

# Fiscal Year 2014 Budget



**FOR THE FISCAL YEAR**  
**May 1, 2013 – April 30, 2014**

**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 Management Staff
- Vision Statement
- Organization Chart
- Personnel Summary
- Community Profile
- Budget Memorandum

# *United City of Yorkville, Illinois*

## **Fiscal Year 2014 Budget**

**May 1, 2013 to April 30, 2014**

### *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: Laura Schraw

Library Director: Michelle Pfister

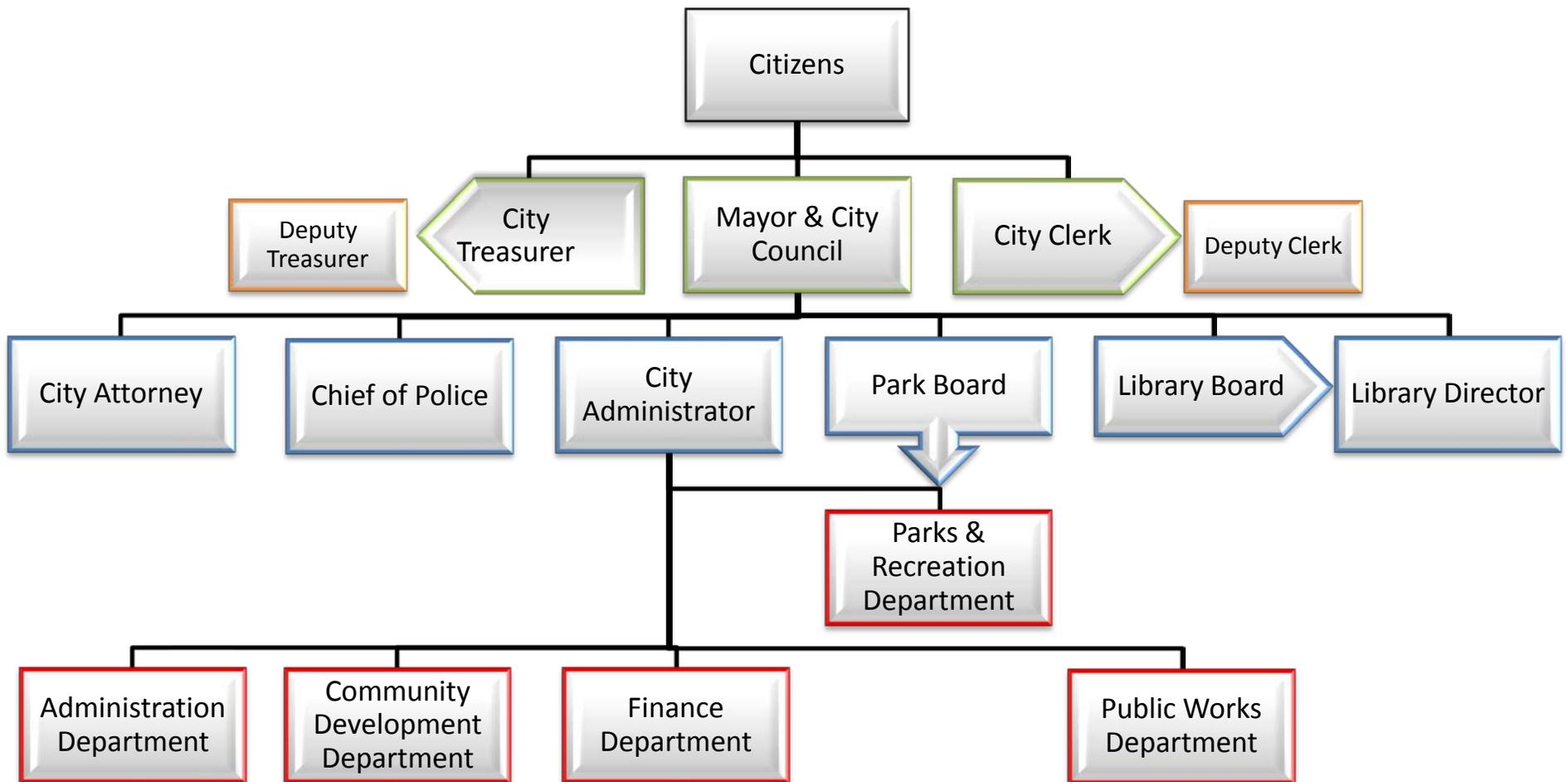
## UNITED CITY OF YORKVILLE VISION STATEMENT

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 2014 Budget**

	<u>Projected</u>			<u>Adopted</u>		
	<u>FY 2013</u>	<u>FY 2013</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2014</u>
	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>
<b><u>Personnel by Department</u></b>						
Administration	4.0	1.0	5.0	4.0	1.0	5.0
Finance	4.0	0.0	4.0	4.0	0.0	4.0
Police	28.0	15.0	43.0	31.0	15.0	46.0
Community Development	3.0	2.0	5.0	3.0	2.0	5.0
Public Works	14.0	0.0	14.0	14.0	0.0	14.0
Parks	8.5	4.0	12.5	8.5	4.0	12.5
Recreation	4.5	0.0	4.5	5.5	3.0	8.5
Recreation Center	1.0	16.0	17.0	0.0	13.0	13.0
Library	5.0	26.0	31.0	5.0	26.0	31.0
	<b>72.0</b>	<b>64.0</b>	<b>136.0</b>	<b>75.0</b>	<b>64.0</b>	<b>139.0</b>

<b><u>Personnel by Fund</u></b>						
General	43.3	18.0	61.3	46.3	18.0	64.3
Water	6.3	0.0	6.3	6.3	0.0	6.3
Sewer	3.3	0.0	3.3	3.3	0.0	3.3
Park and Recreation	13.0	4.0	17.0	14.0	7.0	21.0
Recreation Center	1.0	16.0	17.0	0.0	13.0	13.0
Library	5.0	26.0	31.0	5.0	26.0	31.0
	<b>72.0</b>	<b>64.0</b>	<b>136.0</b>	<b>75.0</b>	<b>64.0</b>	<b>139.0</b>

**Personnel by Department**

Administration

<i>City Administrator</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Executive Assistant</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Human Resource Manager</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>Administrative Intern</i>	0.0	1.0	1.0	0.0	1.0	1.0

Finance

<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

Police

<i>Chief of Police</i>	1.0	*	0.0	1.0	1.0	*	0.0	1.0		
<i>Deputy Chief of Police</i>	1.0	*	0.0	1.0	2.0	*	0.0	2.0		
<i>Sergeants</i>	5.0	*	0.0	5.0	5.0	*	0.0	5.0		
<i>Police Officers</i>	19.0	*	6.0	*	25.0	20.0	*	6.0	*	26.0
<i>Executive Assistant</i>	1.0		0.0		1.0	1.0		0.0		1.0
<i>Record Clerks</i>	1.0		1.0		2.0	2.0		1.0		3.0
<i>Secretary - Board of Fire &amp; Police</i>	0.0		1.0		1.0	0.0		1.0		1.0
<i>Evidence Custodian</i>	0.0		1.0		1.0	0.0		1.0		1.0
<i>Community Service Officers (CSO)</i>	0.0		3.0		3.0	0.0		3.0		3.0
<i>Crossing Guards</i>	0.0		3.0		3.0	0.0		3.0		3.0

\* sworn      26.0                      6.0                      32.0                      28.0                      6.0                      34.0

**United City of Yorkville  
Personnel Summary  
Fiscal Year 2014 Budget**

	Projected			Adopted		
	FY 2013 <u>Full-time</u>	FY 2013 <u>Part-time</u>	FY 2013 <u>Total</u>	FY 2014 <u>Full-time</u>	FY 2014 <u>Part-time</u>	FY 2014 <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>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
<i>Planning Intern</i>	0.0	1.0	1.0	0.0	0.0	0.0
<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
<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	2.0	0.0	2.0
<i>Office Supervisor</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Preschool Staff</i>	0.0	0.0	0.0	0.0	3.0	3.0
<u>Recreation Center **</u>						
<i>Facility Coordinator</i>	1.0	0.0	1.0	0.0	0.0	0.0
<i>Front Desk Staff</i>	0.0	9.0	9.0	0.0	9.0	9.0
<i>Kidz Club Staff</i>	0.0	4.0	4.0	0.0	4.0	4.0
<i>Preschool Staff</i>	0.0	3.0	3.0	0.0	0.0	0.0
** Recreation Center will be closed on June 30, 2013 (lease termination date)						
<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	4.0	4.0	0.0	4.0	4.0

# 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.

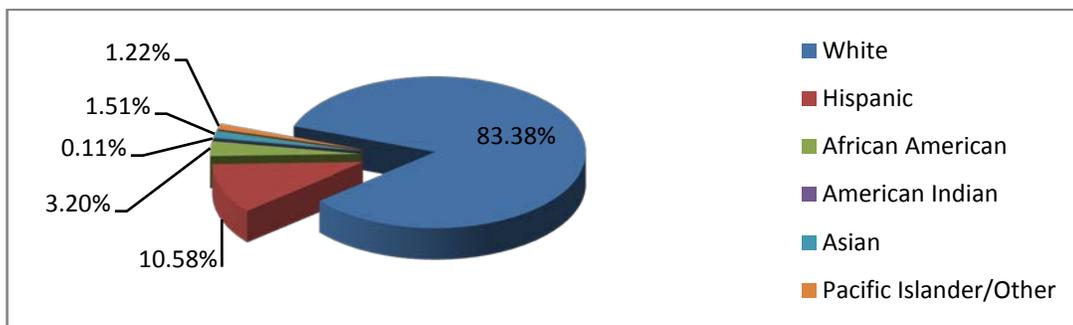
Yorkville was first settled in 1833 and has been the county seat of Kendall County since 1859. The Village of Yorkville was incorporated on July 8, 1874, with a population of approximately 500 people. At that time the Village of Yorkville only encompassed land on the south side of the Fox River; another 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: 5,474

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: 7,507

Number of Patron Visits: 75,139

Resources Owned: Books - 49,678

Magazine Subscriptions: 90

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

Circulation: 128,618

Total Program Attendance: 5,028

DVD's - 1,874                      Audio Recordings - 3,056

Pieces of Sheet Music: 1,258      Newspaper Subscriptions: 5

## **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:

**February** – 2 Ball Competition

**March** – Easter Egg-Xpress

**April** – Tax Dodge 5k run/walk & 10k run

**June** – River Night

**June thru August** – Music Under the Stars, Movie Nights, National Night Out

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

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

**June thru October** – Farmer's Market

**Labor Day Weekend** – Hometown Days

**October** – Halloween Egg Hunt

**November** – Holiday Under the Stars, Chili Chase 5K Fun Run & Walk

## **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
- 17 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: July 31, 2013  
Subject: FY 14 budget narrative

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## **Purpose:**

Please accept this updated memo as a final budget narrative for the FY 14 budget, based on the FY 14 budget as approved by City Council in April 2013. This document is intended to be a final form of the FY 14 budget proposal memo, as drafted by me on February 7, 2013 and discussed by the City Council throughout the FY 14 budget process.

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

The City Council last discussed a comprehensive budget proposal in April 2012, when we approved the FY 13 budget, with additional information for FY 14, FY 15, FY 16, and FY 17. This approval represented the first five year budget for the City, and we return to a five year-budget again this year.

The main discussion for last year’s budget involved the relatively good years of FY 13 and FY 14, and then a deteriorating budget picture in FY 15 and beyond. In this year’s proposed budget, we stabilize the general fund at above 15% fund balance through FY 17 and propose to draw down fund balance across all funds for each year over the next five fiscal years. We have done this with extremely conservative or no revenue growth projections, implementing a road infrastructure fee, implementing a sewer infrastructure fee, reducing the water infrastructure fee, severely restricting future hires in all departments and cuts of certain City services. Last year’s five year picture was that of potential for serious financial trouble in FY 16 and FY 17. The initial budget proposal was somewhat better in FY 16, FY 17, and FY 18, but the FY 14 adopted budget was made worse by the decision to include water and sewer projects in the Road to Better Roads program without accompanying revenue to pay for those projects. In last year’s budget narrative, we stated that a \$3,000,000 budget-wide fund balance was the threshold into major financial issues, including short term borrowing. For the initial budget proposal, we did not expect any year-end budget-wide fund balance to dip below \$3.75 million. For the adopted budget and without any further action by City Council related to the Road to Better Roads program, we expect to dip below \$3.75 million at the end of FY 16, and be below \$1 million at the end of FY 17. As we stated last year, budgets three years into the future and beyond (FY 16+) are highly variable, and should be monitored throughout the next two fiscal years.

The stabilization of the general fund and the planned reduction of the City’s sewer and water fund in the adopted budget is a targeted decision to give the City maximum flexibility in future years and to improve the City’s bond rating, which will in turn improve the City’s financial picture. For example, over the last several fiscal years the City has maintained an adequate cash flow position, but almost none of this cash was available to the general fund – as it was being held by the sewer and water funds. While this money is allowed to be used on a day-to-day basis to “pay the bills”, it is not a solid financial principle to continue to be flush with cash in the enterprise funds and restricted funds (i.e. TIF funds) and be barren of unrestricted funds in the general fund. We have started to reverse this trend in

FY 13, and hope to continue that trend over the next five fiscal years, even if it means a slight decrease in aggregate fund balance from our FY 13 figures.

### **Changes in budgeting**

Last year's budget narrative memo included an overview by discussing the "easy years vs. the hard years." In last year's budget proposal, we had forecasted two years of strength, a year of plateau, and two years of fiscal distress. This year, we have adopted a number of significant policy changes which alter that budget evolution slightly, based on our past two years of budget success. 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. Accordingly, we have chosen to give an overview of each fiscal year separately, with emphasis given to how this year's adopted budget is different from last year's proposal.

We've completed two major changes in this year's budget. The first is the consolidation of the various impact fee funds into a vehicle and equipment fund. The Public Works Capital, Parks Capital and Police Capital funds were consolidated into this one fund, based on the recommendation of our auditors and management's discretion. Each impact fee fund balance will be tracked separately at the bottom of this fund. The second major change is that we've "trued up" the City's operational funds by transferring money from operations to close out the municipal building impact fee and REC Center funds, and zeroed out all long-term deficits in the MFT fund, city wide capital fund, and the new vehicle and equipment fund.

### **Year-by-year summary, FY 13 projections**

In April 2012, we approved the FY 13 budget with a \$931,000 general fund surplus, and a moderate overall budget surplus (~\$130,000). Our current projections have us at a ~\$2,175,000 general fund surplus and a total budgeted surplus of ~\$2,300,000. The major movement on our financial picture has been a result of conservative revenue projections and controlled expenses from our departments. Municipal sales taxes are likely to be lower than FY 12, but they are performing much better than we had expected, given the closure of ProBuild. We conservatively estimated non-home rule sales taxes at \$1.5M (currently projected at \$1.8M). State income taxes have been unexpectedly high, and are projected to eclipse budgeted amounts by over \$200,000. We settled a lawsuit with Fox Moraine over unpaid landfill application fees from 2006, resulting in an \$115,000 payment to the City. We are predicting that every operating department in the City will be under budget, except for the REC Center. All of this results in our prediction that fund balance in the City's general fund will be at \$3.445 million or 31.8% at the end of FY 13. This marks the first time that fund balance in the City's general fund has been above 15% since FY 08. However, we stated in the FY 12 audit presentation that two major issues remained to be resolved – the closure of the municipal building impact fee fund (~\$573,000 fund debt) and the REC Center (estimated FY 13 fund debt at ~\$468,000).

### **Year-by-year summary, FY 14 proposed budget**

For FY 14, we propose that the general fund be approved with a ~\$882,000 deficit, resulting in the general fund's ~30% fund balance to be reduced to ~20%, but still within the City's 15-25% fund

balance policy range. With the Countryside TIF payout expected in late calendar year 2013, we expect the total fund balance of the City (which is an indicator of overall cash flow) to decrease by \$2.94 million from FY 13 to FY 14. We feel this is acceptable given the relatively good year end numbers in FY 12 and FY 13, and with the recognition that further City Council action is required to stabilize the budget before the end of FY 16.

The FY 14 adopted budget is different than last year's FY 14 budget proposal. In last year's budget proposal, we predicted FY 14 would be a relatively break-even year in the general fund: slightly more than \$12.5 million in revenues, and slightly less than \$12.5 million in expenses, for a \$36,000 surplus. Last year, we did not anticipate the rapid deterioration of the REC Center's budget caused by the City's decision not to purchase the facility, we had not yet planned to close out the municipal building fund, and we did not budget to eliminate the anticipated negative fund balance position of the public works capital fund resulting from debt service payments associated with the 185 Wolf Street building. All of these items will significantly impact the general fund. On the positive side, we have seen improvements in the municipal sales tax, non-home rule sales tax, and state income tax estimates. Further, we will realize savings in code enforcement officer part-time salaries (even while expanding hours from FY 13), in-house inspections, liability insurance and legal fees. Our original FY 14 proposal included cuts to Kendall Area Transit, leaf pickup services, and the senior garbage subsidy. None of those cuts were adopted in the final budget.

Pursuant to the City Council goals, we have focused on road improvements in the FY 14 budget. Between the MFT and City wide capital budgets, the City has set aside \$1 million in FY 14. This budget is made possible by the aforementioned utility-bill-based road infrastructure fee, which is a modification of the sewer infrastructure fee, and is described in the "items of note" section in further detail.

From an overall budget surplus perspective, last year's budget proposal had anticipated a modest decrease of \$246,000. Our current FY 14 budget proposal anticipates a deficit amount of \$2.94 million. This ten-fold change is due primarily to the inclusion of the Countryside TIF incentive payout, and secondarily the closure of the REC Center. Again, we feel this is acceptable based on our past budget performance and with the recognition that the Road to Better Roads program will need a funding source.

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

For FY 15, we projected a budget with a general fund surplus of \$501,000, bringing our fund balance back up to 24%. This surplus is made possible by the imposition of the utility-bill-based road infrastructure fee. With the year-end in-flux of Game Farm Road bond proceeds, the City will be in an artificially-positive total budget surplus. Without those proceeds, the City's overall budget is in deficit in FY 15.

This year's FY 15 proposal is significantly different from last year's FY 15 proposal, which had suggested that the City would have a \$300,000 general fund deficit. Revenues in non-home rule sales tax and state income tax have significantly outperformed our estimates, and we have revised our FY 15 estimates higher. With the opening of the NCG movie theater in FY 14, we expect amusement taxes to significantly increase in FY 15<sup>1</sup>. With the imposition of the utility-bill-based road infrastructure fee, the City's general fund does not have to transfer any money into the City wide capital fund to finance the

<sup>1</sup> As a reminder, our economic incentive agreement with the developer requires rebate of a portion of the movie theater amusement taxes for the first several years of the project.

FY 15 Road to Better Roads program. Among these financial improvements, a lower-than-previously-expected health insurance increases throughout all departments, lower health insurance costs for elected officials caused by non-participation, and reduced legal fees. These cost reductions are offsetting increases in Parks and Recreation costs due to the REC Center closure, Public Works vehicle replacements, and salary line-item increases caused by a change in our budgeting assumptions.

Pursuant to the City Council goals, we have focused on road improvements in the FY 15 budget. Between the MFT and City wide capital budgets, the City has set aside \$850,000 for roadway improvements and \$1.2 million in the water and sewer budgets for utility improvements located under the Road to Better Roads FY 15 streets. The roadway improvements are made possible by the aforementioned utility-bill-based road infrastructure fee, but the sewer and water improvements currently have no funding source. As stated previously, this was a measured decision by the City Council with the understanding that we have until FY 15 to fund those water and sewer improvements.

We propose to bond for Game Farm Road improvements in FY 15, and start the project in earnest in late FY 15. This schedule fits within the City's timeframe for receiving federal stimulus funds for the project. This budget contains funding for the City's portion of the US 34 project between 47 and Orchard Road, currently scheduled with IDOT for construction funding in FY 15.

From a total budget perspective, we had expected FY 15 to be the first of three years of significant reduction in the City's aggregated fund balance. Last year's budget proposal had FY 15 showing a \$1.4 million total reduction. This year's budget proposal has a \$2.1 million temporary surplus, due to the Game Farm Road bond. Without those bond proceeds, the City's aggregate fund balance would decrease by over \$4.75 million.

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

For FY 16, we have proposed a \$293,000 surplus in the general fund, resulting in a projected fund balance of 25%. This surplus is made possible by the imposition of the utility-bill-based road infrastructure fee. With the year-long outflow of Game Farm Road expenditures and Road to Better Roads water and sewer improvements, the City will be in a \$6 million deficit total budget position. Without these capital expenditures, the City's aggregate budget would be just under \$1 million in deficit.

Much of the narrative on the difference between last year's FY 15 proposal and this year's FY 15 proposal is echoed in our FY 16 analysis. This year's FY 16 proposal is significantly different from last year's FY 16 proposal, which had suggested that the City would have a \$995,000 general fund deficit. Non-home rule sales tax revenues and state income tax revenues are much higher. Amusement taxes should be much higher, due to the opening of the NCG movie theater. With the road infrastructure fee, the City does not have to transfer any money into the city wide capital fund in FY 16. Limited hiring throughout all departments results in savings in the police department in officer positions. These savings are offset in increased costs for squad cars and public works vehicles, IT, and special engineering services.

With the Game Farm Road program bonded in FY 15, much of the work will be completed and billed in FY 16. The Route 71 resurfacing project between 47 and Orchard Road is scheduled by IDOT to be completed in FY 16, so we have budgeted accordingly. Finally, the City has budgeted a complete

resurfacing of Cannonball Road, between Blackberry Shore Lane and Amanda Lane, offset by federal funding of \$300,000.

As discussed above, at first glance FY 16 appears to have a significant total budget deficit. With the in-flux of bond proceeds for Game Farm Road in FY 15 and the majority of expenditures covered in FY 16, we expect a ~\$6 million reduction in the City's overall fund balance position. Of that \$6 million total budget deficit, ~\$4 million is due to the Game Farm Road project, and ~\$1.2 million is tied to water and sewer unfunded projects in the Road to Better Roads program. Assuming we find a way to fund the water and sewer projects, our total effective budget deficit would be less than \$1 million. Last year's budget proposal had FY 16 at a \$1 million budgeted deficit.

### **Year-by-year summary, FY 17 and FY 18 projections**

We 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 17 and FY 18. We expect that each of FY 17 and FY 18 will result in a general fund deficit; \$984,000 and \$261,000 respectively. In both of these years, the citywide capital fund requires a significant increase in transfers to complete all capital projects planned. To reiterate, between the original budget proposal and adoption, the City Council decided that water and sewer lines beneath the planned Road to Better Roads project areas must be rehabilitated or replaced when the pavement above those utilities is rehabilitated. Between FY 17 and FY 18, this represents an additional ~\$1.1 in expenditures - all of which is unfunded from the original budget proposal. Further, the City is projected to start paying on the Game Farm Road bond in FY 17 and has some increased debt service payments in FY 17 and FY 18. These increased debt service payments also correspond with a continued rollback of non-abated property taxes in FY 17 and FY 18. Even if the road infrastructure fee, sewer infrastructure fee, and water infrastructure fee is left in place through FY 18, the City still expects to see total budgetary deficits in FY 17 and FY 18. Finally, without further action by the City Council on the unfunded water and sewer projects, serious financial problems will occur at the beginning of FY 17.

The narratives on the difference in last year's FY 16 proposal and this year's FY 16 proposal are substantially similar to the FY 17 proposals. The Game Farm Road project will wrap up in FY 17, and the Kennedy Road bike trail will finish in FY 18. We have also budgeted for the recently awarded ITEP Downtown Aesthetics grant, expected to be completed in FY 17 and FY 18, with reimbursement received in FY 18.

Overall budgetary deficits in FY 17 and FY 18 are set to be negative at \$3 million and \$964,000 respectively. At the beginning of FY 17, the City is currently projecting to be in the middle of significant financial problems, assuming that the Road to Better Roads program water and sewer projects are completed without any identified funding offset. These problems are further compounded by ballooning bond payments just past our five-year budget outlook. As we stated last year, we have projected revenues and expenses very conservatively in the prior years – so our hope is that as each fiscal year is completed our projections turn out to be better than we expected. If not, we are forecasting the problems five years in advance.

### **Items to note – big picture**

Before we get into the detail of the various items to note throughout the budget, I would like to reiterate that many of our largest budget issues from past years have been satisfied in this proposal: a

fund balance above 15% for all operational funds throughout FY 17, a relatively stable cash position (but for the unfunded Road to Better Roads water and sewer expenses), full funding of major capital projects including Game Farm Road, River Road Bridge, the ITEP Downtown Aesthetics grant, full funding of roadway expenses in the new “Road to Better Roads” program, a planned reduction in overall City property taxes through FY 18, a planned drawdown of non-abated property taxes through FY 18, and plan to improve the City’s bond rating. While these notes are highlighted throughout this budget narrative, I wanted to remind everyone of those points prior to discussing the following lesser items of note.

Items to note – reduction in property taxes

In accordance with the City’s previously planned drawdown of non-abated property taxes (attached on page 121), we offer the following:

- 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, although we are proposing a slightly different schedule that adds one year to the planned rollback.
- 3) Combining item #1 and #2 above, the City’s overall property taxes are expected to go down every year through FY 18, subject to yearly review and approval by the City Council:
  - a. New plan:
    - i. 2.9% reduction in FY 14 (levy ordinances already approved by City Council)
    - ii. 2% reduction in FY 15
    - iii. 1% reduction in FY 16
    - iv. 1% reduction in FY 17
    - v. 1% reduction in FY 18
  - b. Old plan:
    - i. 2.6% reduction in FY 14
    - ii. 2.3% reduction in FY 15
    - iii. 2.7% reduction in FY 16
    - iv. 0.4% reduction in FY 17
    - v. Undetermined increase in FY 18
- 4) We propose to refinance the Library 2005B Construction Bond, saving residents about \$50,000 per year in debt service payments over the remaining bond term, and resulting in a lower Library property tax bill than expected over the next 11 years. Further details are below.

Post budget approval note – This item was approved as proposed.

Items to note - City Council goals

The City Council passed a list of 16 goals, ranked in order of importance. As stated above, we are proposing to fix only goal one and goal two in this budget proposal: build fund balance and road improvement maintenance program. Two goals tied for third priority police staffing levels and economic development.

Unfortunately, police staffing levels are in direct conflict with goal one and goal two. So, we have proposed no additional officers for this budget proposal. However, this will be reevaluated each

year based on the performance of the budget. Given that this is the next City Council goal, it would be first in line for a new proposal.

Further down the list of goals, we specifically did not address in the budget stricter code enforcement on property maintenance, capital improvement planning, website improvement, sidewalk improvement, home rule referendum, public riverfront improvement, tourism, Metra extension, community outreach, or updating the City Council chamber. Progress can still be made on each item, and funding still remains to accomplish those items – but no new funding proposals were entertained on these items.

#### Items to note – bond ratings and refinancings

In late 2012, the City’s bond rating was reviewed by Standard & Poor’s. We were hoping to receive an upgrade from our current BBB+ general obligation bond rating, but did not. Instead S&P changed our financial outlook from stable to positive, and our management practices from standard to “good”. We see that as step in the right direction. However, one of the primary reasons for the lack of upgrade was that the City’s cash position in the general fund was poor, and that we were not adhering to our own fund balance policy. Specifically, we showed no cash in the general fund in the FY 12 audit, which means the general fund had a negative cash position at the end of FY 12. As we’ve discussed in prior budget and audit discussions, the sewer and water funds have been propping up the general fund operations for the past few fiscal years. These funds are stable due to the imposition of the water infrastructure fee, bond refinancing (supported by the implementation of the non-home rule sales tax) and the non-abatement of property taxes relating to certain debt service issues.

Concurrent with S&P’s review of our bond rating, the City’s financial advisor was targeting a Library construction bond refinancing in 2013 that would save the residents a projected amount of \$720,000 over the remaining life of the bond. When the bond upgrade did not materialize, that projected savings was reduced by ~\$150,000. This underscores the importance of budgeting for positive outcomes – if we had a slightly better bond rating, we could have capitalized by saving even more money through refinancing. The importance of immediate financial improvement is further highlighted given the current bond market and its historic-low interest rates – we may not be able to achieve as good of interest rates in a few years, even with a better bond rating.

In this budget proposal, we do recommend refinancing of the Library 2005B construction bond to capture the projected net present value savings of \$480,000 savings over the life of the bond. This will result in a direct property tax reduction to the residents under the Library property tax when compared to the current debt service schedule, and will result in an overall City property tax reduction over the next five fiscal years.

Post budget approval note – the Library bond was refinanced.

#### Items to note – water infrastructure fee, sewer infrastructure fee, and utility bill based road infrastructure fee

As discussed in the last budget proposal, the end of the Rob Roy sewer connection fee payments by Pulte/Centex in the Bristol Bay development occurs in FY 13. This results in a \$600,000 hole in revenues in the sewer fund, which is not sustainable. We had projected that an \$8.25 per month per user

sewer infrastructure fee would need to be implemented on May 1, 2013 to offset this loss in revenue. Unfortunately, these revenues are still needed, but we are proposing they be placed into different funds.

For the reasons stated above in the bond rating and refinancing items to note section, the City has a strong ratio of fund balance to expenses in the sewer and water funds, but does not have adequate fund balance in the general fund to support all of the planned capital projects out of the city wide capital fund. This problem could be potentially remedied if the City could legally and permanently transfer funds from the sewer and water funds to the general fund – however, such a transfer would violate a number of City ordinances and budgeting principles. Thus, the problem remains: how do we balance out the relative wealth of the water and sewer funds with the need to fund multiple capital projects in the general fund? In short, we propose to reduce the water infrastructure fee, implement a sewer infrastructure fee in an amount much lower than originally proposed, and implement a utility-bill-based road infrastructure fee, for a total amount that is cheaper than last year’s sewer and water infrastructure fee proposal.

Specifically, we first propose to nominally drawdown fund balance equivalency in the water fund over time by reducing the water infrastructure fee from \$8.25 per month per user to \$4 per month per user. This halved fee, results in minimal water fund deficits over the next five fiscal years, leaving the water fund with a 47% fund balance in FY 18, when debt service payments will balloon.

Second, we propose to implement the previously discussed sewer infrastructure fee, but at a reduced rate. Last year, we proposed an \$8.25 per month per user sewer infrastructure fee to offset the loss of the Rob Roy sewer connection fees. This year, we propose a \$4 per month per user sewer infrastructure fee. This lower-than-planned fee results in moderate annual sewer fund deficits over the next five fiscal years, leaving the sewer fund with a projected 51% fund balance at the end of FY 18. However, unlike the water fund, most bonds in the sewer fund will be expired or soon to expire in FY 18, with no balloon payments.

Finally, we propose to implement a utility-bill-based road infrastructure fee at \$8 per month per user. The road infrastructure fee would show up on the utility bill as a line-item fee, and would be paid in the exact same manner as the water infrastructure fees and sewer infrastructure fees

The proposed road infrastructure fee is our name for what the state statutes allow as a “vehicle tax”, which is the state statute used to implement vehicle stickers. Unlike most municipal vehicle stickers, we would propose a flat fee for each household with no actual sticker. The road infrastructure fee ordinance would be drafted with the assumption that each household has at least one vehicle, and that each household should pay for a share of road improvements equally. If a household had no vehicles registered to its address, they could have the fee removed if the property owner or tenant came to City Hall and signed a form verifying they have no vehicles registered at the subject address. The police department would then be able to perform a compliance check of the address via database. This assumption of vehicle ownership gets rid of the cumbersome process of purchasing the vehicle sticker and the administrative problems of sticker checks by the Police Department. Further, the City saves money on reminder mailings, the cost of the physical sticker, and the staff time associated with processing several thousand sticker payments. All of the money generated by the road infrastructure fee would be directly deposited into the City wide capital fund to fund ongoing capital projects, including the Road to Better Roads program.

While I acknowledge how severely unpopular a road infrastructure fee will be, I offer the following:

- 1) Without the fee, the City is not going to be able to fund the Road to Better Roads program, which is currently being proposed at only half the recommended level by our engineers. The money we do not spend on road improvements this year, becomes multiplied over the next several years.
- 2) The aggregate totals of the water infrastructure fee, sewer infrastructure fee and road infrastructure fee will be \$16 per month per user. In last year's budget proposal, the water infrastructure fee and proposed sewer infrastructure fee totaled \$16.50 per month per user. So the new proposal is slightly cheaper for residents, allows us to complete capital projects, and allows money to flow into the general fund, where the end result could be a bond rating upgrade, further refinancing, and more savings.
- 3) The City was able to reduce per home garbage costs by \$4 per month last year, and electricity costs by an average of \$30 per month per user. While the imposition of the sewer infrastructure fee and road infrastructure fee is an uptick from last year, we have managed to cut costs for residents by over \$27 per month in the past year.

Post budget approval note – the recommendations listed above were adopted and implemented.

#### Items to note – raises and health insurance contribution

This budget proposal contains a 2% net increase in salaries for FY 14 and no planned raises beyond FY 14. The FY 14 raises are 2% net because we are proposing to increase the percentages employees pay into their health insurance but offset that change in contribution percentage with a supplemental salary increase.

The specific proposal involves giving all employees who currently participate in the City's insurance program a ~4-5% gross salary increase, but increasing their health insurance contribution percentages to 12% for HMO and 15% for PPO plans. The specific administration of the gross raises would involve an analysis of the difference between what they paid last year and what they would have paid last year under the same plan with the new contribution rate. The employee would then be given that exact amount as a gross pay increase. So, the employees will still be paying for any year-over-year increase in health insurance costs, and will still cover any increased costs should they change health insurance plans. For example:

Employee A makes \$50,000 per year and has the HMO single plan. With a 2% raise, the employee makes \$51,000. In 2012, the employee pays 8.5% for HMO single, or \$471 per year. The move to a 12% HMO contribution would mean the employee would pay \$665 per year, or an increase of \$194 per year. So, for this employee the City would make the annual salary increase an extra \$194, for a total salary of \$51,194.

Employee B makes \$25,000 per year and has the PPO family plan. With a 2% raise, the employee makes \$25,500. In 2012, the employee pays 9% for PPO family, or \$1,980 per year. The move to a 15% PPO contribution would mean the employee would pay \$2,399 per year, or

an increase of \$419 per year. So, for this employee the City would make the annual salary increase an extra \$419, for a total salary of \$25,919.

This move to a higher contribution allows the City to save money over the long-term when employees leave and positions are refilled, or when new positions are created and hired. Further, the employees would see no immediate out-of-pocket costs. Finally, this is being proposed to move benefits more towards our public sector and private sector comparables.

Post budget approval note – this recommendation was dropped by staff, prior to budget approval.

#### Items to note – fund closures

As recommended by the City’s auditors, we have closed the municipal building impact fee fund. This is completed by transferring \$573,000 from the City’s general fund to the municipal building impact fee fund. This transfer amount zeroes out the ongoing fund deficit, which allows us to close it.

A similar process is completed for the REC Center fund. Since the City is leaving the REC Center, the fund must be closed. So, we have transferred \$556,000 into the REC Center fund in FY 14. This amount will fluctuate based on actual revenue losses sustained and any repairs to the building completed by the City.

#### Items to note – cuts in services

With the goal of the City Council to get to 15% fund balance over each year of the budget proposal, certain service cuts are recommended in the budget. In addition to economic considerations, each service cut recommendation is coupled with a fairness argument.

Leaf pickup is recommended to be cut because the majority of residents do not use the service, and Advanced Disposal provides a substantially similar service for free. Kendall Area Transit is recommended to be cut because only a few hundred residents from the City utilize the service each year, yet the service costs the City \$23,000. In 2012, 106 Yorkville residents were registered with KAT. In 2011 and parts of 2010, 312 Yorkville residents were registered. Throughout all of 2012, 3,533 unique rides were given in Yorkville (just under 300 per month average). Finally, as this is a County-wide service, we feel that the most equitable form of funding this service would be for the entire County to equally fund this, and not the current funding format where Yorkville residents are paying as a County resident and as a City resident. The senior garbage subsidy is recommended to be rolled back over two fiscal years and completely eliminated in FY 16.

Post budget approval note – all of the above recommendations were rejected by City Council.

#### Items to note – minor things that didn’t get funded

Albeit minor, we did not propose funding for participation in the annual conference of the International Council of Shopping Centers this May. The cost of attendance would likely be less than \$5,000 but we did not feel it should be funded given the other service cuts proposed. Similarly, we did not fund general City Hall office renovations. The cost of renovations (new furniture, paint, minor repairs) would likely be less than \$10,000.

### 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 \$125,000 and \$285,000 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 \$250,000 to \$275,000 per year in fees that we could have done in house.
- 4) In my opinion, there is more engineering work in FY 13 than there was in FY 10 or FY 11.

On a related note, EEI is billing out about \$100,000 per year to developers for work related to inspections and punch-lists (which the City would have billed the developers for, even with in-house staff), and an additional \$100,000 or so in work billed to the City for special projects (drainage studies we couldn't have done in-house, Route 47 construction review and inspections, River Road Bridge construction management, Safe Routes to School planning, and Old Jail parking lot design).

### Items to note – cost of services

While the City budget contains a relatively clear view of how much it costs to run particular services, it is often less clear how much each resident or home actually pays towards those services. When viewed in the context of how much each resident is paying to participate in a service, the cost efficiencies of a municipal government become more apparent. We have taken a handful of specific and general City services and projects, and broken them out on a basis of two different methodologies.

The first methodology looks at each property tax bill and how much of that property tax bill goes to pay for a specific service. This methodology is executed by assuming 17.5% of every dollar spent by the City for general services comes from property taxes. For example, when mosquito control costs the City \$8,000, we assume that \$1,397 is paid for by property taxes, and the remainder of the cost is borne by sales taxes, income taxes, and all other revenue sources. The City levies about \$2.28 million in total operational property taxes, meaning that 0.06% of all City property taxes go towards mosquito abatement services. Utilizing this percentage allows us to calculate the dollar amount each property tax payer is paying towards a particular service. Thus, when a tax payer pays a \$753 City property tax bill (based on a \$100,000 EAV home), that particular tax payer is paying \$0.46 in property taxes for an entire year of mosquito abatement in the City.

The second methodology looks at a property owner's shared obligation for the cost of a service, based on the value of their property compared to everyone else's in the City. In short, if you own a home that is worth \$100,000 EAV, and there is \$445,000,000 in total EAV in the City, you own 0.02% of all land value in Yorkville. Thus, you would be ultimately responsible for 0.02% of every City service. For example, when mosquito control costs \$8,000 city wide, we assume that this particular homeowner is responsible for \$1.78 of that service annually. For this methodology, we make no determination on how that pro-rata cost is paid; it can be with property taxes, sales taxes, amusement taxes, income taxes, etc.

Name of the service	Annual Cost of the Service	Methodology 1		Methodology 2	
		How much of your property taxes actually goes towards this service?		How much of the service are you paying for, based on the relative value of your home in the City?	
Mosquito control	\$ 8,000.00	\$	0.46	\$	1.78
REC Center budget, net operating costs	\$ 25,000.00	\$	1.44	\$	5.56
Kendall Area Transit	\$ 30,000.00	\$	1.73	\$	6.67
Training and Conferences, City-wide	\$ 32,500.00	\$	1.87	\$	7.22
YEDC	\$ 46,800.00	\$	2.69	\$	10.40
All Information Technology services	\$ 75,000.00	\$	4.31	\$	16.67
KenCom (FY 15)	\$ 150,000.00	\$	8.63	\$	33.33
Snow plowing, during an average season	\$ 241,950.00	\$	13.92	\$	53.77
All legal services	\$ 247,014.00	\$	14.21	\$	54.89
All engineering expenses	\$ 280,000.00	\$	16.10	\$	62.22
Game Farm Road, debt service beginning in FY 16	\$ 333,719.00	\$	19.19	\$	74.16
REC Center budget, gross operating costs	\$ 659,467.00	\$	37.93	\$	146.55
Recreation Dept, net operating costs (79 budget)	\$ 790,464.00	\$	45.47	\$	175.66
Parks Dept, net operating costs	\$ 807,075.00	\$	46.42	\$	179.35
All Street Dept expenses	\$ 918,087.00	\$	52.81	\$	204.02
Road to Better Roads	\$ 1,000,000.00	\$	57.52	\$	222.22
All Police Dept expenses	\$ 3,970,028.00	\$	228.35	\$	882.23
Hometown Days	\$ (35,000.00)	\$	(2.01)	\$	(7.78)

For all of the above items, property taxes may not actually go toward the specific service (i.e. Hometown Days, REC Center), or the service may generate its own revenues (i.e. REC Center and recreation department). Further, each Yorkville resident may pay far less than the amount shown in methodology 2, depending on whether residents buy goods in Yorkville (sales taxes are discretionary, and goods purchased outside of Yorkville go to the municipality where the store is located), have jobs (a portion of state income taxes are remitted to municipalities), and whether you choose to utilize the service (if a resident doesn't use the REC Center, they paid nothing to its budget while it was operating). The purpose of this section is to provide two simple illustrations as to how much a tax payer might pay towards a specific service, as compared to other services.

#### 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 18 squad cars and 2 motorcycles. Of the 18 squad cars, only 5 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 5 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 this line-item.

Public Works vehicles do not have such a strict replacement schedule, as they are much more expensive. We have budgeted for a street department truck in FY 14, and one water truck and one sewer truck in FY 15.

Post budget approval note – the recommendation was adopted.

## Items of note – last year’s “Things to Watch”

Last year, we listed nine things in the budget narrative to watch out for throughout FY 13. Each item is listed below verbatim from the FY 13 budget proposal, along with an update on each item:

### Comment #1 from FY 13 - Raises

In the current proposed budget, no raises are proposed through FY 17. While I hope that this is something we can re-evaluate during budget discussions, it is not something we can plan for until more information is known by the City (see “other things to watch #4”). Police officer and sergeants contracts are up on May 1, 2012, and the Public Works union contract is up on May 1, 2013. In my opinion, I expect staff turnover to increase in FY 13 if raises are not given or on the immediate horizon.

- a. Update – The City Council authorized 2% raises in FY 13, and we have proposed a 2% net increase across the board for FY 14. We have not proposed any raises for FY 15 and beyond, given the variable nature of the budget and under a firm belief that raises should be evaluated each year.
- b. Post budget approval note – 2% raises were approved.

### Comment #2 from FY 13 – Vehicle replacement

In order minimize long-term costs and vehicle downtime, police cars should be replaced at 60,000 miles. Only 20% of the police vehicles are under 60,000 miles. We are proposing to replace one vehicle per year, which should be an improvement with our current police squad. Also, the Police department is set to purchase two squads this spring.

Parks and Public Works vehicles are on a much longer replacement schedule, because they are so expensive to purchase. These vehicles should be driven until they drop – the problem is that the vehicles are dropping. We have a limited budget for replacement vehicles each of the next few years.

- a. Update – We have proposed an accelerated squad car replacement schedule, at an average pace of 3 police cars per year. We have also budgeted for one public works vehicle in FY 14 and two vehicles in FY 15.
- b. Post budget approval note – the recommendation was approved.

### Comment #3 from FY 13 – Countryside TIF

For Countryside TIF debt, we are expected to be upside down on this bond in FY 18 (no bond proceeds left to pay debt service scheduled through 2024. This poses a significant drain on cash-flow each year from 2013 until 2024. If this bond could be refinanced, or if we could find a developer to generate property tax increment within the TIF district, this would eliminate our FY 18 event horizon and would improve cash-flow.

- a. Update - The City plans on paying out the remaining bond proceeds in FY 14 to the Countryside/Kendall Crossing developer, and plans to refinance the TIF debt to improve cash-flow in the near term.
- b. Post budget approval note – the refinancing has been accepted by the City Council and is in the process of being finalized.

### Comment #4 from FY 13 – Rob Roy Sewer revenue shortfall

Centex/Pulte is set to make their final, complete payment of Rob Roy sewer payments in FY 13. This leaves a \$600,000 revenue gap in the sewer budget in FY 14. Thus, we are

anticipating the need for an \$8.25 per month per user sewer infrastructure improvement and maintenance fee, to be implemented on May 1, 2013.

- a. Update – The City has been forecasting this revenue shortfall for the past two years, under the premise that if the homebuilding economy didn't pick up by FY 14 that we would have to implement an \$8.25 per month per user sewer infrastructure fee. For the reasons described above, the City has reduced this fee and implemented a utility bill based road infrastructure fee resulting in a slightly lower overall amount.
- b. Post budget approval note – the sewer infrastructure fee was approved at \$4 per month per user.

#### Comment #5 from FY 13 – ProBuild closure

The closure of ProBuild was announced in October 2011, and it is assumed they immediately ceased collecting new orders. Whether existing orders were paid after that timeframe is unknown. We do know that ProBuild did not exist in the building after mid-December. This means that the sales tax report received from the City in April 2012 (for January consumer purchases) will be the first sales tax report without ProBuild's sales. We have estimated a net loss of \$175,000 in sales taxes from FY 12 to FY 13 as a result of this closure.

- a. Update - The estimated drop in sales tax of \$175,000 did not appear in FY 13, but we projected a ~\$125,000 decrease from FY 12 to FY 13.

#### Comment #6 from FY 13 – BUILD program

Will the BUILD incentive program work? Only time will tell. The early response to the program has been strong. We had originally estimated 35 building permits in FY 13, and assuming the BUILD program works and is used in its entirety, we should see a total building permit figure for FY 13 of 65 (35 without the incentive, an additional 30 because of the incentive). If for some reason this generates a larger impact, we could be looking at more building permit and development fees, water connection fees, sewer connection fees, and other impact fees.

- a. Update – The BUILD program was considered by the City Council to be successful and the program was extended to June 30, 2013 or an additional 30 permits, whichever comes first. As of February 5, 2013, forty-five (45) BUILD permit applications have been filed.
- b. Post budget approval note – the BUILD program was extended through June 2014.

#### Comment #7 from FY 13 – Revenue estimates

We have been very conservative with our revenue estimates: no growth for some revenues, decreases for others, 1% and 2% increases for others. If the national and local economy ever picks up, it would not be unreasonable to see (and plan for) double digit percentage increases in various revenues. If we notice major upticks in certain revenues (sales taxes, utility taxes, income taxes), we could be seeing signs of sustained economic growth.

- a. Update – Most revenues have beat our budget estimates, which is a product of our conservative budgeting principles. We have not seen a major uptick in any of the revenues, except for the state income tax.

#### Comment #8 from FY 13 – March budget information

Within a span of 4 weeks in mid-March through mid-April, we will receive four significant budget updates that will make some of our “unknowns” change to “knowns”. These four groups of items have the ability to make or break our budget in years to come. They are:

- Health insurance costs in mid-March at Administration Committee (variation in estimates could be a swing of \$100,000 to \$200,000 to the positive or negative)
- April sales tax reports in the first two weeks of April, for purposes of seeing the impact of the ProBuild closure (could be a swing of \$200,000 to the positive or negative)
- April non-home rule sales tax reports in the first two weeks of April, for purposes of seeing non-home rule sales tax figures
- The FY 12 actuals will be much more concrete. We are currently projecting a general fund surplus of \$907,000.
  - a. Update – Health insurance costs came in less than expected. Sales tax reports for FY 12 came in better than expected, but have dipped in FY 13. The FYE 12 general fund surplus ended up at \$1.54 million.

Comment # 9 from FY 13 – Engineering Inspection costs in subdivisions

When a final plat is approved for residential development, the developer has the choice to pay 1.75% of an engineer’s estimate of probable construction costs to cover all future infrastructure inspections up through final acceptance by the City. As a result, the City has collected large fees from residential developers in the past for work that has yet to be completed. As developers complete subdivisions (i.e. Bristol Bay and Grande Reserve), these inspections will have to be covered by the City (whether in-house staff or consultant engineers). Depending on the frequency of the buildout of the units and the size of each unit, there could be \$10,000 to \$20,000 expenses throughout the year (normal units may only take \$2,000 to \$3,000 for each round of inspections). The good news is that there are very few developments that are actively completing infrastructure, so our costs should be manageable over the next few years for this service. The bad news is that we don’t have developers actively completing infrastructure (which would indicate a revived housing market). This is an issue to monitor in the future, which should be worked into our annual outsourced engineering budget. An absolute worst case scenario would require us to hire in-house engineering techs to complete subdivision inspections.

- a. Update - So far the budget has been in line with our estimates and we did not have to hire in-house engineering techs. One upside to the amount of subdivision issues the City has had is that I expect we will be renegotiating annexation agreements for almost every subdivision over the next few years. This gives us an opportunity to negotiate this liability away.

Items of note – Last Year’s “Future Obligations”

Last year’s budget narrative contained a list of 19 future obligations for the City, with a brief description and cost estimate of each. Almost none of those obligations were proposed within the five-year budget. This year, we have proposed funding for a few of them.

- 1) Funding of ongoing road maintenance
  - a. Last year’s narrative - In 2011, our former City Engineer threw together a grab number for yearly road maintenance simply based on an estimate of the cost to replace one mile of road, our total number of miles of roads in the City, and assuming that each road has to be replaced every 25 years; that figure was in excess of \$2 million per year. Obviously, the point of the pavement management study is to figure out how to stretch out the useful life of all the roads, and over time, decrease your annual road maintenance costs. Ongoing road maintenance

costs are budgeted each year at \$300,000 – which is our expected amount of excess non-home-rule sales tax funds

- b. Last year's cost estimate - \$1,000,000 to \$1,700,000 per year
- c. Update – The City's road improvement study recommended an annual program of \$2 million to keep the City's road system from deteriorating. This budget proposal contains a \$1 million per year for road improvements, contingent upon the creation of the utility bill based road infrastructure fee.
- d. Post budget approval note – The approved budget includes expenses for roadway improvements each year between \$800,000 and \$1,000,000. Related water and sewer improvements are included as an expense, but are unfunded.

## 2) Sycamore Road and Route 34 traffic signal

- a. Last year's narrative - 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. Last year's cost estimate - \$200,000
- c. Update – The estimate for this intersection improvement is now closer to \$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.

## 3) Beecher Center HVAC

- a. Last year's narrative - 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. The kitchen in the facility is currently out of code, and needs to be upgraded to meet current safety standards.

- b. Last year's cost estimate - \$400,000 or \$750,000 – whenever the HVAC breaks or we think we should replace it.
- c. Update – This item is not addressed in the five-year budget.

4) Fox Hill water and sewer recapture

- a. Last year's narrative - 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. Last year's cost estimate – At FYE 2012, total amount is \$1.538 million. The original principal on this obligation was \$807,847, meaning we have racked up \$730,252 in interest in 9 years.
- c. Update – This item is not addressed in the five-year budget.

5) West Ridge water main replacement

- a. Last year's narrative - 100 year old water mains in the area that serve 29 houses directly, many more indirectly. Old water mains tend to be undersized compared to newer water mains, and leak. Both of these cause fire protection to be diminished due to low water pressure.
- b. Last year's cost estimate - \$140,000.
- c. Update – This item is not addressed in the five-year budget, however we anticipate revisiting all of the water main replacement projects during our selection of streets for the Road to Better Roads program.

6) South Main St water main replacement

- a. Last year's narrative - 80+ year 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. Last year's cost estimate - \$200,000.
- c. Update – This item is not addressed in the five-year budget, however we anticipate revisiting all of the water main replacement projects during our selection of streets for the Road to Better Roads program.

7) Elizabeth St water main replacement

- a. Last year's narrative - 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. Last year's cost estimate - \$175,000.
- c. Update – This item is not addressed in the five-year budget, however we anticipate revisiting all of the water main replacement projects during our selection of streets for the Road to Better Roads program.

- 8) Orange Street water main replacement
  - a. Last year's narrative - 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. Last year's cost estimate - \$60,000.
  - c. Update – This item is not addressed in the five-year budget, however we anticipate revisiting all of the water main replacement projects during our selection of streets for the Road to Better Roads program.
  
- 9) Olsen Street water main replacement
  - a. Last year's narrative - 80+ 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. Last year's cost estimate - \$150,000.
  - c. Update – This item is not addressed in the five-year budget, however we anticipate revisiting all of the water main replacement projects during our selection of streets for the Road to Better Roads program.
  
- 10) Washington Street water main replacement
  - a. Last year's narrative - 80+ year water main in the area of E Washington Street. Replacement would improve fire protection and flow of water.
  - b. Last year's cost estimate - \$150,000.
  - c. Update – This item is not addressed in the five-year budget, however we anticipate revisiting all of the water main replacement projects during our selection of streets for the Road to Better Roads program.
  
- 11) Well 7 back-up generator
  - a. Last year's narrative - The only back-up generator in the entire City is at the treatment facility in Grande Reserve. A sustained power outage on the south side of town would result in water shortages on the south side of town. Electric connections and the concrete pad are onsite and waiting for generator installation.
  - b. Last year's cost estimate - \$350,000.
  - c. Update – Director Dhuse is working with a local contractor on an agreement which would allow the City to rent a generator in emergencies, with a 12-hour or less delivery time.
  
- 12) Game Farm and Somonauk water main replacement
  - a. Last year's narrative - Water main connection of two dead ends in front of Yorkville Grade School. Constructing this project would improve water service for multiple houses on a dead-end main.
  - b. Last year's cost estimate - \$65,000.
  - c. Update – This item is not addressed in the five-year budget, however we anticipate revisiting all of the water main replacement projects during our selection of streets for the Road to Better Roads program.
  
- 13) SCADA sewer monitoring system
  - a. Last year's narrative - 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. Last year's cost estimate - \$90,000.
- c. Update – This item is not addressed in the five-year budget.

14) Sewer system evaluation survey (SSES)

- a. Last year's narrative - The SSES should be completed for the sewers on the south side of town. SSES has not been conducted since 1996. Completion of the study and eventual construction of the improvements would reduce inflow and infiltration. Reducing inflow and infiltration of storm water into the sanitary sewer system will reduce YBSD's peak flows, which increases their plant capacity, which ultimately delays or eliminates the need to expand their sewer treatment plant.
- b. Last year's cost estimate - \$110,000 to do the study, estimate of \$420,000 to complete the improvements after the study is completed.
- c. Update – This item is not addressed in the five-year budget, however we anticipate revisiting this during our selection of streets for the Road to Better Roads program.

15) Game Farm sewer repairs

- a. Last year's narrative - 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. Last year's cost estimate - \$50,000.
- c. Update – This item is not addressed in the five-year budget.

16) River Road sewer replacement

- a. Last year's narrative - 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. Last year's cost estimate - \$100,000.
- c. Update – This item is not addressed in the five-year budget.

17) Bristol Bay intersection improvements

- a. Last year's narrative - 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. Last year's cost estimate - \$3.329 million in total.
- c. Update – This item is not addressed in the five-year budget.

18) Beecher Center Park

- a. Last year’s narrative - The playground equipment at Beecher Center Park is closely approaching the end of its useful life span. We anticipate the equipment to be removed in FY 13 or FY 14, with no plans to replace it.
- b. Last year’s cost estimate – policy decision
- c. Update – This item is not addressed in the five-year budget.

19) Kennedy Road bike trail

- a. Last year’s narrative - This is a City Council policy decision. We removed this from an earlier budget proposal, due to the discussion at Public Works Committee.
- b. Last year’s cost estimate - likely \$0 net cost, but project itself is \$360,000
- c. Update – The City Council authorized this project, under the presumption of private funding. So far, the first 4-5 years of expenses have been privately raised (~\$120,000). From a conservative budgeting perspective, we have left the remainder of the cost at \$240,000 as a budgeted expense – in case the private group comes up short. This amount will be reevaluated each year.

**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 (estimated at 1% increases per year), each year through FY 18. This line-item is exclusive of the police pension, bond-related, library operations, and library debt service taxes. As discussed above, the City expects total property taxes for City entities to decrease each year through FY 17.

R2)Property taxes – police pension 01-000-40-00-4010

- a. The FY 14 amount is expected to meet our actuarial obligations 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. The expected decrease in sales taxes from the ProBuild closure have not materialized to the amount we expected. While sales taxes were down slightly from FY 11 to FY 12 to FY 13, we have seen trends of growth in individual businesses. We are forecasting a 1% growth for FY 14 and FY 15, 2% for FY 16 and FY 17, and 3% for FY 18.

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.
- R6)Admissions tax 01-000-40-00-4055
- a. This is the 5% 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)Business District Tax 01-000-40-00-4070 – Kendall Marketplace  
Business District Tax 01-000-40-00-4072 – Downtown Business Dist
- a. Currently, this revenue line-item corresponds with an expenditure line-item of the same amount, as this tax is rebated 100% to the developer of Kendall Marketplace to pay down bonds related to public infrastructure. Although the performance of this line-item has no impact on the overall performance of the budget, it is noteworthy because it is one measurement of the ongoing performance of Kendall Marketplace. Revenues from the recently authorized downtown business district (Imperial Investments properties) will be tracked separately in a new line item shown above.
- R8)State income tax 01-000-41-00-4100
- a. This line-item is based on our population, and estimates of state revenues put forth by the Illinois Municipal League. The most recent estimate from IML was \$88 per capita, even though recent numbers indicate the FY 13 year-end number could be near \$92 per capita. At \$88 per capita, we would expect to see \$1.48m. We have budgeted for \$1.55m for each year going forward (no increase) on the off-chance that the State decides to divert this revenue stream. The FY 13 amount projected amount is higher than the \$88 per capita because the City typically receives a higher amount than the per capita estimates (from back payments, timing of estimate period v. our budgeting period, etc.).
- R9)Local use tax 01-000-41-00-4105
- a. This line-item is based on our population, and estimates of state revenues put forth by the Illinois Municipal League. The most recent estimate from IML was \$15.20 per capita or about \$257,000 annually. We have assumed marginal in this revenue stream throughout the five year budget proposal.
- R10) Building permits 01-000-42-00-4210
- a. Revenue figures within this line-item will equal the exact cost of the Building Code Official’s salary, the Building Department Receptionist’s salary, the cost of part-time property maintenance inspectors and outsourced inspections. During the year, once those costs are met, all building permit revenue will be transferred into a capital fund for the use of one-time capital expenses. This prevents us from using one-item revenues for long-term 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.

- R11) Transfer from municipal building 01-000-49-00-4916  
a. Because we transferred money from the general fund to close out the municipal building impact fee fund, the general fund will be repaid with collected municipal building impact fees. As discussed above, the 1999 City Hall construction was the reason for the deficit within the municipal building impact fee fund.
- E1)Salaries All departments, multiple #s  
a. As stated in the big picture narrative, we have budgeted for the cost of a 2% raise for all employees in FY 14, but nothing in FY 15 and beyond.
- E2)Health, life, dental and vision insurance All departments, multiple #s  
a. We assume a 10% increase in health insurance costs each year through FY 16, and 6% increases in FY 17 and FY 18.
- E3)Utilities, commodities and contracts 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.
- E4)Telecommunications All departments, multiple #s  
a. We have allocated Comcast internet costs evenly between all departments, resulting in moderate increases in most departments.
- E5)Training and Travel All departments, multiple #s  
a. The same training and conference levels are proposed as last year. Department heads have been asked to budget for attendance at one national level or state conference per year to keep up to date with the latest trends in management and government. Increases in individual line-items reflect this request of the department heads.
- E6)Part-time salaries (Administration) 01-110-50-00-5015  
a. This line-item contemplates continuation of the NIU MPA internship program through FY 18. Each intern is a two-year commitment, with Mr. Weckbach's internship term carrying through FY 14.
- E7)Elected Official – Group Health Insurance 01-110-52-00-5223  
E8)Elected Official – Group Life Insurance 01-110-52-00-5236  
E9)Elected Official – Dental Insurance 01-110-52-00-5237  
E10) Elected Official – Vision Insurance 01-110-52-00-5238  
a. We have conservatively budgeted through FY 18 by assuming every incumbent elected official would win re-election and would retain health insurance.
- E11) Kendall County Paratransit (Administration) 01-110-54-00-5473  
a. Due to budget constraints, we are proposing to cut Kendall Area Transit funding as of May 1, 2013. The final invoice for service through April 30, 2013 would be paid for in FY 14, which is why we've budgeted for \$15,000. We propose to cut this based on the participation levels of Yorkville residents. In 2012, 106 Yorkville residents were

registered with KAT. In 2011 and parts of 2010, 312 Yorkville residents were registered. Throughout all of 2012, 3,533 unique rides were given in Yorkville (just under 300 per month average). Finally, as this is a County-wide service, we feel that the most equitable form of funding this service would be for the entire County to equally fund this, and not the current funding format where Yorkville residents are paying as a County resident and as a City resident.

- E12) Auditing services (Finance) 01-120-54-00-5414  
 a. Budgeted amounts for the next four fiscal years reflect the five year contract recently signed with Lauterbach and Amen.
- E13) Printing and duplicating (Finance) 01-120-54-00-5430  
 a. Increase in this line-item is due to a reallocation of printing and copying costs between the Administration and Finance departments.
- E14) Salaries – Police Officers 01-210-50-00-5010  
 a. As discussed above, no police hires are proposed through FY 18. This will be re-evaluated each year based on police activity data and available funds. Yorkville currently averages ~1.5 officers per 1,000 residents, which is below the regional target of 1.8 officers per 1,000 resident, but is within the regional average:
- |                        |                          |
|------------------------|--------------------------|
| i. Aurora –            | 1.66 per 1,000 residents |
| ii. Batavia –          | 1.44                     |
| iii. Carpentersville - | 1.97                     |
| iv. East Dundee -      | 3.59                     |
| v. Elburn -            | 1.5                      |
| vi. Elgin -            | 1.67                     |
| vii. Geneva -          | 1.63                     |
| viii. Gilberts -       | 1.29                     |
| ix. Hampshire -        | 1.93                     |
| x. Montgomery -        | 1.36                     |
| xi. North Aurora –     | 2.02                     |
| xii. Sleepy Hollow -   | 1.88                     |
| xiii. South Elgin -    | 1.45                     |
| xiv. St Charles -      | 1.61                     |
| xv. Sugar Grove -      | 1.54                     |
| xvi. West Chicago -    | 1.81                     |
| xvii. West Dundee -    | 2.37                     |
| xviii. Winfield -      | 2.02                     |
- E15) Part-time Salaries (Police) 01-210-50-00-5015  
 a. As discussed in the FY 13 budget narrative, this line-item allows for some flexibility for the Police Chief in staffing between part-time officers, community service officers, and cadets.
- E16) Vehicle & Equipment chargeback (Police) 01-210-54-00-5422  
 a. As discussed above, we are proposing an accelerated replacement of squad cars with the intent to get on a 60,000 mile replacement schedule. 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 this line-item.

- E17) Part-time salaries (Com. Dev.) 01-220-50-00-5015  
a. The FY 14 budget amount will cover two part-time code enforcement officers at \$15 per hour for 1,000 hours per year. For FY 13, we found great success in managing mowing inspections with one part-time code enforcement officer.
- E18) Inspections (Com. Dev.) 01-220-54-00-5459  
a. With the current expertise of the Code Official, we do not plan on needing any outsourced inspections in FY 14 and beyond. However, we budgeted for \$10,000 per year in case inspections pick up dramatically and to cover scheduling conflicts.
- E19) Economic Development (Com. Dev.) 01-220-54-00-5486  
a. The City established funding to the YEDC around 2000, and the amount hasn't changed since. The City's current commitment to the YEDC expires in FY 13. Given the recent and historical success in attracting businesses, we are proposing a three year commitment to the YEDC with an inflation component to our commitment.
- E20) Salaries & Wages (Streets) 01-410-50-00-5010  
a. The increase in FY 14 is caused by a reallocation of Director Dhuse's salary. In prior years, his salary was allocated equally between the Water and Sewer Departments (nothing out of Streets). We feel that it is most equitable for his salary to be split between Water, Sewer, and Streets equally.
- E21) Vehicle & Equipment Chargeback (Streets) 01-410-54-00-5422  
a. The explanation for this line-item is the same as the parallel line-item in the Police Department.
- E22) Sidewalk program (Streets) 01-410-54-00-5454  
a. Per a discussion at the Public Works Committee, we have proposed suspending the 50/50 program (housed out of this line-item) due to non-participation and replace it with a proactive sidewalk replacement program (100% City-funded). This new program is housed in the city wide capital fund.
- E23) Garbage services – senior subsidy 01-540-54-00-5441  
a. This line-item represents the amount of money the senior garbage subsidy costs the City, as the City charges the senior households less money than what Advanced Disposal charges the City to pick up garbage from a senior household.
- E24) (This item intentionally left blank)
- E25) Amusement tax rebate (Admin. Services) 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 developer.

- E26) KenCom (Admin. Services) 01-640-54-00-5449  
a. The City's contribution to KenCom begins in FY 15. Based on our estimate of a 10% annual increase in KenCom's budget, our contribution will be around \$150,000 in FY 15. For every \$1 increase in KenCom's budget, the City absorbs an additional \$0.17, based on last year's call volume proportions between agencies. As a point of reference, the recent KenCom lease and buildout contributions to the Kendall County board increased the City's estimated FY 15 contribution by \$34,000.
- E27) Information Tech. Services (Admin Svcs) 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 \$30,000 of the entire line-item.
- E28) Special engineering services 01-640-54-00-5453  
a. This line-item will contain engineering services invoices for projects which the City would not be able to complete with in-house staff. This line-item helps us to analyze the in-house v. outsource engineering debate .
- E29) Engineering services 01-640-54-00-5465  
a. This line-item covers all normal, outsourced engineering costs per our contract with EEI. We contemplate outsourcing engineering functions through FY 18.
- E30) Contingencies 01-640-70-00-7799  
a. The \$50,000 budgeted in each of the next five fiscal years represents less than 1% of the yearly expenditures in the general fund. City policy states this line-item should be 3% to 5% of yearly expenditures in the general fund. We have not funded this line-item to that percentage in several years, and even the \$50,000 is greater than the amount budgeted and spent in the past few fiscal years.
- E31) Transfer to Municipal Building 01-640-99-00-9916  
a. Per the discussion above and the recommendations from our auditors, we are transferring money into the municipal building impact fee fund to offset the ongoing fund deficit. This will allow us to close the municipal building impact fee fund. Because the original source of the deficit in that fund was due to the construction and renovation of the current City Hall, all municipal building impact fees will now be deposited into the city wide capital fund before being transferred to the general fund to offset the general fund's payment to close out the municipal building impact fee fund.
- E32) Transfer to Sewer 01-640-99-00-9952  
a. This amount offsets the 2011 Rob Roy Sewer refinancing bond payments due each year, and is sourced from non-home rule sales tax proceeds.
- E33) Transfer to Parks & Recreation 01-640-99-00-9979  
a. The increase in the FY 14 transfer amount is due to the closure of the REC Center fund, which we've folded into the Parks and Recreation fund (79) for this year.

## **The small picture – other funds**

### **Fox Hill SSA**

#### R1)Property Taxes – Fox Hill SSA

11-000-40-00-4011

- a. We are proposing increases in the annual HOA dues, beginning in FY 15, due to one-time projects (outlined below) and establishment of a 100% fund balance for this fund. Current budget proposal shows an increase in annual dues from \$17 per year to \$38 per year.

#### E1)Trail maintenance

11-111-54-00-5417

- a. The interior trails of the subdivision need to be sealcoated in FY 15 and FY 16. We propose to fund half of the work with the fund balance in the Fox Hill SSA fund (currently \$15,000) and have the other half paid for by the residents of the subdivision over an 8-year period. The proposal would require the City to deficit fund the second half of the work and increase the HOA dues to \$38 per year (up from \$17), starting in FY 15. The HOA dues would be reanalyzed after the fund balance reaches 100% of normal annual maintenance costs (expected to be 2022).

#### E2)Outside Repair and Maintenance

11-111-54-00-5495

- a. This line-item is for annual ongoing maintenance expenses related to trail patching, entrance sign repainting, entrance area landscaping, and tree trimming all common areas.

### **Sunflower Estates SSA**

#### R1)Property Taxes – Sunflower SSA

12-000-40-00-4012

- a. We are proposing increases in the annual HOA dues, beginning in FY 15, due to one-time projects (outlined below) and establishment of a 100% fund balance for this fund. Current budget proposal shows an increase in annual dues from \$64 per year to \$150 per year.

#### E1)Pond maintenance

12-112-54-00-5416

- a. The City authorized a detailed inspection of the three detention basins in Sunflower Estates in October 2012. Two basins were given an “F” grade and the third basin a “C” grade. Based on our analysis, all three ponds need to be fixed in order to maintain adequate detention basin storage. One option is to dredge the ponds at a cost of \$110,000. For half the price, we can naturalize all three basins. We recommend naturalizing the basins due to cost considerations. Naturalizing the basins will also improve the immediate environment (naturalization prevents mosquito populations and cleans stormwater). If the City chooses to dredge the ponds, the HOA fees would have to be \$250 annually. Similar to the Fox Hill proposal, we propose to fund the basin naturalization through exhausting the fund balance in the Sunflower SSA fund, and then deficit funding the remaining ~\$45,000 worth of work. The deficit would be repaid over a 10-year period, with a reanalysis of the HOA dues expected in 2025.

#### E2)Outside Repair and Maintenance

12-112-54-00-5495

- a. This line-item is for annual ongoing maintenance expenses related to entrance sign repainting, tree trimming and landscape planting replacement.

## **Motor Fuel Tax Fund**

- R1)State Grants 15-000-41-00-4170
- a. This line-item contains the reimbursement from the state for the downtown parking lot construction. We expect to complete the project in calendar year 2013, with reimbursement coming in FY 14. We moved the reimbursement amount to this line-item (and away from the “Reimb-Old Jail parking lot” line-item) to mimic similar line-items in other funds.
- R2)Illinois Jobs Now Proceeds 15-000-41-00-4172
- a. The City received a third of five supplemental MFT disbursements in FY 13. Under prior announcements from the Governor, we should get two additional disbursements of \$73,000 over the next two fiscal years. However, the fourth disbursement from the State has not been announced yet and past correspondence with high level state officials has cast doubt on the future disbursements. Thus, we removed the disbursements from last year’s budget, and we propose the same for FY 14. If new disbursements are announced, we will add them into the budget.
- E1)Patching 15-155-56-00-5632
- a. This line-item represents our annual MFT patching project. Last year, we patched Kennedy Road and the year before that was Game Farm Road. We propose to continue this summer-fall RFP process as part of our new “Road to Better Roads” program. The recommended road each year will be chosen by staff, based on the data given to us in the pavement management program software. As discussed in the big picture narrative, our recommended target for the next 5 years is to spend \$1 million per year on road improvements and preventative maintenance.
- E2)Road to Better Roads Program 15-155-60-00-6025
- a. This line-item represents the MFT portion of the Road to Better Roads Program. The funding amounts recommended within the MFT budget are selected to draw down the MFT fund balance to zero by FY 18.
- E3)Game Farm Road Project 15-155-60-00-6073
- a. This line-item covers easement and property acquisition for the Game Farm Road project. The remainder of the Game Farm Road project expenses are in the city wide capital fund.
- E4)Route 47 expansion 15-155-60-00-6079
- a. Per the City’s intergovernmental agreement with IDOT, MFT related Route 47 project expenses will be spread over the next ten fiscal years. The amount budgeted in this line-item represents the actual project expenses, as currently approved by IDOT.
- E5)Cannonball LAFO project 15-155-60-00-6089
- a. This line-item represents a mill and overlay of Cannonball Trail from Amanda Lane to Blackberry Shore Lane, at a total cost of \$435,000. The City received \$300,000 in Federal STP funds for this project, which will be constructed in 2016

## City wide Capital

- R1)State Grants – ITEP 23-000-41-00-4178
- a. This line-item shows the revenue to be received from the state for the Kennedy Road bike path project. For budget purposes, we have shown a net cost to the City of ~\$245,000 for the project, even though private fund raising should cover that entire amount and we have the opportunity to apply for the second federal grant after Phase I and II engineering are complete to halve the construction cost of the project.
- R2)Building Permits 23-000-42-00-4210
- a. This line-item represents the building permit revenue above and beyond the costs associated with the building department employees. We are using this incremental revenue to help fund one-time capital projects in this fund.
- R3)Development Fees – CW Capital 23-000-42-00-4214
- a. All development fees received are coded into this line-item and used on one-time capital expenses. The City used to code these revenues to the general fund and use them to offset general operations cost. When these revenues tanked, the general fund was left with a large structural deficit.
- R4)Development Fees – Municipal Building 23-000-42-00-4218
- a. As stated in the budget narrative, we closed out the municipal building impact fee fund by transferring almost \$600,000 to this fund to offset its deficit from the construction of City Hall in 1999. Going forward, these impact fees will be coded into the City wide capital fund.
- R5)Bond proceeds 23-000-49-00-4900
- a. This line-item represents the revenues from bond proceeds for the Game Farm Road project, set to begin in earnest in FY 16.
- R6)Loan proceeds 23-000-49-00-4905
- a. This line-item represents the Kendall County payment of the River Road Bridge project invoices.
- E1)Engineering Services 23-230-54-00-5465
- a. This line-item represents subdivision/infrastructure inspections that the City is obligated to perform as part of a development agreement, or because a developer has paid the engineering inspection fee at time of final plat. This is the line-item to watch in the ongoing analysis of in-house v. outsourced engineering department. If this line-item becomes too large (\$200,000+) it will likely be advantageous to have an in-house engineering department. We do not think that will occur in the next 5 years, however.
- E2)Road resurfacing 23-230-60-00-6015
- a. This line-item represents the second half of the Road to Better Roads funding. Between this line-item and the line-item in the MFT budget, we have \$1 million in funding projected.

- E3) Sidewalk construction 23-230-60-00-6041
- a. As stated in the Streets Department narrative, we are proposing to cease the 50/50 sidewalk program due to non-use, and replace it with a 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.
- E4) Route 71 (Rt 47 to Orchard Rd) project 23-230-60-00-6058
- E5) US 34 (Rt 47 to Orchard Rd) project 23-230-60-00-6059
- a. The City has approved memorandum of understandings with IDOT for these projects, and there is a good chance both of these projects will be completed within the next five years.
- E6) Game Farm Road Project 23-230-60-00-6073
- a. We expect construction to begin in FY 16, 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 \$2.5 million in federal funds.
- E7) Kennedy Road Bike Trail 23-230-60-00-6094
- a. This line-item contains the net expenses from the construction of the trail. We are assuming that the City will pay for ~\$245,000 worth of the project, which assumes that the Push for the Path group raises no future money. Reimbursement monies received from Push for the Path will be recorded in revenue line item 23-000-48-00-4860.
- E8) Principal Payment (2015 bond) 23-230-81-00-8000
- E9) Interest Payment (2015 bond) 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 does not make this project feasible without bond financing.
- E10) Princ. pmt. (Kendall Co. Loan, River Rd Br.) 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.

**Vehicle and Equipment Fund**

- R1) Development fees – Police Capital 25-000-42-00-4215
- R2) Engineering Capital Fee 25-000-42-00-4218
- R3) Development fees – PW Capital 25-000-42-00-4219
- R4) Development fees – Park Capital 25-000-42-00-4220
- a. The above line-items all contain impact fees generated at time of building permit, or upfront payments at time of final plat. We have generally assumed that we will have 65 new housing starts in FY 14. Each of these impact fees have their own corresponding expense line-items departmentalized in this fund, and are tracked through a separate fund balance calculation at the bottom of the fund. As a general reminder, fund consolidation was a recommendation from our auditors.

- R5)Seized vehicle proceeds 25-000-43-00-4340  
 a. This line-item contains all revenues the City receives from seized vehicles. For purposes of a fund balance calculation, this money is used by the Police department in their “Police Capital” line-items within this fund, and is tracked as part of the Police capital fund balance.
- R6)Police Chargeback 25-000-44-00-4420  
 R7)Public Works Chargeback 25-000-44-00-4421  
 a. As discussed in the general fund line-item narrative, these line-items represent transfers from the general fund to cover the gap between vehicle purchases and available funds in the respective departments.
- E1)Vehicles (Police Capital) 25-205-60-00-6070  
 a. As stated in the general fund narrative, we are proposing to purchase 3 squad cars per year, to maintain a 60,000 mile replacement schedule. To reiterate, once a squad car reaches 60,000 miles it has hit its peak trade-in value to future maintenance cost ratio, and it is most advantageous for us to trade the vehicle in.
- E2)Principal pmt (PW 185 Wolf Street bldg.) 25-215-92-00-8000  
 E3)Interest pmt (PW185 Wolf Street bldg.) 25-215-92-00-8050  
 E4)Principal pmt (Parks 185 Wolf Street bldg.) 25-225-92-00-8000  
 E5)Interest pmt (Parks185 Wolf Street bldg.) 25-225-92-00-8050  
 a. These line-items cover the annual purchase installment payments to the property seller for the Public Works south building.

**Debt Service Fund**

- R1)Property taxes – 2005A Bond 42-000-40-00-4006  
 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 as part of the Rob Roy sewer bond refinancing package two years ago. These property taxes are scheduled to be eliminated in FY 18.

**Water fund**

- R1)Property taxes – 2007A Bond 51-000-40-00-4007  
 a. This line-item represents the non-abated property taxes associated with the 2007A bond, in the amount and duration approved by City Council as part of the Rob Roy sewer bond refinancing package two years ago. These property taxes are scheduled to be eliminated in FY 16.
- R2)Water Sales 51-000-44-00-4424  
 a. The current water rate graduated increases expire after FY 14. As part of a separate comprehensive water ordinance revision to be rolled out over the next few months, we will propose a new 5-year water rate schedule. We anticipate that a 1.5% annual increase in the water rate base will be necessary to sustain water operations.

- R3)Water infrastructure fee 51-000-44-00-4440  
a. As discussed in the “items of note” section above, we propose to reduce the current water infrastructure fee from \$8.25 per month per user to \$4 per month per user.
- R4)Water connection fees 51-000-44-00-4450  
a. For FY 14, we expect 65 new housing starts. Each subdivision has its own water connection fee amount, depending on when the subdivision was annexed.
- R5)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.
- R6)Transfer from Sewer 51-00-49-00-4952  
a. This line-item represents the transfer from the Sewer Fund to offset half of the cost of the 2005C bond.
- E1)Bad debt 51-510-54-00-5499  
a. This line-item represents non-payment of utility bills by customers. The City does lien properties and perform service shutoffs on non-payment, but still incurs bad debt until those amounts are paid. This non-payment represents 0.75% of the total amount billed, and is considered very low.
- E2)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.

