52,500	65,000
01-210-50-00-5020	OVERTIME	89,949	101,361	111,000	111,000	111,000
	<b>Total: Salaries</b>	<b>\$2,028,011</b>	<b>\$2,185,748</b>	<b>\$2,434,547</b>	<b>\$2,434,547</b>	<b>\$2,659,683</b>
<b>Benefits</b>						
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	11,696	12,297	13,590	13,590	14,897
01-210-52-00-5213	EMPLOYER CONTRI - POLICE PENSION <i>Police Pension Portion of P-Tax Levy</i>	360,356	438,711	562,000	524,120	614,005
01-210-52-00-5214	FICA CONTRIBUTION	149,383	161,039	182,664	182,664	199,604
01-210-52-00-5216	GROUP HEALTH INSURANCE	-	417,204	537,969	490,000	592,440
01-210-52-00-5222	GROUP LIFE INSURANCE	-	4,666	3,498	3,150	3,448
01-210-52-00-5223	DENTAL INSURANCE	-	33,562	39,163	32,000	35,713
01-210-52-00-5224	VISION INSURANCE	-	3,623	3,996	3,996	4,347
	<b>Total: Benefits</b>	<b>\$521,435</b>	<b>\$1,071,102</b>	<b>\$1,342,880</b>	<b>\$1,249,520</b>	<b>\$1,464,454</b>
<b>Contractual Services</b>						
01-210-54-00-5410	TUITION REIMBURSEMENT	1,510	-	2,800	2,800	2,800
01-210-54-00-5411	POLICE COMMISSION	16,281	8,788	16,500	16,500	15,000
01-210-54-00-5412	TRAINING & CONFERENCE	8,275	9,183	13,000	13,000	15,000
01-210-54-00-5415	TRAVEL & LODGING	6,690	2,579	10,000	10,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Police Chargeback to Veh &amp; Equip Fund</i>	-	-	-	-	49,058
01-210-54-00-5426	PUBLISHING & ADVERTISING	11	359	200	200	200
01-210-54-00-5430	PRINTING & DUPLICATING	4,151	3,550	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS <i>Includes Wireless Card Service for MDT's</i>	25,933	26,938	36,500	36,500	36,500
01-210-54-00-5452	POSTAGE & SHIPPING	1,346	1,210	3,000	3,000	3,000
01-210-54-00-5460	DUES & SUBSCRIPTIONS	1,340	898	1,350	1,350	1,350
01-210-54-00-5462	PROFESSIONAL SERVICES	17,989	8,092	8,000	8,000	15,000

**United City of Yorkville**  
**General Fund**

**210**

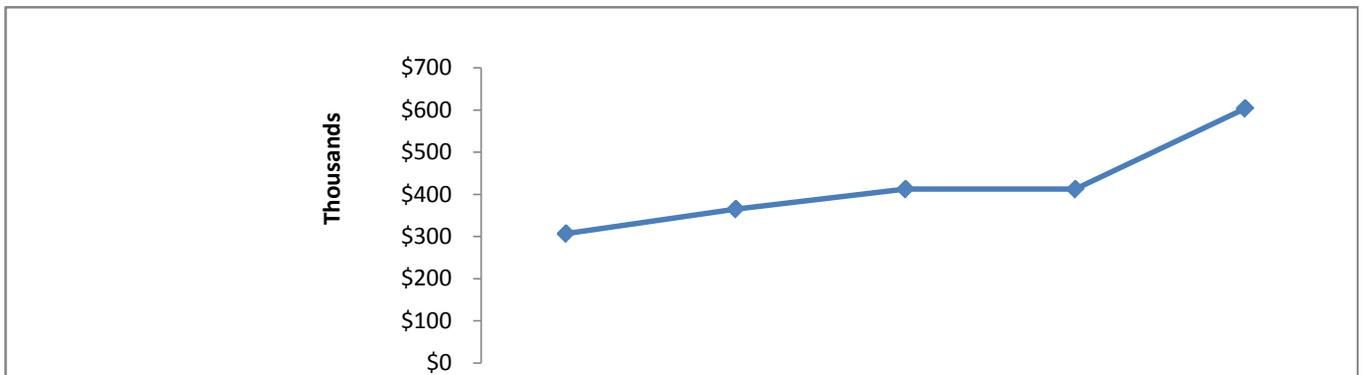
**POLICE**

<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
01-210-54-00-5466	LEGAL SERVICES	-	-	10,000	10,000	20,000
01-210-54-00-5467	ADJUDICATION SERVICES	18,078	16,811	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD LIVE SCAN	10,944	11,660	15,000	15,000	15,000
01-210-54-00-5472	KENDALL CO. JUVE PROBATION	2,389	3,406	4,000	4,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	7,000	7,000	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE	4,224	5,761	6,500	6,500	6,500
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	38,130	51,153	51,000	51,000	60,000
	<b>Total: Contractual Services</b>	<b>\$163,951</b>	<b>\$157,048</b>	<b>\$209,350</b>	<b>\$209,350</b>	<b>\$284,908</b>
<b>Supplies</b>						
01-210-56-00-5600	WEARING APPAREL	17,449	18,710	16,000	16,000	20,000
01-210-56-00-5610	OFFICE SUPPLIES	2,266	4,646	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	6,491	18,356	8,000	8,000	10,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	8,405	3,227	7,000	7,000	12,000
01-210-56-00-5640	REPAIR & MAINTENANCE	12,821	5,767	12,250	12,250	12,250
01-210-56-00-5650	COMMUNITY SERVICES	77	-	7,370	7,370	7,370
01-210-56-00-5690	SUPPLIES - GRANT REIMBURSABLE <i>Cops Grant - Vests</i>	4,314	3,025	4,200	4,200	4,200
01-210-56-00-5695	GASOLINE	79,977	81,459	90,950	90,950	97,317
01-210-56-00-5696	AMMUNITION	1,223	1,868	3,000	3,000	5,000
	<b>Total: Supplies</b>	<b>\$133,023</b>	<b>\$137,058</b>	<b>\$153,270</b>	<b>\$153,270</b>	<b>\$172,637</b>
	<b>Total: POLICE DEPARTMENT</b>	<b><u>\$2,846,420</u></b>	<b><u>\$3,550,956</u></b>	<b><u>\$4,140,047</u></b>	<b><u>\$4,046,687</u></b>	<b><u>\$4,581,682</u></b>

## 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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Expenditures</b>					
Salaries	188,249	199,396	225,666	225,666	327,457
Benefits	31,460	84,415	93,377	93,377	122,541
Contractual Services	83,661	65,944	81,750	81,750	139,622
Supplies	3,683	15,434	11,535	11,535	13,934
<b>Total Community Development Dept.</b>	<b>307,053</b>	<b>365,189</b>	<b>412,328</b>	<b>412,328</b>	<b>603,554</b>



### Personnel

#### Full-time Personnel: \*

Community Development Director	1.0	1.0	1.0	1.0	1.0
Building Code Official	1.0	1.0	1.0	1.0	1.0
Planner I	0.0	0.0	0.0	1.0	1.0
Building Administrative Assistant	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<b>Total Full-time Personnel</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>	<b>4.0</b>	<b>4.0</b>

#### Part-time Personnel:

Administrative Assistant	1.0	0.0	0.0	0.0	0.0
Inspector	0.0	1.0	2.0	1.0	2.0
Code Enforcement Intern	1.0	0.0	0.0	0.0	0.0
Planning Intern	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>Total Part-Time Personnel</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>1.0</b>	<b>2.0</b>

<b>Total Personnel</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>
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\* All full-time personnel participate in the Illinois Municipal Retirement Fund (IMRF).

## United City of Yorkville General Fund

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### COMMUNITY DEVELOPMENT

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
01-220-50-00-5010	SALARIES & WAGES	188,249	183,615	195,666	195,666	297,457
01-220-50-00-5015	PART-TIME SALARIES <i>2 PT Code Enforcement Officers</i>	-	15,781	30,000	30,000	30,000
	<b>Total: Salaries</b>	<b>\$188,249</b>	<b>\$199,396</b>	<b>\$225,666</b>	<b>\$225,666</b>	<b>\$327,457</b>
<b>Benefits</b>						
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	17,492	19,592	21,685	21,685	35,474
01-220-52-00-5214	FICA CONTRIBUTION	13,968	14,716	16,953	16,953	24,681
01-220-52-00-5216	GROUP HEALTH INSURANCE	-	45,833	50,430	50,430	58,362
01-220-52-00-5222	GROUP LIFE INSURANCE	-	511	325	325	447
01-220-52-00-5223	DENTAL INSURANCE	-	3,393	3,605	3,605	3,187
01-220-52-00-5224	VISION INSURANCE	-	370	379	379	390
	<b>Total: Benefits</b>	<b>\$31,460</b>	<b>\$84,415</b>	<b>\$93,377</b>	<b>\$93,377</b>	<b>\$122,541</b>
<b>Contractual Services</b>						
01-220-54-00-5412	TRAINING & CONFERENCES	1,144	1,863	2,000	2,000	3,000
01-220-54-00-5415	TRAVEL & LODGING	573	631	1,500	1,500	2,000
01-220-54-00-5426	PUBLISHING & ADVERTISING	185	291	500	500	1,000
01-220-54-00-5430	PRINTING & DUPLICATING	994	1,368	4,250	4,250	4,250
01-220-54-00-5440	TELECOMMUNICATIONS	1,736	2,410	3,000	3,000	3,000
01-220-54-00-5452	POSTAGE & SHIPPING	719	862	1,000	1,000	1,000
01-220-54-00-5459	INSPECTIONS	26,060	-	10,000	10,000	10,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	1,075	2,803	2,000	2,000	2,000
01-220-54-00-5462	PROFESSIONAL SERVICES <i>Comp Plan/South Side Retail Study</i>	1,026	5,692	6,000	6,000	60,000
01-220-54-00-5466	LEGAL SERVICES	3,511	1,869	2,000	2,000	2,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	1,638	3,155	2,700	2,700	2,700
01-220-54-00-5486	ECONOMIC DEVELOPMENT <i>YEDC Annual Contribution</i>	45,000	45,000	46,800	46,800	48,672
	<b>Total: Contractual Services</b>	<b>\$83,661</b>	<b>\$65,944</b>	<b>\$81,750</b>	<b>\$81,750</b>	<b>\$139,622</b>
<b>Supplies</b>						
01-220-56-00-5610	OFFICE SUPPLIES	311	520	500	500	750
01-220-56-00-5620	OPERATING SUPPLIES	2,928	2,249	3,000	3,000	5,000
01-220-56-00-5630	SMALL TOOLS & EQUIPMENT	-	61	125	125	-
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	9,153	3,500	3,500	3,500

**United City of Yorkville**  
**General Fund**

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**COMMUNITY DEVELOPMENT**

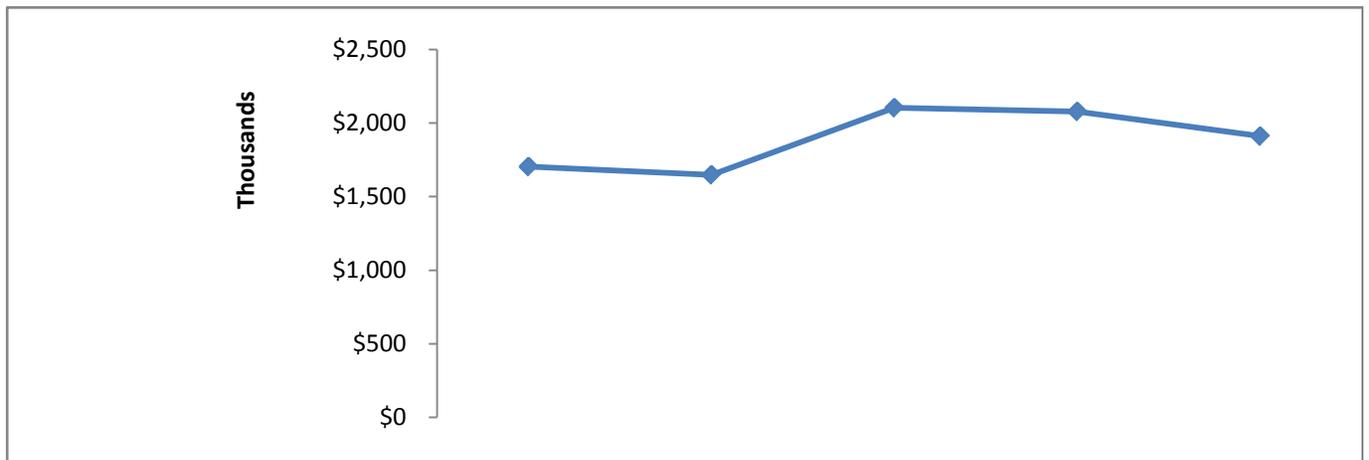
<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
01-220-56-00-5645	BOOKS & PUBLICATIONS	444	382	500	500	500
01-220-56-00-5695	GASOLINE	-	3,069	3,910	3,910	4,184
	<b>Total: Supplies</b>	<b>\$3,683</b>	<b>\$15,434</b>	<b>\$11,535</b>	<b>\$11,535</b>	<b>\$13,934</b>
	<b>Total: COMMUNITY DEVELOPMENT</b>	<b><u>\$307,053</u></b>	<b><u>\$365,189</u></b>	<b><u>\$412,328</u></b>	<b><u>\$412,328</u></b>	<b><u>\$603,554</u></b>

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## PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Expenditures</b>					
Salaries	260,348	267,730	327,962	327,962	339,283
Benefits	44,246	139,666	163,688	163,688	177,193
Contractual Services	1,314,041	1,169,135	1,509,250	1,482,901	1,304,171
Supplies	85,167	71,058	104,105	105,105	90,678
<b>Total Streets &amp; Sanitation</b>	<b>1,703,802</b>	<b>1,647,589</b>	<b>2,105,005</b>	<b>2,079,656</b>	<b>1,911,325</b>



### Personnel

Full-time Personnel: \*\*

*	Public Works Director	0.0	0.0	0.3	0.3	0.3
	Foreman	1.0	1.0	1.0	1.0	1.0
	Operator	2.0	2.0	2.0	2.0	2.0
	Maintenance Worker II	2.0	2.0	2.0	2.0	2.0

Part-time Personnel:

Seasonal Worker	0.0	0.0	0.0	0.0	1.0
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<b>Total Personnel</b>	<b>5.0</b>	<b>5.0</b>	<b>5.3</b>	<b>5.3</b>	<b>6.3</b>
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\* Salary and benefits are split equally between General, Water and Sewer Funds.

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

## United City of Yorkville General Fund

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### PUBLIC WORKS - STREET OPERATIONS

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
01-410-50-00-5010	SALARIES & WAGES	253,695	263,824	312,962	312,962	318,483
01-410-50-00-5015	PART-TIME SALARIES	-	-	-	-	5,800
01-410-50-00-5020	OVERTIME	6,653	3,906	15,000	15,000	15,000
	<b>Total: Salaries</b>	<b>\$260,348</b>	<b>\$267,730</b>	<b>\$327,962</b>	<b>\$327,962</b>	<b>\$339,283</b>
<b>Benefits</b>						
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,887	28,590	36,347	36,347	39,770
01-410-52-00-5214	FICA CONTRIBUTION	19,359	19,795	24,510	24,510	25,253
01-410-52-00-5216	GROUP HEALTH INSURANCE	-	82,763	94,362	94,362	104,498
01-410-52-00-5222	GROUP LIFE INSURANCE	-	1,251	635	635	570
01-410-52-00-5223	DENTAL INSURANCE	-	6,564	7,095	7,095	6,341
01-410-52-00-5224	VISION INSURANCE	-	703	739	739	761
	<b>Total: Benefits</b>	<b>\$44,246</b>	<b>\$139,666</b>	<b>\$163,688</b>	<b>\$163,688</b>	<b>\$177,193</b>
<b>Contractual Services</b>						
01-410-54-00-5412	TRAINING & CONFERENCES	1,440	834	2,000	2,000	4,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Streets Chargeback to Veh &amp; Equip Fund</i>	-	-	144,650	144,650	97,370
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	-	-	20,000	20,000	20,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,506	2,395	3,000	3,000	3,000
01-410-54-00-5446	PROPERTY & BLDG MAINT SERVICES <i>Moved to City-Wide Capital</i>	18,329	13,984	22,500	22,500	-
01-410-54-00-5454	SIDEWALK PROGRAM <i>Moved to City-Wide Capital</i>	869	110	-	-	-
01-410-54-00-5455	MOSQUITO CONTROL	6,500	6,730	8,000	8,000	8,000
01-410-54-00-5458	TREE & STUMP REMOVAL <i>Increase due to Replacement Trees</i>	6,025	17,080	20,000	20,000	30,000
01-410-54-00-5462	PROFESSIONAL SERVICES	370	773	1,000	1,000	1,000
01-410-54-00-5480	UTILITIES <i>Street Lighting - moved to Motor Fuel Tax</i>	57,145	53,803	94,500	90,000	-
01-410-54-00-5485	RENTAL & LEASE PURCHASE	1,051	1,181	1,100	1,100	1,100
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	20,886	28,769	20,000	20,000	25,000
01-410-54-00-5490	OUTSIDE REPAIR & MAINTENANCE	600	-	-	-	2,000
	<b>Total: Contractual Services</b>	<b>\$115,721</b>	<b>\$125,659</b>	<b>\$336,750</b>	<b>\$332,250</b>	<b>\$191,470</b>
<b>Supplies</b>						
01-410-56-00-5600	WEARING APPAREL	2,581	2,921	4,200	4,200	4,200
01-410-56-00-5620	OPERATING SUPPLIES	10,648	7,364	9,975	9,975	10,000
01-410-56-00-5626	HANGING BASKETS	2,041	-	-	-	2,000

**United City of Yorkville**  
**General Fund**

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**PUBLIC WORKS - STREET OPERATIONS**

<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
01-410-56-00-5628	VEHICLE MAINTENACE SUPPLIES	-	-	20,000	20,000	25,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	7,962	2,691	1,750	2,750	2,000
01-410-56-00-5640	REPAIR & MAINTENANCE	22,671	30,984	20,000	20,000	20,000
01-410-56-00-5656	PROPERTY & BUILDING MAINTENANCE	8,240	3,894	22,500	22,500	-
	<i>Moved to City-Wide Capital</i>					
01-410-56-00-5695	GASOLINE	31,024	23,204	25,680	25,680	27,478
	<b>Total: Supplies</b>	<b>\$85,167</b>	<b>\$71,058</b>	<b>\$104,105</b>	<b>\$105,105</b>	<b>\$90,678</b>
	<b>Total: STREET OPERATIONS</b>	<b><u>\$505,482</u></b>	<b><u>\$604,113</u></b>	<b><u>\$932,505</u></b>	<b><u>\$929,005</u></b>	<b><u>\$798,624</u></b>

**United City of Yorkville**  
**General Fund**

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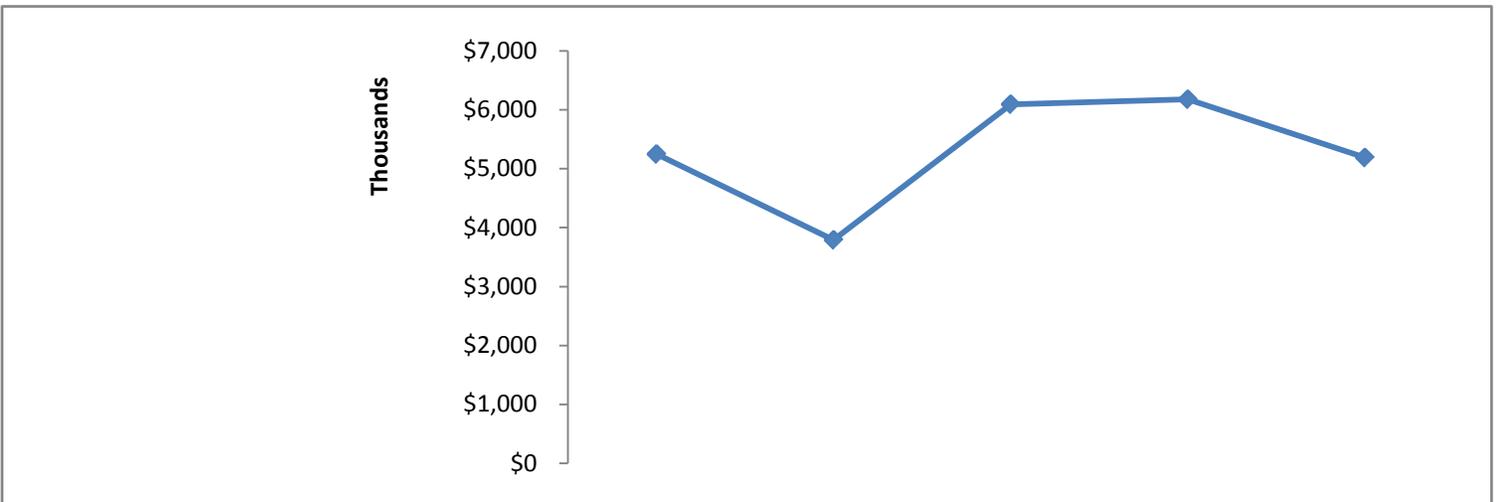
**PUBLIC WORKS - HEALTH AND SANITATION**

<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
<b>Contractual Services</b>						
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	-	136,335	143,000	143,000	75,000
01-540-54-00-5442	GARBAGE SERVICES	1,193,400	903,061	1,023,500	1,001,651	1,031,701
01-540-54-00-5443	LEAF PICKUP	4,920	4,080	6,000	6,000	6,000
	<b>Total: Contractual Services</b>	<b>\$1,198,320</b>	<b>\$1,043,476</b>	<b>\$1,172,500</b>	<b>\$1,150,651</b>	<b>\$1,112,701</b>
	<b>Total: HEALTH AND SANITATION</b>	<b><u>\$1,198,320</u></b>	<b><u>\$1,043,476</u></b>	<b><u>\$1,172,500</u></b>	<b><u>\$1,150,651</u></b>	<b><u>\$1,112,701</u></b>

## ADMINISTRATIVE SERVICES DEPARTMENT

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Expenditures</b>					
Salaries	350	100	500	500	500
Benefits	1,709,445	315,471	352,518	326,216	343,647
Contractual Services	2,186,393	1,947,060	1,889,740	2,040,242	2,291,529
Supplies	2,910	25,649	5,000	5,000	5,000
Contingencies	52,075	-	50,000	11,675	-
Other Financing Uses	1,297,950	1,501,502	3,798,673	3,796,914	2,548,953
<b>Total Administrative Services &amp; Transfers</b>	<b>5,249,123</b>	<b>3,789,782</b>	<b>6,096,431</b>	<b>6,180,547</b>	<b>5,189,629</b>



## United City of Yorkville General Fund

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### ADMINISTRATIVE SERVICES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	350	100	500	500	500
	<b>Total: Salaries</b>	<b>\$350</b>	<b>\$100</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>Benefits</b>						
01-640-52-00-5216	GROUP HEALTH INSURANCE <i>Allocated at Departmental Level - Beg FY 2013</i>	1,199,018	-	-	-	-
01-640-52-00-5222	GROUP LIFE INSURANCE <i>Allocated at Departmental Level - Beg FY 2013</i>	14,022	-	-	-	-
01-640-52-00-5223	DENTAL INSURANCE <i>Allocated at Departmental Level - Beg FY 2013</i>	86,598	-	-	-	-
01-640-52-00-5224	VISION INSURANCE <i>Allocated at Departmental Level - Beg FY 2013</i>	10,117	-	-	-	-
01-640-52-00-5225	EMPLOYEE ASSISTANCE	-	-	-	-	-
01-640-52-00-5230	UNEMPLOYMENT INSURANCE <i>Allocated at Fund Level - Beg FY 2013</i>	91,200	7,024	45,000	30,000	30,000
01-640-52-00-5231	LIABILITY INSURANCE <i>Allocated at Fund Level - Beg FY 2013</i>	308,490	213,976	261,302	250,000	265,000
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	-	88,868	44,723	44,723	47,149
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	-	5,025	1,333	1,333	1,333
01-640-52-00-5242	RETIREES - VISION INSURANCE	-	578	160	160	165
	<b>Total: Benefits</b>	<b>\$1,709,445</b>	<b>\$315,471</b>	<b>\$352,518</b>	<b>\$326,216</b>	<b>\$343,647</b>
<b>Contractual Services</b>						
01-640-54-00-5439	AMUSEMENT TAX REBATE	-	-	25,000	25,000	50,000
01-640-54-00-5449	KENCOM	-	22,000	26,000	26,000	150,000
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	55,155	86,654	90,000	90,000	174,500
01-640-54-00-5456	CORPORATE COUNSEL	81,998	81,042	110,000	110,000	115,500
01-640-54-00-5461	LITIGATION COUNSEL	70,469	44,826	60,000	60,000	60,000
01-640-54-00-5462	PROFESSIONAL SERVICES	450	451	500	153	-
01-640-54-00-5463	SPECIAL COUNSEL	25,261	2,771	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	222,269	406,630	180,000	290,000	290,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	93,150	70,613	85,000	85,000	85,000
01-640-54-00-5479	COMMUNITY RELATIONS	440	-	-	-	-
01-640-54-00-5481	HOTEL TAX REBATE <i>90% of Hotel Tax proceeds are Rebated</i>	45,926	48,473	45,000	54,000	54,000
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,532	1,196	1,500	1,369	1,500
01-640-54-00-5492	SALES TAX REBATE	1,024,421	745,572	832,240	850,000	858,500
01-640-54-00-5493	BUSINESS DISTRICT REBATE	305,908	314,385	300,000	315,000	317,529
01-640-54-00-5494	ADMISSIONS TAX REBATE <i>100% Rebated</i>	104,845	119,199	104,500	103,720	105,000

## United City of Yorkville General Fund

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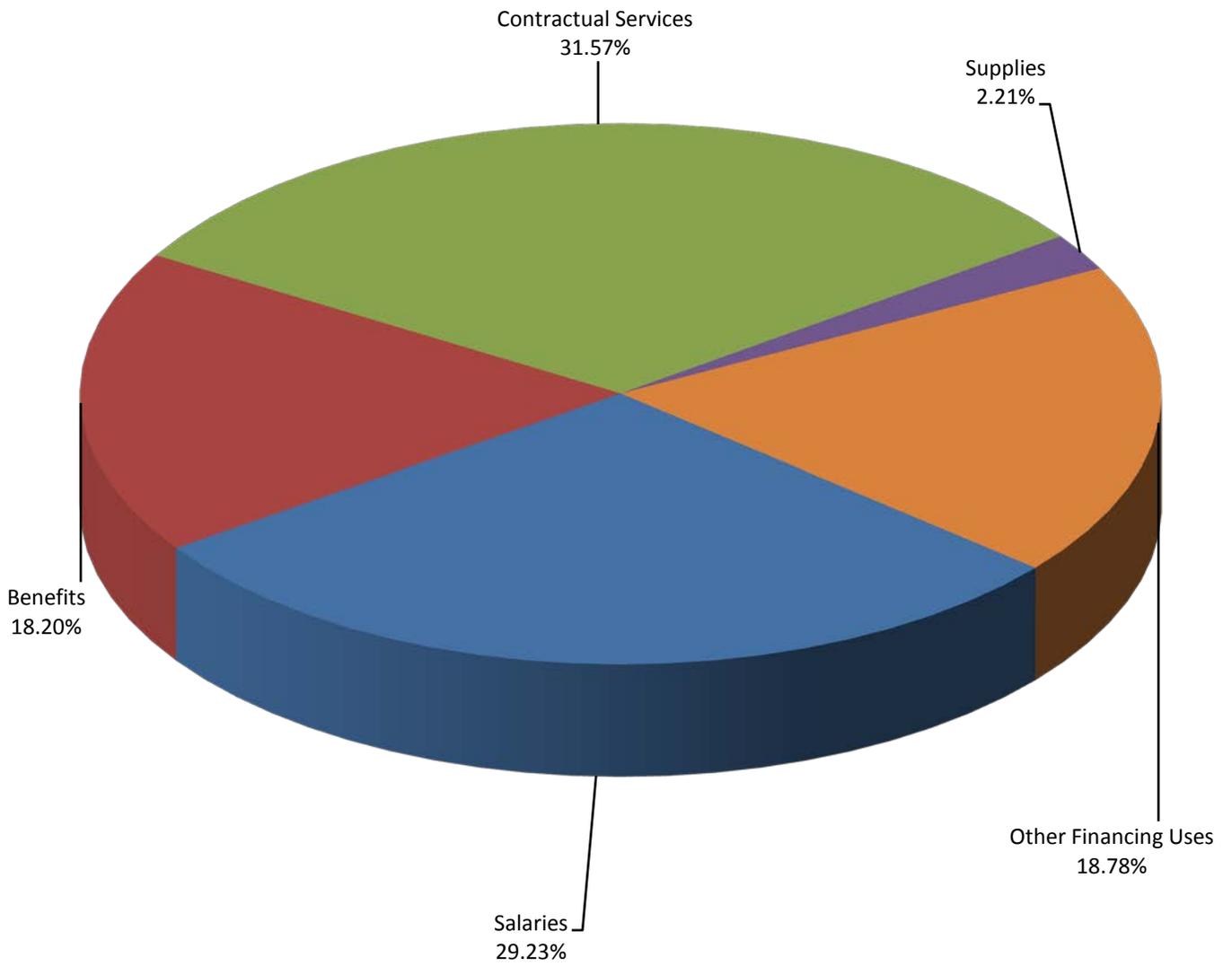
### ADMINISTRATIVE SERVICES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
01-640-54-00-5499	BAD DEBT <i>Refuse/Road Infra Fees Portion of Utility Billing</i>	154,569	3,248	5,000	5,000	5,000
<b>Total:</b>	<b>Contractual Services</b>	<b>\$2,186,393</b>	<b>\$1,947,060</b>	<b>\$1,889,740</b>	<b>\$2,040,242</b>	<b>\$2,291,529</b>
<b>Supplies</b>						
01-640-56-00-5625	REIMBURSABLE REPAIRS <i>Canceled out by Reimb - Liability Insurance</i>	2,910	25,649	5,000	5,000	5,000
<b>Total:</b>	<b>Supplies</b>	<b>\$2,910</b>	<b>\$25,649</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Contingencies</b>						
01-640-70-00-7799	CONTINGENCIES	52,075	-	50,000	11,675	-
<b>Total:</b>	<b>Contingencies</b>	<b>\$52,075</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$11,675</b>	<b>\$0</b>
<b>Other Financing Uses</b>						
01-640-99-00-9914	TRANSFER TO MUNICIPAL BLDG	-	-	573,374	571,615	-
01-640-99-00-9916	TRANSFER TO CW BUILDINGS & GROUNDS	-	-	-	-	105,000
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	125,000	419,332	270,401	270,401	-
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	103,740	99,465	-	-	-
01-640-99-00-9952	TRANSFER TO SEWER	-	-	1,137,220	1,137,220	1,133,972
01-640-99-00-9979	TRANSFER TO PARK & RECREATION	736,710	955,886	1,765,504	1,765,504	1,277,606
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS <i>Transfer to Offset Library Insurance charges</i>	332,500	26,819	52,174	52,174	32,375
<b>Total:</b>	<b>Other Financing Uses</b>	<b>\$1,297,950</b>	<b>\$1,501,502</b>	<b>\$3,798,673</b>	<b>\$3,796,914</b>	<b>\$2,548,953</b>
<b>Total:</b>	<b>ADMINISTRATIVE SERVICES</b>	<b><u>\$5,249,123</u></b>	<b><u>\$3,789,782</u></b>	<b><u>\$6,096,431</u></b>	<b><u>\$6,180,547</u></b>	<b><u>\$5,189,629</u></b>

**United City of Yorkville**  
**General Fund Expenditures by Category**  
**Fiscal Year 2015 Budget**

	Salaries	Benefits	Contractual Services	Supplies	Other Financing Uses	Department Total
<i>Administration</i>	<u>433,153</u>	<u>289,190</u>	<u>167,735</u>	<u>12,950</u>	-	<u>903,028</u>
<i>Finance</i>	<u>207,142</u>	<u>73,202</u>	<u>95,450</u>	<u>5,100</u>	-	<u>380,894</u>
<i>Police</i>	<u>2,659,683</u>	<u>1,464,454</u>	<u>284,908</u>	<u>172,637</u>	-	<u>4,581,682</u>
<i>Community Development</i>	<u>327,457</u>	<u>122,541</u>	<u>139,622</u>	<u>13,934</u>	-	<u>603,554</u>
<i>Public Works</i>	<u>339,283</u>	<u>177,193</u>	<u>1,304,171</u>	<u>90,678</u>	-	<u>1,911,325</u>
Street Operations	339,283	177,193	191,470	90,678	-	798,624
Health and Sanitation	-	-	1,112,701	-	-	1,112,701
<i>Administrative Services</i>	<u>500</u>	<u>343,647</u>	<u>2,291,529</u>	<u>5,000</u>	<u>2,548,953</u>	<u>5,189,629</u>
<b>Total Expenditures and Transfers</b>	<b>3,967,218</b>	<b>2,470,227</b>	<b>4,283,415</b>	<b>300,299</b>	<b>2,548,953</b>	<b>13,570,112</b>
	29.23%	18.20%	31.57%	2.21%	18.78%	

**United City of Yorkville**  
**Expenditures by Category**  
**General Fund FY 2015 Budget**



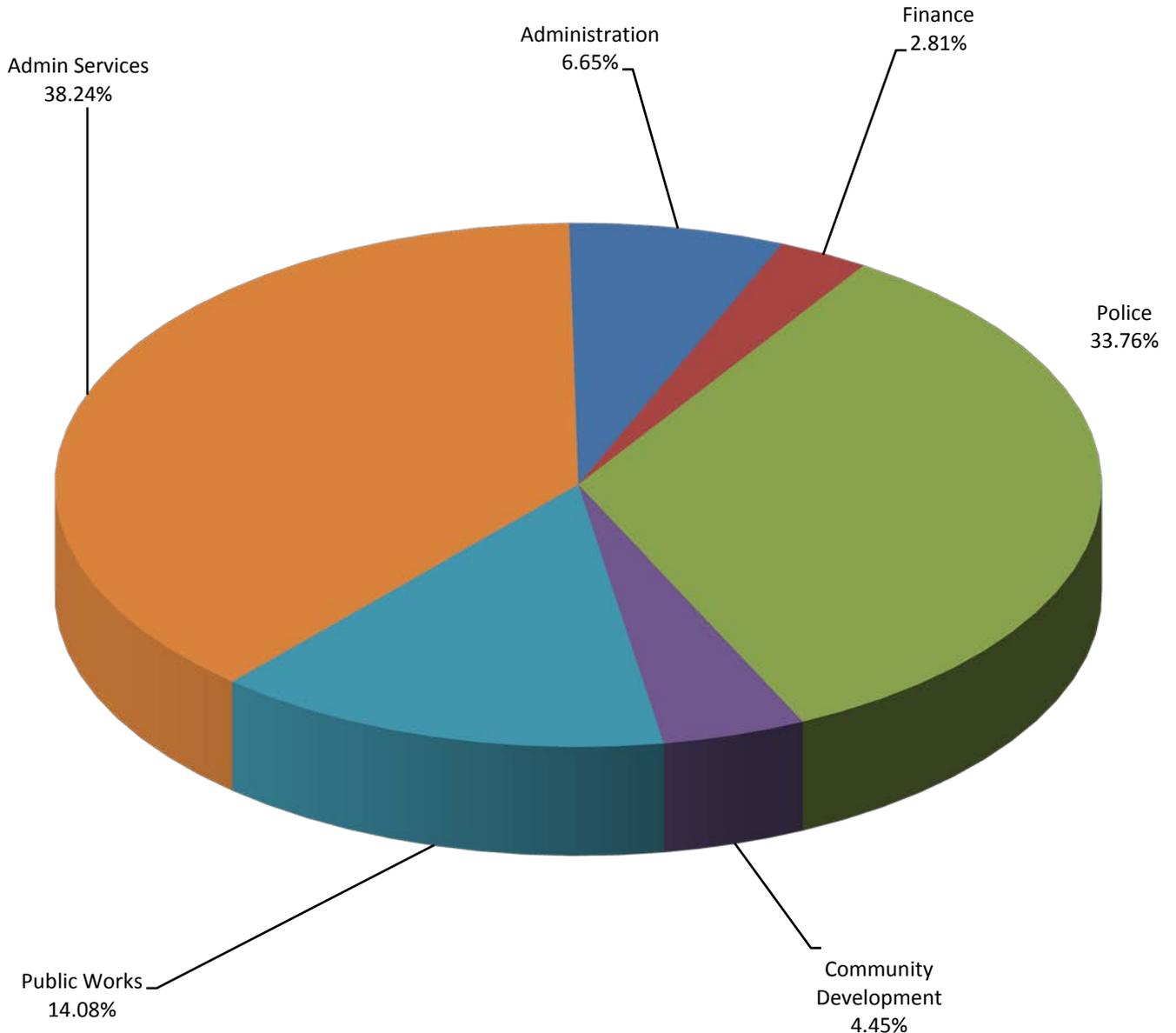
**United City of Yorkville**  
**General Fund Expenditures by Category & Department**  
**Fiscal Year 2015 Budget**

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<i>Administration</i>	<u>476,541</u>	<u>710,199</u>	<u>807,387</u>	<u>788,764</u>	<u>903,028</u>
Salaries	307,078	340,543	368,599	363,099	433,153
Benefits	49,070	238,180	253,005	239,732	289,190
Contractual Services	112,309	122,314	172,833	172,983	167,735
Supplies	8,084	9,162	12,950	12,950	12,950
<i>Finance</i>	<u>284,168</u>	<u>297,902</u>	<u>341,395</u>	<u>340,161</u>	<u>380,894</u>
Salaries	170,294	176,887	189,024	189,024	207,142
Benefits	29,628	60,326	64,571	64,137	73,202
Contractual Services	80,204	58,584	82,550	81,750	95,450
Supplies	4,042	2,105	5,250	5,250	5,100
<i>Engineering</i>	<u>102,223</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Salaries	75,383	-	-	-	-
Benefits	22,485	-	-	-	-
Contractual Services	4,348	-	-	-	-
Supplies	7	-	-	-	-
<i>Police</i>	<u>2,846,420</u>	<u>3,550,956</u>	<u>4,140,047</u>	<u>4,046,687</u>	<u>4,581,682</u>
Salaries	2,028,011	2,185,748	2,434,547	2,434,547	2,659,683
Benefits	521,435	1,071,102	1,342,880	1,249,520	1,464,454
Contractual Services	163,951	157,048	209,350	209,350	284,908
Supplies	133,023	137,058	153,270	153,270	172,637
<i>Community Development</i>	<u>307,053</u>	<u>365,189</u>	<u>412,328</u>	<u>412,328</u>	<u>603,554</u>
Salaries	188,249	199,396	225,666	225,666	327,457
Benefits	31,460	84,415	93,377	93,377	122,541
Contractual Services	83,661	65,944	81,750	81,750	139,622
Supplies	3,683	15,434	11,535	11,535	13,934

**United City of Yorkville**  
**General Fund Expenditures by Category & Department**  
**Fiscal Year 2015 Budget**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<i>Public Works - Street Operations</i>	<u>505,482</u>	<u>604,113</u>	<u>932,505</u>	<u>929,005</u>	<u>798,624</u>
Salaries	260,348	267,730	327,962	327,962	339,283
Benefits	44,246	139,666	163,688	163,688	177,193
Contractual Services	115,721	125,659	336,750	332,250	191,470
Supplies	85,167	71,058	104,105	105,105	90,678
<i>Public Works - Health &amp; Sanitation</i>	<u>1,198,320</u>	<u>1,043,476</u>	<u>1,172,500</u>	<u>1,150,651</u>	<u>1,112,701</u>
Contractual Services	1,198,320	1,043,476	1,172,500	1,150,651	1,112,701
 Total Public Works	 1,703,802	 1,647,589	 2,105,005	 2,079,656	 1,911,325
 <i>Administrative Services</i>	 <u>5,249,123</u>	 <u>3,789,782</u>	 <u>6,096,431</u>	 <u>6,180,547</u>	 <u>5,189,629</u>
Salaries	350	100	500	500	500
Benefits	1,709,445	315,471	352,518	326,216	343,647
Contractual Services	2,186,393	1,947,060	1,889,740	2,040,242	2,291,529
Supplies	2,910	25,649	5,000	5,000	5,000
Contingencies	52,075	-	50,000	11,675	-
Other Financing Uses	1,297,950	1,501,502	3,798,673	3,796,914	2,548,953
 <b>Total Expenditures and Transfers</b>	 <b>10,969,330</b>	 <b>10,361,617</b>	 <b>13,902,593</b>	 <b>13,848,143</b>	 <b>13,570,112</b>

**United City of Yorkville**  
**Expenditures by Department**  
**General Fund FY 2015 Budget**



# SPECIAL REVENUE FUNDS

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

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

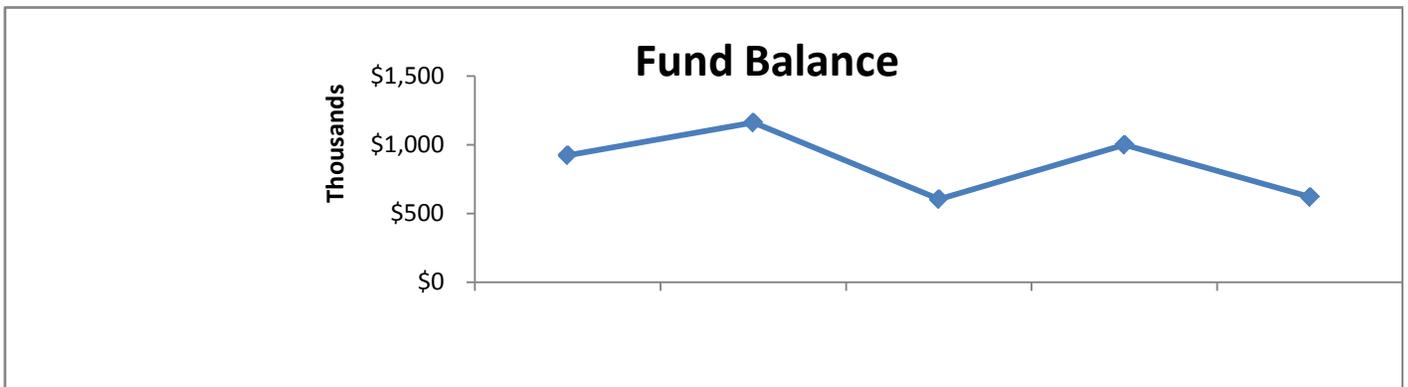
\* The Fox Industrial TIF Fund (85) was closed in fiscal year 2012.

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## Motor Fuel Tax Fund (15)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Intergovernmental	560,028	515,218	942,000	1,113,186	480,000
Investment Earnings	570	3,368	2,000	3,500	3,000
Reimbursements	-	257	-	110	-
<b>Total Revenue</b>	<b>560,598</b>	<b>518,843</b>	<b>944,000</b>	<b>1,116,796</b>	<b>483,000</b>
<b>Expenditures</b>					
Contractual Services	-	7,500	23,500	23,500	111,000
Supplies	200,355	142,773	219,556	143,556	178,712
Capital Outlay	75,786	130,923	1,186,400	1,111,400	573,787
<b>Total Expenditures</b>	<b>276,141</b>	<b>281,196</b>	<b>1,429,456</b>	<b>1,278,456</b>	<b>863,499</b>
<b>Surplus (Deficit)</b>	<b>284,457</b>	<b>237,647</b>	<b>(485,456)</b>	<b>(161,660)</b>	<b>(380,499)</b>
<b>Ending Fund Balance</b>	<b>924,857</b>	<b>1,162,506</b>	<b>605,132</b>	<b>1,000,846</b>	<b>620,347</b>
	<i>334.9%</i>	<i>413.4%</i>	<i>42.3%</i>	<i>78.3%</i>	<i>71.8%</i>



**United City of Yorkville**  
**Motor Fuel Tax Fund**

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**MOTOR FUEL TAX FUND REVENUE**

<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
<b>Intergovernmental</b>						
15-000-41-00-4112	MOTOR FUEL TAX	417,416	402,932	410,000	400,000	400,000
15-000-41-00-4113	MFT HIGH GROWTH	39,197	39,164	40,000	41,814	40,000
15-000-41-00-4172	ILLINOIS JOBS NOW PROCEEDS	73,122	73,122	-	492,000	-
15-000-41-00-4183	FEDERAL GRANTS - GAME FARM ROAD ROW	30,293	-	-	73,122	-
15-000-41-00-4184	STATE GRANTS - DOWNTOWN PARKING LOT	-	-	492,000	106,250	-
15-000-41-00-4185	STATE GRANTS - MATERIALS STORAGE FACILITY	-	-	-	-	40,000
	<b>Total: Intergovernmental</b>	<b>\$560,028</b>	<b>\$515,218</b>	<b>\$942,000</b>	<b>\$1,113,186</b>	<b>\$480,000</b>
<b>Investment Earnings</b>						
15-000-45-00-4500	INVESTMENT EARNINGS	570	3,368	2,000	3,500	3,000
	<b>Total: Investment Earnings</b>	<b>\$570</b>	<b>\$3,368</b>	<b>\$2,000</b>	<b>\$3,500</b>	<b>\$3,000</b>
<b>Reimbursements</b>						
15-000-46-00-4690	REIMB - MISCELLANEOUS	-	257	-	110	-
	<b>Total: Reimbursements</b>	<b>\$0</b>	<b>\$257</b>	<b>\$0</b>	<b>\$110</b>	<b>\$0</b>
	<b>Total: MFT FUND REVENUE</b>	<b><u>\$560,598</u></b>	<b><u>\$518,843</u></b>	<b><u>\$944,000</u></b>	<b><u>\$1,116,796</u></b>	<b><u>\$483,000</u></b>

## United City of Yorkville Motor Fuel Tax Fund

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### MOTOR FUEL TAX FUND EXPENDITURES

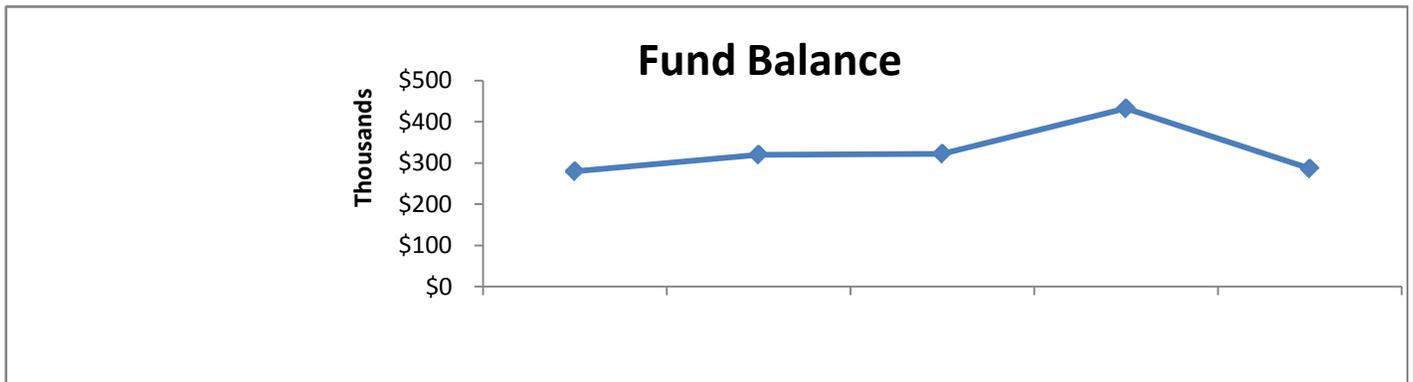
Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
15-155-54-00-5438	SALT STORAGE <i>\$45k Total - \$7500/Yr - thru FY 2018</i>	-	7,500	7,500	7,500	7,500
15-155-54-00-5482	STREET LIGHTING	-	-	-	-	103,500
15-155-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	16,000	16,000	-
	<b>Total: Contractual Services</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$23,500</b>	<b>\$23,500</b>	<b>\$111,000</b>
<b>Supplies</b>						
15-155-56-00-5618	SALT	129,391	58,875	126,000	100,000	132,300
15-155-56-00-5619	SIGNS	6,732	15,943	15,000	15,000	15,000
15-155-56-00-5632	PATCHING	47,093	47,007	50,000	-	-
15-155-56-00-5633	COLD PATCH	5,855	10,621	12,826	12,826	14,109
15-155-56-00-5634	HOT PATCH	11,284	10,327	15,730	15,730	17,303
	<b>Total: Supplies</b>	<b>\$200,355</b>	<b>\$142,773</b>	<b>\$219,556</b>	<b>\$143,556</b>	<b>\$178,712</b>
<b>Capital Outlay</b>						
15-155-60-00-6003	MATERIAL STORAGE BLDG CONST	-	-	75,000	-	75,000
15-155-60-00-6004	BASELINE ROAD BRIDGE REPAIRS	-	-	-	-	50,000
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	250,000	250,000	275,000
15-155-60-00-6072	DOWNTOWN PARKING LOT	875	24,271	492,000	492,000	-
15-155-60-00-6073	GAME FARM ROAD PROJECT	68,086	30,000	212,500	212,500	-
15-155-60-00-6074	FOX ROAD PROJECT	-	-	-	-	-
15-155-60-00-6075	RIVER ROAD BRIDGE PROJECT	6,825	-	-	-	-
15-155-60-00-6079	ROUTE 47 EXPANSION	-	76,652	121,900	121,900	73,787
15-155-60-00-6089	CANNONBALL LAFO PROJECT	-	-	35,000	35,000	100,000
	<b>Total: Capital Outlay</b>	<b>\$75,786</b>	<b>\$130,923</b>	<b>\$1,186,400</b>	<b>\$1,111,400</b>	<b>\$573,787</b>
	<b>Total: MFT EXPENDITURES</b>	<b><u>\$276,141</u></b>	<b><u>\$281,196</u></b>	<b><u>\$1,429,456</u></b>	<b><u>\$1,278,456</u></b>	<b><u>\$863,499</u></b>

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## Parks and Recreation Fund (79)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Charges for Service	265,699	265,614	240,000	286,676	280,000
Investment Earnings	175	244	200	250	250
Reimbursements	3,336	20,947	-	-	-
Miscellaneous	193,688	195,868	223,000	180,339	208,000
Other Financing Sources	736,710	955,886	1,765,504	1,765,504	1,277,606
<b>Total Revenue</b>	<b>1,199,608</b>	<b>1,438,559</b>	<b>2,228,704</b>	<b>2,232,769</b>	<b>1,765,856</b>
<b>Expenditures</b>					
Salaries	651,906	671,149	771,493	771,493	840,647
Benefits	107,010	283,568	351,668	351,668	397,762
Contractual Services	147,598	159,624	227,280	227,280	374,430
Supplies	244,584	283,915	291,650	282,550	298,608
Other Financing Uses	-	-	556,957	487,840	-
<b>Total Expenditures</b>	<b>1,151,098</b>	<b>1,398,256</b>	<b>2,199,048</b>	<b>2,120,831</b>	<b>1,911,447</b>
<b>Surplus (Deficit)</b>	<b>48,510</b>	<b>40,303</b>	<b>29,656</b>	<b>111,938</b>	<b>(145,591)</b>
<b>Ending Fund Balance</b>	<b>280,065</b>	<b>320,370</b>	<b>322,699</b>	<b>432,308</b>	<b>286,717</b>
	<i>24.3%</i>	<i>22.9%</i>	<i>14.7%</i>	<i>20.4%</i>	<i>15.0%</i>



	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Personnel - Parks Department</b>					
Full-time Personnel: **					
Director of Parks & Recreation *	0.0	0.0	0.5	0.5	0.5
Parks Superintendent	1.0	1.0	1.0	1.0	1.0
Foreman	1.0	1.0	1.0	1.0	1.0
Maintenance Worker I	2.0	2.0	1.0	1.0	1.0
Maintenance Worker II	<u>4.0</u>	<u>4.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Total Full-Time Personnel	8.0	8.0	8.5	8.5	8.5
Part-time Personnel:					
Seasonal Staff	4.0	4.0	4.0	4.0	6.0
Total Personnel - Parks	12.0	12.0	12.5	12.5	14.5
<b>Personnel - Recreation Department</b>					
Full-time Personnel: **					
Director of Parks & Recreation *	0.5	1.0	0.5	0.5	0.5
Recreation Superintendent	1.0	1.0	1.0	1.0	1.0
Recreation Manager	0.0	0.0	1.0	1.0	0.0
Recreation Coordinator	1.0	1.0	2.0	1.0	1.0
Recreation Instructor	0.0	0.0	0.0	0.0	1.0
Child Development Coordinator	0.0	0.0	0.0	0.0	1.0
Office Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Full-Time Personnel	3.5	4.0	5.5	4.5	5.5
Part-time Personnel: ***					
Receptionist	1.0	1.0	0.0	0.0	0.0
Preschool Staff	<u>0.0</u>	<u>0.0</u>	<u>3.0</u>	<u>3.0</u>	<u>2.0</u>
Total Part-Time Personnel	1.0	1.0	3.0	3.0	2.0
Total Personnel - Recreation	4.5	5.0	8.5	7.5	7.5
<b>Total Personnel</b>	<b>16.5</b>	<b>17.0</b>	<b>21.0</b>	<b>20.0</b>	<b>22.0</b>

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

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

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

## United City of Yorkville Parks and Recreation Fund

79

### PARKS AND RECREATION FUND REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Charges for Services</b>						
79-000-44-00-4402	SPECIAL EVENTS	6,935	35,120	30,000	45,355	35,000
79-000-44-00-4403	CHILD DEVELOPMENT	41,756	59,559	50,000	75,000	75,000
79-000-44-00-4404	ATHLETICS AND FITNESS	124,164	138,466	130,000	135,000	140,000
79-000-44-00-4439	PROGRAM FEES	53,905	-	-	-	-
79-000-44-00-4441	CONCESSION REVENUE	38,939	32,469	30,000	31,321	30,000
	<b>Total: Charges for Services</b>	<b>\$265,699</b>	<b>\$265,614</b>	<b>\$240,000</b>	<b>\$286,676</b>	<b>\$280,000</b>
<b>Investment Earnings</b>						
79-000-45-00-4500	INVESTMENT EARNINGS	175	244	200	250	250
	<b>Total: Investment Earnings</b>	<b>\$175</b>	<b>\$244</b>	<b>\$200</b>	<b>\$250</b>	<b>\$250</b>
<b>Reimbursements</b>						
79-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	12,521	-	-	-
79-000-46-00-4690	REIMB - MISCELLANEOUS	3,336	8,426	-	-	-
	<b>Total: Reimbursements</b>	<b>\$3,336</b>	<b>\$20,947</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Miscellaneous</b>						
79-000-48-00-4820	RENTAL INCOME <i>Geneva Kayak Verizon Water Tower Lease - Wheaton Woods Foxy's Ice Cream</i>	54,240	54,758	55,000	55,000	50,000
79-000-48-00-4825	PARK RENTALS	27,143	12,552	25,000	26,742	25,000
79-000-48-00-4843	HOMETOWN DAYS	100,960	119,235	135,000	90,597	125,000
79-000-48-00-4846	SPONSORSHIPS/DONATIONS	4,314	5,569	5,000	5,000	5,000
79-000-48-00-4850	MISCELLANEOUS INCOME	7,031	3,754	3,000	3,000	3,000
	<b>Total: Miscellaneous</b>	<b>\$193,688</b>	<b>\$195,868</b>	<b>\$223,000</b>	<b>\$180,339</b>	<b>\$208,000</b>
<b>Other Financing Sources</b>						
79-000-49-00-4901	TRANSFER FROM GENERAL	736,710	955,886	1,765,504	1,765,504	1,277,606
	<b>Total: Other Financing Sources</b>	<b>\$736,710</b>	<b>\$955,886</b>	<b>\$1,765,504</b>	<b>\$1,765,504</b>	<b>\$1,277,606</b>
	<b>Total: PARKS &amp; REC REVENUE</b>	<b><u>\$1,199,608</u></b>	<b><u>\$1,438,559</u></b>	<b><u>\$2,228,704</u></b>	<b><u>\$2,232,769</u></b>	<b><u>\$1,765,856</u></b>

## United City of Yorkville Parks and Recreation Fund

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### PARKS DEPARTMENT EXPENDITURES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
79-790-50-00-5010	SALARIES & WAGES	369,514	400,384	427,948	427,948	447,564
79-790-50-00-5015	PART-TIME SALARIES	16,833	17,932	17,000	17,000	34,000
79-790-50-00-5020	OVERTIME	50	1,431	3,000	3,000	3,000
<b>Total:</b>	<b>Salaries</b>	<b>\$386,397</b>	<b>\$419,747</b>	<b>\$447,948</b>	<b>\$447,948</b>	<b>\$484,564</b>
<b>Benefits</b>						
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	35,461	43,342	47,761	47,761	53,733
79-790-52-00-5214	FICA CONTRIBUTION	28,869	31,109	33,487	33,487	36,183
79-790-52-00-5216	GROUP HEALTH INSURANCE	-	110,141	126,575	126,575	132,108
79-790-52-00-5222	GROUP LIFE INSURANCE	-	936	980	980	924
79-790-52-00-5223	DENTAL INSURANCE	-	7,954	9,580	9,580	7,728
79-790-52-00-5224	VISION INSURANCE	-	932	1,004	1,004	1,032
<b>Total:</b>	<b>Benefits</b>	<b>\$64,330</b>	<b>\$194,414</b>	<b>\$219,387</b>	<b>\$219,387</b>	<b>\$231,708</b>
<b>Contractual Services</b>						
79-790-54-00-5412	TRAINING & CONFERENCES	2,604	1,333	4,000	4,000	7,000
79-790-54-00-5415	TRAVEL & LODGING	332	329	2,000	2,000	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	109,650
79-790-54-00-5440	TELECOMMUNICATIONS	3,330	3,863	4,780	4,780	4,780
79-790-54-00-5462	PROFESSIONAL SERVICES	4,748	2,280	4,500	4,500	4,500
79-790-54-00-5466	LEGAL SERVICES	3,701	5,938	4,000	4,000	4,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	2,017	620	2,500	2,500	2,500
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	26,194	22,500	22,500	32,500
	<i>Broad Weed Control in Parks</i>					
	<i>Vehicle Maintenance</i>					
<b>Total:</b>	<b>Contractual Services</b>	<b>\$16,732</b>	<b>\$40,557</b>	<b>\$44,280</b>	<b>\$44,280</b>	<b>\$167,930</b>
<b>Supplies</b>						
79-790-56-00-5600	WEARING APPAREL	4,123	4,603	4,100	4,100	4,700
79-790-56-00-5610	OFFICE SUPPLIES	293	167	300	300	300
79-790-56-00-5620	OPERATING SUPPLIES	23,528	17,900	22,500	22,500	22,500
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	2,374	3,093	2,250	2,250	7,000
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	500	500	500
79-790-56-00-5640	REPAIR & MAINTENANCE	51,312	54,036	50,500	50,500	50,500
79-790-56-00-5695	GASOLINE	-	19,973	21,400	21,400	22,898
<b>Total:</b>	<b>Supplies</b>	<b>\$81,630</b>	<b>\$99,772</b>	<b>\$101,550</b>	<b>\$101,550</b>	<b>\$108,398</b>
	<b>Total: PARK DEPT EXPENDITURES</b>	<b><u>\$549,089</u></b>	<b><u>\$754,490</u></b>	<b><u>\$813,165</u></b>	<b><u>\$813,165</u></b>	<b><u>\$992,600</u></b>

## United City of Yorkville Parks and Recreation Fund

795

### RECREATION DEPARTMENT EXPENDITURES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
79-795-50-00-5010	SALARIES & WAGES	197,710	202,126	240,745	240,745	273,783
79-795-50-00-5015	PART-TIME SALARIES	17,013	11,457	15,000	15,000	23,000
79-795-50-00-5020	OVERTIME	-	-	300	300	300
79-795-50-00-5045	CONCESSION WAGES	11,542	8,341	12,500	12,500	14,000
79-795-50-00-5046	PRE-SCHOOL WAGES	22,476	18,431	30,000	30,000	20,000
79-795-50-00-5052	INSTRUCTORS WAGES	16,768	11,047	25,000	25,000	25,000
	<b>Total: Salaries</b>	<b>\$265,509</b>	<b>\$251,402</b>	<b>\$323,545</b>	<b>\$323,545</b>	<b>\$356,083</b>
<b>Benefits</b>						
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	23,137	24,704	26,714	26,714	32,686
79-795-52-00-5214	FICA CONTRIBUTION	19,543	18,637	24,216	24,216	26,576
79-795-52-00-5216	GROUP HEALTH INSURANCE	-	42,511	75,911	75,911	100,027
79-795-52-00-5222	GROUP LIFE INSURANCE	-	440	591	591	673
79-795-52-00-5223	DENTAL INSURANCE	-	2,566	4,344	4,344	5,397
79-795-52-00-5224	VISION INSURANCE	-	296	505	505	695
	<b>Total: Benefits</b>	<b>\$42,680</b>	<b>\$89,154</b>	<b>\$132,281</b>	<b>\$132,281</b>	<b>\$166,054</b>
<b>Contractual Services</b>						
79-795-54-00-5412	TRAINING & CONFERENCES	581	1,144	3,000	3,000	5,000
79-795-54-00-5415	TRAVEL & LODGING	369	453	1,500	1,500	3,000
79-795-54-00-5426	PUBLISHING & ADVERTISING	27,026	24,745	27,000	27,000	40,000
79-795-54-00-5440	TELECOMMUNICATIONS	2,847	2,922	7,000	7,000	7,000
79-795-54-00-5447	SCHOLARSHIPS	685	803	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	3,128	2,188	4,000	4,000	4,000
79-795-54-00-5460	DUES & SUBSCRIPTIONS	1,375	1,454	1,500	1,500	2,500
79-795-54-00-5462	PROFESSIONAL SERVICES	73,265	60,998	65,000	65,000	75,000
79-795-54-00-5480	UTILITIES	9,538	12,869	20,000	20,000	23,000
79-795-54-00-5485	RENTAL & LEASE PURCHASE	2,558	2,408	4,500	4,500	4,500
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	106	50	40,000	40,000	3,000
79-795-54-00-5496	PROGRAM REFUNDS	9,388	9,033	7,000	7,000	7,000
79-795-54-00-5497	PROPERTY TAX PAYMENTS	-	-	-	-	30,000
	<i>Final P-Tax PMT for Rec Center</i>					
	<b>Total: Contractual Services</b>	<b>\$130,866</b>	<b>\$119,067</b>	<b>\$183,000</b>	<b>\$183,000</b>	<b>\$206,500</b>
<b>Supplies</b>						
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	84,982	91,712	100,000	91,000	100,000
79-795-56-00-5606	PROGRAM SUPPLIES	47,065	50,603	55,000	55,000	55,000
79-795-56-00-5607	CONCESSION SUPPLIES	19,144	17,714	18,000	18,000	18,000

**United City of Yorkville**  
**Parks and Recreation Fund**

795

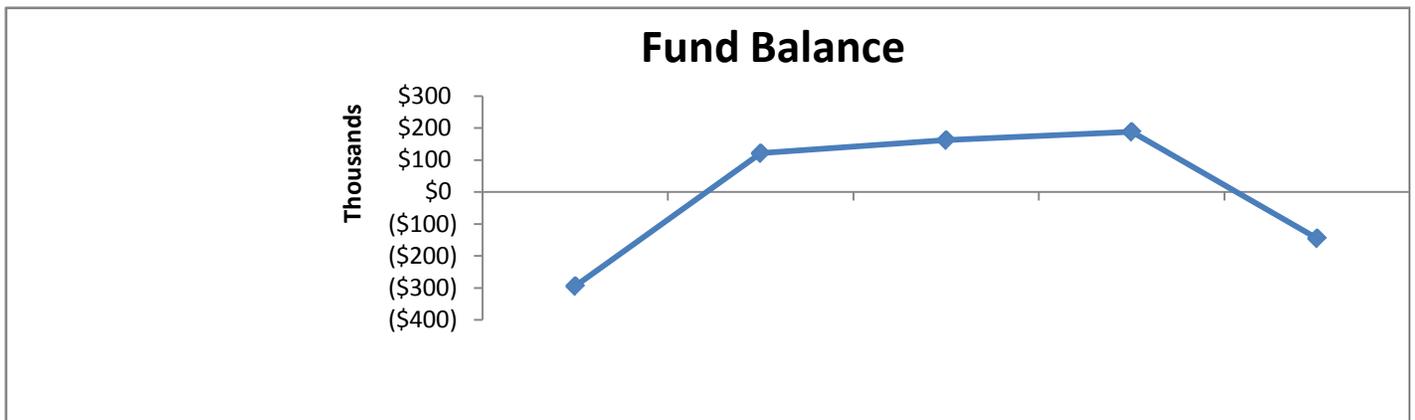
**RECREATION DEPARTMENT EXPENDITURES**

<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
79-795-56-00-5610	OFFICE SUPPLIES	1,792	2,503	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	6,533	19,426	7,500	7,500	7,500
79-795-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	1,000	1,000	1,000
79-795-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,522	616	500	500	500
79-795-56-00-5640	REPAIR & MAINTENANCE	920	132	2,000	2,000	2,000
79-795-56-00-5645	BOOKS & PUBLICATIONS	-	-	100	-	-
79-795-56-00-5695	GASOLINE	996	1,437	3,000	3,000	3,210
	<b>Total: Supplies</b>	<b>\$162,954</b>	<b>\$184,143</b>	<b>\$190,100</b>	<b>\$181,000</b>	<b>\$190,210</b>
<b>Other Financing Uses</b>						
79-795-99-00-9980	TRANSFER TO RECREATION CENTER	-	-	556,957	487,840	-
	<b>Total: Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$556,957</b>	<b>\$487,840</b>	<b>\$0</b>
	<b>Total: RECREATION EXPENDITURES</b>	<b><u>\$602,009</u></b>	<b><u>\$643,766</u></b>	<b><u>\$1,385,883</u></b>	<b><u>\$1,307,666</u></b>	<b><u>\$918,847</u></b>

## 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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Intergovernmental	400,000	400,000	96,000	96,000	-
Investment Earnings	-	-	-	5	-
Land Cash Contributions	30,767	68,768	70,500	82,212	73,000
<b>Total Revenue</b>	<b>430,767</b>	<b>468,768</b>	<b>166,500</b>	<b>178,217</b>	<b>73,000</b>
<b>Expenditures</b>					
Contractual Services	20,084	-	-	-	-
Capital Outlay	316,836	52,570	111,000	111,000	406,850
<b>Total Expenditures</b>	<b>336,920</b>	<b>52,570</b>	<b>111,000</b>	<b>111,000</b>	<b>406,850</b>
<b>Surplus (Deficit)</b>	<b>93,847</b>	<b>416,198</b>	<b>55,500</b>	<b>67,217</b>	<b>(333,850)</b>
<b>Ending Fund Balance</b>	<b>(294,778)</b>	<b>121,420</b>	<b>162,581</b>	<b>188,637</b>	<b>(145,213)</b>



## United City of Yorkville Land Cash Fund

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### LAND CASH REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Intergovernmental</b>						
72-000-41-00-4171	OSLAD GRANT - PRAIRIE MEADOWS	400,000	-	-	-	-
72-000-41-00-4173	OSLAD GRANT - RAINTREE	-	400,000	-	-	-
72-000-41-00-4174	RTP GRANT - CLARK PARK	-	-	96,000	96,000	-
	<b>Total: Intergovernmental</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$96,000</b>	<b>\$96,000</b>	<b>\$0</b>
<b>Investment Earnings</b>						
72-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	5	-
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5</b>	<b>\$0</b>
<b>Land Cash Contributions</b>						
72-000-47-00-4703	AUTUMN CREEK	30,767	66,662	20,000	20,000	20,000
72-000-47-00-4704	BLACKBERRY WOODS	-	568	500	2,841	500
72-000-47-00-4706	CALEDONIA	-	-	-	-	2,500
72-000-47-00-4708	COUNTRY HILLS	-	1,538	-	-	-
72-000-47-00-4736	BRIARWOOD	-	-	-	9,371	-
72-000-49-00-4925	TRANSFER FROM VEHICLE & EQUIPMENT	-	-	50,000	50,000	50,000
	<i>Raintree Park B Reimbursement - Park &amp; Rec Capital</i>					
	<b>Total: Land Cash Contributions</b>	<b>\$30,767</b>	<b>\$68,768</b>	<b>\$70,500</b>	<b>\$82,212</b>	<b>\$73,000</b>
	<b>Total: LAND CASH REVENUE</b>	<b><u>\$430,767</u></b>	<b><u>\$468,768</u></b>	<b><u>\$166,500</u></b>	<b><u>\$178,217</u></b>	<b><u>\$73,000</u></b>

**United City of Yorkville**  
**Land Cash Fund**

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**LAND CASH EXPENDITURES**

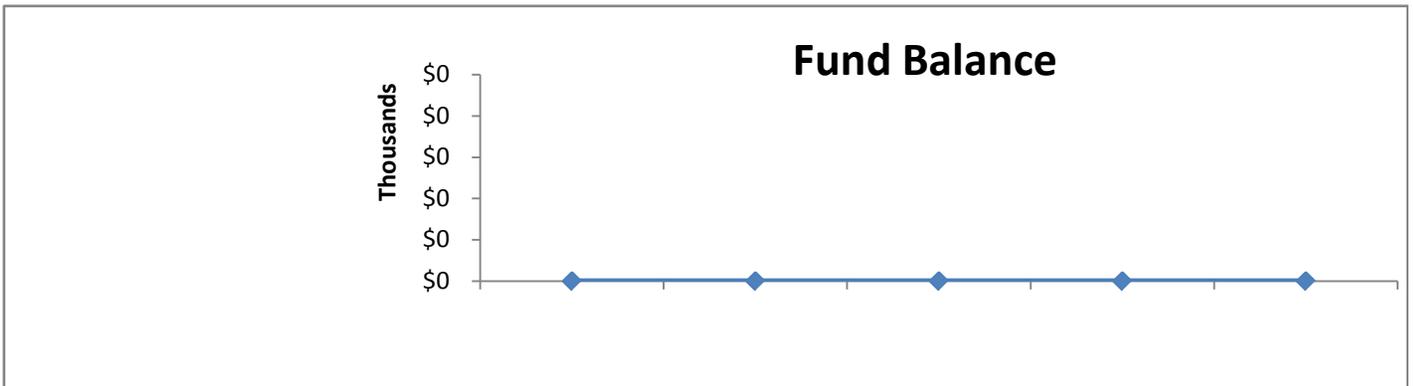
Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
72-720-54-00-5401	ADMINISTRATIVE CHARGEBACK	20,084	-	-	-	-
	<b>Total: Contractual Services</b>	<b>\$20,084</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>						
72-720-60-00-6028	CANNONBALL PARK	-	-	22,000	22,000	-
72-720-60-00-6032	MOSIER HOLDING COSTS	11,000	12,000	13,000	13,000	13,000
72-720-60-00-6036	RAINTREE VILLAGE	305,836	40,570	-	-	-
72-720-60-00-6044	CLARK PARK	-	-	76,000	76,000	-
72-720-60-00-6045	RIVERFRONT PARK	-	-	-	-	200,000
72-720-60-00-6047	GRANDE RESERVE PARK B	-	-	-	-	143,850
72-720-60-00-6049	RAINTREE PARK C	-	-	-	-	50,000
	<b>Total: Capital Outlay</b>	<b>\$316,836</b>	<b>\$52,570</b>	<b>\$111,000</b>	<b>\$111,000</b>	<b>\$406,850</b>
	<b>Total: LAND CASH EXPENDITURES</b>	<b><u>\$336,920</u></b>	<b><u>\$52,570</u></b>	<b><u>\$111,000</u></b>	<b><u>\$111,000</u></b>	<b><u>\$406,850</u></b>

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## Fox Industrial TIF Fund (85)

The Fox Industrial TIF was created in 2001, in order to finance public infrastructure improvements for the Fox Industrial area. This TIF was dissolved in fiscal year 2012.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Taxes	259,052	-	-	-	-
Investment Earnings	275	-	-	-	-
<b>Total Revenue</b>	<b>259,327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Contractual Services	662,322	-	-	-	-
Supplies	11,236	-	-	-	-
Debt Service	76,783	-	-	-	-
Other Financing Uses	78,777	-	-	-	-
<b>Total Expenditures</b>	<b>829,118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>	<b>(569,791)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**United City of Yorkville**  
**Fox Industrial TIF Fund**

85

**FOX INDUSTRIAL FUND REVENUE**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Taxes</b>						
85-000-40-00-4000	PROPERTY TAXES	259,052	-	-	-	-
	<b>Total: Taxes</b>	<b>\$259,052</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Investment Earnings</b>						
85-000-45-00-4500	INVESTMENT EARNINGS	275	-	-	-	-
	<b>Total: Investment Earnings</b>	<b>\$275</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: FOX INDUSTRIAL TIF REVENUE</b>	<b><u>\$259,327</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

**United City of Yorkville**  
**Fox Industrial TIF Fund**

850

**FOX INDUSTRIAL FUND EXPENDITURES**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
85-850-54-00-5400	TIF LIQUIDATION	658,757	-	-	-	-
85-850-54-00-5420	ADMINISTRATIVE FEES	3,565	-	-	-	-
	<b>Total: Contractual Services</b>	<b>\$662,322</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Supplies</b>						
85-850-56-00-5619	SIGNS	11,236	-	-	-	-
	<b>Total: Supplies</b>	<b>\$11,236</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service - 2002 Bond</b>						
85-850-98-00-8000	PRINCIPLE PAYMENT	70,000	-	-	-	-
85-850-98-00-8050	INTEREST PAYMENT	6,783	-	-	-	-
	<b>Total: Debt Service - 2002 Bond</b>	<b>\$76,783</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Uses</b>						
85-850-99-00-9942	TRANSFER TO DEBT SERVICE <i>2002 Bond - FY 2013 Debt Service amounts</i>	78,777	-	-	-	-
	<b>Total: Other Financing Uses</b>	<b>\$78,777</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: FOX INDUSTRIAL TIF</b>	<b><u>\$829,118</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

UNITED CITY OF YORKVILLE, ILLINOIS

**Fox Industrial TIF Fund  
Long-Term Debt Requirements**

**General Obligation Alternate Revenue Source Bond Series 2002**

**DEBT RETIRED IN FISCAL YEAR 2013**

Date of Maturity	December 1, 2012	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 802,934</b>
Date of Issuance	March 15, 2002		
Authorized Issue	\$625,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ -</b>
Interest Rates	3.00% - 4.75%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	BNY Midwest Trust Company		
Purpose	Fox Industrial TIF		

**PRINCIPAL AND INTEREST REQUIREMENTS**

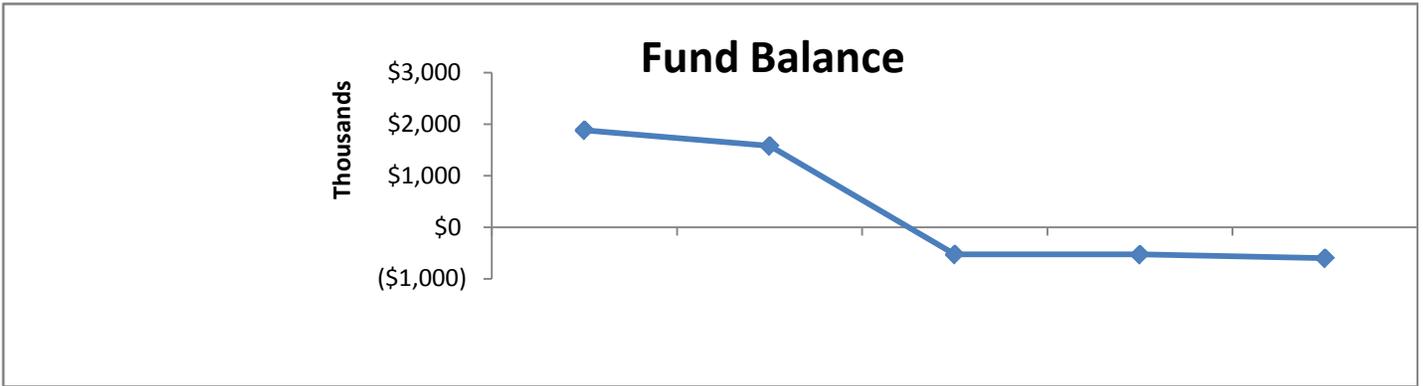
Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 1st	Amount	Dec 1st	Amount
2002 - 2003	-	18,341	18,341	2002	-	2002	18,341
2003 - 2004	50,000	25,793	75,793	2003	12,897	2003	12,897
2004 - 2005	55,000	24,293	79,293	2004	12,147	2004	12,147
2005 - 2006	55,000	22,450	77,450	2005	11,225	2005	11,225
2006 - 2007	60,000	20,415	80,415	2006	10,208	2006	10,208
2007 - 2008	60,000	18,015	78,015	2007	9,008	2007	9,008
2008 - 2009	65,000	15,555	80,555	2008	7,778	2008	7,778
2009 - 2010	65,000	12,793	77,793	2009	6,397	2009	6,397
2010 - 2011	70,000	9,933	79,933	2010	4,967	2010	4,967
2011 - 2012	70,000	6,783	76,783	2011	3,392	2011	3,392
2012 - 2013 *	75,000	3,563	78,563	2012	1,782	2012	1,782
	<u>\$ 625,000</u>	<u>\$ 177,934</u>	<u>\$ 802,934</u>		<u>\$ 79,797</u>		<u>\$ 98,138</u>

\* Paid out of the Debt Service (42) Fund in FY 2013.

## 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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Taxes	4,188	-	-	-	20,000
Investment Earnings	2,718	2,132	1,550	106	-
<b>Total Revenue</b>	<b>6,906</b>	<b>2,132</b>	<b>1,550</b>	<b>106</b>	<b>20,000</b>
<b>Expenditures</b>					
Contractual Services	1,442	3,002	1,802,375	1,802,375	23,325
Debt Service	306,143	304,668	302,738	302,738	68,073
<b>Total Expenditures</b>	<b>307,585</b>	<b>307,670</b>	<b>2,105,113</b>	<b>2,105,113</b>	<b>91,398</b>
<b>Surplus (Deficit)</b>	<b>(300,679)</b>	<b>(305,538)</b>	<b>(2,103,563)</b>	<b>(2,105,007)</b>	<b>(71,398)</b>
<b>Ending Fund Balance</b>	<b>1,877,872</b>	<b>1,572,335</b>	<b>(529,634)</b>	<b>(532,672)</b>	<b>(604,070)</b>



**United City of Yorkville**  
**Countryside TIF Fund**

87

**COUNTRYSIDE TIF FUND REVENUE**

<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
<b>Taxes</b>						
87-000-40-00-4000	PROPERTY TAXES	4,188	-	-	-	-
87-000-40-00-4070	BUSINESS DISTRICT TAX	-	-	-	-	20,000
	<b>Total: Taxes</b>	<b>\$4,188</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>
<b>Investment Earnings</b>						
87-000-45-00-4500	INVESTMENT EARNINGS	2,718	2,132	1,550	106	-
	<b>Total: Investment Earnings</b>	<b>\$2,718</b>	<b>\$2,132</b>	<b>\$1,550</b>	<b>\$106</b>	<b>\$0</b>
	<b>Total: COUNTRYSIDE TIF REVENUE</b>	<b><u>\$6,906</u></b>	<b><u>\$2,132</u></b>	<b><u>\$1,550</u></b>	<b><u>\$106</u></b>	<b><u>\$20,000</u></b>

## United City of Yorkville Countryside TIF Fund

870

### COUNTRYSIDE TIF FUND EXPENDITURES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
87-870-54-00-5420	ADMINISTRATIVE FEES <i>Legal &amp; TIF Reporting Costs</i>	1,067	2,627	2,000	2,000	2,000
87-870-54-00-5425	TIF INCENTIVE PAYOUT	-	-	1,800,000	1,800,000	-
87-870-54-00-5493	BUSINESS DISTRICT REBATE	-	-	-	-	20,000
87-870-54-00-5498	PAYING AGENT FEES	375	375	375	375	1,325
	<b>Total: Contractual Services</b>	<b>\$1,442</b>	<b>\$3,002</b>	<b>\$1,802,375</b>	<b>\$1,802,375</b>	<b>\$23,325</b>
<b>Debt Service - 2005 Bond</b>						
87-870-80-00-8000	PRINCIPLE PAYMENT	175,000	180,000	185,000	185,000	-
87-870-80-00-8050	INTEREST PAYMENT	131,143	124,668	117,738	117,738	68,073
	<b>Total: Debt Service - 2005 Bond</b>	<b>\$306,143</b>	<b>\$304,668</b>	<b>\$302,738</b>	<b>\$302,738</b>	<b>\$68,073</b>
	<b>Total: COUNTRYSIDE TIF</b>	<b><u>\$307,585</u></b>	<b><u>\$307,670</u></b>	<b><u>\$2,105,113</u></b>	<b><u>\$2,105,113</u></b>	<b><u>\$91,398</u></b>

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Countryside TIF Debt Service Summary Schedule**

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

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

**UNITED CITY OF YORKVILLE, ILLINOIS**

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

**General Obligation Alternate Revenue Source Bond of 2005**

Date of Maturity	December 1, 2024	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 3,108,709</b>
Date of Issuance	March 15, 2005		
Authorized Issue	\$3,525,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 2,189,898</b>
Interest Rates	3.50% - 4.35%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	BNY Midwest Trust Company		
Purpose	Countryside TIF		

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

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

**UNITED CITY OF YORKVILLE, ILLINOIS**

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

**General Obligation Alternate Revenue Source Refunding Bond of 2014**

Date of Maturity	December 1, 2029	<b>Principle &amp; Interest Paid-to-Date</b>	\$	-
Date of Issuance	January 6, 2014			
Authorized Issue	\$1,235,000	<b>Principle &amp; Interest Outstanding</b>	\$	<b>1,946,082</b>
Interest Rates	4.00% - 4.30%			
Interest Dates	June 1st and December 1st			
Principal Maturity Dates	December 1st			
Payable at	BNY Midwest Trust Company			
Purpose	Partial Refunding on the 2005 ARS Countryside TIF Bonds			

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

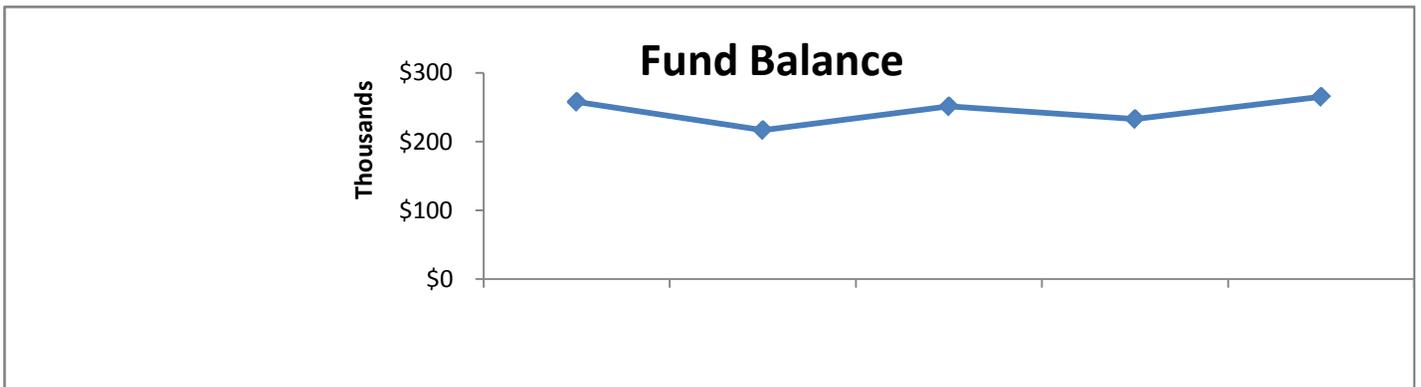
\* Fiscal Year 2015 interest will be paid in full by capitalized proceeds in connection with the 2005 Countryside bond refinancing.

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

## Downtown TIF Fund (88)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Taxes	67,807	39,980	35,000	59,311	85,000
Investment Earnings	126	428	350	75	75
Other Financing Sources	-	5,000	-	8,500	-
<b>Total Revenue</b>	<b>67,933</b>	<b>45,408</b>	<b>35,350</b>	<b>67,886</b>	<b>85,075</b>
<b>Expenditures</b>					
Contractual Services	12,152	18,391	15,350	21,850	35,355
Capital Outlay	7,589	68,034	30,000	30,000	17,433
<b>Total Expenditures</b>	<b>19,741</b>	<b>86,425</b>	<b>45,350</b>	<b>51,850</b>	<b>52,788</b>
<b>Surplus (Deficit)</b>	<b>48,192</b>	<b>(41,017)</b>	<b>(10,000)</b>	<b>16,036</b>	<b>32,287</b>
<b>Ending Fund Balance</b>	<b>257,953</b>	<b>216,937</b>	<b>251,449</b>	<b>232,973</b>	<b>265,260</b>



**United City of Yorkville**  
**Downtown TIF Fund**

88

**DOWNTOWN TIF FUND REVENUE**

<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
<b>Taxes</b>						
88-000-40-00-4000	PROPERTY TAXES	67,807	39,980	35,000	52,811	65,000
88-000-40-00-4070	BUSINESS DISTRICT TAX	-	-	-	6,500	20,000
	<b>Total: Taxes</b>	<b>\$67,807</b>	<b>\$39,980</b>	<b>\$35,000</b>	<b>\$59,311</b>	<b>\$85,000</b>
<b>Investment Earnings</b>						
88-000-45-00-4500	INVESTMENT EARNINGS	126	428	350	75	75
	<b>Total: Investment Earnings</b>	<b>\$126</b>	<b>\$428</b>	<b>\$350</b>	<b>\$75</b>	<b>\$75</b>
<b>Other Financing Sources</b>						
88-000-49-00-4910	SALE OF CAPITAL ASSETS	-	5,000	-	8,500	-
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$8,500</b>	<b>\$0</b>
	<b>Total: DOWNTOWN TIF REVENUE</b>	<b><u>\$67,933</u></b>	<b><u>\$45,408</u></b>	<b><u>\$35,350</u></b>	<b><u>\$67,886</u></b>	<b><u>\$85,075</u></b>

**United City of Yorkville**  
**Downtown TIF Fund**

880

**DOWNTOWN TIF FUND EXPENDITURES**

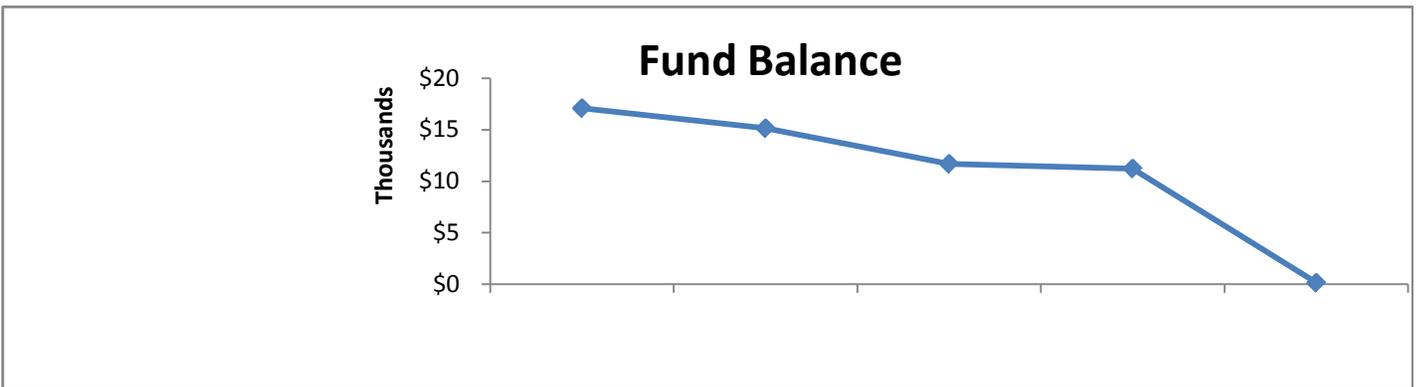
Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
88-880-54-00-5420	ADMINISTRATIVE FEES <i>Filing Fees &amp; TIF Reporting Costs</i>	366	3,951	350	350	355
88-880-54-00-5466	LEGAL SERVICES	11,786	14,440	15,000	15,000	15,000
88-880-54-00-5493	BUSINESS DISTRICT REBATE	-	-	-	6,500	20,000
	<b>Total: Contractual Services</b>	<b>\$12,152</b>	<b>\$18,391</b>	<b>\$15,350</b>	<b>\$21,850</b>	<b>\$35,355</b>
<b>Capital Outlay</b>						
88-880-60-00-6000	PROJECT COSTS	7,589	56,367	10,000	10,000	10,000
88-880-60-00-6079	ROUTE 47 EXPANSION	-	11,667	20,000	20,000	7,433
	<b>Total: Capital Outlay</b>	<b>\$7,589</b>	<b>\$68,034</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$17,433</b>
	<b>Total: DOWNTOWN TIF EXPENDITURES</b>	<b><u>\$19,741</u></b>	<b><u>\$86,425</u></b>	<b><u>\$45,350</u></b>	<b><u>\$51,850</u></b>	<b><u>\$52,788</u></b>

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## Fox Hill SSA Fund (11)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Taxes	3,786	3,786	3,786	3,786	8,536
Investment Earnings	7	10	-	1	-
<b>Total Revenue</b>	<b>3,793</b>	<b>3,796</b>	<b>3,786</b>	<b>3,787</b>	<b>8,536</b>
<b>Expenditures</b>					
Contractual Services	4,664	5,743	7,500	7,690	19,603
<b>Total Expenditures</b>	<b>4,664</b>	<b>5,743</b>	<b>7,500</b>	<b>7,690</b>	<b>19,603</b>
<b>Surplus (Deficit)</b>	<b>(871)</b>	<b>(1,947)</b>	<b>(3,714)</b>	<b>(3,903)</b>	<b>(11,067)</b>
<b>Ending Fund Balance</b>	<b>17,071</b>	<b>15,124</b>	<b>11,677</b>	<b>11,221</b>	<b>154</b>



**United City of Yorkville**  
**Fox Hill Special Service Area Fund**

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**FOX HILL SSA FUND REVENUE**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Taxes</b>						
11-000-40-00-4000	PROPERTY TAXES	3,786	3,786	3,786	3,786	8,536
	<b>Total: Taxes</b>	<b>\$3,786</b>	<b>\$3,786</b>	<b>\$3,786</b>	<b>\$3,786</b>	<b>\$8,536</b>
<b>Investment Earnings</b>						
11-000-45-00-4500	INVESTMENT EARNINGS	7	10	-	1	-
	<b>Total: Investment Earnings</b>	<b>\$7</b>	<b>\$10</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>
	<b>Total: FOX HILL SSA REVENUE</b>	<b><u>\$3,793</u></b>	<b><u>\$3,796</u></b>	<b><u>\$3,786</u></b>	<b><u>\$3,787</u></b>	<b><u>\$8,536</u></b>

**United City of Yorkville**  
**Fox Hill Special Service Area Fund**

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**FOX HILL SSA EXPENDITURES**

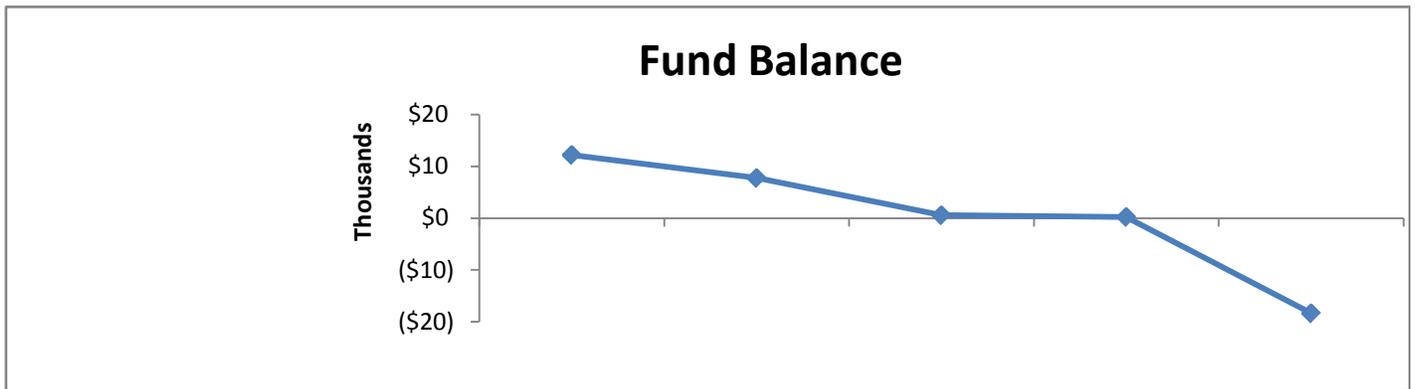
<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
<b>Contractual Services</b>						
11-111-54-00-5417	TRAIL MAINTENANCE	-	-	-	-	15,000
11-111-54-00-5466	LEGAL SERVICES	-	-	-	190	-
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,664	5,743	7,500	7,500	4,603
	<b>Total: Contractual Services</b>	<b>\$4,664</b>	<b>\$5,743</b>	<b>\$7,500</b>	<b>\$7,690</b>	<b>\$19,603</b>
	<b>Total: FOX HILL SSA EXPENDITURES</b>	<b><u>\$4,664</u></b>	<b><u>\$5,743</u></b>	<b><u>\$7,500</u></b>	<b><u>\$7,690</u></b>	<b><u>\$19,603</u></b>

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## Sunflower SSA Fund (12)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Taxes	7,530	7,530	7,531	7,467	17,416
Investment Earnings	7	14	-	2	-
<b>Total Revenue</b>	<b>7,537</b>	<b>7,544</b>	<b>7,531</b>	<b>7,469</b>	<b>17,416</b>
<b>Expenditures</b>					
Contractual Services	7,272	11,992	14,985	14,985	35,985
<b>Total Expenditures</b>	<b>7,272</b>	<b>11,992</b>	<b>14,985</b>	<b>14,985</b>	<b>35,985</b>
<b>Surplus (Deficit)</b>	<b>265</b>	<b>(4,448)</b>	<b>(7,454)</b>	<b>(7,516)</b>	<b>(18,569)</b>
<b>Ending Fund Balance</b>	<b>12,188</b>	<b>7,740</b>	<b>560</b>	<b>224</b>	<b>(18,345)</b>



**United City of Yorkville**  
**Sunflower Special Service Area Fund**

**SUNFLOWER SSA FUND REVENUE**

<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
<b>Taxes</b>						
12-000-40-00-4000	PROPERTY TAXES	7,530	7,530	7,531	7,467	17,416
	<b>Total: Taxes</b>	<b>\$7,530</b>	<b>\$7,530</b>	<b>\$7,531</b>	<b>\$7,467</b>	<b>\$17,416</b>
<b>Investment Earnings</b>						
12-000-45-00-4500	INVESTMENT EARNINGS	7	14	-	2	-
	<b>Total: Investment Earnings</b>	<b>\$7</b>	<b>\$14</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>
	<b>Total: SUNFLOWER SSA REVENUE</b>	<b><u>\$7,537</u></b>	<b><u>\$7,544</u></b>	<b><u>\$7,531</u></b>	<b><u>\$7,469</u></b>	<b><u>\$17,416</u></b>

**United City of Yorkville**  
**Sunflower Special Service Area Fund**

**SUNFLOWER SSA EXPENDITURES**

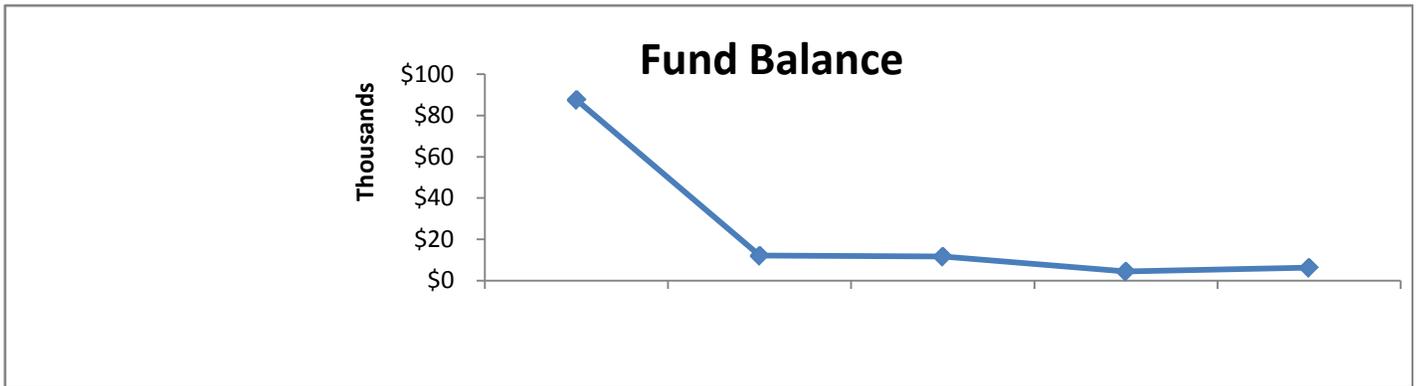
<b>Account</b>	<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Adopted</b>
<b>Contractual Services</b>						
12-112-54-00-5416	POND MAINTENANCE	-	-	-	-	25,000
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	7,272	11,992	14,985	14,985	10,985
	<b>Total: Contractual Services</b>	<b>\$7,272</b>	<b>\$11,992</b>	<b>\$14,985</b>	<b>\$14,985</b>	<b>\$35,985</b>
	<b>Total: SUNFLOWER SSA EXPENDITURES</b>	<b><u>\$7,272</u></b>	<b><u>\$11,992</u></b>	<b><u>\$14,985</u></b>	<b><u>\$14,985</u></b>	<b><u>\$35,985</u></b>

# **DEBT SERVICE FUND (42)**

## Debt Service Fund (42)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Taxes	323,350	324,762	328,179	315,790	329,579
Licenses & Permits	1,375	4,694	1,000	5,000	2,500
Investment Earnings	283	610	300	100	100
Other Financing Sources	182,517	99,465	-	-	-
<b>Total Revenue</b>	<b>507,525</b>	<b>429,531</b>	<b>329,479</b>	<b>320,890</b>	<b>332,179</b>
<b>Expenditures</b>					
Contractual Services	749	589	375	375	775
Debt Service	427,919	504,407	328,179	328,179	329,579
<b>Total Expenditures</b>	<b>428,668</b>	<b>504,996</b>	<b>328,554</b>	<b>328,554</b>	<b>330,354</b>
<b>Surplus (Deficit)</b>	<b>78,857</b>	<b>(75,465)</b>	<b>925</b>	<b>(7,664)</b>	<b>1,825</b>
<b>Ending Fund Balance</b>	<b>87,510</b>	<b>12,046</b>	<b>11,611</b>	<b>4,382</b>	<b>6,207</b>



## United City of Yorkville

### Debt Service Fund

42

#### DEBT SERVICE FUND REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Taxes</b>						
42-000-40-00-4000	PROPERTY TAXES - 2005A BOND	323,350	324,762	328,179	315,790	329,579
	<b>Total: Taxes</b>	<b>\$323,350</b>	<b>\$324,762</b>	<b>\$328,179</b>	<b>\$315,790</b>	<b>\$329,579</b>
<b>License &amp; Permits</b>						
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	1,375	4,694	1,000	5,000	2,500
	<b>Total: Licenses &amp; Permits</b>	<b>\$1,375</b>	<b>\$4,694</b>	<b>\$1,000</b>	<b>\$5,000</b>	<b>\$2,500</b>
<b>Investment Earnings</b>						
42-000-45-00-4500	INVESTMENT EARNINGS	283	610	300	100	100
	<b>Total: Investment Earnings</b>	<b>\$283</b>	<b>\$610</b>	<b>\$300</b>	<b>\$100</b>	<b>\$100</b>
<b>Other Financing Sources</b>						
42-000-49-00-4901	TRANSFER FROM GENERAL <i>2004C Debt Service</i>	103,740	99,465	-	-	-
42-000-49-00-4985	TRANSFER FROM FOX INDUSTRIAL TIF <i>Final 2002 Debt Service - paid in FY 2013</i>	78,777	-	-	-	-
	<b>Total: Other Financing Sources</b>	<b>\$182,517</b>	<b>\$99,465</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: DEBT SERVICE FUND REVENUE</b>	<b><u>\$507,525</u></b>	<b><u>\$429,531</u></b>	<b><u>\$329,479</u></b>	<b><u>\$320,890</u></b>	<b><u>\$332,179</u></b>

## United City of Yorkville Debt Service Fund

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### DEBT SERVICE FUND EXPENDITURES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
42-420-54-00-5498	PAYING AGENT FEES	749	589	375	375	775
	<b>Total: Contractual Services</b>	<b>\$749</b>	<b>\$589</b>	<b>\$375</b>	<b>\$375</b>	<b>\$775</b>
<b>Debt Service - 2004C Bond</b>						
42-420-81-00-8000	PRINCIPAL PAYMENT	95,000	95,000	-	-	-
42-420-81-00-8050	INTEREST PAYMENT	8,740	4,465	-	-	-
	<b>Total: Debt Service - 2004C Bond</b>	<b>\$103,740</b>	<b>\$99,465</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service - 2005A Bond</b>						
42-420-82-00-8000	PRINCIPAL PAYMENT	195,000	205,000	215,000	215,000	225,000
42-420-82-00-8050	INTEREST PAYMENT	129,179	121,379	113,179	113,179	104,579
	<b>Total: Debt Service - 2005A Bond</b>	<b>\$324,179</b>	<b>\$326,379</b>	<b>\$328,179</b>	<b>\$328,179</b>	<b>\$329,579</b>
<b>Debt Service - 2002 Fox Industrial TIF Bond</b>						
42-420-98-00-8000	PRINCIPAL PAYMENT	-	75,000	-	-	-
42-420-98-00-8050	INTEREST PAYMENT	-	3,563	-	-	-
	<b>Total: Debt Service - 2002 Bond</b>	<b>\$0</b>	<b>\$78,563</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: DEBT SERVICE</b>	<b><u>\$428,668</u></b>	<b><u>\$504,996</u></b>	<b><u>\$328,554</u></b>	<b><u>\$328,554</u></b>	<b><u>\$330,354</u></b>

**UNITED CITY OF YORKVILLE, ILLINOIS**

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

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

Fiscal Year	Principal	Interest	Totals
2005 - 2006	50,000	41,628	91,628
2006 - 2007	95,000	288,929	383,929
2007 - 2008	235,000	179,639	414,639
2008 - 2009	255,000	170,124	425,124
2009 - 2010	265,000	160,094	425,094
2010 - 2011	280,000	149,404	429,404
2011 - 2012	290,000	137,919	427,919
2012 - 2013	300,000	125,844	425,844
2013 - 2014	215,000	113,179	328,179
2014 - 2015	225,000	104,579	329,579
2015 - 2016	235,000	95,579	330,579
2016 - 2017	250,000	86,179	336,179
2017 - 2018	260,000	76,179	336,179
2018 - 2019	275,000	65,519	340,519
2019 - 2020	290,000	54,106	344,106
2020 - 2021	300,000	41,781	341,781
2021 - 2022	320,000	28,656	348,656
2022 - 2023	335,000	14,656	349,656
	<b>\$ 4,475,000</b>	<b>\$ 1,933,994</b>	<b>\$ 6,408,994</b>

UNITED CITY OF YORKVILLE, ILLINOIS

Debt Service Fund  
Long-Term Debt Requirements

Series 2004C Debt Certificates

**DEBT RETIRED IN FISCAL YEAR 2013**

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

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

**UNITED CITY OF YORKVILLE, ILLINOIS**

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

**General Obligation Alternate Revenue Source Bond Series 2005A**

Date of Maturity	December 30, 2022	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 2,548,912</b>
Date of Issuance	May 1, 2005		
Authorized Issue	\$3,825,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 3,057,234</b>
Interest Rates	4.00% - 4.375%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	In-Town Road Program Phase I		

**PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2006 - 2007	30,000	262,859	292,859	2006	183,870	2006	78,989
2007 - 2008	160,000	156,779	316,779	2007	78,390	2007	78,390
2008 - 2009	170,000	150,379	320,379	2008	75,190	2008	75,190
2009 - 2010	175,000	143,579	318,579	2009	71,790	2009	71,790
2010 - 2011	185,000	136,579	321,579	2010	68,290	2010	68,290
2011 - 2012	195,000	129,179	324,179	2011	64,590	2011	64,590
2012 - 2013	205,000	121,379	326,379	2012	60,690	2012	60,690
2013 - 2014	215,000	113,179	328,179	2013	56,590	2013	56,590
2014 - 2015	225,000	104,579	329,579	2014	52,290	2014	52,290
2015 - 2016	235,000	95,579	330,579	2015	47,790	2015	47,790
2016 - 2017	250,000	86,179	336,179	2016	43,090	2016	43,090
2017 - 2018	260,000	76,179	336,179	2017	38,090	2017	38,090
2018 - 2019	275,000	65,519	340,519	2018	32,760	2018	32,760
2019 - 2020	290,000	54,106	344,106	2019	27,053	2019	27,053
2020 - 2021	300,000	41,781	341,781	2020	20,891	2020	20,891
2021 - 2022	320,000	28,656	348,656	2021	14,328	2021	14,328
2022 - 2023	335,000	14,656	349,656	2022	7,328	2022	7,328
	<u>\$ 3,825,000</u>	<u>\$ 1,781,146</u>	<u>\$ 5,606,146</u>		<u>\$ 943,014</u>		<u>\$ 838,133</u>

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# **CAPITAL PROJECT FUNDS**

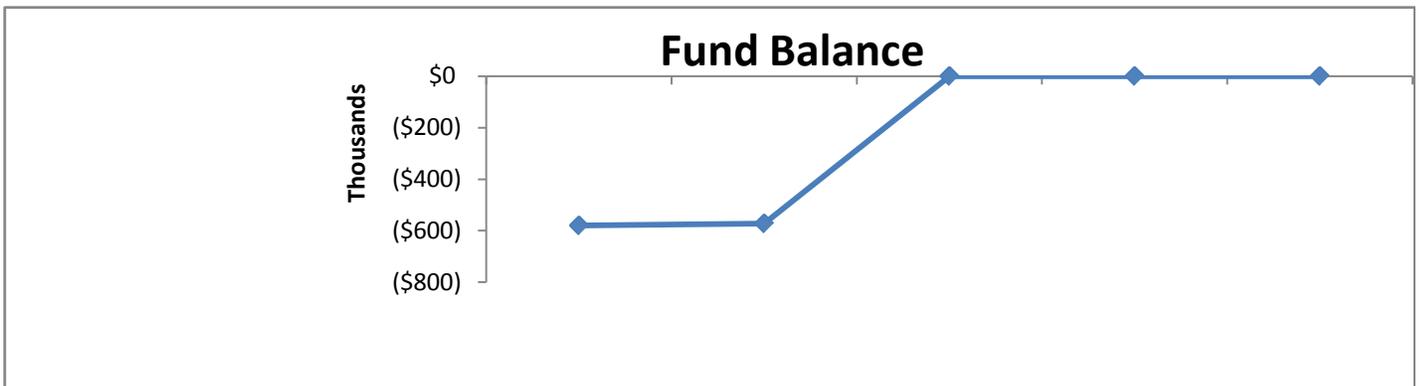
Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The City has three budgeted capital project funds:

- Municipal Building Fund (16)
- Vehicle & Equipment Fund (25)
- City-Wide Capital Fund (23)

## Municipal Building Fund (16)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Licenses & Permits	8,400	12,859	-	-	-
Other Financing Sources	-	-	573,374	571,615	-
<b>Total Revenue</b>	<b>8,400</b>	<b>12,859</b>	<b>573,374</b>	<b>571,615</b>	<b>0</b>
<b>Expenditures</b>					
Contractual Services	750.00	5,100.00	-	-	-
<b>Total Expenditures</b>	<b>750</b>	<b>5,100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>	<b>7,650</b>	<b>7,759</b>	<b>573,374</b>	<b>571,615</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>(579,374)</b>	<b>(571,615)</b>	<b>0</b>	<b>0</b>	<b>0</b>



**United City of Yorkville**  
**Municipal Building Fund**

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**MUNICIPAL BUILDING FUND REVENUE**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Licenses &amp; Permits</b>						
16-000-42-00-4214	DEVELOPMENT FEES	7,650	7,759	-	-	-
16-000-42-00-4216	BUILD PROGRAM PERMIT	750	5,100	-	-	-
	<b>Total: Licenses &amp; Permits</b>	<b>\$8,400</b>	<b>\$12,859</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
16-000-49-00-4901	TRANSFER FROM GENERAL <i>To Close Out Fund</i>	-	-	573,374	571,615	-
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$573,374</b>	<b>\$571,615</b>	<b>\$0</b>
	<b>Total: MUNICIPAL BLDG REVENUE</b>	<b><u>\$8,400</u></b>	<b><u>\$12,859</u></b>	<b><u>\$573,374</u></b>	<b><u>\$571,615</u></b>	<b><u>\$0</u></b>

**United City of Yorkville**  
**Municipal Building Fund**

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**MUNICIPAL BUILDING EXPENDITURES**

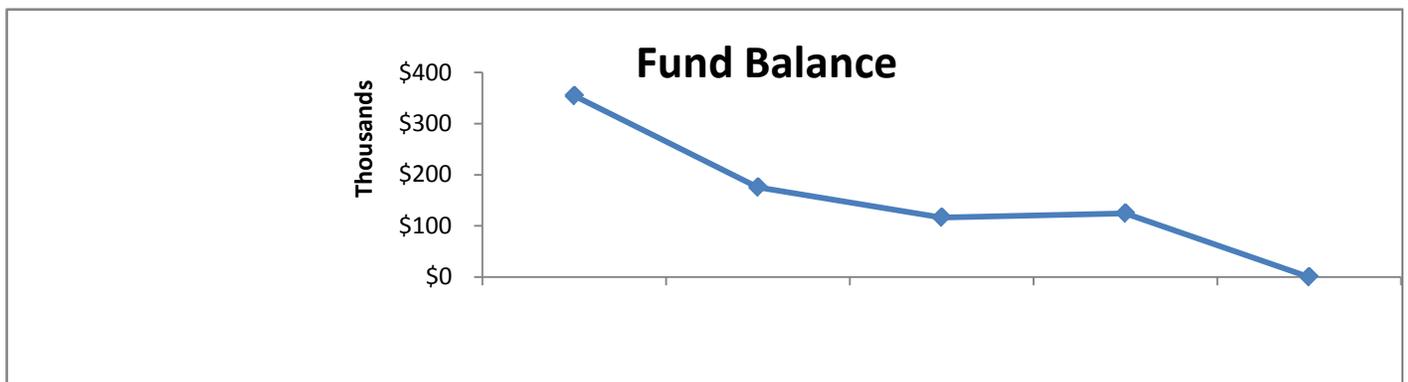
Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
16-160-54-00-5405	BUILD PROGRAM	750	5,100	-	-	-
	<b>Total: Contractual Services</b>	<b>\$750</b>	<b>\$5,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: MUNICIPAL BDLG EXPENDITURES</b>	<b><u>\$750</u></b>	<b><u>\$5,100</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

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## Vehicle & Equipment Fund (25)

This fund primarily derives its revenue from monies collected from building permits, fines and development fees. Revenues are used to purchase vehicles and equipment for use in the operations of the police, public works street operations, park and recreation departments.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Intergovernmental	55,000	84,459	49,275	61,539	49,275
Licenses & Permits	6,233	16,739	8,850	12,750	10,750
Charges for Service	6,040	6,725	150,150	153,342	262,078
Investment Earnings	405	567	475	450	450
Reimbursements	10,702	-	50,000	50,000	50,000
Miscellaneous	16,100	1,166	1,000	8,273	62,000
Other Financing Sources	3,500	2,500	-	-	-
<b>Total Revenue</b>	<b>97,980</b>	<b>112,156</b>	<b>259,750</b>	<b>286,354</b>	<b>434,553</b>
<b>Expenditures</b>					
Contractual Services	12,723	43,908	18,167	18,167	24,167
Supplies	-	-	2,000	2,000	2,000
Capital Outlay	-	162,460	195,000	188,689	410,000
Debt Service	82,295	82,295	82,295	78,437	73,035
Other Financing Uses	3,500	2,500	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>98,518</b>	<b>291,163</b>	<b>347,462</b>	<b>337,293</b>	<b>559,202</b>
<b>Surplus (Deficit)</b>	<b>(538)</b>	<b>(179,007)</b>	<b>(87,712)</b>	<b>(50,939)</b>	<b>(124,649)</b>
<i>Police Capital Fund Balance</i>	229,238	106,687	22,635	50,859	-
<i>Public Works Capital Fund Balance</i>	62,884	22,399	20,000	43,946	-
<i>Park &amp; Rec Capital Fund Balance</i>	62,473	46,502	73,923	29,844	-
<b>Ending Fund Balance</b>	<b>354,595</b>	<b>175,588</b>	<b>116,558</b>	<b>124,649</b>	<b>0</b>