**Sewer Fund**

- R1)Property taxes – 2004B Bond 52-000-40-00-4009  
a. This line-item represents the non-abated property taxes associated with the 2004B bond, in the amount and duration approved by City Council as part of the Rob Roy sewer bond refinancing package two years ago. These property taxes are scheduled to be eliminated in FY 15.
- R2)SW Connection Fees – Rob Roy 52-000-44-00-4457  
R3)Sewer infrastructure fees 52-000-44-00-4460  
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 is forced to fill the revenue hole associated with the expiration of this agreement. We propose to do that by a \$4 per month per user sewer infrastructure fee.
- R4)Transfer from General 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)Route 47 expansion 52-520-60-00-6079  
a. This line-item represents all sewer related utility costs associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments for 10 years.

E2)Lennar – Raintree sewer recapture

- a. Due to various issues in the subdivision, we propose to hold payment on this recapture payment until further notice.

E3)Windett Ridge sewer recapture 52-520-75-00-7501

- a. Due to various issues in the subdivision, the City does not expect to make the sewer recapture payment for the next five fiscal years.

**Land-cash fund**

R1)RTP Grant – Clark Park 72-000-41-00-4174

- a. This grant was awarded to the City in FY 13, and we expect construction and reimbursement to be completed in FY 14.

R2)OSLAD Grant – Riverfront Grant 72-000-41-00-4175

- a. This grant was awarded to the City soon after we approved the budget. We would expect to complete the park in FY 16.

R3)Transfer from Vehicle & Equipment 72-000-49-00-4925

- a. In FY 10, the City Council accepted a cash payout from Lennar in exchange for transfer of certain subdivision improvement obligations to the City. The City has completed most of the infrastructure improvements. The remaining improvements for Raintree Park C are coded in a separate expense line-item in FY 18.

E1)Clark Park 72-720-60-00-6044

- a. This grant was awarded to the City in FY 13, and we expect construction and reimbursement to be completed in FY 14.

E2)Riverfront Park 72-720-60-00-6045

- a. This grant was awarded to the City soon after we approved the budget. We would expect to complete the park in 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.

**Parks and Recreation Fund (79)**

R1)Transfer from General 79-000-49-00-4901

- a. The large increase from FY 13 to FY 14 is due primarily to the REC Center closure. Whatever deficit is left at the end of the operation of the REC Center must be closed out by another fund. Because the REC Center was an arm of the Recreation Department, we felt it was easiest to show the initial transfer to cover the REC Center deficit out of the recreation department budget (“Transfer to RECREATION CENTER” line-item #79-

795-99-00-9980). Because the Parks and Recreation fund is covering the REC Center ending deficit, and the Parks and Recreation fund receives a general fund transfer, we must make up the hole in this fund with a larger general fund transfer.

- E1)Outside Repair and Maintenance (Parks) 79-790-54-00-5495  
a. The increase in this line-item is due to an aging vehicle fleet. At this time, it is still advantageous for us to pay higher repair costs, rather than replace older vehicles with new vehicles.
- E2)Salaries & Wages (Recreation) 79-795-50-00-5010  
a. This line-item is higher than in FY 13 because are proposing to fold the REC Center facility manager back into the recreation department in a recreation coordinator capacity. Even with this move, the Recreation department will have less employees and less total salary than in FY 07, prior to the REC Center.
- E3)Outside Repair and Maintenance (Recreation) 79-795-54-00-5495  
a. This line-item covers renovations to the Old Post Office and other office buildings to bring them into compliance with ADA standards and recreational uses as a result of moving certain recreation programming out of the REC Center.
- E4)Property tax payment 79-795-54-00-5497  
a. The final half-year property tax payment from the REC Center will be paid in FY 15.
- E5)Transfer to REC Center 79-795-99-00-9980  
a. As stated in the narrative for the “Transfer from General” line-item above, we decided to show the REC Center budget deficit being covered by the Recreation Department because we thought it was the most natural location in the budget.

### **REC Center Fund**

- R1)All revenue line-items Multiple #s  
a. All revenue line-items contemplate a very conservative revenue total for the final two months of operation (May 2013 and June 2013).
- E1)All expense line-items Multiple #s  
a. All expense line-items contemplate a full operation the final two months.

### **Countryside TIF**

- R1)Property taxes – Countryside TIF 87-000-40-00-4087  
a. This line-item contemplates finish of the theater in 2013, and a full property tax payment in FY 16 (summer 2015 payment).
- E1)TIF Incentive 87-870-54-00-5425  
a. The Kendall Crossing TIF agreement calls for payout of \$1.8 million at time of theater opening. The City committed to a full \$2 million incentive, with the gap between TIF proceeds and the \$2 million to be made up by an amusement tax rebate to the developer.

- E2)Principal Payment (2005 Bond) 87-870-80-00-8000  
 E3)Interest Payment (2005 Bond) 87-870-80-00-8050  
 a. The 2005 bond ends five years before the expiration of the TIF. Because of the development setbacks on this property caused by the recession, we recommend refinancing this bond to improve cash flow in the near term and allow the property a few more years to fully buildout.

- E4)Principal Payment (2013 Bond) 87-870-93-00-8000  
 E5)Interest Payment (2013 Bond) 87-870-93-00-8050  
 a. With the siting of the movie theater and expected buildout of outlots in the development, we propose refinancing the existing TIF bond to stretch the debt service payments to the end of the TIF district. Currently, the existing TIF bond is set to expire in 2024 and the TIF district expires in 2029. The refinancing would also decrease the yearly annual debt service payment, which will limit the City’s difference between property taxes generated for the next few years (currently, almost \$0) and the debt service payment.

**Downtown TIF**

- R1)Property taxes – Downtown TIF 88-000-40-00-4088  
 a. Property values in the TIF have decreased during the recession, which has taken a hit on our annual TIF revenues. However, the recent construction and renovation in the downtown will manifest itself in the next two fiscal years. All new construction and renovation projects will result in a minimal TIF net revenue amount, as we’ve committed between 75% to 85% of the annual TIF increment to the developers as incentives. Thus, we have not budgeted for a large increase in property tax revenues – rather, we will wait until they materialize and budget from that point.

- E1)Project Costs 88-880-60-00-6000  
 a. This line-item is for City-initiated projects within the TIF districts. This can be anything from streetscape aesthetic improvements, to building repairs on public buildings.

- E2)TIF Incentive Payouts 88-880-54-00-5425  
 a. This line-item is for the annual TIF payouts to developers with approved TIF agreements. Because we have not increased the TIF property tax revenue line-item, we are not budgeting for the expense either.

- E3)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 for 10 years.

**Cash Flow – Surplus (Deficit)**

This section of the budget continues from last year, and shows the surpluses and deficits for every fund in the entire budget. Through a change in budgeting principles, this section can now be used to see the City’s “overall budget” performance. In fact, in this memo we refer to the “total budget” or “overall budget” instead of cash-flow, which was the term we used last year to describe overall budget performance. A few years ago, simply adding up all the funds’ revenues and expenses would not have

given you an accurate view of whether we were taking in more than we were spending (or vice versa); we can do that now.

The total at the bottom of the column for each fiscal year is the basis for whether the City's overall budget is running a surplus or deficit. As stated in the big picture narrative, we are recommending four years of total budget deficit. In FY 14, we are hampered by the payment of Countryside TIF funds, and the closure of the REC Center fund. In FY 15, we show a total budget surplus of \$2.17 million, but that is buoyed by the in-flux of \$4 million in Game Farm Road bond proceeds in the city wide capital fund. In FY 16, we show a total budget deficit of more than \$6 million, but that is again a result of spending down Game Farm Road bond proceeds (more than \$4.3 million in the city wide capital fund). In FY 17 and 18, deficits in the general fund caused by large amounts of capital projects and very conservative revenue projections ultimately drag down the entire budget. As we stated earlier in this memo, these amounts are highly speculative and variable.

### **Cash Flow – Fund Balance**

This section of the budget is carried over from last year too, and 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 over the next five fiscal years, remaining at \$2 million in FY 18. The water fund fund balance equivalency will remain stable only if the Road to Better Roads water projects are funded. If a funding source is not identified, the water fund fund balance equivalency will be totally depleted by the beginning of FY 16. The sewer fund fund balance equivalency is drawn down over the next five fiscal years. 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. We estimate to hit that mark in FY 17, with the large caveat being that the Road to Better Roads water and sewer projects have not yet been funded.

### **Cash Flow – Actual Cash on Hand at FYE**

This is a new section, which shows actual cash balances at FYE 11-12 and our best estimate of cash on hand as of April 30 of each projected fiscal year, based on the budget proposal. If our estimates were 100% correct (they will not be), these figures would show up in the statement of net position in the City's audited financial statements.

### **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.

# **FINANCIAL POLICIES AND ANALYSIS**

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

UNITED CITY OF YORKVILLE  
FISCAL YEAR 2014

**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 2014 Budget Calendar**

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Preliminary Budget Meetings										
Fiscal Year 2012 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 12th										
City Council Budget Deliberations										
Budget Adoption - April 9th										

UNITED CITY OF YORKVILLE  
FISCAL YEAR 2014

**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 include 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 three capital project funds.

**Municipal Building Fund** – is used to account for financial resources accumulated to finance capital improvements to City buildings. This fund will be closed out in fiscal year 2014 and consolidated into the City-Wide Capital Fund.

**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 three 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 will be closed in fiscal year 2014.

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, Sewer and Recreation Center) 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 2015 – 2018. 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 15% of the annual General Fund appropriations budget. Balances in excess of 50% of the annual General Fund appropriations budget are to be transferred to other funds or to capital projects at the discretion of the City Council. 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 2014

**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 2012 tax levy year is \$443,122,808. 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 \$38,219,342. At the beginning of fiscal year 2014 (including the 2013 Library Refunding bonds), the City had \$23,245,000 in debt that is applicable to the current limit and a debt to EAV ratio of 60.8%. Total principal and interest outstanding, at the beginning of fiscal year 2014, equals \$52,922,372 (includes 2013 Library Refunding Bonds) and is comprised as follows:

**Total Principal & Interest Outstanding**

	<u>Total</u>	[REDACTED]	<u>Interest</u>	<u>Principal</u>
Total GO Debt	9,596,544		1,811,544	7,785,000
Total ARS Debt	30,485,013		7,040,013	23,445,000
Total Debt Certs	9,174,648		1,709,648	7,465,000
Total IEPA	2,383,737		322,740	2,060,997
Total Adj Note	1,282,430		464,679	817,751
	<b>52,922,372</b>		<b>11,348,624</b>	<b>41,573,748</b>

The amounts above exclude the \$1,890 sewer recapture amount owed to J. Conover for sewer extension due 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 bond is 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 2014, 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 BBB+, last confirmed on April 12, 2013 by Standard & Poor's with the 2013 Library Refunding Bond issue. Gross debt per capita, based on the 2010 census population for the City of 16,921, is \$1,374 at the beginning of fiscal year 2014.

## **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.

Principle & Interest Paid-to-Date: \$2,220,733

Principle & Interest Outstanding: \$3,385,413

### ***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. Debt service is supported by incremental property and sales taxes.

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

Principle & Interest Outstanding: \$3,674,090

### ***Library Fund***

#### **General Obligation Bond Series 2005B**

Date of Maturity: December 30, 2024

Date of Issuance: August 11, 2005

Original Issue Amount: \$7,250,000

Description: This bond was issued to finance the Yorkville Public Library expansion. Debt service payments for this bond are supported by property taxes. This bond was refunded in May of 2013 by the 2013 Library Refunding Bonds.

Principle & Interest Paid-to-Date: \$2,950,785

Principle & Interest Outstanding: \$348,400

#### **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.

Principle & Interest Paid-to-Date: \$1,078,873

Principle & Interest Outstanding: \$1,099,917

#### **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 was issued to refund the 2005B bonds mentioned above. Debt Service payments for this bond are supported by property taxes.

Principle & Interest Paid-to-Date: \$2,351,660

Principle & Interest Outstanding: \$9,497,507

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

***Vehicle & Equipment Fund***

Adjustable Rate Note

Date of Maturity: November 2028

Principle & Interest Paid-to-Date: \$281,175

Date of Issuance: July 2008

Principle & Interest Outstanding: \$1,364,726

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 6.26%, with the next adjustment scheduled to occur in December of 2013.

***Water Fund***

Alternate Revenue Source Bond Series 2005C

Date of Maturity: December 30, 2024

Principle & Interest Paid-to-Date: \$1,146,675

Date of Issuance: September 1, 2005

Principle & Interest Outstanding: \$1,994,775

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

Principle & Interest Paid-to-Date: \$5,004,563

Date of Issuance: July 9, 2003

Principle & Interest Outstanding: \$939,750

Original Issue Amount: \$4,800,000

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

Alternate Revenue Source Bond Series 2007A Refunding

Date of Maturity: December 30, 2022

Principle & Interest Paid-to-Date: \$806,189

Date of Issuance: March 1, 2007

Principle & Interest Outstanding: \$3,969,246

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

Principle & Interest Paid-to-Date: \$1,198,557

Date of Issuance: December 19, 2006

Principle & Interest Outstanding: \$6,209,873

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.

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

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

Date of Maturity: August 9, 2026	Principle & Interest Paid-to-Date: \$709,017
Date of Issuance: November 9, 2006	Principle & Interest Outstanding: \$1,687,909
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	Principle & Interest Paid-to-Date: \$543,501
Date of Issuance: November 10, 2011	Principle & Interest Outstanding: \$14,772,164
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	Principle & Interest Paid-to-Date: \$2,117,211
Date of Issuance: March 1, 2004	Principle & Interest Outstanding: \$2,689,325
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 2003 Illinois Rural Bond Bank (IRBB) Debt Certificates**

Date of Maturity: February 1, 2023	Principle & Interest Paid-to-Date: \$1,515,103
Date of Issuance: September 24, 2003	Principle & Interest Outstanding: \$1,635,135
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.

#### **Series 2004A Debt Certificates**

Date of Maturity: December 30, 2014	Principle & Interest Paid-to-Date: \$1,529,293
Date of Issuance: March 1, 2004	Principle & Interest Outstanding: \$389,890
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.

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

**IEPA Loan L17-115300**

Date of Maturity: September 6, 2019

Principle & Interest Paid-to-Date: \$1,429,713

Date of Issuance: November 23, 1999

Principle & Interest Outstanding: \$695,828

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		Total Debt Service
	Principal	Interest	Principal	Interest	
2014	1,022,012	458,920	2,015,913	1,125,008	4,621,853
2015	959,074	489,644	2,175,579	1,047,266	4,671,563
2016	1,006,270	459,173	2,065,365	963,088	4,493,896
2017	1,048,606	427,362	2,150,276	882,406	4,508,650
2018	1,091,094	394,099	2,235,313	796,033	4,516,539
2019	1,158,741	358,697	2,530,479	705,735	4,753,652
2020	1,206,560	319,927	2,787,255	602,713	4,916,455
2021	1,279,559	274,808	2,807,050	485,210	4,846,627
2022	1,352,752	226,337	2,429,743	365,112	4,373,944
2023	1,416,151	175,106	2,372,503	261,000	4,224,760
2024	1,144,769	114,581	1,265,333	160,803	2,685,486
2025	1,193,619	65,726	1,313,235	106,851	2,679,431
2026	67,718	14,577	1,221,209	50,901	1,354,405
2027	72,081	10,214	61,744	772	144,811
2028	76,725	5,570	-	-	82,295
2029	47,019	986	-	-	48,005
<b>Totals</b>	<b>\$14,142,750</b>	<b>\$3,795,727</b>	<b>\$27,430,997</b>	<b>\$7,552,898</b>	<b>\$52,922,372</b>

## Debt Service Detailed Schedule

	<u>Series 2005B</u>	<u>Series 2006</u>	<u>Series 2013</u>	<u>Series 2005A</u>	<u>Series 2005</u>	<u>Note Payable</u>	<u>Series 2005C</u>	<u>Series 2003</u>
Type	G.O. Bond	G.O. Bond	G.O. Bond	A.R.S. Bond	A.R.S. Bond	Adj. Rate	A.R.S. Bond	Debt Certs
Org. Issue	7,250,000	1,500,000	6,625,000	3,825,000	3,525,000	937,500	2,000,000	4,800,000
O/S Principle	335,000	825,000	6,625,000	2,705,000	2,835,000	817,751	1,465,000	800,000
Fund	Library D/S	Library D/S	Library D/S	Debt Service	Countryside TIF	Veh & Equip	Water	Water
Purpose	Library Expansion	Library Expansion	Refunding of 2005B Bonds	In-Town Rd Prg - Phase I	Countryside Ctr Redevelp	Bldg on 185 Wolf St.	Wa Sys Imprv - Mill/Van Emm	Radium Compliance
Funding Source	Property Taxes	Property Taxes	Property Taxes	Property/Utility Taxes	Incr P-Tax/Sales Tax	Veh & Equip Revenues	Wa/Sw Rev/Income Taxes	Water Revenues
<b><i>Remaining Principal and Interest Payments</i></b>								
FY 2014	348,400	139,238	280,082	328,179	302,738	82,295	165,975	133,150
FY 2015	-	84,488	646,833	329,579	305,523	82,295	167,175	129,350
FY 2016	-	82,113	667,733	330,579	302,723	82,295	168,175	125,450
FY 2017	-	79,738	673,033	336,179	304,723	82,295	168,975	121,450
FY 2018	-	77,363	683,033	336,179	306,323	82,295	164,575	117,300
FY 2019	-	74,988	717,113	340,519	302,523	82,295	170,175	313,050
FY 2020	-	72,613	724,400	344,106	303,073	82,295	165,375	-
FY 2021	-	95,238	731,850	341,781	303,203	82,295	168,775	-
FY 2022	-	91,675	748,550	348,656	307,913	82,295	166,625	-
FY 2023	-	88,113	759,200	349,656	311,993	82,295	164,200	-
FY 2024	-	109,550	757,200	-	310,305	82,295	166,500	-
FY 2025	-	104,800	759,200	-	313,050	82,295	158,250	-
FY 2026	-	-	-	-	-	82,295	-	-
FY 2027	-	-	-	-	-	82,295	-	-
FY 2028	-	-	-	-	-	82,295	-	-
FY 2029	-	-	-	-	-	48,005	-	-
<b>Totals</b>	<b>348,400</b>	<b>1,099,917</b>	<b>8,148,227</b>	<b>3,385,413</b>	<b>3,674,090</b>	<b>1,282,430</b>	<b>1,994,775</b>	<b>939,750</b>

## Debt Service Detailed Schedule (continued)

	<u>Series 2007A</u>	<u>Series 2006A</u>	<u>IEPA Loan</u>	<u>Series 2011</u>	<u>Series 2004B</u>	<u>Series 2003 IRBB</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 Principle	2,940,000	5,035,000	1,425,112	11,150,000	2,350,000	1,260,000	370,000	635,885
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 2014	138,041	610,606	125,030	1,137,220	368,750	162,048	193,050	107,051
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>3,969,246</b>	<b>6,209,873</b>	<b>1,687,909</b>	<b>14,772,164</b>	<b>2,689,325</b>	<b>1,635,135</b>	<b>389,890</b>	<b>695,828</b>

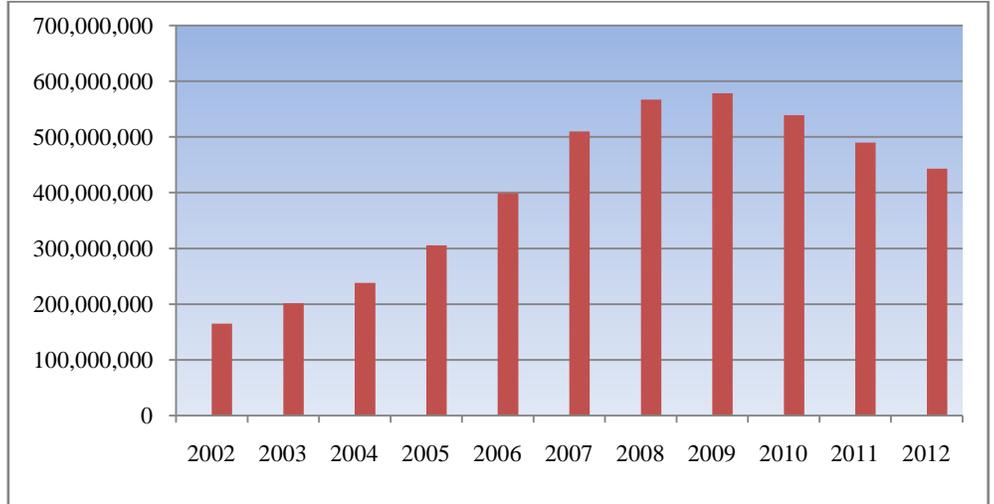
UNITED CITY OF YORKVILLE  
FISCAL YEAR 2014

**Major Revenue Trend Analysis**

**PROPERTY TAXES**

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

<b>Levy Year</b>	<b>EAV</b>
2002	164,758,054
2003	201,321,335
2004	238,356,477
2005	305,592,912
2006	398,834,646
2007	509,638,009
2008	567,239,492
2009	578,268,436
2010	539,068,780
2011	490,105,177
2012	443,122,808



Over the last ten years the Equalized Assessed Valuation (EAV) for the United City of Yorkville has increased at an average rate of 11.49%. 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 by 6.78% in 2010, 9.08% in 2011 and 9.59% in 2012. It is unknown how long this current downward trend will continue, however, management does not expect any substantially increases in EAV in the near future.

When developing the 2012 (FY 2014) 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 \$545,000 in fiscal year 2014, which is an increase of \$97,378 over what was extended last year. This amount also exceeds the actuarial recommended amount by approximately \$30,000, which will not only cover the funds normal cost (i.e., projected expenses) in fiscal year 2014, but will also reduce the City’s net pension obligation as well.

Last year the Library received \$691,905 in property taxes for operations, which resulted in a tax rate of \$0.14187 per \$100 of EAV (the maximum tax rate for library operations under Illinois law is \$0.15 per \$100 of EAV). This year, due to a 9.59% decrease in EAV, the Library is only able to levy \$664,658, which is a \$27,247 decrease from the prior year’s extension. To aid the Library for this loss in property tax revenue, the City Council has agreed to a one-time transfer from the General Fund in the amount of \$21,490 for fiscal year 2014.

## Property Tax Levy for Fiscal Year 2014 Budget \*

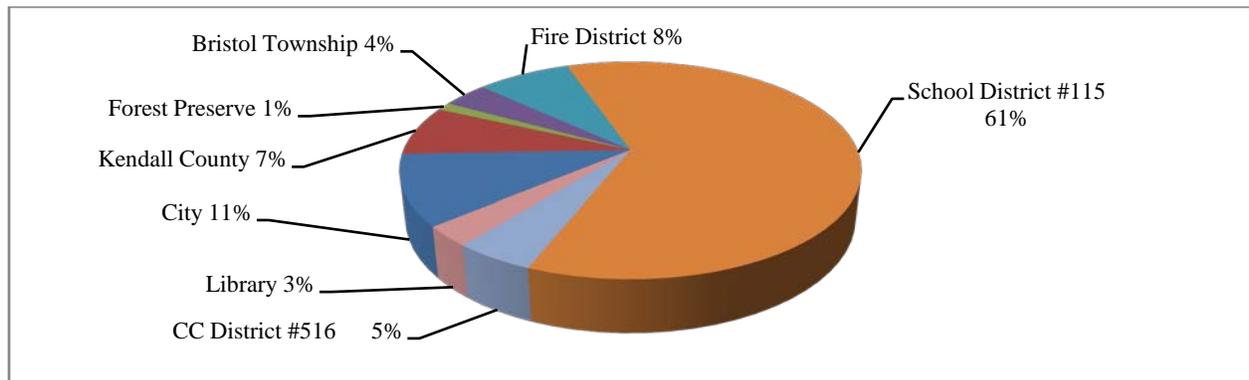
	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Levy Request</u>	2012 <u>Levy Extension</u>	2012 <u>Actual Rate</u>
Corporate	791,521	994,946	1,043,154	1,043,200	0.23542
Bonds & Interest *	2,207,080	720,098	486,146	486,150	0.10971
IMRF Pension	432,189	456,557	450,000	449,991	0.10155
Police Protection	333,522	355,122	350,000	349,978	0.07898
Police Pension	360,356	447,309	662,538	544,687	0.12292
Audit	52,852	40,575	30,000	29,999	0.00677
Liability Insurance	330,676	40,575	40,000	40,014	0.00903
Social Security	293,575	304,357	300,000	299,994	0.06770
School Crossing Guard	23,875	25,358	25,000	24,992	0.00564
Unemployment Insurance	24,035	50,719	50,000	49,984	0.01128
<b>Subtotal City</b>	<b>4,849,681</b>	<b>3,435,616</b>	<b>3,436,838</b>	<b>3,318,990</b>	<b>0.74900</b>
Library Operations	673,145	691,905	700,000	664,658	0.15000
Library Bonds & Interest	718,839	791,640	771,763	771,801	0.17418
<b>Subtotal Library</b>	<b>1,391,984</b>	<b>1,483,545</b>	<b>1,471,763</b>	<b>1,436,459</b>	<b>0.32418</b>
<b>Total City (PTELL &amp; Non-PTELL)</b>	<b>6,241,665</b>	<b>4,919,161</b>	<b>4,908,601</b>	<b>4,755,449</b>	<b>1.07318</b>
less Bonds & Interest	2,925,919	1,511,739	1,257,909	1,257,951	0.28389
<b>PTELL Totals</b>	<b>3,315,746</b>	<b>3,407,422</b>	<b>3,650,692</b>	<b>3,497,498</b>	<b>0.78929</b>

**\* City Debt Service Levy Breakout**

Series 2005A - Debt Service Fund	323,350	324,762	328,179	328,179	0.07406
Series 2007A - Water Fund	133,524	132,793	43,027	43,029	0.00971
Series 2004B - Sewer Fund	257,989	262,543	114,940	114,942	0.02594
Series 2005D - Sewer Fund	1,382,408	-	-	-	-
Series 2008 - Sewer Fund	109,809	-	-	-	-

\* 2010 Levy amounts were received in Fiscal Year 2011 – 2012; 2011 levy amounts were received in Fiscal Year 2012 – 2013; and 2012 levy amounts will be received in Fiscal Year 2013 – 2014. Property taxes are typically received in seven installments between the months of May and November.

### 2012 Property Tax Bill Breakdown (to be collected in Fiscal Year 2014)

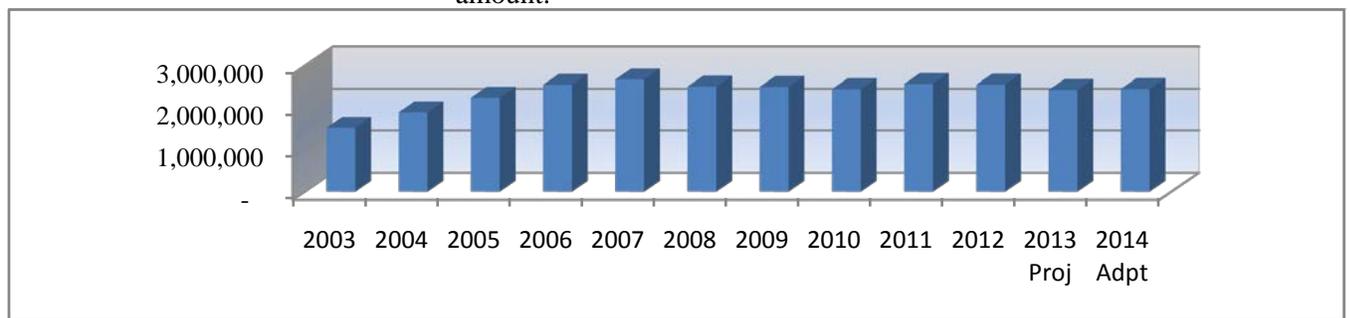


Source: Office of the Kendall County Clerk. Representative tax rates for other governmental units are from Bristol Township.

## MUNICIPAL SALES TAX

Fiscal Year	Amount
2003	1,520,080
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 Projected	2,425,000
2014 Adopted	2,449,250

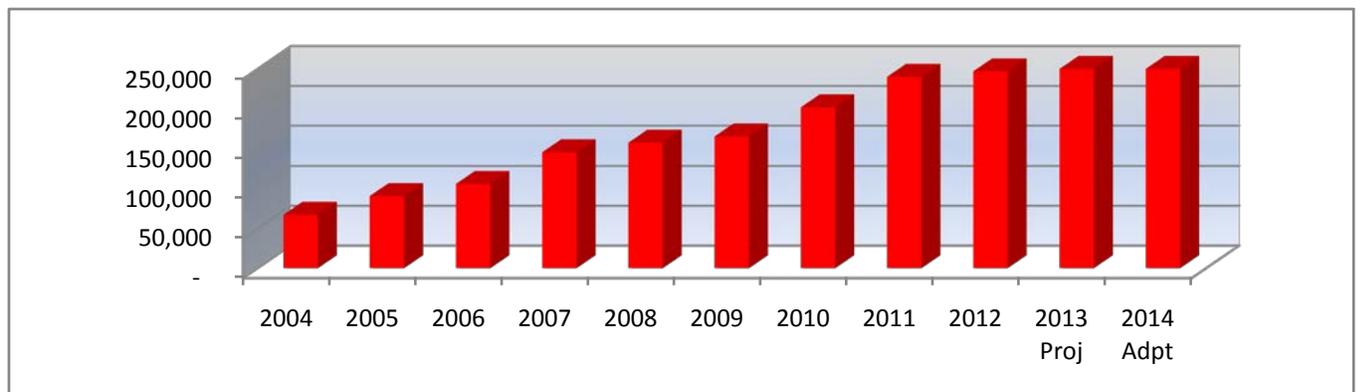
The United City of Yorkville receives 1% of the 6.25% State sales tax rate on general merchandise and 100% of the 1% State sales tax rate on qualifying food, drugs and medical appliances. Municipal sales tax is directly affected by economic conditions within the City and is influenced by aggregate economic conditions in general. Sales tax is the largest source of revenue for the General Fund, accounting for approximately 21% of total General Fund revenues in FY 2012 (excluding interfund transfers). 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 continued to fluctuate between \$2.45M & \$2.6M. The impact on sales tax regarding the ProBuild closure in late 2011 was less than what was initially anticipated; however sales taxes are projected to decline by approximately 5% in FY 2013 over the previous year's amount.



## 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 Projected	250,000
2014 Adopted	250,000

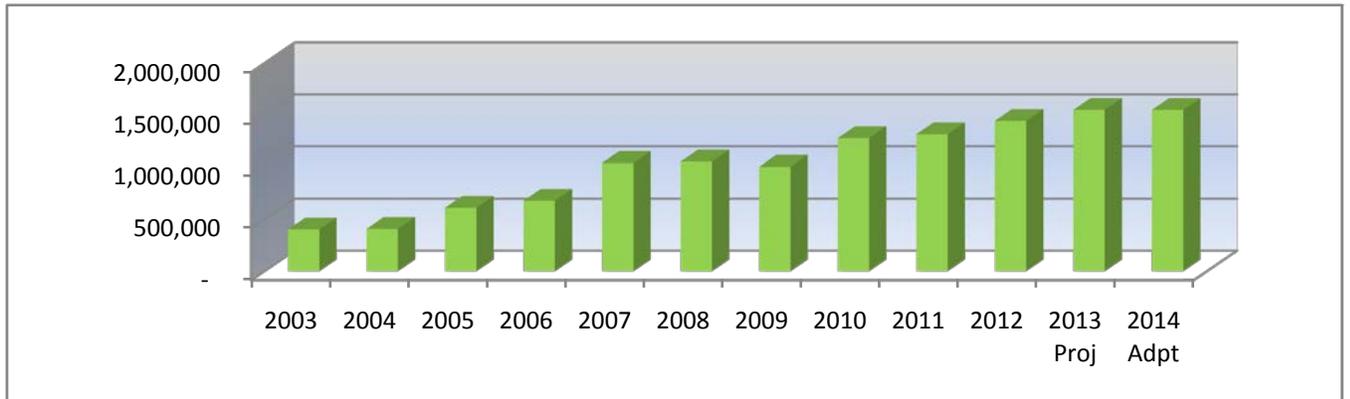
Use tax is a sales tax that is imposed on the privilege of using, in Illinois, any tangible personal property purchased out-of-state. If the seller does not collect at least 6.25% on general merchandise or 1% on qualifying food, drug and medical appliance purchases, the purchaser is responsible for the 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 2014 are based on the City's 2010 census figure and current revenue trends.



## INCOME TAXES

Fiscal Year	Amount
2003	402,578
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 Projected	1,550,000
2014 Adopted	1,550,000

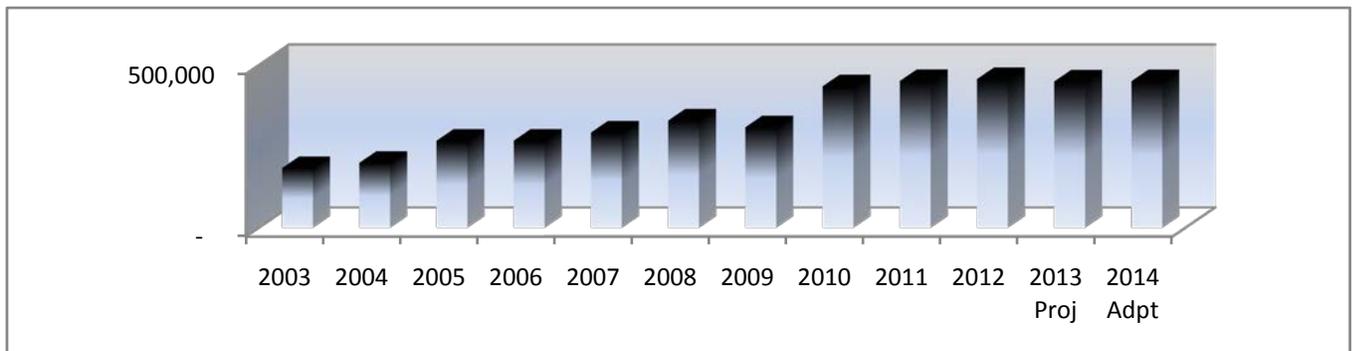
Income tax is based on average statewide income and is distributed on a per capita basis. Per the Illinois Income Tax Act, 10% of the total collections are deposited in the Local Government Distributive Fund (LGDF) for distribution to counties and municipalities based on their proportionate share of 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. Projected revenues for FY 2014 are based on the City's 2010 census figure and current revenue trends.



## MOTOR FUEL TAXES

Fiscal Year	Amount
2003	183,908
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 Projected	449,164
2014 Adopted	450,000

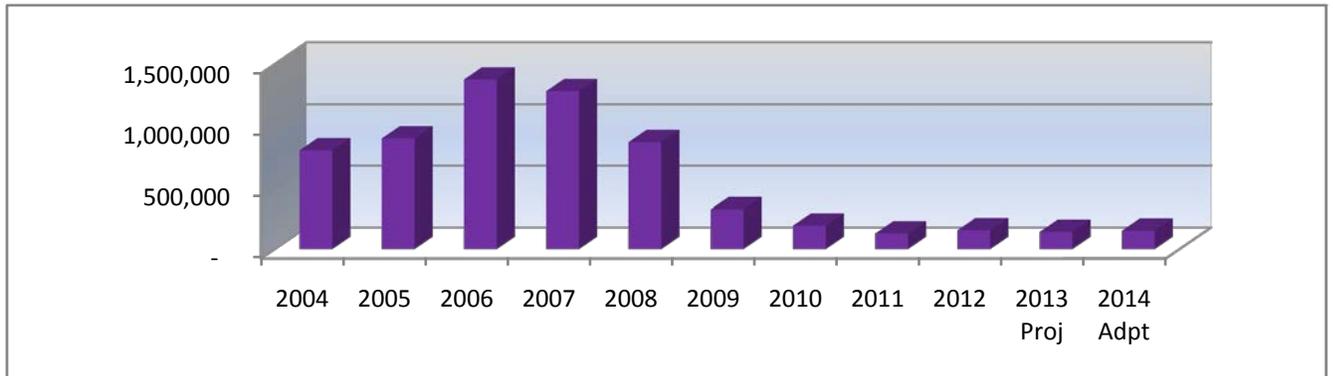
Motor fuel taxes (MFT) are state shared revenues that are distributed on a per capita basis and derived from taxes on gasoline and diesel fuels. Motor fuel taxes fluctuate based on vehicle use and gasoline consumption. Like other state shared revenues, motor fuel taxes for the City have significantly increased over the past decade as population increased. MFT revenues for FY 2013 and FY 2014 are projected to hold relatively steady, based on current and historical revenue trends.



## **BUILDING PERMITS**

<b>Fiscal Year</b>	<b>Amount</b>
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 Projected	140,000
2014 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 recession began in 2008. For FY 2014, management remains conservative in their projections, which are based on current trends.

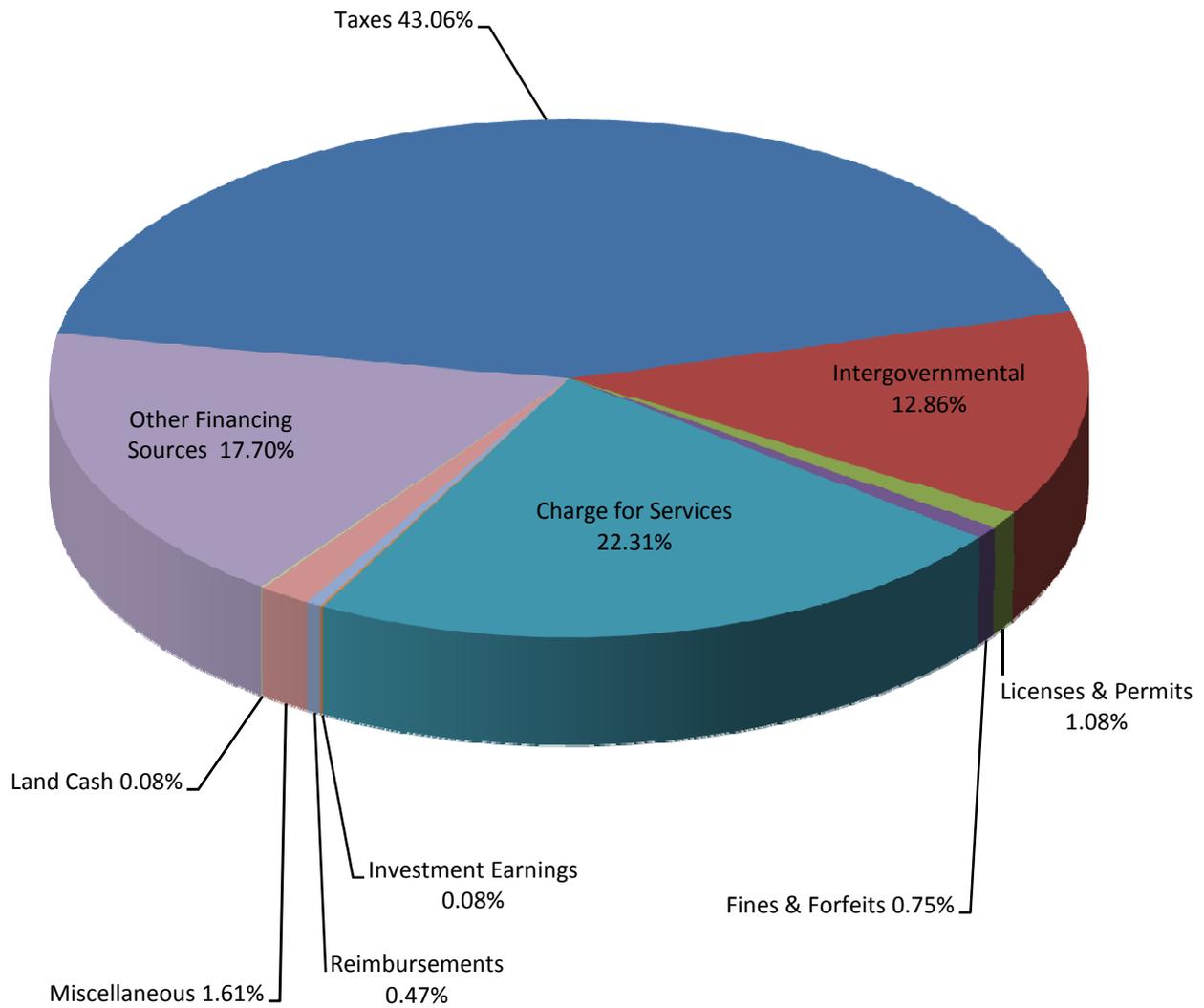


# **BUDGET OVERVIEW**

**United City of Yorkville**  
**Revenues by Category**  
**Fiscal Year 2014**

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>	9,359,104	1,998,200	193,000	180,200	1,181,235	6,500	75,000	11,000	-	5,250	13,009,489
<u>Special Revenue Funds</u>											
Motor Fuel Tax	-	942,000	-	-	-	2,000	-	-	-	-	944,000
Parks and Recreation	-	-	-	-	240,000	200	-	223,000	-	1,765,504	2,228,704
Land Cash	-	96,000	-	-	-	-	-	-	20,500	50,000	166,500
Countryside TIF	-	-	-	-	-	1,550	-	-	-	-	1,550
Downtown TIF	35,000	-	-	-	-	350	-	-	-	-	35,350
Fox Hill SSA	3,786	-	-	-	-	-	-	-	-	-	3,786
Sunflower SSA	7,531	-	-	-	-	-	-	-	-	-	7,531
<u>Debt Service Fund</u>	328,179	-	1,000	-	-	300	-	-	-	-	329,479
<u>Capital Project Funds</u>											
Municipal Building	-	-	-	-	-	-	-	-	-	573,374	573,374
Vehicle & Equipment	-	-	49,275	8,850	150,150	475	50,000	1,000	-	-	259,750
City-Wide Capital	-	327,600	20,250	-	669,120	250	-	126,441	-	435,401	1,579,062
<u>Enterprise Funds</u>											
Water	43,027	-	-	-	2,458,740	2,000	-	54,336	-	82,988	2,641,091
Sewer	114,940	-	-	-	1,097,560	5,500	-	-	-	1,137,220	2,355,220
Recreation Center	-	-	-	-	61,000	-	-	-	-	556,957	617,957
<u>Library Funds</u>											
Library Operations	670,415	22,200	-	9,300	14,000	1,300	-	9,250	-	52,174	778,639
Library Debt Service	771,763	-	-	-	-	200	-	-	-	-	771,963
Library Capital	-	-	20,000	-	-	20	-	-	-	-	20,020
<b>TOTAL REVENUES</b>	<b>11,333,745</b>	<b>3,386,000</b>	<b>283,525</b>	<b>198,350</b>	<b>5,871,805</b>	<b>20,645</b>	<b>125,000</b>	<b>425,027</b>	<b>20,500</b>	<b>4,658,868</b>	<b>26,323,465</b>

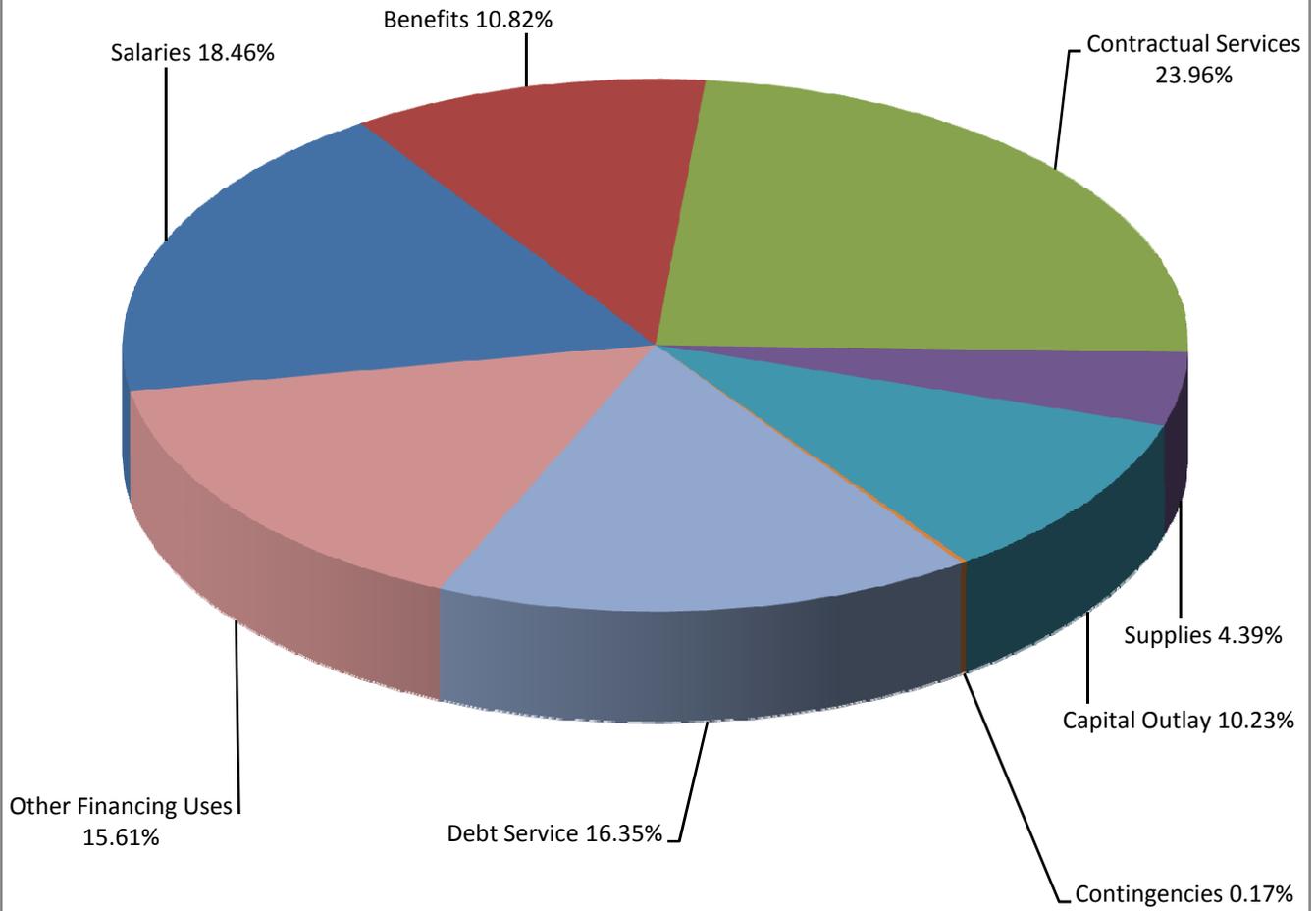
# United City of Yorkville Revenues by Category Fiscal Year 2014



**United City of Yorkville**  
**Expenditures by Category**  
**Fiscal Year 2014**

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Contingencies	Debt Service	Other Financing Uses	Fund Total
<u>General Fund</u>	3,546,298	2,270,039	3,934,440	292,110	-	50,000	-	3,798,673	13,891,560
<u>Special Revenue Funds</u>									
Motor Fuel Tax	-	-	23,500	219,556	1,151,400	-	-	-	1,394,456
Parks and Recreation	771,493	351,668	227,280	291,650	-	-	-	556,957	2,199,048
Land Cash	-	-	-	-	89,000	-	-	-	89,000
Countryside TIF	-	-	1,802,375	-	-	-	302,738	-	2,105,113
Downtown TIF	-	-	15,350	-	30,000	-	-	-	45,350
Fox Hill SSA	-	-	7,500	-	-	-	-	-	7,500
Sunflower SSA	-	-	14,985	-	-	-	-	-	14,985
<u>Debt Service Fund</u>	-	-	375	-	-	-	328,179	-	328,554
<u>Capital Project Funds</u>									
Municipal Building	-	-	-	-	-	-	-	-	-
Vehicle & Equipment	-	-	18,167	2,000	140,000	-	82,295	50,000	292,462
City-Wide Capital	-	-	50,000	-	1,122,863	-	83,333	5,250	1,261,446
<u>Enterprise Funds</u>									
Water	339,697	202,339	497,450	301,873	345,434	-	1,172,802	-	2,859,595
Sewer	189,544	98,540	80,950	83,206	66,773	-	1,968,119	82,988	2,570,120
Recreation Center	20,000	-	114,250	16,239	-	-	-	-	150,489
<u>Library Funds</u>									
Library Operations	447,540	193,524	109,049	21,250	-	-	-	-	771,363
Library Debt Service	-	-	-	-	-	-	769,638	-	769,638
Library Capital	-	-	3,500	35,350	-	-	-	-	38,850
<b>TOTAL EXPENDITURES</b>	<b>5,314,572</b>	<b>3,116,110</b>	<b>6,899,171</b>	<b>1,263,234</b>	<b>2,945,470</b>	<b>50,000</b>	<b>4,707,104</b>	<b>4,493,868</b>	<b>28,789,529</b>

**United City of Yorkville**  
**Expenditures by Category**  
**Fiscal Year 2014**



**United City of Yorkville**  
**Fund Balance History**  
**Fiscal Years 2011 - 2018**

FUND	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<u>General Fund</u>	(271,900)	1,270,623	1,596,094	3,423,724	2,541,653	3,043,166	3,336,226	2,351,632	2,089,937
<u>Special Revenue Funds</u>									
Motor Fuel Tax	640,399	924,857	465,255	1,055,588	605,132	453,020	255,653	32,884	-
Parks and Recreation	231,558	280,065	185,635	293,043	322,699	233,653	225,351	217,278	205,746
Land Cash	(388,625)	(294,778)	(172,534)	85,081	162,581	(171,269)	(411,269)	(1,269)	(41,269)
Fox Industrial TIF	569,790	-	-	-	-	-	-	-	-
Countryside TIF	2,178,550	1,877,872	1,578,277	1,573,929	(529,634)	(837,532)	(1,042,630)	(1,249,728)	(1,458,426)
Downtown TIF	209,760	257,953	264,867	261,449	251,449	241,444	231,434	221,419	211,394
Fox Hill SSA	17,942	17,071	16,719	15,391	11,677	610	(10,457)	(6,524)	(2,591)
Sunflower SSA	11,922	12,188	10,007	8,014	560	(18,009)	(36,578)	(30,147)	(23,716)
<u>Debt Service Fund</u>	8,653	87,510	8,925	10,686	11,611	12,536	-	-	-
<u>Capital Project Funds</u>									
Municipal Building	(587,024)	(579,374)	(575,774)	(573,374)	-	-	-	-	-
Vehicle & Equipment	355,133	354,595	62,123	129,270	96,558	58,148	58,373	58,598	58,823
City-Wide Capital	652	81,196	332,500	373,437	691,053	4,883,879	703,540	-	-
<u>Enterprise Funds *</u>									
Water	825,261	1,300,837	642,452	1,379,272	1,160,768	296,322	(713,531)	(1,417,857)	(1,549,395)
Sewer	2,377,831	3,003,537	2,625,761	2,895,977	2,681,077	1,874,420	1,429,922	814,255	524,280
Recreation Center	(195,087)	(220,001)	(367,521)	(467,468)	-	-	-	-	-
<u>Library Funds</u>									
Library Operations	317,336	388,831	370,330	400,154	407,430	412,096	405,220	390,333	391,963
Library Debt Service	-	(1,821)	-	-	2,325	2,525	2,725	2,925	3,125
Library Capital	-	6,794	-	18,830	-	-	-	-	-
<b>Totals</b>	<b>6,302,151</b>	<b>8,767,955</b>	<b>7,043,116</b>	<b>10,883,003</b>	<b>8,416,939</b>	<b>10,485,009</b>	<b>4,433,979</b>	<b>1,383,799</b>	<b>409,871</b>

\* Fund Balance Equivalent

**United City of Yorkville**  
**Revenue Budget Summary - All Funds**  
**Fiscal Years 2011 - 2014**

FUND	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY2014 Adopted
<u>General Fund</u>	11,517,961	12,511,852	12,311,109	13,028,337	13,009,489
<u>Special Revenue Funds</u>					
Motor Fuel Tax	687,269	560,598	454,547	525,743	944,000
Parks and Recreation	1,367,262	1,199,608	1,451,447	1,419,136	2,228,704
Land Cash	474,639	430,767	420,500	452,106	166,500
Fox Industrial TIF	228,359	259,327	-	-	-
Countryside TIF	9,506	6,906	6,500	3,100	1,550
Downtown TIF	75,362	67,933	70,150	40,330	35,350
Fox Hill SSA	19,894	3,793	3,786	3,796	3,786
Sunflower SSA	13,871	7,537	7,531	7,540	7,531
<u>Debt Service Fund</u>	430,429	507,525	427,144	428,546	329,479
<u>Capital Project Funds</u>					
Municipal Building	20,700	8,400	5,250	9,150	573,374
Vehicle & Equipment	84,458	97,980	126,200	126,783	259,750
City-Wide Capital	321,803	227,117	1,303,732	830,702	1,579,062
<u>Enterprise Funds</u>					
Water	2,628,534	2,855,198	2,801,379	3,131,811	2,641,091
Sewer	1,478,074	3,120,374	1,639,817	1,643,252	2,355,220
Recreation Center	620,018	634,563	622,500	513,206	617,957
<u>Library Funds</u>					
Library Operations	1,334,042	1,095,539	817,634	788,103	778,639
Library Debt Service	-	718,979	797,299	797,309	771,963
Library Capital	-	350,259	16,350	30,010	20,020
<b>TOTAL REVENUES</b>	<b>21,312,181</b>	<b>24,664,255</b>	<b>23,282,875</b>	<b>23,778,960</b>	<b>26,323,465</b>

**United City of Yorkville**  
**Expenditure Budget Summary - All Funds**  
**Fiscal Years 2011 - 2014**

FUND	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY2014 Adopted
<u>General Fund</u>	11,296,930	10,969,330	11,379,867	10,875,236	13,891,560
<u>Special Revenue Funds</u>					
Motor Fuel Tax	452,490	276,141	573,860	395,012	1,394,456
Parks and Recreation	1,160,854	1,151,098	1,506,767	1,406,158	2,199,048
Land Cash	259,839	336,920	323,825	72,247	89,000
Fox Industrial TIF	81,922	829,117	-	-	-
Countryside TIF	308,716	307,585	306,043	307,043	2,105,113
Downtown TIF	1,896	19,741	41,500	36,834	45,350
Fox Hill SSA	4,178	4,664	4,500	5,476	7,500
Sunflower SSA	8,136	7,272	9,986	11,714	14,985
<u>Debt Service Fund</u>	429,404	428,668	505,370	505,370	328,554
<u>Capital Project Funds</u>					
Municipal Building	-	750	-	3,150	-
Vehicle & Equipment	164,267	98,518	282,295	352,108	292,462
City-Wide Capital	302,773	146,573	1,040,500	538,461	1,261,446
<u>Enterprise Funds</u>					
Water	2,272,173	2,379,621	3,085,983	3,053,376	2,859,595
Sewer	1,835,456	2,494,670	1,895,210	1,750,812	2,570,120
Recreation Center	687,290	659,476	703,633	760,673	150,489
<u>Library Fund</u>					
Library Operations	1,587,712	1,024,044	794,413	776,780	771,363
Library Debt Service	-	720,800	795,488	795,488	769,638
Library Capital	-	343,465	13,474	17,974	38,850
<b>TOTAL EXPENDITURES</b>	<b>20,854,036</b>	<b>22,198,453</b>	<b>23,262,714</b>	<b>21,663,912</b>	<b>28,789,529</b>

**United City of Yorkville**  
**Fiscal Year 2014 Budget**  
**Fund Balance Summary**

FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	3,423,724	13,009,489	13,891,560	(882,071)	2,541,653
<u>Special Revenue Funds</u>					
Motor Fuel Tax	1,055,588	944,000	1,394,456	(450,456)	605,132
Parks and Recreation	293,043	2,228,704	2,199,048	29,656	322,699
Land Cash	85,081	166,500	89,000	77,500	162,581
Fox Industrial TIF	-	-	-	-	-
Countryside TIF	1,573,929	1,550	2,105,113	(2,103,563)	(529,634)
Downtown TIF	261,449	35,350	45,350	(10,000)	251,449
Fox Hill SSA	15,391	3,786	7,500	(3,714)	11,677
Sunflower SSA	8,014	7,531	14,985	(7,454)	560
<u>Debt Service Fund</u>	10,686	329,479	328,554	925	11,611
<u>Capital Project Funds</u>					
Municipal Building	(573,374)	573,374	-	573,374	-
Vehicle & Equipment	129,270	259,750	292,462	(32,712)	96,558
City-Wide Capital	373,437	1,579,062	1,261,446	317,616	691,053
<u>Enterprise Funds *</u>					
Water	1,379,272	2,641,091	2,859,595	(218,504)	1,160,768
Sewer	2,895,977	2,355,220	2,570,120	(214,900)	2,681,077
Recreation Center	(467,468)	617,957	150,489	467,468	-
<u>Library Funds</u>					
Library Operations	400,154	778,639	771,363	7,276	407,430
Library Debt Service	-	771,963	769,638	2,325	2,325
Library Capital	18,830	20,020	38,850	(18,830)	-
<b>Totals</b>	<b>10,883,003</b>	<b>26,323,465</b>	<b>28,789,529</b>	<b>(2,466,064)</b>	<b>8,416,939</b>

\* Fund Balance Equivalent

# 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:

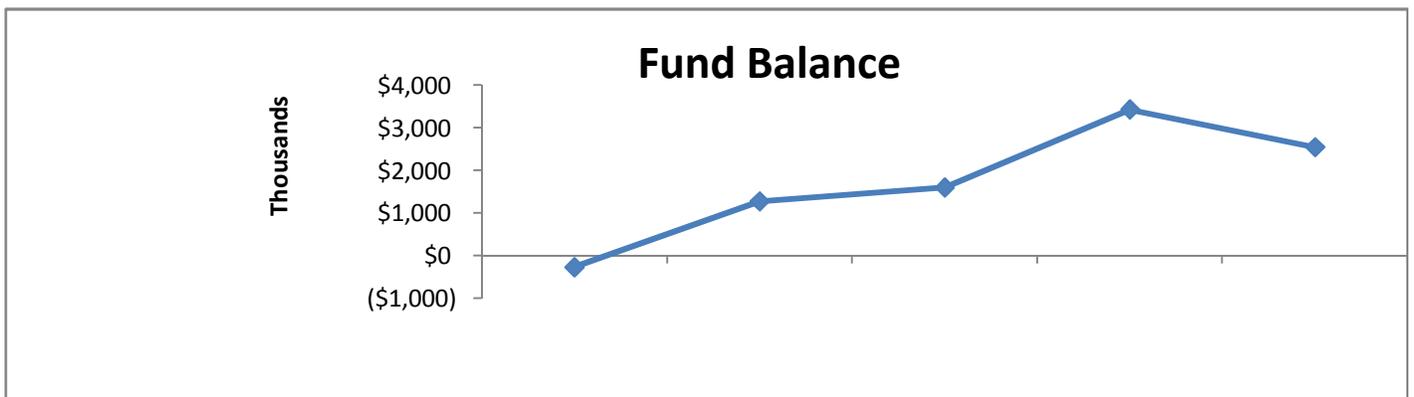
- Administration (110)
- Finance (120)
- Police (210)
- Community Development (220)
- Public Works – Streets & Sanitation (410)
- Administrative Services (640)

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

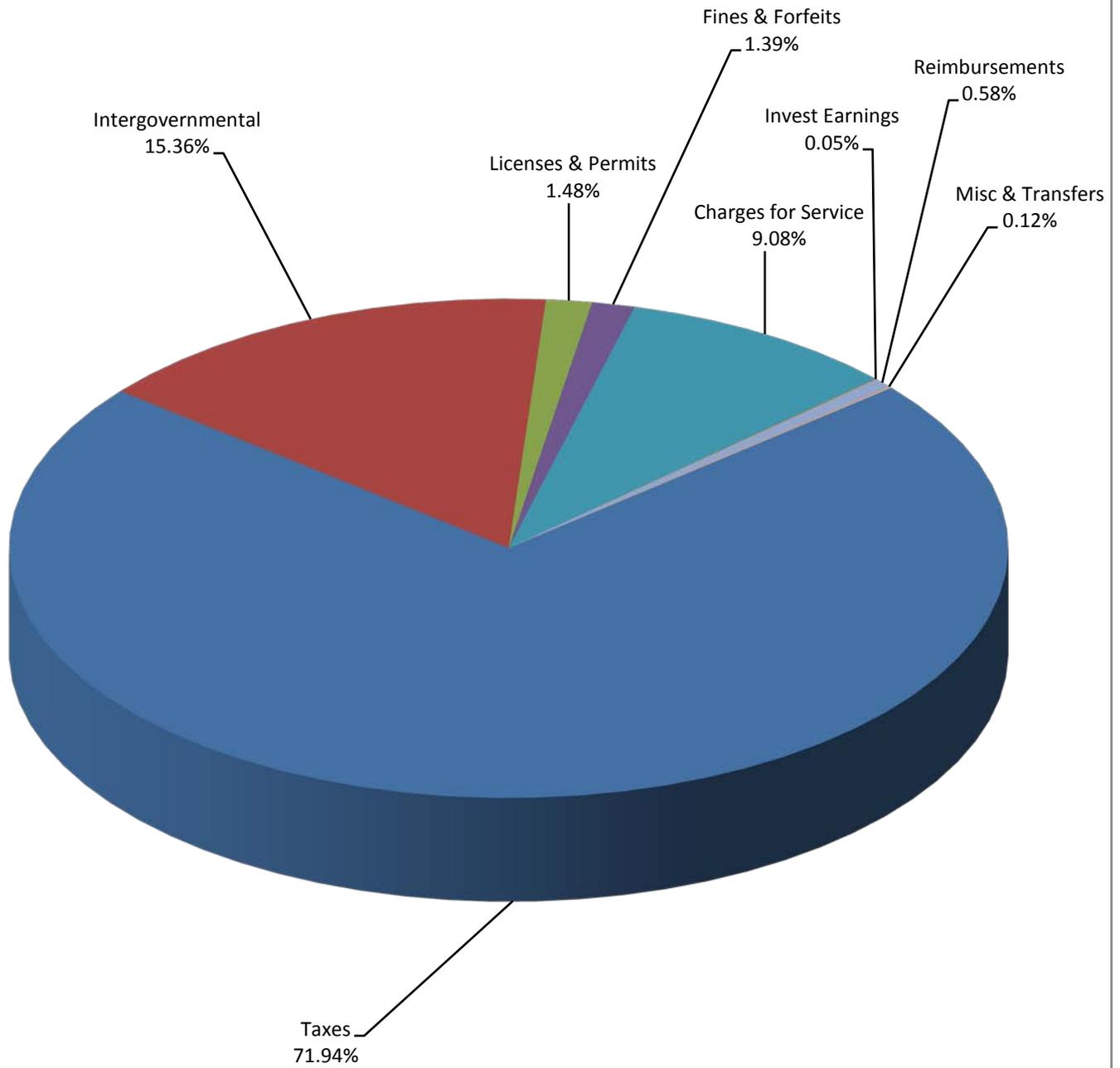
## GENERAL FUND (01)

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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Taxes	7,230,149	7,942,975	8,788,433	9,171,463	9,359,104
Intergovernmental	1,791,792	1,889,036	1,759,600	1,997,077	1,998,200
Licenses & Permits	241,752	171,921	169,300	169,300	193,000
Fines & Forfeits	201,236	175,159	201,500	162,200	180,200
Charges for Service	1,537,831	1,561,554	1,178,284	1,179,557	1,181,235
Investment Earnings	1,747	5,102	3,100	6,500	6,500
Reimbursements	484,593	419,903	199,892	218,240	75,000
Miscellaneous	28,861	13,702	11,000	124,000	11,000
Other Financing Sources	-	332,500	-	-	5,250
<b>Total Revenue</b>	<b>11,517,961</b>	<b>12,511,852</b>	<b>12,311,109</b>	<b>13,028,337</b>	<b>13,009,489</b>
<b>Expenditures</b>					
Salaries	3,517,151	3,029,713	3,371,895	3,304,920	3,546,298
Benefits	2,446,452	2,407,769	2,327,040	2,075,440	2,270,039
Contractual Services	3,470,156	3,944,907	3,840,120	3,658,073	3,934,440
Supplies	271,393	236,916	274,151	282,120	292,110
Contingencies	75,000	52,075	50,000	50,000	50,000
Other Financing Uses	1,516,778	1,297,950	1,516,661	1,504,683	3,798,673
<b>Total Expenditures</b>	<b>11,296,930</b>	<b>10,969,330</b>	<b>11,379,867</b>	<b>10,875,236</b>	<b>13,891,560</b>
<b>Surplus (Deficit)</b>	221,031	1,542,522	931,242	2,153,101	(882,071)
<b>Ending Fund Balance</b>	<b>(271,900)</b>	<b>1,270,623</b>	<b>1,596,094</b>	<b>3,423,724</b>	<b>2,541,653</b>
	-2.4%	11.6%	14.0%	31.5%	18.3%



**United City of Yorkville  
Revenue by Category  
General Fund FY 2014 Budget**



## United City of Yorkville General Fund

01

### GENERAL FUND REVENUE

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Taxes</b>						
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,185,495	2,282,246	2,288,133	2,276,807	2,288,154
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION <i>TBD annually by Actuarial Evaluation</i>	336,075	360,356	413,354	438,711	562,000
01-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	-	67,334	20,000	-	-
01-000-40-00-4030	MUNICIPAL SALES TAX	2,569,233	2,552,483	2,325,000	2,425,000	2,449,250
01-000-40-00-4035	NON-HOME RULE SALES TAX	-	410,327	1,500,000	1,800,000	1,800,000
01-000-40-00-4040	ELECTRIC UTILITY TAX	605,833	603,015	603,432	603,432	605,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	268,166	225,411	296,514	250,000	275,000
01-000-40-00-4043	EXCISE TAX <i>Formerly Telecommunications Tax</i>	491,188	500,415	490,000	500,000	500,000
01-000-40-00-4044	TELEPHONE UTILITY TAX	23,002	18,393	23,500	20,000	20,200
01-000-40-00-4045	CABLE FRANCHISE FEES	228,452	221,465	230,000	230,000	230,000
01-000-40-00-4050	HOTEL TAX <i>90% Rebated to Aurora Chamber of Commerce</i>	38,198	51,029	50,000	50,000	50,000
01-000-40-00-4060	AMUSEMENT TAX	319	127,737	134,000	148,000	165,000
01-000-40-00-4065	ADMISSIONS TAX <i>100% Rebated</i>	181,744	190,627	104,500	119,199	104,500
01-000-40-00-4070	BUSINESS DISTRICT TAX <i>100% Rebated</i>	289,015	305,908	300,000	300,000	300,000
01-000-40-00-4075	AUTO RENTAL TAX	8,298	9,549	10,000	10,000	10,000
01-000-40-00-4080	PARA-MUTUEL TAX	5,131	16,680	-	314	-
	<b>Total: Taxes</b>	<b>\$7,230,149</b>	<b>\$7,942,975</b>	<b>\$8,788,433</b>	<b>\$9,171,463</b>	<b>\$9,359,104</b>
<b>Intergovernmental</b>						
01-000-41-00-4100	STATE INCOME TAX	1,315,321	1,444,426	1,320,000	1,550,000	1,550,000
01-000-41-00-4105	LOCAL USE TAX	240,047	246,963	242,400	250,000	250,000
01-000-41-00-4110	ROAD & BRIDGE TAX	164,296	166,896	170,000	168,477	170,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	16,394	15,030	16,000	15,000	15,000
01-000-41-00-4160	FEDERAL GRANTS <i>HIDTA Reimbursements Vest Grant Reimbursements</i>	13,288	12,521	9,200	12,500	12,000
01-000-41-00-4170	STATE GRANTS	40,250	2,123	-	-	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL <i>Pull Tab &amp; Jar Games</i>	2,196	1,077	2,000	1,100	1,200
	<b>Total: Intergovernmental</b>	<b>\$1,791,792</b>	<b>\$1,889,036</b>	<b>\$1,759,600</b>	<b>\$1,997,077</b>	<b>\$1,998,200</b>
<b>Licenses &amp; Permits</b>						
01-000-42-00-4200	LIQUOR LICENSE	38,903	43,265	40,000	40,000	40,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	2,670	6,256	2,700	2,700	3,000
01-000-42-00-4210	BUILDING PERMITS	126,829	122,400	126,600	126,600	150,000

## United City of Yorkville General Fund

01

### GENERAL FUND REVENUE

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
01-000-42-00-4214	DEVELOPMENT FEES	73,350	-	-	-	-
	<i>Moved to City-Wide Capital Fund</i>					
	<b>Total: Licenses &amp; Permits</b>	<b>\$241,752</b>	<b>\$171,921</b>	<b>\$169,300</b>	<b>\$169,300</b>	<b>\$193,000</b>
<b>Fines &amp; Forfeits</b>						
01-000-43-00-4310	CIRCUIT COURT FINES	95,289	66,028	95,000	60,000	70,000
	<i>Formerly Traffic Fines</i>					
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	25,457	24,206	26,000	32,000	30,000
01-000-43-00-4323	OFFENDER REGISTRATION	-	175	500	200	200
01-000-43-00-4325	POLICE TOWS	80,490	84,750	80,000	70,000	80,000
	<b>Total: Fines &amp; Forfeits</b>	<b>\$201,236</b>	<b>\$175,159</b>	<b>\$201,500</b>	<b>\$162,200</b>	<b>\$180,200</b>
<b>Charges for Services</b>						
01-000-44-00-4400	GARBAGE SURCHARGE	1,177,995	1,231,681	1,021,784	1,023,581	1,023,500
01-000-44-00-4405	COLLECTION FEE - YBSD	116,087	134,531	151,500	135,876	137,235
01-000-44-00-4407	LATE PENALTIES - GARBAGE	-	-	-	20,000	20,000
01-000-44-00-4414	OTHER SERVICES	3,960	-	-	-	-
01-000-44-00-4451	WATER CHARGEBACK	91,863	91,863	-	-	-
01-000-44-00-4452	SEWER CHARGEBACK	83,045	83,045	-	-	-
01-000-44-00-4472	LAND CASH CHARGEBACK	60,449	20,084	-	-	-
01-000-44-00-4474	POLICE SPECIAL DETAIL	4,432	350	5,000	100	500
	<i>Cancel out with Special Detail in Admin Svcs</i>					
	<b>Total: Charges for Services</b>	<b>\$1,537,831</b>	<b>\$1,561,554</b>	<b>\$1,178,284</b>	<b>\$1,179,557</b>	<b>\$1,181,235</b>
<b>Investment Earnings</b>						
01-000-45-00-4500	INVESTMENT EARNINGS	1,747	5,102	3,100	6,500	6,500
	<b>Total: Investment Earnings</b>	<b>\$1,747</b>	<b>\$5,102</b>	<b>\$3,100</b>	<b>\$6,500</b>	<b>\$6,500</b>
<b>Reimbursements</b>						
01-000-46-00-4601	REIMB - LEGAL EXPENSES	46,951	28,738	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	-	25,697	-	-	-
01-000-46-00-4650	REIMB - TRAFFIC SIGNAL	33,067	28,582	15,000	20,019	20,000
01-000-46-00-4668	REIMB - COBRA CONTRIBUTIONS	21,675	23,220	12,500	817	-
01-000-46-00-4669	REIMB - RETIREE INS CONTRIBUTIONS	39,671	48,447	60,398	50,994	-
01-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	193,147	91,536	61,295	66,571	-
	<i>Netted Against Group Health Ins Exp</i>					
01-000-46-00-4671	REIMB - LIFE INSURANCE	4,789	3,363	1,699	2,229	-
01-000-46-00-4672	REIMB - LIBRARY INSURANCE	-	93,842	-	-	-
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	35,711	3,417	5,000	29,610	5,000
	<i>Canceled out by Reimbursable Repairs in Admin Svcs</i>					
01-000-46-00-4681	REIMB - WORKERS COMP	22,207	25,557	-	-	-

# United City of Yorkville

## General Fund

01

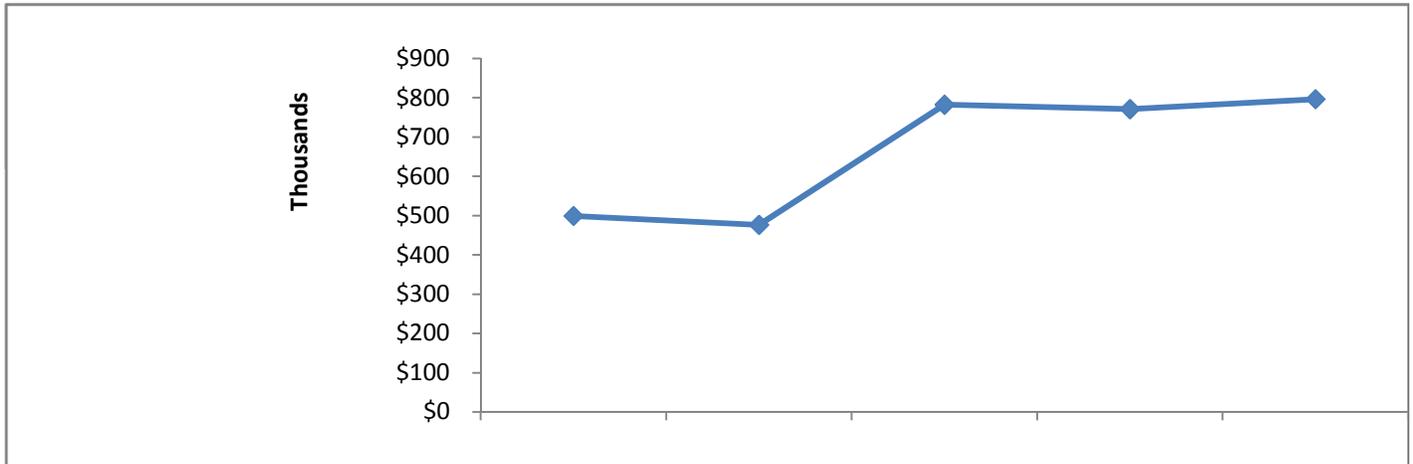
**GENERAL FUND REVENUE**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	19,505	37,167	40,000	37,000	40,000
01-000-46-00-4690	REIMB - MISCELLANEOUS <i>Fingerprinting, Postage, FOIA, Accident Reports, Subpoena Fees, etc.</i>	67,870	10,337	4,000	11,000	10,000
	<b>Total: Reimbursements</b>	<b>\$484,593</b>	<b>\$419,903</b>	<b>\$199,892</b>	<b>\$218,240</b>	<b>\$75,000</b>
<b>Miscellaneous</b>						
01-000-48-00-4820	RENTAL INCOME <i>Beecher Lease Agreement &amp; Rentals</i>	5,600	8,460	8,000	8,000	8,000
01-000-48-00-4821	BAD DEBT RECOVERY	10,849	-	-	-	-
01-000-48-00-4845	DONATIONS <i>Suspension of Hanging Basket proceeds - see PW Street Dept</i>	2,784	50	-	-	-
01-000-48-00-4850	MISCELLANEOUS INCOME <i>Cash Over/Under, City Credit Card Rebates, Etc.</i>	9,628	5,192	3,000	116,000	3,000
	<b>Total: Miscellaneous</b>	<b>\$28,861</b>	<b>\$13,702</b>	<b>\$11,000</b>	<b>\$124,000</b>	<b>\$11,000</b>
<b>Other Financing Sources</b>						
01-000-49-00-4916	TRANSFER FROM MUNICIPAL BLDG <i>Re-payment for Close Out Transfer in FY 2014</i>	-	-	-	-	5,250
01-000-49-00-4984	TRANSFER FROM LIBRARY CAPITAL	-	332,500	-	-	-
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$332,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,250</b>
	<b>Total: GENERAL FUND REVENUE</b>	<b><u>\$11,517,961</u></b>	<b><u>\$12,511,852</u></b>	<b><u>\$12,311,109</u></b>	<b><u>\$13,028,337</u></b>	<b><u>\$13,009,489</u></b>

## 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Expenditures</b>					
Salaries	319,269	307,078	333,395	338,320	368,599
Benefits	48,949	49,070	275,732	260,902	253,005
Contractual Services	119,138	111,976	160,250	158,900	161,800
Supplies	11,264	8,084	12,950	12,950	12,950
<b>Total Administration Department</b>	<b>498,620</b>	<b>476,208</b>	<b>782,327</b>	<b>771,072</b>	<b>796,354</b>



### Personnel

Full-time Personnel: \*

City Administrator	0.5	1.0	1.0	1.0	1.0
Human Resource Manager	1.0	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	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>3.5</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
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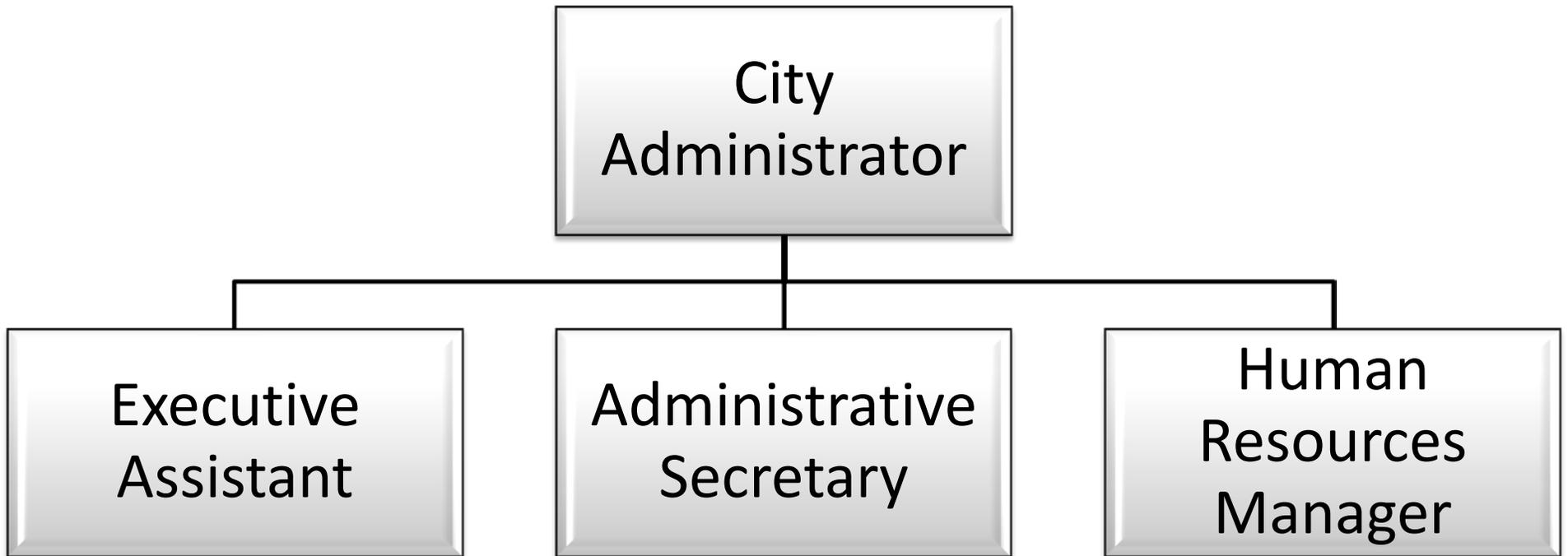
Part-time Personnel:

Administrative Intern	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
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<b>Total Personnel</b>	<b>3.5</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>
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\* All full-time personnel and 6 Elected Officials participate in the Illinois Municipal Retirement Fund (IMRF).