## United City of Yorkville Vehicle & Equipment Fund

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### VEHICLE & EQUIPMENT FUND REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Licenses &amp; Permits</b>						
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	15,450	23,359	16,000	16,000	16,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	3,500	24,140	-	-	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	-	-	-	12,264	-
25-000-42-00-4218	ENGINEERING CAPITAL FEES	-	6,600	6,500	6,500	6,500
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	33,450	27,060	24,500	24,500	24,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	2,600	3,300	2,275	2,275	2,275
	<b>Total: Licenses &amp; Permits</b>	<b>\$55,000</b>	<b>\$84,459</b>	<b>\$49,275</b>	<b>\$61,539</b>	<b>\$49,275</b>
<b>Fines &amp; Forfeits</b>						
25-000-43-00-4315	DUI FINES	3,116	6,949	3,100	7,000	5,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	782	790	750	750	750
25-000-43-00-4340	SEIZED VEHICLE PROCEEDS	2,335	9,000	5,000	5,000	5,000
	<b>Total: Fines &amp; Forfeits</b>	<b>\$6,233</b>	<b>\$16,739</b>	<b>\$8,850</b>	<b>\$12,750</b>	<b>\$10,750</b>
<b>Charges for Service</b>						
25-000-44-00-4418	MOWING INCOME	6,040	6,725	5,500	8,692	6,000
25-000-44-00-4420	POLICE CHARGEBACK	-	-	-	-	49,058
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	-	-	144,650	144,650	97,370
25-000-44-00-4421	PARKS & RECREATION CHARGEBACK	-	-	-	-	109,650
	<b>Total: Charges for Service</b>	<b>\$6,040</b>	<b>\$6,725</b>	<b>\$150,150</b>	<b>\$153,342</b>	<b>\$262,078</b>
<b>Investment Earnings</b>						
25-000-45-00-4520	INVESTMENT EARNINGS - POLICE CAPITAL	55	37	25	-	-
25-000-45-00-4521	INVESTMENT EARNINGS - PW CAPITAL	22	17	-	-	-
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	328	513	450	450	450
	<b>Total: Investment Earnings</b>	<b>\$405</b>	<b>\$567</b>	<b>\$475</b>	<b>\$450</b>	<b>\$450</b>
<b>Reimbursements</b>						
25-000-46-00-4692	REIMB - MISCELLANEOUS PARK CAPITAL <i>Raintree Escrow Acct Reimbursement</i>	10,702	-	50,000	50,000	50,000
	<b>Total: Reimbursements</b>	<b>\$10,702</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Miscellaneous</b>						
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	-	966	-	448	1,000
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	15,200	200	1,000	7,825	1,000
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	-	-	-	-	60,000
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL	900	-	-	-	-
	<b>Total: Miscellaneous</b>	<b>\$16,100</b>	<b>\$1,166</b>	<b>\$1,000</b>	<b>\$8,273</b>	<b>\$62,000</b>
<b>Other Financing Sources</b>						
25-000-49-00-4924	TRANSFER FROM PARK & REC CAPITAL	3,500	2,500	-	-	-
	<b>Total: Other Financing Sources</b>	<b>\$3,500</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: VEHICLE &amp; EQUIP REVENUE</b>	<b><u>\$97,980</u></b>	<b><u>\$112,156</u></b>	<b><u>\$259,750</u></b>	<b><u>\$286,354</u></b>	<b><u>\$434,553</u></b>

## United City of Yorkville Vehicle & Equipment Fund

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### POLICE CAPITAL EXPENDITURES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
25-205-54-00-5462	PROFESSIONAL SERVICES <i>Portion of Seized Vehicles to Other Gov Agencies</i>	2,647	3,982	1,667	1,667	1,667
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Maint - Emergency Sirens &amp; Lighting Detectors</i>	-	13,728	10,000	10,000	16,000
	<b>Total: Contractual Services</b>	<b>\$2,647</b>	<b>\$17,710</b>	<b>\$11,667</b>	<b>\$11,667</b>	<b>\$17,667</b>
<b>Capital Outlay</b>						
25-205-60-00-6060	EQUIPMENT <i>Mobil Data Terminal Installation</i>	-	105,725	3,000	3,000	30,000
25-205-60-00-6070	VEHICLES	-	39,451	90,000	90,000	80,000
	<b>Total: Capital Outlay</b>	<b>\$0</b>	<b>\$145,176</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$110,000</b>
	<b>Total: POLICE CAPITAL EXPENDITURES</b>	<b><u>\$2,647</u></b>	<b><u>\$162,886</u></b>	<b><u>\$104,667</u></b>	<b><u>\$104,667</u></b>	<b><u>\$127,667</u></b>

## United City of Yorkville Vehicle & Equipment Fund

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### PUBLIC WORKS CAPITAL EXPENDITURES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
25-215-54-00-5405	BUILD PROGRAM	3,500	24,140	-	-	-
25-215-54-00-5448	FILING FEES <i>Mowing Liens</i>	2,576	2,058	2,000	2,000	2,000
25-215-54-00-5485	RENTAL & LEASE PURCHASE	4,000	-	4,500	4,500	4,500
	<b>Total: Contractual Services</b>	<b>\$10,076</b>	<b>\$26,198</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$6,500</b>
<b>Supplies</b>						
25-215-56-00-5620	OPERATING SUPPLIES	-	-	2,000	2,000	2,000
	<b>Total: Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>Capital Outlay</b>						
25-215-60-00-6060	EQUIPMENT <i>Skidster</i>	-	-	55,000	48,689	60,000
25-215-60-00-6070	VEHICLES <i>Dump Truck (Street Dept)</i>	-	-	30,000	30,000	100,000
	<b>Total: Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000</b>	<b>\$78,689</b>	<b>\$160,000</b>
<b>Debt Service - Public Works Building</b>						
25-215-92-00-8000	PRINCIPAL PAYMENT	28,254	30,074	31,040	33,184	37,924
25-215-92-00-8050	INTEREST PAYMENT	54,041	52,221	48,755	42,870	32,892
	<b>Total: Debt Service - PW Building</b>	<b>\$82,295</b>	<b>\$82,295</b>	<b>\$79,795</b>	<b>\$76,054</b>	<b>\$70,816</b>
	<b>Total: PW CAPITAL EXPENDITURES</b>	<b><u>\$92,371</u></b>	<b><u>\$108,493</u></b>	<b><u>\$173,295</u></b>	<b><u>\$163,243</u></b>	<b><u>\$239,316</u></b>

## United City of Yorkville Vehicle & Equipment Fund

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### PARKS & RECREATION CAPITAL EXPENDITURES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Capital Outlay</b>						
25-225-60-00-6035	RAINTREE PARK	-	-	5,000	5,000	-
25-225-60-00-6060	EQUIPMENT <i>Two New Mowers</i>	-	17,284	12,000	12,000	32,000
25-225-60-00-6065	BRIDGE PARK	-	-	-	-	108,000
	<b>Total: Capital Outlay</b>	<b>\$0</b>	<b>\$17,284</b>	<b>\$17,000</b>	<b>\$17,000</b>	<b>\$140,000</b>
<b>Debt Service - Public Works Building</b>						
25-225-92-00-8000	PRINCIPAL PAYMENT	-	-	972	1,040	1,188
25-225-92-00-8050	INTEREST PAYMENT	-	-	1,528	1,343	1,031
	<b>Total: Debt Service - PW Building</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,383</b>	<b>\$2,219</b>
<b>Other Financing Uses</b>						
25-225-99-00-9921	TRANSFER TO PUBLIC WORKS CAPITAL	3,500	2,500	-	-	-
25-225-99-00-9972	TRANSFER TO LAND CASH <i>Raintree Park B Reimbursement</i>	-	-	50,000	50,000	50,000
	<b>Total: Other Financing Uses</b>	<b>\$3,500</b>	<b>\$2,500</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
	<b>Total: PW CAPITAL EXPENDITURES</b>	<b><u>\$3,500</u></b>	<b><u>\$19,784</u></b>	<b><u>\$69,500</u></b>	<b><u>\$69,383</u></b>	<b><u>\$192,219</u></b>

**UNITED CITY OF YORKVILLE, ILLINOIS**

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

**Adjustable Rate Note - Public Works Building on 185 Wolf Street**

Date of Maturity	October 1, 2028	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$</b>	<b>441,906</b>
Date of Issuance	October 1, 2008			
Authorized Issue	* \$937,500	<b>Principle &amp; Interest Outstanding</b>	<b>\$</b>	<b>1,065,084</b>
Interest Rates	** 4.430%			
Current Monthly Payment	\$6,086			
Payable at	Betzviser Development			
Purpose	Additional shop and storage space for Public Works & Park Dept operations			

**PRINCIPAL AND INTEREST REQUIREMENTS (ANNUALIZED)**

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

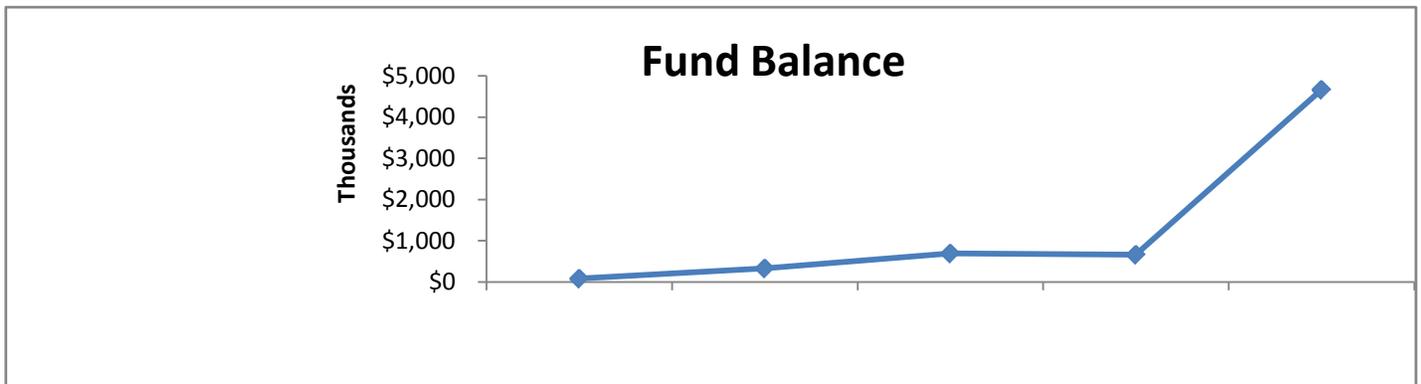
\* The original purchase price was \$1,251,900 with an initial cash payment of \$314,400 and the remaining \$937,500 to be financed by the seller at an initial interest rate of 6.26% through 2013 at which point the rate adjusts every five years (60 consecutive payments) based on five-year US Treasury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

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

## City-Wide Capital Fund (23)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Intergovernmental	-	61,635	327,600	425,965	105,960
Licenses & Permits	92,417	94,675	20,250	15,250	20,250
Charges for Service	-	-	669,120	682,667	680,000
Investment Earnings	114	243	250	200	3,000
Reimbursements	9,586	20,007	327,551	213,010	885,630
Other Financing Sources	125,000	457,182	435,401	732,101	4,855,000
<b>Total Revenue</b>	<b>227,117</b>	<b>633,742</b>	<b>1,780,172</b>	<b>2,069,193</b>	<b>6,549,840</b>
<b>Expenditures</b>					
Contractual Services	14,780	175,608	50,000	50,000	130,000
Supplies	-	-	-	-	25,000
Capital Outlay	6,793	210,605	1,323,973	1,606,266	2,303,022
Debt Service	125,000	-	83,333	75,000	85,000
Other Financing Uses	-	-	5,250	5,250	5,250
<b>Total Expenditures</b>	<b>146,573</b>	<b>386,213</b>	<b>1,462,556</b>	<b>1,736,516</b>	<b>2,548,272</b>
<b>Surplus (Deficit)</b>	<b>80,544</b>	<b>247,529</b>	<b>317,616</b>	<b>332,677</b>	<b>4,001,568</b>
<i>Municipal Building Fund Balance</i>	-	-	-	-	-
<i>City-Wide Capital Fund Balance</i>	<i>81,196</i>	<i>328,726</i>	<i>691,053</i>	<i>661,403</i>	<i>4,662,971</i>
<b>Ending Fund Balance</b>	<b>81,196</b>	<b>328,726</b>	<b>691,053</b>	<b>661,403</b>	<b>4,662,971</b>



## United City of Yorkville City-Wide Capital Fund

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### CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Intergovernmental</b>						
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN	-	-	-	-	32,000
23-000-41-00-4162	FEDERAL GRANTS - RIVER ROAD BRIDGE	-	61,635	-	98,365	-
23-000-41-00-4176	FEDERAL GRANTS - SAFE RTE TO SCHOOL	-	-	280,000	280,000	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	-	-	47,600	47,600	73,960
<b>Total:</b>	<b>Intergovernmental</b>	<b>\$0</b>	<b>\$61,635</b>	<b>\$327,600</b>	<b>\$425,965</b>	<b>\$105,960</b>
<b>Licenses &amp; Permits</b>						
23-000-42-00-4210	BUILDING PERMITS	30,993	10,660	-	-	-
23-000-42-00-4213	ENGINEERING CAPITAL FEE	4,700	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	7,944	3,135	5,000	5,000	5,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	14,780	80,880	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNI BLDG	-	-	5,250	5,250	5,250
23-000-42-00-4222	ROAD CONTRIBUTION FEE	34,000	-	10,000	5,000	10,000
<b>Total:</b>	<b>Licenses &amp; Permits</b>	<b>\$92,417</b>	<b>\$94,675</b>	<b>\$20,250</b>	<b>\$15,250</b>	<b>\$20,250</b>
<b>Charges for Service</b>						
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	-	-	669,120	682,667	680,000
<b>Total:</b>	<b>Charges for Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$669,120</b>	<b>\$682,667</b>	<b>\$680,000</b>
<b>Investment Earnings</b>						
23-000-45-00-4500	INVESTMENT EARNINGS	114	243	250	200	3,000
<b>Total:</b>	<b>Investment Earnings</b>	<b>\$114</b>	<b>\$243</b>	<b>\$250</b>	<b>\$200</b>	<b>\$3,000</b>
<b>Reimbursements</b>						
23-000-46-00-4620	REIMB - PULTE (AUTUMN CREEK)	-	-	201,110	201,110	861,890
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	-	20,007	126,441	11,900	23,740
23-000-46-00-4690	REIMB - MISCELLANEOUS	9,586	-	-	-	-
<b>Total:</b>	<b>Reimbursements</b>	<b>\$9,586</b>	<b>\$20,007</b>	<b>\$327,551</b>	<b>\$213,010</b>	<b>\$885,630</b>
<b>Other Financing Sources</b>						
23-000-49-00-4900	BOND PROCEEDS <i>Game Farm Road Project</i>	-	-	-	-	4,750,000
23-000-49-00-4905	LOAN PROCEEDS <i>KC Loan for River Road Bridge Construction</i>	-	37,850	165,000	461,700	-
23-000-49-00-4916	TRANSFER FROM GENERAL - CW B&G <i>Buildings &amp; Grounds Expenditures</i>	-	-	-	-	105,000
23-000-49-00-4923	TRANSFER FROM GENERAL - CW CAPITAL	125,000	419,332	270,401	270,401	-
<b>Total:</b>	<b>Other Financing Sources</b>	<b>\$125,000</b>	<b>\$457,182</b>	<b>\$435,401</b>	<b>\$732,101</b>	<b>\$4,855,000</b>
	<b>Total: CITY-WIDE CAPITAL REVENUE</b>	<b><u>\$227,117</u></b>	<b><u>\$633,742</u></b>	<b><u>\$1,780,172</u></b>	<b><u>\$2,069,193</u></b>	<b><u>\$6,549,840</u></b>

## United City of Yorkville City-Wide Capital Fund

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### CITY-WIDE BUILDING & GROUNDS EXPENDITURES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	-	-	-	-	80,000
	<b>Total: Contractual Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$80,000</b>
<b>Supplies</b>						
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	-	-	-	-	25,000
	<b>Total: Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>
<b>Other Financing Uses</b>						
23-216-99-00-9901	TRANSFER TO GENERAL <i>Re-payment for Close Out Transfer in FY 2014</i>	-	-	5,250	5,250	5,250
	<b>Total: Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,250</b>	<b>\$5,250</b>	<b>\$5,250</b>
	<b>Total: CW B&amp;G EXPENDITURES</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$5,250</u></b>	<b><u>\$5,250</u></b>	<b><u>\$110,250</u></b>

## United City of Yorkville City-Wide Capital Fund

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### CITY-WIDE CAPITAL EXPENDITURES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
23-230-54-00-5405	BUILD PROGRAM	14,780	80,880	-	-	-
23-230-54-00-5462	PROFESSIONAL SERVICES	-	94,728	-	-	-
23-230-54-00-5465	ENGINEERING SERVICES	-	-	50,000	50,000	50,000
	<i>Developer Inspections</i>					
<b>Total:</b>	<b>Contractual Services</b>	<b>\$14,780</b>	<b>\$175,608</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Capital Outlay</b>						
23-230-60-00-6007	KENNEDY ROAD - AUTUMN CREEK	-	-	201,110	201,110	1,139,622
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	585,863	585,863	390,000
23-230-60-00-6041	SIDEWALK CONSTRUCTION	-	-	12,500	12,500	12,500
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	-	-	-	-	40,000
23-230-60-00-6059	US34(IL47/ORCHARD RD) PROJECT	-	-	-	-	230,200
23-230-60-00-6073	GAME FARM ROAD PROJECT	-	-	20,000	20,000	258,000
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	152,707	165,000	447,293	-
23-230-60-00-6092	SAFE ROUTE TO SCHOOL PROJECT	6,793	37,891	280,000	280,000	-
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	-	20,007	59,500	59,500	97,700
23-230-60-00-6095	SUNFLOWER ESTATES - DRAINAGE IMPROV	-	-	-	-	135,000
<b>Total:</b>	<b>Capital Outlay</b>	<b>\$6,793</b>	<b>\$210,605</b>	<b>\$1,323,973</b>	<b>\$1,606,266</b>	<b>\$2,303,022</b>
<b>Kendall County Loan - River Road Bridge</b>						
23-230-97-00-8000	PRINCIPLE PAYMENT	-	-	83,333	75,000	85,000
<b>Total:</b>	<b>Kendall Co Loan - River Rd Bridge</b>	<b>\$0</b>	<b>\$0</b>	<b>\$83,333</b>	<b>\$75,000</b>	<b>\$85,000</b>
<b>Debt Service - Clark Property</b>						
23-230-97-00-8000	PRINCIPLE PAYMENT	125,000	-	-	-	-
<b>Total:</b>	<b>Debt Service - Clark Property</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total:</b>	<b>CITY-WIDE CAP EXPENDITURES</b>	<b><u>\$146,573</u></b>	<b><u>\$386,213</u></b>	<b><u>\$1,457,306</u></b>	<b><u>\$1,731,266</u></b>	<b><u>\$2,438,022</u></b>

# ENTERPRISE FUNDS

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

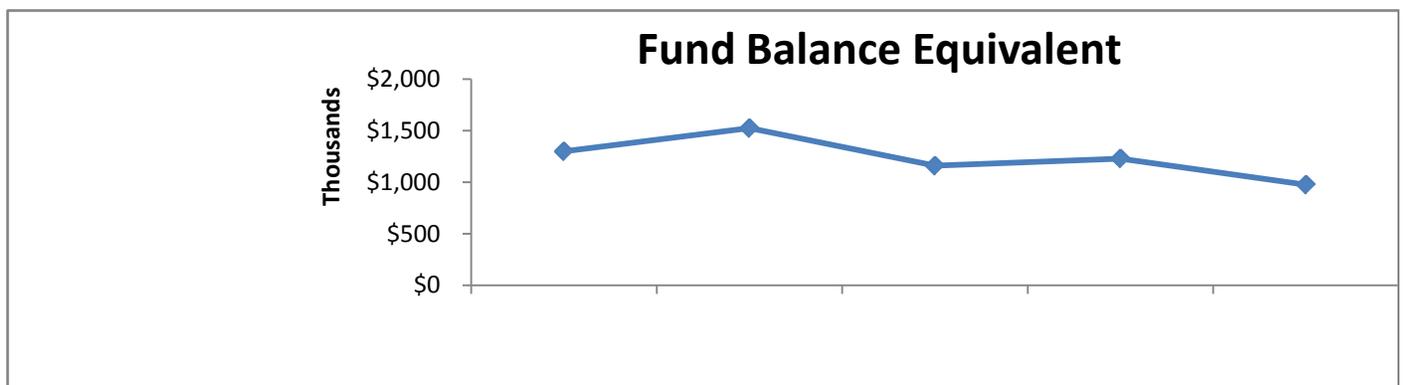
- Water Fund (51)
- Sewer Fund (52)
- Recreation Center Fund (80)

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## Water Fund (51)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Taxes	133,524	132,793	43,027	41,403	5,235
Licenses & Permits	11,970	80,880	-	-	-
Charges for Service	2,584,199	2,742,476	2,458,740	2,317,132	2,693,000
Investment Earnings	282	2,203	2,000	2,200	2,200
Reimbursements	1,771.00	10,476.00	-	6,064.00	-
Miscellaneous	39,589	53,223	54,336	54,121	55,203
Other Financing Sources	83,863	82,288	82,988	82,988	83,588
<b>Total Revenue</b>	<b>2,855,198</b>	<b>3,104,339</b>	<b>2,641,091</b>	<b>2,503,908</b>	<b>2,839,226</b>
<b>Expenses</b>					
Salaries	332,461	337,375	339,697	339,697	351,860
Benefits	56,284	175,472	202,339	200,514	215,055
Contractual Services	518,831	490,186	497,450	438,950	485,700
Supplies	267,849	243,224	301,873	301,873	301,234
Capital Outlay	25,054	75,305	345,434	345,434	571,548
Developer Commitments	275,865	160,921	-	-	-
Debt Service	903,277	1,396,016	1,172,802	1,172,802	1,168,384
<b>Total Expenses</b>	<b>2,379,621</b>	<b>2,878,499</b>	<b>2,859,595</b>	<b>2,799,270</b>	<b>3,093,781</b>
<b>Surplus (Deficit)</b>	<b>475,577</b>	<b>225,840</b>	<b>(218,504)</b>	<b>(295,362)</b>	<b>(254,555)</b>
<b>Ending Fund Balance Equivalent</b>	<b>1,300,837</b>	<b>1,526,679</b>	<b>1,160,768</b>	<b>1,231,317</b>	<b>976,762</b>
	54.7%	53.0%	40.6%	44.0%	31.6%



	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Personnel</b>					
Full-time Personnel: **					
* Public Works Director	0.5	0.5	0.3	0.3	0.3
Foreman	1.0	1.0	1.0	1.0	1.0
Operator	2.0	1.0	1.0	1.0	1.0
Maintenance Worker II	2.0	2.0	2.0	2.0	2.0
Maintenance Worker I	0.0	1.0	1.0	1.0	1.0
Utility Billing Clerk (Finance)	1.0	1.0	1.0	1.0	1.0
Part-time Personnel:					
Seasonal Worker	0.0	0.0	0.0	0.0	1.0
<b>Total Personnel</b>	<b>6.5</b>	<b>6.5</b>	<b>6.3</b>	<b>6.3</b>	<b>7.3</b>

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

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

## United City of Yorkville Water Fund

51

### WATER FUND REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Taxes</b>						
51-000-40-00-4000	PROPERTY TAXES - 2007A BOND	133,524	132,793	43,027	41,403	5,235
	<b>Total: Taxes</b>	<b>\$133,524</b>	<b>\$132,793</b>	<b>\$43,027</b>	<b>\$41,403</b>	<b>\$5,235</b>
<b>Licenses &amp; Permits</b>						
51-000-42-00-4216	BUILD PROGRAM PERMIT	11,970	80,880	-	-	-
	<b>Total: Licenses &amp; Permits</b>	<b>\$11,970</b>	<b>\$80,880</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>						
51-000-44-00-4424	WATER SALES	1,755,339	1,843,103	1,946,267	1,800,000	2,127,500
51-000-44-00-4425	BULK WATER SALES	329	10,796	500	4,750	500
51-000-44-00-4426	LATE PENALTIES - WATER	-	97,601	90,000	92,143	90,000
51-000-44-00-4430	WATER METER SALES	25,365	36,725	27,563	30,000	30,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	696,716	691,321	334,560	340,239	340,000
51-000-44-00-4450	WATER CONNECTION FEES	106,450	62,930	59,850	50,000	105,000
51-000-44-00-4473	RECAPTURE FEES	-	-	-	-	-
	<b>Total: Charges for Services</b>	<b>\$2,584,199</b>	<b>\$2,742,476</b>	<b>\$2,458,740</b>	<b>\$2,317,132</b>	<b>\$2,693,000</b>
<b>Investment Earnings</b>						
51-000-45-00-4500	INVESTMENT EARNINGS	282	2,203	2,000	2,200	2,200
	<b>Total: Investment Earnings</b>	<b>\$282</b>	<b>\$2,203</b>	<b>\$2,000</b>	<b>\$2,200</b>	<b>\$2,200</b>
<b>Reimbursements</b>						
51-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	8,294	-	-	-
51-000-46-00-4671	REIMB - LIFE INSURANCE	-	164	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	1,771	2,018	-	6,064	-
	<b>Total: Reimbursements</b>	<b>\$1,771</b>	<b>\$10,476</b>	<b>\$0</b>	<b>\$6,064</b>	<b>\$0</b>
<b>Miscellaneous</b>						
51-000-48-00-4820	RENTAL INCOME <i>Prime Directive Water Tower Lease</i> <i>Sprint Water Tower Lease</i> <i>Verizon Water Tower Lease - Lehman Crossing</i>	39,491	53,073	54,336	54,121	55,203
51-000-48-00-4850	MISCELLANEOUS INCOME	98	150	-	-	-
	<b>Total: Miscellaneous</b>	<b>\$39,589</b>	<b>\$53,223</b>	<b>\$54,336</b>	<b>\$54,121</b>	<b>\$55,203</b>
<b>Other Financing Sources</b>						
51-000-49-00-4952	TRANSFER FROM SEWER <i>One Half the 2005C Debt Service PMT</i>	83,863	82,288	82,988	82,988	83,588
	<b>Total: Other Financing Sources</b>	<b>\$83,863</b>	<b>\$82,288</b>	<b>\$82,988</b>	<b>\$82,988</b>	<b>\$83,588</b>
	<b>Total: WATER FUND REVENUE</b>	<b><u>\$2,855,198</u></b>	<b><u>\$3,104,339</u></b>	<b><u>\$2,641,091</u></b>	<b><u>\$2,503,908</u></b>	<b><u>\$2,839,226</u></b>

## United City of Yorkville Water Fund

510

### WATER OPERATIONS

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
51-510-50-00-5010	SALARIES & WAGES	324,679	331,616	327,697	327,697	334,060
51-510-50-00-5015	PART-TIME SALARIES	-	-	-	-	5,800
51-510-50-00-5020	OVERTIME	7,782	5,759	12,000	12,000	12,000
	<b>Total: Salaries</b>	<b>\$332,461</b>	<b>\$337,375</b>	<b>\$339,697</b>	<b>\$339,697</b>	<b>\$351,860</b>
<b>Benefits</b>						
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	31,777	35,140	37,648	37,648	41,270
51-510-52-00-5214	FICA CONTRIBUTION	24,507	24,639	25,277	25,277	25,687
51-510-52-00-5216	GROUP HEALTH INSURANCE	-	85,844	102,854	102,854	111,893
51-510-52-00-5222	GROUP LIFE INSURANCE	-	883	722	675	681
51-510-52-00-5223	DENTAL INSURANCE	-	6,461	6,599	5,800	5,792
51-510-52-00-5224	VISION INSURANCE	-	713	729	750	751
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	-	1,025	4,000	3,000	3,000
51-510-52-00-5231	LIABILITY INSURANCE	-	20,767	24,510	24,510	25,981
	<b>Total: Benefits</b>	<b>\$56,284</b>	<b>\$175,472</b>	<b>\$202,339</b>	<b>\$200,514</b>	<b>\$215,055</b>
<b>Contractual Services</b>						
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	91,863	-	-	-	-
51-510-54-00-5405	BUILD PROGRAM	11,970	80,880	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	330	600	2,000	2,000	3,000
51-510-54-00-5415	TRAVEL & LODGING	287	293	1,600	1,600	1,600
51-510-54-00-5426	PUBLISHING & ADVERTISING	1,172	1,117	1,000	1,000	1,000
51-510-54-00-5429	WATER SAMPLES	4,294	7,170	14,000	14,000	14,000
51-510-54-00-5430	PRINTING & DUPLICATING	86	42	2,500	2,500	2,500
51-510-54-00-5440	TELECOMMUNICATIONS	19,205	22,942	24,500	24,500	24,500
51-510-54-00-5445	TREATMENT FACILITY SERVICES	85,003	89,598	100,000	100,000	100,000
51-510-54-00-5448	FILING FEES	5,888	6,399	6,200	6,200	6,500
<i>Water Liens</i>						
51-510-54-00-5452	POSTAGE & SHIPPING	17,167	17,609	22,000	22,000	22,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	629	858	1,250	1,250	1,250
51-510-54-00-5462	PROFESSIONAL SERVICES	9,755	13,585	10,000	10,000	15,000
51-510-54-00-5466	LEGAL SERVICES	-	-	2,000	2,000	2,000
51-510-54-00-5480	UTILITIES	239,606	208,439	283,500	225,000	258,750
51-510-54-00-5483	JULIE SERVICES	3,426	6,534	4,500	4,500	4,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	396	492	1,000	1,000	1,000
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	12,832	9,790	5,000	5,000	6,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	4,961	-	-	4,000

## United City of Yorkville Water Fund

510

### WATER OPERATIONS

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
51-510-54-00-5498	PAYING AGENT FEES	1,552	1,338	1,400	1,400	3,100
51-510-54-00-5499	BAD DEBT	13,370	17,539	15,000	15,000	15,000
	<b>Total: Contractual Services</b>	<b>\$518,831</b>	<b>\$490,186</b>	<b>\$497,450</b>	<b>\$438,950</b>	<b>\$485,700</b>
<b>Supplies</b>						
51-510-56-00-5600	WEARING APPAREL	3,045	3,067	4,000	4,000	4,000
51-510-56-00-5620	OPERATING SUPPLIES	16,036	14,601	25,000	25,000	25,000
51-510-56-00-5628	VEHICLE MAINTENACE SUPPLIES	-	-	7,500	7,500	8,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	459	3,548	2,000	2,000	2,000
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	560	104	6,000	6,000	6,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	177,643	155,048	155,000	155,000	155,000
51-510-56-00-5640	REPAIR & MAINTENANCE	7,368	9,892	9,500	9,500	9,500
51-510-56-00-5664	METERS & PARTS	29,092	32,809	52,000	52,000	46,000
51-510-56-00-5665	JULIE SUPPLIES	-	-	-	-	1,500
51-510-56-00-5695	GASOLINE	33,646	24,155	40,873	40,873	43,734
	<b>Total: Supplies</b>	<b>\$267,849</b>	<b>\$243,224</b>	<b>\$301,873</b>	<b>\$301,873</b>	<b>\$301,234</b>
<b>Capital Outlay</b>						
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	206,340	206,340	353,000
51-510-60-00-6060	EQUIPMENT <i>Meter Replacements - Radio</i>	-	-	10,000	10,000	5,000
51-510-60-00-6070	VEHICLES <i>Ford F-150</i>	-	-	-	-	18,000
51-510-60-00-6079	ROUTE 47 EXPANSION	25,054	75,305	129,094	129,094	195,548
	<b>Total: Capital Outlay</b>	<b>\$25,054</b>	<b>\$75,305</b>	<b>\$345,434</b>	<b>\$345,434</b>	<b>\$571,548</b>
<b>Developer Commitments</b>						
51-510-75-00-7502	GRANDE RESERVE COURT ORDER <i>Final PMT - Nov. 2012</i>	275,865	160,921	-	-	-
	<b>Total: Developer Commitments</b>	<b>\$275,865</b>	<b>\$160,921</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service - 2007A Bond</b>						
51-510-83-00-8000	PRINCIPAL PAYMENT	10,000	10,000	15,000	15,000	15,000
51-510-83-00-8050	INTEREST PAYMENT	123,866	123,454	123,041	123,041	122,423
	<b>Total: Debt Service - 2007A Bond</b>	<b>\$133,866</b>	<b>\$133,454</b>	<b>\$138,041</b>	<b>\$138,041</b>	<b>\$137,423</b>
<b>Debt Service - 2002 Capital Appreciation Debt Certificates</b>						
51-510-85-00-8000	PRINCIPAL PAYMENT	285,000	365,000	-	-	-
	<b>Total: Debt Service - 2002 Cap Apprec</b>	<b>\$285,000</b>	<b>\$365,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

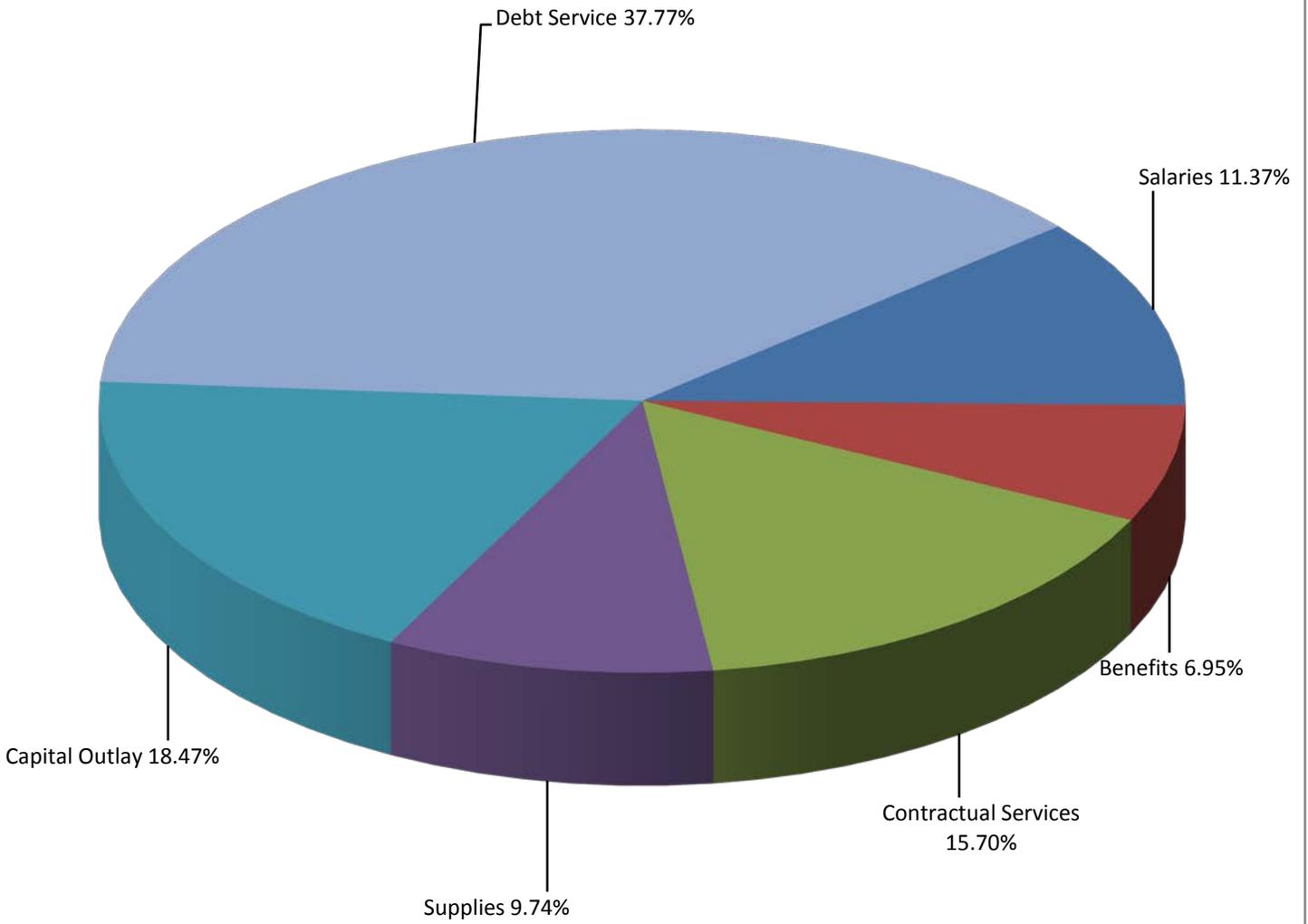
**United City of Yorkville**  
**Water Fund**

510

**WATER OPERATIONS**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Debt Service - 2003 Debt Certificates</b>						
51-510-86-00-8000	PRINCIPAL PAYMENT	-	-	100,000	100,000	100,000
51-510-86-00-8050	INTEREST PAYMENT	33,150	33,150	33,150	33,150	29,350
	<b>Total: Debt Service - 2003 Debt Certificate</b>	<b>\$33,150</b>	<b>\$33,150</b>	<b>\$133,150</b>	<b>\$133,150</b>	<b>\$129,350</b>
<b>Debt Service - 2006A Refunding Debt Certificates</b>						
51-510-87-00-8000	PRINCIPAL PAYMENT	70,000	355,000	405,000	405,000	420,000
51-510-87-00-8050	INTEREST PAYMENT	88,506	219,806	205,606	205,606	189,406
	<b>Total: Debt Service - 2006A Refunding</b>	<b>\$158,506</b>	<b>\$574,806</b>	<b>\$610,606</b>	<b>\$610,606</b>	<b>\$609,406</b>
<b>Debt Service - 2005C Bond</b>						
51-510-88-00-8000	PRINCIPAL PAYMENT	90,000	90,000	95,000	95,000	100,000
51-510-88-00-8050	INTEREST PAYMENT	77,725	74,575	70,975	70,975	67,175
	<b>Total: Debt Service - 2005C Bond</b>	<b>\$167,725</b>	<b>\$164,575</b>	<b>\$165,975</b>	<b>\$165,975</b>	<b>\$167,175</b>
<b>Debt Service - IEPA Loan L17-156300</b>						
51-510-89-00-8000	PRINCIPAL PAYMENT	85,600	87,754	89,961	89,961	92,224
51-510-89-00-8050	INTEREST PAYMENT	39,430	37,277	35,069	35,069	32,806
	<b>Total: Debt Service - IL EPA Loan 156300</b>	<b>\$125,030</b>	<b>\$125,031</b>	<b>\$125,030</b>	<b>\$125,030</b>	<b>\$125,030</b>
	<b>Total: WATER OPERATIONS</b>	<b><u>\$2,379,621</u></b>	<b><u>\$2,878,499</u></b>	<b><u>\$2,859,595</u></b>	<b><u>\$2,799,270</u></b>	<b><u>\$3,093,781</u></b>

**United City of Yorkville  
Expenses by Category  
Water Fund FY 2015 Budget**



**UNITED CITY OF YORKVILLE, ILLINOIS**

**Water Debt Service Summary Schedule**

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

Fiscal Year	Principal	Interest	Totals
2002 - 2003	-	93,319	93,319
2003 - 2004	-	144,175	144,175
2004 - 2005	25,000	489,932	514,932
2005 - 2006	25,000	420,116	445,116
2006 - 2007	6,598,458	440,625	7,039,083
2007 - 2008	201,880	405,342	607,222
2008 - 2009	228,947	415,084	644,031
2009 - 2010	326,451	411,389	737,840
2010 - 2011	463,500	398,153	861,653
2011 - 2012	540,600	378,565	919,165
2012 - 2013	907,754	488,262	1,396,016
2013 - 2014	704,961	467,841	1,172,802
2014 - 2015	727,224	441,160	1,168,384
2015 - 2016	749,544	413,510	1,163,054
2016 - 2017	781,923	384,902	1,166,825
2017 - 2018	799,361	354,875	1,154,236
2018 - 2019	1,031,860	324,089	1,355,949
2019 - 2020	1,754,423	283,238	2,037,661
2020 - 2021	1,782,050	209,412	1,991,462
2021 - 2022	1,359,743	134,332	1,494,075
2022 - 2023	1,257,503	77,246	1,334,749
2023 - 2024	265,333	26,197	291,530
2024 - 2025	268,235	15,045	283,280
2025 - 2026	121,209	3,821	125,030
2026 - 2027	61,744	772	62,516
	<b>\$ 20,982,703</b>	<b>\$ 7,221,402</b>	<b>\$ 28,204,105</b>

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Water Fund  
Long-Term Debt Requirements**

**General Obligation Alternate Revenue Source Bond of 2005C**

Date of Maturity	December 30, 2024	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,312,650</b>
Date of Issuance	September 1, 2005		
Authorized Issue	\$2,000,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 1,828,800</b>
Interest Rates	3.50% - 5.50%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Improvements to Water Distribution System - Mill St, Van Emmon Rd		

**PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2005 - 2006	-	29,800	29,800	2005	-	2005	29,800
2006 - 2007	35,000	90,150	125,150	2006	45,075	2006	45,075
2007 - 2008	75,000	88,925	163,925	2007	44,463	2007	44,463
2008 - 2009	80,000	86,300	166,300	2008	43,150	2008	43,150
2009 - 2010	80,000	83,500	163,500	2009	41,750	2009	41,750
2010 - 2011	85,000	80,700	165,700	2010	40,350	2010	40,350
2011 - 2012	90,000	77,725	167,725	2011	38,863	2011	38,863
2012 - 2013	90,000	74,575	164,575	2012	37,288	2012	37,288
2013 - 2014	95,000	70,975	165,975	2013	35,488	2013	35,488
2014 - 2015	100,000	67,175	167,175	2014	33,588	2014	33,588
2015 - 2016	105,000	63,175	168,175	2015	31,588	2015	31,588
2016 - 2017	110,000	58,975	168,975	2016	29,488	2016	29,488
2017 - 2018	110,000	54,575	164,575	2017	27,288	2017	27,288
2018 - 2019	120,000	50,175	170,175	2018	25,088	2018	25,088
2019 - 2020	120,000	45,375	165,375	2019	22,688	2019	22,688
2020 - 2021	130,000	38,775	168,775	2020	19,388	2020	19,388
2021 - 2022	135,000	31,625	166,625	2021	15,813	2021	15,813
2022 - 2023	140,000	24,200	164,200	2022	12,100	2022	12,100
2023 - 2024	150,000	16,500	166,500	2023	8,250	2023	8,250
2024 - 2025	150,000	8,250	158,250	2024	4,125	2024	4,125
	<u>\$ 2,000,000</u>	<u>\$ 1,141,450</u>	<u>\$ 3,141,450</u>		<u>\$ 555,825</u>		<u>\$ 585,625</u>

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Water Fund  
Long-Term Debt Requirements**

**Capital Appreciation Debt Certificates of 2002**

**DEBT RETIRED IN FISCAL YEAR 2013**

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

**PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Debt Service Requirements			Interest Accretes* to Principal on May 1st	
	Principal	Accreted Interest *	Totals	May 1st	Accretion Amount
2002 - 2003	-	93,319	93,319	93,319	\$2,992,684
2003 - 2004	-	144,175	144,175	144,175	\$3,136,859
2004 - 2005	25,000	150,569	175,569	150,569	\$3,262,428
2005 - 2006	25,000	157,166	182,166	157,166	\$3,394,594
2006 - 2007	** 2,563,458	117,325	2,680,783	117,325	\$948,461
2007 - 2008	35,000	39,651	74,651	39,651	\$953,112
2008 - 2009	60,000	39,013	99,013	39,013	\$932,125
2009 - 2010	145,000	34,787	179,787	34,787	\$821,912
2010 - 2011	215,000	27,200	242,200	27,200	\$634,112
2011 - 2012	285,000	15,888	300,888	15,888	\$365,000
2012 - 2013	365,000	-	365,000	-	\$0
	<u>\$ 3,718,458</u>	<u>\$ 819,093</u>	<u>\$ 4,537,551</u>		

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

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

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Water Fund  
Long-Term Debt Requirements**

**Debt Certificates of 2003**

Date of Maturity	December 15, 2018	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 5,137,713</b>
Date of Issuance	July 9, 2003		
Authorized Issue	\$4,800,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 806,600</b>
Interest Rates	3.80% - 4.35%		
Interest Dates	June 15th and December 15th		
Principal Maturity Dates	December 15th		
Payable at	BNY Midwest Trust Company		
Purpose	Radium Compliance		

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

\* \$4,000,000 of this issue was refunded by proceeds from the 2006A and 2007A debt certificates in FY 2007.

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund  
Long-Term Debt Requirements

General Obligation Refunding Alternate Revenue Source Bond of 2007A

Date of Maturity	December 30, 2022	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 944,230</b>
Date of Issuance	January 23, 2007		
Authorized Issue	\$3,020,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 3,831,205</b>
Interest Rates	4.0% - 4.25%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	The Bank of New York Trust Company		
Purpose	Refunded a Portion of the 2003 Debt Certificates		

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

**Water Fund**  
**Long-Term Debt Requirements**

**Refunding Debt Certificates of 2006A**

Date of Maturity	December 30, 2022	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,809,163</b>
Date of Issuance	December 19, 2006		
Authorized Issue	\$5,555,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 5,599,267</b>
Interest Rates	4.00% - 4.20%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	The Bank of New York Trust Company		
Purpose	Refunded Portions of 2002 Capital Appreciation, 2002A and 2003 Debt Certificates		

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

**Water Fund  
Long-Term Debt Requirements**

**IEPA (L17 - 156300) Loan Payable of 2007**

Date of Maturity	August 9, 2026	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 834,047</b>
Date of Issuance	August 9, 2007		
Authorized Issue	\$1,889,245	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 1,562,879</b>
Interest Rate	2.500%		
Interest Dates	August 9th and February 9th		
Principal Maturity Dates	August 9th and February 9th		
Payable at	Illinois Environmental Protection Agency		
Purpose	Drinking Water Loan		

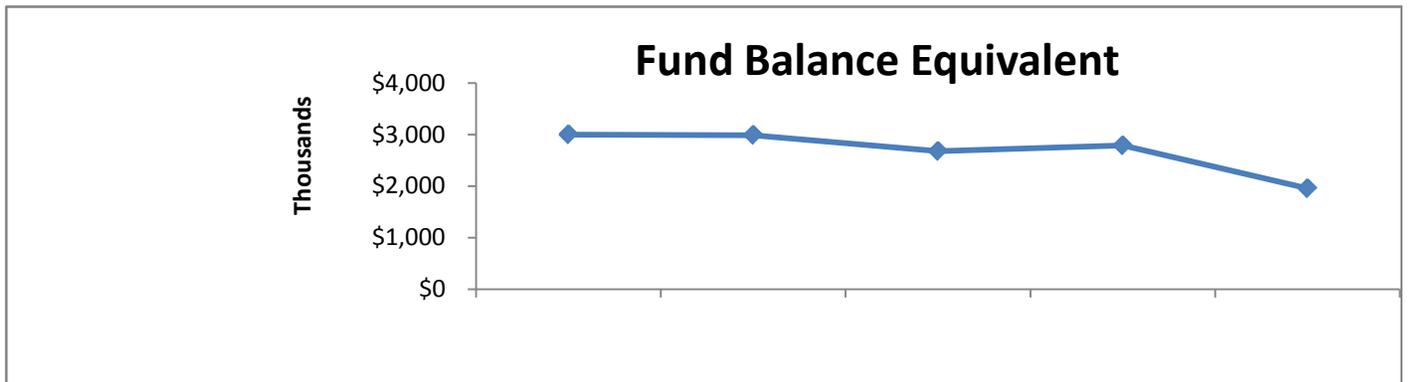
**PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	Aug 9th	Amount	Feb 9th	Amount
2007 - 2008	56,880	43,618	100,498	2007	26,354	2007	17,264
2008 - 2009	68,947	39,449	108,396	2008	16,906	2008	22,542
2009 - 2010	81,451	43,580	125,031	2009	22,043	2009	21,537
2010 - 2011	83,500	41,531	125,031	2010	21,025	2010	20,506
2011 - 2012	85,600	39,430	125,030	2011	19,981	2011	19,449
2012 - 2013	87,754	37,277	125,031	2012	18,911	2013	18,366
2013 - 2014	89,961	35,069	125,030	2013	17,814	2014	17,255
2014 - 2015	92,224	32,806	125,030	2014	16,689	2015	16,117
2015 - 2016	94,544	30,486	125,030	2015	15,537	2016	14,949
2016 - 2017	96,923	28,108	125,031	2016	14,355	2017	13,753
2017 - 2018	99,361	25,669	125,030	2017	13,143	2018	12,526
2018 - 2019	101,860	23,170	125,030	2018	11,901	2019	11,269
2019 - 2020	104,423	20,607	125,030	2019	10,628	2020	9,979
2020 - 2021	107,050	17,981	125,031	2020	9,323	2021	8,658
2021 - 2022	109,743	15,288	125,031	2021	7,985	2022	7,303
2022 - 2023	112,503	12,527	125,030	2022	6,613	2023	5,914
2023 - 2024	115,333	9,697	125,030	2023	5,207	2024	4,490
2024 - 2025	118,235	6,795	125,030	2024	3,765	2025	3,030
2025 - 2026	121,209	3,821	125,030	2025	2,287	2026	1,534
2026 - 2027	61,744	772	62,516	2026	772	2027	-
	<u>\$ 1,889,245</u>	<u>\$ 507,681</u>	<u>\$ 2,396,926</u>		<u>\$ 261,239</u>		<u>\$ 246,441</u>

## Sewer Fund (52)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Taxes	1,750,206	262,543	114,940	110,601	-
Licenses & Permits	4,000	24,000	-	-	-
Charges for Service	1,362,022	1,348,205	1,097,560	1,111,261	1,140,500
Investment Earnings	2,405	7,339	5,500	8,500	6,000
Reimbursements	1,741	7,908	-	-	-
Other Financing Sources	-	-	1,137,220	1,137,220	1,238,972
<b>Total Revenue</b>	<b>3,120,374</b>	<b>1,649,995</b>	<b>2,355,220</b>	<b>2,367,582</b>	<b>2,385,472</b>
<b>Expenses</b>					
Salaries	198,218	190,452	189,544	189,544	195,304
Benefits	33,563	95,946	98,540	98,040	105,056
Contractual Services	140,460	89,177	80,950	80,950	95,578
Supplies	45,381	44,378	83,206	83,206	90,144
Capital Outlay	25,054	38,951	66,773	66,773	593,095
Developer Commitments	30,996	30,996	-	-	-
Debt Service	1,416,416	1,088,012	1,968,119	1,968,119	2,054,461
Other Financing Uses	604,582	82,288	82,988	82,988	83,588
<b>Total Expenses</b>	<b>2,494,670</b>	<b>1,660,200</b>	<b>2,570,120</b>	<b>2,569,620</b>	<b>3,217,226</b>
<b>Surplus (Deficit)</b>	625,704	(10,205)	(214,900)	(202,038)	(831,754)
<b>Ending Fund Balance Equivalent</b>	<b>3,003,537</b>	<b>2,993,332</b>	<b>2,681,077</b>	<b>2,791,294</b>	<b>1,959,540</b>
	<i>120.4%</i>	<i>180.3%</i>	<i>104.3%</i>	<i>108.6%</i>	<i>60.9%</i>



	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Personnel</b>					
Full-time Personnel: **					
* Public Works Director	0.5	0.5	0.3	0.3	0.3
Foreman	1.0	1.0	1.0	1.0	1.0
Operator	0.0	1.0	1.0	1.0	1.0
Engineering Tech (Eng Dept)	1.0	0.0	0.0	0.0	0.0
Maintenance Worker I	2.0	1.0	1.0	1.0	1.0
<b>Total Personnel</b>	<b>4.50</b>	<b>3.50</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>

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

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

## United City of Yorkville Sewer Fund

52

### SEWER FUND REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Taxes</b>						
52-000-40-00-4009	PROPERTY TAXES - 2004B BOND	257,989	262,543	114,940	110,601	-
52-000-40-00-4013	PROPERTY TAXES - 2005D BOND	1,382,408	-	-	-	-
52-000-40-00-4014	PROPERTY TAXES - 2008 BOND	109,809	-	-	-	-
<b>Total:</b>	<b>Taxes</b>	<b>\$1,750,206</b>	<b>\$262,543</b>	<b>\$114,940</b>	<b>\$110,601</b>	<b>\$0</b>
<b>Licenses &amp; Permits</b>						
52-000-42-00-4216	BUILD PROGRAM PERMITS	4,000	24,000	-	-	-
<b>Total:</b>	<b>Licenses &amp; Permits</b>	<b>\$4,000</b>	<b>\$24,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>						
52-000-44-00-4435	SEWER MAINTENANCE FEES	742,022	744,820	740,000	756,315	772,500
52-000-44-00-4440	SEWER INFRASTRUCTURE FEES	-	-	334,560	330,668	330,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	4,800	200	1,000	1,000	5,000
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	43,200	3,400	10,000	10,000	20,000
52-000-44-00-4457	SW CONNECTION FEES - ROB ROY <i>Centex - Final Payment in FY 2013</i>	572,000	586,000	-	-	-
52-000-44-00-4462	LATE PENALTIES - SEWER	-	13,271	12,000	13,000	13,000
52-000-44-00-4465	RIVER CROSSING FEES	-	514	-	278	-
<b>Total:</b>	<b>Charges for Services</b>	<b>\$1,362,022</b>	<b>\$1,348,205</b>	<b>\$1,097,560</b>	<b>\$1,111,261</b>	<b>\$1,140,500</b>
<b>Investment Earnings</b>						
52-000-45-00-4500	INVESTMENT EARNINGS	2,405	7,339	5,500	8,500	6,000
<b>Total:</b>	<b>Investment Earnings</b>	<b>\$2,405</b>	<b>\$7,339</b>	<b>\$5,500</b>	<b>\$8,500</b>	<b>\$6,000</b>
<b>Reimbursements</b>						
52-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	4,240	-	-	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	1,741	3,668	-	-	-
<b>Total:</b>	<b>Reimbursements</b>	<b>\$1,741</b>	<b>\$7,908</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
52-000-49-00-4901	TRANSFER FROM GENERAL <i>NHR Sales Tax Proceeds for 2011 Ref D/S</i>	-	-	1,137,220	1,137,220	1,133,972
52-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	-	105,000
<b>Total:</b>	<b>Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,137,220</b>	<b>\$1,137,220</b>	<b>\$1,238,972</b>
<b>Total: SEWER FUND REVENUE</b>		<b><u>\$3,120,374</u></b>	<b><u>\$1,649,995</u></b>	<b><u>\$2,355,220</u></b>	<b><u>\$2,367,582</u></b>	<b><u>\$2,385,472</u></b>