**Administration Department  
Organizational Chart – Fiscal Year 2014**



## United City of Yorkville General Fund

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### ADMINISTRATION

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
01-110-50-00-5001	SALARIES - MAYOR	10,700	10,105	11,000	11,000	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMMISIONER	1,167	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	9,305	8,535	9,000	9,000	11,000
01-110-50-00-5004	SALARIES - CITY TREASURER	6,105	5,800	6,500	6,500	6,500
01-110-50-00-5005	SALARIES - ALDERMAN	52,455	48,270	50,320	50,320	52,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	239,314	232,228	255,000	260,000	264,599
01-110-50-00-5015	PART-TIME SALARIES <i>Administrative Intern</i>	-	-	-	-	22,000
01-110-50-00-5020	OVERTIME	223	1,140	575	500	500
	<b>Total: Salaries</b>	<b>\$319,269</b>	<b>\$307,078</b>	<b>\$333,395</b>	<b>\$338,320</b>	<b>\$368,599</b>
<b>Benefits</b>						
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	26,574	27,723	28,383	30,000	38,125
01-110-52-00-5214	FICA CONTRIBUTION	22,375	21,347	22,500	22,500	27,087
01-110-52-00-5216	GROUP HEALTH INSURANCE	-	-	72,456	72,456	78,075
01-110-52-00-5222	GROUP LIFE INSURANCE	-	-	614	614	476
01-110-52-00-5223	DENTAL INSURANCE	-	-	5,096	5,096	5,628
01-110-52-00-5224	VISION INSURANCE	-	-	586	586	590
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	-	-	133,917	120,000	94,874
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	-	-	1,043	750	682
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	-	-	10,008	8,000	6,765
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	-	-	1,129	900	703
	<b>Total: Benefits</b>	<b>\$48,949</b>	<b>\$49,070</b>	<b>\$275,732</b>	<b>\$260,902</b>	<b>\$253,005</b>
<b>Contractual Services</b>						
01-110-54-00-5412	TRAINING & CONFERENCES	-	1,925	3,000	3,000	3,000
01-110-54-00-5415	TRAVEL & LODGING	790	1,565	6,000	6,000	8,000
01-110-54-00-5423	PUBLIC RELATIONS	55	-	-	-	-
01-110-54-00-5426	PUBLISHING & ADVERTISING	655	774	1,000	1,000	1,000
01-110-54-00-5430	PRINTING & DUPLICATING	8,081	5,972	6,750	6,750	5,250
01-110-54-00-5440	TELECOMMUNICATIONS	12,520	14,085	15,000	18,750	20,000
01-110-54-00-5448	FILING FEES	-	-	500	500	500
01-110-54-00-5451	CODIFICATION	4,159	3,902	8,000	8,000	8,000
01-110-54-00-5452	POSTAGE & SHIPPING	8,055	4,449	14,000	14,000	14,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	12,872	12,368	16,600	16,600	16,600
01-110-54-00-5462	PROFESSIONAL SERVICES	9,539	13,581	20,000	20,000	20,000

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

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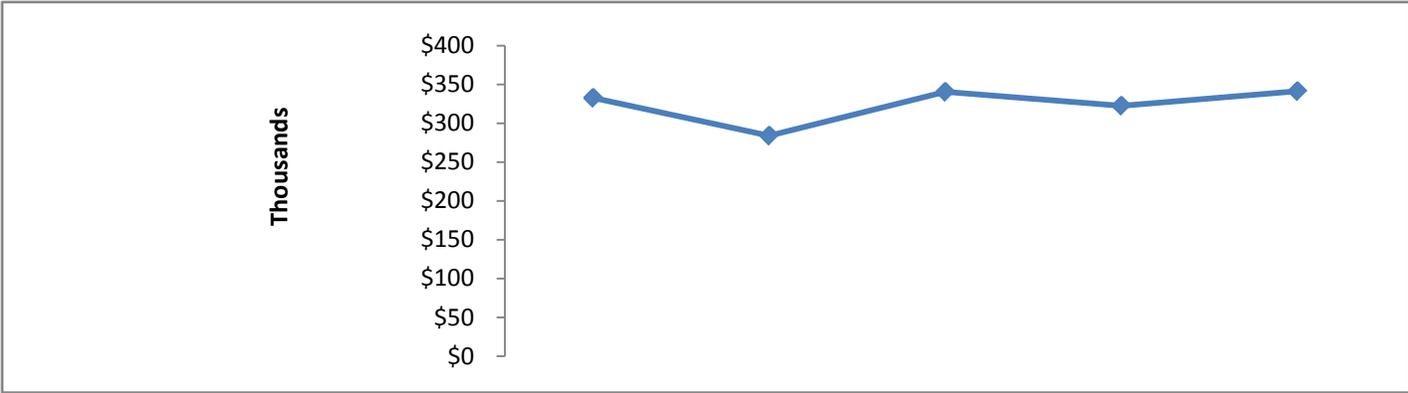
**ADMINISTRATION**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
01-110-54-00-5473	KENDALL COUNTY PARATRANSIT	27,553	23,550	30,000	30,000	30,000
01-110-54-00-5480	UTILITIES	21,735	13,887	23,100	18,000	18,900
01-110-54-00-5485	RENTAL & LEASE PURCHASE	-	1,716	1,900	1,900	2,150
01-110-54-00-5488	OFFICE CLEANING	13,124	14,202	14,400	14,400	14,400
	<b>Total: Contractual Services</b>	<b>\$119,138</b>	<b>\$111,976</b>	<b>\$160,250</b>	<b>\$158,900</b>	<b>\$161,800</b>
<b>Supplies</b>						
01-110-56-00-5610	OFFICE SUPPLIES	9,320	8,015	12,000	12,000	12,000
01-110-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,944	-	850	850	850
01-110-56-00-5640	REPAIR & MAINTENANCE	-	69	100	100	100
	<b>Total: Supplies</b>	<b>\$11,264</b>	<b>\$8,084</b>	<b>\$12,950</b>	<b>\$12,950</b>	<b>\$12,950</b>
	<b>Total: ADMINISTRATION</b>	<b><u>\$498,620</u></b>	<b><u>\$476,208</u></b>	<b><u>\$782,327</u></b>	<b><u>\$771,072</u></b>	<b><u>\$796,354</u></b>

## 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Expenditures</b>					
Salaries	201,586	170,294	185,000	180,000	189,024
Benefits	34,085	29,628	62,135	62,377	64,571
Contractual Services	93,906	80,204	88,150	75,100	82,550
Supplies	3,281	4,042	5,250	5,250	5,250
<b>Total Finance Department</b>	<b>332,858</b>	<b>284,168</b>	<b>340,535</b>	<b>322,727</b>	<b>341,395</b>

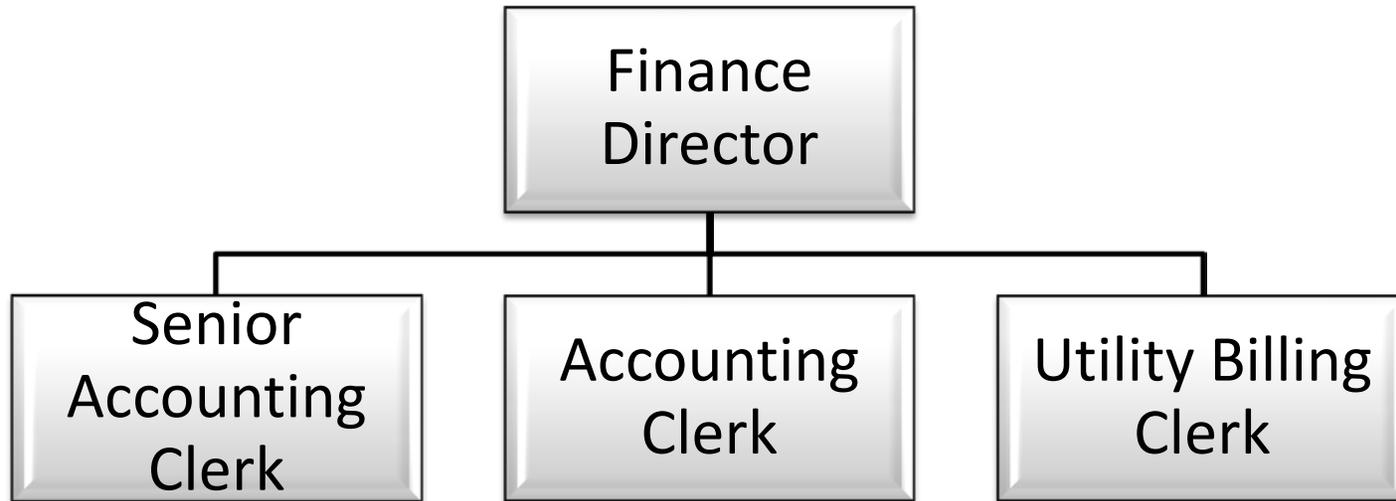


**Personnel**

Full-time Personnel: *					
Finance Director	1.0	1.0	1.0	1.0	1.0
Senior Accounting Clerk	0.0	0.0	0.0	1.0	1.0
Accounting Clerk	<u>2.0</u>	<u>2.0</u>	<u>2.0</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).

**Finance Department  
Organizational Chart – Fiscal Year 2014**



## United City of Yorkville General Fund

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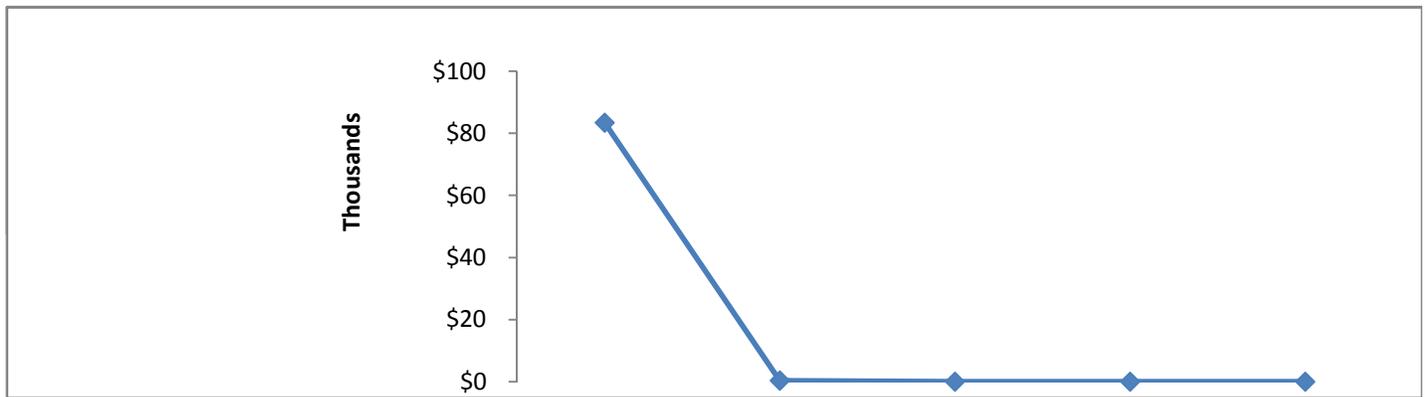
### FINANCE

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
01-120-50-00-5010	SALARIES & WAGES	201,586	170,294	185,000	180,000	189,024
	<b>Total: Salaries</b>	<b>\$201,586</b>	<b>\$170,294</b>	<b>\$185,000</b>	<b>\$180,000</b>	<b>\$189,024</b>
<b>Benefits</b>						
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	18,759	16,586	18,659	18,659	20,742
01-120-52-00-5214	FICA CONTRIBUTION	15,326	13,042	13,005	13,500	14,166
01-120-52-00-5216	GROUP HEALTH INSURANCE	-	-	26,472	26,472	25,822
01-120-52-00-5222	GROUP LIFE INSURANCE	-	-	461	360	357
01-120-52-00-5223	DENTAL INSURANCE	-	-	3,182	3,062	3,160
01-120-52-00-5224	VISION INSURANCE	-	-	356	324	324
	<b>Total: Benefits</b>	<b>\$34,085</b>	<b>\$29,628</b>	<b>\$62,135</b>	<b>\$62,377</b>	<b>\$64,571</b>
<b>Contractual Services</b>						
01-120-54-00-5412	TRAINING & CONFERENCES	-	670	2,000	2,000	2,000
01-120-54-00-5414	AUDITING SERVICES	43,500	44,800	36,000	31,000	31,000
01-120-54-00-5415	TRAVEL & LODGING	-	237	1,000	500	2,000
01-120-54-00-5430	PRINTING & DUPLICATING	-	-	500	1,500	1,750
01-120-54-00-5440	TELECOMMUNICATIONS	633	540	600	1,000	1,200
	<i>Mobile E-mail Reimbursement</i>					
	<i>Comcast Internet Charges</i>					
01-120-54-00-5452	POSTAGE & SHIPPING	474	648	500	750	750
01-120-54-00-5460	DUES & SUBSCRIPTIONS	902	480	850	600	800
01-120-54-00-5462	PROFESSIONAL SERVICES	29,531	27,255	40,000	35,000	40,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	18,028	5,324	4,900	2,250	2,300
01-120-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	838	250	1,800	500	750
	<b>Total: Contractual Services</b>	<b>\$93,906</b>	<b>\$80,204</b>	<b>\$88,150</b>	<b>\$75,100</b>	<b>\$82,550</b>
<b>Supplies</b>						
01-120-56-00-5610	OFFICE SUPPLIES	1,520	1,955	2,500	2,500	2,500
01-120-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	250	250	250
	<i>Office Equipment</i>					
01-120-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,761	2,087	2,500	2,500	2,500
	<b>Total: Supplies</b>	<b>\$3,281</b>	<b>\$4,042</b>	<b>\$5,250</b>	<b>\$5,250</b>	<b>\$5,250</b>
	<b>Total: FINANCE</b>	<b><u>\$332,858</u></b>	<b><u>\$284,168</u></b>	<b><u>\$340,535</u></b>	<b><u>\$322,727</u></b>	<b><u>\$341,395</u></b>

## COMMUNITY RELATIONS DEPARTMENT

The Community Relations Department was discontinued at the end of fiscal year 2011.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Expenditures</b>					
Salaries	63,359	-	-	-	-
Benefits	7,939	-	-	-	-
Contractual Services	11,361	333	-	-	-
Supplies	656	-	-	-	-
<b>Total Community Relations Dept.</b>	<b>83,315</b>	<b>333</b>	<b>0</b>	<b>0</b>	<b>-</b>



### Personnel

Part-time Personnel:

Community Relations Officer	1.0	0.0	0.0	0.0	0.0
<b>Total Personnel</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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

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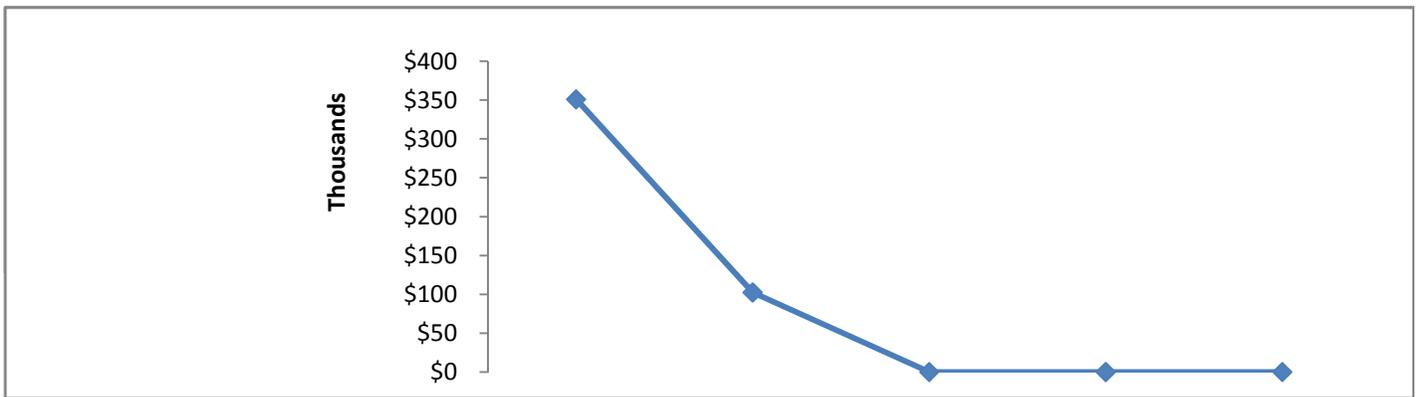
**COMMUNITY RELATIONS**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
01-130-50-00-5010	SALARIES & WAGES	63,359	-	-	-	-
	<b>Total: Salaries</b>	<b>\$63,359</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>						
01-130-52-00-5212	RETIREMENT PLAN CONTRIBUTION	4,004	-	-	-	-
01-130-52-00-5214	FICA CONTRIBUTION	3,935	-	-	-	-
	<b>Total: Benefits</b>	<b>\$7,939</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contractual Services</b>						
01-130-54-00-5426	PUBLISHING & ADVERTISING	5,977	333	-	-	-
01-130-54-00-5440	TELECOMMUNICATIONS	279	-	-	-	-
01-130-54-00-5452	POSTAGE & SHIPPING	1,630	-	-	-	-
01-130-54-00-5462	PROFESSIONAL SERVICES	3,475	-	-	-	-
	<b>Total: Contractual Services</b>	<b>\$11,361</b>	<b>\$333</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Supplies</b>						
01-130-56-00-5610	OFFICE SUPPLIES	130	-	-	-	-
01-130-56-00-5692	COMMUNITY EVENTS	526	-	-	-	-
	<b>Total: Supplies</b>	<b>\$656</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: COMMUNITY RELATIONS</b>	<b><u>\$83,315</u></b>	<b><u>\$333</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

## ENGINEERING DEPARTMENT

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Expenditures</b>					
Salaries	235,639	75,383	-	-	-
Benefits	95,112	22,485	-	-	-
Contractual Services	10,022	4,348	-	-	-
Supplies	9,994	7	-	-	-
<b>Total Engineering Department</b>	<b>350,767</b>	<b>102,223</b>	<b>-</b>	<b>-</b>	<b>-</b>



### Personnel

Full-time Personnel:					
City Engineer	1.0	0.0	0.0	0.0	0.0
Civil Engineer	1.0	0.0	0.0	0.0	0.0
<b>Total Personnel</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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

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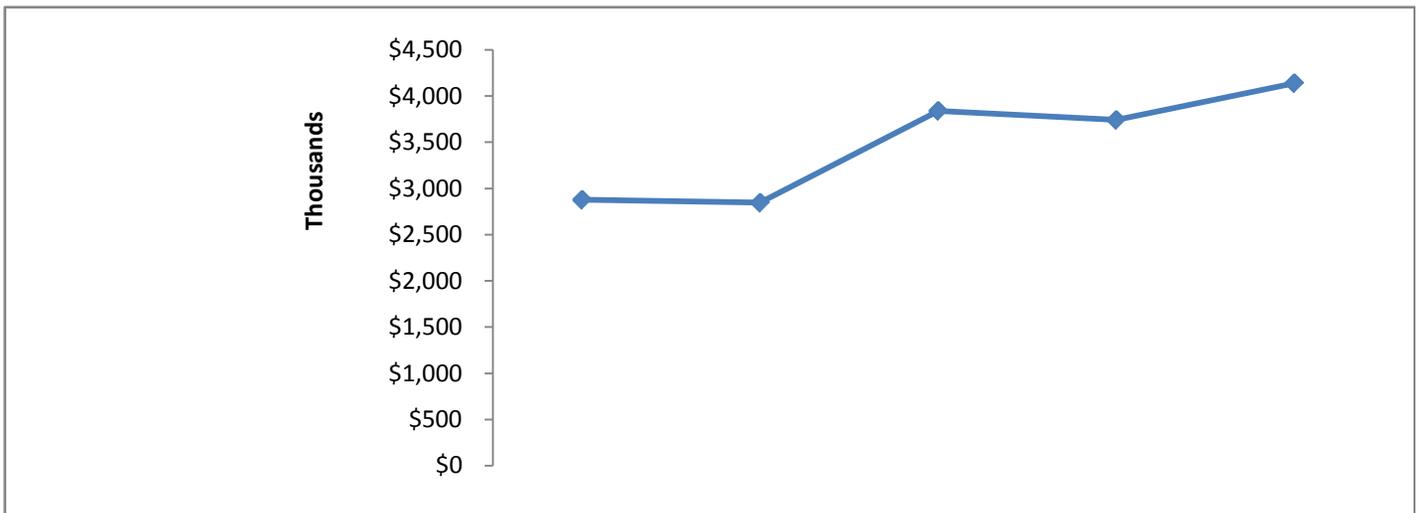
**ENGINEERING**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
01-150-50-00-5010	SALARIES & WAGES	235,552	75,383	-	-	-
01-150-50-00-5020	OVERTIME	87	-	-	-	-
	<b>Total: Salaries</b>	<b>\$235,639</b>	<b>\$75,383</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>						
01-150-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,727	7,169	-	-	-
01-150-52-00-5214	FICA CONTRIBUTION	17,409	5,716	-	-	-
01-150-52-00-5216	GROUP HEALTH INSURANCE	50,712	8,826	-	-	-
01-150-52-00-5222	GROUP LIFE INSURANCE	909	76	-	-	-
01-150-52-00-5223	DENTAL INSURANCE	3,814	627	-	-	-
01-150-52-00-5224	VISION INSURANCE	541	71	-	-	-
	<b>Total: Benefits</b>	<b>\$95,112</b>	<b>\$22,485</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	1,116	286	-	-	-
01-150-54-00-5440	TELECOMMUNICATIONS	1,340	207	-	-	-
01-150-54-00-5452	POSTAGE & SHIPPING	257	23	-	-	-
01-150-54-00-5460	DUES & SUBSCRIPTIONS	428	-	-	-	-
01-150-54-00-5462	PROFESSIONAL SERVICES	5,578	2,164	-	-	-
01-150-54-00-5485	RENTAL & LEASE PURCHASE	-	1,638	-	-	-
01-150-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	1,303	27	-	-	-
	<b>Total: Contractual Services</b>	<b>\$10,022</b>	<b>\$4,348</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Supplies</b>						
01-150-56-00-5610	OFFICE SUPPLIES	1,006	7	-	-	-
01-150-56-00-5622	ENGINEERING SUPPLIES	928	-	-	-	-
01-150-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,627	-	-	-	-
01-150-56-00-5645	BOOKS & PUBLICATIONS	126	-	-	-	-
01-150-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	5,307	-	-	-	-
	<b>Total: Supplies</b>	<b>\$9,994</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: ENGINEERING</b>	<b><u>\$350,767</u></b>	<b><u>\$102,223</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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Expenditures</b>					
Salaries	2,127,332	2,028,011	2,305,500	2,279,500	2,434,547
Benefits	507,612	521,435	1,169,457	1,115,046	1,342,880
Contractual Services	131,034	163,951	213,850	209,180	209,350
Supplies	112,842	133,023	151,770	138,700	153,270
<b>Total Police Department</b>	<b>2,878,820</b>	<b>2,846,420</b>	<b>3,840,577</b>	<b>3,742,426</b>	<b>4,140,047</b>

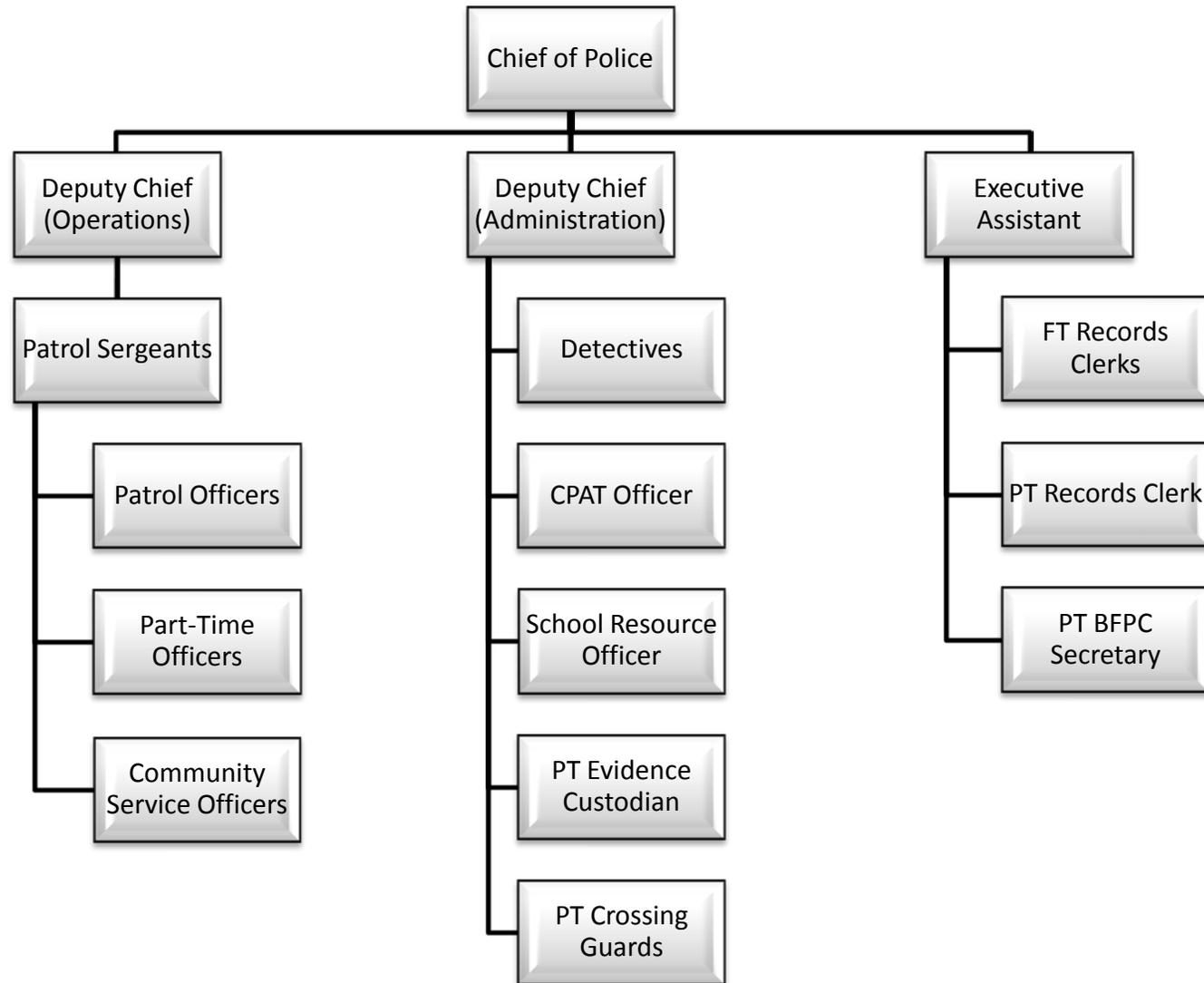


	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Personnel</b>					
Full-time Personnel: **					
* Chief of Police	1.0	1.0	1.0	1.0	1.0
* Deputy Chief of Police	2.0	2.0	2.0	1.0	2.0
* Lieutenants	1.0	0.0	0.0	0.0	0.0
* Sergeants	4.0	5.0	5.0	5.0	5.0
* Police Officers	18.0	18.0	20.0	19.0	20.0
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>2.0</u>	<u>2.0</u>	<u>1.0</u>	<u>2.0</u>
Total Full-time Personnel	29.0	29.0	31.0	28.0	31.0
* sworn	26.0	26.0	28.0	26.0	28.0
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	0.0	0.0	3.0	3.0
Cadets	1.0	1.0	1.0	0.0	0.0
Record Clerk	0.0	1.0	1.0	1.0	1.0
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>3.0</u>	<u>3.0</u>
Total Part-Time Personnel	10.0	12.0	12.0	14.0	14.0
* sworn	4.0	5.0	5.0	5.0	5.0
<b>Total Personnel</b>	<b>39.0</b>	<b>41.0</b>	<b>43.0</b>	<b>42.0</b>	<b>45.0</b>
* Total sworn	30.0	31.0	33.0	31.0	33.0

\* 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).

# Police Department Organizational Chart – Fiscal Year 2014



## United City of Yorkville General Fund

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**POLICE**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
01-210-50-00-5006	SALARIES - LIEUT/SERGEANTS/CHIEF	660,249	600,533	-	-	-
01-210-50-00-5010	SALARIES - POLICE OFFICERS	1,167,964	1,149,440	1,261,000	1,261,000	1,393,000
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	-	-	317,000	295,000	299,674
01-210-50-00-5012	SALARIES - SERGEANTS	-	-	430,000	410,000	435,746
01-210-50-00-5013	SALARIES - POLICE CLERKS	156,502	128,755	135,000	130,000	122,627
01-210-50-00-5014	SALARIES - CROSSING GUARD	17,381	19,413	20,000	20,000	20,000
01-210-50-00-5015	PART-TIME SALARIES	30,604	33,832	52,500	52,500	52,500
01-210-50-00-5017	CADET PROGRAM	12,045	6,089	-	-	-
	<i>Combined w/ PT Salaries - CSO Program</i>					
01-210-50-00-5020	OVERTIME	82,587	89,949	90,000	111,000	111,000
	<b>Total: Salaries</b>	<b>\$2,127,332</b>	<b>\$2,028,011</b>	<b>\$2,305,500</b>	<b>\$2,279,500</b>	<b>\$2,434,547</b>
<b>Benefits</b>						
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	14,455	11,696	15,818	14,000	13,590
01-210-52-00-5213	EMPLOYER CONTRI - POLICE PENSION	157,082	360,356	413,354	438,711	562,000
	<i>Police Pension Portion of P-Tax Levy</i>					
01-210-52-00-5214	FICA CONTRIBUTION	336,075	149,383	175,000	175,000	182,664
01-210-52-00-5216	GROUP HEALTH INSURANCE	-	-	517,950	440,000	537,969
01-210-52-00-5222	GROUP LIFE INSURANCE	-	-	5,635	5,635	3,498
01-210-52-00-5223	DENTAL INSURANCE	-	-	37,428	37,428	39,163
01-210-52-00-5224	VISION INSURANCE	-	-	4,272	4,272	3,996
	<b>Total: Benefits</b>	<b>\$507,612</b>	<b>\$521,435</b>	<b>\$1,169,457</b>	<b>\$1,115,046</b>	<b>\$1,342,880</b>
<b>Contractual Services</b>						
01-210-54-00-5410	TUITION REIMBURSEMENT	1,808	1,510	2,800	-	2,800
01-210-54-00-5411	POLICE COMMISSION	3,677	16,281	4,000	9,000	16,500
01-210-54-00-5412	TRAINING & CONFERENCE	8,554	8,275	15,000	15,000	13,000
01-210-54-00-5415	TRAVEL & LODGING	1,873	6,690	10,000	6,000	10,000
01-210-54-00-5426	PUBLISHING & ADVERTISING	86	11	200	200	200
01-210-54-00-5430	PRINTING & DUPLICATING	2,923	4,151	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS	22,142	25,933	36,500	36,500	36,500
	<i>Includes Wireless Card Service for MDT's</i>					
01-210-54-00-5452	POSTAGE & SHIPPING	986	1,346	3,000	2,000	3,000
01-210-54-00-5460	DUES & SUBSCRIPTIONS	1,115	1,340	1,350	1,350	1,350
01-210-54-00-5462	PROFESSIONAL SERVICES	4,222	17,989	5,000	8,000	8,000

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

**210**

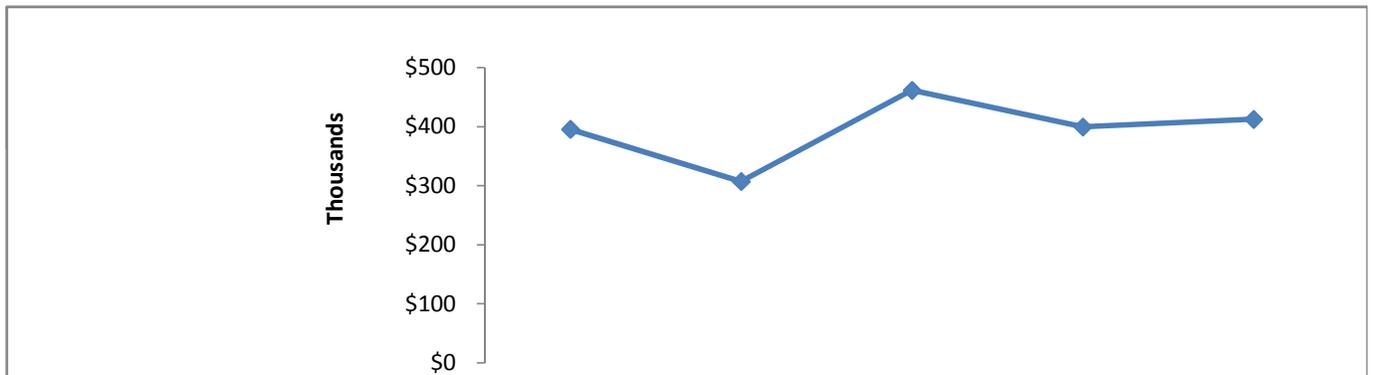
**POLICE**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
01-210-54-00-5466	LEGAL SERVICES	-	-	20,000	20,000	10,000
01-210-54-00-5467	ADJUDICATION SERVICES	16,863	18,078	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD LIVE SCAN	10,281	10,944	15,000	9,666	15,000
01-210-54-00-5472	KENDALL CO. JUVE PROBATION	2,683	2,389	4,000	4,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	7,000	6,660	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE	-	4,224	4,500	5,304	6,500
	<i>Storage and Copier charges</i>					
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	47,161	38,130	61,000	61,000	51,000
	<b>Total: Contractual Services</b>	<b>\$131,034</b>	<b>\$163,951</b>	<b>\$213,850</b>	<b>\$209,180</b>	<b>\$209,350</b>
<b>Supplies</b>						
01-210-56-00-5600	WEARING APPAREL	10,586	17,449	16,000	16,000	16,000
01-210-56-00-5610	OFFICE SUPPLIES	2,933	2,266	4,000	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	7,061	6,491	8,000	8,000	8,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	5,032	8,405	7,000	6,000	7,000
01-210-56-00-5640	REPAIR & MAINTENANCE	6,569	12,821	12,250	12,000	12,250
01-210-56-00-5650	COMMUNITY SERVICES	3,020	77	7,370	1,000	7,370
01-210-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	5,566	4,314	4,200	4,200	4,200
	<i>Cops Grant - Vests</i>					
01-210-56-00-5695	GASOLINE	70,080	79,977	90,950	85,000	90,950
01-210-56-00-5696	AMMUNITION	1,995	1,223	2,000	2,000	3,000
	<b>Total: Supplies</b>	<b>\$112,842</b>	<b>\$133,023</b>	<b>\$151,770</b>	<b>\$138,700</b>	<b>\$153,270</b>
	<b>Total: POLICE DEPARTMENT</b>	<b><u>\$2,878,820</u></b>	<b><u>\$2,846,420</u></b>	<b><u>\$3,840,577</u></b>	<b><u>\$3,742,426</u></b>	<b><u>\$4,140,047</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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Expenditures</b>					
Salaries	269,607	188,249	248,000	220,000	225,666
Benefits	43,761	31,460	109,797	92,911	93,377
Contractual Services	69,730	83,661	92,350	69,717	81,750
Supplies	12,193	3,683	11,279	16,682	11,535
<b>Total Community Development Dept.</b>	<b>395,291</b>	<b>307,053</b>	<b>461,426</b>	<b>399,310</b>	<b>412,328</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
City Park Designer	1.0	0.0	0.0	0.0	0.0
Building Administrative Assistant	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
<b>Total Full-time Personnel</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>

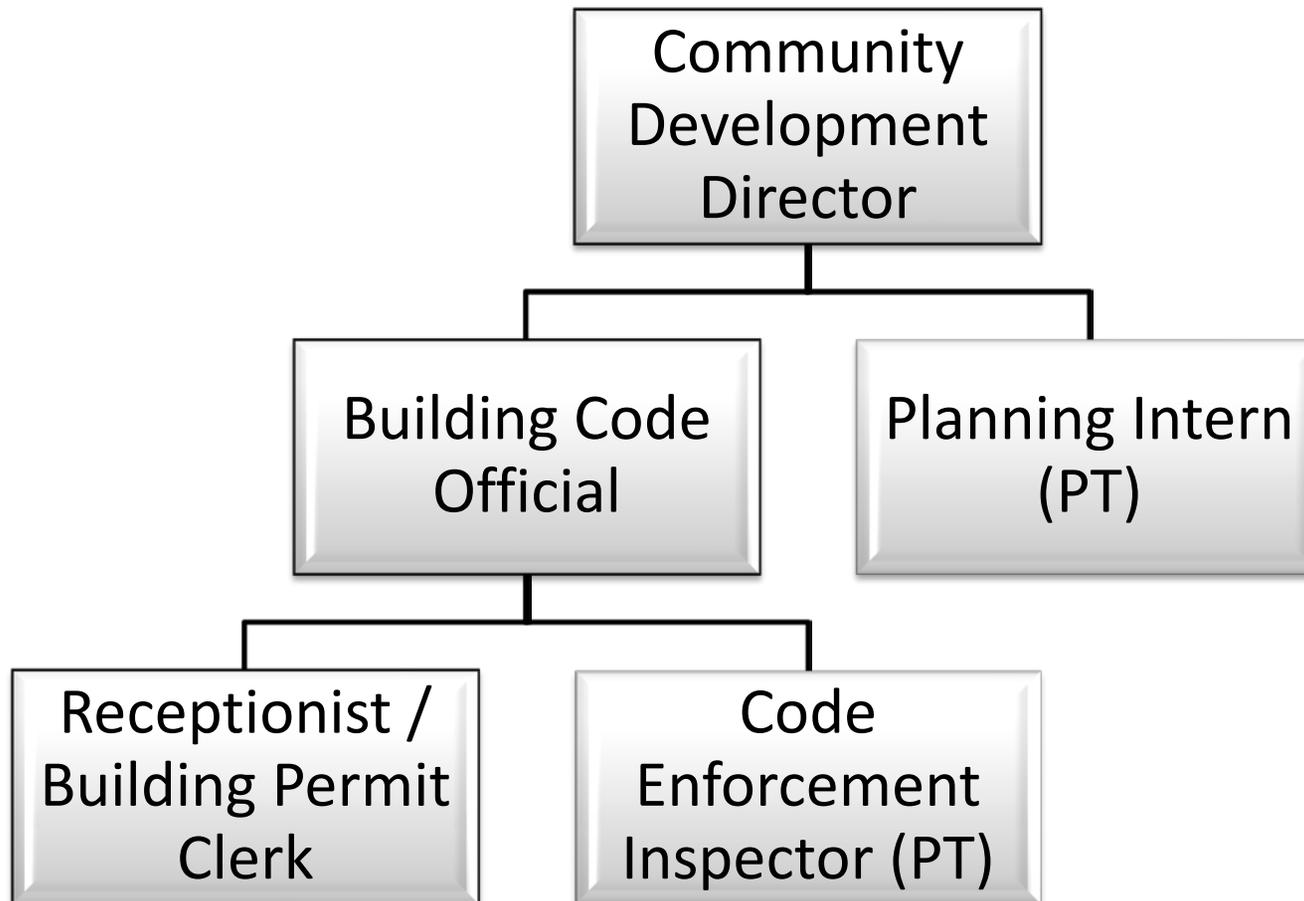
#### Part-time Personnel:

Administrative Assistant	1.0	1.0	1.0	0.0	0.0
Inspector	0.0	0.0	2.0	1.0	2.0
Code Enforcement Intern	0.0	1.0	1.0	0.0	0.0
Planning Intern	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>
<b>Total Part-Time Personnel</b>	<b>1.0</b>	<b>2.0</b>	<b>4.0</b>	<b>2.0</b>	<b>2.0</b>

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

# Community Development Department Organizational Chart – Fiscal Year 2014



## United City of Yorkville General Fund

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### COMMUNITY DEVELOPMENT

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
01-220-50-00-5010	SALARIES & WAGES	269,607	188,249	195,000	190,000	195,666
01-220-50-00-5015	PART-TIME SALARIES <i>2 PT Code Enforcement Officers</i>	-	-	53,000	30,000	30,000
	<b>Total: Salaries</b>	<b>\$269,607</b>	<b>\$188,249</b>	<b>\$248,000</b>	<b>\$220,000</b>	<b>\$225,666</b>
<b>Benefits</b>						
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,175	17,492	26,227	21,500	21,685
01-220-52-00-5214	FICA CONTRIBUTION	19,586	13,968	19,000	17,000	16,953
01-220-52-00-5216	GROUP HEALTH INSURANCE	-	-	59,499	50,000	50,430
01-220-52-00-5222	GROUP LIFE INSURANCE	-	-	461	511	325
01-220-52-00-5223	DENTAL INSURANCE	-	-	4,139	3,500	3,605
01-220-52-00-5224	VISION INSURANCE	-	-	471	400	379
	<b>Total: Benefits</b>	<b>\$43,761</b>	<b>\$31,460</b>	<b>\$109,797</b>	<b>\$92,911</b>	<b>\$93,377</b>
<b>Contractual Services</b>						
01-220-54-00-5412	TRAINING & CONFERENCES	115	1,144	1,500	1,763	2,000
01-220-54-00-5415	TRAVEL & LODGING	-	573	1,000	1,000	1,500
01-220-54-00-5426	PUBLISHING & ADVERTISING	87	185	500	500	500
01-220-54-00-5430	PRINTING & DUPLICATING	1,062	994	4,250	4,250	4,250
01-220-54-00-5440	TELECOMMUNICATIONS <i>Cell Phones/Comcast Internet/Data Plan for Tablets</i>	1,318	1,736	1,500	2,400	3,000
01-220-54-00-5452	POSTAGE & SHIPPING	230	719	500	1,000	1,000
01-220-54-00-5459	INSPECTIONS	17,387	26,060	25,000	-	10,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	1,016	1,075	1,500	2,804	2,000
01-220-54-00-5462	PROFESSIONAL SERVICES	1,738	1,026	6,000	6,000	6,000
01-220-54-00-5466	LEGAL SERVICES	1,777	3,511	2,000	2,000	2,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	-	1,638	3,600	3,000	2,700
01-220-54-00-5486	ECONOMIC DEVELOPMENT <i>YEDC Annual Contribution</i>	45,000	45,000	45,000	45,000	46,800
	<b>Total: Contractual Services</b>	<b>\$69,730</b>	<b>\$83,661</b>	<b>\$92,350</b>	<b>\$69,717</b>	<b>\$81,750</b>
<b>Supplies</b>						
01-220-56-00-5610	OFFICE SUPPLIES	469	311	500	500	500
01-220-56-00-5620	OPERATING SUPPLIES	712	2,928	3,000	3,000	3,000
01-220-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	125	125	125
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,171	-	3,500	9,153	3,500
01-220-56-00-5645	BOOKS & PUBLICATIONS	493	444	500	250	500
01-220-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	8,348	-	-	-	-

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

220

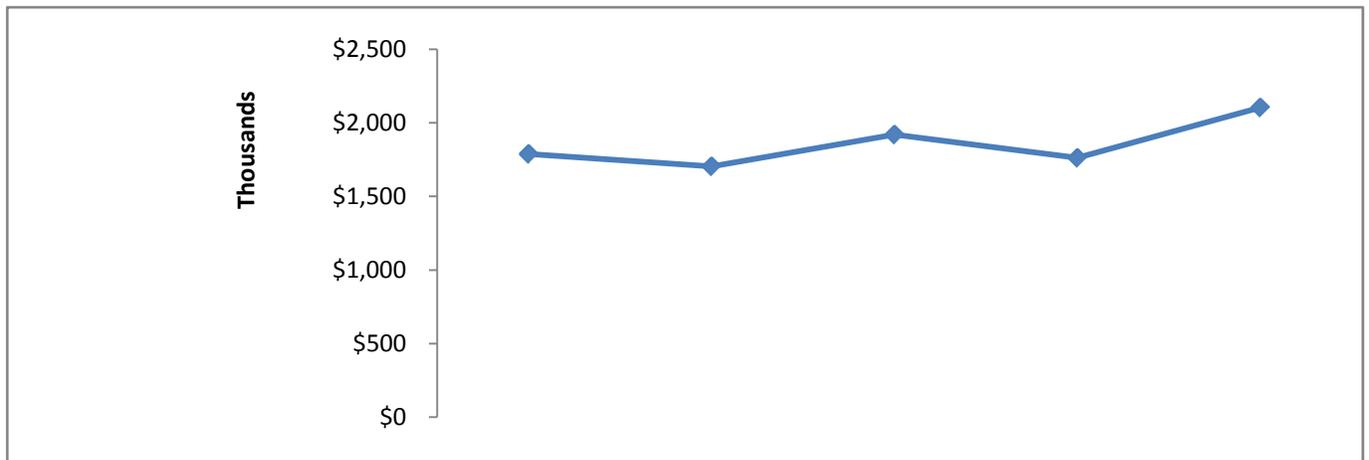
**COMMUNITY DEVELOPMENT**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
01-220-56-00-5695	GASOLINE	-	-	3,654	3,654	3,910
	<b>Total: Supplies</b>	<b>\$12,193</b>	<b>\$3,683</b>	<b>\$11,279</b>	<b>\$16,682</b>	<b>\$11,535</b>
	<b>Total: COMMUNITY DEVELOPMENT</b>	<b><u>\$395,291</u></b>	<b><u>\$307,053</u></b>	<b><u>\$461,426</u></b>	<b><u>\$399,310</u></b>	<b><u>\$412,328</u></b>

## 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Expenditures</b>					
Salaries	295,927	260,348	295,000	287,000	327,962
Benefits	49,515	44,246	147,530	150,914	163,688
Contractual Services	1,321,931	1,314,041	1,390,020	1,227,880	1,509,250
Supplies	121,163	85,167	87,902	95,950	104,105
<b>Total Streets &amp; Sanitation</b>	<b>1,788,536</b>	<b>1,703,802</b>	<b>1,920,452</b>	<b>1,761,744</b>	<b>2,105,005</b>



### Personnel

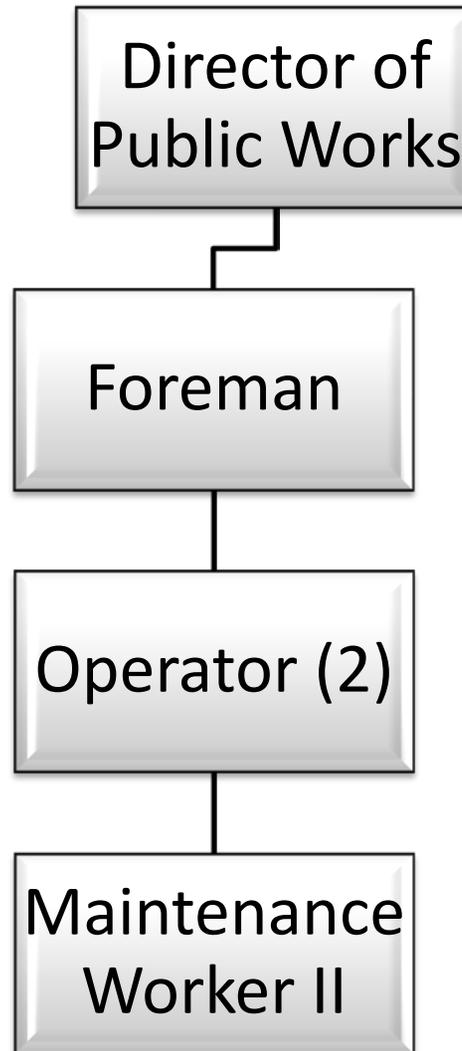
Full-time Personnel: \*\*

*	Public Works Director	0.00	0.00	0.00	0.00	0.33
	Foreman	1.00	1.00	1.00	1.00	1.00
	Operator	2.00	2.00	2.00	2.00	2.00
	Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
<b>Total Personnel</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.33</b>

\* Salary and benefits are split equally between General, Water and Sewer Funds for FY 2014 budget amounts.

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

**Public Works – Street Operations  
Organizational Chart – Fiscal Year 2014**



## United City of Yorkville General Fund

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### PUBLIC WORKS - STREET OPERATIONS

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
01-410-50-00-5010	SALARIES & WAGES	285,143	253,695	280,000	272,000	312,962
01-410-50-00-5020	OVERTIME	10,784	6,653	15,000	15,000	15,000
	<b>Total: Salaries</b>	<b>\$295,927</b>	<b>\$260,348</b>	<b>\$295,000</b>	<b>\$287,000</b>	<b>\$327,962</b>
<b>Benefits</b>						
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	27,424	24,887	31,753	31,753	36,347
01-410-52-00-5214	FICA CONTRIBUTION	22,091	19,359	23,500	22,000	24,510
01-410-52-00-5216	GROUP HEALTH INSURANCE	-	-	83,361	88,000	94,362
01-410-52-00-5222	GROUP LIFE INSURANCE	-	-	1,317	1,311	635
01-410-52-00-5223	DENTAL INSURANCE	-	-	6,826	7,100	7,095
01-410-52-00-5224	VISION INSURANCE	-	-	773	750	739
	<b>Total: Benefits</b>	<b>\$49,515</b>	<b>\$44,246</b>	<b>\$147,530</b>	<b>\$150,914</b>	<b>\$163,688</b>
<b>Contractual Services</b>						
01-410-54-00-5412	TRAINING & CONFERENCES	180	1,440	2,000	2,000	2,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Streets Chargeback to Veh &amp; Equip Fund</i>	-	-	-	-	144,650
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	-	-	-	-	20,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,053	2,506	4,020	2,600	3,000
01-410-54-00-5446	PROPERTY & BLDG MAINT SERVICES	8,267	18,329	20,000	20,000	22,500
01-410-54-00-5454	SIDEWALK PROGRAM	1,225	869	4,000	2,000	-
01-410-54-00-5455	MOSQUITO CONTROL	6,500	6,500	7,000	6,730	8,000
01-410-54-00-5458	TREE & STUMP REMOVAL <i>Increase due to Emerald Ash Borer</i>	8,300	6,025	20,000	20,000	20,000
01-410-54-00-5462	PROFESSIONAL SERVICES	1,165	970	1,000	1,000	1,000
01-410-54-00-5480	UTILITIES	89,784	57,145	90,000	90,000	94,500
01-410-54-00-5485	RENTAL & LEASE PURCHASE	176	1,051	1,000	1,050	1,100
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES <i>Formerly Outside Repair &amp; Maintenance</i>	22,110	20,886	35,000	35,000	20,000
	<b>Total: Contractual Services</b>	<b>\$139,760</b>	<b>\$115,721</b>	<b>\$184,020</b>	<b>\$180,380</b>	<b>\$336,750</b>
<b>Supplies</b>						
01-410-56-00-5600	WEARING APPAREL	2,386	2,581	4,200	4,200	4,200
01-410-56-00-5620	OPERATING SUPPLIES	3,801	10,648	9,500	9,500	9,975
01-410-56-00-5626	HANGING BASKETS	2,048	2,041	-	-	-
01-410-56-00-5628	VEHICLE MAINTENACE SUPPLIES	-	-	-	-	20,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	1,896	7,962	1,750	1,750	1,750
01-410-56-00-5640	REPAIR & MAINTENANCE	76,277	22,671	36,500	36,500	20,000

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

410

**PUBLIC WORKS - STREET OPERATIONS**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
01-410-56-00-5656	PROPERTY & BUILDING MAINTENANCE	5,405	8,240	20,000	20,000	22,500
01-410-56-00-5695	GASOLINE	29,350	31,024	15,952	24,000	25,680
	<b>Total: Supplies</b>	<b>\$121,163</b>	<b>\$85,167</b>	<b>\$87,902</b>	<b>\$95,950</b>	<b>\$104,105</b>
	<b>Total: STREET OPERATIONS</b>	<b><u>\$606,365</u></b>	<b><u>\$505,482</u></b>	<b><u>\$714,452</u></b>	<b><u>\$714,244</u></b>	<b><u>\$932,505</u></b>

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

540

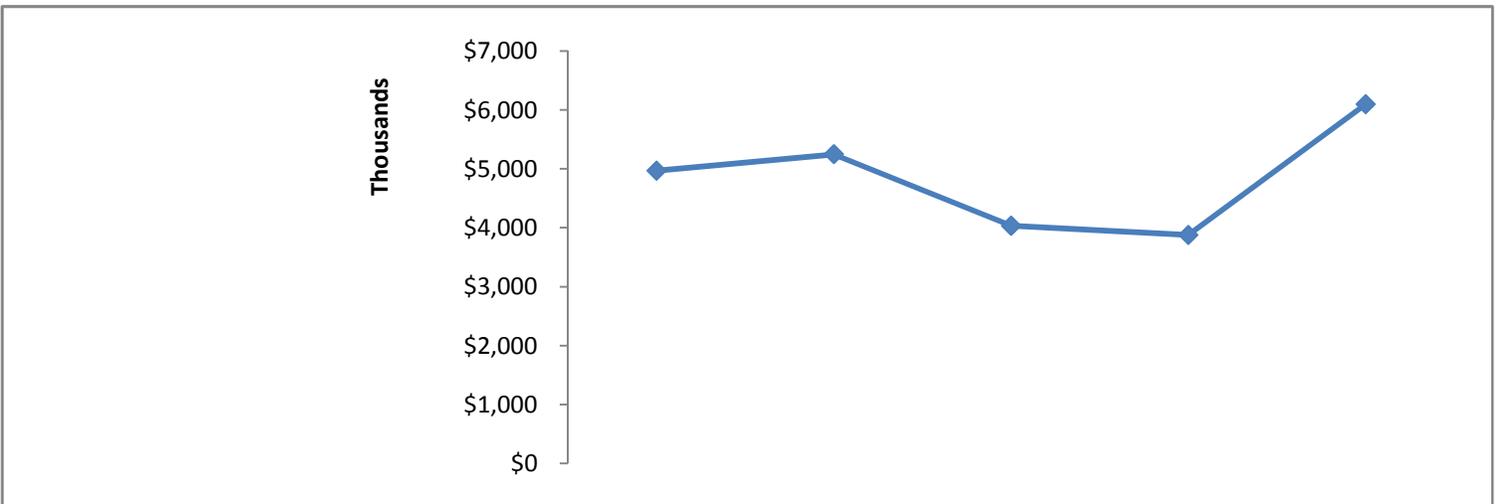
**PUBLIC WORKS - HEALTH AND SANITATION**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
<b>Contractual Services</b>						
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	-	-	153,216	143,000	143,000
01-540-54-00-5442	GARBAGE SERVICES	1,177,611	1,193,400	1,046,784	900,000	1,023,500
01-540-54-00-5443	LEAF PICKUP	4,560	4,920	6,000	4,500	6,000
	<b>Total: Contractual Services</b>	<b>\$1,182,171</b>	<b>\$1,198,320</b>	<b>\$1,206,000</b>	<b>\$1,047,500</b>	<b>\$1,172,500</b>
	<b>Total: HEALTH AND SANITATION</b>	<b><u>\$1,182,171</u></b>	<b><u>\$1,198,320</u></b>	<b><u>\$1,206,000</u></b>	<b><u>\$1,047,500</u></b>	<b><u>\$1,172,500</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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Expenditures</b>					
Salaries	4,432	350	5,000	100	500
Benefits	1,659,479	1,709,445	562,389	393,290	352,518
Contractual Services	1,713,034	2,186,393	1,895,500	1,917,296	1,889,740
Supplies	-	2,910	5,000	12,588	5,000
Contingencies	75,000	52,075	50,000	50,000	50,000
Other Financing Uses	1,516,778	1,297,950	1,516,661	1,504,683	3,798,673
<b>Total Administrative Services &amp; Transfers</b>	<b>4,968,723</b>	<b>5,249,123</b>	<b>4,034,550</b>	<b>3,877,957</b>	<b>6,096,431</b>



## United City of Yorkville General Fund

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### ADMINISTRATIVE SERVICES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	4,432	350	5,000	100	500
	<b>Total: Salaries</b>	<b>\$4,432</b>	<b>\$350</b>	<b>\$5,000</b>	<b>\$100</b>	<b>\$500</b>
<b>Benefits</b>						
01-640-52-00-5212	RETIREMENT PLAN CONTRIBUTION-ERI	-	-	60,000	-	-
01-640-52-00-5216	GROUP HEALTH INSURANCE <i>Allocated at Departmental Level - Beg FY 2013</i>	1,135,216	1,199,018	-	-	-
01-640-52-00-5222	GROUP LIFE INSURANCE <i>Allocated at Departmental Level - Beg FY 2013</i>	23,151	14,022	-	-	-
01-640-52-00-5223	DENTAL INSURANCE <i>Allocated at Departmental Level - Beg FY 2013</i>	83,004	86,598	-	-	-
01-640-52-00-5224	VISION INSURANCE <i>Allocated at Departmental Level - Beg FY 2013</i>	11,991	10,117	-	-	-
01-640-52-00-5225	EMPLOYEE ASSISTANCE	2,425	-	150	-	-
01-640-52-00-5230	UNEMPLOYMENT INSURANCE <i>Allocated at Fund Level - Beg FY 2013</i>	77,786	91,200	47,143	37,000	45,000
01-640-52-00-5231	LIABILITY INSURANCE <i>Allocated at Fund Level - Beg FY 2013</i>	325,906	308,490	332,256	250,000	261,302
01-640-52-00-5240	RETIREEES - GROUP HEALTH INSURANCE	-	-	104,458	100,000	44,723
01-640-52-00-5241	RETIREEES - DENTAL INSURANCE	-	-	5,246	5,246	1,333
01-640-52-00-5242	RETIREEES - VISION INSURANCE	-	-	636	636	160
01-640-52-00-5250	COBRA - GROUP HEALTH INSURANCE <i>Cancels out with COBRA Reimbursement</i>	-	-	11,375	408	-
01-640-52-00-5251	COBRA - DENTAL INSURANCE	-	-	1,000	-	-
01-640-52-00-5252	COBRA - VISION INSURANCE	-	-	125	-	-
	<b>Total: Benefits</b>	<b>\$1,659,479</b>	<b>\$1,709,445</b>	<b>\$562,389</b>	<b>\$393,290</b>	<b>\$352,518</b>
<b>Contractual Services</b>						
01-640-54-00-5439	AMUSEMENT TAX REBATE	-	-	-	-	25,000
01-640-54-00-5449	KENCOM	-	-	-	22,000	26,000
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	-	55,155	140,000	140,000	90,000
01-640-54-00-5456	CORPORATE COUNSEL	117,960	81,998	130,000	110,000	110,000
01-640-54-00-5461	LITIGATION COUNSEL	87,544	70,469	60,000	60,000	60,000
01-640-54-00-5462	PROFESSIONAL SERVICES <i>DAC Admin Fees</i>	-	450	500	901	500
01-640-54-00-5463	SPECIAL COUNSEL	59,394	25,261	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	-	222,269	180,000	180,000	180,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	75,262	93,150	85,000	85,000	85,000
01-640-54-00-5479	COMMUNITY RELATIONS	-	440	-	-	-

## United City of Yorkville General Fund

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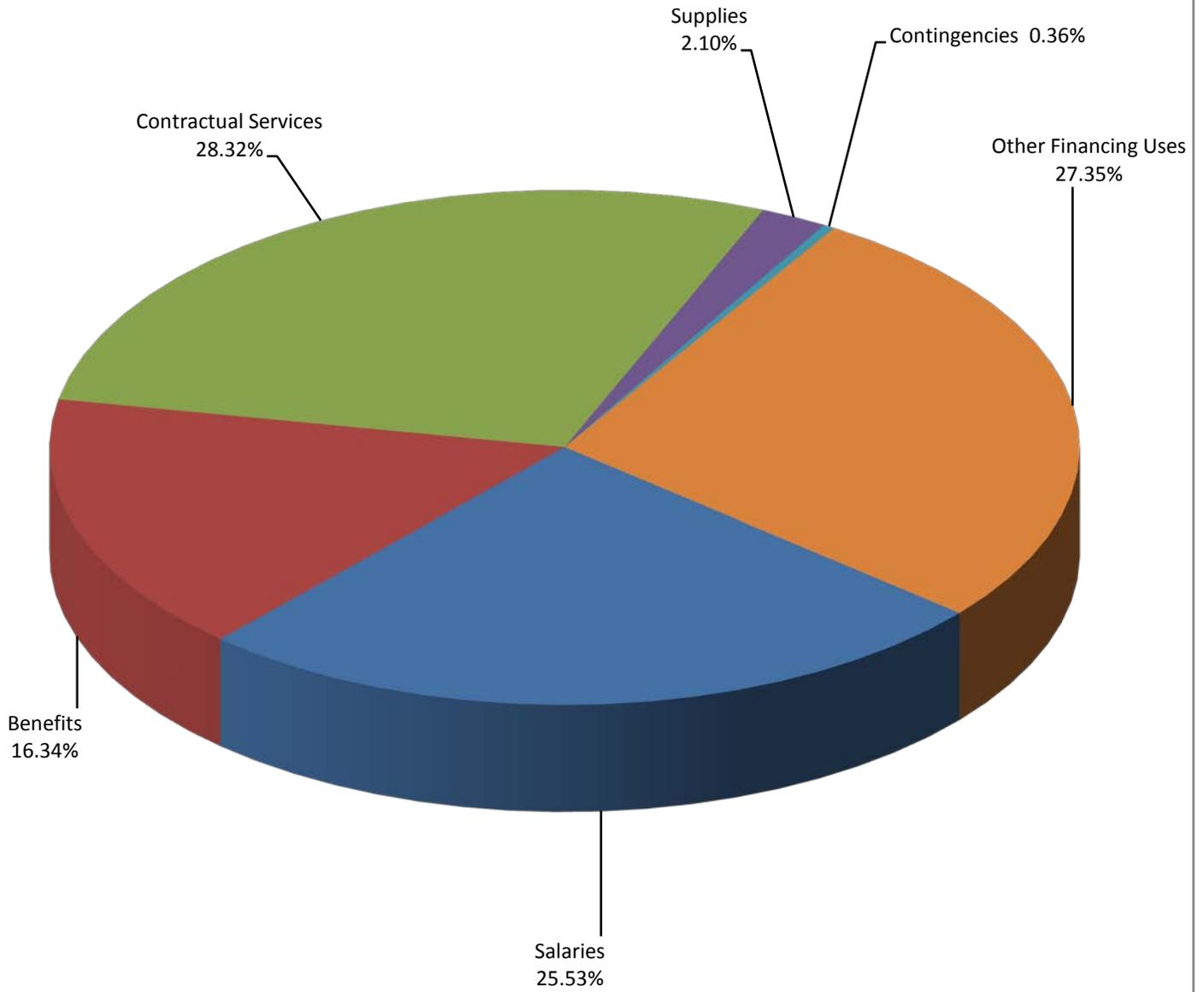
### ADMINISTRATIVE SERVICES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
01-640-54-00-5481	HOTEL TAX REBATE <i>90% of Hotel Tax proceeds are Rebated</i>	33,255	45,926	45,000	45,000	45,000
01-640-54-00-5491	CITY PROPERTY TAX REBATE	812	1,532	1,500	1,196	1,500
01-640-54-00-5492	SALES TAX REBATE	863,793	1,024,421	824,000	824,000	832,240
01-640-54-00-5493	BUSINESS DISTRICT REBATE	283,777	305,908	300,000	300,000	300,000
01-640-54-00-5494	ADMISSIONS TAX REBATE <i>100% Rebated</i>	99,959	104,845	104,500	119,199	104,500
01-640-54-00-5499	BAD DEBT	91,278	154,569	-	5,000	5,000
<b>Total:</b>	<b>Contractual Services</b>	<b>\$1,713,034</b>	<b>\$2,186,393</b>	<b>\$1,895,500</b>	<b>\$1,917,296</b>	<b>\$1,889,740</b>
<b>Supplies</b>						
01-640-56-00-5625	REIMBURSABLE REPAIRS <i>Canceled out by Reimb. - Liability Ins.</i>	-	2,910	5,000	12,588	5,000
<b>Total:</b>	<b>Supplies</b>	<b>\$0</b>	<b>\$2,910</b>	<b>\$5,000</b>	<b>\$12,588</b>	<b>\$5,000</b>
<b>Contingencies</b>						
01-640-70-00-7799	CONTINGENCIES	75,000	52,075	50,000	50,000	50,000
<b>Total:</b>	<b>Contingencies</b>	<b>\$75,000</b>	<b>\$52,075</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Other Financing Uses</b>						
01-640-99-00-9916	TRANSFER TO MUNICIPAL BLDG <i>To Close Out Municipal Building Fund</i>	-	-	-	-	573,374
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	135,484	125,000	419,332	419,332	270,401
01-640-99-00-9942	TRANSFER TO DEBT SERVICE <i>2004C Debt Service</i>	429,404	103,740	99,465	99,465	-
01-640-99-00-9952	TRANSFER TO SEWER	-	-	-	-	1,137,220
01-640-99-00-9979	TRANSFER TO PARK & RECREATION	951,890	736,710	955,886	955,886	1,765,504
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS <i>Transfer to Offset Library Insurance charges Transfer of \$21,450 to Offset Library P-Tax Limit</i>	-	332,500	41,978	30,000	52,174
<b>Total:</b>	<b>Other Financing Uses</b>	<b>\$1,516,778</b>	<b>\$1,297,950</b>	<b>\$1,516,661</b>	<b>\$1,504,683</b>	<b>\$3,798,673</b>
	<b>Total: ADMINISTRATIVE SERVICES</b>	<b><u>\$4,968,723</u></b>	<b><u>\$5,249,123</u></b>	<b><u>\$4,034,550</u></b>	<b><u>\$3,877,957</u></b>	<b><u>\$6,096,431</u></b>

**United City of Yorkville**  
**General Fund Expenditures by Category**  
**Fiscal Year 2014 Budget**

	Salaries	Benefits	Contractual Services	Supplies	Contingencies	Other Financing Uses	Department Total
<i>Administration</i>	<u>368,599</u>	<u>253,005</u>	<u>161,800</u>	<u>12,950</u>	-	-	<u>796,354</u>
<i>Finance</i>	<u>189,024</u>	<u>64,571</u>	<u>82,550</u>	<u>5,250</u>	-	-	<u>341,395</u>
<i>Police</i>	<u>2,434,547</u>	<u>1,342,880</u>	<u>209,350</u>	<u>153,270</u>	-	-	<u>4,140,047</u>
<i>Community Development</i>	<u>225,666</u>	<u>93,377</u>	<u>81,750</u>	<u>11,535</u>	-	-	<u>412,328</u>
<i>Public Works</i>	<u>327,962</u>	<u>163,688</u>	<u>1,509,250</u>	<u>104,105</u>	-	-	<u>2,105,005</u>
Street Operations	327,962	163,688	336,750	104,105	-	-	932,505
Health and Sanitation	-	-	1,172,500	-	-	-	1,172,500
<i>Administrative Services</i>	<u>500</u>	<u>352,518</u>	<u>1,889,740</u>	<u>5,000</u>	<u>50,000</u>	<u>3,798,673</u>	<u>6,096,431</u>
<b>Total Expenditures and Transfers</b>	<b>3,546,298</b>	<b>2,270,039</b>	<b>3,934,440</b>	<b>292,110</b>	<b>50,000</b>	<b>3,798,673</b>	<b>13,891,560</b>
	25.53%	16.34%	28.32%	2.10%	0.36%	27.35%	

**United City of Yorkville**  
**Expenditures by Category**  
**General Fund FY 2014 Budget**



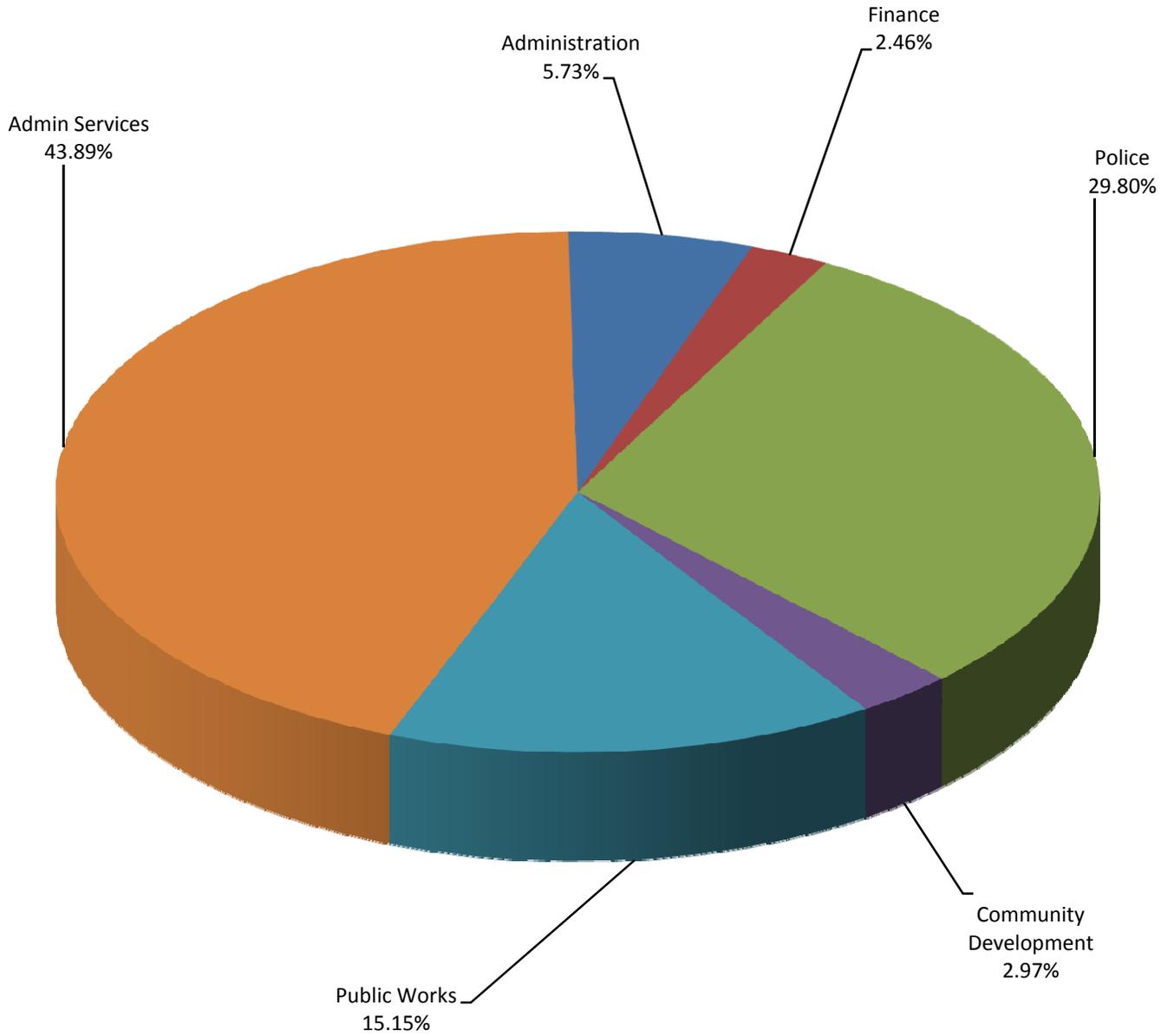
**United City of Yorkville**  
**General Fund Expenditures by Category & Department**  
**Fiscal Year 2014 Budget**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<i>Administration</i>	<u>498,620</u>	<u>476,208</u>	<u>782,327</u>	<u>771,072</u>	<u>796,354</u>
Salaries	319,269	307,078	333,395	338,320	368,599
Benefits	48,949	49,070	275,732	260,902	253,005
Contractual Services	119,138	111,976	160,250	158,900	161,800
Supplies	11,264	8,084	12,950	12,950	12,950
<i>Finance</i>	<u>332,858</u>	<u>284,168</u>	<u>340,535</u>	<u>322,727</u>	<u>341,395</u>
Salaries	201,586	170,294	185,000	180,000	189,024
Benefits	34,085	29,628	62,135	62,377	64,571
Contractual Services	93,906	80,204	88,150	75,100	82,550
Supplies	3,281	4,042	5,250	5,250	5,250
<i>Community Relations</i>	<u>83,315</u>	<u>333</u>	<u>-</u>	<u>-</u>	<u>-</u>
Salaries	63,359	-	-	-	-
Benefits	7,939	-	-	-	-
Contractual Services	11,361	333	-	-	-
Supplies	656	-	-	-	-
<i>Engineering</i>	<u>350,767</u>	<u>102,223</u>	<u>-</u>	<u>-</u>	<u>-</u>
Salaries	235,639	75,383	-	-	-
Benefits	95,112	22,485	-	-	-
Contractual Services	10,022	4,348	-	-	-
Supplies	9,994	7	-	-	-
<i>Police</i>	<u>2,878,820</u>	<u>2,846,420</u>	<u>3,840,577</u>	<u>3,742,426</u>	<u>4,140,047</u>
Salaries	2,127,332	2,028,011	2,305,500	2,279,500	2,434,547
Benefits	507,612	521,435	1,169,457	1,115,046	1,342,880
Contractual Services	131,034	163,951	213,850	209,180	209,350
Supplies	112,842	133,023	151,770	138,700	153,270
<i>Community Development</i>	<u>395,291</u>	<u>307,053</u>	<u>461,426</u>	<u>399,310</u>	<u>412,328</u>
Salaries	269,607	188,249	248,000	220,000	225,666
Benefits	43,761	31,460	109,797	92,911	93,377
Contractual Services	69,730	83,661	92,350	69,717	81,750
Supplies	12,193	3,683	11,279	16,682	11,535

**United City of Yorkville**  
**General Fund Expenditures by Category & Department**  
**Fiscal Year 2014 Budget**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<i>Public Works - Street Operations</i>	<u>606,365</u>	<u>505,482</u>	<u>714,452</u>	<u>714,244</u>	<u>932,505</u>
Salaries	295,927	260,348	295,000	287,000	327,962
Benefits	49,515	44,246	147,530	150,914	163,688
Contractual Services	139,760	115,721	184,020	180,380	336,750
Supplies	121,163	85,167	87,902	95,950	104,105
<i>Public Works - Health &amp; Sanitation</i>	<u>1,182,171</u>	<u>1,198,320</u>	<u>1,206,000</u>	<u>1,047,500</u>	<u>1,172,500</u>
Contractual Services	1,182,171	1,198,320	1,206,000	1,047,500	1,172,500
 Total Public Works	 1,788,536	 1,703,802	 1,920,452	 1,761,744	 2,105,005
 <i>Administrative Services</i>	 <u>4,968,723</u>	 <u>5,249,123</u>	 <u>4,034,550</u>	 <u>3,877,957</u>	 <u>6,096,431</u>
Salaries	4,432	350	5,000	100	500
Benefits	1,659,479	1,709,445	562,389	393,290	352,518
Contractual Services	1,713,034	2,186,393	1,895,500	1,917,296	1,889,740
Supplies	-	2,910	5,000	12,588	5,000
Contingencies	75,000	52,075	50,000	50,000	50,000
Other Financing Uses	1,516,778	1,297,950	1,516,661	1,504,683	3,798,673
 <b>Total Expenditures and Transfers</b>	 <b>11,296,930</b>	 <b>10,969,330</b>	 <b>11,379,867</b>	 <b>10,875,236</b>	 <b>13,891,560</b>

United City of Yorkville  
**Expenditures by Department**  
General Fund FY 2014 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:

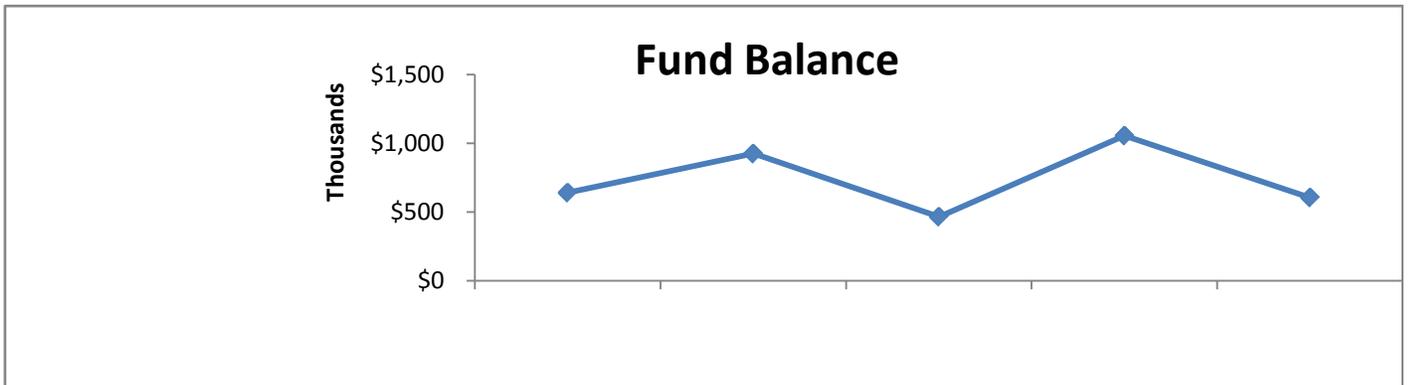
- Motor Fuel Tax Fund (15)
- Parks & Recreation Fund (79)
- Land Cash Fund (72)
- Countryside TIF Fund (87)
- Downtown TIF Fund (88)
- Fox Hill SSA Fund (11)
- Sunflower SSA Fund (12)

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

## 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Intergovernmental	535,347	560,028	454,197	522,286	942,000
Investment Earnings	837	570	350	3,200	2,000
Reimbursements	151,000	-	-	257	-
Miscellaneous	85	-	-	-	-
<b>Total Revenue</b>	<b>687,269</b>	<b>560,598</b>	<b>454,547</b>	<b>525,743</b>	<b>944,000</b>
<b>Expenditures</b>					
Contractual Services	33,516	-	-	7,500	23,500
Supplies	227,168	200,355	341,960	200,860	219,556
Capital Outlay	95,806	75,786	231,900	186,652	1,151,400
Other Financing Uses	96,000	-	-	-	-
<b>Total Expenditures</b>	<b>452,490</b>	<b>276,141</b>	<b>573,860</b>	<b>395,012</b>	<b>1,394,456</b>
<b>Surplus (Deficit)</b>	234,779	284,457	(119,313)	130,731	(450,456)
<b>Ending Fund Balance</b>	<b>640,399</b>	<b>924,857</b>	<b>465,255</b>	<b>1,055,588</b>	<b>605,132</b>
	<i>141.5%</i>	<i>334.9%</i>	<i>81.1%</i>	<i>267.2%</i>	<i>43.4%</i>



## United City of Yorkville Motor Fuel Tax Fund

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### MOTOR FUEL TAX FUND REVENUE

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Intergovernmental</b>						
15-000-41-00-4112	MOTOR FUEL TAX	425,971	417,416	415,000	410,000	410,000
15-000-41-00-4113	MFT HIGH GROWTH	24,674	39,197	39,197	39,164	40,000
15-000-41-00-4170	STATE GRANTS	11,580	30,293	-	-	492,000
15-000-41-00-4172	ILLINOIS JOBS NOW PROCEEDS	73,122	73,122	-	73,122	-
	<b>Total: Intergovernmental</b>	<b>\$535,347</b>	<b>\$560,028</b>	<b>\$454,197</b>	<b>\$522,286</b>	<b>\$942,000</b>
<b>Investment Earnings</b>						
15-000-45-00-4500	INVESTMENT EARNINGS	837	570	350	3,200	2,000
	<b>Total: Investment Earnings</b>	<b>\$837</b>	<b>\$570</b>	<b>\$350</b>	<b>\$3,200</b>	<b>\$2,000</b>
<b>Reimbursements</b>						
15-000-46-00-4605	REIMB - OLD JAIL/DWTWN PARKING LOT	151,000	-	-	-	-
15-000-46-00-4690	REIMB - MISCELLANEOUS	-	-	-	257	-
	<b>Total: Reimbursements</b>	<b>\$151,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$257</b>	<b>\$0</b>
<b>Miscellaneous</b>						
15-000-48-00-4850	MISCELLANEOUS INCOME	85	-	-	-	-
	<b>Total: Miscellaneous</b>	<b>\$85</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: MFT FUND REVENUE</b>	<b><u>\$687,269</u></b>	<b><u>\$560,598</u></b>	<b><u>\$454,547</u></b>	<b><u>\$525,743</u></b>	<b><u>\$944,000</u></b>

## United City of Yorkville Motor Fuel Tax Fund

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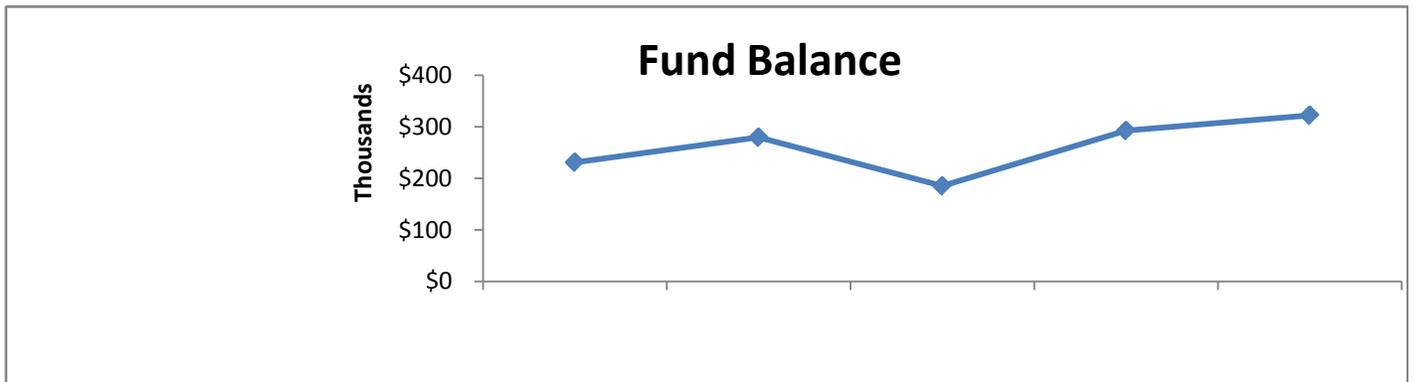
### MOTOR FUEL TAX FUND EXPENDITURES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 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
15-155-54-00-5462	PROFESSIONAL SERVICES	2,587	-	-	-	-
15-155-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	30,929	-	-	-	16,000
	<b>Total: Contractual Services</b>	<b>\$33,516</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$23,500</b>
<b>Supplies</b>						
15-155-56-00-5618	SALT	132,777	129,391	231,000	115,000	126,000
15-155-56-00-5619	SIGNS	1,232	6,732	35,000	20,000	15,000
15-155-56-00-5632	PATCHING	52,481	47,093	50,000	47,007	50,000
15-155-56-00-5633	COLD PATCH	9,892	5,855	11,660	6,441	12,826
15-155-56-00-5634	HOT PATCH	7,658	11,284	14,300	12,412	15,730
15-155-56-00-5640	REPAIR & MAINTENANCE	23,128	-	-	-	-
	<b>Total: Supplies</b>	<b>\$227,168</b>	<b>\$200,355</b>	<b>\$341,960</b>	<b>\$200,860</b>	<b>\$219,556</b>
<b>Capital Outlay</b>						
15-155-60-00-6003	MATERIAL STORAGE BLDG CONST	-	-	-	-	75,000
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	-	-	250,000
15-155-60-00-6072	DOWNTOWN PARKING LOT	42,420	875	-	-	492,000
15-155-60-00-6073	GAME FARM ROAD PROJECT	31,456	68,086	110,000	110,000	212,500
15-155-60-00-6074	FOX ROAD PROJECT	21,930	-	-	-	-
15-155-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	6,825	-	-	-
15-155-60-00-6079	ROUTE 47 EXPANSION	-	-	121,900	76,652	121,900
	<b>Total: Capital Outlay</b>	<b>\$95,806</b>	<b>\$75,786</b>	<b>\$231,900</b>	<b>\$186,652</b>	<b>\$1,151,400</b>
<b>Other Financing Uses</b>						
15-155-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	96,000	-	-	-	-
	<b>Total: Other Financing Uses</b>	<b>\$96,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: MFT EXPENDITURES</b>	<b><u>\$452,490</u></b>	<b><u>\$276,141</u></b>	<b><u>\$573,860</u></b>	<b><u>\$395,012</u></b>	<b><u>\$1,394,456</u></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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Charges for Service	220,962	265,699	220,000	248,500	240,000
Investment Earnings	301	175	200	250	200
Reimbursements	7,329	3,336	11,661	12,265	-
Miscellaneous	186,780	193,688	263,700	202,235	223,000
Other Financing Sources	951,890	736,710	955,886	955,886	1,765,504
<b>Total Revenue</b>	<b>1,367,262</b>	<b>1,199,608</b>	<b>1,451,447</b>	<b>1,419,136</b>	<b>2,228,704</b>
<b>Expenditures</b>					
Salaries	687,511	651,906	702,800	665,800	771,493
Benefits	109,114	107,010	296,477	302,766	351,668
Contractual Services	126,382	147,598	177,530	161,630	227,280
Supplies	237,847	244,584	329,960	275,962	291,650
Other Financing Uses	-	-	-	-	556,957
<b>Total Expenditures</b>	<b>1,160,854</b>	<b>1,151,098</b>	<b>1,506,767</b>	<b>1,406,158</b>	<b>2,199,048</b>
<b>Surplus (Deficit)</b>	<b>206,408</b>	<b>48,510</b>	<b>(55,320)</b>	<b>12,978</b>	<b>29,656</b>
<b>Ending Fund Balance</b>	<b>231,558</b>	<b>280,065</b>	<b>185,635</b>	<b>293,043</b>	<b>322,699</b>
	<i>19.9%</i>	<i>24.3%</i>	<i>12.3%</i>	<i>20.8%</i>	<i>14.7%</i>



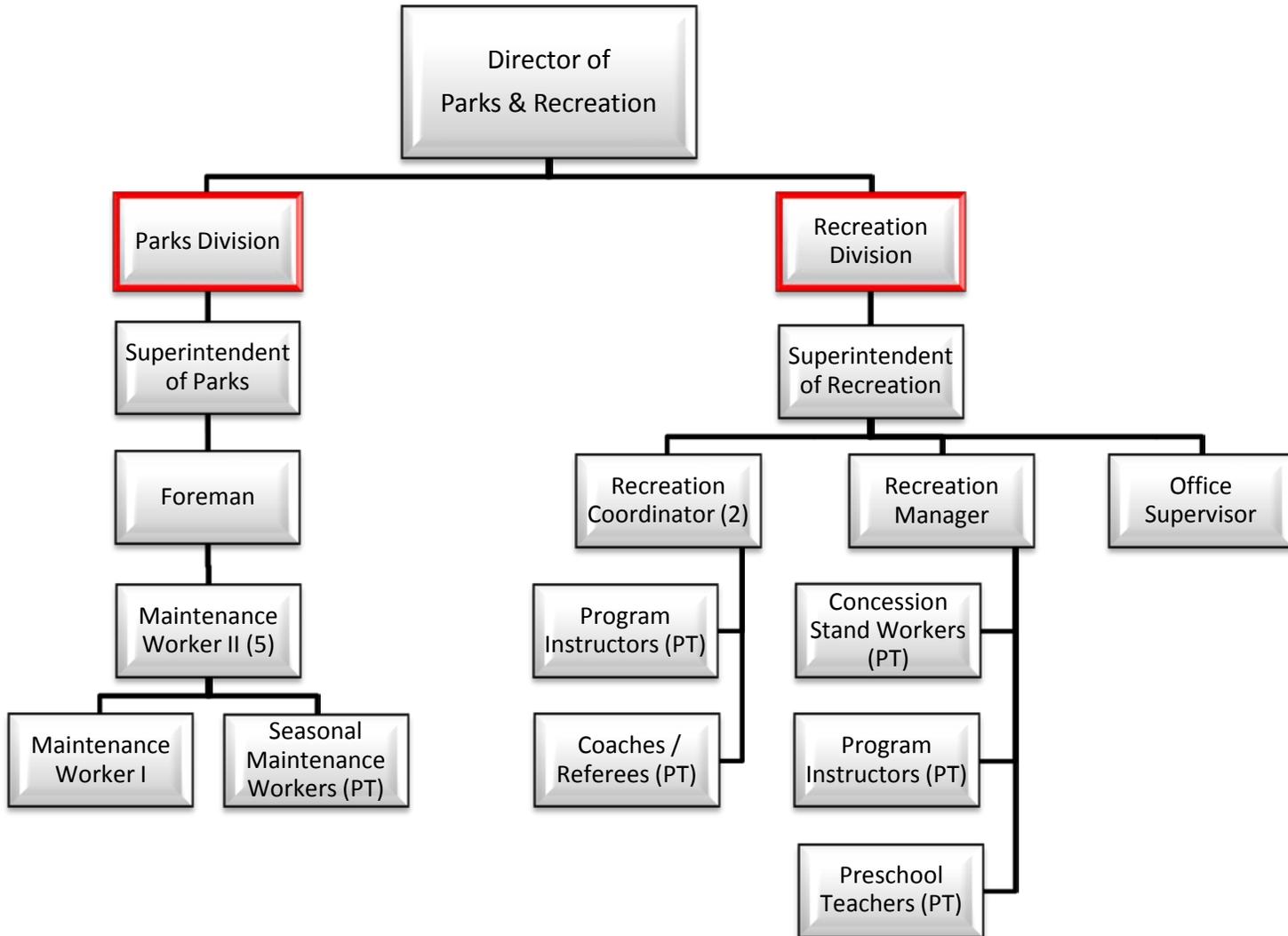
	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Personnel - Parks Department</b>					
Full-time Personnel: **					
Director of Parks & Recreation *	0.0	0.0	0.5	0.5	0.5
Parks Superintendent	1.0	1.0	1.0	1.0	1.0
Foreman	1.0	1.0	1.0	1.0	1.0
Maintenance Worker I	2.0	2.0	2.0	1.0	1.0
Maintenance Worker II	<u>4.0</u>	<u>4.0</u>	<u>4.0</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	4.0
Total Personnel - Parks	12.0	12.0	12.5	12.5	12.5
<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	0.0	1.0	1.0
Recreation Coordinator	1.0	1.0	1.0	1.0	2.0
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	3.5	4.5	5.5
Part-time Personnel: ***					
Receptionist	1.0	1.0	1.0	0.0	0.0
Preschool Staff	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>3.0</u>
Total Part-Time Personnel	1.0	1.0	1.0	0.0	3.0
Total Personnel - Recreation	4.5	5.0	4.5	4.5	8.5
<b>Total Personnel</b>	<b>16.5</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>21.0</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 Interim Director of Parks & Recreation.

# Parks & Recreation Department Organizational Chart – Fiscal Year 2014



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

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**PARKS AND RECREATION FUND REVENUE**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Charges for Services</b>						
79-000-44-00-4402	SPECIAL EVENTS <i>Previously included under Program Fees</i>	-	6,935	18,095	33,500	30,000
79-000-44-00-4403	CHILD DEVELOPMENT <i>Previously included under Program Fees</i>	-	41,756	58,810	50,000	50,000
79-000-44-00-4404	ATHLETICS AND FITNESS <i>Previously included under Program Fees</i>	-	124,164	113,095	130,000	130,000
79-000-44-00-4440	PROGRAM FEES	189,890	53,905	-	-	-
79-000-44-00-4441	CONCESSION REVENUE	31,072	38,939	30,000	35,000	30,000
	<b>Total: Charges for Services</b>	<b>\$220,962</b>	<b>\$265,699</b>	<b>\$220,000</b>	<b>\$248,500</b>	<b>\$240,000</b>
<b>Investment Earnings</b>						
79-000-45-00-4500	INVESTMENT EARNINGS	301	175	200	250	200
	<b>Total: Investment Earnings</b>	<b>\$301</b>	<b>\$175</b>	<b>\$200</b>	<b>\$250</b>	<b>\$200</b>
<b>Reimbursements</b>						
79-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	11,661	12,265	-
79-000-46-00-4690	REIMB - MISCELLANEOUS	7,329	3,336	-	-	-
	<b>Total: Reimbursements</b>	<b>\$7,329</b>	<b>\$3,336</b>	<b>\$11,661</b>	<b>\$12,265</b>	<b>\$0</b>
<b>Miscellaneous</b>						
79-000-48-00-4820	RENTAL INCOME <i>Geneva Kayak Verizon Water Tower Lease - Wheaton Woods Whitewater Ice Cream River City Roasters</i>	22,471	54,240	48,000	50,000	55,000
79-000-48-00-4825	PARK RENTALS	-	27,143	25,000	25,000	25,000
79-000-48-00-4843	HOMETOWN DAYS	137,142	100,960	175,000	119,235	135,000
79-000-48-00-4846	SPONSORSHIPS/DONATIONS	7,445	4,314	14,700	5,000	5,000
79-000-48-00-4850	MISCELLANEOUS INCOME	19,722	7,031	1,000	3,000	3,000
	<b>Total: Miscellaneous</b>	<b>\$186,780</b>	<b>\$193,688</b>	<b>\$263,700</b>	<b>\$202,235</b>	<b>\$223,000</b>
<b>Other Financing Sources</b>						
79-000-49-00-4901	TRANSFER FROM GENERAL	951,890	736,710	955,886	955,886	1,765,504
	<b>Total: Other Financing Sources</b>	<b>\$951,890</b>	<b>\$736,710</b>	<b>\$955,886</b>	<b>\$955,886</b>	<b>\$1,765,504</b>
	<b>Total: PARKS &amp; REC REVENUE</b>	<b><u>\$1,367,262</u></b>	<b><u>\$1,199,608</u></b>	<b><u>\$1,451,447</u></b>	<b><u>\$1,419,136</u></b>	<b><u>\$2,228,704</u></b>

## United City of Yorkville Parks and Recreation Fund

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### PARKS DEPARTMENT EXPENDITURES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
79-790-50-00-5010	SALARIES & WAGES	355,091	369,514	410,000	400,000	427,948
79-790-50-00-5015	PART-TIME SALARIES	15,969	16,833	17,000	17,000	17,000
79-790-50-00-5020	OVERTIME	439	50	3,000	3,000	3,000
	<b>Total: Salaries</b>	<b>\$371,499</b>	<b>\$386,397</b>	<b>\$430,000</b>	<b>\$420,000</b>	<b>\$447,948</b>
<b>Benefits</b>						
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	32,914	35,461	43,693	43,693	47,761
79-790-52-00-5214	FICA CONTRIBUTION	27,503	28,869	34,000	34,000	33,487
79-790-52-00-5216	GROUP HEALTH INSURANCE	-	-	126,842	126,842	126,575
79-790-52-00-5222	GROUP LIFE INSURANCE	-	-	1,208	1,208	980
79-790-52-00-5223	DENTAL INSURANCE	-	-	9,179	9,179	9,580
79-790-52-00-5224	VISION INSURANCE	-	-	1,104	1,104	1,004
	<b>Total: Benefits</b>	<b>\$60,417</b>	<b>\$64,330</b>	<b>\$216,026</b>	<b>\$216,026</b>	<b>\$219,387</b>
<b>Contractual Services</b>						
79-790-54-00-5412	TRAINING & CONFERENCES	309	2,604	2,600	2,600	4,000
79-790-54-00-5415	TRAVEL & LODGING	-	332	750	750	2,000
79-790-54-00-5440	TELECOMMUNICATIONS	1,802	3,330	3,780	3,780	4,780
79-790-54-00-5462	PROFESSIONAL SERVICES	3,323	4,748	4,500	4,500	4,500
79-790-54-00-5466	LEGAL SERVICES	1,749	3,701	4,000	4,000	4,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	188	2,017	2,500	2,500	2,500
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	17,500	17,500	22,500
	<i>Broad Weed Control in Parks</i>					
	<i>Vehicle Maintenance</i>					
	<b>Total: Contractual Services</b>	<b>\$7,371</b>	<b>\$16,732</b>	<b>\$35,630</b>	<b>\$35,630</b>	<b>\$44,280</b>
<b>Supplies</b>						
79-790-56-00-5600	WEARING APPAREL	4,031	4,123	4,100	4,100	4,100
79-790-56-00-5610	OFFICE SUPPLIES	152	293	300	300	300
79-790-56-00-5620	OPERATING SUPPLIES	11,232	23,528	22,500	22,500	22,500
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	1,785	2,374	2,250	2,250	2,250
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	500	500	500
79-790-56-00-5640	REPAIR & MAINTENANCE	44,231	51,312	50,500	50,500	50,500
79-790-56-00-5695	GASOLINE	-	-	20,000	20,000	21,400
	<b>Total: Supplies</b>	<b>\$61,431</b>	<b>\$81,630</b>	<b>\$100,150</b>	<b>\$100,150</b>	<b>\$101,550</b>
	<b>Total: PARK DEPT EXPENDITURES</b>	<b><u>\$500,718</u></b>	<b><u>\$549,089</u></b>	<b><u>\$781,806</u></b>	<b><u>\$771,806</u></b>	<b><u>\$813,165</u></b>

## United City of Yorkville Parks and Recreation Fund

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### RECREATION DEPARTMENT EXPENDITURES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
79-795-50-00-5010	SALARIES & WAGES	248,541	197,710	185,000	200,000	240,745
79-795-50-00-5015	PART-TIME SALARIES	12,708	17,013	25,000	10,500	15,000
79-795-50-00-5020	OVERTIME	-	-	300	300	300
79-795-50-00-5045	CONCESSION WAGES	9,021	11,542	12,500	10,000	12,500
79-795-50-00-5046	PRE-SCHOOL WAGES	23,085	22,476	25,000	15,000	30,000
79-795-50-00-5052	INSTRUCTORS WAGES	22,657	16,768	25,000	10,000	25,000
	<b>Total: Salaries</b>	<b>\$316,012</b>	<b>\$265,509</b>	<b>\$272,800</b>	<b>\$245,800</b>	<b>\$323,545</b>
<b>Benefits</b>						
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,798	23,137	19,884	24,300	26,714
79-795-52-00-5214	FICA CONTRIBUTION	23,899	19,543	16,000	18,034	24,216
79-795-52-00-5216	GROUP HEALTH INSURANCE	-	-	41,094	41,094	75,911
79-795-52-00-5222	GROUP LIFE INSURANCE	-	-	473	450	591
79-795-52-00-5223	DENTAL INSURANCE	-	-	2,675	2,566	4,344
79-795-52-00-5224	VISION INSURANCE	-	-	325	296	505
	<b>Total: Benefits</b>	<b>\$48,697</b>	<b>\$42,680</b>	<b>\$80,451</b>	<b>\$86,740</b>	<b>\$132,281</b>
<b>Contractual Services</b>						
79-795-54-00-5412	TRAINING & CONFERENCES	680	581	2,000	2,000	3,000
79-795-54-00-5415	TRAVEL & LODGING	-	369	1,000	1,000	1,500
79-795-54-00-5426	PUBLISHING & ADVERTISING	27,872	27,026	27,000	27,000	27,000
79-795-54-00-5440	TELECOMMUNICATIONS	5,517	2,847	4,300	3,000	7,000
79-795-54-00-5447	SCHOLARSHIPS	221	685	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	7,006	3,128	8,000	2,000	4,000
79-795-54-00-5460	DUES & SUBSCRIPTIONS	482	1,375	1,500	1,500	1,500
79-795-54-00-5462	PROFESSIONAL SERVICES	49,076	73,265	60,000	60,000	65,000
79-795-54-00-5480	UTILITIES	21,229	9,538	23,100	15,000	20,000
79-795-54-00-5485	RENTAL & LEASE PURCHASE	2,459	2,558	4,500	4,500	4,500
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	1,387	106	1,000	500	40,000
	<i>Old Post Office Renovations - move from Rec Ctr</i>					
79-795-54-00-5496	PROGRAM REFUNDS	3,082	9,388	7,000	7,000	7,000
	<b>Total: Contractual Services</b>	<b>\$119,011</b>	<b>\$130,866</b>	<b>\$141,900</b>	<b>\$126,000</b>	<b>\$183,000</b>
<b>Supplies</b>						
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	99,903	84,982	140,000	91,712	100,000
79-795-56-00-5606	PROGRAM SUPPLIES	47,154	47,065	55,000	55,000	55,000
79-795-56-00-5607	CONCESSION SUPPLIES	17,834	19,144	18,000	15,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	2,466	1,792	3,000	3,000	3,000

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

795

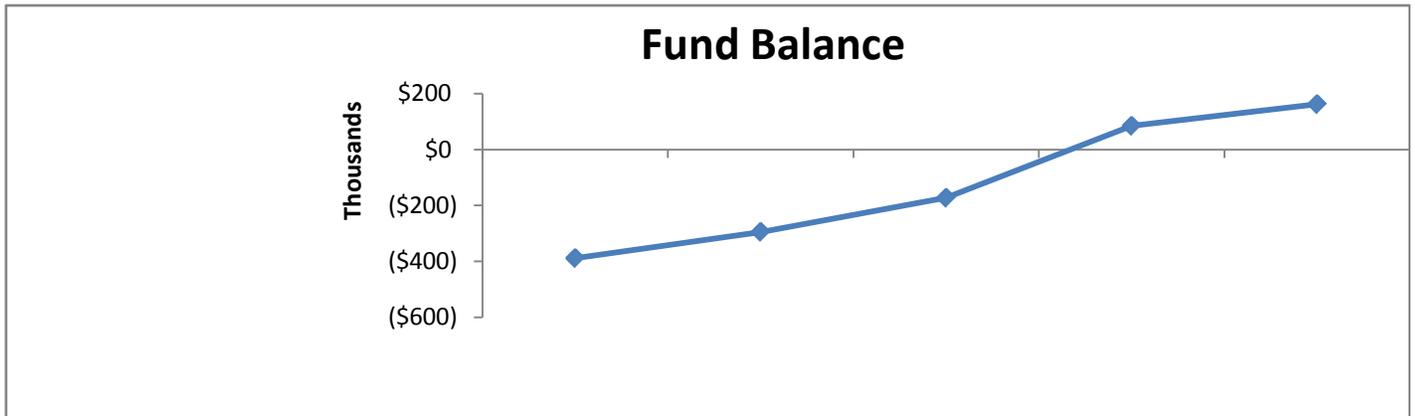
**RECREATION DEPARTMENT EXPENDITURES**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
79-795-56-00-5620	OPERATING SUPPLIES	4,138	6,533	5,500	7,500	7,500
79-795-56-00-5630	SMALL TOOLS & EQUIPMENT	283	-	2,000	500	1,000
79-795-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,600	1,522	500	500	500
79-795-56-00-5640	REPAIR & MAINTENANCE	412	920	2,000	1,000	2,000
79-795-56-00-5645	BOOKS & PUBLICATIONS	-	-	100	100	100
79-795-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	-	-	500	-	-
79-795-56-00-5695	GASOLINE	1,626	996	3,210	1,500	3,000
	<b>Total: Supplies</b>	<b>\$176,416</b>	<b>\$162,954</b>	<b>\$229,810</b>	<b>\$175,812</b>	<b>\$190,100</b>
<b>Other Financing Uses</b>						
79-795-99-00-9980	TRANSFER TO RECREATION CENTER <i>To Close Out Recreation Center Fund</i>	-	-	-	-	556,957
	<b>Total: Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$556,957</b>
	<b>Total: RECREATION EXPENDITURES</b>	<b><u>\$660,136</u></b>	<b><u>\$602,009</u></b>	<b><u>\$724,961</u></b>	<b><u>\$634,352</u></b>	<b><u>\$1,385,883</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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Intergovernmental	42,285	400,000	400,000	400,000	96,000
Land Cash Contributions	432,354	30,767	20,500	52,106	70,500
<b>Total Revenue</b>	<b>474,639</b>	<b>430,767</b>	<b>420,500</b>	<b>452,106</b>	<b>166,500</b>
<b>Expenditures</b>					
Contractual Services	60,449	20,084	-	-	-
Capital Outlay	199,390	316,836	323,825	72,247	89,000
<b>Total Expenditures</b>	<b>259,839</b>	<b>336,920</b>	<b>323,825</b>	<b>72,247</b>	<b>89,000</b>
<b>Surplus (Deficit)</b>	<b>214,800</b>	<b>93,847</b>	<b>96,675</b>	<b>379,859</b>	<b>77,500</b>
<b>Ending Fund Balance</b>	<b>(388,625)</b>	<b>(294,778)</b>	<b>(172,534)</b>	<b>85,081</b>	<b>162,581</b>



## United City of Yorkville Land Cash Fund

72

### LAND CASH REVENUE

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Intergovernmental</b>						
72-000-41-00-4170	STATE GRANTS	42,285		-	-	-
72-000-41-00-4171	OSLAD GRANT - PRAIRIE MEADOWS	-	400,000	-	-	-
72-000-41-00-4173	OSLAD GRANT - RAINTREE	-	-	400,000	400,000	-
72-000-41-00-4174	RTP GRANT - CLARK PARK	-	-	-	-	96,000
	<b>Total: Intergovernmental</b>	<b>\$42,285</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$96,000</b>
<b>Land Cash Contributions</b>						
72-000-47-00-4702	WHISPERING MEADOWS (K HILL)	312,655	-	-	-	-
72-000-47-00-4703	AUTUMN CREEK	18,460	30,767	20,000	50,000	20,000
72-000-47-00-4704	BLACKBERRY WOODS	568	-	500	568	500
72-000-47-00-4705	BRISTOL BAY	100,000	-	-	-	-
72-000-47-00-4707	RIVER'S EDGE	671	-	-	-	-
72-000-47-00-4708	COUNTRY HILLS	-	-	-	1,538	-
72-000-49-00-4922	TRANSFER FROM VEHICLE & EQUIPMENT	-	-	-	-	50,000
	<i>Raintree Park B Reimbursement - Park &amp; Rec Capital</i>					
	<b>Total: Land Cash Contributions</b>	<b>\$432,354</b>	<b>\$30,767</b>	<b>\$20,500</b>	<b>\$52,106</b>	<b>\$70,500</b>
	<b>Total: LAND CASH REVENUE</b>	<b><u>\$474,639</u></b>	<b><u>\$430,767</u></b>	<b><u>\$420,500</u></b>	<b><u>\$452,106</u></b>	<b><u>\$166,500</u></b>

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

720

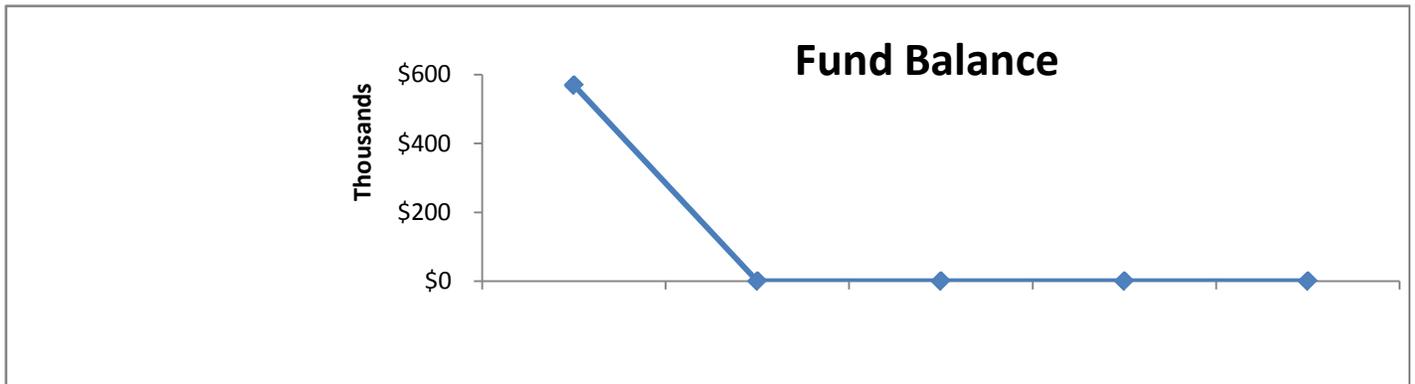
**LAND CASH EXPENDITURES**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Contractual Services</b>						
72-720-54-00-5401	ADMINISTRATIVE CHARGEBACK	60,449	20,084	-	-	-
	<b>Total: Contractual Services</b>	<b>\$60,449</b>	<b>\$20,084</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>						
72-720-60-00-6032	MOSIER HOLDING COSTS	10,000	11,000	12,000	12,000	13,000
72-720-60-00-6036	RAINTREE VILLAGE	88,175	305,836	191,825	40,247	-
72-720-60-00-6038	WHEATON WOODS NATURE TRAIL	2,133	-	-	-	-
72-720-60-00-6039	BRISTOL BAY - PARK A	85,062	-	-	-	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK	14,020	-	-	-	-
72-720-60-00-6044	CLARK PARK	-	-	120,000	20,000	76,000
	<b>Total: Capital Outlay</b>	<b>\$199,390</b>	<b>\$316,836</b>	<b>\$323,825</b>	<b>\$72,247</b>	<b>\$89,000</b>
	<b>Total: LAND CASH EXPENDITURES</b>	<b><u>\$259,839</u></b>	<b><u>\$336,920</u></b>	<b><u>\$323,825</u></b>	<b><u>\$72,247</u></b>	<b><u>\$89,000</u></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 dissolved in fiscal year 2012.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Taxes	228,346	259,052	-	-	-
Investment Earnings	13	275	-	-	-
<b>Total Revenue</b>	<b>228,359</b>	<b>259,327</b>	-	-	-
<b>Expenditures</b>					
Contractual Services	1,989	662,322	-	-	-
Supplies	-	11,236	-	-	-
Debt Service	79,933	76,782	-	-	-
Other Financing Uses	-	78,777	-	-	-
<b>Total Expenditures</b>	<b>81,922</b>	<b>829,117</b>	-	-	-
<b>Surplus (Deficit)</b>	<b>146,437</b>	<b>(569,790)</b>	-	-	-
<b>Ending Fund Balance</b>	<b>569,790</b>	<b>0</b>	-	-	-



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

85

**FOX INDUSTRIAL FUND REVENUE**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Taxes</b>						
85-000-40-00-4085	PROPERTY TAXES - FOX INDUSTRIAL TIF	228,346	259,052	-	-	-
	<b>Total: Taxes</b>	<b>\$228,346</b>	<b>\$259,052</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Investment Earnings</b>						
85-000-45-00-4500	INVESTMENT EARNINGS	13	275	-	-	-
	<b>Total: Investment Earnings</b>	<b>\$13</b>	<b>\$275</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: FOX INDUSTRIAL TIF REVENUE</b>	<b><u>\$228,359</u></b>	<b><u>\$259,327</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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Contractual Services</b>						
85-850-54-00-5400	TIF LIQUIDATION	-	658,757	-	-	-
85-850-54-00-5420	ADMINISTRATIVE FEES	1,989	3,565	-	-	-
	<b>Total: Contractual Services</b>	<b>\$1,989</b>	<b>\$662,322</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>\$0</b>	<b>\$11,236</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	70,000	-	-	-
85-850-98-00-8050	INTEREST PAYMENT	9,933	6,782	-	-	-
	<b>Total: Debt Service - 2002 Bond</b>	<b>\$79,933</b>	<b>\$76,782</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>\$0</b>	<b>\$78,777</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: FOX INDUSTRIAL TIF</b>	<b><u>\$81,922</u></b>	<b><u>\$829,117</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>	\$	-
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**

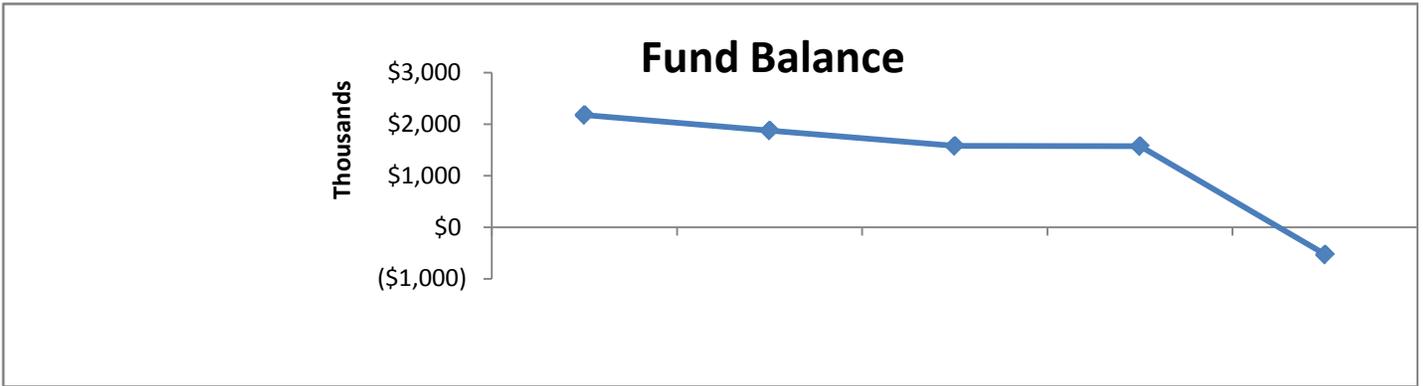
Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 1st	Amount	Dec 1st	Amount
2002 - 2003	-	18,341	18,341	2002	-	2002	18,341
2003 - 2004	50,000	25,793	75,793	2003	12,897	2003	12,897
2004 - 2005	55,000	24,293	79,293	2004	12,147	2004	12,147
2005 - 2006	55,000	22,450	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
	\$ 625,000	\$ 177,934	\$ 802,934		\$ 79,797		\$ 98,138

\* 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Taxes	6,372	4,188	4,500	0	0
Investment Earnings	3,134	2,718	2,000	3,100	1,550
<b>Total Revenue</b>	<b>9,506</b>	<b>6,906</b>	<b>6,500</b>	<b>3,100</b>	<b>1,550</b>
<b>Expenditures</b>					
Contractual Services	1,623	1,442	1,375	2,375	1,802,375
Debt Service	307,093	306,143	304,668	304,668	302,738
<b>Total Expenditures</b>	<b>308,716</b>	<b>307,585</b>	<b>306,043</b>	<b>307,043</b>	<b>2,105,113</b>
<b>Surplus (Deficit)</b>	<b>(299,210)</b>	<b>(300,679)</b>	<b>(299,543)</b>	<b>(303,943)</b>	<b>(2,103,563)</b>
<b>Ending Fund Balance</b>	<b>2,178,550</b>	<b>1,877,872</b>	<b>1,578,277</b>	<b>1,573,929</b>	<b>(529,634)</b>



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

87

**COUNTRYSIDE TIF FUND REVENUE**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
<b>Taxes</b>						
87-000-40-00-4087	PROPERTY TAXES - COUNTRYSIDE TIF	6,372	4,188	4,500	-	-
	<b>Total: Taxes</b>	<b>\$6,372</b>	<b>\$4,188</b>	<b>\$4,500</b>	<b>\$0</b>	<b>\$0</b>
<b>Investment Earnings</b>						
87-000-45-00-4500	INVESTMENT EARNINGS	3,134	2,718	2,000	3,100	1,550
	<b>Total: Investment Earnings</b>	<b>\$3,134</b>	<b>\$2,718</b>	<b>\$2,000</b>	<b>\$3,100</b>	<b>\$1,550</b>
	<b>Total: COUNTRYSIDE TIF REVENUE</b>	<b><u>\$9,506</u></b>	<b><u>\$6,906</u></b>	<b><u>\$6,500</u></b>	<b><u>\$3,100</u></b>	<b><u>\$1,550</u></b>

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

870

**COUNTRYSIDE TIF FUND EXPENDITURES**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
<b>Contractual Services</b>						
87-870-54-00-5420	ADMINISTRATIVE FEES <i>Legal &amp; TIF Reporting Costs</i>	1,248	1,067	1,000	2,000	2,000
87-870-54-00-5425	TIF INCENTIVE PAYOUT	-	-	-	-	1,800,000
87-870-54-00-5498	PAYING AGENT FEES	375	375	375	375	375
	<b>Total: Contractual Services</b>	<b>\$1,623</b>	<b>\$1,442</b>	<b>\$1,375</b>	<b>\$2,375</b>	<b>\$1,802,375</b>
<b>Debt Service - 2005 Bond</b>						
87-870-80-00-8000	PRINCIPLE PAYMENT	170,000	175,000	180,000	180,000	185,000
87-870-80-00-8050	INTEREST PAYMENT	137,093	131,143	124,668	124,668	117,738
	<b>Total: Debt Service - 2005 Bond</b>	<b>\$307,093</b>	<b>\$306,143</b>	<b>\$304,668</b>	<b>\$304,668</b>	<b>\$302,738</b>
	<b>Total: COUNTRYSIDE TIF</b>	<b><u>\$308,716</u></b>	<b><u>\$307,585</u></b>	<b><u>\$306,043</u></b>	<b><u>\$307,043</u></b>	<b><u>\$2,105,113</u></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>\$ 1,755,971</b>
Date of Issuance	March 15, 2005		
Authorized Issue	\$3,525,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 3,674,090</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		

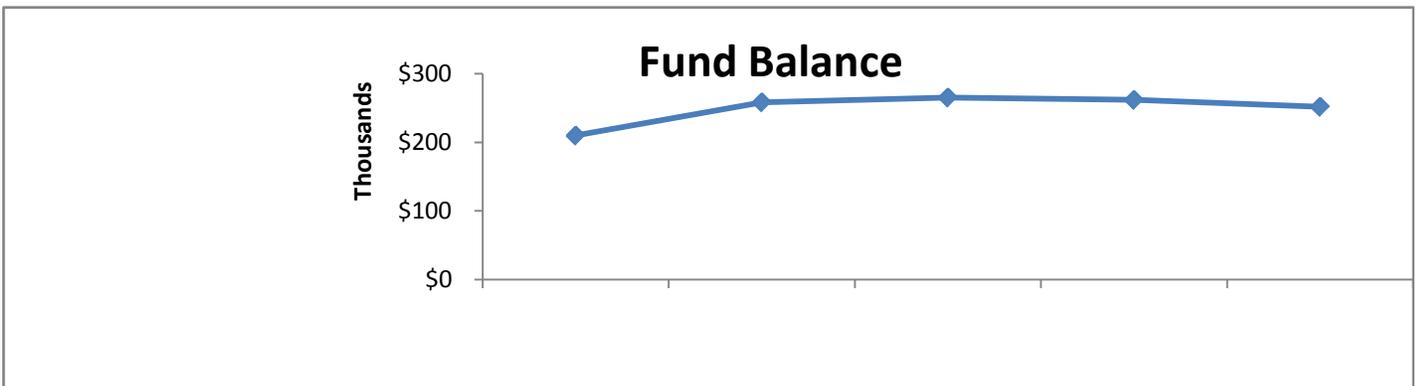
**PRINCIPAL AND INTEREST REQUIREMENTS**

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	185,000	117,738	302,738	2013	58,869	2013	58,869
2014 - 2015	195,000	110,523	305,523	2014	55,262	2014	55,262
2015 - 2016	200,000	102,723	302,723	2015	51,362	2015	51,362
2016 - 2017	210,000	94,723	304,723	2016	47,362	2016	47,362
2017 - 2018	220,000	86,323	306,323	2017	43,162	2017	43,162
2018 - 2019	225,000	77,523	302,523	2018	38,762	2018	38,762
2019 - 2020	235,000	68,073	303,073	2019	34,037	2019	34,037
2020 - 2021	245,000	58,203	303,203	2020	29,102	2020	29,102
2021 - 2022	260,000	47,913	307,913	2021	23,957	2021	23,957
2022 - 2023	275,000	36,993	311,993	2022	18,497	2022	18,497
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>\$ 1,905,061</u>	<u>\$ 5,430,061</u>		<u>\$ 901,733</u>		<u>\$ 1,003,328</u>

## Downtown TIF Fund (88)

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Taxes	75,362	67,807	70,000	39,980	35,000
Investment Earnings	-	126	150	350	350
<b>Total Revenue</b>	<b>75,362</b>	<b>67,933</b>	<b>70,150</b>	<b>40,330</b>	<b>35,350</b>
<b>Expenditures</b>					
Contractual Services	1,896	12,152	11,500	15,167	15,350
Capital Outlay	-	7,589	30,000	21,667	30,000
<b>Total Expenditures</b>	<b>1,896</b>	<b>19,741</b>	<b>41,500</b>	<b>36,834</b>	<b>45,350</b>
<b>Surplus (Deficit)</b>	<b>73,466</b>	<b>48,192</b>	<b>28,650</b>	<b>3,496</b>	<b>(10,000)</b>
<b>Ending Fund Balance</b>	<b>209,760</b>	<b>257,953</b>	<b>264,867</b>	<b>261,449</b>	<b>251,449</b>



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

88

**DOWNTOWN TIF FUND REVENUE**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
<b>Taxes</b>						
88-000-40-00-4088	PROPERTY TAXES - DOWNTOWN TIF	75,362	67,807	70,000	39,980	35,000
	<b>Total: Taxes</b>	<b>\$75,362</b>	<b>\$67,807</b>	<b>\$70,000</b>	<b>\$39,980</b>	<b>\$35,000</b>
<b>Investment Earnings</b>						
88-000-45-00-4500	INVESTMENT EARNINGS	-	126	150	350	350
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$126</b>	<b>\$150</b>	<b>\$350</b>	<b>\$350</b>
	<b>Total: DOWNTOWN TIF REVENUE</b>	<b><u>\$75,362</u></b>	<b><u>\$67,933</u></b>	<b><u>\$70,150</u></b>	<b><u>\$40,330</u></b>	<b><u>\$35,350</u></b>

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

880

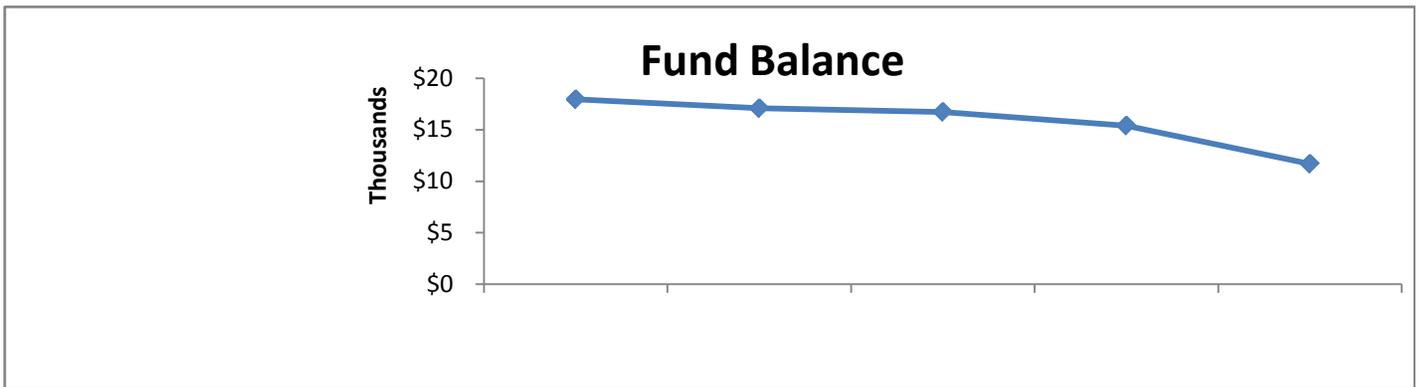
**DOWNTOWN TIF FUND EXPENDITURES**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Contractual Services</b>						
88-880-54-00-5420	ADMINISTRATIVE FEES <i>Filing Fees &amp; TIF Reporting Costs</i>	1,896	366	1,500	167	350
88-880-54-00-5466	LEGAL SERVICES	-	11,786	10,000	15,000	15,000
	<b>Total: Contractual Services</b>	<b>\$1,896</b>	<b>\$12,152</b>	<b>\$11,500</b>	<b>\$15,167</b>	<b>\$15,350</b>
<b>Capital Outlay</b>						
88-880-60-00-6000	PROJECT COSTS	-	7,589	10,000	10,000	10,000
88-880-60-00-6079	ROUTE 47 EXPANSION	-	-	20,000	11,667	20,000
	<b>Total: Capital Outlay</b>	<b>\$0</b>	<b>\$7,589</b>	<b>\$30,000</b>	<b>\$21,667</b>	<b>\$30,000</b>
	<b>Total: DOWNTOWN TIF EXPENDITURES</b>	<b><u>\$1,896</u></b>	<b><u>\$19,741</u></b>	<b><u>\$41,500</u></b>	<b><u>\$36,834</u></b>	<b><u>\$45,350</u></b>

## 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Taxes	19,894	3,786	3,786	3,786	3,786
Investment Earnings	-	7	-	10	-
<b>Total Revenue</b>	<b>19,894</b>	<b>3,793</b>	<b>3,786</b>	<b>3,796</b>	<b>3,786</b>
<b>Expenditures</b>					
Contractual Services	4,178	4,664	4,500	5,476	7,500
<b>Total Expenditures</b>	<b>4,178</b>	<b>4,664</b>	<b>4,500</b>	<b>5,476</b>	<b>7,500</b>
<b>Surplus (Deficit)</b>	<b>15,716</b>	<b>(871)</b>	<b>(714)</b>	<b>(1,680)</b>	<b>(3,714)</b>
<b>Ending Fund Balance</b>	<b>17,942</b>	<b>17,071</b>	<b>16,719</b>	<b>15,391</b>	<b>11,677</b>



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

11

**FOX HILL SSA FUND REVENUE**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
<b>Taxes</b>						
11-000-40-00-4011	PROPERTY TAXES - FOX HILL SSA	19,894	3,786	3,786	3,786	3,786
	<b>Total: Taxes</b>	<b>\$19,894</b>	<b>\$3,786</b>	<b>\$3,786</b>	<b>\$3,786</b>	<b>\$3,786</b>
<b>Investment Earnings</b>						
11-000-45-00-4500	INVESTMENT EARNINGS	-	7	-	10	-
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$7</b>	<b>\$0</b>	<b>\$10</b>	<b>\$0</b>
	<b>Total: FOX HILL SSA REVENUE</b>	<b><u>\$19,894</u></b>	<b><u>\$3,793</u></b>	<b><u>\$3,786</u></b>	<b><u>\$3,796</u></b>	<b><u>\$3,786</u></b>

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

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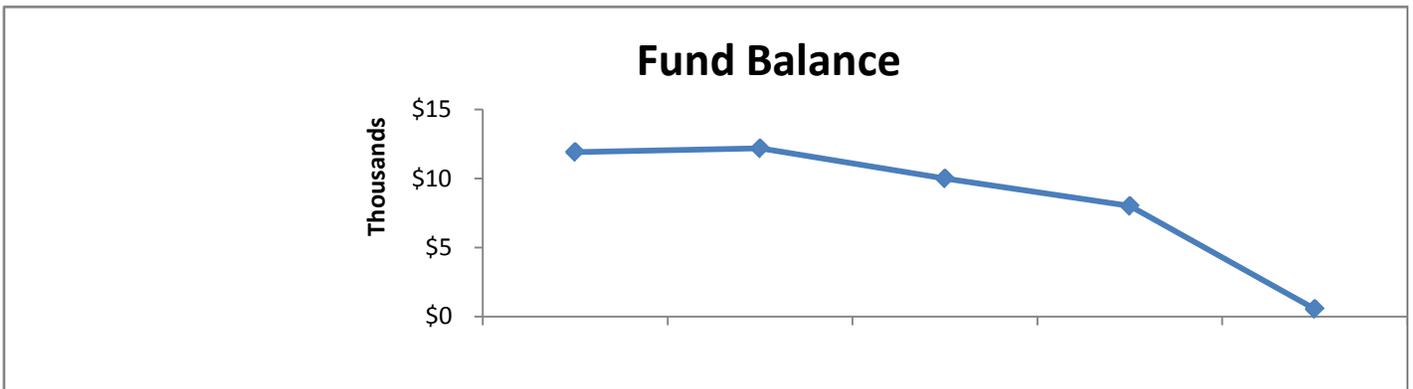
**FOX HILL SSA EXPENDITURES**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Contractual Services</b>						
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,178	4,664	4,500	5,476	7,500
	<b>Total: Contractual Services</b>	<b>\$4,178</b>	<b>\$4,664</b>	<b>\$4,500</b>	<b>\$5,476</b>	<b>\$7,500</b>
	<b>Total: FOX HILL SSA EXPENDITURES</b>	<b><u>\$4,178</u></b>	<b><u>\$4,664</u></b>	<b><u>\$4,500</u></b>	<b><u>\$5,476</u></b>	<b><u>\$7,500</u></b>

## 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Taxes	13,871	7,530	7,531	7,530	7,531
Investment Earnings	-	7	-	10	-
<b>Total Revenue</b>	<b>13,871</b>	<b>7,537</b>	<b>7,531</b>	<b>7,540</b>	<b>7,531</b>
<b>Expenditures</b>					
Contractual Services	8,136	7,272	9,986	11,714	14,985
<b>Total Expenditures</b>	<b>8,136</b>	<b>7,272</b>	<b>9,986</b>	<b>11,714</b>	<b>14,985</b>
<b>Surplus (Deficit)</b>	<b>5,735</b>	<b>265</b>	<b>(2,455)</b>	<b>(4,174)</b>	<b>(7,454)</b>
<b>Ending Fund Balance</b>	<b>11,922</b>	<b>12,188</b>	<b>10,007</b>	<b>8,014</b>	<b>560</b>



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

**SUNFLOWER SSA FUND REVENUE**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
<b>Taxes</b>						
12-000-40-00-4012	PROPERTY TAXES - SUNFLOWER SSA	13,871	7,530	7,531	7,530	7,531
	<b>Total: Taxes</b>	<b>\$13,871</b>	<b>\$7,530</b>	<b>\$7,531</b>	<b>\$7,530</b>	<b>\$7,531</b>
<b>Investment Earnings</b>						
12-000-45-00-4500	INVESTMENT EARNINGS	-	7	-	10	-
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$7</b>	<b>\$0</b>	<b>\$10</b>	<b>\$0</b>
	<b>Total: SUNFLOWER SSA REVENUE</b>	<b><u>\$13,871</u></b>	<b><u>\$7,537</u></b>	<b><u>\$7,531</u></b>	<b><u>\$7,540</u></b>	<b><u>\$7,531</u></b>

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

**SUNFLOWER SSA EXPENDITURES**

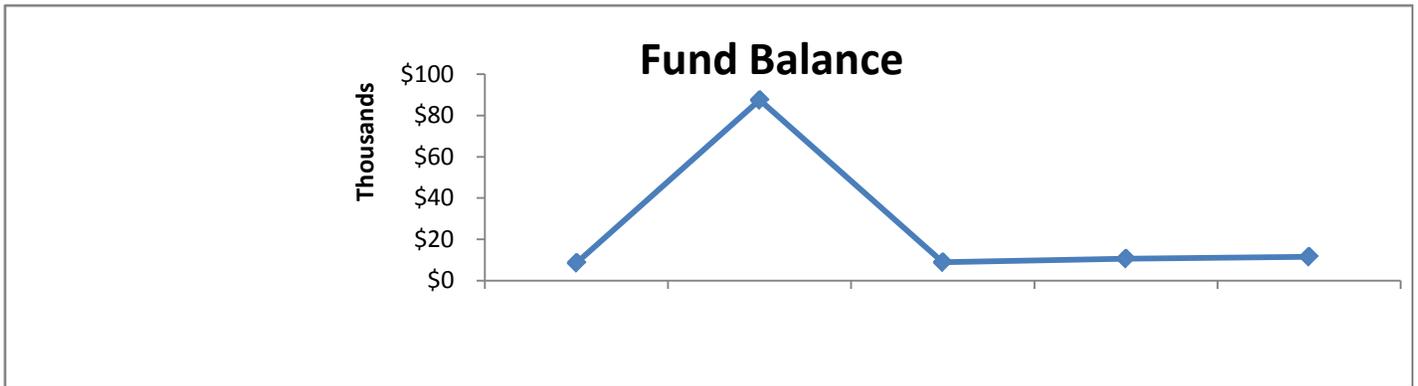
<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
<b>Contractual Services</b>						
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	8,136	7,272	9,986	11,714	14,985
	<b>Total: Contractual Services</b>	<b>\$8,136</b>	<b>\$7,272</b>	<b>\$9,986</b>	<b>\$11,714</b>	<b>\$14,985</b>
	<b>Total: SUNFLOWER SSA EXPENDITURES</b>	<b><u>\$8,136</u></b>	<b><u>\$7,272</u></b>	<b><u>\$9,986</u></b>	<b><u>\$11,714</u></b>	<b><u>\$14,985</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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Taxes	-	323,350	326,379	324,762	328,179
Licenses & Permits	1,025	1,375	1,000	3,969	1,000
Investment Earnings	-	283	300	350	300
Other Financing Sources	429,404	182,517	99,465	99,465	-
<b>Total Revenue</b>	<b>430,429</b>	<b>507,525</b>	<b>427,144</b>	<b>428,546</b>	<b>329,479</b>
<b>Expenditures</b>					
Contractual Services	-	749	963	963	375
Debt Service	429,404	427,919	504,407	504,407	328,179
<b>Total Expenditures</b>	<b>429,404</b>	<b>428,668</b>	<b>505,370</b>	<b>505,370</b>	<b>328,554</b>
<b>Surplus (Deficit)</b>	1,025	78,857	(78,226)	(76,824)	925
<b>Ending Fund Balance</b>	<b>8,653</b>	<b>87,510</b>	<b>8,925</b>	<b>10,686</b>	<b>11,611</b>



## United City of Yorkville Debt Service Fund

42

### DEBT SERVICE FUND REVENUE

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Taxes</b>						
42-000-40-00-4006	PROPERTY TAXES - 2005A BOND	-	323,350	326,379	324,762	328,179
	<b>Total: Taxes</b>	<b>\$0</b>	<b>\$323,350</b>	<b>\$326,379</b>	<b>\$324,762</b>	<b>\$328,179</b>
<b>License &amp; Permits</b>						
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	1,025	1,375	1,000	3,969	1,000
	<b>Total: Licenses &amp; Permits</b>	<b>\$1,025</b>	<b>\$1,375</b>	<b>\$1,000</b>	<b>\$3,969</b>	<b>\$1,000</b>
<b>Investment Earnings</b>						
42-000-45-00-4500	INVESTMENT EARNINGS	-	283	300	350	300
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$283</b>	<b>\$300</b>	<b>\$350</b>	<b>\$300</b>
<b>Other Financing Sources</b>						
42-000-49-00-4901	TRANSFER FROM GENERAL <i>2004C Debt Service</i>	429,404	103,740	99,465	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>\$429,404</b>	<b>\$182,517</b>	<b>\$99,465</b>	<b>\$99,465</b>	<b>\$0</b>
	<b>Total: DEBT SERVICE FUND REVENUE</b>	<b><u>\$430,429</u></b>	<b><u>\$507,525</u></b>	<b><u>\$427,144</u></b>	<b><u>\$428,546</u></b>	<b><u>\$329,479</u></b>

## United City of Yorkville

### Debt Service Fund

420

#### DEBT SERVICE FUND EXPENDITURES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Contractual Services</b>						
42-420-54-00-5498	PAYING AGENT FEES	-	749	963	963	375
	<b>Total: Contractual Services</b>	<b>\$0</b>	<b>\$749</b>	<b>\$963</b>	<b>\$963</b>	<b>\$375</b>
<b>Debt Service - 2004C Bond</b>						
42-420-81-00-8000	PRINCIPAL PAYMENT	95,000	95,000	95,000	95,000	-
42-420-81-00-8050	INTEREST PAYMENT	12,825	8,740	4,465	4,465	-
	<b>Total: Debt Service - 2004C Bond</b>	<b>\$107,825</b>	<b>\$103,740</b>	<b>\$99,465</b>	<b>\$99,465</b>	<b>\$0</b>
<b>Debt Service - 2005A Bond</b>						
42-420-82-00-8000	PRINCIPAL PAYMENT	185,000	195,000	205,000	205,000	215,000
42-420-82-00-8050	INTEREST PAYMENT	136,579	129,179	121,379	121,379	113,179
	<b>Total: Debt Service - 2005A Bond</b>	<b>\$321,579</b>	<b>\$324,179</b>	<b>\$326,379</b>	<b>\$326,379</b>	<b>\$328,179</b>
<b>Debt Service - 2002 Fox Industrial TIF Bond</b>						
42-420-98-00-8000	PRINCIPAL PAYMENT	-	-	75,000	75,000	-
42-420-98-00-8050	INTEREST PAYMENT	-	-	3,563	3,563	-
	<b>Total: Debt Service - 2002 Bond</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,563</b>	<b>\$78,563</b>	<b>\$0</b>
	<b>Total: DEBT SERVICE</b>	<b><u>\$429,404</u></b>	<b><u>\$428,668</u></b>	<b><u>\$505,370</u></b>	<b><u>\$505,370</u></b>	<b><u>\$328,554</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
	\$ 650,000	\$ 152,848	\$ 802,848		\$ 76,424		\$ 76,424

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>\$ 2,220,733</b>
Date of Issuance	May 1, 2005		
Authorized Issue	\$3,825,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 3,385,413</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>

# CAPITAL PROJECT FUNDS

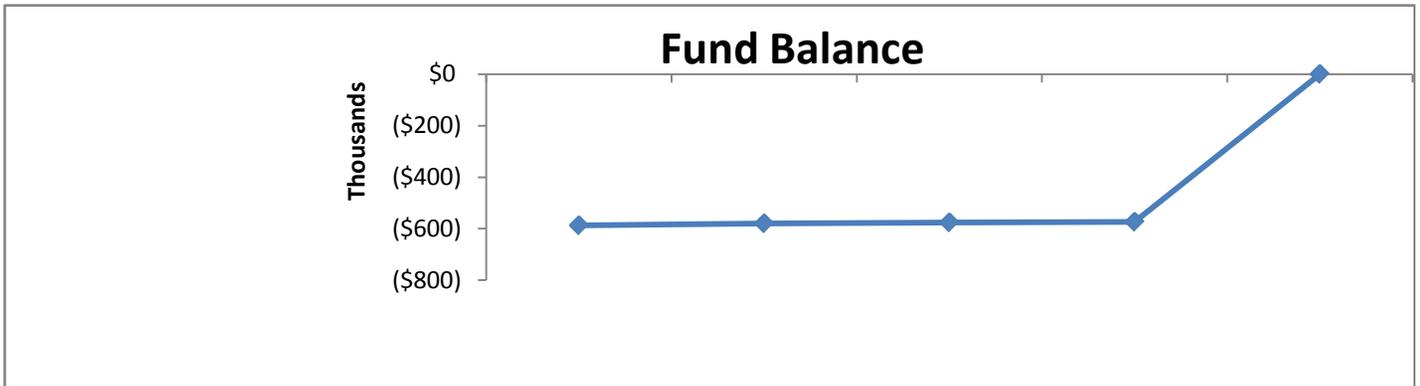
Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The City has three budgeted capital project funds:

- 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 will be closed and consolidated into the City-Wide Capital Fund in fiscal year 2014.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Licenses & Permits	20,700	8,400	5,250	9,150	0
Other Financing Sources	-	-	-	-	573,374
<b>Total Revenue</b>	<b>20,700</b>	<b>8,400</b>	<b>5,250</b>	<b>9,150</b>	<b>573,374</b>
<b>Expenditures</b>					
Contractual Services	-	750.00	-	3,150.00	-
<b>Total Expenditures</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>3,150</b>	<b>-</b>
<b>Surplus (Deficit)</b>	<b>20,700</b>	<b>7,650</b>	<b>5,250</b>	<b>6,000</b>	<b>573,374</b>
<b>Ending Fund Balance</b>	<b>(587,024)</b>	<b>(579,374)</b>	<b>(575,774)</b>	<b>(573,374)</b>	<b>0</b>



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

16

**MUNICIPAL BUILDING FUND REVENUE**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Licenses &amp; Permits</b>						
16-000-42-00-4214	DEVELOPMENT FEES	20,700	7,650	5,250	6,000	-
16-000-42-00-4216	BUILD PROGRAM PERMIT	-	750	-	3,150	-
	<b>Total: Licenses &amp; Permits</b>	<b>\$20,700</b>	<b>\$8,400</b>	<b>\$5,250</b>	<b>\$9,150</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
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$573,374</b>
	<b>Total: MUNICIPAL BLDG REVENUE</b>	<b><u>\$20,700</u></b>	<b><u>\$8,400</u></b>	<b><u>\$5,250</u></b>	<b><u>\$9,150</u></b>	<b><u>\$573,374</u></b>

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

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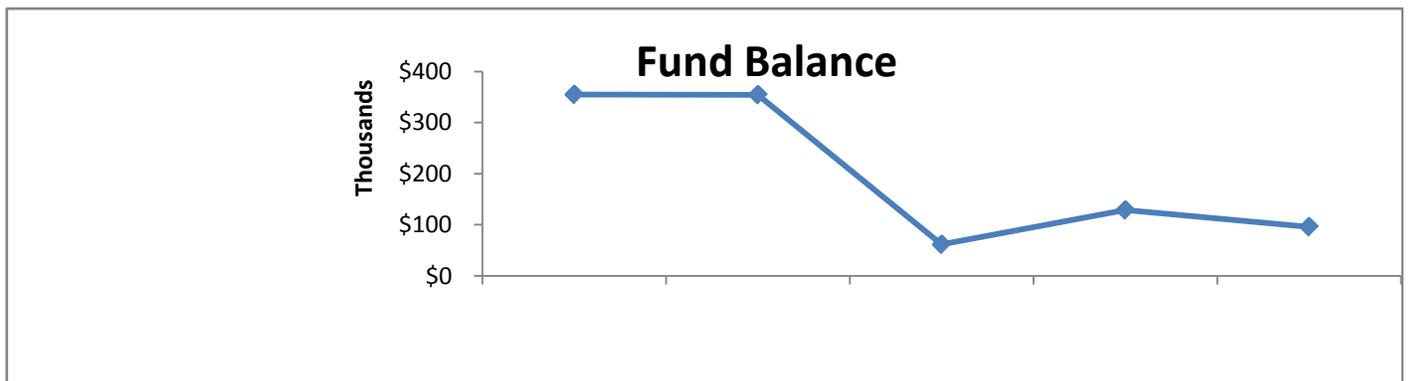
**MUNICIPAL BUILDING EXPENDITURES**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
<b>Contractual Services</b>						
16-160-54-00-5405	BUILD PROGRAM	-	750	-	3,150	-
	<b>Total: Contractual Services</b>	<b>\$0</b>	<b>\$750</b>	<b>\$0</b>	<b>\$3,150</b>	<b>\$0</b>
	<b>Total: MUNICIPAL BDLG EXPENDITURES</b>	<b><u>\$0</u></b>	<b><u>\$750</u></b>	<b><u>\$0</u></b>	<b><u>\$3,150</u></b>	<b><u>\$0</u></b>

## Vehicle & Equipment Fund (25)

This fund is new for 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, fines and development fees. Revenues are used to purchase vehicles and equipment for use in the operations of the police, public works street operations and park departments.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Intergovernmental	43,167	55,000	50,750	64,315	49,275
Licenses & Permits	12,612	6,233	11,650	12,850	8,850
Charges for Service	4,897	6,040	20,000	5,632	150,150
Investment Earnings	99	405	300	520	475
Reimbursements	7,500	10,702	40,000	40,000	50,000
Miscellaneous	16,183	16,100	1,000	966	1,000
Other Financing Sources	-	3,500	2,500	2,500	-
<b>Total Revenue</b>	<b>84,458</b>	<b>97,980</b>	<b>126,200</b>	<b>126,783</b>	<b>259,750</b>
<b>Expenditures</b>					
Contractual Services	9,542	12,723	23,000	38,672	18,167
Supplies	-	-	4,500	2,000	2,000
Capital Outlay	72,430	-	170,000	226,641	140,000
Debt Service	82,295	82,295	82,295	82,295	82,295
Other Financing Uses	-	3,500	2,500	2,500	50,000
<b>Total Expenditures</b>	<b>164,267</b>	<b>98,518</b>	<b>282,295</b>	<b>352,108</b>	<b>292,462</b>
<b>Surplus (Deficit)</b>	<b>(79,809)</b>	<b>(538)</b>	<b>(156,095)</b>	<b>(225,325)</b>	<b>(32,712)</b>
<i>Police Capital Fund Balance</i>	<i>194,947</i>	<i>229,238</i>	<i>104,737</i>	<i>101,427</i>	<i>22,635</i>
<i>Public Works Capital Fund Balance</i>	<i>108,743</i>	<i>62,884</i>	<i>(65,159)</i>	<i>(62,855)</i>	<i>-</i>
<i>Park &amp; Rec Capital Fund Balance</i>	<i>51,443</i>	<i>62,473</i>	<i>22,545</i>	<i>90,698</i>	<i>73,923</i>
<b>Ending Fund Balance</b>	<b>355,133</b>	<b>354,595</b>	<b>62,123</b>	<b>129,270</b>	<b>96,558</b>



**United City of Yorkville**  
**Vehicle & Equipment Fund**

25

**VEHICLE & EQUIPMENT FUND REVENUE**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Licenses &amp; Permits</b>						
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	16,009	15,450	10,500	16,000	16,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	-	3,500	-	15,040	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	408	-	6,000	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEES	-	-	6,500	6,500	6,500
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	25,100	33,450	24,500	24,500	24,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	1,650	2,600	3,250	2,275	2,275
	<b>Total: Licenses &amp; Permits</b>	<b>\$43,167</b>	<b>\$55,000</b>	<b>\$50,750</b>	<b>\$64,315</b>	<b>\$49,275</b>
<b>Fines &amp; Forfeits</b>						
25-000-43-00-4315	DUI FINES	6,462	3,116	6,000	3,100	3,100
25-000-43-00-4316	ELECTRONIC CITATION FEES	122	782	650	750	750
25-000-43-00-4340	SEIZED VEHICLE PROCEEDS	6,028	2,335	5,000	9,000	5,000
	<b>Total: Fines &amp; Forfeits</b>	<b>\$12,612</b>	<b>\$6,233</b>	<b>\$11,650</b>	<b>\$12,850</b>	<b>\$8,850</b>
<b>Charges for Service</b>						
25-000-44-00-4418	MOWING INCOME	4,897	6,040	20,000	5,632	5,500
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	-	-	-	-	144,650
	<b>Total: Charges for Service</b>	<b>\$4,897</b>	<b>\$6,040</b>	<b>\$20,000</b>	<b>\$5,632</b>	<b>\$150,150</b>
<b>Investment Earnings</b>						
25-000-45-00-4520	INVESTMENT EARNINGS - POL CAPITAL	-	55	50	50	25
25-000-45-00-4521	INVESTMENT EARNINGS - PW CAPITAL	-	22	-	20	-
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	99	328	250	450	450
	<b>Total: Investment Earnings</b>	<b>\$99</b>	<b>\$405</b>	<b>\$300</b>	<b>\$520</b>	<b>\$475</b>
<b>Reimbursements</b>						
25-000-46-00-4622	REIMB - MISCELLANEOUS PARK CAPITAL <i>Raintree Escrow Acct Reimbursement</i>	7,500	10,702	40,000	40,000	50,000
	<b>Total: Reimbursements</b>	<b>\$7,500</b>	<b>\$10,702</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$50,000</b>
<b>Miscellaneous</b>						
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	7,283	-	-	766	-
25-000-48-00-4882	SALE OF FIXED ASSETS - POLICE CAPITAL	8,900	15,200	1,000	200	1,000
25-000-48-00-4883	SALE OF FIXED ASSETS - PARK CAPITAL	-	900	-	-	-
	<b>Total: Miscellaneous</b>	<b>\$16,183</b>	<b>\$16,100</b>	<b>\$1,000</b>	<b>\$966</b>	<b>\$1,000</b>
<b>Other Financing Sources</b>						
25-000-49-00-4922	TRANSFER FROM PARK & REC CAPITAL	-	3,500	2,500	2,500	-
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>
	<b>Total: VEHICLE &amp; EQUIP REVENUE</b>	<b><u>\$84,458</u></b>	<b><u>\$97,980</u></b>	<b><u>\$126,200</u></b>	<b><u>\$126,783</u></b>	<b><u>\$259,750</u></b>

## United City of Yorkville Vehicle & Equipment Fund

205

### POLICE CAPITAL EXPENDITURES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Contractual Services</b>						
25-205-54-00-5462	PROFESSIONAL SERVICES <i>Portion of Seized Vehicles to Other Gov Agencies</i>	3,060	2,647	2,500	3,542	1,667
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,433	-	10,000	13,728	10,000
	<b>Total: Contractual Services</b>	<b>\$9,493</b>	<b>\$2,647</b>	<b>\$12,500</b>	<b>\$17,270</b>	<b>\$11,667</b>
<b>Supplies</b>						
25-205-56-00-5620	OPERATING SUPPLIES	-	-	2,500	-	-
	<b>Total: Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>						
25-205-60-00-6060	EQUIPMENT	1,462	-	20,000	100,190	3,000
25-205-60-00-6070	VEHICLES <i>3 New Squad Cars</i>	42,310	-	25,000	39,451	90,000
	<b>Total: Capital Outlay</b>	<b>\$43,772</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$139,641</b>	<b>\$93,000</b>
	<b>Total: POLICE CAPITAL EXPENDITURES</b>	<b><u>\$53,265</u></b>	<b><u>\$2,647</u></b>	<b><u>\$60,000</u></b>	<b><u>\$156,911</u></b>	<b><u>\$104,667</u></b>

## United City of Yorkville Vehicle & Equipment Fund

215

### PUBLIC WORKS CAPITAL EXPENDITURES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Contractual Services</b>						
25-215-54-00-5405	BUILD PROGRAM	-	3,500	-	15,040	-
25-215-54-00-5448	FILING FEES	49	2,576	6,000	1,862	2,000
25-215-54-00-5485	RENTAL & LEASE PURCHASE	-	4,000	4,500	4,500	4,500
	<b>Total: Contractual Services</b>	<b>\$49</b>	<b>\$10,076</b>	<b>\$10,500</b>	<b>\$21,402</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	4,000	-	75,000	75,000	-
25-215-60-00-6070	VEHICLES	-	-	-	-	30,000
	<i>Ford F-350 (Street Dept)</i>					
	<b>Total: Capital Outlay</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$30,000</b>
<b>Debt Service - Public Works Building</b>						
25-215-92-00-8000	PRINCIPAL PAYMENT	26,544	28,254	30,074	30,074	31,040
25-215-92-00-8050	INTEREST PAYMENT	55,751	54,041	52,221	52,221	48,755
	<b>Total: Debt Service - PW Building</b>	<b>\$82,295</b>	<b>\$82,295</b>	<b>\$82,295</b>	<b>\$82,295</b>	<b>\$79,795</b>
	<b>Total: PW CAPITAL EXPENDITURES</b>	<b><u>\$86,344</u></b>	<b><u>\$92,371</u></b>	<b><u>\$169,795</u></b>	<b><u>\$180,697</u></b>	<b><u>\$118,295</u></b>

## United City of Yorkville Vehicle & Equipment Fund

225

### PARKS & RECREATION CAPITAL EXPENDITURES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Capital Outlay</b>						
25-225-60-00-6035	RAINTREE PARK	9,002	-	10,000	-	5,000
25-225-60-00-6042	BASEBALL FIELD CONSTRUCTION	15,656	-	-	-	-
25-225-60-00-6060	EQUIPMENT <i>Zero Turn/Wing Mower Replacements</i>	-	-	40,000	12,000	12,000
	<b>Total: Capital Outlay</b>	<b>\$24,658</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$12,000</b>	<b>\$17,000</b>
<b>Debt Service - Public Works Building</b>						
25-225-92-00-8000	PRINCIPAL PAYMENT	-	-	-	-	972
25-225-92-00-8050	INTEREST PAYMENT	-	-	-	-	1,528
	<b>Total: Debt Service - PW Building</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>
<b>Other Financing Uses</b>						
25-225-99-00-9921	TRANSFER TO PUBLIC WORKS CAPITAL	-	3,500	2,500	2,500	-
25-225-99-00-9972	TRANSFER TO LAND CASH <i>Raintree Park B Reimbursement</i>	-	-	-	-	50,000
	<b>Total: Other Financing Uses</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$50,000</b>
	<b>Total: PW CAPITAL EXPENDITURES</b>	<b><u>\$24,658</u></b>	<b><u>\$3,500</u></b>	<b><u>\$52,500</u></b>	<b><u>\$14,500</u></b>	<b><u>\$69,500</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>363,470</b>
Date of Issuance	October 1, 2008			
Authorized Issue	* \$937,500	<b>Principle &amp; Interest Outstanding</b>	<b>\$</b>	<b>1,282,430</b>
Interest Rates	** 6.260%			
Current Monthly Payment	\$6,858			
Payable at	Betzwiser 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	32,012	50,283	82,295
2014 - 2015	34,074	48,221	82,295
2015 - 2016	36,270	46,025	82,295
2016 - 2017	38,606	43,689	82,295
2017 - 2018	41,094	41,201	82,295
2018 - 2019	43,741	38,554	82,295
2019 - 2020	46,560	35,735	82,295
2020 - 2021	49,559	32,736	82,295
2021 - 2022	52,752	29,543	82,295
2022 - 2023	56,151	26,144	82,295
2023 - 2024	59,769	22,526	82,295
2024 - 2025	63,619	18,676	82,295
2025 - 2026	67,718	14,577	82,295
2026 - 2027	72,081	10,214	82,295
2027 - 2028	76,725	5,570	82,295
2028 - 2029	47,019	986	48,005
	<b>\$ 937,499</b>	<b>\$ 708,401</b>	<b>\$ 1,645,900</b>

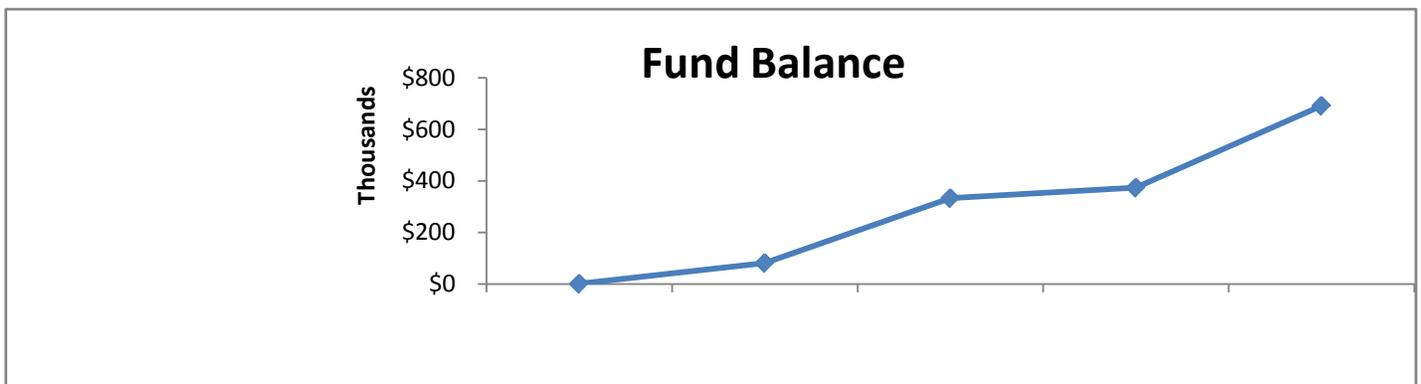
\* The original purchase price was \$1,251,900 with an initial cash payment of \$314,400 and the remaining \$937,500 to be financed by the seller at an initial interest rate of 6.26% through 2013 at which point the rate adjusts every five years (60 consecutive payments) based on five-year Treasury bond.