## United City of Yorkville Sewer Fund

520

### SEWER OPERATIONS

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
52-520-50-00-5010	SALARIES & WAGES	198,017	189,733	187,544	187,544	193,304
52-520-50-00-5020	OVERTIME	201	719	2,000	2,000	2,000
	<b>Total: Salaries</b>	<b>\$198,218</b>	<b>\$190,452</b>	<b>\$189,544</b>	<b>\$189,544</b>	<b>\$195,304</b>
<b>Benefits</b>						
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	18,927	20,244	21,007	21,007	23,291
52-520-52-00-5214	FICA CONTRIBUTION	14,636	14,245	14,223	14,223	14,661
52-520-52-00-5216	GROUP HEALTH INSURANCE	-	42,818	41,481	41,481	44,546
52-520-52-00-5222	GROUP LIFE INSURANCE	-	377	365	365	346
52-520-52-00-5223	DENTAL INSURANCE	-	3,521	2,653	2,653	2,879
52-520-52-00-5224	VISION INSURANCE	-	378	307	307	369
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	-	552	2,500	2,000	2,000
52-520-52-00-5231	LIABILITY INSURANCE	-	13,811	16,004	16,004	16,964
	<b>Total: Benefits</b>	<b>\$33,563</b>	<b>\$95,946</b>	<b>\$98,540</b>	<b>\$98,040</b>	<b>\$105,056</b>
<b>Contractual Services</b>						
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	83,045	-	-	-	-
52-520-54-00-5405	BUILD PROGRAM	4,000	24,000	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	-	-	500	500	500
52-520-54-00-5415	TRAVEL & LODGING	-	43	500	500	500
52-520-54-00-5430	PRINTING & DUPLICATING	-	29	100	100	100
52-520-54-00-5440	TELECOMMUNICATIONS	1,699	1,521	2,500	2,500	2,500
52-520-54-00-5444	LIFT STATION SERVICES	16,541	9,695	15,750	15,750	16,538
52-520-54-00-5462	PROFESSIONAL SERVICES	5,960	2,893	5,000	5,000	7,500
52-520-54-00-5480	UTILITIES	19,782	36,672	44,100	44,100	50,715
52-520-54-00-5485	RENTAL & LEASE PURCHASE	396	492	1,500	1,500	1,500
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	3,997	8,388	5,000	5,000	5,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	-	-	4,000
52-520-54-00-5498	PAYING AGENT FEES	2,511	2,812	3,000	3,000	3,725
52-520-54-00-5499	BAD DEBT	2,529	2,632	3,000	3,000	3,000
	<b>Total: Contractual Services</b>	<b>\$140,460</b>	<b>\$89,177</b>	<b>\$80,950</b>	<b>\$80,950</b>	<b>\$95,578</b>
<b>Supplies</b>						
52-520-56-00-5600	WEARING APPAREL	2,753	3,194	2,500	2,500	2,500
52-520-56-00-5610	OFFICE SUPPLIES	519	1,264	2,000	2,000	2,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	1,312	3,071	10,500	10,500	12,000
52-520-56-00-5620	OPERATING SUPPLIES	3,690	4,413	4,500	4,500	4,500

## United City of Yorkville Sewer Fund

520

### SEWER OPERATIONS

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	-	2,000	2,000	2,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	781	2,481	2,500	2,500	2,500
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	77	-	1,200	1,200	1,200
52-520-56-00-5640	REPAIR & MAINTENANCE	5,246	7,547	26,750	26,750	30,000
52-520-56-00-5695	GASOLINE	31,003	22,408	31,256	31,256	33,444
	<b>Total: Supplies</b>	<b>\$45,381</b>	<b>\$44,378</b>	<b>\$83,206</b>	<b>\$83,206</b>	<b>\$90,144</b>
<b>Capital Outlay</b>						
52-520-60-00-6070	ROAD TO BETTER ROADS	-	-	-	-	200,000
52-520-60-00-6070	VEHICLES <i>New Vector Truck</i>	-	-	-	-	333,997
52-520-60-00-6079	ROUTE 47 EXPANSION	25,054	38,951	66,773	66,773	59,098
	<b>Total: Capital Outlay</b>	<b>\$25,054</b>	<b>\$38,951</b>	<b>\$66,773</b>	<b>\$66,773</b>	<b>\$593,095</b>
<b>Developer Commitments</b>						
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECAPTURE	30,996	30,996	-	-	-
	<b>Total: Developer Commitments</b>	<b>\$30,996</b>	<b>\$30,996</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service - 2004B Bond</b>						
52-520-84-00-8000	PRINCIPLE PAYMENT	160,000	170,000	280,000	280,000	375,000
52-520-84-00-8050	INTEREST PAYMENT	98,650	93,850	88,750	88,750	78,950
	<b>Total: Debt Service - 2004B Bond</b>	<b>\$258,650</b>	<b>\$263,850</b>	<b>\$368,750</b>	<b>\$368,750</b>	<b>\$453,950</b>
<b>Debt Service - 2003A IRBB Debt Certificates</b>						
52-520-90-00-8000	PRINCIPLE PAYMENT	95,000	100,000	100,000	100,000	105,000
52-520-90-00-8050	INTEREST PAYMENT	70,143	66,248	62,048	62,048	57,648
	<b>Total: Debt Service - 2003 IRBB</b>	<b>\$165,143</b>	<b>\$166,248</b>	<b>\$162,048</b>	<b>\$162,048</b>	<b>\$162,648</b>
<b>Debt Service - 2004A Debt Certificates</b>						
52-520-91-00-8000	PRINCIPLE PAYMENT	170,000	175,000	180,000	180,000	190,000
52-520-91-00-8050	INTEREST PAYMENT	24,093	18,738	13,050	13,050	6,840
	<b>Total: Debt Service - 2004A Bond</b>	<b>\$194,093</b>	<b>\$193,738</b>	<b>\$193,050</b>	<b>\$193,050</b>	<b>\$196,840</b>
<b>Debt Service - 2011 Refunding Bond</b>						
52-520-92-00-8000	PRINCIPLE PAYMENT	-	-	660,000	660,000	685,000
52-520-92-00-8050	INTEREST PAYMENT	225,354	318,147	477,220	477,220	448,972
	<b>Total: Debt Service - 2011 Refunding</b>	<b>\$225,354</b>	<b>\$318,147</b>	<b>\$1,137,220</b>	<b>\$1,137,220</b>	<b>\$1,133,972</b>
<b>Debt Service - 2005D Bond</b>						
52-520-93-00-8050	INTEREST PAYMENT <i>Refunded by 2011 Bond in FY 2012</i>	332,346	-	-	-	-
	<b>Total: Debt Service - 2005D Bond</b>	<b>\$332,346</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

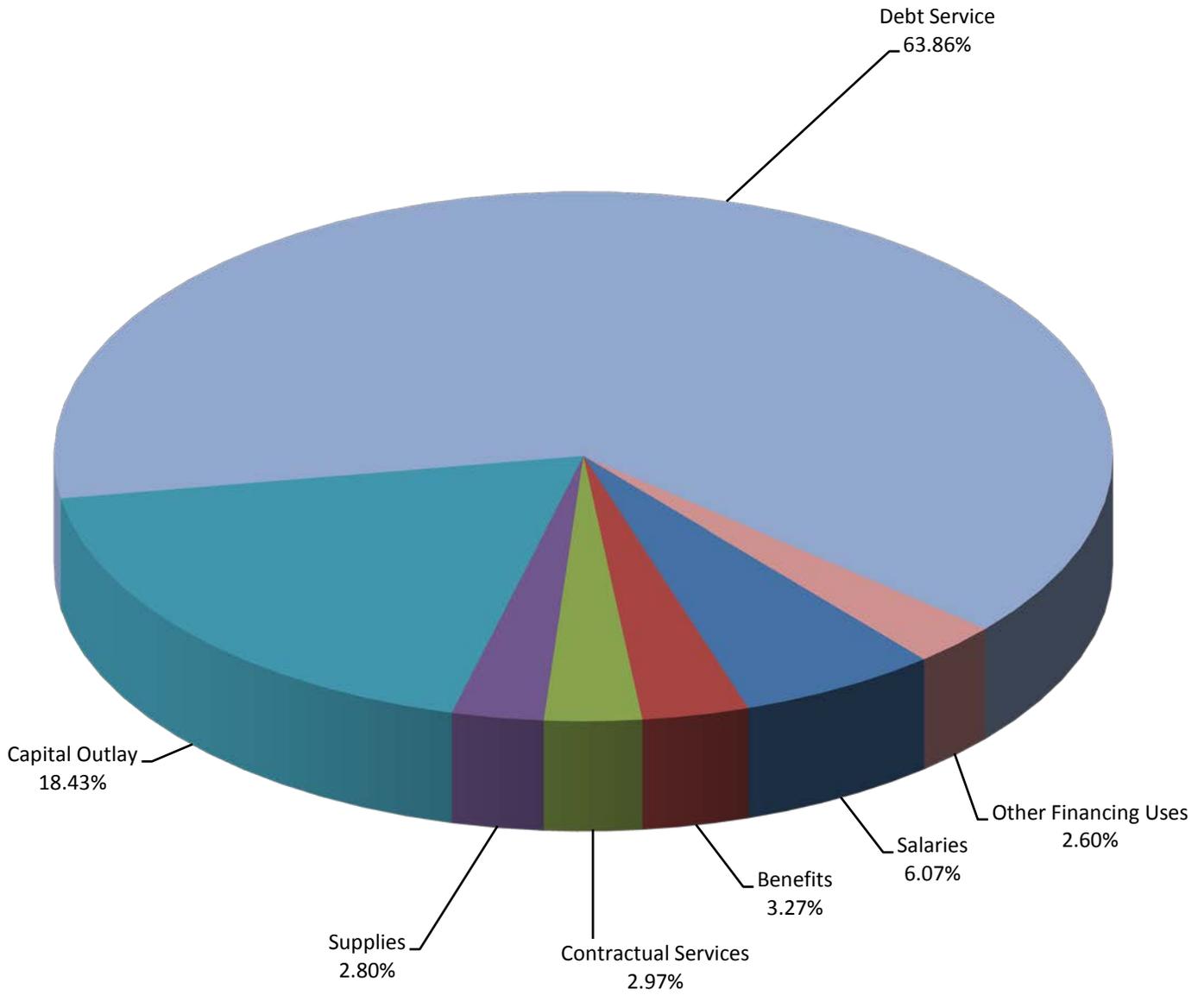
## United City of Yorkville Sewer Fund

520

### SEWER OPERATIONS

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Debt Service - 2008 Refunding Bond</b>						
52-520-94-00-8050	INTEREST PAYMENT <i>Refunded by 2011 Bond in FY 2012</i>	94,800	-	-	-	-
	<b>Total: Debt Service - 2008 Refunding</b>	<b>\$94,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service - IEPA Loan L17-013000</b>						
52-520-95-00-8000	PRINCIPLE PAYMENT	36,635	37,958	-	-	-
52-520-95-00-8050	INTEREST PAYMENT	2,345	1,021	-	-	-
	<b>Total: Debt Service - IEPA Loan 013000</b>	<b>\$38,980</b>	<b>\$38,979</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service - IEPA Loan L17-115300</b>						
52-520-96-00-8000	PRINCIPLE PAYMENT	86,329	88,610	90,952	90,952	93,355
52-520-96-00-8050	INTEREST PAYMENT	20,721	18,440	16,099	16,099	13,696
	<b>Total: Debt Service - IEPA Loan 115300</b>	<b>\$107,050</b>	<b>\$107,050</b>	<b>\$107,051</b>	<b>\$107,051</b>	<b>\$107,051</b>
<b>Other Financing Uses</b>						
52-520-99-00-9951	TRANSFER TO WATER <i>One Half the 2005C Debt Service PMT</i>	83,863	82,288	82,988	82,988	83,588
52-520-99-00-9999	TRANSFER TO 2011 BOND ESCROW	520,719	-	-	-	-
	<b>Total: Other Financing Uses</b>	<b>\$604,582</b>	<b>\$82,288</b>	<b>\$82,988</b>	<b>\$82,988</b>	<b>\$83,588</b>
	<b>Total: SEWER OPERATIONS</b>	<b><u>\$2,494,670</u></b>	<b><u>\$1,660,200</u></b>	<b><u>\$2,570,120</u></b>	<b><u>\$2,569,620</u></b>	<b><u>\$3,217,226</u></b>

**United City of Yorkville  
Expenses by Category  
Sewer Fund FY 2015 Budget**



**UNITED CITY OF YORKVILLE, ILLINOIS**

**Sewer Debt Service Summary**

**PRINCIPAL AND INTEREST REQUIREMENTS  
FISCAL YEARS**

Fiscal Year	Principal	Interest	Totals
1993 - 1994	15,090	15,321	30,411
1994 - 1995	20,041	18,939	38,980
1995 - 1996	20,765	18,215	38,980
1996 - 1997	21,515	17,465	38,980
1997 - 1998	22,292	16,688	38,980
1998 - 1999	23,097	15,883	38,980
1999 - 2000	61,097	26,251	87,348
2000 - 2001	83,576	52,141	135,717
2001 - 2002	92,203	53,828	146,031
2002 - 2003	94,888	51,143	146,031
2003 - 2004	97,654	84,508	182,162
2004 - 2005	180,501	268,335	448,836
2005 - 2006	438,434	291,888	730,322
2006 - 2007	451,454	282,337	733,791
2007 - 2008	469,565	271,722	741,287
2008 - 2009	487,768	259,851	747,619
2009 - 2010	501,067	246,490	747,557
2010 - 2011	524,464	232,093	756,557
2011 - 2012	547,964	282,233	830,197
2012 - 2013	571,568	675,518	1,247,086
2013 - 2014	1,310,952	657,167	1,968,119
2014 - 2015	1,448,355	606,106	2,054,461
2015 - 2016	1,315,821	549,578	1,865,399
2016 - 2017	1,368,353	497,504	1,865,857
2017 - 2018	1,435,952	441,158	1,877,110
2018 - 2019	1,498,619	381,646	1,880,265
2019 - 2020	1,032,832	319,475	1,352,307
2020 - 2021	1,025,000	275,798	1,300,798
2021 - 2022	1,070,000	230,780	1,300,780
2022 - 2023	1,115,000	183,754	1,298,754
2023 - 2024	1,000,000	134,606	1,134,606
2024 - 2025	1,045,000	91,806	1,136,806
2025 - 2026	1,100,000	47,080	1,147,080
	<b>\$ 20,490,887</b>	<b>\$ 7,597,307</b>	<b>\$ 28,088,194</b>

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund  
Long-Term Debt Requirements**

**General Obligation Refunding Alternate Revenue Source Bond of 2011**

Date of Maturity	December 30, 2025	<b>Interest Paid-to-Date</b>	<b>\$ 1,680,721</b>
Date of Issuance	November 10, 2011		
Authorized Issue	\$11,150,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 13,634,944</b>
Interest Rate	4.280%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	The Bank of New York Trust Company		
Purpose	Refunded Series 2005D and 2008 Refunding Bonds		

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund  
Long-Term Debt Requirements**

**General Obligation Alternate Revenue Source Bond of 2004B**

Date of Maturity	December 30, 2018	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 2,485,961</b>
Date of Issuance	March 1, 2004		
Authorized Issue	\$3,500,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 2,320,575</b>
Interest Rates	2.50% - 4.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Provide Sanitary Sewer to Autumn Creek Subdivision		

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Sewer Fund  
Long-Term Debt Requirements**

**Illinois Rural Bond Bank Debt Certificates of 2003A**

Date of Maturity	February 1, 2023	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,677,151</b>
Date of Issuance	September 24, 2003		
Authorized Issue	\$2,035,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 1,473,087</b>
Interest Rates	1.60% - 5.20%		
Interest Dates	August 1st and February 1st		
Principal Maturity Dates	February 1st		
Payable at	US Bank National Association		
Purpose	Construction of Bruell Street Lift Station		

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Sewer Fund  
Long-Term Debt Requirements**

**Debt Certificates of 2004A**

Date of Maturity	December 30, 2014	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,722,343</b>
Date of Issuance	March 1, 2004		
Authorized Issue	\$1,600,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 196,840</b>
Interest Rates	1.40% - 3.60%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Provide Sewer Access to Windett Ridge, Raintree Village & other Subdivisions		

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Fund  
Long-Term Debt Requirements

IEPA (L17 - 013000) Loan Payable of 1993

**DEBT RETIRED IN FISCAL YEAR 2013**

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

**PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	Jul 25th	Amount	Jan 25th	Amount
1993 - 1994	15,090	15,321	30,411	1993	7,727	1994	7,593
1994 - 1995	20,041	18,939	38,980	1994	9,558	1995	9,381
1995 - 1996	20,765	18,215	38,980	1995	9,200	1996	9,016
1996 - 1997	21,515	17,465	38,980	1996	8,828	1997	8,637
1997 - 1998	22,292	16,688	38,980	1997	8,443	1998	8,245
1998 - 1999	23,097	15,883	38,980	1998	8,044	1999	7,839
1999 - 2000	23,931	15,049	38,980	1999	7,630	2000	7,418
2000 - 2001	24,796	14,184	38,980	2000	7,202	2001	6,982
2001 - 2002	25,691	13,289	38,980	2001	6,758	2002	6,530
2002 - 2003	26,619	12,361	38,980	2002	6,298	2003	6,062
2003 - 2004	27,581	11,399	38,980	2003	5,822	2004	5,577
2004 - 2005	28,577	10,403	38,980	2004	5,328	2005	5,075
2005 - 2006	29,609	9,371	38,980	2005	4,817	2006	4,554
2006 - 2007	30,679	8,301	38,980	2006	4,287	2007	4,014
2007 - 2008	31,787	7,193	38,980	2007	3,737	2008	3,455
2008 - 2009	32,935	6,045	38,980	2008	3,168	2009	2,876
2009 - 2010	34,125	4,855	38,980	2009	2,579	2010	2,276
2010 - 2011	35,357	3,623	38,980	2010	1,968	2011	1,654
2011 - 2012	36,635	2,345	38,980	2011	1,335	2012	1,010
2012 - 2013	37,958	1,022	38,980	2012	679	2013	343
	<b>\$ 549,080</b>	<b>\$ 221,951</b>	<b>\$ 771,031</b>		<b>\$ 113,408</b>		<b>\$ 108,537</b>

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Sewer Fund  
Long-Term Debt Requirements**

**IEPA (L17 - 115300) Loan Payable of 2000**

Date of Maturity	September 6, 2019	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,536,764</b>
Date of Issuance	March 6, 2000		
Authorized Issue	\$1,656,809	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 588,777</b>
Interest Rate	2.625%		
Interest Dates	September 6th and March 6th		
Principal Maturity Dates	September 6th and March 6th		
Payable at	Illinois Environmental Protection Agency		
Purpose	Constructed Sewer Main and 1999 SSES (Sewer Repair & Rehab)		

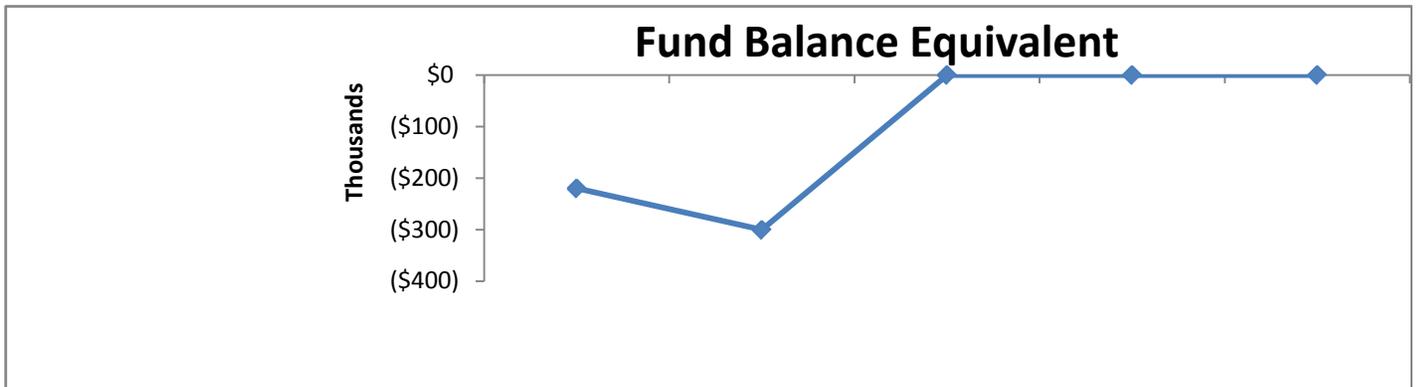
**PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	Sept 6th	Amount	Mar 6th	Amount
1999 - 2000	37,166	11,202	48,368	1999	-	2000	11,202
2000 - 2001	58,780	37,957	96,737	2000	19,170	2001	18,787
2001 - 2002	66,512	40,539	107,051	2001	20,486	2002	20,053
2002 - 2003	68,269	38,782	107,051	2002	19,613	2003	19,168
2003 - 2004	70,073	36,978	107,051	2003	18,717	2004	18,260
2004 - 2005	71,924	35,126	107,050	2004	17,798	2005	17,329
2005 - 2006	73,825	33,226	107,051	2005	16,854	2006	16,372
2006 - 2007	75,775	31,275	107,050	2006	15,885	2007	15,391
2007 - 2008	77,778	29,273	107,051	2007	14,890	2008	14,383
2008 - 2009	79,833	27,218	107,051	2008	13,869	2009	13,349
2009 - 2010	81,942	25,109	107,051	2009	12,821	2010	12,287
2010 - 2011	84,107	22,944	107,051	2010	11,746	2011	11,198
2011 - 2012	86,329	20,721	107,050	2011	10,642	2012	10,079
2012 - 2013	88,610	18,440	107,050	2012	9,509	2012	8,931
2013 - 2014	90,952	16,099	107,051	2013	8,346	2013	7,753
2014 - 2015	93,355	13,696	107,051	2014	7,152	2014	6,544
2015 - 2016	95,821	11,229	107,050	2015	5,926	2015	5,302
2016 - 2017	98,353	8,697	107,050	2016	4,669	2016	4,028
2017 - 2018	100,952	6,099	107,051	2017	3,378	2017	2,720
2018 - 2019	103,619	3,431	107,050	2018	2,053	2018	1,378
2019 - 2020	52,832	693	53,525	2019	693	2019	-
	<u>\$ 1,656,807</u>	<u>\$ 468,734</u>	<u>\$ 2,125,541</u>		<u>\$ 234,217</u>		<u>\$ 234,514</u>

## Recreation Center Fund (80)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Charges for Service	620,489	493,619	61,000	44,891	-
Miscellaneous	14,074	17,467	-	572	-
Other Financing Sources	-	-	556,957	487,840	-
<b>Total Revenue</b>	<b>634,563</b>	<b>511,086</b>	<b>617,957</b>	<b>533,303</b>	-
<b>Expenses</b>					
Salaries	201,757	169,838	20,000	18,775	-
Benefits	25,706	23,718	-	1,965	-
Contractual Services	392,972	360,432	114,250	208,635	-
Supplies	39,041	37,516	16,239	3,508	-
<b>Total Expenses</b>	<b>659,476</b>	<b>591,504</b>	<b>150,489</b>	<b>232,883</b>	-
<b>Surplus (Deficit)</b>	(24,913)	(80,418)	467,468	300,420	-
<b>Ending Fund Balance Equivalent</b>	<b>(220,001)</b>	<b>(300,420)</b>	-	-	-
	-33.4%	-50.8%	0.0%	0.0%	



	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Personnel</b>					
Full-time Personnel:					
Facility Coordinator	1.0	1.0	1.0	1.0	0.0
Part-time Personnel: *					
Front Desk Staff	9.0	9.0	9.0	9.0	9.0
Janitorial Staff	2.0	2.0	2.0	0.0	0.0
Kidz Club Staff	4.0	4.0	4.0	4.0	4.0
Preschool Staff	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>
Total Part-Time Personnel	18.0	18.0	18.0	16.0	13.0
<b>Total Personnel</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>	<b>17.0</b>	<b>13.0</b>

\* Recreation Center will be closing on June 30, 2013 (lease termination date)

## United City of Yorkville Recreation Center Fund

80

### RECREATION CENTER FUND REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Charges for Services</b>						
80-000-44-00-4439	PROGRAM FEES	97,070	69,175	-	3,409	-
80-000-44-00-4441	CONCESSION REVENUE	10,661	8,530	500	492	-
80-000-44-00-4444	MEMBERSHIP FEES	465,488	378,700	60,000	37,189	-
80-000-44-00-4445	GUEST FEES	8,939	9,435	500	1,136	-
80-000-44-00-4446	SWIM CLASS FEES	30,932	20,097	-	2,275	-
80-000-44-00-4447	PERSONAL TRAINING FEES	4,910	6,492	-	360	-
80-000-44-00-4448	TANNING SESSION FEES	2,489	1,190	-	30	-
	<b>Total: Charges for Services</b>	<b>\$620,489</b>	<b>\$493,619</b>	<b>\$61,000</b>	<b>\$44,891</b>	<b>\$0</b>
<b>Miscellaneous</b>						
80-000-48-00-4820	RENTAL INCOME	13,017	16,026	-	444	-
80-000-48-00-4846	SCHOLARSHIPS/DONATIONS	760	1,356	-	28	-
80-000-48-00-4850	MISCELLANEOUS INCOME	297	85	-	100	-
	<b>Total: Miscellaneous</b>	<b>\$14,074</b>	<b>\$17,467</b>	<b>\$0</b>	<b>\$572</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
80-000-49-00-4979	TRANSFER FROM PARK & REC <i>To Close Out Fund</i>	-	-	556,957	487,840	-
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$556,957</b>	<b>\$487,840</b>	<b>\$0</b>
	<b>Total: REC CTR REVENUE</b>	<b><u>\$634,563</u></b>	<b><u>\$511,086</u></b>	<b><u>\$617,957</u></b>	<b><u>\$533,303</u></b>	<b><u>\$0</u></b>

**United City of Yorkville**  
**Recreation Center Fund**

800

**RECREATION CENTER EXPENSES**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
80-800-50-00-5010	SALARIES & WAGES	29,087	25,903	-	-	-
80-800-50-00-5015	PART-TIME SALARIES	88,234	78,005	20,000	11,986	-
80-800-50-00-5046	PRE-SCHOOL WAGES	30,255	12,626	-	-	-
80-800-50-00-5052	INSTRUCTORS WAGES	54,181	53,304	-	6,789	-
	<b>Total: Salaries</b>	<b>\$201,757</b>	<b>\$169,838</b>	<b>\$20,000</b>	<b>\$18,775</b>	<b>\$0</b>
<b>Benefits</b>						
80-800-52-00-5212	RETIREMENT PLAN CONTRIBUTION	10,213	9,343	-	515	-
80-800-52-00-5214	FICA CONTRIBUTION	15,493	13,088	-	1,450	-
80-800-52-00-5216	GROUP HEALTH INSURANCE	-	1,200	-	-	-
80-800-52-00-5222	GROUP LIFE INSURANCE	-	87	-	-	-
	<b>Total: Benefits</b>	<b>\$25,706</b>	<b>\$23,718</b>	<b>\$0</b>	<b>\$1,965</b>	<b>\$0</b>
<b>Contractual Services</b>						
80-800-54-00-5415	TRAVEL & LODGING	-	-	-	-	-
80-800-54-00-5426	PUBLISHING & ADVERTISING	192	-	-	-	-
80-800-54-00-5440	TELECOMMUNICATIONS	3,198	4,300	720	691	-
80-800-54-00-5452	POSTAGE & SHIPPING	-	-	60	-	-
80-800-54-00-5460	DUES AND SUBSCRIPTIONS	114	-	40	-	-
80-800-54-00-5462	PROFESSIONAL SERVICES	15,810	18,001	3,000	1,726	-
80-800-54-00-5480	UTILITIES	46,030	40,024	11,130	3,523	-
80-800-54-00-5485	RENTAL & LEASE PURCHASE	223,647	229,376	38,000	138,274	-
80-800-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	37,751	6,035	1,400	4,402	-
80-800-54-00-5496	PROGRAM REFUNDS	4,727	3,896	1,100	4,129	-
80-800-54-00-5497	PROPERTY TAX PAYMENT	61,503	58,800	58,800	55,890	-
	<b>Total: Contractual Services</b>	<b>\$392,972</b>	<b>\$360,432</b>	<b>\$114,250</b>	<b>\$208,635</b>	<b>\$0</b>
<b>Supplies</b>						
80-800-56-00-5606	PROGRAM SUPPLIES	12,125	6,458	1,500	520	-
80-800-56-00-5607	CONCESSION SUPPLIES	6,302	5,427	1,400	-	-
80-800-56-00-5610	OFFICE SUPPLIES	892	252	300	-	-
80-800-56-00-5620	OPERATING SUPPLIES	7,039	5,552	600	1,123	-
80-800-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,000	10,062	200	-	-
80-800-56-00-5640	REPAIR & MAINTENANCE	11,371	9,571	12,200	1,865	-
80-800-56-00-5645	BOOKS & PUBLICATIONS	30	194	39	-	-
80-800-56-00-5695	GASOLINE	282	-	-	-	-
	<b>Total: Supplies</b>	<b>\$39,041</b>	<b>\$37,516</b>	<b>\$16,239</b>	<b>\$3,508</b>	<b>\$0</b>
	<b>Total: REC CTR EXPENSES</b>	<b><u>\$659,476</u></b>	<b><u>\$591,504</u></b>	<b><u>\$150,489</u></b>	<b><u>\$232,883</u></b>	<b><u>\$0</u></b>

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# LIBRARY FUNDS

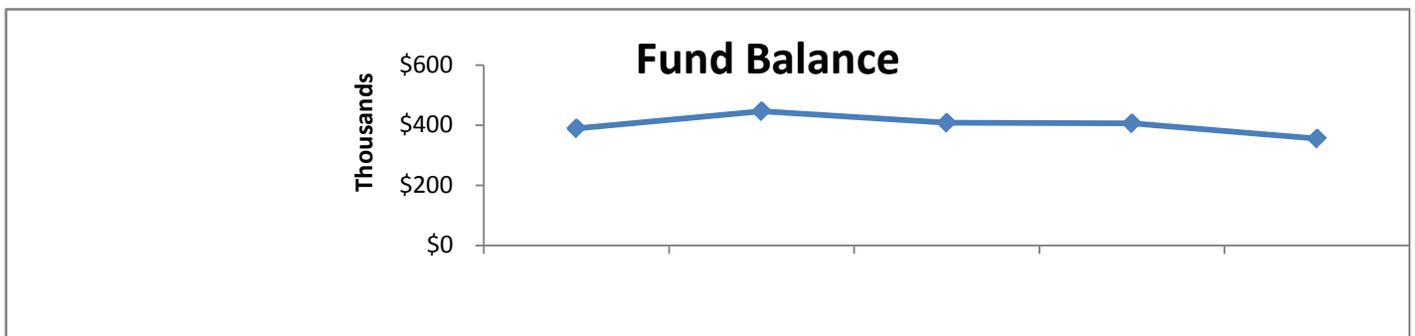
The Library has three budgeted funds used to account for operations (82), debt service (83) and development fee & capital expenditures (84).

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

## 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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Taxes	692,476	691,905	670,415	642,838	646,010
Intergovernmental	22,212	24,124	22,200	22,389	22,200
Licenses & Permits	4,681	-	-	-	-
Fines & Forfeits	12,864	9,404	9,300	9,300	9,300
Charges for Service	15,368	14,190	14,000	14,000	14,000
Investment Earnings	393	1,257	1,300	1,300	1,300
Reimbursements	-	9,396	-	-	-
Miscellaneous	15,045	12,489	9,250	8,003	7,500
Other Financing Sources	332,500	26,819	52,174	52,174	32,375
<b>Total Revenue</b>	<b>1,095,539</b>	<b>789,584</b>	<b>778,639</b>	<b>750,004</b>	<b>732,685</b>
<b>Expenditures</b>					
Salaries	432,008	420,283	447,540	447,540	447,540
Benefits	149,612	177,713	193,524	193,524	204,448
Contractual Services	88,124	104,651	109,049	109,049	112,465
Supplies	21,781	24,163	21,250	19,250	19,000
Other Financing Uses	332,519	5,469	-	21,226	-
<b>Total Expenditures</b>	<b>1,024,044</b>	<b>732,279</b>	<b>771,363</b>	<b>790,589</b>	<b>783,453</b>
<b>Surplus (Deficit)</b>	<b>71,495</b>	<b>57,305</b>	<b>7,276</b>	<b>(40,585)</b>	<b>(50,768)</b>
<b>Ending Fund Balance</b>	<b>388,831</b>	<b>446,136</b>	<b>407,430</b>	<b>405,551</b>	<b>354,783</b>
	<i>38.0%</i>	<i>60.9%</i>	<i>52.8%</i>	<i>51.3%</i>	<i>45.3%</i>



	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Personnel</b>					
Full-time Personnel: *					
Library Director	1.0	1.0	1.0	1.0	1.0
Director of Adult Services	1.0	1.0	1.0	1.0	1.0
Director of Youth Services	1.0	1.0	1.0	1.0	1.0
Director of Technical Services	1.0	1.0	1.0	1.0	1.0
Circulation Manager	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Full-time Personnel	5.0	5.0	5.0	5.0	5.0
Part-time Personnel:					
Library Clerks	30.0	24.0	24.0	22.0	22.0
Building Manager	1.0	1.0	1.0	0.0	0.0
Custodian	<u>4.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
Total Part-Time Personnel	35.0	28.0	28.0	25.0	25.0
<b>Total Personnel</b>	<b>40.00</b>	<b>33.00</b>	<b>33.00</b>	<b>30.00</b>	<b>30.00</b>

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

## United City of Yorkville Library Operations Fund

82

### LIBRARY OPERATIONS FUND REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Taxes</b>						
82-000-40-00-4000	PROPERTY TAXES	673,145	691,905	670,415	642,838	646,010
82-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	19,331	-	-	-	-
	<b>Total: Taxes</b>	<b>\$692,476</b>	<b>\$691,905</b>	<b>\$670,415</b>	<b>\$642,838</b>	<b>\$646,010</b>
<b>Intergovernmental</b>						
82-000-41-00-4120	PERSONAL PROPERTY TAX	4,981	5,272	5,000	5,000	5,000
82-000-41-00-4170	STATE GRANTS <i>Library per Capita Grant</i>	17,231	18,852	17,200	17,389	17,200
	<b>Total: Intergovernmental</b>	<b>\$22,212</b>	<b>\$24,124</b>	<b>\$22,200</b>	<b>\$22,389</b>	<b>\$22,200</b>
<b>Licenses and Permits</b>						
82-000-42-00-4211	DEVELOPMENT FEES - BOOKS <i>Moved to Library Capital</i>	4,681	-	-	-	-
	<b>Total: Licenses and Permits</b>	<b>\$4,681</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fines &amp; Forfeits</b>						
82-000-43-00-4330	LIBRARY FINES	12,864	9,404	9,300	9,300	9,300
	<b>Total: Fines &amp; Forfeits</b>	<b>\$12,864</b>	<b>\$9,404</b>	<b>\$9,300</b>	<b>\$9,300</b>	<b>\$9,300</b>
<b>Charges for Services</b>						
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	11,814	10,434	10,000	10,000	10,000
82-000-44-00-4422	COPY FEES	3,444	2,748	3,000	3,000	3,000
82-000-44-00-4439	PROGRAM FEES	110	1,008	1,000	1,000	1,000
	<b>Total: Charges for Services</b>	<b>\$15,368</b>	<b>\$14,190</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$14,000</b>
<b>Investment Earnings</b>						
82-000-45-00-4500	INVESTMENT EARNINGS	393	1,257	1,300	1,300	1,300
	<b>Total: Investment Earnings</b>	<b>\$393</b>	<b>\$1,257</b>	<b>\$1,300</b>	<b>\$1,300</b>	<b>\$1,300</b>
<b>Reimbursements</b>						
82-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	8,685	-	-	-
82-000-46-00-4671	REIMB - LIFE INSURANCE	-	711	-	-	-
	<b>Total: Reimbursements</b>	<b>\$0</b>	<b>\$9,396</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Miscellaneous</b>						
82-000-48-00-4820	RENTAL INCOME	2,695	1,556	2,000	2,000	2,000
82-000-48-00-4824	DVD RENTAL INCOME	5,416	4,884	5,000	5,000	5,000
82-000-48-00-4832	MEMORIALS	6,119	5,201	2,000	-	-
82-000-48-00-4850	MISCELLANEOUS INCOME	815	848	250	1,003	500
	<b>Total: Miscellaneous</b>	<b>\$15,045</b>	<b>\$12,489</b>	<b>\$9,250</b>	<b>\$8,003</b>	<b>\$7,500</b>

**United City of Yorkville**  
**Library Operations Fund**

82

**LIBRARY OPERATIONS FUND REVENUE**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Other Financing Sources</b>						
82-000-49-00-4901	TRANSFER FROM GENERAL <i>For Liability/Unemployment Insurance</i>	332,500	26,819	52,174	52,174	32,375
	<b>Total: Other Financing Sources</b>	<b>\$332,500</b>	<b>\$26,819</b>	<b>\$52,174</b>	<b>\$52,174</b>	<b>\$32,375</b>
	<b>Total: LIBRARY OPS REVENUE</b>	<b><u>\$1,095,539</u></b>	<b><u>\$789,584</u></b>	<b><u>\$778,639</u></b>	<b><u>\$750,004</u></b>	<b><u>\$732,685</u></b>

## United City of Yorkville Library Operations Fund

820

### LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Salaries</b>						
82-820-50-00-5010	SALARIES & WAGES	244,695	244,847	252,540	252,540	252,540
82-820-50-00-5015	PART-TIME SALARIES	187,313	175,436	195,000	195,000	195,000
	<b>Total: Salaries</b>	<b>\$432,008</b>	<b>\$420,283</b>	<b>\$447,540</b>	<b>\$447,540</b>	<b>\$447,540</b>
<b>Benefits</b>						
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	23,387	26,152	27,988	27,988	30,117
82-820-52-00-5214	FICA CONTRIBUTION	32,384	31,483	33,572	33,572	33,484
82-820-52-00-5216	GROUP HEALTH INSURANCE	86,334	85,076	94,116	94,116	101,904
82-820-52-00-5222	GROUP LIFE INSURANCE	760	1,027	595	595	559
82-820-52-00-5223	DENTAL INSURANCE	6,061	5,950	5,926	5,926	5,347
82-820-52-00-5224	VISION INSURANCE	686	643	643	643	662
82-820-52-00-5230	UNEMPLOYMENT INSURANCE <i>Canceled out by General Fund Transfer</i>	-	2,435	2,500	2,500	2,500
82-820-52-00-5231	LIABILITY INSURANCE <i>Canceled out by General Fund Transfer</i>	-	24,947	28,184	28,184	29,875
	<b>Total: Benefits</b>	<b>\$149,612</b>	<b>\$177,713</b>	<b>\$193,524</b>	<b>\$193,524</b>	<b>\$204,448</b>
<b>Contractual Services</b>						
82-820-54-00-5412	TRAINING & CONFERENCES	-	-	500	500	500
82-820-54-00-5415	TRAVEL & LODGING	215	798	600	600	600
82-820-54-00-5423	PUBLIC RELATIONS	-	-	-	-	-
82-820-54-00-5426	PUBLISHING & ADVERTISING	-	22	100	100	100
82-820-54-00-5440	TELECOMMUNICATIONS	8,609	10,982	11,000	11,000	11,000
82-820-54-00-5452	POSTAGE & SHIPPING	538	244	500	500	500
82-820-54-00-5460	DUES & SUBSCRIPTIONS <i>Database &amp; Subscriptions</i>	7,495	8,379	12,000	12,000	12,000
82-820-54-00-5462	PROFESSIONAL SERVICES	29,909	38,778	29,000	29,000	29,000
82-820-54-00-5466	LEGAL SERVICES	-	360	2,000	2,000	2,000
82-820-54-00-5468	AUTOMATION	28,210	30,199	35,000	35,000	35,000
82-820-54-00-5480	UTILITIES	8,872	10,508	12,600	12,600	14,490
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,276	3,632	5,000	5,000	5,000
82-820-54-00-5498	PAYING AGENT FEES	-	749	749	749	2,275
	<b>Total: Contractual Services</b>	<b>\$88,124</b>	<b>\$104,651</b>	<b>\$109,049</b>	<b>\$109,049</b>	<b>\$112,465</b>

## United City of Yorkville Library Operations Fund

820

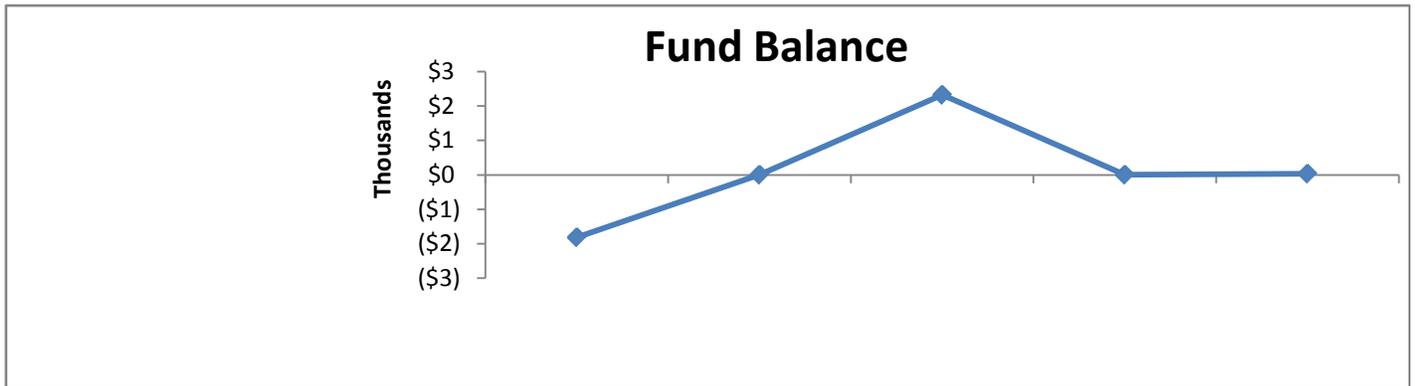
### LIBRARY OPERATIONS FUND EXPENDITURES

Account Supplies	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
82-820-56-00-5610	OFFICE SUPPLIES	5,005	5,497	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLIES <i>Custodial Supplies</i>	4,694	7,738	8,000	8,000	8,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	1,550	-	-	-
82-820-56-00-5640	REPAIR & MAINTENANCE	-	881	-	-	-
82-820-56-00-5671	LIBRARY PROGRAMMING <i>Ties to Program Fee Revenue</i>	225	875	1,000	1,000	1,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	-	-	-	-	-
82-820-56-00-5680	ADULT BOOKS	-	-	-	-	-
82-820-56-00-5681	JUVENILE BOOKS	-	-	-	-	-
82-820-56-00-5682	REFERENCE BOOKS	-	-	-	-	-
82-820-56-00-5683	AUDIO BOOKS	-	-	-	-	-
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-
82-820-56-00-5685	DVD'S	1,260	2,421	2,000	2,000	2,000
82-820-56-00-5686	BOOKS - DEVELOPMENT FEES <i>Moved to Library Capital</i>	4,681	-	-	-	-
82-820-56-00-5698	MEMORIALS & GIFTS	5,627	5,201	2,000	-	-
82-820-56-00-5699	MISCELLANEOUS	289	-	250	250	-
	<b>Total: Supplies</b>	<b>\$21,781</b>	<b>\$24,163</b>	<b>\$21,250</b>	<b>\$19,250</b>	<b>\$19,000</b>
<b>Other Financing Uses</b>						
82-820-99-00-9983	TRANSFER TO LIBRARY DEBT SERVICE <i>To Eliminate Deficit Fund Balance Position</i>	-	5,469	-	21,226	-
82-820-99-00-9984	TRANSFER TO LIBRARY CAPITAL	332,519	-	-	-	-
	<b>Total: Other Financing Uses</b>	<b>\$332,519</b>	<b>\$5,469</b>	<b>\$0</b>	<b>\$21,226</b>	<b>\$0</b>
	<b>Total: LIBRARY EXPENDITURES</b>	<b><u>\$1,024,044</u></b>	<b><u>\$732,279</u></b>	<b><u>\$771,363</u></b>	<b><u>\$790,589</u></b>	<b><u>\$783,453</u></b>

## Library Debt Service Fund (83)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Taxes	718,839	791,640	771,763	746,464	731,321
Investment Earnings	140	200	200	30	30
Other Financing Sources	-	5,469	-	21,226	-
<b>Total Revenue</b>	<b>718,979</b>	<b>797,309</b>	<b>771,963</b>	<b>767,720</b>	<b>731,351</b>
<b>Expenditures</b>					
Debt Service	720,800	795,488	769,638	767,720	731,321
<b>Total Expenditures</b>	<b>720,800</b>	<b>795,488</b>	<b>769,638</b>	<b>767,720</b>	<b>731,321</b>
<b>Surplus (Deficit)</b>	<b>(1,821)</b>	<b>1,821</b>	<b>2,325</b>	<b>-</b>	<b>30</b>
<b>Ending Fund Balance</b>	<b>(1,821)</b>	<b>0</b>	<b>2,325</b>	<b>0</b>	<b>30</b>



## United City of Yorkville Library Debt Service Fund

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### LIBRARY DEBT SERVICE FUND REVENUE

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Taxes</b>						
83-000-40-00-4000	PROPERTY TAXES	718,839	791,640	771,763	746,464	731,321
	<b>Total: Taxes</b>	<b>\$718,839</b>	<b>\$791,640</b>	<b>\$771,763</b>	<b>\$746,464</b>	<b>\$731,321</b>
<b>Investment Earnings</b>						
83-000-45-00-4500	INVESTMENT EARNINGS	140	200	200	30	30
	<b>Total: Investment Earnings</b>	<b>\$140</b>	<b>\$200</b>	<b>\$200</b>	<b>\$30</b>	<b>\$30</b>
<b>Other Financing Sources</b>						
83-000-49-00-4982	TRANSFER FROM LIBRARY OPS <i>To Eliminate Deficit Fund Balance Position</i>	-	5,469	-	21,226	-
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$5,469</b>	<b>\$0</b>	<b>\$21,226</b>	<b>\$0</b>
	<b>Total: LIBRARY D/S FUND REVENUE</b>	<b><u>\$718,979</u></b>	<b><u>\$797,309</u></b>	<b><u>\$771,963</u></b>	<b><u>\$767,720</u></b>	<b><u>\$731,351</u></b>

**United City of Yorkville**  
**Library Debt Service Fund**

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**LIBRARY DEBT SERVICE FUND EXPENDITURES**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Debt Service - 2005B Bond</b>						
83-830-83-00-8000	PRINCIPLE PAYMENT	175,000	290,000	335,000	335,000	-
83-830-83-00-8050	INTEREST PAYMENT	316,125	309,125	13,400	13,400	-
	<b>Total: Debt Service - 2005B Bond</b>	<b>\$491,125</b>	<b>\$599,125</b>	<b>\$348,400</b>	<b>\$348,400</b>	<b>\$0</b>
<b>Debt Service - 2006 Bond</b>						
83-830-84-00-8000	PRINCIPLE PAYMENT	175,000	150,000	100,000	100,000	50,000
83-830-84-00-8050	INTEREST PAYMENT	54,675	46,363	39,238	39,238	34,488
	<b>Total: Debt Service - 2006 Bond</b>	<b>\$229,675</b>	<b>\$196,363</b>	<b>\$139,238</b>	<b>\$139,238</b>	<b>\$84,488</b>
<b>Debt Service - 2013 Refunding Bond</b>						
83-830-99-00-8000	PRINCIPLE PAYMENT	-	-	170,000	155,000	455,000
83-830-99-00-8050	INTEREST PAYMENT	-	-	112,000	125,082	191,833
	<b>Total: Debt Service - 2013 Ref Bond</b>	<b>\$0</b>	<b>\$0</b>	<b>\$282,000</b>	<b>\$280,082</b>	<b>\$646,833</b>
	<b>Total: LIBRARY D/S EXPENDITURES</b>	<b><u>\$720,800</u></b>	<b><u>\$795,488</u></b>	<b><u>\$769,638</u></b>	<b><u>\$767,720</u></b>	<b><u>\$731,321</u></b>

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Library Debt Service Summary Schedule**

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

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

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Library Fund**

**Long-Term Debt Requirements**

**General Obligation Library Bond of 2005B**

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

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

\* A final principal payment of \$335,000 was made on 12/30/2013. The remaining outstanding principal balance of \$6,325,000 is refunded by the 2013 Library Refunding bonds.

UNITED CITY OF YORKVILLE, ILLINOIS

**Library Fund  
Long-Term Debt Requirements**

**General Obligation Library Bond of 2006**

Date of Maturity	December 30, 2024	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,218,111</b>
Date of Issuance	August 1, 2006		
Authorized Issue	\$1,500,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 960,679</b>
Interest Rates	4.75% - 4.80%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Library Expansion		

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

UNITED CITY OF YORKVILLE, ILLINOIS

**Library Fund  
Long-Term Debt Requirements**

**General Obligation Library Refunding Bond of 2013**

Date of Maturity	December 30, 2024	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 280,082</b>
Date of Issuance	May 9, 2013		
Authorized Issue	\$6,625,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 7,868,143</b>
Interest Rates	2.00% - 4.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	Bank of New York Mellon		
Purpose	Refunding of Series 2005B Library Bonds		

**PRINCIPAL AND INTEREST REQUIREMENTS**

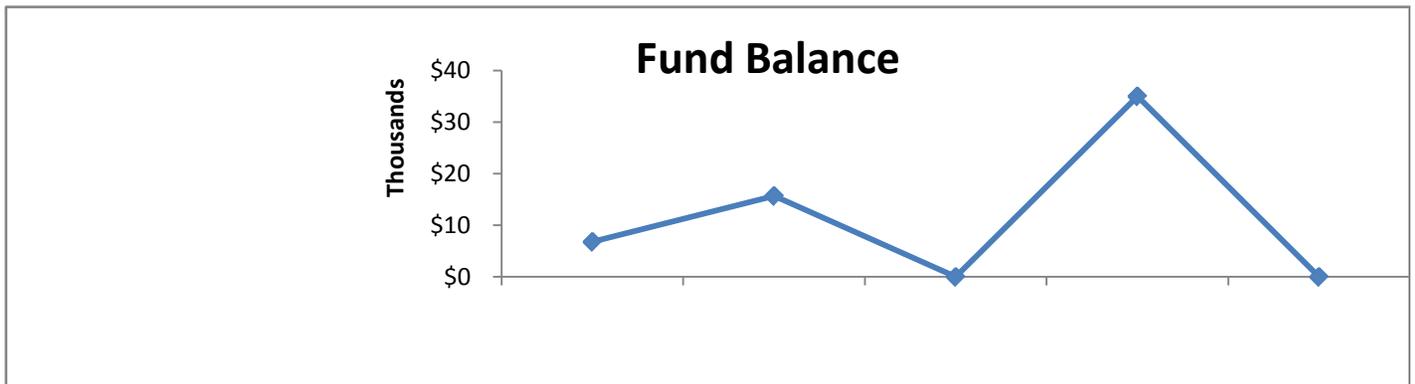
Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2013 - 2014	155,000	125,082	280,082	2013	27,615	2013	97,466
2014 - 2015	455,000	191,833	646,833	2014	95,916	2014	95,916
2015 - 2016	485,000	182,733	667,733	2015	91,366	2015	91,366
2016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

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## Library Capital Fund (84)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted Budget
<b>Revenue</b>					
Licenses & Permits	17,669	35,200	20,000	55,000	20,000
Investment Earnings	71	8	20	15	20
Other Financing Sources	332,519	-	-	-	-
<b>Total Revenue</b>	<b>350,259</b>	<b>35,208</b>	<b>20,020</b>	<b>55,015</b>	<b>20,020</b>
<b>Expenditures</b>					
Contractual Services	-	-	3,500	3,500	3,500
Supplies	-	26,312	35,350	32,209	51,515
Capital Outlay	10,965	-	-	-	-
Other Financing Uses	332,500	-	-	-	-
<b>Total Expenditures</b>	<b>343,465</b>	<b>26,312</b>	<b>38,850</b>	<b>35,709</b>	<b>55,015</b>
<b>Surplus (Deficit)</b>	<b>6,794</b>	<b>8,896</b>	<b>(18,830)</b>	<b>19,306</b>	<b>(34,995)</b>
<b>Ending Fund Balance</b>	<b>6,794</b>	<b>15,689</b>	<b>0</b>	<b>34,995</b>	<b>0</b>



**United City of Yorkville**  
**Library Capital Fund**

84

**LIBRARY CAPITAL FUND REVENUE**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Licenses and Permits</b>						
84-000-42-00-4214	DEVELOPMENT FEES	17,669	35,200	20,000	55,000	20,000
	<b>Total: Licenses and Permits</b>	<b>\$17,669</b>	<b>\$35,200</b>	<b>\$20,000</b>	<b>\$55,000</b>	<b>\$20,000</b>
<b>Investment Earnings</b>						
84-000-45-00-4500	INVESTMENT EARNINGS	71	8	20	15	20
	<b>Total: Investment Earnings</b>	<b>\$71</b>	<b>\$8</b>	<b>\$20</b>	<b>\$15</b>	<b>\$20</b>
<b>Other Financing Sources</b>						
84-000-49-00-4982	TRANSFER FROM LIBRARY OPS	332,519	-	-	-	-
	<b>Total: Other Financing Sources</b>	<b>\$332,519</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: LIBRARY CAPITAL REVENUE</b>	<b><u>\$350,259</u></b>	<b><u>\$35,208</u></b>	<b><u>\$20,020</u></b>	<b><u>\$55,015</u></b>	<b><u>\$20,020</u></b>

**United City of Yorkville**  
**Library Capital Fund**

840

**LIBRARY CAPITAL FUND EXPENDITURES**

Account	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted
<b>Contractual Services</b>						
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	-	-	3,500	3,500	3,500
	<b>Total: Contractual Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>
<b>Supplies</b>						
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	3,153	-	-	-
84-840-56-00-5683	AUDIO BOOKS	-	-	-	-	-
84-840-56-00-5684	COMPACT DISCS AND OTHER MUSIC	-	-	-	-	-
84-840-56-00-5685	DVD'S	-	1,768	-	-	-
84-840-56-00-5686	BOOKS	-	21,391	35,350	32,209	51,515
	<b>Total: Supplies</b>	<b>\$0</b>	<b>\$26,312</b>	<b>\$35,350</b>	<b>\$32,209</b>	<b>\$51,515</b>
<b>Capital Outlay</b>						
84-840-60-00-6020	BUILDING & STRUCTURES	10,965	-	-	-	-
	<b>Total: Capital Outlay</b>	<b>\$10,965</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Uses</b>						
84-840-99-00-9901	TRANSFER TO GENERAL	332,500	-	-	-	-
	<b>Total: Other Financing Uses</b>	<b>\$332,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: LIBRARY CAPITAL EXPENDITURES</b>	<b><u>\$343,465</u></b>	<b><u>\$26,312</u></b>	<b><u>\$38,850</u></b>	<b><u>\$35,709</u></b>	<b><u>\$55,015</u></b>

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**LONG-TERM OPERATING & CAPITAL PLAN**

**United City of Yorkville**  
**Revenue Budget Summary - All Funds**  
**Fiscal Years 2012 - 2019**

<u>FUND</u>	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<u>General Fund</u>	12,511,852	13,314,810	13,009,489	13,341,863	13,726,625	13,858,553	14,068,140	14,218,420	14,366,430
<u>Special Revenue Funds</u>									
Motor Fuel Tax	560,598	518,843	944,000	1,116,796	483,000	443,000	443,000	443,000	443,000
Parks and Recreation	1,199,608	1,438,559	2,228,704	2,232,769	1,765,856	1,827,844	1,890,218	1,958,776	2,028,954
Land Cash	430,767	468,768	166,500	178,217	73,000	73,000	423,000	23,000	23,000
Fox Industrial TIF	259,327	-	-	-	-	-	-	-	-
Countryside TIF	6,906	2,132	1,550	106	20,000	120,000	120,000	120,000	120,000
Downtown TIF	67,933	45,408	35,350	67,886	85,075	85,075	90,075	90,075	95,075
Fox Hill SSA	3,793	3,796	3,786	3,787	8,536	8,536	8,536	8,536	8,536
Sunflower SSA	7,537	7,544	7,531	7,469	17,416	17,416	17,416	17,416	17,416
<u>Debt Service Fund</u>	507,525	429,531	329,479	320,890	332,179	325,147	336,954	336,954	341,294
<u>Capital Project Funds</u>									
Municipal Building	8,400	12,859	573,374	571,615	-	-	-	-	-
Vehicle & Equipment	97,980	112,156	259,750	286,354	434,553	274,201	174,707	174,707	174,707
City-Wide Capital	227,117	633,742	1,780,172	2,069,193	6,549,840	803,250	1,169,250	844,991	848,015
<u>Enterprise Funds</u>									
Water	2,855,198	3,104,339	2,641,091	2,503,908	2,839,226	3,153,520	3,399,709	3,398,658	3,402,630
Sewer	3,120,374	1,649,995	2,355,220	2,367,582	2,385,472	2,303,329	2,342,011	2,386,898	2,427,376
Recreation Center	634,563	511,086	617,957	533,303	-	-	-	-	-
<u>Library Funds</u>									
Library Operations	1,095,539	789,584	778,639	750,004	732,685	723,668	715,568	707,582	707,582
Library Debt Service	718,979	797,309	771,963	767,720	731,351	749,876	752,801	760,426	792,131
Library Capital	350,259	35,208	20,020	55,015	20,020	20,020	20,020	20,020	20,020
<b>TOTAL REVENUES</b>	<b>24,664,255</b>	<b>23,875,669</b>	<b>26,524,575</b>	<b>27,174,477</b>	<b>30,204,834</b>	<b>24,786,435</b>	<b>25,971,405</b>	<b>25,509,459</b>	<b>25,816,166</b>