\*\* Interest rate is schedule to adjust in December 2013, 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. The Municipal Building Fund will be closed and consolidated into this fund in fiscal year 2014.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Intergovernmental	64,000	-	231,000	-	327,600
Licenses & Permits	25,100	92,417	53,400	62,620	20,250
Charges for Service	-	-	-	-	669,120
Investment Earnings	19	114	-	250	250
Reimbursements	1,200	9,586	-	-	126,441
Miscellaneous	-	-	-	13,500	-
Other Financing Sources	231,484	125,000	1,019,332	754,332	435,401
<b>Total Revenue</b>	<b>321,803</b>	<b>227,117</b>	<b>1,303,732</b>	<b>830,702</b>	<b>1,579,062</b>
<b>Expenditures</b>					
Contractual Services	5,740	14,780	100,000	144,220	50,000
Capital Outlay	172,033	6,793	940,500	394,241	1,122,863
Debt Service	125,000	125,000	-	-	83,333
Other Financing Uses	-	-	-	-	5,250
<b>Total Expenditures</b>	<b>302,773</b>	<b>146,573</b>	<b>1,040,500</b>	<b>538,461</b>	<b>1,261,446</b>
<b>Surplus (Deficit)</b>	<b>19,030</b>	<b>80,544</b>	<b>263,232</b>	<b>292,241</b>	<b>317,616</b>
<i>Municipal Building Fund Balance</i>	-	-	-	-	-
<i>City Wide Capital Fund Balance</i>	652	81,196	332,500	373,437	691,053
<b>Ending Fund Balance</b>	<b>652</b>	<b>81,196</b>	<b>332,500</b>	<b>373,437</b>	<b>691,053</b>



## United City of Yorkville City-Wide Capital Fund

23

### CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Intergovernmental</b>						
23-000-41-00-4176	STATE GRANTS - SAFE RTE TO SCHOOL	-	-	231,000	-	280,000
23-000-41-00-4178	STATE GRANTS - ITEP KENNEDY RD TRAIL	-	-	-	-	47,600
23-000-41-00-4179	STATE GRANTS - DCEO TAP OLD JAIL	64,000	-	-	-	-
	<b>Total: Intergovernmental</b>	<b>\$64,000</b>	<b>\$0</b>	<b>\$231,000</b>	<b>\$0</b>	<b>\$327,600</b>
<b>Licenses &amp; Permits</b>						
23-000-42-00-4210	BUILDING PERMITS	-	30,993	13,400	13,400	-
23-000-42-00-4213	ENGINEERING CAPITAL FEE	3,100	4,700	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	-	7,944	20,000	5,000	5,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	-	14,780	-	44,220	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNI BLDG	-	-	-	-	5,250
23-000-42-00-4222	ROAD CONTRIBUTION FEE	22,000	34,000	20,000	-	10,000
	<b>Total: Licenses &amp; Permits</b>	<b>\$25,100</b>	<b>\$92,417</b>	<b>\$53,400</b>	<b>\$62,620</b>	<b>\$20,250</b>
<b>Charges for Service</b>						
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	-	-	-	-	669,120
	<b>Total: Charges for Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$669,120</b>
<b>Investment Earnings</b>						
23-000-45-00-4500	INVESTMENT EARNINGS	19	114	-	250	250
	<b>Total: Investment Earnings</b>	<b>\$19</b>	<b>\$114</b>	<b>\$0</b>	<b>\$250</b>	<b>\$250</b>
<b>Reimbursements</b>						
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	-	-	-	-	126,441
23-000-46-00-4690	REIMB - MISCELLANEOUS	1,200	9,586	-	-	-
	<b>Total: Reimbursements</b>	<b>\$1,200</b>	<b>\$9,586</b>	<b>\$0</b>	<b>\$0</b>	<b>\$126,441</b>
<b>Miscellaneous</b>						
23-000-48-00-4880	SALE OF FIXED ASSETS	-	-	-	13,500	-
	<b>Total: Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,500</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
23-000-49-00-4901	TRANSFER FROM GENERAL	135,484	125,000	419,332	419,332	270,401
23-000-49-00-4905	LOAN PROCEEDS	-	-	600,000	335,000	165,000
	<i>KC Loan for River Road Bridge Construction</i>					
23-000-49-00-4915	TRANSFER FROM MOTOR FUEL TAX	96,000	-	-	-	-
	<b>Total: Other Financing Sources</b>	<b>\$231,484</b>	<b>\$125,000</b>	<b>\$1,019,332</b>	<b>\$754,332</b>	<b>\$435,401</b>
	<b>Total: CITY-WIDE CAPITAL REVENUE</b>	<b><u>\$321,803</u></b>	<b><u>\$227,117</u></b>	<b><u>\$1,303,732</u></b>	<b><u>\$830,702</u></b>	<b><u>\$1,579,062</u></b>

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

216

**CITY-WIDE MUNICIPAL BUILDING EXPENDITURES**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Capital Outlay</b>						
23-216-60-00-6020	BUILDINGS & STRUCTURES	-	-	-	-	-
	<b>Total: Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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
	<b>Total: Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,250</b>
	<b>Total: CW MUNI BLDG EXPENDITURES</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$5,250</u></b>

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

230

**CITY-WIDE CAPITAL EXPENDITURES**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Contractual Services</b>						
23-230-54-00-5405	BUILD PROGRAM	-	14,780	-	44,220	-
23-230-54-00-5462	PROFESSIONAL SERVICES	5,740	-	100,000	100,000	-
23-230-54-00-5465	ENGINEERING SERVICES <i>Developer Inspections</i>	-	-	-	-	50,000
<b>Total:</b>	<b>Contractual Services</b>	<b>\$5,740</b>	<b>\$14,780</b>	<b>\$100,000</b>	<b>\$144,220</b>	<b>\$50,000</b>
<b>Capital Outlay</b>						
23-230-60-00-6023	OLD JAIL PURCHASE	161,549	-	-	-	-
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	100,000	-	585,863
23-230-60-00-6041	SIDEWALK CONSTRUCTION	10,484	-	-	-	12,500
23-230-60-00-6073	GAME FARM ROAD PROJECT	-	-	-	-	20,000
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	-	600,000	335,000	165,000
23-230-60-00-6092	SAFE ROUTE TO SCHOOL PROJECT	-	6,793	231,000	25,255	280,000
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	-	-	9,500	33,986	59,500
<b>Total:</b>	<b>Capital Outlay</b>	<b>\$172,033</b>	<b>\$6,793</b>	<b>\$940,500</b>	<b>\$394,241</b>	<b>\$1,122,863</b>
<b>Kendall County Loan - River Road Bridge</b>						
23-230-97-00-8000	PRINCIPLE PAYMENT	-	-	-	-	83,333
<b>Total:</b>	<b>Kendall Co Loan - River Rd Bridge</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$83,333</b>
<b>Debt Service - Clark Property</b>						
23-230-97-00-8000	PRINCIPLE PAYMENT	125,000	125,000	-	-	-
<b>Total:</b>	<b>Debt Service - Clark Property</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total:</b>	<b>CITY-WIDE CAP EXPENDITURES</b>	<b><u>\$302,773</u></b>	<b><u>\$146,573</u></b>	<b><u>\$1,040,500</u></b>	<b><u>\$538,461</u></b>	<b><u>\$1,256,196</u></b>

# ENTERPRISE FUNDS

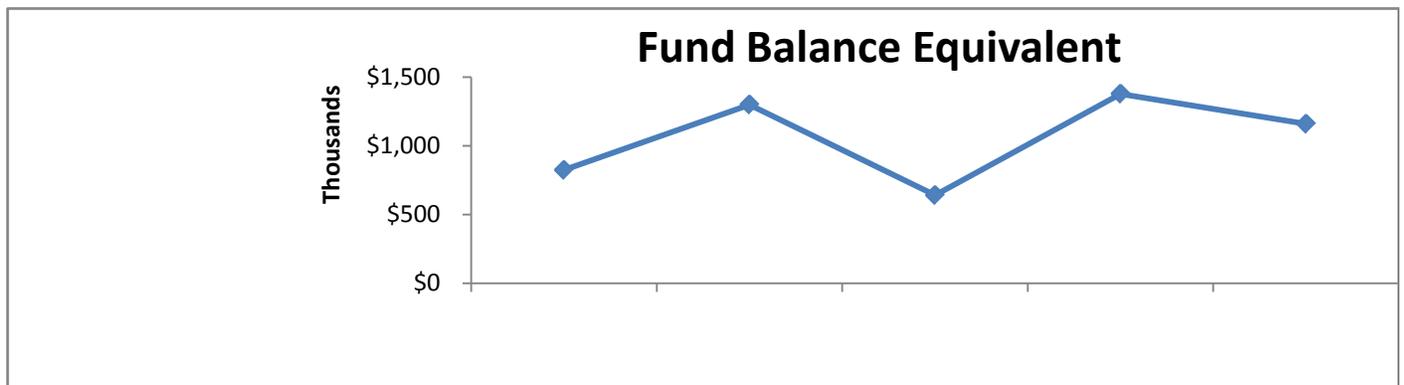
Enterprise Funds are established to account for the financing of self-supporting activities of governmental units which render services to the general public on a user charge basis. The City has three budgeted enterprise funds:

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

## 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Taxes	-	133,524	133,454	132,793	43,027
Licenses & Permits	-	11,970	-	54,590	-
Charges for Service	2,503,003	2,580,682	2,527,871	2,799,135	2,458,740
Investment Earnings	1,888	282	300	1,700	2,000
Reimbursements	-	1,771.00	7,466.00	8,232.00	-
Miscellaneous	40,793	43,106	50,000	53,073	54,336
Other Financing Sources	82,850	83,863	82,288	82,288	82,988
<b>Total Revenue</b>	<b>2,628,534</b>	<b>2,855,198</b>	<b>2,801,379</b>	<b>3,131,811</b>	<b>2,641,091</b>
<b>Expenses</b>					
Salaries	346,735	332,461	382,000	362,000	339,697
Benefits	57,450	56,284	219,720	208,468	202,339
Contractual Services	493,345	518,831	501,200	542,740	497,450
Supplies	264,325	267,849	294,124	291,926	301,873
Capital Outlay	-	25,054	132,000	91,305	345,434
Developer Commitments	275,865	275,865	160,923	160,921	-
Debt Service	834,453	903,277	1,396,016	1,396,016	1,172,802
<b>Total Expenses</b>	<b>2,272,173</b>	<b>2,379,621</b>	<b>3,085,983</b>	<b>3,053,376</b>	<b>2,859,595</b>
<b>Surplus (Deficit)</b>	<b>356,361</b>	<b>475,577</b>	<b>(284,604)</b>	<b>78,435</b>	<b>(218,504)</b>
<b>Ending Fund Balance Equivalent</b>	<b>825,261</b>	<b>1,300,837</b>	<b>642,452</b>	<b>1,379,272</b>	<b>1,160,768</b>
	36.3%	54.7%	20.8%	45.2%	40.6%

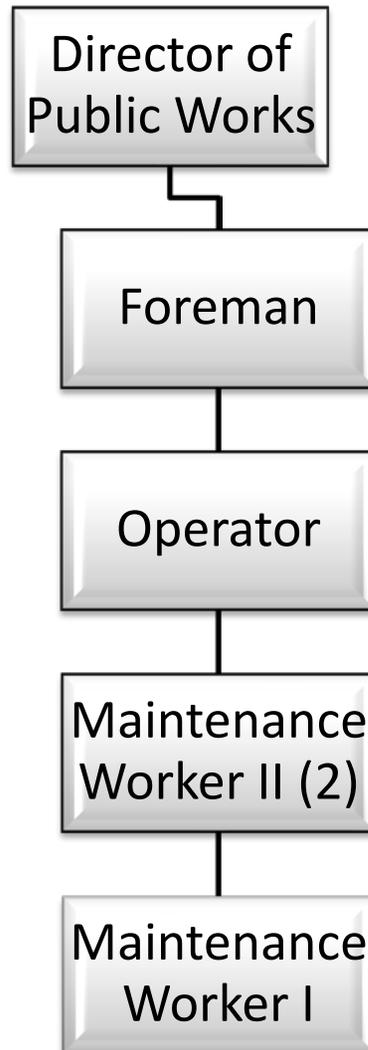


	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Personnel</b>					
Full-time Personnel: **					
* Public Works Director	0.5	0.5	0.5	0.5	0.5
Foreman	1.0	1.0	1.0	1.0	1.0
Operator	2.0	2.0	2.0	1.0	1.0
Maintenance Worker II	2.0	2.0	2.0	2.0	2.0
Maintenance Worker I	0.0	0.0	0.0	1.0	1.0
Utility Billing Clerk (Finance)	1.0	1.0	1.0	1.0	1.0
<b>Total Personnel</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</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).

# Public Works – Water Operations Organizational Chart – Fiscal Year 2014



## United City of Yorkville Water Fund

51

### WATER FUND REVENUE

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Taxes</b>						
51-000-40-00-4007	PROPERTY TAXES - 2007A BOND	-	133,524	133,454	132,793	43,027
	<b>Total: Taxes</b>	<b>\$0</b>	<b>\$133,524</b>	<b>\$133,454</b>	<b>\$132,793</b>	<b>\$43,027</b>
<b>Licenses &amp; Permits</b>						
51-000-42-00-4216	BUILD PROGRAM PERMIT	-	11,970	-	54,590	-
	<b>Total: Licenses &amp; Permits</b>	<b>\$0</b>	<b>\$11,970</b>	<b>\$0</b>	<b>\$54,590</b>	<b>\$0</b>
<b>Charges for Services</b>						
51-000-44-00-4424	WATER SALES	1,698,753	1,751,822	1,699,871	1,922,239	1,946,267
51-000-44-00-4425	BULK WATER SALES	882	329	500	10,796	500
51-000-44-00-4426	LATE PENALTIES - WATER	-	-	-	90,000	90,000
51-000-44-00-4430	WATER METER SALES	22,040	25,365	26,250	26,250	27,563
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	685,188	696,716	675,000	690,000	334,560
51-000-44-00-4450	WATER CONNECTION FEES	96,140	106,450	126,250	59,850	59,850
51-000-44-00-4473	RECAPTURE FEES	-	-	-	-	-
	<b>Total: Charges for Services</b>	<b>\$2,503,003</b>	<b>\$2,580,682</b>	<b>\$2,527,871</b>	<b>\$2,799,135</b>	<b>\$2,458,740</b>
<b>Investment Earnings</b>						
51-000-45-00-4500	INVESTMENT EARNINGS	1,888	282	300	1,700	2,000
	<b>Total: Investment Earnings</b>	<b>\$1,888</b>	<b>\$282</b>	<b>\$300</b>	<b>\$1,700</b>	<b>\$2,000</b>
<b>Reimbursements</b>						
51-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	7,225	7,872	-
51-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	241	160	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	-	1,771	-	200	-
	<b>Total: Reimbursements</b>	<b>\$0</b>	<b>\$1,771</b>	<b>\$7,466</b>	<b>\$8,232</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>	32,038	39,491	50,000	53,073	54,336
51-000-48-00-4821	BAD DEBT RECOVERY	4,437	3,517	-	-	-
51-000-48-00-4850	MISCELLANEOUS INCOME	4,318	98	-	-	-
	<b>Total: Miscellaneous</b>	<b>\$40,793</b>	<b>\$43,106</b>	<b>\$50,000</b>	<b>\$53,073</b>	<b>\$54,336</b>
<b>Other Financing Sources</b>						
51-000-49-00-4952	TRANSFER FROM SEWER <i>One Half the 2005C Debt Service PMT</i>	82,850	83,863	82,288	82,288	82,988
	<b>Total: Other Financing Sources</b>	<b>\$82,850</b>	<b>\$83,863</b>	<b>\$82,288</b>	<b>\$82,288</b>	<b>\$82,988</b>
	<b>Total: WATER FUND REVENUE</b>	<b><u>\$2,628,534</u></b>	<b><u>\$2,855,198</u></b>	<b><u>\$2,801,379</u></b>	<b><u>\$3,131,811</u></b>	<b><u>\$2,641,091</u></b>

## United City of Yorkville Water Fund

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### WATER OPERATIONS

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
51-510-50-00-5010	SALARIES & WAGES	342,790	324,679	370,000	350,000	327,697
51-510-50-00-5020	OVERTIME	3,945	7,782	12,000	12,000	12,000
	<b>Total: Salaries</b>	<b>\$346,735</b>	<b>\$332,461</b>	<b>\$382,000</b>	<b>\$362,000</b>	<b>\$339,697</b>
<b>Benefits</b>						
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	32,128	31,777	39,852	39,852	37,648
51-510-52-00-5214	FICA CONTRIBUTION	25,322	24,507	28,200	28,200	25,277
51-510-52-00-5216	GROUP HEALTH INSURANCE	-	-	103,966	103,966	102,854
51-510-52-00-5222	GROUP LIFE INSURANCE	-	-	1,210	1,000	722
51-510-52-00-5223	DENTAL INSURANCE	-	-	7,201	6,700	6,599
51-510-52-00-5224	VISION INSURANCE	-	-	829	750	729
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	6,000	4,000	4,000
51-510-52-00-5231	LIABILITY INSURANCE	-	-	32,462	24,000	24,510
	<b>Total: Benefits</b>	<b>\$57,450</b>	<b>\$56,284</b>	<b>\$219,720</b>	<b>\$208,468</b>	<b>\$202,339</b>
<b>Contractual Services</b>						
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	91,863	91,863	-	-	-
51-510-54-00-5405	BUILD PROGRAM	-	11,970	-	54,590	-
51-510-54-00-5412	TRAINING & CONFERENCES	1,842	330	2,000	2,000	2,000
51-510-54-00-5415	TRAVEL & LODGING	390	287	1,600	1,600	1,600
51-510-54-00-5426	PUBLISHING & ADVERTISING	934	1,172	1,000	1,000	1,000
51-510-54-00-5429	WATER SAMPLES	10,265	4,294	14,000	14,000	14,000
51-510-54-00-5430	PRINTING & DUPLICATING	1,164	86	2,500	2,500	2,500
51-510-54-00-5440	TELECOMMUNICATIONS	15,598	19,205	24,500	24,500	24,500
51-510-54-00-5445	TREATMENT FACILITY SERVICES	64,626	85,003	100,000	100,000	100,000
51-510-54-00-5448	FILING FEES	4,123	5,888	6,200	6,200	6,200
	<i>Water Liens</i>					
51-510-54-00-5452	POSTAGE & SHIPPING	16,716	17,167	22,000	22,000	22,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	899	629	1,250	1,250	1,250
51-510-54-00-5462	PROFESSIONAL SERVICES	3,695	9,755	8,800	10,000	10,000
51-510-54-00-5466	LEGAL SERVICES	-	-	2,000	2,000	2,000
51-510-54-00-5480	UTILITIES	262,977	239,606	299,250	270,000	283,500
51-510-54-00-5483	JULIE SERVICES	2,422	3,426	3,500	3,500	4,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	-	396	1,000	1,000	1,000
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	3,855	12,832	10,000	10,000	5,000
	<i>Formerly Outside Repair &amp; Maintenance</i>					
51-510-54-00-5498	PAYING AGENT FEES	1,552	1,552	1,600	1,600	1,400

## United City of Yorkville Water Fund

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### WATER OPERATIONS

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
51-510-54-00-5499	BAD DEBT	10,424	13,370	-	15,000	15,000
	<b>Total: Contractual Services</b>	<b>\$493,345</b>	<b>\$518,831</b>	<b>\$501,200</b>	<b>\$542,740</b>	<b>\$497,450</b>
<b>Supplies</b>						
51-510-56-00-5600	WEARING APPAREL	2,206	3,045	4,000	4,000	4,000
51-510-56-00-5620	OPERATING SUPPLIES	21,468	16,036	21,425	21,425	25,000
51-510-56-00-5628	VEHICLE MAINTENACE SUPPLIES	-	-	-	-	7,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	412	459	4,000	4,000	2,000
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE <i>Computer Repl - PW Facility &amp; Treatment Plants</i>	338	560	6,000	6,000	6,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	176,762	177,643	165,000	165,000	155,000
51-510-56-00-5640	REPAIR & MAINTENANCE	995	7,368	9,500	9,500	9,500
51-510-56-00-5664	METERS & PARTS	32,136	29,092	46,000	46,000	52,000
51-510-56-00-5695	GASOLINE	30,008	33,646	38,199	36,001	40,873
	<b>Total: Supplies</b>	<b>\$264,325</b>	<b>\$267,849</b>	<b>\$294,124</b>	<b>\$291,926</b>	<b>\$301,873</b>
<b>Capital Outlay</b>						
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	-	-	206,340
51-510-60-00-6060	EQUIPMENT <i>Meter Replacements - Radio</i>	-	-	16,000	16,000	10,000
51-510-60-00-6079	ROUTE 47 EXPANSION	-	25,054	116,000	75,305	129,094
	<b>Total: Capital Outlay</b>	<b>\$0</b>	<b>\$25,054</b>	<b>\$132,000</b>	<b>\$91,305</b>	<b>\$345,434</b>
<b>Developer Commitments</b>						
51-510-75-00-7502	GRANDE RESERVE COURT ORDER <i>Final PMT - Nov. 2012</i>	275,865	275,865	160,923	160,921	-
	<b>Total: Developer Commitments</b>	<b>\$275,865</b>	<b>\$275,865</b>	<b>\$160,923</b>	<b>\$160,921</b>	<b>\$0</b>
<b>Debt Service - 2007A Bond</b>						
51-510-83-00-8000	PRINCIPAL PAYMENT	10,000	10,000	10,000	10,000	15,000
51-510-83-00-8050	INTEREST PAYMENT	124,266	123,866	123,454	123,454	123,041
	<b>Total: Debt Service - 2007A Bond</b>	<b>\$134,266</b>	<b>\$133,866</b>	<b>\$133,454</b>	<b>\$133,454</b>	<b>\$138,041</b>
<b>Debt Service - 2002 Capital Appreciation Debt Certificates</b>						
51-510-85-00-8000	PRINCIPAL PAYMENT	215,000	285,000	365,000	365,000	-
51-510-85-00-8050	INTEREST PAYMENT	-	-	-	-	-
	<b>Total: Debt Service - 2002 Cap Apprec</b>	<b>\$215,000</b>	<b>\$285,000</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$0</b>

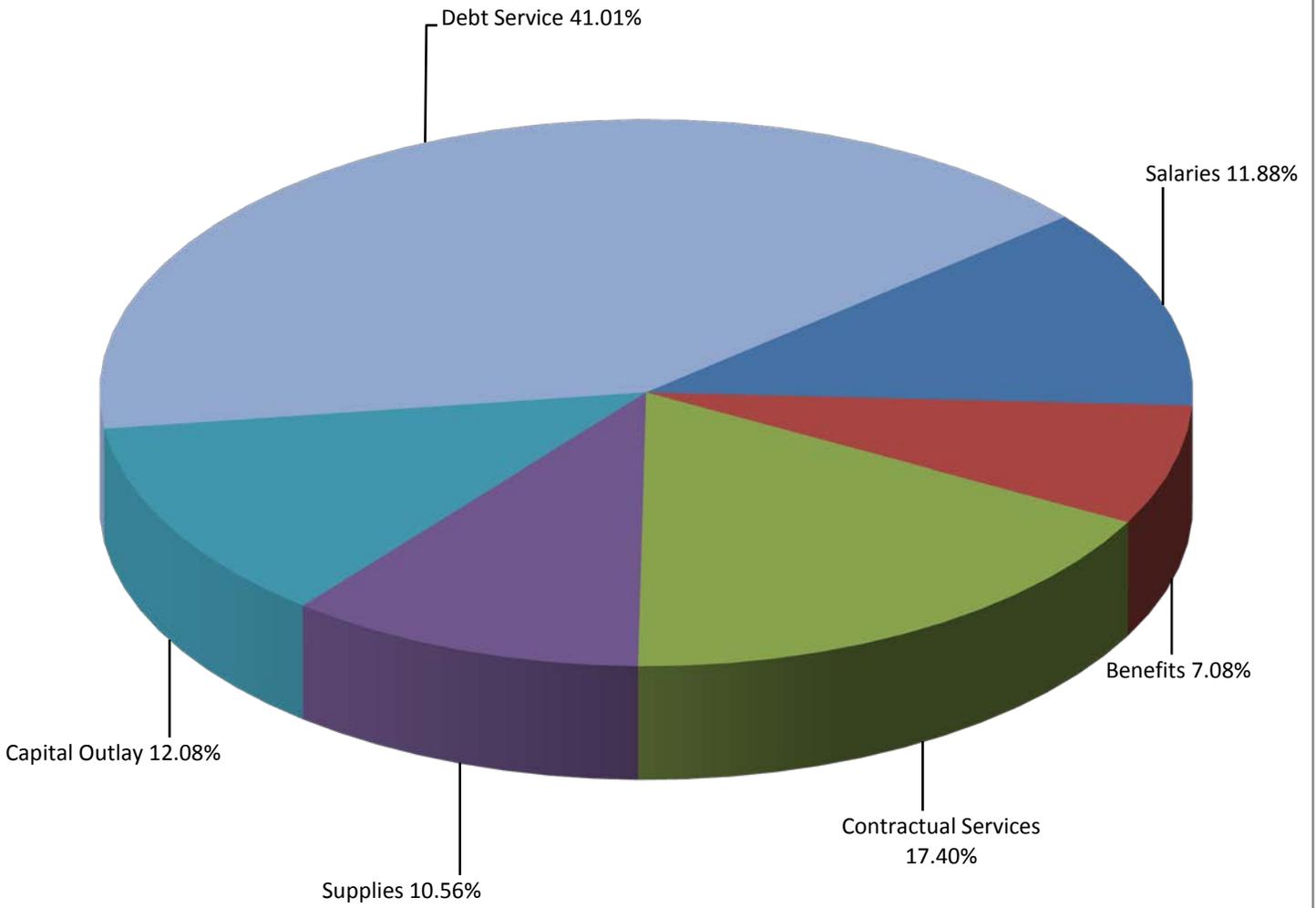
## United City of Yorkville Water Fund

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### WATER OPERATIONS

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Debt Service - 2003 Debt Certificates</b>						
51-510-86-00-8000	PRINCIPAL PAYMENT	-	-	-	-	100,000
51-510-86-00-8050	INTEREST PAYMENT	33,150	33,150	33,150	33,150	33,150
	<b>Total: Debt Service - 2003 Debt Certificate</b>	<b>\$33,150</b>	<b>\$33,150</b>	<b>\$33,150</b>	<b>\$33,150</b>	<b>\$133,150</b>
<b>Debt Service - 2006A Refunding Debt Certificates</b>						
51-510-87-00-8000	PRINCIPAL PAYMENT	70,000	70,000	355,000	355,000	405,000
51-510-87-00-8050	INTEREST PAYMENT	91,306	88,506	219,806	219,806	205,606
	<b>Total: Debt Service - 2006A Refunding</b>	<b>\$161,306</b>	<b>\$158,506</b>	<b>\$574,806</b>	<b>\$574,806</b>	<b>\$610,606</b>
<b>Debt Service - 2005C Bond</b>						
51-510-88-00-8000	PRINCIPAL PAYMENT	85,000	90,000	90,000	90,000	95,000
51-510-88-00-8050	INTEREST PAYMENT	80,700	77,725	74,575	74,575	70,975
	<b>Total: Debt Service - 2005C Bond</b>	<b>\$165,700</b>	<b>\$167,725</b>	<b>\$164,575</b>	<b>\$164,575</b>	<b>\$165,975</b>
<b>Debt Service - IEPA Loan L17-156300</b>						
51-510-89-00-8000	PRINCIPAL PAYMENT	83,500	85,600	87,754	87,754	89,961
51-510-89-00-8050	INTEREST PAYMENT	41,531	39,430	37,277	37,277	35,069
	<b>Total: Debt Service - IL EPA Loan 156300</b>	<b>\$125,031</b>	<b>\$125,030</b>	<b>\$125,031</b>	<b>\$125,031</b>	<b>\$125,030</b>
	<b>Total: WATER OPERATIONS</b>	<b><u>\$2,272,173</u></b>	<b><u>\$2,379,621</u></b>	<b><u>\$3,085,983</u></b>	<b><u>\$3,053,376</u></b>	<b><u>\$2,859,595</u></b>

United City of Yorkville  
Expenses by Category  
Water Fund FY 2014 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>\$ 1,146,675</b>
Date of Issuance	September 1, 2005		
Authorized Issue	\$2,000,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 1,994,775</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>\$ 5,004,563</b>
Date of Issuance	July 9, 2003		
Authorized Issue	\$4,800,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 939,750</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>\$ 806,189</b>
Date of Issuance	January 23, 2007		
Authorized Issue	\$3,020,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 3,969,246</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>\$ 1,198,557</b>
Date of Issuance	December 19, 2006		
Authorized Issue	\$5,555,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 6,209,873</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>\$ 709,017</b>
Date of Issuance	August 9, 2007		
Authorized Issue	\$1,889,245	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 1,687,909</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		

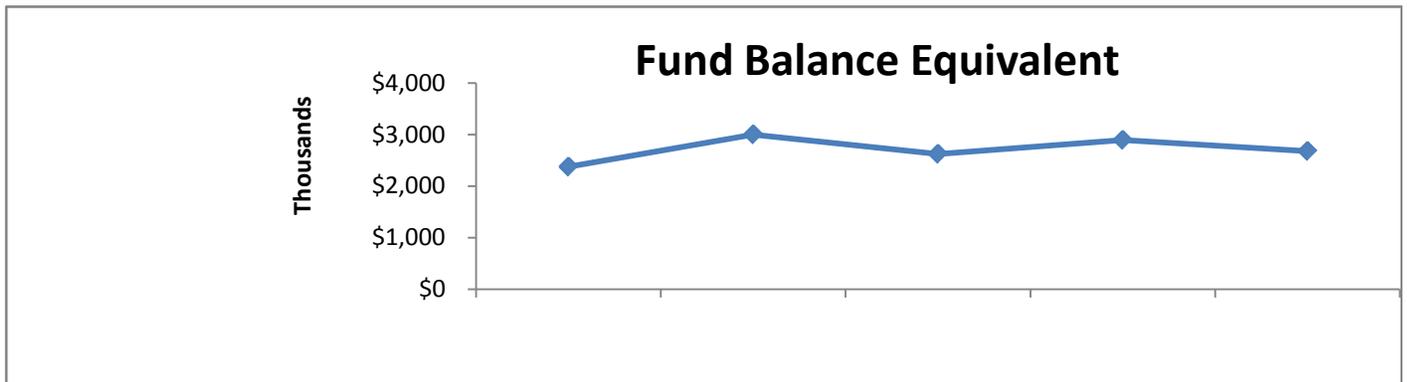
PRINCIPAL AND INTEREST REQUIREMENTS

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Taxes	-	1,750,206	263,850	262,543	114,940
Licenses & Permits	-	4,000	-	18,000	-
Charges for Service	1,471,981	1,362,022	1,368,380	1,347,769	1,097,560
Investment Earnings	1,517	2,405	3,000	6,200	5,500
Reimbursements	4,576	1,741	4,587	8,740	-
Other Financing Sources	-	-	-	-	1,137,220
<b>Total Revenue</b>	<b>1,478,074</b>	<b>3,120,374</b>	<b>1,639,817</b>	<b>1,643,252</b>	<b>2,355,220</b>
<b>Expenses</b>					
Salaries	241,621	198,218	212,000	212,000	189,544
Benefits	40,046	33,563	132,802	126,491	98,540
Contractual Services	135,927	140,460	73,400	102,400	80,950
Supplies	51,419	45,381	65,711	69,673	83,206
Capital Outlay	-	25,054	60,000	38,951	66,773
Developer Commitments	30,996	30,996	180,996	30,996	-
Debt Service	1,252,597	1,416,416	1,088,013	1,088,013	1,968,119
Other Financing Uses	82,850	604,582	82,288	82,288	82,988
<b>Total Expenses</b>	<b>1,835,456</b>	<b>2,494,670</b>	<b>1,895,210</b>	<b>1,750,812</b>	<b>2,570,120</b>
<b>Surplus (Deficit)</b>	<b>(357,382)</b>	<b>625,704</b>	<b>(255,393)</b>	<b>(107,560)</b>	<b>(214,900)</b>
<b>Ending Fund Balance Equivalent</b>	<b>2,377,831</b>	<b>3,003,537</b>	<b>2,625,761</b>	<b>2,895,977</b>	<b>2,681,077</b>
	<i>129.5%</i>	<i>120.4%</i>	<i>138.5%</i>	<i>165.4%</i>	<i>104.3%</i>

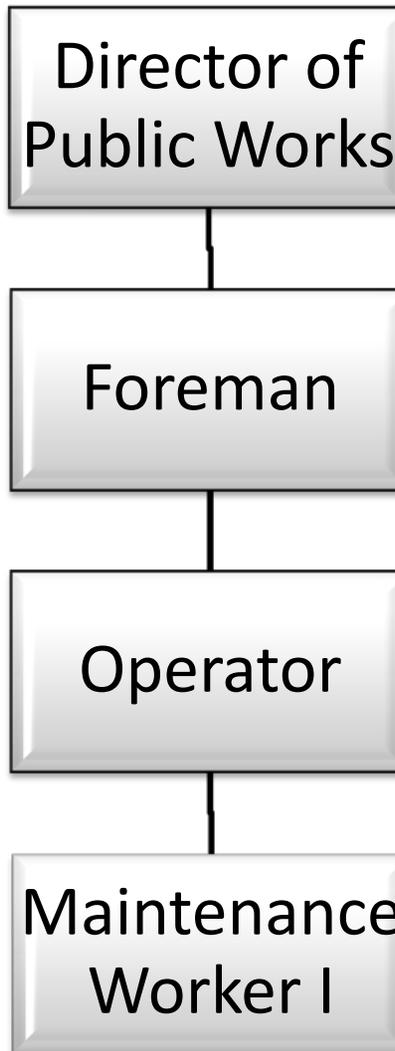


	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Personnel</b>					
Full-time Personnel: **					
* Public Works Director	0.5	0.5	0.5	0.5	0.3
Foreman	1.0	1.0	1.0	1.0	1.0
Operator	0.0	1.0	1.0	1.0	1.0
Engineering Tech (Eng Dept)	1.0	0.0	0.0	0.0	0.0
Maintenance 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>3.50</b>	<b>3.50</b>	<b>3.33</b>

\* Salary and benefits are split equally between General, Water and Sewer Funds for FY 2014 budget amounts.

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

**Public Works - Sewer Operations  
Organizational Chart – Fiscal Year 2014**



## United City of Yorkville Sewer Fund

52

### SEWER FUND REVENUE

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Taxes</b>						
52-000-40-00-4009	PROPERTY TAXES - 2004B BOND	-	257,989	263,850	262,543	114,940
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: Taxes</b>	<b>\$0</b>	<b>\$1,750,206</b>	<b>\$263,850</b>	<b>\$262,543</b>	<b>\$114,940</b>
<b>Licenses &amp; Permits</b>						
52-000-42-00-4216	BUILD PROGRAM PERMITS	-	4,000	-	18,000	-
	<b>Total: Licenses &amp; Permits</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$18,000</b>	<b>\$0</b>
<b>Charges for Services</b>						
52-000-44-00-4435	SEWER MAINTENANCE FEES	731,743	742,022	728,280	741,255	740,000
52-000-44-00-4440	SEWER INFRASTRUCTURE FEES	-	-	-	-	334,560
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	4,000	4,800	5,100	1,000	1,000
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	38,000	43,200	35,000	7,000	10,000
52-000-44-00-4457	SW CONNECTION FEES - ROB ROY	698,000	572,000	600,000	586,000	-
	<i>Centex - Final Payment in FY 2013</i>					
52-000-44-00-4462	LATE PENALTIES - SEWER	-	-	-	12,000	12,000
52-000-44-00-4465	RIVER CROSSING FEES	238	-	-	514	-
	<b>Total: Charges for Services</b>	<b>\$1,471,981</b>	<b>\$1,362,022</b>	<b>\$1,368,380</b>	<b>\$1,347,769</b>	<b>\$1,097,560</b>
<b>Investment Earnings</b>						
52-000-45-00-4500	INVESTMENT EARNINGS	1,517	2,405	3,000	6,200	5,500
	<b>Total: Investment Earnings</b>	<b>\$1,517</b>	<b>\$2,405</b>	<b>\$3,000</b>	<b>\$6,200</b>	<b>\$5,500</b>
<b>Reimbursements</b>						
52-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	4,587	4,637	-
52-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	-	-	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	4,576	1,741	-	4,103	-
	<b>Total: Reimbursements</b>	<b>\$4,576</b>	<b>\$1,741</b>	<b>\$4,587</b>	<b>\$8,740</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
52-000-49-00-4901	TRANSFER FROM GENERAL	-	-	-	-	1,137,220
	<i>NHR Sales Tax Proceeds for 2011 Ref D/S</i>					
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,137,220</b>
	<b>Total: SEWER FUND REVENUE</b>	<b><u>\$1,478,074</u></b>	<b><u>\$3,120,374</u></b>	<b><u>\$1,639,817</u></b>	<b><u>\$1,643,252</u></b>	<b><u>\$2,355,220</u></b>

## United City of Yorkville Sewer Fund

520

### SEWER OPERATIONS

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
52-520-50-00-5010	SALARIES & WAGES	241,173	198,017	210,000	210,000	187,544
52-520-50-00-5020	OVERTIME	448	201	2,000	2,000	2,000
	<b>Total: Salaries</b>	<b>\$241,621</b>	<b>\$198,218</b>	<b>\$212,000</b>	<b>\$212,000</b>	<b>\$189,544</b>
<b>Benefits</b>						
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	22,383	18,927	21,290	21,290	21,007
52-520-52-00-5214	FICA CONTRIBUTION	17,663	14,636	18,000	18,000	14,223
52-520-52-00-5216	GROUP HEALTH INSURANCE	-	-	63,595	63,595	41,481
52-520-52-00-5222	GROUP LIFE INSURANCE	-	-	537	537	365
52-520-52-00-5223	DENTAL INSURANCE	-	-	4,687	4,687	2,653
52-520-52-00-5224	VISION INSURANCE	-	-	532	532	307
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	2,571	2,100	2,500
52-520-52-00-5231	LIABILITY INSURANCE	-	-	21,590	15,750	16,004
	<b>Total: Benefits</b>	<b>\$40,046</b>	<b>\$33,563</b>	<b>\$132,802</b>	<b>\$126,491</b>	<b>\$98,540</b>
<b>Contractual Services</b>						
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	83,045	83,045	-	-	-
52-520-54-00-5405	BUILD PROGRAM	-	4,000	-	18,000	-
52-520-54-00-5412	TRAINING & CONFERENCES	-	-	500	500	500
52-520-54-00-5415	TRAVEL & LODGING	-	-	500	500	500
52-520-54-00-5430	PRINTING & DUPLICATING	-	-	100	100	100
52-520-54-00-5440	TELECOMMUNICATIONS	1,399	1,699	1,800	1,800	2,500
52-520-54-00-5444	LIFT STATION SERVICES	5,623	16,541	15,000	15,000	15,750
52-520-54-00-5462	PROFESSIONAL SERVICES	4,022	5,960	5,000	5,000	5,000
52-520-54-00-5480	UTILITIES	21,071	19,782	42,000	42,000	44,100
52-520-54-00-5485	RENTAL & LEASE PURCHASE	-	396	1,500	1,500	1,500
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES <i>Formerly Outside Repair &amp; Maintenance</i>	4,908	3,997	4,000	12,000	5,000
52-520-54-00-5498	PAYING AGENT FEES	-	2,511	3,000	3,000	3,000
52-520-54-00-5499	BAD DEBT	15,859	2,529	-	3,000	3,000
	<b>Total: Contractual Services</b>	<b>\$135,927</b>	<b>\$140,460</b>	<b>\$73,400</b>	<b>\$102,400</b>	<b>\$80,950</b>
<b>Supplies</b>						
52-520-56-00-5600	WEARING APPAREL	1,830	2,753	2,500	2,500	2,500
52-520-56-00-5610	OFFICE SUPPLIES	1,072	519	2,000	2,000	2,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	4,747	1,312	10,000	10,000	10,500
52-520-56-00-5620	OPERATING SUPPLIES	1,891	3,690	4,500	4,500	4,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	-	-	-	2,000

## United City of Yorkville Sewer Fund

520

### SEWER OPERATIONS

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	1,354	781	4,500	4,500	2,500
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	879	77	3,000	3,000	1,200
52-520-56-00-5640	REPAIR & MAINTENANCE	10,954	5,246	10,000	10,000	26,750
52-520-56-00-5695	GASOLINE	28,692	31,003	29,211	33,173	31,256
	<b>Total: Supplies</b>	<b>\$51,419</b>	<b>\$45,381</b>	<b>\$65,711</b>	<b>\$69,673</b>	<b>\$83,206</b>
<b>Capital Outlay</b>						
52-520-60-00-6079	ROUTE 47 EXPANSION	-	25,054	60,000	38,951	66,773
	<b>Total: Capital Outlay</b>	<b>\$0</b>	<b>\$25,054</b>	<b>\$60,000</b>	<b>\$38,951</b>	<b>\$66,773</b>
<b>Developer Commitments</b>						
52-520-75-00-7500	LENNAR - RAIN TREE SEWER RECAPTURE	30,996	30,996	30,996	30,996	-
52-520-75-00-7501	WINDETT RIDGE SEWER RECAPTURE	-	-	150,000	-	-
	<b>Total: Developer Commitments</b>	<b>\$30,996</b>	<b>\$30,996</b>	<b>\$180,996</b>	<b>\$30,996</b>	<b>\$0</b>
<b>Debt Service - 2004B Bond</b>						
52-520-84-00-8000	PRINCIPLE PAYMENT	155,000	160,000	170,000	170,000	280,000
52-520-84-00-8050	INTEREST PAYMENT	103,300	98,650	93,850	93,850	88,750
	<b>Total: Debt Service - 2004B Bond</b>	<b>\$258,300</b>	<b>\$258,650</b>	<b>\$263,850</b>	<b>\$263,850</b>	<b>\$368,750</b>
<b>Debt Service - 2003 IRBB Debt Certificates</b>						
52-520-90-00-8000	PRINCIPLE PAYMENT	90,000	95,000	100,000	100,000	100,000
52-520-90-00-8050	INTEREST PAYMENT	73,653	70,143	66,248	66,248	62,048
	<b>Total: Debt Service - 2003 IRBB</b>	<b>\$163,653</b>	<b>\$165,143</b>	<b>\$166,248</b>	<b>\$166,248</b>	<b>\$162,048</b>
<b>Debt Service - 2004A Bond</b>						
52-520-91-00-8000	PRINCIPLE PAYMENT	160,000	170,000	175,000	175,000	180,000
52-520-91-00-8050	INTEREST PAYMENT	28,573	24,093	18,738	18,738	13,050
	<b>Total: Debt Service - 2004A Bond</b>	<b>\$188,573</b>	<b>\$194,093</b>	<b>\$193,738</b>	<b>\$193,738</b>	<b>\$193,050</b>
<b>Debt Service - 2011 Refunding Bond</b>						
52-520-92-00-8000	PRINCIPLE PAYMENT	-	-	-	-	660,000
52-520-92-00-8050	INTEREST PAYMENT	-	225,354	318,147	318,147	477,220
	<b>Total: Debt Service - 2011 Refunding</b>	<b>\$0</b>	<b>\$225,354</b>	<b>\$318,147</b>	<b>\$318,147</b>	<b>\$1,137,220</b>
<b>Debt Service - 2005D Bond</b>						
52-520-93-00-8000	PRINCIPLE PAYMENT	-	-	-	-	-
52-520-93-00-8050	INTEREST PAYMENT	385,950	332,346	-	-	-
	<i>Refunded by 2011 Bond in FY 2012</i>					
	<b>Total: Debt Service - 2005D Bond</b>	<b>\$385,950</b>	<b>\$332,346</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

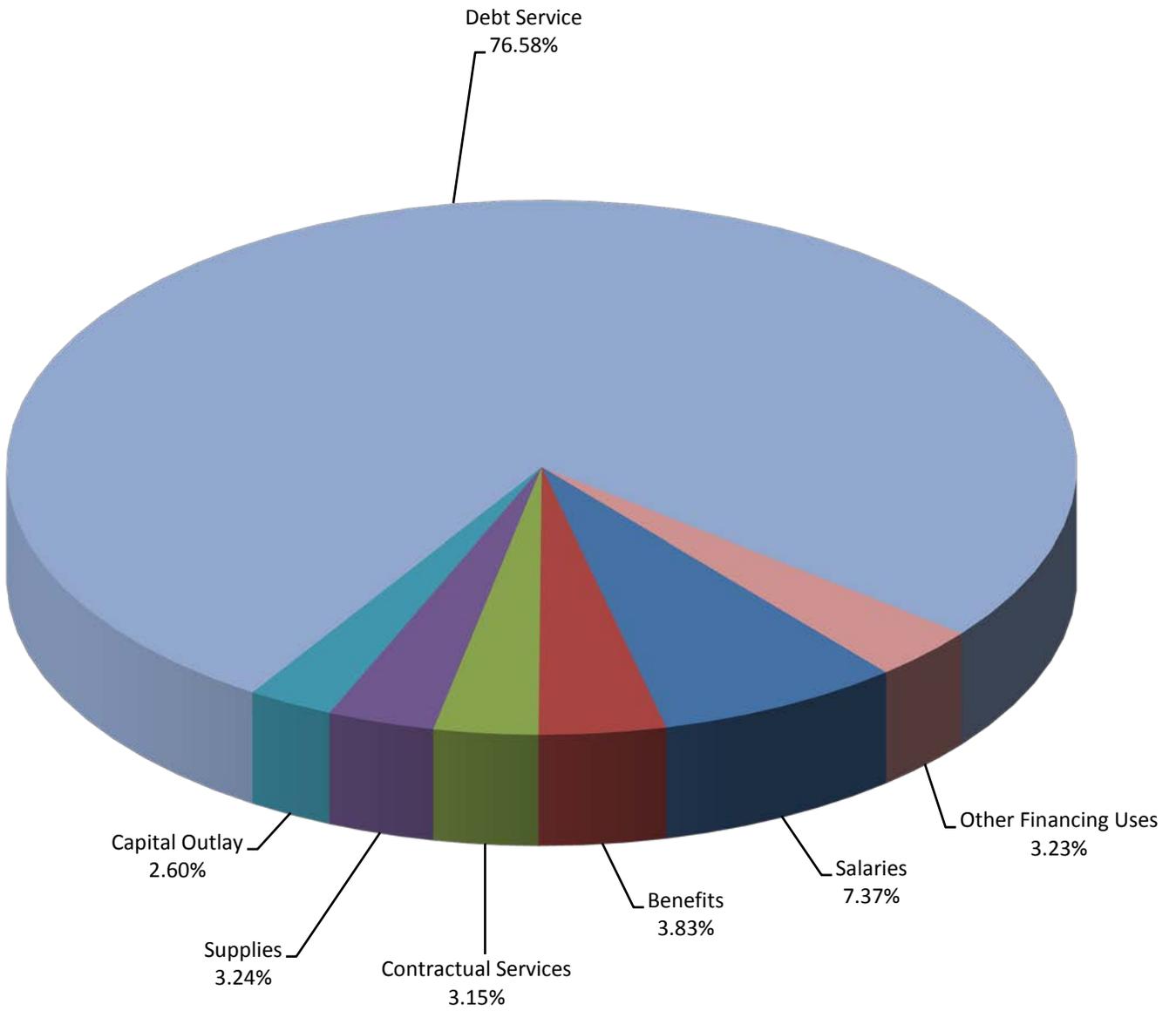
## United City of Yorkville Sewer Fund

520

### SEWER OPERATIONS

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Debt Service - 2008 Refunding Bond</b>						
52-520-94-00-8000	PRINCIPLE PAYMENT	-	-	-	-	-
52-520-94-00-8050	INTEREST PAYMENT <i>Refunded by 2011 Bond in FY 2012</i>	110,090	94,800	-	-	-
	<b>Total: Debt Service - 2008 Refunding</b>	<b>\$110,090</b>	<b>\$94,800</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	35,357	36,635	37,958	37,958	-
52-520-95-00-8050	INTEREST PAYMENT	3,623	2,345	1,022	1,022	-
	<b>Total: Debt Service - IEPA Loan 013000</b>	<b>\$38,980</b>	<b>\$38,980</b>	<b>\$38,980</b>	<b>\$38,980</b>	<b>\$0</b>
<b>Debt Service - IEPA Loan L17-115300</b>						
52-520-96-00-8000	PRINCIPLE PAYMENT	84,107	86,329	88,610	88,610	90,952
52-520-96-00-8050	INTEREST PAYMENT	22,944	20,721	18,440	18,440	16,099
	<b>Total: Debt Service - IEPA Loan 115300</b>	<b>\$107,051</b>	<b>\$107,050</b>	<b>\$107,050</b>	<b>\$107,050</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>	82,850	83,863	82,288	82,288	82,988
52-520-99-00-9999	TRANSFER TO 2011 BOND ESCROW	-	520,719	-	-	-
	<b>Total: Other Financing Uses</b>	<b>\$82,850</b>	<b>\$604,582</b>	<b>\$82,288</b>	<b>\$82,288</b>	<b>\$82,988</b>
	<b>Total: SEWER OPERATIONS</b>	<b><u>\$1,835,456</u></b>	<b><u>\$2,494,670</u></b>	<b><u>\$1,895,210</u></b>	<b><u>\$1,750,812</u></b>	<b><u>\$2,570,120</u></b>

**United City of Yorkville  
Expenses by Category  
Sewer Fund FY 2014 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>\$ 543,501</b>
Date of Issuance	November 10, 2011		
Authorized Issue	\$11,150,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 14,772,164</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>\$ 2,117,211</b>
Date of Issuance	March 1, 2004		
Authorized Issue	\$3,500,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 2,689,325</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 2003**

Date of Maturity	February 1, 2023	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,515,103</b>
Date of Issuance	September 24, 2003		
Authorized Issue	\$2,035,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 1,635,135</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>\$ 1,529,293</b>
Date of Issuance	March 1, 2004		
Authorized Issue	\$1,600,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 389,890</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>\$ 1,429,713</b>
Date of Issuance	March 6, 2000		
Authorized Issue	\$1,656,809	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 695,828</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)		

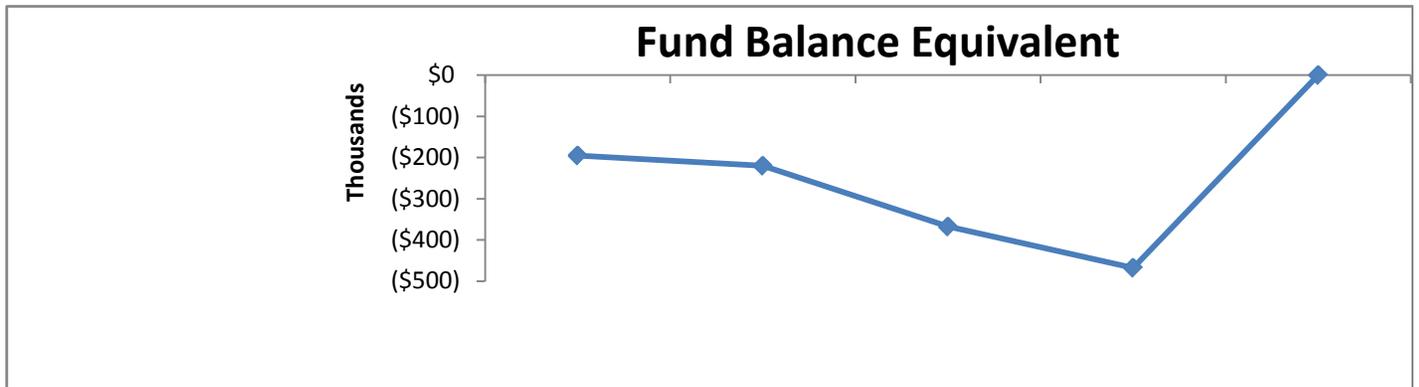
**PRINCIPAL AND INTEREST REQUIREMENTS**

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 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 will be closed out in fiscal year 2014 after the expiration of the lease on June 30, 2013.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Charges for Service	608,154	620,489	607,000	498,750	61,000
Miscellaneous	11,864	14,074	15,500	14,456	-
Other Financing Sources	-	-	-	-	556,957
<b>Total Revenue</b>	<b>620,018</b>	<b>634,563</b>	<b>622,500</b>	<b>513,206</b>	<b>617,957</b>
<b>Expenses</b>					
Salaries	224,988	201,757	223,000	174,250	20,000
Benefits	28,603	25,706	29,212	29,179	-
Contractual Services	384,248	392,972	408,250	476,050	114,250
Supplies	49,451	39,041	43,171	81,194	16,239
<b>Total Expenses</b>	<b>687,290</b>	<b>659,476</b>	<b>703,633</b>	<b>760,673</b>	<b>150,489</b>
<b>Surplus (Deficit)</b>	<b>(67,272)</b>	<b>(24,913)</b>	<b>(81,133)</b>	<b>(247,467)</b>	<b>467,468</b>
<b>Ending Fund Balance Equivalent</b>	<b>(195,087)</b>	<b>(220,001)</b>	<b>(367,521)</b>	<b>(467,468)</b>	<b>-</b>
	-28.4%	-33.4%	-52.2%	-61.5%	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**

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**RECREATION CENTER FUND REVENUE**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Charges for Services</b>						
80-000-44-00-4439	PROGRAM FEES	130,565	97,070	100,000	60,000	-
80-000-44-00-4441	CONCESSION REVENUE	14,692	10,661	12,500	6,500	500
80-000-44-00-4444	MEMBERSHIP FEES	418,685	465,488	450,000	400,000	60,000
80-000-44-00-4445	GUEST FEES	7,072	8,939	7,000	6,500	500
80-000-44-00-4446	SWIM CLASS FEES	27,013	30,932	25,000	20,000	-
80-000-44-00-4447	PERSONAL TRAINING FEES	8,055	4,910	10,000	5,000	-
80-000-44-00-4448	TANNING SESSION FEES	2,072	2,489	2,500	750	-
	<b>Total: Charges for Services</b>	<b>\$608,154</b>	<b>\$620,489</b>	<b>\$607,000</b>	<b>\$498,750</b>	<b>\$61,000</b>
<b>Miscellaneous</b>						
80-000-48-00-4820	RENTAL INCOME	7,103	13,017	13,000	13,000	-
80-000-48-00-4846	SCHOLARSHIPS/DONATIONS	3,170	760	2,000	1,356	-
80-000-48-00-4850	MISCELLANEOUS INCOME	1,591	297	500	100	-
	<b>Total: Miscellaneous</b>	<b>\$11,864</b>	<b>\$14,074</b>	<b>\$15,500</b>	<b>\$14,456</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
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$556,957</b>
	<b>Total: REC CTR REVENUE</b>	<b><u>\$620,018</u></b>	<b><u>\$634,563</u></b>	<b><u>\$622,500</u></b>	<b><u>\$513,206</u></b>	<b><u>\$617,957</u></b>

## United City of Yorkville Recreation Center Fund

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### RECREATION CENTER EXPENSES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
80-800-50-00-5010	SALARIES & WAGES	33,542	29,087	28,000	26,250	-
80-800-50-00-5015	PART-TIME SALARIES	96,666	88,234	100,000	78,000	20,000
80-800-50-00-5046	PRE-SCHOOL WAGES	38,362	30,255	35,000	15,000	-
80-800-50-00-5052	INSTRUCTORS WAGES	56,418	54,181	60,000	55,000	-
	<b>Total: Salaries</b>	<b>\$224,988</b>	<b>\$201,757</b>	<b>\$223,000</b>	<b>\$174,250</b>	<b>\$20,000</b>
<b>Benefits</b>						
80-800-52-00-5212	RETIREMENT PLAN CONTRIBUTION	11,529	10,213	10,181	10,181	-
80-800-52-00-5214	FICA CONTRIBUTION	17,074	15,493	17,708	17,708	-
80-800-52-00-5216	GROUP HEALTH INSURANCE	-	-	1,200	1,200	-
80-800-52-00-5222	GROUP LIFE INSURANCE	-	-	123	90	-
	<b>Total: Benefits</b>	<b>\$28,603</b>	<b>\$25,706</b>	<b>\$29,212</b>	<b>\$29,179</b>	<b>\$0</b>
<b>Contractual Services</b>						
80-800-54-00-5415	TRAVEL & LODGING	-	-	200	-	-
80-800-54-00-5426	PUBLISHING & ADVERTISING	732	192	1,500	-	-
80-800-54-00-5440	TELECOMMUNICATIONS	4,379	3,198	3,600	3,600	720
80-800-54-00-5447	SCHOLARSHIPS	389	-	-	-	-
80-800-54-00-5452	POSTAGE & SHIPPING	-	-	600	300	60
80-800-54-00-5460	DUES AND SUBSCRIPTIONS	-	114	200	200	40
80-800-54-00-5462	PROFESSIONAL SERVICES	32,851	15,810	20,000	15,000	3,000
80-800-54-00-5480	UTILITIES	55,117	46,030	55,650	55,650	11,130
80-800-54-00-5485	RENTAL & LEASE PURCHASE	215,000	223,647	236,000	330,000	38,000
80-800-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	13,627	37,751	15,000	7,000	1,400
80-800-54-00-5496	PROGRAM REFUNDS	8,473	4,727	5,500	5,500	1,100
80-800-54-00-5497	PROPERTY TAX PAYMENT	53,680	61,503	70,000	58,800	58,800
	<b>Total: Contractual Services</b>	<b>\$384,248</b>	<b>\$392,972</b>	<b>\$408,250</b>	<b>\$476,050</b>	<b>\$114,250</b>
<b>Supplies</b>						
80-800-56-00-5606	PROGRAM SUPPLIES	11,676	12,125	15,000	7,500	1,500
80-800-56-00-5607	CONCESSION SUPPLIES	10,029	6,302	7,000	7,000	1,400
80-800-56-00-5610	OFFICE SUPPLIES	1,730	892	2,600	1,500	300
80-800-56-00-5620	OPERATING SUPPLIES	4,543	7,039	6,200	3,000	600
80-800-56-00-5630	SMALL TOOLS & EQUIPMENT	8,525	-	-	-	-
80-800-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	3,180	1,000	1,000	1,000	200
80-800-56-00-5640	REPAIR & MAINTENANCE	9,768	11,371	11,000	61,000	12,200
80-800-56-00-5645	BOOKS & PUBLICATIONS	-	30	50	194	39

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

800

**RECREATION CENTER EXPENSES**

<b>Account</b>	<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Adopted</b>
80-800-56-00-5695	GASOLINE	-	282	321	-	-
	<b>Total: Supplies</b>	<b>\$49,451</b>	<b>\$39,041</b>	<b>\$43,171</b>	<b>\$81,194</b>	<b>\$16,239</b>
	<b>Total: REC CTR EXPENSES</b>	<b><u>\$687,290</u></b>	<b><u>\$659,476</u></b>	<b><u>\$703,633</u></b>	<b><u>\$760,673</u></b>	<b><u>\$150,489</u></b>

# **LIBRARY FUNDS**

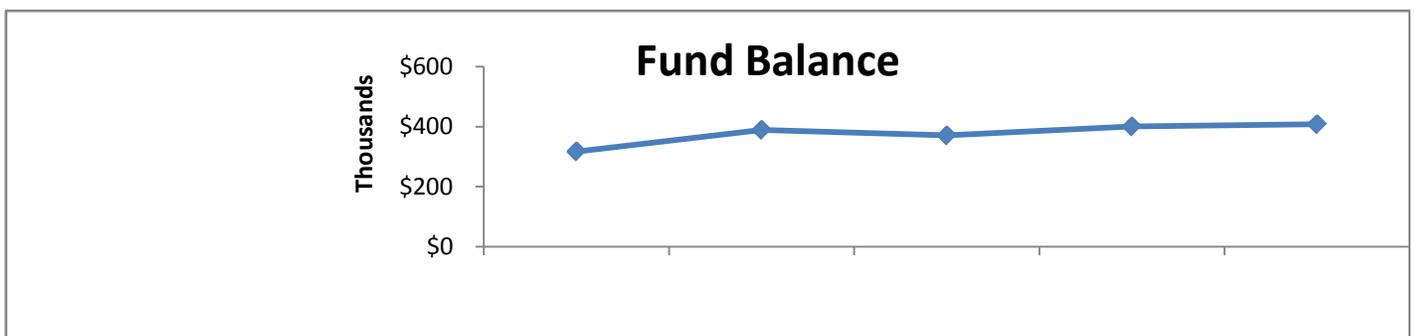
The Library has three budgeted funds used to account for operations (82), debt service (83) and development fee & capital expenditures (84).

- 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Taxes	1,252,191	692,476	707,500	691,905	670,415
Intergovernmental	24,410	22,212	22,200	23,852	22,200
Licenses & Permits	17,650	4,681	-	-	-
Fines & Forfeits	14,161	12,864	13,000	9,300	9,300
Charges for Service	17,117	15,368	17,000	13,450	14,000
Investment Earnings	690	393	150	1,260	1,300
Reimbursements	-	-	7,306	9,396	-
Miscellaneous	7,823	15,045	8,500	8,940	9,250
Other Financing Sources	-	332,500	41,978	30,000	52,174
<b>Total Revenue</b>	<b>1,334,042</b>	<b>1,095,539</b>	<b>817,634</b>	<b>788,103</b>	<b>778,639</b>
<b>Expenditures</b>					
Salaries	501,353	432,008	440,000	440,000	447,540
Benefits	143,220	149,612	218,553	200,412	193,524
Contractual Services	183,101	88,124	111,599	108,149	109,049
Supplies	147,408	21,623	21,750	22,750	21,250
Contingencies	6,705	158	1,000	-	-
Debt Service	605,925	-	-	-	-
Other Financing Uses	-	332,519	1,511	5,469	-
<b>Total Expenditures</b>	<b>1,587,712</b>	<b>1,024,044</b>	<b>794,413</b>	<b>776,780</b>	<b>771,363</b>
<b>Surplus (Deficit)</b>	<b>(253,670)</b>	<b>71,495</b>	<b>23,221</b>	<b>11,323</b>	<b>7,276</b>
<b>Ending Fund Balance</b>	<b>317,336</b>	<b>388,831</b>	<b>370,330</b>	<b>400,154</b>	<b>407,430</b>
	20.0%	38.0%	46.6%	51.5%	52.8%



	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 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>4.0</u>	<u>4.0</u>
Total Part-Time Personnel	35.0	28.0	28.0	26.0	26.0
<b>Total Personnel</b>	<b>40.00</b>	<b>33.00</b>	<b>33.00</b>	<b>31.00</b>	<b>31.00</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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Taxes</b>						
82-000-40-00-4005	PROPERTY TAXES - LIBRARY	648,060	673,145	700,000	691,905	670,415
82-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	-	19,331	7,500	-	-
82-000-40-00-4015	PROPERTY TAXES - DEBT SERVICE	604,131	-	-	-	-
	<b>Total: Taxes</b>	<b>\$1,252,191</b>	<b>\$692,476</b>	<b>\$707,500</b>	<b>\$691,905</b>	<b>\$670,415</b>
<b>Intergovernmental</b>						
82-000-41-00-4120	PERSONAL PROPERTY TAX	7,217	4,981	5,000	5,000	5,000
82-000-41-00-4170	STATE GRANTS <i>Library per Capita Grant</i>	17,193	17,231	17,200	18,852	17,200
	<b>Total: Intergovernmental</b>	<b>\$24,410</b>	<b>\$22,212</b>	<b>\$22,200</b>	<b>\$23,852</b>	<b>\$22,200</b>
<b>Licenses and Permits</b>						
82-000-42-00-4211	DEVELOPMENT FEES - BOOKS <i>Moved to Library Capital</i>	8,825	4,681	-	-	-
82-000-42-00-4212	DEVELOPMENT FEES - BUILDING <i>Moved to Library Capital</i>	8,825	-	-	-	-
	<b>Total: Licenses and Permits</b>	<b>\$17,650</b>	<b>\$4,681</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fines &amp; Forfeits</b>						
82-000-43-00-4330	LIBRARY FINES	14,161	12,864	13,000	9,300	9,300
	<b>Total: Fines &amp; Forfeits</b>	<b>\$14,161</b>	<b>\$12,864</b>	<b>\$13,000</b>	<b>\$9,300</b>	<b>\$9,300</b>
<b>Charges for Services</b>						
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	13,742	11,814	12,000	10,000	10,000
82-000-44-00-4422	COPY FEES	3,339	3,444	3,000	2,500	3,000
82-000-44-00-4439	PROGRAM FEES	36	110	2,000	950	1,000
	<b>Total: Charges for Services</b>	<b>\$17,117</b>	<b>\$15,368</b>	<b>\$17,000</b>	<b>\$13,450</b>	<b>\$14,000</b>
<b>Investment Earnings</b>						
82-000-45-00-4500	INVESTMENT EARNINGS	690	393	150	1,260	1,300
	<b>Total: Investment Earnings</b>	<b>\$690</b>	<b>\$393</b>	<b>\$150</b>	<b>\$1,260</b>	<b>\$1,300</b>
<b>Reimbursements</b>						
82-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	6,670	8,685	-
82-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	636	711	-
	<b>Total: Reimbursements</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,306</b>	<b>\$9,396</b>	<b>\$0</b>
<b>Miscellaneous</b>						
82-000-48-00-4820	RENTAL INCOME	1,454	2,695	2,000	1,540	2,000
82-000-48-00-4824	DVD RENTAL INCOME	4,131	5,416	4,500	5,000	5,000
82-000-48-00-4832	MEMORIALS	1,883	6,119	2,000	2,000	2,000

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

82

**LIBRARY OPERATIONS FUND REVENUE**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
82-000-48-00-4850	MISCELLANEOUS INCOME	55	815	-	400	250
82-000-48-00-4881	SALE OF BOOKS	300	-	-	-	-
	<b>Total:    Miscellaneous</b>	<b>\$7,823</b>	<b>\$15,045</b>	<b>\$8,500</b>	<b>\$8,940</b>	<b>\$9,250</b>
 <b>Other Financing Sources</b>						
82-000-49-00-4901	TRANSFER FROM GENERAL <i>For Liability/Unemployment Insurance Transfer of \$21,450 to Offset Library P-Tax Limit</i>	-	332,500	41,978	30,000	52,174
	<b>Total:    Other Financing Sources</b>	<b>\$0</b>	<b>\$332,500</b>	<b>\$41,978</b>	<b>\$30,000</b>	<b>\$52,174</b>
	 <b>Total: LIBRARY OPS REVENUE</b>	 <b><u>\$1,334,042</u></b>	 <b><u>\$1,095,539</u></b>	 <b><u>\$817,634</u></b>	 <b><u>\$788,103</u></b>	 <b><u>\$778,639</u></b>

## United City of Yorkville Library Operations Fund

820

### LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Salaries</b>						
82-820-50-00-5010	SALARIES & WAGES	501,353	244,695	245,000	245,000	252,540
82-820-50-00-5015	PART-TIME SALARIES	-	187,313	195,000	195,000	195,000
	<b>Total: Salaries</b>	<b>\$501,353</b>	<b>\$432,008</b>	<b>\$440,000</b>	<b>\$440,000</b>	<b>\$447,540</b>
<b>Benefits</b>						
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,607	23,387	26,692	26,692	27,988
82-820-52-00-5214	FICA CONTRIBUTION	37,766	32,384	38,000	33,000	33,572
82-820-52-00-5216	GROUP HEALTH INSURANCE	76,487	86,334	102,877	102,877	94,116
82-820-52-00-5222	GROUP LIFE INSURANCE	1,200	760	1,410	1,100	595
82-820-52-00-5223	DENTAL INSURANCE	5,451	6,061	6,826	6,100	5,926
82-820-52-00-5224	VISION INSURANCE	709	686	770	643	643
82-820-52-00-5230	UNEMPLOYMENT INSURANCE <i>Canceled out by General Fund Transfer</i>	-	-	4,286	2,500	2,500
82-820-52-00-5231	LIABILITY INSURANCE <i>Canceled out by General Fund Transfer</i>	-	-	37,692	27,500	28,184
	<b>Total: Benefits</b>	<b>\$143,220</b>	<b>\$149,612</b>	<b>\$218,553</b>	<b>\$200,412</b>	<b>\$193,524</b>
<b>Contractual Services</b>						
82-820-54-00-5412	TRAINING & CONFERENCES	949	-	-	500	500
82-820-54-00-5415	TRAVEL & LODGING	593	215	500	1,000	600
82-820-54-00-5423	PUBLIC RELATIONS	112	-	-	-	-
82-820-54-00-5426	PUBLISHING & ADVERTISING	130	-	100	100	100
82-820-54-00-5440	TELECOMMUNICATIONS	9,055	8,609	8,500	10,500	11,000
82-820-54-00-5452	POSTAGE & SHIPPING	2,104	538	1,000	300	500
82-820-54-00-5460	DUES & SUBSCRIPTIONS <i>Database &amp; Subscriptions</i>	11,290	7,495	14,000	12,000	12,000
82-820-54-00-5462	PROFESSIONAL SERVICES	31,824	29,909	29,000	29,000	29,000
82-820-54-00-5466	LEGAL SERVICES	4,175	-	2,000	2,000	2,000
82-820-54-00-5468	AUTOMATION	48,567	28,210	35,000	35,000	35,000
82-820-54-00-5480	UTILITIES	11,484	8,872	15,750	12,000	12,600
82-820-54-00-5485	RENTAL & LEASE PURCHASE	1,007	-	-	-	-
82-820-54-00-5489	BUILDING - DEVELOPMENT FEES	33,423	-	-	-	-
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	28,388	4,276	5,000	5,000	5,000
82-820-54-00-5498	PAYING AGENT FEES	-	-	749	749	749
	<b>Total: Contractual Services</b>	<b>\$183,101</b>	<b>\$88,124</b>	<b>\$111,599</b>	<b>\$108,149</b>	<b>\$109,049</b>

## United City of Yorkville Library Operations Fund

820

### LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Supplies</b>						
82-820-56-00-5610	OFFICE SUPPLIES	8,784	5,005	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLIES	6,995	4,694	7,500	8,000	8,000
	<i>Custodial Supplies</i>					
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	7,637	-	-	1,550	-
82-820-56-00-5640	REPAIR & MAINTENANCE	2,180	-	-	-	-
82-820-56-00-5671	LIBRARY PROGRAMMING	8,172	225	2,000	950	1,000
	<i>Ties to Program Fee Revenue</i>					
82-820-56-00-5676	EMPLOYEE RECOGNITION	93	-	-	-	-
82-820-56-00-5680	ADULT BOOKS	30,312	-	-	-	-
82-820-56-00-5681	JUVENILE BOOKS	40,713	-	-	-	-
82-820-56-00-5682	REFERENCE BOOKS	11,394	-	-	-	-
82-820-56-00-5683	AUDIO BOOKS	9,526	-	-	-	-
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	2,122	-	-	-	-
82-820-56-00-5685	DVD'S	7,715	1,260	2,000	2,000	2,000
82-820-56-00-5686	BOOKS - DEVELOPMENT FEES	9,343	4,681	-	-	-
	<i>Moved to Library Capital</i>					
82-820-56-00-5698	MEMORIALS & GIFTS	1,622	5,627	2,000	2,000	2,000
	<i>Ties to Memorial &amp; Gift Revenue</i>					
82-820-56-00-5699	MISCELLANEOUS	800	131	250	250	250
	<b>Total: Supplies</b>	<b>\$147,408</b>	<b>\$21,623</b>	<b>\$21,750</b>	<b>\$22,750</b>	<b>\$21,250</b>
<b>Contingencies</b>						
82-820-70-00-7799	CONTINGENCIES	6,705	158	1,000	-	-
	<b>Total: Contingencies</b>	<b>\$6,705</b>	<b>\$158</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service - 2005B Bond</b>						
82-820-83-00-8000	PRINCIPLE PAYMENT	75,000	-	-	-	-
82-820-83-00-8050	INTEREST PAYMENT	319,125	-	-	-	-
	<i>Moved to Library Debt Service Fund</i>					
	<b>Total: Debt Service - 2005B Bond</b>	<b>\$394,125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service - 2006 Bond</b>						
82-820-84-00-8000	PRINCIPLE PAYMENT	150,000	-	-	-	-
82-820-84-00-8050	INTEREST PAYMENT	61,800	-	-	-	-
	<i>Moved to Library Debt Service Fund</i>					
	<b>Total: Debt Service - 2006 Bond</b>	<b>\$211,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Uses</b>						
82-820-99-00-9983	TRANSFER TO LIBRARY DEBT SERVICE	-	-	1,511	5,469	-
	<i>To Eliminate Deficit Fund Balance Position</i>					

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

820

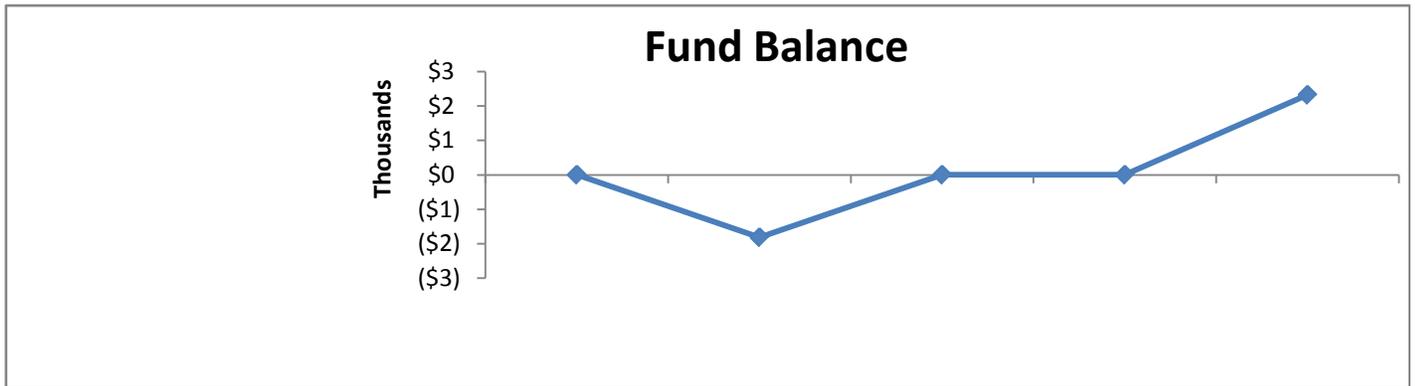
**LIBRARY OPERATIONS FUND EXPENDITURES**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
82-820-99-00-9984	TRANSFER TO LIBRARY CAPITAL	-	332,519	-	-	-
	<b>Total: Other Financing Uses</b>	<b>\$0</b>	<b>\$332,519</b>	<b>\$1,511</b>	<b>\$5,469</b>	<b>\$0</b>
	<b>Total: LIBRARY EXPENDITURES</b>	<b><u>\$1,587,712</u></b>	<b><u>\$1,024,044</u></b>	<b><u>\$794,413</u></b>	<b><u>\$776,780</u></b>	<b><u>\$771,363</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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Taxes	-	718,839	795,488	791,640	771,763
Investment Earnings	-	140	300	200	200
Other Financing Sources	-	-	1,511	5,469	-
<b>Total Revenue</b>	<b>-</b>	<b>718,979</b>	<b>797,299</b>	<b>797,309</b>	<b>771,963</b>
<b>Expenditures</b>					
Debt Service	-	720,800	795,488	795,488	769,638
<b>Total Expenditures</b>	<b>-</b>	<b>720,800</b>	<b>795,488</b>	<b>795,488</b>	<b>769,638</b>
<b>Surplus (Deficit)</b>	<b>-</b>	<b>(1,821)</b>	<b>1,811</b>	<b>1,821</b>	<b>2,325</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>(1,821)</b>	<b>0</b>	<b>0</b>	<b>2,325</b>



## United City of Yorkville Library Debt Service Fund

83

### LIBRARY DEBT SERVICE FUND REVENUE

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Taxes</b>						
83-000-40-00-4015	PROPERTY TAXES - DEBT SERVICE	-	718,839	795,488	791,640	771,763
	<b>Total: Taxes</b>	<b>\$0</b>	<b>\$718,839</b>	<b>\$795,488</b>	<b>\$791,640</b>	<b>\$771,763</b>
<b>Investment Earnings</b>						
83-000-45-00-4500	INVESTMENT EARNINGS	-	140	300	200	200
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$140</b>	<b>\$300</b>	<b>\$200</b>	<b>\$200</b>
<b>Other Financing Sources</b>						
83-000-49-00-4982	TRANSFER FROM LIBRARY OPS <i>To Eliminate Deficit Fund Balance Position</i>	-	-	1,511	5,469	-
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,511</b>	<b>\$5,469</b>	<b>\$0</b>
	<b>Total: LIBRARY D/S FUND REVENUE</b>	<b><u>\$0</u></b>	<b><u>\$718,979</u></b>	<b><u>\$797,299</u></b>	<b><u>\$797,309</u></b>	<b><u>\$771,963</u></b>

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

830

**LIBRARY DEBT SERVICE FUND EXPENDITURES**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Debt Service - 2005B Bond</b>						
83-830-83-00-8000	PRINCIPLE PAYMENT	-	175,000	290,000	290,000	335,000
83-830-83-00-8050	INTEREST PAYMENT	-	316,125	309,125	309,125	13,400
	<b>Total: Debt Service - 2005B Bond</b>	<b>\$0</b>	<b>\$491,125</b>	<b>\$599,125</b>	<b>\$599,125</b>	<b>\$348,400</b>
<b>Debt Service - 2006 Bond</b>						
83-830-84-00-8000	PRINCIPLE PAYMENT	-	175,000	150,000	150,000	100,000
83-830-84-00-8050	INTEREST PAYMENT	-	54,675	46,363	46,363	39,238
	<b>Total: Debt Service - 2006 Bond</b>	<b>\$0</b>	<b>\$229,675</b>	<b>\$196,363</b>	<b>\$196,363</b>	<b>\$139,238</b>
<b>Debt Service - 2013 Refunding Bond</b>						
83-830-99-00-8000	PRINCIPLE PAYMENT	-	-	-	-	170,000
83-830-99-00-8050	INTEREST PAYMENT	-	-	-	-	112,000
	<b>Total: Debt Service - 2013 Ref Bond</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$282,000</b>
	<b>Total: LIBRARY D/S EXPENDITURES</b>	<b>\$0</b>	<b>\$720,800</b>	<b>\$795,488</b>	<b>\$795,488</b>	<b>\$769,638</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>\$ 2,950,785</b>
Date of Issuance	August 11, 2005		
Authorized Issue	\$7,250,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 348,400</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 will be made on 12/30/2013. The remaining outstanding principal balance of \$6,325,000 will be 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>\$ 1,078,873</b>
Date of Issuance	August 1, 2006		
Authorized Issue	\$1,500,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 1,099,917</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>	\$	-
Date of Issuance	May 9, 2013			
Authorized Issue	\$6,625,000	<b>Principle &amp; Interest Outstanding</b>	\$	<b>8,148,224</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 Bonds			

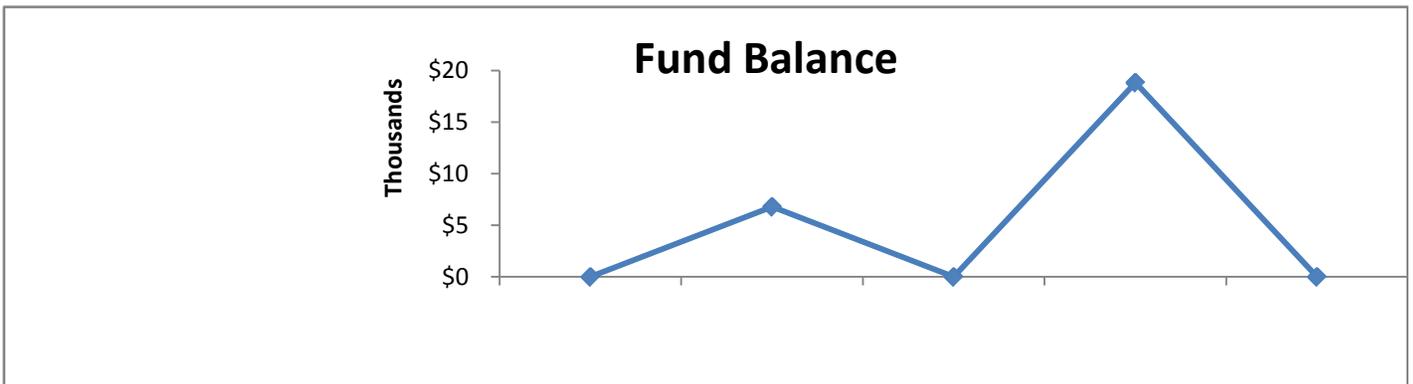
**PRINCIPAL AND INTEREST REQUIREMENTS**

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>

## 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
<b>Revenue</b>					
Licenses & Permits	-	17,669	16,250	30,000	20,000
Investment Earnings	-	71	100	10	20
Other Financing Sources	-	332,519	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>350,259</b>	<b>16,350</b>	<b>30,010</b>	<b>20,020</b>
<b>Expenditures</b>					
Contractual Services	-	-	-	3,500	3,500
Supplies	-	-	13,474	14,474	35,350
Capital Outlay	-	10,965	-	-	-
Other Financing Uses	-	332,500	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>343,465</b>	<b>13,474</b>	<b>17,974</b>	<b>38,850</b>
<b>Surplus (Deficit)</b>	<b>-</b>	<b>6,794</b>	<b>2,876</b>	<b>12,036</b>	<b>(18,830)</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>6,794</b>	<b>0</b>	<b>18,830</b>	<b>0</b>



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

84

**LIBRARY CAPITAL FUND REVENUE**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Licenses and Permits</b>						
84-000-42-00-4214	DEVELOPMENT FEES	-	17,669	16,250	30,000	20,000
	<b>Total: Licenses and Permits</b>	<b>\$0</b>	<b>\$17,669</b>	<b>\$16,250</b>	<b>\$30,000</b>	<b>\$20,000</b>
<b>Investment Earnings</b>						
84-000-45-00-4500	INVESTMENT EARNINGS	-	71	100	10	20
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$71</b>	<b>\$100</b>	<b>\$10</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>\$0</b>	<b>\$332,519</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: LIBRARY CAPITAL REVENUE</b>	<b><u>\$0</u></b>	<b><u>\$350,259</u></b>	<b><u>\$16,350</u></b>	<b><u>\$30,010</u></b>	<b><u>\$20,020</u></b>

## United City of Yorkville Library Capital Fund

840

### LIBRARY CAPITAL FUND EXPENDITURES

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
<b>Contractual Services</b>						
84-840-54-00-5460	DUES & SUBSCRIPTIONS <i>E-Book Subscription</i>	-	-	-	3,500	3,500
	<b>Total: Contractual Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$3,500</b>
<b>Supplies</b>						
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	-
84-840-56-00-5683	AUDIO BOOKS	-	-	-	-	-
84-840-56-00-5684	COMPACT DISCS AND OTHER MUSIC	-	-	-	-	-
84-840-56-00-5685	DVD'S	-	-	-	1,000	-
84-840-56-00-5686	BOOKS	-	-	13,474	13,474	35,350
	<b>Total: Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,474</b>	<b>\$14,474</b>	<b>\$35,350</b>
<b>Capital Outlay</b>						
84-840-60-00-6020	BUILDING & STRUCTURES	-	10,965	-	-	-
	<b>Total: Capital Outlay</b>	<b>\$0</b>	<b>\$10,965</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>\$0</b>	<b>\$332,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: LIBRARY CAPITAL EXPENDITURES</b>	<b><u>\$0</u></b>	<b><u>\$343,465</u></b>	<b><u>\$13,474</u></b>	<b><u>\$17,974</u></b>	<b><u>\$38,850</u></b>

**LONG-TERM OPERATING & CAPITAL PLAN**

**United City of Yorkville**  
**Revenue Budget Summary - All Funds**  
**Fiscal Years 2011 - 2018**

<u>FUND</u>	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<u>General Fund</u>	11,517,961	12,511,852	12,311,109	13,028,337	13,009,489	13,149,788	13,330,233	13,491,731	13,720,471
<u>Special Revenue Funds</u>									
Motor Fuel Tax	687,269	560,598	454,547	525,743	944,000	456,000	455,500	460,500	460,500
Parks and Recreation	1,367,262	1,199,608	1,451,447	1,419,136	2,228,704	1,573,311	1,655,908	1,680,269	1,702,344
Land Cash	474,639	430,767	420,500	452,106	166,500	23,000	23,000	423,000	23,000
Fox Industrial TIF	228,359	259,327	-	-	-	-	-	-	-
Countryside TIF	9,506	6,906	6,500	3,100	1,550	-	100,000	100,000	100,000
Downtown TIF	75,362	67,933	70,150	40,330	35,350	35,350	35,350	35,350	35,350
Fox Hill SSA	19,894	3,793	3,786	3,796	3,786	8,536	8,536	8,536	8,536
Sunflower SSA	13,871	7,537	7,531	7,540	7,531	17,416	17,416	17,416	17,416
<u>Debt Service Fund</u>	430,429	507,525	427,144	428,546	329,479	330,879	318,418	336,554	336,554
<u>Capital Project Funds</u>									
Municipal Building	20,700	8,400	5,250	9,150	573,374	-	-	-	-
Vehicle & Equipment	84,458	97,980	126,200	126,783	259,750	173,052	195,687	195,687	195,687
City-Wide Capital	321,803	227,117	1,303,732	830,702	1,579,062	5,533,630	907,820	1,954,624	1,502,980
<u>Enterprise Funds</u>									
Water	2,628,534	2,855,198	2,801,379	3,131,811	2,641,091	2,671,613	2,661,617	2,693,959	2,724,189
Sewer	1,478,074	3,120,374	1,639,817	1,643,252	2,355,220	2,237,032	2,237,214	2,236,112	2,239,226
Recreation Center	620,018	634,563	622,500	513,206	617,957	-	-	-	-
<u>Library Funds</u>									
Library Operations	1,334,042	1,095,539	817,634	788,103	778,639	788,425	790,418	792,318	819,332
Library Debt Service	-	718,979	797,299	797,309	771,963	730,488	743,713	751,438	753,763
Library Capital	-	350,259	16,350	30,010	20,020	20,020	20,020	20,020	20,020
<b>TOTAL REVENUES</b>	<b>21,312,181</b>	<b>24,664,255</b>	<b>23,282,875</b>	<b>23,778,960</b>	<b>26,323,465</b>	<b>27,748,540</b>	<b>23,500,850</b>	<b>25,197,514</b>	<b>24,659,368</b>

**United City of Yorkville**  
**Expenditure Budget Summary - All Funds**  
**Fiscal Years 2011 - 2018**

FUND	FY2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<u>General Fund</u>	11,296,930	10,969,330	11,379,867	10,875,236	13,891,560	12,648,275	13,037,173	14,476,325	13,982,166
<u>Special Revenue Funds</u>									
Motor Fuel Tax	452,490	276,141	573,860	395,012	1,394,456	608,112	652,867	683,269	493,384
Parks and Recreation	1,160,854	1,151,098	1,506,767	1,406,158	2,199,048	1,662,357	1,664,210	1,688,342	1,713,876
Land Cash	259,839	336,920	323,825	72,247	89,000	356,850	263,000	13,000	63,000
Fox Industrial TIF	81,922	829,117	-	-	-	-	-	-	-
Countryside TIF	308,716	307,585	306,043	307,043	2,105,113	307,898	305,098	307,098	308,698
Downtown TIF	1,896	19,741	41,500	36,834	45,350	45,355	45,360	45,365	45,375
Fox Hill SSA	4,178	4,664	4,500	5,476	7,500	19,603	19,603	4,603	4,603
Sunflower SSA	8,136	7,272	9,986	11,714	14,985	35,985	35,985	10,985	10,985
<u>Debt Service Fund</u>	429,404	428,668	505,370	505,370	328,554	329,954	330,954	336,554	336,554
<u>Capital Project Funds</u>									
Municipal Building	-	750	-	3,150	-	-	-	-	-
Vehicle & Equipment	164,267	98,518	282,295	352,108	292,462	211,462	195,462	195,462	195,462
City-Wide Capital	302,773	146,573	1,040,500	538,461	1,261,446	1,340,804	5,088,159	2,658,164	1,502,980
<u>Enterprise Funds</u>									
Water	2,272,173	2,379,621	3,085,983	3,053,376	2,859,595	3,536,059	3,671,470	3,398,285	2,855,727
Sewer	1,835,456	2,494,670	1,895,210	1,750,812	2,570,120	3,043,689	2,681,712	2,851,779	2,529,201
Recreation Center	687,290	659,476	703,633	760,673	150,489	-	-	-	-
<u>Library Fund</u>									
Library Operations	1,587,712	1,024,044	794,413	776,780	771,363	783,759	797,294	807,205	817,702
Library Debt Service	-	720,800	795,488	795,488	769,638	730,288	743,513	751,238	753,563
Library Capital	-	343,465	13,474	17,974	38,850	20,020	20,020	20,020	20,020
<b>TOTAL EXPENDITURES</b>	<b>20,854,036</b>	<b>22,198,453</b>	<b>23,262,714</b>	<b>21,663,912</b>	<b>28,789,529</b>	<b>25,680,470</b>	<b>29,551,880</b>	<b>28,247,694</b>	<b>25,633,296</b>

**United City of Yorkville**  
**Fund Balance History**  
**Fiscal Years 2011 - 2018**

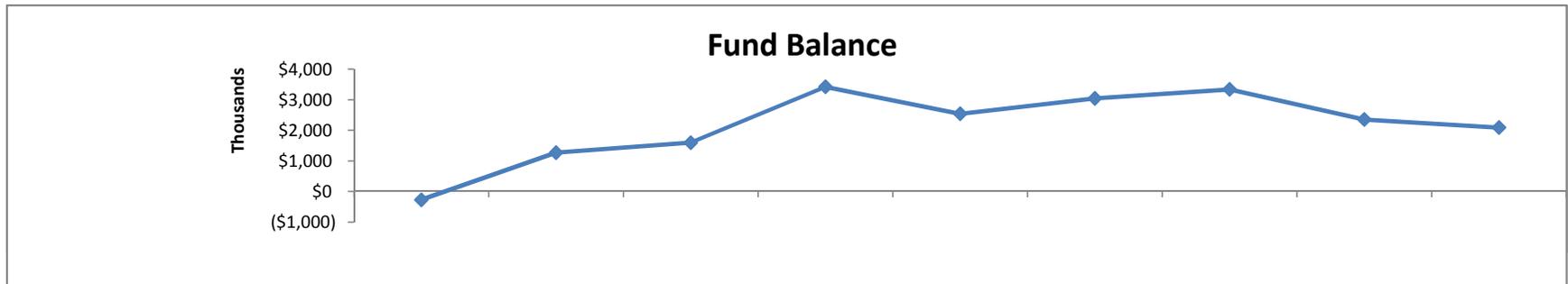
FUND	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<u>General Fund</u>	(271,900)	1,270,623	1,596,094	3,423,724	2,541,653	3,043,166	3,336,226	2,351,632	2,089,937
<u>Special Revenue Funds</u>									
Motor Fuel Tax	640,399	924,857	465,255	1,055,588	605,132	453,020	255,653	32,884	-
Parks and Recreation	231,558	280,065	185,635	293,043	322,699	233,653	225,351	217,278	205,746
Land Cash	(388,625)	(294,778)	(172,534)	85,081	162,581	(171,269)	(411,269)	(1,269)	(41,269)
Fox Industrial TIF	569,790	-	-	-	-	-	-	-	-
Countryside TIF	2,178,550	1,877,872	1,578,277	1,573,929	(529,634)	(837,532)	(1,042,630)	(1,249,728)	(1,458,426)
Downtown TIF	209,760	257,953	264,867	261,449	251,449	241,444	231,434	221,419	211,394
Fox Hill SSA	17,942	17,071	16,719	15,391	11,677	610	(10,457)	(6,524)	(2,591)
Sunflower SSA	11,922	12,188	10,007	8,014	560	(18,009)	(36,578)	(30,147)	(23,716)
<u>Debt Service Fund</u>	8,653	87,510	8,925	10,686	11,611	12,536	-	-	-
<u>Capital Project Funds</u>									
Municipal Building	(587,024)	(579,374)	(575,774)	(573,374)	-	-	-	-	-
Vehicle & Equipment	355,133	354,595	62,123	129,270	96,558	58,148	58,373	58,598	58,823
City-Wide Capital	652	81,196	332,500	373,437	691,053	4,883,879	703,540	-	-
<u>Enterprise Funds *</u>									
Water	825,261	1,300,837	642,452	1,379,272	1,160,768	296,322	(713,531)	(1,417,857)	(1,549,395)
Sewer	2,377,831	3,003,537	2,625,761	2,895,977	2,681,077	1,874,420	1,429,922	814,255	524,280
Recreation Center	(195,087)	(220,001)	(367,521)	(467,468)	-	-	-	-	-
<u>Library Funds</u>									
Library Operations	317,336	388,831	370,330	400,154	407,430	412,096	405,220	390,333	391,963
Library Debt Service	-	(1,821)	-	-	2,325	2,525	2,725	2,925	3,125
Library Capital	-	6,794	-	18,830	-	-	-	-	-
<b>Totals</b>	<b>6,302,151</b>	<b>8,767,955</b>	<b>7,043,116</b>	<b>10,883,003</b>	<b>8,416,939</b>	<b>10,485,009</b>	<b>4,433,979</b>	<b>1,383,799</b>	<b>409,871</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 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Revenue</b>									
Taxes	7,230,149	7,942,975	8,788,433	9,171,463	9,359,104	9,490,731	9,644,790	9,794,888	9,990,714
Intergovernmental	1,791,792	1,889,036	1,759,600	1,997,077	1,998,200	2,003,500	2,003,500	2,013,500	2,013,500
Licenses & Permits	241,752	171,921	169,300	169,300	193,000	193,000	218,000	218,000	243,000
Fines & Forfeits	201,236	175,159	201,500	162,200	180,200	180,200	180,200	180,200	180,200
Charges for Service	1,537,831	1,561,554	1,178,284	1,179,557	1,181,235	1,182,607	1,183,993	1,185,393	1,193,307
Investment Earnings	1,747	5,102	3,100	6,500	6,500	6,500	6,500	6,500	6,500
Reimbursements	484,593	419,903	199,892	218,240	75,000	75,000	75,000	75,000	75,000
Miscellaneous	28,861	13,702	11,000	124,000	11,000	13,000	13,000	13,000	13,000
Other Financing Sources	-	332,500	-	-	5,250	5,250	5,250	5,250	5,250
<b>Total Revenue</b>	<b>11,517,961</b>	<b>12,511,852</b>	<b>12,311,109</b>	<b>13,028,337</b>	<b>13,009,489</b>	<b>13,149,788</b>	<b>13,330,233</b>	<b>13,491,731</b>	<b>13,720,471</b>
<b>Expenditures</b>									
Salaries	3,517,151	3,029,713	3,371,895	3,304,920	3,546,298	3,546,298	3,546,298	3,546,298	3,546,298
Benefits	2,446,452	2,407,769	2,327,040	2,075,440	2,270,039	2,410,767	2,562,438	2,656,890	2,776,255
Contractual Services	3,470,156	3,944,907	3,840,120	3,658,073	3,934,440	4,059,205	4,172,923	4,262,413	4,356,956
Supplies	271,393	236,916	274,151	282,120	292,110	305,547	317,598	330,309	341,223
Contingencies	75,000	52,075	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Other Financing Uses	1,516,778	1,297,950	1,516,661	1,504,683	3,798,673	2,276,458	2,387,916	3,630,415	2,911,434
<b>Total Expenditures</b>	<b>11,296,930</b>	<b>10,969,330</b>	<b>11,379,867</b>	<b>10,875,236</b>	<b>13,891,560</b>	<b>12,648,275</b>	<b>13,037,173</b>	<b>14,476,325</b>	<b>13,982,166</b>
Surplus (Deficit)	221,031	1,542,522	931,242	2,153,101	(882,071)	501,513	293,060	(984,594)	(261,695)
<b>Ending Fund Balance</b>	<b>(271,900)</b>	<b>1,270,623</b>	<b>1,596,094</b>	<b>3,423,724</b>	<b>2,541,653</b>	<b>3,043,166</b>	<b>3,336,226</b>	<b>2,351,632</b>	<b>2,089,937</b>
	-2.41%	11.58%	14.03%	31.48%	18.30%	24.06%	25.59%	16.24%	14.95%



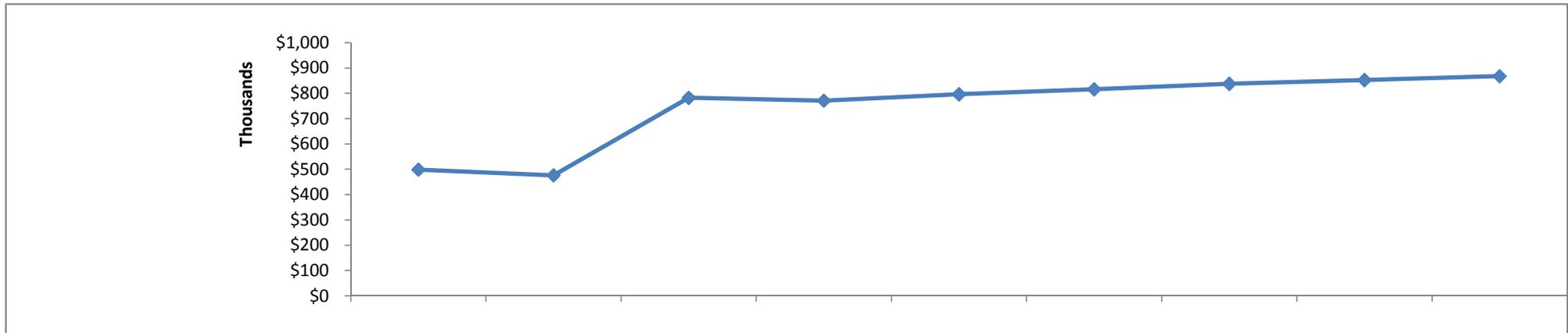
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>GENERAL FUND - 01</u></b>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,185,495	2,282,246	2,288,133	2,276,807	2,288,154	2,311,036	2,334,146	2,357,487	2,381,062
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	336,075	360,356	413,354	438,711	562,000	587,000	612,000	637,000	662,000
01-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	-	67,334	20,000	-	-	-	-	-	-
01-000-40-00-4030	MUNICIPAL SALES TAX	2,569,233	2,552,483	2,325,000	2,425,000	2,449,250	2,473,743	2,523,217	2,573,682	2,650,892
01-000-40-00-4035	NON-HOME RULE SALES TAX	-	410,327	1,500,000	1,800,000	1,800,000	1,818,000	1,854,360	1,891,447	1,948,191
01-000-40-00-4040	ELECTRIC UTILITY TAX	605,833	603,015	603,432	603,432	605,000	611,050	617,161	623,332	629,565
01-000-40-00-4041	NATURAL GAS UTILITY TAX	268,166	225,411	296,514	250,000	275,000	280,000	282,800	285,628	288,484
01-000-40-00-4043	EXCISE TAX	491,188	500,415	490,000	500,000	500,000	500,000	506,000	506,000	510,000
01-000-40-00-4044	TELEPHONE UTILITY TAX	23,002	18,393	23,500	20,000	20,200	20,402	20,606	20,812	21,020
01-000-40-00-4045	CABLE FRANCHISE FEES	228,452	221,465	230,000	230,000	230,000	230,000	235,000	235,000	235,000
01-000-40-00-4050	HOTEL TAX	38,198	51,029	50,000	50,000	50,000	50,000	50,000	50,000	50,000
01-000-40-00-4060	AMUSEMENT TAX	319	127,737	134,000	148,000	165,000	195,000	195,000	200,000	200,000
01-000-40-00-4065	ADMISSIONS TAX	181,744	190,627	104,500	119,199	104,500	104,500	104,500	104,500	104,500
01-000-40-00-4070	BUSINESS DISTRICT TAX - KNDLL MKTPLCE	289,015	305,908	300,000	300,000	300,000	300,000	300,000	300,000	300,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - DOWNTOWN	-	-	-	-	-	-	-	-	-
01-000-40-00-4075	AUTO RENTAL TAX	8,298	9,549	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-000-40-00-4080	PARA-MUTUEL TAX	5,131	16,680	-	314	-	-	-	-	-
01-000-41-00-4100	STATE INCOME TAX	1,315,321	1,444,426	1,320,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000
01-000-41-00-4105	LOCAL USE TAX	240,047	246,963	242,400	250,000	250,000	250,000	250,000	255,000	255,000
01-000-41-00-4110	ROAD & BRIDGE TAX	164,296	166,896	170,000	168,477	170,000	175,000	175,000	180,000	180,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	16,394	15,030	16,000	15,000	15,000	15,000	15,000	15,000	15,000
01-000-41-00-4160	FEDERAL GRANTS	13,288	12,521	9,200	12,500	12,000	12,000	12,000	12,000	12,000
01-000-41-00-4170	STATE GRANTS	40,250	2,123	-	-	-	-	-	-	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	2,196	1,077	2,000	1,100	1,200	1,500	1,500	1,500	1,500
01-000-42-00-4200	LIQUOR LICENSE	38,903	43,265	40,000	40,000	40,000	40,000	40,000	40,000	40,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	2,670	6,256	2,700	2,700	3,000	3,000	3,000	3,000	3,000
01-000-42-00-4210	BUILDING PERMITS	126,829	122,400	126,600	126,600	150,000	150,000	175,000	175,000	200,000
01-000-42-00-4214	DEVELOPMENT FEES	73,350	-	-	-	-	-	-	-	-
01-000-43-00-4310	CIRCUIT COURT FINES	95,289	66,028	95,000	60,000	70,000	70,000	70,000	70,000	70,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	25,457	24,206	26,000	32,000	30,000	30,000	30,000	30,000	30,000
01-000-43-00-4323	OFFENDER REGISTRATION FEES	-	175	500	200	200	200	200	200	200

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-000-43-00-4325	POLICE TOWS	80,490	84,750	80,000	70,000	80,000	80,000	80,000	80,000	80,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,177,995	1,231,681	1,021,784	1,023,581	1,023,500	1,023,500	1,023,500	1,023,500	1,030,000
01-000-44-00-4405	COLLECTION FEE - YBSD	116,087	134,531	151,500	135,876	137,235	138,607	139,993	141,393	142,807
01-000-44-00-4407	LATE PENALTIES - GARBAGE	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000
01-000-44-00-4414	OTHER SERVICES	3,960	-	-	-	-	-	-	-	-
01-000-44-00-4451	WATER CHARGEBACK	91,863	91,863	-	-	-	-	-	-	-
01-000-44-00-4452	SEWER CHARGEBACK	83,045	83,045	-	-	-	-	-	-	-
01-000-44-00-4472	LAND CASH CHARGEBACK	60,449	20,084	-	-	-	-	-	-	-
01-000-44-00-4474	POLICE SPECIAL DETAIL	4,432	350	5,000	100	500	500	500	500	500
01-000-45-00-4500	INVESTMENT EARNINGS	1,747	5,102	3,100	6,500	6,500	6,500	6,500	6,500	6,500
01-000-46-00-4601	REIMB - LEGAL EXPENSES	46,951	28,738	-	-	-	-	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	-	25,697	-	-	-	-	-	-	-
01-000-46-00-4650	REIMB - TRAFFIC SIGNAL	33,067	28,582	15,000	20,019	20,000	20,000	20,000	20,000	20,000
01-000-46-00-4668	REIMB - COBRA CONTRIBUTIONS	21,675	23,220	12,500	817	-	-	-	-	-
01-000-46-00-4669	REIMB - RETIREE INS CONTRIBUTIONS	39,671	48,447	60,398	50,994	-	-	-	-	-
01-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	193,147	91,536	61,295	66,571	-	-	-	-	-
01-000-46-00-4671	REIMB - LIFE INSURANCE	4,789	3,363	1,699	2,229	-	-	-	-	-
01-000-46-00-4672	REIMB - LIBRARY INSURANCE	-	93,842	-	-	-	-	-	-	-
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	35,711	3,417	5,000	29,610	5,000	5,000	5,000	5,000	5,000
01-000-46-00-4681	REIMB - WORKERS COMP	22,207	25,557	-	-	-	-	-	-	-
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	19,505	37,167	40,000	37,000	40,000	40,000	40,000	40,000	40,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	67,870	10,337	4,000	11,000	10,000	10,000	10,000	10,000	10,000
01-000-48-00-4820	RENTAL INCOME	5,600	8,460	8,000	8,000	8,000	8,000	8,000	8,000	8,000
01-000-48-00-4821	BAD DEBT RECOVERY	10,849	-	-	-	-	-	-	-	-
01-000-48-00-4845	DONATIONS	2,784	50	-	-	-	2,000	2,000	2,000	2,000
01-000-48-00-4850	MISCELLANEOUS INCOME	9,628	5,192	3,000	116,000	3,000	3,000	3,000	3,000	3,000
01-000-49-00-4916	TRANSFER FROM MUNICIPAL BUILDING	-	-	-	-	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>11,517,961</b>	<b>12,511,852</b>	<b>12,311,109</b>	<b>13,028,337</b>	<b>13,009,489</b>	<b>13,149,788</b>	<b>13,330,233</b>	<b>13,491,731</b>	<b>13,720,471</b>

## ADMINISTRATION DEPARTMENT

The Administration Department includes both elected official and management expenditures. Elected officials consists of the Mayor, City Council, Treasurer and City 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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Expenditures</b>									
Salaries	319,269	307,078	333,395	338,320	368,599	368,599	368,599	368,599	368,599
Benefits	48,949	49,070	275,732	260,902	253,005	271,681	292,224	305,783	320,158
Contractual Services	119,138	111,976	160,250	158,900	161,800	162,745	163,887	164,929	166,023
Supplies	11,264	8,084	12,950	12,950	12,950	12,950	12,950	12,950	12,950
<b>Total Administration</b>	<b>498,620</b>	<b>476,208</b>	<b>782,327</b>	<b>771,072</b>	<b>796,354</b>	<b>815,975</b>	<b>837,660</b>	<b>852,261</b>	<b>867,730</b>



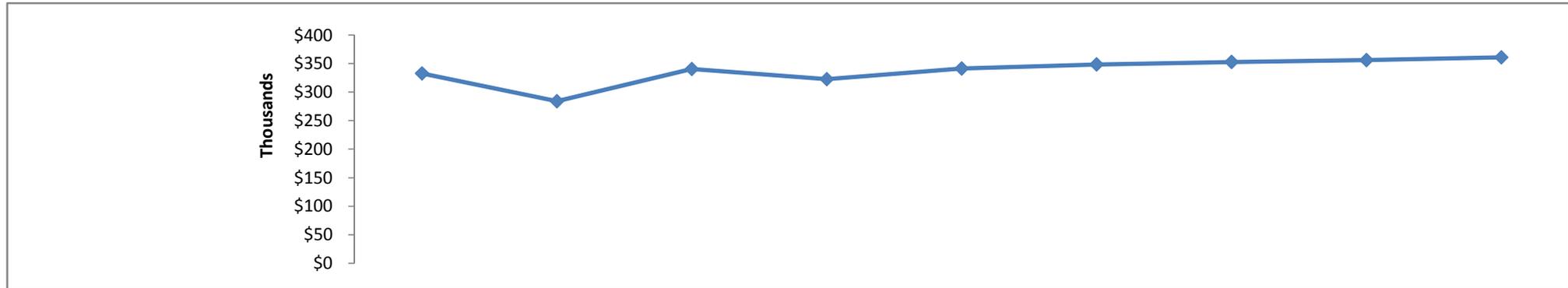
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Administration</b>										
01-110-50-00-5001	SALARIES - MAYOR	10,700	10,105	11,000	11,000	11,000	11,000	11,000	11,000	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMM	1,167	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	9,305	8,535	9,000	9,000	11,000	11,000	11,000	11,000	11,000
01-110-50-00-5004	SALARIES - CITY TREASURER	6,105	5,800	6,500	6,500	6,500	6,500	6,500	6,500	6,500
01-110-50-00-5005	SALARIES - ALDERMAN	52,455	48,270	50,320	50,320	52,000	52,000	52,000	52,000	52,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	239,314	232,228	255,000	260,000	264,599	264,599	264,599	264,599	264,599
01-110-50-00-5015	PART-TIME SALARIES	-	-	-	-	22,000	22,000	22,000	22,000	22,000
01-110-50-00-5020	OVERTIME	223	1,140	575	500	500	500	500	500	500
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	26,574	27,723	28,383	30,000	38,125	38,125	38,125	38,125	38,125
01-110-52-00-5214	FICA CONTRIBUTION	22,375	21,347	22,500	22,500	27,087	27,087	27,087	27,087	27,087
01-110-52-00-5216	GROUP HEALTH INSURANCE	-	-	72,456	72,456	78,075	85,883	94,471	100,139	106,147
01-110-52-00-5222	GROUP LIFE INSURANCE	-	-	614	614	476	481	486	490	495
01-110-52-00-5223	DENTAL INSURANCE	-	-	5,096	5,096	5,628	6,191	6,810	7,218	7,652
01-110-52-00-5224	VISION INSURANCE	-	-	586	586	590	649	714	757	802
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	-	-	133,917	120,000	94,874	104,361	114,798	121,685	128,987
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	-	-	1,043	750	682	689	696	703	710
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	-	-	10,008	8,000	6,765	7,442	8,186	8,677	9,197
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	-	-	1,129	900	703	773	851	902	956
01-110-54-00-5412	TRAINING & CONFERENCES	-	1,925	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-110-54-00-5415	TRAVEL & LODGING	790	1,565	6,000	6,000	8,000	8,000	8,000	8,000	8,000
01-110-54-00-5423	PUBLIC RELATIONS	55	-	-	-	-	-	-	-	-
01-110-54-00-5426	PUBLISHING & ADVERTISING	655	774	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-54-00-5430	PRINTING & DUPLICATING	8,081	5,972	6,750	6,750	5,250	5,250	5,250	5,250	5,250
01-110-54-00-5440	TELECOMMUNICATIONS	12,520	14,085	15,000	18,750	20,000	20,000	20,000	20,000	20,000
01-110-54-00-5448	FILING FEES	-	-	500	500	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	4,159	3,902	8,000	8,000	8,000	8,000	8,000	8,000	8,000
01-110-54-00-5452	POSTAGE & SHIPPING	8,055	4,449	14,000	14,000	14,000	14,000	14,000	14,000	14,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	12,872	12,368	16,600	16,600	16,600	16,600	16,600	16,600	16,600
01-110-54-00-5462	PROFESSIONAL SERVICES	9,539	13,581	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-110-54-00-5473	KENDALL COUNTY PARATRANSIT	27,553	23,550	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-110-54-00-5474	SENIOR SERVICE FUNDING	-	-	-	-	-	-	-	-	-
01-110-54-00-5480	UTILITIES	21,735	13,887	23,100	18,000	18,900	19,845	20,837	21,879	22,973
01-110-54-00-5485	RENTAL & LEASE PURCHASE	-	1,716	1,900	1,900	2,150	2,150	2,300	2,300	2,300

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-110-54-00-5488	OFFICE CLEANING	13,124	14,202	14,400	14,400	14,400	14,400	14,400	14,400	14,400
01-110-56-00-5610	OFFICE SUPPLIES	9,320	8,015	12,000	12,000	12,000	12,000	12,000	12,000	12,000
01-110-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,944	-	850	850	850	850	850	850	850
01-110-56-00-5640	REPAIR & MAINTENANCE	-	69	100	100	100	100	100	100	100
		<b>498,620</b>	<b>476,208</b>	<b>782,327</b>	<b>771,072</b>	<b>796,354</b>	<b>815,975</b>	<b>837,660</b>	<b>852,261</b>	<b>867,730</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 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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Expenditures</b>									
Salaries	201,586	170,294	185,000	180,000	189,024	189,024	189,024	189,024	189,024
Benefits	34,085	29,628	62,135	62,377	64,571	67,505	70,733	72,864	75,121
Contractual Services	93,906	80,204	88,150	75,100	82,550	86,750	87,850	88,950	91,550
Supplies	3,281	4,042	5,250	5,250	5,250	5,250	5,250	5,250	5,250
<b>Total Finance</b>	<b>332,858</b>	<b>284,168</b>	<b>340,535</b>	<b>322,727</b>	<b>341,395</b>	<b>348,529</b>	<b>352,857</b>	<b>356,088</b>	<b>360,945</b>



Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Finance</b>										
01-120-50-00-5010	SALARIES & WAGES	201,586	170,294	185,000	180,000	189,024	189,024	189,024	189,024	189,024
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	18,759	16,586	18,659	18,659	20,742	20,742	20,742	20,742	20,742
01-120-52-00-5214	FICA CONTRIBUTION	15,326	13,042	13,005	13,500	14,166	14,166	14,166	14,166	14,166
01-120-52-00-5216	GROUP HEALTH INSURANCE	-	-	26,472	26,472	25,822	28,404	31,245	33,119	35,106
01-120-52-00-5222	GROUP LIFE INSURANCE	-	-	461	360	357	361	364	368	371
01-120-52-00-5223	DENTAL INSURANCE	-	-	3,182	3,062	3,160	3,476	3,824	4,053	4,296
01-120-52-00-5224	VISION INSURANCE	-	-	356	324	324	356	392	416	440
01-120-54-00-5412	TRAINING & CONFERENCES	-	670	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-120-54-00-5414	AUDITING SERVICES	43,500	44,800	36,000	31,000	31,000	35,200	36,300	37,400	40,000
01-120-54-00-5415	TRAVEL & LODGING	-	237	1,000	500	2,000	2,000	2,000	2,000	2,000
01-120-54-00-5430	PRINTING & DUPLICATING	-	-	500	1,500	1,750	1,750	1,750	1,750	1,750
01-120-54-00-5440	TELECOMMUNICATIONS	633	540	600	1,000	1,200	1,200	1,200	1,200	1,200
01-120-54-00-5452	POSTAGE & SHIPPING	474	648	500	750	750	750	750	750	750
01-120-54-00-5460	DUES & SUBSCRIPTIONS	902	480	850	600	800	800	800	800	800
01-120-54-00-5462	PROFESSIONAL SERVICES	29,531	27,255	40,000	35,000	40,000	40,000	40,000	40,000	40,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	18,028	5,324	4,900	2,250	2,300	2,300	2,300	2,300	2,300
01-120-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	838	250	1,800	500	750	750	750	750	750
01-120-56-00-5610	OFFICE SUPPLIES	1,520	1,955	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-120-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	250	250	250	250	250	250	250
01-120-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,761	2,087	2,500	2,500	2,500	2,500	2,500	2,500	2,500
		<b>332,858</b>	<b>284,168</b>	<b>340,535</b>	<b>322,727</b>	<b>341,395</b>	<b>348,529</b>	<b>352,857</b>	<b>356,088</b>	<b>360,945</b>

## COMMUNITY RELATIONS

The Community Relations department was discontinued at the end of fiscal year 2011.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Expenditures</b>									
Salaries	63,359	-	-	-	-	-	-	-	-
Benefits	7,939	-	-	-	-	-	-	-	-
Contractual Services	11,361	333	-	-	-	-	-	-	-
Supplies	656	-	-	-	-	-	-	-	-
<b>Total Community Relations</b>	<b>83,315</b>	<b>333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

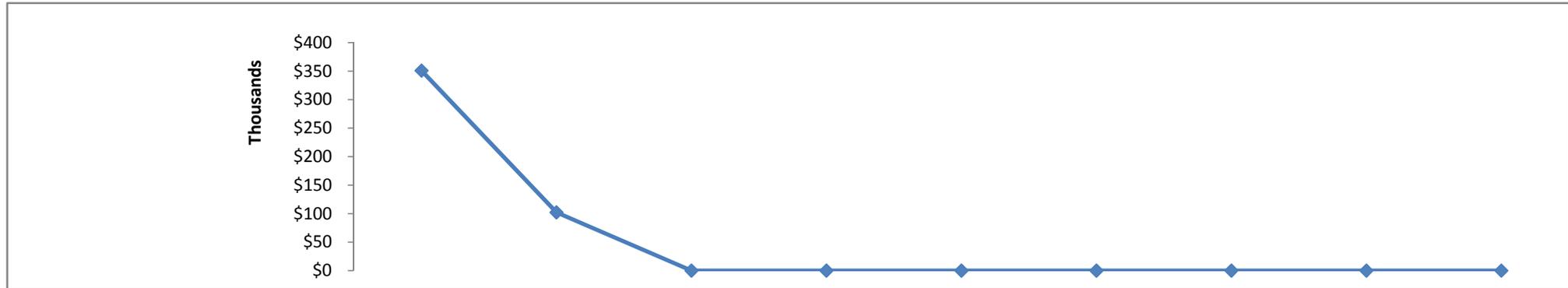


Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Community Relations</b>										
01-130-50-00-5010	SALARIES & WAGES	63,359	-	-	-	-	-	-	-	-
01-130-52-00-5212	RETIREMENT PLAN CONTRIBUTION	4,004	-	-	-	-	-	-	-	-
01-130-52-00-5214	FICA CONTRIBUTION	3,935	-	-	-	-	-	-	-	-
01-130-54-00-5426	PUBLISHING & ADVERTISING	5,977	333	-	-	-	-	-	-	-
01-130-54-00-5440	TELECOMMUNICATIONS	279	-	-	-	-	-	-	-	-
01-130-54-00-5452	POSTAGE & SHIPPING	1,630	-	-	-	-	-	-	-	-
01-130-54-00-5462	PROFESSIONAL SERVICES	3,475	-	-	-	-	-	-	-	-
01-130-56-00-5610	OFFICE SUPPLIES	130	-	-	-	-	-	-	-	-
01-130-56-00-5692	COMMUNITY EVENTS	526	-	-	-	-	-	-	-	-
		<b>83,315</b>	<b>333</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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Expenditures</b>									
Salaries	235,639	75,383	-	-	-	-	-	-	-
Benefits	95,112	22,485	-	-	-	-	-	-	-
Contractual Services	10,022	4,348	-	-	-	-	-	-	-
Supplies	9,994	7	-	-	-	-	-	-	-
<b>Total Engineering</b>	<b>350,767</b>	<b>102,223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

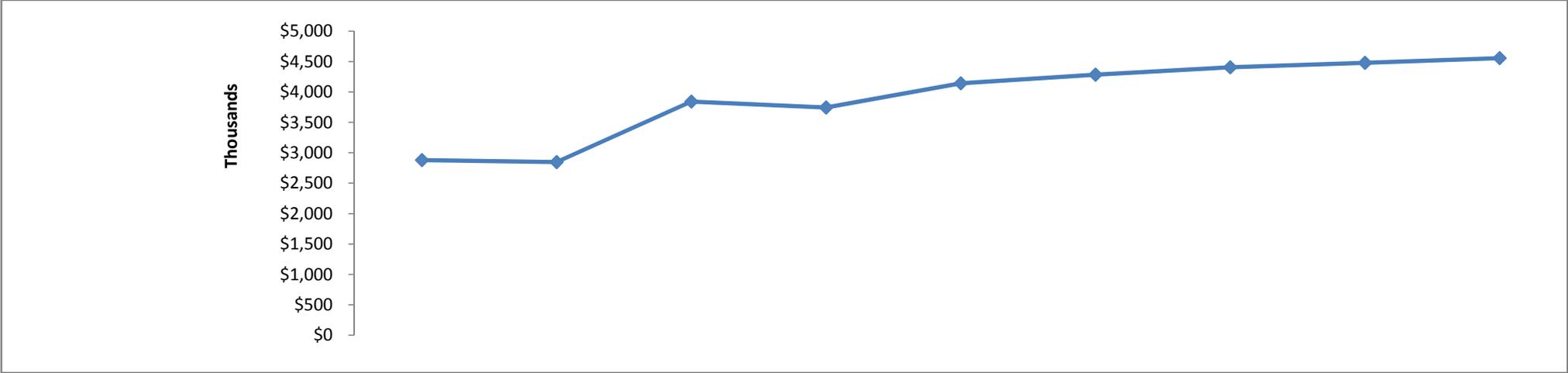


Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Engineering</b>										
01-150-50-00-5010	SALARIES & WAGES	235,552	75,383	-	-	-	-	-	-	-
01-150-50-00-5020	OVERTIME	87	-	-	-	-	-	-	-	-
01-150-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,727	7,169	-	-	-	-	-	-	-
01-150-52-00-5214	FICA CONTRIBUTION	17,409	5,716	-	-	-	-	-	-	-
01-150-52-00-5216	GROUP HEALTH INSURANCE	50,712	8,826	-	-	-	-	-	-	-
01-150-52-00-5222	GROUP LIFE INSURANCE	909	76	-	-	-	-	-	-	-
01-150-52-00-5223	DENTAL INSURANCE	3,814	627	-	-	-	-	-	-	-
01-150-52-00-5224	VISION INSURANCE	541	71	-	-	-	-	-	-	-
01-150-54-00-5415	TRAVEL & LODGING	-	3	-	-	-	-	-	-	-
01-150-54-00-5430	PRINTING & DUPLICATING	1,116	286	-	-	-	-	-	-	-
01-150-54-00-5440	TELECOMMUNICATIONS	1,340	207	-	-	-	-	-	-	-
01-150-54-00-5452	POSTAGE & SHIPPING	257	23	-	-	-	-	-	-	-
01-150-54-00-5460	DUES & SUBSCRIPTIONS	428	-	-	-	-	-	-	-	-
01-150-54-00-5462	PROFESSIONAL SERVICES	5,578	2,164	-	-	-	-	-	-	-
01-150-54-00-5485	RENTAL & LEASE PURCHASE	-	1,638	-	-	-	-	-	-	-
01-150-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	1,303	27	-	-	-	-	-	-	-
01-150-56-00-5610	OFFICE SUPPLIES	1,006	7	-	-	-	-	-	-	-
01-150-56-00-5622	ENGINEERING SUPPLIES	928	-	-	-	-	-	-	-	-
01-150-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,627	-	-	-	-	-	-	-	-
01-150-56-00-5645	BOOKS & PUBLICATIONS	126	-	-	-	-	-	-	-	-
01-150-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	5,307	-	-	-	-	-	-	-	-
		<b>350,767</b>	<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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Expenditures</b>									
Salaries	2,127,332	2,028,011	2,305,500	2,279,500	2,434,547	2,434,547	2,434,547	2,434,547	2,434,547
Benefits	507,612	521,435	1,169,457	1,115,046	1,342,880	1,426,028	1,514,987	1,582,213	1,651,971
Contractual Services	131,034	163,951	213,850	209,180	209,350	263,006	287,142	286,142	287,141
Supplies	112,842	133,023	151,770	138,700	153,270	159,637	166,449	173,738	181,537
<b>Total Police</b>	<b>2,878,820</b>	<b>2,846,420</b>	<b>3,840,577</b>	<b>3,742,426</b>	<b>4,140,047</b>	<b>4,283,218</b>	<b>4,403,125</b>	<b>4,476,640</b>	<b>4,555,196</b>



Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Police</b>										
01-210-50-00-5006	SALARIES - LIEUT/SERGEANTS/CHIEFS	660,249	600,533	-	-	-	-	-	-	-
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,167,964	1,149,440	1,261,000	1,261,000	1,393,000	1,393,000	1,393,000	1,393,000	1,393,000
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	-	-	317,000	295,000	299,674	299,674	299,674	299,674	299,674
01-210-50-00-5012	SALARIES - SERGEANTS	-	-	430,000	410,000	435,746	435,746	435,746	435,746	435,746
01-210-50-00-5013	SALARIES - POLICE CLERKS	156,502	128,755	135,000	130,000	122,627	122,627	122,627	122,627	122,627
01-210-50-00-5014	SALARIES - CROSSING GUARD	17,381	19,413	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-50-00-5015	PART-TIME SALARIES	30,604	33,832	52,500	52,500	52,500	52,500	52,500	52,500	52,500
01-210-50-00-5017	CADET PROGRAM	12,045	6,089	-	-	-	-	-	-	-
01-210-50-00-5020	OVERTIME	82,587	89,949	90,000	111,000	111,000	111,000	111,000	111,000	111,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	14,455	11,696	15,818	14,000	13,590	13,590	13,590	13,590	13,590
01-210-52-00-5213	EMPLOYER CONTRI - POLICE PENSION	336,075	360,356	413,354	438,711	562,000	587,000	612,000	637,000	662,000
01-210-52-00-5214	FICA CONTRIBUTION	157,082	149,383	175,000	175,000	182,664	182,664	182,664	182,664	182,664
01-210-52-00-5216	GROUP HEALTH INSURANCE	-	-	517,950	440,000	537,969	591,766	650,943	690,000	731,400
01-210-52-00-5222	GROUP LIFE INSURANCE	-	-	5,635	5,635	3,498	3,533	3,568	3,604	3,640
01-210-52-00-5223	DENTAL INSURANCE	-	-	37,428	37,428	39,163	43,079	47,387	50,230	53,244
01-210-52-00-5224	VISION INSURANCE	-	-	4,272	4,272	3,996	4,396	4,835	5,125	5,433
01-210-54-00-5410	TUITION REIMBURSEMENT	1,808	1,510	2,800	-	2,800	2,800	2,800	2,800	2,800
01-210-54-00-5411	POLICE COMMISSION	3,677	16,281	4,000	9,000	16,500	4,000	15,000	4,000	15,000
01-210-54-00-5412	TRAINING & CONFERENCE	8,554	8,275	15,000	15,000	13,000	13,000	13,000	13,000	13,000
01-210-54-00-5415	TRAVEL & LODGING	1,873	6,690	10,000	6,000	10,000	10,000	10,000	10,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	-	56,156	78,792	78,792	78,791
01-210-54-00-5426	PUBLISHING & ADVERTISING	86	11	200	200	200	200	200	200	200
01-210-54-00-5430	PRINTING & DUPLICATING	2,923	4,151	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS	22,142	25,933	36,500	36,500	36,500	36,500	36,500	36,500	36,500
01-210-54-00-5452	POSTAGE & SHIPPING	986	1,346	3,000	2,000	3,000	3,000	3,000	3,000	3,000
01-210-54-00-5460	DUES & SUBSCRIPTIONS	1,115	1,340	1,350	1,350	1,350	1,350	1,350	1,350	1,350
01-210-54-00-5462	PROFESSIONAL SERVICES	4,222	17,989	5,000	8,000	8,000	8,000	8,000	8,000	8,000
01-210-54-00-5466	LEGAL SERVICES	-	-	20,000	20,000	10,000	20,000	10,000	20,000	10,000
01-210-54-00-5467	ADJUDICATION SERVICES	16,863	18,078	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD LIVE SCAN	10,281	10,944	15,000	9,666	15,000	15,000	15,000	15,000	15,000
01-210-54-00-5472	KENDALL CO. JUVE PROBATION	2,683	2,389	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	7,000	6,660	7,000	7,000	7,000	7,000	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE	-	4,224	4,500	5,304	6,500	6,500	7,000	7,000	7,000

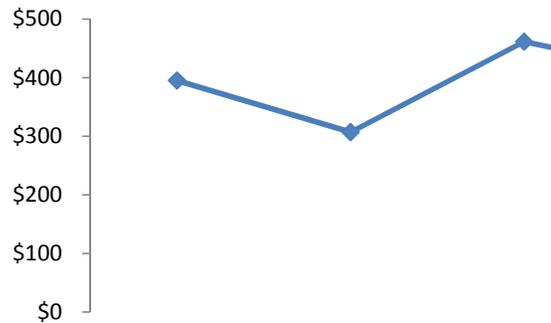
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	47,161	38,130	61,000	61,000	51,000	51,000	51,000	51,000	51,000
01-210-56-00-5600	WEARING APPAREL	10,586	17,449	16,000	16,000	16,000	16,000	16,000	16,000	16,000
01-210-56-00-5610	OFFICE SUPPLIES	2,933	2,266	4,000	4,500	4,500	4,500	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	7,061	6,491	8,000	8,000	8,000	8,000	8,000	8,000	8,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	5,032	8,405	7,000	6,000	7,000	7,000	7,000	7,000	7,000
01-210-56-00-5640	REPAIR & MAINTENANCE	6,569	12,821	12,250	12,000	12,250	12,250	12,250	12,250	12,250
01-210-56-00-5650	COMMUNITY SERVICES	3,020	77	7,370	1,000	7,370	7,370	7,370	7,370	7,370
01-210-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	5,566	4,314	4,200	4,200	4,200	4,200	4,200	4,200	4,200
01-210-56-00-5695	GASOLINE	70,080	79,977	90,950	85,000	90,950	97,317	104,129	111,418	119,217
01-210-56-00-5696	AMMUNITION	1,995	1,223	2,000	2,000	3,000	3,000	3,000	3,000	3,000
		<b>2,878,820</b>	<b>2,846,420</b>	<b>3,840,577</b>	<b>3,742,426</b>	<b>4,140,047</b>	<b>4,283,218</b>	<b>4,403,125</b>	<b>4,476,640</b>	<b>4,555,196</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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Expenditures</b>									
Salaries	269,607	188,249	248,000	220,000	225,666	225,666	225,666	225,666	225,666
Benefits	43,761	31,460	109,797	92,911	93,377	98,822	104,811	108,765	112,954
Contractual Services	69,730	83,661	92,350	69,717	81,750	83,622	85,769	87,794	89,899
Supplies	12,193	3,683	11,279	16,682	11,535	11,808	12,101	12,415	12,750
<b>Total Community Development</b>	<b>395,291</b>	<b>307,053</b>	<b>461,426</b>	<b>399,310</b>	<b>412,328</b>	<b>419,918</b>	<b>428,347</b>	<b>434,640</b>	<b>441,269</b>

Thousands

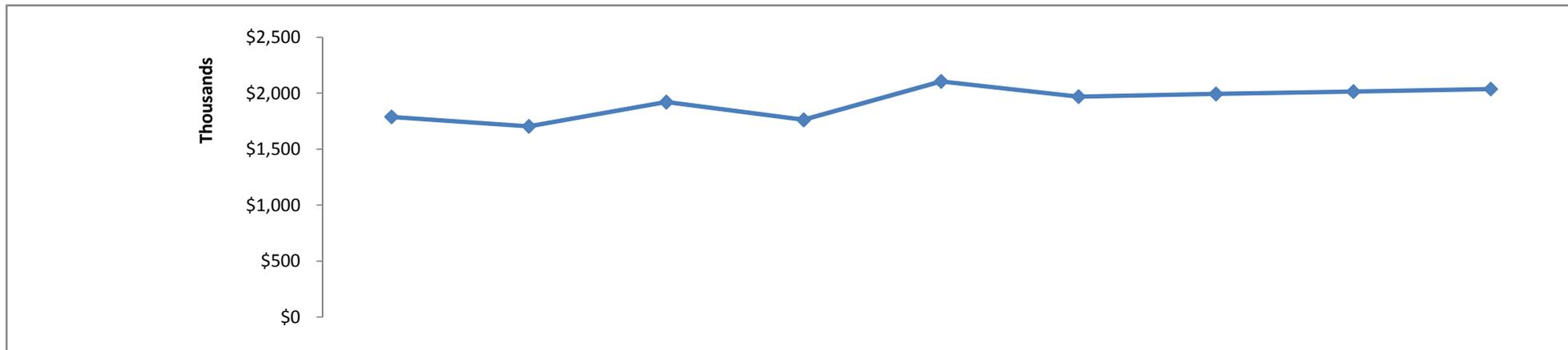


Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Community Development</b>										
01-220-50-00-5010	SALARIES & WAGES	269,607	188,249	195,000	190,000	195,666	195,666	195,666	195,666	195,666
01-220-50-00-5015	PART-TIME SALARIES	-	-	53,000	30,000	30,000	30,000	30,000	30,000	30,000
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,175	17,492	26,227	21,500	21,685	21,685	21,685	21,685	21,685
01-220-52-00-5214	FICA CONTRIBUTION	19,586	13,968	19,000	17,000	16,953	16,953	16,953	16,953	16,953
01-220-52-00-5216	GROUP HEALTH INSURANCE	-	-	59,499	50,000	50,430	55,473	61,020	64,682	68,562
01-220-52-00-5222	GROUP LIFE INSURANCE	-	-	461	511	325	328	332	335	338
01-220-52-00-5223	DENTAL INSURANCE	-	-	4,139	3,500	3,605	3,966	4,362	4,624	4,901
01-220-52-00-5224	VISION INSURANCE	-	-	471	400	379	417	459	486	515
01-220-54-00-5412	TRAINING & CONFERENCES	115	1,144	1,500	1,763	2,000	2,000	2,000	2,000	2,000
01-220-54-00-5415	TRAVEL & LODGING	-	573	1,000	1,000	1,500	1,500	1,500	1,500	1,500
01-220-54-00-5426	PUBLISHING & ADVERTISING	87	185	500	500	500	500	500	500	500
01-220-54-00-5430	PRINTING & DUPLICATING	1,062	994	4,250	4,250	4,250	4,250	4,250	4,250	4,250
01-220-54-00-5440	TELECOMMUNICATIONS	1,318	1,736	1,500	2,400	3,000	3,000	3,000	3,000	3,000
01-220-54-00-5452	POSTAGE & SHIPPING	230	719	500	1,000	1,000	1,000	1,000	1,000	1,000
01-220-54-00-5459	INSPECTIONS	17,387	26,060	25,000	-	10,000	10,000	10,000	10,000	10,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	1,016	1,075	1,500	2,804	2,000	2,000	2,000	2,000	2,000
01-220-54-00-5462	PROFESSIONAL SERVICES	1,738	1,026	6,000	6,000	6,000	6,000	6,000	6,000	6,000
01-220-54-00-5466	LEGAL SERVICES	1,777	3,511	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	-	1,638	3,600	3,000	2,700	2,700	2,900	2,900	2,900
01-220-54-00-5486	ECONOMIC DEVELOPMENT	45,000	45,000	45,000	45,000	46,800	48,672	50,619	52,644	54,749
01-220-56-00-5610	OFFICE SUPPLIES	469	311	500	500	500	500	500	500	500
01-220-56-00-5620	OPERATING SUPPLIES	712	2,928	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-220-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	125	125	125	125	125	125	125
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,171	-	3,500	9,153	3,500	3,500	3,500	3,500	3,500
01-220-56-00-5645	BOOKS & PUBLICATIONS	493	444	500	250	500	500	500	500	500
01-220-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	8,348	-	-	-	-	-	-	-	-
01-220-56-00-5695	GASOLINE	-	-	3,654	3,654	3,910	4,183	4,476	4,790	5,125
		<b>395,291</b>	<b>307,053</b>	<b>461,426</b>	<b>399,310</b>	<b>412,328</b>	<b>419,918</b>	<b>428,347</b>	<b>434,640</b>	<b>441,269</b>

## 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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Expenditures</b>									
Salaries	295,927	260,348	295,000	287,000	327,962	327,962	327,962	327,962	327,962
Benefits	49,515	44,246	147,530	150,914	163,688	173,914	185,162	192,588	200,459
Contractual Services	1,321,931	1,314,041	1,390,020	1,227,880	1,509,250	1,356,020	1,363,901	1,372,052	1,384,484
Supplies	121,163	85,167	87,902	95,950	104,105	110,902	115,848	120,956	123,736
<b>Total Public Works</b>	<b>1,788,536</b>	<b>1,703,802</b>	<b>1,920,452</b>	<b>1,761,744</b>	<b>2,105,005</b>	<b>1,968,798</b>	<b>1,992,873</b>	<b>2,013,558</b>	<b>2,036,641</b>



Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Street Operations</b>										
01-410-50-00-5010	SALARIES & WAGES	285,143	253,695	280,000	272,000	312,962	312,962	312,962	312,962	312,962
01-410-50-00-5020	OVERTIME	10,784	6,653	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	27,424	24,887	31,753	31,753	36,347	36,347	36,347	36,347	36,347
01-410-52-00-5214	FICA CONTRIBUTION	22,091	19,359	23,500	22,000	24,510	24,510	24,510	24,510	24,510
01-410-52-00-5216	GROUP HEALTH INSURANCE	-	-	83,361	88,000	94,362	103,798	114,178	121,029	128,290
01-410-52-00-5222	GROUP LIFE INSURANCE	-	-	1,317	1,311	635	641	648	654	661
01-410-52-00-5223	DENTAL INSURANCE	-	-	6,826	7,100	7,095	7,805	8,585	9,100	9,646
01-410-52-00-5224	VISION INSURANCE	-	-	773	750	739	813	894	948	1,005
01-410-54-00-5412	TRAINING & CONFERENCES	180	1,440	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	144,650	51,795	51,795	51,795	51,795
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	-	-	-	-	20,000	20,000	20,000	20,000	20,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,053	2,506	4,020	2,600	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5446	PROPERTY & BLDG MAINT SERVICES	8,267	18,329	20,000	20,000	22,500	25,000	27,500	30,000	30,000
01-410-54-00-5454	SIDEWALK PROGRAM	1,225	869	4,000	2,000	-	-	-	-	-
01-410-54-00-5455	MOSQUITO CONTROL	6,500	6,500	7,000	6,730	8,000	8,400	8,820	9,261	9,724
01-410-54-00-5458	TREE & STUMP REMOVAL	8,300	6,025	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-410-54-00-5462	PROFESSIONAL SERVICES	1,165	970	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-410-54-00-5480	UTILITIES	89,784	57,145	90,000	90,000	94,500	99,225	104,186	109,396	114,865
01-410-54-00-5485	RENTAL & LEASE PURCHASE	176	1,051	1,000	1,050	1,100	1,100	1,100	1,100	1,100
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	22,110	20,886	35,000	35,000	20,000	20,000	20,000	20,000	20,000
01-410-56-00-5600	WEARING APPAREL	2,386	2,581	4,200	4,200	4,200	4,200	4,200	4,200	4,200
01-410-56-00-5620	OPERATING SUPPLIES	3,801	10,648	9,500	9,500	9,975	10,474	10,997	11,547	12,125
01-410-56-00-5626	HANGING BASKETS	2,048	2,041	-	-	-	2,000	2,000	2,000	2,000
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	-	-	-	20,000	20,000	20,000	20,000	20,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	1,896	7,962	1,750	1,750	1,750	1,750	1,750	1,750	1,750
01-410-56-00-5640	REPAIR & MAINTENANCE	76,277	22,671	36,500	36,500	20,000	20,000	20,000	20,000	20,000
01-410-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	5,405	8,240	20,000	20,000	22,500	25,000	27,500	30,000	30,000
01-410-56-00-5695	GASOLINE	29,350	31,024	15,952	24,000	25,680	27,478	29,401	31,459	33,661
		<b>606,365</b>	<b>505,482</b>	<b>714,452</b>	<b>714,244</b>	<b>932,505</b>	<b>864,298</b>	<b>888,373</b>	<b>909,058</b>	<b>925,641</b>

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Health &amp; Sanitation</b>										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	-	-	153,216	143,000	143,000	75,000	75,000	75,000	75,000
01-540-54-00-5442	GARBAGE SERVICES	1,177,611	1,193,400	1,046,784	900,000	1,023,500	1,023,500	1,023,500	1,023,500	1,030,000
01-540-54-00-5443	LEAF PICKUP	<u>4,560</u>	<u>4,920</u>	<u>6,000</u>	<u>4,500</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
		<b>1,182,171</b>	<b>1,198,320</b>	<b>1,206,000</b>	<b>1,047,500</b>	<b>1,172,500</b>	<b>1,104,500</b>	<b>1,104,500</b>	<b>1,104,500</b>	<b>1,111,000</b>
	<b>Total Public Works</b>	<b>1,788,536</b>	<b>1,703,802</b>	<b>1,920,452</b>	<b>1,761,744</b>	<b>2,105,005</b>	<b>1,968,798</b>	<b>1,992,873</b>	<b>2,013,558</b>	<b>2,036,641</b>

## ADMINISTRATIVE SERVICES DEPARTMENT

The Administrative Services Department accounts for expenditures that are shared by all departments within the General Fund. These expenditures include such items as tax rebates, bad debt, contingencies, corporate legal expenditures and interfund transfers.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Expenditures</b>									
Salaries	4,432	350	5,000	100	500	500	500	500	500
Benefits	1,659,479	1,709,445	562,389	393,290	352,518	372,817	394,521	394,677	415,592
Contractual Services	1,713,034	2,186,393	1,895,500	1,917,296	1,889,740	2,107,062	2,184,374	2,262,546	2,337,859
Supplies	-	2,910	5,000	12,588	5,000	5,000	5,000	5,000	5,000
Contingencies	75,000	52,075	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Other Financing Uses	1,516,778	1,297,950	1,516,661	1,504,683	3,798,673	2,276,458	2,387,916	3,630,415	2,911,434
<b>Total Admin Services &amp; Transfers</b>	<b>4,968,723</b>	<b>5,249,123</b>	<b>4,034,550</b>	<b>3,877,957</b>	<b>6,096,431</b>	<b>4,811,837</b>	<b>5,022,311</b>	<b>6,343,138</b>	<b>5,720,385</b>

Thousands



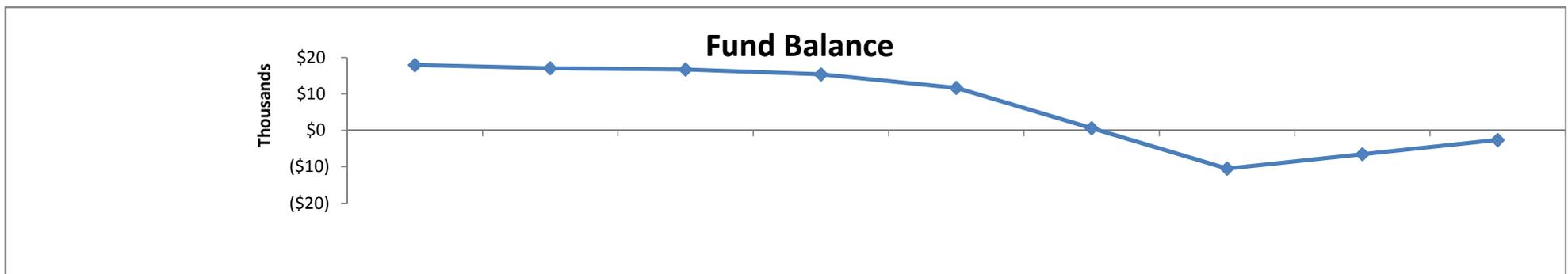
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Administrative Services</b>										
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	4,432	350	5,000	100	500	500	500	500	500
01-640-52-00-5211	RETIREMENT PLAN CONTRIBUTION-ERI	-	-	60,000	-	-	-	-	-	-
01-640-52-00-5216	GROUP HEALTH INSURANCE	1,135,216	1,199,018	-	-	-	-	-	-	-
01-640-52-00-5222	GROUP LIFE INSURANCE	23,151	14,022	-	-	-	-	-	-	-
01-640-52-00-5223	DENTAL INSURANCE	83,004	86,598	-	-	-	-	-	-	-
01-640-52-00-5224	VISION INSURANCE	11,991	10,117	-	-	-	-	-	-	-
01-640-52-00-5225	EMPLOYEE ASSISTANCE	2,425	-	150	-	-	-	-	-	-
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	77,786	91,200	47,143	37,000	45,000	45,000	45,000	45,000	45,000
01-640-52-00-5231	LIABILITY INSURANCE	325,906	308,490	332,256	250,000	261,302	276,980	293,599	311,215	329,888
01-640-52-00-5240	RETIREEES - GROUP HEALTH INSURANCE	-	-	104,458	100,000	44,723	49,195	54,115	37,362	39,604
01-640-52-00-5241	RETIREEES - DENTAL INSURANCE	-	-	5,246	5,246	1,333	1,466	1,613	1,000	1,000
01-640-52-00-5242	RETIREEES - VISION INSURANCE	-	-	636	636	160	176	194	100	100
01-640-52-00-5250	COBRA - GROUP HEALTH INSURANCE	-	-	11,375	408	-	-	-	-	-
01-640-52-00-5251	COBRA - DENTAL INSURANCE	-	-	1,000	-	-	-	-	-	-
01-640-52-00-5252	COBRA - VISION INSURANCE	-	-	125	-	-	-	-	-	-
01-640-54-00-5439	AMUSEMENT TAX REBATE	-	-	-	-	25,000	50,000	50,000	50,000	37,500
01-640-54-00-5449	KENCOM	-	-	-	22,000	26,000	150,000	200,000	250,000	300,000
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	-	55,155	140,000	140,000	90,000	94,500	99,225	104,186	109,396
01-640-54-00-5453	SPECIAL ENGINEERING SERVICES	-	-	-	-	-	50,000	50,000	50,000	50,000
01-640-54-00-5456	CORPORATE COUNSEL	117,960	81,998	130,000	110,000	110,000	115,500	121,275	127,339	133,706
01-640-54-00-5461	LITIGATION COUNSEL	87,544	70,469	60,000	60,000	60,000	60,000	60,000	60,000	60,000
01-640-54-00-5462	PROFESSIONAL SERVICES	-	450	500	901	500	500	500	500	500
01-640-54-00-5463	SPECIAL COUNSEL	59,394	25,261	25,000	25,000	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	-	222,269	180,000	180,000	180,000	180,000	180,000	180,000	180,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	75,262	93,150	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	33,255	45,926	45,000	45,000	45,000	45,000	45,000	45,000	45,000
01-640-54-00-5491	CITY PROPERTY TAX REBATE	812	1,532	1,500	1,196	1,500	1,500	1,500	1,500	1,500
01-640-54-00-5492	SALES TAX REBATE	863,793	1,024,421	824,000	824,000	832,240	840,562	857,374	874,521	900,757
01-640-54-00-5493	BUSINESS DISTRICT REBATE	283,777	305,908	300,000	300,000	300,000	300,000	300,000	300,000	300,000
01-640-54-00-5494	ADMISSIONS TAX REBATE	99,959	104,845	104,500	119,199	104,500	104,500	104,500	104,500	104,500
01-640-54-00-5499	BAD DEBT	91,278	154,569	-	5,000	5,000	5,000	5,000	5,000	5,000
01-640-56-00-5625	REIMBURSABLE REPAIRS	-	2,910	5,000	12,588	5,000	5,000	5,000	5,000	5,000

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
01-640-70-00-7799	CONTINGENCIES	75,000	52,075	50,000	50,000	50,000	50,000	50,000	50,000	50,000
01-640-99-00-9916	TRANSFER TO MUNICIPAL BUILDING	-	-	-	-	573,374	-	-	-	-
01-640-99-00-9923	TRANSFER TO CITYWIDE CAPITAL	135,484	125,000	419,332	419,332	270,401	-	-	1,117,994	300,890
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	429,404	103,740	99,465	99,465	-	-	26,386	125,232	205,852
01-640-99-00-9952	TRANSFER TO SEWER	-	-	-	-	1,137,220	1,133,972	1,134,654	1,134,052	1,137,166
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	951,890	736,710	955,886	955,886	1,765,504	1,110,111	1,192,708	1,217,069	1,229,444
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	-	332,500	41,978	30,000	52,174	32,375	34,168	36,068	38,082
		<b>4,968,723</b>	<b>5,249,123</b>	<b>4,034,550</b>	<b>3,877,957</b>	<b>6,096,431</b>	<b>4,811,837</b>	<b>5,022,311</b>	<b>6,343,138</b>	<b>5,720,385</b>
	<b>Expenditures</b>	<b>11,296,930</b>	<b>10,969,330</b>	<b>11,379,867</b>	<b>10,875,236</b>	<b>13,891,560</b>	<b>12,648,275</b>	<b>13,037,173</b>	<b>14,476,325</b>	<b>13,982,166</b>
	<b>Surplus(Deficit)</b>	<b>221,031</b>	<b>1,542,522</b>	<b>931,242</b>	<b>2,153,101</b>	<b>(882,071)</b>	<b>501,513</b>	<b>293,060</b>	<b>(984,594)</b>	<b>(261,695)</b>
	<b>Fund Balance</b>	<b>(271,900)</b>	<b>1,270,623</b>	<b>1,596,094</b>	<b>3,423,724</b>	<b>2,541,653</b>	<b>3,043,166</b>	<b>3,336,226</b>	<b>2,351,632</b>	<b>2,089,937</b>
		<i>-2.41%</i>	<i>11.58%</i>	<i>14.03%</i>	<i>31.48%</i>	<i>18.30%</i>	<i>24.06%</i>	<i>25.59%</i>	<i>16.24%</i>	<i>14.95%</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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Taxes	19,894	3,786	3,786	3,786	3,786	8,536	8,536	8,536	8,536
Investment Earnings	-	7	-	10	-	-	-	-	-
<b>Total Revenue</b>	<b>19,894</b>	<b>3,793</b>	<b>3,786</b>	<b>3,796</b>	<b>3,786</b>	<b>8,536</b>	<b>8,536</b>	<b>8,536</b>	<b>8,536</b>
<b>Expenditures</b>									
Contractual Services	4,178	4,664	4,500	5,476	7,500	19,603	19,603	4,603	4,603
<b>Total Expenditures</b>	<b>4,178</b>	<b>4,664</b>	<b>4,500</b>	<b>5,476</b>	<b>7,500</b>	<b>19,603</b>	<b>19,603</b>	<b>4,603</b>	<b>4,603</b>
Surplus (Deficit)	15,716	(871)	(714)	(1,680)	(3,714)	(11,067)	(11,067)	3,933	3,933
<b>Ending Fund Balance</b>	<b>17,942</b>	<b>17,071</b>	<b>16,719</b>	<b>15,391</b>	<b>11,677</b>	<b>610</b>	<b>(10,457)</b>	<b>(6,524)</b>	<b>(2,591)</b>
	<i>429.44%</i>	<i>366.02%</i>	<i>371.53%</i>	<i>281.06%</i>	<i>155.69%</i>	<i>3.11%</i>	<i>-53.34%</i>	<i>-141.73%</i>	<i>-56.29%</i>

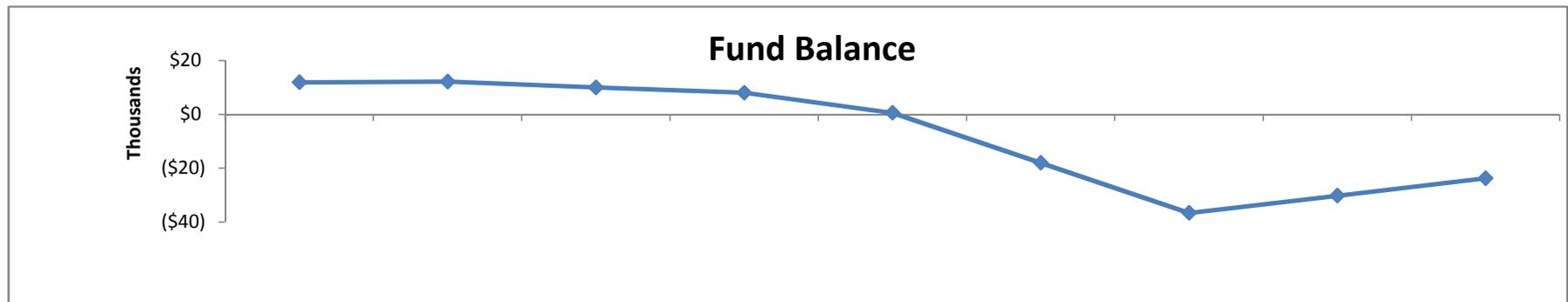


Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Fox Hill SSA - 11</u></b>										
11-000-40-00-4011	PROPERTY TAXES - FOX HILL SSA	19,894	3,786	3,786	3,786	3,786	8,536	8,536	8,536	8,536
11-000-45-00-4500	INVESTMENT EARNINGS	-	7	-	10	-	-	-	-	-
	<b>Revenue</b>	<b>19,894</b>	<b>3,793</b>	<b>3,786</b>	<b>3,796</b>	<b>3,786</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	-	-
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,178	4,664	4,500	5,476	7,500	4,603	4,603	4,603	4,603
	<b>Expenditures</b>	<b>4,178</b>	<b>4,664</b>	<b>4,500</b>	<b>5,476</b>	<b>7,500</b>	<b>19,603</b>	<b>19,603</b>	<b>4,603</b>	<b>4,603</b>
	<b>Surplus(Deficit)</b>	<b>15,716</b>	<b>(871)</b>	<b>(714)</b>	<b>(1,680)</b>	<b>(3,714)</b>	<b>(11,067)</b>	<b>(11,067)</b>	<b>3,933</b>	<b>3,933</b>
	<b>Fund Balance</b>	<b>17,942</b>	<b>17,071</b>	<b>16,719</b>	<b>15,391</b>	<b>11,677</b>	<b>610</b>	<b>(10,457)</b>	<b>(6,524)</b>	<b>(2,591)</b>
		429.44%	366.02%	371.53%	281.06%	155.69%	3.11%	-53.34%	-141.73%	-56.29%

## 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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Taxes	13,871	7,530	7,531	7,530	7,531	17,416	17,416	17,416	17,416
Investment Earnings	-	7	-	10	-	-	-	-	-
<b>Total Revenue</b>	<b>13,871</b>	<b>7,537</b>	<b>7,531</b>	<b>7,540</b>	<b>7,531</b>	<b>17,416</b>	<b>17,416</b>	<b>17,416</b>	<b>17,416</b>
<b>Expenditures</b>									
Contractual Services	8,136	7,272	9,986	11,714	14,985	35,985	35,985	10,985	10,985
<b>Total Expenditures</b>	<b>8,136</b>	<b>7,272</b>	<b>9,986</b>	<b>11,714</b>	<b>14,985</b>	<b>35,985</b>	<b>35,985</b>	<b>10,985</b>	<b>10,985</b>
Surplus (Deficit)	5,735	265	(2,455)	(4,174)	(7,454)	(18,569)	(18,569)	6,431	6,431
<b>Ending Fund Balance</b>	<b>11,922</b>	<b>12,188</b>	<b>10,007</b>	<b>8,014</b>	<b>560</b>	<b>(18,009)</b>	<b>(36,578)</b>	<b>(30,147)</b>	<b>(23,716)</b>
	<i>146.53%</i>	<i>167.60%</i>	<i>100.21%</i>	<i>68.41%</i>	<i>3.74%</i>	<i>-50.05%</i>	<i>-101.65%</i>	<i>-274.44%</i>	<i>-215.89%</i>

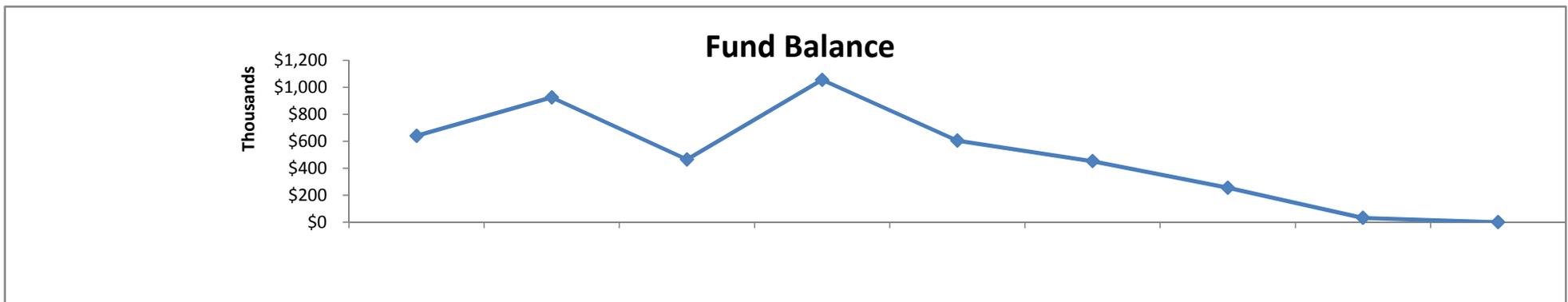


Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Sunflower SSA - 12</u></b>										
12-000-40-00-4012	PROPERTY TAXES - SUNFLOWER SSA	13,871	7,530	7,531	7,530	7,531	17,416	17,416	17,416	17,416
12-000-45-00-4500	INVESTMENT EARNINGS	-	7	-	10	-	-	-	-	-
	<b>Revenue</b>	<b>13,871</b>	<b>7,537</b>	<b>7,531</b>	<b>7,540</b>	<b>7,531</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	8,136	7,272	9,986	11,714	14,985	10,985	10,985	10,985	10,985
	<b>Expenditures</b>	<b>8,136</b>	<b>7,272</b>	<b>9,986</b>	<b>11,714</b>	<b>14,985</b>	<b>35,985</b>	<b>35,985</b>	<b>10,985</b>	<b>10,985</b>
	<b>Surplus(Deficit)</b>	<b>5,735</b>	<b>265</b>	<b>(2,455)</b>	<b>(4,174)</b>	<b>(7,454)</b>	<b>(18,569)</b>	<b>(18,569)</b>	<b>6,431</b>	<b>6,431</b>
	<b>Fund Balance</b>	<b>11,922</b>	<b>12,188</b>	<b>10,007</b>	<b>8,014</b>	<b>560</b>	<b>(18,009)</b>	<b>(36,578)</b>	<b>(30,147)</b>	<b>(23,716)</b>
		<i>146.53%</i>	<i>167.60%</i>	<i>100.21%</i>	<i>68.41%</i>	<i>3.74%</i>	<i>-50.05%</i>	<i>-101.65%</i>	<i>-274.44%</i>	<i>-215.89%</i>