**United City of Yorkville**  
**Expenditure Budget Summary - All Funds**  
**Fiscal Years 2012 - 2019**

<u>FUND</u>	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<u>General Fund</u>	10,969,330	10,361,617	13,902,593	13,848,143	13,570,112	14,092,321	14,616,560	15,224,214	15,810,807
<u>Special Revenue Funds</u>									
Motor Fuel Tax	276,141	281,196	1,429,456	1,278,456	863,499	679,465	696,449	568,521	522,598
Parks and Recreation	1,151,098	1,398,256	2,199,048	2,120,831	1,911,447	1,838,749	1,883,504	1,948,958	2,018,520
Land Cash	336,920	52,570	111,000	111,000	406,850	313,000	13,000	13,000	13,000
Fox Industrial TIF	829,118	-	-	-	-	-	-	-	-
Countryside TIF	307,585	307,670	2,105,113	2,105,113	91,398	116,756	142,113	142,113	142,113
Downtown TIF	19,741	86,425	45,350	51,850	52,788	363,543	52,798	52,808	52,808
Fox Hill SSA	4,664	5,743	7,500	7,690	19,603	19,603	4,603	4,603	4,603
Sunflower SSA	7,272	11,992	14,985	14,985	35,985	35,985	10,985	10,985	10,985
<u>Debt Service Fund</u>	428,668	504,996	328,554	328,554	330,354	331,354	336,954	336,954	341,294
<u>Capital Project Funds</u>									
Municipal Building	750	5,100	-	-	-	-	-	-	-
Vehicle & Equipment	98,518	291,163	347,462	337,293	559,202	274,201	174,201	174,201	174,201
City-Wide Capital	146,573	386,213	1,462,556	1,736,516	2,548,272	4,831,504	1,756,003	892,955	848,015
<u>Enterprise Funds</u>									
Water	2,379,621	2,878,499	2,859,595	2,799,270	3,093,781	3,254,632	3,507,043	3,346,045	3,202,566
Sewer	2,494,670	1,660,200	2,570,120	2,569,620	3,217,226	2,713,676	2,736,202	2,768,208	2,798,521
Recreation Center	659,476	591,504	150,489	232,883	-	-	-	-	-
<u>Library Fund</u>									
Library Operations	1,024,044	732,279	771,363	790,589	783,453	796,768	810,646	825,513	839,353
Library Debt Service	720,800	795,488	769,638	767,720	731,321	749,846	752,771	760,396	792,101
Library Capital	343,465	26,312	38,850	35,709	55,015	20,020	20,020	20,020	20,020
<b>TOTAL EXPENDITURES</b>	<b>22,198,454</b>	<b>20,377,223</b>	<b>29,113,672</b>	<b>29,136,222</b>	<b>28,270,306</b>	<b>30,431,423</b>	<b>27,513,852</b>	<b>27,089,494</b>	<b>27,591,505</b>

**United City of Yorkville**  
**Fund Balance History**  
**Fiscal Years 2012 - 2019**

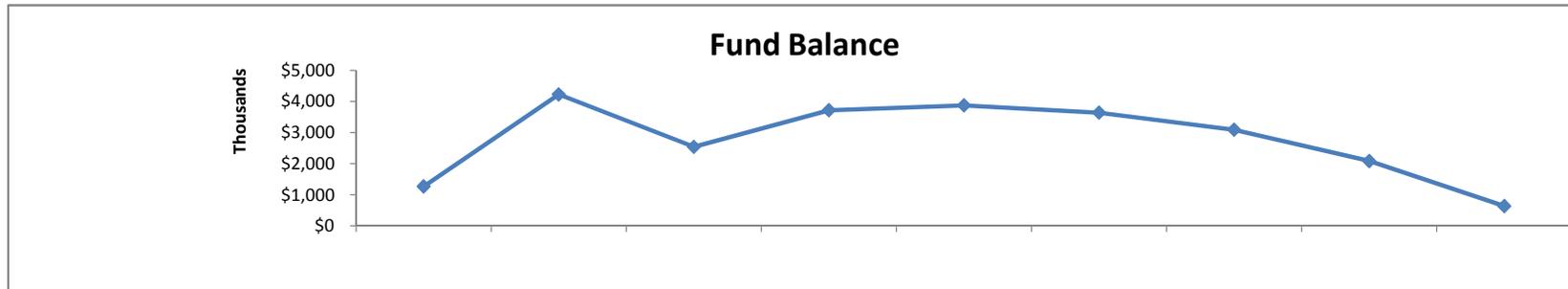
FUND	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<u>General Fund</u>	1,270,623	4,223,820	2,541,653	3,717,540	3,874,053	3,640,285	3,091,865	2,086,071	641,694
<u>Special Revenue Funds</u>									
Motor Fuel Tax	924,857	1,162,506	605,132	1,000,846	620,347	383,882	130,433	4,912	(74,686)
Parks and Recreation	280,065	320,370	322,699	432,308	286,717	275,812	282,526	292,344	302,778
Land Cash	(294,778)	121,420	162,581	188,637	(145,213)	(385,213)	24,787	34,787	44,787
Fox Industrial TIF	-	-	-	-	-	-	-	-	-
Countryside TIF	1,877,872	1,572,335	(529,634)	(532,672)	(604,070)	(600,826)	(622,939)	(645,052)	(667,165)
Downtown TIF	257,953	216,937	251,449	232,973	265,260	(13,208)	24,069	61,336	103,603
Fox Hill SSA	17,071	15,124	11,677	11,221	154	(10,913)	(6,980)	(3,047)	886
Sunflower SSA	12,188	7,740	560	224	(18,345)	(36,914)	(30,483)	(24,052)	(17,621)
<u>Debt Service Fund</u>	87,510	12,046	11,611	4,382	6,207	-	-	-	-
<u>Capital Project Funds</u>									
Municipal Building	(579,374)	(571,615)	-	-	-	-	-	-	-
Vehicle & Equipment	354,595	175,588	116,558	124,649	-	-	506	1,012	1,518
City-Wide Capital	81,196	328,726	691,053	661,403	4,662,971	634,717	47,964	-	-
<u>Enterprise Funds *</u>									
Water	1,300,837	1,526,679	1,160,768	1,231,317	976,762	875,650	768,316	820,929	1,020,993
Sewer	3,003,537	2,993,332	2,681,077	2,791,294	1,959,540	1,549,193	1,155,002	773,692	402,547
Recreation Center	(220,001)	(300,420)	-	-	-	-	-	-	-
<u>Library Funds</u>									
Library Operations	388,831	446,136	407,430	405,551	354,783	281,683	186,605	68,674	(63,097)
Library Debt Service	(1,821)	-	2,325	-	30	60	90	120	150
Library Capital	6,794	15,689	-	34,995	-	-	-	-	-
<b>Totals</b>	<b>8,767,955</b>	<b>12,266,413</b>	<b>8,436,939</b>	<b>10,304,668</b>	<b>12,239,196</b>	<b>6,594,208</b>	<b>5,051,761</b>	<b>3,471,726</b>	<b>1,696,387</b>

\* 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 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Revenue</b>									
Taxes	7,942,975	9,317,383	9,359,104	9,539,599	9,871,724	9,974,701	10,093,408	10,207,852	10,313,041
Intergovernmental	1,917,618	2,080,757	2,018,200	2,171,750	2,177,200	2,177,200	2,187,200	2,192,200	2,202,200
Licenses & Permits	171,921	168,831	193,000	172,500	193,000	193,000	243,000	243,000	243,000
Fines & Forfeits	175,159	169,144	180,200	181,750	175,250	175,250	175,250	175,250	175,250
Charges for Service	1,561,554	1,199,908	1,181,235	1,173,214	1,203,201	1,234,152	1,266,032	1,298,868	1,332,689
Investment Earnings	5,102	7,287	6,500	8,300	8,000	6,000	5,000	3,000	2,000
Reimbursements	391,321	238,535	55,000	80,000	80,000	80,000	80,000	80,000	80,000
Miscellaneous	13,702	132,965	11,000	9,500	13,000	13,000	13,000	13,000	13,000
Other Financing Sources	332,500	-	5,250	5,250	5,250	5,250	5,250	5,250	5,250
<b>Total Revenue</b>	<b>12,511,852</b>	<b>13,314,810</b>	<b>13,009,489</b>	<b>13,341,863</b>	<b>13,726,625</b>	<b>13,858,553</b>	<b>14,068,140</b>	<b>14,218,420</b>	<b>14,366,430</b>
<b>Expenditures</b>									
Salaries	3,029,713	3,170,404	3,546,298	3,540,798	3,967,218	4,179,479	4,314,437	4,454,120	4,598,691
Benefits	2,407,769	1,909,160	2,270,039	2,136,670	2,470,227	2,676,671	2,842,578	3,019,414	3,207,340
Contractual Services	3,944,907	3,520,085	3,945,473	4,068,976	4,283,415	4,273,381	4,317,591	4,401,612	4,474,911
Supplies	236,916	260,466	292,110	293,110	300,299	307,827	318,012	328,899	340,538
Contingencies	52,075	-	50,000	11,675	-	-	-	-	-
Other Financing Uses	1,297,950	1,501,502	3,798,673	3,796,914	2,548,953	2,654,963	2,823,942	3,020,169	3,189,327
<b>Total Expenditures</b>	<b>10,969,330</b>	<b>10,361,617</b>	<b>13,902,593</b>	<b>13,848,143</b>	<b>13,570,112</b>	<b>14,092,321</b>	<b>14,616,560</b>	<b>15,224,214</b>	<b>15,810,807</b>
Surplus (Deficit)	1,542,522	2,953,193	(893,104)	(506,280)	156,513	(233,768)	(548,420)	(1,005,794)	(1,444,377)
<b>Ending Fund Balance</b>	<b>1,270,623</b>	<b>4,223,820</b>	<b>2,541,653</b>	<b>3,717,540</b>	<b>3,874,053</b>	<b>3,640,285</b>	<b>3,091,865</b>	<b>2,086,071</b>	<b>641,694</b>
	11.58%	40.76%	18.28%	26.85%	28.55%	25.83%	21.15%	13.70%	4.06%



Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>GENERAL FUND - 01</u></b>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,282,246	2,276,807	2,288,154	2,201,759	2,334,190	2,357,532	2,381,107	2,404,918	2,428,967
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	360,356	438,711	562,000	524,120	614,005	639,005	664,005	689,005	714,005
01-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	67,334	-	-	-	-	-	-	-	-
01-000-40-00-4030	MUNICIPAL SALES TAX	2,552,483	2,490,503	2,449,250	2,600,000	2,626,000	2,652,260	2,678,783	2,705,571	2,732,627
01-000-40-00-4035	NON-HOME RULE SALES TAX	410,327	1,919,423	1,800,000	2,000,000	2,020,000	2,040,200	2,060,602	2,081,208	2,102,020
01-000-40-00-4040	ELECTRIC UTILITY TAX	603,015	600,182	605,000	605,000	605,000	605,000	610,000	610,000	615,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	225,411	235,790	275,000	245,000	255,000	260,000	270,000	280,000	280,000
01-000-40-00-4043	EXCISE TAX	500,415	484,365	500,000	475,000	490,000	490,000	490,000	490,000	490,000
01-000-40-00-4044	TELEPHONE UTILITY TAX	18,393	15,265	20,200	15,000	15,000	15,000	15,000	15,000	15,000
01-000-40-00-4045	CABLE FRANCHISE FEES	221,465	218,091	230,000	220,000	225,000	225,000	225,000	225,000	225,000
01-000-40-00-4050	HOTEL TAX	51,029	53,859	50,000	60,000	60,000	60,000	60,000	65,000	65,000
01-000-40-00-4060	AMUSEMENT TAX	127,737	140,856	165,000	165,000	195,000	195,000	200,000	200,000	200,000
01-000-40-00-4065	ADMISSIONS TAX	190,627	119,199	104,500	103,720	105,000	105,000	105,000	105,000	105,000
01-000-40-00-4070	BUSINESS DISTRICT TAX	305,908	314,385	300,000	315,000	317,529	320,704	323,911	327,150	330,422
01-000-40-00-4075	AUTO RENTAL TAX	9,549	9,633	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-000-40-00-4080	PARA-MUTUEL TAX	16,680	314	-	-	-	-	-	-	-
01-000-41-00-4100	STATE INCOME TAX	1,444,426	1,587,324	1,550,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
01-000-41-00-4105	LOCAL USE TAX	246,963	268,285	250,000	280,000	280,000	280,000	290,000	290,000	300,000
01-000-41-00-4110	ROAD & BRIDGE TAX	166,896	168,477	170,000	170,000	175,000	175,000	175,000	180,000	180,000
01-000-41-00-4115	VIDEO GAMING TAX	-	2,300	-	20,000	20,000	20,000	20,000	20,000	20,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	15,030	15,908	15,000	16,000	16,000	16,000	16,000	16,000	16,000
01-000-41-00-4160	FEDERAL GRANTS	12,521	17,131	12,000	15,000	15,000	15,000	15,000	15,000	15,000
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	28,582	20,019	20,000	19,284	20,000	20,000	20,000	20,000	20,000
01-000-41-00-4170	STATE GRANTS	2,123	-	-	266	-	-	-	-	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	1,077	1,313	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-000-42-00-4200	LIQUOR LICENSE	43,265	39,895	40,000	40,000	40,000	40,000	40,000	40,000	40,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	6,256	2,336	3,000	2,500	3,000	3,000	3,000	3,000	3,000
01-000-42-00-4210	BUILDING PERMITS	122,400	126,600	150,000	130,000	150,000	150,000	200,000	200,000	200,000
01-000-43-00-4310	CIRCUIT COURT FINES	66,028	59,121	70,000	55,000	60,000	60,000	60,000	60,000	60,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	24,206	36,328	30,000	36,500	35,000	35,000	35,000	35,000	35,000
01-000-43-00-4323	OFFENDER REGISTRATION FEES	175	320	200	250	250	250	250	250	250
01-000-43-00-4325	POLICE TOWS	84,750	73,375	80,000	90,000	80,000	80,000	80,000	80,000	80,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,231,681	1,028,304	1,023,500	1,001,651	1,031,701	1,062,652	1,094,532	1,127,368	1,161,189
01-000-44-00-4405	COLLECTION FEE - YBSD	134,531	150,423	137,235	150,000	150,000	150,000	150,000	150,000	150,000

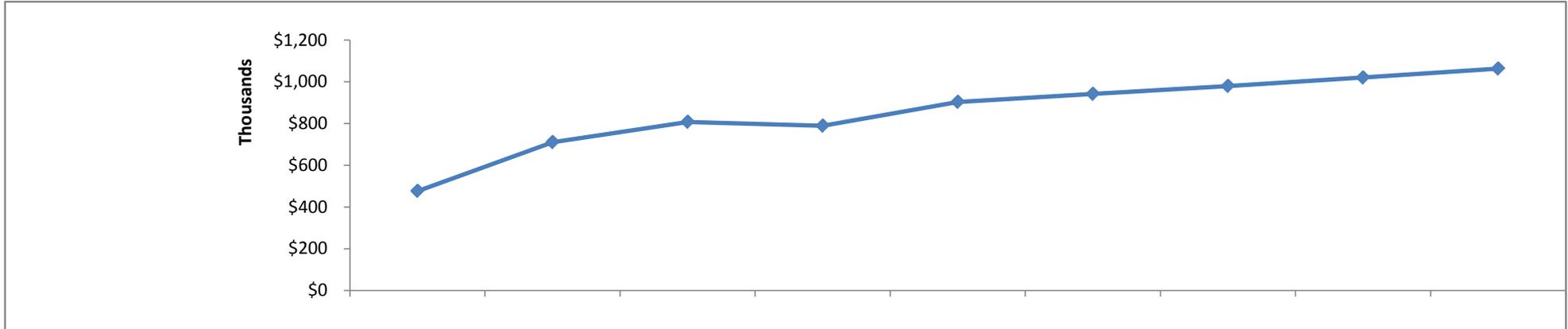
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-000-44-00-4407	LATE PENALTIES - GARBAGE	-	21,081	20,000	21,063	21,000	21,000	21,000	21,000	21,000
01-000-44-00-4451	WATER CHARGEBACK	91,863	-	-	-	-	-	-	-	-
01-000-44-00-4452	SEWER CHARGEBACK	83,045	-	-	-	-	-	-	-	-
01-000-44-00-4472	LAND CASH CHARGEBACK	20,084	-	-	-	-	-	-	-	-
01-000-44-00-4474	POLICE SPECIAL DETAIL	350	100	500	500	500	500	500	500	500
01-000-45-00-4500	INVESTMENT EARNINGS	5,102	7,287	6,500	8,300	8,000	6,000	5,000	3,000	2,000
01-000-46-00-4601	REIMB - LEGAL EXPENSES	28,738	12,492	-	-	-	-	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	25,697	30,004	-	50,000	50,000	50,000	50,000	50,000	50,000
01-000-46-00-4668	REIMB - COBRA CONTRIBUTIONS	23,220	-	-	-	-	-	-	-	-
01-000-46-00-4669	REIMB - RETIREE INS CONTRIBUTIONS	48,447	57,824	-	-	-	-	-	-	-
01-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	91,536	67,166	-	-	-	-	-	-	-
01-000-46-00-4671	REIMB - LIFE INSURANCE	3,363	2,229	-	-	-	-	-	-	-
01-000-46-00-4672	REIMB - LIBRARY INSURANCE	93,842	-	-	-	-	-	-	-	-
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	3,417	27,670	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-000-46-00-4681	REIMB - WORKERS COMP	25,557	15,098	-	-	-	-	-	-	-
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	37,167	17,243	40,000	20,000	20,000	20,000	20,000	20,000	20,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	10,337	8,809	10,000	5,000	5,000	5,000	5,000	5,000	5,000
01-000-48-00-4820	RENTAL INCOME	8,460	7,615	8,000	8,000	8,000	8,000	8,000	8,000	8,000
01-000-48-00-4845	DONATIONS	50	-	-	-	2,000	2,000	2,000	2,000	2,000
01-000-48-00-4850	MISCELLANEOUS INCOME	5,192	125,350	3,000	1,500	3,000	3,000	3,000	3,000	3,000
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BUILDING	-	-	5,250	5,250	5,250	5,250	5,250	5,250	5,250
01-000-49-00-4984	TRANSFER FROM LIBRARY CAPITAL	332,500	-	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>12,511,852</b>	<b>13,314,810</b>	<b>13,009,489</b>	<b>13,341,863</b>	<b>13,726,625</b>	<b>13,858,553</b>	<b>14,068,140</b>	<b>14,218,420</b>	<b>14,366,430</b>

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## ADMINISTRATION DEPARTMENT

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Expenditures</b>									
Salaries	307,078	340,543	368,599	363,099	433,153	443,688	456,347	469,449	483,010
Benefits	49,070	238,180	253,005	239,732	289,190	315,700	339,572	365,318	393,172
Contractual Services	112,309	122,314	172,833	172,983	167,735	169,039	170,421	171,886	173,439
Supplies	8,084	9,162	12,950	12,950	12,950	12,950	12,950	12,950	12,950
<b>Total Administration</b>	<b>476,541</b>	<b>710,199</b>	<b>807,387</b>	<b>788,764</b>	<b>903,028</b>	<b>941,377</b>	<b>979,290</b>	<b>1,019,603</b>	<b>1,062,571</b>



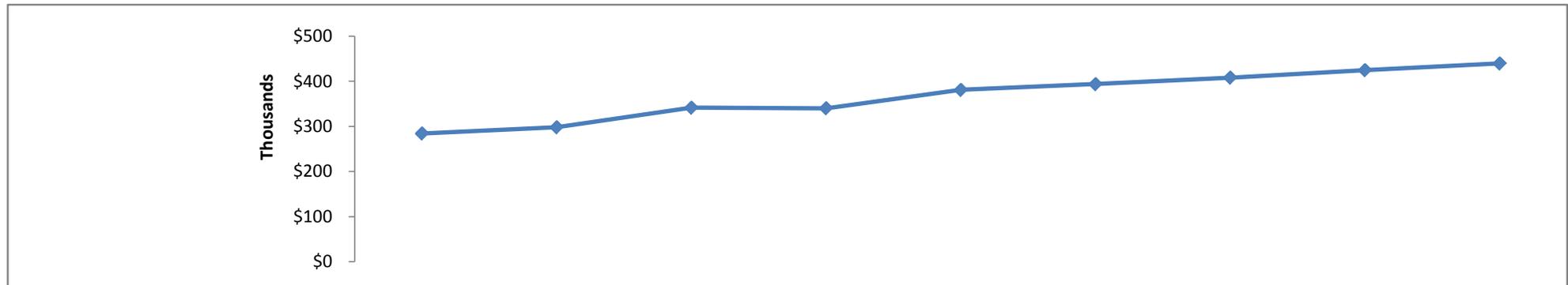
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Administration</b>										
01-110-50-00-5001	SALARIES - MAYOR	10,105	9,605	11,000	11,000	11,000	11,000	11,000	11,000	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMM	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	8,535	10,137	11,000	11,000	11,000	11,000	11,000	11,000	11,000
01-110-50-00-5004	SALARIES - CITY TREASURER	5,800	4,267	6,500	1,000	6,500	6,500	6,500	6,500	6,500
01-110-50-00-5005	SALARIES - ALDERMAN	48,270	47,205	52,000	52,000	52,000	52,000	52,000	52,000	52,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	232,228	268,329	264,599	264,599	351,153	361,688	374,347	387,449	401,010
01-110-50-00-5015	PART-TIME SALARIES	-	-	22,000	22,000	-	-	-	-	-
01-110-50-00-5020	OVERTIME	1,140	-	500	500	500	500	500	500	500
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	27,723	32,561	38,125	38,125	47,482	56,728	61,858	67,435	73,583
01-110-52-00-5214	FICA CONTRIBUTION	21,347	23,994	27,087	27,087	31,887	32,844	33,994	35,184	36,415
01-110-52-00-5216	GROUP HEALTH INSURANCE	-	69,719	78,075	78,075	114,769	123,951	133,867	144,576	156,142
01-110-52-00-5222	GROUP LIFE INSURANCE	-	580	476	400	559	565	571	577	583
01-110-52-00-5223	DENTAL INSURANCE	-	5,202	5,628	4,500	6,376	6,695	7,030	7,382	7,751
01-110-52-00-5224	VISION INSURANCE	-	562	590	570	775	798	822	847	872
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	-	96,881	94,874	85,000	81,548	88,072	95,118	102,727	110,945
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	-	682	682	650	644	650	657	664	671
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	-	7,202	6,765	4,750	4,593	4,823	5,064	5,317	5,583
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	-	797	703	575	557	574	591	609	627
01-110-54-00-5412	TRAINING & CONFERENCES	1,925	3,510	3,000	3,000	5,100	5,100	5,100	5,100	5,100
01-110-54-00-5415	TRAVEL & LODGING	1,565	6,310	8,000	8,000	11,000	11,000	11,000	11,000	11,000
01-110-54-00-5426	PUBLISHING & ADVERTISING	1,107	716	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-54-00-5430	PRINTING & DUPLICATING	5,972	5,356	5,250	5,250	5,500	5,500	5,500	5,500	5,500
01-110-54-00-5436	4TH OF JULY CONTRIBUTION	-	-	11,033	11,033	-	-	-	-	-
01-110-54-00-5440	TELECOMMUNICATIONS	14,085	19,659	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-110-54-00-5448	FILING FEES	-	154	500	500	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	3,902	4,904	8,000	8,000	8,000	8,000	8,000	8,000	8,000
01-110-54-00-5452	POSTAGE & SHIPPING	4,449	(335)	14,000	14,000	8,000	8,000	8,000	8,000	8,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	12,368	16,701	16,600	16,600	17,000	17,000	17,000	17,000	17,000
01-110-54-00-5462	PROFESSIONAL SERVICES	13,581	8,722	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-110-54-00-5473	KENDALL AREA TRANSIT	23,550	23,550	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-110-54-00-5480	UTILITIES	13,887	16,636	18,900	18,900	21,735	23,039	24,421	25,886	27,439
01-110-54-00-5485	RENTAL & LEASE PURCHASE	1,716	2,079	2,150	2,300	2,400	2,400	2,400	2,400	2,400
01-110-54-00-5488	OFFICE CLEANING	14,202	14,352	14,400	14,400	17,500	17,500	17,500	17,500	17,500
01-110-56-00-5610	OFFICE SUPPLIES	8,015	9,162	12,000	12,000	12,000	12,000	12,000	12,000	12,000

Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-110-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	850	850	850	850	850	850	850
01-110-56-00-5640	REPAIR & MAINTENANCE	<u>69</u>	<u>-</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
		<b>476,541</b>	<b>710,199</b>	<b>807,387</b>	<b>788,764</b>	<b>903,028</b>	<b>941,377</b>	<b>979,290</b>	<b>1,019,603</b>	<b>1,062,571</b>

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Expenditures</b>									
Salaries	170,294	176,887	189,024	189,024	207,142	213,356	220,823	228,552	236,551
Benefits	29,628	60,326	64,571	64,137	73,202	78,730	84,590	90,918	97,793
Contractual Services	80,204	58,584	82,550	81,750	95,450	96,550	97,650	100,250	100,250
Supplies	4,042	2,105	5,250	5,250	5,100	5,100	5,100	5,100	5,100
<b>Total Finance</b>	<b>284,168</b>	<b>297,902</b>	<b>341,395</b>	<b>340,161</b>	<b>380,894</b>	<b>393,736</b>	<b>408,163</b>	<b>424,820</b>	<b>439,694</b>

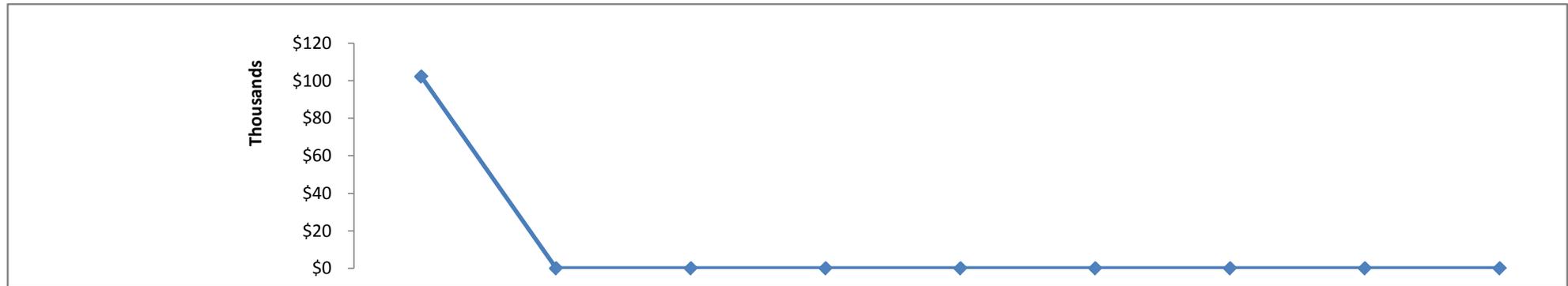


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Finance</b>										
01-120-50-00-5010	SALARIES & WAGES	170,294	176,887	189,024	189,024	207,142	213,356	220,823	228,552	236,551
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	16,586	19,266	20,742	20,742	24,703	27,310	29,966	32,866	36,074
01-120-52-00-5214	FICA CONTRIBUTION	13,042	13,410	14,166	14,166	15,674	16,144	16,709	17,294	17,899
01-120-52-00-5216	GROUP HEALTH INSURANCE	-	23,908	25,822	25,822	27,773	29,995	32,395	34,987	37,786
01-120-52-00-5222	GROUP LIFE INSURANCE	-	357	357	333	336	339	342	345	348
01-120-52-00-5223	DENTAL INSURANCE	-	3,061	3,160	2,750	4,216	4,427	4,648	4,880	5,124
01-120-52-00-5224	VISION INSURANCE	-	324	324	324	500	515	530	546	562
01-120-54-00-5412	TRAINING & CONFERENCES	670	1,850	2,000	2,000	2,500	2,500	2,500	2,500	2,500
01-120-54-00-5414	AUDITING SERVICES	44,800	31,000	31,000	31,000	35,200	36,300	37,400	40,000	40,000
01-120-54-00-5415	TRAVEL & LODGING	237	197	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-120-54-00-5430	PRINTING & DUPLICATING	-	848	1,750	1,750	2,500	2,500	2,500	2,500	2,500
01-120-54-00-5440	TELECOMMUNICATIONS	540	989	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-120-54-00-5452	POSTAGE & SHIPPING	648	920	750	750	4,000	4,000	4,000	4,000	4,000
01-120-54-00-5460	DUES & SUBSCRIPTIONS	480	535	800	800	800	800	800	800	800
01-120-54-00-5462	PROFESSIONAL SERVICES	27,255	20,410	40,000	40,000	45,000	45,000	45,000	45,000	45,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	5,324	1,835	2,300	2,250	2,250	2,250	2,250	2,250	2,250
01-120-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	250	-	750	-	-	-	-	-	-
01-120-56-00-5610	OFFICE SUPPLIES	1,955	2,019	2,500	2,500	2,600	2,600	2,600	2,600	2,600
01-120-56-00-5630	SMALL TOOLS & EQUIPMENT	-	86	250	250	-	-	-	-	-
01-120-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,087	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500
		<b>284,168</b>	<b>297,902</b>	<b>341,395</b>	<b>340,161</b>	<b>380,894</b>	<b>393,736</b>	<b>408,163</b>	<b>424,820</b>	<b>439,694</b>

## ENGINEERING DEPARTMENT

The Engineering Department was closed out at the beginning of fiscal year 2012. Expenditures are now budgeted out of the Administrative Services Department.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Expenditures</b>									
Salaries	75,383	-	-	-	-	-	-	-	-
Benefits	22,485	-	-	-	-	-	-	-	-
Contractual Services	4,348	-	-	-	-	-	-	-	-
Supplies	7	-	-	-	-	-	-	-	-
<b>Total Engineering</b>	<b>102,223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

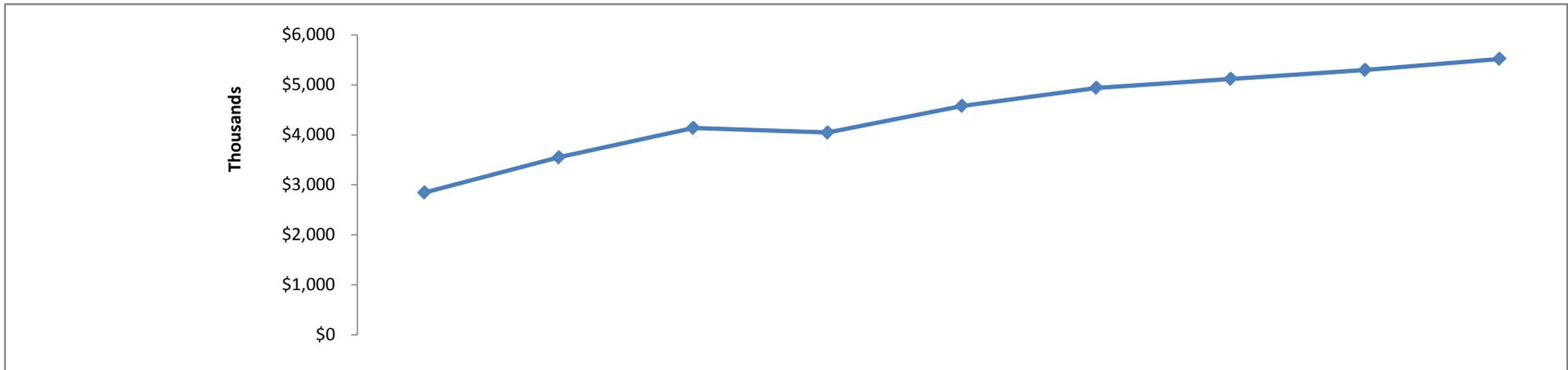


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Engineering</b>										
01-150-50-00-5010	SALARIES & WAGES	75,383	-	-	-	-	-	-	-	-
01-150-52-00-5212	RETIREMENT PLAN CONTRIBUTION	7,169	-	-	-	-	-	-	-	-
01-150-52-00-5214	FICA CONTRIBUTION	5,716	-	-	-	-	-	-	-	-
01-150-52-00-5216	GROUP HEALTH INSURANCE	8,826	-	-	-	-	-	-	-	-
01-150-52-00-5222	GROUP LIFE INSURANCE	76	-	-	-	-	-	-	-	-
01-150-52-00-5223	DENTAL INSURANCE	627	-	-	-	-	-	-	-	-
01-150-52-00-5224	VISION INSURANCE	71	-	-	-	-	-	-	-	-
01-150-54-00-5415	TRAVEL & LODGING	3	-	-	-	-	-	-	-	-
01-150-54-00-5430	PRINTING & DUPLICATING	286	-	-	-	-	-	-	-	-
01-150-54-00-5440	TELECOMMUNICATIONS	207	-	-	-	-	-	-	-	-
01-150-54-00-5452	POSTAGE & SHIPPING	23	-	-	-	-	-	-	-	-
01-150-54-00-5462	PROFESSIONAL SERVICES	2,164	-	-	-	-	-	-	-	-
01-150-54-00-5485	RENTAL & LEASE PURCHASE	1,638	-	-	-	-	-	-	-	-
01-150-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	27	-	-	-	-	-	-	-	-
01-150-56-00-5610	OFFICE SUPPLIES	7	-	-	-	-	-	-	-	-
		<b>102,223</b>	-	-	-	-	-	-	-	-

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Expenditures</b>									
Salaries	2,028,011	2,185,748	2,434,547	2,434,547	2,659,683	2,842,517	2,935,145	3,031,015	3,130,240
Benefits	521,435	1,071,102	1,342,880	1,249,520	1,464,454	1,607,964	1,699,545	1,796,069	1,897,944
Contractual Services	163,951	157,048	209,350	209,350	284,908	312,767	301,267	280,267	291,267
Supplies	133,023	137,058	153,270	153,270	172,637	179,449	186,738	194,537	202,882
<b>Total Police</b>	<b>2,846,420</b>	<b>3,550,956</b>	<b>4,140,047</b>	<b>4,046,687</b>	<b>4,581,682</b>	<b>4,942,697</b>	<b>5,122,695</b>	<b>5,301,888</b>	<b>5,522,333</b>



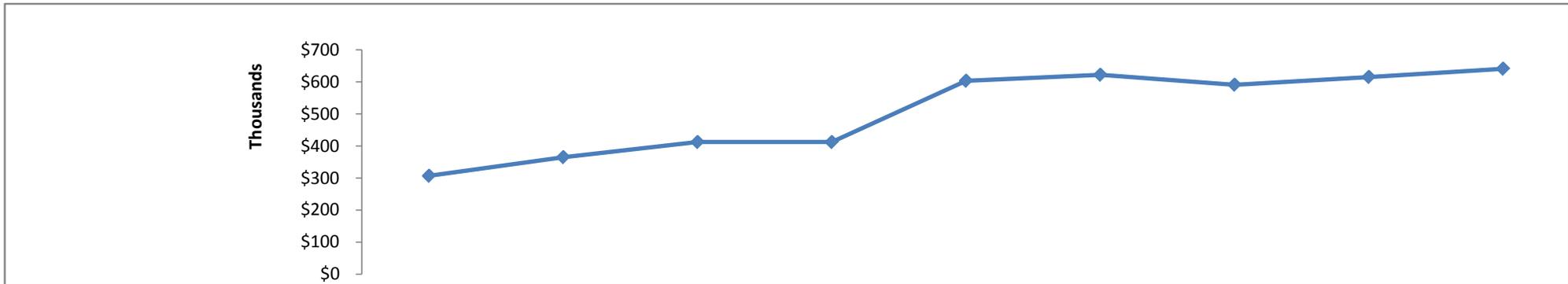
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Police</b>										
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,149,440	1,227,993	1,393,000	1,393,000	1,563,667	1,719,501	1,779,684	1,841,973	1,906,442
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	303,452	274,717	299,674	299,674	326,464	336,258	348,027	360,208	372,815
01-210-50-00-5012	SALARIES - SERGEANTS	297,081	392,598	435,746	435,746	448,639	462,098	478,271	495,010	512,335
01-210-50-00-5013	SALARIES - POLICE CLERKS	128,755	115,152	122,627	122,627	124,913	128,660	133,163	137,824	142,648
01-210-50-00-5014	SALARIES - CROSSING GUARD	19,413	19,192	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-50-00-5015	PART-TIME SALARIES	39,921	54,735	52,500	52,500	65,000	65,000	65,000	65,000	65,000
01-210-50-00-5020	OVERTIME	89,949	101,361	111,000	111,000	111,000	111,000	111,000	111,000	111,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	11,696	12,297	13,590	13,590	14,897	16,468	18,070	19,819	21,754
01-210-52-00-5213	EMPLOYER CONTRIBUTION - POLICE PENSION	360,356	438,711	562,000	524,120	614,005	639,005	664,005	689,005	714,005
01-210-52-00-5214	FICA CONTRIBUTION	149,383	161,039	182,664	182,664	199,604	213,592	221,068	228,805	236,813
01-210-52-00-5216	GROUP HEALTH INSURANCE	-	417,204	537,969	490,000	592,440	693,217	748,674	808,568	873,253
01-210-52-00-5222	GROUP LIFE INSURANCE	-	4,666	3,498	3,150	3,448	3,706	3,743	3,780	3,818
01-210-52-00-5223	DENTAL INSURANCE	-	33,562	39,163	32,000	35,713	37,499	39,374	41,343	43,410
01-210-52-00-5224	VISION INSURANCE	-	3,623	3,996	3,996	4,347	4,477	4,611	4,749	4,891
01-210-54-00-5410	TUITION REIMBURSEMENT	1,510	-	2,800	2,800	2,800	2,800	2,800	2,800	2,800
01-210-54-00-5411	POLICE COMMISSION	16,281	8,788	16,500	16,500	15,000	4,000	15,000	4,000	15,000
01-210-54-00-5412	TRAINING & CONFERENCE	8,275	9,183	13,000	13,000	15,000	15,000	15,000	15,000	15,000
01-210-54-00-5415	TRAVEL & LODGING	6,690	2,579	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	49,058	97,417	64,917	64,917	64,917
01-210-54-00-5426	PUBLISHING & ADVERTISING	11	359	200	200	200	200	200	200	200
01-210-54-00-5430	PRINTING & DUPLICATING	4,151	3,550	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS	25,933	26,938	36,500	36,500	36,500	36,500	36,500	36,500	36,500
01-210-54-00-5452	POSTAGE & SHIPPING	1,346	1,210	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-210-54-00-5460	DUES & SUBSCRIPTIONS	1,340	898	1,350	1,350	1,350	1,350	1,350	1,350	1,350
01-210-54-00-5462	PROFESSIONAL SERVICES	17,989	8,092	8,000	8,000	15,000	15,000	15,000	15,000	15,000
01-210-54-00-5466	LEGAL SERVICES	-	-	10,000	10,000	20,000	10,000	20,000	10,000	10,000
01-210-54-00-5467	ADJUDICATION SERVICES	18,078	16,811	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD LIVE SCAN	10,944	11,660	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-210-54-00-5472	KENDALL CO. JUVE PROBATION	2,389	3,406	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	7,000	7,000	7,000	7,000	7,000	7,000	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE	4,224	5,761	6,500	6,500	6,500	7,000	7,000	7,000	7,000
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	38,130	51,153	51,000	51,000	60,000	60,000	60,000	60,000	60,000
01-210-56-00-5600	WEARING APPAREL	17,449	18,710	16,000	16,000	20,000	20,000	20,000	20,000	20,000
01-210-56-00-5610	OFFICE SUPPLIES	2,266	4,646	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	6,491	18,356	8,000	8,000	10,000	10,000	10,000	10,000	10,000

Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	8,405	3,227	7,000	7,000	12,000	12,000	12,000	12,000	12,000
01-210-56-00-5640	REPAIR & MAINTENANCE	12,821	5,767	12,250	12,250	12,250	12,250	12,250	12,250	12,250
01-210-56-00-5650	COMMUNITY SERVICES	77	-	7,370	7,370	7,370	7,370	7,370	7,370	7,370
01-210-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	4,314	3,025	4,200	4,200	4,200	4,200	4,200	4,200	4,200
01-210-56-00-5695	GASOLINE	79,977	81,459	90,950	90,950	97,317	104,129	111,418	119,217	127,562
01-210-56-00-5696	AMMUNITION	1,223	1,868	3,000	3,000	5,000	5,000	5,000	5,000	5,000
		<b>2,846,420</b>	<b>3,550,956</b>	<b>4,140,047</b>	<b>4,046,687</b>	<b>4,581,682</b>	<b>4,942,697</b>	<b>5,122,695</b>	<b>5,301,888</b>	<b>5,522,333</b>

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Expenditures</b>									
Salaries	188,249	199,396	225,666	225,666	327,457	336,381	347,104	358,203	369,690
Benefits	31,460	84,415	93,377	93,377	122,541	131,868	141,798	152,523	164,167
Contractual Services	83,661	65,944	81,750	81,750	139,622	141,769	89,794	91,900	94,090
Supplies	3,683	15,434	11,535	11,535	13,934	12,227	12,540	12,875	13,234
<b>Total Community Development</b>	<b>307,053</b>	<b>365,189</b>	<b>412,328</b>	<b>412,328</b>	<b>603,554</b>	<b>622,245</b>	<b>591,236</b>	<b>615,501</b>	<b>641,181</b>

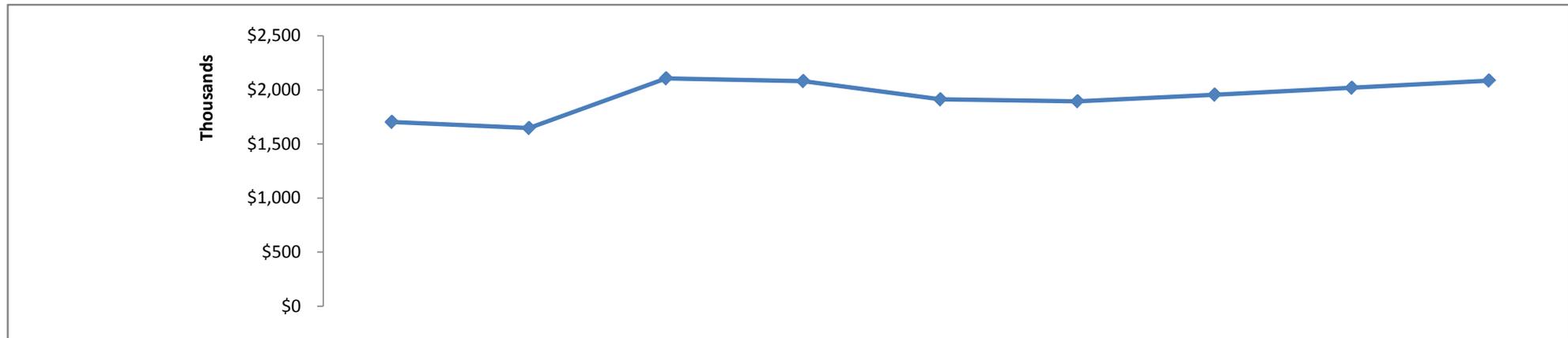


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Community Development</b>										
01-220-50-00-5010	SALARIES & WAGES	188,249	183,615	195,666	195,666	297,457	306,381	317,104	328,203	339,690
01-220-50-00-5015	PART-TIME SALARIES	-	15,781	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	17,492	19,592	21,685	21,685	35,474	39,217	43,031	47,196	51,803
01-220-52-00-5214	FICA CONTRIBUTION	13,968	14,716	16,953	16,953	24,681	25,421	26,311	27,232	28,185
01-220-52-00-5216	GROUP HEALTH INSURANCE	-	45,833	50,430	50,430	58,362	63,031	68,073	73,519	79,401
01-220-52-00-5222	GROUP LIFE INSURANCE	-	511	325	325	447	451	456	461	466
01-220-52-00-5223	DENTAL INSURANCE	-	3,393	3,605	3,605	3,187	3,346	3,513	3,689	3,873
01-220-52-00-5224	VISION INSURANCE	-	370	379	379	390	402	414	426	439
01-220-54-00-5412	TRAINING & CONFERENCES	1,144	1,863	2,000	2,000	3,000	3,000	3,000	3,000	3,000
01-220-54-00-5415	TRAVEL & LODGING	573	631	1,500	1,500	2,000	2,000	2,000	2,000	2,000
01-220-54-00-5426	PUBLISHING & ADVERTISING	185	291	500	500	1,000	1,000	1,000	1,000	1,000
01-220-54-00-5430	PRINTING & DUPLICATING	994	1,368	4,250	4,250	4,250	4,250	4,250	4,250	4,250
01-220-54-00-5440	TELECOMMUNICATIONS	1,736	2,410	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-220-54-00-5452	POSTAGE & SHIPPING	719	862	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-220-54-00-5459	INSPECTIONS	26,060	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	1,075	2,803	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-220-54-00-5462	PROFESSIONAL SERVICES	1,026	5,692	6,000	6,000	60,000	60,000	6,000	6,000	6,000
01-220-54-00-5466	LEGAL SERVICES	3,511	1,869	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	1,638	3,155	2,700	2,700	2,700	2,900	2,900	2,900	2,900
01-220-54-00-5486	ECONOMIC DEVELOPMENT	45,000	45,000	46,800	46,800	48,672	50,619	52,644	54,750	56,940
01-220-56-00-5610	OFFICE SUPPLIES	311	520	500	500	750	750	750	750	750
01-220-56-00-5620	OPERATING SUPPLIES	2,928	2,249	3,000	3,000	5,000	3,000	3,000	3,000	3,000
01-220-56-00-5630	SMALL TOOLS & EQUIPMENT	-	61	125	125	-	-	-	-	-
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	9,153	3,500	3,500	3,500	3,500	3,500	3,500	3,500
01-220-56-00-5645	BOOKS & PUBLICATIONS	444	382	500	500	500	500	500	500	500
01-220-56-00-5695	GASOLINE	-	3,069	3,910	3,910	4,184	4,477	4,790	5,125	5,484
		<b>307,053</b>	<b>365,189</b>	<b>412,328</b>	<b>412,328</b>	<b>603,554</b>	<b>622,245</b>	<b>591,236</b>	<b>615,501</b>	<b>641,181</b>

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Expenditures</b>									
Salaries	260,348	267,730	327,962	327,962	339,283	343,037	354,518	366,401	378,700
Benefits	44,246	139,666	163,688	163,688	177,193	188,418	202,788	218,303	235,123
Contractual Services	1,314,041	1,169,135	1,509,250	1,482,901	1,304,171	1,269,467	1,301,767	1,335,044	1,369,328
Supplies	85,167	71,058	104,105	105,105	90,678	93,101	95,684	98,437	101,372
<b>Total Public Works</b>	<b>1,703,802</b>	<b>1,647,589</b>	<b>2,105,005</b>	<b>2,079,656</b>	<b>1,911,325</b>	<b>1,894,023</b>	<b>1,954,757</b>	<b>2,018,185</b>	<b>2,084,523</b>



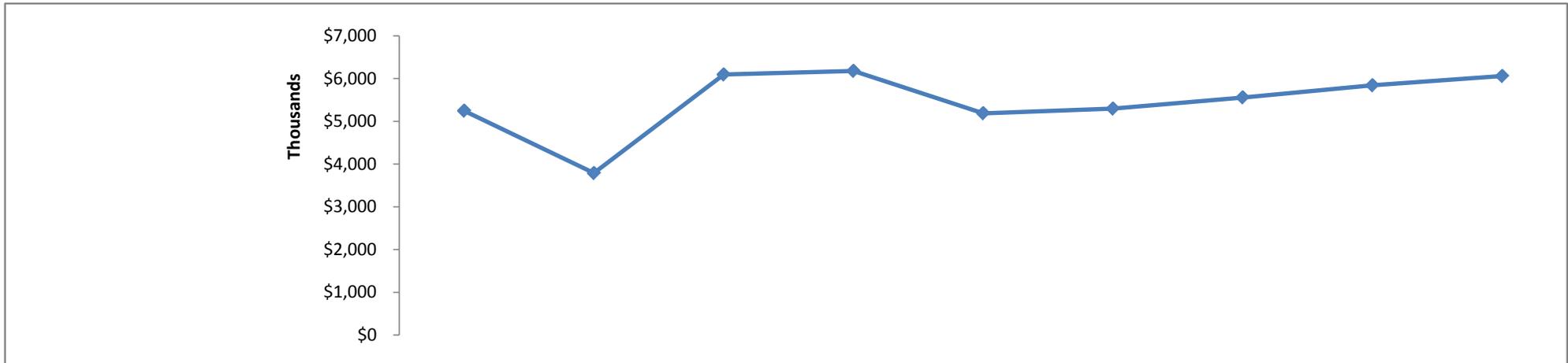
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Public Works - Street Operations</b>										
01-410-50-00-5010	SALARIES & WAGES	253,695	263,824	312,962	312,962	318,483	328,037	339,518	351,401	363,700
01-410-50-00-5015	PART-TIME SALARIES	-	-	-	-	5,800	-	-	-	-
01-410-50-00-5020	OVERTIME	6,653	3,906	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,887	28,590	36,347	36,347	39,770	41,989	46,073	50,531	55,464
01-410-52-00-5214	FICA CONTRIBUTION	19,359	19,795	24,510	24,510	25,253	25,553	26,447	27,373	28,331
01-410-52-00-5216	GROUP HEALTH INSURANCE	-	82,763	94,362	94,362	104,498	112,858	121,887	131,638	142,169
01-410-52-00-5222	GROUP LIFE INSURANCE	-	1,251	635	635	570	576	582	588	594
01-410-52-00-5223	DENTAL INSURANCE	-	6,564	7,095	7,095	6,341	6,658	6,991	7,341	7,708
01-410-52-00-5224	VISION INSURANCE	-	703	739	739	761	784	808	832	857
01-410-54-00-5412	TRAINING & CONFERENCES	1,440	834	2,000	2,000	4,000	4,000	4,000	4,000	4,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	144,650	144,650	97,370	41,315	41,315	41,315	41,315
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,506	2,395	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5446	PROPERTY & BLDG MAINT SERVICES	18,329	13,984	22,500	22,500	-	-	-	-	-
01-410-54-00-5454	SIDEWALK PROGRAM	869	110	-	-	-	-	-	-	-
01-410-54-00-5455	MOSQUITO CONTROL	6,500	6,730	8,000	8,000	8,000	8,400	8,820	9,261	9,724
01-410-54-00-5458	TREE & STUMP REMOVAL	6,025	17,080	20,000	20,000	30,000	20,000	20,000	20,000	20,000
01-410-54-00-5462	PROFESSIONAL SERVICES	370	773	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-410-54-00-5480	UTILITIES	57,145	53,803	94,500	90,000	-	-	-	-	-
01-410-54-00-5485	RENTAL & LEASE PURCHASE	1,051	1,181	1,100	1,100	1,100	1,100	1,100	1,100	1,100
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	20,886	28,769	20,000	20,000	25,000	25,000	25,000	25,000	25,000
01-410-54-00-5495	OUTSIDE REPAIR & MAINTENCE	600	-	-	-	2,000	2,000	2,000	2,000	2,000
01-410-56-00-5600	WEARING APPAREL	2,581	2,921	4,200	4,200	4,200	4,200	4,200	4,200	4,200
01-410-56-00-5620	OPERATING SUPPLIES	10,648	7,364	9,975	9,975	10,000	10,500	11,025	11,576	12,155
01-410-56-00-5626	HANGING BASKETS	2,041	-	-	-	2,000	2,000	2,000	2,000	2,000
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	-	20,000	20,000	25,000	25,000	25,000	25,000	25,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	7,962	2,691	1,750	2,750	2,000	2,000	2,000	2,000	2,000
01-410-56-00-5640	REPAIR & MAINTENANCE	22,671	30,984	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-410-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	8,240	3,894	22,500	22,500	-	-	-	-	-
01-410-56-00-5695	GASOLINE	31,024	23,204	25,680	25,680	27,478	29,401	31,459	33,661	36,017
		<b>505,482</b>	<b>604,113</b>	<b>932,505</b>	<b>929,005</b>	<b>798,624</b>	<b>750,371</b>	<b>779,225</b>	<b>809,817</b>	<b>842,334</b>

Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Public Works - Health &amp; Sanitation</b>										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	-	136,335	143,000	143,000	75,000	75,000	75,000	75,000	75,000
01-540-54-00-5442	GARBAGE SERVICES	1,193,400	903,061	1,023,500	1,001,651	1,031,701	1,062,652	1,094,532	1,127,368	1,161,189
01-540-54-00-5443	LEAF PICKUP	4,920	4,080	6,000	6,000	6,000	6,000	6,000	6,000	6,000
		<u>1,198,320</u>	<u>1,043,476</u>	<u>1,172,500</u>	<u>1,150,651</u>	<u>1,112,701</u>	<u>1,143,652</u>	<u>1,175,532</u>	<u>1,208,368</u>	<u>1,242,189</u>
	<b>Total Public Works</b>	<b>1,703,802</b>	<b>1,647,589</b>	<b>2,105,005</b>	<b>2,079,656</b>	<b>1,911,325</b>	<b>1,894,023</b>	<b>1,954,757</b>	<b>2,018,185</b>	<b>2,084,523</b>

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Expenditures</b>									
Salaries	350	100	500	500	500	500	500	500	500
Benefits	1,709,445	315,471	352,518	326,216	343,647	353,991	374,285	396,283	419,141
Contractual Services	2,186,393	1,947,060	1,889,740	2,040,242	2,291,529	2,283,789	2,356,692	2,422,265	2,446,537
Supplies	2,910	25,649	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Contingencies	52,075	-	50,000	11,675	-	-	-	-	-
Other Financing Uses	1,297,950	1,501,502	3,798,673	3,796,914	2,548,953	2,654,963	2,823,942	3,020,169	3,189,327
<b>Total Admin Services &amp; Transfers</b>	<b>5,249,123</b>	<b>3,789,782</b>	<b>6,096,431</b>	<b>6,180,547</b>	<b>5,189,629</b>	<b>5,298,243</b>	<b>5,560,419</b>	<b>5,844,217</b>	<b>6,060,505</b>