## Motor Fuel Tax Fund (15)

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Intergovernmental	535,347	560,028	454,197	522,286	942,000	455,000	455,000	460,000	460,000
Investment Earnings	837	570	350	3,200	2,000	1,000	500	500	500
Reimbursements	151,000	-	-	257	-	-	-	-	-
Miscellaneous	85	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>687,269</b>	<b>560,598</b>	<b>454,547</b>	<b>525,743</b>	<b>944,000</b>	<b>456,000</b>	<b>455,500</b>	<b>460,500</b>	<b>460,500</b>
<b>Expenditures</b>									
Contractual Services	33,516	-	-	7,500	23,500	7,500	7,500	7,500	7,500
Supplies	227,168	200,355	341,960	200,860	219,556	228,712	238,467	248,869	259,962
Capital Outlay	95,806	75,786	231,900	186,652	1,151,400	371,900	406,900	426,900	225,922
Other Financing Uses	96,000	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>452,490</b>	<b>276,141</b>	<b>573,860</b>	<b>395,012</b>	<b>1,394,456</b>	<b>608,112</b>	<b>652,867</b>	<b>683,269</b>	<b>493,384</b>
Surplus (Deficit)	234,779	284,457	(119,313)	130,731	(450,456)	(152,112)	(197,367)	(222,769)	(32,884)
<b>Ending Fund Balance</b>	<b>640,399</b>	<b>924,857</b>	<b>465,255</b>	<b>1,055,588</b>	<b>605,132</b>	<b>453,020</b>	<b>255,653</b>	<b>32,884</b>	<b>-</b>



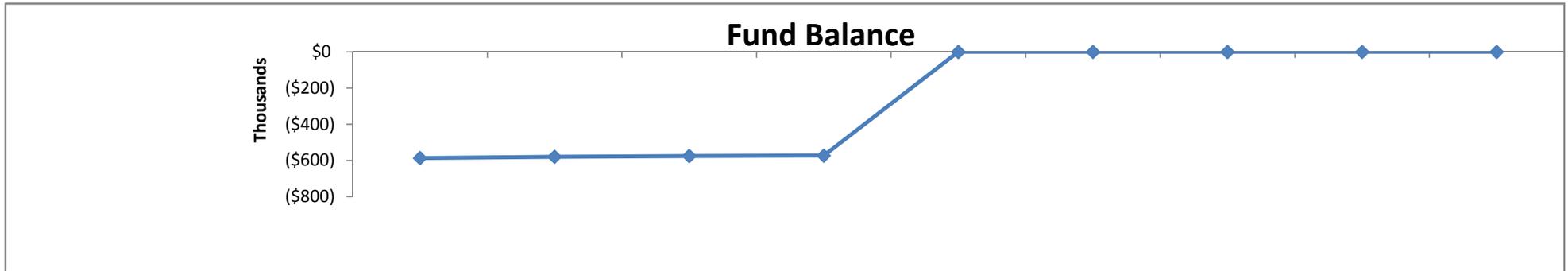
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Motor Fuel Tax - 15</u></b>										
15-000-41-00-4112	MOTOR FUEL TAX	425,971	417,416	415,000	410,000	410,000	415,000	415,000	420,000	420,000
15-000-41-00-4113	MFT HIGH GROWTH	24,674	39,197	39,197	39,164	40,000	40,000	40,000	40,000	40,000
15-000-41-00-4170	STATE GRANTS	11,580	30,293	-	-	492,000	-	-	-	-
15-000-41-00-4172	ILLINOIS JOBS NOW PROCEEDS	73,122	73,122	-	73,122	-	-	-	-	-
15-000-45-00-4500	INVESTMENT EARNINGS	837	570	350	3,200	2,000	1,000	500	500	500
15-000-46-00-4605	REIMB - OLD JAIL/DWTWN PARKING LOT	151,000	-	-	-	-	-	-	-	-
15-000-46-00-4690	REIMB - MISCELLANEOUS	-	-	-	257	-	-	-	-	-
15-000-48-00-4850	MISCELLANEOUS INCOME	85	-	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>687,269</b>	<b>560,598</b>	<b>454,547</b>	<b>525,743</b>	<b>944,000</b>	<b>456,000</b>	<b>455,500</b>	<b>460,500</b>	<b>460,500</b>
15-155-54-00-5438	SALT STORAGE	-	-	-	7,500	7,500	7,500	7,500	7,500	7,500
15-155-54-00-5462	PROFESSIONAL SERVICES	2,587	-	-	-	-	-	-	-	-
15-155-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	30,929	-	-	-	16,000	-	-	-	-
15-155-56-00-5618	SALT	132,777	129,391	231,000	115,000	126,000	132,300	138,915	145,861	153,153
15-155-56-00-5619	SIGNS	1,232	6,732	35,000	20,000	15,000	15,000	15,000	15,000	15,000
15-155-56-00-5632	PATCHING	52,481	47,093	50,000	47,007	50,000	50,000	50,000	50,000	50,000
15-155-56-00-5633	COLD PATCH	9,892	5,855	11,660	6,441	12,826	14,109	15,519	17,071	18,779
15-155-56-00-5634	HOT PATCH	7,658	11,284	14,300	12,412	15,730	17,303	19,033	20,937	23,030
15-155-56-00-5640	REPAIR & MAINTENANCE	23,128	-	-	-	-	-	-	-	-
15-155-60-00-6003	MATERIAL STORAGE BLDG CONSTRUCTION	-	-	-	-	75,000	-	-	-	-
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	-	-	250,000	250,000	250,000	205,000	104,022
15-155-60-00-6072	DOWNTOWN PARKING LOT	42,420	875	-	-	492,000	-	-	-	-
15-155-60-00-6073	GAME FARM ROAD PROJECT	31,456	68,086	110,000	110,000	212,500	-	-	-	-
15-155-60-00-6074	FOX ROAD PROJECT	21,930	-	-	-	-	-	-	-	-
15-155-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	6,825	-	-	-	-	-	-	-
15-155-60-00-6079	ROUTE 47 EXPANSION	-	-	121,900	76,652	121,900	121,900	121,900	121,900	121,900
15-155-60-00-6089	CANNONBALL LAFO PROJECT	-	-	-	-	-	-	35,000	100,000	-

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
15-155-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	96,000	-	-	-	-	-	-	-	-
	<b>Expenditures</b>	<b>452,490</b>	<b>276,141</b>	<b>573,860</b>	<b>395,012</b>	<b>1,394,456</b>	<b>608,112</b>	<b>652,867</b>	<b>683,269</b>	<b>493,384</b>
	<b>Surplus(Deficit)</b>	<b>234,779</b>	<b>284,457</b>	<b>(119,313)</b>	<b>130,731</b>	<b>(450,456)</b>	<b>(152,112)</b>	<b>(197,367)</b>	<b>(222,769)</b>	<b>(32,884)</b>
	<b>Fund Balance</b>	<b>640,399</b>	<b>924,857</b>	<b>465,255</b>	<b>1,055,588</b>	<b>605,132</b>	<b>453,020</b>	<b>255,653</b>	<b>32,884</b>	<b>-</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 will be closed out in fiscal year 2014.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Licenses & Permits	20,700	8,400	5,250	9,150	-	-	-	-	-
Other Financing Sources	-	-	-	-	573,374	-	-	-	-
<b>Total Revenue</b>	<b>20,700</b>	<b>8,400</b>	<b>5,250</b>	<b>9,150</b>	<b>573,374</b>	-	-	-	-
<b>Expenditures</b>									
Contractual Services	-	750	-	3,150	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>3,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (Deficit)	20,700	7,650	5,250	6,000	573,374	-	-	-	-
<b>Ending Fund Balance</b>	<b>(587,024)</b>	<b>(579,374)</b>	<b>(575,774)</b>	<b>(573,374)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

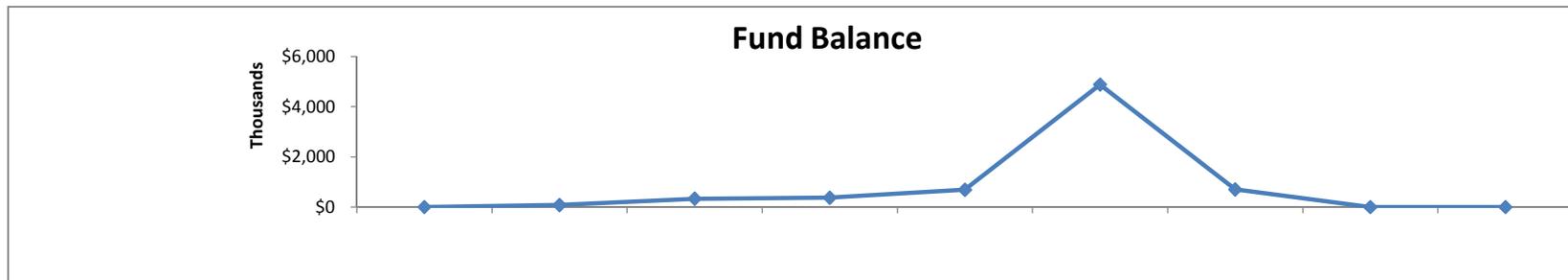


Account Number	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b><u>Municipal Building - 16</u></b>										
16-000-42-00-4214	DEVELOPMENT FEES	20,700	7,650	5,250	6,000	-	-	-	-	-
16-000-42-00-4216	BUILD PROGRAM PERMITS	-	750	-	3,150	-	-	-	-	-
16-000-49-00-4901	TRANSFER FROM GENERAL	-	-	-	-	573,374	-	-	-	-
	<b>Revenue</b>	<b>20,700</b>	<b>8,400</b>	<b>5,250</b>	<b>9,150</b>	<b>573,374</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
16-160-54-00-5405	BUILD PROGRAM	-	750	-	3,150	-	-	-	-	-
	<b>Expenditures</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>3,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Surplus(Deficit)</b>	<b>20,700</b>	<b>7,650</b>	<b>5,250</b>	<b>6,000</b>	<b>573,374</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Balance</b>	<b>(587,024)</b>	<b>(579,374)</b>	<b>(575,774)</b>	<b>(573,374)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 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. The Municipal Building fund was consolidated into this fund in fiscal year 2014.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Intergovernmental	64,000	-	231,000	-	327,600	93,760	218,200	147,160	512,720
Licenses & Permits	25,100	92,417	53,400	62,620	20,250	20,250	20,250	20,250	20,250
Charges for Service	-	-	-	-	669,120	669,120	669,120	669,120	669,120
Investment Earnings	19	114	-	250	250	500	250	100	-
Reimbursements	1,200	9,586	-	-	126,441	-	-	-	-
Miscellaneous	-	-	-	13,500	-	-	-	-	-
Other Financing Sources	231,484	125,000	1,019,332	754,332	435,401	4,750,000	-	1,117,994	300,890
<b>Total Revenue</b>	<b>321,803</b>	<b>227,117</b>	<b>1,303,732</b>	<b>830,702</b>	<b>1,579,062</b>	<b>5,533,630</b>	<b>907,820</b>	<b>1,954,624</b>	<b>1,502,980</b>
<b>Expenditures</b>									
Contractual Services	5,740	14,780	100,000	144,220	50,000	50,000	50,000	50,000	50,000
Capital Outlay	172,033	6,793	940,500	394,241	1,122,863	1,202,221	4,618,022	2,185,916	1,029,692
Debt Service	125,000	125,000	-	-	83,333	83,333	414,887	416,998	418,038
Other Financing Uses	-	-	-	-	5,250	5,250	5,250	5,250	5,250
<b>Total Expenditures</b>	<b>302,773</b>	<b>146,573</b>	<b>1,040,500</b>	<b>538,461</b>	<b>1,261,446</b>	<b>1,340,804</b>	<b>5,088,159</b>	<b>2,658,164</b>	<b>1,502,980</b>
Surplus (Deficit)	19,030	80,544	263,232	292,241	317,616	4,192,826	(4,180,339)	(703,540)	-
<i>Municipal Building Fund Balance</i>	-	-	-	-	-	-	-	-	-
<i>City-Wide Capital Fund Balance</i>	652	81,196	332,500	373,437	691,053	4,883,879	703,540	-	-
<b>Ending Fund Balance</b>	<b>652</b>	<b>81,196</b>	<b>332,500</b>	<b>373,437</b>	<b>691,053</b>	<b>4,883,879</b>	<b>703,540</b>	<b>-</b>	<b>-</b>



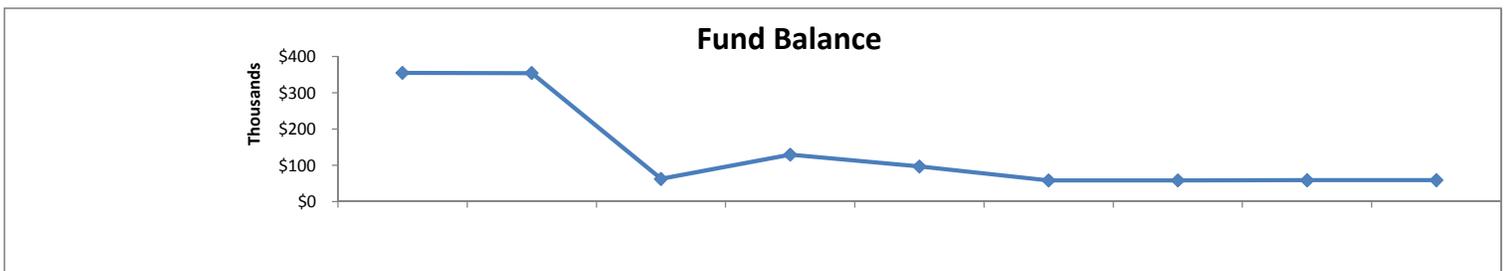
Account Number	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b><u>City-Wide Capital - 23</u></b>										
23-000-41-00-4176	STATE GRANTS - SAFE ROUTE TO SCHOOL	-	-	231,000	-	280,000	-	-	-	-
23-000-41-00-4178	STATE GRANTS - ITEP KENNEDY RD TRAIL	-	-	-	-	47,600	73,960	7,000	114,160	12,720
23-000-41-00-4179	STATE GRANTS - DCEO TAP OLD JAIL	64,000	-	-	-	-	-	-	-	-
23-000-41-00-4181	STATE GRANTS - KKCOM STP GAME FARM	-	-	-	-	-	19,800	211,200	33,000	-
23-000-41-00-4183	STATE GRANTS - ITEP DOWNTOWN	-	-	-	-	-	-	-	-	500,000
23-000-42-00-4210	BUILDING PERMITS	-	30,993	13,400	13,400	-	-	-	-	-
23-000-42-00-4213	ENGINEERING CAPITAL FEE	3,100	4,700	-	-	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	-	7,944	20,000	5,000	5,000	5,000	5,000	5,000	5,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	-	14,780	-	44,220	-	-	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	-	-	-	-	5,250	5,250	5,250	5,250	5,250
23-000-42-00-4222	ROAD CONTRIBUTION FEE	22,000	34,000	20,000	-	10,000	10,000	10,000	10,000	10,000
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	-	-	-	-	669,120	669,120	669,120	669,120	669,120
23-000-45-00-4500	INVESTMENT EARNINGS	19	114	-	250	250	500	250	100	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	-	-	-	-	126,441	-	-	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	1,200	9,586	-	-	-	-	-	-	-
23-000-48-00-4880	SALE OF FIXED ASSETS	-	-	-	13,500	-	-	-	-	-
23-000-49-00-4900	BOND PROCEEDS	-	-	-	-	-	4,750,000	-	-	-
23-000-49-00-4901	TRANSFER FROM GENERAL	135,484	125,000	419,332	419,332	270,401	-	-	1,117,994	300,890
23-000-49-00-4905	LOAN PROCEEDS	-	-	600,000	335,000	165,000	-	-	-	-
23-000-49-00-4915	TRANSFER FROM MOTOR FUEL TAX	96,000	-	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>321,803</b>	<b>227,117</b>	<b>1,303,732</b>	<b>830,702</b>	<b>1,579,062</b>	<b>5,533,630</b>	<b>907,820</b>	<b>1,954,624</b>	<b>1,502,980</b>
<b>CW Municipal Building Expenditures</b>										
23-216-60-00-6020	BUILDINGS & STRUCTURES	-	-	-	-	-	-	-	-	-
23-216-99-00-9901	TRANSFER TO GENERAL	-	-	-	-	5,250	5,250	5,250	5,250	5,250
		-	-	-	-	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>City-Wide Capital Expenditures</b>										
23-230-54-00-5405	BUILD PROGRAM	-	14,780	-	44,220	-	-	-	-	-
23-230-54-00-5462	PROFESSIONAL SERVICES	5,740	-	100,000	100,000	-	-	-	-	-
23-230-54-00-5465	ENGINEERING SERVICES	-	-	-	-	50,000	50,000	50,000	50,000	50,000
23-230-60-00-6023	OLD JAIL PURCHASE	161,549	-	-	-	-	-	-	-	-
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	100,000	-	585,863	600,821	605,022	573,075	537,391
23-230-60-00-6041	SIDEWALK CONSTRUCTION	10,484	-	-	-	12,500	12,500	12,500	12,500	-
23-230-60-00-6048	DOWNTOWN STREETScape IMPROV	-	-	-	-	-	-	-	450,000	450,000
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	261,000	3,876,100	770,000	-
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	-	600,000	335,000	165,000	-	-	-	-
23-230-60-00-6092	SAFE ROUTE TO SCHOOL PROJECT	-	6,793	231,000	25,255	280,000	-	-	-	-
23-230-60-00-6094	KENNEDY RD BIKE TRAIL	-	-	9,500	33,986	59,500	97,700	14,000	380,341	42,301
<b>2015 Bond</b>										
23-230-81-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	200,000	180,000	185,000
23-230-81-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	131,554	153,665	149,705
<b>Kendall County Loan - River Road Bridge</b>										
23-230-97-00-8000	PRINCIPAL PAYMENT	-	-	-	-	83,333	83,333	83,333	83,333	83,333
<b>Clark Property</b>										
23-230-97-00-8000	PRINCIPAL PAYMENT	125,000	125,000	-	-	-	-	-	-	-
		<b>302,773</b>	<b>146,573</b>	<b>1,040,500</b>	<b>538,461</b>	<b>1,256,196</b>	<b>1,335,554</b>	<b>5,082,909</b>	<b>2,652,914</b>	<b>1,497,730</b>
	<b>Expenditures</b>	<b>302,773</b>	<b>146,573</b>	<b>1,040,500</b>	<b>538,461</b>	<b>1,261,446</b>	<b>1,340,804</b>	<b>5,088,159</b>	<b>2,658,164</b>	<b>1,502,980</b>
	<b>Surplus(Deficit)</b>	<b>19,030</b>	<b>80,544</b>	<b>263,232</b>	<b>292,241</b>	<b>317,616</b>	<b>4,192,826</b>	<b>(4,180,339)</b>	<b>(703,540)</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>652</u>	<u>81,196</u>	<u>332,500</u>	<u>373,437</u>	<u>691,053</u>	<u>4,883,879</u>	<u>703,540</u>	<u>-</u>	<u>-</u>
	<b>Fund Balance</b>	<b>652</b>	<b>81,196</b>	<b>332,500</b>	<b>373,437</b>	<b>691,053</b>	<b>4,883,879</b>	<b>703,540</b>	<b>-</b>	<b>-</b>

## Vehicle and Equipment Fund (25)

This fund is new for 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 departments.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Licenses & Permits	43,167	55,000	50,750	64,315	49,275	49,275	49,275	49,275	49,275
Fines & Forfeits	12,612	6,233	11,650	12,850	8,850	8,850	8,850	8,850	8,850
Charges for Service	4,897	6,040	20,000	5,632	150,150	113,452	136,087	136,087	136,087
Investment Earnings	99	405	300	520	475	475	475	475	475
Reimbursements	7,500	10,702	40,000	40,000	50,000	-	-	-	-
Miscellaneous	16,183	16,100	1,000	966	1,000	1,000	1,000	1,000	1,000
Other Financing Sources	-	3,500	2,500	2,500	-	-	-	-	-
<b>Total Revenue</b>	<b>84,458</b>	<b>97,980</b>	<b>126,200</b>	<b>126,783</b>	<b>259,750</b>	<b>173,052</b>	<b>195,687</b>	<b>195,687</b>	<b>195,687</b>
<b>Police Capital Expenditures</b>									
Contractual Services	9,493	2,647	12,500	17,270	11,667	11,667	11,667	11,667	11,667
Supplies	-	-	2,500	-	-	-	-	-	-
Capital Outlay	43,772	-	45,000	139,641	93,000	93,000	93,000	93,000	93,000
<b>Sub-Total Expenditures</b>	<b>53,265</b>	<b>2,647</b>	<b>60,000</b>	<b>156,911</b>	<b>104,667</b>	<b>104,667</b>	<b>104,667</b>	<b>104,667</b>	<b>104,667</b>
<b>Public Works Capital Expenditures</b>									
Contractual Services	49	10,076	10,500	21,402	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	4,000	-	75,000	75,000	30,000	-	-	-	-
Debt Service	82,295	82,295	82,295	82,295	79,795	79,795	79,795	79,795	79,795
<b>Sub-Total Expenditures</b>	<b>86,344</b>	<b>92,371</b>	<b>169,795</b>	<b>180,697</b>	<b>118,295</b>	<b>88,295</b>	<b>88,295</b>	<b>88,295</b>	<b>88,295</b>
<b>Parks Capital Expenditures</b>									
Capital Outlay	24,658	-	50,000	12,000	17,000	16,000	-	-	-
Debt Service	-	-	-	-	2,500	2,500	2,500	2,500	2,500
Other Financing Uses	-	3,500	2,500	2,500	50,000	-	-	-	-
<b>Sub-Total Expenditures</b>	<b>24,658</b>	<b>3,500</b>	<b>52,500</b>	<b>14,500</b>	<b>69,500</b>	<b>18,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Total Expenditures</b>	<b>164,267</b>	<b>98,518</b>	<b>282,295</b>	<b>352,108</b>	<b>292,462</b>	<b>211,462</b>	<b>195,462</b>	<b>195,462</b>	<b>195,462</b>
Surplus (Deficit)	(79,809)	(538)	(156,095)	(225,325)	(32,712)	(38,410)	225	225	225
<i>Police Capital Fund Balance</i>	<i>194,947</i>	<i>229,238</i>	<i>104,737</i>	<i>101,427</i>	<i>22,635</i>	-	-	-	-
<i>Public Works Capital Fund Balance</i>	<i>108,743</i>	<i>62,884</i>	<i>(65,159)</i>	<i>(62,855)</i>	-	-	-	-	-
<i>Parks Capital Fund Balance</i>	<i>51,443</i>	<i>62,473</i>	<i>22,545</i>	<i>90,698</i>	<i>73,923</i>	<i>58,148</i>	<i>58,373</i>	<i>58,598</i>	<i>58,823</i>
<b>Ending Fund Balance</b>	<b>355,133</b>	<b>354,595</b>	<b>62,123</b>	<b>129,270</b>	<b>96,558</b>	<b>58,148</b>	<b>58,373</b>	<b>58,598</b>	<b>58,823</b>



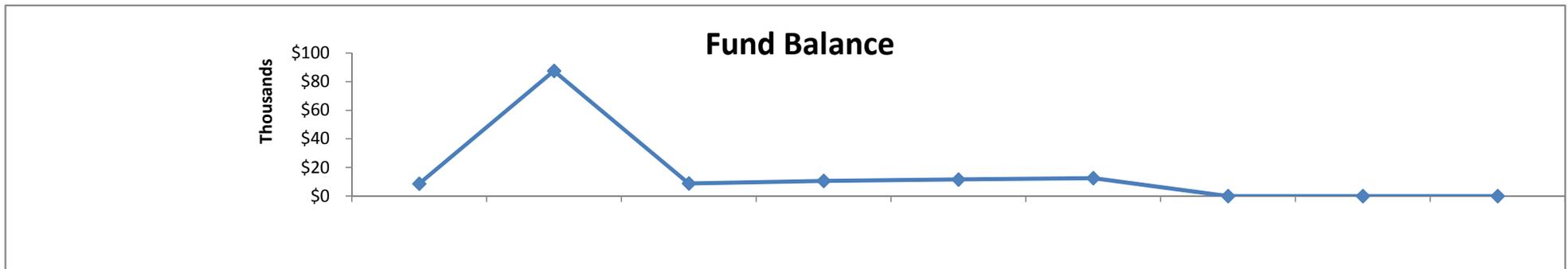
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Vehicle &amp; Equipment - 25</u></b>										
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	16,009	15,450	10,500	16,000	16,000	16,000	16,000	16,000	16,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	-	3,500	-	15,040	-	-	-	-	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	408	-	6,000	-	-	-	-	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEE	-	-	6,500	6,500	6,500	6,500	6,500	6,500	6,500
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	25,100	33,450	24,500	24,500	24,500	24,500	24,500	24,500	24,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	1,650	2,600	3,250	2,275	2,275	2,275	2,275	2,275	2,275
25-000-43-00-4315	DUI FINES	6,462	3,116	6,000	3,100	3,100	3,100	3,100	3,100	3,100
25-000-43-00-4316	ELECTRONIC CITATION FEES	122	782	650	750	750	750	750	750	750
25-000-43-00-4340	SEIZED VEHICLE PROCEEDS	6,028	2,335	5,000	9,000	5,000	5,000	5,000	5,000	5,000
25-000-44-00-4418	MOWING INCOME	4,897	6,040	20,000	5,632	5,500	5,500	5,500	5,500	5,500
25-000-44-00-4420	POLICE CHARGEBACK	-	-	-	-	-	56,157	78,792	78,792	78,792
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	-	-	-	-	144,650	51,795	51,795	51,795	51,795
25-000-45-00-4520	INVESTMENT EARNINGS - POLICE CAPITAL	-	55	50	50	25	25	25	25	25
25-000-45-00-4521	INVESTMENT EARNINGS - PW CAPITAL	-	22	-	20	-	-	-	-	-
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	99	328	250	450	450	450	450	450	450
25-000-46-00-4622	REIMB - MISCELLANEOUS - PARK CAPITAL	7,500	10,702	40,000	40,000	50,000	-	-	-	-
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	-	-	-	-	-	-	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	7,283	-	-	766	-	-	-	-	-
25-000-48-00-4882	SALE OF FIXED ASSETS - POLICE CAPITAL	8,900	15,200	1,000	200	1,000	1,000	1,000	1,000	1,000
25-000-48-00-4883	SALE OF FIXED ASSETS - PARKS CAPITAL	-	900	-	-	-	-	-	-	-
25-000-49-00-4922	TRANSFER FROM PARK & REC CAPITAL	-	3,500	2,500	2,500	-	-	-	-	-
	<b>Revenue</b>	<b>84,458</b>	<b>97,980</b>	<b>126,200</b>	<b>126,783</b>	<b>259,750</b>	<b>173,052</b>	<b>195,687</b>	<b>195,687</b>	<b>195,687</b>
<b>Police Capital</b>										
25-205-54-00-5462	PROFESSIONAL SERVICES	3,060	2,647	2,500	3,542	1,667	1,667	1,667	1,667	1,667
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,433	-	10,000	13,728	10,000	10,000	10,000	10,000	10,000
25-205-56-00-5620	OPERATING SUPPLIES	-	-	2,500	-	-	-	-	-	-
25-205-60-00-6060	EQUIPMENT	1,462	-	20,000	100,190	3,000	3,000	3,000	3,000	3,000
25-205-60-00-6070	VEHICLES	42,310	-	25,000	39,451	90,000	90,000	90,000	90,000	90,000
		<b>53,265</b>	<b>2,647</b>	<b>60,000</b>	<b>156,911</b>	<b>104,667</b>	<b>104,667</b>	<b>104,667</b>	<b>104,667</b>	<b>104,667</b>

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Public Works Capital</b>										
25-215-54-00-5405	BUILD PROGRAM	-	3,500	-	15,040	-	-	-	-	-
25-215-54-00-5448	FILING FEES	49	2,576	6,000	1,862	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	4,000	-	75,000	75,000	-	-	-	-	-
25-215-60-00-6070	VEHICLES	-	-	-	-	30,000	-	-	-	-
<i>185 Wolf Street Building</i>										
25-215-92-00-8000	PRINCIPAL PAYMENT	26,544	28,254	30,074	30,074	31,040	33,039	35,168	37,433	39,846
25-215-92-00-8050	INTEREST PAYMENT	55,751	54,041	52,221	52,221	48,755	46,756	44,627	42,362	39,949
		<b>86,344</b>	<b>92,371</b>	<b>169,795</b>	<b>180,697</b>	<b>118,295</b>	<b>88,295</b>	<b>88,295</b>	<b>88,295</b>	<b>88,295</b>
<b>Parks &amp; Recreation Capital</b>										
25-225-60-00-6035	RAINTREE PARK	9,002	-	10,000	-	5,000	-	-	-	-
25-225-60-00-6042	BASEBALL FIELD CONSTRUCTION	15,656	-	-	-	-	-	-	-	-
25-225-60-00-6060	EQUIPMENT	-	-	40,000	12,000	12,000	16,000	-	-	-
<i>185 Wolf Street Building</i>										
25-225-92-00-8000	PRINCIPAL PAYMENT	-	-	-	-	972	1,035	1,102	1,173	1,248
25-225-92-00-8050	INTEREST PAYMENT	-	-	-	-	1,528	1,465	1,398	1,327	1,252
25-225-99-00-9921	TRANSFER TO PUBLIC WORKS CAPITAL	-	3,500	2,500	2,500	-	-	-	-	-
25-225-99-00-9972	TRANSFER TO LAND CASH	-	-	-	-	50,000	-	-	-	-
		<b>24,658</b>	<b>3,500</b>	<b>52,500</b>	<b>14,500</b>	<b>69,500</b>	<b>18,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
	<b>Expenditures</b>	<b>164,267</b>	<b>98,518</b>	<b>282,295</b>	<b>352,108</b>	<b>292,462</b>	<b>211,462</b>	<b>195,462</b>	<b>195,462</b>	<b>195,462</b>
	<b>Surplus(Deficit)</b>	<b>(79,809)</b>	<b>(538)</b>	<b>(156,095)</b>	<b>(225,325)</b>	<b>(32,712)</b>	<b>(38,410)</b>	<b>225</b>	<b>225</b>	<b>225</b>
	<i>Fund Balance - Police Capital</i>	<u>194,947</u>	<u>229,238</u>	<u>104,737</u>	<u>101,427</u>	<u>22,635</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Fund Balance - Public Works Capital</i>	<u>108,743</u>	<u>62,884</u>	<u>(65,159)</u>	<u>(62,855)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Fund Balance - Parks &amp; Rec Capital</i>	<u>51,443</u>	<u>62,473</u>	<u>22,545</u>	<u>90,698</u>	<u>73,923</u>	<u>58,148</u>	<u>58,373</u>	<u>58,598</u>	<u>58,823</u>
	<b>Fund Balance</b>	<b>355,133</b>	<b>354,595</b>	<b>62,123</b>	<b>129,270</b>	<b>96,558</b>	<b>58,148</b>	<b>58,373</b>	<b>58,598</b>	<b>58,823</b>

## 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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Taxes	-	323,350	326,379	324,762	328,179	329,579	290,732	210,022	129,402
Licenses & Permits	1,025	1,375	1,000	3,969	1,000	1,000	1,000	1,000	1,000
Investment Earnings	-	283	300	350	300	300	300	300	300
Other Financing Sources	429,404	182,517	99,465	99,465	-	-	26,386	125,232	205,852
<b>Total Revenue</b>	<b>430,429</b>	<b>507,525</b>	<b>427,144</b>	<b>428,546</b>	<b>329,479</b>	<b>330,879</b>	<b>318,418</b>	<b>336,554</b>	<b>336,554</b>
<b>Expenditures</b>									
Contractual Services	-	749	963	963	375	375	375	375	375
Debt Service	429,404	427,919	504,407	504,407	328,179	329,579	330,579	336,179	336,179
<b>Total Expenditures</b>	<b>429,404</b>	<b>428,668</b>	<b>505,370</b>	<b>505,370</b>	<b>328,554</b>	<b>329,954</b>	<b>330,954</b>	<b>336,554</b>	<b>336,554</b>
Surplus (Deficit)	1,025	78,857	(78,226)	(76,824)	925	925	(12,536)	-	-
<b>Ending Fund Balance</b>	<b>8,653</b>	<b>87,510</b>	<b>8,925</b>	<b>10,686</b>	<b>11,611</b>	<b>12,536</b>	<b>-</b>	<b>-</b>	<b>-</b>

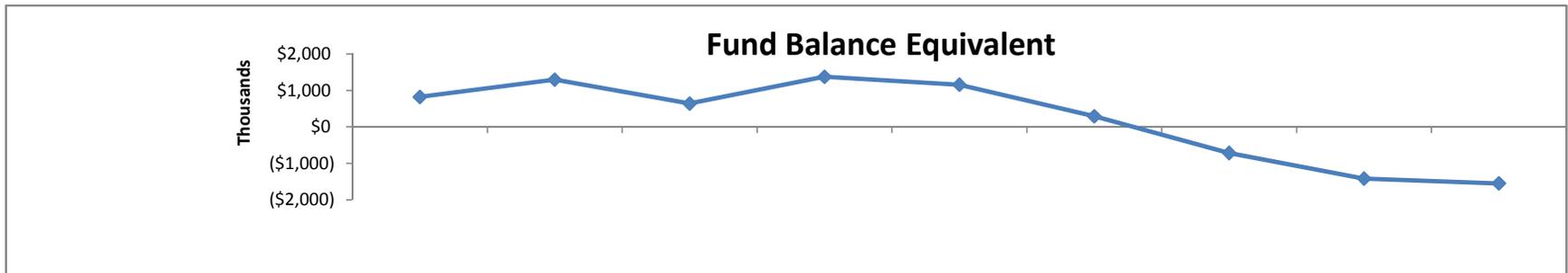


Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Debt Service - 42</u></b>										
42-000-40-00-4006	PROPERTY TAXES - 2005A BOND	-	323,350	326,379	324,762	328,179	329,579	290,732	210,022	129,402
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	1,025	1,375	1,000	3,969	1,000	1,000	1,000	1,000	1,000
42-000-45-00-4500	INVESTMENT EARNINGS	-	283	300	350	300	300	300	300	300
42-000-49-00-4901	TRANSFER FROM GENERAL	429,404	103,740	99,465	99,465	-	-	26,386	125,232	205,852
42-000-49-00-4985	TRANSFER FROM FOX INDUSTRIAL TIF	-	78,777	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>430,429</b>	<b>507,525</b>	<b>427,144</b>	<b>428,546</b>	<b>329,479</b>	<b>330,879</b>	<b>318,418</b>	<b>336,554</b>	<b>336,554</b>
42-420-54-00-5498	PAYING AGENT FEES	-	749	963	963	375	375	375	375	375
<b>2004C Bond</b>										
42-420-81-00-8000	PRINCIPAL PAYMENT	95,000	95,000	95,000	95,000	-	-	-	-	-
42-420-81-00-8050	INTEREST PAYMENT	12,825	8,740	4,465	4,465	-	-	-	-	-
<b>2005A Bond</b>										
42-420-82-00-8000	PRINCIPAL PAYMENT	185,000	195,000	205,000	205,000	215,000	225,000	235,000	250,000	260,000
42-420-82-00-8050	INTEREST PAYMENT	136,579	129,179	121,379	121,379	113,179	104,579	95,579	86,179	76,179
<b>2002 Fox Industrial TIF Bond</b>										
42-420-98-00-8000	PRINCIPAL PAYMENT	-	-	75,000	75,000	-	-	-	-	-
42-420-98-00-8050	INTEREST PAYMENT	-	-	3,563	3,563	-	-	-	-	-
	<b>Expenditures</b>	<b>429,404</b>	<b>428,668</b>	<b>505,370</b>	<b>505,370</b>	<b>328,554</b>	<b>329,954</b>	<b>330,954</b>	<b>336,554</b>	<b>336,554</b>
	<b>Surplus(Deficit)</b>	<b>1,025</b>	<b>78,857</b>	<b>(78,226)</b>	<b>(76,824)</b>	<b>925</b>	<b>925</b>	<b>(12,536)</b>	<b>-</b>	<b>-</b>
	<b>Fund Balance</b>	<b>8,653</b>	<b>87,510</b>	<b>8,925</b>	<b>10,686</b>	<b>11,611</b>	<b>12,536</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 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Revenue</b>									
Taxes	-	133,524	133,454	132,793	43,027	41,959	-	-	-
Licenses & Permits	-	11,970	-	54,590	-	-	-	-	-
Charges for Service	2,503,003	2,580,682	2,527,871	2,799,135	2,458,740	2,487,934	2,517,566	2,547,642	2,578,170
Investment Earnings	1,888	282	300	1,700	2,000	2,500	3,000	3,500	4,000
Reimbursements	-	1,771	7,466	8,232	-	-	-	-	-
Miscellaneous	40,793	43,106	50,000	53,073	54,336	55,632	56,963	58,329	59,731
Other Financing Sources	82,850	83,863	82,288	82,288	82,988	83,588	84,088	84,488	82,288
<b>Total Revenue</b>	<b>2,628,534</b>	<b>2,855,198</b>	<b>2,801,379</b>	<b>3,131,811</b>	<b>2,641,091</b>	<b>2,671,613</b>	<b>2,661,617</b>	<b>2,693,959</b>	<b>2,724,189</b>
<b>Expenses</b>									
Salaries	346,735	332,461	382,000	362,000	339,697	339,697	339,697	339,697	339,697
Benefits	57,450	56,284	219,720	208,468	202,339	214,835	228,521	238,181	248,418
Contractual Services	493,345	518,831	501,200	542,740	497,450	511,625	526,509	542,137	558,546
Supplies	264,325	267,849	294,124	291,926	301,873	298,734	301,795	305,071	308,576
Capital Outlay	-	25,054	132,000	91,305	345,434	1,002,784	1,111,894	806,374	246,254
Developer Commitments	275,865	275,865	160,923	160,921	-	-	-	-	-
Debt Service	834,453	903,277	1,396,016	1,396,016	1,172,802	1,168,384	1,163,054	1,166,825	1,154,236
<b>Total Expenses</b>	<b>2,272,173</b>	<b>2,379,621</b>	<b>3,085,983</b>	<b>3,053,376</b>	<b>2,859,595</b>	<b>3,536,059</b>	<b>3,671,470</b>	<b>3,398,285</b>	<b>2,855,727</b>
Surplus (Deficit)	356,361	475,577	(284,604)	78,435	(218,504)	(864,446)	(1,009,853)	(704,326)	(131,538)
<b>Ending Fund Balance Equivalent</b>	<b>825,261</b>	<b>1,300,837</b>	<b>642,452</b>	<b>1,379,272</b>	<b>1,160,768</b>	<b>296,322</b>	<b>(713,531)</b>	<b>(1,417,857)</b>	<b>(1,549,395)</b>
	36.32%	54.67%	20.82%	45.17%	40.59%	8.38%	-19.43%	-41.72%	-54.26%



Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Water - 51</u></b>										
51-000-40-00-4007	PROPERTY TAXES - 2007A BOND	-	133,524	133,454	132,793	43,027	41,959	-	-	-
51-000-42-00-4216	BUILD PROGRAM PERMITS	-	11,970	-	54,590	-	-	-	-	-
51-000-44-00-4424	WATER SALES	1,698,753	1,751,822	1,699,871	1,922,239	1,946,267	1,975,461	2,005,093	2,035,169	2,065,697
51-000-44-00-4425	BULK WATER SALES	882	329	500	10,796	500	500	500	500	500
51-000-44-00-4426	LATE PENALTIES - WATER	-	-	-	90,000	90,000	90,000	90,000	90,000	90,000
51-000-44-00-4430	WATER METER SALES	22,040	25,365	26,250	26,250	27,563	27,563	27,563	27,563	27,563
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	685,188	696,716	675,000	690,000	334,560	334,560	334,560	334,560	334,560
51-000-44-00-4450	WATER CONNECTION FEES	96,140	106,450	126,250	59,850	59,850	59,850	59,850	59,850	59,850
51-000-44-00-4473	RECAPTURE FEES	-	-	-	-	-	-	-	-	-
51-000-45-00-4500	INVESTMENT EARNINGS	1,888	282	300	1,700	2,000	2,500	3,000	3,500	4,000
51-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	7,225	7,872	-	-	-	-	-
51-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	241	160	-	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	-	1,771	-	200	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	32,038	39,491	50,000	53,073	54,336	55,632	56,963	58,329	59,731
51-000-48-00-4821	BAD DEBT RECOVERY	4,437	3,517	-	-	-	-	-	-	-
51-000-48-00-4850	MISCELLANEOUS INCOME	4,318	98	-	-	-	-	-	-	-
51-000-49-00-4952	TRANSFER FROM SEWER	82,850	83,863	82,288	82,288	82,988	83,588	84,088	84,488	82,288
	<b>Revenue</b>	<b>2,628,534</b>	<b>2,855,198</b>	<b>2,801,379</b>	<b>3,131,811</b>	<b>2,641,091</b>	<b>2,671,613</b>	<b>2,661,617</b>	<b>2,693,959</b>	<b>2,724,189</b>
<b>Water Operations</b>										
51-510-50-00-5010	SALARIES & WAGES	342,790	324,679	370,000	350,000	327,697	327,697	327,697	327,697	327,697
51-510-50-00-5020	OVERTIME	3,945	7,782	12,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	32,128	31,777	39,852	39,852	37,648	37,648	37,648	37,648	37,648
51-510-52-00-5214	FICA CONTRIBUTION	25,322	24,507	28,200	28,200	25,277	25,277	25,277	25,277	25,277
51-510-52-00-5216	GROUP HEALTH INSURANCE	-	-	103,966	103,966	102,854	113,139	124,453	131,921	139,836
51-510-52-00-5222	GROUP LIFE INSURANCE	-	-	1,210	1,000	722	729	737	744	751
51-510-52-00-5223	DENTAL INSURANCE	-	-	7,201	6,700	6,599	7,259	7,985	8,464	8,972
51-510-52-00-5224	VISION INSURANCE	-	-	829	750	729	802	882	935	991
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	6,000	4,000	4,000	4,000	4,000	4,000	4,000
51-510-52-00-5231	LIABILITY INSURANCE	-	-	32,462	24,000	24,510	25,981	27,539	29,192	30,943
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	91,863	91,863	-	-	-	-	-	-	-
51-510-54-00-5405	BUILD PROGRAM	-	11,970	-	54,590	-	-	-	-	-

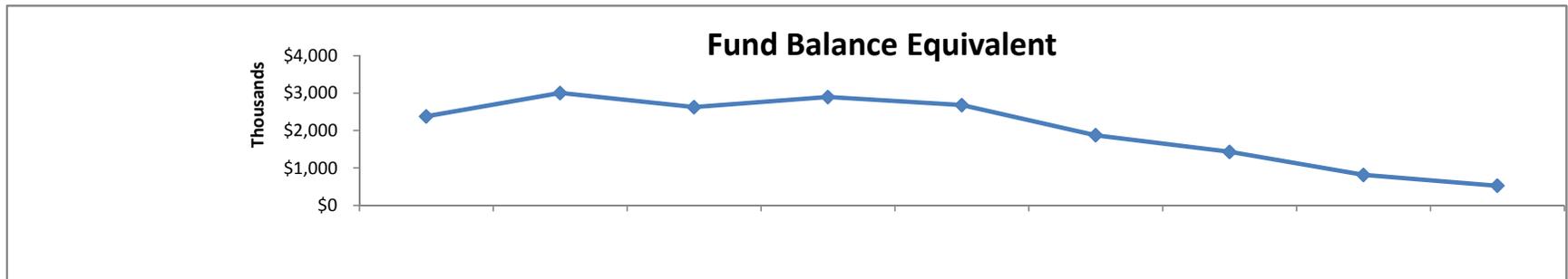
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-54-00-5412	TRAINING & CONFERENCES	1,842	330	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-510-54-00-5415	TRAVEL & LODGING	390	287	1,600	1,600	1,600	1,600	1,600	1,600	1,600
51-510-54-00-5426	PUBLISHING & ADVERTISING	934	1,172	1,000	1,000	1,000	1,000	1,000	1,000	1,000
51-510-54-00-5429	WATER SAMPLES	10,265	4,294	14,000	14,000	14,000	14,000	14,000	14,000	14,000
51-510-54-00-5430	PRINTING & DUPLICATING	1,164	86	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5440	TELECOMMUNICATIONS	15,598	19,205	24,500	24,500	24,500	24,500	24,500	24,500	24,500
51-510-54-00-5445	TREATMENT FACILITY SERVICES	64,626	85,003	100,000	100,000	100,000	100,000	100,000	100,000	100,000
51-510-54-00-5448	FILING FEES	4,123	5,888	6,200	6,200	6,200	6,200	6,200	6,200	6,200
51-510-54-00-5452	POSTAGE & SHIPPING	16,716	17,167	22,000	22,000	22,000	22,000	22,000	22,000	22,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	899	629	1,250	1,250	1,250	1,250	1,250	1,250	1,250
51-510-54-00-5462	PROFESSIONAL SERVICES	3,695	9,755	8,800	10,000	10,000	10,000	10,000	10,000	10,000
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	262,977	239,606	299,250	270,000	283,500	297,675	312,559	328,187	344,596
51-510-54-00-5483	JULIE SERVICES	2,422	3,426	3,500	3,500	4,500	4,500	4,500	4,500	4,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	-	396	1,000	1,000	1,000	1,000	1,000	1,000	1,000
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	3,855	12,832	10,000	10,000	5,000	5,000	5,000	5,000	5,000
51-510-54-00-5498	PAYING AGENT FEES	1,552	1,552	1,600	1,600	1,400	1,400	1,400	1,400	1,400
51-510-54-00-5499	BAD DEBT	10,424	13,370	-	15,000	15,000	15,000	15,000	15,000	15,000
51-510-56-00-5600	WEARING APPAREL	2,206	3,045	4,000	4,000	4,000	4,000	4,000	4,000	4,000
51-510-56-00-5620	OPERATING SUPPLIES	21,468	16,036	21,425	21,425	25,000	25,000	25,000	25,000	25,000
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	-	-	-	7,500	7,500	7,500	7,500	7,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	412	459	4,000	4,000	2,000	2,000	2,000	2,000	2,000
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	338	560	6,000	6,000	6,000	6,000	6,000	6,000	6,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	176,762	177,643	165,000	165,000	155,000	155,000	155,000	155,000	155,000
51-510-56-00-5640	REPAIR & MAINTENANCE	995	7,368	9,500	9,500	9,500	9,500	9,500	9,500	9,500
51-510-56-00-5664	METERS & PARTS	32,136	29,092	46,000	46,000	52,000	46,000	46,000	46,000	46,000
51-510-56-00-5695	GASOLINE	30,008	33,646	38,199	36,001	40,873	43,734	46,795	50,071	53,576
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	-	-	206,340	845,690	972,800	667,280	107,160
51-510-60-00-6060	EQUIPMENT	-	-	16,000	16,000	10,000	10,000	10,000	10,000	10,000
51-510-60-00-6070	VEHICLES	-	-	-	-	-	18,000	-	-	-
51-510-60-00-6079	ROUTE 47 EXPANSION	-	25,054	116,000	75,305	129,094	129,094	129,094	129,094	129,094
51-510-75-00-7502	GRANDE RESERVE COURT ORDER	275,865	275,865	160,923	160,921	-	-	-	-	-

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Debt Service - 2007A Bond</b>										
51-510-83-00-8000	PRINCIPAL PAYMENT	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	15,000
51-510-83-00-8050	INTEREST PAYMENT	124,266	123,866	123,454	123,454	123,041	122,423	121,793	121,163	120,525
<b>Debt Service - 2002 Capital Appreciation Debt Certificates</b>										
51-510-85-00-8000	PRINCIPAL PAYMENT	215,000	285,000	365,000	365,000	-	-	-	-	-
51-510-85-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	-	-	-
<b>Debt Service - 2003 Debt Certificates</b>										
51-510-86-00-8000	PRINCIPAL PAYMENT	-	-	-	-	100,000	100,000	100,000	100,000	100,000
51-510-86-00-8050	INTEREST PAYMENT	33,150	33,150	33,150	33,150	33,150	29,350	25,450	21,450	17,300
<b>Debt Service - 2006A Refunding Debt Certificates</b>										
51-510-87-00-8000	PRINCIPAL PAYMENT	70,000	70,000	355,000	355,000	405,000	420,000	435,000	460,000	475,000
51-510-87-00-8050	INTEREST PAYMENT	91,306	88,506	219,806	219,806	205,606	189,406	172,606	155,206	136,806
<b>Debt Service - 2005C Bond</b>										
51-510-88-00-8000	PRINCIPAL PAYMENT	85,000	90,000	90,000	90,000	95,000	100,000	105,000	110,000	110,000
51-510-88-00-8050	INTEREST PAYMENT	80,700	77,725	74,575	74,575	70,975	67,175	63,175	58,975	54,575
<b>Debt Service - IEPA Loan L17-156300</b>										
51-510-89-00-8000	PRINCIPAL PAYMENT	83,500	85,600	87,754	87,754	89,961	92,224	94,544	96,923	99,361
51-510-89-00-8050	INTEREST PAYMENT	41,531	39,430	37,277	37,277	35,069	32,806	30,486	28,108	25,669
	<b>Expenses</b>	<b>2,272,173</b>	<b>2,379,621</b>	<b>3,085,983</b>	<b>3,053,376</b>	<b>2,859,595</b>	<b>3,536,059</b>	<b>3,671,470</b>	<b>3,398,285</b>	<b>2,855,727</b>
	<b>Surplus(Deficit)</b>	<b>356,361</b>	<b>475,577</b>	<b>(284,604)</b>	<b>78,435</b>	<b>(218,504)</b>	<b>(864,446)</b>	<b>(1,009,853)</b>	<b>(704,326)</b>	<b>(131,538)</b>
	<b>Fund Balance Equiv</b>	<b>825,261</b>	<b>1,300,837</b>	<b>642,452</b>	<b>1,379,272</b>	<b>1,160,768</b>	<b>296,322</b>	<b>(713,531)</b>	<b>(1,417,857)</b>	<b>(1,549,395)</b>
		36.32%	54.67%	20.82%	45.17%	40.59%	8.38%	-19.43%	-41.72%	-54.26%

## 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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Taxes	-	1,750,206	263,850	262,543	114,940	-	-	-	-
Licenses & Permits	-	4,000	-	18,000	-	-	-	-	-
Charges for Service	1,471,981	1,362,022	1,368,380	1,347,769	1,097,560	1,097,560	1,097,560	1,097,560	1,097,560
Investment Earnings	1,517	2,405	3,000	6,200	5,500	5,500	5,000	4,500	4,500
Reimbursements	4,576	1,741	4,587	8,740	-	-	-	-	-
Other Financing Sources	-	-	-	-	1,137,220	1,133,972	1,134,654	1,134,052	1,137,166
<b>Total Revenue</b>	<b>1,478,074</b>	<b>3,120,374</b>	<b>1,639,817</b>	<b>1,643,252</b>	<b>2,355,220</b>	<b>2,237,032</b>	<b>2,237,214</b>	<b>2,236,112</b>	<b>2,239,226</b>
<b>Expenses</b>									
Salaries	241,621	198,218	212,000	212,000	189,544	189,544	189,544	189,544	189,544
Benefits	40,046	33,563	132,802	126,491	98,540	103,948	109,857	114,168	118,735
Contractual Services	135,927	140,460	73,400	102,400	80,950	83,943	86,784	90,084	93,548
Supplies	51,419	45,381	65,711	69,673	83,206	87,792	92,687	97,915	101,203
Capital Outlay	-	25,054	60,000	38,951	66,773	440,413	253,353	409,723	66,773
Developer Commitments	30,996	30,996	180,996	30,996	-	-	-	-	-
Debt Service	1,252,597	1,416,416	1,088,013	1,088,013	1,968,119	2,054,461	1,865,399	1,865,857	1,877,110
Other Financing Uses	82,850	604,582	82,288	82,288	82,988	83,588	84,088	84,488	82,288
<b>Total Expenses</b>	<b>1,835,456</b>	<b>2,494,670</b>	<b>1,895,210</b>	<b>1,750,812</b>	<b>2,570,120</b>	<b>3,043,689</b>	<b>2,681,712</b>	<b>2,851,779</b>	<b>2,529,201</b>
Surplus (Deficit)	(357,382)	625,704	(255,393)	(107,560)	(214,900)	(806,657)	(444,498)	(615,667)	(289,975)
<b>Ending Fund Balance Equivalent</b>	<b>2,377,831</b>	<b>3,003,537</b>	<b>2,625,761</b>	<b>2,895,977</b>	<b>2,681,077</b>	<b>1,874,420</b>	<b>1,429,922</b>	<b>814,255</b>	<b>524,280</b>
	<i>129.55%</i>	<i>120.40%</i>	<i>138.55%</i>	<i>165.41%</i>	<i>104.32%</i>	<i>61.58%</i>	<i>53.32%</i>	<i>28.55%</i>	<i>20.73%</i>



Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		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	263,850	262,543	114,940	-	-	-	-
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	-	18,000	-	-	-	-	-
52-000-44-00-4435	SEWER MAINTENANCE FEES	731,743	742,022	728,280	741,255	740,000	740,000	740,000	740,000	740,000
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE	-	-	-	-	334,560	334,560	334,560	334,560	334,560
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	4,000	4,800	5,100	1,000	1,000	1,000	1,000	1,000	1,000
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	38,000	43,200	35,000	7,000	10,000	10,000	10,000	10,000	10,000
52-000-44-00-4457	SW CONNECTION FEES - ROB ROY	698,000	572,000	600,000	586,000	-	-	-	-	-
52-000-44-00-4462	LATE PENALTIES - SEWER	-	-	-	12,000	12,000	12,000	12,000	12,000	12,000
52-000-44-00-4465	RIVER CROSSING FEES	238	-	-	514	-	-	-	-	-
52-000-44-00-4473	RECAPTURE FEES	-	-	-	-	-	-	-	-	-
52-000-45-00-4500	INVESTMENT EARNINGS	1,517	2,405	3,000	6,200	5,500	5,500	5,000	4,500	4,500
52-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	4,587	4,637	-	-	-	-	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	4,576	1,741	-	4,103	-	-	-	-	-
52-000-49-00-4901	TRANSFER FROM GENERAL	-	-	-	-	1,137,220	1,133,972	1,134,654	1,134,052	1,137,166
	<b>Revenue</b>	<b>1,478,074</b>	<b>3,120,374</b>	<b>1,639,817</b>	<b>1,643,252</b>	<b>2,355,220</b>	<b>2,237,032</b>	<b>2,237,214</b>	<b>2,236,112</b>	<b>2,239,226</b>
<b>Sewer Operations</b>										
52-520-50-00-5010	SALARIES & WAGES	241,173	198,017	210,000	210,000	187,544	187,544	187,544	187,544	187,544
52-520-50-00-5020	OVERTIME	448	201	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	22,383	18,927	21,290	21,290	21,007	21,007	21,007	21,007	21,007
52-520-52-00-5214	FICA CONTRIBUTION	17,663	14,636	18,000	18,000	14,223	14,223	14,223	14,223	14,223
52-520-52-00-5216	GROUP HEALTH INSURANCE	-	-	63,595	63,595	41,481	45,629	50,192	53,204	56,396
52-520-52-00-5222	GROUP LIFE INSURANCE	-	-	537	537	365	369	372	376	380
52-520-52-00-5223	DENTAL INSURANCE	-	-	4,687	4,687	2,653	2,918	3,210	3,403	3,607
52-520-52-00-5224	VISION INSURANCE	-	-	532	532	307	338	371	394	417
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	2,571	2,100	2,500	2,500	2,500	2,500	2,500
52-520-52-00-5231	LIABILITY INSURANCE	-	-	21,590	15,750	16,004	16,964	17,982	19,061	20,205
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	83,045	83,045	-	-	-	-	-	-	-
52-520-54-00-5405	BUILD PROGRAM	-	4,000	-	18,000	-	-	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	-	-	500	500	500	500	500	500	500

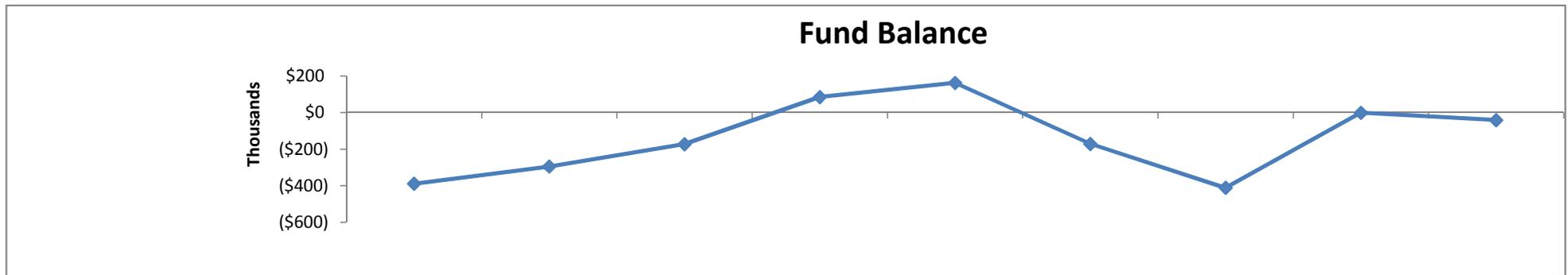
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5415	TRAVEL & LODGING	-	-	500	500	500	500	500	500	500
52-520-54-00-5430	PRINTING & DUPLICATING	-	-	100	100	100	100	100	100	100
52-520-54-00-5440	TELECOMMUNICATIONS	1,399	1,699	1,800	1,800	2,500	2,500	2,500	2,500	2,500
52-520-54-00-5444	LIFT STATION SERVICES	5,623	16,541	15,000	15,000	15,750	16,538	17,364	18,233	19,144
52-520-54-00-5462	PROFESSIONAL SERVICES	4,022	5,960	5,000	5,000	5,000	5,000	5,000	5,000	5,000
52-520-54-00-5480	UTILITIES	21,071	19,782	42,000	42,000	44,100	46,305	48,620	51,051	53,604
52-520-54-00-5485	RENTAL & LEASE PURCHASE	-	396	1,500	1,500	1,500	1,500	1,500	1,500	1,500
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	4,908	3,997	4,000	12,000	5,000	5,000	5,000	5,000	5,000
52-520-54-00-5498	PAYING AGENT FEES	-	2,511	3,000	3,000	3,000	3,000	2,700	2,700	2,700
52-520-54-00-5499	BAD DEBT	15,859	2,529	-	3,000	3,000	3,000	3,000	3,000	3,000
52-520-56-00-5600	WEARING APPAREL	1,830	2,753	2,500	2,500	2,500	2,500	2,500	2,500	2,500
52-520-56-00-5610	OFFICE SUPPLIES	1,072	519	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	4,747	1,312	10,000	10,000	10,500	11,025	11,576	12,155	12,763
52-520-56-00-5620	OPERATING SUPPLIES	1,891	3,690	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
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	1,354	781	4,500	4,500	2,500	2,500	2,500	2,500	2,500
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	879	77	3,000	3,000	1,200	1,200	1,200	1,200	1,200
52-520-56-00-5640	REPAIR & MAINTENANCE	10,954	5,246	10,000	10,000	26,750	28,623	30,626	32,770	32,770
52-520-56-00-5695	GASOLINE	28,692	31,003	29,211	33,173	31,256	33,444	35,785	38,290	40,970
52-520-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	-	-	-	343,640	186,580	342,950	-
52-520-60-00-6070	VEHICLES	-	-	-	-	-	30,000	-	-	-
52-520-60-00-6079	ROUTE 47 EXPANSION	-	25,054	60,000	38,951	66,773	66,773	66,773	66,773	66,773
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECAPTURE	30,996	30,996	30,996	30,996	-	-	-	-	-
52-520-75-00-7501	WINDETT RIDGE - SEWER RECAPTURE	-	-	150,000	-	-	-	-	-	-
<b>Debt Service - 2004B Bond</b>										
52-520-84-00-8000	PRINCIPAL PAYMENT	155,000	160,000	170,000	170,000	280,000	375,000	395,000	410,000	435,000
52-520-84-00-8050	INTEREST PAYMENT	103,300	98,650	93,850	93,850	88,750	78,950	65,825	52,000	35,600
<b>Debt Service - 2003 IRBB Debt Certificates</b>										
52-520-90-00-8000	PRINCIPAL PAYMENT	90,000	95,000	100,000	100,000	100,000	105,000	110,000	115,000	120,000
52-520-90-00-8050	INTEREST PAYMENT	73,653	70,143	66,248	66,248	62,048	57,648	52,870	47,755	42,293
<b>Debt Service - 2004A Bond</b>										
52-520-91-00-8000	PRINCIPAL PAYMENT	160,000	170,000	175,000	175,000	180,000	190,000	-	-	-
52-520-91-00-8050	INTEREST PAYMENT	28,573	24,093	18,738	18,738	13,050	6,840	-	-	-

Account Number	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Debt Service - 2011 Refunding Bond</b>										
52-520-92-00-8000	PRINCIPAL PAYMENT	-	-	-	-	660,000	685,000	715,000	745,000	780,000
52-520-92-00-8050	INTEREST PAYMENT	-	225,354	318,147	318,147	477,220	448,972	419,654	389,052	357,166
<b>Debt Service - 2005D Bond</b>										
52-520-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
52-520-93-00-8050	INTEREST PAYMENT	385,950	332,346	-	-	-	-	-	-	-
<b>Debt Service - 2008 Refunding Bond</b>										
52-520-94-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
52-520-94-00-8050	INTEREST PAYMENT	110,090	94,800	-	-	-	-	-	-	-
<b>Debt Service - IEPA Loan L17-013000</b>										
52-520-95-00-8000	PRINCIPAL PAYMENT	35,357	36,635	37,958	37,958	-	-	-	-	-
52-520-95-00-8050	INTEREST PAYMENT	3,623	2,345	1,022	1,022	-	-	-	-	-
<b>Debt Service - IEPA Loan L17-115300</b>										
52-520-96-00-8000	PRINCIPAL PAYMENT	84,107	86,329	88,610	88,610	90,952	93,355	95,821	98,353	100,952
52-520-96-00-8050	INTEREST PAYMENT	22,944	20,721	18,440	18,440	16,099	13,696	11,229	8,697	6,099
52-520-99-00-9951	TRANSFER TO WATER	82,850	83,863	82,288	82,288	82,988	83,588	84,088	84,488	82,288
52-520-99-00-9999	TRANSFER TO 2011 BOND ESCROW	-	520,719	-	-	-	-	-	-	-
	<b>Expenses</b>	<b>1,835,456</b>	<b>2,494,670</b>	<b>1,895,210</b>	<b>1,750,812</b>	<b>2,570,120</b>	<b>3,043,689</b>	<b>2,681,712</b>	<b>2,851,779</b>	<b>2,529,201</b>
	<b>Surplus(Deficit)</b>	<b>(357,382)</b>	<b>625,704</b>	<b>(255,393)</b>	<b>(107,560)</b>	<b>(214,900)</b>	<b>(806,657)</b>	<b>(444,498)</b>	<b>(615,667)</b>	<b>(289,975)</b>
	<b>Fund Balance Equiv</b>	<b>2,377,831</b>	<b>3,003,537</b>	<b>2,625,761</b>	<b>2,895,977</b>	<b>2,681,077</b>	<b>1,874,420</b>	<b>1,429,922</b>	<b>814,255</b>	<b>524,280</b>
		<i>129.55%</i>	<i>120.40%</i>	<i>138.55%</i>	<i>165.41%</i>	<i>104.32%</i>	<i>61.58%</i>	<i>53.32%</i>	<i>28.55%</i>	<i>20.73%</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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Intergovernmental	42,285	400,000	400,000	400,000	96,000	-	-	400,000	-
Land Cash Contributions	432,354	30,767	20,500	52,106	20,500	23,000	23,000	23,000	23,000
Other Financing Sources	-	-	-	-	50,000	-	-	-	-
<b>Total Revenue</b>	<b>474,639</b>	<b>430,767</b>	<b>420,500</b>	<b>452,106</b>	<b>166,500</b>	<b>23,000</b>	<b>23,000</b>	<b>423,000</b>	<b>23,000</b>
<b>Expenditures</b>									
Contractual Services	60,449	20,084	-	-	-	-	-	-	-
Capital Outlay	199,390	316,836	323,825	72,247	89,000	356,850	263,000	13,000	63,000
<b>Total Expenditures</b>	<b>259,839</b>	<b>336,920</b>	<b>323,825</b>	<b>72,247</b>	<b>89,000</b>	<b>356,850</b>	<b>263,000</b>	<b>13,000</b>	<b>63,000</b>
Surplus (Deficit)	214,800	93,847	96,675	379,859	77,500	(333,850)	(240,000)	410,000	(40,000)
<b>Ending Fund Balance</b>	<b>(388,625)</b>	<b>(294,778)</b>	<b>(172,534)</b>	<b>85,081</b>	<b>162,581</b>	<b>(171,269)</b>	<b>(411,269)</b>	<b>(1,269)</b>	<b>(41,269)</b>



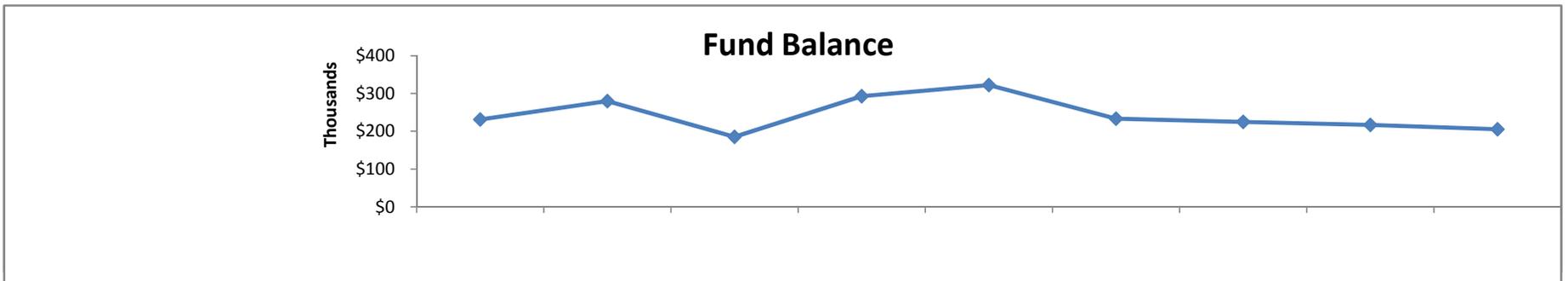
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Land Cash - 72</u></b>										
72-000-41-00-4170	STATE GRANTS	42,285	-	-	-	-	-	-	-	-
72-000-41-00-4171	OSLAD GRANT - PRAIRIE MEADOWS	-	400,000	-	-	-	-	-	-	-
72-000-41-00-4173	OSLAD GRANT - RAINTREE	-	-	400,000	400,000	-	-	-	-	-
72-000-41-00-4174	RTP GRANT - CLARK PARK	-	-	-	-	96,000	-	-	-	-
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT GRANT	-	-	-	-	-	-	-	400,000	-
72-000-47-00-4701	WHITE OAK UNIT 3 & 4	-	-	-	-	-	-	-	-	-
72-000-47-00-4702	WHISPERING MEADOWS (K HILL)	312,655	-	-	-	-	-	-	-	-
72-000-47-00-4703	AUTUMN CREEK	18,460	30,767	20,000	50,000	20,000	20,000	20,000	20,000	20,000
72-000-47-00-4704	BLACKBERRY WOODS	568	-	500	568	500	500	500	500	500
72-000-47-00-4705	BRISTOL BAY	100,000	-	-	-	-	-	-	-	-
72-000-47-00-4706	CALEDONIA	-	-	-	-	-	2,500	2,500	2,500	2,500
72-000-47-00-4707	RIVER'S EDGE	671	-	-	-	-	-	-	-	-
72-000-47-00-4708	COUNTRY HILLS	-	-	-	1,538	-	-	-	-	-
72-000-49-00-4925	TRANSFER FROM VEHICLE & EQUIPMENT	-	-	-	-	50,000	-	-	-	-
	<b>Revenue</b>	<b>474,639</b>	<b>430,767</b>	<b>420,500</b>	<b>452,106</b>	<b>166,500</b>	<b>23,000</b>	<b>23,000</b>	<b>423,000</b>	<b>23,000</b>
72-720-54-00-5401	ADMINISTRATIVE CHARGEBACK	60,449	20,084	-	-	-	-	-	-	-
72-720-60-00-6032	MOSIER HOLDING COSTS	10,000	11,000	12,000	12,000	13,000	13,000	13,000	13,000	13,000
72-720-60-00-6036	RAINTREE VILLAGE	88,175	305,836	191,825	40,247	-	-	-	-	-
72-720-60-00-6038	WHEATON WOODS NATURE TRAIL	2,133	-	-	-	-	-	-	-	-
72-720-60-00-6039	BRISTOL BAY - PARK A	85,062	-	-	-	-	-	-	-	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK	14,020	-	-	-	-	-	-	-	-
72-720-60-00-6044	CLARK PARK	-	-	120,000	20,000	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	-	-	-

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
72-720-60-00-6049	RAINTREE PARK C	-	-	-	-	-	-	-	-	50,000
	<b>Expenditures</b>	<b>259,839</b>	<b>336,920</b>	<b>323,825</b>	<b>72,247</b>	<b>89,000</b>	<b>356,850</b>	<b>263,000</b>	<b>13,000</b>	<b>63,000</b>
	<b>Surplus(Deficit)</b>	<b>214,800</b>	<b>93,847</b>	<b>96,675</b>	<b>379,859</b>	<b>77,500</b>	<b>(333,850)</b>	<b>(240,000)</b>	<b>410,000</b>	<b>(40,000)</b>
	<b>Fund Balance</b>	<b>(388,625)</b>	<b>(294,778)</b>	<b>(172,534)</b>	<b>85,081</b>	<b>162,581</b>	<b>(171,269)</b>	<b>(411,269)</b>	<b>(1,269)</b>	<b>(41,269)</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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Charges for Service	220,962	265,699	220,000	248,500	240,000	240,000	240,000	240,000	240,000
Investment Earnings	301	175	200	250	200	200	200	200	200
Reimbursements	7,329	3,336	11,661	12,265	-	-	-	-	-
Miscellaneous	186,780	193,688	263,700	202,235	223,000	223,000	223,000	223,000	232,700
Other Financing Sources	951,890	736,710	955,886	955,886	1,765,504	1,110,111	1,192,708	1,217,069	1,229,444
<b>Total Revenue</b>	<b>1,367,262</b>	<b>1,199,608</b>	<b>1,451,447</b>	<b>1,419,136</b>	<b>2,228,704</b>	<b>1,573,311</b>	<b>1,655,908</b>	<b>1,680,269</b>	<b>1,702,344</b>
<b>Expenditures</b>									
Salaries	687,511	651,906	702,800	665,800	771,493	772,993	774,568	776,222	777,958
Benefits	109,114	107,010	296,477	302,766	351,668	373,476	397,463	413,300	430,087
Contractual Services	126,382	147,598	177,530	161,630	227,280	222,530	196,993	201,679	206,598
Supplies	237,847	244,584	329,960	275,962	291,650	293,358	295,186	297,141	299,233
Other Financing Uses	-	-	-	-	556,957	-	-	-	-
<b>Total Expenditures</b>	<b>1,160,854</b>	<b>1,151,098</b>	<b>1,506,767</b>	<b>1,406,158</b>	<b>2,199,048</b>	<b>1,662,357</b>	<b>1,664,210</b>	<b>1,688,342</b>	<b>1,713,876</b>
Surplus (Deficit)	206,408	48,510	(55,320)	12,978	29,656	(89,046)	(8,302)	(8,073)	(11,532)
<b>Ending Fund Balance</b>	<b>231,558</b>	<b>280,065</b>	<b>185,635</b>	<b>293,043</b>	<b>322,699</b>	<b>233,653</b>	<b>225,351</b>	<b>217,278</b>	<b>205,746</b>
	19.95%	24.33%	12.32%	20.84%	14.67%	14.06%	13.54%	12.87%	12.00%



Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		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	18,095	33,500	30,000	30,000	30,000	30,000	30,000
79-000-44-00-4403	CHILD DEVELOPMENT	-	41,756	58,810	50,000	50,000	50,000	50,000	50,000	50,000
79-000-44-00-4404	ATHLETICS & FITNESS	-	124,164	113,095	130,000	130,000	130,000	130,000	130,000	130,000
79-000-44-00-4439	PROGRAM FEES	189,890	53,905	-	-	-	-	-	-	-
79-000-44-00-4441	CONCESSION REVENUE	31,072	38,939	30,000	35,000	30,000	30,000	30,000	30,000	30,000
79-000-45-00-4500	INVESTMENT EARNINGS	301	175	200	250	200	200	200	200	200
79-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	11,661	12,265	-	-	-	-	-
79-000-46-00-4690	REIMB - MISCELLANEOUS	7,329	3,336	-	-	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	22,471	54,240	48,000	50,000	55,000	55,000	55,000	55,000	55,000
79-000-48-00-4825	PARK RENTALS	-	27,143	25,000	25,000	25,000	25,000	25,000	25,000	25,000
79-000-48-00-4843	HOMETOWN DAYS	137,142	100,960	175,000	119,235	135,000	135,000	135,000	135,000	135,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	7,445	4,314	14,700	5,000	5,000	5,000	5,000	5,000	14,700
79-000-48-00-4850	MISCELLANEOUS INCOME	19,722	7,031	1,000	3,000	3,000	3,000	3,000	3,000	3,000
79-000-49-00-4901	TRANSFER FROM GENERAL	951,890	736,710	955,886	955,886	1,765,504	1,110,111	1,192,708	1,217,069	1,229,444
	<b>Revenue</b>	<b>1,367,262</b>	<b>1,199,608</b>	<b>1,451,447</b>	<b>1,419,136</b>	<b>2,228,704</b>	<b>1,573,311</b>	<b>1,655,908</b>	<b>1,680,269</b>	<b>1,702,344</b>
<b>Parks Department</b>										
79-790-50-00-5010	SALARIES & WAGES	355,091	369,514	410,000	400,000	427,948	427,948	427,948	427,948	427,948
79-790-50-00-5015	PART-TIME SALARIES	15,969	16,833	17,000	17,000	17,000	17,000	17,000	17,000	17,000
79-790-50-00-5020	OVERTIME	439	50	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	32,914	35,461	43,693	43,693	47,761	47,761	47,761	47,761	47,761
79-790-52-00-5214	FICA CONTRIBUTION	27,503	28,869	34,000	34,000	33,487	33,487	33,487	33,487	33,487
79-790-52-00-5216	GROUP HEALTH INSURANCE	-	-	126,842	126,842	126,575	139,233	153,156	162,345	172,086
79-790-52-00-5222	GROUP LIFE INSURANCE	-	-	1,208	1,208	980	990	1,000	1,010	1,020
79-790-52-00-5223	DENTAL INSURANCE	-	-	9,179	9,179	9,580	10,538	11,592	12,287	13,025
79-790-52-00-5224	VISION INSURANCE	-	-	1,104	1,104	1,004	1,104	1,215	1,288	1,365
79-790-54-00-5412	TRAINING & CONFERENCES	309	2,604	2,600	2,600	4,000	4,000	4,000	4,000	4,000
79-790-54-00-5415	TRAVEL & LODGING	-	332	750	750	2,000	2,000	2,000	2,000	2,000
79-790-54-00-5440	TELECOMMUNICATIONS	1,802	3,330	3,780	3,780	4,780	4,780	4,780	4,780	4,780
79-790-54-00-5462	PROFESSIONAL SERVICES	3,323	4,748	4,500	4,500	4,500	4,500	4,500	4,500	4,500
79-790-54-00-5466	LEGAL SERVICES	1,749	3,701	4,000	4,000	4,000	4,000	4,000	4,000	4,000