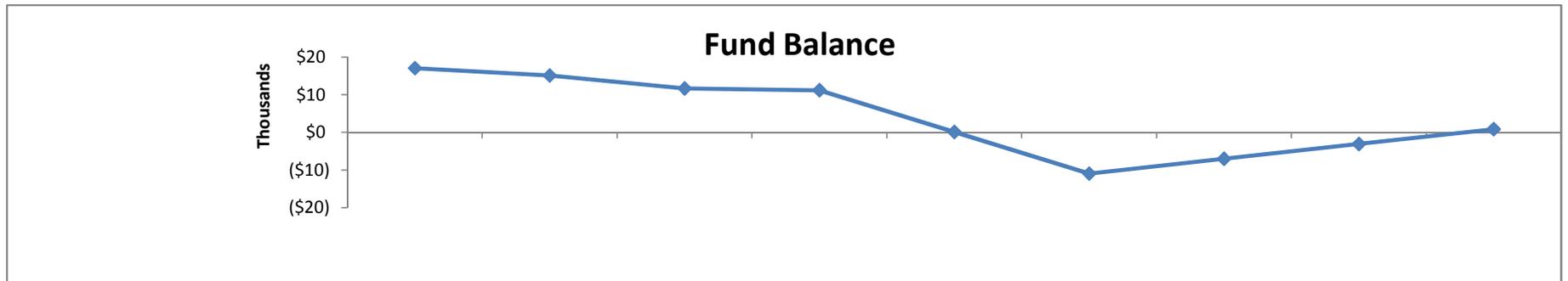
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Administrative Services</b>										
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	350	100	500	500	500	500	500	500	500
01-640-52-00-5216	GROUP HEALTH INSURANCE	1,199,018	-	-	-	-	-	-	-	-
01-640-52-00-5222	GROUP LIFE INSURANCE	14,022	-	-	-	-	-	-	-	-
01-640-52-00-5223	DENTAL INSURANCE	86,598	-	-	-	-	-	-	-	-
01-640-52-00-5224	VISION INSURANCE	10,117	-	-	-	-	-	-	-	-
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	91,200	7,024	45,000	30,000	30,000	30,000	30,000	30,000	30,000
01-640-52-00-5231	LIABILITY INSURANCE	308,490	213,976	261,302	250,000	265,000	280,900	297,754	315,619	334,556
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	-	88,868	44,723	44,723	47,149	42,021	45,383	49,014	52,935
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	-	5,025	1,333	1,333	1,333	950	998	1,500	1,500
01-640-52-00-5242	RETIREES - VISION INSURANCE	-	578	160	160	165	120	150	150	150
01-640-54-00-5439	AMUSEMENT TAX REBATE	-	-	25,000	25,000	50,000	50,000	50,000	37,500	37,500
01-640-54-00-5449	KENCOM	-	22,000	26,000	26,000	150,000	200,000	250,000	300,000	300,000
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	55,155	86,654	90,000	90,000	174,500	99,225	104,186	109,395	114,865
01-640-54-00-5456	CORPORATE COUNSEL	81,998	81,042	110,000	110,000	115,500	121,275	127,339	133,706	140,391
01-640-54-00-5461	LITIGATION COUNSEL	70,469	44,826	60,000	60,000	60,000	60,000	60,000	60,000	60,000
01-640-54-00-5462	PROFESSIONAL SERVICES	450	451	500	153	-	-	-	-	-
01-640-54-00-5463	SPECIAL COUNSEL	25,261	2,771	25,000	25,000	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	222,269	406,630	180,000	290,000	290,000	290,000	290,000	290,000	290,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	93,150	70,613	85,000	85,000	85,000	85,000	85,000	85,000	85,000
01-640-54-00-5479	COMMUNITY RELATIONS	440	-	-	-	-	-	-	-	-
01-640-54-00-5481	HOTEL TAX REBATE	45,926	48,473	45,000	54,000	54,000	54,000	54,000	58,500	58,500
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,532	1,196	1,500	1,369	1,500	1,500	1,500	1,500	1,500
01-640-54-00-5492	SALES TAX REBATE	1,024,421	745,572	832,240	850,000	858,500	867,085	875,756	884,514	893,359
01-640-54-00-5493	BUSINESS DISTRICT REBATE	305,908	314,385	300,000	315,000	317,529	320,704	323,911	327,150	330,422
01-640-54-00-5494	ADMISSIONS TAX REBATE	104,845	119,199	104,500	103,720	105,000	105,000	105,000	105,000	105,000
01-640-54-00-5499	BAD DEBT	154,569	3,248	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-640-56-00-5625	REIMBURSABLE REPAIRS	2,910	25,649	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-640-70-00-7799	CONTINGENCIES	52,075	-	50,000	11,675	-	-	-	-	-
01-640-99-00-9914	TRANSFER TO MUNICIPAL BUILDING	-	-	573,374	571,615	-	-	-	-	-
01-640-99-00-9916	TRANSFER TO CW BUILDINGS & GROUNDS	-	-	-	-	105,000	55,000	60,000	60,000	60,000
01-640-99-00-9923	TRANSFER TO CITYWIDE CAPITAL	125,000	419,332	270,401	270,401	-	-	-	39,241	87,765
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	103,740	99,465	-	-	-	91,547	191,854	284,854	338,694
01-640-99-00-9952	TRANSFER TO SEWER	-	-	1,137,220	1,137,220	1,133,972	1,134,654	1,134,052	1,137,166	1,133,782

Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	736,710	955,886	1,765,504	1,765,504	1,277,606	1,339,594	1,401,968	1,460,826	1,531,004
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS - P-TAX	-	-	21,490	21,490	-	-	-	-	-
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	332,500	26,819	30,684	30,684	32,375	34,168	36,068	38,082	38,082
		<b>5,249,123</b>	<b>3,789,782</b>	<b>6,096,431</b>	<b>6,180,547</b>	<b>5,189,629</b>	<b>5,298,243</b>	<b>5,560,419</b>	<b>5,844,217</b>	<b>6,060,505</b>
	<b>Expenditures</b>	<b>10,969,330</b>	<b>10,361,617</b>	<b>13,902,593</b>	<b>13,848,143</b>	<b>13,570,112</b>	<b>14,092,321</b>	<b>14,616,560</b>	<b>15,224,214</b>	<b>15,810,807</b>
	<b>Surplus(Deficit)</b>	<b>1,542,522</b>	<b>2,953,193</b>	<b>(893,104)</b>	<b>(506,280)</b>	<b>156,513</b>	<b>(233,768)</b>	<b>(548,420)</b>	<b>(1,005,794)</b>	<b>(1,444,377)</b>
	<b>Fund Balance</b>	<b>1,270,623</b>	<b>4,223,820</b>	<b>2,541,653</b>	<b>3,717,540</b>	<b>3,874,053</b>	<b>3,640,285</b>	<b>3,091,865</b>	<b>2,086,071</b>	<b>641,694</b>
		<i>11.58%</i>	<i>40.76%</i>	<i>18.28%</i>	<i>26.85%</i>	<i>28.55%</i>	<i>25.83%</i>	<i>21.15%</i>	<i>13.70%</i>	<i>4.06%</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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Taxes	3,786	3,786	3,786	3,786	8,536	8,536	8,536	8,536	8,536
Investment Earnings	7	10	-	1	-	-	-	-	-
<b>Total Revenue</b>	<b>3,793</b>	<b>3,796</b>	<b>3,786</b>	<b>3,787</b>	<b>8,536</b>	<b>8,536</b>	<b>8,536</b>	<b>8,536</b>	<b>8,536</b>
<b>Expenditures</b>									
Contractual Services	4,664	5,743	7,500	7,690	19,603	19,603	4,603	4,603	4,603
<b>Total Expenditures</b>	<b>4,664</b>	<b>5,743</b>	<b>7,500</b>	<b>7,690</b>	<b>19,603</b>	<b>19,603</b>	<b>4,603</b>	<b>4,603</b>	<b>4,603</b>
Surplus (Deficit)	(871)	(1,947)	(3,714)	(3,903)	(11,067)	(11,067)	3,933	3,933	3,933
<b>Ending Fund Balance</b>	<b>17,071</b>	<b>15,124</b>	<b>11,677</b>	<b>11,221</b>	<b>154</b>	<b>(10,913)</b>	<b>(6,980)</b>	<b>(3,047)</b>	<b>886</b>
	<i>366.02%</i>	<i>263.35%</i>	<i>155.69%</i>	<i>145.92%</i>	<i>0.79%</i>	<i>-55.67%</i>	<i>-151.64%</i>	<i>-66.20%</i>	<i>19.25%</i>

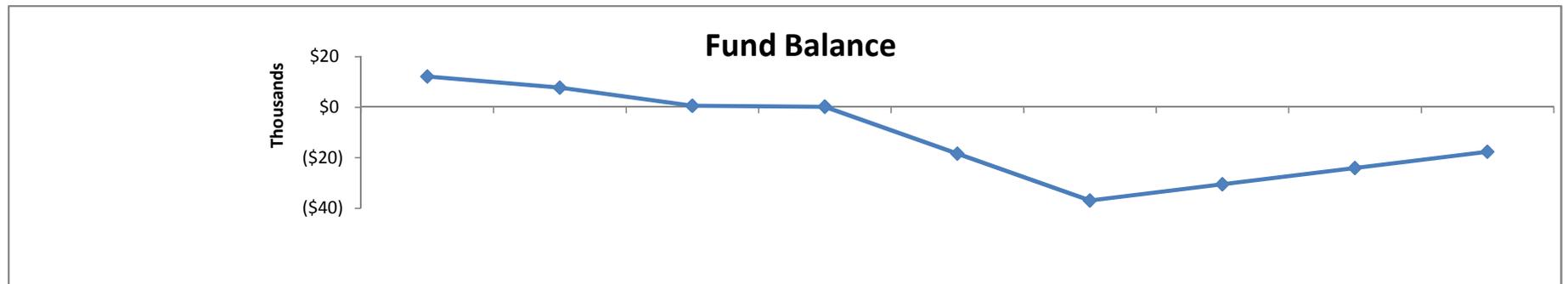


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Fox Hill SSA - 11</u></b>										
11-000-40-00-4000	PROPERTY TAXES	3,786	3,786	3,786	3,786	8,536	8,536	8,536	8,536	8,536
11-000-45-00-4500	INVESTMENT EARNINGS	<u>7</u>	<u>10</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Revenue</b>	<b>3,793</b>	<b>3,796</b>	<b>3,786</b>	<b>3,787</b>	<b>8,536</b>	<b>8,536</b>	<b>8,536</b>	<b>8,536</b>	<b>8,536</b>
11-111-54-00-5417	TRAIL MAINTENANCE	-	-	-	-	15,000	15,000	-	-	-
11-111-54-00-5466	LEGAL SERVICES	-	-	-	190	-	-	-	-	-
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	<u>4,664</u>	<u>5,743</u>	<u>7,500</u>	<u>7,500</u>	<u>4,603</u>	<u>4,603</u>	<u>4,603</u>	<u>4,603</u>	<u>4,603</u>
	<b>Expenditures</b>	<b>4,664</b>	<b>5,743</b>	<b>7,500</b>	<b>7,690</b>	<b>19,603</b>	<b>19,603</b>	<b>4,603</b>	<b>4,603</b>	<b>4,603</b>
	<b>Surplus(Deficit)</b>	<b>(871)</b>	<b>(1,947)</b>	<b>(3,714)</b>	<b>(3,903)</b>	<b>(11,067)</b>	<b>(11,067)</b>	<b>3,933</b>	<b>3,933</b>	<b>3,933</b>
	<b>Fund Balance</b>	<b>17,071</b>	<b>15,124</b>	<b>11,677</b>	<b>11,221</b>	<b>154</b>	<b>(10,913)</b>	<b>(6,980)</b>	<b>(3,047)</b>	<b>886</b>
		<i>366.02%</i>	<i>263.35%</i>	<i>155.69%</i>	<i>145.92%</i>	<i>0.79%</i>	<i>-55.67%</i>	<i>-151.64%</i>	<i>-66.20%</i>	<i>19.25%</i>

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Taxes	7,530	7,530	7,531	7,467	17,416	17,416	17,416	17,416	17,416
Investment Earnings	7	14	-	2	-	-	-	-	-
<b>Total Revenue</b>	<b>7,537</b>	<b>7,544</b>	<b>7,531</b>	<b>7,469</b>	<b>17,416</b>	<b>17,416</b>	<b>17,416</b>	<b>17,416</b>	<b>17,416</b>
<b>Expenditures</b>									
Contractual Services	7,272	11,992	14,985	14,985	35,985	35,985	10,985	10,985	10,985
<b>Total Expenditures</b>	<b>7,272</b>	<b>11,992</b>	<b>14,985</b>	<b>14,985</b>	<b>35,985</b>	<b>35,985</b>	<b>10,985</b>	<b>10,985</b>	<b>10,985</b>
Surplus (Deficit)	265	(4,448)	(7,454)	(7,516)	(18,569)	(18,569)	6,431	6,431	6,431
<b>Ending Fund Balance</b>	<b>12,188</b>	<b>7,740</b>	<b>560</b>	<b>224</b>	<b>(18,345)</b>	<b>(36,914)</b>	<b>(30,483)</b>	<b>(24,052)</b>	<b>(17,621)</b>
	<i>167.60%</i>	<i>64.54%</i>	<i>3.74%</i>	<i>1.49%</i>	<i>-50.98%</i>	<i>-102.58%</i>	<i>-277.50%</i>	<i>-218.95%</i>	<i>-160.41%</i>

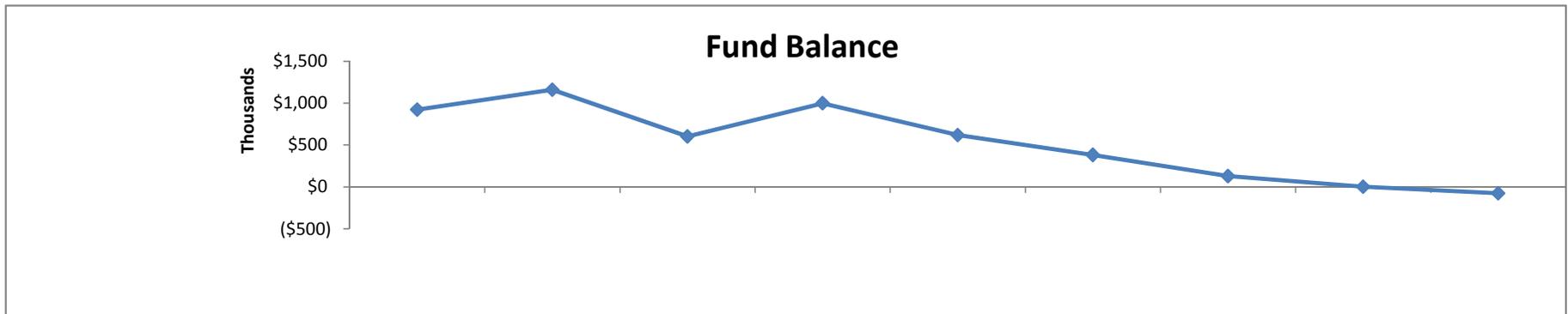


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Sunflower SSA - 12</u></b>										
12-000-40-00-4000	PROPERTY TAXES	7,530	7,530	7,531	7,467	17,416	17,416	17,416	17,416	17,416
12-000-45-00-4500	INVESTMENT EARNINGS	7	14	-	2	-	-	-	-	-
	<b>Revenue</b>	<b>7,537</b>	<b>7,544</b>	<b>7,531</b>	<b>7,469</b>	<b>17,416</b>	<b>17,416</b>	<b>17,416</b>	<b>17,416</b>	<b>17,416</b>
12-112-54-00-5416	POND MAINTENANCE	-	-	-	-	25,000	25,000	-	-	-
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	7,272	11,992	14,985	14,985	10,985	10,985	10,985	10,985	10,985
	<b>Expenditures</b>	<b>7,272</b>	<b>11,992</b>	<b>14,985</b>	<b>14,985</b>	<b>35,985</b>	<b>35,985</b>	<b>10,985</b>	<b>10,985</b>	<b>10,985</b>
	<b>Surplus(Deficit)</b>	<b>265</b>	<b>(4,448)</b>	<b>(7,454)</b>	<b>(7,516)</b>	<b>(18,569)</b>	<b>(18,569)</b>	<b>6,431</b>	<b>6,431</b>	<b>6,431</b>
	<b>Fund Balance</b>	<b>12,188</b>	<b>7,740</b>	<b>560</b>	<b>224</b>	<b>(18,345)</b>	<b>(36,914)</b>	<b>(30,483)</b>	<b>(24,052)</b>	<b>(17,621)</b>
		167.60%	64.54%	3.74%	1.49%	-50.98%	-102.58%	-277.50%	-218.95%	-160.41%

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Intergovernmental	560,028	515,218	942,000	1,113,186	480,000	440,000	440,000	440,000	440,000
Investment Earnings	570	3,368	2,000	3,500	3,000	3,000	3,000	3,000	3,000
Reimbursements	-	257	-	110	-	-	-	-	-
<b>Total Revenue</b>	<b>560,598</b>	<b>518,843</b>	<b>944,000</b>	<b>1,116,796</b>	<b>483,000</b>	<b>443,000</b>	<b>443,000</b>	<b>443,000</b>	<b>443,000</b>
<b>Expenditures</b>									
Contractual Services	-	7,500	23,500	23,500	111,000	117,210	123,793	130,771	130,667
Supplies	200,355	142,773	219,556	143,556	178,712	188,468	198,869	209,963	214,144
Capital Outlay	75,786	130,923	1,186,400	1,111,400	573,787	373,787	373,787	227,787	177,787
<b>Total Expenditures</b>	<b>276,141</b>	<b>281,196</b>	<b>1,429,456</b>	<b>1,278,456</b>	<b>863,499</b>	<b>679,465</b>	<b>696,449</b>	<b>568,521</b>	<b>522,598</b>
Surplus (Deficit)	284,457	237,647	(485,456)	(161,660)	(380,499)	(236,465)	(253,449)	(125,521)	(79,598)
<b>Ending Fund Balance</b>	<b>924,857</b>	<b>1,162,506</b>	<b>605,132</b>	<b>1,000,846</b>	<b>620,347</b>	<b>383,882</b>	<b>130,433</b>	<b>4,912</b>	<b>(74,686)</b>

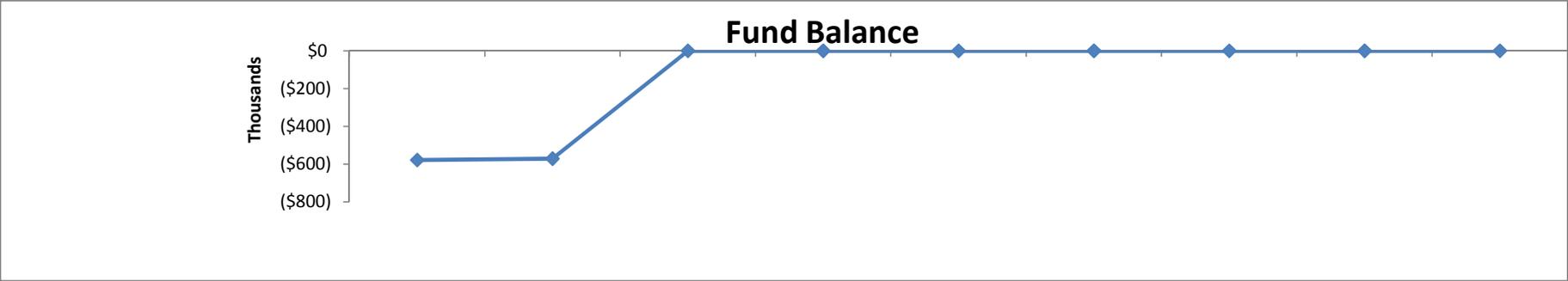


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Motor Fuel Tax - 15</u></b>										
15-000-41-00-4112	MOTOR FUEL TAX	417,416	402,932	410,000	400,000	400,000	400,000	400,000	400,000	400,000
15-000-41-00-4113	MFT HIGH GROWTH	39,197	39,164	40,000	41,814	40,000	40,000	40,000	40,000	40,000
15-000-41-00-4172	ILLINOIS JOBS NOW PROCEEDS	73,122	73,122	-	73,122	-	-	-	-	-
15-000-41-00-4183	FEDERAL GRANTS - GAME FARM RD ROW	30,293	-	-	106,250	-	-	-	-	-
15-000-41-00-4184	STATE GRANTS - DOWNTOWN PARKING LOT	-	-	492,000	492,000	-	-	-	-	-
15-000-41-00-4185	STATE GRANTS - MATERIALS STORAGE FACILITY	-	-	-	-	40,000	-	-	-	-
15-000-45-00-4500	INVESTMENT EARNINGS	570	3,368	2,000	3,500	3,000	3,000	3,000	3,000	3,000
15-000-46-00-4690	REIMB - MISCELLANEOUS	-	257	-	110	-	-	-	-	-
	<b>Revenue</b>	<b>560,598</b>	<b>518,843</b>	<b>944,000</b>	<b>1,116,796</b>	<b>483,000</b>	<b>443,000</b>	<b>443,000</b>	<b>443,000</b>	<b>443,000</b>
15-155-54-00-5438	SALT STORAGE	-	7,500	7,500	7,500	7,500	7,500	7,500	7,500	-
15-155-54-00-5482	STREET LIGHTING	-	-	-	-	103,500	109,710	116,293	123,271	130,667
15-155-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	16,000	16,000	-	-	-	-	-
15-155-56-00-5618	SALT	129,391	58,875	126,000	100,000	132,300	138,915	145,861	153,154	153,154
15-155-56-00-5619	SIGNS	6,732	15,943	15,000	15,000	15,000	15,000	15,000	15,000	15,000
15-155-56-00-5632	PATCHING	47,093	47,007	50,000	-	-	-	-	-	-
15-155-56-00-5633	COLD PATCH	5,855	10,621	12,826	12,826	14,109	15,520	17,072	18,779	20,657
15-155-56-00-5634	HOT PATCH	11,284	10,327	15,730	15,730	17,303	19,033	20,936	23,030	25,333
15-155-60-00-6003	MATERIAL STORAGE BLDG CONSTRUCTION	-	-	75,000	-	75,000	-	-	-	-
15-155-60-00-6004	BASELINE ROAD BRIDGE REPAIRS	-	-	-	-	50,000	-	-	-	-
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	250,000	250,000	275,000	300,000	300,000	154,000	104,000
15-155-60-00-6072	DOWNTOWN PARKING LOT	875	24,271	492,000	492,000	-	-	-	-	-
15-155-60-00-6073	GAME FARM ROAD PROJECT	68,086	30,000	212,500	212,500	-	-	-	-	-
15-155-60-00-6075	RIVER ROAD BRIDGE PROJECT	6,825	-	-	-	-	-	-	-	-
15-155-60-00-6079	ROUTE 47 EXPANSION	-	76,652	121,900	121,900	73,787	73,787	73,787	73,787	73,787
15-155-60-00-6089	CANNONBALL LAFO PROJECT	-	-	35,000	35,000	100,000	-	-	-	-
	<b>Expenditures</b>	<b>276,141</b>	<b>281,196</b>	<b>1,429,456</b>	<b>1,278,456</b>	<b>863,499</b>	<b>679,465</b>	<b>696,449</b>	<b>568,521</b>	<b>522,598</b>
	<b>Surplus(Deficit)</b>	<b>284,457</b>	<b>237,647</b>	<b>(485,456)</b>	<b>(161,660)</b>	<b>(380,499)</b>	<b>(236,465)</b>	<b>(253,449)</b>	<b>(125,521)</b>	<b>(79,598)</b>
	<b>Fund Balance</b>	<b>924,857</b>	<b>1,162,506</b>	<b>605,132</b>	<b>1,000,846</b>	<b>620,347</b>	<b>383,882</b>	<b>130,433</b>	<b>4,912</b>	<b>(74,686)</b>

### Municipal Building Fund (16)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Licenses & Permits	8,400	12,859	-	-	-	-	-	-	-
Other Financing Sources	-	-	573,374	571,615	-	-	-	-	-
<b>Total Revenue</b>	<b>8,400</b>	<b>12,859</b>	<b>573,374</b>	<b>571,615</b>	-	-	-	-	-
<b>Expenditures</b>									
Contractual Services	750	5,100	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>750</b>	<b>5,100</b>	-	-	-	-	-	-	-
Surplus (Deficit)	7,650	7,759	573,374	571,615	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>(579,374)</b>	<b>(571,615)</b>	-	-	-	-	-	-	-

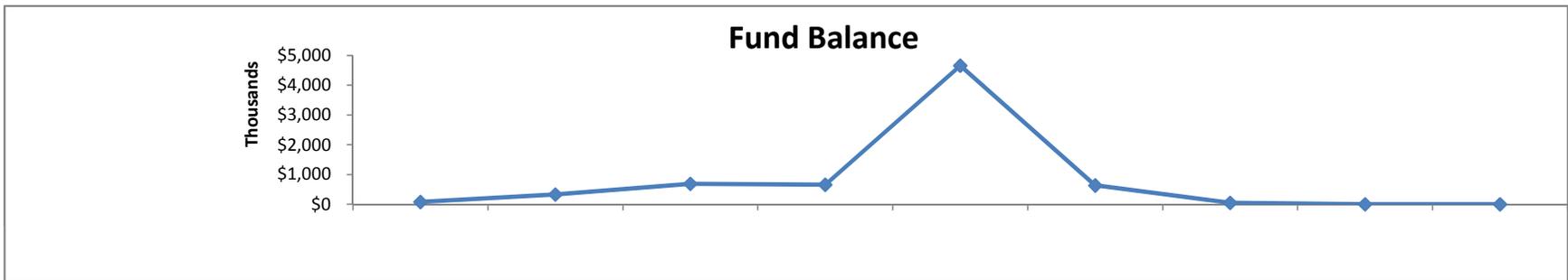


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Municipal Building - 16</u></b>										
16-000-42-00-4214	DEVELOPMENT FEES	7,650	7,759	-	-	-	-	-	-	-
16-000-42-00-4216	BUILD PROGRAM PERMITS	750	5,100	-	-	-	-	-	-	-
16-000-49-00-4901	TRANSFER FROM GENERAL	-	-	573,374	571,615	-	-	-	-	-
	<b>Revenue</b>	<b>8,400</b>	<b>12,859</b>	<b>573,374</b>	<b>571,615</b>	-	-	-	-	-
16-160-54-00-5405	BUILD PROGRAM	750	5,100	-	-	-	-	-	-	-
	<b>Expenditures</b>	<b>750</b>	<b>5,100</b>	-	-	-	-	-	-	-
	<b>Surplus(Deficit)</b>	<b>7,650</b>	<b>7,759</b>	<b>573,374</b>	<b>571,615</b>	-	-	-	-	-
	<b>Fund Balance</b>	<b>(579,374)</b>	<b>(571,615)</b>	-	-	-	-	-	-	-

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Intergovernmental	-	61,635	327,600	425,965	105,960	39,000	114,160	12,720	-
Licenses & Permits	92,417	94,675	20,250	15,250	20,250	20,250	20,250	20,250	20,250
Charges for Service	-	-	669,120	682,667	680,000	680,000	680,000	680,000	680,000
Investment Earnings	114	243	250	200	3,000	2,000	100	-	-
Reimbursements	9,586	20,007	327,551	213,010	885,630	7,000	294,740	32,780	-
Other Financing Sources	125,000	457,182	435,401	732,101	4,855,000	55,000	60,000	99,241	147,765
<b>Total Revenue</b>	<b>227,117</b>	<b>633,742</b>	<b>1,780,172</b>	<b>2,069,193</b>	<b>6,549,840</b>	<b>803,250</b>	<b>1,169,250</b>	<b>844,991</b>	<b>848,015</b>
<b>Expenditures</b>									
Contractual Services	14,780	175,608	50,000	50,000	130,000	77,500	80,000	80,000	80,000
Supplies	-	-	-	-	25,000	27,500	30,000	30,000	30,000
Capital Outlay	6,793	210,605	1,323,973	1,606,266	2,303,022	4,304,700	1,222,088	358,000	312,500
Debt Service	125,000	-	83,333	75,000	85,000	416,554	418,665	419,705	420,265
Other Financing Uses	-	-	5,250	5,250	5,250	5,250	5,250	5,250	5,250
<b>Total Expenditures</b>	<b>146,573</b>	<b>386,213</b>	<b>1,462,556</b>	<b>1,736,516</b>	<b>2,548,272</b>	<b>4,831,504</b>	<b>1,756,003</b>	<b>892,955</b>	<b>848,015</b>
Surplus (Deficit)	80,544	247,529	317,616	332,677	4,001,568	(4,028,254)	(586,753)	(47,964)	-
<i>Municipal Building Fund Balance</i>	-	-	-	-	-	-	-	-	-
<i>City-Wide Capital Fund Balance</i>	81,196	328,726	691,053	661,403	4,662,971	634,717	47,964	-	-
<b>Ending Fund Balance</b>	<b>81,196</b>	<b>328,726</b>	<b>691,053</b>	<b>661,403</b>	<b>4,662,971</b>	<b>634,717</b>	<b>47,964</b>	<b>-</b>	<b>-</b>



Account Number	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>City-Wide Capital - 23</b>										
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN	-	-	-	-	32,000	32,000	-	-	-
23-000-41-00-4162	FEDERAL GRANTS - RIVER RD BRIDGE	-	61,635	-	98,365	-	-	-	-	-
23-000-41-00-4176	FEDERAL GRANTS - SAFE ROUTE TO SCHOOL	-	-	280,000	280,000	-	-	-	-	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	-	-	47,600	47,600	73,960	7,000	114,160	12,720	-
23-000-42-00-4210	BUILDING PERMITS	30,993	10,660	-	-	-	-	-	-	-
23-000-42-00-4213	ENGINEERING CAPITAL FEE	4,700	-	-	-	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	7,944	3,135	5,000	5,000	5,000	5,000	5,000	5,000	5,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	14,780	80,880	-	-	-	-	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	-	-	5,250	5,250	5,250	5,250	5,250	5,250	5,250
23-000-42-00-4222	ROAD CONTRIBUTION FEE	34,000	-	10,000	5,000	10,000	10,000	10,000	10,000	10,000
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	-	-	669,120	682,667	680,000	680,000	680,000	680,000	680,000
23-000-45-00-4500	INVESTMENT EARNINGS	114	243	250	200	3,000	2,000	100	-	-
23-000-46-00-4620	REIMB - PULTE (AUTUMN CREEK)	-	-	201,110	201,110	861,890	-	-	-	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	-	20,007	126,441	11,900	23,740	7,000	294,740	32,780	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	9,586	-	-	-	-	-	-	-	-
23-000-49-00-4900	BOND PROCEEDS	-	-	-	-	4,750,000	-	-	-	-
23-000-49-00-4905	LOAN PROCEEDS - RIVER ROAD BRIDGE	-	37,850	165,000	461,700	-	-	-	-	-
23-000-49-00-4916	TRANSFER FROM GENERAL - CW B&G	-	-	-	-	105,000	55,000	60,000	60,000	60,000
23-000-49-00-4923	TRANSFER FROM GENERAL - CW CAPITAL	125,000	419,332	270,401	270,401	-	-	-	39,241	87,765
	<b>Revenue</b>	<b>227,117</b>	<b>633,742</b>	<b>1,780,172</b>	<b>2,069,193</b>	<b>6,549,840</b>	<b>803,250</b>	<b>1,169,250</b>	<b>844,991</b>	<b>848,015</b>
<b>City-Wide Building &amp; Grounds Expenditures</b>										
23-216-54-00-5405	BUILD PROGRAM	-	-	-	-	-	-	-	-	-
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	-	-	-	-	80,000	27,500	30,000	30,000	30,000
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	-	-	-	-	25,000	27,500	30,000	30,000	30,000
23-216-99-00-9901	TRANSFER TO GENERAL	-	-	5,250	5,250	5,250	5,250	5,250	5,250	5,250
		-	-	<b>5,250</b>	<b>5,250</b>	<b>110,250</b>	<b>60,250</b>	<b>65,250</b>	<b>65,250</b>	<b>65,250</b>
<b>City-Wide Capital Expenditures</b>										
23-230-54-00-5405	BUILD PROGRAM	14,780	80,880	-	-	-	-	-	-	-
23-230-54-00-5462	PROFESSIONAL SERVICES	-	94,728	-	-	-	-	-	-	-
23-230-54-00-5465	ENGINEERING SERVICES	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
23-230-60-00-6007	KENNEDY RD - AUTUMN CREEK	-	-	201,110	201,110	1,139,622	-	-	-	-
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	585,863	585,863	390,000	300,000	300,000	300,000	300,000

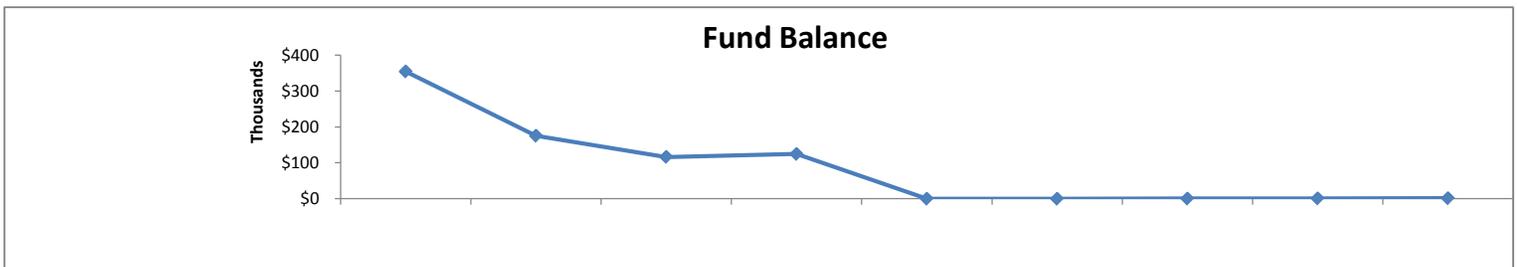
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
23-230-60-00-6041	SIDEWALK CONSTRUCTION	-	-	12,500	12,500	12,500	12,500	12,500	12,500	12,500
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	-	-	-	-	40,000	40,000	-	-	-
23-230-60-00-6058	ROUTE 71 (RTE 47 / ORCHARD RD) PROJECT	-	-	-	-	-	110,400	-	-	-
23-230-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	-	-	230,200	-	-	-	-
23-230-60-00-6073	GAME FARM ROAD PROJECT	-	-	20,000	20,000	258,000	3,827,800	500,688	-	-
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	152,707	165,000	447,293	-	-	-	-	-
23-230-60-00-6092	SAFE ROUTE TO SCHOOL PROJECT	6,793	37,891	280,000	280,000	-	-	-	-	-
23-230-60-00-6094	KENNEDY RD BIKE TRAIL	-	20,007	59,500	59,500	97,700	14,000	408,900	45,500	-
23-230-60-00-6095	SUNFLOWER ESTATES - DRAINAGE IMPROVEMENT	-	-	-	-	135,000	-	-	-	-
<b>2015 Bond</b>										
23-230-81-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	200,000	180,000	185,000	190,000
23-230-81-00-8050	INTEREST PAYMENT	-	-	-	-	-	131,554	153,665	149,705	145,265
<b>Kendall County Loan - River Road Bridge</b>										
23-230-97-00-8000	PRINCIPAL PAYMENT	-	-	83,333	75,000	85,000	85,000	85,000	85,000	85,000
<b>Clark Property</b>										
23-230-97-00-8000	PRINCIPAL PAYMENT	125,000	-	-	-	-	-	-	-	-
		<b>146,573</b>	<b>386,213</b>	<b>1,457,306</b>	<b>1,731,266</b>	<b>2,438,022</b>	<b>4,771,254</b>	<b>1,690,753</b>	<b>827,705</b>	<b>782,765</b>
	<b>Expenditures</b>	<b>146,573</b>	<b>386,213</b>	<b>1,462,556</b>	<b>1,736,516</b>	<b>2,548,272</b>	<b>4,831,504</b>	<b>1,756,003</b>	<b>892,955</b>	<b>848,015</b>
	<b>Surplus(Deficit)</b>	<b>80,544</b>	<b>247,529</b>	<b>317,616</b>	<b>332,677</b>	<b>4,001,568</b>	<b>(4,028,254)</b>	<b>(586,753)</b>	<b>(47,964)</b>	<b>-</b>
	<i>Fund Balance - Municipal Building</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Fund Balance - City Wide Capital</i>	<u>81,196</u>	<u>328,726</u>	<u>691,053</u>	<u>661,403</u>	<u>4,662,971</u>	<u>634,717</u>	<u>47,964</u>	<u>-</u>	<u>-</u>
	<b>Fund Balance</b>	<b>81,196</b>	<b>328,726</b>	<b>691,053</b>	<b>661,403</b>	<b>4,662,971</b>	<b>634,717</b>	<b>47,964</b>	<b>-</b>	<b>-</b>

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## Vehicle and Equipment Fund (25)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Licenses & Permits	55,000	84,459	49,275	61,539	49,275	49,275	49,275	49,275	49,275
Fines & Forfeits	6,233	16,739	8,850	12,750	10,750	10,750	10,750	10,750	10,750
Charges for Service	6,040	6,725	150,150	153,342	262,078	161,726	112,232	112,232	112,232
Investment Earnings	405	567	475	450	450	450	450	450	450
Reimbursements	10,702	-	50,000	50,000	50,000	50,000	-	-	-
Miscellaneous	-	966	-	448	1,000	1,000	1,000	1,000	1,000
Other Financing Sources	19,600	2,700	1,000	7,825	61,000	1,000	1,000	1,000	1,000
<b>Total Revenue</b>	<b>97,980</b>	<b>112,156</b>	<b>259,750</b>	<b>286,354</b>	<b>434,553</b>	<b>274,201</b>	<b>174,707</b>	<b>174,707</b>	<b>174,707</b>
<b>Police Capital Expenditures</b>									
Contractual Services	2,647	17,710	11,667	11,667	17,667	17,667	17,667	17,667	17,667
Capital Outlay	-	145,176	93,000	93,000	110,000	107,500	75,000	75,000	75,000
<b>Sub-Total Expenditures</b>	<b>2,647</b>	<b>162,886</b>	<b>104,667</b>	<b>104,667</b>	<b>127,667</b>	<b>125,167</b>	<b>92,667</b>	<b>92,667</b>	<b>92,667</b>
<b>Public Works Capital Expenditures</b>									
Contractual Services	10,076	26,198	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Supplies	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Capital Outlay	-	-	85,000	78,689	160,000	-	-	-	-
Debt Service	82,295	82,295	79,795	76,054	70,816	70,815	70,815	70,815	70,815
<b>Sub-Total Expenditures</b>	<b>92,371</b>	<b>108,493</b>	<b>173,295</b>	<b>163,243</b>	<b>239,316</b>	<b>79,315</b>	<b>79,315</b>	<b>79,315</b>	<b>79,315</b>
<b>Parks &amp; Rec Capital Expenditures</b>									
Contractual Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	17,284	17,000	17,000	140,000	17,500	-	-	-
Debt Service	-	-	2,500	2,383	2,219	2,219	2,219	2,219	2,219
Other Financing Uses	3,500	2,500	50,000	50,000	50,000	50,000	-	-	-
<b>Sub-Total Expenditures</b>	<b>3,500</b>	<b>19,784</b>	<b>69,500</b>	<b>69,383</b>	<b>192,219</b>	<b>69,719</b>	<b>2,219</b>	<b>2,219</b>	<b>2,219</b>
<b>Total Expenditures</b>	<b>98,518</b>	<b>291,163</b>	<b>347,462</b>	<b>337,293</b>	<b>559,202</b>	<b>274,201</b>	<b>174,201</b>	<b>174,201</b>	<b>174,201</b>
Surplus (Deficit)	(538)	(179,007)	(87,712)	(50,939)	(124,649)	-	506	506	506
<i>Police Capital Fund Balance</i>	<i>229,238</i>	<i>106,687</i>	<i>22,635</i>	<i>50,859</i>	-	-	-	-	-
<i>Public Works Capital Fund Balance</i>	<i>62,884</i>	<i>22,399</i>	<i>20,000</i>	<i>43,946</i>	-	-	-	-	-
<i>Parks &amp; Rec Capital Fund Balance</i>	<i>62,473</i>	<i>46,502</i>	<i>73,923</i>	<i>29,844</i>	-	-	<i>506</i>	<i>1,012</i>	<i>1,518</i>
<b>Ending Fund Balance</b>	<b>354,595</b>	<b>175,588</b>	<b>116,558</b>	<b>124,649</b>	<b>-</b>	<b>-</b>	<b>506</b>	<b>1,012</b>	<b>1,518</b>



Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Vehicle &amp; Equipment - 25</u></b>										
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	15,450	23,359	16,000	16,000	16,000	16,000	16,000	16,000	16,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	3,500	24,140	-	-	-	-	-	-	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	-	-	-	12,264	-	-	-	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEE	-	6,600	6,500	6,500	6,500	6,500	6,500	6,500	6,500
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	33,450	27,060	24,500	24,500	24,500	24,500	24,500	24,500	24,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	2,600	3,300	2,275	2,275	2,275	2,275	2,275	2,275	2,275
25-000-43-00-4315	DUI FINES	3,116	6,949	3,100	7,000	5,000	5,000	5,000	5,000	5,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	782	790	750	750	750	750	750	750	750
25-000-43-00-4340	SEIZED VEHICLE PROCEEDS	2,335	9,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
25-000-44-00-4418	MOWING INCOME	6,040	6,725	5,500	8,692	6,000	6,000	6,000	6,000	6,000
25-000-44-00-4420	POLICE CHARGEBACK	-	-	-	-	49,058	97,417	64,917	64,917	64,917
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	-	-	144,650	144,650	97,370	41,315	41,315	41,315	41,315
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	-	-	-	-	109,650	16,994	-	-	-
25-000-45-00-4520	INVESTMENT EARNINGS - POLICE CAPITAL	55	37	25	-	-	-	-	-	-
25-000-45-00-4521	INVESTMENT EARNINGS - PW CAPITAL	22	17	-	-	-	-	-	-	-
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	328	513	450	450	450	450	450	450	450
25-000-46-00-4692	REIMB - MISCELLANEOUS - PARK CAPITAL	10,702	-	50,000	50,000	50,000	50,000	-	-	-
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	-	-	-	-	-	-	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	-	966	-	448	1,000	1,000	1,000	1,000	1,000
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	15,200	200	1,000	7,825	1,000	1,000	1,000	1,000	1,000
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	-	-	-	-	60,000	-	-	-	-
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARKS CAPITAL	900	-	-	-	-	-	-	-	-
25-000-49-00-4924	TRANSFER FROM PARK & REC CAPITAL	3,500	2,500	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>97,980</b>	<b>112,156</b>	<b>259,750</b>	<b>286,354</b>	<b>434,553</b>	<b>274,201</b>	<b>174,707</b>	<b>174,707</b>	<b>174,707</b>
<b>Police Capital</b>										
25-205-54-00-5405	BUILD PROGRAM	-	-	-	-	-	-	-	-	-
25-205-54-00-5462	PROFESSIONAL SERVICES	2,647	3,982	1,667	1,667	1,667	1,667	1,667	1,667	1,667
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	13,728	10,000	10,000	16,000	16,000	16,000	16,000	16,000
25-205-60-00-6060	EQUIPMENT	-	105,725	3,000	3,000	30,000	30,000	-	-	-
25-205-60-00-6070	VEHICLES	-	39,451	90,000	90,000	80,000	77,500	75,000	75,000	75,000
		<b>2,647</b>	<b>162,886</b>	<b>104,667</b>	<b>104,667</b>	<b>127,667</b>	<b>125,167</b>	<b>92,667</b>	<b>92,667</b>	<b>92,667</b>

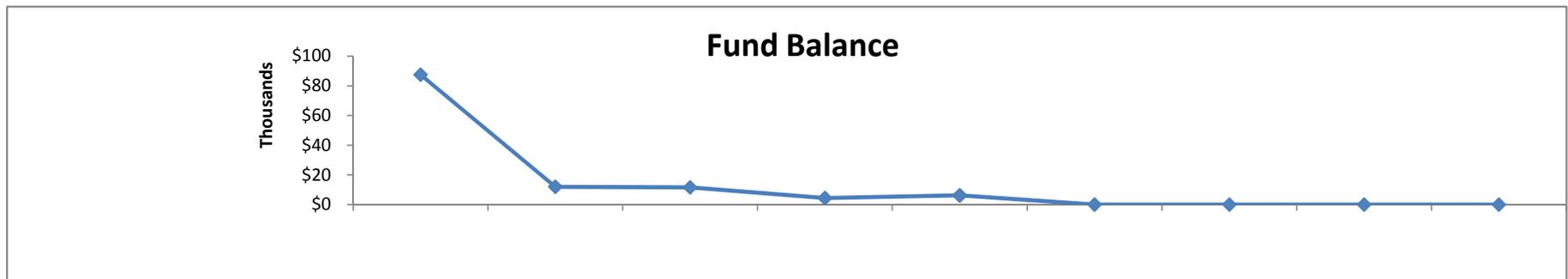
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Public Works Capital</b>										
25-215-54-00-5405	BUILD PROGRAM	3,500	24,140	-	-	-	-	-	-	-
25-215-54-00-5448	FILING FEES	2,576	2,058	2,000	2,000	2,000	2,000	2,000	2,000	2,000
25-215-54-00-5485	RENTAL & LEASE PURCHASE	4,000	-	4,500	4,500	4,500	4,500	4,500	4,500	4,500
25-215-56-00-5620	OPERATING SUPPLIES	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
25-215-60-00-6060	EQUIPMENT	-	-	55,000	48,689	60,000	-	-	-	-
25-215-60-00-6070	VEHICLES	-	-	30,000	30,000	100,000	-	-	-	-
<b>185 Wolf Street Building</b>										
25-215-92-00-8000	PRINCIPAL PAYMENT	28,254	30,074	31,040	33,184	37,924	39,638	41,430	43,303	45,261
25-215-92-00-8050	INTEREST PAYMENT	54,041	52,221	48,755	42,870	32,892	31,177	29,385	27,512	25,554
		<b>92,371</b>	<b>108,493</b>	<b>173,295</b>	<b>163,243</b>	<b>239,316</b>	<b>79,315</b>	<b>79,315</b>	<b>79,315</b>	<b>79,315</b>
<b>Parks &amp; Recreation Capital</b>										
25-225-54-00-5405	BUILD PROGRAM	-	-	-	-	-	-	-	-	-
25-225-60-00-6035	RAINTREE PARK	-	-	5,000	5,000	-	-	-	-	-
25-225-60-00-6060	EQUIPMENT	-	17,284	12,000	12,000	32,000	-	-	-	-
25-225-60-00-6065	BRIDGE PARK	-	-	-	-	108,000	-	-	-	-
25-225-60-00-6070	VEHICLES	-	-	-	-	-	17,500	-	-	-
<b>185 Wolf Street Building</b>										
25-225-92-00-8000	PRINCIPAL PAYMENT	-	-	972	1,040	1,188	1,242	1,298	1,357	1,418
25-225-92-00-8050	INTEREST PAYMENT	-	-	1,528	1,343	1,031	977	921	862	801
25-225-99-00-9921	TRANSFER TO PUBLIC WORKS CAPITAL	3,500	2,500	-	-	-	-	-	-	-
25-225-99-00-9972	TRANSFER TO LAND CASH	-	-	50,000	50,000	50,000	50,000	-	-	-
		<b>3,500</b>	<b>19,784</b>	<b>69,500</b>	<b>69,383</b>	<b>192,219</b>	<b>69,719</b>	<b>2,219</b>	<b>2,219</b>	<b>2,219</b>
	<b>Expenditures</b>	<b>98,518</b>	<b>291,163</b>	<b>347,462</b>	<b>337,293</b>	<b>559,202</b>	<b>274,201</b>	<b>174,201</b>	<b>174,201</b>	<b>174,201</b>
	<b>Surplus(Deficit)</b>	<b>(538)</b>	<b>(179,007)</b>	<b>(87,712)</b>	<b>(50,939)</b>	<b>(124,649)</b>	<b>-</b>	<b>506</b>	<b>506</b>	<b>506</b>
	<i>Fund Balance - Police Capital</i>	<u>229,238</u>	<u>106,687</u>	<u>22,635</u>	<u>50,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Fund Balance - Public Works Capital</i>	<u>62,884</u>	<u>22,399</u>	<u>20,000</u>	<u>43,946</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Fund Balance - Parks &amp; Rec Capital</i>	<u>62,473</u>	<u>46,502</u>	<u>73,923</u>	<u>29,844</u>	<u>-</u>	<u>-</u>	<u>506</u>	<u>1,012</u>	<u>1,518</u>
	<b>Fund Balance</b>	<b>354,595</b>	<b>175,588</b>	<b>116,558</b>	<b>124,649</b>	<b>-</b>	<b>-</b>	<b>506</b>	<b>1,012</b>	<b>1,518</b>

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## Debt Service Fund (42)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Taxes	323,350	324,762	328,179	315,790	329,579	231,000	142,500	49,500	-
Licenses & Permits	1,375	4,694	1,000	5,000	2,500	2,500	2,500	2,500	2,500
Investment Earnings	283	610	300	100	100	100	100	100	100
Other Financing Sources	182,517	99,465	-	-	-	91,547	191,854	284,854	338,694
<b>Total Revenue</b>	<b>507,525</b>	<b>429,531</b>	<b>329,479</b>	<b>320,890</b>	<b>332,179</b>	<b>325,147</b>	<b>336,954</b>	<b>336,954</b>	<b>341,294</b>
<b>Expenditures</b>									
Contractual Services	749	589	375	375	775	775	775	775	775
Debt Service	427,919	504,407	328,179	328,179	329,579	330,579	336,179	336,179	340,519
<b>Total Expenditures</b>	<b>428,668</b>	<b>504,996</b>	<b>328,554</b>	<b>328,554</b>	<b>330,354</b>	<b>331,354</b>	<b>336,954</b>	<b>336,954</b>	<b>341,294</b>
Surplus (Deficit)	78,857	(75,465)	925	(7,664)	1,825	(6,207)	-	-	-
<b>Ending Fund Balance</b>	<b>87,510</b>	<b>12,046</b>	<b>11,611</b>	<b>4,382</b>	<b>6,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

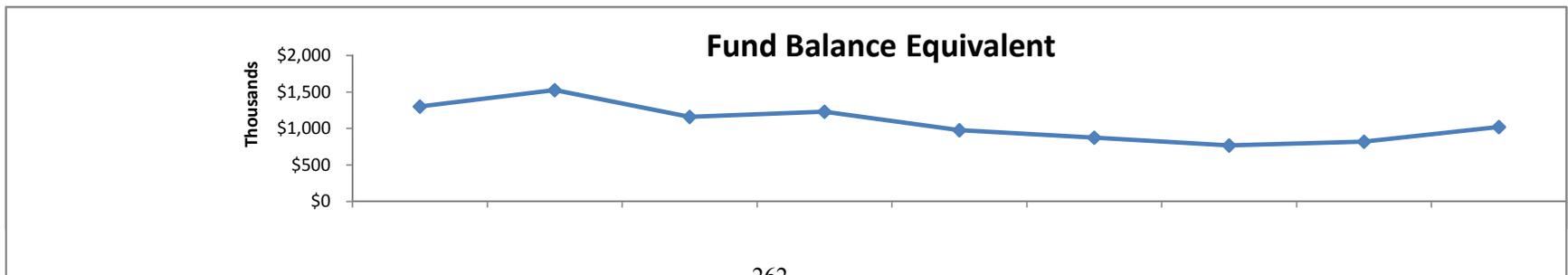


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Debt Service - 42</u></b>										
42-000-40-00-4000	PROPERTY TAXES - 2005A BOND	323,350	324,762	328,179	315,790	329,579	231,000	142,500	49,500	-
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	1,375	4,694	1,000	5,000	2,500	2,500	2,500	2,500	2,500
42-000-42-00-4216	BUILD PROGRAM PERMITS	-	-	-	-	-	-	-	-	-
42-000-45-00-4500	INVESTMENT EARNINGS	283	610	300	100	100	100	100	100	100
42-000-49-00-4901	TRANSFER FROM GENERAL	103,740	99,465	-	-	-	91,547	191,854	284,854	338,694
42-000-49-00-4985	TRANSFER FROM FOX INDUSTRIAL TIF	78,777	-	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>507,525</b>	<b>429,531</b>	<b>329,479</b>	<b>320,890</b>	<b>332,179</b>	<b>325,147</b>	<b>336,954</b>	<b>336,954</b>	<b>341,294</b>
42-420-54-00-5405	BUILD PROGRAM	-	-	-	-	-	-	-	-	-
42-420-54-00-5498	PAYING AGENT FEES	749	589	375	375	775	775	775	775	775
<b>2004C Bond</b>										
42-420-81-00-8000	PRINCIPAL PAYMENT	95,000	95,000	-	-	-	-	-	-	-
42-420-81-00-8050	INTEREST PAYMENT	8,740	4,465	-	-	-	-	-	-	-
<b>2005A Bond</b>										
42-420-82-00-8000	PRINCIPAL PAYMENT	195,000	205,000	215,000	215,000	225,000	235,000	250,000	260,000	275,000
42-420-82-00-8050	INTEREST PAYMENT	129,179	121,379	113,179	113,179	104,579	95,579	86,179	76,179	65,519
<b>2002 Fox Industrial TIF Bond</b>										
42-420-98-00-8000	PRINCIPAL PAYMENT	-	75,000	-	-	-	-	-	-	-
42-420-98-00-8050	INTEREST PAYMENT	-	3,563	-	-	-	-	-	-	-
	<b>Expenditures</b>	<b>428,668</b>	<b>504,996</b>	<b>328,554</b>	<b>328,554</b>	<b>330,354</b>	<b>331,354</b>	<b>336,954</b>	<b>336,954</b>	<b>341,294</b>
	<b>Surplus(Deficit)</b>	<b>78,857</b>	<b>(75,465)</b>	<b>925</b>	<b>(7,664)</b>	<b>1,825</b>	<b>(6,207)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Balance</b>	<b>87,510</b>	<b>12,046</b>	<b>11,611</b>	<b>4,382</b>	<b>6,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 2012	FY 2013	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
	Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Revenue</b>									
Taxes	133,524	132,793	43,027	41,403	5,235	-	-	-	-
Licenses & Permits	11,970	80,880	-	-	-	-	-	-	-
Charges for Service	2,584,199	2,742,476	2,458,740	2,317,132	2,693,000	3,012,125	3,256,788	3,256,788	3,256,788
Investment Earnings	282	2,203	2,000	2,200	2,200	1,000	1,000	1,000	1,000
Reimbursements	1,771	10,476	-	6,064	-	-	-	-	-
Miscellaneous	39,589	53,223	54,336	54,121	55,203	56,307	57,433	58,582	59,754
Other Financing Sources	83,863	82,288	82,988	82,988	83,588	84,088	84,488	82,288	85,088
<b>Total Revenue</b>	<b>2,855,198</b>	<b>3,104,339</b>	<b>2,641,091</b>	<b>2,503,908</b>	<b>2,839,226</b>	<b>3,153,520</b>	<b>3,399,709</b>	<b>3,398,658</b>	<b>3,402,630</b>
<b>Expenses</b>									
Salaries	332,461	337,375	339,697	339,697	351,860	356,082	368,125	380,589	393,490
Benefits	56,284	175,472	202,339	200,514	215,055	229,428	246,292	264,470	284,136
Contractual Services	518,831	490,186	497,450	438,950	485,700	501,225	517,682	535,126	553,617
Supplies	267,849	243,224	301,873	301,873	301,234	304,295	307,571	311,076	314,826
Capital Outlay	25,054	75,305	345,434	345,434	571,548	700,548	900,548	700,548	300,548
Developer Commitments	275,865	160,921	-	-	-	-	-	-	-
Debt Service	903,277	1,396,016	1,172,802	1,172,802	1,168,384	1,163,054	1,166,825	1,154,236	1,355,949
<b>Total Expenses</b>	<b>2,379,621</b>	<b>2,878,499</b>	<b>2,859,595</b>	<b>2,799,270</b>	<b>3,093,781</b>	<b>3,254,632</b>	<b>3,507,043</b>	<b>3,346,045</b>	<b>3,202,566</b>
Surplus (Deficit)	475,577	225,840	(218,504)	(295,362)	(254,555)	(101,112)	(107,334)	52,613	200,064
<b>Ending Fund Balance Equivalent</b>	<b>1,300,837</b>	<b>1,526,679</b>	<b>1,160,768</b>	<b>1,231,317</b>	<b>976,762</b>	<b>875,650</b>	<b>768,316</b>	<b>820,929</b>	<b>1,020,993</b>
	54.67%	53.04%	40.59%	43.99%	31.57%	26.90%	21.91%	24.53%	31.88%



Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Water - 51</u></b>										
51-000-40-00-4000	PROPERTY TAXES - 2007A BOND	133,524	132,793	43,027	41,403	5,235	-	-	-	-
51-000-42-00-4216	BUILD PROGRAM PERMITS	11,970	80,880	-	-	-	-	-	-	-
51-000-44-00-4424	WATER SALES	1,755,339	1,843,103	1,946,267	1,800,000	2,127,500	2,446,625	2,691,288	2,691,288	2,691,288
51-000-44-00-4425	BULK WATER SALES	329	10,796	500	4,750	500	500	500	500	500
51-000-44-00-4426	LATE PENALTIES - WATER	-	97,601	90,000	92,143	90,000	90,000	90,000	90,000	90,000
51-000-44-00-4430	WATER METER SALES	25,365	36,725	27,563	30,000	30,000	30,000	30,000	30,000	30,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	696,716	691,321	334,560	340,239	340,000	340,000	340,000	340,000	340,000
51-000-44-00-4450	WATER CONNECTION FEES	106,450	62,930	59,850	50,000	105,000	105,000	105,000	105,000	105,000
51-000-45-00-4500	INVESTMENT EARNINGS	282	2,203	2,000	2,200	2,200	1,000	1,000	1,000	1,000
51-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	8,294	-	-	-	-	-	-	-
51-000-46-00-4671	REIMB - LIFE INSURANCE	-	164	-	-	-	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	1,771	2,018	-	6,064	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	39,491	53,073	54,336	54,121	55,203	56,307	57,433	58,582	59,754
51-000-48-00-4850	MISCELLANEOUS INCOME	98	150	-	-	-	-	-	-	-
51-000-49-00-4952	TRANSFER FROM SEWER	83,863	82,288	82,988	82,988	83,588	84,088	84,488	82,288	85,088
	<b>Revenue</b>	<b>2,855,198</b>	<b>3,104,339</b>	<b>2,641,091</b>	<b>2,503,908</b>	<b>2,839,226</b>	<b>3,153,520</b>	<b>3,399,709</b>	<b>3,398,658</b>	<b>3,402,630</b>
<b>Water Operations</b>										
51-510-50-00-5010	SALARIES & WAGES	324,679	331,616	327,697	327,697	334,060	344,082	356,125	368,589	381,490
51-510-50-00-5015	PART-TIME SALARIES	-	-	-	-	5,800	-	-	-	-
51-510-50-00-5020	OVERTIME	7,782	5,759	12,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	31,777	35,140	37,648	37,648	41,270	44,042	48,326	53,003	58,177
51-510-52-00-5214	FICA CONTRIBUTION	24,507	24,639	25,277	25,277	25,687	26,458	27,384	28,342	29,334
51-510-52-00-5216	GROUP HEALTH INSURANCE	-	85,844	102,854	102,854	111,893	120,844	130,512	140,953	152,229
51-510-52-00-5222	GROUP LIFE INSURANCE	-	883	722	675	681	688	695	702	709
51-510-52-00-5223	DENTAL INSURANCE	-	6,461	6,599	5,800	5,792	6,082	6,386	6,705	7,040
51-510-52-00-5224	VISION INSURANCE	-	713	729	750	751	774	797	821	846
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	-	1,025	4,000	3,000	3,000	3,000	3,000	3,000	3,000
51-510-52-00-5231	LIABILITY INSURANCE	-	20,767	24,510	24,510	25,981	27,540	29,192	30,944	32,801
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	91,863	-	-	-	-	-	-	-	-
51-510-54-00-5405	BUILD PROGRAM	11,970	80,880	-	-	-	-	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	330	600	2,000	2,000	3,000	3,000	3,000	3,000	3,000
51-510-54-00-5415	TRAVEL & LODGING	287	293	1,600	1,600	1,600	1,600	1,600	1,600	1,600
51-510-54-00-5426	PUBLISHING & ADVERTISING	1,172	1,117	1,000	1,000	1,000	1,000	1,000	1,000	1,000

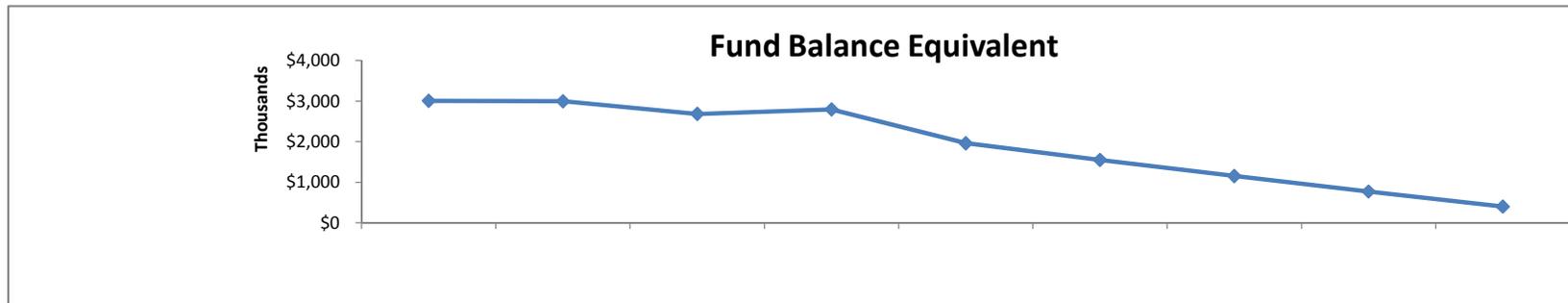
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-54-00-5429	WATER SAMPLES	4,294	7,170	14,000	14,000	14,000	14,000	14,000	14,000	14,000
51-510-54-00-5430	PRINTING & DUPLICATING	86	42	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5440	TELECOMMUNICATIONS	19,205	22,942	24,500	24,500	24,500	24,500	24,500	24,500	24,500
51-510-54-00-5445	TREATMENT FACILITY SERVICES	85,003	89,598	100,000	100,000	100,000	100,000	100,000	100,000	100,000
51-510-54-00-5448	FILING FEES	5,888	6,399	6,200	6,200	6,500	6,500	6,500	6,500	6,500
51-510-54-00-5452	POSTAGE & SHIPPING	17,167	17,609	22,000	22,000	22,000	22,000	22,000	22,000	22,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	629	858	1,250	1,250	1,250	1,250	1,250	1,250	1,250
51-510-54-00-5462	PROFESSIONAL SERVICES	9,755	13,585	10,000	10,000	15,000	15,000	15,000	15,000	15,000
51-510-54-00-5466	LEGAL SERVICES	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-510-54-00-5480	UTILITIES	239,606	208,439	283,500	225,000	258,750	274,275	290,732	308,176	326,667
51-510-54-00-5483	JULIE SERVICES	3,426	6,534	4,500	4,500	4,500	4,500	4,500	4,500	4,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	396	492	1,000	1,000	1,000	1,000	1,000	1,000	1,000
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	12,832	9,790	5,000	5,000	6,000	6,000	6,000	6,000	6,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENCE	-	4,961	-	-	4,000	4,000	4,000	4,000	4,000
51-510-54-00-5498	PAYING AGENT FEES	1,552	1,338	1,400	1,400	3,100	3,100	3,100	3,100	3,100
51-510-54-00-5499	BAD DEBT	13,370	17,539	15,000	15,000	15,000	15,000	15,000	15,000	15,000
51-510-56-00-5600	WEARING APPAREL	3,045	3,067	4,000	4,000	4,000	4,000	4,000	4,000	4,000
51-510-56-00-5620	OPERATING SUPPLIES	16,036	14,601	25,000	25,000	25,000	25,000	25,000	25,000	25,000
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	-	7,500	7,500	8,500	8,500	8,500	8,500	8,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	459	3,548	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	560	104	6,000	6,000	6,000	6,000	6,000	6,000	6,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	177,643	155,048	155,000	155,000	155,000	155,000	155,000	155,000	155,000
51-510-56-00-5640	REPAIR & MAINTENANCE	7,368	9,892	9,500	9,500	9,500	9,500	9,500	9,500	9,500
51-510-56-00-5664	METERS & PARTS	29,092	32,809	52,000	52,000	46,000	46,000	46,000	46,000	46,000
51-510-56-00-5665	JULIE SUPPLIES	-	-	-	-	1,500	1,500	1,500	1,500	1,500
51-510-56-00-5695	GASOLINE	33,646	24,155	40,873	40,873	43,734	46,795	50,071	53,576	57,326
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	206,340	206,340	353,000	300,000	300,000	100,000	100,000
51-510-60-00-6060	EQUIPMENT	-	-	10,000	10,000	5,000	5,000	5,000	5,000	5,000
51-510-60-00-6066	RTE 71 WATERMAIN RELOCATION	-	-	-	-	-	200,000	400,000	400,000	-
51-510-60-00-6070	VEHICLES	-	-	-	-	18,000	-	-	-	-
51-510-60-00-6079	ROUTE 47 EXPANSION	25,054	75,305	129,094	129,094	195,548	195,548	195,548	195,548	195,548
51-510-75-00-7502	GRANDE RESERVE COURT ORDER	275,865	160,921	-	-	-	-	-	-	-
<b>Debt Service - 2007A Bond</b>										
51-510-83-00-8000	PRINCIPAL PAYMENT	10,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
51-510-83-00-8050	INTEREST PAYMENT	123,866	123,454	123,041	123,041	122,423	121,793	121,163	120,525	119,888

Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Debt Service - 2002 Capital Appreciation Debt Certificates</b>										
51-510-85-00-8000	PRINCIPAL PAYMENT	285,000	365,000	-	-	-	-	-	-	-
<b>Debt Service - 2003 Debt Certificates</b>										
51-510-86-00-8000	PRINCIPAL PAYMENT	-	-	100,000	100,000	100,000	100,000	100,000	100,000	300,000
51-510-86-00-8050	INTEREST EXPENSE	33,150	33,150	33,150	33,150	29,350	25,450	21,450	17,300	13,050
<b>Debt Service - 2006A Refunding Debt Certificates</b>										
51-510-87-00-8000	PRINCIPAL PAYMENT	70,000	355,000	405,000	405,000	420,000	435,000	460,000	475,000	495,000
51-510-87-00-8050	INTEREST EXPENSE	88,506	219,806	205,606	205,606	189,406	172,606	155,206	136,806	117,806
<b>Debt Service - 2005C Bond</b>										
51-510-88-00-8000	PRINCIPAL PAYMENT	90,000	90,000	95,000	95,000	100,000	105,000	110,000	110,000	120,000
51-510-88-00-8050	INTEREST EXPENSE	77,725	74,575	70,975	70,975	67,175	63,175	58,975	54,575	50,175
<b>Debt Service - IEPA Loan L17-156300</b>										
51-510-89-00-8000	PRINCIPAL PAYMENT	85,600	87,754	89,961	89,961	92,224	94,544	96,923	99,361	101,860
51-510-89-00-8050	INTEREST EXPENSE	39,430	37,277	35,069	35,069	32,806	30,486	28,108	25,669	23,170
	<b>Expenses</b>	<b>2,379,621</b>	<b>2,878,499</b>	<b>2,859,595</b>	<b>2,799,270</b>	<b>3,093,781</b>	<b>3,254,632</b>	<b>3,507,043</b>	<b>3,346,045</b>	<b>3,202,566</b>
	<b>Surplus(Deficit)</b>	<b>475,577</b>	<b>225,840</b>	<b>(218,504)</b>	<b>(295,362)</b>	<b>(254,555)</b>	<b>(101,112)</b>	<b>(107,334)</b>	<b>52,613</b>	<b>200,064</b>
	<b>Fund Balance Equiv</b>	<b>1,300,837</b>	<b>1,526,679</b>	<b>1,160,768</b>	<b>1,231,317</b>	<b>976,762</b>	<b>875,650</b>	<b>768,316</b>	<b>820,929</b>	<b>1,020,993</b>
		54.67%	53.04%	40.59%	43.99%	31.57%	26.90%	21.91%	24.53%	31.88%

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Taxes	1,750,206	262,543	114,940	110,601	-	-	-	-	-
Licenses & Permits	4,000	24,000	-	-	-	-	-	-	-
Charges for Service	1,362,022	1,348,205	1,097,560	1,111,261	1,140,500	1,163,675	1,203,459	1,245,232	1,289,094
Investment Earnings	2,405	7,339	5,500	8,500	6,000	5,000	4,500	4,500	4,500
Reimbursements	1,741	7,908	-	-	-	-	-	-	-
Other Financing Sources	-	-	1,137,220	1,137,220	1,238,972	1,134,654	1,134,052	1,137,166	1,133,782
<b>Total Revenue</b>	<b>3,120,374</b>	<b>1,649,995</b>	<b>2,355,220</b>	<b>2,367,582</b>	<b>2,385,472</b>	<b>2,303,329</b>	<b>2,342,011</b>	<b>2,386,898</b>	<b>2,427,376</b>
<b>Expenses</b>									
Salaries	198,218	190,452	189,544	189,544	195,304	201,103	208,072	215,285	222,750
Benefits	33,563	95,946	98,540	98,040	105,056	112,430	120,531	129,260	138,704
Contractual Services	140,460	89,177	80,950	80,950	95,578	99,073	103,166	107,497	112,078
Supplies	45,381	44,378	83,206	83,206	90,144	92,485	94,990	97,670	100,538
Capital Outlay	25,054	38,951	66,773	66,773	593,095	259,098	259,098	259,098	259,098
Developer Commitments	30,996	30,996	-	-	-	-	-	-	-
Debt Service	1,416,416	1,088,012	1,968,119	1,968,119	2,054,461	1,865,399	1,865,857	1,877,110	1,880,265
Other Financing Uses	604,582	82,288	82,988	82,988	83,588	84,088	84,488	82,288	85,088
<b>Total Expenses</b>	<b>2,494,670</b>	<b>1,660,200</b>	<b>2,570,120</b>	<b>2,569,620</b>	<b>3,217,226</b>	<b>2,713,676</b>	<b>2,736,202</b>	<b>2,768,208</b>	<b>2,798,521</b>
Surplus (Deficit)	625,704	(10,205)	(214,900)	(202,038)	(831,754)	(410,347)	(394,191)	(381,310)	(371,145)
<b>Ending Fund Balance Equivalent</b>	<b>3,003,537</b>	<b>2,993,332</b>	<b>2,681,077</b>	<b>2,791,294</b>	<b>1,959,540</b>	<b>1,549,193</b>	<b>1,155,002</b>	<b>773,692</b>	<b>402,547</b>
	<i>120.40%</i>	<i>180.30%</i>	<i>104.32%</i>	<i>108.63%</i>	<i>60.91%</i>	<i>57.09%</i>	<i>42.21%</i>	<i>27.95%</i>	<i>14.38%</i>



Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Sewer - 52</u></b>										
52-000-40-00-4009	PROPERTY TAXES - 2004B BOND	257,989	262,543	114,940	110,601	-	-	-	-	-
52-000-40-00-4013	PROPERTY TAXES - 2005D BOND	1,382,408	-	-	-	-	-	-	-	-
52-000-40-00-4014	PROPERTY TAXES - 2008 BOND	109,809	-	-	-	-	-	-	-	-
52-000-42-00-4216	BUILD PROGRAM PERMITS	4,000	24,000	-	-	-	-	-	-	-
52-000-44-00-4435	SEWER MAINTENANCE FEES	742,022	744,820	740,000	756,315	772,500	795,675	835,459	877,232	921,094
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE	-	-	334,560	330,668	330,000	330,000	330,000	330,000	330,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	4,800	200	1,000	1,000	5,000	5,000	5,000	5,000	5,000
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	43,200	3,400	10,000	10,000	20,000	20,000	20,000	20,000	20,000
52-000-44-00-4457	SW CONNECTION FEES - ROB ROY	572,000	586,000	-	-	-	-	-	-	-
52-000-44-00-4462	LATE PENALTIES - SEWER	-	13,271	12,000	13,000	13,000	13,000	13,000	13,000	13,000
52-000-44-00-4465	RIVER CROSSING FEES	-	514	-	278	-	-	-	-	-
52-000-45-00-4500	INVESTMENT EARNINGS	2,405	7,339	5,500	8,500	6,000	5,000	4,500	4,500	4,500
52-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	4,240	-	-	-	-	-	-	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	1,741	3,668	-	-	-	-	-	-	-
52-000-49-00-4901	TRANSFER FROM GENERAL	-	-	1,137,220	1,137,220	1,133,972	1,134,654	1,134,052	1,137,166	1,133,782
52-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	-	105,000	-	-	-	-
	<b>Revenue</b>	<b>3,120,374</b>	<b>1,649,995</b>	<b>2,355,220</b>	<b>2,367,582</b>	<b>2,385,472</b>	<b>2,303,329</b>	<b>2,342,011</b>	<b>2,386,898</b>	<b>2,427,376</b>
<b>Sewer Operations</b>										
52-520-50-00-5010	SALARIES & WAGES	198,017	189,733	187,544	187,544	193,304	199,103	206,072	213,285	220,750
52-520-50-00-5015	PART-TIME SALARIES	-	-	-	-	-	-	-	-	-
52-520-50-00-5020	OVERTIME	201	719	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	18,927	20,244	21,007	21,007	23,291	25,485	27,964	30,670	33,664
52-520-52-00-5214	FICA CONTRIBUTION	14,636	14,245	14,223	14,223	14,661	15,101	15,630	16,177	16,743
52-520-52-00-5216	GROUP HEALTH INSURANCE	-	42,818	41,481	41,481	44,546	48,110	51,959	56,116	60,605
52-520-52-00-5222	GROUP LIFE INSURANCE	-	377	365	365	346	349	352	356	360
52-520-52-00-5223	DENTAL INSURANCE	-	3,521	2,653	2,653	2,879	3,023	3,174	3,333	3,500
52-520-52-00-5224	VISION INSURANCE	-	378	307	307	369	380	391	403	415
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	-	552	2,500	2,000	2,000	2,000	2,000	2,000	2,000
52-520-52-00-5231	LIABILITY INSURANCE	-	13,811	16,004	16,004	16,964	17,982	19,061	20,205	21,417
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	83,045	-	-	-	-	-	-	-	-
52-520-54-00-5405	BUILD PROGRAM	4,000	24,000	-	-	-	-	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	-	-	500	500	500	500	500	500	500
52-520-54-00-5415	TRAVEL & LODGING	-	43	500	500	500	500	500	500	500

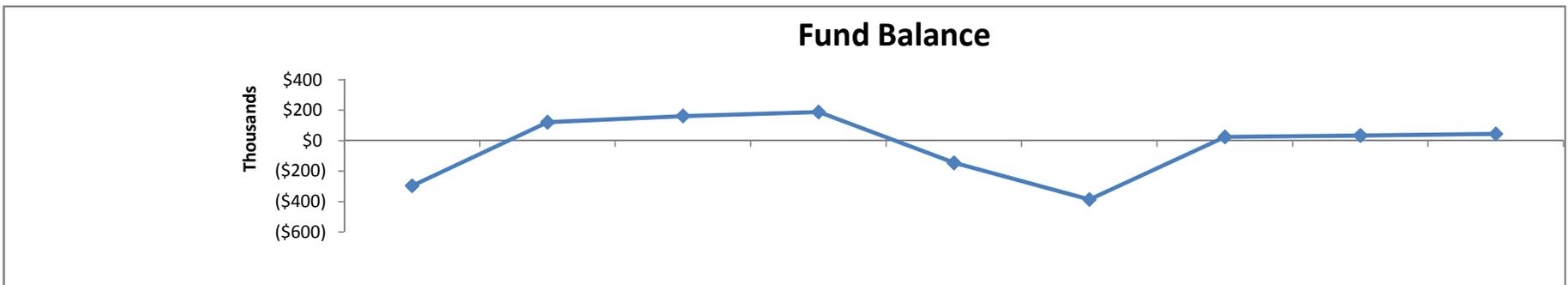
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5430	PRINTING & DUPLICATING	-	29	100	100	100	100	100	100	100
52-520-54-00-5440	TELECOMMUNICATIONS	1,699	1,521	2,500	2,500	2,500	2,500	2,500	2,500	2,500
52-520-54-00-5444	LIFT STATION SERVICES	16,541	9,695	15,750	15,750	16,538	17,365	18,233	19,145	20,102
52-520-54-00-5462	PROFESSIONAL SERVICES	5,960	2,893	5,000	5,000	7,500	7,500	7,500	7,500	7,500
52-520-54-00-5480	UTILITIES	19,782	36,672	44,100	44,100	50,715	53,758	56,983	60,402	64,026
52-520-54-00-5485	RENTAL & LEASE PURCHASE	396	492	1,500	1,500	1,500	1,500	1,500	1,500	1,500
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	3,997	8,388	5,000	5,000	5,000	5,000	5,000	5,000	5,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENCE	-	-	-	-	4,000	4,000	4,000	4,000	4,000
52-520-54-00-5498	PAYING AGENT FEES	2,511	2,812	3,000	3,000	3,725	3,350	3,350	3,350	3,350
52-520-54-00-5499	BAD DEBT	2,529	2,632	3,000	3,000	3,000	3,000	3,000	3,000	3,000
52-520-56-00-5600	WEARING APPAREL	2,753	3,194	2,500	2,500	2,500	2,500	2,500	2,500	2,500
52-520-56-00-5610	OFFICE SUPPLIES	519	1,264	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	1,312	3,071	10,500	10,500	12,000	12,000	12,000	12,000	12,000
52-520-56-00-5620	OPERATING SUPPLIES	3,690	4,413	4,500	4,500	4,500	4,500	4,500	4,500	4,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	781	2,481	2,500	2,500	2,500	2,500	2,500	2,500	2,500
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	77	-	1,200	1,200	1,200	1,200	1,200	1,200	1,200
52-520-56-00-5640	REPAIR & MAINTENANCE	5,246	7,547	26,750	26,750	30,000	30,000	30,000	30,000	30,000
52-520-56-00-5695	GASOLINE	31,003	22,408	31,256	31,256	33,444	35,785	38,290	40,970	43,838
52-520-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	-	-	200,000	200,000	200,000	200,000	200,000
52-520-60-00-6070	VEHICLES	-	-	-	-	333,997	-	-	-	-
52-520-60-00-6079	ROUTE 47 EXPANSION	25,054	38,951	66,773	66,773	59,098	59,098	59,098	59,098	59,098
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECAPTURE	30,996	30,996	-	-	-	-	-	-	-
<b>Debt Service - 2004B Bond</b>										
52-520-84-00-8000	PRINCIPAL PAYMENT	160,000	170,000	280,000	280,000	375,000	395,000	410,000	435,000	455,000
52-520-84-00-8050	INTEREST EXPENSE	98,650	93,850	88,750	88,750	78,950	65,825	52,000	35,600	18,200
<b>Debt Service - 2003A IRBB Debt Certificates</b>										
52-520-90-00-8000	PRINCIPAL PAYMENT	95,000	100,000	100,000	100,000	105,000	110,000	115,000	120,000	130,000
52-520-90-00-8050	INTEREST EXPENSE	70,143	66,248	62,048	62,048	57,648	52,870	47,755	42,293	36,233

Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Debt Service - 2004A Debt Certificates</b>										
52-520-91-00-8000	PRINCIPAL PAYMENT	170,000	175,000	180,000	180,000	190,000	-	-	-	-
52-520-91-00-8050	INTEREST EXPENSE	24,093	18,738	13,050	13,050	6,840	-	-	-	-
<b>Debt Service - 2011 Refunding Bond</b>										
52-520-92-00-8000	PRINCIPAL PAYMENT	-	-	660,000	660,000	685,000	715,000	745,000	780,000	810,000
52-520-92-00-8050	INTEREST EXPENSE	225,354	318,147	477,220	477,220	448,972	419,654	389,052	357,166	323,782
<b>Debt Service - 2005D Bond</b>										
52-520-93-00-8050	INTEREST EXPENSE	332,346	-	-	-	-	-	-	-	-
<b>Debt Service - 2008 Refunding Bond</b>										
52-520-94-00-8050	INTEREST PAYMENT	94,800	-	-	-	-	-	-	-	-
<b>Debt Service - IEPA Loan L17-013000</b>										
52-520-95-00-8000	PRINCIPAL PAYMENT	36,635	37,958	-	-	-	-	-	-	-
52-520-95-00-8050	INTEREST EXPENSE	2,345	1,021	-	-	-	-	-	-	-
<b>Debt Service - IEPA Loan L17-115300</b>										
52-520-96-00-8000	PRINCIPAL PAYMENT	86,329	88,610	90,952	90,952	93,355	95,821	98,353	100,952	103,619
52-520-96-00-8050	INTEREST EXPENSE	20,721	18,440	16,099	16,099	13,696	11,229	8,697	6,099	3,431
52-520-99-00-9951	TRANSFER TO WATER	83,863	82,288	82,988	82,988	83,588	84,088	84,488	82,288	85,088
52-520-99-00-9999	TRANSFER TO 2011 BOND ESCROW	520,719	-	-	-	-	-	-	-	-
	<b>Expenses</b>	<b>2,494,670</b>	<b>1,660,200</b>	<b>2,570,120</b>	<b>2,569,620</b>	<b>3,217,226</b>	<b>2,713,676</b>	<b>2,736,202</b>	<b>2,768,208</b>	<b>2,798,521</b>
	<b>Surplus(Deficit)</b>	<b>625,704</b>	<b>(10,205)</b>	<b>(214,900)</b>	<b>(202,038)</b>	<b>(831,754)</b>	<b>(410,347)</b>	<b>(394,191)</b>	<b>(381,310)</b>	<b>(371,145)</b>
	<b>Fund Balance Equiv</b>	<b>3,003,537</b>	<b>2,993,332</b>	<b>2,681,077</b>	<b>2,791,294</b>	<b>1,959,540</b>	<b>1,549,193</b>	<b>1,155,002</b>	<b>773,692</b>	<b>402,547</b>
		<i>120.40%</i>	<i>180.30%</i>	<i>104.32%</i>	<i>108.63%</i>	<i>60.91%</i>	<i>57.09%</i>	<i>42.21%</i>	<i>27.95%</i>	<i>14.38%</i>

## Land Cash Fund (72)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Intergovernmental	400,000	400,000	96,000	96,000	-	-	400,000	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	5	-	-	-	-	-
Land Cash Contributions	30,767	68,768	20,500	32,212	23,000	23,000	23,000	23,000	23,000
Other Financing Sources	-	-	50,000	50,000	50,000	50,000	-	-	-
<b>Total Revenue</b>	<b>430,767</b>	<b>468,768</b>	<b>166,500</b>	<b>178,217</b>	<b>73,000</b>	<b>73,000</b>	<b>423,000</b>	<b>23,000</b>	<b>23,000</b>
<b>Expenditures</b>									
Contractual Services	20,084	-	-	-	-	-	-	-	-
Capital Outlay	316,836	52,570	111,000	111,000	406,850	313,000	13,000	13,000	13,000
<b>Total Expenditures</b>	<b>336,920</b>	<b>52,570</b>	<b>111,000</b>	<b>111,000</b>	<b>406,850</b>	<b>313,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
Surplus (Deficit)	93,847	416,198	55,500	67,217	(333,850)	(240,000)	410,000	10,000	10,000
<b>Ending Fund Balance</b>	<b>(294,778)</b>	<b>121,420</b>	<b>162,581</b>	<b>188,637</b>	<b>(145,213)</b>	<b>(385,213)</b>	<b>24,787</b>	<b>34,787</b>	<b>44,787</b>

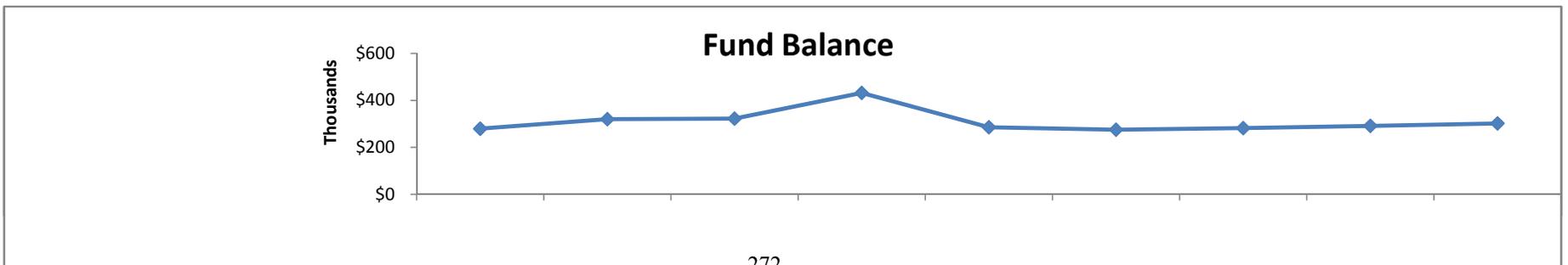


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Land Cash - 72</u></b>										
72-000-41-00-4171	OSLAD GRANT - PRAIRIE MEADOWS	400,000	-	-	-	-	-	-	-	-
72-000-41-00-4173	OSLAD GRANT - RAINTREE	-	400,000	-	-	-	-	-	-	-
72-000-41-00-4174	RTP GRANT - CLARK PARK	-	-	96,000	96,000	-	-	-	-	-
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT GRANT	-	-	-	-	-	-	400,000	-	-
72-000-42-00-4216	BUILD PROGRAM PERMITS	-	-	-	-	-	-	-	-	-
72-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	5	-	-	-	-	-
72-000-47-00-4703	AUTUMN CREEK	30,767	66,662	20,000	20,000	20,000	20,000	20,000	20,000	20,000
72-000-47-00-4704	BLACKBERRY WOODS	-	568	500	2,841	500	500	500	500	500
72-000-47-00-4706	CALEDONIA	-	-	-	-	2,500	2,500	2,500	2,500	2,500
72-000-47-00-4708	COUNTRY HILLS	-	1,538	-	-	-	-	-	-	-
72-000-47-00-4736	BRIARWOOD	-	-	-	9,371	-	-	-	-	-
72-000-49-00-4925	TRANSFER FROM VEHICLE & EQUIPMENT	-	-	50,000	50,000	50,000	50,000	-	-	-
	<b>Revenue</b>	<b>430,767</b>	<b>468,768</b>	<b>166,500</b>	<b>178,217</b>	<b>73,000</b>	<b>73,000</b>	<b>423,000</b>	<b>23,000</b>	<b>23,000</b>
72-720-54-00-5401	ADMINISTRATIVE CHARGEBACK	20,084	-	-	-	-	-	-	-	-
72-720-54-00-5405	BUILD PROGRAM	-	-	-	-	-	-	-	-	-
72-720-60-00-6028	CANNONBALL PARK	-	-	22,000	22,000	-	-	-	-	-
72-720-60-00-6032	MOSIER HOLDING COSTS	11,000	12,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
72-720-60-00-6036	RAINTREE VILLAGE	305,836	40,570	-	-	-	-	-	-	-
72-720-60-00-6044	CLARK PARK	-	-	76,000	76,000	-	-	-	-	-
72-720-60-00-6045	RIVERFRONT PARK	-	-	-	-	200,000	200,000	-	-	-
72-720-60-00-6046	GRANDE RESERVE PARK A	-	-	-	-	-	50,000	-	-	-
72-720-60-00-6047	GRANDE RESERVE PARK B	-	-	-	-	143,850	-	-	-	-
72-720-60-00-6049	RAINTREE PARK C	-	-	-	-	50,000	50,000	-	-	-
	<b>Expenditures</b>	<b>336,920</b>	<b>52,570</b>	<b>111,000</b>	<b>111,000</b>	<b>406,850</b>	<b>313,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
	<b>Surplus(Deficit)</b>	<b>93,847</b>	<b>416,198</b>	<b>55,500</b>	<b>67,217</b>	<b>(333,850)</b>	<b>(240,000)</b>	<b>410,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>Fund Balance</b>	<b>(294,778)</b>	<b>121,420</b>	<b>162,581</b>	<b>188,637</b>	<b>(145,213)</b>	<b>(385,213)</b>	<b>24,787</b>	<b>34,787</b>	<b>44,787</b>

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Charges for Service	265,699	265,614	240,000	286,676	280,000	280,000	280,000	280,000	280,000
Investment Earnings	175	244	200	250	250	250	250	250	250
Reimbursements	3,336	20,947	-	-	-	-	-	-	-
Miscellaneous	193,688	195,868	223,000	180,339	208,000	208,000	208,000	217,700	217,700
Other Financing Sources	736,710	955,886	1,765,504	1,765,504	1,277,606	1,339,594	1,401,968	1,460,826	1,531,004
<b>Total Revenue</b>	<b>1,199,608</b>	<b>1,438,559</b>	<b>2,228,704</b>	<b>2,232,769</b>	<b>1,765,856</b>	<b>1,827,844</b>	<b>1,890,218</b>	<b>1,958,776</b>	<b>2,028,954</b>
<b>Expenditures</b>									
Salaries	651,906	671,149	771,493	771,493	840,647	862,287	888,292	915,206	943,063
Benefits	107,010	283,568	351,668	351,668	397,762	427,622	459,948	494,845	532,667
Contractual Services	147,598	159,624	227,280	227,280	374,430	253,154	237,623	239,174	240,818
Supplies	244,584	283,915	291,650	282,550	298,608	295,686	297,641	299,733	301,972
Other Financing Uses	-	-	556,957	487,840	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,151,098</b>	<b>1,398,256</b>	<b>2,199,048</b>	<b>2,120,831</b>	<b>1,911,447</b>	<b>1,838,749</b>	<b>1,883,504</b>	<b>1,948,958</b>	<b>2,018,520</b>
Surplus (Deficit)	48,510	40,303	29,656	111,938	(145,591)	(10,905)	6,714	9,818	10,434
<b>Ending Fund Balance</b>	<b>280,065</b>	<b>320,370</b>	<b>322,699</b>	<b>432,308</b>	<b>286,717</b>	<b>275,812</b>	<b>282,526</b>	<b>292,344</b>	<b>302,778</b>
	24.33%	22.91%	14.67%	20.38%	15.00%	15.00%	15.00%	15.00%	15.00%



Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Parks and Recreation - 79</u></b>										
79-000-44-00-4402	SPECIAL EVENTS	6,935	35,120	30,000	45,355	35,000	35,000	35,000	35,000	35,000
79-000-44-00-4403	CHILD DEVELOPMENT	41,756	59,559	50,000	75,000	75,000	75,000	75,000	75,000	75,000
79-000-44-00-4404	ATHLETICS & FITNESS	124,164	138,466	130,000	135,000	140,000	140,000	140,000	140,000	140,000
79-000-44-00-4439	PROGRAM FEES	53,905	-	-	-	-	-	-	-	-
79-000-44-00-4441	CONCESSION REVENUE	38,939	32,469	30,000	31,321	30,000	30,000	30,000	30,000	30,000
79-000-45-00-4500	INVESTMENT EARNINGS	175	244	200	250	250	250	250	250	250
79-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	12,521	-	-	-	-	-	-	-
79-000-46-00-4690	REIMB - MISCELLANEOUS	3,336	8,426	-	-	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	54,240	54,758	55,000	55,000	50,000	50,000	50,000	50,000	50,000
79-000-48-00-4825	PARK RENTALS	27,143	12,552	25,000	26,742	25,000	25,000	25,000	25,000	25,000
79-000-48-00-4843	HOMETOWN DAYS	100,960	119,235	135,000	90,597	125,000	125,000	125,000	125,000	125,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	4,314	5,569	5,000	5,000	5,000	5,000	5,000	14,700	14,700
79-000-48-00-4850	MISCELLANEOUS INCOME	7,031	3,754	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-000-49-00-4901	TRANSFER FROM GENERAL	736,710	955,886	1,765,504	1,765,504	1,277,606	1,339,594	1,401,968	1,460,826	1,531,004
	<b>Revenue</b>	<b>1,199,608</b>	<b>1,438,559</b>	<b>2,228,704</b>	<b>2,232,769</b>	<b>1,765,856</b>	<b>1,827,844</b>	<b>1,890,218</b>	<b>1,958,776</b>	<b>2,028,954</b>
<b>Parks Department</b>										
79-790-50-00-5010	SALARIES & WAGES	369,514	400,384	427,948	427,948	447,564	460,991	477,126	493,825	511,109
79-790-50-00-5015	PART-TIME SALARIES	16,833	17,932	17,000	17,000	34,000	34,000	34,000	34,000	34,000
79-790-50-00-5020	OVERTIME	50	1,431	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	35,461	43,342	47,761	47,761	53,733	59,007	64,746	71,012	77,944
79-790-52-00-5214	FICA CONTRIBUTION	28,869	31,109	33,487	33,487	36,183	37,268	38,572	39,922	41,319
79-790-52-00-5216	GROUP HEALTH INSURANCE	-	110,141	126,575	126,575	132,108	142,677	154,091	166,418	179,731
79-790-52-00-5222	GROUP LIFE INSURANCE	-	936	980	980	924	933	942	951	961
79-790-52-00-5223	DENTAL INSURANCE	-	7,954	9,580	9,580	7,728	8,114	8,520	8,946	9,393
79-790-52-00-5224	VISION INSURANCE	-	932	1,004	1,004	1,032	1,063	1,095	1,128	1,162
79-790-54-00-5412	TRAINING & CONFERENCES	2,604	1,333	4,000	4,000	7,000	7,000	7,000	7,000	7,000
79-790-54-00-5415	TRAVEL & LODGING	332	329	2,000	2,000	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	109,650	16,994	-	-	-
79-790-54-00-5440	TELECOMMUNICATIONS	3,330	3,863	4,780	4,780	4,780	4,780	4,780	4,780	4,780
79-790-54-00-5462	PROFESSIONAL SERVICES	4,748	2,280	4,500	4,500	4,500	4,500	4,500	4,500	4,500
79-790-54-00-5466	LEGAL SERVICES	3,701	5,938	4,000	4,000	4,000	4,000	4,000	4,000	4,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	2,017	620	2,500	2,500	2,500	2,500	2,500	2,500	2,500
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	26,194	22,500	22,500	32,500	32,500	32,500	32,500	32,500

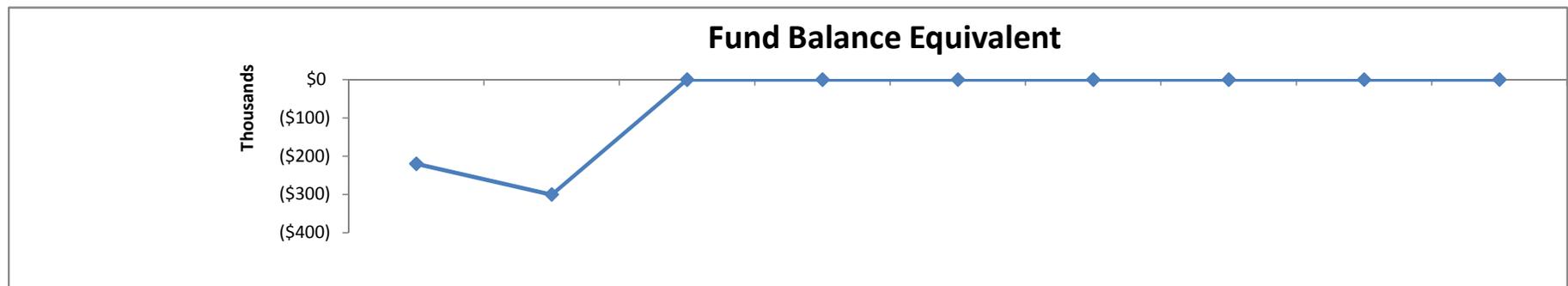
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
79-790-56-00-5600	WEARING APPAREL	4,123	4,603	4,100	4,100	4,700	4,700	4,700	4,700	4,700
79-790-56-00-5610	OFFICE SUPPLIES	293	167	300	300	300	300	300	300	300
79-790-56-00-5620	OPERATING SUPPLIES	23,528	17,900	22,500	22,500	22,500	22,500	22,500	22,500	22,500
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	2,374	3,093	2,250	2,250	7,000	2,250	2,250	2,250	2,250
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	500	500	500	500	500	500	500
79-790-56-00-5640	REPAIR & MAINTENANCE	51,312	54,036	50,500	50,500	50,500	50,500	50,500	50,500	50,500
79-790-56-00-5695	GASOLINE	-	19,973	21,400	21,400	22,898	24,501	26,216	28,051	30,015
		<b>549,089</b>	<b>754,490</b>	<b>813,165</b>	<b>813,165</b>	<b>992,600</b>	<b>927,578</b>	<b>947,338</b>	<b>986,283</b>	<b>1,027,664</b>
<b>Recreation Department</b>										
79-795-50-00-5010	SALARIES & WAGES	197,710	202,126	240,745	240,745	273,783	281,996	291,866	302,081	312,654
79-795-50-00-5015	PART-TIME SALARIES	17,013	11,457	15,000	15,000	23,000	23,000	23,000	23,000	23,000
79-795-50-00-5020	OVERTIME	-	-	300	300	300	300	300	300	300
79-795-50-00-5045	CONCESSION WAGES	11,542	8,341	12,500	12,500	14,000	14,000	14,000	14,000	14,000
79-795-50-00-5046	PRE-SCHOOL WAGES	22,476	18,431	30,000	30,000	20,000	20,000	20,000	20,000	20,000
79-795-50-00-5052	INSTRUCTORS WAGES	16,768	11,047	25,000	25,000	25,000	25,000	25,000	25,000	25,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	23,137	24,704	26,714	26,714	32,686	36,095	39,606	43,439	47,680
79-795-52-00-5214	FICA CONTRIBUTION	19,543	18,637	24,216	24,216	26,576	27,373	28,331	29,323	30,349
79-795-52-00-5216	GROUP HEALTH INSURANCE	-	42,511	75,911	75,911	100,027	108,029	116,671	126,005	136,085
79-795-52-00-5222	GROUP LIFE INSURANCE	-	440	591	591	673	680	687	694	701
79-795-52-00-5223	DENTAL INSURANCE	-	2,566	4,344	4,344	5,397	5,667	5,950	6,248	6,560
79-795-52-00-5224	VISION INSURANCE	-	296	505	505	695	716	737	759	782
79-795-54-00-5412	TRAINING & CONFERENCES	581	1,144	3,000	3,000	5,000	5,000	5,000	5,000	5,000
79-795-54-00-5415	TRAVEL & LODGING	369	453	1,500	1,500	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5426	PUBLISHING & ADVERTISING	27,026	24,745	27,000	27,000	40,000	40,000	40,000	40,000	40,000
79-795-54-00-5440	TELECOMMUNICATIONS	2,847	2,922	7,000	7,000	7,000	7,000	7,000	7,000	7,000
79-795-54-00-5447	SCHOLARSHIPS	685	803	2,500	2,500	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	3,128	2,188	4,000	4,000	4,000	4,000	4,000	4,000	4,000
79-795-54-00-5460	DUES & SUBSCRIPTIONS	1,375	1,454	1,500	1,500	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5462	PROFESSIONAL SERVICES	73,265	60,998	65,000	65,000	75,000	75,000	75,000	75,000	75,000
79-795-54-00-5480	UTILITIES	9,538	12,869	20,000	20,000	23,000	24,380	25,843	27,394	29,038
79-795-54-00-5485	RENTAL & LEASE PURCHASE	2,558	2,408	4,500	4,500	4,500	4,500	4,500	4,500	4,500
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	106	50	40,000	40,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5496	PROGRAM REFUNDS	9,388	9,033	7,000	7,000	7,000	7,000	7,000	7,000	7,000
79-795-54-00-5497	PROPERTY TAX PAYMENT	-	-	-	-	30,000	-	-	-	-
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	84,982	91,712	100,000	91,000	100,000	100,000	100,000	100,000	100,000

Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
79-795-56-00-5606	PROGRAM SUPPLIES	47,065	50,603	55,000	55,000	55,000	55,000	55,000	55,000	55,000
79-795-56-00-5607	CONCESSION SUPPLIES	19,144	17,714	18,000	18,000	18,000	18,000	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	1,792	2,503	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	6,533	19,426	7,500	7,500	7,500	7,500	7,500	7,500	7,500
79-795-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
79-795-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,522	616	500	500	500	500	500	500	500
79-795-56-00-5640	REPAIR & MAINTENANCE	920	132	2,000	2,000	2,000	2,000	2,000	2,000	2,000
79-795-56-00-5645	BOOKS & PUBLICATIONS	-	-	100	-	-	-	-	-	-
79-795-56-00-5695	GASOLINE	996	1,437	3,000	3,000	3,210	3,435	3,675	3,932	4,207
79-795-99-00-9980	TRANSFER TO RECREATION CENTER	-	-	556,957	487,840	-	-	-	-	-
		<b>602,009</b>	<b>643,766</b>	<b>1,385,883</b>	<b>1,307,666</b>	<b>918,847</b>	<b>911,171</b>	<b>936,166</b>	<b>962,675</b>	<b>990,856</b>
	<b>Expenditures</b>	<b>1,151,098</b>	<b>1,398,256</b>	<b>2,199,048</b>	<b>2,120,831</b>	<b>1,911,447</b>	<b>1,838,749</b>	<b>1,883,504</b>	<b>1,948,958</b>	<b>2,018,520</b>
	<b>Surplus(Deficit)</b>	<b>48,510</b>	<b>40,303</b>	<b>29,656</b>	<b>111,938</b>	<b>(145,591)</b>	<b>(10,905)</b>	<b>6,714</b>	<b>9,818</b>	<b>10,434</b>
	<b>Fund Balance</b>	<b>280,065</b>	<b>320,370</b>	<b>322,699</b>	<b>432,308</b>	<b>286,717</b>	<b>275,812</b>	<b>282,526</b>	<b>292,344</b>	<b>302,778</b>
		24.33%	22.91%	14.67%	20.38%	15.00%	15.00%	15.00%	15.00%	15.00%

## Recreation Center Fund (80)

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

	FY 2012	FY 2013	FY 2014 Adopted	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
	Actual	Actual	Budget						
<b>Revenue</b>									
Charges for Service	620,489	493,619	61,000	44,891	-	-	-	-	-
Miscellaneous	14,074	17,467	-	572	-	-	-	-	-
Other Financing Sources	-	-	556,957	487,840	-	-	-	-	-
<b>Total Revenue</b>	<b>634,563</b>	<b>511,086</b>	<b>617,957</b>	<b>533,303</b>	-	-	-	-	-
<b>Expenses</b>									
Salaries	201,757	169,838	20,000	18,775	-	-	-	-	-
Benefits	25,706	23,718	-	1,965	-	-	-	-	-
Contractual Services	392,972	360,432	114,250	208,635	-	-	-	-	-
Supplies	39,041	37,516	16,239	3,508	-	-	-	-	-
<b>Total Expenses</b>	<b>659,476</b>	<b>591,504</b>	<b>150,489</b>	<b>232,883</b>	-	-	-	-	-
Surplus (Deficit)	(24,913)	(80,418)	467,468	300,420	-	-	-	-	-
<b>Ending Fund Balance Equivalent</b>	<b>(220,001)</b>	<b>(300,420)</b>	-	-	-	-	-	-	-
	-33.36%	-50.79%	0.00%	0.00%	-	-	-	-	-



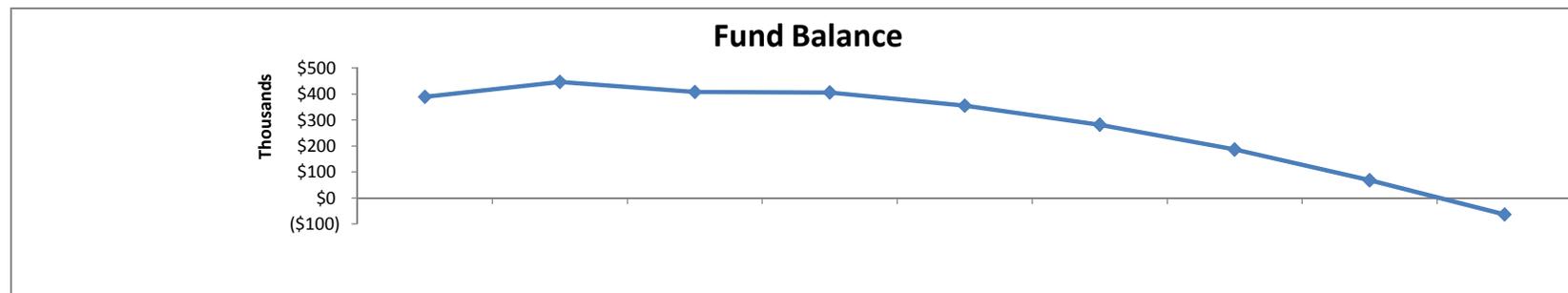
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Recreation Center</b>										
80-000-44-00-4439	PROGRAM FEES	97,070	69,175	-	3,409	-	-	-	-	-
80-000-44-00-4441	CONCESSION REVENUE	10,661	8,530	500	492	-	-	-	-	-
80-000-44-00-4444	MEMBERSHIP FEES	465,488	378,700	60,000	37,189	-	-	-	-	-
80-000-44-00-4445	GUEST FEES	8,939	9,435	500	1,136	-	-	-	-	-
80-000-44-00-4446	SWIM CLASS FEES	30,932	20,097	-	2,275	-	-	-	-	-
80-000-44-00-4447	PERSONAL TRAINING FEES	4,910	6,492	-	360	-	-	-	-	-
80-000-44-00-4448	TANNING SESSION FEES	2,489	1,190	-	30	-	-	-	-	-
80-000-48-00-4820	RENTAL INCOME	13,017	16,026	-	444	-	-	-	-	-
80-000-48-00-4846	SCHOLARSHIPS & DONATIONS	760	1,356	-	28	-	-	-	-	-
80-000-48-00-4850	MISCELLANEOUS INCOME	297	85	-	100	-	-	-	-	-
80-000-49-00-4979	TRANSFER FROM PARKS & REC	-	-	556,957	487,840	-	-	-	-	-
	<b>Revenue</b>	<b>634,563</b>	<b>511,086</b>	<b>617,957</b>	<b>533,303</b>	-	-	-	-	-
80-800-50-00-5010	SALARIES & WAGES	29,087	25,903	-	-	-	-	-	-	-
80-800-50-00-5015	PART-TIME SALARIES	88,234	78,005	20,000	11,986	-	-	-	-	-
80-800-50-00-5046	PRE-SCHOOL WAGES	30,255	12,626	-	-	-	-	-	-	-
80-800-50-00-5052	INSTRUCTORS WAGES	54,181	53,304	-	6,789	-	-	-	-	-
80-800-52-00-5212	RETIREMENT PLAN CONTRIBUTION	10,213	9,343	-	515	-	-	-	-	-
80-800-52-00-5214	FICA CONTRIBUTION	15,493	13,088	-	1,450	-	-	-	-	-
80-800-52-00-5216	GROUP HEALTH INSURANCE	-	1,200	-	-	-	-	-	-	-
80-800-52-00-5222	GROUP LIFE INSURANCE	-	87	-	-	-	-	-	-	-
80-800-54-00-5426	PUBLISHING & ADVERTISING	192	-	-	-	-	-	-	-	-
80-800-54-00-5440	TELECOMMUNICATIONS	3,198	4,300	720	691	-	-	-	-	-
80-800-54-00-5452	POSTAGE & SHIPPING	-	-	60	-	-	-	-	-	-
80-800-54-00-5460	DUES & SUBSCRIPTIONS	114	-	40	-	-	-	-	-	-
80-800-54-00-5462	PROFESSIONAL SERVICES	15,810	18,001	3,000	1,726	-	-	-	-	-
80-800-54-00-5480	UTILITIES	46,030	40,024	11,130	3,523	-	-	-	-	-
80-800-54-00-5485	RENTAL & LEASE PURCHASE	223,647	229,376	38,000	138,274	-	-	-	-	-
80-800-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	37,751	6,035	1,400	4,402	-	-	-	-	-
80-800-54-00-5496	PROGRAM REFUNDS	4,727	3,896	1,100	4,129	-	-	-	-	-
80-800-54-00-5497	PROPERTY TAX PAYMENT	61,503	58,800	58,800	55,890	-	-	-	-	-
80-800-56-00-5606	PROGRAM SUPPLIES	12,125	6,458	1,500	520	-	-	-	-	-
80-800-56-00-5607	CONCESSION SUPPLIES	6,302	5,427	1,400	-	-	-	-	-	-

Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
80-800-56-00-5610	OFFICE SUPPLIES	892	252	300	-	-	-	-	-	-
80-800-56-00-5620	OPERATING SUPPLIES	7,039	5,552	600	1,123	-	-	-	-	-
80-800-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,000	10,062	200	-	-	-	-	-	-
80-800-56-00-5640	REPAIR & MAINTENANCE	11,371	9,571	12,200	1,865	-	-	-	-	-
80-800-56-00-5645	BOOKS & PUBLICATIONS	30	194	39	-	-	-	-	-	-
80-800-56-00-5695	GASOLINE	282	-	-	-	-	-	-	-	-
	<b>Expenses</b>	<b>659,476</b>	<b>591,504</b>	<b>150,489</b>	<b>232,883</b>	-	-	-	-	-
	<b>Surplus(Deficit)</b>	<b>(24,913)</b>	<b>(80,418)</b>	<b>467,468</b>	<b>300,420</b>	-	-	-	-	-
	<b>Fund Balance Equiv</b>	<b>(220,001)</b>	<b>(300,420)</b>	-	-	-	-	-	-	-
		-33.36%	-50.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

## Library Operations Fund (82)

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

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Revenue</b>									
Taxes	692,476	691,905	670,415	642,838	646,010	635,000	625,000	615,000	615,000
Intergovernmental	22,212	24,124	22,200	22,389	22,200	22,200	22,200	22,200	22,200
Licenses & Permits	4,681	-	-	-	-	-	-	-	-
Fines & Forfeits	12,864	9,404	9,300	9,300	9,300	9,300	9,300	9,300	9,300
Charges for Service	15,368	14,190	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Investment Earnings	393	1,257	1,300	1,300	1,300	1,500	1,500	1,500	1,500
Reimbursements	-	9,396	-	-	-	-	-	-	-
Miscellaneous	15,045	12,489	9,250	8,003	7,500	7,500	7,500	7,500	7,500
Other Financing Sources	332,500	26,819	52,174	52,174	32,375	34,168	36,068	38,082	38,082
<b>Total Revenue</b>	<b>1,095,539</b>	<b>789,584</b>	<b>778,639</b>	<b>750,004</b>	<b>732,685</b>	<b>723,668</b>	<b>715,568</b>	<b>707,582</b>	<b>707,582</b>
<b>Expenditures</b>									
Salaries	432,008	420,283	447,540	447,540	447,540	447,540	447,540	447,540	447,540
Benefits	149,612	177,713	193,524	193,524	204,448	216,894	229,850	243,740	256,545
Contractual Services	88,124	104,651	109,049	109,049	112,465	113,334	114,256	115,233	116,268
Supplies	21,781	24,163	21,250	19,250	19,000	19,000	19,000	19,000	19,000
Other Financing Uses	332,519	5,469	-	21,226	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,024,044</b>	<b>732,279</b>	<b>771,363</b>	<b>790,589</b>	<b>783,453</b>	<b>796,768</b>	<b>810,646</b>	<b>825,513</b>	<b>839,353</b>
Surplus (Deficit)	71,495	57,305	7,276	(40,585)	(50,768)	(73,100)	(95,078)	(117,931)	(131,771)
<b>Ending Fund Balance</b>	<b>388,831</b>	<b>446,136</b>	<b>407,430</b>	<b>405,551</b>	<b>354,783</b>	<b>281,683</b>	<b>186,605</b>	<b>68,674</b>	<b>(63,097)</b>
	37.97%	60.92%	52.82%	51.30%	45.28%	35.35%	23.02%	8.32%	-7.52%