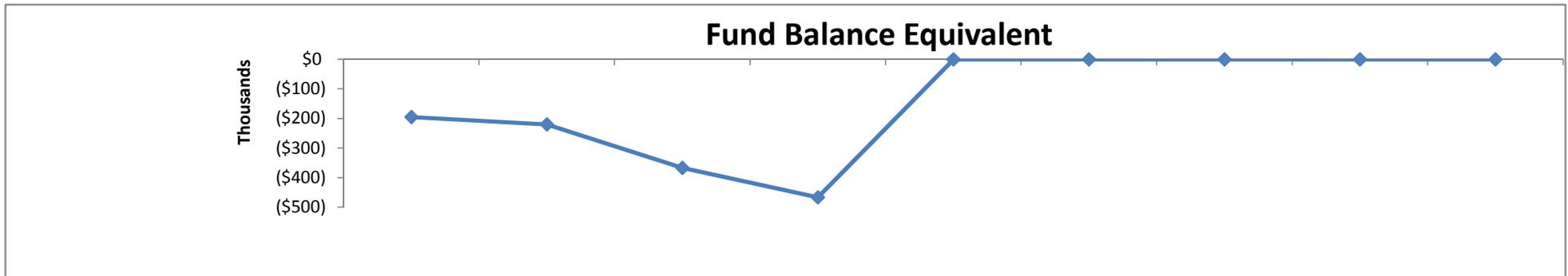
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
79-790-54-00-5485	RENTAL & LEASE PURCHASE	188	2,017	2,500	2,500	2,500	2,500	2,500	2,500	2,500
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	17,500	17,500	22,500	22,500	22,500	22,500	22,500
79-790-56-00-5600	WEARING APPAREL	4,031	4,123	4,100	4,100	4,100	4,100	4,100	4,100	4,100
79-790-56-00-5610	OFFICE SUPPLIES	152	293	300	300	300	300	300	300	300
79-790-56-00-5620	OPERATING SUPPLIES	11,232	23,528	22,500	22,500	22,500	22,500	22,500	22,500	22,500
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	1,785	2,374	2,250	2,250	2,250	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	44,231	51,312	50,500	50,500	50,500	50,500	50,500	50,500	50,500
79-790-56-00-5695	GASOLINE	-	-	20,000	20,000	21,400	22,898	24,501	26,216	28,051
		<b>500,718</b>	<b>549,089</b>	<b>781,806</b>	<b>771,806</b>	<b>813,165</b>	<b>828,389</b>	<b>845,090</b>	<b>856,772</b>	<b>869,173</b>
<b>Recreation Department</b>										
79-795-50-00-5010	SALARIES & WAGES	248,541	197,710	185,000	200,000	240,745	240,745	240,745	240,745	240,745
79-795-50-00-5015	PART-TIME SALARIES	12,708	17,013	25,000	10,500	15,000	15,000	15,000	15,000	15,000
79-795-50-00-5020	OVERTIME	-	-	300	300	300	300	300	300	300
79-795-50-00-5045	CONCESSION WAGES	9,021	11,542	12,500	10,000	12,500	12,500	12,500	12,500	12,500
79-795-50-00-5046	PRE-SCHOOL WAGES	23,085	22,476	25,000	15,000	30,000	31,500	33,075	34,729	36,465
79-795-50-00-5052	INSTRUCTORS WAGES	22,657	16,768	25,000	10,000	25,000	25,000	25,000	25,000	25,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,798	23,137	19,884	24,300	26,714	26,714	26,714	26,714	26,714
79-795-52-00-5214	FICA CONTRIBUTION	23,899	19,543	16,000	18,034	24,216	24,216	24,216	24,216	24,216
79-795-52-00-5216	GROUP HEALTH INSURANCE	-	-	41,094	41,094	75,911	83,502	91,852	97,363	103,205
79-795-52-00-5222	GROUP LIFE INSURANCE	-	-	473	450	591	597	603	609	615
79-795-52-00-5223	DENTAL INSURANCE	-	-	2,675	2,566	4,344	4,778	5,256	5,572	5,906
79-795-52-00-5224	VISION INSURANCE	-	-	325	296	505	556	611	648	687
79-795-54-00-5412	TRAINING & CONFERENCES	680	581	2,000	2,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5415	TRAVEL & LODGING	-	369	1,000	1,000	1,500	1,500	1,500	1,500	1,500
79-795-54-00-5426	PUBLISHING & ADVERTISING	27,872	27,026	27,000	27,000	27,000	27,000	27,000	27,000	27,000
79-795-54-00-5440	TELECOMMUNICATIONS	5,517	2,847	4,300	3,000	7,000	7,000	7,000	7,000	7,000
79-795-54-00-5447	SCHOLARSHIPS	221	685	2,500	2,500	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	7,006	3,128	8,000	2,000	4,000	4,000	4,000	4,000	4,000
79-795-54-00-5460	DUES & SUBSCRIPTIONS	482	1,375	1,500	1,500	1,500	1,500	1,500	1,500	1,500
79-795-54-00-5462	PROFESSIONAL SERVICES	49,076	73,265	60,000	60,000	65,000	68,250	71,663	75,246	79,008
79-795-54-00-5480	UTILITIES	21,229	9,538	23,100	15,000	20,000	21,000	22,050	23,153	24,310
79-795-54-00-5485	RENTAL & LEASE PURCHASE	2,459	2,558	4,500	4,500	4,500	4,500	4,500	4,500	4,500

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	1,387	106	1,000	500	40,000	1,000	1,000	1,000	1,000
79-795-54-00-5496	PROGRAM REFUNDS	3,082	9,388	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	99,903	84,982	140,000	91,712	100,000	100,000	100,000	100,000	100,000
79-795-56-00-5606	PROGRAM SUPPLIES	47,154	47,065	55,000	55,000	55,000	55,000	55,000	55,000	55,000
79-795-56-00-5607	CONCESSION SUPPLIES	17,834	19,144	18,000	15,000	18,000	18,000	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	2,466	1,792	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	4,138	6,533	5,500	7,500	7,500	7,500	7,500	7,500	7,500
79-795-56-00-5630	SMALL TOOLS & EQUIPMENT	283	-	2,000	500	1,000	1,000	1,000	1,000	1,000
79-795-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,600	1,522	500	500	500	500	500	500	500
79-795-56-00-5640	REPAIR & MAINTENANCE	412	920	2,000	1,000	2,000	2,000	2,000	2,000	2,000
79-795-56-00-5645	BOOKS & PUBLICATIONS	-	-	100	100	100	100	100	100	100
79-795-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	-	-	500	-	-	-	-	-	-
79-795-56-00-5695	GASOLINE	1,626	996	3,210	1,500	3,000	3,210	3,435	3,675	3,932
79-795-99-00-9980	TRANSFER TO RECREATION CENTER	-	-	-	-	556,957	-	-	-	-
		<b>660,136</b>	<b>602,009</b>	<b>724,961</b>	<b>634,352</b>	<b>1,385,883</b>	<b>833,968</b>	<b>819,120</b>	<b>831,570</b>	<b>844,703</b>
	<b>Expenditures</b>	<b>1,160,854</b>	<b>1,151,098</b>	<b>1,506,767</b>	<b>1,406,158</b>	<b>2,199,048</b>	<b>1,662,357</b>	<b>1,664,210</b>	<b>1,688,342</b>	<b>1,713,876</b>
	<b>Surplus(Deficit)</b>	<b>206,408</b>	<b>48,510</b>	<b>(55,320)</b>	<b>12,978</b>	<b>29,656</b>	<b>(89,046)</b>	<b>(8,302)</b>	<b>(8,073)</b>	<b>(11,532)</b>
	<b>Fund Balance</b>	<b>231,558</b>	<b>280,065</b>	<b>185,635</b>	<b>293,043</b>	<b>322,699</b>	<b>233,653</b>	<b>225,351</b>	<b>217,278</b>	<b>205,746</b>
		<i>19.95%</i>	<i>24.33%</i>	<i>12.32%</i>	<i>20.84%</i>	<i>14.67%</i>	<i>14.06%</i>	<i>13.54%</i>	<i>12.87%</i>	<i>12.00%</i>

## 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 will be closed out in fiscal year 2014.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Charges for Service	608,154	620,489	607,000	498,750	61,000	-	-	-	-
Miscellaneous	11,864	14,074	15,500	14,456	-	-	-	-	-
Other Financing Sources	-	-	-	-	556,957	-	-	-	-
<b>Total Revenue</b>	<b>620,018</b>	<b>634,563</b>	<b>622,500</b>	<b>513,206</b>	<b>617,957</b>	-	-	-	-
<b>Expenses</b>									
Salaries	224,988	201,757	223,000	174,250	20,000	-	-	-	-
Benefits	28,603	25,706	29,212	29,179	-	-	-	-	-
Contractual Services	384,248	392,972	408,250	476,050	114,250	-	-	-	-
Supplies	49,451	39,041	43,171	81,194	16,239	-	-	-	-
<b>Total Expenses</b>	<b>687,290</b>	<b>659,476</b>	<b>703,633</b>	<b>760,673</b>	<b>150,489</b>	-	-	-	-
Surplus (Deficit)	(67,272)	(24,913)	(81,133)	(247,467)	467,468	-	-	-	-
<b>Ending Fund Balance Equivalent</b>	<b>(195,087)</b>	<b>(220,001)</b>	<b>(367,521)</b>	<b>(467,468)</b>	-	-	-	-	-
	-28.38%	-33.36%	-52.23%	-61.45%	-	-	-	-	-



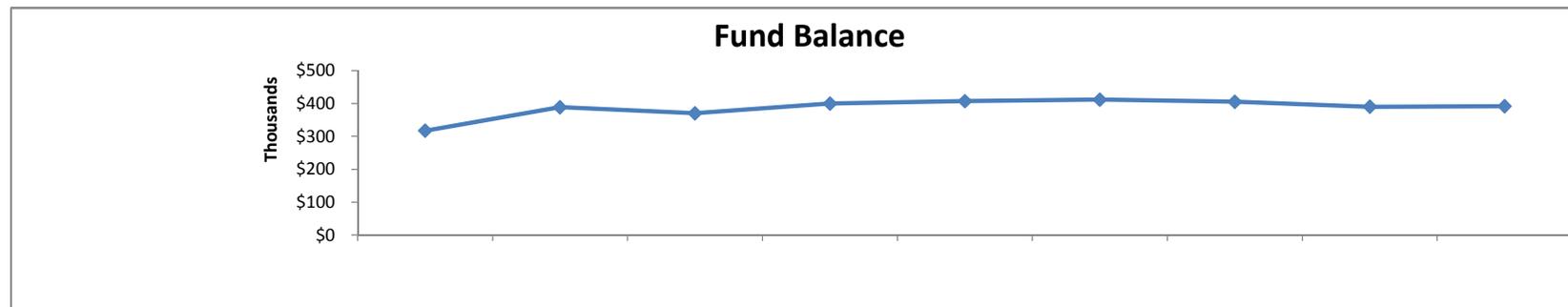
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Recreation Center</b>										
80-000-44-00-4439	PROGRAM FEES	130,565	97,070	100,000	60,000	-	-	-	-	-
80-000-44-00-4441	CONCESSION REVENUE	14,692	10,661	12,500	6,500	500	-	-	-	-
80-000-44-00-4444	MEMBERSHIP FEES	418,685	465,488	450,000	400,000	60,000	-	-	-	-
80-000-44-00-4445	GUEST FEES	7,072	8,939	7,000	6,500	500	-	-	-	-
80-000-44-00-4446	SWIM CLASS FEES	27,013	30,932	25,000	20,000	-	-	-	-	-
80-000-44-00-4447	PERSONAL TRAINING FEES	8,055	4,910	10,000	5,000	-	-	-	-	-
80-000-44-00-4448	TANNING SESSION FEES	2,072	2,489	2,500	750	-	-	-	-	-
80-000-48-00-4820	RENTAL INCOME	7,103	13,017	13,000	13,000	-	-	-	-	-
80-000-48-00-4846	SCHOLARSHIPS & DONATIONS	3,170	760	2,000	1,356	-	-	-	-	-
80-000-48-00-4850	MISCELLANEOUS INCOME	1,591	297	500	100	-	-	-	-	-
80-000-49-00-4979	TRANSFER FROM PARKS & REC	-	-	-	-	556,957	-	-	-	-
	<b>Revenue</b>	<b>620,018</b>	<b>634,563</b>	<b>622,500</b>	<b>513,206</b>	<b>617,957</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
80-800-50-00-5010	SALARIES & WAGES	33,542	29,087	28,000	26,250	-	-	-	-	-
80-800-50-00-5015	PART-TIME SALARIES	96,666	88,234	100,000	78,000	20,000	-	-	-	-
80-800-50-00-5046	PRE-SCHOOL WAGES	38,362	30,255	35,000	15,000	-	-	-	-	-
80-800-50-00-5052	INSTRUCTORS WAGES	56,418	54,181	60,000	55,000	-	-	-	-	-
80-800-52-00-5212	RETIREMENT PLAN CONTRIBUTION	11,529	10,213	10,181	10,181	-	-	-	-	-
80-800-52-00-5214	FICA CONTRIBUTION	17,074	15,493	17,708	17,708	-	-	-	-	-
80-800-52-00-5216	GROUP HEALTH INSURANCE	-	-	1,200	1,200	-	-	-	-	-
80-800-52-00-5222	GROUP LIFE INSURANCE	-	-	123	90	-	-	-	-	-
80-800-52-00-5223	DENTAL INSURANCE	-	-	-	-	-	-	-	-	-
80-800-52-00-5224	VISION INSURANCE	-	-	-	-	-	-	-	-	-
80-800-54-00-5412	TRAINING & CONFERENCES	-	-	-	-	-	-	-	-	-
80-800-54-00-5415	TRAVEL & LODGING	-	-	200	-	-	-	-	-	-
80-800-54-00-5426	PUBLISHING & ADVERTISING	732	192	1,500	-	-	-	-	-	-
80-800-54-00-5440	TELECOMMUNICATIONS	4,379	3,198	3,600	3,600	720	-	-	-	-
80-800-54-00-5447	SCHOLARSHIPS	389	-	-	-	-	-	-	-	-
80-800-54-00-5452	POSTAGE & SHIPPING	-	-	600	300	60	-	-	-	-
80-800-54-00-5460	DUES & SUBSCRIPTIONS	-	114	200	200	40	-	-	-	-
80-800-54-00-5462	PROFESSIONAL SERVICES	32,851	15,810	20,000	15,000	3,000	-	-	-	-
80-800-54-00-5480	UTILITIES	55,117	46,030	55,650	55,650	11,130	-	-	-	-

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
80-800-54-00-5485	RENTAL & LEASE PURCHASE	215,000	223,647	236,000	330,000	38,000	-	-	-	-
80-800-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	13,627	37,751	15,000	7,000	1,400	-	-	-	-
80-800-54-00-5496	PROGRAM REFUNDS	8,473	4,727	5,500	5,500	1,100	-	-	-	-
80-800-54-00-5497	PROPERTY TAX PAYMENT	53,680	61,503	70,000	58,800	58,800	-	-	-	-
80-800-56-00-5606	PROGRAM SUPPLIES	11,676	12,125	15,000	7,500	1,500	-	-	-	-
80-800-56-00-5607	CONCESSION SUPPLIES	10,029	6,302	7,000	7,000	1,400	-	-	-	-
80-800-56-00-5610	OFFICE SUPPLIES	1,730	892	2,600	1,500	300	-	-	-	-
80-800-56-00-5620	OPERATING SUPPLIES	4,543	7,039	6,200	3,000	600	-	-	-	-
80-800-56-00-5630	SMALL TOOLS & EQUIPMENT	8,525	-	-	-	-	-	-	-	-
80-800-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	3,180	1,000	1,000	1,000	200	-	-	-	-
80-800-56-00-5640	REPAIR & MAINTENANCE	9,768	11,371	11,000	61,000	12,200	-	-	-	-
80-800-56-00-5645	BOOKS & PUBLICATIONS	-	30	50	194	39	-	-	-	-
80-800-56-00-5695	GASOLINE	-	282	321	-	-	-	-	-	-
	<b>Expenses</b>	<b>687,290</b>	<b>659,476</b>	<b>703,633</b>	<b>760,673</b>	<b>150,489</b>	-	-	-	-
	<b>Surplus(Deficit)</b>	<b>(67,272)</b>	<b>(24,913)</b>	<b>(81,133)</b>	<b>(247,467)</b>	<b>467,468</b>	-	-	-	-
	<b>Fund Balance Equiv</b>	<b>(195,087)</b>	<b>(220,001)</b>	<b>(367,521)</b>	<b>(467,468)</b>	-	-	-	-	-
		-28.38%	-33.36%	-52.23%	-61.45%	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 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Revenue</b>									
Taxes	1,252,191	692,476	707,500	691,905	670,415	700,000	700,000	700,000	725,000
Intergovernmental	24,410	22,212	22,200	23,852	22,200	22,200	22,200	22,200	22,200
Licenses & Permits	17,650	4,681	-	-	-	-	-	-	-
Fines & Forfeits	14,161	12,864	13,000	9,300	9,300	9,300	9,300	9,300	9,300
Charges for Service	17,117	15,368	17,000	13,450	14,000	14,000	14,000	14,000	14,000
Investment Earnings	690	393	150	1,260	1,300	1,300	1,500	1,500	1,500
Reimbursements	-	-	7,306	9,396	-	-	-	-	-
Miscellaneous	7,823	15,045	8,500	8,940	9,250	9,250	9,250	9,250	9,250
Other Financing Sources	-	332,500	41,978	30,000	52,174	32,375	34,168	36,068	38,082
<b>Total Revenue</b>	<b>1,334,042</b>	<b>1,095,539</b>	<b>817,634</b>	<b>788,103</b>	<b>778,639</b>	<b>788,425</b>	<b>790,418</b>	<b>792,318</b>	<b>819,332</b>
<b>Expenditures</b>									
Salaries	501,353	432,008	440,000	440,000	447,540	447,540	447,540	447,540	447,540
Benefits	143,220	149,612	218,553	200,412	193,524	205,290	218,163	227,380	237,148
Contractual Services	149,678	88,124	111,599	108,149	109,049	109,679	110,341	111,035	111,764
Supplies	180,831	21,623	21,750	22,750	21,250	21,250	21,250	21,250	21,250
Contingencies	6,705	158	1,000	-	-	-	-	-	-
Debt Service	605,925	-	-	-	-	-	-	-	-
Other Financing Uses	-	332,519	1,511	5,469	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,587,712</b>	<b>1,024,044</b>	<b>794,413</b>	<b>776,780</b>	<b>771,363</b>	<b>783,759</b>	<b>797,294</b>	<b>807,205</b>	<b>817,702</b>
Surplus (Deficit)	(253,670)	71,495	23,221	11,323	7,276	4,666	(6,876)	(14,887)	1,630
<b>Ending Fund Balance</b>	<b>317,336</b>	<b>388,831</b>	<b>370,330</b>	<b>400,154</b>	<b>407,430</b>	<b>412,096</b>	<b>405,220</b>	<b>390,333</b>	<b>391,963</b>
	19.99%	37.97%	46.62%	51.51%	52.82%	52.58%	50.82%	48.36%	47.93%



Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Library Operations</b>										
82-000-40-00-4005	PROPERTY TAXES - LIBRARY	648,060	673,145	700,000	691,905	670,415	700,000	700,000	700,000	725,000
82-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	-	19,331	7,500	-	-	-	-	-	-
82-000-40-00-4015	PROPERTY TAXES - DEBT SERVICE	604,131	-	-	-	-	-	-	-	-
82-000-41-00-4120	PERSONAL PROPERTY TAX	7,217	4,981	5,000	5,000	5,000	5,000	5,000	5,000	5,000
82-000-41-00-4170	STATE GRANTS	17,193	17,231	17,200	18,852	17,200	17,200	17,200	17,200	17,200
82-000-42-00-4211	DEVELOPMENT FEES - BOOKS	8,825	4,681	-	-	-	-	-	-	-
82-000-42-00-4212	DEVELOPMENT FEES - BUILDING	8,825	-	-	-	-	-	-	-	-
82-000-43-00-4330	LIBRARY FINES	14,161	12,864	13,000	9,300	9,300	9,300	9,300	9,300	9,300
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	13,742	11,814	12,000	10,000	10,000	10,000	10,000	10,000	10,000
82-000-44-00-4422	COPY FEES	3,339	3,444	3,000	2,500	3,000	3,000	3,000	3,000	3,000
82-000-44-00-4439	PROGRAM FEES	36	110	2,000	950	1,000	1,000	1,000	1,000	1,000
82-000-45-00-4500	INVESTMENT EARNINGS	690	393	150	1,260	1,300	1,300	1,500	1,500	1,500
82-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	6,670	8,685	-	-	-	-	-
82-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	636	711	-	-	-	-	-
82-000-48-00-4820	RENTAL INCOME	1,454	2,695	2,000	1,540	2,000	2,000	2,000	2,000	2,000
82-000-48-00-4824	DVD RENTAL INCOME	4,131	5,416	4,500	5,000	5,000	5,000	5,000	5,000	5,000
82-000-48-00-4832	MEMORIALS	1,883	6,119	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-000-48-00-4850	MISCELLANEOUS INCOME	55	815	-	400	250	250	250	250	250
82-000-48-00-4881	SALE OF BOOKS	300	-	-	-	-	-	-	-	-
82-000-49-00-4901	TRANSFER FROM GENERAL	-	-	-	-	21,490	-	-	-	-
82-000-49-00-4901	TRANSFER FROM GENERAL	-	332,500	41,978	30,000	30,684	32,375	34,168	36,068	38,082
	<b>Revenue</b>	<b>1,334,042</b>	<b>1,095,539</b>	<b>817,634</b>	<b>788,103</b>	<b>778,639</b>	<b>788,425</b>	<b>790,418</b>	<b>792,318</b>	<b>819,332</b>
82-820-50-00-5010	SALARIES & WAGES	501,353	244,695	245,000	245,000	252,540	252,540	252,540	252,540	252,540
82-820-50-00-5015	PART-TIME SALARIES	-	187,313	195,000	195,000	195,000	195,000	195,000	195,000	195,000
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,607	23,387	26,692	26,692	27,988	27,988	27,988	27,988	27,988
82-820-52-00-5214	FICA CONTRIBUTION	37,766	32,384	38,000	33,000	33,572	33,572	33,572	33,572	33,572
82-820-52-00-5216	GROUP HEALTH INSURANCE	76,487	86,334	102,877	102,877	94,116	103,528	113,880	120,713	127,956
82-820-52-00-5222	GROUP LIFE INSURANCE	1,200	760	1,410	1,100	595	601	607	613	619
82-820-52-00-5223	DENTAL INSURANCE	5,451	6,061	6,826	6,100	5,926	6,519	7,170	7,601	8,057
82-820-52-00-5224	VISION INSURANCE	709	686	770	643	643	707	778	825	874
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	4,286	2,500	2,500	2,500	2,500	2,500	2,500

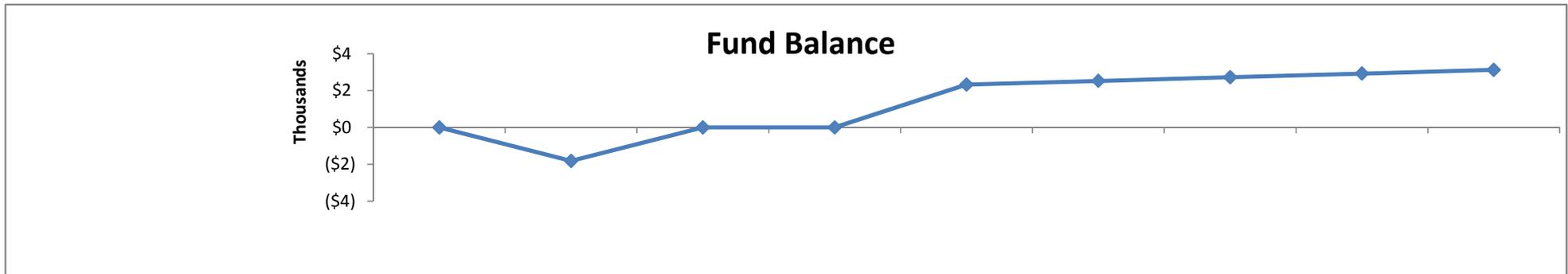
Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-52-00-5231	LIABILITY INSURANCE	-	-	37,692	27,500	28,184	29,875	31,668	33,568	35,582
82-820-54-00-5412	TRAINING & CONFERENCES	949	-	-	500	500	500	500	500	500
82-820-54-00-5415	TRAVEL & LODGING	593	215	500	1,000	600	600	600	600	600
82-820-54-00-5423	PUBLIC RELATIONS	112	-	-	-	-	-	-	-	-
82-820-54-00-5426	PUBLISHING & ADVERTISING	130	-	100	100	100	100	100	100	100
82-820-54-00-5440	TELECOMMUNICATIONS	9,055	8,609	8,500	10,500	11,000	11,000	11,000	11,000	11,000
82-820-54-00-5452	POSTAGE & SHIPPING	2,104	538	1,000	300	500	500	500	500	500
82-820-54-00-5460	DUES & SUBSCRIPTIONS	11,290	7,495	14,000	12,000	12,000	12,000	12,000	12,000	12,000
82-820-54-00-5462	PROFESSIONAL SERVICES	31,824	29,909	29,000	29,000	29,000	29,000	29,000	29,000	29,000
82-820-54-00-5466	LEGAL SERVICES	4,175	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-54-00-5468	AUTOMATION	48,567	28,210	35,000	35,000	35,000	35,000	35,000	35,000	35,000
82-820-54-00-5480	UTILITIES	11,484	8,872	15,750	12,000	12,600	13,230	13,892	14,586	15,315
82-820-54-00-5485	RENTAL & LEASE PURCHASE	1,007	-	-	-	-	-	-	-	-
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	28,388	4,276	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	749	749	749	749
82-820-56-00-5610	OFFICE SUPPLIES	8,784	5,005	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLIES	6,995	4,694	7,500	8,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	7,637	-	-	1,550	-	-	-	-	-
82-820-56-00-5640	REPAIR & MAINTENANCE	2,180	-	-	-	-	-	-	-	-
82-820-56-00-5671	LIBRARY PROGRAMMING	8,172	225	2,000	950	1,000	1,000	1,000	1,000	1,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	93	-	-	-	-	-	-	-	-
82-820-56-00-5680	ADULT BOOKS	30,312	-	-	-	-	-	-	-	-
82-820-56-00-5681	JUVENILE BOOKS	40,713	-	-	-	-	-	-	-	-
82-820-56-00-5682	REFERENCE BOOKS	11,394	-	-	-	-	-	-	-	-
82-820-56-00-5683	AUDIO BOOKS	9,526	-	-	-	-	-	-	-	-
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	2,122	-	-	-	-	-	-	-	-
82-820-56-00-5685	DVD'S	7,715	1,260	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5686	DEVELOPMENT FEES	42,766	4,681	-	-	-	-	-	-	-
82-820-56-00-5698	MEMORIALS & GIFTS	1,622	5,627	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5699	MISCELLANEOUS	800	131	250	250	250	250	250	250	250
82-820-70-00-7799	CONTINGENCIES	6,705	158	1,000	-	-	-	-	-	-
<b>Debt Service - 2005B Bond</b>										
82-820-83-00-8000	PRINCIPAL PAYMENT	75,000	-	-	-	-	-	-	-	-
82-820-83-00-8050	INTEREST PAYMENT	319,125	-	-	-	-	-	-	-	-

Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Debt Service - 2006 Bond</b>										
82-820-84-00-8000	PRINCIPAL PAYMENT	150,000	-	-	-	-	-	-	-	-
82-820-84-00-8050	INTEREST PAYMENT	61,800	-	-	-	-	-	-	-	-
82-820-99-00-9983	TRANSFER TO LIBRARY DEBT SERVICE	-	-	1,511	5,469	-	-	-	-	-
82-820-99-00-9984	TRANSFER TO LIBRARY CAPITAL	-	332,519	-	-	-	-	-	-	-
	<b>Expenditures</b>	<b>1,587,712</b>	<b>1,024,044</b>	<b>794,413</b>	<b>776,780</b>	<b>771,363</b>	<b>783,759</b>	<b>797,294</b>	<b>807,205</b>	<b>817,702</b>
	<b>Surplus(Deficit)</b>	<b>(253,670)</b>	<b>71,495</b>	<b>23,221</b>	<b>11,323</b>	<b>7,276</b>	<b>4,666</b>	<b>(6,876)</b>	<b>(14,887)</b>	<b>1,630</b>
	<b>Fund Balance</b>	<b>317,336</b>	<b>388,831</b>	<b>370,330</b>	<b>400,154</b>	<b>407,430</b>	<b>412,096</b>	<b>405,220</b>	<b>390,333</b>	<b>391,963</b>
		<i>19.99%</i>	<i>37.97%</i>	<i>46.62%</i>	<i>51.51%</i>	<i>52.82%</i>	<i>52.58%</i>	<i>50.82%</i>	<i>48.36%</i>	<i>47.93%</i>

## Library Debt Service Fund (83)

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Taxes	-	718,839	795,488	791,640	771,763	730,288	743,513	751,238	753,563
Investment Earnings	-	140	300	200	200	200	200	200	200
Other Financing Sources	-	-	1,511	5,469	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>718,979</b>	<b>797,299</b>	<b>797,309</b>	<b>771,963</b>	<b>730,488</b>	<b>743,713</b>	<b>751,438</b>	<b>753,763</b>
<b>Expenditures</b>									
Debt Service	-	720,800	795,488	795,488	769,638	730,288	743,513	751,238	753,563
<b>Total Expenditures</b>	<b>-</b>	<b>720,800</b>	<b>795,488</b>	<b>795,488</b>	<b>769,638</b>	<b>730,288</b>	<b>743,513</b>	<b>751,238</b>	<b>753,563</b>
Surplus (Deficit)	-	(1,821)	1,811	1,821	2,325	200	200	200	200
<b>Ending Fund Balance</b>	<b>-</b>	<b>(1,821)</b>	<b>-</b>	<b>-</b>	<b>2,325</b>	<b>2,525</b>	<b>2,725</b>	<b>2,925</b>	<b>3,125</b>

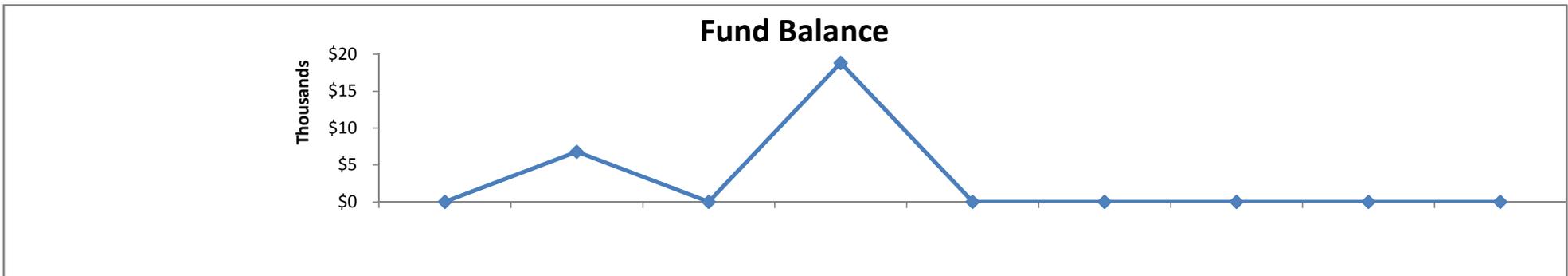


Account Number	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b><u>Library Debt Service</u></b>										
83-000-40-00-4015	PROPERTY TAXES - DEBT SERVICE	-	718,839	795,488	791,640	771,763	730,288	743,513	751,238	753,563
83-000-45-00-4500	INVESTMENT EARNINGS	-	140	300	200	200	200	200	200	200
83-000-49-00-4982	TRANSFER FROM LIBRARY OPS	-	-	1,511	5,469	-	-	-	-	-
	<b>Revenue</b>	<b>-</b>	<b>718,979</b>	<b>797,299</b>	<b>797,309</b>	<b>771,963</b>	<b>730,488</b>	<b>743,713</b>	<b>751,438</b>	<b>753,763</b>
<b>Debt Service - 2005B Bond</b>										
83-830-83-00-8000	PRINCIPAL PAYMENT	-	175,000	290,000	290,000	335,000	-	-	-	-
83-830-83-00-8050	INTEREST PAYMENT	-	316,125	309,125	309,125	13,400	-	-	-	-
<b>Debt Service - 2006 Bond</b>										
83-830-84-00-8000	PRINCIPAL PAYMENT	-	175,000	150,000	150,000	100,000	50,000	50,000	50,000	50,000
83-830-84-00-8050	INTEREST PAYMENT	-	54,675	46,363	46,363	39,238	34,488	32,113	29,738	27,363
<b>Debt Service - 2013 Refunding Bond</b>										
83-830-99-00-8000	PRINCIPAL PAYMENT	-	-	-	-	170,000	470,000	495,000	515,000	530,000
83-830-99-00-8050	INTEREST PAYMENT	-	-	-	-	112,000	175,800	166,400	156,500	146,200
	<b>Expenditures</b>	<b>-</b>	<b>720,800</b>	<b>795,488</b>	<b>795,488</b>	<b>769,638</b>	<b>730,288</b>	<b>743,513</b>	<b>751,238</b>	<b>753,563</b>
	<b>Surplus(Deficit)</b>	<b>-</b>	<b>(1,821)</b>	<b>1,811</b>	<b>1,821</b>	<b>2,325</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
	<b>Fund Balance</b>	<b>-</b>	<b>(1,821)</b>	<b>-</b>	<b>-</b>	<b>2,325</b>	<b>2,525</b>	<b>2,725</b>	<b>2,925</b>	<b>3,125</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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Licenses & Permits	-	17,669	16,250	30,000	20,000	20,000	20,000	20,000	20,000
Investment Earnings	-	71	100	10	20	20	20	20	20
Other Financing Sources	-	332,519	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>350,259</b>	<b>16,350</b>	<b>30,010</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
Supplies	-	-	13,474	14,474	35,350	16,520	16,520	16,520	16,520
Capital Outlay	-	10,965	-	-	-	-	-	-	-
Other Financing Uses	-	332,500	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>343,465</b>	<b>13,474</b>	<b>17,974</b>	<b>38,850</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>	<b>20,020</b>
Surplus (Deficit)	-	6,794	2,876	12,036	(18,830)	-	-	-	-
<b>Ending Fund Balance</b>	<b>-</b>	<b>6,794</b>	<b>-</b>	<b>18,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

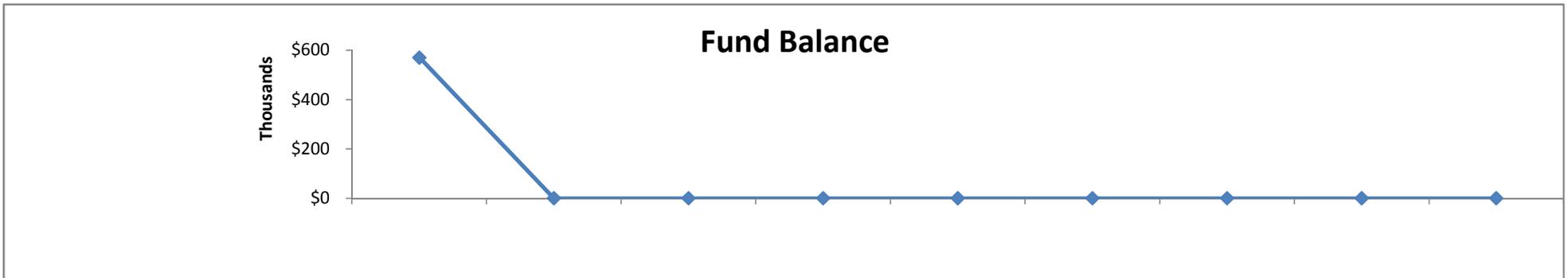


Account Number	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b><u>Library Capital</u></b>										
84-000-42-00-4214	DEVELOPMENT FEES	-	17,669	16,250	30,000	20,000	20,000	20,000	20,000	20,000
84-000-45-00-4500	INVESTMENT EARNINGS	-	71	100	10	20	20	20	20	20
84-000-49-00-4982	TRANSFER FROM LIBRARY OPS	-	332,519	-	-	-	-	-	-	-
	<b>Revenue</b>	-	<b>350,259</b>	<b>16,350</b>	<b>30,010</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	DUES & SUBSCRIPTIONS	-	-	-	3,500	3,500	3,500	3,500	3,500	3,500
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	-	-	-	-	-
84-840-56-00-5683	AUDIO BOOKS	-	-	-	-	-	-	-	-	-
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-	-	-	-	-
84-840-56-00-5685	DVD'S	-	-	-	1,000	-	-	-	-	-
84-840-56-00-5686	BOOKS	-	-	13,474	13,474	35,350	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>13,474</b>	<b>17,974</b>	<b>38,850</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>2,876</b>	<b>12,036</b>	<b>(18,830)</b>	-	-	-	-
	<b>Fund Balance</b>	-	<b>6,794</b>	-	<b>18,830</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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Taxes	228,346	259,052	-	-	-	-	-	-	-
Investment Earnings	13	275	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>228,359</b>	<b>259,327</b>	-	-	-	-	-	-	-
<b>Expenditures</b>									
Contractual Services	1,989	662,322	-	-	-	-	-	-	-
Supplies	-	11,236	-	-	-	-	-	-	-
Debt Service	79,933	76,782	-	-	-	-	-	-	-
Other Financing Uses	-	78,777	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>81,922</b>	<b>829,117</b>	-	-	-	-	-	-	-
Surplus (Deficit)	146,437	(569,790)	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>569,790</b>	-	-	-	-	-	-	-	-

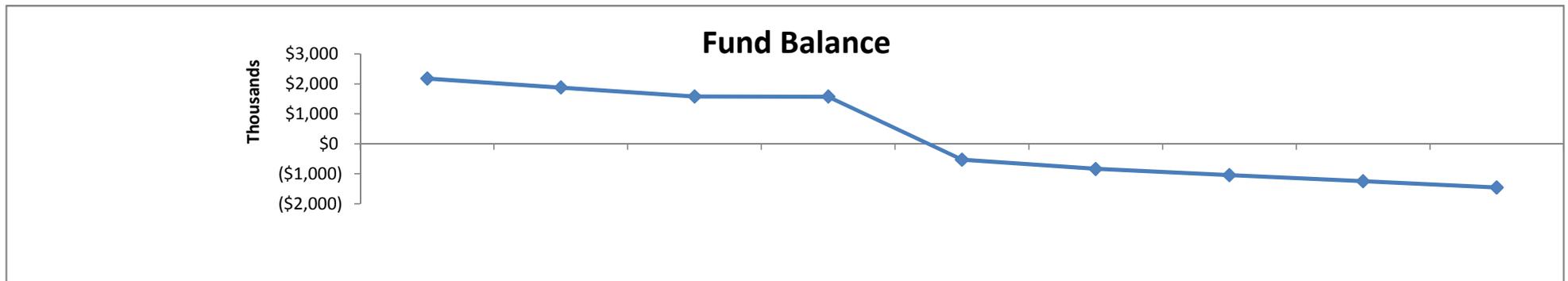


Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Fox Industrial TIF</u></b>										
85-000-40-00-4085	PROPERTY TAXES - FOX INDUSTRIAL TIF	228,346	259,052	-	-	-	-	-	-	-
85-000-45-00-4500	INVESTMENT EARNINGS	13	275	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>228,359</b>	<b>259,327</b>	-	-	-	-	-	-	-
85-850-54-00-5400	TIF LIQUIDATION	-	658,757	-	-	-	-	-	-	-
85-850-54-00-5420	ADMINISTRATIVE FEES	1,989	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	70,000	-	-	-	-	-	-	-
85-850-98-00-8050	INTEREST PAYMENT	9,933	6,782	-	-	-	-	-	-	-
85-850-99-00-9901	TRANSFER TO GENERAL	-	-	-	-	-	-	-	-	-
85-850-99-00-9942	TRANSFER TO DEBT SERVICE	-	78,777	-	-	-	-	-	-	-
	<b>Expenditures</b>	<b>81,922</b>	<b>829,117</b>	-	-	-	-	-	-	-
	<b>Surplus(Deficit)</b>	<b>146,437</b>	<b>(569,790)</b>	-	-	-	-	-	-	-
	<b>Fund Balance</b>	<b>569,790</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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Taxes	6,372	4,188	4,500	-	-	-	100,000	100,000	100,000
Investment Earnings	3,134	2,718	2,000	3,100	1,550	-	-	-	-
<b>Total Revenue</b>	<b>9,506</b>	<b>6,906</b>	<b>6,500</b>	<b>3,100</b>	<b>1,550</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Expenditures</b>									
Contractual Services	1,623	1,442	1,375	2,375	1,802,375	2,375	2,375	2,375	2,375
Debt Service	307,093	306,143	304,668	304,668	302,738	305,523	302,723	304,723	306,323
<b>Total Expenditures</b>	<b>308,716</b>	<b>307,585</b>	<b>306,043</b>	<b>307,043</b>	<b>2,105,113</b>	<b>307,898</b>	<b>305,098</b>	<b>307,098</b>	<b>308,698</b>
Surplus (Deficit)	(299,210)	(300,679)	(299,543)	(303,943)	(2,103,563)	(307,898)	(205,098)	(207,098)	(208,698)
<b>Ending Fund Balance</b>	<b>2,178,550</b>	<b>1,877,872</b>	<b>1,578,277</b>	<b>1,573,929</b>	<b>(529,634)</b>	<b>(837,532)</b>	<b>(1,042,630)</b>	<b>(1,249,728)</b>	<b>(1,458,426)</b>

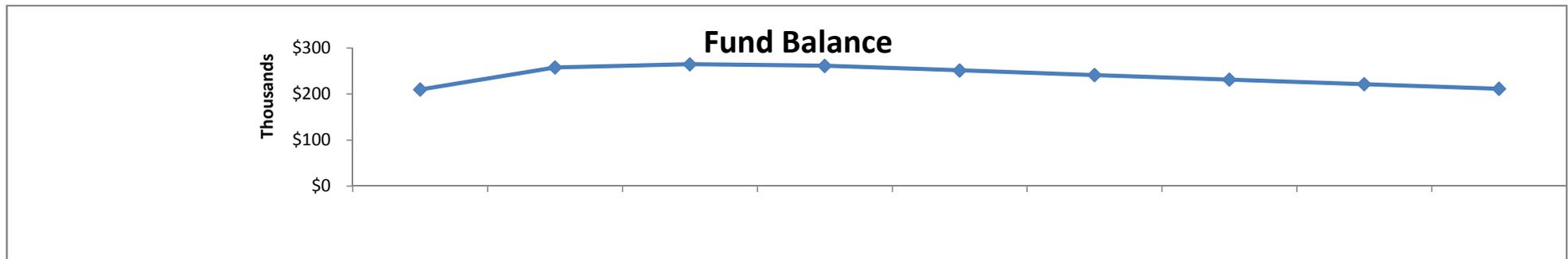


Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Countryside TIF</u></b>										
87-000-40-00-4087	PROPERTY TAXES - COUNTRYSIDE TIF	6,372	4,188	4,500	-	-	-	100,000	100,000	100,000
87-000-45-00-4500	INVESTMENT EARNINGS	3,134	2,718	2,000	3,100	1,550	-	-	-	-
	<b>Revenue</b>	<b>9,506</b>	<b>6,906</b>	<b>6,500</b>	<b>3,100</b>	<b>1,550</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
87-870-54-00-5420	ADMINISTRATIVE FEES	1,248	1,067	1,000	2,000	2,000	2,000	2,000	2,000	2,000
87-870-54-00-5425	TIF INCENTIVE PAYOUT	-	-	-	-	1,800,000	-	-	-	-
87-870-54-00-5498	PAYING AGENT FEES	375	375	375	375	375	375	375	375	375
<b>Debt Service - 2005 Bond</b>										
87-870-80-00-8000	PRINCIPAL PAYMENT	170,000	175,000	180,000	180,000	185,000	195,000	200,000	210,000	220,000
87-870-80-00-8050	INTEREST PAYMENT	137,093	131,143	124,668	124,668	117,738	110,523	102,723	94,723	86,323
<b>Debt Service - 2013 Refunding Bond</b>										
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
87-870-93-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	-	-	-
	<b>Expenditures</b>	<b>308,716</b>	<b>307,585</b>	<b>306,043</b>	<b>307,043</b>	<b>2,105,113</b>	<b>307,898</b>	<b>305,098</b>	<b>307,098</b>	<b>308,698</b>
	<b>Surplus(Deficit)</b>	<b>(299,210)</b>	<b>(300,679)</b>	<b>(299,543)</b>	<b>(303,943)</b>	<b>(2,103,563)</b>	<b>(307,898)</b>	<b>(205,098)</b>	<b>(207,098)</b>	<b>(208,698)</b>
	<b>Fund Balance</b>	<b>2,178,550</b>	<b>1,877,872</b>	<b>1,578,277</b>	<b>1,573,929</b>	<b>(529,634)</b>	<b>(837,532)</b>	<b>(1,042,630)</b>	<b>(1,249,728)</b>	<b>(1,458,426)</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 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Revenue</b>									
Taxes	75,362	67,807	70,000	39,980	35,000	35,000	35,000	35,000	35,000
Investment Earnings	-	126	150	350	350	350	350	350	350
<b>Total Revenue</b>	<b>75,362</b>	<b>67,933</b>	<b>70,150</b>	<b>40,330</b>	<b>35,350</b>	<b>35,350</b>	<b>35,350</b>	<b>35,350</b>	<b>35,350</b>
<b>Expenditures</b>									
Contractual Services	1,896	12,152	11,500	15,167	15,350	15,355	15,360	15,365	15,375
Capital Outlay	-	7,589	30,000	21,667	30,000	30,000	30,000	30,000	30,000
<b>Total Expenditures</b>	<b>1,896</b>	<b>19,741</b>	<b>41,500</b>	<b>36,834</b>	<b>45,350</b>	<b>45,355</b>	<b>45,360</b>	<b>45,365</b>	<b>45,375</b>
Surplus (Deficit)	73,466	48,192	28,650	3,496	(10,000)	(10,005)	(10,010)	(10,015)	(10,025)
<b>Ending Fund Balance</b>	<b>209,760</b>	<b>257,953</b>	<b>264,867</b>	<b>261,449</b>	<b>251,449</b>	<b>241,444</b>	<b>231,434</b>	<b>221,419</b>	<b>211,394</b>

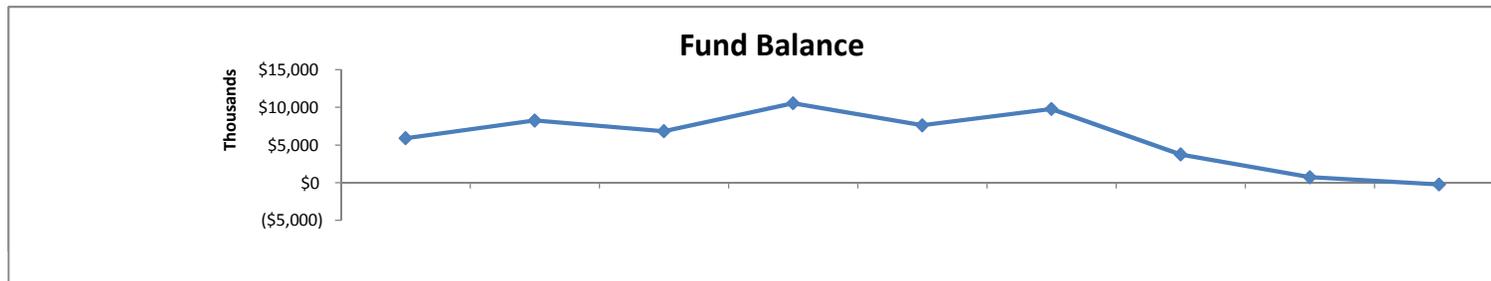


Account Number	Description	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Downtown TIF</u></b>										
88-000-40-00-4088	PROPERTY TAXES - DOWNTOWN TIF	75,362	67,807	70,000	39,980	35,000	35,000	35,000	35,000	35,000
88-000-45-00-4500	INVESTMENT EARNINGS	-	126	150	350	350	350	350	350	350
	<b>Revenue</b>	<b>75,362</b>	<b>67,933</b>	<b>70,150</b>	<b>40,330</b>	<b>35,350</b>	<b>35,350</b>	<b>35,350</b>	<b>35,350</b>	<b>35,350</b>
88-880-54-00-5420	ADMINISTRATIVE FEES	1,896	366	1,500	167	350	355	360	365	375
88-880-54-00-5466	LEGAL SERVICES	-	11,786	10,000	15,000	15,000	15,000	15,000	15,000	15,000
88-880-54-00-5425	TIF INCENTIVE PAYOUT	-	-	-	-	-	-	-	-	-
88-880-60-00-6000	PROJECT COSTS	-	7,589	10,000	10,000	10,000	10,000	10,000	10,000	10,000
88-880-60-00-6079	ROUTE 47 EXPANSION	-	-	20,000	11,667	20,000	20,000	20,000	20,000	20,000
	<b>Expenditures</b>	<b>1,896</b>	<b>19,741</b>	<b>41,500</b>	<b>36,834</b>	<b>45,350</b>	<b>45,355</b>	<b>45,360</b>	<b>45,365</b>	<b>45,375</b>
	<b>Surplus(Deficit)</b>	<b>73,466</b>	<b>48,192</b>	<b>28,650</b>	<b>3,496</b>	<b>(10,000)</b>	<b>(10,005)</b>	<b>(10,010)</b>	<b>(10,015)</b>	<b>(10,025)</b>
	<b>Fund Balance</b>	<b>209,760</b>	<b>257,953</b>	<b>264,867</b>	<b>261,449</b>	<b>251,449</b>	<b>241,444</b>	<b>231,434</b>	<b>221,419</b>	<b>211,394</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 (25) Vehicle and Equipment; Library Operations (82); Library Debt Service (83); Library Capital (84); Park & Recreation (79); and Recreation Center (80).

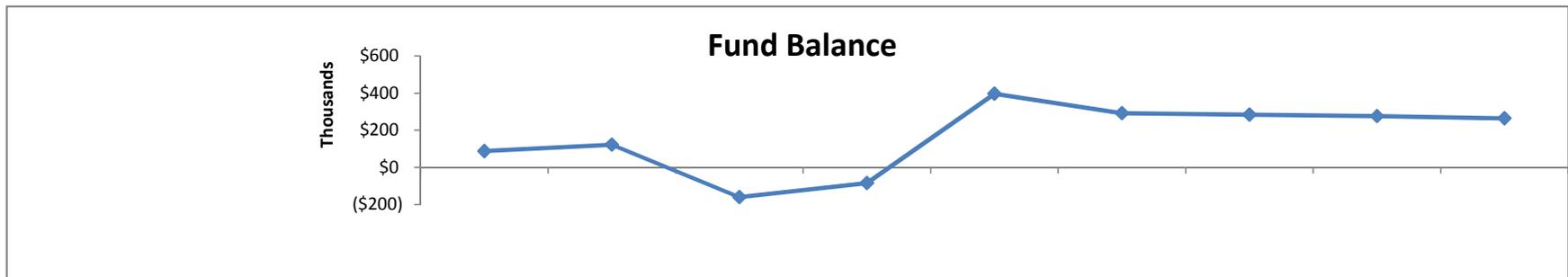
	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Revenue</b>									
Taxes	7,573,994	10,492,418	9,597,933	9,942,857	9,891,567	9,923,221	10,096,474	10,165,862	10,281,068
Intergovernmental	2,433,424	2,849,064	2,844,797	2,919,363	3,363,800	2,552,260	2,676,700	3,020,660	2,986,220
Licenses & Permits	330,094	342,483	276,450	379,669	261,250	261,250	286,250	286,250	311,250
Fines & Forfeits	213,848	181,392	213,150	175,050	189,050	189,050	189,050	189,050	189,050
Charges for Service	5,517,712	5,510,298	5,094,535	5,332,093	5,556,805	5,550,673	5,604,326	5,635,802	5,674,244
Investment Earnings	9,155	11,966	9,250	21,740	18,475	16,675	15,925	15,775	16,175
Reimbursements	641,369	433,001	211,945	235,469	75,000	75,000	75,000	75,000	75,000
Land Cash Contributions	432,354	30,767	20,500	52,106	20,500	23,000	23,000	23,000	23,000
Miscellaneous	85,922	72,008	62,000	191,539	192,777	69,632	70,963	72,329	73,731
Other Financing Sources	743,738	727,380	1,203,585	938,585	2,284,233	5,972,810	1,250,378	2,467,016	1,731,446
<b>Total Revenue</b>	<b>17,981,610</b>	<b>20,650,777</b>	<b>19,534,145</b>	<b>20,188,471</b>	<b>21,853,457</b>	<b>24,633,571</b>	<b>20,288,066</b>	<b>21,950,744</b>	<b>21,361,184</b>
<b>Expenditures</b>									
Salaries	4,105,507	3,560,392	3,965,895	3,878,920	4,075,539	4,075,539	4,075,539	4,075,539	4,075,539
Benefits	2,543,948	2,497,616	2,679,562	2,410,399	2,570,918	2,729,550	2,900,816	3,009,239	3,143,408
Contractual Services	4,226,497	5,341,136	4,566,044	4,532,450	6,445,092	4,804,133	4,935,581	5,004,004	5,118,430
Supplies	814,305	761,737	980,446	846,579	898,745	922,785	952,547	984,164	1,012,964
Capital Outlay	515,001	457,112	1,838,225	1,019,704	2,928,470	3,497,168	6,776,169	3,964,913	1,754,641
Contingencies	75,000	52,075	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Developer Commitments	306,861	306,861	341,919	191,917	-	-	-	-	-
Debt Service	3,110,775	3,337,832	3,375,399	3,375,399	3,934,966	4,021,075	4,156,437	4,170,377	4,171,681
Other Financing Uses	1,695,628	1,981,309	1,598,949	1,586,971	3,886,911	2,365,296	2,477,254	3,720,153	2,998,972
<b>Total Expenditures</b>	<b>17,393,522</b>	<b>18,296,070</b>	<b>19,396,439</b>	<b>17,892,339</b>	<b>24,790,641</b>	<b>22,465,546</b>	<b>26,324,343</b>	<b>24,978,389</b>	<b>22,325,635</b>
Surplus (Deficit)	588,088	2,354,707	137,706	2,296,132	(2,937,184)	2,168,025	(6,036,277)	(3,027,645)	(964,451)
<b>Ending Fund Balance</b>	<b>5,896,901</b>	<b>8,251,614</b>	<b>6,832,127</b>	<b>10,547,746</b>	<b>7,610,562</b>	<b>9,778,587</b>	<b>3,742,310</b>	<b>714,665</b>	<b>(249,786)</b>
	33.90%	45.10%	35.22%	58.95%	30.70%	43.53%	14.22%	2.86%	-1.12%



## 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).

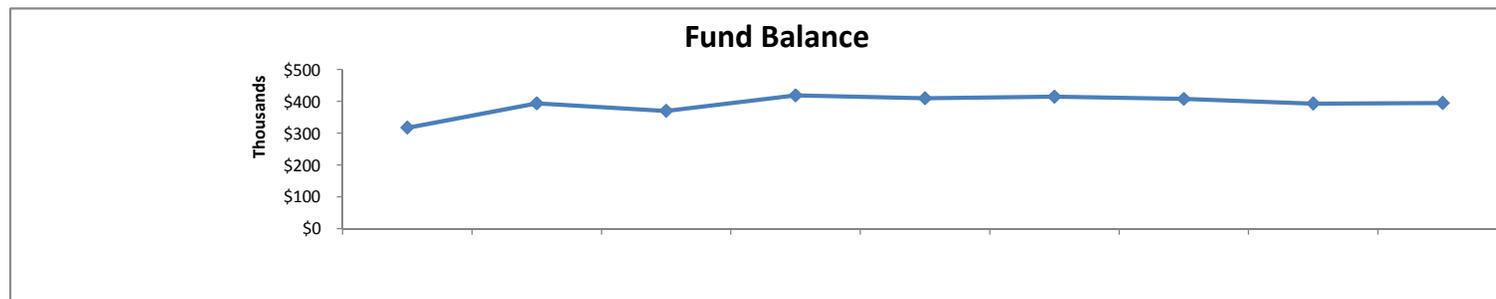
	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Revenue</b>									
Charges for Service	830,766	888,788	830,250	749,525	303,275	242,275	242,275	242,275	242,275
Investment Earnings	400	503	450	700	650	650	650	650	650
Reimbursements	14,829	14,038	51,661	52,265	50,000	-	-	-	-
Miscellaneous	198,644	208,662	279,200	216,691	223,000	223,000	223,000	223,000	232,700
Other Financing Sources	951,890	736,710	955,886	955,886	2,322,461	1,110,111	1,192,708	1,217,069	1,229,444
<b>Total Revenue</b>	<b>1,996,529</b>	<b>1,848,701</b>	<b>2,117,447</b>	<b>1,975,067</b>	<b>2,899,386</b>	<b>1,576,036</b>	<b>1,658,633</b>	<b>1,682,994</b>	<b>1,705,069</b>
<b>Expenditures</b>									
Salaries	912,499	853,663	925,800	840,050	791,493	772,993	774,568	776,222	777,958
Benefits	137,717	132,716	325,689	331,945	351,668	373,476	397,463	413,300	430,087
Contractual Services	510,630	540,570	585,780	637,680	341,530	222,530	196,993	201,679	206,598
Supplies	287,298	283,625	373,131	357,156	307,889	293,358	295,186	297,141	299,233
Capital Outlay	24,658	-	50,000	12,000	17,000	16,000	-	-	-
Debt Service	-	-	-	-	2,500	2,500	2,500	2,500	2,500
Other Financing Uses	-	3,500	2,500	2,500	606,957	-	-	-	-
<b>Total Expenditures</b>	<b>1,872,802</b>	<b>1,814,074</b>	<b>2,262,900</b>	<b>2,181,331</b>	<b>2,419,037</b>	<b>1,680,857</b>	<b>1,666,710</b>	<b>1,690,842</b>	<b>1,716,376</b>
Surplus (Deficit)	123,727	34,627	(145,453)	(206,264)	480,349	(104,821)	(8,077)	(7,848)	(11,307)
<b>Ending Fund Balance</b>	<b>87,914</b>	<b>122,537</b>	<b>(159,341)</b>	<b>(83,727)</b>	<b>396,622</b>	<b>291,801</b>	<b>283,724</b>	<b>275,876</b>	<b>264,569</b>
	4.69%	6.75%	-7.04%	-3.84%	16.40%	17.36%	17.02%	16.32%	15.41%



## 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 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Revenue</b>									
Taxes	1,252,191	1,411,315	1,502,988	1,483,545	1,442,178	1,430,288	1,443,513	1,451,238	1,478,563
Intergovernmental	24,410	22,212	22,200	23,852	22,200	22,200	22,200	22,200	22,200
Licenses & Permits	17,650	22,350	16,250	30,000	20,000	20,000	20,000	20,000	20,000
Fines & Forfeits	14,161	12,864	13,000	9,300	9,300	9,300	9,300	9,300	9,300
Charges for Service	17,117	15,368	17,000	13,450	14,000	14,000	14,000	14,000	14,000
Investment Earnings	690	604	550	1,470	1,520	1,520	1,720	1,720	1,720
Reimbursements	-	-	7,306	9,396	-	-	-	-	-
Miscellaneous	7,823	15,045	8,500	8,940	9,250	9,250	9,250	9,250	9,250
Other Financing Sources	-	665,019	43,489	35,469	52,174	32,375	34,168	36,068	38,082
<b>Total Revenue</b>	<b>1,334,042</b>	<b>2,164,777</b>	<b>1,631,283</b>	<b>1,615,422</b>	<b>1,570,622</b>	<b>1,538,933</b>	<b>1,554,151</b>	<b>1,563,776</b>	<b>1,593,115</b>
<b>Expenditures</b>									
Salaries	501,353	432,008	440,000	440,000	447,540	447,540	447,540	447,540	447,540
Benefits	143,220	149,612	218,553	200,412	193,524	205,290	218,163	227,380	237,148
Contractual Services	149,678	88,124	111,599	111,649	112,549	113,179	113,841	114,535	115,264
Supplies	180,831	21,623	35,224	37,224	56,600	37,770	37,770	37,770	37,770
Contingencies	6,705	158	1,000	-	-	-	-	-	-
Debt Service	605,925	720,800	795,488	795,488	769,638	730,288	743,513	751,238	753,563
Capital Outlay	-	10,965	-	-	-	-	-	-	-
Other Financing Uses	-	665,019	1,511	5,469	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,587,712</b>	<b>2,088,309</b>	<b>1,603,375</b>	<b>1,590,242</b>	<b>1,579,851</b>	<b>1,534,067</b>	<b>1,560,827</b>	<b>1,578,463</b>	<b>1,591,285</b>
Surplus (Deficit)	(253,670)	76,468	27,908	25,180	(9,229)	4,866	(6,676)	(14,687)	1,830
<b>Ending Fund Balance</b>	<b>317,336</b>	<b>393,804</b>	<b>370,330</b>	<b>418,984</b>	<b>409,755</b>	<b>414,621</b>	<b>407,945</b>	<b>393,258</b>	<b>395,088</b>
	19.99%	18.86%	23.10%	26.35%	25.94%	27.03%	26.14%	24.91%	24.83%



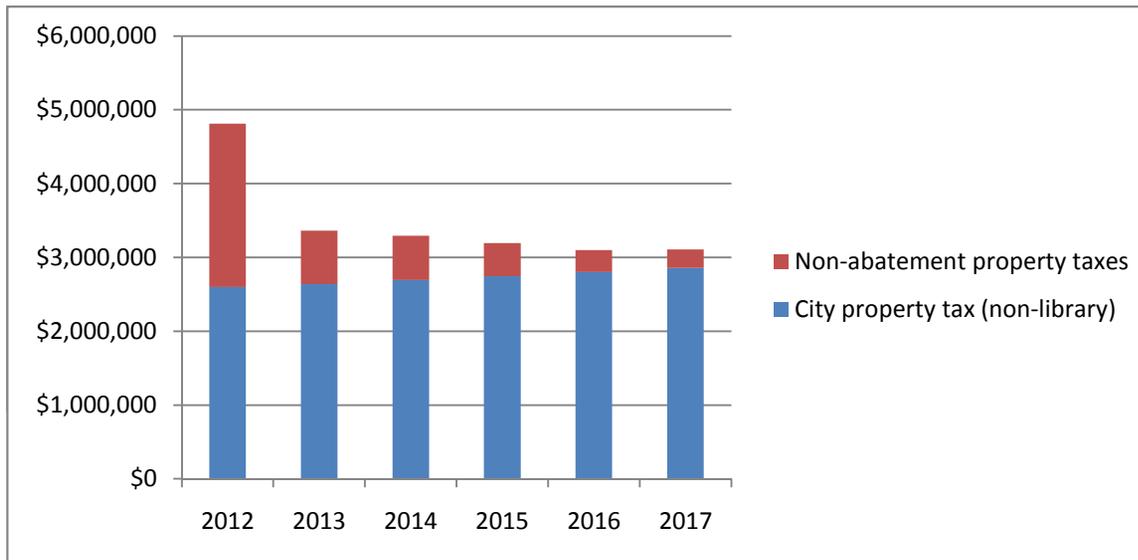
Account Number	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	
<b><u>CITY</u></b>											
<b><u>Cash Flow - Surplus(Deficit)</u></b>											
	General	221,031	1,542,522	931,242	2,153,101	(882,071)	501,513	293,060	(984,594)	(261,695)	
	Fox Hill	15,716	(871)	(714)	(1,680)	(3,714)	(11,067)	(11,067)	3,933	3,933	
	Sunflower	5,735	265	(2,455)	(4,174)	(7,454)	(18,569)	(18,569)	6,431	6,431	
Operating Funds	Motor Fuel Tax	234,779	284,457	(119,313)	130,731	(450,456)	(152,112)	(197,367)	(222,769)	(32,884)	
	Municipal Bldg	20,700	7,650	5,250	6,000	573,374	-	-	-	-	
	Vehicle & Equip	(64,400)	(11,568)	(147,095)	(253,550)	(15,937)	(22,635)	-	-	-	
	City Wide Capital	19,030	80,544	263,232	292,241	317,616	4,192,826	(4,180,339)	(703,540)	-	
	Debt Service	1,025	78,857	(78,226)	(76,824)	925	925	(12,536)	-	-	
	Water	356,361	475,577	(284,604)	78,435	(218,504)	(864,446)	(1,009,853)	(704,326)	(131,538)	
	Sewer	(357,382)	625,704	(255,393)	(107,560)	(214,900)	(806,657)	(444,498)	(615,667)	(289,975)	
	Land Cash	214,800	93,847	96,675	379,859	77,500	(333,850)	(240,000)	410,000	(40,000)	
	Fox Industrial TIF	146,437	(569,790)	-	-	-	-	-	-	-	-
	Countryside TIF	(299,210)	(300,679)	(299,543)	(303,943)	(2,103,563)	(307,898)	(205,098)	(207,098)	(208,698)	
Downtown TIF	73,466	48,192	28,650	3,496	(10,000)	(10,005)	(10,010)	(10,015)	(10,025)		
		<b>588,088</b>	<b>2,354,707</b>	<b>137,706</b>	<b>2,296,132</b>	<b>(2,937,184)</b>	<b>2,168,025</b>	<b>(6,036,277)</b>	<b>(3,027,645)</b>	<b>(964,451)</b>	
<b><u>Cash Flow - Fund Balance</u></b>											
	General	(271,900)	1,270,623	1,596,094	3,423,724	2,541,653	3,043,166	3,336,226	2,351,632	2,089,937	
	Fox Hill	17,942	17,071	16,719	15,391	11,677	610	(10,457)	(6,524)	(2,591)	
	Sunflower	11,922	12,188	10,007	8,014	560	(18,009)	(36,578)	(30,147)	(23,716)	
Operating Funds	Motor Fuel Tax	640,399	924,857	465,255	1,055,588	605,132	453,020	255,653	32,884	-	
	Municipal Bldg	(587,024)	(579,374)	(575,774)	(573,374)	-	-	-	-	-	
	Vehicle & Equip	303,690	292,122	39,578	38,572	22,635	-	-	-	-	
	City Wide Capital	652	81,196	332,500	373,437	691,053	4,883,879	703,540	-	-	
	Debt Service	8,653	87,510	8,925	10,686	11,611	12,536	-	-	-	
	Water	825,261	1,300,837	642,452	1,379,272	1,160,768	296,322	(713,531)	(1,417,857)	(1,549,395)	
	Sewer	2,377,831	3,003,537	2,625,761	2,895,977	2,681,077	1,874,420	1,429,922	814,255	524,280	
	Land Cash	(388,625)	(294,778)	(172,534)	85,081	162,581	(171,269)	(411,269)	(1,269)	(41,269)	
	Fox Industrial TIF	569,790	-	-	-	-	-	-	-	-	-
	Countryside TIF	2,178,550	1,877,872	1,578,277	1,573,929	(529,634)	(837,532)	(1,042,630)	(1,249,728)	(1,458,426)	
Downtown TIF	209,760	257,953	264,867	261,449	251,449	241,444	231,434	221,419	211,394		
		<b>5,896,901</b>	<b>8,251,614</b>	<b>6,832,127</b>	<b>10,547,746</b>	<b>7,610,562</b>	<b>9,778,587</b>	<b>3,742,310</b>	<b>714,665</b>	<b>(249,786)</b>	

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	<b>Cash Flow - Actual Cash on Hand at FYE</b>				<b><i>PROJECTED</i></b>				
Operating Funds									
General	(1,577,285)	-		2,225,421	1,652,074	1,978,058	2,168,547	1,528,561	1,358,459
Fox Hill	18,249	17,388		15,391	11,677	610	(10,457)	(6,524)	(2,591)
Sunflower	12,442	12,488		8,014	560	(18,009)	(36,578)	(30,147)	(23,716)
Motor Fuel Tax	660,220	899,316		1,020,588	570,132	418,020	220,653	(2,116)	(35,000)
Municipal Bldg	(587,024)	-		(573,374)	-	-	-	-	-
Vehicle & Equip	297,039	291,608		38,572	22,635	-	-	-	-
City Wide Capital	60,873	167,963		373,437	691,053	4,883,879	703,540	-	-
Debt Service	8,653	87,510		10,686	11,611	12,536	-	-	-
Water	137,277	516,574		551,709	464,307	118,529	(285,412)	(567,143)	(619,758)
Sewer	2,281,063	1,218,819		1,303,190	1,206,485	843,489	643,465	366,415	235,926
Land Cash	(641,002)	-		85,081	162,581	(171,269)	(411,269)	(1,269)	(41,269)
Fox Industrial TIF	569,790	-		-	-	-	-	-	-
Countryside TIF	2,178,549	1,878,062		1,573,929	(529,634)	(837,532)	(1,042,630)	(1,249,728)	(1,458,426)
Downtown TIF	209,760	261,109		261,449	251,449	241,444	231,434	221,419	211,394
	<b>3,628,604</b>	<b>5,350,837</b>		<b>6,894,092</b>	<b>4,514,930</b>	<b>7,469,755</b>	<b>2,181,292</b>	<b>259,468</b>	<b>(374,981)</b>
	61.53%	64.85%		65.36%	59.32%	76.39%	58.29%	36.31%	150.12%

Account Number	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
	<b><u>Park &amp; Recreation</u></b>									
	<b><u>Cash Flow - Surplus(Deficit)</u></b>									
	Vehicle & Equip	(15,409)	11,030	(9,000)	28,225	(16,775)	(15,775)	225	225	225
	Park & Rec	206,408	48,510	(55,320)	12,978	29,656	(89,046)	(8,302)	(8,073)	(11,532)
	Rec Ctr	(67,272)	(24,913)	(81,133)	(247,467)	467,468	-	-	-	-
		<b>123,727</b>	<b>34,627</b>	<b>(145,453)</b>	<b>(206,264)</b>	<b>480,349</b>	<b>(104,821)</b>	<b>(8,077)</b>	<b>(7,848)</b>	<b>(11,307)</b>
	<b><u>Cash Flow - Fund Balance</u></b>									
	Vehicle & Equip	51,443	62,473	22,545	90,698	73,923	58,148	58,373	58,598	58,823
	Park & Rec	231,558	280,065	185,635	293,043	322,699	233,653	225,351	217,278	205,746
	Rec Ctr	(195,087)	(220,001)	(367,521)	(467,468)	-	-	-	-	-
		<b>87,914</b>	<b>122,537</b>	<b>(159,341)</b>	<b>(83,727)</b>	<b>396,622</b>	<b>291,801</b>	<b>283,724</b>	<b>275,876</b>	<b>264,569</b>

Account Number	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
	<u>Library</u>									
	<u>Cash Flow - Surplus(Deficit)</u>									
	Library Ops	(253,670)	71,495	23,221	11,323	7,276	4,666	(6,876)	(14,887)	1,630
	Library Debt Service	-	(1,821)	1,811	1,821	2,325	200	200	200	200
	Library Capital	-	6,794	2,876	12,036	(18,830)	-	-	-	-
		<b>(253,670)</b>	<b>76,468</b>	<b>27,908</b>	<b>25,180</b>	<b>(9,229)</b>	<b>4,866</b>	<b>(6,676)</b>	<b>(14,687)</b>	<b>1,830</b>
	<u>Cash Flow - Fund Balance</u>									
	Library Ops	317,336	388,831	370,330	400,154	407,430	412,096	405,220	390,333	391,963
	Library Debt Service	-	(1,821)	-	-	2,325	2,525	2,725	2,925	3,125
	Library Capital	-	6,794	-	18,830	-	-	-	-	-
		<b>317,336</b>	<b>393,804</b>	<b>370,330</b>	<b>418,984</b>	<b>409,755</b>	<b>414,621</b>	<b>407,945</b>	<b>393,258</b>	<b>395,088</b>

	FY					
	2012	2013	2014	2015	2016	2017
City property tax (non-library, estimate)	\$2,600,000	\$2,639,000	\$2,691,780	\$2,745,616	\$2,800,528	\$2,856,538
Non-abatement property taxes	\$2,212,735	\$730,000	\$590,000	\$460,000	\$320,000	\$250,000
<b>Total</b>	<b>\$4,812,735</b>	<b>\$3,369,000</b>	<b>\$3,281,780</b>	<b>\$3,205,616</b>	<b>\$3,120,528</b>	<b>\$3,106,538</b>
Percentage change each year		-30.0%	-2.6%	-2.3%	-2.7%	-0.4%



Account Number	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b><u>Allocated Items - Aggregated</u></b>	Liability Insurance	325,906	308,490	424,000	317,250	330,000	349,800	370,788	393,036	416,618
	Unemployment Ins	77,786	91,200	60,000	45,600	54,000	54,000	54,000	54,000	54,000
<b><u>City Health Insurance</u></b>		1,185,928	1,207,844	1,346,185	1,234,033	1,273,076	1,400,383	1,540,423	1,612,849	1,709,619
	COBRA Contri	21,675	23,220	12,500	817	-	-	-	-	-
	Retiree Contri	39,671	48,447	60,398	50,994	-	-	-	-	-
	EE Ins Contributions	193,147	91,536	84,768	91,345	-	-	-	-	-
<b><u>City Net Ins Costs</u></b>		<b>931,435</b>	<b>1,044,641</b>	<b>1,188,519</b>	<b>1,090,877</b>	<b>1,273,076</b>	<b>1,400,383</b>	<b>1,540,423</b>	<b>1,612,849</b>	<b>1,709,619</b>
<b><u>City Dental Insurance</u></b>		<b>86,818</b>	<b>87,225</b>	<b>96,667</b>	<b>92,564</b>	<b>89,925</b>	<b>98,918</b>	<b>108,810</b>	<b>114,628</b>	<b>121,446</b>
<b><u>City Vision Insurance</u></b>		<b>12,532</b>	<b>10,188</b>	<b>10,377</b>	<b>9,914</b>	<b>9,276</b>	<b>10,204</b>	<b>11,224</b>	<b>11,899</b>	<b>12,611</b>
<b><u>Library Health Insurance</u></b>		76,487	86,334	102,877	102,877	94,116	103,528	113,880	120,713	127,956
Lib	EE Ins Contributions	-	-	6,670	8,685	-	-	-	-	-
<b>Lib</b>	<b>Net Ins Costs</b>	<b>76,487</b>	<b>86,334</b>	<b>96,207</b>	<b>94,192</b>	<b>94,116</b>	<b>103,528</b>	<b>113,880</b>	<b>120,713</b>	<b>127,956</b>
<b><u>Property Taxes</u></b>										
	Corporate	2,185,495	2,282,246	2,288,133	2,276,807	2,288,154	2,311,036	2,334,146	2,357,487	2,381,062
	Police Pension	336,075	360,356	413,354	438,711	562,000	587,000	612,000	637,000	662,000
	<i>Total City Capped</i>	<i>2,521,570</i>	<i>2,642,602</i>	<i>2,701,487</i>	<i>2,715,518</i>	<i>2,850,154</i>	<i>2,898,036</i>	<i>2,946,146</i>	<i>2,994,487</i>	<i>3,043,062</i>
	Non-Abatement of Debt Service	-	2,207,080	723,683	720,098	486,146	371,538	290,732	210,022	129,402
	<b>Total City</b>	<b>2,521,570</b>	<b>4,849,682</b>	<b>3,425,170</b>	<b>3,435,616</b>	<b>3,336,300</b>	<b>3,269,574</b>	<b>3,236,878</b>	<b>3,204,509</b>	<b>3,172,464</b>
					(0)	(0)	(0)	(0)	(0)	(0)
<b>Building Permits Revenue</b>		<b>126,829</b>	<b>153,393</b>	<b>140,000</b>	<b>140,000</b>	<b>150,000</b>	<b>150,000</b>	<b>175,000</b>	<b>175,000</b>	<b>200,000</b>

Account Number	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b><u>Allocated Items - Aggregated (cont.)</u></b>										
	<b>City Salaries</b>									
	Full Time	4,500,413	3,917,584	4,261,000	4,184,250	4,397,232	4,397,232	4,397,232	4,397,232	4,397,232
	Overtime	98,513	105,775	122,875	143,800	143,800	143,800	143,800	143,800	143,800
	Part Time	<u>401,940</u>	<u>373,333</u>	<u>477,820</u>	<u>380,320</u>	<u>310,500</u>	<u>292,000</u>	<u>293,575</u>	<u>295,229</u>	<u>296,965</u>
	<b>Total</b>	<b>5,000,866</b>	<b>4,396,692</b>	<b>4,861,695</b>	<b>4,708,370</b>	<b>4,851,532</b>	<b>4,833,032</b>	<b>4,834,607</b>	<b>4,836,261</b>	<b>4,837,997</b>
	<b>Lib Salaries</b>									
	Full Time	501,353	244,695	245,000	245,000	252,540	252,540	252,540	252,540	252,540
	Part Time	<u>-</u>	<u>187,313</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>501,353</b>	<b>432,008</b>	<b>440,000</b>	<b>440,000</b>	<b>447,540</b>	<b>447,540</b>	<b>447,540</b>	<b>447,540</b>	<b>447,540</b>
	<b>Total Salaries</b>									
	Full Time	5,001,766	4,162,279	4,506,000	4,429,250	4,649,772	4,649,772	4,649,772	4,649,772	4,649,772
	Overtime	98,513	105,775	122,875	143,800	143,800	143,800	143,800	143,800	143,800
	Part Time	<u>401,940</u>	<u>560,646</u>	<u>672,820</u>	<u>575,320</u>	<u>505,500</u>	<u>487,000</u>	<u>488,575</u>	<u>490,229</u>	<u>491,965</u>
	<b>Total</b>	<b>5,502,219</b>	<b>4,828,700</b>	<b>5,301,695</b>	<b>5,148,370</b>	<b>5,299,072</b>	<b>5,280,572</b>	<b>5,282,147</b>	<b>5,283,801</b>	<b>5,285,537</b>
	<b><u>Capital Projects - Aggregated</u></b>									
	<i>Route 47 Expansion Project</i>	<u>-</u>	<u>50,108</u>	<u>317,900</u>	<u>202,575</u>	<u>337,767</u>	<u>337,767</u>	<u>337,767</u>	<u>337,767</u>	<u>337,767</u>
	MFT	-	-	121,900	76,652	121,900	121,900	121,900	121,900	121,900
	Water	-	25,054	116,000	75,305	129,094	129,094	129,094	129,094	129,094
	Sewer	-	25,054	60,000	38,951	66,773	66,773	66,773	66,773	66,773
	Downtown TIF	-	-	20,000	11,667	20,000	20,000	20,000	20,000	20,000
	<b><u>Road to Better Roads Program</u></b>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>1,042,203</u>	<u>2,040,151</u>	<u>2,014,402</u>	<u>1,788,305</u>	<u>748,573</u>
	<i>Street/Storm/Sidewalk Improv</i>	-	-	100,000	-	835,863	850,821	855,022	778,075	641,413
	<i>Water Improv</i>	-	-	-	-	206,340	845,690	972,800	667,280	107,160
	<i>Sewer Improv</i>	-	-	-	-	-	343,640	186,580	342,950	-

## 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.