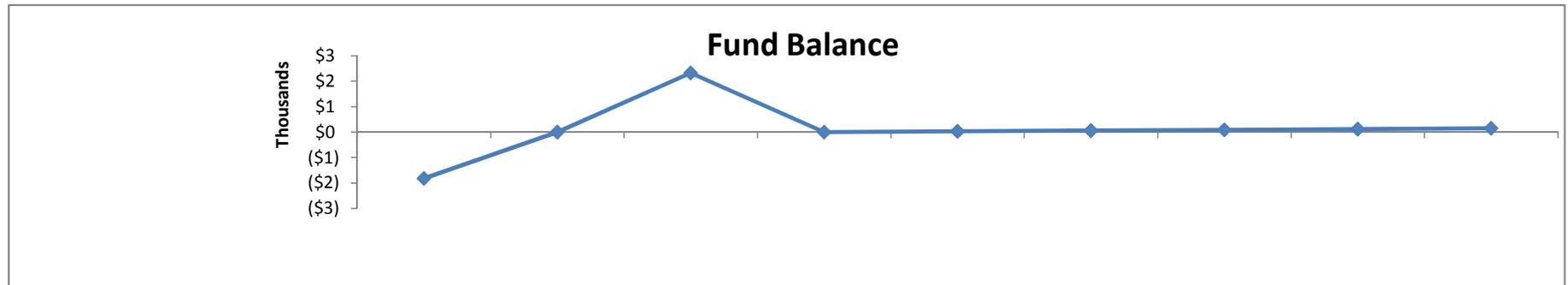
Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Library Operations</u></b>										
82-000-40-00-4000	PROPERTY TAXES	673,145	691,905	670,415	642,838	646,010	635,000	625,000	615,000	615,000
82-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	19,331	-	-	-	-	-	-	-	-
82-000-41-00-4120	PERSONAL PROPERTY TAX	4,981	5,272	5,000	5,000	5,000	5,000	5,000	5,000	5,000
82-000-41-00-4170	STATE GRANTS	17,231	18,852	17,200	17,389	17,200	17,200	17,200	17,200	17,200
82-000-42-00-4211	DEVELOPMENT FEES - BOOKS	4,681	-	-	-	-	-	-	-	-
82-000-43-00-4330	LIBRARY FINES	12,864	9,404	9,300	9,300	9,300	9,300	9,300	9,300	9,300
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	11,814	10,434	10,000	10,000	10,000	10,000	10,000	10,000	10,000
82-000-44-00-4422	COPY FEES	3,444	2,748	3,000	3,000	3,000	3,000	3,000	3,000	3,000
82-000-44-00-4439	PROGRAM FEES	110	1,008	1,000	1,000	1,000	1,000	1,000	1,000	1,000
82-000-45-00-4500	INVESTMENT EARNINGS	393	1,257	1,300	1,300	1,300	1,500	1,500	1,500	1,500
82-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	8,685	-	-	-	-	-	-	-
82-000-46-00-4671	REIMB - LIFE INSURANCE	-	711	-	-	-	-	-	-	-
82-000-48-00-4820	RENTAL INCOME	2,695	1,556	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-000-48-00-4824	DVD RENTAL INCOME	5,416	4,884	5,000	5,000	5,000	5,000	5,000	5,000	5,000
82-000-48-00-4832	MEMORIALS & GIFTS	6,119	5,201	2,000	-	-	-	-	-	-
82-000-48-00-4850	MISCELLANEOUS INCOME	815	848	250	1,003	500	500	500	500	500
82-000-49-00-4901	TRANSFER FROM GENERAL - P-TAX	-	-	21,490	21,490	-	-	-	-	-
82-000-49-00-4901	TRANSFER FROM GENERAL	332,500	26,819	30,684	30,684	32,375	34,168	36,068	38,082	38,082
	<b>Revenue</b>	<b>1,095,539</b>	<b>789,584</b>	<b>778,639</b>	<b>750,004</b>	<b>732,685</b>	<b>723,668</b>	<b>715,568</b>	<b>707,582</b>	<b>707,582</b>
82-820-50-00-5010	SALARIES & WAGES	244,695	244,847	252,540	252,540	252,540	252,540	252,540	252,540	252,540
82-820-50-00-5015	PART-TIME SALARIES	187,313	175,436	195,000	195,000	195,000	195,000	195,000	195,000	195,000
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	23,387	26,152	27,988	27,988	30,117	32,325	34,270	36,315	38,512
82-820-52-00-5214	FICA CONTRIBUTION	32,384	31,483	33,572	33,572	33,484	33,484	33,484	33,484	33,484
82-820-52-00-5216	GROUP HEALTH INSURANCE	86,334	85,076	94,116	94,116	101,904	110,056	118,860	128,369	138,639
82-820-52-00-5222	GROUP LIFE INSURANCE	760	1,027	595	595	559	565	571	577	583
82-820-52-00-5223	DENTAL INSURANCE	6,061	5,950	5,926	5,926	5,347	5,614	5,895	6,190	6,500
82-820-52-00-5224	VISION INSURANCE	686	643	643	643	662	682	702	723	745
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	-	2,435	2,500	2,500	2,500	2,500	2,500	2,500	2,500
82-820-52-00-5231	LIABILITY INSURANCE	-	24,947	28,184	28,184	29,875	31,668	33,568	35,582	35,582
82-820-54-00-5412	TRAINING & CONFERENCES	-	-	500	500	500	500	500	500	500
82-820-54-00-5415	TRAVEL & LODGING	215	798	600	600	600	600	600	600	600
82-820-54-00-5426	PUBLISHING & ADVERTISING	-	22	100	100	100	100	100	100	100
82-820-54-00-5440	TELECOMMUNICATIONS	8,609	10,982	11,000	11,000	11,000	11,000	11,000	11,000	11,000

Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-54-00-5452	POSTAGE & SHIPPING	538	244	500	500	500	500	500	500	500
82-820-54-00-5460	DUES & SUBSCRIPTIONS	7,495	8,379	12,000	12,000	12,000	12,000	12,000	12,000	12,000
82-820-54-00-5462	PROFESSIONAL SERVICES	29,909	38,778	29,000	29,000	29,000	29,000	29,000	29,000	29,000
82-820-54-00-5466	LEGAL SERVICES	-	360	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-54-00-5468	AUTOMATION	28,210	30,199	35,000	35,000	35,000	35,000	35,000	35,000	35,000
82-820-54-00-5480	UTILITIES	8,872	10,508	12,600	12,600	14,490	15,359	16,281	17,258	18,293
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,276	3,632	5,000	5,000	5,000	5,000	5,000	5,000	5,000
82-820-54-00-5498	PAYING AGENT FEES	-	749	749	749	2,275	2,275	2,275	2,275	2,275
82-820-56-00-5610	OFFICE SUPPLIES	5,005	5,497	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLIES	4,694	7,738	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	1,550	-	-	-	-	-	-	-
82-820-56-00-5640	REPAIR & MAINTENANCE	-	881	-	-	-	-	-	-	-
82-820-56-00-5671	LIBRARY PROGRAMMING	225	875	1,000	1,000	1,000	1,000	1,000	1,000	1,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	-	-	-	-	-	-	-	-	-
82-820-56-00-5680	ADULT BOOKS	-	-	-	-	-	-	-	-	-
82-820-56-00-5681	JUVENILE BOOKS	-	-	-	-	-	-	-	-	-
82-820-56-00-5682	REFERENCE BOOKS	-	-	-	-	-	-	-	-	-
82-820-56-00-5683	AUDIO BOOKS	-	-	-	-	-	-	-	-	-
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-	-	-	-	-
82-820-56-00-5685	DVD'S	1,260	2,421	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5686	DEVELOPMENT FEES	4,681	-	-	-	-	-	-	-	-
82-820-56-00-5698	MEMORIALS & GIFTS	5,627	5,201	2,000	-	-	-	-	-	-
82-820-56-00-5699	MISCELLANEOUS	289	-	250	250	-	-	-	-	-
82-820-99-00-9983	TRANSFER TO LIBRARY DEBT SERVICE	-	5,469	-	21,226	-	-	-	-	-
82-820-99-00-9984	TRANSFER TO LIBRARY CAPITAL	332,519	-	-	-	-	-	-	-	-
	<b>Expenditures</b>	<b>1,024,044</b>	<b>732,279</b>	<b>771,363</b>	<b>790,589</b>	<b>783,453</b>	<b>796,768</b>	<b>810,646</b>	<b>825,513</b>	<b>839,353</b>
	<b>Surplus(Deficit)</b>	<b>71,495</b>	<b>57,305</b>	<b>7,276</b>	<b>(40,585)</b>	<b>(50,768)</b>	<b>(73,100)</b>	<b>(95,078)</b>	<b>(117,931)</b>	<b>(131,771)</b>
	<b>Fund Balance</b>	<b>388,831</b>	<b>446,136</b>	<b>407,430</b>	<b>405,551</b>	<b>354,783</b>	<b>281,683</b>	<b>186,605</b>	<b>68,674</b>	<b>(63,097)</b>
		37.97%	60.92%	52.82%	51.30%	45.28%	35.35%	23.02%	8.32%	-7.52%

## Library Debt Service Fund (83)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Taxes	718,839	791,640	771,763	746,464	731,321	749,846	752,771	760,396	792,101
Investment Earnings	140	200	200	30	30	30	30	30	30
Other Financing Sources	-	5,469	-	21,226	-	-	-	-	-
<b>Total Revenue</b>	<b>718,979</b>	<b>797,309</b>	<b>771,963</b>	<b>767,720</b>	<b>731,351</b>	<b>749,876</b>	<b>752,801</b>	<b>760,426</b>	<b>792,131</b>
<b>Expenditures</b>									
Debt Service	720,800	795,488	769,638	767,720	731,321	749,846	752,771	760,396	792,101
<b>Total Expenditures</b>	<b>720,800</b>	<b>795,488</b>	<b>769,638</b>	<b>767,720</b>	<b>731,321</b>	<b>749,846</b>	<b>752,771</b>	<b>760,396</b>	<b>792,101</b>
Surplus (Deficit)	(1,821)	1,821	2,325	-	30	30	30	30	30
<b>Ending Fund Balance</b>	<b>(1,821)</b>	<b>-</b>	<b>2,325</b>	<b>-</b>	<b>30</b>	<b>60</b>	<b>90</b>	<b>120</b>	<b>150</b>

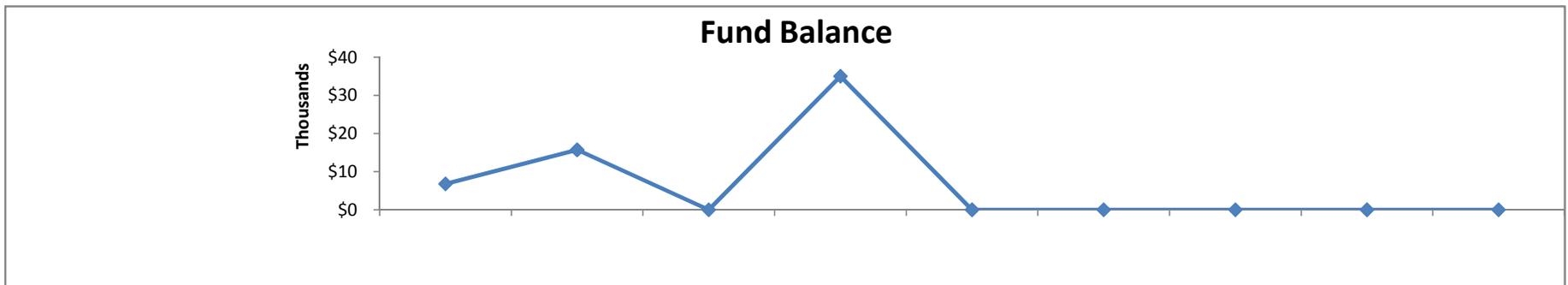


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Library Debt Service</u></b>										
83-000-40-00-4000	PROPERTY TAXES	718,839	791,640	771,763	746,464	731,321	749,846	752,771	760,396	792,101
83-000-45-00-4500	INVESTMENT EARNINGS	140	200	200	30	30	30	30	30	30
83-000-49-00-4982	TRANSFER FROM LIBRARY OPS	-	5,469	-	21,226	-	-	-	-	-
	<b>Revenue</b>	<b>718,979</b>	<b>797,309</b>	<b>771,963</b>	<b>767,720</b>	<b>731,351</b>	<b>749,876</b>	<b>752,801</b>	<b>760,426</b>	<b>792,131</b>
<b>Debt Service - 2005B Bond</b>										
83-830-83-00-8000	PRINCIPAL PAYMENT	175,000	290,000	335,000	335,000	-	-	-	-	-
83-830-83-00-8050	INTEREST PAYMENT	316,125	309,125	13,400	13,400	-	-	-	-	-
<b>Debt Service - 2006 Bond</b>										
83-830-84-00-8000	PRINCIPAL PAYMENT	175,000	150,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000
83-830-84-00-8050	INTEREST PAYMENT	54,675	46,363	39,238	39,238	34,488	32,113	29,738	27,363	24,988
<b>Debt Service - 2013 Refunding Bond</b>										
83-830-99-00-8000	PRINCIPAL PAYMENT	-	-	170,000	155,000	455,000	485,000	500,000	520,000	565,000
83-830-99-00-8050	INTEREST PAYMENT	-	-	112,000	125,082	191,833	182,733	173,033	163,033	152,113
	<b>Expenditures</b>	<b>720,800</b>	<b>795,488</b>	<b>769,638</b>	<b>767,720</b>	<b>731,321</b>	<b>749,846</b>	<b>752,771</b>	<b>760,396</b>	<b>792,101</b>
	<b>Surplus(Deficit)</b>	<b>(1,821)</b>	<b>1,821</b>	<b>2,325</b>	<b>-</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
	<b>Fund Balance</b>	<b>(1,821)</b>	<b>-</b>	<b>2,325</b>	<b>-</b>	<b>30</b>	<b>60</b>	<b>90</b>	<b>120</b>	<b>150</b>

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Licenses & Permits	17,669	35,200	20,000	55,000	20,000	20,000	20,000	20,000	20,000
Investment Earnings	71	8	20	15	20	20	20	20	20
Other Financing Sources	332,519	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>350,259</b>	<b>35,208</b>	<b>20,020</b>	<b>55,015</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>
<b>Expenditures</b>									
Contractual Services	-	-	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Supplies	-	26,312	35,350	32,209	51,515	16,520	16,520	16,520	16,520
Capital Outlay	10,965	-	-	-	-	-	-	-	-
Other Financing Uses	332,500	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>343,465</b>	<b>26,312</b>	<b>38,850</b>	<b>35,709</b>	<b>55,015</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>
Surplus (Deficit)	6,794	8,896	(18,830)	19,306	(34,995)	-	-	-	-
<b>Ending Fund Balance</b>	<b>6,794</b>	<b>15,689</b>	<b>-</b>	<b>34,995</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

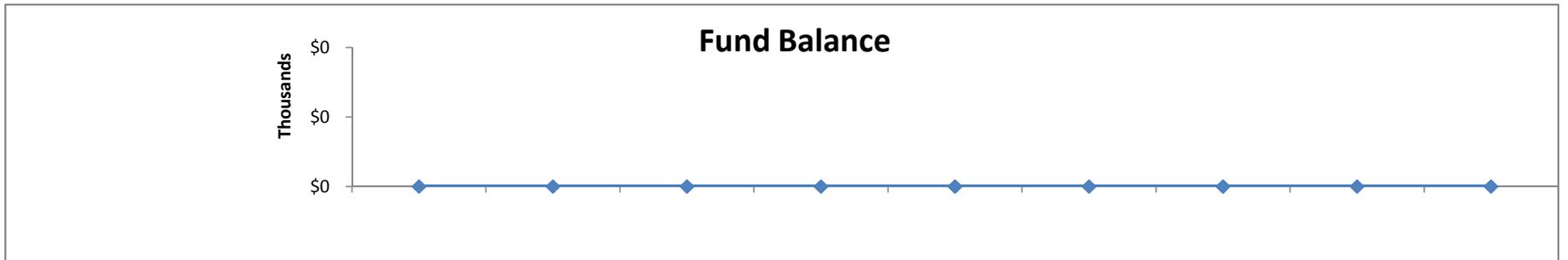


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Library Capital</u></b>										
84-000-42-00-4214	DEVELOPMENT FEES	17,669	35,200	20,000	55,000	20,000	20,000	20,000	20,000	20,000
84-000-45-00-4500	INVESTMENT EARNINGS	71	8	20	15	20	20	20	20	20
84-000-49-00-4982	TRANSFER FROM LIBRARY OPS	332,519	-	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>350,259</b>	<b>35,208</b>	<b>20,020</b>	<b>55,015</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	-	-	3,500	3,500	3,500	3,500	3,500	3,500	3,500
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	3,153	-	-	-	-	-	-	-
84-840-56-00-5683	AUDIO BOOKS	-	-	-	-	-	-	-	-	-
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-	-	-	-	-
84-840-56-00-5685	DVD'S	-	1,768	-	-	-	-	-	-	-
84-840-56-00-5686	BOOKS	-	21,391	35,350	32,209	51,515	16,520	16,520	16,520	16,520
84-840-60-00-6020	BUILDINGS & STRUCTURES	10,965	-	-	-	-	-	-	-	-
84-840-99-00-9901	TRANSFER TO GENERAL	332,500	-	-	-	-	-	-	-	-
	<b>Expenditures</b>	<b>343,465</b>	<b>26,312</b>	<b>38,850</b>	<b>35,709</b>	<b>55,015</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>
	<b>Surplus(Deficit)</b>	<b>6,794</b>	<b>8,896</b>	<b>(18,830)</b>	<b>19,306</b>	<b>(34,995)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Balance</b>	<b>6,794</b>	<b>15,689</b>	<b>-</b>	<b>34,995</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Fox Industrial TIF Fund (85)

The Fox Industrial TIF was created in 2001, in order to finance public infrastructure improvements for the Fox Industrial area. This TIF was closed out in fiscal year 2012.

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Revenue</b>									
Taxes	259,052	-	-	-	-	-	-	-	-
Investment Earnings	275	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>259,327</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>									
Contractual Services	662,322	-	-	-	-	-	-	-	-
Supplies	11,236	-	-	-	-	-	-	-	-
Debt Service	76,783	-	-	-	-	-	-	-	-
Other Financing Uses	78,777	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>829,118</b>	-	-	-	-	-	-	-	-
Surplus (Deficit)	(569,791)	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-	-	-	-	-

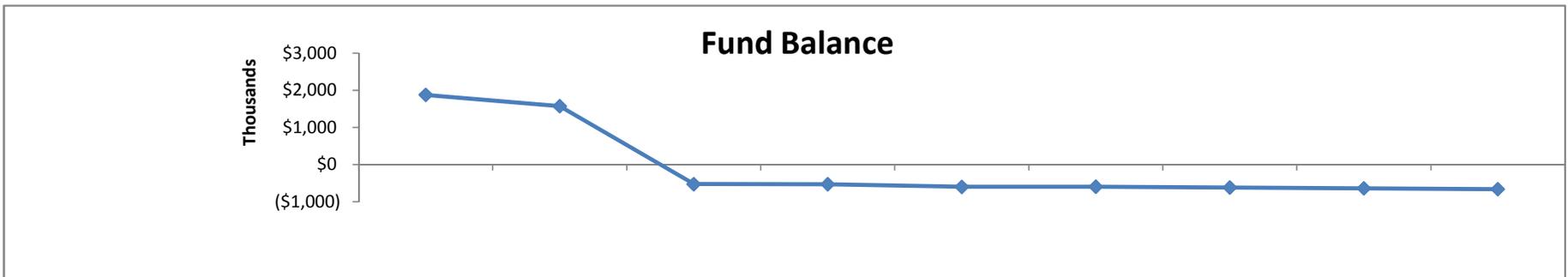


Account Number	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b><u>Fox Industrial TIF</u></b>										
85-000-40-00-4000	PROPERTY TAXES	259,052	-	-	-	-	-	-	-	-
85-000-45-00-4500	INVESTMENT EARNINGS	275	-	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>259,327</b>	-	-	-	-	-	-	-	-
85-850-54-00-5400	TIF LIQUIDATION	658,757	-	-	-	-	-	-	-	-
85-850-54-00-5420	ADMINISTRATIVE FEES	3,565	-	-	-	-	-	-	-	-
85-850-56-00-5619	SIGNS	11,236	-	-	-	-	-	-	-	-
<b>Debt Service - 2002 Bond</b>										
85-850-98-00-8000	PRINCIPAL PAYMENT	70,000	-	-	-	-	-	-	-	-
85-850-98-00-8050	INTEREST PAYMENT	6,783	-	-	-	-	-	-	-	-
85-850-99-00-9942	TRANSFER TO DEBT SERVICE	78,777	-	-	-	-	-	-	-	-
	<b>Expenditures</b>	<b>829,118</b>	-	-	-	-	-	-	-	-
	<b>Surplus(Deficit)</b>	<b>(569,791)</b>	-	-	-	-	-	-	-	-
	<b>Fund Balance</b>	-	-	-	-	-	-	-	-	-

## 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 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Taxes	4,188	-	-	-	20,000	120,000	120,000	120,000	120,000
Investment Earnings	2,718	2,132	1,550	106	-	-	-	-	-
<b>Total Revenue</b>	<b>6,906</b>	<b>2,132</b>	<b>1,550</b>	<b>106</b>	<b>20,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Expenditures</b>									
Contractual Services	1,442	3,002	1,802,375	1,802,375	23,325	23,325	23,325	23,325	23,325
Debt Service	306,143	304,668	302,738	302,738	68,073	93,431	118,788	118,788	118,788
<b>Total Expenditures</b>	<b>307,585</b>	<b>307,670</b>	<b>2,105,113</b>	<b>2,105,113</b>	<b>91,398</b>	<b>116,756</b>	<b>142,113</b>	<b>142,113</b>	<b>142,113</b>
Surplus (Deficit)	(300,679)	(305,538)	(2,103,563)	(2,105,007)	(71,398)	3,244	(22,113)	(22,113)	(22,113)
<b>Ending Fund Balance</b>	<b>1,877,872</b>	<b>1,572,335</b>	<b>(529,634)</b>	<b>(532,672)</b>	<b>(604,070)</b>	<b>(600,826)</b>	<b>(622,939)</b>	<b>(645,052)</b>	<b>(667,165)</b>

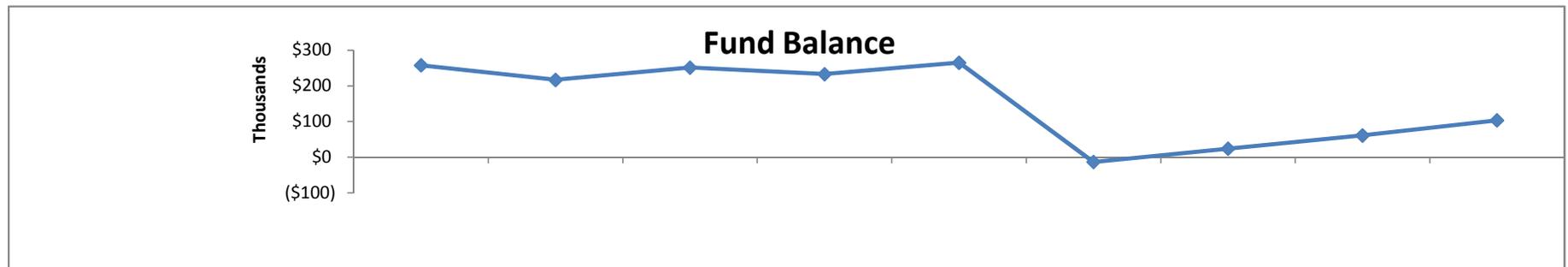


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Countryside TIF</u></b>										
87-000-40-00-4000	PROPERTY TAXES	4,188	-	-	-	-	100,000	100,000	100,000	100,000
87-000-40-00-4070	BUSINESS DISTRICT TAX	-	-	-	-	20,000	20,000	20,000	20,000	20,000
87-000-45-00-4500	INVESTMENT EARNINGS	2,718	2,132	1,550	106	-	-	-	-	-
	<b>Revenue</b>	<b>6,906</b>	<b>2,132</b>	<b>1,550</b>	<b>106</b>	<b>20,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
87-870-54-00-5420	ADMINISTRATIVE FEES	1,067	2,627	2,000	2,000	2,000	2,000	2,000	2,000	2,000
87-870-54-00-5425	TIF INCENTIVE PAYOUT	-	-	1,800,000	1,800,000	-	-	-	-	-
87-870-54-00-5493	BUSINESS DISTRICT REBATE	-	-	-	-	20,000	20,000	20,000	20,000	20,000
87-870-54-00-5498	PAYING AGENT FEES	375	375	375	375	1,325	1,325	1,325	1,325	1,325
<b>Debt Service - 2005 Bond</b>										
87-870-80-00-8000	PRINCIPAL PAYMENT	175,000	180,000	185,000	185,000	-	-	-	-	-
87-870-80-00-8050	INTEREST PAYMENT	131,143	124,668	117,738	117,738	68,073	68,073	68,073	68,073	68,073
<b>Debt Service - 2013 Refunding Bond</b>										
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
87-870-93-00-8050	INTEREST PAYMENT	-	-	-	-	-	25,358	50,715	50,715	50,715
	<b>Expenditures</b>	<b>307,585</b>	<b>307,670</b>	<b>2,105,113</b>	<b>2,105,113</b>	<b>91,398</b>	<b>116,756</b>	<b>142,113</b>	<b>142,113</b>	<b>142,113</b>
	<b>Surplus(Deficit)</b>	<b>(300,679)</b>	<b>(305,538)</b>	<b>(2,103,563)</b>	<b>(2,105,007)</b>	<b>(71,398)</b>	<b>3,244</b>	<b>(22,113)</b>	<b>(22,113)</b>	<b>(22,113)</b>
	<b>Fund Balance</b>	<b>1,877,872</b>	<b>1,572,335</b>	<b>(529,634)</b>	<b>(532,672)</b>	<b>(604,070)</b>	<b>(600,826)</b>	<b>(622,939)</b>	<b>(645,052)</b>	<b>(667,165)</b>

## Downtown TIF Fund (88)

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Taxes	67,807	39,980	35,000	59,311	85,000	85,000	90,000	90,000	95,000
Investment Earnings	126	428	350	75	75	75	75	75	75
Other Financing Sources	-	5,000	-	8,500	-	-	-	-	-
<b>Total Revenue</b>	<b>67,933</b>	<b>45,408</b>	<b>35,350</b>	<b>67,886</b>	<b>85,075</b>	<b>85,075</b>	<b>90,075</b>	<b>90,075</b>	<b>95,075</b>
<b>Expenditures</b>									
Contractual Services	12,152	18,391	15,350	21,850	35,355	35,360	35,365	35,375	35,375
Capital Outlay	7,589	68,034	30,000	30,000	17,433	328,183	17,433	17,433	17,433
<b>Total Expenditures</b>	<b>19,741</b>	<b>86,425</b>	<b>45,350</b>	<b>51,850</b>	<b>52,788</b>	<b>363,543</b>	<b>52,798</b>	<b>52,808</b>	<b>52,808</b>
Surplus (Deficit)	48,192	(41,017)	(10,000)	16,036	32,287	(278,468)	37,277	37,267	42,267
<b>Ending Fund Balance</b>	<b>257,953</b>	<b>216,937</b>	<b>251,449</b>	<b>232,973</b>	<b>265,260</b>	<b>(13,208)</b>	<b>24,069</b>	<b>61,336</b>	<b>103,603</b>

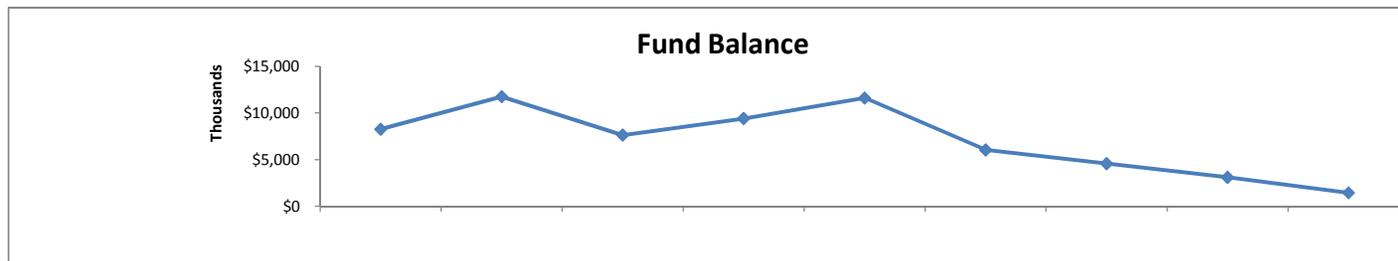


Account Number	Description	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Downtown TIF</u></b>										
88-000-40-00-4000	PROPERTY TAXES	67,807	39,980	35,000	52,811	65,000	65,000	70,000	70,000	75,000
88-000-40-00-4070	BUSINESS DISTRICT TAX	-	-	-	6,500	20,000	20,000	20,000	20,000	20,000
88-000-45-00-4500	INVESTMENT EARNINGS	126	428	350	75	75	75	75	75	75
88-000-49-00-4910	SALE OF CAPITAL ASSETS	-	5,000	-	8,500	-	-	-	-	-
	<b>Revenue</b>	<b>67,933</b>	<b>45,408</b>	<b>35,350</b>	<b>67,886</b>	<b>85,075</b>	<b>85,075</b>	<b>90,075</b>	<b>90,075</b>	<b>95,075</b>
88-880-54-00-5420	ADMINISTRATIVE FEES	366	3,951	350	350	355	360	365	375	375
88-880-54-00-5466	LEGAL SERVICES	11,786	14,440	15,000	15,000	15,000	15,000	15,000	15,000	15,000
88-880-54-00-5425	TIF INCENTIVE PAYOUT	-	-	-	-	-	-	-	-	-
88-880-54-00-5493	BUSINESS DISTRICT REBATE	-	-	-	6,500	20,000	20,000	20,000	20,000	20,000
88-880-60-00-6000	PROJECT COSTS	7,589	56,367	10,000	10,000	10,000	10,000	10,000	10,000	10,000
88-880-60-00-6048	DOWNTOWN STREETSCAPE IMPROVEMENT	-	-	-	-	-	310,750	-	-	-
88-880-60-00-6079	ROUTE 47 EXPANSION	-	11,667	20,000	20,000	7,433	7,433	7,433	7,433	7,433
	<b>Expenditures</b>	<b>19,741</b>	<b>86,425</b>	<b>45,350</b>	<b>51,850</b>	<b>52,788</b>	<b>363,543</b>	<b>52,798</b>	<b>52,808</b>	<b>52,808</b>
	<b>Surplus(Deficit)</b>	<b>48,192</b>	<b>(41,017)</b>	<b>(10,000)</b>	<b>16,036</b>	<b>32,287</b>	<b>(278,468)</b>	<b>37,277</b>	<b>37,267</b>	<b>42,267</b>
	<b>Fund Balance</b>	<b>257,953</b>	<b>216,937</b>	<b>251,449</b>	<b>232,973</b>	<b>265,260</b>	<b>(13,208)</b>	<b>24,069</b>	<b>61,336</b>	<b>103,603</b>

## United City of Yorkville - Consolidated Budget

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

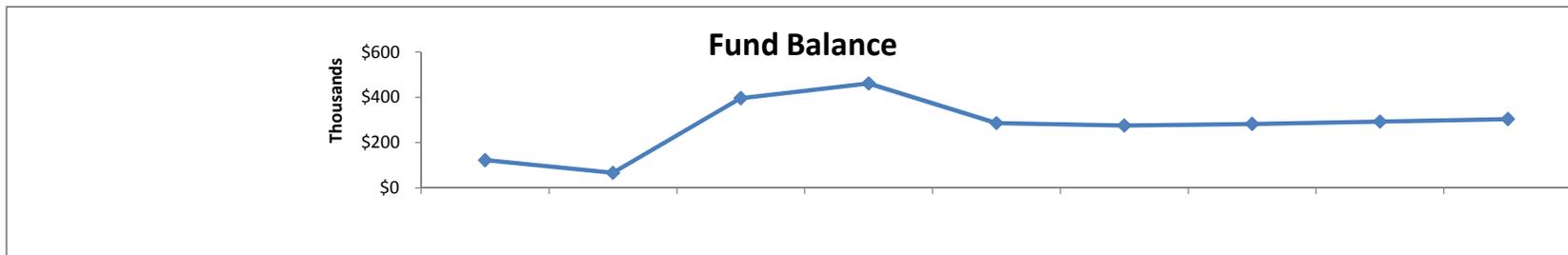
	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Taxes	10,492,418	10,088,777	9,891,567	10,077,957	10,337,490	10,436,653	10,471,860	10,493,304	10,553,993
Intergovernmental	2,877,646	3,057,610	3,383,800	3,806,901	2,763,160	2,656,200	3,141,360	2,644,920	2,642,200
Licenses & Permits	342,483	467,098	261,250	252,014	262,750	262,750	312,750	312,750	312,750
Fines & Forfeits	181,392	185,883	189,050	194,500	186,000	186,000	186,000	186,000	186,000
Charges for Service	5,513,815	5,297,314	5,556,805	5,437,616	5,869,129	6,234,684	6,518,511	6,593,120	6,670,803
Investment Earnings	11,966	23,688	18,475	22,989	22,375	17,175	13,775	11,675	10,675
Reimbursements	404,419	277,183	382,551	299,184	965,630	87,000	374,740	112,780	80,000
Land Cash Contributions	30,767	68,768	20,500	32,212	23,000	23,000	23,000	23,000	23,000
Miscellaneous	53,291	187,154	65,336	64,069	69,203	70,307	71,433	72,582	73,754
Other Financing Sources	742,580	646,635	2,285,233	2,595,499	6,293,810	1,421,539	1,476,644	1,609,799	1,711,579
<b>Total Revenue</b>	<b>20,650,777</b>	<b>20,300,110</b>	<b>22,054,567</b>	<b>22,782,941</b>	<b>26,792,547</b>	<b>21,395,308</b>	<b>22,590,073</b>	<b>22,059,930</b>	<b>22,264,754</b>
<b>Expenditures</b>									
Salaries	3,560,392	3,698,231	4,075,539	4,070,039	4,514,382	4,736,664	4,890,634	5,049,994	5,214,931
Benefits	2,497,616	2,180,578	2,570,918	2,435,224	2,790,338	3,018,529	3,209,401	3,413,144	3,630,180
Contractual Services	5,341,136	4,371,281	6,456,125	6,527,818	5,244,903	5,207,604	5,241,452	5,354,236	5,450,503
Supplies	761,737	690,841	898,745	823,745	897,389	922,575	951,442	979,608	1,002,046
Capital Outlay	457,112	721,564	3,241,580	3,442,562	4,735,735	6,386,816	2,860,954	1,650,866	1,155,366
Contingencies	52,075	-	50,000	11,675	-	-	-	-	-
Developer Commitments	306,861	191,917	-	-	-	-	-	-	-
Debt Service	3,337,833	3,375,398	3,934,966	3,922,892	3,776,313	3,939,832	3,977,129	3,976,833	4,186,601
Other Financing Uses	1,981,309	1,583,790	3,886,911	3,885,152	2,637,791	2,744,301	2,913,680	3,107,707	3,279,665
<b>Total Expenditures</b>	<b>18,296,071</b>	<b>16,813,600</b>	<b>25,114,784</b>	<b>25,119,107</b>	<b>24,596,851</b>	<b>26,956,321</b>	<b>24,044,692</b>	<b>23,532,388</b>	<b>23,919,292</b>
Surplus (Deficit)	2,354,706	3,486,510	(3,060,217)	(2,336,166)	2,195,696	(5,561,013)	(1,454,619)	(1,472,458)	(1,654,538)
<b>Ending Fund Balance</b>	<b>8,251,614</b>	<b>11,738,136</b>	<b>7,630,562</b>	<b>9,401,970</b>	<b>11,597,666</b>	<b>6,036,653</b>	<b>4,582,034</b>	<b>3,109,576</b>	<b>1,455,038</b>
	45.10%	69.81%	30.38%	37.43%	47.15%	22.39%	19.06%	13.21%	6.08%



## Yorkville Parks and Recreation - Consolidated Budget

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

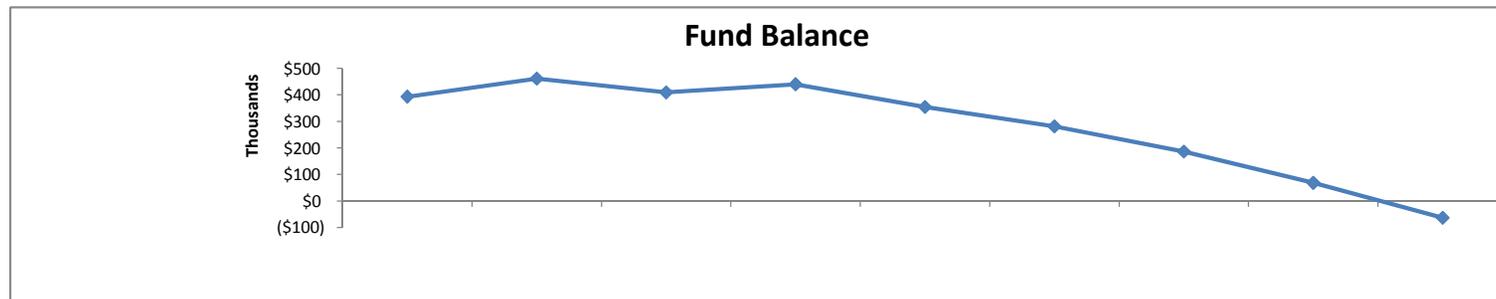
	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Revenue</b>									
Charges for Service	888,788	762,533	303,275	333,842	391,925	299,269	282,275	282,275	282,275
Investment Earnings	503	757	650	700	700	700	700	700	700
Reimbursements	14,038	20,947	50,000	50,000	50,000	50,000	-	-	-
Miscellaneous	208,662	213,335	223,000	180,911	208,000	208,000	208,000	217,700	217,700
Other Financing Sources	736,710	955,886	2,322,461	2,253,344	1,277,606	1,339,594	1,401,968	1,460,826	1,531,004
<b>Total Revenue</b>	<b>1,848,701</b>	<b>1,953,458</b>	<b>2,899,386</b>	<b>2,818,797</b>	<b>1,928,231</b>	<b>1,897,563</b>	<b>1,892,943</b>	<b>1,961,501</b>	<b>2,031,679</b>
<b>Expenditures</b>									
Salaries	853,663	840,987	791,493	790,268	840,647	862,287	888,292	915,206	943,063
Benefits	132,716	307,286	351,668	353,633	397,762	427,622	459,948	494,845	532,667
Contractual Services	540,570	520,056	341,530	435,915	374,430	253,154	237,623	239,174	240,818
Supplies	283,625	321,431	307,889	286,058	298,608	295,686	297,641	299,733	301,972
Capital Outlay	-	17,284	17,000	17,000	140,000	17,500	-	-	-
Debt Service	-	-	2,500	2,383	2,219	2,219	2,219	2,219	2,219
Other Financing Uses	3,500	2,500	606,957	537,840	50,000	50,000	-	-	-
<b>Total Expenditures</b>	<b>1,814,074</b>	<b>2,009,544</b>	<b>2,419,037</b>	<b>2,423,097</b>	<b>2,103,666</b>	<b>1,908,468</b>	<b>1,885,723</b>	<b>1,951,177</b>	<b>2,020,739</b>
Surplus (Deficit)	34,627	(56,086)	480,349	395,700	(175,435)	(10,905)	7,220	10,324	10,940
<b>Ending Fund Balance</b>	<b>122,537</b>	<b>66,452</b>	<b>396,622</b>	<b>462,152</b>	<b>286,717</b>	<b>275,812</b>	<b>283,032</b>	<b>293,356</b>	<b>304,296</b>
	6.75%	3.31%	16.40%	19.07%	13.63%	14.45%	15.01%	15.03%	15.06%



## Yorkville Public Library - Consolidated Budget

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

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Revenue</b>									
Taxes	1,411,315	1,483,545	1,442,178	1,389,302	1,377,331	1,384,846	1,377,771	1,375,396	1,407,101
Intergovernmental	22,212	24,124	22,200	22,389	22,200	22,200	22,200	22,200	22,200
Licenses & Permits	22,350	35,200	20,000	55,000	20,000	20,000	20,000	20,000	20,000
Fines & Forfeits	12,864	9,404	9,300	9,300	9,300	9,300	9,300	9,300	9,300
Charges for Service	15,368	14,190	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Investment Earnings	604	1,465	1,520	1,345	1,350	1,550	1,550	1,550	1,550
Reimbursements	-	9,396	-	-	-	-	-	-	-
Miscellaneous	15,045	12,489	9,250	8,003	7,500	7,500	7,500	7,500	7,500
Other Financing Sources	665,019	32,288	52,174	73,400	32,375	34,168	36,068	38,082	38,082
<b>Total Revenue</b>	<b>2,164,777</b>	<b>1,622,101</b>	<b>1,570,622</b>	<b>1,572,739</b>	<b>1,484,056</b>	<b>1,493,564</b>	<b>1,488,389</b>	<b>1,488,028</b>	<b>1,519,733</b>
<b>Expenditures</b>									
Salaries	432,008	420,283	447,540	447,540	447,540	447,540	447,540	447,540	447,540
Benefits	149,612	177,713	193,524	193,524	204,448	216,894	229,850	243,740	256,545
Contractual Services	88,124	104,651	112,549	112,549	115,965	116,834	117,756	118,733	119,768
Supplies	21,781	50,475	56,600	51,459	70,515	35,520	35,520	35,520	35,520
Debt Service	720,800	795,488	769,638	767,720	731,321	749,846	752,771	760,396	792,101
Capital Outlay	10,965	-	-	-	-	-	-	-	-
Other Financing Uses	665,019	5,469	-	21,226	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,088,309</b>	<b>1,554,079</b>	<b>1,579,851</b>	<b>1,594,018</b>	<b>1,569,789</b>	<b>1,566,634</b>	<b>1,583,437</b>	<b>1,605,929</b>	<b>1,651,474</b>
Surplus (Deficit)	76,468	68,022	(9,229)	(21,279)	(85,733)	(73,070)	(95,048)	(117,901)	(131,741)
<b>Ending Fund Balance</b>	<b>393,804</b>	<b>461,825</b>	<b>409,755</b>	<b>440,546</b>	<b>354,813</b>	<b>281,743</b>	<b>186,695</b>	<b>68,794</b>	<b>(62,947)</b>
	18.86%	29.72%	25.94%	27.64%	22.60%	17.98%	11.79%	4.28%	-3.81%



Account Number	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b><u>CITY</u></b>										
<b><u>Cash Flow - Surplus(Deficit)</u></b>										
	General	1,542,522	2,953,193	(893,104)	(506,280)	156,513	(233,768)	(548,420)	(1,005,794)	(1,444,377)
	Fox Hill	(871)	(1,947)	(3,714)	(3,903)	(11,067)	(11,067)	3,933	3,933	3,933
	Sunflower	265	(4,448)	(7,454)	(7,516)	(18,569)	(18,569)	6,431	6,431	6,431
	Motor Fuel Tax	284,457	237,647	(485,456)	(161,660)	(380,499)	(236,465)	(253,449)	(125,521)	(79,598)
Operating Funds	Municipal Bldg	7,650	7,759	573,374	571,615	-	-	-	-	-
	Vehicle & Equip	(11,568)	(163,036)	(70,937)	(34,281)	(94,805)	-	-	-	-
	City Wide Capital	80,544	247,529	317,616	332,677	4,001,568	(4,028,254)	(586,753)	(47,964)	-
	Debt Service	78,857	(75,465)	925	(7,664)	1,825	(6,207)	-	-	-
	Water	475,577	225,840	(218,504)	(295,362)	(254,555)	(101,112)	(107,334)	52,613	200,064
	Sewer	625,704	(10,205)	(214,900)	(202,038)	(831,754)	(410,347)	(394,191)	(381,310)	(371,145)
	Land Cash	93,847	416,198	55,500	67,217	(333,850)	(240,000)	410,000	10,000	10,000
	Fox Industrial TIF	(569,791)	-	-	-	-	-	-	-	-
	Countryside TIF	(300,679)	(305,538)	(2,103,563)	(2,105,007)	(71,398)	3,244	(22,113)	(22,113)	(22,113)
	Downtown TIF	48,192	(41,017)	(10,000)	16,036	32,287	(278,468)	37,277	37,267	42,267
		<b>2,354,706</b>	<b>3,486,510</b>	<b>(3,060,217)</b>	<b>(2,336,166)</b>	<b>2,195,696</b>	<b>(5,561,013)</b>	<b>(1,454,619)</b>	<b>(1,472,458)</b>	<b>(1,654,538)</b>
<b><u>Cash Flow - Fund Balance</u></b>										
	General	1,270,623	4,223,820	2,541,653	3,717,540	3,874,053	3,640,285	3,091,865	2,086,071	641,694
	Fox Hill	17,071	15,124	11,677	11,221	154	(10,913)	(6,980)	(3,047)	886
	Sunflower	12,188	7,740	560	224	(18,345)	(36,914)	(30,483)	(24,052)	(17,621)
	Motor Fuel Tax	924,857	1,162,506	605,132	1,000,846	620,347	383,882	130,433	4,912	(74,686)
Operating Funds	Municipal Bldg	(579,374)	(571,615)	-	-	-	-	-	-	-
	Vehicle & Equip	292,122	129,086	42,635	94,805	-	-	-	-	-
	City Wide Capital	81,196	328,726	691,053	661,403	4,662,971	634,717	47,964	-	-
	Debt Service	87,510	12,046	11,611	4,382	6,207	-	-	-	-
	Water	1,300,837	1,526,679	1,160,768	1,231,317	976,762	875,650	768,316	820,929	1,020,993
	Sewer	3,003,537	2,993,332	2,681,077	2,791,294	1,959,540	1,549,193	1,155,002	773,692	402,547
	Land Cash	(294,778)	121,420	162,581	188,637	(145,213)	(385,213)	24,787	34,787	44,787
	Fox Industrial TIF	-	-	-	-	-	-	-	-	-
	Countryside TIF	1,877,872	1,572,335	(529,634)	(532,672)	(604,070)	(600,826)	(622,939)	(645,052)	(667,165)
	Downtown TIF	257,953	216,937	251,449	232,973	265,260	(13,208)	24,069	61,336	103,603
		<b>8,251,614</b>	<b>11,738,136</b>	<b>7,630,562</b>	<b>9,401,970</b>	<b>11,597,666</b>	<b>6,036,653</b>	<b>4,582,034</b>	<b>3,109,576</b>	<b>1,455,038</b>

Account Number	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b><u>Park &amp; Recreation</u></b>										
<b><u>Cash Flow - Surplus(Deficit)</u></b>										
	Vehicle & Equip	11,030	(15,971)	(16,775)	(16,658)	(29,844)	-	506	506	506
	Park & Rec	48,510	40,303	29,656	111,938	(145,591)	(10,905)	6,714	9,818	10,434
	Rec Ctr	(24,913)	(80,418)	467,468	300,420	-	-	-	-	-
		<b>34,627</b>	<b>(56,086)</b>	<b>480,349</b>	<b>395,700</b>	<b>(175,435)</b>	<b>(10,905)</b>	<b>7,220</b>	<b>10,324</b>	<b>10,940</b>
<b><u>Cash Flow - Fund Balance</u></b>										
	Vehicle & Equip	62,473	46,502	73,923	29,844	-	-	506	1,012	1,518
	Park & Rec	280,065	320,370	322,699	432,308	286,717	275,812	282,526	292,344	302,778
	Rec Ctr	(220,001)	(300,420)	-	-	-	-	-	-	-
		<b>122,537</b>	<b>66,452</b>	<b>396,622</b>	<b>462,152</b>	<b>286,717</b>	<b>275,812</b>	<b>283,032</b>	<b>293,356</b>	<b>304,296</b>
<b><u>Library</u></b>										
<b><u>Cash Flow - Surplus(Deficit)</u></b>										
	Library Ops	71,495	57,305	7,276	(40,585)	(50,768)	(73,100)	(95,078)	(117,931)	(131,771)
	Library Debt Service	(1,821)	1,821	2,325	-	30	30	30	30	30
	Library Capital	6,794	8,896	(18,830)	19,306	(34,995)	-	-	-	-
		<b>76,468</b>	<b>68,022</b>	<b>(9,229)</b>	<b>(21,279)</b>	<b>(85,733)</b>	<b>(73,070)</b>	<b>(95,048)</b>	<b>(117,901)</b>	<b>(131,741)</b>
<b><u>Cash Flow - Fund Balance</u></b>										
	Library Ops	388,831	446,136	407,430	405,551	354,783	281,683	186,605	68,674	(63,097)
	Library Debt Service	(1,821)	-	2,325	-	30	60	90	120	150
	Library Capital	6,794	15,689	-	34,995	-	-	-	-	-
		<b>393,804</b>	<b>461,825</b>	<b>409,755</b>	<b>440,546</b>	<b>354,813</b>	<b>281,743</b>	<b>186,695</b>	<b>68,794</b>	<b>(62,947)</b>

Account Number	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b><u>Allocated Insurance Expenditures - Aggregated</u></b>										
	Liability Insurance	308,490	273,501	330,000	318,698	337,820	358,090	379,575	402,350	424,356
	Unemployment Ins	91,200	11,036	54,000	37,500	37,500	37,500	37,500	37,500	37,500
<i>City</i>	<b><u>Health Insurance</u></b>	1,207,844	1,107,690	1,273,076	1,215,233	1,415,113	1,572,805	1,698,630	1,834,521	1,981,281
	COBRA Contri	(23,220)	-	-	-	-	-	-	-	-
	Retiree Contri	(48,447)	(57,824)	-	-	-	-	-	-	-
	EE Ins Contributions	(91,536)	(92,221)	-	-	-	-	-	-	-
<i>City</i>	<b>Net Ins Costs</b>	<b>1,044,641</b>	<b>957,645</b>	<b>1,273,076</b>	<b>1,215,233</b>	<b>1,415,113</b>	<b>1,572,805</b>	<b>1,698,630</b>	<b>1,834,521</b>	<b>1,981,281</b>
<i>City</i>	<b>Dental Insurance</b>	<b>87,225</b>	<b>84,511</b>	<b>89,925</b>	<b>78,410</b>	<b>83,555</b>	<b>87,284</b>	<b>91,648</b>	<b>96,684</b>	<b>101,442</b>
<i>City</i>	<b>Vision Insurance</b>	<b>10,188</b>	<b>9,276</b>	<b>9,436</b>	<b>9,309</b>	<b>10,342</b>	<b>10,603</b>	<b>10,946</b>	<b>11,270</b>	<b>11,603</b>
<i>Library</i>	<b><u>Health Insurance</u></b>	86,334	85,076	94,116	94,116	101,904	110,056	118,860	128,369	138,639
Lib	EE Ins Contributions	-	8,685	-	-	-	-	-	-	-
Lib	<b>Net Ins Costs</b>	<b>86,334</b>	<b>76,391</b>	<b>94,116</b>	<b>94,116</b>	<b>101,904</b>	<b>110,056</b>	<b>118,860</b>	<b>128,369</b>	<b>138,639</b>
	<b>Dental Insurance</b>	<b>6,061</b>	<b>5,950</b>	<b>5,926</b>	<b>5,926</b>	<b>5,347</b>	<b>5,614</b>	<b>5,895</b>	<b>6,190</b>	<b>6,500</b>
	<b>Vision Insurance</b>	<b>686</b>	<b>643</b>	<b>643</b>	<b>643</b>	<b>662</b>	<b>682</b>	<b>702</b>	<b>723</b>	<b>745</b>
<b><u>Property Taxes</u></b>										
	Corporate	2,282,246	2,276,807	2,288,154	2,201,759	2,334,190	2,357,532	2,381,107	2,404,918	2,428,967
	Police Pension	360,356	438,711	562,000	524,120	614,005	639,005	664,005	689,005	714,005
	<i>Total City Capped</i>	<i>2,642,602</i>	<i>2,715,518</i>	<i>2,850,154</i>	<i>2,725,879</i>	<i>2,948,195</i>	<i>2,996,537</i>	<i>3,045,112</i>	<i>3,093,923</i>	<i>3,142,972</i>
	Non-Abatement of Debt Service	2,207,080	720,098	486,146	467,794	334,814	231,000	142,500	49,500	-
	<b>Total City</b>	<b>4,849,682</b>	<b>3,435,616</b>	<b>3,336,300</b>	<b>3,193,673</b>	<b>3,283,009</b>	<b>3,227,537</b>	<b>3,187,612</b>	<b>3,143,423</b>	<b>3,142,972</b>
			-29.16%		-7.04%	2.80%	-1.69%	-1.24%	-1.39%	-0.01%
	<b>Building Permits Revenue</b>	<b>153,393</b>	<b>137,260</b>	<b>150,000</b>	<b>130,000</b>	<b>150,000</b>	<b>150,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

Account Number	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Aggregated Salary &amp; Wage Information</b>										
	<u>City</u> Salaries									
	Full Time	3,917,584	4,052,877	4,397,232	4,397,232	4,886,629	5,142,151	5,322,126	5,508,400	5,701,194
	Overtime	106,125	113,276	144,300	144,300	144,300	144,300	144,300	144,300	144,300
	Part Time	<u>390,346</u>	<u>373,065</u>	<u>325,500</u>	<u>318,775</u>	<u>318,300</u>	<u>312,500</u>	<u>312,500</u>	<u>312,500</u>	<u>312,500</u>
	<b>Total</b>	<b>4,414,055</b>	<b>4,539,218</b>	<b>4,867,032</b>	<b>4,860,307</b>	<b>5,349,229</b>	<b>5,598,951</b>	<b>5,778,926</b>	<b>5,965,200</b>	<b>6,157,994</b>
	<b>Lib</b> Salaries									
	Full Time	244,695	244,847	252,540	252,540	252,540	252,540	252,540	252,540	252,540
	Part Time	<u>187,313</u>	<u>175,436</u>	<u>195,000</u>	<u>195,000</u>	<u>195,000</u>	<u>195,000</u>	<u>195,000</u>	<u>195,000</u>	<u>195,000</u>
	<b>Total</b>	<b>432,008</b>	<b>420,283</b>	<b>447,540</b>	<b>447,540</b>	<b>447,540</b>	<b>447,540</b>	<b>447,540</b>	<b>447,540</b>	<b>447,540</b>
	<b>Total</b> Salaries									
	Full Time	4,162,279	4,297,724	4,649,772	4,649,772	5,139,169	5,394,691	5,574,666	5,760,940	5,953,734
	Overtime	106,125	113,276	144,300	144,300	144,300	144,300	144,300	144,300	144,300
	Part Time	<u>577,659</u>	<u>548,501</u>	<u>520,500</u>	<u>513,775</u>	<u>513,300</u>	<u>507,500</u>	<u>507,500</u>	<u>507,500</u>	<u>507,500</u>
	<b>Total</b>	<b>4,846,063</b>	<b>4,959,501</b>	<b>5,314,572</b>	<b>5,307,847</b>	<b>5,796,769</b>	<b>6,046,491</b>	<b>6,226,466</b>	<b>6,412,740</b>	<b>6,605,534</b>

Account Number	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
<b>Selected Capital Projects - Aggregated</b>										
	<i>Route 47 Expansion Project</i>	<b>50,108</b>	<b>202,575</b>	<b>337,767</b>	<b>337,767</b>	<b>335,866</b>	<b>335,866</b>	<b>335,866</b>	<b>335,866</b>	<b>335,866</b>
	MFT	-	76,652	121,900	121,900	73,787	73,787	73,787	73,787	73,787
	Water	25,054	75,305	129,094	129,094	195,548	195,548	195,548	195,548	195,548
	Sewer	25,054	38,951	66,773	66,773	59,098	59,098	59,098	59,098	59,098
	Downtown TIF	-	11,667	20,000	20,000	7,433	7,433	7,433	7,433	7,433
	<i>Downtown Streetscape Improvement</i>	-	-	-	-	<b>8,000</b>	<b>318,750</b>	-	-	-
	City-Wide	-	-	-	-	40,000	40,000	-	-	-
	Grant Proceeds	-	-	-	-	(32,000)	(32,000)	-	-	-
	Downtown TIF	-	-	-	-	-	310,750	-	-	-
	<i>Road to Better Roads Program</i>	-	-	<b>1,042,203</b>	<b>1,042,203</b>	<b>1,218,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>754,000</b>	<b>704,000</b>
	MFT	-	-	250,000	250,000	275,000	300,000	300,000	154,000	104,000
	City-Wide Capital	-	-	585,863	585,863	390,000	300,000	300,000	300,000	300,000
	Water	-	-	206,340	206,340	353,000	300,000	300,000	100,000	100,000
	Sewer	-	-	-	-	200,000	200,000	200,000	200,000	200,000
	<i>Kennedy Road Bike Trails</i>	-	-	<b>(114,541)</b>	-	-	-	-	-	-
	City-Wide	-	20,007	59,500	59,500	97,700	14,000	408,900	45,500	-
	Grant Proceeds	-	-	(47,600)	(47,600)	(73,960)	(7,000)	(114,160)	(12,720)	-
	P4P Proceeds	-	(20,007)	(126,441)	(11,900)	(23,740)	(7,000)	(294,740)	(32,780)	-
	<i>Kennedy Road - Autumn Creek</i>	-	-	-	-	<b>277,732</b>	-	-	-	-
	City-Wide	-	-	201,110	201,110	1,139,622	-	-	-	-
	Pulte Reimbursement	-	-	(201,110)	(201,110)	(861,890)	-	-	-	-
	<i>Game Farm Road Project</i>	<b>37,793</b>	<b>30,000</b>	<b>232,500</b>	<b>126,250</b>	<b>258,000</b>	<b>3,827,800</b>	<b>500,688</b>	-	-
	MFT	68,086	30,000	212,500	212,500	-	-	-	-	-
	Grant Proceeds	(30,293)	-	-	(106,250)	-	-	-	-	-
	City-Wide	-	-	20,000	20,000	258,000	3,827,800	500,688	-	-

## A

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **B**

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

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

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

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

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

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

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

## **C**

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

**Capital Outlays** – Expenditures for the acquisition of capital assets.

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

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

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

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

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

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

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

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

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

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

## **D**

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

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

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

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

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

## **E**

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

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

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

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

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

## **F**

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

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

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

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

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

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

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

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

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

## **G**

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

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

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

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

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

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

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

## **I**

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

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

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

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

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

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

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

## L

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

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

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

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

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

## M

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

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

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

## N

**Net Assets** – Total assets minus total liabilities.

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

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

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

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

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

## O

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

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

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

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

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

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

## P

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

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

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

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

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

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

## **R**

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

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

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

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

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

## **S**

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

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

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

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

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

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

## T

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

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

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

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

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

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

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

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

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

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

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

## **U**

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

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

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